



AGENDA
CITY COUNCIL REGULAR MEETING
COUNCIL CHAMBERS
AUGUST 20, 2026
6:30 PM

The Joshua City Council will hold a Work Session at 6:30 pm. A Regular Meeting will be held immediately following the Work Session in the Council Chambers at Joshua City Hall, located at 101 S. Main St., Joshua, Texas. This meeting is subject to the open meeting laws of the State of Texas.

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

B. PLEDGE OF ALLEGIANCE

1. United States of America
2. Texas Flag

C. INVOCATION

D. WORK SESSION

- [1.](#) Review and discuss questions related to the financial report for June 2026. (Staff Resource: M. Peacock)
- [2.](#) Review and discuss questions related to the financial report for July 2026. (Staff Resource: M. Peacock)
- [3.](#) Discussion on the 2020 Go Bond balance. (Staff Resource: M. Peacock)
- [4.](#) Discussion on the Public Works Street Fee Assessment. (Staff Resource: M. Peacock)
- [5.](#) Discussion on the FY 2026-2027 Proposed Budget. (Staff Resource: M. Peacock)
- [6.](#) Discussion and receive an update regarding the July 3, 2026, America's 250th Celebration. (Staff Resource: A. Holloway)

E. UPDATES FROM MAYOR AND COUNCIL MEMBERS, UPDATES FROM CITY STAFF MEMBERS:

Pursuant to Texas Government Code Section 551.0415, the Mayor and Members of the City Council may report on the following items of community interest, including (1) expressions of thanks, congratulations, or condolences; (2) information about holiday schedules, (3) recognition of individuals; (4) reminders about upcoming City Council events; (5) information about community events; and (6) announcements involving any imminent threat to public health and safety. Staff Updates will address operational issues in various City departments. No deliberation is authorized under the Texas Open Meetings Act.

F. PUBLIC FORUM, PRESENTATION, AND RECOGNITION:

The City Council invites citizens to speak on any topic. However, unless the item is specifically noted on this agenda, the City Council is required under the Texas Open Meetings Act to limit its response to responding with a statement of specific factual information, reciting the City's existing policy, or directing the person making the inquiry to visit with City Staff about the issue. Therefore, no Council deliberation is permitted. Each person will have 3 minutes to speak.

1. Proclamation recognizing September 17–23, 2026, as Constitution Week in the City of Joshua, sponsored by the local chapter of the National Society Daughters of the American Revolution (DAR).

G. CONSENT AGENDA

1. Discuss, consider, and possible action on the May 11, 2026, June 18, 2026, and August 4, 2026, meeting minutes. (Staff Resource: A. Holloway)
2. Discuss, consider, and possible action on a resolution approving the City of Joshua Investment Report for the Quarter Ending June 30, 2026. (Staff Resource: M. Peacock)
3. Discuss, consider, and possible action on the Department of Public Safety (DPS) Interlocal Cooperation Contract. (Staff Resource: M. Peacock)

H. REGULAR AGENDA

1. Public hearing on the proposed budget for fiscal year beginning October 1, 2026, and ending September 30, 2027. (Staff Resource: M. Peacock)
2. Discuss, consider, and possible action on a resolution proposing the adoption of an ad valorem tax rate for tax year 2026, and schedule a public hearing subject to the public hearing requirements of the Texas Property Tax Code. (Staff Resource: M. Peacock)
3. Public hearing on a request for a zoning change regarding approximately 2.6 acres of land in the E.M. Thomason Survey, Tract 1 & 3B, Abstract 827, City of Joshua, Texas, located at 1100 N. Main Street, to change from (R-1) Single Family Residential District to the (R-1L) Single Family Residential Large Lot District. (Staff Resource: A. Maldonado)
4. Discuss, consider, and possible action on a request for a zoning change regarding approximately 2.6 acres of land in the E.M. Thomason Survey, Tract 1 & 3B, Abstract 827, City of Joshua, Texas, located at 1100 N. Main Street, to change from (R-1) Single Family Residential District to the (R-1L) Single Family Residential Large Lot District. (Staff Resource: A. Maldonado)
5. Discuss, consider, and possible action on an Ordinance amending Chapter 4, “Business Regulations,” of the City of Joshua Code of Ordinances by repealing existing Article 4.04, “Food Trucks,” and replacing it with a new Article 4.04, “Mobile Food Vendors.” (Staff Resource: A. Maldonado)
6. Discuss, consider, and possible action on a Resolution supporting legislation requiring county election administrators to offer annual election services. (Staff Resource: A. Holloway)
7. Discuss, consider, and possible action on approving an Interlocal Cooperation Agreement for Dispatching Services for FY 2026-2027. (Staff Resource: S. Fullagar)
8. Discuss, consider, and possible action on approving an asset forfeiture agreement with the District Attorney’s Office. (Staff Resource: S. Fullagar)
9. Discuss, consider, and possible action regarding the purchase of new .223-caliber patrol rifles. (Staff Resource: S. Fullagar)
10. Discuss, consider, and possible action authorizing the City Manager to execute employee benefit contracts with Blue Cross Blue Shield of Texas and United Concordia. (Staff Resource: B Grounds)
11. Discuss, consider, and possible action regarding granting an additional day of vacation to all City employees on September 8, 2026, in recognition of the successful July 3, 2026, 250th Freedom Celebration, thereby extending the Labor Day holiday to two days. (Resource: Mayor Kimble)

I. STAFF REPORT

- [1.](#) Police Department
- [2.](#) Municipal Court
- [3.](#) City Secretary's Office
- [4.](#) Animal Services
- [5.](#) Human Resources
- [6.](#) Economic Development
- [7.](#) Parks Department
- [8.](#) Development Services
- [9.](#) Code Enforcement
- [10.](#) Public Works

J. FUTURE AGENDA ITEMS/REQUESTS BY COUNCIL MEMBERS TO BE ON THE NEXT AGENDA

Councilmembers shall not comment upon, deliberate, or discuss any item that is not on the agenda. Councilmembers shall not make routine inquiries about operations or project status on an item that is not posted. However, any Councilmember may state an issue and request to place the item on a future agenda.

K. ADJOURN

The City Council reserves the right to meet in Executive Session closed to the public at any time in the course of this meeting to discuss matters listed on the agenda, as authorized by the Texas Open Meetings Act, Texas Government Code, Chapter 551.071 for private consultation with the attorney for the City.

Pursuant to Section 551.127, Texas Government Code, one or more Councilmembers may attend this meeting remotely using videoconferencing technology. The video and audio feed of the videoconferencing equipment can be viewed and heard by the public at the address posted above as the location of the meeting. A quorum will be physically present at the posted meeting location of City Hall.

In compliance with the Americans with Disabilities Act, the City of Joshua will provide reasonable accommodations for disabled persons attending this meeting. Requests should be received at least 24 hours prior to the scheduled meeting by contacting the City Secretary's office at 817/558-7447.

CERTIFICATE:

I hereby certify that the above agenda was posted on August 14, 2026, by 12:00 pm on the official bulletin board at Joshua City Hall, 101 S. Main, Joshua, Texas.

Alice Holloway
City Secretary



**City Council Agenda
August 20, 2026**

Work Session Item

Agenda Description:

Review and discuss questions related to the financial report for June 2026. (Staff Resource: M. Peacock)

Background Information:

Section 6.09 of the City of Joshua Charter states “The City Manager shall present a monthly financial report in a form acceptable to the City Council.”

Financial Information:

Target percentage of 75% is based on nine of the twelve months in the fiscal year being complete.

City Contact and Recommendations:

Mike Peacock, City Manager

Attachments:

1. Financial Report for June 2026



City of Joshua, TX

Budget Report

Account Summary

Item 1.

For Fiscal: 2025-2026 Period Ending: 06/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - General							
Revenue							
Dept: 80 - Property taxes							
100-80-400000	GF Property Tax	3,861,467.00	3,861,467.00	8,069.01	3,783,682.62	-77,784.38	97.99 %
100-80-400100	GF Property Tax Penalty	15,000.00	15,000.00	878.60	12,125.57	-2,874.43	80.84 %
100-80-400200	GF Property Tax Interest	10,000.00	10,000.00	356.12	6,681.04	-3,318.96	66.81 %
Dept: 80 - Property taxes Total:		3,886,467.00	3,886,467.00	9,303.73	3,802,489.23	-83,977.77	97.84%
Dept: 81 - Sales taxes							
100-81-401000	City Sales Taxes	1,400,000.00	1,400,000.00	134,363.61	1,228,969.70	-171,030.30	87.78 %
Dept: 81 - Sales taxes Total:		1,400,000.00	1,400,000.00	134,363.61	1,228,969.70	-171,030.30	87.78%
Dept: 83 - Franchise taxes							
100-83-403000	Franchise Taxes	395,000.00	395,000.00	11,982.79	251,811.24	-143,188.76	63.75 %
Dept: 83 - Franchise taxes Total:		395,000.00	395,000.00	11,982.79	251,811.24	-143,188.76	63.75%
Dept: 84 - Mixed beverage taxes							
100-84-404000	Mixed Beverage Tax	20,000.00	20,000.00	1,634.19	15,254.48	-4,745.52	76.27 %
Dept: 84 - Mixed beverage taxes Total:		20,000.00	20,000.00	1,634.19	15,254.48	-4,745.52	76.27%
Dept: 86 - Fines and fees							
100-86-410000	Permits & Fees	200,000.00	200,000.00	15,205.61	231,208.95	31,208.95	115.60 %
100-86-410100	Fines & Court Fees	170,000.00	170,000.00	1,902.26	53,203.99	-116,796.01	31.30 %
100-86-410500	Gas Well Fees	28,000.00	28,000.00	2,200.00	2,200.00	-25,800.00	7.86 %
100-86-410600	Development Fees	3,000.00	3,000.00	0.00	3,615.00	615.00	120.50 %
100-86-410820	Pet Adoption Fees	20,145.00	20,145.00	3,990.00	29,155.00	9,010.00	144.73 %
100-86-410840	Credit Card Fees	0.00	0.00	341.87	7,976.05	7,976.05	0.00 %
100-86-410850	Local Truancy and Prevention Divers..	7,500.00	7,500.00	620.83	3,986.28	-3,513.72	53.15 %
100-86-410860	Municipal Jury Fund	300.00	300.00	9.28	71.05	-228.95	23.68 %
100-86-410870	Time Payment Reimbursement Fee	2,500.00	2,500.00	234.99	1,747.56	-752.44	69.90 %
Dept: 86 - Fines and fees Total:		431,445.00	431,445.00	24,504.84	333,163.88	-98,281.12	77.22%
Dept: 87 - Grants and contributions							
100-87-420400	Police Department Grants	20,000.00	86,559.00	0.00	2,187.49	-84,371.51	2.53 %
100-87-420700	ARPA Funds	20,000.00	20,000.00	0.00	0.00	-20,000.00	0.00 %
100-87-420800	LEOSE/Continuing Education	1,500.00	1,500.00	0.00	2,874.34	1,374.34	191.62 %
Dept: 87 - Grants and contributions Total:		41,500.00	108,059.00	0.00	5,061.83	-102,997.17	4.68%
Dept: 88 - Investment earnings							
100-88-460000	Interest Income	60,000.00	60,000.00	16,187.12	130,960.67	70,960.67	218.27 %
Dept: 88 - Investment earnings Total:		60,000.00	60,000.00	16,187.12	130,960.67	70,960.67	218.27%
Dept: 89 - Miscellaneous							
100-89-490100	Miscellaneous Revenue	37,520.00	37,520.00	2,221.37	74,128.36	36,608.36	197.57 %
Dept: 89 - Miscellaneous Total:		37,520.00	37,520.00	2,221.37	74,128.36	36,608.36	197.57%
Dept: 96 - Proceeds							
100-96-492000	Proceeds from Disposal	0.00	0.00	0.00	7,305.00	7,305.00	0.00 %
100-96-496000	Proceeds from Insurance Claims	0.00	54,113.00	0.00	61,460.74	7,347.74	113.58 %
Dept: 96 - Proceeds Total:		0.00	54,113.00	0.00	68,765.74	14,652.74	127.08%
Revenue Total:		6,271,932.00	6,392,604.00	200,197.65	5,910,605.13	-481,998.87	92.46%
Fund: 100 - General Total:		6,271,932.00	6,392,604.00	200,197.65	5,910,605.13	-481,998.87	92.46%
Report Total:		6,271,932.00	6,392,604.00	200,197.65	5,910,605.13	-481,998.87	92.46%



City of Joshua, TX

Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

Item 1.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - General							
Expense							
Dept: 10 - Non-departmental							
100-10-500160	Dues & Subscriptions	3,002.00	3,002.00	37.22	2,894.22	107.78	96.41 %
100-10-500401	Legal Services	45,000.00	45,000.00	2,153.00	28,655.48	16,344.52	63.68 %
100-10-500402	IT Services	71,928.00	83,676.00	6,000.00	66,131.40	17,544.60	79.03 %
100-10-500420	Central Appraisal District	60,280.00	60,280.00	0.00	31,642.52	28,637.48	52.49 %
100-10-500421	County Assessor - Collector	5,992.00	5,992.00	0.00	5,380.80	611.20	89.80 %
100-10-500550	Debt Service & Reports	3,450.00	3,450.00	0.00	3,350.00	100.00	97.10 %
100-10-500800	Events	19,500.00	19,500.00	0.00	3,750.00	15,750.00	19.23 %
100-10-500801	Christmas Tree & Decor	13,700.00	13,700.00	0.00	11,876.85	1,823.15	86.69 %
100-10-500840	380 Agreement Expenses	49,237.96	49,237.96	1,587.75	39,254.62	9,983.34	79.72 %
100-10-500900	Library Operating Expense	21,300.00	21,300.00	1,775.00	15,975.00	5,325.00	75.00 %
100-10-500902	Cle-Tran	7,143.00	7,143.00	0.00	7,499.69	-356.69	104.99 %
100-10-500940	Liability Insurance	61,453.00	61,453.00	0.00	33,483.75	27,969.25	54.49 %
100-10-500941	Property Insurance	68,868.00	68,868.00	-921.90	69,929.10	-1,061.10	101.54 %
100-10-500943	Technology Replacements	31,308.17	36,608.17	0.00	29,951.40	6,656.77	81.82 %
100-10-560000	Capital Outlay	20,529.00	20,529.00	580.00	14,715.00	5,814.00	71.68 %
100-10-597150	Transfer To Donation	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
100-10-597700	Transfer To Capital Improvement	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
Dept: 10 - Non-departmental Total:		552,691.13	569,739.13	11,211.07	364,489.83	205,249.30	63.97%
Dept: 11 - City Manager							
100-11-500110	Salaries	341,781.00	341,781.00	25,816.44	237,187.22	104,593.78	69.40 %
100-11-500111	Overtime	0.00	0.00	0.00	908.88	-908.88	0.00 %
100-11-500112	Worker's Comp	643.00	643.00	0.00	470.25	172.75	73.13 %
100-11-500117	Longevity Pay	1,984.00	1,984.00	0.00	1,944.00	40.00	97.98 %
100-11-500120	Payroll Taxes	5,306.00	5,306.00	379.69	4,062.37	1,243.63	76.56 %
100-11-500130	Benefits	32,569.00	32,569.00	2,398.20	19,855.38	12,713.62	60.96 %
100-11-500140	TMRS	36,938.00	36,938.00	3,297.02	26,039.84	10,898.16	70.50 %
100-11-500150	Training & Travel	5,950.80	5,950.80	0.00	810.00	5,140.80	13.61 %
100-11-500160	Dues & Subscriptions	1,703.00	1,703.00	0.00	1,413.83	289.17	83.02 %
100-11-500161	Surety Bonds	260.00	260.00	0.00	130.00	130.00	50.00 %
100-11-500213	Uniforms	300.00	300.00	0.00	188.20	111.80	62.73 %
100-11-500220	Office Supplies	3,999.92	3,999.92	169.01	1,594.05	2,405.87	39.85 %
100-11-500221	Printing	1,437.90	1,437.90	0.00	613.95	823.95	42.70 %
100-11-500222	Postage	500.00	500.00	0.00	0.74	499.26	0.15 %
100-11-500250	Office Equipment & Furniture	500.00	500.00	0.00	169.99	330.01	34.00 %
100-11-500310	Fuel, Oil & Service	1,599.96	1,599.96	135.00	1,066.06	533.90	66.63 %
100-11-500311	Vehicle R & M	842.04	842.04	70.17	631.53	210.51	75.00 %
100-11-500330	Building R & M	71,440.00	81,440.00	4,278.71	29,520.45	51,919.55	36.25 %
100-11-500350	Office Equipment R & M	3,387.88	3,387.88	198.99	2,141.41	1,246.47	63.21 %
100-11-500404	Contract Services	4,527.24	4,527.24	371.28	3,377.46	1,149.78	74.60 %
100-11-500410	Software Maintenance	9,309.32	9,309.32	193.63	1,780.65	7,528.67	19.13 %
100-11-500605	Lease Payments	14,658.84	14,658.84	1,221.57	10,994.13	3,664.71	75.00 %
100-11-500710	Utilities	19,199.40	19,199.40	1,351.67	11,798.10	7,401.30	61.45 %
100-11-500750	Mobile Technology	1,394.40	1,394.40	-150.52	1,023.47	370.93	73.40 %
100-11-500909	Miscellaneous	160.00	160.00	115.00	475.70	-315.70	297.31 %
Dept: 11 - City Manager Total:		560,391.70	570,391.70	39,845.86	358,197.66	212,194.04	62.80%
Dept: 12 - City Secretary							
100-12-500110	Salaries	138,110.00	138,110.00	10,437.78	103,265.48	34,844.52	74.77 %
100-12-500111	Overtime	0.00	0.00	0.00	97.50	-97.50	0.00 %
100-12-500112	Worker's Comp	323.00	323.00	0.00	250.00	73.00	77.40 %

Budget Report

For Fiscal: 2025-2026 Period Ending Item 1. 26

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-12-500117	Longevity Pay	560.00	560.00	0.00	560.00	0.00	100.00 %
100-12-500120	Payroll Taxes	2,167.00	2,167.00	132.56	1,566.54	600.46	72.29 %
100-12-500130	Benefits	10,436.00	10,436.00	792.17	7,369.61	3,066.39	70.62 %
100-12-500140	TMRS	14,900.00	14,900.00	1,273.94	10,352.04	4,547.96	69.48 %
100-12-500150	Training & Travel	10,800.00	10,800.00	185.00	4,804.29	5,995.71	44.48 %
100-12-500160	Dues & Subscriptions	586.00	586.00	0.00	545.65	40.35	93.11 %
100-12-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-12-500213	Uniforms	1,117.95	1,117.95	0.00	87.44	1,030.51	7.82 %
100-12-500218	Events & Awards	5,280.00	5,280.00	217.63	812.47	4,467.53	15.39 %
100-12-500220	Office Supplies	1,150.00	1,150.00	0.00	553.98	596.02	48.17 %
100-12-500222	Postage	500.00	500.00	66.83	136.87	363.13	27.37 %
100-12-500240	Election Expenses	5,600.00	10,100.00	355.39	5,558.96	4,541.04	55.04 %
100-12-500250	Office Equipment & Furniture	1,300.00	1,300.00	0.00	692.84	607.16	53.30 %
100-12-500403	Ordinance Codification	21,400.00	21,400.00	0.00	4,239.00	17,161.00	19.81 %
100-12-500404	Contract Services	2,008.96	2,008.96	67.83	1,905.47	103.49	94.85 %
100-12-500410	Software Maintenance	26,537.55	26,537.55	156.09	24,476.45	2,061.10	92.23 %
100-12-500750	Mobile Technology	504.00	504.00	37.20	300.71	203.29	59.66 %
100-12-500800	Events	4,500.00	4,500.00	475.00	1,279.85	3,220.15	28.44 %
100-12-500909	Miscellaneous	1,000.00	1,000.00	275.00	1,032.54	-32.54	103.25 %
100-12-500931	Publishing & Filing Fees	9,200.00	9,200.00	127.50	3,332.70	5,867.30	36.23 %
100-12-500946	Records Retention	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Dept: 12 - City Secretary Total:		259,110.46	263,610.46	14,599.92	173,220.39	90,390.07	65.71 %
Dept: 13 - Human Resources							
100-13-500110	Salaries	113,192.00	133,817.00	8,676.32	81,585.57	52,231.43	60.97 %
100-13-500112	Worker's Comp	212.00	251.00	0.00	174.75	76.25	69.62 %
100-13-500117	Longevity Pay	288.00	288.00	0.00	288.00	0.00	100.00 %
100-13-500120	Payroll Taxes	1,762.00	2,178.00	119.00	1,301.30	876.70	59.75 %
100-13-500130	Benefits	10,571.00	10,571.00	792.86	7,135.74	3,435.26	67.50 %
100-13-500140	TMRS	12,193.00	14,409.00	1,058.74	8,507.48	5,901.52	59.04 %
100-13-500150	Training & Travel	2,255.50	2,255.50	0.00	45.00	2,210.50	2.00 %
100-13-500151	Tuition Reimbursement	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-13-500160	Dues & Subscriptions	639.00	639.00	185.00	400.00	239.00	62.60 %
100-13-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-13-500190	Employee Morale	1,420.00	1,420.00	598.21	598.21	821.79	42.13 %
100-13-500212	Reference Materials	790.52	843.52	0.00	843.60	-0.08	100.01 %
100-13-500213	Uniforms	150.00	150.00	0.00	0.00	150.00	0.00 %
100-13-500220	Office Supplies	672.80	672.80	183.29	298.19	374.61	44.32 %
100-13-500222	Postage	100.00	100.00	0.00	104.35	-4.35	104.35 %
100-13-500250	Office Equipment & Furniture	2,077.91	2,077.91	63.55	463.52	1,614.39	22.31 %
100-13-500403	Legal Services	10,000.00	0.00	0.00	0.00	0.00	0.00 %
100-13-500404	Contract Services	30,763.20	30,763.20	2,265.81	23,031.71	7,731.49	74.87 %
100-13-500410	Software Maintenance	13,088.08	13,088.08	7,569.32	8,179.77	4,908.31	62.50 %
100-13-500750	Mobile Technology	600.00	600.00	47.79	147.78	452.22	24.63 %
100-13-500909	Miscellaneous	931.00	931.00	0.00	349.45	581.55	37.53 %
100-13-500930	Advertising	1,500.00	1,447.00	0.00	0.00	1,447.00	0.00 %
Dept: 13 - Human Resources Total:		205,336.01	218,632.01	21,559.89	133,454.42	85,177.59	61.04 %
Dept: 14 - Finance							
100-14-500110	Salaries	190,833.00	190,833.00	14,618.56	137,694.44	53,138.56	72.15 %
100-14-500111	Overtime	1,000.00	1,000.00	0.00	29.97	970.03	3.00 %
100-14-500112	Worker's Comp	360.00	360.00	0.00	431.00	-71.00	119.72 %
100-14-500117	Longevity Pay	1,672.00	1,672.00	0.00	1,672.00	0.00	100.00 %
100-14-500120	Payroll Taxes	3,040.00	3,040.00	167.02	1,996.97	1,043.03	65.69 %
100-14-500130	Benefits	32,208.00	32,208.00	2,332.19	20,989.35	11,218.65	65.17 %
100-14-500140	TMRS	20,792.00	20,792.00	1,784.00	14,435.11	6,356.89	69.43 %
100-14-500150	Training & Travel	300.00	300.00	0.00	0.00	300.00	0.00 %
100-14-500160	Dues & Subscriptions	250.00	250.00	0.00	0.00	250.00	0.00 %
100-14-500161	Surety Bonds	260.00	260.00	0.00	0.00	260.00	0.00 %
100-14-500213	Uniforms	300.00	300.00	0.00	0.00	300.00	0.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending Item 1. 26

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-14-500220	Office Supplies	1,031.09	1,031.09	59.80	398.58	632.51	38.66 %
100-14-500221	Printing	2,586.00	1,586.00	0.00	339.66	1,246.34	21.42 %
100-14-500222	Postage	1,000.00	1,000.00	98.42	533.30	466.70	53.33 %
100-14-500250	Office Equipment & Furniture	1,050.00	302.00	0.00	0.00	302.00	0.00 %
100-14-500404	Contract Services	1,524.36	1,524.36	127.03	1,143.27	381.09	75.00 %
100-14-500405	Accounting & Audit	40,000.00	40,000.00	0.00	34,250.00	5,750.00	85.63 %
100-14-500410	Software Maintenance	30,019.56	30,019.56	25,427.62	30,350.27	-330.71	101.10 %
100-14-500909	Miscellaneous	2,500.00	2,500.00	125.55	1,057.05	1,442.95	42.28 %
Dept: 14 - Finance Total:		330,726.01	328,978.01	44,740.19	245,320.97	83,657.04	74.57%
Dept: 15 - Municipal Court							
100-15-500110	Salaries	63,087.00	63,087.00	4,753.61	45,273.80	17,813.20	71.76 %
100-15-500111	Overtime	600.00	600.00	0.00	239.41	360.59	39.90 %
100-15-500112	Worker's Comp	121.00	121.00	0.00	104.25	16.75	86.16 %
100-15-500117	Longevity Pay	1,440.00	1,440.00	0.00	1,440.00	0.00	100.00 %
100-15-500120	Payroll Taxes	1,061.00	1,061.00	67.76	842.04	218.96	79.36 %
100-15-500130	Benefits	10,099.00	10,099.00	761.86	6,856.33	3,242.67	67.89 %
100-15-500140	TMRS	6,998.00	6,998.00	579.94	4,812.76	2,185.24	68.77 %
100-15-500150	Training & Travel	1,884.00	1,884.00	0.00	926.34	957.66	49.17 %
100-15-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-15-500213	Uniforms	300.00	300.00	105.00	105.00	195.00	35.00 %
100-15-500220	Office Supplies	200.00	200.00	0.00	155.96	44.04	77.98 %
100-15-500221	Printing	2,933.00	2,933.00	0.00	635.00	2,298.00	21.65 %
100-15-500222	Postage	1,000.00	1,000.00	60.68	326.02	673.98	32.60 %
100-15-500350	Office Equipment R & M	350.00	350.00	0.00	0.00	350.00	0.00 %
100-15-500401	Legal Services	6,000.00	6,000.00	500.00	3,500.00	2,500.00	58.33 %
100-15-500404	Contract Services	24,917.28	24,917.28	76.44	16,687.96	8,229.32	66.97 %
100-15-500410	Software Maintenance	303.96	303.96	25.33	227.97	75.99	75.00 %
100-15-500411	Collection Fees	2,000.00	2,000.00	0.00	714.00	1,286.00	35.70 %
100-15-500414	Credit Card Processing	11,175.00	11,175.00	0.00	3,065.28	8,109.72	27.43 %
100-15-500910	Warrant Entry Fees	1,400.00	1,400.00	0.00	489.58	910.42	34.97 %
Dept: 15 - Municipal Court Total:		135,999.24	135,999.24	6,930.62	86,401.70	49,597.54	63.53%
Dept: 21 - Development Services							
100-21-500110	Salaries	175,166.00	175,166.00	12,125.54	101,764.22	73,401.78	58.10 %
100-21-500111	Overtime	750.00	750.00	51.75	1,529.11	-779.11	203.88 %
100-21-500112	Worker's Comp	588.00	588.00	0.00	390.00	198.00	66.33 %
100-21-500117	Longevity Pay	792.00	792.00	0.00	792.00	0.00	100.00 %
100-21-500120	Payroll Taxes	2,913.00	2,913.00	168.52	1,948.40	964.60	66.89 %
100-21-500130	Benefits	28,872.00	28,872.00	2,304.12	16,334.13	12,537.87	56.57 %
100-21-500140	TMRS	18,987.00	18,987.00	1,488.27	10,857.52	8,129.48	57.18 %
100-21-500150	Training & Travel	5,710.00	5,710.00	0.00	5,562.03	147.97	97.41 %
100-21-500160	Dues & Subscriptions	712.00	712.00	0.00	506.11	205.89	71.08 %
100-21-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-21-500213	Uniforms	570.00	570.00	0.00	0.00	570.00	0.00 %
100-21-500220	Office Supplies	1,500.00	1,500.00	228.79	580.94	919.06	38.73 %
100-21-500221	Printing	1,000.00	1,000.00	0.00	99.90	900.10	9.99 %
100-21-500222	Postage	1,000.00	1,000.00	250.92	794.54	205.46	79.45 %
100-21-500250	Office Equipment & Furniture	250.00	250.00	0.00	0.00	250.00	0.00 %
100-21-500310	Fuel, Oil & Service	1,000.00	1,000.00	86.37	763.88	236.12	76.39 %
100-21-500311	Vehicle R & M	2,241.90	2,241.90	145.45	4,970.56	-2,728.66	221.71 %
100-21-500403	Permits Software	9,106.83	9,106.83	0.00	7,887.43	1,219.40	86.61 %
100-21-500404	Contract Services	7,861.04	7,861.04	2,406.44	18,937.83	-11,076.79	240.91 %
100-21-500406	Nuisance Abatement	6,000.00	6,000.00	850.00	7,330.00	-1,330.00	122.17 %
100-21-500410	Software Maintenance	2,543.76	2,543.76	137.95	1,152.60	1,391.16	45.31 %
100-21-500414	Credit Card Processing	5,500.00	5,500.00	1,104.71	5,318.24	181.76	96.70 %
100-21-500605	Lease Payments	16,322.70	16,322.70	-5,417.63	8,129.49	8,193.21	49.80 %
100-21-500710	Utilities	761.04	761.04	63.39	507.12	253.92	66.64 %
100-21-500750	Mobile Technology	938.64	938.64	75.19	604.63	334.01	64.42 %
100-21-500932	Engineering Services	20,000.00	20,000.00	286.00	2,109.00	17,891.00	10.55 %

