THE CITY OF BURLESON TEXAS

# FY 2026-2027 Supplementals & 5-Year Forecasts

PRESENTED TO FINANCE COMMITTEE JULY 15, 2026

# Budget Focus

- Strong Fund Balances
  - Ensuring key operating funds have a minimum 20% fund balance
- Five Year Forecasting
  - Provide a strategic financial view over a period of time
  - Takes into account current reappraisal polices and softening economic growth
  - Includes projected revenue from proposed storm water fees
- Supplemental recommendations based on strategic goals of the City
  - Supplementals were ranked in conjunction with the Council directive
  - Proprietary and Special Revenue Fund supplementals recommended with five-year fund balance projections and CIP in consideration

# General Fund Reductions

- Proposed General Fund Reductions ($204,340)
  - One-time reductions: ($1,650)
  - Ongoing reductions: ($202,690)
- Salary Savings: ($1,000,000)
- Total Savings: ($1,204,340)

**GENERAL FUND** **REDUCTIONS**

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | REDUCTIONS ONE-TIME | REDUCTIONS ONGOING | FY26-27 BUDGET |
|---|---|---|---|---|---|---|
| City Secretary | General Government | Subscriptions - Publications | - | - | 1,150 | 1,150 |
| Developmental Services | Community Development | Engineering Development -Travel and Training | - | - | 1,000 | 1,000 |
| Developmental Services | Community Development | Engineering Development -Memberships & Licenses | - | - | 400 | 400 |
| Developmental Services | Community Development | Engineering Development -Subscriptions - Publications | - | - | 500 | 500 |
| Developmental Services | Community Development | Engineering Development -Office Supplies | - | - | 100 | 100 |
| Developmental Services | Community Development | Engineering Development -Postage | - | - | 100 | 100 |
| Developmental Services | Community Development | Engineering Development -Clothing | - | - | 200 | 200 |
| Developmental Services | Community Development | Engineering Development -Safety Supplies | - | - | 200 | 200 |
| Developmental Services | Community Development | Engineering Development -Printing Supplies | - | - | 100 | 100 |
| Developmental Services | Community Development | Building Permits - Travel and Training | - | - | 1,000 | 1,000 |
| Developmental Services | Community Development | Building Permits - Office Supplies | - | - | 300 | 300 |
| Developmental Services | Community Development | Building Permits - Clothing | - | - | 600 | 600 |
| Developmental Services | Community Development | Building Permits - Safety Supplies | - | - | 300 | 300 |
| Developmental Services | Community Development | Building Permits - Minor Apparatus | - | - | 300 | 300 |
| Developmental Services | Community Development | Building Permits - Printing Service | - | - | 700 | 700 |

## GENERAL FUND

## REDUCTIONS

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | REDUCTIONS ONE-TIME | REDUCTIONS ONGOING | FY26-27 BUDGET |
|---|---|---|---|---|---|---|
| Developmental Services | Community Development | Code Enforcement -Equipment Maint & Repair | - | 500 | - | 500 |
| Developmental Services | Community Development | Code Enforcement -Chemical Supplies | - | 300 | - | 300 |
| Developmental Services | Community Development | Code Enforcement -Postage | - | 50 | - | 50 |
| Developmental Services | Community Development | Code Enforcement -Clothing | - | 500 | - | 500 |
| Developmental Services | Community Development | Code Enforcement -Safety Supplies | - | 100 | - | 100 |
| Developmental Services | Community Development | Code Enforcement -Minor Apparatus | - | 200 | - | 200 |
| Developmental Services | Community Development | Development Services -Office Supplies | - | - | 800 | 800 |
| Developmental Services | Community Development | Development Services -Office Furn and Fixture | - | - | 250 | 250 |
| Capital Engineering | Public Works | Engineering Services | - | - | 1,000 | 1,000 |
| Capital Engineering | Public Works | Other Outside Services | - | - | 1,000 | 1,000 |
| Fire | Public Safety | PNC Lease | - | - | 76,005 | 76,005 |
| Fire | Public Safety | Minor Apparatus | - | - | 5,000 | 5,000 |
| Police | Public Safety | VS Tracking software | - | - | 5,000 | 5,000 |
| CMO | General Government | Travel and Training | - | - | 2,000 | 2,000 |
| Non-Dept. | General Government | Tuition Reimbursement | - | - | 5,000 | 5,000 |
| Non-Dept. | General Government | Paymentus | - | - | 15,000 | 15,000 |
| Legal Services | General Government | Prosector | - | - | 48,659 | 48,659 |
| Municipal Court | Public Safety | Court restructuring | - | - | 20,969 | 20,969 |
| Human Resources | General Government | Change HR Compliance Software | - | - | 15,057 | 15,057 |
| | | **TOTAL** | **-** | **1,650** | **202,690** | **204,340** |

# Park Performance Fund Reductions

- Proposed PPF Reductions ($74,000)
  - One Time reductions: ($0)
  - On-Going reductions: ($74,000)

## PARK PERFORMANCE FUND REDUCTIONS

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | REDUCTIONS ONE-TIME | REDUCTIONS ONGOING | FY26-27 BUDGET |
|---|---|---|---|---|---|---|
| Parks | Parks & Recreation | Credit Card Fees | - | - | 74,000 | 74,000 |
| | | **TOTAL** | **-** | **-** | **74,000** | **74,000** |

# General Fund

- Total General Fund Supplemental Requests $13,779,801
  - One-time Cost: $7,394,222
  - Ongoing Cost: $6,385,579
  - 61 General Fund Supplemental Requests Received
    - 32 FTEs included with the Supplemental Requests
- Total General Fund Supplemental Recommended $1,044,072
  - One-time Cost: $526,628
  - Ongoing Cost: $517,444
  - 16 General Fund Supplemental Requests Recommended
    - 0.5 FTE Recommended

# GENERAL FUND

# DISCRETIONARY

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| All | All | Restore Merit to October 1 | - | - | 290,453 | - | 290,453 |
| All | All | Market | - | - | 89,460 | - | 89,460 |
| Facility Maintenance | Public Works | Staging Building Renovation | - | 21,500 | - | - | 21,500 |
| Traffic Maintenance | Public Works | Malfunction Management Unit | - | - | 10,000 | - | 10,000 |
| City Secretary | General Government | Enterprise Content Management | - | 144,942 | 84,058 | - | 229,000 |
| Facility Maintenance | Public Works | Misc. ADA Improvements | - | 50,000 | - | - | 50,000 |
| Police | Public Safety | Police Records Coordinator - Part Time* | 0.5 | - | 41,473 | - | 41,473 |
| Police | Public Safety | Crash Investigations | - | 17,452 | 2,000 | - | 19,452 |
| Traffic Maintenance | Public Works | Traffic Signal Cabinet* | - | 12,000 | - | - | 12,000 |
| Traffic Maintenance | Public Works | Signal Trailers* | - | 60,000 | - | - | 60,000 |

## GENERAL FUND DISCRETIONARY

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Streets Pavement Maintenance | Public Works | Streets Assessment | - | 118,547 | - | - | 118,547 |
| Human Resources | General Government | Compensation Study | - | 25,000 | - | - | 25,000 |
| Traffic Maintenance | Public Works | Mid-Block Crosswalk Upgrades* | - | 60,000 | - | - | 60,000 |
| Fire | Public Safety | Computer Workstations | - | 14,000 | - | - | 14,000 |
| Police | Public Safety | Flock Trailer Retrofit | - | 1,880 | - | - | 1,880 |
| Police | Public Safety | Command Post Camera Controller | - | 1,307 | - | - | 1,307 |
| | | **TOTAL** | **0.5** | **526,628** | **517,444** | **-** | **1,044,072** |

# Stormwater* (In General Fund for FY27)

*If approved, a new Stormwater Fund will be established in FY 2028, and related revenues and expenditures will move from the General Fund.

