



# City Manager's Proposed FY 2025-26 Budget

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PRESENTED TO CITY COUNCIL ON  
AUGUST 11, 2025

# Presentation Overview

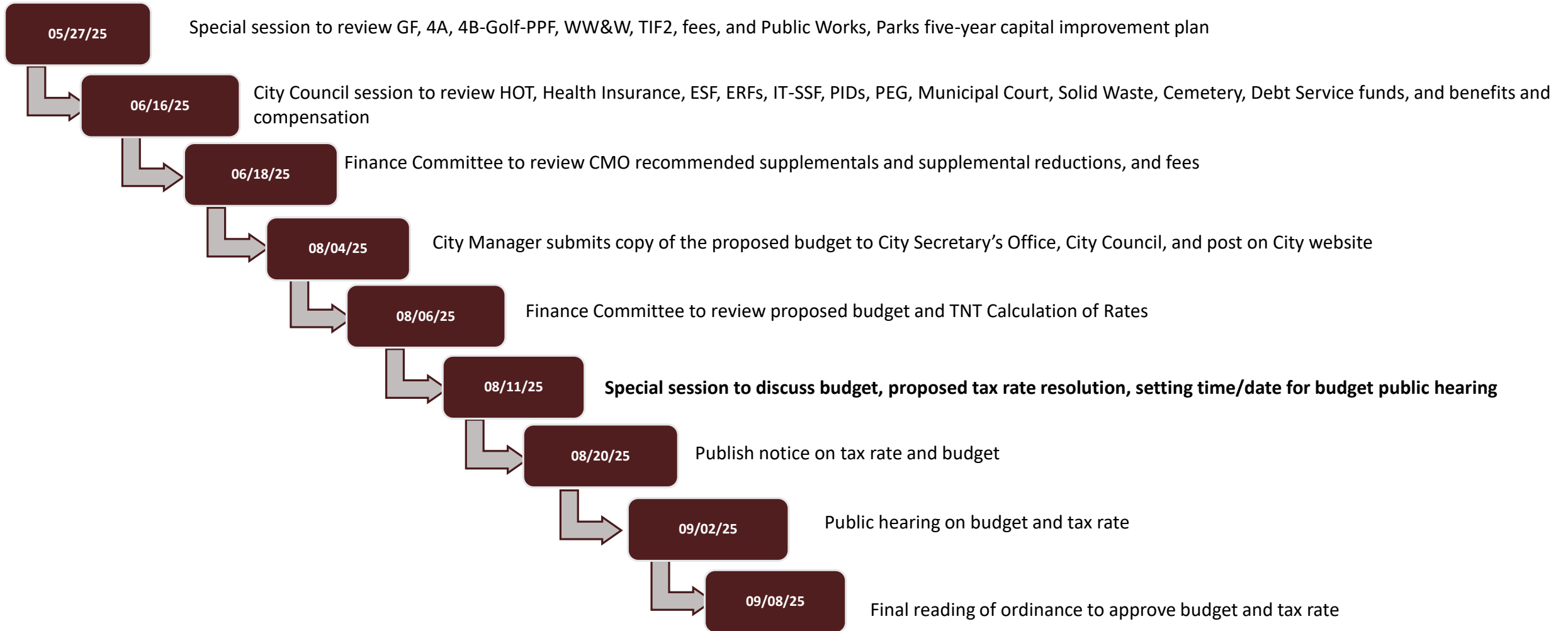
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- Building the Budget
- Fund Overviews & Key Decision Packages
- Five Year Capital Improvement Program
- Summary Information
- Finance Committee Recommendations

# Building the Budget

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# Transparent Budget Process



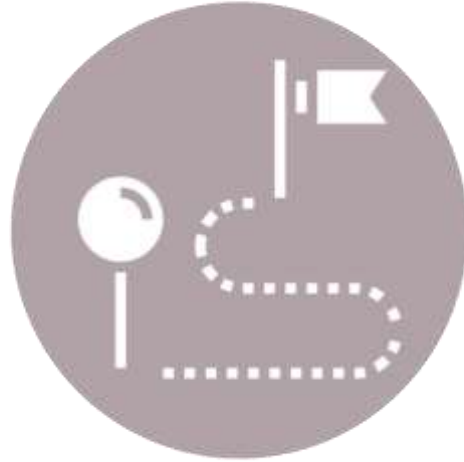
# Strategic Focus Areas

Proposed Budget is designed to accomplish the goals outlined in the City's Strategic Plan. The Plan is organized in **four Strategic Focus Areas** as determined by the City Council.



## **High Performing City Organization**

Providing Exceptional,  
People Focused Services



**Dynamic & Preferred City**  
through Managed Growth



**Beautiful, Safe &  
Vibrant Community**



**Great Place to Live**  
through Expanded Quality of Life Amenities

- Serves as a roadmap for achieving our long-term goals and objectives.
- Includes specific action plan items that are tied to the budget.
- Council will be briefed on proposed updates to the strategic plan on August 18 and be asked to adopt the updated strategic plan along with the budget

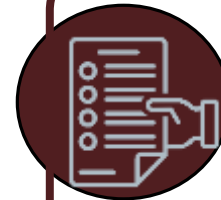
# Key Budget Areas



Strong fund balance  
for all funds



Resiliency and flexibility  
to economic impacts



Focused on  
departmental  
enhancements



Conservative revenue  
estimates



Five-Year financial  
projections



Efficient and effective  
operations

# City Budget Survey Results

\*424 responded with their top 3 priorities

## 2025 Top Three Priorities

- Streets & Traffic Control
- Police
- Fire

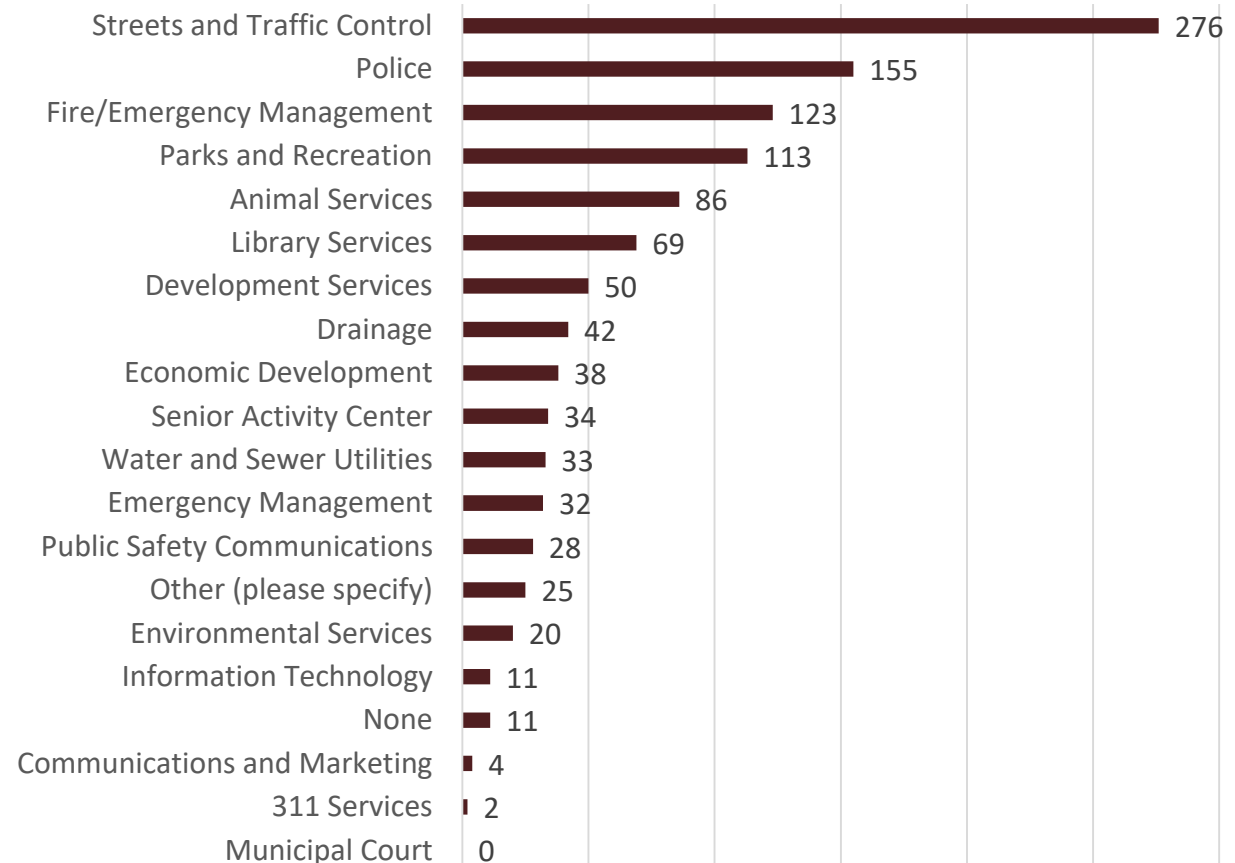
## 2024 Top Three Priorities

- Streets & Traffic Control
- Police
- Fire

## Survey Demographics

- 94.43% Burleson Residents
- 13.1% Work in or near Burleson
- 5.3% Business Owner

## Departmental Priority Ranking



# Compensation and Benefits: FY 2025-2026

## Merit/Step Increase

- As a cost savings measure merit and step increases for all employees will shift from October 1<sup>st</sup> to January 1<sup>st</sup> at cost savings of \$377,892
- Non-sworn employees are set to receive an average 3.0% merit increase at a cost of \$554,259
- Sworn personnel will receive a 3% step increase at a cost of \$317,799

## Market Adjustments

- In an effort to maintain competitive pay with peer cities an equity adjustment for police and fire personnel in the amount of \$573,750 is budgeted in addition to the annual steps.

## Health Insurance

- Completing RFP for an Employee Benefit Broker Services
- Increasing the employee and employer contribution by 5% in 2026



# Fund Overviews & Key Decision Packages

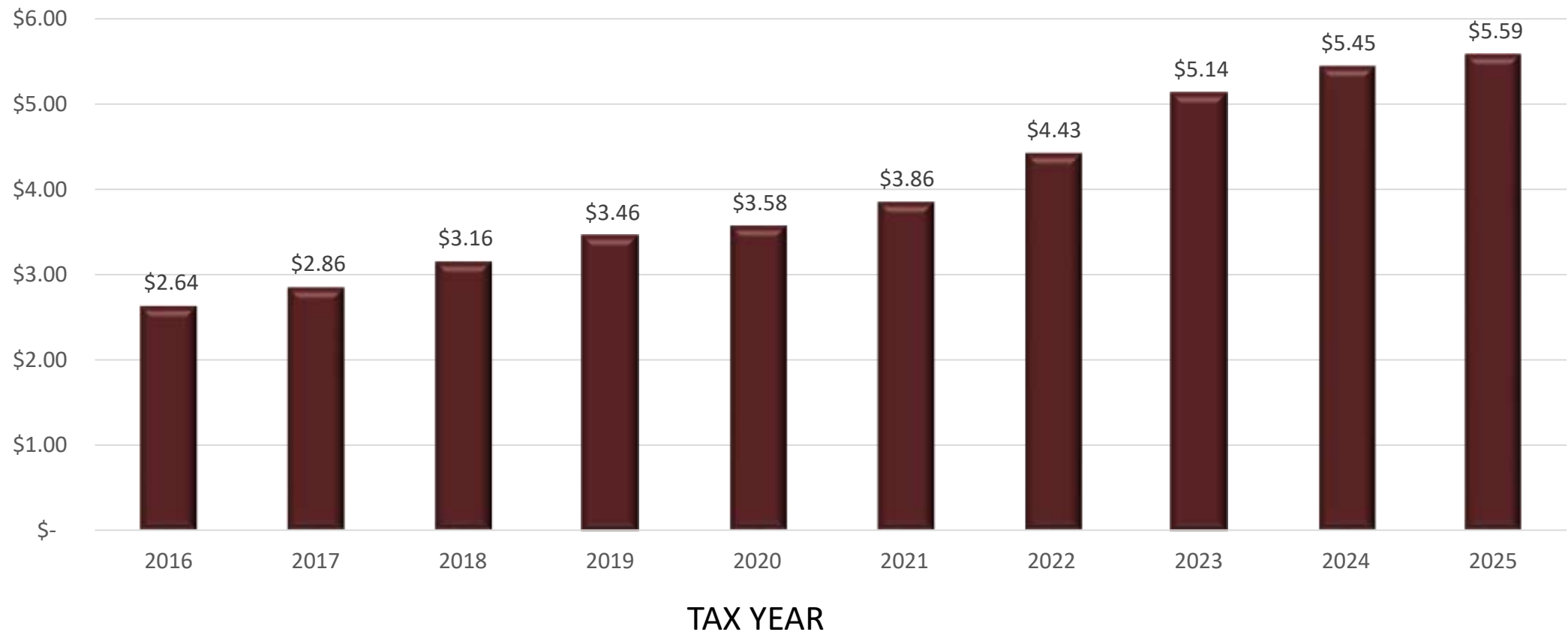
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# General Fund

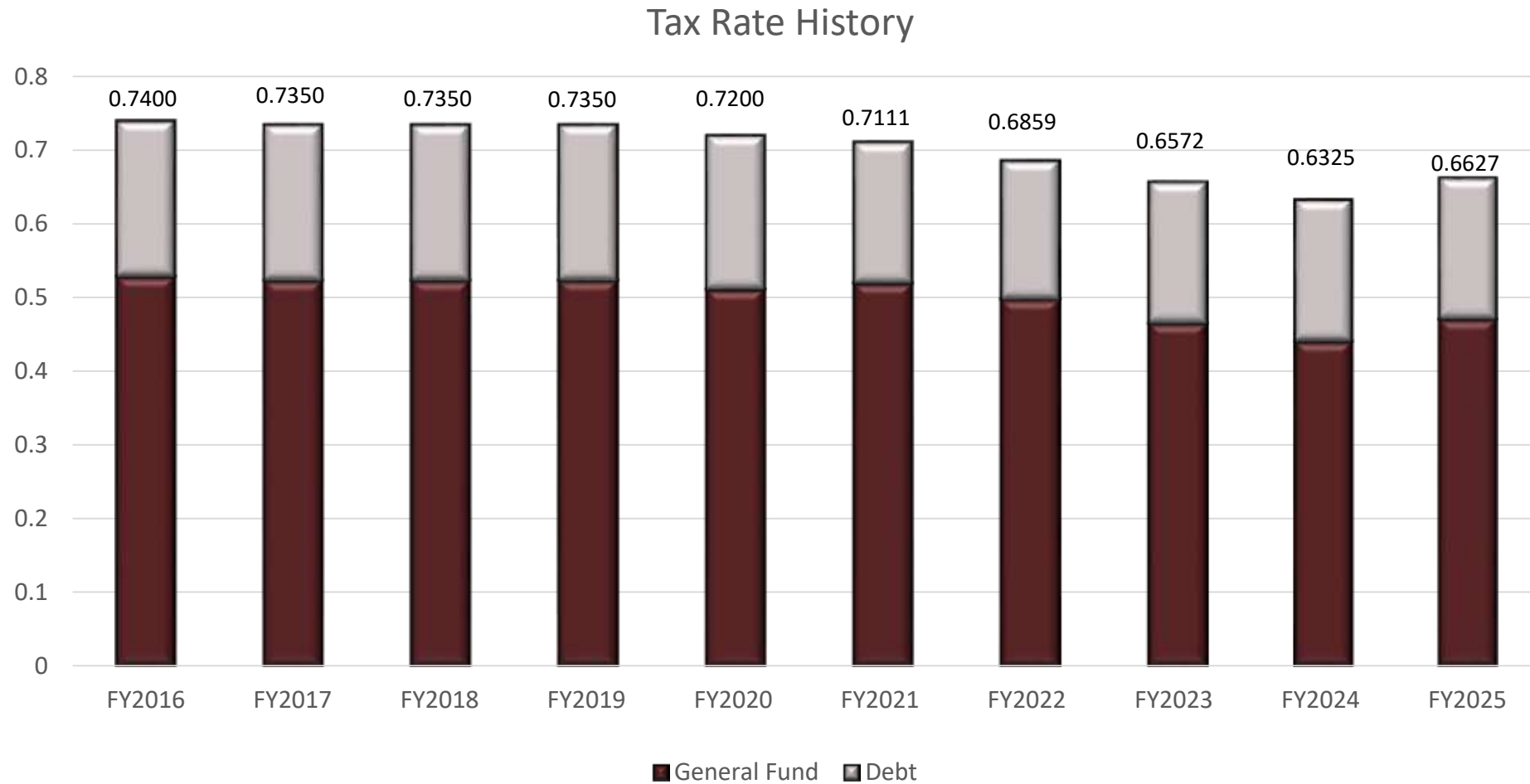
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# Certified Value History (In Billions)

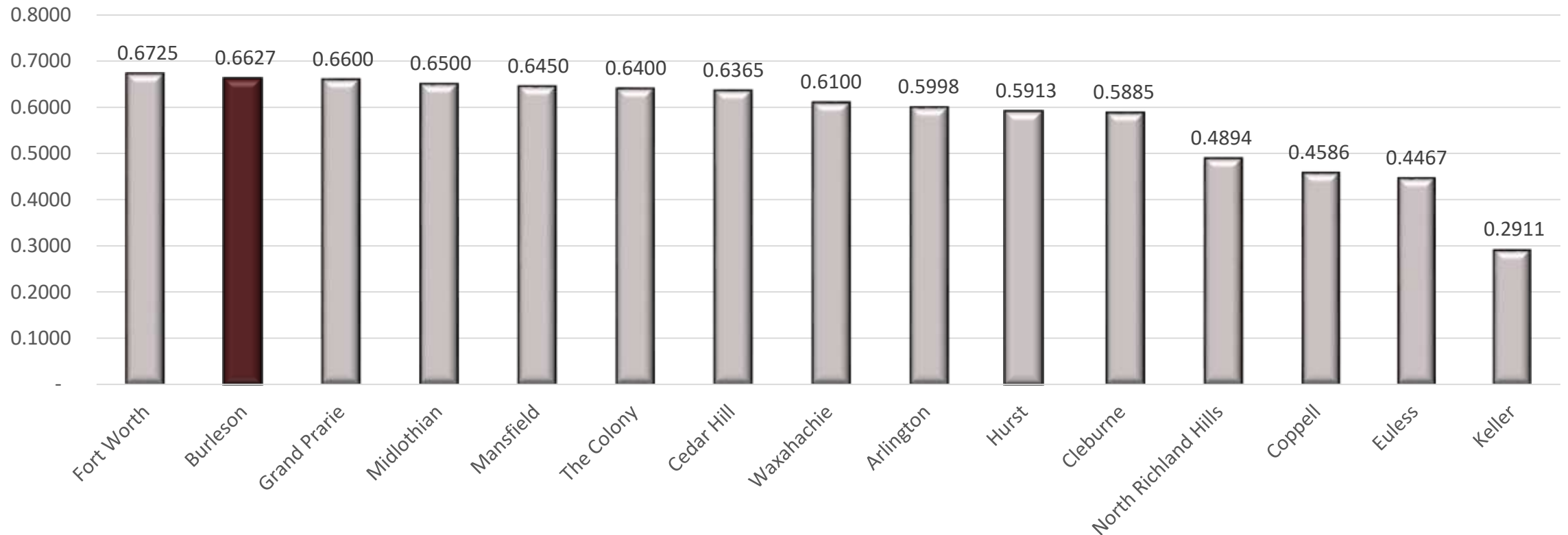
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# Property Tax Facts