Budget Report

For Fiscal: 2025-2026 Period Ending

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-21-500934	Gas Well Inspection Services	24,000.00	24,000.00	14,000.00	14,000.00	10,000.00	58.33 %
Dept: 21 - Development Services Total:		335,215.91	335,215.91	30,355.78	212,869.68	122,346.23	63.50 %
Dept: 31 - Police							
100-31-500110	Salaries	1,451,685.00	1,451,685.00	87,821.97	868,463.16	583,221.84	59.82 %
100-31-500111	Overtime	34,408.14	34,408.14	4,432.47	30,905.26	3,502.88	89.82 %
100-31-500112	Worker's Comp	30,726.00	30,726.00	0.00	19,564.50	11,161.50	63.67 %
100-31-500117	Longevity Pay	8,376.00	8,376.00	0.00	8,304.00	72.00	99.14 %
100-31-500120	Payroll Taxes	23,793.00	23,793.00	1,366.79	15,754.71	8,038.29	66.22 %
100-31-500130	Benefits	231,078.00	231,078.00	12,138.91	125,807.52	105,270.48	54.44 %
100-31-500140	TMRS	159,838.00	159,838.00	11,257.93	93,228.30	66,609.70	58.33 %
100-31-500150	Training & Travel	6,600.06	6,600.06	2,040.00	6,396.59	203.47	96.92 %
100-31-500152	LEOSE Training	28,649.00	28,649.00	0.00	5,240.52	23,408.48	18.29 %
100-31-500160	Dues & Memberships	1,816.86	1,816.86	600.00	726.89	1,089.97	40.01 %
100-31-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-31-500179	Citizens Police Academy	999.58	999.58	0.00	964.07	35.51	96.45 %
100-31-500213	Uniforms	5,667.18	8,042.18	788.12	5,429.76	2,612.42	67.52 %
100-31-500215	Law Enforcement Supplies	6,667.80	6,667.80	0.00	5,756.67	911.13	86.34 %
100-31-500217	Investigations	4,296.28	4,296.28	1,285.00	9,200.00	-4,903.72	214.14 %
100-31-500218	Awards	520.00	520.00	0.00	70.00	450.00	13.46 %
100-31-500219	Public Relations	1,071.11	1,071.11	137.46	1,158.41	-87.30	108.15 %
100-31-500220	Office Supplies	3,965.41	3,965.41	0.00	2,684.12	1,281.29	67.69 %
100-31-500222	Postage	582.64	582.64	14.29	273.10	309.54	46.87 %
100-31-500250	Office Equipment & Furniture	492.00	492.00	0.00	643.81	-151.81	130.86 %
100-31-500260	Vests & Safety Equipment	9,071.95	9,071.95	0.00	2,856.18	6,215.77	31.48 %
100-31-500262	Equipment	17,240.00	17,240.00	1,939.29	8,856.26	8,383.74	51.37 %
100-31-500310	Fuel, Oil & Service	29,992.91	27,617.91	2,900.24	17,409.05	10,208.86	63.04 %
100-31-500311	Vehicle R & M	12,519.20	33,717.20	1,166.33	32,034.38	1,682.82	95.01 %
100-31-500320	Equipment R & M	1,500.00	1,500.00	0.00	24.30	1,475.70	1.62 %
100-31-500330	Building R & M	7,927.04	7,927.04	522.75	9,788.62	-1,861.58	123.48 %
100-31-500404	Contract Services	93,931.30	93,931.30	421.71	81,783.76	12,147.54	87.07 %
100-31-500408	Reporting System	48,789.51	48,789.51	0.00	4,200.00	44,589.51	8.61 %
100-31-500410	Software Maintenance	4,280.88	9,088.88	4,354.72	7,271.67	1,817.21	80.01 %
100-31-500605	Lease Payments	103,925.16	103,925.16	8,717.06	78,634.38	25,290.78	75.66 %
100-31-500710	Utilities	13,000.20	13,000.20	992.23	8,016.37	4,983.83	61.66 %
100-31-500750	Mobile Technology	4,411.44	4,411.44	361.59	2,961.77	1,449.67	67.14 %
100-31-560000	Capital Outlay	0.00	111,232.00	0.00	104,262.67	6,969.33	93.73 %
Dept: 31 - Police Total:		2,347,951.65	2,485,189.65	143,258.86	1,558,670.80	926,518.85	62.72 %
Dept: 32 - Animal Services							
100-32-500110	Salaries	167,165.00	167,165.00	12,797.57	108,136.50	59,028.50	64.69 %
100-32-500111	Overtime	2,400.00	2,400.00	59.27	1,564.59	835.41	65.19 %
100-32-500112	Worker's Comp	4,884.00	4,884.00	0.00	3,238.75	1,645.25	66.31 %
100-32-500117	Longevity Pay	712.00	712.00	0.00	600.00	112.00	84.27 %
100-32-500120	Payroll Taxes	2,937.00	2,937.00	272.77	2,306.69	630.31	78.54 %
100-32-500130	Benefits	24,823.00	24,823.00	784.44	11,620.32	13,202.68	46.81 %
100-32-500140	TMRS	18,296.00	18,296.00	1,569.54	11,206.58	7,089.42	61.25 %
100-32-500150	Training & Travel	2,800.00	2,800.00	0.00	781.90	2,018.10	27.93 %
100-32-500160	Dues & Subscriptions	200.00	200.00	0.00	0.00	200.00	0.00 %
100-32-500161	Surety Bonds	520.00	520.00	0.00	363.50	156.50	69.90 %
100-32-500213	Uniforms	1,394.00	1,394.00	0.00	543.84	850.16	39.01 %
100-32-500220	Office Supplies	500.00	500.00	0.00	343.96	156.04	68.79 %
100-32-500222	Postage	1,200.00	1,200.00	8.86	109.59	1,090.41	9.13 %
100-32-500250	Office Equip & Furniture	1,000.00	1,000.00	0.00	7.59	992.41	0.76 %
100-32-500262	Miscellaneous Shelter Equipment	5,724.87	5,724.87	452.98	2,484.64	3,240.23	43.40 %
100-32-500280	Micro Chips	4,140.00	4,140.00	690.00	236.25	3,903.75	5.71 %
100-32-500282	Medical Supplies	10,093.67	10,093.67	503.49	2,969.24	7,124.43	29.42 %
100-32-500283	Staff Immunizations	2,988.00	2,988.00	0.00	60.00	2,928.00	2.01 %
100-32-500284	Rabies Vouchers	1,000.00	1,000.00	35.00	430.00	570.00	43.00 %
100-32-500298	Animal Food	6,773.65	6,773.65	740.53	2,970.56	3,803.09	43.85 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-32-500310	Fuel, Oil & Service	5,161.82	5,161.82	347.26	1,261.50	3,900.32	24.44 %
100-32-500311	Vehicle R & M	2,600.54	5,311.54	141.26	8,530.05	-3,218.51	160.59 %
100-32-500330	Building R & M	5,972.10	11,369.10	292.10	1,291.86	10,077.24	11.36 %
100-32-500404	Contract Services	17,067.76	17,067.76	584.38	5,750.26	11,317.50	33.69 %
100-32-500408	Professional Services	4,000.00	4,000.00	0.00	55.00	3,945.00	1.38 %
100-32-500410	Software Maintenance	3,739.72	3,739.72	101.32	911.88	2,827.84	24.38 %
100-32-500414	Credit Card Processing	1,000.00	1,000.00	117.29	906.08	93.92	90.61 %
100-32-500605	Lease Payments	18,993.72	18,993.72	1,937.69	16,170.60	2,823.12	85.14 %
100-32-500710	Utilities	13,674.48	13,674.48	1,158.20	8,883.63	4,790.85	64.97 %
100-32-500750	Mobile Technology	2,815.56	2,815.56	225.57	1,810.88	1,004.68	64.32 %
100-32-500800	Events	685.00	685.00	19.14	458.52	226.48	66.94 %
Dept: 32 - Animal Services Total:		335,261.89	343,369.89	22,838.66	196,004.76	147,365.13	57.08 %
Dept: 33 - Fire							
100-33-500112	Worker's Comp	0.00	0.00	0.00	-10,570.00	10,570.00	0.00 %
100-33-500311	Vehicle R & M	0.00	0.00	0.00	51.50	-51.50	0.00 %
100-33-500320	Equipment R & M	0.00	0.00	0.00	840.00	-840.00	0.00 %
100-33-500330	Building R & M	27,825.00	65,992.00	265.00	33,962.02	32,029.98	51.46 %
100-33-500404	Contract Services	9,529.00	9,529.00	1,290.00	12,792.76	-3,263.76	134.25 %
100-33-500410	Software Maintenance	0.00	0.00	50.66	532.91	-532.91	0.00 %
100-33-500710	Utilities	35,944.56	35,944.56	2,951.38	25,919.60	10,024.96	72.11 %
100-33-500750	Mobile Technology	0.00	0.00	37.20	300.71	-300.71	0.00 %
100-33-500908	Emergency Management	26,975.20	26,975.20	192.92	12,950.73	14,024.47	48.01 %
Dept: 33 - Fire Total:		100,273.76	138,440.76	4,787.16	76,780.23	61,660.53	55.46 %
Dept: 34 - Fire Marshal							
100-34-500110	Salaries	75,384.00	75,384.00	5,919.60	31,927.88	43,456.12	42.35 %
100-34-500111	Overtime	0.00	0.00	1,219.68	1,937.07	-1,937.07	0.00 %
100-34-500112	Worker's Comp	299.00	299.00	0.00	0.00	299.00	0.00 %
100-34-500117	Longevity Pay	40.00	40.00	0.00	0.00	40.00	0.00 %
100-34-500120	Payroll Taxes	1,211.00	1,211.00	99.41	645.62	565.38	53.31 %
100-34-500130	Benefits	14,573.00	14,573.00	810.25	3,241.00	11,332.00	22.24 %
100-34-500140	TMRS	8,104.00	8,104.00	871.00	4,131.55	3,972.45	50.98 %
100-34-500150	Training & Travel	0.00	1,200.00	0.00	0.00	1,200.00	0.00 %
100-34-500160	Dues & Subscriptions	0.00	250.00	0.00	138.00	112.00	55.20 %
100-34-500213	Uniforms	0.00	777.00	60.00	836.93	-59.93	107.71 %
100-34-500217	Investigations	0.00	5,500.00	146.97	594.97	4,905.03	10.82 %
100-34-500220	Office Supplies	0.00	200.00	0.00	141.93	58.07	70.97 %
100-34-500262	Equipment	0.00	124.00	0.00	1,149.25	-1,025.25	926.81 %
100-34-500296	Fire Prevention Program	0.00	1,500.00	0.00	0.00	1,500.00	0.00 %
100-34-500310	Fuel, Oil & Service	1,500.00	1,500.00	449.60	1,077.63	422.37	71.84 %
100-34-500311	Vehicle R & M	0.00	0.00	19.00	1,561.50	-1,561.50	0.00 %
100-34-500410	Software Maintenance	0.00	135.00	14.99	56.61	78.39	41.93 %
100-34-500605	Lease Payments	5,538.00	5,538.00	1,086.45	4,240.66	1,297.34	76.57 %
100-34-500710	Utilities	0.00	110.00	15.31	45.93	64.07	41.75 %
100-34-500750	Mobile Technology	0.00	3,175.00	75.19	2,796.86	378.14	88.09 %
100-34-560000	Capital Outlay	0.00	0.00	0.00	8,631.88	-8,631.88	0.00 %
Dept: 34 - Fire Marshal Total:		106,649.00	119,620.00	10,787.45	63,155.27	56,464.73	52.80 %
Dept: 41 - Public Works							
100-41-500110	Salaries	326,792.00	326,792.00	25,652.36	215,197.89	111,594.11	65.85 %
100-41-500111	Overtime	10,000.00	10,000.00	0.00	5,925.23	4,074.77	59.25 %
100-41-500112	Worker's Comp	9,800.00	9,800.00	0.00	7,272.00	2,528.00	74.20 %
100-41-500117	Longevity Pay	2,840.00	2,840.00	0.00	2,688.00	152.00	94.65 %
100-41-500120	Payroll Taxes	5,627.00	5,627.00	421.69	4,135.34	1,491.66	73.49 %
100-41-500130	Benefits	69,638.00	69,638.00	4,634.66	38,658.19	30,979.81	55.51 %
100-41-500140	TMRS	36,493.00	36,493.00	3,130.08	23,120.75	13,372.25	63.36 %
100-41-500150	Training & Travel	6,030.00	6,030.00	75.00	4,068.00	1,962.00	67.46 %
100-41-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-41-500213	Uniforms	8,234.75	8,234.75	698.84	6,301.91	1,932.84	76.53 %

Budget Report

For Fiscal: 2025-2026 Period Ending Item 1. 26

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-41-500220	Office Supplies	300.00	300.00	0.00	321.75	-21.75	107.25 %
100-41-500261	Equipment Rental	9,179.20	9,179.20	0.00	6,442.09	2,737.11	70.18 %
100-41-500270	Street Supplies & Materials	175,207.67	175,207.67	4,081.91	100,405.70	74,801.97	57.31 %
100-41-500310	Fuel, Oil & Service	30,500.00	30,500.00	3,157.16	19,828.74	10,671.26	65.01 %
100-41-500311	Vehicle R & M	9,929.77	9,929.77	511.63	25,343.17	-15,413.40	255.22 %
100-41-500320	Equipment R & M	23,482.00	23,482.00	473.33	20,292.40	3,189.60	86.42 %
100-41-500330	Building R & M	6,588.76	6,588.76	308.27	3,621.54	2,967.22	54.97 %
100-41-500331	Sign R & M	12,577.66	12,577.66	1,676.55	9,082.55	3,495.11	72.21 %
100-41-500332	Minor Tools	1,000.00	1,000.00	0.00	485.99	514.01	48.60 %
100-41-500404	Contract Services	37,632.40	37,632.40	2,858.26	29,418.32	8,214.08	78.17 %
100-41-500410	Software Maintenance	1,559.52	1,559.52	130.63	1,145.69	413.83	73.46 %
100-41-500605	Lease Payments	24,000.00	24,000.00	3,887.26	39,239.10	-15,239.10	163.50 %
100-41-500670	Drainage Utility	12,900.00	12,900.00	0.00	7,329.85	5,570.15	56.82 %
100-41-500710	Utilities	4,000.00	4,000.00	312.77	2,932.09	1,067.91	73.30 %
100-41-500711	Street Lights	62,700.00	62,700.00	5,455.46	41,556.13	21,143.87	66.28 %
100-41-500903	Clean-Up And Recycling	5,000.00	5,000.00	0.00	1,342.16	3,657.84	26.84 %
100-41-555602	Interest Expense	23,960.00	23,960.00	0.00	0.00	23,960.00	0.00 %
100-41-565601	Principal Payments	68,000.00	68,000.00	0.00	0.00	68,000.00	0.00 %
Dept: 41 - Public Works Total:		984,101.73	984,101.73	57,465.86	616,154.58	367,947.15	62.61%
Dept: 97 - Transfers out							
100-97-597600	Transfer to Debt Service	0.00	366,088.00	0.00	0.00	366,088.00	0.00 %
Dept: 97 - Transfers out Total:		0.00	366,088.00	0.00	0.00	366,088.00	0.00%
Expense Total:		6,253,708.49	6,859,376.49	408,381.32	4,084,720.29	2,774,656.20	59.55%
Fund: 100 - General Total:		6,253,708.49	6,859,376.49	408,381.32	4,084,720.29	2,774,656.20	59.55%
Report Total:		6,253,708.49	6,859,376.49	408,381.32	4,084,720.29	2,774,656.20	59.55%



**City Council Agenda
August 20, 2026**

Work Session Item

Agenda Description:

Review and discuss questions related to the financial report for July 2026. (Staff Resource: M. Peacock)

Background Information:

Section 6.09 of the City of Joshua Charter states “The City Manager shall present a monthly financial report in a form acceptable to the City Council.”

Financial Information:

Target percentage of 83% is based on ten of the twelve months in the fiscal year being complete.

City Contact and Recommendations:

Mike Peacock, City Manager

Attachments:

1. Financial Report for July 2026



City of Joshua, TX

Budget Report Account Summary

Item 2.

For Fiscal: 2025-2026 Period Ending: 07/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - General							
Revenue							
Dept: 80 - Property taxes							
100-80-400000	GF Property Tax	3,861,467.00	3,861,467.00	0.00	3,783,682.62	-77,784.38	97.99 %
100-80-400100	GF Property Tax Penalty	15,000.00	15,000.00	0.00	12,125.57	-2,874.43	80.84 %
100-80-400200	GF Property Tax Interest	10,000.00	10,000.00	0.00	6,681.04	-3,318.96	66.81 %
Dept: 80 - Property taxes Total:		3,886,467.00	3,886,467.00	0.00	3,802,489.23	-83,977.77	97.84%
Dept: 81 - Sales taxes							
100-81-401000	City Sales Taxes	1,400,000.00	1,400,000.00	125,789.80	1,354,759.50	-45,240.50	96.77 %
Dept: 81 - Sales taxes Total:		1,400,000.00	1,400,000.00	125,789.80	1,354,759.50	-45,240.50	96.77%
Dept: 83 - Franchise taxes							
100-83-403000	Franchise Taxes	395,000.00	395,000.00	7,673.91	259,485.15	-135,514.85	65.69 %
Dept: 83 - Franchise taxes Total:		395,000.00	395,000.00	7,673.91	259,485.15	-135,514.85	65.69%
Dept: 84 - Mixed beverage taxes							
100-84-404000	Mixed Beverage Tax	20,000.00	20,000.00	1,932.26	17,186.74	-2,813.26	85.93 %
Dept: 84 - Mixed beverage taxes Total:		20,000.00	20,000.00	1,932.26	17,186.74	-2,813.26	85.93%
Dept: 86 - Fines and fees							
100-86-410000	Permits & Fees	200,000.00	200,000.00	34,259.60	265,817.55	65,817.55	132.91 %
100-86-410100	Fines & Court Fees	170,000.00	170,000.00	2,108.45	55,312.44	-114,687.56	32.54 %
100-86-410500	Gas Well Fees	28,000.00	28,000.00	14,200.00	16,400.00	-11,600.00	58.57 %
100-86-410600	Development Fees	3,000.00	3,000.00	1,170.00	4,785.00	1,785.00	159.50 %
100-86-410820	Pet Adoption Fees	20,145.00	20,145.00	2,635.00	31,790.00	11,645.00	157.81 %
100-86-410840	Credit Card Fees	0.00	0.00	825.94	8,801.99	8,801.99	0.00 %
100-86-410850	Local Truancy and Prevention Divers..	7,500.00	7,500.00	898.56	4,884.84	-2,615.16	65.13 %
100-86-410860	Municipal Jury Fund	300.00	300.00	14.52	85.57	-214.43	28.52 %
100-86-410870	Time Payment Reimbursement Fee	2,500.00	2,500.00	213.18	1,960.74	-539.26	78.43 %
Dept: 86 - Fines and fees Total:		431,445.00	431,445.00	56,325.25	389,838.13	-41,606.87	90.36%
Dept: 87 - Grants and contributions							
100-87-420400	Police Department Grants	20,000.00	86,559.00	66,822.88	69,010.37	-17,548.63	79.73 %
100-87-420700	ARPA Funds	20,000.00	20,000.00	0.00	0.00	-20,000.00	0.00 %
100-87-420800	LEOSE/Continuing Education	1,500.00	1,500.00	0.00	2,874.34	1,374.34	191.62 %
Dept: 87 - Grants and contributions Total:		41,500.00	108,059.00	66,822.88	71,884.71	-36,174.29	66.52%
Dept: 88 - Investment earnings							
100-88-460000	Interest Income	60,000.00	60,000.00	14,478.06	145,438.73	85,438.73	242.40 %
Dept: 88 - Investment earnings Total:		60,000.00	60,000.00	14,478.06	145,438.73	85,438.73	242.40%
Dept: 89 - Miscellaneous							
100-89-490100	Miscellaneous Revenue	37,520.00	37,520.00	6,104.42	87,082.74	49,562.74	232.10 %
Dept: 89 - Miscellaneous Total:		37,520.00	37,520.00	6,104.42	87,082.74	49,562.74	232.10%
Dept: 96 - Proceeds							
100-96-492000	Proceeds from Disposal	0.00	0.00	0.00	7,305.00	7,305.00	0.00 %
100-96-496000	Proceeds from Insurance Claims	0.00	54,113.00	0.00	61,460.74	7,347.74	113.58 %
Dept: 96 - Proceeds Total:		0.00	54,113.00	0.00	68,765.74	14,652.74	127.08%
Revenue Total:		6,271,932.00	6,392,604.00	279,126.58	6,196,930.67	-195,673.33	96.94%
Fund: 100 - General Total:		6,271,932.00	6,392,604.00	279,126.58	6,196,930.67	-195,673.33	96.94%
Report Total:		6,271,932.00	6,392,604.00	279,126.58	6,196,930.67	-195,673.33	96.94%



City of Joshua, TX

Budget Report Account Summary

For Fiscal: 2025-2026 Period Ending: 07/31/2026

Item 2.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - General							
Expense							
Dept: 10 - Non-departmental							
100-10-500160	Dues & Subscriptions	3,002.00	3,002.00	100.00	2,994.22	7.78	99.74 %
100-10-500401	Legal Services	45,000.00	45,000.00	2,772.00	31,427.48	13,572.52	69.84 %
100-10-500402	IT Services	71,928.00	83,676.00	0.00	66,131.40	17,544.60	79.03 %
100-10-500420	Central Appraisal District	60,280.00	60,280.00	0.00	31,642.52	28,637.48	52.49 %
100-10-500421	County Assessor - Collector	5,992.00	5,992.00	0.00	5,380.80	611.20	89.80 %
100-10-500550	Debt Service & Reports	3,450.00	3,450.00	600.00	3,950.00	-500.00	114.49 %
100-10-500800	Events	19,500.00	19,500.00	300.00	4,050.00	15,450.00	20.77 %
100-10-500801	Christmas Tree & Decor	13,700.00	13,700.00	0.00	11,876.85	1,823.15	86.69 %
100-10-500840	380 Agreement Expenses	49,237.96	49,237.96	1,686.92	40,941.54	8,296.42	83.15 %
100-10-500900	Library Operating Expense	21,300.00	21,300.00	1,775.00	17,750.00	3,550.00	83.33 %
100-10-500902	Cle-Tran	7,143.00	7,143.00	0.00	7,499.69	-356.69	104.99 %
100-10-500940	Liability Insurance	61,453.00	61,453.00	10,820.25	44,304.00	17,149.00	72.09 %
100-10-500941	Property Insurance	68,868.00	68,868.00	20,370.06	90,299.16	-21,431.16	131.12 %
100-10-500943	Technology Replacements	31,308.17	36,608.17	0.00	29,951.40	6,656.77	81.82 %
100-10-560000	Capital Outlay	20,529.00	20,529.00	709.00	15,424.00	5,105.00	75.13 %
100-10-597150	Transfer To Donation	20,000.00	20,000.00	20,000.00	20,000.00	0.00	100.00 %
100-10-597700	Transfer To Capital Improvement	50,000.00	50,000.00	50,000.00	50,000.00	0.00	100.00 %
Dept: 10 - Non-departmental Total:		552,691.13	569,739.13	109,133.23	473,623.06	96,116.07	83.13%
Dept: 11 - City Manager							
100-11-500110	Salaries	341,781.00	341,781.00	26,020.28	263,207.50	78,573.50	77.01 %
100-11-500111	Overtime	0.00	0.00	325.46	1,234.34	-1,234.34	0.00 %
100-11-500112	Worker's Comp	643.00	643.00	185.75	656.00	-13.00	102.02 %
100-11-500117	Longevity Pay	1,984.00	1,984.00	0.00	1,944.00	40.00	97.98 %
100-11-500120	Payroll Taxes	5,306.00	5,306.00	387.39	4,449.76	856.24	83.86 %
100-11-500130	Benefits	32,569.00	32,569.00	2,398.18	22,253.56	10,315.44	68.33 %
100-11-500140	TMRS	36,938.00	36,938.00	3,361.58	29,401.42	7,536.58	79.60 %
100-11-500150	Training & Travel	5,950.80	5,950.80	775.17	1,585.17	4,365.63	26.64 %
100-11-500160	Dues & Subscriptions	1,703.00	1,703.00	234.87	1,648.70	54.30	96.81 %
100-11-500161	Surety Bonds	260.00	260.00	0.00	130.00	130.00	50.00 %
100-11-500213	Uniforms	300.00	300.00	0.00	188.20	111.80	62.73 %
100-11-500220	Office Supplies	3,999.92	3,999.92	251.23	1,845.28	2,154.64	46.13 %
100-11-500221	Printing	1,437.90	1,437.90	0.00	613.95	823.95	42.70 %
100-11-500222	Postage	500.00	500.00	0.00	0.74	499.26	0.15 %
100-11-500250	Office Equipment & Furniture	500.00	500.00	0.00	169.99	330.01	34.00 %
100-11-500310	Fuel, Oil & Service	1,599.96	1,599.96	201.25	1,267.31	332.65	79.21 %
100-11-500311	Vehicle R & M	842.04	842.04	135.11	766.64	75.40	91.05 %
100-11-500330	Building R & M	71,440.00	81,440.00	2,028.42	31,548.87	49,891.13	38.74 %
100-11-500350	Office Equipment R & M	3,387.88	3,387.88	198.99	2,340.40	1,047.48	69.08 %
100-11-500404	Contract Services	4,527.24	4,527.24	371.28	3,748.74	778.50	82.80 %
100-11-500410	Software Maintenance	9,309.32	9,309.32	38.98	1,819.63	7,489.69	19.55 %
100-11-500605	Lease Payments	14,658.84	14,658.84	1,221.57	12,215.70	2,443.14	83.33 %
100-11-500710	Utilities	19,199.40	19,199.40	1,464.91	13,263.01	5,936.39	69.08 %
100-11-500750	Mobile Technology	1,394.40	1,394.40	153.40	1,176.87	217.53	84.40 %
100-11-500909	Miscellaneous	160.00	160.00	100.00	575.70	-415.70	359.81 %
Dept: 11 - City Manager Total:		560,391.70	570,391.70	39,853.82	398,051.48	172,340.22	69.79%
Dept: 12 - City Secretary							
100-12-500110	Salaries	138,110.00	138,110.00	10,437.78	113,703.26	24,406.74	82.33 %
100-12-500111	Overtime	0.00	0.00	0.00	97.50	-97.50	0.00 %
100-12-500112	Worker's Comp	323.00	323.00	89.00	339.00	-16.00	104.95 %

Budget Report

For Fiscal: 2025-2026 Period Ending Item 2. 16

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-12-500117	Longevity Pay	560.00	560.00	0.00	560.00	0.00	100.00 %
100-12-500120	Payroll Taxes	2,167.00	2,167.00	132.56	1,699.10	467.90	78.41 %
100-12-500130	Benefits	10,436.00	10,436.00	792.17	8,161.78	2,274.22	78.21 %
100-12-500140	TMRS	14,900.00	14,900.00	1,273.94	11,625.98	3,274.02	78.03 %
100-12-500150	Training & Travel	10,800.00	10,800.00	0.00	4,804.29	5,995.71	44.48 %
100-12-500160	Dues & Subscriptions	586.00	586.00	0.00	545.65	40.35	93.11 %
100-12-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-12-500213	Uniforms	1,117.95	1,117.95	0.00	87.44	1,030.51	7.82 %
100-12-500218	Events & Awards	5,280.00	5,280.00	0.00	812.47	4,467.53	15.39 %
100-12-500220	Office Supplies	1,150.00	1,150.00	0.00	553.98	596.02	48.17 %
100-12-500222	Postage	500.00	500.00	0.00	136.87	363.13	27.37 %
100-12-500240	Election Expenses	5,600.00	10,100.00	0.00	5,558.96	4,541.04	55.04 %
100-12-500250	Office Equipment & Furniture	1,300.00	1,300.00	107.94	800.78	499.22	61.60 %
100-12-500403	Ordinance Codification	21,400.00	21,400.00	0.00	4,239.00	17,161.00	19.81 %
100-12-500404	Contract Services	2,008.96	2,008.96	67.83	1,973.30	35.66	98.22 %
100-12-500410	Software Maintenance	26,537.55	26,537.55	31.45	24,507.90	2,029.65	92.35 %
100-12-500750	Mobile Technology	504.00	504.00	37.20	337.91	166.09	67.05 %
100-12-500800	Events	4,500.00	4,500.00	324.68	1,604.53	2,895.47	35.66 %
100-12-500909	Miscellaneous	1,000.00	1,000.00	68.20	1,100.74	-100.74	110.07 %
100-12-500931	Publishing & Filing Fees	9,200.00	9,200.00	205.20	3,537.90	5,662.10	38.46 %
100-12-500946	Records Retention	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Dept: 12 - City Secretary Total:		259,110.46	263,610.46	13,567.95	186,788.34	76,822.12	70.86 %
Dept: 13 - Human Resources							
100-13-500110	Salaries	113,192.00	133,817.00	8,676.32	90,261.89	43,555.11	67.45 %
100-13-500112	Worker's Comp	212.00	251.00	61.25	236.00	15.00	94.02 %
100-13-500117	Longevity Pay	288.00	288.00	0.00	288.00	0.00	100.00 %
100-13-500120	Payroll Taxes	1,762.00	2,178.00	119.00	1,420.30	757.70	65.21 %
100-13-500130	Benefits	10,571.00	10,571.00	792.86	7,928.60	2,642.40	75.00 %
100-13-500140	TMRS	12,193.00	14,409.00	1,058.74	9,566.22	4,842.78	66.39 %
100-13-500150	Training & Travel	2,255.50	2,255.50	73.73	118.73	2,136.77	5.26 %
100-13-500151	Tuition Reimbursement	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
100-13-500160	Dues & Subscriptions	639.00	639.00	0.00	400.00	239.00	62.60 %
100-13-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-13-500190	Employee Morale	1,420.00	1,420.00	0.00	598.21	821.79	42.13 %
100-13-500212	Reference Materials	790.52	843.52	0.00	843.60	-0.08	100.01 %
100-13-500213	Uniforms	150.00	150.00	0.00	0.00	150.00	0.00 %
100-13-500220	Office Supplies	672.80	672.80	-37.19	261.00	411.80	38.79 %
100-13-500222	Postage	100.00	100.00	21.83	126.18	-26.18	126.18 %
100-13-500250	Office Equipment & Furniture	2,077.91	2,077.91	-13.59	449.93	1,627.98	21.65 %
100-13-500403	Legal Services	10,000.00	0.00	4,080.00	4,080.00	-4,080.00	0.00 %
100-13-500404	Contract Services	30,763.20	30,763.20	2,602.16	25,633.87	5,129.33	83.33 %
100-13-500410	Software Maintenance	13,088.08	13,088.08	23.99	8,203.76	4,884.32	62.68 %
100-13-500750	Mobile Technology	600.00	600.00	37.99	185.77	414.23	30.96 %
100-13-500909	Miscellaneous	931.00	931.00	0.00	349.45	581.55	37.53 %
100-13-500930	Advertising	1,500.00	1,447.00	0.00	0.00	1,447.00	0.00 %
Dept: 13 - Human Resources Total:		205,336.01	218,632.01	17,497.09	150,951.51	67,680.50	69.04 %
Dept: 14 - Finance							
100-14-500110	Salaries	190,833.00	190,833.00	14,618.56	152,313.00	38,520.00	79.81 %
100-14-500111	Overtime	1,000.00	1,000.00	0.00	29.97	970.03	3.00 %
100-14-500112	Worker's Comp	360.00	360.00	104.00	535.00	-175.00	148.61 %
100-14-500117	Longevity Pay	1,672.00	1,672.00	0.00	1,672.00	0.00	100.00 %
100-14-500120	Payroll Taxes	3,040.00	3,040.00	167.02	2,163.99	876.01	71.18 %
100-14-500130	Benefits	32,208.00	32,208.00	2,332.19	23,321.54	8,886.46	72.41 %
100-14-500140	TMRS	20,792.00	20,792.00	1,784.00	16,219.11	4,572.89	78.01 %
100-14-500150	Training & Travel	300.00	300.00	0.00	0.00	300.00	0.00 %
100-14-500160	Dues & Subscriptions	250.00	250.00	0.00	0.00	250.00	0.00 %
100-14-500161	Surety Bonds	260.00	260.00	0.00	0.00	260.00	0.00 %
100-14-500213	Uniforms	300.00	300.00	0.00	0.00	300.00	0.00 %

Budget Report

For Fiscal: 2025-2026 Period Ending

Item 2.