- Total Stormwater Supplemental Requests $1,840,000
  - One-time Cost: $1,840,000
  - Ongoing Cost: $0
  - 3 Stormwater Supplemental Requests Received
    - 0 FTEs included with the Supplemental Requests
- Total Stormwater Supplemental Recommended  $1,840,000
  - One-time Cost: $1,840,000
  - Ongoing Cost: $0
  - 3 Stormwater Supplemental Requests Recommended
    - 0 FTE Recommended

## STORMWATER DISCRETIONARY

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Public Works | Public Works | Stormwater Utility | - | 440,000 | - | 440,000 | - |
| Public Works | Public Works | Capital - Drainage Channel Improvements | - | 1,320,000 | - | 1,320,000 | - |
| Development Services | Community Development | Village/Willow Creek LOMR | - | 80,000 | - | 80,000 | - |
| | | **TOTAL** | **-** | **1,840,000** | **-** | **1,840,000** | **-** |

# General Fund Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **19,483,984** | **20,834,940** | **20,834,940** | **20,583,545** | **19,451,377** | **21,380,687** | **21,477,415** | **21,203,418** | **20,363,587** |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Property Taxes | 30,391,302 | 32,599,467 | 32,599,467 | 32,849,467 | 33,248,662 | 34,246,122 | 35,273,506 | 35,978,976 | 36,698,555 |
| Sales & Use Taxes | 15,745,474 | 16,246,211 | 16,246,211 | 16,246,211 | 16,733,597 | 17,235,605 | 17,752,673 | 18,285,253 | 18,833,811 |
| Stormwater Revenue | - | - | - | - | 3,700,000 | - | - | - | - |
| Other Revenue | 16,448,992 | 15,322,982 | 15,708,785 | 15,889,145 | 15,058,059 | 15,553,137 | 15,915,262 | 16,352,254 | 16,796,041 |
| **Total Revenue** | **62,585,768** | **64,168,659** | **64,554,462** | **64,984,823** | **68,740,318** | **67,034,863** | **68,941,441** | **70,616,483** | **72,328,407** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Personnel | 41,619,115 | 43,399,221 | 43,279,601 | 44,452,153 | 44,395,321 | 46,001,172 | 47,668,898 | 49,401,041 | 51,200,252 |
| Base Expenses | 19,028,986 | 19,433,893 | 20,894,697 | 20,808,534 | 19,029,357 | 19,426,089 | 19,974,898 | 20,540,629 | 21,123,856 |
| Incentives (Ed) | 838,106 | 1,123,672 | 1,123,672 | 856,304 | 647,238 | 625,210 | 642,466 | 544,916 | 46,263 |
| Medical Transport Transfer | - | - | - | - | 59,360 | 730,667 | 769,529 | 810,441 | 853,747 |
| New Stormwater Costs | - | - | - | - | 440,000 | - | - | - | - |
| Capital Stormwater | | | | | 1,400,000 | | | | |
| Existing Stormwater | - | - | - | - | - | (1,915,800) | (1,973,274) | (2,032,472) | (2,093,446) |
| Reductions | | | | | (204,340) | (212,170) | (218,535) | (225,091) | (231,844) |
| 2026-2027 Recurring Supplementals | | | | | 517,444 | 532,967 | 548,956 | 565,425 | 582,387 |
| One-Time Supplementals | | | | | 526,628 | 500,000 | 515,000 | 525,300 | 535,806 |
| Future Supplementals | | | | | | 1,250,000 | 1,287,500 | 1,326,125 | 1,365,909 |
| **Total Expenditures** | **61,486,207** | **63,956,786** | **65,297,970** | **66,116,991** | **66,811,007** | **66,938,135** | **69,215,438** | **71,456,313** | **73,382,930** |
| | | | | | | | | | |
| Change in Fund Balance | 1,099,561 | 211,874 | (743,507) | (1,132,168) | 1,929,311 | 96,728 | (273,998) | (839,831) | (1,054,524) |
| **Ending Fund Balance** | **20,583,545** | 21,046,814 | 20,091,433 | 19,451,377 | 21,380,687 | 21,477,415 | 21,203,418 | 20,363,587 | 19,309,064 |
| | | | | | | | | | |
| **FB % of Expenditure** | 33.48% | 32.91% | 30.77% | 29.42% | 32.00% | 32.09% | 30.63% | 28.50% | 26.31% |

# 4B Fund

# Parks Performance Fund

- Total PPF Supplemental Requests $277,571
  - One-time Cost: $99,696
  - Ongoing Cost: $177,875
  - 15 PPF Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total PPF Supplemental Recommended  $125,987 [Revenue offset of $18,840]
  - One-time Cost: $24,000
  - Ongoing Cost: $101,987
  - 5 PPF Supplemental Requests Recommended
  - 0 FTE Recommended

## PARKS PERFORMANCE FUND

## DISCRETIONARY

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| All PPF | Parks & Recreation | Restore Merit to October 1 | - | - | 19,118 | - | 19,118 |
| All PPF | Parks & Recreation | Market | - | - | 70,055 | - | 70,055 |
| PPF Recreation | Parks & Recreation | Summer Camp | - | - | 10,814 | 18,840 | (8,027) |
| PPF Recreation | Parks & Recreation | Window Tinting | - | 24,000 | - | - | 24,000 |
| PPF Russell Farm | Parks & Recreation | RF - Grounds Increase | - | - | 2,000 | - | 2,000 |
| | | **TOTAL** | **-** | **24,000** | **101,987** | **18,840** | **107,147** |