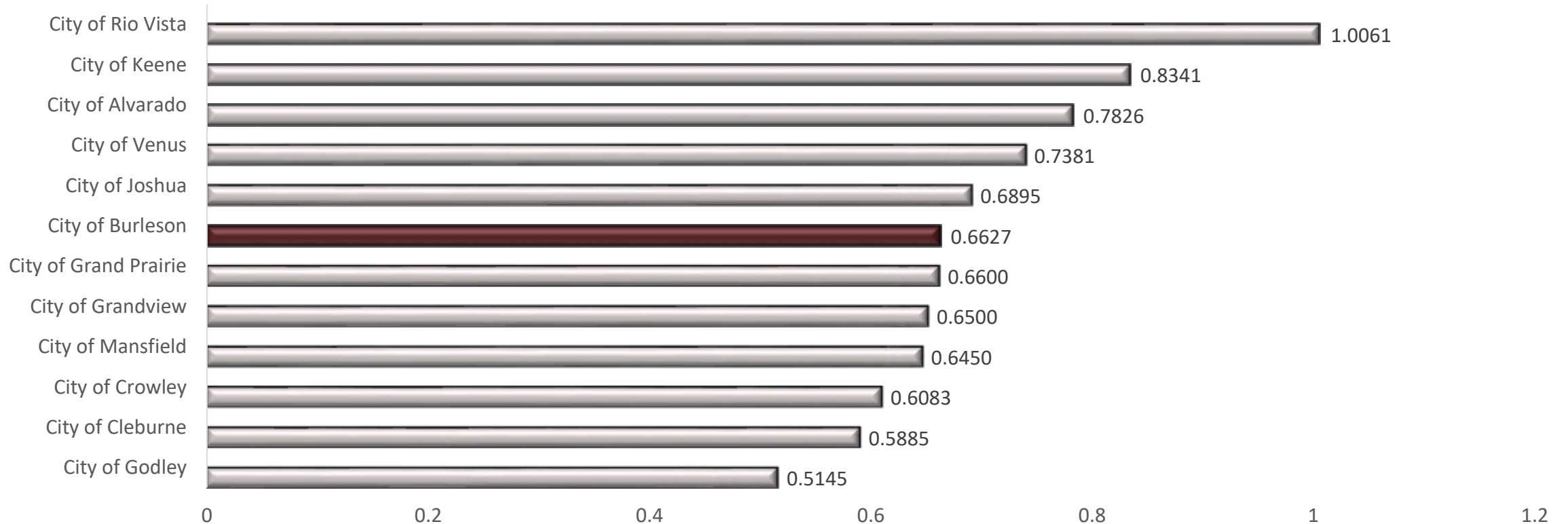


# Other City Tax Rates Comparative Fiscal Year 2024-25

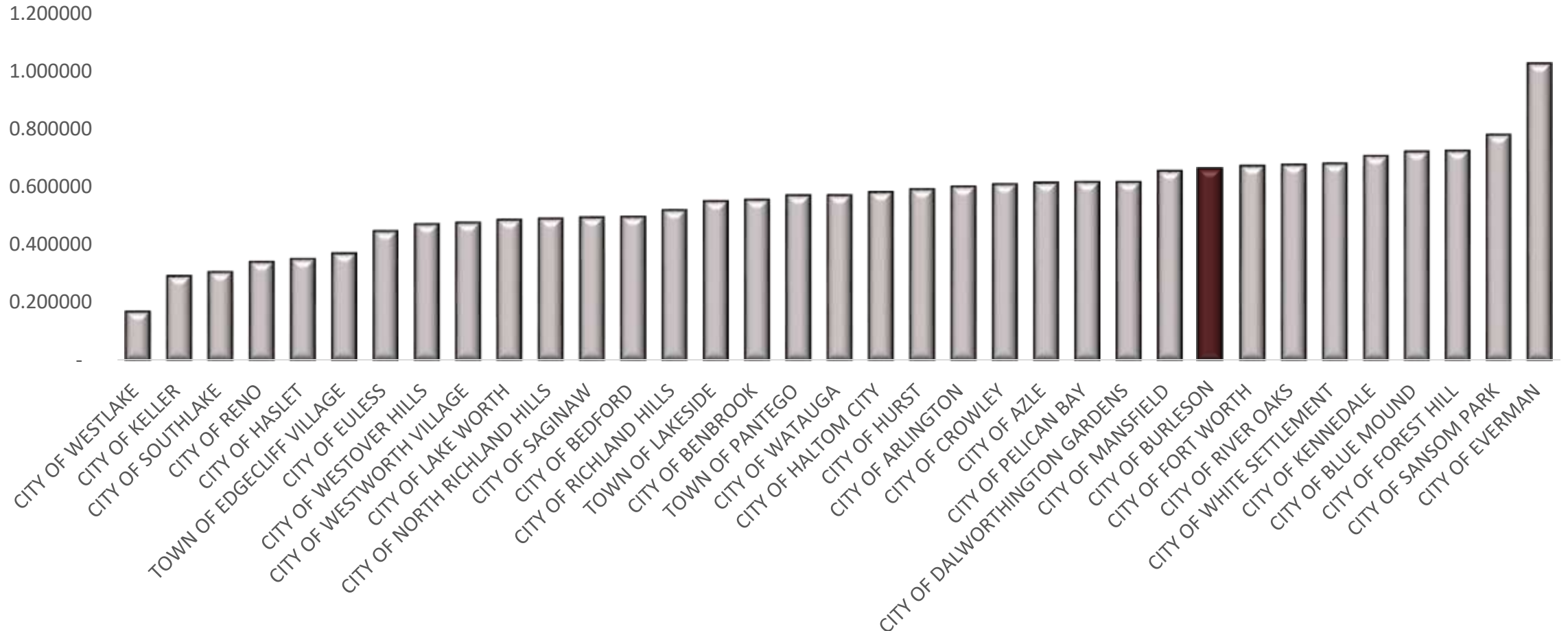


# Johnson County City Tax Rates Comparative Fiscal Year 2024-25

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# Tarrant County City Tax Rates Comparative Fiscal Year 2024-25



# Average Home Value

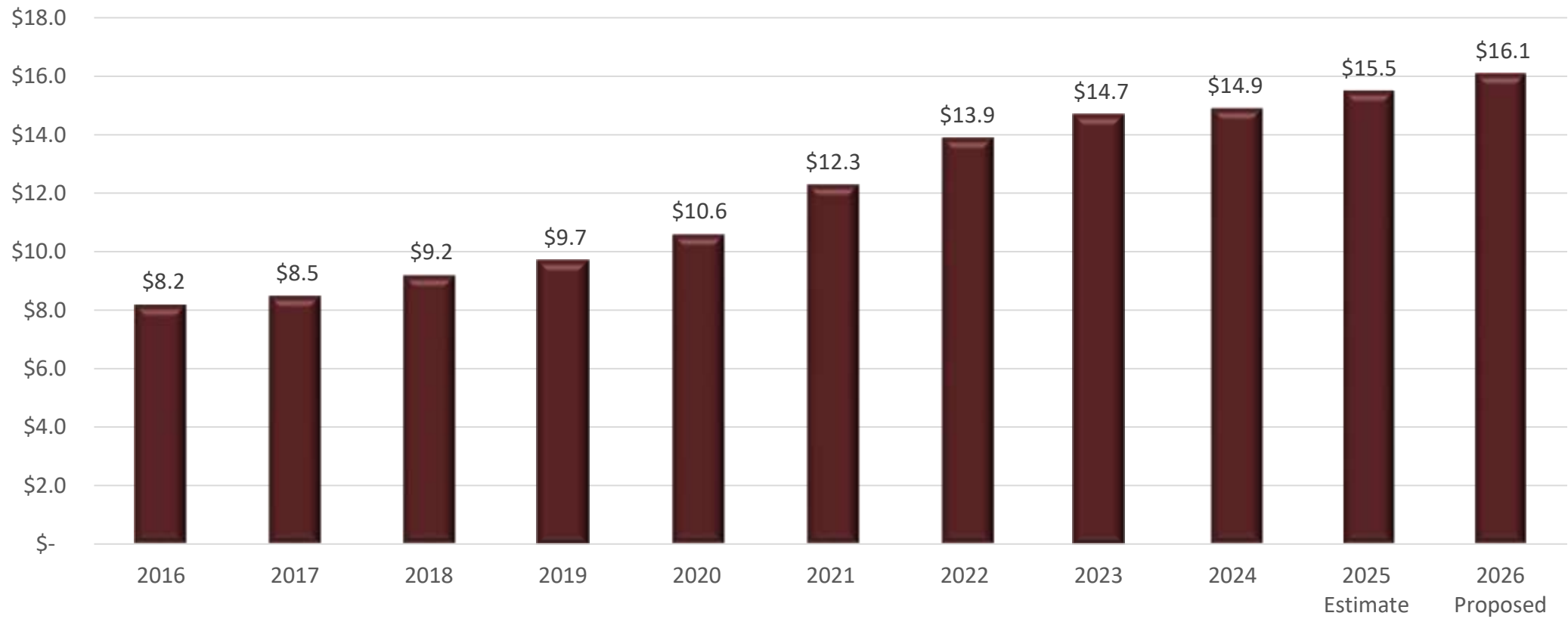
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| Fiscal Year      | Average Home Value | Tax Rate | Tax Levy   | Homestead | Net Tax Bill |
|------------------|--------------------|----------|------------|-----------|--------------|
| FY 2025          | \$299,889          | \$0.6627 | \$2,048.83 | (\$61.47) | \$1,987.36   |
| FY 2026 Proposed | \$300,210          | \$0.6989 | \$2,208.60 | (110.43)  | \$2,098.17   |
| Net Difference   | \$321              | \$0.0362 | \$159.77   | (\$48.96) | \$110.81     |

- Monthly net tax bill increase of \$9.23 per month.
- Average home value: \$300,210



# GF Sales Tax (in Millions)



# General Fund Recommended Supplemental Requests

## GENERAL FUND

## DISCRETIONARY

| DEPARTMENT    | REQUEST SUMMARY                     | FTE  | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
|---------------|-------------------------------------|------|---------------------------|--------------------------|----------------|-------------------|
| Police & Fire | Public Safety Equity Pay*           |      |                           | 573,750                  |                | 573,750           |
| Police        | Axon master service agreement       |      | 0                         | 0                        |                | 0                 |
| Fire          | Arson Investigator / Fire Inspector | 1.00 | 6,645                     | 149,911                  | 109,920        | 46,636            |
| Senior Center | Handicap Access Ramp                |      | 3,500                     |                          |                | 3,500             |
| Parks         | Playground inspection audit         |      |                           | 12,750                   |                | 12,750            |
| Parks         | Seasonal Drainage Worker            | 0.50 | -                         | 28,585                   |                | 28,585            |
| Police        | Patrol Unit                         | 1.00 | 108,767                   | 179,738                  |                | 288,505           |
| TOTAL         |                                     | 2.50 | \$ 118,912                | \$ 944,734               | \$ 109,920     | \$ 953,726        |

\*Equity pay adjustment amount has been adjusted to match merit pay timing

# GF Proposed Fee Changes

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| Fee Description           | Current Rate   | Proposed Rate                                 | Section of Presentation         |
|---------------------------|--|---|---------------------------------|
| Alarm Permit              | \$75 + \$10 per rep over 5   | \$100 + \$10 per rep over 5                   | Police Department               |
| Large Print Fee           | N/A  | \$5/linear ft (e.g., \$15 for 24x36)          | Community Services – Library    |
| ETJ Plat Exemption Letter | \$25   | \$50  | Development Services – Planning |
| ETJ Release Application   | N/A  | \$200   | Development Services – Planning |
| Legal Filing Fees         | \$50 First Sheet (Small Plats)<br>+ \$25 per additional sheet<br>\$80 First Sheet (Large Plats)<br>+ \$25 per additional sheet | \$100 First Sheet + \$25 per additional sheet | Development Services – Planning |

# GF Proposed Fee Changes

| Fee Description                          | Current Rate  | Proposed Rate   | Section of Presentation                      |
|--|---|---|--|
| Municipal Utility or Management District | N/A   | \$4,000   | Development Services – Planning              |
| Public Improvement District Fee          | N/A   | \$2,000   | Development Services – Planning              |
| Commercial One-Trade Permit              | \$50 \$0 - \$2,500 valuation<br>\$70 \$2,501 - \$ 10,000 valuation<br>\$75 + \$10 / \$2,500 over \$10,000 valuation | \$75 \$0 - \$2,500 valuation<br>\$105 \$2,501 – \$10,000 valuation<br>\$112.50 + \$15 / \$2,500 over \$10,000 valuation | Development Services – Permits & Inspections |
| Commercial Foundation Only               | \$75  | \$250   | Development Services – Permits & Inspections |
| Flood Study                              | \$1 per foot of reach length (\$2,000 minimum)  | \$1,000 application fee (due at submittal) + Cost of Consultant Review – Finance Committee’s recommendation             | Development Services – Engineering           |
| Traffic Study                            | \$1,400   | \$1,000 application fee (due at submittal) + Cost of Consultant Review – Finance Committee’s recommendation             | Development Services – Engineering           |

# GF Proposed Fee Changes

| Fee Description                          | Current Rate  | Proposed Rate   | Section of Presentation            |
|--|---|---|------------------------------------|
| Sign Installation                        | \$250   | \$700   | Development Services – Engineering |
| Commercial / Public Fire Inspections     | \$0   | 1-6,000 Sq Ft - \$50.00                                       | Fire Department                    |
| Commercial / Public Fire Inspections     | \$0   | 6,001-25,000 Sq Ft - \$75.00                                  | Fire Department                    |
| Commercial / Public Fire Inspections     | \$0   | 25,001-50,000 Sq Ft - \$100                                   | Fire Department                    |
| Commercial / Public Fire Inspections     | \$0   | 50,001 and Above Sq Ft - \$200                                | Fire Department                    |
| Multi Family / Residence Fire Inspection | \$0   | Per Building - \$50   | Fire Department                    |
| Plan Review – Residential                | \$500 + ((\$87.98/hr × 4.28 hrs) × # of lots)                 | \$500 + ((\$90.62/hr × 4.28 hrs) × # of lots)                 | Development Services – Engineering |
| Plan Review – Commercial                 | \$500 + ((\$87.98/hr × 3.44 hrs) × # of acres up to 15 acres) | \$500 + ((\$90.62/hr × 4.12 hrs) × # of acres up to 15 acres) | Development Services – Engineering |

# GF Proposed Fee Changes

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| Fee Description                   | Current Rate                  | Proposed Rate                   | Section of Presentation            |
|-----------------------------------|-------------------------------|---------------------------------|------------------------------------|
| Inspection Base Fee               | \$500 + sum of line-item fees | \$1,000 + sum of line-item fees | Development Services – Engineering |
| Water Line                        | \$0.88 / linear foot          | \$0.91 / linear foot            | Development Services – Engineering |
| Sewer Line                        | \$0.88 / linear foot          | \$0.91 / linear foot            | Development Services – Engineering |
| Storm Sewer                       | \$1.32 / linear foot          | \$1.36 / linear foot            | Development Services – Engineering |
| Roadway Paving (Paving & Private) | \$1.14 / square yard          | \$1.17 / square yard            | Development Services – Engineering |
| Sidewalk / Trails                 | \$2.79 / square yard          | \$2.87 / square yard            | Development Services – Engineering |
| Handicap Ramps                    | \$28.39 each                  | \$29.24 each                    | Development Services – Engineering |
| Water and Sewer Services          | \$17.39 each                  | \$17.91 each                    | Development Services – Engineering |
| Sewer Manholes                    | \$37.26 each                  | \$37.38 each                    | Development Services – Engineering |

# GF Proposed Fee Changes

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| Fee Description                    | Current Rate  | Proposed Rate   | Section of Presentation            |
|------------------------------------|---|---|------------------------------------|
| Storm Manholes / Inlets            | \$37.26 each  | \$37.38 each  | Development Services – Engineering |
| Lift Stations                      | \$1,242 each  | \$1,279.26 each                                       | Development Services – Engineering |
| Traffic Signal                     | N/A   | \$831.51 / leg  | Development Services – Engineering |
| Public Infrastructure (not listed) | \$49.68 / hour (estimated prior to Notice to Proceed) | \$51.17 / hour (estimated prior to Notice to Proceed) | Development Services – Engineering |
| Final Inspections                  | \$49.68 / hour (two-hour minimum)                     | \$51.17 / hour (two-hour minimum)                     | Development Services – Engineering |
| Right-of-way Encroachment          | \$250   | \$525   | Development Services – Engineering |

# GF Proposed Fee Changes

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| Fee Description                       | Current Rate | Proposed Rate  | Section of Presentation |
|---------------------------------------|--------------|----------------|-------------------------|
| Motor Vehicle Incident Mitigation     | N/A          | \$602–\$838+   | Fire Department         |
| Hazardous Materials Response          | N/A          | \$972–\$8,199+ | Fire Department         |
| Fire Response                         | N/A          | \$554–\$693    | Fire Department         |
| Fire Investigation & Incident Command | N/A          | \$554–\$693    | Fire Department         |
| Water-Related Incident Response       | N/A          | \$554–\$2,747+ | Fire Department         |
| Backcountry/Special Rescue            | N/A          | \$554+         | Fire Department         |
| Natural Gas Leak Response             | N/A          | \$523–\$932+   | Fire Department         |