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-14-500220	Office Supplies	1,031.09	1,031.09	209.89	608.47	422.62	59.01 %
100-14-500221	Printing	2,586.00	1,586.00	0.00	339.66	1,246.34	21.42 %
100-14-500222	Postage	1,000.00	1,000.00	0.00	533.30	466.70	53.33 %
100-14-500250	Office Equipment & Furniture	1,050.00	302.00	0.00	0.00	302.00	0.00 %
100-14-500404	Contract Services	1,524.36	1,524.36	127.03	1,270.30	254.06	83.33 %
100-14-500405	Accounting & Audit	40,000.00	40,000.00	7,250.00	41,500.00	-1,500.00	103.75 %
100-14-500410	Software Maintenance	30,019.56	30,019.56	58.96	30,409.23	-389.67	101.30 %
100-14-500909	Miscellaneous	2,500.00	2,500.00	97.50	1,154.55	1,345.45	46.18 %
Dept: 14 - Finance Total:		330,726.01	328,978.01	26,749.15	272,070.12	56,907.89	82.70%
Dept: 15 - Municipal Court							
100-15-500110	Salaries	63,087.00	63,087.00	4,872.44	50,146.24	12,940.76	79.49 %
100-15-500111	Overtime	600.00	600.00	0.00	239.41	360.59	39.90 %
100-15-500112	Worker's Comp	121.00	121.00	34.75	139.00	-18.00	114.88 %
100-15-500117	Longevity Pay	1,440.00	1,440.00	0.00	1,440.00	0.00	100.00 %
100-15-500120	Payroll Taxes	1,061.00	1,061.00	69.48	911.52	149.48	85.91 %
100-15-500130	Benefits	10,099.00	10,099.00	761.86	7,618.19	2,480.81	75.44 %
100-15-500140	TMRS	6,998.00	6,998.00	594.44	5,407.20	1,590.80	77.27 %
100-15-500150	Training & Travel	1,884.00	1,884.00	0.00	926.34	957.66	49.17 %
100-15-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-15-500213	Uniforms	300.00	300.00	0.00	105.00	195.00	35.00 %
100-15-500220	Office Supplies	200.00	200.00	0.00	155.96	44.04	77.98 %
100-15-500221	Printing	2,933.00	2,933.00	0.00	635.00	2,298.00	21.65 %
100-15-500222	Postage	1,000.00	1,000.00	0.00	326.02	673.98	32.60 %
100-15-500350	Office Equipment R & M	350.00	350.00	0.00	0.00	350.00	0.00 %
100-15-500401	Legal Services	6,000.00	6,000.00	500.00	4,000.00	2,000.00	66.67 %
100-15-500404	Contract Services	24,917.28	24,917.28	2,076.44	18,764.40	6,152.88	75.31 %
100-15-500410	Software Maintenance	303.96	303.96	0.00	227.97	75.99	75.00 %
100-15-500411	Collection Fees	2,000.00	2,000.00	360.00	1,074.00	926.00	53.70 %
100-15-500414	Credit Card Processing	11,175.00	11,175.00	0.00	3,065.28	8,109.72	27.43 %
100-15-500910	Warrant Entry Fees	1,400.00	1,400.00	139.88	629.46	770.54	44.96 %
Dept: 15 - Municipal Court Total:		135,999.24	135,999.24	9,409.29	95,810.99	40,188.25	70.45%
Dept: 21 - Development Services							
100-21-500110	Salaries	175,166.00	175,166.00	12,522.37	114,286.59	60,879.41	65.24 %
100-21-500111	Overtime	750.00	750.00	0.00	1,529.11	-779.11	203.88 %
100-21-500112	Worker's Comp	588.00	588.00	247.00	637.00	-49.00	108.33 %
100-21-500117	Longevity Pay	792.00	792.00	0.00	792.00	0.00	100.00 %
100-21-500120	Payroll Taxes	2,913.00	2,913.00	173.51	2,121.91	791.09	72.84 %
100-21-500130	Benefits	28,872.00	28,872.00	2,304.12	18,638.25	10,233.75	64.55 %
100-21-500140	TMRS	18,987.00	18,987.00	1,530.37	12,387.89	6,599.11	65.24 %
100-21-500150	Training & Travel	5,710.00	5,710.00	0.00	5,562.03	147.97	97.41 %
100-21-500160	Dues & Subscriptions	712.00	712.00	0.00	506.11	205.89	71.08 %
100-21-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-21-500213	Uniforms	570.00	570.00	0.00	0.00	570.00	0.00 %
100-21-500220	Office Supplies	1,500.00	1,500.00	0.00	580.94	919.06	38.73 %
100-21-500221	Printing	1,000.00	1,000.00	658.40	758.30	241.70	75.83 %
100-21-500222	Postage	1,000.00	1,000.00	0.00	794.54	205.46	79.45 %
100-21-500250	Office Equipment & Furniture	250.00	250.00	0.00	0.00	250.00	0.00 %
100-21-500310	Fuel, Oil & Service	1,000.00	1,000.00	114.79	878.67	121.33	87.87 %
100-21-500311	Vehicle R & M	2,241.90	2,241.90	145.45	5,116.01	-2,874.11	228.20 %
100-21-500403	Permits Software	9,106.83	9,106.83	1,795.00	9,682.43	-575.60	106.32 %
100-21-500404	Contract Services	7,861.04	7,861.04	442.44	19,380.27	-11,519.23	246.54 %
100-21-500406	Nuisance Abatement	6,000.00	6,000.00	8,150.00	15,480.00	-9,480.00	258.00 %
100-21-500410	Software Maintenance	2,543.76	2,543.76	61.96	1,214.56	1,329.20	47.75 %
100-21-500414	Credit Card Processing	5,500.00	5,500.00	466.54	5,784.78	-284.78	105.18 %
100-21-500605	Lease Payments	16,322.70	16,322.70	1,432.33	16,411.78	-89.08	100.55 %
100-21-500710	Utilities	761.04	761.04	63.39	570.51	190.53	74.96 %
100-21-500750	Mobile Technology	938.64	938.64	37.20	641.83	296.81	68.38 %
100-21-500932	Engineering Services	20,000.00	20,000.00	2,165.00	4,274.00	15,726.00	21.37 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-21-500934	Gas Well Inspection Services	24,000.00	24,000.00	0.00	14,000.00	10,000.00	58.33 %
Dept: 21 - Development Services Total:		335,215.91	335,215.91	32,309.87	252,029.51	83,186.40	75.18 %
Dept: 31 - Police							
100-31-500110	Salaries	1,451,685.00	1,451,685.00	89,287.26	957,750.42	493,934.58	65.98 %
100-31-500111	Overtime	34,408.14	34,408.14	6,348.13	37,253.39	-2,845.25	108.27 %
100-31-500112	Worker's Comp	30,726.00	30,726.00	6,992.50	26,557.00	4,169.00	86.43 %
100-31-500117	Longevity Pay	8,376.00	8,376.00	0.00	8,304.00	72.00	99.14 %
100-31-500120	Payroll Taxes	23,793.00	23,793.00	1,441.09	17,195.80	6,597.20	72.27 %
100-31-500130	Benefits	231,078.00	231,078.00	12,138.91	137,946.43	93,131.57	59.70 %
100-31-500140	TMRS	159,838.00	159,838.00	11,670.41	104,898.71	54,939.29	65.63 %
100-31-500150	Training & Travel	6,600.06	6,600.06	1,459.32	7,855.91	-1,255.85	119.03 %
100-31-500152	LEOSE Training	28,649.00	28,649.00	6,000.00	11,240.52	17,408.48	39.24 %
100-31-500160	Dues & Memberships	1,816.86	1,816.86	0.00	726.89	1,089.97	40.01 %
100-31-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-31-500179	Citizens Police Academy	999.58	999.58	0.00	964.07	35.51	96.45 %
100-31-500213	Uniforms	5,667.18	8,042.18	0.00	5,429.76	2,612.42	67.52 %
100-31-500215	Law Enforcement Supplies	6,667.80	6,667.80	382.04	6,138.71	529.09	92.06 %
100-31-500217	Investigations	4,296.28	4,296.28	0.00	9,200.00	-4,903.72	214.14 %
100-31-500218	Awards	520.00	520.00	0.00	70.00	450.00	13.46 %
100-31-500219	Public Relations	1,071.11	1,071.11	38.94	1,197.35	-126.24	111.79 %
100-31-500220	Office Supplies	3,965.41	3,965.41	308.96	2,993.08	972.33	75.48 %
100-31-500222	Postage	582.64	582.64	0.00	273.10	309.54	46.87 %
100-31-500250	Office Equipment & Furniture	492.00	492.00	0.00	643.81	-151.81	130.86 %
100-31-500260	Vests & Safety Equipment	9,071.95	9,071.95	0.00	2,856.18	6,215.77	31.48 %
100-31-500262	Equipment	17,240.00	17,240.00	0.00	8,856.26	8,383.74	51.37 %
100-31-500310	Fuel, Oil & Service	29,992.91	27,617.91	2,837.54	20,246.59	7,371.32	73.31 %
100-31-500311	Vehicle R & M	12,519.20	33,717.20	6,288.63	38,323.01	-4,605.81	113.66 %
100-31-500320	Equipment R & M	1,500.00	1,500.00	1.57	25.87	1,474.13	1.72 %
100-31-500330	Building R & M	7,927.04	7,927.04	618.75	10,407.37	-2,480.33	131.29 %
100-31-500404	Contract Services	93,931.30	93,931.30	421.71	82,205.47	11,725.83	87.52 %
100-31-500408	Reporting System	48,789.51	48,789.51	0.00	4,200.00	44,589.51	8.61 %
100-31-500410	Software Maintenance	4,280.88	9,088.88	44.97	7,316.64	1,772.24	80.50 %
100-31-500605	Lease Payments	103,925.16	103,925.16	8,717.06	87,351.44	16,573.72	84.05 %
100-31-500710	Utilities	13,000.20	13,000.20	1,193.64	9,210.01	3,790.19	70.85 %
100-31-500750	Mobile Technology	4,411.44	4,411.44	361.55	3,323.32	1,088.12	75.33 %
100-31-560000	Capital Outlay	0.00	111,232.00	0.00	104,262.67	6,969.33	93.73 %
Dept: 31 - Police Total:		2,347,951.65	2,485,189.65	156,552.98	1,715,223.78	769,965.87	69.02 %
Dept: 32 - Animal Services							
100-32-500110	Salaries	167,165.00	167,165.00	12,620.00	120,756.50	46,408.50	72.24 %
100-32-500111	Overtime	2,400.00	2,400.00	44.54	1,609.13	790.87	67.05 %
100-32-500112	Worker's Comp	4,884.00	4,884.00	1,103.25	4,342.00	542.00	88.90 %
100-32-500117	Longevity Pay	712.00	712.00	0.00	600.00	112.00	84.27 %
100-32-500120	Payroll Taxes	2,937.00	2,937.00	266.20	2,572.89	364.11	87.60 %
100-32-500130	Benefits	24,823.00	24,823.00	1,541.37	13,161.69	11,661.31	53.02 %
100-32-500140	TMRS	18,296.00	18,296.00	1,546.07	12,752.65	5,543.35	69.70 %
100-32-500150	Training & Travel	2,800.00	2,800.00	200.00	981.90	1,818.10	35.07 %
100-32-500160	Dues & Subscriptions	200.00	200.00	0.00	0.00	200.00	0.00 %
100-32-500161	Surety Bonds	520.00	520.00	0.00	363.50	156.50	69.90 %
100-32-500213	Uniforms	1,394.00	1,394.00	0.00	543.84	850.16	39.01 %
100-32-500220	Office Supplies	500.00	500.00	32.70	376.66	123.34	75.33 %
100-32-500222	Postage	1,200.00	1,200.00	29.55	139.14	1,060.86	11.60 %
100-32-500250	Office Equip & Furniture	1,000.00	1,000.00	0.00	7.59	992.41	0.76 %
100-32-500262	Miscellaneous Shelter Equipment	5,724.87	5,724.87	205.50	2,690.14	3,034.73	46.99 %
100-32-500280	Micro Chips	4,140.00	4,140.00	0.00	236.25	3,903.75	5.71 %
100-32-500282	Medical Supplies	10,093.67	10,093.67	2,070.22	5,039.46	5,054.21	49.93 %
100-32-500283	Staff Immunizations	2,988.00	2,988.00	0.00	60.00	2,928.00	2.01 %
100-32-500284	Rabies Vouchers	1,000.00	1,000.00	127.70	557.70	442.30	55.77 %
100-32-500298	Animal Food	6,773.65	6,773.65	829.02	3,799.58	2,974.07	56.09 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-32-500310	Fuel, Oil & Service	5,161.82	5,161.82	55.67	1,317.17	3,844.65	25.52 %
100-32-500311	Vehicle R & M	2,600.54	5,311.54	141.26	8,671.31	-3,359.77	163.25 %
100-32-500330	Building R & M	5,972.10	11,369.10	1,043.00	2,334.86	9,034.24	20.54 %
100-32-500404	Contract Services	17,067.76	17,067.76	1,134.38	6,884.64	10,183.12	40.34 %
100-32-500408	Professional Services	4,000.00	4,000.00	85.00	140.00	3,860.00	3.50 %
100-32-500410	Software Maintenance	3,739.72	3,739.72	0.00	911.88	2,827.84	24.38 %
100-32-500414	Credit Card Processing	1,000.00	1,000.00	68.59	974.67	25.33	97.47 %
100-32-500605	Lease Payments	18,993.72	18,993.72	1,937.69	18,108.29	885.43	95.34 %
100-32-500710	Utilities	13,674.48	13,674.48	1,399.18	10,282.81	3,391.67	75.20 %
100-32-500750	Mobile Technology	2,815.56	2,815.56	225.57	2,036.45	779.11	72.33 %
100-32-500800	Events	685.00	685.00	0.00	458.52	226.48	66.94 %
Dept: 32 - Animal Services Total:		335,261.89	343,369.89	26,706.46	222,711.22	120,658.67	64.86 %
Dept: 33 - Fire							
100-33-500112	Worker's Comp	0.00	0.00	0.00	-10,570.00	10,570.00	0.00 %
100-33-500311	Vehicle R & M	0.00	0.00	0.00	51.50	-51.50	0.00 %
100-33-500320	Equipment R & M	0.00	0.00	0.00	840.00	-840.00	0.00 %
100-33-500330	Building R & M	27,825.00	65,992.00	1,457.50	35,419.52	30,572.48	53.67 %
100-33-500404	Contract Services	9,529.00	9,529.00	1,405.00	14,197.76	-4,668.76	149.00 %
100-33-500410	Software Maintenance	0.00	0.00	0.00	532.91	-532.91	0.00 %
100-33-500710	Utilities	35,944.56	35,944.56	3,379.10	29,298.70	6,645.86	81.51 %
100-33-500750	Mobile Technology	0.00	0.00	37.20	337.91	-337.91	0.00 %
100-33-500908	Emergency Management	26,975.20	26,975.20	184.59	13,135.32	13,839.88	48.69 %
Dept: 33 - Fire Total:		100,273.76	138,440.76	6,463.39	83,243.62	55,197.14	60.13 %
Dept: 34 - Fire Marshal							
100-34-500110	Salaries	75,384.00	75,384.00	6,208.08	38,135.96	37,248.04	50.59 %
100-34-500111	Overtime	0.00	0.00	1,081.08	3,018.15	-3,018.15	0.00 %
100-34-500112	Worker's Comp	299.00	299.00	0.00	0.00	299.00	0.00 %
100-34-500117	Longevity Pay	40.00	40.00	0.00	0.00	40.00	0.00 %
100-34-500120	Payroll Taxes	1,211.00	1,211.00	101.59	747.21	463.79	61.70 %
100-34-500130	Benefits	14,573.00	14,573.00	810.25	4,051.25	10,521.75	27.80 %
100-34-500140	TMRS	8,104.00	8,104.00	889.28	5,020.83	3,083.17	61.95 %
100-34-500150	Training & Travel	0.00	1,200.00	0.00	0.00	1,200.00	0.00 %
100-34-500160	Dues & Subscriptions	0.00	250.00	0.00	138.00	112.00	55.20 %
100-34-500213	Uniforms	0.00	777.00	0.00	836.93	-59.93	107.71 %
100-34-500217	Investigations	0.00	5,500.00	0.00	594.97	4,905.03	10.82 %
100-34-500220	Office Supplies	0.00	200.00	0.00	141.93	58.07	70.97 %
100-34-500262	Equipment	0.00	124.00	0.00	1,149.25	-1,025.25	926.81 %
100-34-500296	Fire Prevention Program	0.00	1,500.00	0.00	0.00	1,500.00	0.00 %
100-34-500310	Fuel, Oil & Service	1,500.00	1,500.00	522.31	1,599.94	-99.94	106.66 %
100-34-500311	Vehicle R & M	0.00	0.00	11.20	1,572.70	-1,572.70	0.00 %
100-34-500410	Software Maintenance	0.00	135.00	14.99	71.60	63.40	53.04 %
100-34-500605	Lease Payments	5,538.00	5,538.00	1,086.45	5,327.11	210.89	96.19 %
100-34-500710	Utilities	0.00	110.00	15.31	61.24	48.76	55.67 %
100-34-500750	Mobile Technology	0.00	3,175.00	75.19	2,872.05	302.95	90.46 %
100-34-560000	Capital Outlay	0.00	0.00	0.00	8,631.88	-8,631.88	0.00 %
Dept: 34 - Fire Marshal Total:		106,649.00	119,620.00	10,815.73	73,971.00	45,649.00	61.84 %
Dept: 41 - Public Works							
100-41-500110	Salaries	326,792.00	326,792.00	25,737.46	240,935.35	85,856.65	73.73 %
100-41-500111	Overtime	10,000.00	10,000.00	77.97	6,003.20	3,996.80	60.03 %
100-41-500112	Worker's Comp	9,800.00	9,800.00	2,333.00	9,605.00	195.00	98.01 %
100-41-500117	Longevity Pay	2,840.00	2,840.00	0.00	2,688.00	152.00	94.65 %
100-41-500120	Payroll Taxes	5,627.00	5,627.00	413.59	4,548.93	1,078.07	80.84 %
100-41-500130	Benefits	69,638.00	69,638.00	5,392.83	44,051.02	25,586.98	63.26 %
100-41-500140	TMRS	36,493.00	36,493.00	3,149.96	26,270.71	10,222.29	71.99 %
100-41-500150	Training & Travel	6,030.00	6,030.00	150.00	4,218.00	1,812.00	69.95 %
100-41-500161	Surety Bonds	130.00	130.00	0.00	0.00	130.00	0.00 %
100-41-500213	Uniforms	8,234.75	8,234.75	571.60	6,873.51	1,361.24	83.47 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
100-41-500220	Office Supplies	300.00	300.00	0.00	321.75	-21.75	107.25 %
100-41-500261	Equipment Rental	9,179.20	9,179.20	228.00	6,670.09	2,509.11	72.67 %
100-41-500270	Street Supplies & Materials	175,207.67	175,207.67	13,471.59	113,877.29	61,330.38	65.00 %
100-41-500310	Fuel, Oil & Service	30,500.00	30,500.00	1,093.32	20,922.06	9,577.94	68.60 %
100-41-500311	Vehicle R & M	9,929.77	9,929.77	3,095.10	28,438.27	-18,508.50	286.39 %
100-41-500320	Equipment R & M	23,482.00	23,482.00	2,280.64	22,694.96	787.04	96.65 %
100-41-500330	Building R & M	6,588.76	6,588.76	311.52	3,933.06	2,655.70	59.69 %
100-41-500331	Sign R & M	12,577.66	12,577.66	203.82	9,286.37	3,291.29	73.83 %
100-41-500332	Minor Tools	1,000.00	1,000.00	56.96	542.95	457.05	54.30 %
100-41-500404	Contract Services	37,632.40	37,632.40	2,858.26	32,276.58	5,355.82	85.77 %
100-41-500410	Software Maintenance	1,559.52	1,559.52	29.98	1,175.67	383.85	75.39 %
100-41-500605	Lease Payments	24,000.00	24,000.00	3,887.26	43,126.36	-19,126.36	179.69 %
100-41-500670	Drainage Utility	12,900.00	12,900.00	4,350.00	11,679.85	1,220.15	90.54 %
100-41-500710	Utilities	4,000.00	4,000.00	323.47	3,255.56	744.44	81.39 %
100-41-500711	Street Lights	62,700.00	62,700.00	5,436.44	46,992.57	15,707.43	74.95 %
100-41-500903	Clean-Up And Recycling	5,000.00	5,000.00	0.00	1,342.16	3,657.84	26.84 %
100-41-555602	Interest Expense	23,960.00	23,960.00	0.00	0.00	23,960.00	0.00 %
100-41-565601	Principal Payments	68,000.00	68,000.00	0.00	0.00	68,000.00	0.00 %
Dept: 41 - Public Works Total:		984,101.73	984,101.73	75,452.77	691,729.27	292,372.46	70.29%
Dept: 97 - Transfers out							
100-97-597600	Transfer to Debt Service	0.00	366,088.00	366,088.00	366,088.00	0.00	100.00 %
Dept: 97 - Transfers out Total:		0.00	366,088.00	366,088.00	366,088.00	0.00	100.00%
Expense Total:		6,253,708.49	6,859,376.49	890,599.73	4,982,291.90	1,877,084.59	72.63%
Fund: 100 - General Total:		6,253,708.49	6,859,376.49	890,599.73	4,982,291.90	1,877,084.59	72.63%
Report Total:		6,253,708.49	6,859,376.49	890,599.73	4,982,291.90	1,877,084.59	72.63%



Detail Report

Account Summary

Date Range: 10/01/2025 - 07/31/2026

Account	Name	Beginning Balance	Total Activity	Ending Balance
Fund: 700 - Capital Improvement 700-110161 700-110196	Cash - 2010 GO Bonds	56,694.34	-7,579.51	49,114.83
	Cash - 2020 GO Bonds	2,778,015.33	74,602.11	2,852,617.44
	Total Fund: 700 - Capital Improvement:	2,834,709.67	67,022.60	2,901,732.27
Grand Totals:		2,834,709.67	67,022.60	2,901,732.27

Fund Summary

Fund	Beginning Balance	Total Activity	Ending Balance
700 - Capital Improvement	2,834,709.67	67,022.60	2,901,732.27
Grand Total:	2,834,709.67	67,022.60	2,901,732.27



**City Council Agenda
August 20, 2026**

Minutes Resolution

Action Item

Agenda Description:

Requested 2020 Go Bond balance.

Background Information:

This balance was requested by coucil from the June meeting.

Financial Information:

Balance: 2,834,709.67

City Contact and Recommendations:

Attachments:

Financial information.



Public Works

Activity Purpose: Base a cost average of Public Works Services VS Contract Labor over a 24-month term.

	2024-26	In House	Contract
Street Repairs in Square feet	40,404.50	274,987.20	652,936.72
Utility Repairs in Square feet	200	720	3,232
Street Reconstruction Completed Sq.Ft.	35981	158316.40	581,452.96
Drainage Control Maintained	12201	27,208.23	366,030
Crack Seal Streets Lm.	13.13	52,748.98	78,780



**City Council Agenda
August 20, 2026**

Minutes Resolution

Action Item

Agenda Description:

Public works street fee assessment was requested at our June Council meeting.

Background Information:

A total price was generated for the last 24 months of repairs Public Works completed vs contract labor rates today.

Financial Information:

Attached.

City Contact and Recommendations:

Attachments:



Asphalt Totals

6/20/2024 625 Henderson St 20 ft X 35 ft X 2 in = 700 sq ft / 8 tons

6/24/2024 CR 904 @ CR 1023 10 ft X 80 ft X 2 in = 800 sq ft / 10 tons

6/25/2024 Forrest Ln@917 10 ft X 70 ft X 2.5 in = 700 sq ft / 12 tons

8/6/2024 Dakota 1@6x20x7, 1@10x30x7. 1@6x10x7= 480sq ft / 20 tons

8/30/2024 S Main @ 14th St 2 @ 8 ft X 30 ft X 7 in = 480 sq ft / 20 tons

9/19/2024 1050 Forrest Ln 20 ft X 150 ft X 2 in = 3000 sq ft / 37.5 tons

10/9/2024 Gregory @ 917 20ft X 21.5 ft X 3 in = 430 sq ft / 8 tons

10/15/2024 Briarwood Tr 20 ft X 167.5 ft X 3 in = 3350 sq ft / 62.5 tons

10/24/2024 1000 Forrest Ln 20 ft X 100 ft X 2 in = 2000 sq ft / 24 tons

11/12/2024 Shady Grove Ct @ Littlebrook 45 ft X 20 ft X 3.5 in = 900 sq ft / 20 tons

12/19/2024 Littlebrook @ creek 20 ft X 22.5 ft X 2.5 in = 450 sq ft / 7 tons

1/17/2025 Clubhouse repair 20 ft X 72.5 ft X 3 in = 1450 sq ft / 27 tons

2/5/2025 Cofield @ 174 24 ft X 67 ft X 2 in = 1608 sq ft / 20 tons`

2/26/2025 Village Creek @ Roaring Springs 30ft X 12 ft X 3.5 in = 360 sq ft / 7 tons

6/25/2025 Briarwood Tr (repair) 2@ 10 ft X 18 ft X 3.5 in = 360 sq ft / 7 tons

6/26/2025 4809 Wagon Wheel (drive tie) 20ft X 20 ft X 3 in = 400 sq ft / 7 tons

7/30/2025 4924 CR 904 (rut repair) 10 ft X 40 ft X 6 in = 400 sq ft/ 14 tons

10/21/2025 Oak Hill Dr 10 ft X 890 ft X 2.5 in = 8900 sq ft / 138 tons

10/22/2025 Oak Hill Dr 10 ft X 865 ft X 2.5 in = 8650 sq ft / 135 tons

10/23/2025 Oak Hill Dr 9 drive ties @ 4ft X 20 ft X 3 in = 170 sq ft / 5 tons

12/22/2025 CR 904 (rut repair) 8 ft X 40 ft X 6 in = 320 sq ft / 12 tons

1/7/2026 6000 Blk CR 1023 24 ft X 60 ft X 2.5 in – 1446.5 sq ft / 21 tons

3/23/2026 Santa Fe 1@ 10 ft X 15 ft X 3 in , 2 @ 10 ft X 25 ft X 3 in = 650 sq ft / 25 tons

4/29/2026 Wagon Wheel 2@ 22 ft X 40 ft X 6 in – 1760 sq ft / 64 tons

5/22/2026 114 Paula 10 ft X 64 ft X 2.5 in = 640 sq ft / 10 tons

**Crack Seal Totals**

N Main St 9500 In ft

S Main St 2805 In ft

Mountain Valley Blvd 3990 In ft

Henderson 700 Blk 944 In ft

Apple St 1700 In ft

Plum St (700-800 Blk) 975 In ft

Pear Ct 425 In ft

Cooper Ln 1356 In ft

Sheila Circle W 1058 In ft

Sheila Circle E 1026 In ft

W 12th St 468 In ft

Santa Fe St 2206 In ft

Caddo Rd 3811 In ft

4th St (east and west) 2404 In ft

Veatch St 2000 In ft

Drainage Totals

102 Park Trail Pl 200 ft

105 S Main St 200 ft

104 Sunset Pl 551 ft

107 Thomas 200 ft

108 Oak Hill Dr 100 ft

111 Cedar Crest 500 ft

109 Old Hickory 200 ft

1570 N Main 400 ft

**Drainage Continued**

110 N Main 200 ft

607 Santa Fe 350 ft

Mountain Valley Blvd 600 ft

2021 Gentle Springs 400 ft

3012 Running Brook 250 ft X 2 = 500 ft

4060 Running Brook 150 ft

7025 Twin Hills 118 ft

625 Henderson 50 ft

Hilltop 1538 ft

539 E 4th 200 ft

540 E 4th 250 ft

513 Rosewood 150 ft

604 Rosewood 400 ft

402 Roaring Springs 300 ft

501 Roaring Springs 500 ft

204 Roaring Springs 300 ft

202 Roaring Springs 290 ft

336 Broadway 250 ft

Oak Hill Dr 206 ft

Shelby Drainage 150 ft X 4 = 600 ft

Woodoak @ N Main 200 ft

CR 1023 (6000 Blk) 100 ft

1108 W Buffalo Tr 400 ft

828 CR 904 300 ft

Wagon Wheel 1498 ft



Item 4.



**City Council Agenda
August 20, 2026**

Work Session Item

Agenda Description:

Discussion on the FY 2026-2027 Proposed Budget. (Staff Resource: M. Peacock)

Background Information:

Section 6.02 of the City of Joshua Charter states “The budget shall provide a complete financial plan of all City funds and activities and, except as required by law or this Charter, shall be in such form as the City Manager deems desirable or the Council may require. The City Council shall adopt the proposed budget with or without amendment, by majority vote of the total Council, after public hearings and before the first day of the ensuing fiscal year.”

Financial Information:

N/A

City Contact and Recommendations:

Mike Peacock, City Manager

Attachments:

1. Proposed FY 2026-2027 Budget



**Proposed Annual Budget
For the Fiscal Year
Beginning October 1, 2026
Ending September 30, 2027**

This budget will raise more total property taxes than last year's budget by \$116,801(2.58%), and of that amount \$167,370 is tax revenue to be raised from new property added to the tax roll this year.



Notice of Taxpayer Impact Statement

In accordance with Section 551.043 of the Texas Local Government Code, the City of Joshua provides the following Taxpayer Impact Statement for the upcoming fiscal year budget:

Median Homestead Value Comparison

	Current Fiscal Year 2025–2026	Proposed Budget FY 2026–2027 (Proposed Rate)	No-New-Revenue Rate Budget (NNR Rate)
Median Homestead Value	\$239,323	\$256,572	\$256,572
City Tax Rate (per \$100)	\$0.689468	\$0.680041	\$0.682345
Estimated City Taxes	\$1,650.06	\$1,744.79	\$1,750.71

Taxpayer Impact Summary

If the proposed budget and tax rate of \$0.680041 per \$100 of taxable value is adopted, the estimated property tax bill for a median-valued homestead (\$256,572) will be \$1,744.79, an increase of \$94.74 compared to the current fiscal year.

If the City adopts a balanced budget funded at the No-New-Revenue Tax Rate of \$0.682345, the estimated property tax bill for the same median property will be \$1,750.71, an increase of \$100.65 from the current year.

Important Note:

The no-new-revenue tax rate is the rate that would generate the same amount of revenue for the City from the same properties taxed in the previous year.

For more information or to review the proposed budget, please visit: www.cityofjoshuatx.us or contact the City Secretary's Office at (817) 556-0603.



August 11, 2026

To the Honorable Mayor and Members of the City Council:

In accordance with the Civil Statutes of the State of Texas, I present the following document for the Proposed Annual Budget for the Fiscal Year 2026-27. This adopted budget is designed to provide you with the overall financial plan to provide city services for the upcoming year. In addition, the adopted General Fund budget provides the funding for planned expenditures, contingency appropriations for operating funds that total \$7.363M.

The proposed General Fund budget contains revenues under expenditures of \$310,490, which includes \$310,566 of nonrecurring expenses. The budget is based on the tax rate of \$0.680041.

The FY2026-27 Proposed Budget includes the following changes:

- \$8,000 market adjustment to pay plan for TCOLE officers plus 1.5% increase
- pay plan adjustments as a result of the market adjustments plus 1.5% increase
- 1.5% cost of living increase plus 1.5% salary increase for all employees not affected by market adjustments

The FY2026-27 Proposed Budget is comprised of the following funds:

General Fund is the main operating fund of the City. The fund is used to account for all the financial resources that are not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are counted for in this fund. General operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund. The two primary revenue sources of the General Fund are generated from property taxes and sales taxes. Additional information about these two revenue sources is provided later in this letter.

Debt Service Fund is a legally restricted fund utilized to account for revenues recognized to liquidate the debt service requirements of the City's general obligation debt and account for short-term notes payable. Expenditures from this fund are projected to be \$1,836,253 for FY 2026-27. Of that amount, \$195,986

will be covered by excess debt collection fees from FY 2025-26. The General Fund will transfer in \$442,744 and the Type B Fund will transfer in \$318,895. The remaining debt service of \$878,628 is allocated by the debt service revenue in the adopted tax rate.

Capital Improvement Fund is used to account for revenues and expenditures associated with the purchase of vehicles, equipment, and facility improvements. The goal of the city is to pursue savings and transfer all savings from fleet maintenance and the sale of any city asset by auction (excluding Facilities) to the Capital Reserve Fund.

Donation Fund is used to account for donation revenue and expenditures.

Economic Development Funds are funds allocated to finance expanded business enterprises within the City through economic development corporations (EDC's). The EDC's authorize a city to levy sales tax to fund projects approved by the Local Government Code Chapters 501, 504, and 505 and to fund the corporations.

The Type A EDC provides projected revenues of \$800,000, excluding the fund balance. Expenditures budgeted for FY2026-27 include business development and debt service totaling \$549,273. Revenue over expenditures of \$250,727 is projected.

The Type B EDC/Park Board Fund will provide projected revenues of \$813,500, excluding fund balance. Expenditures budgeted for FY 2026-27 include park operations, construction, maintenance, and transfers totaling \$916,210. Revenue under expenditures of \$102,710 is projected.

Public, Education & Government Access Channel Fund-established by law to fund capital expenditures related to local PEG channels. Total revenues for this fund are projected to be \$1,550 with no expenditures budgeted.

Court Technology, Court Building Security and Consolidated Court Security and Technology Funds-are established by law to assist in funding of expenditures related to purchasing or maintaining technology enhancements for municipal court. The Court Building Security Fund was also established by law to account for expenditures related to security for the municipal court. Legislation occurring in 2025 created a new fund for both court technology and building security. Total revenues for these funds collectively are projected to be \$9,100, with anticipated expenditures of \$8,730.

Hotel Occupancy Tax Fund- established by law to assist in funding of expenditures related to tourism and community development. Total revenues for this fund are projected to be \$39,400 with no expenditures.

Property Taxes

Property tax revenue is based on estimations by the Tax Assessor's Office and the Johnson County Appraisal District's certified values. "Truth-in-Taxation" requires information to be included in municipal budgets, such as the "No New Revenue" (previously known as the "Effective Rate") and "Voter Approval"

(previously known as the “Rollback Rate”) tax rates and the “*De Minimis*” tax rate, which applies to cities with populations less than 30,000.

**City of Joshua
Fiscal Year 2026-2027 Budget
Property Tax Revenue & Adopted Tax Rates**

2026 Estimated Tax Base*	\$	683,254,530
FY 2029-27 M&O Tax Rate	\$	0.571979
FY 2026-27 Debt Tax Rate	\$	0.108062
FY 2026-27 Total Tax Rate	\$	0.680041
FY 2026-27 Tax Revenue	\$	5,364,452

* **After exemptions, protest loss, and frozen taxes added back.**

FY 2026-27 “No New Revenue Tax Rate”	\$0.682345
FY 2026-27 “Voter Approval Tax Rate”	\$0.668758
FY 2026-27 “De Minimis” Tax Rate	\$0.680041

The overall year-to-year increase in property tax value reflects the current growth pattern in the region primarily in part to residential development.

As in 2025, it is expected that growth will continue to increase slightly lower than experienced during the last fiscal year. Residential development will remain steady with the development of new subdivisions, additional phases in existing subdivisions. Commercial development in Joshua Station and Downtown continue to increase slightly.

Sales Taxes

Revenue generated from sales tax is based on a 0.01 tax rate. Sales tax is the second-largest source of revenue for the General Fund. Sales tax for FY2026-27 is projected to be \$1,500,000, a budgeted increase of \$100,000 (7.1%) from FY 2025-26.

SUMMARY AND ACKNOWLEDGMENTS

The Proposed Fiscal Year 2026-27 Annual Operating Budget for the City of Joshua has been developed to assure that operating expenses for this budget year are financially sustainable and reflect the priorities established by the City Council. Recurring revenue sources and expenses, as well as projected revenue sources and expenses, have been considered in order to achieve the fundamental purpose of the city, which is to.

- Provide for the safety and security of the community
- Maintain and improve existing infrastructure
- Plan for orderly and responsible growth and sustainability
- Provide responsible fiscal policy

These challenges will be provided by the delivery of high-quality public services efficiently and effectively without increasing tax rates.

In preparing this FY 2026-27 budget, I would like to acknowledge the valuable contribution of the department heads, who assisted in the preparation of this budget alongside myself, working as a team.

Respectfully Submitted,



Mike Peacock,
City Manager

GENERAL FUND REVENUES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 1,453,251	\$ 2,039,443	\$ 3,389,364	\$ 3,389,364	\$ 3,647,783
Tax Revenue					
100-80-400000 GF Property Tax	3,412,758	3,741,297	3,861,467	3,800,000	4,512,013
100-80-400100 GF Property Tax Penalty	19,003	17,383	15,000	15,000	15,000
100-80-400200 GF Property Tax Interest	14,389	13,344	10,000	10,000	10,000
100-81-401000 City Sales Taxes	1,362,427	1,679,506	1,400,000	1,500,000	1,500,000
100-84-404000 Mixed Beverage Tax	19,891	19,112	20,000	20,000	20,000
100-83-403000 Franchise Taxes	416,835	419,507	395,000	440,000	426,000
100-80-400300 TIF Revenue	68,032	70,487	-	-	-
Total Tax Revenue	5,313,334	5,960,635	5,701,467	5,785,000	6,483,013
Charges for Services					
100-85-408000 ESD Contract Fee	447,436	344,612	-	-	-
100-85-408001 ESD Staffing	24,820	13,140	-	-	-
100-85-408002 ESD Incentive	-	-	-	-	-
100-85-408003 ESD Fuel Stipend	-	-	-	-	-
100-85-408004 ESD Personnel Stipend	-	-	-	-	-
100-86-410800 Trash Collection Service Charges	-	-	-	-	-
Total Charges for Services	472,256	357,752	-	-	-
Fees					
100-86-410000 Permits/Fees	325,292	381,645	200,000	300,000	300,000
100-86-410200 Rabies Vouchers	225	-	-	-	-
100-86-410500 Gas Well Fees	45,063	31,000	28,000	16,400	16,400
100-86-410600 Development Fees/Reimbursements	6,797	10,605	3,000	3,615	3,000
100-86-410809 Utility Admin Fees	-	-	-	-	-
100-86-410820 Pet Adoption Fees	14,500	17,955	20,145	28,000	30,000
100-86-410830 Pet Microchip Fees	3,320	-	-	-	-
100-86-410840 Credit Card Fees	14,922	18,029	-	10,000	8,000
Total Fees	410,118	459,235	251,145	358,015	357,400
Intergovernmental Revenue					
100-87-420400 Police Department Grants	14,976	2,046	86,559	67,835	2,500
100-87-420401 FD Grants	152,183	-	-	-	-
100-87-420500 ESD Grant	195,000	48,750	-	-	-
100-87-420800 LEOSE/Continuing Education	3,266	3,456	1,500	2,874	2,500
100-87-420700 ARPA Funding	232,666	129,450	20,000	14,715	-
Total Intergov't Revenue	\$ 598,091	\$ 183,702	\$ 108,059	\$ 85,424	\$ 5,000

GENERAL FUND REVENUES

Fines & Forfeitures

100-86-410100 Fines/Court Fees	\$	276,819	\$	147,428	\$	170,000	\$	70,000	\$	100,000
100-86-410850 Local Truancy and Prevention		15,121		6,248		7,500		5,262		5,000
100-86-410860 Municipal Jury Fund		302		121		300		100		100
100-86-410870 Time Payment Reimbursement		3,930		3,202		2,500		2,300		2,000
Total Fines & Forfeitures		296,173		156,999		180,300		77,662		107,100

Interest Income

100-88-460000 Interest Income		104,681		138,447		60,000		150,000		60,000
Total Interest Income		104,681		138,447		60,000		150,000		60,000

Miscellaneous

100-89-490100 Misc. Revenue		113,718		44,547		37,520		74,128		40,000
100-96-496000 Proceeds from Insurance		112,493		98,742		54,113		61,461		-
Total Miscellaneous		226,211		143,289		91,633		135,589		40,000

Sale of Assets

100-96-492000 Proceeds from Disposal		81,280		-		-		7,305		-
Total Sale of Assets		81,280		-		-		7,305		-

Transfers

100-90-491200 Transfer from Type A		125,135		72,867		-		-		-
100-90-491300 Transfer from Type B		423,974		374,402		-		-		-
100-96-494000 Proceeds from Debt		278,531		-		-		-		-
Total Transfers		827,640		447,269		-		-		-

Total Revenues	\$	8,329,783	\$	7,847,328	\$	6,392,604	\$	6,598,995	\$	7,052,513
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GENERAL FUND EXPENDITURES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Expenditures					
Community Service	\$ 108,201	\$ -	\$ -	\$ -	\$ -
Non-Departmental	1,093,255	627,579	569,739	560,382	460,741
City Manager	640,201	535,285	570,391	569,490	543,010
City Secretary	251,572	179,373	263,611	247,732	291,573
Human Resources	139,470	152,023	218,632	198,185	261,927
Finance	369,099	304,985	328,978	333,050	365,613
Municipal Court	128,008	123,139	135,999	126,721	126,831
Development Services	345,953	354,497	335,217	320,814	336,426
Police	2,026,177	1,937,025	2,485,189	2,137,171	2,639,969
Animal Services	264,158	256,409	343,372	347,796	358,970
Fire	1,143,184	691,717	138,441	122,160	88,731
Fire Marshal	62,016	-	119,620	102,095	141,022
Public Works	748,323	813,827	984,103	908,892	994,880
Parks & Recreation	423,974	374,402	-	-	-
Transfers out	-	147,147	366,088	366,088	753,310
Total Operating Expenditures	7,743,591	6,497,408	6,859,380	6,340,576	7,363,003
Revenues to Expenditures	586,192	1,349,920	(466,776)	258,419	(310,490)
Ending Fund Balance	\$ 2,039,443	\$ 3,389,364	\$ 2,922,587	\$ 3,647,783	\$ 3,337,293
Assigned through Parkland Dedication			139,848	139,848	139,848
Reserved for radios through Johnson County			17,067	17,067	34,134
Restricted through LEOSE			31,072	24,550	2,874
Restricted through Opioid Initiative			12,660	14,253	14,253
Restricted through ARPA			-	282	-
Ending Unreserved Fund Balance			\$ 2,721,940	\$ 3,451,782	\$ 3,146,184
Minimum Fund Balance per policy			\$ 1,714,845	\$ 1,585,144	\$ 1,840,751
Overage/(Deficit) of Fund Balance				\$ 1,866,638	\$ 1,305,433

NON-DEPARTMENTAL DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-10-500160 Dues/Memberships	\$ 2,885	\$ 2,902	\$ 3,002	\$ 3,002	\$ 3,002
100-10-500401 Legal Services	19,988	46,658	45,000	45,000	45,000
100-10-500402 IT Services	70,061	71,928	83,676	85,739	73,991
100-10-500420 Central Appraisal District	53,823	74,318	60,280	63,285	65,276
100-10-500421 County Assessor - Collector	5,992	5,465	5,992	5,381	5,381
100-10-500550 Debt Service & Reports	3,450	3,450	3,450	3,950	3,950
100-10-560000 Capital Outlay > \$5,000	107,109	-	20,529	14,664	-
100-10-500800 Community Events	12,249	8,150	19,500	19,000	18,500
100-10-500801 Christmas Tree & Decor	-	7,257	13,700	11,876	3,700
100-10-500840 380 Agreement Expenses	47,531	46,558	49,238	44,460	44,460
100-10-500865 TIF1 Expenses	100,023	107,237	-	-	-
100-10-500900 Library Operating Expense	-	21,300	21,300	21,300	21,300
100-10-500902 Cle-Tran	-	7,143	7,143	7,500	7,500
100-10-500940 Liability Insurance	52,200	60,232	61,453	61,453	53,004
100-10-500941 Property Insurance	53,301	73,217	68,868	68,868	84,369
100-10-500943 Technology Replacements	25,200	1,042	36,608	34,903	31,308
100-10-555602 Lease Interest	34,338	-	-	-	-
100-10-560000 Capital Outlay	278,531	-	-	-	-
100-10-565601 Lease Principal	171,042	90,722	-	-	-
100-10-597150 Transfer To Donation	-	-	20,000	20,000	-
100-10-597700 Transfer To Capital Improvemnt	55,532	-	50,000	50,000	-
Total Expenses	\$ 1,093,255	\$ 627,579	\$ 569,739	\$ 560,382	\$ 460,741