# PPF Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **723,590** | **-** | **-** | **723,591** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Operating Revenues | 2,657,420 | 2,941,652 | 2,941,652 | 2,028,252 | 2,501,104 | 2,639,647 | 2,718,837 | 2,800,402 | 2,884,414 |
| Other Revenue | 147,725 | 149,000 | 149,000 | 134,899 | 113,367 | 110,765 | 111,173 | 111,584 | 111,584 |
| Transfer In 4B | 2,818,816 | 3,518,518 | 3,518,518 | 3,591,403 | 2,610,272 | 2,405,551 | 2,497,046 | 2,592,339 | 2,692,016 |
| Transfer In Bartlett | - | - | - | 12,396 | 36,635 | 38,100 | 39,624 | 41,209 | 42,858 |
| **Total Revenue** | **5,623,960** | **6,609,170** | **6,609,170** | **5,766,950** | **5,261,378** | **5,194,064** | **5,366,680** | **5,545,534** | **5,730,872** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Personnel | 2,931,020 | 3,402,636 | 3,487,234 | 3,158,660 | 2,726,214 | 2,820,220 | 2,917,659 | 3,018,661 | 3,123,368 |
| Base Expenses | 2,692,939 | 3,206,534 | 3,409,751 | 3,331,881 | 2,483,178 | 2,345,017 | 2,419,330 | 2,496,291 | 2,576,004 |
| Reductions | | | | | (74,000) | (76,220) | (78,507) | (80,862) | (83,288) |
| Recurring Supplementals | | | | | 101,987 | 105,047 | 108,198 | 111,444 | 114,787 |
| One-Time Supplementals | | | | | 24,000 | | | | |
| **Total Expenditures** | **5,623,960** | **6,609,170** | **6,896,985** | **6,490,541** | **5,261,378** | **5,194,064** | **5,366,680** | **5,545,534** | **5,730,872** |
| | | | | | | | | | |
| Change in Fund Balance | 1 | - | (287,815) | (723,591) | - | - | - | - | - |
| **Ending Fund Balance** | **723,591** | - | (287,815) | - | - | - | - | - | - |
| | | | | | | | | | |
| **Self Sustaining Percent** | 49.88% | 46.76% | 44.81% | 33.52% | 50.39% | 53.69% | 53.47% | 53.25% | 53.03% |

# Hidden Creek Golf Course

- Total HCGC Fund Supplemental Requests $155,251
  - One-time Cost: $85,006
  - Ongoing Cost: $70,245
  - 7 HCGC Supplemental Requests Received
    - 0 FTEs included with the Supplemental Requests
- Total HCGC Fund Supplemental Recommended  $77,110 [Revenue offset of $26,505]
  - One-time Cost: $30,000
  - Ongoing Cost: $47,110
  - 4 HCGC Supplemental Requests Recommended
    - 0 FTEs Recommended

# DISCRETIONARY

## HIDDEN CREEK GOLF COURSE FUND

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Hidden Creek Golf Course | Parks & Recreation | Restore Merit to October 1 | - | - | 9,563 | - | 9,563 |
| Hidden Creek Golf Course | Parks & Recreation | Market | - | - | 21,547 | - | 21,547 |
| Hidden Creek Golf Course | Parks & Recreation | Turf improvements | - | 30,000 | - | - | 30,000 |
| Hidden Creek Golf Course | Parks & Recreation | Overseed or paint for fairways | - | - | 16,000 | 26,505 | (10,505) |
| | | **TOTAL** | **-** | **30,000** | **47,110** | **26,505** | **50,605** |

# Golf Fund Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | - | - | - | **83,113** | - | - | - | - | - |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Operating Revenues | 2,633,942 | 2,474,028 | 2,474,028 | 2,921,000 | 2,715,000 | 2,796,450 | 2,880,344 | 2,966,754 | 3,055,756 |
| Other Revenue | 12,078 | 6,000 | 6,000 | 6,000 | 6,000 | 5,910 | 5,924 | 5,938 | 5,938 |
| Transfer In 4B | 717,943 | 1,155,874 | 1,155,874 | 844,132 | 522,198 | 512,686 | 534,191 | 556,881 | 580,836 |
| **Total Revenue** | **3,363,963** | **3,635,902** | **3,635,902** | **3,771,132** | **3,243,198** | **3,315,046** | **3,420,459** | **3,529,573** | **3,642,530** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Personnel | 1,558,634 | 1,581,958 | 1,581,661 | 1,655,872 | 1,559,356 | 1,616,501 | 1,675,879 | 1,737,583 | 1,801,708 |
| Base Expenses | 1,722,216 | 2,053,944 | 2,054,242 | 2,198,373 | 1,606,731 | 1,650,021 | 1,694,601 | 1,740,512 | 1,787,799 |
| Recurring Supplementals | | | | | 47,110 | 48,524 | 49,979 | 51,479 | 53,023 |
| One-Time Supplementals | | | | | 30,000 | | | | |
| **Total Expenditures** | **3,280,850** | **3,635,902** | **3,635,902** | **3,854,245** | **3,243,198** | **3,315,046** | **3,420,459** | **3,529,573** | **3,642,530** |
| | | | | | | | | | |
| Change in Fund Balance | 83,113 | - | - | (83,113) | - | - | - | - | - |
| **Ending Fund Balance** | **83,113** | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| **Self Sustaining Percent** | 80.65% | 68.21% | 68.21% | 75.94% | 83.90% | 84.53% | 84.38% | 84.22% | 84.05% |

# Bartlett Park Soccer Complex Fund

- Total Bartlett Supplemental Requests $100,124
  - One-time Cost: $85,124
  - Ongoing Cost: $15,000
  - 2 Bartlett Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Bartlett Supplemental Recommended  $15,000
  - One-time Cost: $0
  - Ongoing Cost: $15,000
  - 1 Bartlett Supplemental Requests Recommended
  - 0 FTEs Recommended

## BARTLETT PARK SOCCER COMPLEX FUND DISCRETIONARY

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Parks | Parks & Recreation | Bartlett Supply Allocation* | - | - | 15,000 | - | 15,000 |
| | | **TOTAL** | **-** | **-** | **15,000** | **-** | **15,000** |

# Bartlett Park Soccer Complex Fund Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Operating Revenues | - | - | 15,650 | 15,650 | 81,276 | 83,714 | 86,226 | 88,812 | 91,477 |
| SFC Bartlett Food & Beverage | - | - | 49,500 | 49,500 | 82,500 | 86,625 | 90,956 | 95,504 | 100,279 |
| Transfer In 4B | - | - | 195,607 | 195,607 | 63,177 | 63,275 | 64,230 | 64,571 | 64,881 |
| **Total Revenue** | **-** | **-** | **260,757** | **260,757** | **226,953** | **233,614** | **241,412** | **248,888** | **256,637** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Base Expenses | - | - | 133,658 | 133,658 | 154,472 | 158,294 | 162,222 | 166,259 | 170,408 |
| SFC Cost of Goods Sold | - | - | 27,225 | 27,225 | 45,375 | 47,344 | 50,026 | 52,527 | 55,154 |
| SFC Operating Expenditures | - | - | 99,874 | 99,874 | 12,106 | 12,526 | 13,250 | 13,711 | 14,192 |
| Recurring Supplementals | | | | | 15,000 | 15,450 | 15,914 | 16,391 | 16,883 |
| One-Time Supplementals | | | | | - | | | | |
| **Total Expenditures** | **-** | **-** | **260,757** | **260,757** | **226,953** | **233,614** | **241,412** | **248,888** | **256,637** |
| | | | | | | | | | |
| Change in Fund Balance | - | - | - | - | - | - | - | - | - |
| **Ending Fund Balance** | **-** | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| **Self Sustaining Percent** | 0.00% | 0.00% | 24.98% | 24.98% | 72.16% | 72.91% | 73.39% | 74.06% | 74.72% |

# Chisenhall Sports Complex Fund

- Total Chisenhall Supplemental Requests $151,000
  - One-time Cost: $151,000
  - Ongoing Cost: $0
  - 8 Chisenhall Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Bartlett Supplemental Recommended  $26,000
  - One-time Cost: $26,000
  - Ongoing Cost: $0
  - 2 Chisenhall Supplemental Requests Recommended
  - 0 FTEs Recommended