# General Fund Forecast

|                            | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised  | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|----------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance     | \$ 19,606,713        | \$ 17,421,851        | \$ 17,421,851        | \$ 20,358,733             | \$ 20,834,940         | \$ 21,295,351         | \$ 20,576,858         | \$ 19,899,742         | \$ 18,331,968         |
| <b>Revenue</b>             |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Property Taxes             | 27,327,952           | 30,111,223           | 30,111,223           | 30,111,223                | 31,326,956            | 31,640,226            | 32,905,835            | 34,222,068            | 34,906,509            |
| Sales & Use Taxes          | 15,166,366           | 15,503,578           | 15,503,578           | 15,773,020                | 16,246,211            | 16,733,597            | 17,235,605            | 17,752,673            | 18,285,254            |
| Other Revenue              | 16,571,627           | 18,428,035           | 18,428,035           | 16,840,190                | 15,322,982            | 14,896,062            | 15,381,916            | 15,719,551            | 16,070,026            |
| <b>Total Revenue</b>       | <b>59,065,945</b>    | <b>64,042,836</b>    | <b>64,042,836</b>    | <b>62,724,433</b>         | <b>62,896,149</b>     | <b>63,269,884</b>     | <b>65,523,355</b>     | <b>67,694,293</b>     | <b>69,261,789</b>     |
| <b>Expenditures</b>        |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Personnel                  | 39,519,584           | 43,147,450           | 43,083,750           | 41,378,405                | 42,463,652            | 44,002,549            | 45,600,862            | 47,261,036            | 48,985,623            |
| Base Expenses              | 17,245,421           | 19,163,408           | 20,328,920           | 19,981,716                | 18,563,448            | 18,969,935            | 19,589,569            | 20,944,368            | 21,544,771            |
| Incentives (ED)            | 948,920              | 957,070              | 957,070              | 888,106                   | 1,123,672             | 889,305               | 879,652               | 922,363               | 826,878               |
| Cash Funding Projects      | 600,000              | -                    | -                    | -                         | -                     | -                     | -                     | -                     | -                     |
| <b>Reductions</b>          |                      |                      |                      |                           | (778,681)             | (846,486)             | (871,881)             | (898,037)             | (924,978)             |
| Recurring Supplementals    |                      |                      |                      |                           | 944,734               | 973,076               | 1,002,268             | 1,032,336             | 1,063,306             |
| One-Time Supplementals     |                      |                      |                      |                           | 118,912               |                       |                       |                       |                       |
| <b>Total Expenditures</b>  | <b>58,313,925</b>    | <b>63,267,928</b>    | <b>64,369,740</b>    | <b>62,248,226</b>         | <b>62,435,737</b>     | <b>63,988,378</b>     | <b>66,200,471</b>     | <b>69,262,067</b>     | <b>71,495,600</b>     |
| Change in Fund Balance     | \$ 752,020           | \$ 774,908           | \$ (326,904)         | \$ 476,207                | \$ 460,412            | \$ (718,493)          | \$ (677,116)          | \$ (1,567,774)        | \$ (2,233,812)        |
| <b>Ending Fund Balance</b> | <b>\$ 20,358,733</b> | <b>\$ 18,196,759</b> | <b>\$ 17,094,947</b> | <b>\$ 20,834,940</b>      | <b>\$ 21,295,351</b>  | <b>\$ 20,576,858</b>  | <b>\$ 19,899,742</b>  | <b>\$ 18,331,968</b>  | <b>\$ 16,098,157</b>  |
| <b>FB % of Expenditure</b> | <b>34.91%</b>        | <b>28.76%</b>        | <b>26.56%</b>        | <b>33.47%</b>             | <b>34.11%</b>         | <b>32.16%</b>         | <b>30.06%</b>         | <b>26.47%</b>         | <b>22.52%</b>         |

# Medical Transport Fund

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# Medical Transport Fund Supplemental Requests

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**MEDICAL TRANSPORT  
FUND**

**DISCRETIONARY**

| DEPARTMENT | REQUEST SUMMARY               | FTE  | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
|------------|-------------------------------|------|---------------------------|--------------------------|----------------|-------------------|
| Fire       | Staffing for fourth ambulance | 3.00 | 28,935                    | 411,010                  |                | 439,945           |
| TOTAL      |                               | 3.00 | \$ 28,935                 | \$ 411,010               | \$ 0           | 439,945           |

# Medical Transport Forecast

|                            | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|----------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance     | \$ (224,613)       | \$ 867,231          | \$ 867,231          | \$ 748,667                | \$ 965,564            | \$ 1,501,505          | \$ 738,850            | \$ -                  | \$ -                  |
| <b>Revenue</b>             |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Ambulance Transport        | 1,222,608          | 1,960,251           | 1,960,251           | 1,991,170                 | 2,281,052             | 2,349,484             | 2,419,968             | 2,492,567             | 2,567,344             |
| Other Revenue              | 6,478              | 40,000              | 40,000              | 40,000                    | 39,200                | 38,416                | 37,648                | 36,895                | 36,157                |
| GF Transfer In             | -                  | -                   | -                   | -                         | -                     | -                     | 60,271                | 837,291               | 877,252               |
| <b>Total Revenue</b>       | <b>1,229,086</b>   | <b>2,000,251</b>    | <b>2,000,251</b>    | <b>2,031,170</b>          | <b>2,320,252</b>      | <b>2,387,900</b>      | <b>2,517,887</b>      | <b>3,366,753</b>      | <b>3,480,753</b>      |
| <b>Expenditures</b>        |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                  | 1,524,626          | 2,339,951           | 2,339,951           | 2,200,465                 | 2,238,674             | 2,319,037             | 2,402,471             | 2,489,102             | 2,579,059             |
| Reimb Personnel            | (1,454,393)        | (614,476)           | (614,476)           | (614,476)                 | (1,263,755)           | -                     | -                     | -                     | -                     |
| Base Expenses              | 185,573            | 264,382             | 264,382             | 228,284                   | 369,446               | 378,375               | 387,528               | 396,912               | 406,532               |
| Recurring Supplementals    |                    |                     |                     |                           | 411,010               | 423,340               | 436,041               | 449,122               | 462,595               |
| One-Time Supplementals     |                    |                     |                     |                           | 28,935                | 29,803                | 30,697                | 31,618                | 32,567                |
| <b>Total Expenditures</b>  | <b>255,807</b>     | <b>1,989,857</b>    | <b>1,989,857</b>    | <b>1,814,273</b>          | <b>1,784,310</b>      | <b>3,150,555</b>      | <b>3,256,737</b>      | <b>3,366,753</b>      | <b>3,480,753</b>      |
| Change in Fund Balance     | \$ 973,279         | \$ 10,394           | \$ 10,394           | \$ 216,897                | \$ 535,942            | \$ (762,655)          | \$ (738,850)          | \$ -                  | \$ -                  |
| <b>Ending Fund Balance</b> | <b>\$ 748,667</b>  | <b>\$ 877,625</b>   | <b>\$ 877,625</b>   | <b>\$ 965,564</b>         | <b>\$ 1,501,505</b>   | <b>\$ 738,850</b>     | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           |
| <b>FB % of Expenditure</b> | <b>292.67%</b>     | <b>44.10%</b>       | <b>44.10%</b>       | <b>53.22%</b>             | <b>84.15%</b>         | <b>23.45%</b>         | <b>0.00%</b>          | <b>0.00%</b>          | <b>0.00%</b>          |

# Debt Service Fund

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# General Debt Service Forecast

|                               | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised  | FY 24-25<br>Year-End | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beg Fund Balance</b>       | \$ 5,492,377         | \$ 6,545,650         | \$ 6,545,650         | \$ 6,851,142         | \$ 4,676,225          | \$ 2,928,539          | \$ 1,084,406          | \$ 1,081,012          | \$ 1,073,566          |
| Property Tax Revenue          | \$ 8,898,932         | \$ 10,322,724        | \$ 10,322,724        | \$ 10,403,000        | \$ 12,761,130         | \$ 12,888,742         | \$ 13,404,291         | \$ 13,940,463         | \$ 14,219,272         |
| TIF2 Transfer-In              | \$ 654,689           | \$ 691,914           | \$ 691,914           | \$ 691,104           | \$ 730,091            | \$ 727,738            | \$ 724,412            | \$ 726,213            | \$ 743,287            |
| 4A Transfer-In                |                      | \$ 4,126,727         | \$ 4,126,727         | \$ 4,096,133         | \$ 3,861,820          | \$ 4,264,544          | \$ 5,040,280          | \$ 5,930,055          | \$ 5,931,738          |
| 4B Transfer-In                |                      | \$ 3,035,774         | \$ 3,035,774         | \$ 3,025,483         | \$ 3,641,078          | \$ 3,569,694          | \$ 3,690,107          | \$ 3,038,038          | \$ 3,335,219          |
| Other Revenue/Other Financing | \$ 563,146           | \$ 150,000           | \$ 150,000           | \$ 275,000           | \$ 125,000            | \$ 50,000             | \$ 50,000             | \$ 50,000             | \$ 50,000             |
| <b>Total Revenue</b>          | <b>\$ 10,116,767</b> | <b>\$ 18,327,139</b> | <b>\$ 18,327,139</b> | <b>\$ 18,490,720</b> | <b>\$ 21,119,119</b>  | <b>\$ 21,500,718</b>  | <b>\$ 22,909,090</b>  | <b>\$ 23,684,769</b>  | <b>\$ 24,279,516</b>  |
| General Debt Service          | \$ 8,102,637         | \$ 12,917,051        | \$ 12,917,051        | \$ 12,852,217        | \$ 14,633,116         | \$ 14,782,140         | \$ 13,456,913         | \$ 13,997,099         | \$ 14,277,705         |
| TIF2 Debt Service             | \$ 654,689           | \$ 691,914           | \$ 691,914           | \$ 691,104           | \$ 730,091            | \$ 727,738            | \$ 724,412            | \$ 726,213            | \$ 743,287            |
| 4A Debt Service               |                      | \$ 4,126,727         | \$ 4,126,727         | \$ 4,096,133         | \$ 3,861,820          | \$ 4,264,544          | \$ 5,040,280          | \$ 5,930,055          | \$ 5,931,738          |
| 4B Debt Service               |                      | \$ 3,035,774         | \$ 3,035,774         | \$ 3,025,483         | \$ 3,641,078          | \$ 3,569,694          | \$ 3,690,107          | \$ 3,038,038          | \$ 3,335,219          |
| Cost Allocation               | \$ 676               | \$ 700               | \$ 700               | \$ 700               | \$ 700                | \$ 735                | \$ 772                | \$ 810                | \$ 851                |
| <b>Total Expenditures</b>     | <b>\$ 8,758,002</b>  | <b>\$ 20,772,166</b> | <b>\$ 20,772,166</b> | <b>\$ 20,665,637</b> | <b>\$ 22,866,805</b>  | <b>\$ 23,344,851</b>  | <b>\$ 22,912,484</b>  | <b>\$ 23,692,215</b>  | <b>\$ 24,288,800</b>  |
| Change in Fund Balance        | \$ 1,358,765         | \$ (2,445,027)       | \$ (2,445,027)       | \$ (2,174,917)       | \$ (1,747,686)        | \$ (1,844,133)        | \$ (3,394)            | \$ (7,447)            | \$ (9,284)            |
| <b>Ending Fund Balance</b>    | <b>\$ 6,851,142</b>  | <b>\$ 4,100,623</b>  | <b>\$ 4,100,623</b>  | <b>\$ 4,676,225</b>  | <b>\$ 2,928,539</b>   | <b>\$ 1,084,406</b>   | <b>\$ 1,081,012</b>   | <b>\$ 1,073,566</b>   | <b>\$ 1,064,282</b>   |
| Debt rate per \$100 value     | \$ 0.1923            | \$ 0.1923            | \$ 0.1923            | \$ 0.1923            | \$ 0.2285             | \$ 0.2285             | \$ 0.2285             | \$ 0.2285             | \$ 0.2285             |

# Total Outstanding Bonded Debt

## (Based on Estimated 2025 Sales)

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| Supporting Debt        | Outstanding Principal<br>As of 9/30/2025 | Percent |
|------------------------|--|---------|
| Tax-Supported Debt     | \$89,422,525                             | 38.5%   |
| Water & Sewer*         | \$58,720,290                             | 25.3%   |
| 4A                     | \$41,725,076                             | 18.0%   |
| 4B                     | \$34,215,000                             | 14.7%   |
| TIF                    | \$8,245,000                              | 3.5%    |
| Total Outstanding Debt | <b>\$232,327,891</b>                     | 100%    |

\*Water & Sewer is not reflected in the Debt Service Fund

# Proprietary Funds

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# Water & Wastewater

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# Water & Wastewater

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Key items in the development of the budget:

## Capital Improvement Program

- 5-year Capital Improvement Plan 2026-2030:
  - Water - \$67 million
  - Sewer - \$75.9 million

## Rates

- Budget proposes a 5.0% increase for both water and sewer in FY 2026
- Rate analysis was conducted in 2024 and the model has been updated for water and sewer for FY 2026-2031

# Administrative Changes

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Credit card processing fee is currently listed as 3.75% or a minimum of \$3.50 per payment

The actual minimum is \$2.50 – propose updating the wording to reflect this correction

Propose listing two separate credit card processing fees:

- In person or online: 3.75% or a minimum of \$2.50
- Over the phone (IVR): 3.75% or a minimum of \$2.50 + IVR Fee

The Interactive Voice Response (IVR) fee is a direct charge from the software vendor but not currently in the fee schedule and staff recommends to add a \$0.50 per phone transaction

# FEE/RATE CHANGE FOR BUDGET YEAR FY2025/2026

| Description   | Current Fee | Proposed Fee | Increase    |
|---|-------------|--------------|-------------|
| 5/8" Meter Set  | \$ 295.59   | \$ 351.42    | \$ 55.83    |
| 5/8" Meter, Dig Out, and U-branch                           | \$ 415.80   | \$ 573.93    | \$ 158.13   |
| 5/8" Tap, Meter, and Box in Easement*                       | \$ 1,379.88 | \$ 2,793.23  | \$ 1,413.35 |
| 1" Meter Set  | \$ 385.54   | \$ 480.34    | \$ 94.80    |
| 1" Tap, Meter, and Box in Easement*                         | \$ 1,458.53 | \$ 2,934.21  | \$ 1,475.68 |
| 1 ½" Positive Displacement Meter Set                        | \$ 578.75   | \$ 707.80    | \$ 129.05   |
| 1 ½" Turbine HPT Meter Set                                  | \$ 835.77   | \$ 1,063.49  | \$ 227.72   |
| 1 ½" Tap, Positive Displacement Meter, and Box in Easement* | \$ 2,204.33 | \$ 3,980.63  | \$ 1,776.30 |
| 1 ½" Tap, Turbine HPT Meter, and Box in Easement*           | \$ 2,601.35 | \$ 4,336.32  | \$ 1,734.97 |
| 2" Positive Displacement Meter Set                          | \$ 749.10   | \$ 952.65    | \$ 203.55   |
| 2" Turbine HPT Meter Set                                    | \$ 850.32   | \$ 1,063.49  | \$ 213.17   |
| 2" Mach 10 (compound) Meter Set                             | \$ 1,711.32 | \$ 2,493.40  | \$ 782.08   |
| 2" Tap, Positive Displacement Meter, and Box in Easement*   | \$ 2,314.90 | \$ 4,225.48  | \$ 1,910.58 |

\*Pavement work is in addition to fee listed above – contact Public Works for quote approved by Public Works Director or designee

# FEE/RATE CHANGE FOR BUDGET YEAR FY2025/2026

| Description   | Current Fee                      | Proposed Fee                     | Increase    |
|---|----------------------------------|----------------------------------|-------------|
| 2" Tap, Turbine HPT Meter, and Box in Easement*                             | \$ 2,416.12                      | \$ 4,336.32                      | \$ 1,920.20 |
| 2" Tap, Mach 10 (Compound), and Box in Easement*                            | \$ 3,277.12                      | \$ 5,766.23                      | \$ 2,489.11 |
| 3" Tap, Meter, and Box in Easement*   | Contact Public Works for Quote** | Contact Public Works for Quote** | N/A         |
| 4" Tap, Meter, and Box in Easement*   | Contact Public Works for Quote** | Contact Public Works for Quote** | N/A         |
| Relocate 5/8" Meter ≤ 12 feet (> 12 feet: contact Public Works for Quote**) | \$ 201.00                        | \$ 549.60                        | \$ 348.60   |
| Relocate 1" Meter ≤ 12 feet (> 12 feet: contact Public Works for Quote**)   | \$ 215.00                        | \$ 561.66                        | \$ 346.66   |
| Pull Meter  | \$ 10.00                         | \$ 87.35                         | \$ 77.35    |
| Double Meter Box  | \$ 30.50                         | \$ 148.07                        | \$ 117.57   |
| 1 ½ and 2" Meter box  | \$ 217.00                        | \$ 277.93                        | \$ 60.93    |
| Automatic Flush Valve   | \$ 1,000.00                      | \$ 1,505.22                      | \$ 505.22   |
| 4" Sewer Tap in Easement*   | \$ 985.41                        | \$ 2,344.52                      | \$ 1,359.11 |
| 4" Sewer Tap in Pavement*   | \$ 866.00                        | \$ 2,344.52                      | \$ 1,478.52 |

\*Pavement work is in addition to fee listed above – contact Public Works for quote approved by Public Works Director or designee

\*\*Quotes to be approved by Public Works Director or Designee

# Water & Sewer Fund Financial Overview

|                               | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised  | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 15,332,327</b> | <b>\$ 14,241,182</b> | <b>\$ 14,241,182</b> | <b>\$ 15,972,033</b>      | <b>\$ 15,344,836</b>  | <b>\$ 15,827,661</b>  | <b>\$ 16,453,012</b>  | <b>\$ 17,112,982</b>  | <b>\$ 17,052,133</b>  |
| Water Revenues                | \$ 14,030,765        | \$ 15,144,131        | \$ 15,144,131        | \$ 15,144,131             | \$ 15,589,797         | \$ 16,928,627         | \$ 18,722,168         | \$ 20,730,323         | \$ 22,365,315         |
| Sewer Revenues                | \$ 11,442,611        | \$ 12,226,753        | \$ 12,226,753        | \$ 12,226,753             | \$ 13,564,736         | \$ 14,544,456         | \$ 15,998,126         | \$ 17,628,848         | \$ 19,252,259         |
| Other Revenues                | \$ 2,824,479         | \$ 2,572,706         | \$ 2,572,706         | \$ 1,542,706              | \$ 2,572,706          | \$ 1,542,706          | \$ 1,542,706          | \$ 1,542,706          | \$ 1,542,706          |
| <b>Total Revenues</b>         | <b>\$ 28,297,855</b> | <b>\$ 29,943,590</b> | <b>\$ 29,943,590</b> | <b>\$ 28,913,590</b>      | <b>\$ 31,727,239</b>  | <b>\$ 33,015,790</b>  | <b>\$ 36,263,000</b>  | <b>\$ 39,901,877</b>  | <b>\$ 43,160,280</b>  |
| Personnel                     | \$ 3,269,449         | \$ 3,425,811         | \$ 3,425,811         | \$ 3,150,892              | \$ 3,283,793          | \$ 3,382,307          | \$ 3,483,776          | \$ 3,657,965          | \$ 3,767,704          |
| Operating                     | \$ 18,254,297        | \$ 19,435,127        | \$ 21,328,630        | \$ 19,426,665             | \$ 20,424,290         | \$ 20,602,962         | \$ 21,778,283         | \$ 23,165,290         | \$ 24,391,841         |
| Debt service                  | \$ 7,413,815         | \$ 6,963,230         | \$ 6,963,230         | \$ 6,963,230              | \$ 7,536,331          | \$ 8,405,170          | \$ 10,340,972         | \$ 13,139,470         | \$ 14,390,490         |
| <b>Total Expenditures</b>     | <b>\$ 28,937,561</b> | <b>\$ 29,824,168</b> | <b>\$ 31,717,671</b> | <b>\$ 29,540,787</b>      | <b>\$ 31,244,414</b>  | <b>\$ 32,390,439</b>  | <b>\$ 35,603,031</b>  | <b>\$ 39,962,726</b>  | <b>\$ 42,550,034</b>  |
| Change in Fund Balance        | \$ (639,706)         | \$ 119,422           | \$ (1,774,081)       | \$ (627,197)              | \$ 482,825            | \$ 625,351            | \$ 659,970            | \$ (60,848)           | \$ 610,246            |
| <b>Ending Fund Balance</b>    | <b>\$ 15,972,033</b> | <b>\$ 14,360,604</b> | <b>\$ 12,467,101</b> | <b>\$ 15,344,836</b>      | <b>\$ 15,827,661</b>  | <b>\$ 16,453,012</b>  | <b>\$ 17,112,982</b>  | <b>\$ 17,052,133</b>  | <b>\$ 17,662,379</b>  |
| FB % of Expenditure           | 55.19%               | 48.15%               | 39.31%               | 51.94%                    | 50.66%                | 50.80%                | 48.07%                | 42.67%                | 41.51%                |

\* Based on 5,000 gallon of water and wastewater usage

# Solid Waste

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# Burleson Solid Waste Residential Rate Detail

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| Type               | FY 2024-25     | FY 2025-26     |
|--------------------|----------------|----------------|
| Waste Collection   | \$17.28        | \$17.97        |
| Recycling          | \$3.21         | \$3.34         |
| Admin and Overhead | \$2.10*        | \$2.10*        |
| Franchise Fee      | \$1.64         | \$1.70         |
| <b>Total</b>       | <b>\$24.23</b> | <b>\$25.11</b> |

This is a 4% increase based on the consumer price index.