CITY MANAGER DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-11-500110 Salaries	\$ 459,435	\$ 382,646	\$ 341,781	\$ 342,351	\$ 357,897
100-11-500111 Overtime	315	-	-	1,000	500
100-11-500112 Worker's Comp	1,252	1,077	643	656	722
100-11-500117 Longevity Pay	3,384	1,776	1,984	1,944	2,112
100-11-500120 Payroll Taxes	6,702	5,809	5,306	4,992	5,542
100-11-500130 Benefits	30,613	31,172	32,569	27,998	40,390
100-11-500140 TMRS	27,833	25,216	36,938	38,870	45,730
100-11-500150 Training/Travel	9,719	3,821	5,951	6,476	7,001
100-11-500160 Dues/Memberships	4,190	2,572	1,703	1,769	1,739
100-11-500161 Surety Bonds	-	180	260	260	390
100-11-500190 Human Resources	(213)	-	-	-	-
100-11-500213 Uniforms	94	24	300	300	300
100-11-500220 Office Supplies	3,443	2,263	4,000	4,000	4,000
100-11-500221 Printing	-	743	1,438	1,438	1,438
100-11-500222 Postage	388	54	500	500	500
100-11-500250 Office Equip & Furniture	947	657	500	500	500
100-11-500311 Fuel, Oil & Service	211	1,428	1,600	1,600	1,600
100-11-500310 Vehicle R & M	170	1,279	842	842	842
100-11-500330 Building R & M	66,393	21,111	81,440	81,306	20,266
100-11-500350 Office Equipment R & M	522	2,814	3,388	3,388	3,388
100-11-500402 IT Services	3,840	-	-	-	-
100-11-500404 Contract Services	(338)	8,919	4,527	4,491	4,455
100-11-500410 Software Maintenance	-	7,679	9,309	9,513	10,821
100-11-500605 Lease Payments	29	14,156	14,659	14,659	14,659
100-11-500710 Utilities	17,814	17,997	19,199	18,299	16,672
100-11-500750 Mobile Technology	1,468	1,626	1,394	1,485	1,385
100-11-500909 Miscellaneous	1,990	266	160	853	160
Total Expenses	\$ 640,201	\$ 535,285	\$ 570,391	\$ 569,490	\$ 543,010

CITY SECRETARY DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-12-500110 Salaries	\$ 160,595	\$ 134,295	\$ 138,110	\$ 145,761	\$ 149,540
100-12-500111 Overtime	-	-	-	98	-
100-12-500112 Worker's Comp	533	466	323	339	375
100-12-500117 Longevity Pay	828	464	560	560	656
100-12-500120 Payroll Taxes	2,531	1,965	2,167	2,122	2,368
100-12-500130 Benefits	12,335	(2,820)	10,436	9,979	12,337
100-12-500140 TMRS	9,666	8,492	14,900	15,536	19,079
100-12-500150 Training/Travel	3,435	5,015	10,800	9,732	12,600
100-12-500160 Dues/Memberships	1,817	420	586	571	588
100-12-500161 Surety Bonds	-	130	130	130	130
100-12-500213 Uniforms	113	223	1,118	1,118	1,118
100-12-500218 Events & Awards	-	1,299	-	2,000	4,500
100-12-500220 Office Supplies	1,083	900	1,150	1,150	1,180
100-12-500222 Postage	160	522	500	500	500
100-12-500240 Election Expenses	6,906	122	10,100	5,204	15,600
100-12-500250 Office Equipment & Furniture	1,067	2,972	1,300	1,300	1,300
100-12-500262 Events & Awards	1,117	-	5,280	-	-
100-12-500402 IT Services	17,951	139	-	-	-
100-12-500403 Ordinance Codification	5,473	375	21,400	10,160	18,440
100-12-500404 Contract Services	19,829	1,937	2,009	2,109	814
100-12-500410 Software Maintenance	-	14,279	26,538	26,079	34,098
100-12-500710 Utilities	-	-	-	-	146
100-12-500750 Mobile Technology	-	443	504	504	504
100-12-500800 Employee Events	-	1,478	4,500	1,581	4,500
100-12-500905 Quarterly City Newsletter	-	994	-	-	-
100-12-500909 Miscellaneous	1,295	501	1,000	1,000	1,000
100-12-500931 Publishing & Filing Fees	4,666	4,763	9,200	9,200	9,200
100-12-500946 Records Retention	172	-	1,000	1,000	1,000
Total Expenses	\$ 251,572	\$ 179,373	\$ 263,611	\$ 247,732	\$ 291,573

HUMAN RESOURCES DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-13-500110 Salaries	\$ 102,485	\$ 105,764	\$ 133,817	\$ 116,414	\$ 156,524
100-13-500112 Worker's Comp	194	349	251	236	315
100-13-500117 Longevity Pay	144	192	288	288	424
100-13-500120 Payroll Taxes	1,562	1,538	2,178	1,692	2,510
100-13-500130 Benefits	7,964	8,336	10,571	9,778	12,360
100-13-500140 TMRS	6,132	6,678	14,409	12,757	19,936
100-13-500150 Training/Travel	245	45	2,256	1,375	2,184
100-13-500151 Tuition Reimbursement	-	-	2,000	2,000	2,000
100-13-500160 Dues/Memberships	1,376	1,170	639	689	699
100-13-500161 Surety Bonds	-	130	130	130	130
100-13-500190 Employee Morale	87	376	1,420	1,320	1,700
100-13-500212 Reference Materials	573	791	844	844	875
100-13-500213 Uniforms	-	-	150	150	150
100-13-500220 Office Supplies	371	441	673	673	845
100-13-500222 Postage	54	134	100	150	175
100-13-500250 Office Equipment & Furniture	1,201	357	2,078	2,078	250
100-13-500402 IT Services	960	-	-	-	-
100-13-500403 Legal Services	-	-	-	-	10,000
100-13-500404 Contract Services	8,362	6,804	30,763	31,583	33,236
100-13-500410 Software Maintenance	7,760	18,436	13,088	13,236	14,605
100-13-500710 Utilities	-	-	-	-	146
100-13-500750 Mobile Technology	-	-	600	561	1,083
100-13-500909 Miscellaneous	-	482	931	731	381
100-13-500931 Advertising	-	-	1,447	1,500	1,400
Total Expenses	\$ 139,470	\$ 152,023	\$ 218,632	\$ 198,185	\$ 261,927

FINANCE DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-14-500110 Salaries	\$ 234,991	\$ 182,478	\$ 190,833	\$ 196,412	\$ 207,944
100-14-500111 Overtime	376	204	1,000	500	1,000
100-14-500112 Worker's Comp	486	512	360	535	421
100-14-500117 Longevity Pay	4,368	1,576	1,672	1,672	1,768
100-14-500120 Payroll Taxes	3,589	2,583	3,040	2,872	3,289
100-14-500130 Benefits	24,654	21,249	32,208	29,041	40,489
100-14-500140 TMRS	14,359	11,609	20,792	21,599	26,766
100-14-500150 Training/Travel	385	425	300	300	300
100-14-500160 Dues/Memberships	673	250	250	330	330
100-14-500161 Surety Bonds	200	260	260	130	260
100-14-500213 Uniforms	-	-	300	300	300
100-14-500220 Office Supplies	522	590	1,031	961	1,057
100-14-500221 Printing	1,058	1,025	1,586	1,383	2,210
100-14-500222 Postage	738	936	1,000	1,000	1,000
100-14-500250 Office Equipment & Furniture	418	38	302	450	1,050
100-14-500402 IT Services	2,880	-	-	1,524	1,524
100-14-500403 Accounting & Audit	37,950	36,150	40,000	41,000	42,000
100-14-500404 Contract Services	-	-	1,524	-	-
100-14-500410 Software Maintenance	38,743	43,024	30,020	31,140	31,207
100-14-500710 Utilities	-	-	-	-	292
100-14-500909 Miscellaneous Expense	2,711	2,079	2,500	1,900	2,405
Total Expenses	\$ 369,099	\$ 304,985	\$ 328,978	\$ 333,050	\$ 365,613

MUNICIPAL COURT DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-15-500110 Salaries	\$ 62,722	\$ 63,610	\$ 63,087	\$ 64,685	\$ 64,051
100-15-500111 Overtime	324	236	600	600	600
100-15-500112 Worker's Comp	191	155	121	139	131
100-15-500117 Longevity Pay	3,132	1,440	1,440	1,440	1,440
100-15-500120 Payroll Taxes	1,428	996	1,061	959	1,075
100-15-500130 Benefits	7,979	7,868	10,099	9,381	11,946
100-15-500140 TMRS	3,959	4,109	6,998	7,181	8,395
100-15-500150 Training/Travel	1,155	1,406	1,884	2,009	1,734
100-15-500160 Dues & Subscriptions	-	75	-	-	-
100-15-500161 Surety Bonds	100	260	130	130	130
100-15-500213 Uniforms	-	107	300	300	300
100-15-500220 Office Supplies	125	53	200	200	200
100-15-500221 Printing	1,554	490	2,933	660	1,980
100-15-500222 Postage	1,113	696	1,000	1,000	1,000
100-15-500250 Office Equipment & Furniture	350	-	350	350	350
100-15-500401 IT Service	960	-	-	-	-
100-15-500402 Legal Services	5,500	5,500	6,000	6,000	6,000
100-15-500404 Contract Services	22,825	24,917	24,917	24,917	24,917
100-15-500410 Warrant Collection Fee/Software Maintenance	1,878	304	304	304	436
100-15-500411 Warrant Collection Fee	-	2,382	2,000	2,000	2,000
100-15-500414 Credit Card Processing	11,175	8,048	11,175	3,066	-
100-15-500710 Utilities	-	-	-	-	146
100-15-500910 Warrant Entry Fees	1,539	490	1,400	1,400	-
Total Expenses	\$ 128,009	\$ 123,139	\$ 135,999	\$ 126,721	\$ 126,831

DEVELOPMENT SERVICES DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-21-500110 Salaries	\$ 211,361	\$ 210,512	\$ 175,166	\$ 155,661	\$ 163,446
100-21-500111 Overtime	239	318	750	2,000	750
100-21-500112 Worker's Comp	1,098	1,392	588	637	619
100-21-500117 Longevity Pay	1,296	1,088	792	792	704
100-21-500120 Payroll Taxes	3,294	3,268	2,913	2,269	2,742
100-21-500130 Benefits	22,683	22,159	28,872	23,552	38,090
100-21-500140 TMRS	12,835	13,448	18,987	17,433	20,946
100-21-500150 Training/Travel	5,005	6,179	5,710	6,417	5,580
100-21-500160 Dues/Memberships	819	1,200	712	1,056	1,050
100-21-500161 Surety Bonds	-	260	130	130	130
100-21-500213 Uniforms	150	477	570	570	570
100-21-500220 Office Supplies	292	665	1,500	1,500	1,500
100-21-500221 Printing	-	1,117	1,000	1,000	1,000
100-21-500222 Postage	316	864	1,000	1,000	1,000
100-21-500250 Office Equip & Furniture	3,430	216	250	250	250
100-21-500310 Fuel, Oil & Service	614	921	1,000	1,300	1,300
100-21-500311 Vehicle R & M	312	1,712	2,242	5,740	2,244
100-21-500400 Engineering Service	6,857	-	-	-	-
100-21-500402 IT Services	3,840	-	-	-	-
100-21-500403 Permits Software	5,768	9,107	9,107	9,483	-
100-21-500404 Contract Services	4,220	5,918	7,861	15,175	12,667
100-21-500406 Nuisance Abatement	-	8,780	6,000	8,000	8,000
100-21-500410 Software Maintenance	-	2,513	2,544	1,632	11,863
100-21-500414 Credit Card Processing	5,504	8,718	5,500	9,300	9,300
100-21-500605 Lease Payments	1,106	15,382	16,323	20,217	17,188
100-21-500710 Utilities	877	717	761	761	585
100-21-500750 Mobile Technology	587	822	939	939	902
100-21-500932 Engineering Service	20,529	12,436	20,000	20,000	20,000
100-21-500933 Planning	923	308	-	-	-
100-21-500934 Gas Well Inspections	32,000	24,000	24,000	14,000	14,000
Total Expenses	\$ 345,955	\$ 354,497	\$ 335,217	\$ 320,814	\$ 336,426

POLICE DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-31-500110 Salaries	\$ 1,307,543	\$ 1,250,011	\$ 1,451,685	\$ 1,315,135	\$ 1,619,198
100-31-500111 Overtime	29,630	32,997	34,408	34,408	31,920
100-31-500112 Worker's Comp	49,747	35,616	30,726	23,557	36,841
100-31-500117 Longevity Pay	11,640	6,896	8,376	8,304	8,456
100-31-500120 Payroll Taxes	21,182	19,256	23,793	15,755	26,223
100-31-500130 Benefits	151,079	145,179	231,078	183,577	300,025
100-31-500140 TMRS	80,945	81,488	159,838	147,722	209,840
100-31-500150 Training/Travel	14,387	8,635	6,600	6,595	6,600
100-31-500152 LEOSE/Continuing Education	-	13,033	28,649	9,396	21,676
100-31-500160 Dues/Memberships	2,635	2,072	1,817	1,976	1,899
100-31-500161 Surety Bonds	100	130	130	130	130
100-31-500180 Citizens Police Academy	191	1,076	1,000	1,000	1,000
100-31-500213 Uniforms	6,340	5,295	8,042	11,508	5,297
100-31-500215 Law Enforcement Supplies	4,541	6,541	6,668	5,964	6,159
100-31-500217 Criminal Investigation	3,201	3,616	4,296	11,691	11,210
100-31-500218 Awards	260	438	520	520	520
100-31-500219 Public Relations	704	174	1,071	1,000	1,000
100-31-500220 Office Supplies	2,403	2,792	3,965	3,062	3,065
100-31-500222 Postage	562	495	583	526	583
100-31-500250 Equipment & Furniture	59,855	168	492	644	500
100-31-500260 Vests/Safety Equipment	20,284	27,589	9,072	12,305	10,226
100-31-500262 Equipment	-	-	17,240	12,920	-
100-31-500285 Code Enforcement Supplies	2,330	-	-	-	-
100-31-500310 Fuel, Oil & Service	33,138	25,000	27,618	27,657	30,656
100-31-500311 Vehicle R & M	29,853	15,231	33,717	33,343	15,129
100-31-500320 Equipment R & M	701	144	1,500	24	1,500
100-31-500330 Building R & M	37,144	9,162	7,927	11,525	8,735
100-31-500402 IT Services	13,440	-	-	-	-
100-31-500403 Code Enforcement Software	2,981	-	-	-	-
100-31-500404 Contract Services	70,770	58,031	93,931	105,371	94,948
100-31-500408 Reporting System	26,754	30,475	48,790	25,518	-
100-31-500410 Software Maintenance	-	4,131	9,089	4,443	37,367
100-31-560000 Capital Outlay >\$5,000	-	33,799	111,232	-	-
100-31-500601 Capital Outlay <\$5,000	7,722	-	-	-	-
100-31-500605 Lease Payments	16,619	95,908	103,925	104,786	104,605
100-31-500710 Utilities	11,383	12,371	13,000	12,303	12,729
100-31-500750 Mobile Technology	6,111	9,275	4,411	4,505	4,339
100-31-500908 Emergency Management	-	-	-	-	27,593
Total Expenses	\$ 2,026,175	\$ 1,937,025	\$ 2,485,189	\$ 2,137,171	\$ 2,639,969

ANIMAL SERVICES DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-32-500110 Salaries	\$ 136,521	\$ 145,608	\$ 167,165	\$ 159,572	\$ 170,704
100-32-500111 Overtime	1,720	1,155	2,400	2,400	3,500
100-32-500112 Worker's Comp	5,008	7,709	4,884	4,342	5,771
100-32-500117 Longevity Pay	420	328	712	600	608
100-32-500120 Payroll Taxes	2,320	2,420	2,937	2,322	2,987
100-32-500130 Benefits	16,575	16,738	24,823	17,826	30,740
100-32-500140 TMRS	8,481	9,415	18,296	17,482	22,066
100-32-500150 Training/Travel	364	1,606	2,800	2,800	3,285
100-32-500160 Dues/Memberships	289	-	200	200	180
100-32-500161 Surety Bonds	-	440	520	520	520
100-32-500212 Reference Materials	-	-	-	-	240
100-32-500213 Uniforms	616	300	1,394	1,394	1,441
100-32-500220 Office Supplies	655	867	500	500	600
100-32-500221 Printing	-	-	-	-	150
100-32-500222 Postage	984	460	1,200	1,200	1,500
100-32-500250 Office Equip & Furniture	3,523	70	1,000	1,000	988
100-32-500262 Miscellaneous Shelter Equipment	1,835	6,637	5,725	5,725	5,436
100-32-500280 Micro Chips	2,615	2,498	4,140	4,140	3,000
100-32-500282 Medical Supplies	4,365	6,482	10,094	10,094	9,514
100-32-500283 Staff Immunizations	423	1,484	2,988	2,480	3,738
100-32-500284 Rabies Vouchers	555	255	1,000	1,000	2,000
100-32-500310 Fuel, Oil & Service	1,343	1,754	5,162	5,000	5,000
100-32-500311 Vehicle R & M	408	2,023	5,312	9,556	1,811
100-32-500320 Equipment R & M	-	-	-	-	400
100-32-500330 Animal Food	6,445	4,909	6,774	6,774	6,901
100-32-500330 Building R & M	39,829	4,294	11,369	25,961	5,972
100-32-500402 IT Services	2,880	-	-	-	-
100-32-500404 Contract Services	7,355	5,745	17,068	17,020	19,600
100-32-500408 Professional Services	1,301	1,697	4,000	4,000	4,000
100-32-500410 Software Maintenance	-	1,060	3,740	3,716	4,424
100-32-500414 Credit Card Processing	501	625	1,000	1,200	1,320
100-32-500605 Lease Payments	900	13,738	18,994	21,984	23,252
100-32-500710 Utilities	13,633	13,069	13,674	13,674	13,722
100-32-500750 Mobile Technology	2,295	2,487	2,816	2,816	2,816
100-32-500800 Community Events	-	536	685	500	785
Total Expenses	\$ 264,159	\$ 256,409	\$ 343,372	\$ 347,796	\$ 358,970

FIRE DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-33-500110 Salaries	\$ 644,167	\$ 352,294	\$ -	\$ -	\$ -
100-33-500111 Overtime	28,593	17,557	-	-	-
100-33-500112 Worker's Comp	26,236	31,394	-	(10,570)	-
100-33-500117 Longevity Pay	2,280	1,728	-	-	-
100-33-500120 Payroll Taxes	10,894	5,990	-	-	-
100-33-500130 Benefits	75,655	38,521	-	-	-
100-33-500140 TMRS	38,405	21,330	-	-	-
100-33-500150 Training/Travel	5,186	3,986	-	-	-
100-33-500160 Dues/Memberships	6,380	4,793	-	-	-
100-33-500161 Surety Bonds	-	130	-	-	-
100-33-500180 Incentive	19,012	14,288	-	-	-
100-33-500181 Staff Immunizations, Testing & Recruitment	613	200	-	-	-
100-33-500182 Insurance (VFIS)	3,254	3,229	-	-	-
100-33-500213 Uniforms	8,340	2,326	-	-	-
100-33-500218 Awards	540	-	-	-	-
100-33-500220 Office Supplies	1,568	278	-	-	-
100-33-500222 Postage	149	267	-	-	-
100-33-500250 Office Equipment & Furniture	2,294	2,947	-	-	-
100-33-500262 Equipment	38,600	570	-	-	-
100-33-500264 Radios & Mics	100	-	-	-	-
100-33-500290 Fire Fighting Supplies & Tools	2,075	203	-	-	-
100-33-500291 EMS Supplies	5,378	738	-	-	-
100-33-500293 Personal Protective Equip	2,453	-	-	-	-
100-33-500310 Fuel, Oil & Service	14,851	6,307	-	-	-
100-33-500311 Vehicle R & M	43,561	54,745	-	52	52
100-33-500320 Equipment R & M	2,774	8,080	-	595	1,000
100-33-500330 Building R & M	15,996	43,347	65,992	46,622	33,045
100-33-500350 Office Equipment R & M	-	750	-	-	-
100-33-500402 IT Services	10,560	-	-	-	-
100-33-500404 Contract Services	18,916	14,841	9,529	20,493	14,552
100-33-500410 Software Maintenance	-	4,639	-	685	872
100-33-500605 Lease Payments	1,157	4,671	-	-	-
100-33-500611 Principal Payments	42,773	-	-	-	-
100-33-500612 Interest Expense	8,320	-	-	-	-
100-33-500710 Utilities	36,045	35,713	35,945	36,244	39,211
100-33-500750 Mobile Technology	3,714	867	-	447	-
100-33-500908 Emergency Management	21,956	14,933	26,975	27,593	-
100-33-500909 Miscellaneous	390	56	-	-	-
Total Expenses	\$ 1,143,185	\$ 691,717	\$ 138,441	\$ 122,160	\$ 88,731

FIRE MARSHAL DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-34-500110 Salaries	\$ 41,399	\$ -	\$ 75,384	\$ 55,123	\$ 86,330
100-34-500111 Overtime	571	-	-	2,500	2,500
100-34-500112 Worker's Comp	2,929	-	299	-	397
100-34-500117 Longevity Pay	384	-	40	-	72
100-34-500120 Payroll Taxes	787	-	1,211	799	1,370
100-34-500130 Benefits	1,252	-	14,573	6,884	12,622
100-34-500140 TMRS	2,578	-	8,104	6,961	10,975
100-34-500150 Training/Travel	1,088	-	1,200	1,200	3,100
100-34-500160 Dues/Memberships	137	-	250	250	455
100-34-500213 Uniforms	-	-	777	777	644
100-34-500215 Law Enforcement Supplies	9,720	-	-	-	500
100-34-500217 Fire Investigations	707	-	5,500	2,000	500
100-34-500220 Office Supplies	-	-	200	200	300
100-34-500262 Equipment	-	-	124	1,149	500
100-34-500296 Fire Prevention Program	-	-	1,500	1,500	1,000
100-34-500310 Fuel, Oil & Service	-	-	1,500	1,500	3,640
100-34-500311 Vehicle R & M	-	-	-	1,543	1,000
100-34-500410 Software Maintenance	-	-	135	310	1,031
100-34-500605 Lease Payments	-	-	5,538	7,500	13,037
100-34-500710 Utilities	-	-	110	92	146
100-34-500750 Mobile Technology	464	-	3,175	3,175	902
100-34-560000 Capital Outlay	-	-	-	8,632	-
Total Expenses	\$ 62,016	\$ -	\$ 119,620	\$ 102,095	\$ 141,022

PUBLIC WORKS DEPARTMENT EXPENSES



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
100-41-500110 Salaries	\$ 290,163	\$ 310,802	\$ 326,792	\$ 315,749	\$ 355,363
100-41-500111 Overtime	933	9,259	10,000	6,250	10,000
100-41-500112 Worker's Comp	15,999	12,882	9,800	9,605	12,344
100-41-500117 Longevity Pay	2,880	2,344	2,840	2,688	3,200
100-41-500120 Payroll Taxes	5,097	5,044	5,627	4,617	6,046
100-41-500130 Benefits	41,161	46,619	69,638	56,068	95,592
100-41-500140 TMRS	17,824	20,288	36,493	35,388	46,817
100-41-500150 Training/Travel	744	5,548	6,030	4,071	3,780
100-41-500161 Surety Bonds	-	130	130	130	130
100-41-500213 Uniforms	8,275	6,856	8,235	8,235	8,235
100-41-500220 Office Supplies	443	598	300	600	600
100-41-500261 Equipment Rental	3,894	5,922	9,179	9,179	9,179
100-41-500270 Street Supplies & Materials	107,606	106,341	175,208	171,273	179,965
100-41-500310 Fuel, Oil & Service	22,729	25,700	30,500	30,500	30,500
100-41-500311 Vehicle R & M	9,343	10,057	9,930	33,815	16,163
100-41-500320 Equipment R & M	18,966	46,877	23,482	23,482	20,250
100-41-500330 Building R & M	13,879	7,583	6,589	6,589	6,629
100-41-500331 Sign R & M	4,408	10,449	12,578	11,090	7,190
100-41-500332 Minor Tools	762	2,123	1,000	1,000	1,000
100-41-500402 IT Services	1,920	-	-	-	-
100-41-500404 Contract Service	32,536	65,343	37,632	41,129	47,237
100-41-500410 Software Maintenance	-	2,111	1,560	1,560	2,288
100-41-560000 Capital Outlay >\$5,000	33,781	-	-	-	-
100-41-500605 Lease Payments	8,874	26,947	24,000	50,901	46,647
100-41-500611 Principal Payments	75,825	-	68,000	-	-
100-41-500612 Interest Expense	20,228	-	23,960	-	-
100-41-500670 Drainage Utility	6,789	11,824	12,900	12,900	12,900
100-41-500710 Building Utilities	3,261	4,746	4,000	4,373	5,126
100-41-500711 Street Lights	-	62,450	62,700	62,700	62,700
100-41-500903 Clean-Up And Recycling	-	4,984	5,000	5,000	5,000
Total Expenses	\$ 748,320	\$ 813,827	\$ 984,103	\$ 908,892	\$ 994,880

Proposed Additional Funding and Capital Requests

Department/Description	Amount	Funded/Not Funded	Source of funding	Account
Non-departmental				
	\$ -			
	\$ -			
	\$ -			
	\$ -			
Total	\$ -			
City Manager				
	\$ -			
Total	\$ -			
City Secretary				
Accessibilty for Website and Documents	\$ 9,569	Not Funded		100-12-500410
Total	\$ 9,569			
Human Resources				
NEOGOV	\$ 8,236	Not Funded		100-13-500410
Annex Building Improvements	\$ 700	Not Funded	*	100-13-500250
Total	\$ 8,936			
Finance				
	\$ -			
Total	\$ -			
Municipal Court				
	\$ -			
Total	\$ -			
Development Services				
	\$ -			
Total	\$ -			
Police				
	\$ -			
	\$ -			
	\$ -			
	\$ -			
Total	\$ -			
Animal Services				
Ipad	\$ 590	Not Funded	*	100-32-500250
Ipad Monthly Service	\$ 456	Not Funded		100-32-500750
Mobile Work Station	\$ 185	Not Funded	*	100-32-500250
Total	\$ 1,231			
Fire				
	\$ -			
Total	\$ -			
Fire Marshal				
Cradlepoint, laptop, bracket installation	\$ 8,504	Not Funded	*	100-34-500262
Total	\$ 8,504			
Public Works				
Tractor Implement	\$ 8,270	Not Funded	*	700-41-560000
Indian Hills-904-Reconstruction	\$ 103,599	Funded	*	700-41-560000
905 A-Reconstruction	\$ 100,102	Funded	*	700-41-560000
Paula Street-Reconstruction	\$ 619,107	Not Funded	*	700-41-560000
Linda Drive-Reconstruction	\$ 106,862	Funded	*	700-41-560000
Total	\$ 937,940			
Parks & Recreation				
2 Pickle Ball Courts	\$ 100,000	Funded	Type B Fund Balance	300-42-560000
Mower (Stand-on 36")	\$ 8,111	Not Funded		300-42-560000
Mower (Scag Turf Tiger 61")	\$ 15,948	Not Funded		300-42-560000
Mower (Scag Turf Tiger 61")	\$ 15,948	Not Funded		300-42-560000
Total	\$ 140,007			

* Expenditure that is a one-time occurance and could be funded with fund balance.

DONATION FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 6,412	\$ 12,649	\$ 44,856	\$ 44,856	\$ 79,292
Revenues					
150-87-420000 Fire Department Donations	200	-	-	-	-
150-88-460001 Fire Department Donation Interest	37	38	-	50	-
150-87-420100 Animal Services Donations	3,536	35,480	23,000	15,000	3,000
150-88-460002 Animal Services Donation Interest	260	268	100	1,500	100
150-87-420200 Police Department Donations	5,618	100	-	-	-
150-88-460003 Police Department Donation Interest	61	62	-	40	40
150-87-420300 General Donations	1,750	1,850	-	-	-
150-88-460004 General Donation Interest	3	21	-	20	20
150-90-491100 Transfer From General Fund	-	-	20,000	20,000	-
150-90-491300 Transfer From Type B EDC	-	2,627	-	-	-
Total Revenues	11,466	40,446	43,100	36,610	3,160
Expenditures					
Non-departmental					
150-01-500800 Events	-	1,273	-	-	-
150-10-500800 Events	-	2,704	-	-	-
	-	3,977	-	-	-
City Secretary					
150-12-500800 Events	180	1,050	-	-	-
	180	1,050	-	-	-
Police Department					
150-31-500213 Uniforms	-	-	150	562	-
150-31-500215 Law Enforcement	1,566	-	500	43	500
150-31-500218 Awards	2,273	-	1,000	-	500
150-31-500250 Equipment & Furniture	-	1,690	-	270	-
150-31-500909 Miscellaneous Expense	-	99	150	-	-
	3,839	1,789	1,800	875	1,000
Animal Services					
150-32-500262 Miscellaneous Shelter	444	473	5,000	-	-
150-32-500282 Medical Supplies	829	-	5,000	-	-
150-32-500408 Professional Services	-	486	-	1,299	-
150-32-560000 Capital Outlay	-	-	39,583	-	73,000
	1,273	959	49,583	1,299	73,000
Fire Department					
150-33-500909 Miscellaneous Expense	(63)	-	1,400	-	1,400
	(63)	-	1,400	-	1,400
Public Works Department					
150-41-500909 Miscellaneous Expense	-	464	36	-	36
	-	464	36	-	36
Total Expenditures	5,229	8,239	52,819	2,174	75,436
Revenues Over/(Under) Expenditures	6,238	32,207	(9,719)	34,436	(72,276)
Ending Fund Balance	\$ 12,649	\$ 44,856	\$ 35,137	\$ 79,292	\$ 7,016

TYPE A ECONOMIC DEVELOPMENT



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 1,944,890	\$ 2,059,682	\$ 2,324,017	\$ 2,324,017	\$ 2,096,688
<u>Revenues</u>					
200-81-401000 Sales Tax	681,213	839,753	700,000	750,000	750,000
200-87-420700 ARPA Funding	-	-	-	-	-
200-88-460000 Interest Income	82,017	77,284	50,000	65,000	50,000
200-89-490100 Misc. Revenue	-	420	-	-	-
200-96-494000 Proceeds From Debt	-	-	-	-	-
Total Revenues	763,230	917,457	750,000	815,000	800,000
<u>Expenditures</u>					
<u>Joshua Station Development</u>					
200-23-500861 Joshua Station Utilities	14,174	12,336	12,596	25,481	13,724
200-23-500862 Station 1-7-4	113,707	-	-	-	-
	127,881	12,336	12,596	25,481	13,724
<u>Expand Business</u>					
200-23-500840 380 Agreement Expenses	90,588	266,539	10,260	10,260	10,260
200-23-500880 Façade Grant Funding	10,000	5,000	80,000	-	-
200-23-500881 Other Grant Funding	-	-	10,000	-	-
200-23-500853 Joshua Area Chamber of Commerce	4,500	-	-	-	-
200-23-500930 Advertising & Promotions	18,922	25,910	13,000	26,100	80,000
	124,010	297,449	113,260	36,360	90,260
<u>Administrative</u>					
200-23-500110 Salaries	-	-	123,889	123,889	128,016
200-23-500112 Worker's Comp	-	-	275	275	240
200-23-500117 Longevity Pay	-	-	140	140	248
200-23-500120 Payroll Taxes	-	-	1,930	1,930	1,992
200-23-500130 Benefits	-	-	11,616	11,616	15,892
200-23-500140 TMRS	-	-	13,327	13,327	16,293
200-23-500150 Training & Travel	9,172	4,113	7,470	7,325	7,725
200-23-500160 Dues & Subscriptions	4,322	2,525	1,590	1,540	1,325
200-23-500161 Surety Bonds	-	-	130	130	130
200-23-500213 Uniforms	68	-	500	500	500
200-23-500401 Legal Services	-	-	-	-	5,000
200-23-500410 Software Maintenance	-	9,482	20,127	17,792	17,792
200-23-500750 Mobile Technology	38	38	485	456	456
200-23-500909 Miscellaneous	533	-	7,992	2,544	-
200-23-500955 Administrative	4,109	3,984	640	400	400
	18,242	20,142	190,111	181,864	196,009
<u>Debt Service</u>					
200-95-550000 Bond Issuance Costs	-	-	-	-	-
200-95-565741 2018 Revenue Bonds -Principal	75,000	75,000	80,000	80,000	80,000
200-95-555742 2018 Revenue Bonds - Interest	65,407	62,748	59,895	59,895	56,867
200-95-565801 Series 2022 Note - Principal	41,913	43,491	46,252	46,252	48,592
200-95-555802 Series 2022 Note - Interest	70,499	68,921	66,161	66,161	63,821
	252,819	250,161	252,308	252,308	249,280
<u>Capital Improvements</u>					
200-23-560000 Capital Outlay	-	-	-	-	-
200-23-560700 Land Purchase	-	-	-	-	-
	-	-	-	-	-
<u>Community Events</u>					
200-23-500800 Community Events	350	168	33,000	15,000	-
	350	168	33,000	15,000	-
<u>Transfers</u>					
200-97-597100 Transfer to General Fund	125,135	72,867	-	-	-
200-97-597300 Transfer to Type B Fund	-	-	-	25,000	-
200-97-597700 Transfer to Capital Improvement Fund	-	-	78,694	-	-
	125,135	72,867	78,694	25,000	-
Total Expenditures	648,438	653,122	679,969	536,013	549,273
Revenues Over/(Under) Expenditures	114,792	264,335	70,031	278,987	250,727
Ending Fund Balance	\$ 2,059,682	\$ 2,324,017	\$ 2,394,048	\$ 2,096,688	\$ 2,261,626

TYPE B ECONOMIC DEVELOPMENT FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 1,069,305	\$ 1,176,732	\$ 1,481,887	\$ 1,481,887	\$ 1,405,240
Revenues					
300-81-401000 Sales Tax	681,213	839,751	700,000	750,000	750,000
300-88-460000 Interest Income	53,404	48,054	40,000	40,000	40,000
300-87-420650 Park Donations	2,500	-	-	18,750	500
300-86-410660 Pavillion Rental Fees	105	1,245	500	1,500	1,000
300-86-410670 Field Use Fees	12,096	16,738	13,000	11,600	22,000
300-89-490100 Miscellaneous Revenue	1,425	500	500	-	-
300-90-491200 Transfer from Type A EDC	-	-	-	25,000	-
Total Revenues	750,743	906,288	754,000	846,850	813,500
Expenditures					
300-42-500110 Salaries	-	-	176,192	168,345	181,753
300-42-500111 Overtime	-	-	10,000	10,000	10,000
300-42-500112 Worker's Comp	-	-	3,013	1,425	2,589
300-42-500117 Longevity Pay	-	-	500	372	704
300-42-500120 Payroll Taxes	-	-	2,967	2,967	3,274
300-42-500130 Benefits	-	-	40,034	35,527	59,723
300-42-500140 TMRS	-	-	20,142	18,291	24,447
300-42-500150 Training/Travel	-	-	2,855	2,254	1,755
300-42-500160 Dues & Subscriptions	-	-	680	689	689
300-42-500213 Uniforms	-	-	3,348	3,348	3,348
300-42-500220 Office Supplies	-	-	500	500	500
300-42-500230 Chemicals	-	-	8,515	8,515	8,515
300-42-500250 Office Equipment & Furniture	-	-	-	-	-
300-42-500261 Equipment Rental	-	-	4,966	2,640	3,140
300-42-500262 Equipment	-	2,024	22,575	22,773	-
300-42-500270 Park Supplies & Materials	-	-	13,545	13,545	14,435
300-42-500275 Field Supplies & Materials	-	-	10,590	10,590	12,500
300-42-500293 Personal Protective Equip	-	-	1,780	1,360	1,474
300-42-500310 Fuel, Oil & Service	-	-	7,050	5,650	7,050
300-42-500311 Vehicle R & M	-	-	4,777	7,848	4,336
300-42-500320 Equipment R & M	-	-	5,648	6,648	5,898
300-42-500330 Building R & M	-	-	3,494	5,419	3,493
300-42-500331 Minor Tools	-	-	5,945	5,847	5,945
300-42-500335 Dept Building R & M	-	-	1,000	1,057	1,000
300-42-500340 Irrigation R & M	-	-	8,545	6,275	2,220
300-42-500401 Legal Services	-	-	-	-	2,500
300-42-500404 Contract Services	-	-	3,859	1,160	4,052
300-42-500410 Software Maintenance	-	1,500	2,428	2,436	2,428
300-42-500605 Lease Payments	-	-	29,616	29,616	33,347
300-42-500710 Dept Utilities	-	-	9,726	10,182	10,182
300-42-500715 Park Utilities	-	-	32,879	55,979	55,979
300-42-500750 Mobile Technology	-	-	1,421	1,421	1,385
300-42-500800 Community Events	25,592	4,280	7,000	57,000	10,000
300-42-500840 380 Agreement Expenses	9,193	9,217	10,800	10,800	10,800
300-42-500876 Supplies	-	-	5,459	5,459	5,354
300-42-500930 Advertising	2,028	-	2,500	863	2,500
300-42-500955 Administrative	1,740	240	240	-	-
300-42-560000 Capital Outlay	36,444	5,421	139,904	90,004	100,000
300-97-597100 Transfer to General Fund	423,974	374,402	-	-	-
300-97-597150 Transfer to Donation Fund	-	2,627	-	-	-
300-97-597550 Tranfer to Hotel Occupancy Fund	-	67,204	-	-	-
300-97-597600 Transfer to Debt Service	144,345	134,217	316,692	316,692	318,895
Total Expenditures	643,316	601,133	921,185	923,497	916,210
Revenues Over/(Under) Expenditures	107,427	305,155	(167,185)	(76,647)	(102,710)
Ending Fund Balance	\$ 1,176,732	\$ 1,481,887	\$ 1,314,702	\$ 1,405,240	\$ 1,302,530