## CHISENHALL SPORTS COMPLEX FUND DISCRETIONARY

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Parks | Parks & Recreation | Playground Safety Netting | - | 12,000 | - | - | 12,000 |
| Parks | Parks & Recreation | Level Outfields (top dressing) | - | 14,000 | - | - | 14,000 |
| | | **TOTAL** | **-** | **26,000** | **-** | **-** | **26,000** |

# Chisenhall Fund Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Rentals | - | - | 331,273 | 545,360 | 820,300 | 902,330 | 947,447 | 994,819 | 1,044,560 |
| Athletic Leagues | - | - | - | 20,458 | 88,600 | 97,460 | 102,333 | 107,450 | 112,822 |
| Food & Beverage | - | - | 447,140 | 956,797 | 1,088,733 | 1,197,606 | 1,257,487 | 1,320,361 | 1,386,379 |
| Misc Revenue | - | - | 201,215 | 67,724 | - | - | - | - | - |
| Transfer In | - | - | | 634,837 | 313,421 | 185,600 | 153,755 | 119,465 | 82,584 |
| **Total Revenue** | - | - | **979,628** | **2,225,176** | **2,311,054** | **2,382,996** | **2,461,022** | **2,542,095** | **2,626,345** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Operating Expenditures | | | 1,151,412 | 1,271,644 | 1,805,446 | 1,855,427 | 1,907,075 | 1,960,450 | 2,015,617 |
| Cost of Goods Sold | | | 357,972 | 563,792 | 479,608 | 527,569 | 553,947 | 581,645 | 610,728 |
| Start Up Costs | | | 389,740 | 389,740 | - | - | - | - | - |
| Recurring Supplementals | | | - | - | - | - | - | - | - |
| One-Time Supplementals | | | - | - | 26,000 | - | - | - | - |
| **Total Expenditures** | - | - | **1,899,124** | **2,225,176** | **2,311,054** | **2,382,996** | **2,461,022** | **2,542,095** | **2,626,345** |
| | | | | | | | | | |
| Change in Fund Balance | - | - | (919,496) | - | - | - | - | - | - |
| **Ending Fund Balance** | - | - | (919,496) | - | - | - | - | - | - |
| | | | | | | | | | |
| **Self Sustaining Percent** | 0.00% | 0.00% | 51.58% | 71.47% | 86.44% | 92.21% | 93.75% | 95.30% | 96.86% |
| | | | | | | | | | |
| **Sponsorship Income** | - | - | 90,000 | 90,000 | 108,000 | 114,000 | 120,000 | 120,000 | 120,000 |

# 4B Fund

- Total 4B Supplemental Requests $387,325
  - One-time Cost: $147,176
  - Ongoing Cost: $240,149
  - 10 4B Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total 4B Supplemental Recommended  $146,528 [revenue offset of $20,000]
  - One-time Cost: $132,176
  - Ongoing Cost: $14,352
  - 7 4B Supplemental Requests Recommended
  - 0 FTEs Recommended

# DISCRETIONARY

## 4B FUND

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| All | All | Restore Merit to October 1 | - | - | 6,709 | - | 6,709 |
| Parks | Parks & Recreation | Park Lighting | - | 49,000 | - | - | 49,000 |
| Parks | Parks & Recreation | Stump Grinder | - | 27,523 | 5,500 | - | 33,023 |
| Parks | Parks & Recreation | Walk Behind Trencher | - | 17,147 | 2,143 | - | 19,290 |
| Parks | Parks & Recreation | Texas A&M Forest Service | - | 20,000 | - | 20,000 | - |
| Parks | Parks & Recreation | Shared Use Path Trail Striping | - | 5,006 | - | - | 5,006 |
| Parks | Parks & Recreation | Mowing Trailers | - | 13,500 | - | - | 13,500 |
| | | **TOTAL** | **-** | **132,176** | **14,352** | **20,000** | **126,528** |

# 4B Fund Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **5,064,838** | **5,768,762** | **5,768,762** | **5,624,290** | **4,086,603** | **3,434,508** | **3,017,419** | **3,431,440** | **3,798,964** |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Sales & Use Taxes | 7,731,931 | 7,993,732 | 7,993,732 | 7,993,732 | 8,366,799 | 8,617,802 | 8,876,337 | 9,142,627 | 9,416,905 |
| Other Revenue | 192,921 | 163,607 | 191,607 | 191,927 | 204,556 | 176,153 | 177,470 | 178,799 | 178,799 |
| **Total Revenue** | **7,924,852** | **8,157,339** | **8,185,339** | **8,185,659** | **8,571,355** | **8,793,956** | **9,053,806** | **9,321,426** | **9,595,705** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Personnel | 364,521 | 370,348 | 370,348 | 327,046 | 1,058,422 | 1,096,177 | 1,135,364 | 1,176,043 | 1,218,272 |
| Base Expenses | 405,052 | 427,027 | 531,327 | 501,527 | 971,077 | 949,974 | 979,874 | 1,010,814 | 1,042,836 |
| Incentives (Ed) | 23,293 | 39,203 | 39,203 | - | - | - | - | - | - |
| Current Debt Service Charges | 3,035,774 | 3,641,078 | 3,641,078 | 3,628,794 | 3,459,125 | 3,463,600 | 2,624,525 | 2,627,675 | 2,632,300 |
| New Debt Service Charges | - | - | - | - | 79,230 | 350,383 | 461,487 | 611,122 | 625,566 |
| Transfer to PPF | 2,818,816 | 3,518,518 | 3,411,233 | 3,591,403 | 2,610,272 | 2,405,551 | 2,497,046 | 2,592,339 | 2,692,016 |
| Transfer to Golf | 717,943 | 1,155,874 | 1,155,874 | 844,132 | 522,198 | 512,686 | 534,191 | 556,881 | 580,836 |
| Transfer to Bartlett | - | - | 195,607 | 195,607 | 63,177 | 63,275 | 64,230 | 64,571 | 64,881 |
| Transfer to Chisenhall | - | - | 967,496 | 634,837 | 313,421 | 185,600 | 153,755 | 119,465 | 82,584 |
| Recurring Supplementals | | | | | 14,352 | 183,799 | 189,313 | 194,992 | 200,842 |
| One-Time Supplementals | | | | | 132,176 | | | | |
| **Total Expenditures** | **7,365,399** | **9,152,048** | **10,312,166** | **9,723,346** | **9,223,450** | **9,211,045** | **8,639,785** | **8,953,902** | **9,140,133** |
| | | | | | | | | | |
| Change in Fund Balance | 559,453 | (994,709) | (2,126,827) | (1,537,687) | (652,095) | (417,090) | 414,021 | 367,524 | 455,572 |
| **Ending Fund Balance** | **5,624,290** | 4,774,053 | 3,641,935 | 4,086,603 | 3,434,508 | 3,017,419 | 3,431,440 | 3,798,964 | 4,254,536 |
| | | | | | | | | | |
| **FB % of Expenditure** | 76.36% | 52.16% | 35.32% | 42.03% | 37.24% | 32.76% | 39.72% | 42.43% | 46.55% |

*Additional personnel are considered as recurring supplementals in FY28-31 in anticipation of the opening of Shannon Creek & Community Park