\* The Admin and Overhead amount includes \$1.00 for the Litter Abatement contract service.



# Burleson Solid Waste Non-Residential Rate Detail

## Small Collections

| Type               | FY 2024-25 | FY 2025-26 |
|--------------------|------------|------------|
| Waste Collection   | \$27.22    | \$28.31    |
| Admin and Overhead | \$2.10     | \$2.10     |
| Franchise Fee      | \$2.18     | \$2.26     |
| Total              | \$31.50    | \$32.67    |

## Large Collections

| Type               | FY 2024-25 | FY 2025-26 |
|--------------------|------------|------------|
| Waste Collection   | \$41.32    | \$42.97    |
| Admin and Overhead | \$2.10     | \$2.10     |
| Franchise Fee      | \$3.31     | \$3.44     |
| Total              | \$46.73    | \$48.51    |

# Administrative Changes

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Propose to add a 'Solid Waste' section to the Fee Schedule

- Solid Waste franchise application fee: \$75 (currently listed in the CMO section)
- Solid Waste Franchise Fee (Commercial Haulers): 8% of gross collection revenue, remitted quarterly

# Solid Waste Fund Forecast

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|                               | <b>FY 23-24<br/>Actual</b> | <b>FY 24-25<br/>Adopted</b> | <b>FY 24-25<br/>Revised</b> | <b>FY 24-25 Year-<br/>End Est</b> | <b>FY 25-26<br/>Projected</b> | <b>FY 26-27<br/>Projected</b> | <b>FY 27-28<br/>Projected</b> | <b>FY 28-29<br/>Projected</b> | <b>FY 29-30<br/>Projected</b> |
|-------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Beginning Fund Balance</b> | \$ 519,420                 | \$ 416,698                  | \$ 416,698                  | \$ 593,799                        | \$ 655,371                    | \$ 799,849                    | \$ 952,919                    | \$ 1,114,922                  | \$ 1,286,218                  |
| <b>Total Revenue</b>          | 4,388,895                  | 4,797,841                   | 4,797,841                   | 4,803,883                         | 5,163,995                     | 5,459,510                     | 5,772,647                     | 6,104,472                     | 6,456,112                     |
| <b>Total Expenditures</b>     | 4,314,515                  | 4,704,493                   | 4,744,433                   | 4,742,312                         | 5,019,517                     | 5,306,440                     | 5,610,644                     | 5,933,176                     | 6,275,145                     |
| Change in Fund Balance        | \$ 74,379                  | \$ 93,348                   | \$ 53,408                   | \$ 61,571                         | \$ 144,478                    | \$ 153,070                    | \$ 162,003                    | \$ 171,296                    | \$ 180,967                    |
| <b>Ending Fund Balance</b>    | \$ 593,799                 | \$ 510,046                  | \$ 470,106                  | \$ 655,371                        | \$ 799,849                    | \$ 952,919                    | \$ 1,114,922                  | \$ 1,286,218                  | \$ 1,467,185                  |
| <b>FB % of Expenditure</b>    | 13.76%                     | 10.84%                      | 9.91%                       | 13.82%                            | 15.93%                        | 17.96%                        | 19.87%                        | 21.68%                        | 23.38%                        |

# Internal Service Funds

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# I.T. Support Services Fund

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- Supports City-wide information technology infrastructure and networks
- Total FY2026 proposed base budget: \$7,441,044
  - Personnel cost: \$2,140,341
- Recommended supplemental requests: \$606,235
- FY 2026 Key Projects
  - Cohesity Upgrade

# I.T. Support Services Fund

## 10 Year History

- At the August 6<sup>th</sup> Finance Committee Meeting, staff was requested to provide a 10-year history of the I.T. Support Service Fund expenditures
- Concerns were discussed regarding the rate at which I.T. costs have increased over time
- The following slides provide additional background and context as to the increase in expenditures within the I.T. Department

| Fiscal Year          | Expenditures   |
|----------------------|----------------|
| FY 14-15             | \$1,601,817.82 |
| FY 15-16             | \$1,606,761.06 |
| FY 16-17             | \$1,732,140.28 |
| FY 17-18             | \$1,988,604.69 |
| FY 18-19             | \$2,193,707.61 |
| FY 19-20             | \$2,256,853.52 |
| FY 20-21             | \$2,468,575.19 |
| FY 21-22             | \$3,407,944.86 |
| FY 22-23             | \$4,504,212.25 |
| FY 23-24             | \$6,273,217.57 |
| FY 24-25 (Estimated) | \$6,492,850.00 |

# I.T. Support Services Fund

## 10 Year History

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- Personnel

- The I.T. Department was staffed with 7 FTEs in 2015, with a \$786,957 annual payroll
- Today the I.T. Department has 15 FTEs and an annual payroll of \$2,140,341, a \$1,353,384 increase in cost

- I.T. Governance

- Over the last 10 years, the city has incorporated over a dozen applications into the I.T. Support Services Fund that were previously budgeted within the user department's annual budget, in an effort to provide greater support and oversight of I.T. expenditures across the city
- This shift has increased the I.T. Support Services Fund annual expenditures by over \$1,200,000, however these were not new expenditures but rather a reallocation of where the funds were budgeted

- Citywide Implementations

- Over the last decade the city has implemented a number of new software packages or upgrades to existing systems, including:
  - Enterprise Resource Planning System (ERP) to manage the city's finances, payroll, and utility billing
  - 311 Customer Ticketing System
  - ProQA Emergency Medical Dispatch Quality Assurance Software
  - Motorola Radio System
  - Axon Body Worn Cameras and Drones
  - Artic Wolf Cyber Security Suite
  - Multifactor Authentication Platform (compliance requirement)
- These implementations have increased the I.T. Support Budget by over \$2,000,000 annually

# I.T. Support Services Fund 10 Year History

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## Inflationary Data

 **Business laptops (mid-tier):**

↑ From ~\$500 (2015) → \$900–\$1,500 (2025)

 **Software licensing (Microsoft, Adobe, etc.):**

↑ Increased 30–80% due to cloud shift & per-user models

 **Cybersecurity tools & services:**

↑ 2×–3× growth over the last decade due to increased regulatory demands and the evolving threat landscape.

 **IT support services (MSPs, SaaS, etc.):**

↑ 60% increase in managed service and support contracts

 **Hardware components (e.g., GPUs, storage):**

↑ Key items (GPUs, SSDs) up 50–200% due to demand spikes

 **Overall IT spending (U.S.):**

↑ From \$3.8T (2017) → \$6.0T+ (2023) [~58% increase]



# I.T Support Services

## Recommended Supplemental Requests

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| IT Fund                |                  | DISCRETIONARY |                           |                          |                |                   |
|------------------------|------------------|---------------|---------------------------|--------------------------|----------------|-------------------|
| DEPARTMENT             | REQUEST SUMMARY  | FTE           | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY24-25<br>BUDGET |
| Information Technology | Cohesity Upgrade |               | 606,235                   |                          |                | 606,235           |
| TOTAL                  |                  |               | \$ 606,235                | \$                       | \$ -           | \$ 606,235        |

# I.T. Support Services Fund Forecast

|                               | <b>FY 23-24<br/>Actual</b> | <b>FY 24-25<br/>Adopted</b> | <b>FY 24-25<br/>Revised</b> | <b>FY 24-25 Year-<br/>End Est</b> | <b>FY 25-26<br/>Projected</b> | <b>FY 26-27<br/>Projected</b> | <b>FY 27-28<br/>Projected</b> | <b>FY 28-29<br/>Projected</b> | <b>FY 29-30<br/>Projected</b> |
|-------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 1,132,532</b>        | <b>\$ 867,231</b>           | <b>\$ 867,231</b>           | <b>\$ 1,683,066</b>               | <b>\$ 1,924,032</b>           | <b>\$ 633,878</b>             | <b>\$ 45,748</b>              | <b>\$ 181,622</b>             | <b>\$ 349,877</b>             |
| <b>Revenue</b>                |                            |                             |                             |                                   |                               |                               |                               |                               |                               |
| Contributions                 | 5,513,969                  | 6,540,060                   | 6,540,060                   | 6,540,060                         | 6,713,025                     | 6,981,546                     | 7,190,992                     | 7,406,722                     | 7,628,924                     |
| Other Revenue                 | 260,706                    | 108,000                     | 108,000                     | 193,756                           | 44,100                        | 43,218                        | 42,354                        | 41,507                        | 40,676                        |
| <b>Total Revenue</b>          | <b>5,774,675</b>           | <b>6,648,060</b>            | <b>6,648,060</b>            | <b>6,733,816</b>                  | <b>6,757,125</b>              | <b>7,024,764</b>              | <b>7,233,346</b>              | <b>7,448,229</b>              | <b>7,669,600</b>              |
| <b>Expenditures</b>           |                            |                             |                             |                                   |                               |                               |                               |                               |                               |
| Personnel                     | 1,843,874                  | 2,108,375                   | 2,108,375                   | 2,010,143                         | 2,140,341                     | 2,216,322                     | 2,295,171                     | 2,377,003                     | 2,461,939                     |
| Base Expenses                 | 3,380,267                  | 4,533,557                   | 4,533,557                   | 4,482,707                         | 5,300,703                     | 5,396,572                     | 4,802,300                     | 4,902,970                     | 5,006,148                     |
| Supplemental                  |                            |                             |                             |                                   | 606,235                       |                               |                               |                               |                               |
| <b>Total Expenditures</b>     | <b>5,224,141</b>           | <b>6,641,932</b>            | <b>6,641,932</b>            | <b>6,492,850</b>                  | <b>8,047,279</b>              | <b>7,612,894</b>              | <b>7,097,471</b>              | <b>7,279,974</b>              | <b>7,468,087</b>              |
| Change in Fund Balance        | \$ 550,534                 | \$ 6,128                    | \$ 6,128                    | \$ 240,966                        | \$ (1,290,154)                | \$ (588,130)                  | \$ 135,875                    | \$ 168,255                    | \$ 201,513                    |
| <b>Ending Fund Balance</b>    | <b>\$ 1,683,066</b>        | <b>\$ 873,359</b>           | <b>\$ 873,359</b>           | <b>\$ 1,924,032</b>               | <b>\$ 633,878</b>             | <b>\$ 45,748</b>              | <b>\$ 181,622</b>             | <b>\$ 349,877</b>             | <b>\$ 551,390</b>             |
| <b>FB % of Expenditure</b>    | <b>32.22%</b>              | <b>13.15%</b>               | <b>13.15%</b>               | <b>29.63%</b>                     | <b>7.88%</b>                  | <b>0.60%</b>                  | <b>2.56%</b>                  | <b>4.81%</b>                  | <b>7.38%</b>                  |

# Health Insurance Fund

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## Health Insurance Projected Revenues and Expenditures:

- FY2026 Proposed Beginning Fund Balance: \$3,115,653
- FY2026 Proposed Total Revenues/Contributions: \$7,814,439
- FY2026 Proposed Total Expenditures: \$7,890,837
- FY2026 Estimated Ending Fund Balance: \$3,039,255

# Health Insurance Fund

|                                  | FY 23-24<br>Actual  | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25<br>Year End | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|----------------------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b>    | \$ 3,462,577        | \$ 3,530,219        | \$ 3,530,219        | \$ 3,340,556         | \$ 3,115,653          | \$ 3,039,254          | \$ 2,987,400          | \$ 2,944,690          | \$ 2,888,645          |
| Health and Dental Premium- City  | \$ 5,213,911        | \$ 5,463,367        | \$ 5,463,367        | \$ 5,476,098         | \$ 5,749,903          | \$ 6,037,398          | \$ 6,339,268          | \$ 6,656,231          | \$ 6,989,043          |
| Health and Dental Premium- Other | \$ 821,562          | \$ 855,650          | \$ 855,650          | \$ 910,462           | \$ 955,985            | \$ 1,003,785          | \$ 1,053,974          | \$ 1,106,673          | \$ 1,162,006          |
| Other Revenues                   | \$ 1,284,162        | \$ 1,048,385        | \$ 1,048,385        | \$ 1,173,275         | \$ 1,108,550          | \$ 1,129,029          | \$ 1,150,941          | \$ 1,174,387          | \$ 1,199,474          |
| <b>Total Revenues</b>            | <b>\$ 7,319,635</b> | <b>\$ 7,367,402</b> | <b>\$ 7,367,402</b> | <b>\$ 7,559,836</b>  | <b>\$ 7,814,439</b>   | <b>\$ 8,170,212</b>   | <b>\$ 8,544,183</b>   | <b>\$ 8,937,291</b>   | <b>\$ 9,350,523</b>   |
| Claims                           | \$ 5,425,865        | \$ 5,100,500        | \$ 5,108,500        | \$ 5,780,538         | \$ 6,286,304          | \$ 6,813,838          | \$ 7,432,274          | \$ 8,087,067          | \$ 8,803,459          |
| Other Expenditures*              | \$ 2,015,791        | \$ 2,083,923        | \$ 2,080,923        | \$ 2,004,202         | \$ 1,604,533          | \$ 1,757,117          | \$ 1,932,168          | \$ 2,143,045          | \$ 2,373,609          |
| Proj. Budget Balancing Measures  |                     |                     |                     |                      |                       | \$ (348,890)          | \$ (777,548)          | \$ (1,236,777)        | \$ (1,762,238)        |
| <b>Total Expenditures</b>        | <b>\$ 7,441,656</b> | <b>\$ 7,184,423</b> | <b>\$ 7,189,423</b> | <b>\$ 7,784,739</b>  | <b>\$ 7,890,837</b>   | <b>\$ 8,222,066</b>   | <b>\$ 8,586,894</b>   | <b>\$ 8,993,335</b>   | <b>\$ 9,414,830</b>   |
| <b>Net revenue (loss)</b>        | <b>\$ (122,021)</b> | <b>\$ 182,979</b>   | <b>\$ 177,979</b>   | <b>\$ (224,904)</b>  | <b>\$ (76,398)</b>    | <b>\$ (51,854)</b>    | <b>\$ (42,711)</b>    | <b>\$ (56,044)</b>    | <b>\$ (64,307)</b>    |
| <b>Ending Fund Balance</b>       | <b>\$ 3,340,556</b> | <b>\$ 3,713,198</b> | <b>\$ 3,708,198</b> | <b>\$ 3,115,653</b>  | <b>\$ 3,039,254</b>   | <b>\$ 2,987,400</b>   | <b>\$ 2,944,690</b>   | <b>\$ 2,888,645</b>   | <b>\$ 2,824,338</b>   |
| FB % to Expenditures             | 44.89%              | 51.68%              | 51.58%              | 40.02%               | 38.52%                | 36.33%                | 34.29%                | 32.12%                | 30.00%                |
| City Contributions               | 5.00%               | 5.00%               | 5.00%               | 5.00%                | 5.00%                 | 5.00%                 | 5.00%                 | 5.00%                 | 5.00%                 |
| Employee Contributions           | 0.00%               | 5.00%               | 5.00%               | 5.00%                | 5.00%                 | 5.00%                 | 5.00%                 | 5.00%                 | 5.00%                 |

# Equipment Services Fund

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- Supports maintenance and repairs of City's fleet and heavy equipment
- Inflation rate increase impacting cost of repairs and fuel prices
- Contributions from operating departments to support operations
- ESF Highlights
  - FY2026 Beginning Balance \$149,405
  - Revenues \$2,188,845
  - Expenses \$2,117,501
  - Ending Balance \$220,749

# Equipment Replacement Fund-Governmental

---

- Maintains vehicles and equipment replacement schedule
  - Supported by General Fund, PPF and ESF funds
- ERF - Governmental Highlights
  - FY2026 Beginning Balance \$6,025,676
  - Revenues \$1,605,290
  - Expenses \$1,751,413
  - Ending Balance \$5,879,553

# Equipment Replacement Fund-Proprietary

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- Maintains vehicle and equipment replacement schedule
  - Water, Wastewater and Golf Funds
- ERF - Proprietary Highlights
  - FY2026 Beginning Balance \$2,244,578
  - Revenues \$578,105
  - Expenses \$556,518
  - Ending Balance \$2,266,165

# Special Revenue Funds

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# 4A Fund Highlights

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- 4A fund supports economic development operations, incentives and capital improvement plan
  - FY2026 4A Incentives: \$7,445,000
    - Alley Cats: \$25,000
    - Craftmasters: \$3,500,000
    - Paris Baguette: \$1,670,000
    - Summercrest Site remediation and infrastructure: \$850,000
    - KMP Plumbing: \$1,400,000
- 4A Fund Highlights
  - FY2026 Beginning Balance \$9,399,472
  - Revenues \$8,524,854
  - Expenses \$13,124,620
  - Ending Balance \$4,799,706