PUBLIC, EDUCATIONAL & GOVERNMENT ACCESS CHANNEL FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,520
Revenues					
350-83-403000 PEG Channel Fee	-	-	-	1,500	1,500
350-88-460000 Interest Income	-	-	-	20	50
Total Revenues	-	-	-	1,520	1,550
Expenditures					
350-10-500262 Equipment	-	-	-	-	-
350-10-560000 Capital Outlay	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Revenues Over/(Under) Expenditures	-	-	-	1,520	1,550
		\$ -			
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,520	\$ 3,070

MUNICIPAL COURT SECURITY FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 41,954	\$ 55,292	\$ 58,431	\$ 58,431	\$ 56,931
Revenues					
400-86-410300 Court Security Fees	14,907	4,485	-	-	-
400-88-460000 Interest Income	1,431	1,654	1,000	1,500	1,000
Total Revenues	16,338	6,139	1,000	1,500	1,000
Expenditures					
400-31-500950 Court Bailiff	3,000	3,000	3,000	3,000	-
400-97-597100 Transfer to General Fund (Bailiff)	-	-	-	-	3,000
Total Expenditures	3,000	3,000	3,000	3,000	3,000
Revenues Over/(Under) Expenditures	13,338	3,139	(2,000)	(1,500)	(2,000)
		\$ -			
Ending Fund Balance	\$ 55,292	\$ 58,431	\$ 56,431	\$ 56,931	\$ 54,931

CONSOLIDATED MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ -	\$ -	\$ 2,647	\$ 2,647	\$ 3,875
Revenues					
450-86-410350 Municipal Court Building Security & Technology Fees	-	2,647	12,000	8,250	8,000
450-88-460000 Interest Income	-	-	100	20	100
Total Revenues	-	2,647	12,100	8,270	8,100
Expenditures					
450-31-500950 Court Bailiff	-	-	-	-	-
450-15-500410 Software Maintenance	-	-	10,071	7,042	5,730
450-15-500952 Court Software	-	-	-	-	-
Total Expenditures	-	-	10,071	7,042	5,730
Revenues Over/(Under) Expenditures	-	2,647	2,029	1,228	2,370
Ending Fund Balance	\$ -	\$ 2,647	\$ 4,676	\$ 3,875	\$ 6,245

MUNICIPAL COURT TECHNOLOGY FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 15,080	\$ 13,536	\$ 1,950	\$ 1,950	\$ 1,950
Revenues					
500-86-410400 Court Technology Fees	12,212	3,667	-	-	-
500-88-460000 Interest Income	474	295	-	24	-
Total Revenues	12,686	3,961	-	24	-
Expenditures					
500-15-500410 Software Maintenance	10,708	3,698	-	-	-
500-15-500952 Court Software	3,522	-	3,698	1,974	-
500-01-555604 SBITA Interest	-	2,644	-	-	-
500-01-565603 SBITA Principal	-	9,206	-	-	-
Total Expenditures	14,230	15,548	3,698	1,974	-
Revenues Over/(Under) Expenditures	(1,544)	(11,586)	(3,698)	-	-
				\$ -	
Ending Fund Balance	\$ 13,536	\$ 1,950	\$ (1,748)	\$ 1,950	\$ 1,950

HOTEL OCCUPANCY FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 260,532	\$ 296,692	\$ 26,936	\$ 26,936	\$ 63,086
<u>Revenues</u>					
550-82-402000 Hotel Occupancy Tax	29,216	42,906	28,000	38,400	38,400
550-88-460000 Interest Income	7,184	2,339	2,500	1,000	1,000
550-90-491300 Type B EDC	-	67,204	-	-	-
Total Revenues	36,400	112,448	30,500	39,400	39,400
<u>Expenditures</u>					
550-10-500000 Hotel Occupancy Tax	240	240	240	3,250	-
500-10-560000 Capital Outlay	-	381,965	-	-	-
Total Expenditures	240	382,205	240	3,250	-
Revenues Over/(Under) Expenditures	36,160	(269,756)	30,260	36,150	39,400
Ending Fund Balance	\$ 296,692	\$ 26,936	\$ 57,196	\$ 63,086	\$ 102,486

DEBT SERVICE FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 211,667	\$ 21,338	\$ 63,930	\$ 63,930	\$ 436,640
Revenues					
600-80-400000 Property Taxes - Current	1,024,952	1,290,873	1,454,148	1,440,000	852,439
600-80-400100 Property Taxes - Penalty	5,847	5,378	5,000	5,000	5,000
600-80-400200 Property Taxes - Interest	4,918	4,764	3,000	3,000	3,000
600-88-460000 Interest Income	7,440	4,121	3,000	1,500	1,500
600-90-491100 Transfer from General Fund	-	147,147	366,088	366,088	442,744
600-90-491300 Transfer from Type B	144,345	134,217	316,692	316,692	318,895
Total Revenues	1,187,502	1,586,499	2,147,928	2,132,280	1,623,578
Expenditures					
600-95-565151 2012 CO Bonds - Principal	250,000	260,000	270,000	270,000	280,000
600-95-555152 2012 CO Bonds - Interest	70,675	65,675	60,475	60,475	54,400
600-95-565751 2019 GO Refunding Bonds - Principal	240,000	245,000	500,000	250,000	250,000
600-95-555752 2019 GO Refunding Bonds - Interest	30,360	25,898	38,088	21,344	16,744
600-95-565761 2020 GO Bonds - Principal	160,000	160,000	165,000	165,000	175,000
600-95-555762 2020 GO Bonds - Interest	81,900	75,500	69,000	69,000	62,200
600-95-565771 2021 GO Refunding Bonds - Principal	130,000	135,000	135,000	135,000	135,000
600-95-555772 2021 GO Refunding Bonds - Interest	18,802	16,709	14,576	14,576	12,443
600-95-565781 Tax Notes 2022 - Principal	110,000	115,000	115,000	115,000	115,000
600-95-555782 Tax Notes 2022 - Interest	9,302	8,119	6,739	6,739	5,186
600-95-565791 Tax Notes 2022A - Principal	110,000	115,000	120,000	120,000	125,000
600-95-555792 Tax Notes 2022A - Interest	22,447	18,753	14,895	14,895	10,841
600-95-565811 2023 CO Bonds - Principal	105,000	110,000	110,000	110,000	115,000
600-95-555812 2023 CO Bonds - Interest	39,345	46,107	41,454	41,454	36,695
600-95-565601 DS Principal Payments	-	122,663	276,683	276,683	345,649
600-95-555602 DS Interest Expense	-	24,484	89,404	89,404	97,095
Total Expenditures	1,377,831	1,543,907	2,026,314	1,759,570	1,836,253
Revenues Over/(Under) Expenditures	(190,329)	42,592	121,614	372,710	(212,675)
Ending Fund Balance	\$ 21,338	\$ 63,930	\$ 185,544	\$ 436,640	\$ 223,965

CAPITAL IMPROVEMENTS FUND



	2023-2024 Audited	2024-2025 Audited	2025-2026 Amended Budget	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	\$ 3,354,633	\$ 4,180,163	\$ 3,222,150	\$ 3,222,150	\$ 2,913,555
Revenues					
700-88-460000 Interest Income	192,114	143,082	50,000	120,000	100,000
Total Revenues	192,114	143,082	50,000	120,000	100,000
Other Uses					
700-87-420900 CDBG Income	73,700	415,310	210,760	10,990	-
700-89-490100 Misc. Revenue	23,692	-	-	-	-
700-96-494000 Proceeds from Debt	1,355,777	1,258,202	509,219	443,975	-
700-96-492000 Proceeds from Disposal	-	22,570	-	9,100	-
700-90-491100 Transfer from General Fund	55,532	-	50,000	50,000	310,566
700-90-491200 Transfer from 4A EDC	-	-	78,694	78,694	-
Total Other Uses	1,508,701	1,696,082	848,673	592,759	310,566
Total Revenue and Other Uses	1,700,815	1,839,164	898,673	712,759	410,566
Expenditures					
700-95-550000 Bond Issuance Cost	50,000	-	-	-	-
700-41-560657 Joshua Meadows Running Brook Project	-	-	-	-	-
700-41-560658 North Main St/Hwy 174 Project	61,001	166,110	57,500	57,500	-
700-41-560660 Street Improvements	82,485	628,049	3,086,038	10,990	3,088,581
700-42-560685 Park Improvements	427,145	742,372	30,483	27,550	2,933
700-10-500909 Miscellaneous Expense	480	480	480	480	480
700-10-560620 Tax Note Series 2022A	111,188	-	402,165	402,165	-
700-41-500404 PW Contract Services	10,517	-	-	-	-
700-41-560000 Capital Outlay	-	-	587,913	522,669	-
700-41-560925 PW Equipment	132,469	-	-	-	-
700-33-560923 FD Vehicles	-	1,260,166	-	-	-
Total Expenditures	875,285	2,797,177	4,164,579	1,021,354	3,091,994
Revenues Over/(Under) Expenditures	825,530	(958,013)	(3,265,906)	(308,595)	(2,681,428)
Ending Fund Balance	\$ 4,180,163	\$ 3,222,150	\$ (43,756)	\$ 2,913,555	\$ 232,127

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50- Item 5.

City of Joshua

817-558-7447

Taxing Unit Name

Phone (area code and number)

101 South Main St. Joshua, Texas 76058

<https://www.cityofjoshuatx.us>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

<https://www.johnsoncountytexas.org/government/tntsource>

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 820,008,737
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 168,036,604
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 651,972,133
4.	Prior year total adopted tax rate.	\$ 0.689468 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:..... \$ 2,045,144	
	B. Prior year values resulting from final court decisions:..... - \$ 2,010,779	
	C. Prior year value loss. Subtract B from A. ⁴	\$ 34,365

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount	Item 5.
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0	
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 34,365	
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 652,006,498	
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0	
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,508,282 C. Value loss. Add A and B. ⁷	\$ 3,508,282	
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 557,156 B. Current year productivity or special appraised value: - \$ 82,904 C. Value loss. Subtract B from A. ⁸	\$ 474,252	
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,982,534	
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0	
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 648,023,964	
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,467,917	
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 26,300	
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 4,494,217	

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount	Item 5.
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 816,913,652 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 816,913,652		
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 39,675,882 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 39,675,882		
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 173,335,004	
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0	
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 683,254,530	
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0	
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 24,611,703	

¹² Tex. Tax Code §26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount	Item 5.
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 24,611,703	
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 658,642,827	
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.682345 /\$100	
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100	

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.500856 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 652,006,498
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 3,265,613
32.	Adjusted prior year levy for calculating NNR M&O rate. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 19,700 Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 19,701 - Add Line 31 to 32D.	\$ 3,285,314
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 658,642,827
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.498800 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount	Item 5.
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100	
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ <u>0</u> B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100	
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>0</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100	
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100	

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount	Item 5.
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 / \$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 / \$100		
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.498800 / \$100	
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 / \$100 C. Add Line 41B to Line 40. \$ 0.498800 / \$100		
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. \$ 0.516258 / \$100		
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ 0.000000 / \$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 / \$100 c. Add Line D42(B)(b) to Line 42. \$ 0.000000 / \$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 / \$100 e. Add Line D42(c) to Line D42(d). \$ 0.000000 / \$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ 0.000000 / \$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount	Item 5.
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ <u>1,393,509</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>318,895</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,074,614</u>		
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>195,986</u>	
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>878,628</u>	
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ <u>119.00</u> % B. Enter the prior year actual collection rate. <u>116.00</u> % C. Enter the 2024 actual collection rate. <u>119.00</u> % D. Enter the 2023 actual collection rate. <u>123.00</u> % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ <u>119.00</u> %		
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>738,342</u>	
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>683,254,530</u>	
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.108062</u> /\$100	
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.624320</u> /\$100	
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ <u>0.000000</u> /\$100	
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100	

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Item 5.

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 683,254,530
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.682345 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.682345 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.624320 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.624320 /\$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 683,254,530
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.624320 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

Item 5.

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.735684 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.735684 /\$100
	D. Adopted Tax Rate.....	\$ 0.689468 /\$100
	E. Subtract D from C.....	\$ 0.046216 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 656,971,698
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 303,626
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.690213 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.004204 /\$100
	C. Subtract B from A.....	\$ 0.686009 /\$100
	D. Adopted Tax Rate.....	\$ 0.689468 /\$100
	E. Subtract D from C.....	\$ -0.003459 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 621,074,228
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.651229 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000829 /\$100
	C. Subtract B from A.....	\$ 0.650400 /\$100
	D. Adopted Tax Rate.....	\$ 0.651229 /\$100
	E. Subtract D from C.....	\$ -0.000829 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 558,195,853
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 303,626
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.044438 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.668758 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

Item 5.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.498800 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 683,254,530
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.073179 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.108062 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.680041 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.689468 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 648,023,964
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 658,642,827
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.668758 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Item 5.

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.682345 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.668758 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. \$ 0.680041 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

print
here

Scott Porter, TAC

Printed Name of Taxing Unit Representative

sign
here

Scott Porter

Taxing Unit Representative

Date

8/13/26

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

CITY OF JOSHUA
GENERAL PAY STRUCTURE
Proposed 10/01/2026

DRAFT

Item 5.

Grade	Pay Frequency	FLSA Status	Pay Range		Position Title
			Minimum	Maximum	
100	Annual Hourly (2080)	Non-exempt	A \$ 27,405.00	\$ 32,480.00	Kennel Technician
			H \$ 13.18	\$ 15.62	Election Worker (seasonal)
101	Annual Hourly (2080)	Non-exempt	A \$ 28,420.00	\$ 38,570.00	
			H \$ 13.66	\$ 18.54	
102	Annual Hourly (2080)	Non-exempt	A \$ 29,942.50	\$ 40,092.50	
			H \$ 14.40	\$ 19.28	
103	Annual Hourly (2080)	Non-exempt	A \$ 32,987.50	\$ 45,675.00	Parks Maintenance Worker
			H \$ 15.86	\$ 21.96	
104	Annual Hourly (2080)	Non-exempt	A \$ 35,525.00	\$ 48,212.50	
			H \$ 17.08	\$ 23.18	
105	Annual Hourly (2080)	Non-exempt	A \$ 38,062.50	\$ 50,750.00	Public Works Crew Member
			H \$ 18.30	\$ 24.40	
106	Annual Hourly (2080)	Non-exempt	A \$ 40,600.00	\$ 55,825.00	Administrative Assistant
			H \$ 19.52	\$ 26.84	Animal Control Officer Code Enforcement Officer Parks Crew Leader Permit Clerk
107	Annual Hourly (2080)	Non-exempt	A \$ 43,137.50	\$ 58,362.50	
			H \$ 20.74	\$ 28.06	
108	Annual Hourly (2080)	Non-exempt	A \$ 46,182.50	\$ 61,407.50	Public Works Crew Leader
			H \$ 22.20	\$ 29.52	
109	Annual Hourly (2080)	Non-exempt	A \$ 49,227.50	\$ 64,452.50	Court Administrator/Clerk
			H \$ 23.67	\$ 30.99	Finance Coordinator
110	Annual Hourly (2080)	Non-exempt	A \$ 53,287.50	\$ 68,512.50	Assistant to the City Manager -Communications
			H \$ 25.62	\$ 32.94	Building Inspector
111	Annual Hourly (2080)	Non-exempt	A \$ 59,377.50	\$ 74,602.50	Animal Services Manager
			H \$ 28.55	\$ 35.87	Parks Manager
112	Annual Hourly (2080)	Non-exempt	A \$ 65,467.50	\$ 85,767.50	
			H \$ 31.47	\$ 41.23	
113	Annual Hourly (2080)	Non-exempt	A \$ 71,557.50	\$ 91,857.50	
			H \$ 34.40	\$ 44.16	

114	Annual Hourly (2080)	Exempt	A H	\$ 77,647.50	\$ 97,947.50	Item 5.
				\$ 37.33	\$ 47.09	
115	Annual Hourly (2080)	Exempt	A H	\$ 87,797.50	\$ 108,097.50	
				\$ 42.21	\$ 51.97	
116	Annual Hourly (2080)	Exempt	A H	\$ 97,947.50	\$ 118,247.50	Economic Development Director Public Works & Facilities Director
				\$ 47.09	\$ 56.85	
117	Annual Hourly (2080)	Exempt	A H	\$ 108,097.50	\$ 128,397.50	
				\$ 51.97	\$ 61.73	
118	Annual Hourly (2080)	Exempt	A H	\$ 118,247.50	\$ 138,547.50	
				\$ 56.85	\$ 66.61	
119	Annual Hourly (2080)	Exempt	A H	\$ 128,397.50	\$ 148,697.50	Human Resources Director
				\$ 61.73	\$ 71.49	
120	Annual Hourly (2080)	Exempt	A H	\$ 138,547.50	\$ 158,847.50	Police Chief
				\$ 66.61	\$ 76.37	
121	Annual Hourly (2080)	Exempt	A H	\$ 148,697.50	\$ 168,997.50	Assistant City Manager Finance Director
				\$ 71.49	\$ 81.25	
122	Annual Hourly (2080)	Exempt	A H	\$ 158,847.50	\$ 179,147.50	
				\$ 76.37	\$ 86.13	

CITY OF JOSHUA PUBLIC SAFETY PAY STRUCTURE

Police Department

Police Officer	Non-exempt	\$ 68,000.00	\$ 83,000.00
Police Sergeant	Non-exempt	\$ 84,000.00	\$ 96,000.00
Police Captain	Exempt	\$ 97,000.00	\$ 109,000.00
Fire Marshal	Non-exempt	\$ 68,000.00	\$ 83,000.00



**City Council Agenda
July 16, 2026**

Minutes Resolution

Action Item

Agenda Description:

Discussion and receive an update regarding the July 3, 2026, America's 250th Celebration.

Background Information:

The Joshua America's 250th Celebration was an overwhelming success and, by all estimates, the largest event ever held by the City of Joshua.

Based on attendance throughout the evening, viewing area capacity, vendor participation, and parking utilization, staff estimates attendance at 5,000+ attendees. Residents and visitors from Joshua and surrounding communities gathered to celebrate this historic occasion, creating an atmosphere of patriotism, community pride, and unity.

Event Highlights

Vendors and Food Trucks

The event featured approximately **138 vendors and food trucks**, making it one of the largest community gatherings ever hosted in Joshua. Feedback from vendors and food truck operators was overwhelmingly positive. Many reported exceeding their sales expectations and achieving some of their best event revenues to date.

Kids Zone

The free Kids Zone remained busy from opening until it was closed prior to the drone show. Families utilized the attractions and activities throughout the evening, creating a family-friendly environment that was enjoyed by attendees of all ages.

Live entertainment was a key component of the celebration. Staff received numerous compliments regarding the band, with many attendees commenting on the quality of the performance and the energy it brought to the event.

Several citizens shared that Joshua's celebration compared to, and in some cases exceeded, Independence Day events they had attended in much larger communities.

Freedom Tribute

While the overall event was a tremendous success, one of the most meaningful and rewarding portions of the evening was the **Joshua Freedom Tribute** honoring veterans, active-duty service members, and military families.

Following the event, staff received numerous emails, phone calls, messages, and personal comments expressing appreciation for the tribute. Veterans and their families consistently shared how much the recognition meant to them.

One particularly memorable moment occurred before the ceremony when a veteran attending the event was asked where she would like to sit with her family. She quietly responded that she was alone. Staff reassured her that she was not alone and reminded her that the entire community had gathered to honor and celebrate the sacrifices of veterans such as herself. The interaction served as a powerful reminder of the purpose and impact of the Freedom Tribute.

Another meaningful element of the ceremony was the Missing Man Chair display. Throughout the evening, many attendees visited the display to pay their respects. Citizens paused to read the information, reflect, and honor those who never returned home. The steady stream of visitors demonstrated the community's deep respect for service members and their families.

The most rewarding aspects of the Freedom Tribute were often the simple moments, the conversations, expressions of gratitude, and acts of respect that occurred throughout the evening. These moments created lasting memories and reinforced the importance of recognizing those who have served our nation.

Drone Show

The evening concluded with Joshua's first-ever drone show. As the show began, attendees responded with enthusiastic applause, cheers, and chants of "USA! USA! USA!" The excitement and pride displayed by the crowd reflected the significance of the event and provided a memorable conclusion to the celebration.

The drone show was met with overwhelmingly positive feedback and served as a fitting finale to America's 250th celebration.

Conclusion

The success of Joshua's America's 250th Celebration was made possible through the collective efforts of city staff, volunteers, sponsors, vendors, community partners, elected officials, and

citizens. Despite having less than two months to plan and organize an event of this magnitude, the community came together to create an experience that exceeded expectations.

Item 6.

The event not only celebrated America's 250th birthday but also highlighted the pride, unity, and community spirit that make Joshua a special place to call home.

Staff extends sincere appreciation to the Mayor and City Council for their support, to our sponsors and volunteers for their commitment, and to the thousands of attendees who helped make this historic celebration a tremendous success.

Financial Information:

See Report

City Contact and Recommendations:

Alice Holloway, City Secretary

Attachments:

1. Report

CITY OF JOSHUA, TEXAS

Joshua America's 250th Celebration City Council Financial Report

Event Overview

The City of Joshua hosted the Joshua America's 250th Celebration on July 3, 2026. The event was designed as a community-wide celebration recognizing the 250th anniversary of the United States while honoring veterans, active-duty military members, and military families.

The event was a tremendous success, with an estimated 5,000+ attendees and approximately 150 vendors and food trucks, making it one of the largest community events hosted by the City of Joshua.

The celebration included live entertainment, a free Kids Zone, food trucks and vendors, a Freedom Tribute honoring veterans and active-duty military members, and a patriotic drone show to conclude the evening.

Financial Summary

The celebration was supported through a combination of private sponsorships, Type A Economic Development Corporation funding, vendor and food truck fees, T-shirt sales, and additional funding made available by the Type B Economic Development Corporation and City General Fund.

Revenue and Funding

Revenue / Funding Source	Amount
Private Sponsors	\$24,600.00
Type A Economic Development Funding	\$25,000.00
Type B Economic Development Funding – Available	\$10,000.00
City General Fund – Available	\$15,000.00
Vendor Fees	\$4,250.00
Food Truck Fees	\$3,050.00
Shirt Sales	\$1,440.00
Total Revenue / Funding Available	\$83,340.00

Financial Position

Calculation	Amount
Total Revenue / Funding Available	\$83,340.00
Less: Total Expenditures	(\$55,519.60)
Surplus if all available funding were used	\$27,820.40
Less: Type B funding not planned for use	(\$10,000.00)
Less: City General Fund not planned for use	(\$15,000.00)
Projected surplus without Type B or General Fund	\$2,820.40

Expenditures and Surplus

Total Event Expenditures: \$55,519.60

Total Revenue/Funding Used: \$58,340

Event Surplus: \$2,820

Although the City Council made up to \$10,000 in Type B funding and \$15,000 from the City General Fund available for the event, based on the current financial reconciliation, staff does not anticipate needing to utilize either funding source.

The combination of private sponsorships, Type A funding, vendor fees, food truck fees, and T-shirt sales generated \$58,340, exceeding the event's total expenditures of \$55,519.60 by \$2,820.

Financial Impact

The final financial results demonstrate the success of the City's sponsorship and revenue-generating efforts. Of the \$58,340 used to fund the event, \$33,340 was generated through private sponsorships, vendor and food truck fees, and T-shirt sales, with the remaining \$25,000 provided by the Type A Economic Development Corporation.

As a result, the City is not currently planning to utilize the \$10,000 in available Type B funding or the \$15,000 allocated from the City General Fund. This means the celebration was successfully conducted without utilizing the \$25,000 in additional public funding that had been made available, while still ending with an anticipated \$2,820 surplus.

Community Impact

Beyond the financial results, the event provided significant community value. Thousands of residents and visitors gathered for an evening focused on patriotism, community, family, and recognition of those who have served our country.

The event also provided opportunities for local businesses, nonprofit organizations, churches, community organizations, vendors, and food trucks to participate in a major community celebration. The strong attendance, sponsorship participation, vendor involvement, and positive community response provide a strong foundation for future City of Joshua community celebrations.

Conclusion

The Joshua America's 250th Celebration successfully combined public and private resources to provide a large-scale community event while limiting the financial burden on the City. The event demonstrated what can be accomplished through partnerships among the City, economic development corporations, local businesses, community organizations, volunteers, and residents.

CITY OF JOSHUA, TEXAS PROCLAMATION

Constitution Week September 17–23, 2026

WHEREAS, September 17, 2026, marks the two hundred thirty-ninth anniversary of the signing of the Constitution of the United States of America by the delegates to the Constitutional Convention; and

WHEREAS, the Constitution of the United States established the framework of our nation's government, secured the blessings of liberty, and continues to protect the rights and freedoms of all Americans; and

WHEREAS, Constitution Week, observed annually from September 17 through September 23, commemorates the signing of this historic document and serves as an opportunity to educate citizens about the Constitution and the responsibilities of self-government; and

WHEREAS, the National Society Daughters of the American Revolution has promoted the observance of Constitution Week since 1955, and through the efforts of its members continues to encourage the study of the Constitution, American history, and responsible citizenship; and

WHEREAS, the City of Joshua recognizes and appreciates the dedication of the local chapter of the Daughters of the American Revolution for sponsoring this observance and for its ongoing commitment to preserving our nation's heritage and educating future generations about the principles upon which the United States was founded; and

WHEREAS, the City of Joshua encourages all residents to observe Constitution Week by learning more about the Constitution, reflecting upon the freedoms it guarantees, and participating in activities that strengthen civic knowledge and patriotism.

NOW, THEREFORE, I, Scott Kimble, Mayor of the City of Joshua, Texas, on behalf of the City Council, do hereby proclaim September 17–23, 2026, as

CONSTITUTION WEEK

and urge all citizens to commemorate this observance by reaffirming the ideals of liberty, justice, equality, and democracy embodied in the Constitution of the United States.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City of Joshua, Texas, Constitution to be affixed on this 20th day of September 2026.

Scott Kimble
Mayor



MINUTES
CITY COUNCIL REGULAR MEETING
COUNCIL CHAMBERS
JUNE 18, 2026
6:30 PM

The Joshua City Council will hold a Work Session at 6:30 pm. A Regular Meeting will be held immediately following the Work Session in the Council Chambers at Joshua City Hall, located at 101 S. Main St., Joshua, Texas. This meeting is subject to the open meeting laws of the State of Texas.

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

Mayor Kimble announced a quorum and called the meeting to order at 6:30 pm.

B. PLEDGE OF ALLEGIANCE

1. United States of America
2. Texas Flag

C. INVOCATION

Invocation given by Pastor Bob Massey.

D. WORK SESSION

1. Review and discuss questions related to the financial report for May 2026. (Staff Resource: M. Peacock)

City Manager Peacock presented the Financial Report for May 2026. He reported that the City was at 67 percent of the annual budget and had collected approximately 90 percent of projected revenues to date. He also noted that municipal court fee collections were below average.

2. Discussion on an Ordinance amending article 3.06, "Signs" of Chapter 3, "Building Regulations", of the Code of Ordinances, by replacing said article with a new article 3.06, "Signs", extending the City's sign ordinance and regulations to the City's extraterritorial jurisdiction. (Resource: A. Maldonado and T. Welch)

City Attorney Terry Welch reported that there were no significant changes to the ordinance since its previous review. He noted that the only requested revision was to classify a mural as a wall sign.

Assistant City Manager Aaron Maldonado stated that, at the Council's previous direction, staff had researched whether there were any code enforcement violations occurring within the City's extraterritorial jurisdiction (ETJ). City Attorney Welch explained that counties have limited enforcement authority, whereas municipalities are authorized to adopt and enforce additional regulations within their ETJ as permitted by law. He further stated that including ETJ-related provisions in the ordinance would help prevent potential issues in the future.

City Manager Peacock added that the City is not currently experiencing any issues within the ETJ; however, adopting the provisions now would allow the City to address potential concerns should they arise in the future.

3. Discussion and update regarding the July 3 Joshua America's 250th Celebration. (Staff Resource: A. Holloway)

City Secretary Holloway provided an update on the upcoming July 3 Joshua America's 250th Celebration. She reported that approximately 150 vendors and food trucks were expected to participate in the event. She also highlighted that a large Kids Zone would be available free of charge for families.

Mrs. Holloway stated that, in addition to a DJ, the event would feature live entertainment by Memphis Soul Band. She noted that while the band's style of music is different from what is typically featured at local events, it was intentionally selected to provide a unique experience in celebration of America's 250th anniversary.

Mrs. Holloway also recognized the efforts of the event planning team, stating that from the first planning meeting the focus had been on working together as one team, supporting one another, and collaborating to make the celebration a success. She thanked the team members for their dedication and teamwork in planning the event.

E. UPDATES FROM MAYOR AND COUNCIL MEMBERS, UPDATES FROM CITY STAFF MEMBERS:

Pursuant to Texas Government Code Section 551.0415, the Mayor and Members of the City Council may report on the following items of community interest, including (1) expressions of thanks, congratulations, or condolences; (2) information about holiday schedules, (3) recognition of individuals; (4) reminders about upcoming City Council events; (5) information about community events; and (6) announcements involving any imminent threat to public health and safety. Staff Updates will address operational issues in various City departments. No deliberation is authorized under the Texas Open Meetings Act.

Mayor Kimble reported that he attended the North Central Texas Council of Governments (NCTCOG) meeting the previous week. He commented that the meeting involved significant political discussion and commended Victoria Johnson for doing an excellent job maintaining order and facilitating the meeting.

Mayor Kimble also noted that he attended the grand opening of State Representative Helen Kerwin's district office. Councilmember Grall commented that Representative Kerwin is becoming an active part of the Joshua community.

Councilmember Grall remarked that the Police Department continues to demonstrate that it is a very busy department through its ongoing activities and service to the community.

City Secretary Holloway informed the Council that she is in discussions with State Representative Helen Kerwin regarding the possibility of proposing legislation that would require counties to enter into annual contracts with cities for election services.

F. PUBLIC FORUM, PRESENTATION, AND RECOGNITION:

The City Council invites citizens to speak on any topic. However, unless the item is specifically noted on this agenda, the City Council is required under the Texas Open Meetings Act to limit its response to responding with a statement of specific factual information, reciting the City's existing policy, or directing the person making the inquiry to visit with City Staff about the issue. Therefore, no Council deliberation is permitted. Each person will have 3 minutes to speak.

Police Chief Fullagar introduced the City's newest police officer, Miranda Bilbrey, and welcomed her to the Joshua Police Department.

G. CONSENT AGENDA

1. Discuss, consider, and possible action on the May 21, 2026, meeting minutes. (Staff Resource: A. Holloway)

Motion made by Councilmember Place 4 Breitenstein moved to approve the minutes as presented.
Seconded by Councilmember Place 6 Anderson.

Voting Yea: Mayor Kimble, Councilmember Place 2 Kidd, Councilmember Place 4 Breitenstein,
Councilmember Place 5 Grall, and Councilmember Place 6 Anderson

H. REGULAR AGENDA

1. Discuss, consider, and possible action on an Ordinance amending article 3.06, "Signs" of Chapter 3, "Building Regulations", of the Code of Ordinances, by replacing said article with a new article 3.06, "Signs", extending the City's sign ordinance and regulations to the City's extraterritorial jurisdiction. (Resource: A. Maldonado and T. Welch)

Motion made by Councilmember Place 6 Anderson to approve with the ETJ Section removed. Seconded by Councilmember Place 4 Breitenstein.

Voting Yea: Mayor Kimble, Councilmember Place 2 Kidd, Councilmember Place 4 Breitenstein,
Councilmember Place 5 Grall, and Councilmember Place 6 Anderson

2. Discuss, consider, and possible action on an Ordinance amending Section 1.03.001, "Date and Time of Meetings," of Chapter 1, "General Provisions, of the Code of Ordinances. (Staff Resource: A. Holloway)

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Voting Yea: Mayor Kimble, Councilmember Place 2 Kidd, Councilmember Place 4 Breitenstein,
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I. STAFF REPORT

1. Police Department
2. Municipal Court
3. Public Works
4. Economic Development
5. Development Services
6. Code Enforcement
7. Animal Services
8. Parks Department
9. Human Resources
10. City Secretary's Office

J. EXECUTIVE SESSION

The City Council of the City of Joshua will recess into Executive Session (Closed Meeting) pursuant to the provisions of Chapter 551, Subchapter D, Texas Government Code, to discuss the following:

1. Pursuant to the Texas Government Code Section 551.071: consultation with the City Attorney regarding legal issues associated with Chapters 42, 43, and 212 of the Texas Local Government Code, and all matters incident and related thereto.
2. Pursuant to the Texas Government Code Section 551.072: to discuss and consider the purchase, exchange, lease, release, or value of real property and all matters incident and related thereto.
3. Pursuant to the Texas Government Code Section 551.087: to discuss and consider economic development incentives and all matters incident and related thereto.
4. In accordance with the Texas Government Code, Section 551.074, to deliberate regarding the appointment, employment, and evaluation of a public officer or employee:
 - a. City Manager
 - b. City Secretary

K. RECONVENE INTO REGULAR SESSION

In accordance with Texas Government Code, Section 551, the City Council will reconvene into regular session and consider action, if any, on matters discussed in executive session.

Mayor Kimble announced the City Council will reconvene at 8:44 pm.

Motion made by Councilmember Place 2 Kidd to approve as discussed in Executive Session. Seconded by Councilmember Place 6 Anderson.

Voting Yea: Mayor Kimble, Councilmember Place 2 Kidd, Councilmember Place 4 Breitenstein, Councilmember Place 5 Grall, and Councilmember Place 6 Anderson

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Bond funds available

M. ADJOURNMENT

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Councilmember Kidd requested the following to be on the next agenda.

Street construction completed and in progress

Bond funds available

M. ADJOURNMENT

Mayor Kimble adjourned the meeting at 8:48 pm.



**MINUTES
CITY COUNCIL SPECIAL MEETING
COUNCIL CHAMBERS
MAY 11, 2026
5:00 PM**

The Joshua City Council will hold a Special Meeting in the Council Chambers at Joshua City Hall, located at 101 S. Main St., Joshua, Texas. This meeting is subject to the open meeting laws of the State of Texas.

A. CALL TO ORDER AND ANNOUNCE A QUORUM PRESENT

Mayor Kimble announced a quorum and called the meeting to order at 5:00 pm.