# 4A Fund

- Total 4A Supplemental Requests $19,879
  - One Time Cost: $15,000
  - On-Going Cost: $4,879
  - 2 4A Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total 4A Supplemental Recommended  $19,879
  - One Time Cost: $15,000
  - On-Going Cost: $4,879
  - 2 4A Supplemental Requests Recommended
  - 0 FTEs Recommended

# DISCRETIONARY

## 4A FUND

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Economic Development | Community Services | Restore Merit to October 1 | - | - | 4,879 | - | 4,879 |
| Economic Development | Community Services | Economic Development Website | - | 15,000 | - | - | 15,000 |
| | | **TOTAL** | **-** | **15,000** | **4,879** | **-** | **19,879** |

# 4A Fund Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **8,036,156** | **9,443,321** | **9,443,321** | **8,601,507** | **6,762,754** | **5,088,458** | **6,497,562** | **8,202,184** | **8,794,664** |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Sales & Use Taxes | 7,731,931 | 7,993,732 | 7,993,732 | 7,993,732 | 8,366,799 | 8,617,802 | 8,876,337 | 9,142,627 | 9,416,905 |
| Other Revenue | 3,094,584 | 531,122 | 531,122 | 691,165 | 632,432 | 614,981 | 617,715 | 620,476 | 620,476 |
| **Total Revenue** | **10,826,514** | **8,524,854** | **8,524,854** | **8,684,897** | **8,999,231** | **9,232,783** | **9,494,051** | **9,763,103** | **10,037,381** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Personnel | 703,656 | 738,399 | 738,399 | 751,575 | 764,397 | 791,591 | 819,814 | 849,108 | 879,516 |
| Base Expenses | 4,056,220 | 1,084,256 | 1,084,256 | 1,080,349 | 1,209,070 | 1,239,095 | 1,269,900 | 1,301,507 | 1,333,938 |
| Incentives (Ed) | 1,345,657 | 7,445,000 | 7,460,632 | 4,836,930 | 3,946,667 | 926,666 | 500,000 | 620,000 | - |
| Current Debt Service Charges | 4,155,630 | 3,997,929 | 3,997,929 | 3,854,796 | 3,851,392 | 3,852,340 | 3,465,576 | 3,465,715 | 3,459,991 |
| New Debt Service Charges | - | - | - | - | 882,122 | 1,008,962 | 1,728,962 | 2,928,962 | 2,928,962 |
| Recurring Supplementals | | | | | 4,879 | 5,025 | 5,176 | 5,331 | 5,491 |
| One-Time Supplementals | | | | | 15,000 | - | - | - | - |
| **Total Expenditures** | **10,261,163** | **13,265,584** | **13,281,216** | **10,523,650** | **10,673,526** | **7,823,679** | **7,789,428** | **9,170,623** | **8,607,898** |
| | | | | | | | | | |
| Change in Fund Balance | 565,351 | (4,740,730) | (4,756,362) | (1,838,753) | (1,674,296) | 1,409,104 | 1,704,623 | 592,480 | 1,429,484 |
| **Ending Fund Balance** | **8,601,507** | 4,702,591 | 4,686,959 | 6,762,754 | 5,088,458 | 6,497,562 | 8,202,184 | 8,794,664 | 10,224,147 |
| | | | | | | | | | |
| **FB % of Expenditure** | 83.83% | 35.45% | 35.29% | 64.26% | 47.67% | 83.05% | 105.30% | 95.90% | 118.78% |

# Equipment Service Fund

- Total ESF Supplemental Requests $213,618
  - One Time Cost: $36,000
  - On-Going Cost: $177,618
  - 4 ESF Supplemental Requests Received
  - 1 FTEs included with the Supplemental Requests
- Total ESF Supplemental Recommended  $168,618
  - One Time Cost: $36,000
  - On-Going Cost: $132,618
  - 3 ESF Supplemental Requests Recommended
  - 1 FTEs Recommended

## Equipment Service Fund DISCRETIONARY

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Public Works | Public Works | Restore Merit to October 1 | - | - | 2,125 | - | 2,125 |
| Public Works | Public Works | Fleet Shop Supervisor | 1 | - | 130,493 | - | 130,493 |
| Public Works | Public Works | Fleet - Two Post Vehicle Lift | - | 36,000 | - | - | 36,000 |
| | | **TOTAL** | **1** | **36,000** | **132,618** | **-** | **168,618** |

# Equipment Services Fund

- Supports maintenance, repairs and fuel purchases for the City's fleet and heavy equipment
- Inflation rate increase impacting cost of repairs and fuel prices
- Contributions from operating departments to support operations
- Estimated FY26 Ending Fund Balance: $506,979
  - Proposed FY27 Total Revenues/Contributions: $2,439,980
  - Proposed FY27 Total Expenditure: $2,384,693
  - Base Expenses $2,216,074
    - Recurring Supplementals $132,618
    - One-Time Supplementals $36,000
- Estimated FY27 Ending Fund Balance: $562,266

# Medical Transport Fund

- Total Medical Transport Supplemental Requests $131,132
  - One Time Cost: $89,744
  - On-Going Cost: $41,388
  - 3 Medical Transport Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Medical Transport Supplemental Recommended  $131,132
  - One Time Cost: $89,744
  - On-Going Cost: $41,388
  - 3 Medical Transport Supplemental Requests Recommended
  - 0 FTEs Recommended

## MEDICAL TRANSPORT FUND

## DISCRETIONARY

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Fire | Public Safety | Restore Merit to October 1 | - | - | 17,388 | - | 17,388 |
| Fire | Public Safety | Whole Blood | - | - | 24,000 | - | 24,000 |
| Fire | Public Safety | Automated External Debribulator (AED) units | - | 89,744 | - | - | 89,744 |
| | | **TOTAL** | **-** | **89,744** | **41,388** | **-** | **131,132** |

# Medical Transport Fund Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **874,744** | **956,564** | **956,564** | **1,123,534** | **711,793** | **-** | **-** | **-** | **-** |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Ambulance Transport | 2,010,347 | 2,281,052 | 2,281,052 | 2,326,801 | 2,443,141 | 2,516,435 | 2,591,928 | 2,669,686 | 2,749,777 |
| Other Revenue | 47,037 | 39,200 | 39,200 | 39,200 | 35,280 | 23,163 | 23,395 | 23,629 | 23,629 |
| Transfer In | - | - | - | - | 59,360 | 730,667 | 769,529 | 810,441 | 853,747 |
| **Total Revenue** | **2,057,384** | **2,320,252** | **2,320,252** | **2,366,001** | **2,537,781** | **3,270,265** | **3,384,852** | **3,503,756** | **3,627,153** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Personnel | 1,584,590 | 1,299,324 | 1,299,324 | 2,408,297 | 2,870,257 | 2,973,844 | 3,081,412 | 3,193,125 | 3,309,152 |
| Base Expenses | 224,003 | 398,716 | 398,716 | 369,446 | 248,184 | 253,792 | 259,531 | 265,406 | 271,418 |
| Incentives (Ed) | - | - | - | - | - | - | - | - | - |
| Medical Transport Transfer | | | | | | | | | |
| Reductions | | | | | | - | - | - | - |
| Recurring Supplementals | | | | | 41,388 | 42,630 | 43,909 | 45,226 | 46,583 |
| One-Time Supplementals | | | | | 89,744 | | | | |
| **Total Expenditures** | **1,808,594** | **1,698,040** | **1,698,040** | **2,777,743** | **3,249,573** | **3,270,265** | **3,384,852** | **3,503,756** | **3,627,153** |
| | | | | | | | | | |
| Change in Fund Balance | 248,791 | 622,212 | 622,212 | (411,742) | (711,793) | - | - | - | - |
| **Ending Fund Balance** | **1,123,534** | 1,578,776 | 1,578,776 | 711,793 | - | - | - | - | - |
| | | | | | | | | | |
| **FB % of Expenditure** | 62.12% | 92.98% | 92.98% | 25.62% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