# 4A Financial Overview

|                               | FY 23-24<br>Actual  | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|---------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ 5,433,397        | \$ 6,295,522        | \$ 6,295,522        | \$ 8,036,155              | \$ 9,443,321          | \$ 4,843,556          | \$ 7,355,453          | \$ 8,494,340          | \$ 9,287,697          |
| <b>Revenue</b>                |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Sales & Use Taxes             | 7,462,408           | 7,643,839           | 7,643,839           | 7,760,905                 | 7,993,732             | 8,233,544             | 8,480,550             | 8,734,967             | 8,997,016             |
| Other Revenue                 | 657,685             | 2,751,575           | 2,751,575           | 2,901,575                 | 531,122               | 430,191               | 461,839               | 469,079               | 476,669               |
| <b>Total Revenue</b>          | <b>8,120,093</b>    | <b>10,395,414</b>   | <b>10,395,414</b>   | <b>10,662,480</b>         | <b>8,524,854</b>      | <b>8,663,735</b>      | <b>8,942,389</b>      | <b>9,204,046</b>      | <b>9,473,685</b>      |
| <b>Expenditures</b>           |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                     | 581,150             | 741,125             | 741,125             | 697,938                   | 733,544               | 759,673               | 786,792               | 814,942               | 844,163               |
| Base Expenses                 | 968,630             | 1,352,966           | 1,427,966           | 1,411,743                 | 1,084,256             | 1,101,871             | 1,119,907             | 1,138,375             | 1,157,287             |
| Incentives (ED)               | 749,481             | 4,755,900           | 5,987,685           | 1,949,500                 | 7,445,000             | 25,750                | 856,523               | 527,318               | 648,138               |
| Existing Debt Service         | 3,218,074           | 4,126,727           | 4,126,727           | 4,096,133                 | 3,449,411             | 3,446,419             | 3,445,842             | 3,058,017             | 3,062,513             |
| Future Debt Service           | -                   | -                   | -                   | -                         | 412,409               | 818,125               | 1,594,438             | 2,872,038             | 2,869,225             |
| Office Building Purchase      |                     |                     |                     | 1,100,000                 |                       |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>5,517,335</b>    | <b>10,976,718</b>   | <b>12,283,503</b>   | <b>9,255,314</b>          | <b>13,124,620</b>     | <b>6,151,838</b>      | <b>7,803,502</b>      | <b>8,410,690</b>      | <b>8,581,325</b>      |
| Change in Fund Balance        | \$ 2,602,758        | \$ (581,304)        | \$ (1,888,089)      | \$ 1,407,166              | \$ (4,599,766)        | \$ 2,511,897          | \$ 1,138,888          | \$ 793,356            | \$ 892,359            |
| <b>Ending Fund Balance</b>    | <b>\$ 8,036,155</b> | <b>\$ 5,714,218</b> | <b>\$ 4,407,433</b> | <b>\$ 9,443,321</b>       | <b>\$ 4,843,556</b>   | <b>\$ 7,355,453</b>   | <b>\$ 8,494,340</b>   | <b>\$ 9,287,697</b>   | <b>\$ 10,180,056</b>  |
| <b>FB % of Expenditure</b>    | <b>145.65%</b>      | <b>52.06%</b>       | <b>35.88%</b>       | <b>102.03%</b>            | <b>36.90%</b>         | <b>119.57%</b>        | <b>108.85%</b>        | <b>110.43%</b>        | <b>118.63%</b>        |

# PPF Fund Highlights

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- Parks Performance Fund (PPF) created to monitor park divisions that generate revenue
  - BRiCk Recreation Center
  - Athletic Fields
  - Russell Farm and Art Center
- Revenues offset the amount of money received from 4B fund to cover cost
- PPF Fund Highlights
  - Fund Balance for PPF: \$0
  - Operation Revenue: \$3,090,652
  - Total Expenditures: \$6,584,632
  - 4B Subsidy: \$3,493,980

# PPF Recommended Supplemental Requests

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**Parks Performance  
Fund**

**DISCRETIONARY**

| DEPARTMENT          | REQUEST SUMMARY                    | FTE  | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
|---------------------|------------------------------------|------|---------------------------|--------------------------|----------------|-------------------|
| PPF Recreation      | FTE Aquatic Maintenance Specialist | 1.00 |                           | 94,896                   |                | 94,896            |
| PPF Athletic Fields | Athletic Field Attendant           | 0.50 |                           | 13,608                   |                | 13,608            |
| PPF Russell Farm    | Sensory garden irrigation          |      | 3,000                     |                          |                | 3,000             |
| PPF Recreation      | Slide maintenance                  |      | 12,155                    |                          |                | 12,155            |
| PPF Recreation      | Rust prevention chemicals BRiCk    |      |                           | 5,372                    |                | 5,372             |
| PPF Athletic Fields | Portable Pitching Mounds Athletics |      | 24,000                    |                          |                | 24,000            |
| PPF Recreation      | Program room update                |      | 17,583                    |                          |                | 17,583            |

# PPF Recommended Supplemental Requests

**Parks Performance  
Fund**

**DISCRETIONARY**

| DEPARTMENT          | REQUEST SUMMARY        | FTE         | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset   | FY25-26<br>BUDGET |
|---------------------|------------------------|-------------|---------------------------|--------------------------|------------------|-------------------|
| PPF Athletic Fields | Dump trailer Athletics |             | 10,321                    | 688                      |                  |                   |
| PPF Recreation      | Additional ice machine |             | 1,640                     |                          |                  |                   |
| Parks               | Urban Forester & Truck | 1.00        | 61,152                    | 132,541                  | 50,000           | 143,693           |
| Parks               | Tree Maintenance       |             | 20,000                    |                          | 20,000           |                   |
| Parks               | Retaining Trucks       |             |                           | 7,151                    |                  | 7,151             |
| <b>TOTAL</b>        |                        | <b>2.50</b> | <b>149,851</b>            | <b>254,256</b>           | <b>70,000 \$</b> | <b>334,107</b>    |

# Parks Performance Fund

## All Operations

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|                               | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ -               | \$ -                | \$ -                | \$ 723,596                | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>Revenue</b>                |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Operating Revenues            | 2,518,853          | 2,369,627           | 2,369,627           | 2,756,372                 | 3,011,652             | 3,054,902             | 3,145,799             | 3,214,423             | 3,310,855             |
| 4B Transfer In                | 3,453,234          | 3,249,948           | 3,249,948           | 2,425,393                 | 3,493,980             | 3,317,195             | 3,422,390             | 3,557,231             | 3,671,940             |
| Other Revenues                | 50,844             | 14,420              | 14,420              | 80,000                    | 79,000                | 78,920                | 78,887                | 78,900                | 78,961                |
| <b>Total Revenue</b>          | <b>6,022,931</b>   | <b>5,633,995</b>    | <b>5,633,995</b>    | <b>5,261,765</b>          | <b>6,584,632</b>      | <b>6,451,017</b>      | <b>6,647,075</b>      | <b>6,850,554</b>      | <b>7,061,757</b>      |
| <b>Expenditures</b>           |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                     | 3,051,052          | 3,112,280           | 3,112,280           | 3,139,360                 | 3,378,098             | 3,497,391             | 3,621,161             | 3,749,585             | 3,882,853             |
| Base Expenses                 | 2,248,283          | 2,521,715           | 2,623,970           | 2,846,001                 | 2,802,427             | 2,697,133             | 2,761,727             | 2,828,855             | 2,898,628             |
| Recurring Supplementals       |                    |                     |                     |                           | 254,256               | 256,493               | 264,188               | 272,113               | 280,277               |
| One-Time Supplementals        |                    |                     |                     |                           | 149,851               |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>5,299,335</b>   | <b>5,633,995</b>    | <b>5,736,250</b>    | <b>5,985,361</b>          | <b>6,584,632</b>      | <b>6,451,017</b>      | <b>6,647,075</b>      | <b>6,850,554</b>      | <b>7,061,757</b>      |
| Change in Fund Balance        | \$ 723,596         | \$ -                | \$ (102,255)        | \$ (723,596)              | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>Ending Fund Balance</b>    | <b>\$ 723,596</b>  | <b>\$ -</b>         | <b>\$ (102,255)</b> | <b>\$ -</b>               | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           |
| <b>FB % of Expenditure</b>    | <b>13.65%</b>      | <b>0.00%</b>        | <b>-1.78%</b>       | <b>0.00%</b>              | <b>0.00%</b>          | <b>0.00%</b>          | <b>0.00%</b>          | <b>0.00%</b>          | <b>0.00%</b>          |

# Golf Fund Highlights

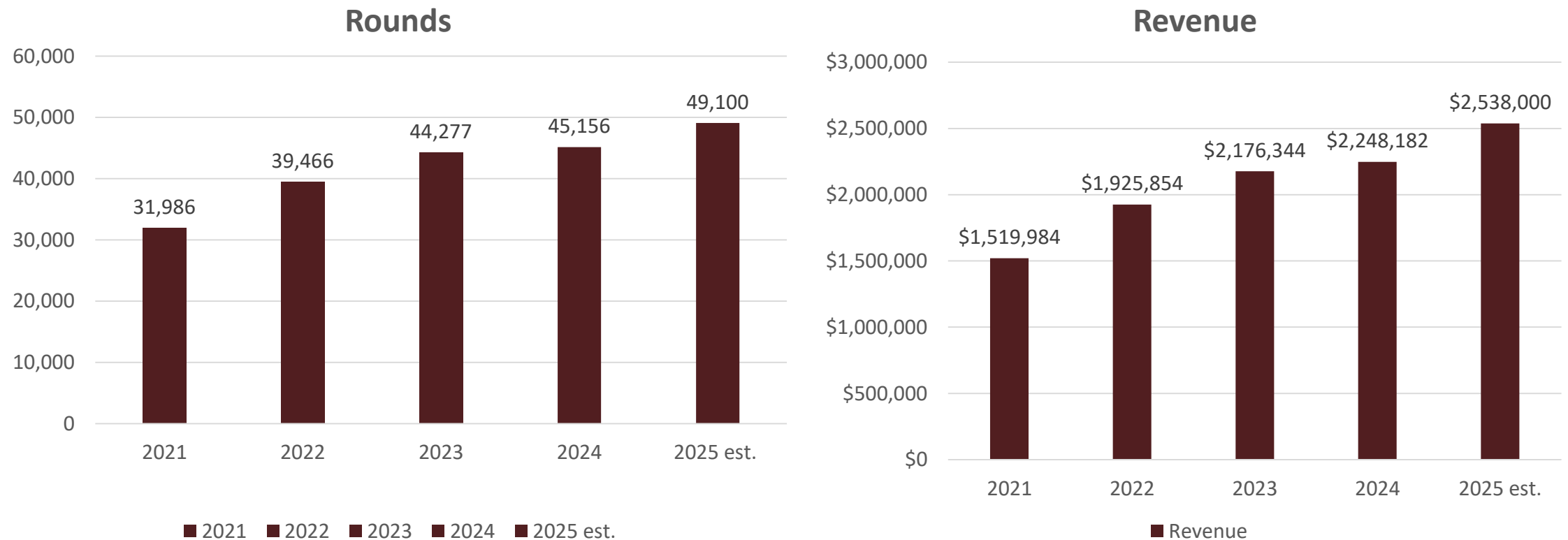
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- Provide golf services for community
  - Golf Course
  - Club House & Pro Shop
  - Food & Beverage
- Revenues offset the amount of money received from 4B fund to cover cost
  - Golf Fund Highlights
    - Fund Balance for Golf fund: \$0
    - Operating Revenues: \$2,480,028
    - Total Expenditures: \$3,624,816
    - 4B subsidy: \$1,144,788

# Hidden Creek Golf Course

## Rounds and Revenue FY 2021 – FY 2025

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# Golf Green Fee Update:

## Current Rate :

\$55 (Maximum)

## Proposed Rate:

\$62 (Maximum)

\*Maximum fee will not change until planned improvements for FY25 / 26 are implemented

# HCGC Recommended Supplemental Requests

Hidden Creek Golf Course Fund

DISCRETIONARY

| DEPARTMENT              | REQUEST SUMMARY                               | FTE  | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
|-------------------------|---|------|---------------------------|--------------------------|----------------|-------------------|
| Golf Course Maintenance | Inground Trash Cans/Course Amenities          |      | 16,750                    |                          |                | 16,750            |
| Club House & Pro Shop   | Pro Core Aerifier                             |      | 48,469                    | 7,075                    |                | 55,544            |
| Club House & Pro Shop   | Sod Cutter                                    |      | 6,180                     | 1,306                    |                | 7,486             |
| Golf Course Maintenance | Tree Removal and Limb up                      |      | 29,000                    | 20,000                   |                | 49,000            |
| Golf Course Maintenance | Turf Training for staff beyond Superintendent |      |                           | 2,000                    |                | 2,000             |
| Golf Course Maintenance | Seasonal Groundskeeper                        | 0.50 |                           | 28,408                   |                | 28,408            |
| Club House & Pro Shop   | Cart Barn Attendant, Part-time                | 0.50 |                           | 16,247                   |                | 16,247            |
| Golf Course Maintenance | Drainage Basin Repair                         |      | 15,000                    |                          |                | 15,000            |
| Golf Course Maintenance | Irrigation Expansion                          |      | 20,000                    |                          |                | 20,000            |
| TOTAL                   |   | 1.00 | \$ 135,399                | \$ 75,036 -              |                | \$ 210,435        |

# Golf Fund Financial Overview

|                               | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ -               | \$ -                | \$ -                | \$ 220,895                | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>Revenue</b>                |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| 4B Subsidy Transfer           | 859,473            | 783,656             | 783,656             | 560,601                   | 1,144,788             | 1,040,465             | 1,073,172             | 1,107,598             | 1,143,836             |
| 4B Debt Transfer              | 370,531            | 382,209             | 382,209             | 382,209                   | -                     | -                     | -                     | -                     | -                     |
| Operating Revenues            | 2,249,746          | 2,394,414           | 2,394,414           | 2,447,753                 | 2,480,028             | 2,554,354             | 2,630,911             | 2,709,766             | 2,790,989             |
| <b>Total Revenue</b>          | <b>3,479,750</b>   | <b>3,560,279</b>    | <b>3,560,279</b>    | <b>3,390,563</b>          | <b>3,624,816</b>      | <b>3,594,819</b>      | <b>3,704,083</b>      | <b>3,817,364</b>      | <b>3,934,825</b>      |
| <b>Expenditures</b>           |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                     | 1,464,408          | 1,430,756           | 1,430,756           | 1,455,874                 | 1,570,872             | 1,628,924             | 1,689,264             | 1,751,987             | 1,817,195             |
| Base Expenses                 | 1,794,447          | 2,129,523           | 2,129,523           | 2,155,584                 | 1,843,509             | 1,888,608             | 1,935,214             | 1,983,384             | 2,033,177             |
| Recurring Supplementals       |                    |                     |                     |                           | 75,036                | 77,287                | 79,605                | 81,994                | 84,453                |
| One-Time Supplementals        |                    |                     |                     |                           | 135,399               |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>3,258,855</b>   | <b>3,560,279</b>    | <b>3,560,279</b>    | <b>3,611,458</b>          | <b>3,624,816</b>      | <b>3,594,819</b>      | <b>3,704,083</b>      | <b>3,817,364</b>      | <b>3,934,825</b>      |
| <b>Change in Fund Balance</b> | \$ 220,895         | \$ -                | \$ -                | \$ (220,895)              | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>Ending Fund Balance</b>    | <b>\$ 220,895</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>               | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           |
| <b>Self Sustaining %</b>      | <b>69.03%</b>      | <b>67.25%</b>       | <b>67.25%</b>       | <b>67.78%</b>             | <b>68.42%</b>         | <b>71.06%</b>         | <b>71.03%</b>         | <b>70.99%</b>         | <b>70.93%</b>         |

# 4B Fund Highlights

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- 4B Fund Supports:
  - Parks Administration
  - Subsidizes Parks Performance Fund operations
  - Subsidizes Golf Fund operations
  - Parks Capital Improvement Plan
- 4B Fund Highlights
  - FY2026 Beginning Balance \$5,768,764
  - Revenues \$8,157,339
  - Expenses \$9,114,162
  - Ending Balance \$4,811,940

# 4B Recommended Supplemental Requests

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## 4B Parks Fund

## DISCRETIONARY

| DEPARTMENT | REQUEST SUMMARY         | FTE | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
|------------|-------------------------|-----|---------------------------|--------------------------|----------------|-------------------|
| 4B Parks   | Icy breeze misters      |     | 1,000                     |                          |                | 1,000             |
| 4B Parks   | Canopies Special Events |     | 1,000                     |                          |                | 1,000             |
| TOTAL      |                         | -   | \$ 2,000                  |                          | \$ \$ -        | \$ 2,000          |

\*

# 4B Financial Overview

|                            | FY 23-24<br>Actual  | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|----------------------------|---------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance     | \$ 5,340,055        | \$ 5,035,601        | \$ 5,035,601        | \$ 5,084,986              | \$ 5,768,762          | \$ 4,811,940          | \$ 4,455,834          | \$ 4,040,480          | \$ 4,330,136          |
| <b>Revenue</b>             |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Sales & Use Taxes          | 7,462,408           | 7,643,839           | 7,643,839           | 7,760,905                 | 7,993,732             | 8,233,544             | 8,480,550             | 8,734,967             | 8,997,016             |
| Other Revenue              | 239,494             | 171,467             | 171,467             | 164,667                   | 163,607               | 141,467               | 124,073               | 124,032               | 124,065               |
| <b>Total Revenue</b>       | <b>7,701,902</b>    | <b>7,815,306</b>    | <b>7,815,306</b>    | <b>7,925,572</b>          | <b>8,157,339</b>      | <b>8,375,011</b>      | <b>8,604,623</b>      | <b>8,858,999</b>      | <b>9,121,081</b>      |
| <b>Expenditures</b>        |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                  | 367,198             | 347,733             | 347,733             | 359,437                   | 368,085               | 381,330               | 395,083               | 409,365               | 424,196               |
| Base Expenses              | 383,904             | 446,135             | 466,283             | 465,383                   | 425,027               | 382,054               | 389,301               | 396,777               | 404,492               |
| Incentives (ED)            | 725,000             | 136,150             | 136,150             | 23,289                    | 39,203                | 40,379                | 49,925                | 60,333                | 62,143                |
| Existing Debt Service      | 1,797,632           | 3,035,774           | 3,035,774           | 3,025,483                 | 3,034,600             | 2,866,250             | 2,872,725             | 2,031,275             | 2,032,800             |
| Future Debt Service        | -                   | -                   | -                   | -                         | 606,478               | 703,444               | 817,382               | 1,006,763             | 1,302,419             |
| Golf Transfer              | 1,230,004           | 1,165,865           | 1,165,865           | 942,810                   | 1,144,788             | 1,040,465             | 1,073,172             | 1,107,598             | 1,143,836             |
| PPF Transfer               | 3,453,234           | 3,249,948           | 3,249,948           | 2,425,393                 | 3,493,980             | 3,317,195             | 3,422,390             | 3,557,231             | 3,671,940             |
| One-Time Supplementals     |                     |                     |                     |                           | 2,000                 |                       |                       |                       |                       |
| <b>Total Expenditures</b>  | <b>7,956,972</b>    | <b>8,381,605</b>    | <b>8,401,753</b>    | <b>7,241,795</b>          | <b>9,114,161</b>      | <b>8,731,117</b>      | <b>9,019,978</b>      | <b>8,569,342</b>      | <b>9,041,826</b>      |
| Change in Fund Balance     | \$ (255,069)        | \$ (566,299)        | \$ (586,447)        | \$ 683,777                | \$ (956,822)          | \$ (356,106)          | \$ (415,355)          | \$ 289,656            | \$ 79,254             |
| <b>Ending Fund Balance</b> | <b>\$ 5,084,986</b> | <b>\$ 4,469,302</b> | <b>\$ 4,449,154</b> | <b>\$ 5,768,762</b>       | <b>\$ 4,811,940</b>   | <b>\$ 4,455,834</b>   | <b>\$ 4,040,480</b>   | <b>\$ 4,330,136</b>   | <b>\$ 4,409,390</b>   |
| <b>FB % of Expenditure</b> | <b>63.91%</b>       | <b>53.32%</b>       | <b>52.96%</b>       | <b>79.66%</b>             | <b>52.80%</b>         | <b>51.03%</b>         | <b>44.79%</b>         | <b>50.53%</b>         | <b>48.77%</b>         |