B. REGULAR AGENDA

1. Discuss, consider, and possible action on an Ordinance canvassing the returns and declaring the results of the May 2, 2026, General Election. (Staff Resource: A. Holloway)

Motion made by Councilmember Place 2 Kidd to approve the Ordinance canvassing the returns.

Seconded by Councilmember Place 1 Dees.

Voting Yea: Mayor Kimble, Councilmember Place 1 Dees, Councilmember Place 2 Kidd,
Councilmember Place 3 Nichols, Councilmember Place 4 Breitenstein

C. ADJOURN

Mayor Kimble adjourned the meeting at 5:02 pm.



**City Council Agenda
August 20, 2026**

Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on a resolution approving the City of Joshua Investment Report for the Quarter Ending June 30, 2026. (Staff Resource: M. Peacock)

Background Information:

Chapter 2256.023 of the Texas Government Code states a written quarterly investment report must be prepared by the investment officer and submitted to the governing body. For the quarter ending March 31, 2026, the City invested funds in Local Government Investment Pool(LGIP), TexSTAR in addition to funds held in interst-bearing accounts at the depository bank. Included with the investment report is the newsletter from TexSTAR, providing information on the average yield, net asset value, weighted average maturity, and portfolio composition at the end of the reporting quarter. As of June 30, 2026, there was \$12,740,554.35 invested, with total quarterly interest income of \$115,570.80.

Financial Information:

N/A

City Contact and Recommendations:

Mike Peacock, City Manager

Staff recommends approval of resolution.

Attachments:

1. Investment Report
2. Resolution



Investment Report
For the Quarter Ending
June 30, 2026

This report is in compliance with the strategies as approved in the City of Joshua's Investment Policy and the Public Funds Investment Act.

A handwritten signature in black ink, appearing to read "Mike Peacock".

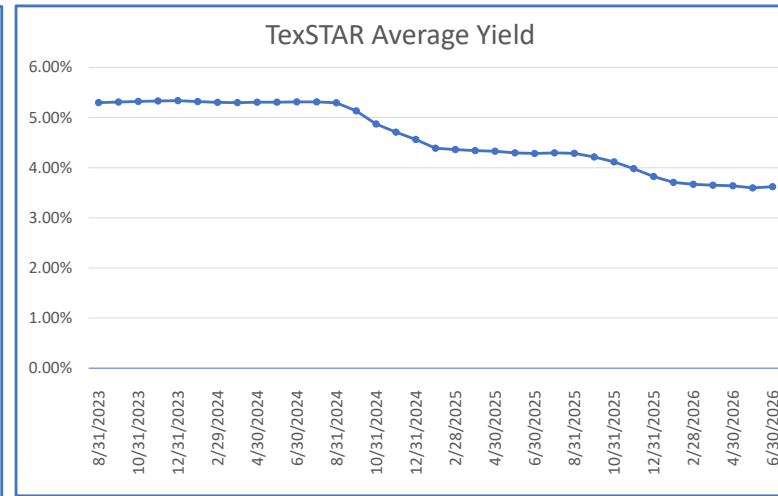
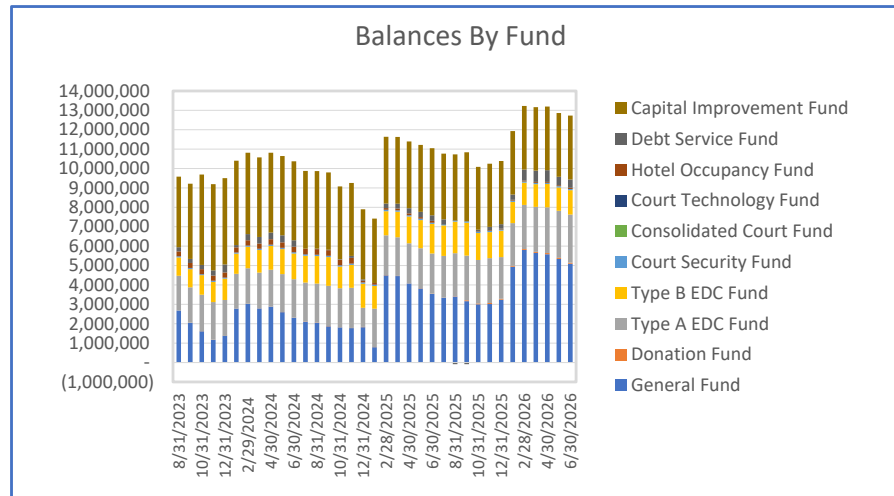
Mike Peacock, City Manager

A handwritten signature in black ink, appearing to read "Marcie Freelen".

Marcie Freelen, Finance Director

Account Name	Investment Date	Maturity Date	Par	*Ending Market Value 3/31/2026	Net Additions and Withdrawals	*Ending Market Value 6/30/2026	Market Change	Maturity in Days	Weighted Average Maturity	Interest Earned	Average Yield in Percent
Pinnacle-General Revenue	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 7.99	0.10%
Pinnacle-General Revenue-ICS	Daily	Open	\$ 513,204.01	\$ 367,473.86	\$ 145,730.15	\$ 513,204.01	\$ -	1	0.04	\$ 3,833.53	3.00%
Pinnacle-2010 GO Bonds	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.73	0.10%
Pinnacle-2010 GO Bonds-ICS	Daily	Open	\$ 14,111.76	\$ 21,974.94	\$ (7,863.18)	\$ 14,111.76	\$ -	1	0.00	\$ 128.09	3.00%
Pinnacle-2020 GO Bonds	Daily	Open	\$ 35,000.00	\$ 35,000.00	\$ -	\$ 35,000.00	\$ -	1	0.00	\$ 8.73	0.10%
Pinnacle-2020 GO Bonds-ICS	Daily	Open	\$ 2,817,614.37	\$ 2,793,127.53	\$ 24,486.84	\$ 2,817,614.37	\$ -	1	0.22	\$ 24,478.11	3.50%
TexStar	Daily	Open	\$ 9,290,624.21	\$ 9,903,518.59	\$ (612,894.38)	\$ 9,290,624.21	\$ -	1	0.73	\$ 87,105.62	3.62%
Total			\$ 12,740,554.35	\$ 13,191,094.92	\$ (450,540.57)	\$ 12,740,554.35			1.00	\$ 115,570.80	

* Investments in local government investment pools have beginning and ending general ledger balances that are the same as beginning and ending market values.



RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS
ACCEPTING AND APPROVING THE INVESTMENT REPORT FOR THE QUARTER
ENDING JUNE 30th, 2026; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, Chapter 2256.023 of the Texas Government Code states a written quarterly investment report must be prepared by the investment officer and submitted to the governing body; and

WHEREAS, for the quarter ending June 30, 2026, in addition to interest-bearing depository bank accounts, the City invested in one local government investment pool, (TexSTAR) for which a newsletter from the pool provides information on their average yield, net asset value, weighted average maturity, and portfolio composition at the end of the reporting quarter has been provided; and

WHEREAS, as of June 30, 2026, there was \$12,740,554.35 invested in the depository bank and investment pool, with total quarterly interest income of \$115,570.80.

NOW THEREFORE, BE IT RESOLVED BY THE CITY OF JOSHUA, TEXAS that:

SECTION 1. The City Council of the City of Joshua Council hereby accepts and approves the Investment Report for the quarter ending June 30, 2026.

SECTION 2. This resolution shall take effect immediately after its passage on the date shown below.

PASSED AND APPROVED this the 20th day of August, 2026 at a regular meeting of the City Council of the City of Joshua, Texas.

Scott Kimble
Mayor

ATTEST:

Alice Holloway
City Secretary



City Council Agenda
August 20, 2026

Minutes Resolution

Action Item

Agenda Description:

Discuss, Consider and possible action accepting an Interlocal Agreement for Joshua Municipal Court.

Background Information:

This interlocal agreement allows the Municipal Court to report all convictions to the Department of Public Safety on citations.

Financial Information:

There is no charge to the city for reporting convictions to the state.

City Contact and Recommendations:

Carla Bonham, Staff, recommends accepting the agreement.

Attachments:

- Interlocal Agreement for Joshua Municipal Court



INTERLOCAL COOPERATION CONTRACT**I. CONTRACTING PARTIES AND AUTHORITY**

The Department of Public Safety (DPS) and the municipal Court of Joshera [City or County] are contracting under the authority of Texas Government Code Chapter 791 (the Interlocal Cooperation Act).

DPS certifies that it has the authority to contract for the Texas Conviction Reporting (TXCR) application by the authority granted in Tex. Transp. Code Chapter 543, Subchapter C.

II. BACKGROUND AND PURPOSE

DPS is legislatively required to apply all court-reported convictions to a driver record within seven days of the final disposition of conviction. Texas courts send more than 180,000 conviction records monthly. To secure personally identifiable information (PII) of drivers who are convicted in Texas courts, DPS developed a secure web-based application for Texas courts to submit electronic convictions onto a Texas driver's record and eliminate mailed or unsecured upload of conviction records.

Furthermore, DPS and Federal Motor Carrier Safety Administration's (FMCSA) common goal is to ensure and improve public safety by reducing crashes, injuries, and fatalities involving Commercial Motor Vehicles (CMV). One of the components of this effort is the appropriate and timely reporting of moving violation convictions for Commercial Driver License (CDL) holders and operators of CMVs. For DPS to be successful in its endeavor to bolster the foundation and support the priorities of the CDL program, it must have the proper tools to accomplish these goals.

III. STATEMENT OF SERVICES

DPS responsibilities are as follows.

- Provide access to the TXCR over the internet from a publicly accessible site based on authorized access granted by DPS to Court reporting personnel.
- Ensure the TXCR site is secure and meets Criminal Justice Information System (CJIS) security requirements as defined by the Federal Bureau of Investigation (FBI).
- Allow submission of convictions individually using a web-form that matches the bulk file format for ease of entry. Bulk file format will be provided to Court.
- TXCR will validate conviction data prior to inclusion to the driver's record and if data cannot be validated, will reject the submission with an opportunity for Court to correct and resubmit.
- Provide historical reports for Court to assist with timely reporting, reducing rejects and ensuring accuracy of conviction reporting.
- Provide training to Court, and include training materials and procedures on the TXCR site for 24/7 access by Court.
- TXCR Contractor will assist Court users by providing a toll-free telephone number and email, Monday through Friday from 7:00am to 8:00pm, except holidays.

Court responsibilities are as follows.

- Do not share the TXCR site information with unauthorized persons.
- Have only two authorized court personnel with access to TXCR, unless additional personnel are authorized by DPS based on business need.
- Authorized users must use Multi-Factor Authentication (MFA) to access TXCR and will be required to download an application to a cell phone to receive the MFA code before access is granted.
- Must use TXCR to upload individual convictions using a web-form or bulk upload of convictions in a pre-defined format approved by DPS. Paper forms will not be accepted.
- Must notify DPS immediately upon termination or resignation of an authorized user to allow DPS disable the account and prevent unauthorized use of TXCR.
- Submit conviction reports to TXCR within seven days from the date of conviction in compliance with Tex. Transp. Code Chapter 543, Section 543.203.

IV. CONTRACT AMOUNT AND BASIS FOR CALCULATING COSTS

DPS will provide TXCR to Court at no cost.

V. TERM OF CONTRACT AND AMENDMENTS

This contract is effective on the date of execution and will not expire except upon written request of either party with 30 calendar days' written notice. This contract may only be amended by mutual written agreement of the parties.

Any alterations, additions, or deletions to the terms of the Contract that are required by changes in federal or state law or regulations are automatically incorporated into the contract without written amendment hereto, and shall become effective on the date designated by such law or by regulation.

VI. GENERAL TERMS AND NOTICE

This Contract is governed by and construed under and in accordance with the laws of the State of Texas. The Court understands and agrees that it will comply with all local, state, and federal laws in the performance of this Contract, including administrative rules adopted by DPS.

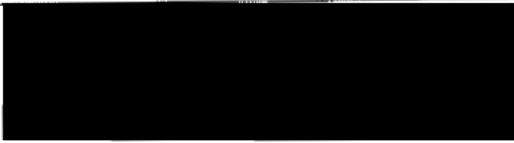
The respective party will provide any required notice as noted in this section. Either party may change its information by giving the other party written notice and the effective date of the change.

Court	Department of Public Safety
Attn.: <u>Carla Benham</u>	Enforcement & Compliance Service
Address: <u>101 S main St. Joshua Tx 76058</u>	Attn: Conviction Reporting
Address:	5805 North Lamar Blvd., Bldg A
Fax: <u>817-641-7526</u>	Austin, Texas 78752-0001
Email: <u>Cbenham@cityofjoshuatx.us</u>	(512) 424-5809 [fax]
Phone: <u>817-558-7447</u>	Data.Submission@dps.texas.gov
	(512) 424-2031

VII. CERTIFICATIONS

The parties certify that (1) the contract is authorized by the governing body of each party; and (2) the purpose, terms, rights, and duties of the parties are stated within the Contract.

The undersigned signatories have full authority to enter into this Contract on behalf of the respective Parties.

Court Authorized Signatory	Department of Public Safety
	
Signature and Title	Signature of Driver License Division Chief or Designee
Date: 	Date:

*An additional page may be attached if more than one signature is required to execute this Contract on behalf of the Court. Each signature block must contain the person's title and date.



**City Council Agenda
August 20, 2026**

Action Item

Agenda Description:

Public hearing on the proposed budget for fiscal year beginning October 1, 2026, and ending September 30, 2027. (Staff Resource: M. Peacock)

Background Information:

According to Local Government Code 102.006, “The governing body of a municipality shall hold a public hearing on the proposed budget. Any person may attend and may participate in the hearing.”

Financial Information:

N/A

City Contact and Recommendations:

Mike Peacock, City Manager

Attachments:

1. Notice of Public Hearing

**CITY OF JOSHUA
NOTICE OF PUBLIC HEARING**

Notice is hereby given that the City Council of the City of Joshua, Texas, will hold a public hearing on August 20, 2026, at 6:30 p.m. in the City Council Chamber located in City Hall, 101 South Main Street, Joshua, Texas. The purpose of the public hearing is for consideration of the adoption of the proposed budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

During the public hearing, all citizens of the City of Joshua will have the opportunity to provide written or oral comments regarding the proposed budget. Copies of the proposed budget are available for review at the City Secretary's Office and on the City website at www.cityofjoshuatx.us.

This budget is estimated to raise more total property taxes than last year's budget by \$116,801 (2.58%), and of that amount, \$167,370 is tax revenue to be raised from new properties added to the roll this year.

We encourage all residents of the City of Joshua to attend the public hearing to voice their opinions and provide feedback on the proposed budget.



**City Council Agenda
August 20, 2026**

Action Item

Agenda Description:

Discuss, consider, and possible action on a resolution proposing the adoption of an ad valorem tax rate for tax year 2026 and schedule a public hearing subject to the public hearing requirements of the Texas Property Tax Code. (Staff Resource: M. Peacock)

Background Information:

The draft resolution is to set the proposed tax rate to publish for consideration. According to Section 26.05(d) of the Property Tax Code, the City is required to hold one public hearing and publish a newspaper ad if proposing to consider a tax rate that exceeds the no-new-revenue rate or voter approval rate, whichever is lower. If the City Council votes to propose adopting the no-new-revenue rate or lower, no public hearing is required. The rate the City finally adopts can be the same or lower than the proposed and published rate, but it cannot exceed it without undergoing the required posting requirements and timeframes. PTC Section 26.05(d) The governing body of a taxing unit other than a school district may not adopt a tax rate that exceeds the lower of the voter-approval tax rate or the no-new-revenue tax rate calculated as provided by this chapter until the governing body has held a public hearing on the proposed tax rate and has otherwise complied with Section 26.06 and Section 26.065. The governing body of a taxing unit shall reduce a tax rate set by law or by vote of the electorate to the lower of the voter-approval tax rate or the no-new-revenue tax rate and may not adopt a higher rate unless it first complies with Section 26.06. Section 26.06 is regarding Notice, Hearing, and Vote on Tax Increase requirements. Section 26.065 is regarding Supplemental Notice of Hearing on Tax Rate Increase. The approval of the resolution requires a record vote.

Financial Information:

N/A

City Contact and Recommendations:

Mike Peacock, City Manager

Attachments:

1. Resolution

Item 2.

**CITY OF JOSHUA, TEXAS
RESOLUTION NO. 2026-_____**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS PROPOSING THE ADOPTION OF A PROPOSED TOTAL AD VALOREM TAX RATE FOR TAX YEAR 2026 OF \$0.680041 PER \$100.00 OF ASSESSED VALUATION AND SCHEDULE A PUBLIC HEARING SUBJECT TO ALL PUBLIC HEARING REQUIRMENTS OF THE TEXAS PROPERTY TAX CODE.

WHEREAS, the City Council of the City of Joshua, Texas met and reviewed the proposed annual operating budget for fiscal year 2027 on this the 20th day of August 2026, and has hereby determined it to be in the best interest of the citizens of Joshua to propose a tax rate that does not exceed the City's de minimis tax rate; and

WHEREAS, the City Council intends to consider and vote on the proposed total tax rate for tax year 2026 at a future meeting of the City Council following a public hearing if required by the Texas Property Tax Code.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS:

SECTION 1. The above findings are hereby found to be true and correct and are incorporated herein in their entirety.

SECTION 2. The City Council of the City of Joshua, Texas hereby agrees to place on a future City Council agenda a proposal to consider the adoption of a total ad valorem tax rate for tax year 2026 of \$0.680041 per \$100.00 of assessed valuation. The item will be placed on the September 17, 2026, meeting agenda.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, ON THIS THE 20TH DAY OF AUGUST 2026.

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary



**City Council Agenda
August 20, 2026**

Minutes Resolution

Action Item

Agenda Description:

Public hearing on a request for a zoning change regarding approximately 2.6 acres of land in the E.M. Thomason Survey, Tract 1 & 3B, Abstract 827, City of Joshua, Texas, located at 1100 N. Main Street, to change from (R-1) Single Family Residential District to the (R-1L) Single Family Residential Large Lot District.

- A. Staff Presentation
- B. Owner's Presentation
- C. Those in Favor
- D. Those Against
- E. Owner's Rebuttal

Background Information:

HISTORY: The property is currently unplatted and consists of approximately 2.6 acres.

ZONING: The property is zoned (R-1) Single Family Residential District

ANALYSIS:

- The applicant intends to have livestock. The Ordinance requires 1 acre per head of livestock.
- The current Single Family Residential zoning does not allow livestock.
- Rezoning to R-1L is consistent with the Future Land Use Plan.
- Utilities and infrastructure appear to be available or can be extended at the cost of the developer to support the proposed use.

Financial Information:

The cost associated with the zoning change request is the publication expense and mailing of public hearing notices to property owners within 200 ft. as required by law. Public written notices sent out not less than 10 days before the P&Z public hearing and at least 15 days before the Planning and Zoning and City Council public hearing.

City Contact and Recommendations:

Aaron Maldonado, Assistant City Mgr.

Staff recommends approval.

Item 3.

Prepared By:

Nora Fussner, Directory of Economic Development

Attachments:

- 1) Rezone Application
- 2) Survey/Legal Description
- 3) Vicinity Map
- 4) Public Notice Hearing
- 5) Letter from Applicant
- 6) Letter from Wild Riders 4H Club

City of Joshua Development Services Universal Application

Please check the appropriate box below to indicate the type of application you are requesting and provide all information required to process your request.

Item 3.

- | | | |
|--|---|--|
| ☐ Pre-Application Meeting | ☐ Comprehensive Plan Amendment | ☒ Zoning Change |
| ☐ Conditional Use Permit | ☐ Zoning Variance (ZBA) | ☐ Subdivision Variance |
| ☐ Preliminary Plat | ☐ Final Plat | ☐ Amending Plat |
| ☐ Replat | ☐ Planned Development Concept Plan | ☐ Planned Development Detailed Plan |
| ☐ Minor Plat | | ☐ Other _____ |

PROJECT INFORMATION

Project Name: Runzel House - change from Residential → Residential - Large lot

Project Address (Location): 1100 N. Main Street, Joshua, TX 76058

Existing Zoning: Residential Proposed Zoning: Residential - Large lot

Existing Use: Home Proposed Use: Home with livestock

Existing Comprehensive Plan Designation: Residential Gross Acres: 2.6 acres

Application Requirements: The applicant is required to submit sufficient information that describes and justifies the proposal. See appropriate checklist located within the applicable ordinance and fee schedule for minimum requirements. Incomplete applications will not be processed.

APPLICANT INFORMATION

Applicant: Matthew & Tamara Runzel Company: _____

Address: 1100 N. Main St. Tel: _____ Fax: _____

City: Joshua State: TX ZIP: 76058 Email: _____

Property Owner: Matthew & Tamara Runzel Company: _____

Address: 1100 N. Main St. Tel: _____ Fax: _____

City: Joshua State: TX ZIP: 76058 Email: _____

Key Contact: Tamara Runzel Company: _____

Address: 1100 N. Main St Tel: _____ Fax: _____

City: Joshua State: TX ZIP: 76058 Email: _____

SIGNATURE OF PROPERTY OWNER OR APPLICANT (SIGN AND PRINT OR TYPE NAME)

SIGNATURE: _____

(Letter of authorization required if signature is other than property owner)

Print or Type Name: Matthew Runzel

Known to me to be the person whose name is subscribed to the above and foregoing instrument, and acknowledged to me that they executed the same for the purposes and consideration expressed and in the capacity therein stated.

Given under my hand and seal of office on this 2 day of July 2026

Notary Public

Signature _____

BRANDI STOCKTON
NOTARY PUBLIC
STATE OF TEXAS
MY COMM. EXP. 07/17/28
NOTARY ID 13499589A

Date: 7/2/26

For Departmental Use Only

26-00493-01

Case No.: PZ-26-02

Project Manager: Tammy Runzel

Total Fee(s): 500.00 + 2,500.00

Check No.: #2372

Date Submitted: 7-2-26

Accepted By: LM

Date of Complete Application 7-2-26

METES AND BOUNDS DESCRIPTION

- G. RIGHT OF WAY TO SOUTHWESTERN BELL TELEPHONE COMPANY FROM JAMES T. OGLES ET UX, LOTTIE L., IN INSTRUMENT MAY 20, 1985, RECORDED IN VOLUME 1170, PAGE 222, OF THE REAL RECORDS OF JOHNSON COUNTY, TEXAS.**
DOES NOT AFFECT
- G. RIGHT OF WAY TO SOUTHWESTERN BELL TELEPHONE COMPANY FROM JAMES OGLES AND LOTTIE OGLES, IN INSTRUMENT DATED JULY 10, 1973, RECORDED IN VOLUME 613, PAGE 487, OF THE DEED RECORDS OF JOHNSON COUNTY, TEXAS.**
DOES NOT AFFECT
- H. RIGHT OF WAY TO AMERICAN TELEPHONE & TELEGRAPH CO. FROM ANGUS MCMILLAN IN INSTRUMENT DATED SEPTEMBER 20, 1926, RECORDED IN VOLUME 260, PAGE 75, DEED RECORDS OF JOHNSON COUNTY, TEXAS.**
MAY AFFECT, HOWEVER, THE DESCRIPTION THEREIN IS TOO VAGUE TO PLOT
- I. EASEMENT CREATED IN INSTRUMENT EXECUTED BY W. B. EDWARDS JR. AND FRANKIE R. EDWARDS TO JOHNSON COUNTY FRESH WATER SUPPLY DISTRICT, DATED JUNE 7, 2001, FILED OCTOBER 25, 2001, RECORDED IN VOLUME 2717, PAGE 977, REAL PROPERTY RECORDS, JOHNSON COUNTY, TEXAS.**
DOES NOT AFFECT
- J. EASEMENT CREATED IN INSTRUMENT EXECUTED BY W. B. EDWARDS AND FRANKIE B. EDWARDS TO TEXAS POWER & LIGHT COMPANY, DATED MAY 5, 1955, FILED JUNE 25, 1955, RECORDED IN VOLUME 403, PAGE 416, REAL PROPERTY RECORDS, JOHNSON COUNTY, TEXAS.**
DOES NOT AFFECT
- K. EASEMENT CREATED IN INSTRUMENT EXECUTED BY W. B. EDWARDS JR. AND FRANKIE R. EDWARDS TO SOUTHWESTERN BELL TELEPHONE COMPANY, DATED AUGUST 25, 1973, FILED SEPTEMBER 19, 1973, RECORDED IN VOLUME 618, PAGE 785, REAL PROPERTY RECORDS, JOHNSON COUNTY, TEXAS.**
DOES NOT AFFECT
- L. EASEMENT CREATED IN INSTRUMENT EXECUTED BY W. B. EDWARDS, JR. AND WIFE, FRANKIE EDWARDS TO JOHNSON COUNTY FRESH WATER SUPPLY DISTRICT #1, DATED JUNE 1, 1967, FILED JUNE 16, 1967, RECORDED IN VOLUME 502, PAGE 419, REAL PROPERTY RECORDS, JOHNSON COUNTY, TEXAS.**
DOES NOT AFFECT

THENCE NORTH 66 DEGREES 07 MINUTES 28 SECONDS WEST, CONTINUING ALONG SAID COMMON LINE, AT A DISTANCE OF 86.32 FEET, PASSING A 1/2" IRON ROD FOUND AT THE NORTHEAST CORNER OF LOT 3, SAID BLOCK 1, AT A DISTANCE OF 171.34 FEET, PASSING A 1/2" IRON ROD FOUND AT THE NORTHEAST CORNER OF LOT 2, SAID BLOCK 1, AND CONTINUING IN ALL 266.73 FEET, TO THE **POINT OF BEGINNING**, AND CONTAINING 2.642 ACRES OR 115,049 SQUARE FEET OF LAND, MORE OR LESS.

ACCORDING TO COMMUNITY PANEL NUMBER 48251C0160J, DATED DECEMBER 4, 2012, THIS PROPERTY LIES WITHIN ZONE "X" WHICH IS NOT A SPECIAL FLOOD HAZARD AREA. IF THIS SITE IS NOT WITHIN A SPECIAL FLOOD HAZARD AREA, THIS STATEMENT DOES NOT IMPLY THAT THE PROPERTY AND/OR THE STRUCTURES THEREON WILL BE FREE FROM FLOODING OR FLOOD DAMAGE. ON RARE OCCASIONS, GREATER FLOODS CAN AND WILL OCCUR AND FLOOD HEIGHTS MAY BE INCREASED BY MAN MADE OR NATURAL CAUSES. THIS STATEMENT SHALL NOT CREATE LIABILITY ON THE PART OF THE SURVEYOR.

MARSHALL.MILLER@LONESTARLANDSURVEYING.COM

I, MARSHALL W. MILLER, REGISTERED PROFESSIONAL LAND SURVEYOR NUMBER 6882, STATE OF TEXAS, DO HEREBY CERTIFY THAT THIS SKETCH WAS PREPARED FROM THE PUBLIC RECORDS, AND FROM AN ACTUAL AND ACCURATE SURVEY OF THE PROPERTY PERFORMED ON THE GROUND UNDER MY DIRECTION AND SUPERVISION ON APRIL 5, 2022. THE VISIBLE IMPROVEMENTS ARE AS SHOWN HEREON. EXCEPT AS SHOWN HEREON, THERE ARE NO APPARENT ENCROACHMENTS ONTO THE PROPERTY OR APPARENT PROTRUSIONS THEREFROM. I DID NOT ABSTRACT THE TITLE TO THIS PROPERTY, NOR DID I SEARCH THE PUBLIC RECORDS FOR EASEMENTS, ADVERSE CLAIMS, OR OTHER ENCUMBRANCES THAT MIGHT AFFECT THIS PROPERTY.

EXECUTED THIS THE 6TH DAY OF APRIL, 2022.



Marshall Miller
MARSHALL W. MILLER
REGISTERED PROFESSIONAL LAND SURVEYOR
TEXAS REGISTRATION NO. 6882

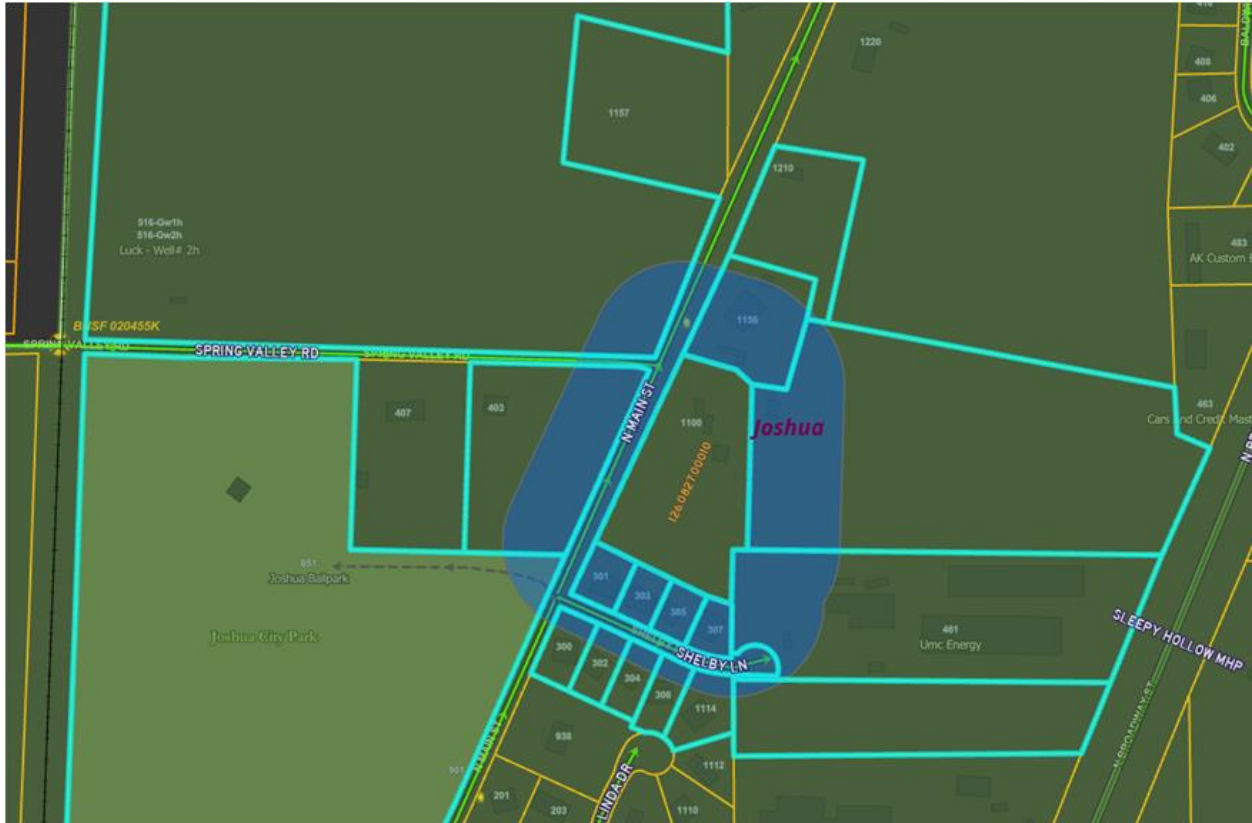
DRJCT = DEED RECORDS, JOHNSON COUNTY, TEXAS
PRJCT = PLAT RECORDS, JOHNSON COUNTY, TEXAS
CC# = COUNTY CLERK'S INSTRUMENT NUMBER
IRF = IRON ROD FOUND
IRS = 5/8" CAPPED IRON ROD SET STAMPED "LONESTAR RPLS 6882"
OHE = OVERHEAD ELECTRIC

PROJECT NUMBER: 220335 DATE: APRIL 6, 2022
REVISED DATE:
REVISION NOTES:

SHEET 1 OF 1



Vicinity Map



Notice of Public Hearing

Notice is hereby given that the City of Joshua's Planning and Zoning Commission and City Council will conduct public hearings to consider the request for a rezone, of tract of land in the E.M. Thomason Survey, Tract 1 & 3B, Abstract 827, City of Joshua, Texas, located at 1100 N. Main Street, and being approximately 2.6 acres of land, changing the zoning from (R-1) Single Family Residential District to the (R1L) Single Family Residential Large Lot District.

The Planning and Zoning Commission will conduct its public hearing on August 3, 2026, at 6:30 PM, and the City Council will conduct its public hearing and consideration on August 20, 2026, at 6:30 PM. Both meetings will be held in the City Council Chambers at Joshua City Hall, 101 South Main Street, Joshua, TX 76058.

July 1, 2026

To Whom It May Concern,

We, Matthew and Tamara Runzel, are applying for a zoning change for our home. Our home at 1100 N. Main Street, Joshua, is currently zoned as a residential lot and we would like to be zoned as a residential large lot. As you can see from the attached survey, we have just over 2.6 acres of land.

We desire the change because our oldest daughter, Olivia, is heavily involved in Johnson County 4-H as a member of the Johnson County WildRiders. This club focuses on all things equine related. Olivia has been riding since she was 5-years-old and we finally had the opportunity this year for Olivia to get her own horse (she turns 15-years-old this month). We would like to keep the horse on our property rather than at a friend's, where it currently resides.

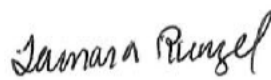
Olivia has served as an officer in the WildRiders Club for the past two years. She also is part of the Johnson County Horse Quiz Bowl team and the Johnson County Horse Judging team, which recently placed fourth place and first place in the state, respectively, at the Texas State 4-H Roundup. At the state roundup, she also placed in the top 10 for an educational presentation on equine bodywork. She did a speech on equine bodywork because she has decided this is what she wants to do when she graduates after attending multiple 4-H clinics on the topic.

Having the horse on our property would allow Olivia to work with the horse on a daily basis, which is what she desires to do as she continues to further her 4-H career and equine knowledge. We have talked to the neighbors which touch our property and communicated our desires and plans to them. These plans include running fencing inside the current fence that separates us from the neighbors on Shelby Lane, so there is no risk of interference from the horse. While we don't expect there to be any issues, this adds an added layer of separation.

We would be happy to answer any questions or address any concerns you might have and Olivia is happy to speak to you as well. We look forward to working with the city to ensure we go about this zoning change correctly.

Thank you,


Matthew Runzel


Tamara Runzel


Olivia Runzel



Wild Riders 4-H Club
109 W. Chambers Street
Cleburne TX 76033
[REDACTED]

April 9, 2026

To Whom It May Concern:

I am writing this letter to confirm Olivia Runzel is currently involved in Johnson County 4-H and has been an active member of the Wild Riders 4-H Club for the past three years. Last year she was our club Secretary and this year she is in charge of all community service activities for our club. In addition, she is participating in multiple other 4-H projects including horse judging, horse quiz bowl, and public speaking.

She is dedicated and committed to the horse project, and learning all aspects of horsemanship, care, rehabilitation, and training of the horse. She has been in attendance at every clinic we have and is very excited about having her own horse at home where she can care for him on a daily basis. For the benefits of responsibility, work ethic, determination, and confidence I strongly recommend she be allowed to keep her horse on her family property. Not only do the daily care requirements teach these life skills but it will further her bond with her new horse and her growth as a horse rider.

Feel free to call me with any questions at [REDACTED]

Sincerely,

Andrew Wendler
Manager
Wild Riders 4-H Club
Johnson County, Texas



**City Council Agenda
August 20, 2026**

Minutes Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on a request for a zoning change regarding approximately 2.6 acres of land in the E.M. Thomason Survey, Tract 1 & 3B, Abstract 827, City of Joshua, Texas, located at 1100 N. Main Street, to change from (R-1) Single Family Residential District to the (R-1L) Single Family Residential Large Lot District.

Background Information:

History: The property is currently unplatted and consists of approximately 2.6 acres.

Zoning: This property is zoned as (R-1) Single Family Residential.

ANALYSIS:

- The applicant intends to have livestock. The Ordinance requires 1 acre per head of livestock.
- The current Single Family Residential zoning does not allow livestock.
- Rezoning to R-1L is consistent with the Future Land Use Plan.
- Utilities and infrastructure appear to be available or can be extended at the cost of the developer to support the proposed use.