# Miscellaneous Special Revenue Fund

- Total Miscellaneous Special Revenue Supplemental Requests $88,814
  - One Time Cost: $88,814
  - On-Going Cost: $0
  - 2 MSR Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Miscellaneous Special Revenue Supplemental Recommended  $88,814
  - One Time Cost: $88,814
  - On-Going Cost: $0
  - 2 MSR Supplemental Requests Recommended
  - 0 FTEs Recommended

**MISCELLANEOUS SPECIAL REVENUE FUND** **DISCRETIONARY**

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Police | Public Safety | Viken X-Ray | - | 57,735 | - | 57,735 | - |
| Police | Public Safety | TruNarc Narcotics Analyzer | - | 31,079 | - | 31,079 | - |
| | | **TOTAL** | **-** | **88,814** | **-** | **88,814** | **-** |

# Miscellaneous Special Revenue Fund

- Accounts for the proceeds of miscellaneous special revenue sources that are legally restricted or committed to expenditures for specified purposes, including opioid related funds.
- Estimated FY26 Ending Funding Fund Balance: $367,867
  - Proposed FY27 Total Revenues/Contributions: $138,814
  - Proposed FY27 Total Expenditure: $164,821
    - Base Expenses $76,007
    - Recurring Supplementals $0
    - One-Time Supplementals $88,814
- Estimated FY27 Ending Fund Balance: $341,860

# Support Services Fund (SSF)

# Support Services Fund

- Total SSF Fund Supplemental Requests $707,391
  - One-time Cost: $0
  - Ongoing Cost: $707,391
  - 8 SSF Fund Supplemental Requests Received
  - 3 FTEs included with the Supplemental Requests
- Total SSF Fund Supplemental Recommended  $14,351
  - One-time Cost: $0
  - Ongoing Cost: $14,351
  - 1 SSF Fund Supplemental Requests Recommended
  - 0 FTEs Recommended

# DISCRETIONARY

## SUPPORT SERVICES FUND

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Information Technology | General Government | Restore Merit to October 1 | - | - | 14,351 | - | 14,351 |
| | | **TOTAL** | **-** | **-** | **14,351** | **-** | **14,351** |

# Support Services Fund Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **1,734,440** | **1,924,033** | **1,924,033** | **2,780,850** | **1,478,186** | **789,926** | **809,739** | **839,491** | **878,618** |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Contributions | 6,540,060 | 6,713,025 | 6,713,025 | 6,713,025 | 7,996,430 | 8,236,323 | 8,483,413 | 8,737,915 | 9,000,052 |
| Other Revenue | 215,876 | 44,100 | 138,639 | 130,212 | 33,890 | 31,857 | 32,175 | 32,497 | 32,497 |
| **Total Revenue** | **6,755,936** | **6,757,125** | **6,851,664** | **6,843,237** | **8,030,320** | **8,268,180** | **8,515,588** | **8,770,412** | **9,032,549** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Personnel | 2,030,320 | 2,154,464 | 2,154,464 | 2,210,746 | 2,284,086 | 2,365,617 | 2,450,244 | 2,538,092 | 2,629,293 |
| Base Expenses | 3,679,207 | 5,906,938 | 6,272,562 | 5,935,155 | 6,420,142 | 5,867,968 | 6,020,367 | 6,177,511 | 6,339,576 |
| Reductions | | | | | - | - | - | - | - |
| Recurring Supplementals | | | | | 14,351 | 14,782 | 15,225 | 15,682 | 16,152 |
| One-Time Supplementals | | | | | - | - | - | - | - |
| **Total Expenditures** | **5,709,527** | **8,061,401** | **8,427,025** | **8,145,901** | **8,718,580** | **8,248,367** | **8,485,836** | **8,731,285** | **8,985,022** |
| | | | | | | | | | |
| Change in Fund Balance | 1,046,410 | (1,304,276) | (1,575,361) | (1,302,664) | (688,260) | 19,813 | 29,752 | 39,127 | 47,527 |
| **Ending Fund Balance** | **2,780,850** | 619,757 | 348,672 | 1,478,186 | 789,926 | 809,739 | 839,491 | 878,618 | 926,146 |
| | | | | | | | | | |
| **FB % of Expenditure** | 48.71% | 7.69% | 4.14% | 18.15% | 9.06% | 9.82% | 9.89% | 10.06% | 10.31% |

# TIF #2

- Total TIF Fund Supplemental Requests $445,906
  - One-time Cost: $444,158
  - Ongoing Cost: $1,748
  - 8 TIF Fund Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total TIF Fund Supplemental Recommended  $245,907
  - One-time Cost: $244,158
  - Ongoing Cost: $1,748
  - 6 TIF Fund Supplemental Requests Recommended
  - 0 FTEs Recommended

# DISCRETIONARY

## TIF #2

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| All | All | Restore Merit to October 1 | - | - | 369 | - | 369 |
| All | All | Market | - | - | 1,379 | - | 1,379 |
| Economic Development | Community Development | Old Town - District Valet | - | 90,000 | - | - | 90,000 |
| Parks | Parks & Recreation | Plaza - Paver Replacement | - | 35,912 | - | - | 35,912 |
| Parks | Parks & Recreation | Plaza - Furniture Replacement | - | 25,000 | - | - | 25,000 |
| Parks | Parks & Recreation | Plaza - Play Area Allocation | - | 93,246 | - | - | 93,246 |
| | | **TOTAL** | **-** | **244,158** | **1,748** | **-** | **245,907** |