# TIF Fund 2 Financial Overview

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- The Burleson Old Town TIF started in 2005 includes 720 acres along Interstate Highway 35, including Old Town and extending east to the south of Spinks Airport and to the west to the 174 corridor
- TIF2 Fund Highlights
  - FY2026 Beginning Balance \$589,022
  - Revenues \$1,451,041
  - Expenses \$1,945,048
  - Ending Balance \$889,391

# TIF 2 Fund Financial Overview

|                               | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ 339,812         | \$ 740,059          | \$ 740,059          | \$ 941,136                | \$ 1,044,021          | \$ 618,713            | \$ 728,319            | \$ 911,494            | \$ 1,090,802          |
| <b>Revenue</b>                |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Property Taxes                | 1,204,520          | 1,327,673           | 1,327,673           | 1,327,673                 | 1,460,741             | 1,460,741             | 1,475,348             | 1,490,102             | 1,490,102             |
| Other Revenue                 | 513,652            | 35,000              | 35,000              | 60,000                    | 59,000                | 58,020                | 57,060                | 56,118                | 55,196                |
| <b>Total Revenue</b>          | <b>1,718,172</b>   | <b>1,362,673</b>    | <b>1,362,673</b>    | <b>1,387,673</b>          | <b>1,519,741</b>      | <b>1,518,761</b>      | <b>1,532,408</b>      | <b>1,546,220</b>      | <b>1,545,298</b>      |
| <b>Expenditures</b>           |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Base Expenses                 | 462,159            | 427,034             | 427,034             | 482,797                   | 474,776               | 486,662               | 498,886               | 511,458               | 524,389               |
| Incentives (ED)               | -                  | 53,045              | 53,045              | 110,888                   | 740,181               | 194,755               | 125,935               | 129,242               | 133,923               |
| Debt Service                  | 654,689            | 691,914             | 691,914             | 691,104                   | 730,091               | 727,738               | 724,412               | 726,213               | 743,287               |
| <b>Total Expenditures</b>     | <b>1,116,848</b>   | <b>1,171,993</b>    | <b>1,171,993</b>    | <b>1,284,789</b>          | <b>1,945,048</b>      | <b>1,409,154</b>      | <b>1,349,233</b>      | <b>1,366,913</b>      | <b>1,401,598</b>      |
| Change in Fund Balance        | \$ 601,324         | \$ 190,680          | \$ 190,680          | \$ 102,884                | \$ (425,307)          | \$ 109,606            | \$ 183,175            | \$ 179,307            | \$ 143,699            |
| <b>Ending Fund Balance</b>    | <b>\$ 941,136</b>  | <b>\$ 930,739</b>   | <b>\$ 930,739</b>   | <b>\$ 1,044,021</b>       | <b>\$ 618,713</b>     | <b>\$ 728,319</b>     | <b>\$ 911,494</b>     | <b>\$ 1,090,802</b>   | <b>\$ 1,234,501</b>   |
| <b>FB % of Expenditure</b>    | <b>84.27%</b>      | <b>79.42%</b>       | <b>79.42%</b>       | <b>81.26%</b>             | <b>31.81%</b>         | <b>51.68%</b>         | <b>67.56%</b>         | <b>79.80%</b>         | <b>88.08%</b>         |



# Other Funds

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## **Municipal Court Security Fund (Building Security Fund)**

- Proposed revenue to be used for security personnel, services, and items related to the municipal court building
  - Proposed FY 26 ending fund balance: \$162,404
  - Proposed Revenues: \$18,800
  - Proposed Expenses: \$10,420

## **Municipal Court Technology Fund**

- Proposed revenues to be used to purchase or maintain technology enhancements for municipal court operations
  - Proposed FY 26 ending fund balance: \$58,941
  - Proposed Revenues: \$12,700
  - Proposed Expenses: \$2,340

## **Juvenile Case Management Fund**

- Proposed revenues to be used for personnel cost, training, travel, supplies and other expenses related to the position of Juvenile Case Manager
  - Proposed FY 26 ending fund balance: \$6,520
  - Proposed Revenues: \$15,370
  - Proposed Expenses: \$10,000

# Other Funds

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## **Public Educational and Governmental Fund (PEG)**

- Revenues to be used for capital expenditures related to a municipal public access channel and the broadcasting of council meetings to the public
  - Propose FY 26 ending fund balance: \$27,637
  - Proposed Revenues: \$42,000
  - Proposed Expenses: \$90,703

## **Hotel/Motel Fund**

- Revenues are from a 7% hotel/motel tax imposed on rental of hotel/motel rooms located within the city
- Funds are restricted to promoting tourism, conventions, and related activities within the city
  - Propose FY 26 ending fund balance: \$433,607
  - Propose Revenues: \$553,450
  - Propose Expenditures: \$723,390

# Hotel/Motel Recommended Supplemental Requests

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| Hotel Motel Fund    |                               | DISCRETIONARY |                           |                          |                |                   |
|---------------------|-------------------------------|---------------|---------------------------|--------------------------|----------------|-------------------|
| DEPARTMENT          | REQUEST SUMMARY               | FTE           | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
| Tourism Development | Expanded Fourth of July event |               | 75,000                    |                          |                | 75,000            |
| TOTAL               |                               | -             | \$ 75,000                 | \$                       | \$ -           | \$ 75,000         |

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# Five Year Capital Improvement Program

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# Five Year CIP Plan Summary

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| FUND SUMMARY                | 2026                | 2027                | 2028                | 2029                | 2030                | FY26-30 TOTAL        |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| General Government Projects | \$36,316,220        | \$26,716,401        | \$7,652,000         | \$8,353,482         | \$14,443,000        | \$93,481,103         |
| Water Projects              | \$7,166,436         | \$23,921,368        | \$6,291,459         | \$6,241,520         | \$2,000,000         | \$45,620,783         |
| Sewer Projects              | \$30,729,606        | \$17,691,654        | \$10,245,000        | \$5,310,000         | \$7,462,500         | \$71,438,760         |
| TIF 2 Projects              | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |
| 4A Projects                 | \$5,000,000         | \$9,500,000         | \$15,000,000        | \$0                 | \$0                 | \$29,500,000         |
| 4B Projects                 | \$1,214,661         | \$1,400,731         | \$2,211,792         | \$3,349,500         | \$180,556           | \$8,357,240          |
| Cash / Other Funding        | \$1,931,132         | \$0                 | \$0                 | \$0                 | \$0                 | \$1,931,132          |
| <b>Total</b>                | <b>\$82,358,055</b> | <b>\$79,230,154</b> | <b>\$41,400,251</b> | <b>\$23,254,502</b> | <b>\$24,086,056</b> | <b>\$250,329,018</b> |

# General Government CIP FY26-30

| GO BOND PROJECTS |  |                   |              |              |             |             |              |                             |
|------------------|--|-------------------|--------------|--------------|-------------|-------------|--------------|-----------------------------|
| Project #        | Project Name   | Prior Allocations | 2026         | 2027         | 2028        | 2029        | 2030         | Total Per Project (FY26-30) |
| ST2_50           | Neighborhood Street Rebuilds   |                   | \$750,000    | \$261,876    | \$750,000   | \$2,597,953 |              | \$4,359,829                 |
| FA2301           | Police Expansion   | \$5,200,000       | \$13,607,500 | \$16,409,500 |             |             |              | \$30,017,000                |
| ST2501           | SH174 Widening (Schematic & Environmental)                                 | \$500,000         |              |              | \$750,000   |             |              | \$750,000                   |
| ST2306           | Hulen at Wilshire Intersection   | \$200,000         | \$1,501,027  |              |             |             |              | \$1,501,027                 |
|                  | Hulen Widening (SH174 to Candler) (Design 4 Lanes; Build 2 Lanes)          | \$1,800,000       | \$6,003,653  |              |             |             |              | \$6,003,653                 |
| ST2503           | Elk, Hillside, & FM731- Ped. & Int. Improvements                           | \$427,804         | \$204,871    | \$403,834    |             |             |              | \$608,705                   |
| FA2601           | Fire Station #4  |                   |              |              | \$2,500,000 |             | \$13,443,000 | \$15,943,000                |
| ST2601           | FM 1902 and CR 910 Pedestrian Mobility                                     |                   | \$300,000    | \$1,189,901  |             |             |              | \$1,489,901                 |
| ST2602           | Wilshire Blvd. (SH174) Construction Documents (Wicker Hill to City Limits) |                   |              |              |             | \$1,600,000 |              | \$1,600,000                 |
| ST2306           | Hulen Widening (SH174 to Candler) (Design 4 Lanes; Build 2 Lanes)          | \$3,887,711       | \$11,770,242 |              |             |             |              | \$11,770,242                |
| ST2503           | Elk, Hillside, & FM731- Ped. & Int. Improvements                           |                   |              | \$705,749    |             |             |              | \$705,749                   |
| ST2_50           | Additional Pavement Rehab  | \$1,000,000       |              | \$1,000,000  | \$1,000,000 | \$1,000,000 | \$1,000,000  | \$4,000,000                 |
| 167361           | Quiet Zone at Dobson Street and County Road 714                            |                   |              | \$1,045,541  |             |             |              | \$1,045,541                 |
| ST2309           | Village Creek Parkway Expansion (Tarrant Co. Bond 50% Match)               | \$3,725,410       | \$259,059    |              |             |             |              | \$259,059                   |
| ST26__           | Wicker Hill and Greenridge Reconstruction                                  |                   | \$1,200,000  | \$5,700,000  |             |             |              | \$6,900,000                 |
| ST2651           | CR 914 Reconstruction from CR 914A to CR1021                               |                   | \$1,000,000  |              |             |             |              | \$1,000,000                 |
|                  | Two New Ambulances   |                   | \$1,326,000  |              |             |             |              | \$1,326,000                 |
|                  | One Replacement Street Sweeper   |                   | \$325,000    |              |             |             |              | \$325,000                   |
|                  | Four Replacement Ambulances  |                   |              |              | \$2,652,000 |             |              | \$2,652,000                 |
|                  | One New Ladder Truck   |                   |              |              |             | \$2,438,197 |              | \$2,438,197                 |
|                  | One New Brush Truck  |                   |              |              |             | \$367,332   |              | \$367,332                   |
|                  | One Replacement BearCat  |                   |              |              |             | \$350,000   |              | \$350,000                   |
| Total            |  | \$16,740,925      | \$38,247,352 | \$26,716,401 | \$7,652,000 | \$8,353,482 | \$14,443,000 | \$95,412,235                |

# Water and Sewer CIP FY26-30

| Project # | Water Projects Name  | Prior Allocations   | 2026               | 2027                | 2028               | 2029               | 2030               | Total Per Project (FY26-30) |
|-----------|--|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|-----------------------------|
| WW2_90    | Waterline Rehabilitation   |                     | \$2,000,000        | \$2,000,000         | \$2,000,000        | \$2,000,000        | \$2,000,000        | \$10,000,000                |
| WA2301    | Industrial Blvd Pump Station Expansion & Alsbury Pump Station Decommission | \$17,665,002        | \$3,857,228        |                     |                    |                    |                    | \$3,857,228                 |
| WA2401    | Hulen Ground Storage Tank Rehabilitation                                   |                     | \$152,000          | \$1,354,557         |                    |                    |                    | \$1,506,557                 |
| WA2502    | Mountain Valley EST and GST Demolition                                     |                     | \$84,395           | \$752,333           |                    |                    |                    | \$836,728                   |
| ST2306    | 16" Hulen Street Waterline   | \$464,889           |                    | \$5,853,180         |                    |                    |                    | \$5,853,180                 |
| WA2503    | 12" Waterline Loop for Mountain Valley                                     | \$410,248           | \$1,072,813        |                     |                    |                    |                    | \$1,072,813                 |
| WA2306    | Offsite Water Supply from Fort Worth                                       | \$2,845,206         |                    | \$13,486,298        |                    |                    |                    | \$13,486,298                |
| WA2602    | Hulen Pump Station Expansion   |                     |                    |                     | \$391,255          | \$2,804,349        |                    | \$3,195,604                 |
|           | New Mountain Valley 0.75 MG EST  |                     |                    | \$475,000           | \$3,200,000        |                    |                    | \$3,675,000                 |
| WA2701    | Turkey Peak Elevated Storage Tank Rehabilitation                           |                     |                    |                     | \$200,211          | \$1,437,171        |                    | \$1,637,382                 |
| WA2702    | Hidden Creek Pkwy Tank Rehab   |                     |                    |                     | \$499,993          |                    |                    | \$499,993                   |
|           | <b>Water Bond Total</b>  | <b>\$21,385,345</b> | <b>\$7,166,436</b> | <b>\$23,921,368</b> | <b>\$6,291,459</b> | <b>\$6,241,520</b> | <b>\$2,000,000</b> | <b>\$67,006,128</b>         |

| Project # | Sewer Projects Name  | Prior Allocations   | 2026                | 2027                | 2028                | 2029                | 2030               | Total Per Project (FY26-30) |
|-----------|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------------------|
| WW2_90    | Sewer Line Rehabilitation  |                     | \$1,687,839         | \$3,000,000         | \$3,000,000         | \$3,000,000         | \$3,000,000        | \$13,687,839                |
| WW2301    | Trunk Relief Line (Town Creek Basin Parallel Buildout Interceptors)  | \$3,386,196         | \$24,178,034        | \$3,500,000         |                     |                     |                    | \$27,678,034                |
| WW2502    | Parkview Dr Sewer Upsizing to 10"                                    |                     | \$139,285           | \$1,000,558         |                     |                     |                    | \$1,139,843                 |
| WW2601    | 12" Wastewater line Replacement in Village Creek Basin (Golf Course) | \$317,776           | \$2,454,224         |                     |                     |                     |                    | \$2,454,224                 |
| WW26      | Phase II - 24" Parallel Sewer from FM 731 to Village Creek           | \$783,935           |                     |                     | \$3,780,000         | \$2,310,000         |                    | \$6,090,000                 |
| WW26      | FM 917 and 35W Lift Station and Pressure Main                        |                     | \$600,724           | \$3,681,096         |                     |                     |                    | \$4,281,820                 |
| WW26      | Future Sewer Capacity Study  |                     | \$105,000           |                     |                     |                     |                    | \$105,000                   |
| WW26      | Chisholm West Lift Station Force Main / Collector                    |                     | \$913,500           | \$6,510,000         |                     |                     |                    | \$7,423,500                 |
| WW26      | Hyder Ranch Masterplan Sewer (G-B, G-C & C-H)                        |                     |                     |                     | \$3,465,000         |                     | \$4,462,500        | \$7,927,500                 |
| WW26      | Legacy Hill Sewer Extension  |                     | \$651,000           |                     |                     |                     |                    | \$651,000                   |
|           | <b>Sewer Bond Total</b>  | <b>\$4,487,907</b>  | <b>\$30,729,606</b> | <b>\$17,691,654</b> | <b>\$10,245,000</b> | <b>\$5,310,000</b>  | <b>\$7,462,500</b> | <b>\$75,926,667</b>         |
|           | <b>Water &amp; Sewer Bond Total</b>                                  | <b>\$25,873,252</b> | <b>\$37,896,042</b> | <b>\$41,613,022</b> | <b>\$16,536,459</b> | <b>\$11,551,520</b> | <b>\$9,462,500</b> | <b>\$117,059,543</b>        |



# 4A CIP FY26-30

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| Project # | 4A Projects Name          | Prior Allocations  | 2026               | 2027               | 2028                | 2029       | 2030       | Total Per Project<br>(FY26-30) |
|-----------|---------------------------|--------------------|--------------------|--------------------|---------------------|------------|------------|--------------------------------|
| ST2301    | Alsbury Blvd              | \$4,001,277        |                    | \$5,000,000        | \$5,000,000         |            |            | \$10,000,000                   |
| DV2302    | Lakewood Drive Extension  | \$1,311,915        |                    | \$4,000,000        |                     |            |            | \$4,000,000                    |
|           | Hooper Business Park Sign |                    |                    | \$500,000          |                     |            |            | \$500,000                      |
|           | Future Project            |                    |                    |                    | \$10,000,000        |            |            | \$10,000,000                   |
|           | West Side Infrastructure  | \$500,000          | \$5,000,000        |                    |                     |            |            | \$5,000,000                    |
|           | <b>4A Bond Total</b>      | <b>\$5,813,192</b> | <b>\$5,000,000</b> | <b>\$9,500,000</b> | <b>\$15,000,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$29,500,000</b>            |