Financial Information:

The cost associated with the rezoning request is the publication expense and mailing of public hearing notices to property owners within 200 ft. as required by law. Public written notices sent out not less than 10 days before the P&Z public hearing and at least 15 days before the Planning and Zoning public hearing.

**City Contact and
Recommendations:**

Aaron Maldonado,
Assistant City Mgr.

Staff recommends approval.

Item 4.

Prepared By:

Nora Fussner, Directory of Economic Development

Attachments:

- 1) Ordinance



City Council Agenda August 17, 2026

Agenda Item: Minute Resolution (Action Item)

Agenda Description:

Discuss, consider, and possible action on an Ordinance amending Chapter 4, “Business Regulations,” of the City of Joshua Code of Ordinances by repealing existing Article 4.04, “Food Trucks,” and replacing it with a new Article 4.04, “Mobile Food Vendors.” (Staff Resource: A. Maldonado)

Background Information:

In December 2023, the City adopted regulations for food trucks operating within the city limits. House Bill 2844 was passed by the Texas Legislature and takes effect July 1, 2026. Under the new law, mobile food vendors will be licensed and regulated by the Texas Department of State Health Services, and cities will no longer have the authority to separately regulate them.

The proposed ordinance repeals the City’s current food truck regulations and replaces them with language adopting the applicable state rules.

Financial Information:

None

City Contact and Recommendations:

Staff recommends approval of the ordinance.

Aaron Maldonado

Assistant City Manager

Attachments:

1. Food Truck Ordinance

CITY OF JOSHUA, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, AMENDING CHAPTER 4, “BUSINESS REGULATIONS,” OF THE CODE OF ORDINANCES OF THE CITY OF JOSHUA, TEXAS, BY REPEALING EXISTING ARTICLE 4.04, “FOOD TRUCKS,” AND REPLACING IT WITH A NEW ARTICLE 4.04, “MOBILE FOOD VENDORS”; MAKING FINDINGS; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR A PENALTY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Joshua, Texas, is a home rule municipality acting under its charter, which was adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code; and

WHEREAS, in or about December 2023, the City adopted regulations relating to food trucks in the City, which regulations adopted provisions relative to licensing, permitting, and requirements for the operation of food truck in the City; and

WHEREAS, with the approval of House Bill No. 2844 by the Texas Legislature, and signed by the Governor in 2025, effective July 1, 2026, all mobile food vendors must be licensed with the Texas Department of State Health Services and moreover, pursuant to Section 437B.003 of the Texas Health and Safety Code, all municipal authority to prohibit or regulate mobile food vendors has been expressly preempted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, THAT:

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual findings of the City of Joshua and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2

Article 4.04, “Food Trucks,” of Chapter 4, “Business Regulations,” of the Code of Ordinances of the City of Joshua, Texas, is hereby repealed in its entirety and replaced with a new Article 4.04, “Mobile Food Vendors,” to read as follows:

“ARTICLE 4.04 MOBILE FOOD VENDORS

Sec. 4.04.001 Preemption of City Regulation

The City of Joshua hereby adopts by reference the provisions of the current rules, or rules as may be amended from time to time, by the Texas Department of State Health Services, found in 25 Texas Administrative Code, Chapter 226, “Mobile Food Vendors.”

SECTION 3

All ordinances, orders or resolutions heretofore passed and adopted by the City Council of the City of Joshua, Texas, are hereby repealed to the extent that said ordinances, resolutions, or parts thereof, are in conflict herewith.

SECTION 4

If any section, subsection, clause, phrase or provision of this Ordinance, or the application thereof to any person or circumstance, shall to any extent be held by a court of competent jurisdiction to be invalid, void or unconstitutional, the remaining sections, subsections, clauses, phrases and provisions of this Ordinance, or the application thereof to any person or circumstance, shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

SECTION 5

This Ordinance shall be in full force and effect from and after its passage and publication as provided by law, and it is so ordained.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, THIS 20TH DAY OF AUGUST, 2026.

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

APPROVED AS TO FORM AND CONTENT:

Terrence S. Welch, City Attorney



**City Council Agenda
August 20, 2026**

Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action on a Resolution supporting legislation requiring county election administrators to offer annual election services.

Background Information:

The City of Joshua is responsible for conducting its May municipal elections in accordance with the Texas Election Code. Currently, Johnson County Election Administration does not provide contracted election services to the City for these elections, and existing state law does not require a county election administrator to offer election services to municipalities on an annual basis.

Municipal elections have become increasingly complex, requiring compliance with continually changing election laws and procedures, voting system requirements, accessibility standards, election security measures, and other statutory responsibilities. While City Secretaries frequently serve as the municipality's chief election official, county election administrators are specifically staffed, trained, and equipped to administer elections and maintain specialized election resources.

The proposed Resolution supports a change in state law that would require County Election Administrators to **offer annual election services contracts to municipalities for May elections**. The legislation would not remove the City's authority over its elections or require the City to contract with the County; rather, it would ensure that municipalities have the opportunity to utilize county election services each year.

Providing municipalities with this option would promote consistency and professionalism in election administration, provide access to trained election personnel and specialized equipment and resources, reduce the risk of inadvertent noncompliance with increasingly complex election laws, and strengthen public confidence in the election process.

State Representative Helen Kerwin and State Representative David Cook have expressed support for the filing of legislation addressing this issue. Adoption of the Resolution would demonstrate the City of Joshua's formal support for this legislative effort and provide additional support as the proposed legislation moves forward for consideration by the Texas Legislature.

Approval of the Resolution would formally express the City of Joshua's support for this legislative change and direct that the Resolution be provided to state officials, legislators, and organizations involved in election administration and municipal advocacy.

Financial Information:

No cost for approving resolution

City Contact and Recommendations:

Alice Holloway, City Secretary

Staff recommends approval

Attachments:**1. Resolution**

**CITY OF JOSHUA, TEXAS
RESOLUTION NO. ____-2026**

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, SUPPORTING LEGISLATION REQUIRING COUNTY ELECTION ADMINISTRATORS TO OFFER ANNUAL ELECTION SERVICES CONTRACTS TO MUNICIPALITIES FOR MAY ELECTIONS; SUPPORTING THE INTEGRITY, CONSISTENCY, AND PROFESSIONAL ADMINISTRATION OF MUNICIPAL ELECTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Joshua recognizes that free, fair, accurate, and transparent elections are fundamental to maintaining public confidence in representative government; and

WHEREAS, municipal elections are conducted in accordance with the Texas Election Code and require strict compliance with complex and continually evolving state laws, regulations, and procedures; and

WHEREAS, City Secretaries serve as the chief election officials for many municipalities while simultaneously carrying out numerous other statutory responsibilities on behalf of their communities; and

WHEREAS, County Election Administrators are specifically trained, staffed, and equipped to administer elections and maintain expertise in election procedures, voting systems, election security, accessibility, and legal compliance; and

WHEREAS, allowing municipalities the opportunity to contract annually with County Election Administrators promotes consistency, professionalism, efficiency, and public confidence in the administration of elections throughout the State of Texas; and

WHEREAS, current law does not require counties to offer election services contracts to municipalities on an annual basis, resulting in inconsistent practices among counties and unequal access to professional election administration services; and

WHEREAS, the City Council believes that all Texas municipalities, regardless of size, should have the opportunity to utilize the expertise and resources of their County Election Administrator when conducting May municipal elections; and

WHEREAS, legislation requiring County Election Administrators to offer annual election services contracts for municipal May elections would:

- Strengthen the integrity, security, and public confidence of municipal elections;
- Promote statewide consistency in election administration;
- Reduce the risk of inadvertent noncompliance with increasingly complex election laws;
- Ensure municipalities have access to trained election professionals and specialized resources; and
- Enhance the efficient and effective administration of elections throughout Texas.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, THAT:

Section 1. The City Council of the City of Joshua hereby expresses its support for legislation that would require County Election Administrators to offer annual election services contracts to municipalities for May elections.

Section 2. The City Council respectfully encourages the Texas Legislature to consider and enact legislation that promotes uniformity, professionalism, and integrity in municipal election administration by ensuring municipalities have the opportunity to contract with their County Election Administrator on an annual basis.

Section 3. The City Council directs the City Secretary to transmit a certified copy of this Resolution to Governor Greg Abbott, Lt. Governor Dan Patrick, State Representative Helen Kerwin, State Representative David Cook, State Representative Matt Shaheen, State Senator Phil King, Texas Secretary of State, Texas Municipal League Government Relations, and the Texas Municipal Clerks Association, and any other appropriate legislative or governmental organizations advocating for sound election administration.

Section 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND APPROVED by the City Council of the City of Joshua, Texas, this 20th day of August, 2026.

Scott Kimble
Mayor of Joshua

ATTEST:

Alice Holloway, TRMC, MMC
City Secretary



**City Council Agenda
08/20/2026**

Action Item

Agenda Description:

Discuss, consider, and possible action on entering into an Interlocal Cooperation Agreement for Dispatching Services for Budget Year 2026-2027.

Background Information:

The City of Joshua enters into this agreement each year. Twenty-five percent of the Sheriff's Office dispatch personnel cost is distributed amongst the 15 Johnson County law enforcement agencies who utilize Johnson County Dispatch. The distribution is based on the number of calls for each agency.

Financial Information:

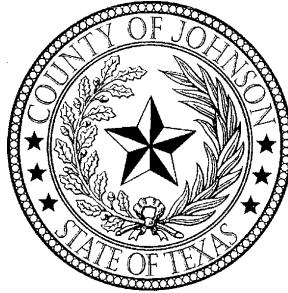
The 2026-2027 budget year cost will be \$67,939.40 .

City Contact and Recommendations:

Shawn Fullagar, Chief of Police

Attachments:

Interlocal Cooperation Agreement for Dispatching Services for Budget Year 2026-2027



STATE OF TEXAS §
 §
 COUNTY OF JOHNSON §

INTERLOCAL COOPERATION AGREEMENT FOR DISPATCHING SERVICES FOR BUDGET YEAR 2026-2027

This Interlocal Cooperation Agreement For Dispatching Services (hereinafter "Agreement") is made by and entered into between Johnson County, Texas (hereinafter "County") a duly organized political subdivision of the State of Texas engaged in the administration of County Government and related services for the benefit of the citizens of the County, and Joshua Police Department, (hereinafter "Entity") being either a municipal corporation or an independent school district, operating pursuant to the laws of the State of Texas and located in Johnson County, Texas.

WHEREAS, County and Entity desire to improve the efficiency and effectiveness of local governments by authorizing the intergovernmental contracting authority at the local level for all or part of the functions and services of police protection and dispatching services; and

WHEREAS, the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, authorizes political subdivisions within the State of Texas to contract with one another for the provision of various governmental functions and the delivery of various governmental services; and

WHEREAS, County and Entity mutually desire to enter into an agreement for County to the dispatch calls for the Entity's Police Department or Marshal's Office.

NOW THEREFORE, for the mutual consideration herein stated, County and Entity agree as follows:

ARTICLE I – SCOPE OF SERVICES

A. Definitions:

1. *Radio*- Any device capable of two-way communication by use of radio waves.
2. *Teletype* – Any electro-mechanical device using telephone lines connected to Area State and National Crime Information Facilities and other Law Enforcement Agencies capable of two-way communication through exchange of written messages.

3. *Radio Log* – Record of Radio Communication between base station and mobile units as required by federal Communications Commission.
 4. *Radio License* – A license or permit issued by the Federal Communications commission for the operation of a two-way radio capable of both receiving and transmitting.
 5. *Wrecker Call List* – A master list in alphabetical order of all wrecker companies which are authorized to be included on such list under the ordinances of JOHNSON COUNTY or JOHNSON COUNTY SHERIFF’S OFFICE.
- B. Services to be performed by JOHNSON COUNTY SHERIFF’S OFFICE:
1. JOHNSON COUNTY SHERIFF’S OFFICE will provide Police/EMS Dispatching Services to include answering of telephone complaints received over Entity’s Police Department/EMS Department Number.
 2. JOHNSON COUNTY SHERIFF’S OFFICE will record all complaints on Telephone Complaints Record and maintain same in normal system commingled with JOHNSON COUNTY SHERIFF’S OFFICE Telephone complaints.
 3. JOHNSON COUNTY SHERIFF’S OFFICE will upon receipt of a telephone complaint notify, according to the information and belief of the JOHNSON COUNTY SHERIFF’S OFFICE, the proper Police Department Unit of Entity of complaint citing such information as may be required, if known, using one of the radio talk groups specified below in Article 1 C 2.
 4. JOHNSON COUNTY SHERIFF’S OFFICE will receive and record radio transmissions from Entity’s Police Department units using one of such talk groups as may be required in the conduct of normal operation, i.e.: logging units in and out of service, transmitting complaints and other messages relative to law enforcement activities, but not necessarily other Police Department business or personal calls.
 5. JOHNSON COUNTY SHERIFF’S OFFICE will provide and make available its teletype service to the Entity’s Police Department units as may be required; provided however, JOHNSON COUNTY SHERIFF’S OFFICE will use the Entity’s Police Department Number CDC or TX numbers on all messages for Entity’s Police Department.
 6. JOHNSON COUNTY SHERIFF’S OFFICE will maintain wrecker call lists and shall dispatch wreckers thereon at the request of Entity’s Police Department units. The Entity’s Police Departments shall not be responsible or have any liability for the designation of wrecker units dispatched to the scene of any accident nor be held liable for the response or lack thereof of any ambulance and/or wrecker dispatched to such scene.
 7. JOHNSON COUNTY SHERIFF’S OFFICE will make available to the Entity’s Police Department all records pertaining to dispatching and communications during reasonable hours and at reasonable times. Records shall be maintained at the JOHNSON COUNTY SHERIFF’S OFFICE and copies made for Entity if necessary.

C. Scope of Service:

1. Each Entity may “forward” its main police department telephone number to the Johnson County Sheriff’s Office Dispatch center after 5:00 p.m. on weekdays and terminate the “forward” before 8:00 a.m. on the following work day. The Entity’s main police department telephone number may also be “forwarded” on weekends and holidays that are officially recognized by the Entity. The telephone number “forwarded” must be one used by the Entity’s police department and should not be a telephone number used by the Entity for other business or functions. “Forwarding” of a telephone number will be allowed under certain emergency situations without regard to the day or time, such as a major weather event or other major incidents requiring all of Entity’s police department personnel to respond. The request for the emergency “forward” must be made to the Sheriff or a Chief Deputy. Lunch breaks, training, and/or limited manpower do not constitute an emergency.
2. Radio Licenses have been issued by the FCC for all mobile and base transmitters and receivers owned and utilized by the Entity’s Police Department and such licenses will be maintained in good standing. The Entity’s Police Department is authorized to use the 700 megahertz talk groups for its Police Department.
3. The Entity or its Police Department shall be responsible for any and all license, annual maintenance fees and required updates needed to support their compatibility with JOHNSON COUNTY SHERIFF’S OFFICE radio system.

ARTICLE II – PAYMENTS

- A. Amount of Payment by Entity. Entity shall pay to County the dispatch fees for dispatch services as set forth on Exhibit “A,” which is attached hereto and made a part of this Agreement as though set forth verbatim herein. Invoicing by County will be sent to Entity at the beginning of County’s fiscal year which is October 1 and Entity agrees to pay the invoice amount within thirty (30) days of receipt of said invoice. The Parties understand and agree that prior to October 1 of each year, the County will re-calculate the amount of the dispatch fees to be paid by Entity for the next budget year and the proposed dispatch fees will be attached as an exhibit to the Agreement for the next budget year.
- B. Place of Payment. Entity shall make payment to County and payment shall be in the name of Johnson County, Texas, and shall be remitted to:
 Kathy Blackwell (or her successor)
 Johnson County Treasurer
 Johnson County Courthouse
 2 North Main Street
 Cleburne, TX 76033

Amounts which are not timely paid in accordance with the above procedure shall bear interest at the lesser of the annual percentage rate of ten percent (10%) or the maximum legal rate applicable thereto which shall be a contractual obligation of the Entity under this Agreement.

ARTICLE III – COMPLAINTS AND/OR LEVEL OF SERVICE; AMENDMENTS

- A. Any complaints regarding the level of service provided by JOHNSON COUNTY SHERIFF’S OFFICE to the Entity or its Police Department shall be directed to the Sheriff and any complaint regarding Entity or its Police Department shall be referred to its Chief who, in either case, shall take appropriate action as necessary. However, in the event a conflict or complaint arises that the Chief or the Sheriff are not able to resolve, then the complaints and/or questions of service or other matters shall be referred to the Entity’s Council or Board and the Johnson County Commissioners Court to seek a resolution. This provision does not limit the statutory and constitutional rights of the parties to seek the relief to which either party might be entitled by law or equity.
- B. This Agreement shall be amended only through written agreement duly authorized by the Johnson County Commissioners Court and such Entity’s Council or Board that are parties to this Agreement.

ARTICLE IV – INDEMNIFICATION

The Entity and its Police Department, subject to the Texas Constitution and the Texas Tort Claims Act, agrees to hold harmless, save and indemnify JOHNSON COUNTY, the JOHNSON COUNTY SHERIFF, and his dispatchers and all other officials, officers and employees of JOHNSON COUNTY for any and all claims, causes of actions and judgments for damages, personal injuries, deaths, false arrests, false imprisonments, abuses or failures to act or attorney’s fees incurred in defense of the foregoing on the part of any officer, employee or volunteer of JOHNSON COUNTY or JOHNSON COUNTY SHERIFF or of Entity or its Police Department for any court costs, or attorney’s fees, claims or judgments or other expenses arising from JOHNSON COUNTY or JOHNSON COUNTY SHERIFF performing the acts and functions described in or associated with this Agreement.

ARTICLE V – FORCE MAJEURE

- A. If by reason of force majeure either party hereto shall be rendered unable wholly or in part, to carry out the obligations under this Agreement, then such party shall give notice and full details of such force majeure in writing to the other party. The duties of the party giving such notice, so far as it is affected by such force majeure, shall be suspended during the continuance of the inability claimed, as herein after provided, but not a longer period, and any such party shall endeavor to remove or overcome such inability with all reasonable dispatch.

- B. The term “force majeure” as employed herein shall mean acts of God, strikes, lockouts, other industrial disturbances, acts of public enemy, orders of any kind of the government of the United States, or the State of Texas, or any civil or military authority, insurrection, riots, epidemics, landslides, lightning, earthquake, fires, hurricanes, storms, floods, washouts, droughts, arrests, restraint of government and people, civil disturbances explosions, breakage or accidents to machinery, pipelines or canals, or other causes not reasonably within the control of the party claiming such inability.
- C. It is understood and agreed that the settlement of strikes and lockouts shall be entirely within the discretion of the party having difficulty, and that the above requirements that any force majeure shall be remedied with all reasonable dispatch shall not require the settlement of strikes and lockouts by acceding to the demands of the opposing party or acceding to the demands of the opposing party or parties which such settlement is unfavorable to it in the judgment of the party having the difficulty.
- D. It is specifically expected and provided, however, that in no event shall any force majeure relieve the Entity or its Police Department from its indemnity obligations under Article IV.

ARTICLE VI – TERM

- A. This Agreement shall be in full force and effect from the date of the last party to sign this Agreement and shall terminate on September 30, 2027. Either Party may terminate this Agreement upon giving written notice sixty (60) days prior to the date of termination.
- B. Duties to make payment for services performed and any duties to defend, indemnify and hold harmless shall survive the termination of this Agreement and shall not expire until the resolution and disposition of any claims made or liability incurred or potentially incurred by JOHNSON COUNTY as a result of this Agreement. In no event shall an Entity’s duty to defend, indemnify and hold harmless JOHNSON COUNTY expire prior to the running of any statute of limitations related to claims that might be asserted against JOHNSON COUNTY because of JOHNSON COUNTY’S performance or failure to perform pursuant to this Agreement.

ARTICLE VII – VESTED RIGHTS

The Entity or its Police Department shall not accrue any vested rights to any facilities, equipment or real or personal property of JOHNSON COUNTY or the JOHNSON COUNTY SHERIFF’S OFFICE.

ARTICLE VIII - MISCELLANEOUS PROVISIONS

- A. Amendments. This Agreement shall not be modified or amended except by a written instrument executed by the duly authorized representatives of both parties approved by the County Commissioners Court and the Entity’s Council or Board.

- B. Prior Agreements. This Agreement contains all of the agreements and undertakings, either oral or written, of the parties with respect to any matter mentioned herein. No prior agreement or understanding pertaining to any such matter shall be effective.
- C. Choice of Law and Venue. The law which shall govern this Agreement is the law of the State of Texas. All consideration to be paid and matters to be performed under this Agreement are payable and to be performed in Cleburne, Johnson County, Texas, and venue of any dispute or matter arising under this Agreement shall lie in the District Court of Johnson County, Texas.
- D. Approvals. The Entity's Council or Board and the Commissioners Court of Johnson County in accordance with the Interlocal Cooperation Act must approve this Agreement.
- E. Funding Source. In accordance with the Interlocal Cooperation Act, all amounts due under the Agreement are to be paid from current revenues of Entity. The signature of the Entity's representative below certifies that there are sufficient funds from the current revenues available to the Entity to meet its obligations under this Agreement.
- F. Heading. Headings herein are for convenience of reference only and shall not be considered in any interpretation of this Agreement.
- G. Binding Nature of Agreement. This Agreement is contractual and is binding upon the parties hereto and their successors, assigns and representatives.
- H. Severability. In the event that any portion this Agreement shall be found to be contrary to law it is the intent of the parties hereto that the remaining portions shall remain valid and in full force and effect to the extent possible.
- I. Authority. The undersigned officers and/or agents of the parties hereto are the properly authorized officials and have the necessary authority to execute this Agreement on behalf of the parties hereto, and each party hereby certifies to the other that any necessary resolutions extending said authority have been duly passed and are now in full force and effect.

For the faithful performance of the terms of this Agreement, the parties hereto in their capacities as stated, execute this Agreement, affix their signatures and bind themselves.

Executed in duplicate originals, each of which shall have the full force and effect of an original.

JOHNSON COUNTY

Christopher Boedeker
County Judge

Date

Adam King
County Sheriff

Date

Attest:

April Long
County Clerk

Date

ENTITY

Signature

Date

Printed Name

Title

Chief of Police

Date

Attest:

Signature

Date

Printed Name

Title

EXHIBIT "A"
DISPATCH FEES BEGINNING OCTOBER 1, 2026

Item 7.

Total Personal Cost for Dispatch 08-01-25 - 06-30-26

\$1,988,299.17

25% of total personnel cost:

\$497,074.79

Calls for Service 08-01-25 00:00:00 - 06-30-26 23:59:59

Agency	All Console Calls	All Console Calls W/out Assist Calls	Total Assist Calls
Alvarado PD	8695	8622	73
Alvarado Marshal	8	5	3
Alvarado ISD	62	62	0
Joshua PD	3356	3296	60
Godley PD	1667	1633	34
Grandview PD	1239	1210	29
Rio Vista PD	950	940	10
Venus PD	5638	5574	64
Keene PD	2441	2363	78
Joshua ISD PD	205	200	5
Joshua Fire Marshal	0	0	0
Rio Vista ISD	35	34	1
Venus ISD PD	66	62	4
Keene ISD PD	39	38	1
Godley ISD PD	79	76	3
Total		24115	

Formual Amount= 100/ 24115

0.004146797

Percentage of Calls For Service

Multiply the calls for service for each agency by the formula amount to arrive at the percentage as follows:

Alvarado PD	35.7537
Alvarado Marshal	0.0207
Alvarado ISD	0.2571
Joshua PD	13.6678
Godley PD	6.7717
Grandview PD	5.0176
Rio Vista PD	3.8980
Venus PD	23.1142
Keene PD	9.7989
Joshua ISD PD	0.8294
Joshua Fire Marshal	0.0000
Rio Vista ISD	0.1410
Venus ISD PD	0.2571
Keene ISD PD	0.1576
Godley ISD PD	0.3152

EXHIBIT "A"
DISPATCH FEES BEGINNING OCTOBER 1, 2026

Item 7.

Total Cost to Agency

Multiply the percentage of each agency by the 25 percent of the total personnel cost as follows:

Alvarado PD	\$177,722.53
Alvarado Marshal	\$103.06
Alvarado ISD	\$1,277.99
Joshua PD	\$67,939.40
Godley PD	\$33,660.51
Grandview PD	\$24,941.34
Rio Vista PD	\$19,375.92
Venus PD	\$114,895.08
Keene PD	\$48,707.76
Joshua ISD PD	\$4,122.54
Joshua Fire Marshal	\$0.00
Rio Vista ISD	\$700.83
Venus ISD PD	\$1,277.99
Keene ISD PD	\$783.28
Godley ISD PD	\$1,566.56
Total	\$497,074.79



**City Council Agenda
08/20/2026**

Action Item

Agenda Description:

Discuss, consider, and possible action on entering into an asset forfeiture agreement with the District Attorney's Office

Background Information:

In order to seize property used for criminal purposes or purchased through illegally obtained funds we need to enter into this agreement with the District Attorney.

Financial Information:

None

City Contact and Recommendations:

Shawn Fullagar, Chief of Police

Attachments:

Asset Forfeiture Local Agreement

CHAPTER 59 ASSET FORFEITURE **LOCAL AGREEMENT**

DISTRICT ATTORNEY'S OFFICE-18TH JUDICIAL DISTRICT AND JOSHUA POLICE DEPARTMENT

STATE OF TEXAS

COUNTY OF JOHNSON

This LOCAL AGREEMENT is made and entered into by and between the **Johsua Police Department (hereafter Joshua PD)**, which is headquartered in Joshua, Johnson County, Texas, and which conducts operations in the above-captioned county, hereinafter referred to as Joshua PD, and the **DISTRICT ATTORNEY OF JOHNSON AND SOMERVELL COUNTIES (18th Judicial District)**, hereinafter referred to as District Attorney or alternatively as the attorney representing the state.

This Agreement supersedes all prior agreements and applies to all assets seized after the execution of this agreement. Additionally, all seizures currently pending between the two parties shall be govern by this agreement.

Pursuant to the provisions of Chapter 59 of the Texas Code of Criminal Procedure pertaining to forfeiture of contraband, and the disposition of forfeited property, Joshua PD and the District Attorney desire to enter into an agreement regarding the disposition of said forfeited contraband.

This agreement is entered into by and between the respective parties hereto and is predicated upon the mutual consideration of the equitable sharing of forfeited contraband and the proceeds of such forfeited contraband, seized by law enforcement officers pursuant to Chapter 59 of the Texas Code of Criminal Procedure. Therefore, in accordance with article 59.06 of the Texas Code of Criminal Procedure, it is the intention of said parties to enter into an agreement with regard to the disposition of contraband forfeited under Chapter 59 of the Texas Code of Criminal Procedure.

In consideration of the services rendered by the District Attorney for the Joshua PD, associated with and relating to the forfeiture of contraband, it is hereby agreed by and between Joshua PD and the District Attorney that forfeited contraband and the proceeds of forfeited contraband be distributed as follows:

* The **District Attorney** shall receive fifty percent (**50%**) of all United States Currency forfeited as a result of seizures made by Joshua PD in Johnson or Somervell County (or as otherwise permitted under Tex. CCP Ch 59);

* The **District Attorney** shall receive fifty percent (**50%**) of the final sum received

CHAPTER 59 ASSET FORFEITURE
LOCAL AGREEMENT

- 1 -

from the sale of real property, personal property, or any other property not otherwise disposed of by this agreement, which is forfeited as a result of seizures made by Joshua PD in Johnson or Somervell County (or as otherwise permitted under Tex. CCP Ch 59);

* **The Joshua Police Department** shall receive fifty percent (**50%**) of all United States Currency forfeited as a result of seizures made by Joshua PD in Johnson or Somervell County (or as otherwise permitted under Tex. CCP Ch 59);

* **The Joshua Police Department** shall receive fifty percent (**50%**) of the final sum received from the sale of real property, personal property, or any other property not otherwise disposed of by this agreement, which is forfeited as a result of seizures made by Joshua PD in Johnson or Somervell County (or as otherwise permitted under Tex. CCP Ch 59);

The parties further agree that the distribution mentioned above can be modified or adjusted on a case-by-case basis, provided that the parties reach a mutual agreement. If no agreement can be reached, the previously agreed percentage of distribution shall apply.

In the event that multiple law enforcement agencies assert claims to the final disposition of forfeited property, and if a local agreement exists between the attorney representing the state and two or more law enforcement agencies asserting claims to the final distribution of the property, the attorney representing the state is obligated to facilitate a mutual agreement between the law enforcement agencies regarding the proper and just distribution of the final distribution. However, if the parties fail to reach a mutual agreement, the attorney representing the state has the sole discretion to determine and designate each law enforcement agency's share of the final sum.

It is specifically agreed by and between the parties that all property disposed of under this agreement shall be used in accordance with the provisions of Article 59.06 of the Texas Code of Criminal Procedure.

It is further specifically agreed by and between the parties that should special circumstances dictate that a percentage other than the one set out in this agreement be awarded to the District Attorney, then, in that event, this agreement may be modified by the consent of both parties and said agreement shall be reduced to writing.

It is further specifically agreed by and between the parties that the District Attorney will diligently pursue all forfeiture actions which arise for operations initiated and investigated by Joshua PD, and the decision whether contraband is forfeited will be solely within the discretion of the District Attorney.

The parties agree that the Joshua Police Department may deposit the seized United States currency in a special interest-bearing account. If the seized United States currency is not placed in an interest-bearing account either the District Attorney shall deposit the money with the County Treasurer of Johnson County in a special fund or the Joshua Police Department shall keep the currency separate and not co-mingled with any other currency.

CHAPTER 59 ASSET FORFEITURE
LOCAL AGREEMENT

- 2 -

Funds shall be withdrawn from either account only upon authorization by the District Attorney who shall distribute the same according to the terms of this agreement and any applicable court order. All contraband which is United States currency, and which is seized by Joshua PD shall be delivered to the District Attorney as soon as practical.

All other contraband or the proceeds thereof shall be safely kept by Joshua PD according to the requirements of Chapter 59, supra, and other applicable laws pending final disposition.

This agreement will be in effect from and after the date of its execution. It is the specific intention of the parties that this agreement shall automatically be renewed on a yearly basis, except in the event that either party shall notify the other within thirty (30) days prior to the date of expiration, that it intends not to renew the agreement. In the event forfeiture proceeding has been commenced prior to the termination date of said agreement or the notification with regard to the same, said forfeiture shall not be affected by the termination of the agreement or the notification of intended termination.

It is the specific intention of the parties that this agreement shall apply to all things forfeited pursuant to Chapter 59 of the Texas Code of Criminal Procedure following the execution date of this agreement. Money and property shall be considered to have been finally forfeited to the State when the forfeiture judgment or judgments have become final. Forfeiture proceedings underway at the time this agreement is made and entered may be covered by this agreement if the parties agree to the same, such determination to be made with respect to each individual case.

All disbursements of forfeited funds shall be made upon final judgment in each individual case, after deducting all reasonable costs associated with the prosecution of each forfeiture, and after deducting all reasonable costs associated with the maintenance, or sale of said property.

ENTERED INTO AND AGREED:

TIMOTHY M. GOOD

District Attorney- 18th Judicial District

_____/_____/2026

_____/_____/2026

JOSHUA POLICE DEPARTMENT'S Designated Legal Representative.

CHAPTER 59 ASSET FORFEITURE
LOCAL AGREEMENT

- 3 -



**City Council Agenda
08/20/2026**

Action Item

Agenda Description:

Discuss, consider, and possible action on approving the purchase of new .223 patrol rifles.

Background Information:

The department's current rifles have been in service for more than twenty years. There have been several failures which were luckily discovered during training rather than in the field. It is time to purchase new rifles.

Financial Information:

The cost of replacing the current rifles with rifles issued to individuals is \$42,475.80.

City Contact and Recommendations:

Shawn Fullagar, Chief of Police

Attachments:

N/A



**City Council Agenda
August 20, 2026**

Minutes Resolution

Action Item

Agenda Description:

Discuss, consider, and possible action authorizing the City Manager to execute employee benefit contracts with Blue Cross Blue Shield of Texas and United Concordia. (Staff Resource: B Grounds)

Background Information:

Due to our high loss ratio and standard market increases, Blue Cross Blue Shield (BCBS) responded with a 49.4% renewal increase to the current medical plan. As a result, we are proposing a slight plan change. That change affects the deductible and maximum out-of-pocket amounts. The proposed plan is a PPO plan that utilizes the existing BCBS BlueChoice network and does not affect co-pay rates.

Due to our high loss ratio and standard market increases, BCBS proposed a 49.4% renewal increase to the current medical plan. As a result, we are proposing a slight modification to the plan that would increase the deductible and maximum out-of-pocket amounts. The proposed plan remains a PPO that utilizes our current BCBS BlueChoice network and does not change current co-pay amounts.

United Concordia offered a two-year rate guarantee for dental and vision premiums, along with a bundling discount.

Financial Information:

Cost will be reflected in the FY 2026-2027 budget.

City Contact and Recommendations:

Staff recommends approving the changes to the FY 2026-2027 benefit plans. (Staff Resource: B. Grounds)

Attachments:



Item 10.