# TIF 2 Forecast

| | FY 2025 Actual | FY 2026 Adopted | FY 2026 Revised | FY 2026 Year-End Estimate | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|---|---|---|---|
| **Beginning Fund Balance** | **941,135** | **1,044,021** | **1,044,021** | **1,101,090** | **730,185** | **674,847** | **917,846** | **1,145,355** | **1,330,175** |
| | | | | | | | | | |
| **Revenue** | | | | | | | | | |
| Property Taxes | 1,296,561 | 1,508,603 | 1,508,603 | 1,508,603 | 1,518,071 | 1,518,071 | 1,518,071 | 1,518,071 | 1,518,071 |
| Other Revenue | 76,735 | 59,000 | 59,000 | 59,145 | 56,687 | 53,886 | 54,325 | 54,768 | 54,768 |
| **Total Revenue** | **1,373,296** | **1,567,603** | **1,567,603** | **1,567,748** | **1,574,758** | **1,571,957** | **1,572,396** | **1,572,839** | **1,572,839** |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| Personnel | 18,013 | 49,541 | 49,541 | 42,798 | 43,797 | 45,188 | 46,625 | 48,109 | 49,643 |
| Base Expenses | 393,337 | 425,642 | 425,642 | 426,682 | 418,063 | 431,783 | 445,990 | 460,701 | 475,934 |
| Incentives (Ed) | 110,888 | 740,181 | 740,181 | 740,121 | 194,755 | 125,935 | 129,242 | 133,923 | 137,940 |
| Current Debt Service Charges | 691,104 | 730,091 | 730,091 | 729,051 | 727,575 | 724,250 | 721,175 | 743,375 | 734,525 |
| New Debt Service Charges | - | - | - | - | - | - | - | - | - |
| Recurring Supplementals | | | | | 1,748 | 1,801 | 1,855 | 1,911 | 1,968 |
| One-Time Supplementals | | | | | 244,158 | - | - | - | - |
| **Total Expenditures** | **1,213,341** | **1,945,455** | **1,945,455** | **1,938,653** | **1,630,096** | **1,328,958** | **1,344,887** | **1,388,019** | **1,400,010** |
| | | | | | | | | | |
| Change in Fund Balance | 159,955 | (377,852) | (377,852) | (370,905) | (55,338) | 242,999 | 227,509 | 184,820 | 172,829 |
| **Ending Fund Balance** | **1,101,090** | 666,169 | 666,169 | 730,185 | 674,847 | 917,846 | 1,145,355 | 1,330,175 | 1,503,004 |
| | | | | | | | | | |
| **FB % of Expenditure** | 90.75% | 34.24% | 34.24% | 37.66% | 41.40% | 69.07% | 85.16% | 95.83% | 107.36% |

# Water & Wastewater Fund

- Total Water & Wastewater Fund Supplemental Requests $912,421
  - One-time Cost: $0
  - Ongoing Cost: $912,421
  - 8 Water & Wastewater Fund Supplemental Requests Received
  - 0 FTEs included with the Supplemental Requests
- Total Water & Wastewater Fund Supplemental Recommended $300,921
  - One-time Cost: $0
  - Ongoing Cost: $300,921
  - 5 Water & Wastewater Fund Supplemental Requests Recommended
  - 0 FTEs Recommended

# DISCRETIONARY

## WATER & WASTEWATER FUND

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Public Works | Water & Sewer | Restore Merit to October 1 | - | - | 20,121 | - | 20,121 |
| Public Works | Water & Sewer | Market | - | - | 72,300 | - | 72,300 |
| Public Works | Water & Sewer | Additional Meter Replacement* | - | - | 201,500 | - | 201,500 |
| Public Works | Water & Sewer | Water Professional Development | - | - | 3,500 | - | 3,500 |
| Public Works | Water & Sewer | Wastewater Professional Development | - | - | 3,500 | - | 3,500 |
| | | **TOTAL** | **-** | **-** | **300,921** | **-** | **300,921** |

# W&WW Fund – 5 Year Forecast

| | FY 2027 Projected | FY 2028 Projected | FY 2029 Projected | FY 2030 Projected | FY 2031 Projected |
|---|---|---|---|---|---|
| **Beginning Fund Balance** | **14,312,512** | **13,465,799** | **12,288,718** | **10,191,715** | **9,434,949** |
| | | | | | |
| **Revenue** | | | | | |
| Water Rate Revenues | 17,217,563 | 18,542,102 | 19,965,046 | 21,493,874 | 23,135,596 |
| WW Rate Revenues | 14,420,484 | 15,612,686 | 16,901,136 | 18,301,585 | 19,806,595 |
| Non-Rate Revenues | 1,542,706 | 1,542,706 | 1,542,706 | 1,542,706 | 1,542,706 |
| **Total Revenue** | **33,180,753** | **35,697,494** | **38,408,888** | **41,338,165** | **44,484,897** |
| | | | | | |
| **Expenditures** | | | | | |
| Operating Expenses | 18,987,249 | 19,549,437 | 20,449,535 | 21,396,410 | 22,387,056 |
| Capital Outlays | 475,860 | 490,136 | 504,840 | 519,985 | 535,585 |
| Current Debt Service Charges | 6,624,257 | 5,881,775 | 5,554,558 | 5,570,278 | 5,572,306 |
| New Debt Service Charges | 1,751,283 | 4,585,002 | 7,443,942 | 7,864,906 | 8,198,343 |
| Contingencies & Transfers | 5,887,895 | 6,064,532 | 6,246,468 | 6,433,862 | 6,626,878 |
| Recurring Supplementals | 300,921 | 303,694 | 306,549 | 309,491 | 312,521 |
| One-Time Supplementals | | | | | |
| **Total Expenditures** | **34,027,466** | **36,874,575** | **40,505,891** | **42,094,931** | **43,632,688** |
| | | | | | |
| Change in Fund Balance | (846,713) | (1,177,080) | (2,097,003) | (756,766) | 852,209 |
| **Ending Fund Balance** | 13,465,799 | 12,288,718 | 10,191,715 | 9,434,949 | 10,287,158 |
| | | | | | |
| **FB % of Expenditure** | 39.57% | 33.33% | 25.16% | 22.41% | 23.58% |

# Finance Committee Direction

- Supplemental Requests
  - As proposed
  - With modifications
- Determination of supplementals will be critical to the finalization of the recommended budget
  - Determination of rankings must be made before the budget is filed
  - The proposed budget is scheduled to be filed August 3, 2026

# QUESTIONS/COMMENTS?

# Appendix – Unfunded Supplementals

# GENERAL FUND UNFUNDED

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Community Services | Community Development | Part-time vet to full-time | - | - | 36,398 | - | 36,398 |
| Development Services | Community Development | New FT Code position | 1 | 7,000 | 111,318 | - | 118,318 |
| Development Services | Community Development | Promote Code Manager To Exempt | - | - | 14,304 | - | 14,304 |
| Development Services | Community Development | Home Improvement incentive Rebate Program | - | - | 25,000 | - | 25,000 |
| Development Services | Community Development | Planner | 1 | - | 119,172 | - | 119,172 |
| Development Services | Community Development | Comp Plan | - | 800,000 | - | - | 800,000 |
| Development Services | Community Development | New FT Engineering Cordinator Position | 1 | 125 | 118,847 | - | 118,972 |
| Fire | Public Safety | Captain_Logistics_Admin | 1 | 13,504 | 211,949 | - | 225,453 |
| Fire | Public Safety | Captain_Training | 1 | 13,504 | 211,949 | - | 225,453 |
| Fire | Public Safety | EOC Ops Coordinator | 1 | 125 | 120,190 | - | 120,315 |
| Fire | Public Safety | Firefighter_EMS Personnel | 4 | 13,504 | 138,991 | - | 152,495 |
| HR | General Government | Training-HR Staff | - | - | 1,000 | - | 1,000 |
| HR | General Government | BTX Branded Swag | - | - | 1,200 | - | 1,200 |
| HR | General Government | ADA Accessibility Coordinator | 1 | 125 | 121,008 | - | 121,133 |