# 4B CIP FY26-30

| 4B Projects Name                               | Prior Allocations | 2026               | 2027               | 2028               | 2029               | 2030             | Total Per Project (FY26-30) |
|--|-------------------|--------------------|--------------------|--------------------|--------------------|------------------|-----------------------------|
| Warren Park-Study                              |                   | \$75,075           |                    |                    |                    |                  | \$75,075                    |
| Mistletoe Hill - Bathroom Addition             |                   |                    | \$163,375          |                    |                    |                  | \$163,375                   |
| Green Ribbon                                   | \$90,000          | \$120,750          |                    |                    |                    |                  | \$120,750                   |
| BRiCk - Dry Sauna                              |                   | \$444,087          |                    |                    |                    |                  | \$444,087                   |
| Russell Farm - Domestic Water                  |                   | \$21,000           |                    |                    |                    |                  | \$21,000                    |
| Russell Farm - Bathroom at Chesapeake Building |                   | \$75,448           |                    |                    |                    |                  | \$75,448                    |
| Russell Farm - Master Plan                     |                   | \$32,051           |                    |                    |                    |                  | \$32,051                    |
| Golf - Fence                                   |                   | \$262,500          |                    |                    |                    |                  | \$262,500                   |
| Golf - Additional Well                         |                   | \$183,750          |                    |                    |                    |                  | \$183,750                   |
| Bailey Lake - New Playground                   |                   |                    | \$523,687          |                    |                    |                  | \$523,687                   |
| Mistletoe Hill                                 |                   |                    | \$614,250          |                    |                    |                  | \$614,250                   |
| Golf - Pond Renovation                         |                   |                    | \$99,419           |                    |                    |                  | \$99,419                    |
| New Community Park - Playground                |                   |                    |                    | \$787,500          |                    |                  | \$787,500                   |
| Bartlett - Playground Replacement              |                   |                    |                    | \$441,000          |                    |                  | \$441,000                   |
| Heberle - Park Improvements                    |                   |                    |                    | \$352,800          |                    |                  | \$352,800                   |
| Elk Ridge Park - Bathroom Addition             |                   |                    |                    | \$170,336          |                    |                  | \$170,336                   |
| Golf - Greens Resurface                        |                   |                    |                    | \$460,156          |                    |                  | \$460,156                   |
| Chisenhall - Playground Replacement            |                   |                    |                    |                    | \$546,000          |                  | \$546,000                   |
| Warren Park - Park Improvements                |                   |                    |                    |                    | \$1,312,500        |                  | \$1,312,500                 |
| Bailey Lake - Low Water Crossing               |                   |                    |                    |                    | \$231,000          |                  | \$231,000                   |
| BRiCk Roof Replacement                         |                   |                    |                    |                    | \$1,260,000        |                  | \$1,260,000                 |
| Claudia's Playground - Bathroom Addition       |                   |                    |                    |                    |                    | \$180,556        | \$180,556                   |
| <b>Total</b>                                   | <b>\$90,000</b>   | <b>\$1,214,661</b> | <b>\$1,400,731</b> | <b>\$2,211,792</b> | <b>\$3,349,500</b> | <b>\$180,556</b> | <b>\$8,357,240</b>          |

# Summary Information

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# Total Expenditure Budget by Fund

(in millions)

| Fund                          | FY24-25<br>Revised | FY25-26<br>Proposed | Variance       |
|-------------------------------|--------------------|---------------------|----------------|
| General Fund                  | \$ 64.6            | \$ 62.9             | \$ (1.8)       |
| Debt Service                  | \$ 20.8            | \$ 22.9             | \$ 2.1         |
| Water & Wastewater Fund       | \$ 31.7            | \$ 31.2             | \$ (0.5)       |
| Solid Waste Fund              | \$ 4.7             | \$ 5.0              | \$ 0.3         |
| Hidden Creek Golf Course Fund | \$ 3.6             | \$ 3.6              | \$ 0.1         |
| Parks Performance Fund        | \$ 5.7             | \$ 6.6              | \$ 0.8         |
| 4A Sales Tax SRF              | \$ 13.4            | \$ 13.1             | \$ (0.3)       |
| 4b Sales Tax SRF              | \$ 8.4             | \$ 9.1              | \$ 0.7         |
| Capital Projects              | \$ 67.1            | \$ 82.4             | \$ 15.3        |
| Other Funds                   | \$ 26.6            | \$ 26.4             | \$ (0.2)       |
| <b>Total</b>                  | <b>\$ 246.6</b>    | <b>\$ 263.2</b>     | <b>\$ 16.6</b> |

# Finance Committee Recommendations

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Committee was supportive of budget as presented with the following recommendations

- Tax rate of the Voter Approval Rate with increment (\$0.7218)
- Merit and Step Increase to be returned to October 1<sup>st</sup>
  - Direction was specifically for FY 2025-2026
  - Future fiscal years would be considered on a case by case basis going forward.
- Public Safety Equity Adjustment to be returned to October 1<sup>st</sup>
- The 3 paramedics and 1 police officer to be budgeted effective January 1, 2026

# General Fund Forecast (Voter Approval Rate with Unused Increment \$0.7218)

|                               | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised  | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 19,606,713</b> | <b>\$ 17,421,851</b> | <b>\$ 17,421,851</b> | <b>\$ 20,358,733</b>      | <b>\$ 20,834,940</b>  | <b>\$ 21,046,813</b>  | <b>\$ 21,523,540</b>  | <b>\$ 22,126,783</b>  | <b>\$ 21,895,015</b>  |
| <b>Revenue</b>                |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Property Taxes                | 27,327,952           | 30,111,223           | 30,111,223           | 30,111,223                | 32,599,467            | 32,925,461            | 34,242,480            | 35,612,179            | 36,324,422            |
| Sales & Use Taxes             | 15,166,366           | 15,503,578           | 15,503,578           | 15,773,020                | 16,246,211            | 16,733,597            | 17,235,605            | 17,752,673            | 18,285,254            |
| Other Revenue                 | 16,571,627           | 18,428,035           | 18,428,035           | 16,840,190                | 15,322,982            | 14,896,062            | 15,381,916            | 15,719,551            | 16,070,026            |
| <b>Total Revenue</b>          | <b>59,065,945</b>    | <b>64,042,836</b>    | <b>64,042,836</b>    | <b>62,724,433</b>         | <b>64,168,659</b>     | <b>64,555,120</b>     | <b>66,860,001</b>     | <b>69,084,404</b>     | <b>70,679,702</b>     |
| <b>Expenditures</b>           |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Personnel                     | 39,519,584           | 43,147,450           | 43,083,750           | 41,378,405                | 42,483,487            | 44,023,376            | 45,622,730            | 47,283,998            | 49,009,733            |
| Base Expenses                 | 17,245,421           | 19,163,408           | 20,328,920           | 19,981,716                | 18,631,952            | 19,039,123            | 19,601,254            | 20,181,911            | 20,743,850            |
| Incentives (ED)               | 948,920              | 957,070              | 957,070              | 888,106                   | 1,123,672             | 889,305               | 879,652               | 922,363               | 826,878               |
| Cash Funding Projects         | 600,000              | -                    | -                    | -                         | -                     | -                     | -                     | -                     | -                     |
| Medical Transport Transfer    | -                    | -                    | -                    | -                         | -                     | -                     | 22,733                | 793,600               | 879,128               |
| <b>Reductions</b>             |                      |                      |                      |                           | (492,286)             | (846,486)             | (871,881)             | (898,037)             | (924,978)             |
| Recurring Supplementals       |                      |                      |                      |                           | 1,091,050             | 973,076               | 1,002,268             | 1,032,336             | 1,063,306             |
| One-Time Supplementals        |                      |                      |                      |                           | 118,912               |                       |                       |                       |                       |
| One-Time Street Maintenance   |                      |                      |                      |                           | 1,000,000             |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>58,313,925</b>    | <b>63,267,928</b>    | <b>64,369,740</b>    | <b>62,248,226</b>         | <b>63,956,786</b>     | <b>64,078,393</b>     | <b>66,256,757</b>     | <b>69,316,172</b>     | <b>71,597,917</b>     |
| Change in Fund Balance        | \$ 752,020           | \$ 774,908           | \$ (326,904)         | \$ 476,207                | \$ 211,873            | \$ 476,727            | \$ 603,244            | \$ (231,768)          | \$ (918,215)          |
| <b>Ending Fund Balance</b>    | <b>\$ 20,358,733</b> | <b>\$ 18,196,759</b> | <b>\$ 17,094,947</b> | <b>\$ 20,834,940</b>      | <b>\$ 21,046,813</b>  | <b>\$ 21,523,540</b>  | <b>\$ 22,126,783</b>  | <b>\$ 21,895,015</b>  | <b>\$ 20,976,800</b>  |
| <b>FB % of Expenditure</b>    | <b>34.91%</b>        | <b>28.76%</b>        | <b>26.56%</b>        | <b>33.47%</b>             | <b>32.91%</b>         | <b>33.59%</b>         | <b>33.40%</b>         | <b>31.59%</b>         | <b>29.30%</b>         |

# Medical Transport Fund Financial Overview

|                            | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|----------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance     | \$ (224,613)       | \$ 867,231          | \$ 867,231          | \$ 748,667                | \$ 965,564            | \$ 1,587,776          | \$ 823,533            | \$ 45,466             | \$ (0)                |
| <b>Revenue</b>             |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Ambulance Transport        | 1,222,608          | 1,960,251           | 1,960,251           | 1,991,170                 | 2,281,052             | 2,349,484             | 2,419,968             | 2,492,567             | 2,567,344             |
| Other Revenue              | 6,478              | 40,000              | 40,000              | 40,000                    | 39,200                | 38,416                | 37,648                | 36,895                | 36,157                |
| GF Transfer In             | -                  | -                   | -                   | -                         | -                     | -                     | 22,733                | 793,600               | 879,128               |
| <b>Total Revenue</b>       | <b>1,229,086</b>   | <b>2,000,251</b>    | <b>2,000,251</b>    | <b>2,031,170</b>          | <b>2,320,252</b>      | <b>2,387,900</b>      | <b>2,480,349</b>      | <b>3,323,062</b>      | <b>3,482,629</b>      |
| <b>Expenditures</b>        |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                  | 1,524,626          | 2,339,951           | 2,339,951           | 2,200,465                 | 2,255,156             | 2,320,625             | 2,404,150             | 2,490,876             | 2,580,935             |
| Reimb Personnel            | (1,454,393)        | (614,476)           | (614,476)           | (614,476)                 | (1,263,755)           | -                     | -                     | -                     | -                     |
| Base Expenses              | 185,573            | 264,382             | 264,382             | 228,284                   | 369,446               | 378,375               | 387,528               | 396,912               | 406,532               |
| Recurring Supplementals    |                    |                     |                     |                           | 308,258               | 423,340               | 436,041               | 449,122               | 462,595               |
| One-Time Supplementals     |                    |                     |                     |                           | 28,935                | 29,803                | 30,697                | 31,618                | 32,567                |
| <b>Total Expenditures</b>  | <b>255,807</b>     | <b>1,989,857</b>    | <b>1,989,857</b>    | <b>1,814,273</b>          | <b>1,698,040</b>      | <b>3,152,143</b>      | <b>3,258,416</b>      | <b>3,368,528</b>      | <b>3,482,629</b>      |
| Change in Fund Balance     | \$ 973,279         | \$ 10,394           | \$ 10,394           | \$ 216,897                | \$ 622,212            | \$ (764,243)          | \$ (778,067)          | \$ (45,466)           | \$ -                  |
| <b>Ending Fund Balance</b> | <b>\$ 748,667</b>  | <b>\$ 877,625</b>   | <b>\$ 877,625</b>   | <b>\$ 965,564</b>         | <b>\$ 1,587,776</b>   | <b>\$ 823,533</b>     | <b>\$ 45,466</b>      | <b>\$ (0)</b>         | <b>\$ (0)</b>         |
| <b>FB % of Expenditure</b> | <b>292.67%</b>     | <b>44.10%</b>       | <b>44.10%</b>       | <b>53.22%</b>             | <b>93.51%</b>         | <b>26.13%</b>         | <b>1.40%</b>          | <b>0.00%</b>          | <b>0.00%</b>          |



# Water & Sewer Fund Fund Forecast

|                               | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised   | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|----------------------|----------------------|-----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 15,332,327</b> | <b>\$ 14,241,182</b> | <b>\$ 14,241,182</b>  | <b>\$ 15,972,033</b>      | <b>\$ 15,344,836</b>  | <b>\$ 15,826,011</b>  | <b>\$ 16,448,098</b>  | <b>\$ 17,104,706</b>  | <b>\$ 17,040,328</b>  |
| Water Revenues                | \$ 14,030,765        | \$ 15,144,131        | \$ 15,144,131         | \$ 15,144,131             | \$ 15,589,797         | \$ 16,928,627         | \$ 18,722,168         | \$ 20,730,323         | \$ 22,365,315         |
| Sewer Revenues                | \$ 11,442,611        | \$ 12,226,753        | \$ 12,226,753         | \$ 12,226,753             | \$ 13,564,736         | \$ 14,544,456         | \$ 15,998,126         | \$ 17,628,848         | \$ 19,252,259         |
| Other Revenues                | \$ 2,824,479         | \$ 2,572,706         | \$ 2,572,706          | \$ 1,542,706              | \$ 2,572,706          | \$ 1,542,706          | \$ 1,542,706          | \$ 1,542,706          | \$ 1,542,706          |
| <b>Total Revenues</b>         | <b>\$ 28,297,855</b> | <b>\$ 29,943,590</b> | <b>\$ 29,943,590</b>  | <b>\$ 28,913,590</b>      | <b>\$ 31,727,239</b>  | <b>\$ 33,015,790</b>  | <b>\$ 36,263,000</b>  | <b>\$ 39,901,877</b>  | <b>\$ 43,160,280</b>  |
| Personnel                     | \$ 3,269,449         | \$ 3,425,811         | \$ 3,425,811          | \$ 3,150,892              | \$ 3,285,443          | \$ 3,385,570          | \$ 3,487,138          | \$ 3,661,494          | \$ 3,771,339          |
| Operating                     | \$ 18,254,297        | \$ 19,435,127        | \$ 21,328,630         | \$ 19,426,665             | \$ 20,424,290         | \$ 20,602,962         | \$ 21,778,283         | \$ 23,165,290         | \$ 24,391,841         |
| Debt service                  | \$ 7,413,815         | \$ 6,963,230         | \$ 6,963,230          | \$ 6,963,230              | \$ 7,536,331          | \$ 8,405,170          | \$ 10,340,972         | \$ 13,139,470         | \$ 14,390,490         |
| <b>Total Expenditures</b>     | <b>\$ 28,937,561</b> | <b>\$ 29,824,168</b> | <b>\$ 31,717,671</b>  | <b>\$ 29,540,787</b>      | <b>\$ 31,246,064</b>  | <b>\$ 32,393,702</b>  | <b>\$ 35,606,392</b>  | <b>\$ 39,966,255</b>  | <b>\$ 42,553,670</b>  |
| Change in Fund Balance        | <b>\$ (639,706)</b>  | \$ 119,422           | <b>\$ (1,774,081)</b> | <b>\$ (627,197)</b>       | \$ 481,175            | \$ 622,087            | \$ 656,608            | <b>\$ (64,378)</b>    | \$ 606,610            |
| <b>Ending Fund Balance</b>    | <b>\$ 15,972,033</b> | <b>\$ 14,360,604</b> | <b>\$ 12,467,101</b>  | <b>\$ 15,344,836</b>      | <b>\$ 15,826,011</b>  | <b>\$ 16,448,098</b>  | <b>\$ 17,104,706</b>  | <b>\$ 17,040,328</b>  | <b>\$ 17,646,939</b>  |
| FB % of Expenditure           | 55.19%               | 48.15%               | 39.31%                | 51.94%                    | 50.65%                | 50.78%                | 48.04%                | 42.64%                | 41.47%                |

# I.T. Support Services Fund Forecast

|                               | <b>FY 23-24<br/>Actual</b> | <b>FY 24-25<br/>Adopted</b> | <b>FY 24-25<br/>Revised</b> | <b>FY 24-25 Year-<br/>End Est</b> | <b>FY 25-26<br/>Projected</b> | <b>FY 26-27<br/>Projected</b> | <b>FY 27-28<br/>Projected</b> | <b>FY 28-29<br/>Projected</b> | <b>FY 29-30<br/>Projected</b> |
|-------------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>Beginning Fund Balance</b> | \$ 1,132,532               | \$ 867,231                  | \$ 867,231                  | \$ 1,683,066                      | \$ 1,924,032                  | \$ 619,755                    | \$ 32,248                     | \$ 168,765                    | \$ 337,682                    |
| <b>Revenue</b>                |                            |                             |                             |                                   |                               |                               |                               |                               |                               |
| Contributions                 | 5,513,969                  | 6,540,060                   | 6,540,060                   | 6,540,060                         | 6,713,025                     | 6,981,546                     | 7,190,992                     | 7,406,722                     | 7,628,924                     |
| Other Revenue                 | 260,706                    | 108,000                     | 108,000                     | 193,756                           | 44,100                        | 43,218                        | 42,354                        | 41,507                        | 40,676                        |
| <b>Total Revenue</b>          | <b>5,774,675</b>           | <b>6,648,060</b>            | <b>6,648,060</b>            | <b>6,733,816</b>                  | <b>6,757,125</b>              | <b>7,024,764</b>              | <b>7,233,346</b>              | <b>7,448,229</b>              | <b>7,669,600</b>              |
| <b>Expenditures</b>           |                            |                             |                             |                                   |                               |                               |                               |                               |                               |
| Personnel                     | 1,843,874                  | 2,108,375                   | 2,108,375                   | 2,010,143                         | 2,154,464                     | 2,215,699                     | 2,294,529                     | 2,376,341                     | 2,461,257                     |
| Base Expenses                 | 3,380,267                  | 4,533,557                   | 4,533,557                   | 4,482,707                         | 5,300,703                     | 5,396,572                     | 4,802,300                     | 4,902,970                     | 5,006,148                     |
| Supplemental                  |                            |                             |                             |                                   | 606,235                       |                               |                               |                               |                               |
| <b>Total Expenditures</b>     | <b>5,224,141</b>           | <b>6,641,932</b>            | <b>6,641,932</b>            | <b>6,492,850</b>                  | <b>8,061,402</b>              | <b>7,612,271</b>              | <b>7,096,829</b>              | <b>7,279,312</b>              | <b>7,467,405</b>              |
| Change in Fund Balance        | \$ 550,534                 | \$ 6,128                    | \$ 6,128                    | \$ 240,966                        | \$ (1,304,277)                | \$ (587,507)                  | \$ 136,517                    | \$ 168,917                    | \$ 202,195                    |
| <b>Ending Fund Balance</b>    | <b>\$ 1,683,066</b>        | <b>\$ 873,359</b>           | <b>\$ 873,359</b>           | <b>\$ 1,924,032</b>               | <b>\$ 619,755</b>             | <b>\$ 32,248</b>              | <b>\$ 168,765</b>             | <b>\$ 337,682</b>             | <b>\$ 539,877</b>             |
| <b>FB % of Expenditure</b>    | <b>32.22%</b>              | <b>13.15%</b>               | <b>13.15%</b>               | <b>29.63%</b>                     | <b>7.69%</b>                  | <b>0.42%</b>                  | <b>2.38%</b>                  | <b>4.64%</b>                  | <b>7.23%</b>                  |



# Equipment Services Fund

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- Supports maintenance and repairs of City's fleet and heavy equipment
- Inflation rate increase impacting cost of repairs and fuel prices
- Contributions from operating departments to support operations
- ESF Highlights
  - FY2026 Beginning Balance \$149,405
  - Revenues \$2,188,845
  - Expenses \$2,122,203
  - Ending Balance \$216,047