City of Joshua 2026 Council Presentation

Drew Herter
Account Executive

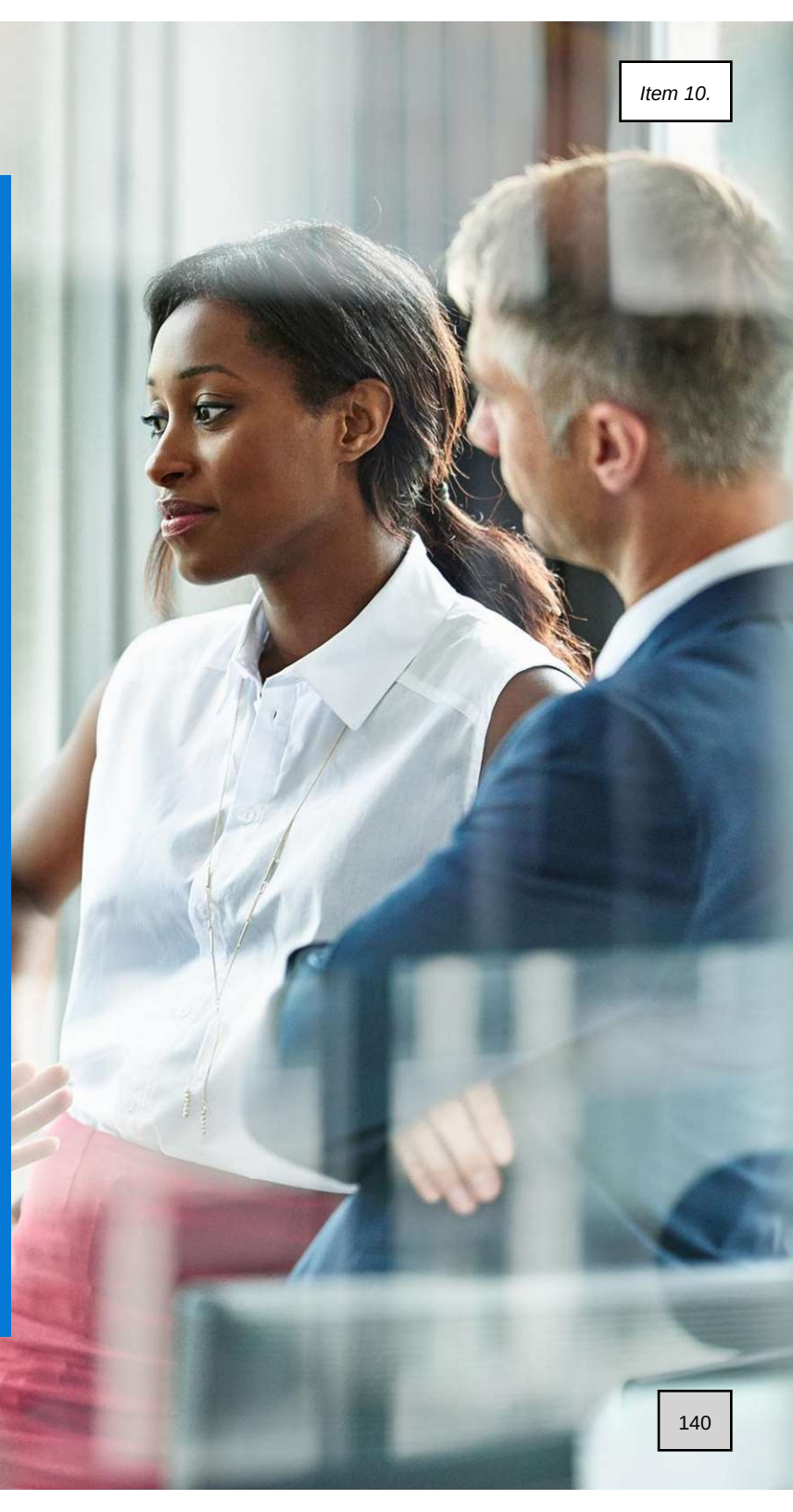
August 20, 2026

Agenda

- 1 | Claims Update
- 2 | RFP Analysis
- 3 | Strategic Recommendations

1

Claims Update



Financial Report FY

Date	Subscribers	Total Paid	Premium	Loss Ratio
25-Oct	37	\$65,609	\$34,241	191.6%
25-Nov	37	\$1,017,963	\$34,241	2972.9%
25-Dec	38	\$64,869	\$35,639	182.0%
26-Jan	39	\$25,504	\$38,758	65.8%
26-Feb	38	\$17,618	\$37,324	47.2%
26-Mar	39	\$21,393	\$38,157	56.1%
26-Apr	37	\$30,018	\$35,953	83.5%
26-May	37	\$14,251	\$35,953	39.6%
Plan Year Total (YTD)	38	\$1,257,225	\$290,266	433.1%
Annualized		\$1,885,838	\$435,399	
\$ Difference from Prior Year		\$1,140,519	\$40,864	
% Difference from Prior Year		153%	10%	
Annualized Per Capita		\$49,956	\$11,534	
% Difference Per Capita		174%	20%	

Target Loss Ratio : 85%

Loss Ratio – Last 12 Months

Date	Subscribers	Total Paid	Premium	Loss Ratio
25-Jun	37	\$42,904	\$29,102	147.4%
25-Jul	37	\$366,355	\$28,503	1285.3%
25-Aug	37	\$57,524	\$28,503	201.8%
25-Sep	37	\$60,501	\$34,241	176.7%
25-Oct	37	\$65,609	\$34,241	191.6%
25-Nov	37	\$1,017,963	\$34,241	2972.9%
25-Dec	38	\$64,869	\$35,639	182.0%
26-Jan	39	\$25,504	\$38,758	65.8%
26-Feb	38	\$17,618	\$37,324	47.2%
26-Mar	39	\$21,393	\$38,157	56.1%
26-Apr	37	\$30,018	\$35,953	83.5%
26-May	37	\$14,251	\$35,953	39.6%
Last Twelve Months Total	38	\$1,784,509	\$410,615	434.6%
Per Capita		\$47,587	\$10,950	

Loss Ratio without 2 large claimants: 66%

Historical Loss Ratio



Date	Total Claims	% Δ	Premium	% Δ	Loss Ratio
2022-2023	\$2,986	-	\$7,276	-	41.0%
2023-2024	\$10,045	236.4%	\$10,067	38.4%	99.8%
2024-2025	\$18,216	81.3%	\$9,642	-4.2%	188.9%
2025-2026 LTM	\$47,587	161.2%	\$10,950	13.6%	434.6%

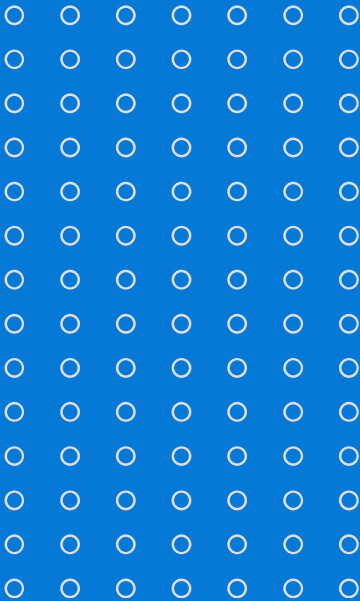
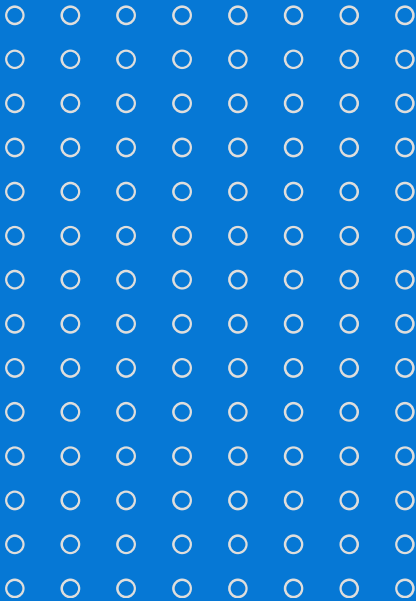
LTM: Jun 25 - May 26

2

Renewal Analysis



Medical Analysis



BCBSTX – Proposed Plan Design

Medical Plan Analysis	SOLD
	BCBSTX
	MTBCB623
Network	TX BlueChoice PPO
Deductible	\$2,500 Individual / \$7,500 Family
Max Out-of-Pocket <i>(Deductible, Medical and RX Copays Apply to In-Network OOP)</i>	\$7,500 Individual / \$15,000 Family
Co-Insurance	80% Network
Lifetime Maximum	Unlimited
Physician's Copay	
Primary Care Physician	\$35 Copay
Specialist	\$70 copay
Virtual	No Charge
Inpatient Hospital	20% after ded.
Outpatient Hospital	\$100 Copay + 20% after ded.
Lab & X-ray (Diagnostic/Blood Work)	20% after ded.
Lab & X-ray (CT/PET/MRI)	20% after ded.
Emergency Room Copay	\$750 Copay + 20%
Urgent Care Copay	\$75 Copay
Preventive Care	Covered 100%
Prescription Drugs (Tier 1 / Tier 2 / Tier 3)	
Retail Pharmacy (30 Days)	\$10/ \$50 / \$100
Mail Order (90 Days)	3x
Specialty (30 Days)	\$150/\$250
Rates	SOLD
Employee	\$927.36
Employee + Spouse	\$2,144.42
Employee + Child(ren)	\$1,838.85
Employee + Family	\$3,056.02
Total Monthly Premium	\$44,650
Total Annual Premium	\$535,795
Combined Total Change (%) over Current	33.0%
Combined Total Change (\$) over Current	\$133,088
Rate Guarantee	1 Year
Effective Date	10/1/2026
AM Best Rating	A+

Proposed BCBSTX Medical Contributions

PPO Plan	Enrollment
Employee Only	28
Employee & Spouse	3
Employee & Child(ren)	5
Employee & Family	1
Total	37

Funding Rate	Employer Contribution (\$)	Employer Contribution (%)	Employee Contribution (\$)
\$927.36	\$927.36	100%	\$0.00
\$2,144.42	\$1,759.53	82%	\$384.89
\$1,838.95	\$1,454.06	79%	\$384.89
\$3,056.02	\$2,246.23	74%	\$809.79
\$535,801	\$489,134	91%	\$46,667

All Plans	Enrollment
Total	37
\$ Change from Current	
% Change from Current	

Total Funding	Employer Contribution (\$)	Employer Contribution (%)	Employee Contribution (\$)
\$535,801	\$489,134	91%	\$46,667
\$133,094	\$137,414		(\$4,320)
33%	39%		-8%

Dental Analysis

Dental Analysis

Dental Plan Analysis		United Concordia Dental
		SOLD
Dental Annual Maximum		\$2,000
Dental Annual Deductible (Ind / Fam)	—	\$50 / \$150
Preventive Expenses (Exams, X-Rays, Cleanings)		100%
Basic Expenses (Periodontics, Basic Restorative, Simple Extractions)		80%
Major Expenses (Endodontics, Inlays/Onlays, Crowns, Dentures)		50%
Orthodontia (Adult and children up to age 19)		50%
Orthodontia Lifetime Max		\$2,000
Monthly Rates		SOLD
Employee	22	\$36.40
Employee + Spouse	5	\$73.10
Employee + Child(ren)	9	\$89.60
Employee + Family	3	\$136.90
Total Monthly Premium	39	\$2,383
Total Annual Premium		\$28,601
Total Change (%)		0.7%
Total Change (\$)		\$198
Effective Date		10/1/2026
Rate Guarantee		2 Year
Network		Elite Plus

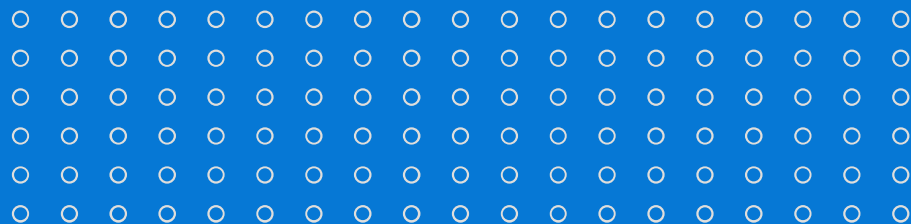
Vision Analysis

Vision Analysis

Voluntary Vision Plan Analysis		United Concordia Dental	
		SOLD	
Benefit Frequency			
Exam		12 Months	
Lenses		12 Months	
Frames		12 Months	
Copay			
Exam		\$10 Copay	
Materials		\$25 Copay	
Deductible/Allowances (Per Calendar Year)			
Exam		\$10 Copay	
Frames		Up to \$150 Allowance	
Lenses			
- Single Vision		\$25 Copay	
- Bifocal		\$25 Copay	
- Trifocal		\$25 Copay	
Contacts			
- Elective		Up to \$150 Allowance	
- Medically Necessary		Paid in Full	
Network		VSP Choice	
Rates		SOLD	
Employee	21	\$8.30	
Employee + Spouse	5	\$16.50	
Employee + Child	6	\$17.60	
Employee + Family	5	\$28.10	
Total Monthly Premium	37	\$503	
Total Annual Premium		\$6,035	
Total Change (%) over Current		20.2%	
Total Change (\$) over Current		\$1,015	
Effective Date		10/1/2026	
Rate Guarantee		2 Years	
AM Best Rating		A	

This is for illustrative purposes. Please refer to Plan Document for list of covered services.

3



Strategic Recommendations



Strategic Recommendations

Medical

Based on overall value and pricing, HUB recommends renewing the City's medical coverage with BCBS for the 2026–2027 plan year. Due to the high-cost claimants experienced this plan year, the City would see a +33.0% increase, or \$133,088 in additional annual premium. A full breakdown of these rates is provided in the medical analysis.

Dental

HUB recommends moving dental coverage to United Concordia, which matches the current plan design and includes a 2-year rate guarantee. The City would see an increase of \$198 (+0.7%) in annual premiums.

Vision

BCBS did not respond to the vision portion of the RFP. HUB recommends moving vision coverage to United Concordia at an estimated increase of \$1,016 (+20%) in annual premiums, also with a 2-year rate guarantee.

Thank you.



JOSHUA POLICE DEPARTMENT

July 2026

In July, we remained busy both in providing law enforcement services and with training.

PATROL DIVISION					
July 2026		July 2025		Year to Date 2026	
Calls for Service	419	Calls for Service	299	Calls for Service	2891
Arrests	20	Arrests	12	Arrests	110
Crash Reports	8	Crash Reports	3	Crash Reports	65
Traffic Stops	490	Traffic Stops	478	Traffic Stops	2748
Citations	147	Citations	176	Citations	820
Outside Agency Assists	20	Outside Agency Assists	7	Outside Agency Assists	162
Reports	53	Reports	63	Reports	360
CRIMINAL INVESTIGATION DIVISION					
Cases Received	67	Cases Filed	28		
Arrest Warrants Obtained	10	Search Warrants Obtained	1		
Interviews Conducted	67	Cases w/Evidence Sent to Lab	8		
Cases Inactivated	25	Cases Closed	37		
JOSHUA CITIZENS ON PATROL					
Activity		Volunteer Hours			
Patrol		55.15			
Training		22			
Community Events		127.75			
Total Volunteer Hours		204.9			
TRAINING & COMMUNITY OUTREACH					
07/03/26 – Chief Fullagar, Captain Lee, Sgt. Wright, Sgt. Cox, Officer Sosebee, Detective Stone, Detective Mansell, and Officer Bilbrey attended/worked the 4th of July Celebration. 07/07 & 07/09 – Low Light firearms training was held 07/18/26 – Chief Fullagar, Detective Mansell, Detective Stone, Sgt. Barger, and Officer Kinman attended the Cones with Cops event with JCPAAA 07/25/26 – Captain Lee, Detective Mansell, Detective Stone, Sgt. Barger, and Officer Kinman attended the Cornhole with Cops event with JCPAAA. Detective Mansell’s team placed second. 07/27/26 thru 07/31/26 – Chief Fullagar attended the Texas Police Chief Leadership Series in Ft. Worth 07/29/26 – An interview board interviewed one unsuccessful candidate 07/31/26 – Sgt. Session attended Animal Cruelty Investigation training					

City of Joshua
Municipal Court Council Report
From 06/01/2026-06/30

Violations by Type

Traffic	Penal	Ciry Ordinance	Parkin	Other
151	0	14	0	13

Financial

State Fees and Court Cost	Fines	Tech Fund and Building Secu
\$17,836.65	\$11,068.66	\$1,287.79

Dispositions

Paid	Non Cash Credit	Dismissed	Driver Safety	Deferred
41	1	0	2	3

Trials

Jury	Bench
0	0

OMNI/Collections

OMNI	Collections
12	26

Total

178

Total

\$30,193.10

Total

47

Total

0

Total

38

City Secretary Monthly Report June and July 2026

Elections

Although the May 2 General Election was over, the work did not stop on Election Day. During June and July, I completed the required post-election follow-up, maintained the official election records, monitored election-law requirements, and continued planning for future municipal elections.

Public Information Requests

I continued to receive an overwhelming number of Public Information Requests during June and July. Each request requires careful review, research, coordination with city departments, and a timely response. Even with the unusually heavy volume, I remained focused on responding as promptly as possible, complying with the Texas Public Information Act, and keeping the City's records transparent and accessible to the public.

Records Management & Special Projects

Along with the larger projects, I continued the daily records work that often happens behind the scenes. This included reviewing, organizing, retaining, and retrieving official city records; helping staff locate documents; and providing records support for ongoing city projects

Joshua America's 250th Celebration

A significant amount of my time in June was devoted to the final preparations for Joshua America's 250th Celebration. I worked closely with city departments and community partners on sponsorships, vendor communication, event logistics, marketing, volunteers, the Freedom Tribute, and countless last-minute details. The work paid off when more than 5,000 people joined us at Joshua ISD Stadium on July 3. After the celebration, my work continued with sponsor recognition, financial reconciliation, vendor follow-up, and event closeout. It was a major undertaking, but it was also rewarding to see the community come together for such a memorable celebration.

Meetings & Administrative Support

At the same time, the regular meeting schedule continued. I prepared agendas, legal notices, postings, meeting packets, and minutes for the City Council and the City's boards and commissions. I also handled follow-up documentation and ongoing communication with elected officials, board members, city staff, and the public. These responsibilities involve multiple deadlines and often require several meetings and projects to be moving forward at the same time.

Other Major Projects

In addition to elections, records, meetings, Public Information Requests, and the July 3 event, I continued working on several major projects. These included updating and reorganizing the City's website, implementing Municode improvements, working with the Code of Ordinances legal team on the comprehensive recodification of the City's ordinances, improving workflows in NextRequest, preparing for the time capsule projects, and supporting city-wide technology and records-management improvements.

Ongoing Responsibilities

Throughout both months, I also continued the everyday responsibilities of the City Secretary's Office: maintaining the City's official records, processing legal notices and postings, coordinating board and commission communications, assisting citizens, supporting elected officials and staff, and responding to the unexpected issues that arise each day. Much of this work was completed while the larger projects and special events were moving forward.

Summary

June and July were two very busy months, with several major responsibilities happening at the same time. I balanced post-election work, an overwhelming volume of Public Information Requests, regular meetings and records duties, website and ordinance projects, time capsule preparations, and the final planning and closeout of Joshua America's 250th Celebration. While the workload was demanding, I am proud of what was accomplished and grateful for the teamwork that helped make these months successful.

Current Projects

- Codification of all city ordinances
- Records Destruction
- Christmas on Main Event
- Independence Day Event
- May Election
- Records Management Speaker at TMCA Seminar
- Legislation – Bill
- Time Capsule Opening
- Time Capsule Closing

Animal Services Monthly Snapshot

 Month	Visitors	Phone calls	Volunteer Hours	Community Service	Total Animal Intake	Dog	Cat	Other	Total Animal Outcome	Adoption	Return to Owner	Transfer/Relocate	Died in Care/DOA	Euthanized	Patrol Hours	Calls for Service/Case	Trap Service	Notices/Warnings	Citations	Community Outreach	Education/Training
October	163	541	128	368	66	33	32	1	63	21	9	11	2	18	47	27	3	17	1	2	
November	128	456	105	319	56	37	15	3	75	31	5	22	3	14	35	31	4	17		1	15
December	182	568	148	430	47	33	12	2	54	19	7	3		25	32	70	4	13	3	1	
January	109	430	80	295	40	29	11		53	16	7	19		11	36	40		12	7	1	
February	197	547	65	593	41	28	11	1	41	14	2	1	1	8	26	50	4	22	2	3	1
March	153	631	90	501	65	25	29	11	59	25	13	8	1	12	52	65	2	7	3	2	
April	175	686	200	512	100	45	49	6	59	32	10	0	1	13	37	56	9	8		2	24
May	229	808	200	352	154	65	72	17	132	51	22	3	5	45	41	58	12	17	1	16	2
June	115	871	200	383	106	34	64	8	140	35	10	10	2	83	36	60	10	12	2	1	1
July	108	906	192	697	109	50	51	8	117	35	6	7	4	64	64	53	8	9	6		10
August																					
September																					
YTD	1559	6444	1408	4450	784	379	346	57	793	279	91	84	19	293	406	510	56	134	25	29	53
24/25 total	2393	5517	1295	4375	765	304	435	24	774	278	69	81	22	299	441	490	145	101	11	6	56
Annual % vs 24/25	65.15%	116.80%	108.73%	101.71%	102.48%	124.67%	79.54%	237.50%	102.45%	100.36%	131.88%	103.70%	86.36%	97.99%	92.06%	104.08%	38.62%	132.67%	227.27%	483.33%	94.64%

Revenue	Total Revenue	Adoptions	Discounts/Insentives	Surrenders	Microchips	Reclaim Fees	Quarantine Fees	Rabies Vouchers	Vaccinations	Impound Fees	Donations/Other	Permit Applications	Permit Fees	Sterilization and/or Vouchers	Trap Deposit	Trap Service/DA pickup	Refunds
October	\$ 5,317	\$ 300		\$ 165	\$ 355	\$ 200			\$ 300		\$ 3,412			\$ 580			\$ 50
November	\$ 3,452	\$ 525		\$ 170	\$ 360	\$ 125			\$ 440		\$ 647			\$ 1,185			
December	\$ 3,222	\$ 40		\$ 150	\$ 250	\$ 275	\$ 100		\$ 180		\$ 1,632			\$ 595			
January	\$ 2,535	\$ 240		\$ 210	\$ 210	\$ 200	\$ 25		\$ 280		\$ 345			\$ 1,025			
February	\$ 4,275	\$ 260		\$ 100	\$ 195	\$ 125	\$ 100		\$ 220		\$ 2,345			\$ 935	\$ 50		\$ 100
March	\$ 5,478	\$ 500		\$ 220	\$ 500	\$ 355	\$ 120	\$ 40	\$ 455		\$ 1,403			\$ 1,785	\$ (50)		
April	\$ 7,047	\$ 550	\$ 40	\$ 145	\$ 500	\$ 475		\$ 95	\$ 520		\$ 2,297			\$ 2,465			
May	\$ 6,516	\$ 40	\$ 590	\$ 395	\$ 630	\$ 600	\$ 180	\$ 170	\$ 750		\$ 336			\$ 3,105	\$ 100	\$ 40	
June	\$ 4,541	\$ 140	\$ 1,275	\$ 200	\$ 378	\$ 325	\$ 450	\$ 143	\$ 545		\$ 601			\$ 1,809	\$ (50)		
July	\$ 3,210	\$ 200	\$ 1,945	\$ 245	\$ 120	\$ 30	\$ 135	\$ 115	\$ 280		\$ 575			\$ 1,510			
August																	
September																	
YTD	\$ 45,593	\$ 2,795	\$ -	\$ 2,000	\$ 3,498	\$ 2,710	\$ 1,110	\$ 563	\$ 3,970	\$ -	\$ 13,593	\$ -	\$ -	\$ 14,994	\$ 50	\$ 40	\$ 150
24/25 total	\$ 53,545	\$ 3,530	\$ -	\$ 2,170	\$ 3,100	\$ 1,980	\$ 935	\$ 40	\$ 3,425	\$ -	\$ 35,150	\$ -	\$ -	\$ 2,345	\$ 250	\$ 120	\$ 70
Annual % vs 24/25	85.15%	79.18%	0.00%	92.17%	112.84%	136.87%	118.72%	1407.50%	115.91%		38.67%			639.40%	20.00%	33.33%	214.29%

City of Joshua
Human Resources Monthly Report

Reporting Period: June, 2026

Prepared By: Brittany Grounds, Human Resources Director

Meeting Date: August 20, 2026

Staffing Overview

Authorized Full-Time Positions: 44

Authorized Part-Time Positions: 3

Current Vacancies: 4 Full-Time Positions, 1 Part-Time Position

Staff Changes for June 2026:

- New Hires: 2
- Separations: 0

Risk

	Currently Open	Fiscal Year to date (includes currently open)
Workers' Compensation	2	6
Auto Property	4	6
General Liability	0	0
Property	2	3

Training and Compliance

Leave & Modified Duty Status

- Employees on FMLA: 2 (pending status – FMLA packets have been issued)
- Employees on Light Duty: 1

Employee Events

Additional Projects

- Working with the Finance Director and Todo Verde to implement MFA authentication.
- Worked with the Finance Director and Todo Verde to develop eight (8) IT-related policies. On June 12th, those policies were provided to department heads for review.
- Worked with our benefit broker, HUB International, to release the medical, dental, and vision benefits RFP for 2026-2027.

City of Joshua
Human Resources Monthly Report

Reporting Period: July, 2026

Prepared By: Brittany Grounds, Human Resources Director

Meeting Date: August 20, 2026

Staffing Overview

Authorized Full-Time Positions: 44

Authorized Part-Time Positions: 3

Current Vacancies: 6 Full-Time Positions, 1 Part-Time Position

Staff Changes for June 2026:

- New Hires: 0
- Separations: 2

Risk

	Currently Open	Fiscal Year to date (includes currently open)
Workers' Compensation	1	6
Auto Property	1	6
General Liability	0	1
Property	2	3

Training and Compliance

- TMLIRP Cybersecurity and Artificial Intelligence Awareness Training 2025-2026 (DIR CERTIFIED)
- Cybersecurity Threats to Public Entities
- Business Email Compromise (Cyber) - What It Is and How To Avoid 6 Figure Losses
- Workplace Bully

Leave & Modified Duty Status

- Employees on FMLA: 2 (pending status – FMLA packets have been issued)
- Employees on Light Duty: 1

Employee Events

- Parks & Recreation Professional Day: Recognized 7/16

Additional Projects

- Continued to work with the Finance Director and Todo Verde to implement MFA authentication.

- Continued to work with the Finance Director and Todo Verde to develop eight (8) IT-related policies. Feedback from staff was forwarded to Todo Verde for review. Additional updates are needed before they can be presented.
- Worked with our benefit broker, HUB International, to identify medical, dental, and vision plans for the 26/27 plan year. Those plans have been included in the 26/27 budget documents.

City of Joshua

EDC Monthly Staff Report

Period: July 2026

Prepared by: Nora Fussner

Business Retention/Business Spotlights:

Urgent Care

Cowboy Express Carwash

Motel 6

Planning & Zoning Projects:

Caddo Peak Addition

- Coordinating with City Attorney and JCSUD to resolve all comments
- Staff Report and all backup documentation for Planning and Zoning

Moura Estates

- Review of resubmittal
- Comments to applicant, engineer and project manager

Joshua Meadows, Phase 4

- Coordinating with City Engineer and Project Engineer to resolve all comments

Joshua Gardens

- Review of new layout
- Coordinating with City Engineer on new layout

Rezone 1100 N. Main Street

- Newspaper publication
- Property owner mailouts
- Staff report and all supporting documentation for P&Z
- Calls and inquiries from surrounding property owners

La Paloma Estates Preliminary Plat

- Review of submittal documents
- Comments to applicant and engineer

Address all Planning and Zoning-related inquiries, concerns, and issues from the public via phone, email, and walk-in visits.

Special Events:

Urgent Care Ribbon Cutting

				Staff Report			
Department: Parks and Recreation						Date: 7/27/26	
Inspected By: Michael Rickard							
Turf and Mowing Standards:						Rating:	Comments:
1. Irrigation Operational and Inspected						5	7/7/2026
2. Mowed, Edged, and String Trimmed all areas: City Buidlings, Park and Ballfields						4	
3. Loose Trash picked up daily						5	
4. Turf areas free and clear of weeds						3	Ballfields
5. Fire ants and Pests treated						3	
6. No bare spots in turf areas						4	Ballfields
						Subtotal	24
						Possible Score	30
						Average	80%
General Standards						Rating:	Comments:
1. Litter Removed: Pavilions, Restrooms, Pond, and Open spaces daily						5	
2. Mainteance equipment is inspected and maintained daily						4	
3. Trash receptables less than 1/2 full						5	
4. Facility lighting is inspected monthly						4	7/22/2026
5. Restrooms cleaned daily and are in good condition						5	
6. All amenities/signage checked and maintained						5	
7. Playground inspected and Considered safe						5	7/27/2026
8. Concrete walkways cleaned						4	
9. Restrooms at sporting complex cleaned and are in good condition						4	
10. Splash pad inpsected daily and tested weekly						5	7/27/2026
						Subtotal:	46
						Possible Score:	55
						Average:	84%
Additional Projects and Repairs:				Comments:			
Prepping ballfields for fall ball that starts mid august				Crews worked the july 3rd event			
Ordered replacement bulbs for 2 basketball court lights							
Prepping wild flower area							
						Total % Score:	82%

New Businesses Report JULY 2026

New Businesses (Certificate of Occupancy Issued)	Address
Premier Commercial Collision	1570 N. Main St
Future New Businesses (Applied for Certificate of Occupancy not completed)	Future New Businesses (Applied for Certificate of Occupancy not completed)
Remotely Fun Hobbies LLC	615 N. Broadway
	615 N Broadway
New CO Issued for existing Business (New Owner, New Location, Name change, etc)	Address
Larson Insurance Agency, LLC	100 N. Main "A"

Building Inspection Report

JULY	2026	2025	YTD 2026	YTD 2025
Building	48	48	377	409
Electrical	33	35	223	243
Plumbing	36	29	197	180
Mechanical	12	12	83	78
Re-Inspections	0	12	45	46
Certificate of Occupancy	3	2	14	12
Certificate of Occupancy Re-Inspection	1	1	6	3
Total # of Inspections	133	139	945	971
Plan Review	18	23	101	144

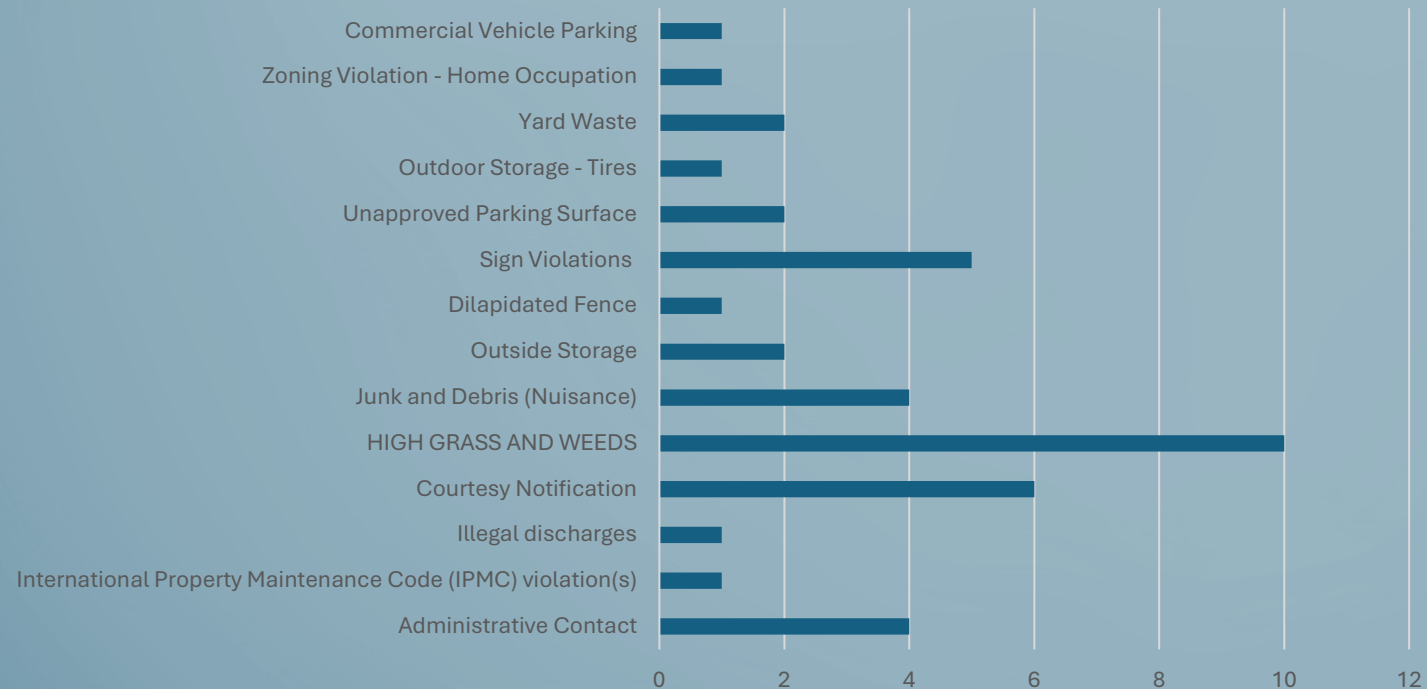
Building Permit Report

JULY	2026	2025	YTD 2026	YTD 2025
Building	28	21	135	211
Electrical	12	18	99	103
Plumbing	10	13	85	81
Mechanical	4	14	51	59
Permanent Sign	0	0	1	10
Temporary Sign	0	2	6	25
Certificate of Occupancy	1	3	13	14
Swimming Pool	1	0	9	8
Irrigation System	3	2	22	31
Solicitor	3	0	5	1
Contractor Registration	19	27	142	162
MHP Registration	0	0	2	3
Garage Sales	10	16	99	88
Total # of Permits	91	116	669	796



Item 9.

Code Cases July 2026



Violations	Totals
Administrative Contact	4
International Property Maintenance Code (IPMC) violation(s)	1
Illegal discharges	1
Courtesy Notification	6
HIGH GRASS AND WEEDS	10
Junk and Debris (Nuisance)	4
Outside Storage	2
Dilapidated Fence	1
Sign Violations	5
Unapproved Parking Surface	2
Outdoor Storage - Tires	1
Yard Waste	2
Zoning Violation - Home Occupation	1
Commercial Vehicle Parking	1
Totals	41

168



Additional information:

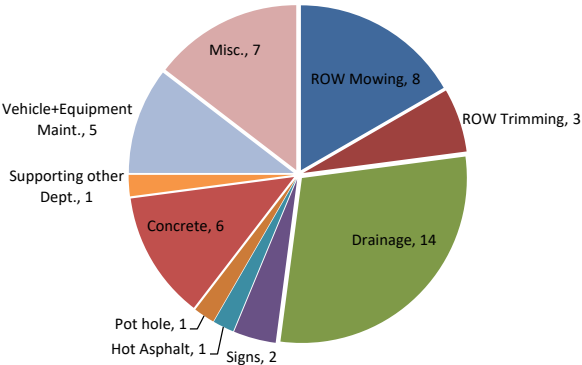
- ☐ A total of 16 bandit signs were removed from the rights-of-way.
- ☐ Three (3) citations were issued.
- ☐ Four (4) property abated of high grass and weeds. One of which is the old golf course.

City of Joshua
Public Works Monthly Activity Report
For the Month of July 2026

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
Row Mowing																					1	1	1	1			1		1	1	1	8
ROW Trimming																														2	1	3
Drainage							1		1	1			2	1	1	1					1	1					1	2	1			14
Signs/ Traffic Markings																						1	1									2
Hot Asphalt																1																1
Pot hole								1																								1
Building Maint.																																0
Concrete	1	1						1												1				1			1					6
Emergency Services																																0
Crack Seal																																0
Safety Meeting																																0
Supporting other Dept.																				1												1
Vehicle+Equipment Maint.						1		1							1		1												1			5
Misc.		1	1			1							1				1						1	1								7

Chart reflects one per daily occurrence

ROW Mowing	8
ROW Trimming	3
Drainage	14
Signs	2
Hot Asphalt	1
Pot hole	1
Building Maint.	0
Concrete	6
Emergency Services	0
Crack Seal	0
Safety Meeting/Classes	0
Supporting other Dept.	1
Vehicle+Equipment Maint.	5
Misc.	7



Public Works Monthly Team Status Report

For The Month Of July 2026

Completed Items

Date Received	Work Order	Finish Date	Notes
7/1/2026	3017 Big Springs Dr	7/2/2026	Repair broken curbs
7/2/2026	Joshua High School	7/6/2026	Set up for July 3rd event
7/7/2026	Wood oak Dr	7/24/2026	Replace culvert under street intersection
7/8/2026	City Wide	7/8/2026	Repair potholes in city streets
7/8/2026	Service Center	7/8/2026	PM and clean equipment
7/9/2026	3008 Robinwood Ct	7/29/2026	Recondition creek channel behind residence
7/13/2026	City Wide	7/13/2026	Check drainage swales and headwalls
7/14/2026	1022 N Main St	7/14/2026	Remove debris from ROW
7/16/2026	309 W 18th	7/16/2026	Repair rut in street at mailbox
7/20/2026	Service Center	7/20/2026	Conduct herbicide training for Parks Dept
7/21/2026	Greenbriar @ Creek Crossing	7/27/2026	Excavate and pour concrete rip rap in channel
7/22/2026	City Wide	7/23/2026	Repaint traffic markings for pedestrian crosswalks
7/23/2026	City Wide	7/24/2026	Apply herbicide to unwanted vegetation
7/23/2026	Joshua Station	7/23/2026	Mow detention area and Plum
7/24/2026	311 N Broadway	7/24/2026	Mow city property
7/27/2026	Shelby	7/27/2026	Mow drainage easement
7/28/2026	City Wide	7/28/2026	Mow drainage easements
7/29/2026	City Wide	7/31/2026	Mow city properties
7/30/2026	7025 Twin Hills	7/31/2026	Add rock rip rap to channel behind residence

In Progress

Year Round	City Wide		Tree trimming
Year Round	City Wide		Street sign repairs
Year Round	City Wide		Asphalt street repairs
Year Round	City Wide		Set out traffic counter and gather data
Seasonal	City Wide		Mowing right of ways and drainage easements

Assigned But Not Yet Started