# 4A Fund Forecast

|                               | FY 23-24<br>Actual  | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|---------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ 5,433,397        | \$ 6,295,522        | \$ 6,295,522        | \$ 8,036,155              | \$ 9,443,321          | \$ 4,838,700          | \$ 7,350,751          | \$ 8,489,797          | \$ 9,283,316          |
| <b>Revenue</b>                |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Sales & Use Taxes             | 7,462,408           | 7,643,839           | 7,643,839           | 7,760,905                 | 7,993,732             | 8,233,544             | 8,480,550             | 8,734,967             | 8,997,016             |
| Other Revenue                 | 657,685             | 2,751,575           | 2,751,575           | 2,901,575                 | 531,122               | 430,191               | 461,839               | 469,079               | 476,669               |
| <b>Total Revenue</b>          | <b>8,120,093</b>    | <b>10,395,414</b>   | <b>10,395,414</b>   | <b>10,662,480</b>         | <b>8,524,854</b>      | <b>8,663,735</b>      | <b>8,942,389</b>      | <b>9,204,046</b>      | <b>9,473,685</b>      |
| <b>Expenditures</b>           |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                     | 581,150             | 741,125             | 741,125             | 697,938                   | 738,400               | 759,519               | 786,634               | 814,778               | 843,994               |
| Base Expenses                 | 968,630             | 1,352,966           | 1,427,966           | 1,411,743                 | 1,084,256             | 1,101,871             | 1,119,907             | 1,138,375             | 1,157,287             |
| Incentives (ED)               | 749,481             | 4,755,900           | 5,987,685           | 1,949,500                 | 7,445,000             | 25,750                | 856,523               | 527,318               | 648,138               |
| Existing Debt Service         | 3,218,074           | 4,126,727           | 4,126,727           | 4,096,133                 | 3,449,411             | 3,446,419             | 3,445,842             | 3,058,017             | 3,062,513             |
| Future Debt Service           | -                   | -                   | -                   | -                         | 412,409               | 818,125               | 1,594,438             | 2,872,038             | 2,869,225             |
| Office Building Purchase      |                     |                     |                     | 1,100,000                 |                       |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>5,517,335</b>    | <b>10,976,718</b>   | <b>12,283,503</b>   | <b>9,255,314</b>          | <b>13,129,476</b>     | <b>6,151,684</b>      | <b>7,803,343</b>      | <b>8,410,527</b>      | <b>8,581,157</b>      |
| Change in Fund Balance        | \$ 2,602,758        | \$ (581,304)        | \$ (1,888,089)      | \$ 1,407,166              | \$ (4,604,622)        | \$ 2,512,051          | \$ 1,139,046          | \$ 793,519            | \$ 892,527            |
| <b>Ending Fund Balance</b>    | <b>\$ 8,036,155</b> | <b>\$ 5,714,218</b> | <b>\$ 4,407,433</b> | <b>\$ 9,443,321</b>       | <b>\$ 4,838,700</b>   | <b>\$ 7,350,751</b>   | <b>\$ 8,489,797</b>   | <b>\$ 9,283,316</b>   | <b>\$ 10,175,844</b>  |
| <b>FB % of Expenditure</b>    | <b>145.65%</b>      | <b>52.06%</b>       | <b>35.88%</b>       | <b>102.03%</b>            | <b>36.85%</b>         | <b>119.49%</b>        | <b>108.80%</b>        | <b>110.38%</b>        | <b>118.58%</b>        |

# PPF Fund Financial Overview

|                               | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ -               | \$ -                | \$ -                | \$ 723,596                | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>Revenue</b>                |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Operating Revenues            | 2,518,853          | 2,369,627           | 2,369,627           | 2,756,372                 | 3,011,652             | 3,054,902             | 3,145,799             | 3,214,423             | 3,310,855             |
| 4B Transfer In                | 3,453,234          | 3,249,948           | 3,249,948           | 2,425,393                 | 3,518,518             | 3,318,263             | 3,423,531             | 3,558,451             | 3,673,243             |
| Other Revenues                | 50,844             | 14,420              | 14,420              | 80,000                    | 79,000                | 78,920                | 78,887                | 78,900                | 78,961                |
| <b>Total Revenue</b>          | <b>6,022,931</b>   | <b>5,633,995</b>    | <b>5,633,995</b>    | <b>5,261,765</b>          | <b>6,609,170</b>      | <b>6,452,085</b>      | <b>6,648,217</b>      | <b>6,851,773</b>      | <b>7,063,059</b>      |
| <b>Expenditures</b>           |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                     | 3,051,052          | 3,112,280           | 3,112,280           | 3,139,360                 | 3,402,636             | 3,498,459             | 3,622,302             | 3,750,805             | 3,884,155             |
| Base Expenses                 | 2,248,283          | 2,521,715           | 2,623,970           | 2,846,001                 | 2,802,427             | 2,697,133             | 2,761,727             | 2,828,855             | 2,898,628             |
| Recurring Supplementals       |                    |                     |                     |                           | 254,256               | 256,493               | 264,188               | 272,113               | 280,277               |
| One-Time Supplementals        |                    |                     |                     |                           | 149,851               |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>5,299,335</b>   | <b>5,633,995</b>    | <b>5,736,250</b>    | <b>5,985,361</b>          | <b>6,609,170</b>      | <b>6,452,085</b>      | <b>6,648,217</b>      | <b>6,851,773</b>      | <b>7,063,059</b>      |
| Change in Fund Balance        | \$ 723,596         | \$ -                | \$ (102,255)        | \$ (723,596)              | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>Ending Fund Balance</b>    | <b>\$ 723,596</b>  | <b>\$ -</b>         | <b>\$ (102,255)</b> | <b>\$ -</b>               | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           |
| <b>FB % of Expenditure</b>    | <b>13.65%</b>      | <b>0.00%</b>        | <b>-1.78%</b>       | <b>0.00%</b>              | <b>0.00%</b>          | <b>0.00%</b>          | <b>0.00%</b>          | <b>0.00%</b>          | <b>0.00%</b>          |

# Hidden Creek Golf Course Fund Financial Overview

|                               | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ -               | \$ -                | \$ -                | \$ 220,895                | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  |
| <b>Revenue</b>                |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| 4B Subsidy Transfer           | 859,473            | 783,656             | 783,656             | 560,601                   | 1,155,874             | 1,041,899             | 1,074,682             | 1,109,188             | 1,145,510             |
| 4B Debt Transfer              | 370,531            | 382,209             | 382,209             | 382,209                   | -                     | -                     | -                     | -                     | -                     |
| Operating Revenues            | 2,249,746          | 2,394,414           | 2,394,414           | 2,447,753                 | 2,480,028             | 2,554,354             | 2,630,911             | 2,709,766             | 2,790,989             |
| <b>Total Revenue</b>          | <b>3,479,750</b>   | <b>3,560,279</b>    | <b>3,560,279</b>    | <b>3,390,563</b>          | <b>3,635,902</b>      | <b>3,596,253</b>      | <b>3,705,593</b>      | <b>3,818,954</b>      | <b>3,936,499</b>      |
| <b>Expenditures</b>           |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                     | 1,464,408          | 1,430,756           | 1,430,756           | 1,455,874                 | 1,581,958             | 1,630,358             | 1,690,773             | 1,753,577             | 1,818,869             |
| Base Expenses                 | 1,794,447          | 2,129,523           | 2,129,523           | 2,155,584                 | 1,843,509             | 1,888,608             | 1,935,214             | 1,983,384             | 2,033,177             |
| Recurring Supplementals       |                    |                     |                     |                           | 75,036                | 77,287                | 79,605                | 81,994                | 84,453                |
| One-Time Supplementals        |                    |                     |                     |                           | 135,399               |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>3,258,855</b>   | <b>3,560,279</b>    | <b>3,560,279</b>    | <b>3,611,458</b>          | <b>3,635,902</b>      | <b>3,596,253</b>      | <b>3,705,593</b>      | <b>3,818,954</b>      | <b>3,936,499</b>      |
| <b>Change in Fund Balance</b> | <b>\$ 220,895</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ (220,895)</b>       | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           |
| <b>Ending Fund Balance</b>    | <b>\$ 220,895</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>               | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           |
| <b>FB % of Expenditure</b>    | <b>69.03%</b>      | <b>67.25%</b>       | <b>67.25%</b>       | <b>67.78%</b>             | <b>68.21%</b>         | <b>71.03%</b>         | <b>71.00%</b>         | <b>70.96%</b>         | <b>70.90%</b>         |

# 4B Fund Financial Overview

|                            | FY 23-24<br>Actual  | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|----------------------------|---------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance     | \$ 5,340,055        | \$ 5,035,601        | \$ 5,035,601        | \$ 5,084,986              | \$ 5,768,762          | \$ 4,774,052          | \$ 4,415,635          | \$ 3,997,825          | \$ 4,284,874          |
| <b>Revenue</b>             |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Sales & Use Taxes          | 7,462,408           | 7,643,839           | 7,643,839           | 7,760,905                 | 7,993,732             | 8,233,544             | 8,480,550             | 8,734,967             | 8,997,016             |
| Other Revenue              | 239,494             | 171,467             | 171,467             | 164,667                   | 163,607               | 141,467               | 124,073               | 124,032               | 124,065               |
| <b>Total Revenue</b>       | <b>7,701,902</b>    | <b>7,815,306</b>    | <b>7,815,306</b>    | <b>7,925,572</b>          | <b>8,157,339</b>      | <b>8,375,011</b>      | <b>8,604,623</b>      | <b>8,858,999</b>      | <b>9,121,081</b>      |
| <b>Expenditures</b>        |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                  | 367,198             | 347,733             | 347,733             | 359,437                   | 370,348               | 381,140               | 394,887               | 409,162               | 423,987               |
| Base Expenses              | 383,904             | 446,135             | 466,283             | 465,383                   | 425,027               | 382,054               | 389,301               | 396,777               | 404,492               |
| Incentives (ED)            | 725,000             | 136,150             | 136,150             | 23,289                    | 39,203                | 40,379                | 49,925                | 60,333                | 62,143                |
| Existing Debt Service      | 1,797,632           | 3,035,774           | 3,035,774           | 3,025,483                 | 3,034,600             | 2,866,250             | 2,872,725             | 2,031,275             | 2,032,800             |
| Future Debt Service        | -                   | -                   | -                   | -                         | 606,478               | 703,444               | 817,382               | 1,006,763             | 1,302,419             |
| Golf Transfer              | 1,230,004           | 1,165,865           | 1,165,865           | 942,810                   | 1,155,874             | 1,041,899             | 1,074,682             | 1,109,188             | 1,145,510             |
| PPF Transfer               | 3,453,234           | 3,249,948           | 3,249,948           | 2,425,393                 | 3,518,518             | 3,318,263             | 3,423,531             | 3,558,451             | 3,673,243             |
| One-Time Supplementals     |                     |                     |                     |                           | 2,000                 |                       |                       |                       |                       |
| <b>Total Expenditures</b>  | <b>7,956,972</b>    | <b>8,381,605</b>    | <b>8,401,753</b>    | <b>7,241,795</b>          | <b>9,152,049</b>      | <b>8,733,429</b>      | <b>9,022,433</b>      | <b>8,571,949</b>      | <b>9,044,594</b>      |
| Change in Fund Balance     | \$ (255,069)        | \$ (566,299)        | \$ (586,447)        | \$ 683,777                | \$ (994,710)          | \$ (358,418)          | \$ (417,810)          | \$ 287,049            | \$ 76,486             |
| <b>Ending Fund Balance</b> | <b>\$ 5,084,986</b> | <b>\$ 4,469,302</b> | <b>\$ 4,449,154</b> | <b>\$ 5,768,762</b>       | <b>\$ 4,774,052</b>   | <b>\$ 4,415,635</b>   | <b>\$ 3,997,825</b>   | <b>\$ 4,284,874</b>   | <b>\$ 4,361,360</b>   |
| <b>FB % of Expenditure</b> | <b>63.91%</b>       | <b>53.32%</b>       | <b>52.96%</b>       | <b>79.66%</b>             | <b>52.16%</b>         | <b>50.56%</b>         | <b>44.31%</b>         | <b>49.99%</b>         | <b>48.22%</b>         |

# TIF 2 Fund Financial Overview

|                               | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ 339,812         | \$ 740,059          | \$ 740,059          | \$ 941,136                | \$ 1,044,021          | \$ 666,169            | \$ 823,596            | \$ 1,055,069          | \$ 1,283,155          |
| <b>Revenue</b>                |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Property Taxes                | 1,204,520          | 1,327,673           | 1,327,673           | 1,327,673                 | 1,508,603             | 1,508,603             | 1,523,689             | 1,538,926             | 1,538,926             |
| Other Revenue                 | 513,652            | 35,000              | 35,000              | 60,000                    | 59,000                | 58,020                | 57,060                | 56,118                | 55,196                |
| <b>Total Revenue</b>          | <b>1,718,172</b>   | <b>1,362,673</b>    | <b>1,362,673</b>    | <b>1,387,673</b>          | <b>1,567,603</b>      | <b>1,566,623</b>      | <b>1,580,749</b>      | <b>1,595,044</b>      | <b>1,594,122</b>      |
| <b>Expenditures</b>           |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Base Expenses                 | 462,159            | 427,034             | 427,034             | 482,797                   | 475,183               | 486,703               | 498,929               | 511,503               | 524,436               |
| Incentives (ED)               | -                  | 53,045              | 53,045              | 110,888                   | 740,181               | 194,755               | 125,935               | 129,242               | 133,923               |
| Debt Service                  | 654,689            | 691,914             | 691,914             | 691,104                   | 730,091               | 727,738               | 724,412               | 726,213               | 743,287               |
| <b>Total Expenditures</b>     | <b>1,116,848</b>   | <b>1,171,993</b>    | <b>1,171,993</b>    | <b>1,284,789</b>          | <b>1,945,455</b>      | <b>1,409,195</b>      | <b>1,349,276</b>      | <b>1,366,958</b>      | <b>1,401,646</b>      |
| Change in Fund Balance        | \$ 601,324         | \$ 190,680          | \$ 190,680          | \$ 102,884                | \$ (377,852)          | \$ 157,427            | \$ 231,473            | \$ 228,086            | \$ 192,476            |
| <b>Ending Fund Balance</b>    | <b>\$ 941,136</b>  | <b>\$ 930,739</b>   | <b>\$ 930,739</b>   | <b>\$ 1,044,021</b>       | <b>\$ 666,169</b>     | <b>\$ 823,596</b>     | <b>\$ 1,055,069</b>   | <b>\$ 1,283,155</b>   | <b>\$ 1,475,631</b>   |
| <b>FB % of Expenditure</b>    | <b>84.27%</b>      | <b>79.42%</b>       | <b>79.42%</b>       | <b>81.26%</b>             | <b>34.24%</b>         | <b>58.44%</b>         | <b>78.20%</b>         | <b>93.87%</b>         | <b>105.28%</b>        |

# Council Direction

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# Council Direction

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- Staff request the Council to provide a direction regarding the tax rate and proposed budget for FY 25-26



# Appendix

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# General Fund

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- Proposed General Fund Reductions (\$778,681)
  - One Time reductions: (\$39,000)
  - On-Going reductions: (\$739,681)
- Additional adjustments to the base budget: (\$51,693)
- Salary Savings: (\$1,000,000)
- Total Savings: (\$1,830,374)

# General Fund Recommended Supplemental Reductions

## GENERAL FUND

## REDUCTION

| DEPARTMENT              | REQUEST SUMMARY   | FTE | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
|-------------------------|---|-----|---------------------------|--------------------------|----------------|-------------------|
| All                     | Change merit pay increase to align with calendar year   |     |                           | (286,395)                |                | (286,395)         |
| Development Services    | One Full-time position being held   |     |                           | (119,000)                |                | (119,000)         |
| Finance                 | Gradient services   |     |                           | (9,350)                  |                | (9,350)           |
| Human Resources         | Limit travel and training to virtual and local training.  |     |                           | (4,700)                  |                | (4,700)           |
| Human Resources         | Focus on in-house training and development opportunities.   |     |                           | (10,000)                 |                | (10,000)          |
| Human Resources         | Overtime  |     |                           | (7,500)                  |                | (7,500)           |
| Human Resources         | Limiting outside professional services  |     |                           | (2,000)                  |                | (2,000)           |
| Human Resources         | Reduction in background needs assuming personnel for fiscal year 2026 stays flat.   |     |                           | (5,000)                  |                | (5,000)           |
| Municipal Court         | Move to Paperlite environment   |     |                           | (3,000)                  |                | (3,000)           |
| City Council            | Reduction in meals provided to staff on council meeting nights and reduction in attendance by council at Chamber of Commerce events |     |                           | (4,686)                  |                | (4,686)           |
| City Secretary's Office | Change in newspaper for publishing city ordinances  |     |                           | (20,000)                 |                | (20,000)          |

# General Fund Recommended Supplemental Reductions Continued

## GENERAL FUND

## REDUCTION

| DEPARTMENT            | REQUEST SUMMARY   | FTE | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
|-----------------------|---|-----|---------------------------|--------------------------|----------------|-------------------|
| Development Services  | No longer printing the Planning & Zoning Commission and Old Town Design Review Committee agenda packets for the appointed members of the respective Committee or Commission |     |                           | (2,400)                  |                | (2,400)           |
| Purchasing            | Legal advertisements  |     |                           | (5,965)                  |                | (5,965)           |
| Non-Departmental      | Rotary Flags  |     |                           | (200)                    |                | (200)             |
| City Council          | Eliminate city council travel to NLC  |     |                           | (15,000)                 |                | (15,000)          |
| Non-Departmental      | Remove Directors / Council Retreat  |     |                           | (13,000)                 |                | (13,000)          |
| City Manager's Office | Remove Egret money  |     |                           | (30,000)                 |                | (30,000)          |
| Communications        | Printing and Mailing Community Newsletter   |     |                           | (14,000)                 |                | (14,000)          |
| Police                | MedSafe Drug Destruction Box  |     |                           | (5,340)                  |                | (5,340)           |
| Legal Services        | Lobbying services   |     |                           | (72,000)                 |                | (72,000)          |
| Library               | Foundation Center grant-seeking database  |     |                           | (2,995)                  |                | (2,995)           |
| Police                | Armstrong Lab Services  |     |                           | (20,000)                 |                | (20,000)          |

# General Fund Recommended Supplemental Reductions Continued

## GENERAL FUND

## REDUCTION

| DEPARTMENT              | REQUEST SUMMARY  | FTE | DISCRETIONARY<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset | FY25-26<br>BUDGET |
|-------------------------|--|-----|---------------------------|--------------------------|----------------|-------------------|
| Police                  | TransUnion (TLO) Online Database Subscription                                      |     |                           | (8,500)                  |                | (8,500)           |
| Police                  | Del Carmen Racial Profiling Reports  |     |                           | (10,150)                 |                | (10,150)          |
| Code Enforcement        | Eliminate BTX Rebate Program   |     |                           | (25,000)                 |                | (25,000)          |
| Police                  | SWAT Breaching Software - Global Assets Integrated                                 |     |                           | (3,500)                  |                | (3,500)           |
| Engineering/Development | Reduce LOMR allocation for WC/VC and potential sewer analysis for new development. |     | (39,000)                  |                          |                | (39,000)          |
| Facilities Maintenance  | Cost savings from recently hired licensed HVAC technician                          |     |                           | (40,000)                 |                | (40,000)          |
| TOTAL                   |  |     | \$ (39,000)               | \$ (739,681)             | \$             | (778,681)         |