## GENERAL FUND UNFUNDED

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Parks | Parks & Recreation | Centennial Park-Drainage Study | - | 30,000 | - | - | 30,000 |
| Parks | Parks & Recreation | Skid Steer | - | 65,881 | 10,588 | - | 76,469 |
| Parks | Parks & Recreation | Training and Travel | - | - | 5,000 | - | 5,000 |
| Parks | Parks & Recreation | Employee Engagement | - | - | 1,300 | - | 1,300 |
| Parks | Parks & Recreation | Additional Seasonal Maintenance Workers | 1 | - | 60,940 | - | 60,940 |
| Police | Public Safety | Police Officer with Vehicle | 4 | 478,932 | 822,615 | - | 1,301,547 |
| Police | Public Safety | Police Officer No Vehicle | 4 | 113,360 | 661,499 | - | 774,859 |
| Police | Public Safety | Police Sgt with Vehicle | 1 | 109,733 | 237,109 | - | 346,842 |
| Police | Public Safety | PD Business Ops Manager | 1 | - | 134,194 | - | 134,194 |
| Police | Public Safety | Patrol Vehicles | - | 822,537 | 164,507 | - | 987,044 |
| Police | Public Safety | Senior Crime Analyst - Reclass | - | - | 9,962 | - | 9,962 |
| Police | Public Safety | Police OIC with Vehicle | 1 | 109,733 | 213,945 | - | 323,678 |
| Police | Public Safety | Police Detective | 2 | 102,000 | 340,844 | - | 442,844 |
| Police | Public Safety | SWAT Equipment - OGL | - | 56,000 | - | - | 56,000 |
| Police | Public Safety | SWAT Equipment - DTNVG | - | 196,000 | - | - | 196,000 |

## GENERAL FUND

## UNFUNDED

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Police | Public Safety | Patrol Vehicles (Take-Home) | - | 2,193,432 | 702,686 | - | 2,896,118 |
| Police | Public Safety | Flock Cameras | - | 80,750 | 57,000 | - | 137,750 |
| Police | Public Safety | RTCC Cameras | - | 64,600 | 12,172 | - | 76,772 |
| Police | Public Safety | Training Budget Requests | - | 7,450 | 77,013 | - | 84,463 |
| Police | Public Safety | Patrol Vehicles | - | 822,537 | 99,000 | - | 921,537 |
| Police | Public Safety | PSC Specialist | 6 | 39,685 | 791,436 | - | 831,121 |
| Police | Public Safety | Training | - | - | 10,000 | - | 10,000 |
| Police | Public Safety | New Building Technology | - | 5,805 | - | - | 5,805 |
| Public Works | Public Works | Sidewalk Cost Share Program | - | - | 50,000 | - | 50,000 |
| Public Works | Public Works | ETJ Road Repairs | - | 500,000 | - | - | 500,000 |
| Public Works | Public Works | ETJ Street Maintenance | - | - | 175,000 | - | 175,000 |
| Public Works | Public Works | Pavement Markings | - | 60,000 | - | - | 60,000 |
| Public Works | Public Works | Pedestrian Signal Control Units | - | 15,000 | - | - | 15,000 |
| Public Works | Public Works | Flashing Beacons | - | 120,000 | - | - | 120,000 |
| | | **TOTAL** | **31** | **6,841,322** | **5,868,136** | **-** | **12,709,458** |

# UNFUNDED

## 4B

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Parks | Parks & Recreation | Event Coordinator | 1 | - | 55,977 | - | 55,977 |
| Parks | Parks & Recreation | Event Attendant Pay Adjustment | - | - | 804 | - | 804 |
| Parks | Parks & Recreation | Mobile Stage Wrap | - | 15,000 | - | - | 15,000 |
| Parks | Parks & Recreation | Parks Maintenance Worker I Positions (2)* | 2 | - | 169,016 | - | 169,016 |
| | | **TOTAL** | **3** | **15,000** | **225,797** | **-** | **240,797** |

## Parks Performance Fund

## UNFUNDED

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| PPF Recreation | Parks & Recreation | Travel & Training | - | - | 11,050 | - | 11,050 |
| PPF Recreation | Parks & Recreation | Inclusion Specialist | - | - | 9,390 | - | 9,390 |
| PPF Recreation | Parks & Recreation | KidZone Shade Structure | - | 20,000 | - | - | 20,000 |
| PPF Recreation | Parks & Recreation | BRiCk - Call Takers | - | - | 52,848 | - | 52,848 |
| PPF Recreation | Parks & Recreation | Outdoor Pool Climbing Wall | - | 25,200 | - | - | 25,200 |
| PPF Russell Farm | Parks & Recreation | RF - Security System | - | 26,146 | 100 | - | 26,246 |
| PPF Russell Farm | Parks & Recreation | RF Irrigation | - | 3,000 | - | - | 3,000 |
| PPF Russell Farm | Parks & Recreation | RF - Signage | - | 1,350 | - | - | 1,350 |
| PPF Russell Farm | Parks & Recreation | RF - Event Budget | - | - | 1,500 | - | 1,500 |
| PPF Russell Farm | Parks & Recreation | RF - Program Budget | - | - | 1,000 | - | 1,000 |
| | | **TOTAL** | **-** | **75,696** | **75,888** | **-** | **151,584** |

# UNFUNDED

## HIDDEN CREEK GOLF COURSE FUND

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Hidden Creek Golf Course | Parks & Recreation | Toro HD Workman | - | 39,506 | 6,135 | - | 45,641 |
| Hidden Creek Golf Course | Parks & Recreation | Mechanics equipment Lift | - | 15,500 | - | - | 15,500 |
| Hidden Creek Golf Course | Parks & Recreation | Chem and Fertilizer addition | - | - | 17,000 | - | 17,000 |
| | | **TOTAL** | **-** | **55,006** | **23,135** | **-** | **78,141** |

## SUPPORT SERVICES FUND

# UNFUNDED

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Information Technology | General Government | Senior Admin Support Position | 1 | - | 105,823 | - | 105,823 |
| Information Technology | General Government | Sys admin to Sys Engineer I | - | - | 12,422 | - | 12,422 |
| Information Technology | General Government | Server ERF | - | - | 259,128 | - | 259,128 |
| Information Technology | General Government | Matt Lee Equity Adjustment in lieu of merit | - | - | 11,829 | - | 11,829 |
| Information Technology | General Government | BTX-IT Certification Program | - | - | 25,000 | - | 25,000 |
| Information Technology | General Government | Radio Comm Program Manager | 1 | - | 141,715 | - | 141,715 |
| Information Technology | General Government | GIS Programmer Position | 1 | - | 137,123 | - | 137,123 |
| | | **TOTAL** | **3** | **-** | **693,040** | **-** | **693,040** |

## CHISENHALL SPORTS COMPLEX FUND UNFUNDED

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Parks | Parks & Recreation | Arabian Field Improvements | - | 30,000 | - | - | 30,000 |
| Parks | Parks & Recreation | Building Exterior Painting | - | 13,000 | - | - | 13,000 |
| Parks | Parks & Recreation | Irrigation system update | - | 31,000 | - | - | 31,000 |
| Parks | Parks & Recreation | Mounds Replacement | - | 20,000 | - | - | 20,000 |
| Parks | Parks & Recreation | Golf Carts (2-6 Seater) | - | 26,000 | - | - | 26,000 |
| Parks | Parks & Recreation | Water bottle fillers | - | 5,000 | - | - | 5,000 |
| | | **TOTAL** | **-** | **125,000** | **-** | **-** | **125,000** |

## EQUIPMENT SERVICE FUND UNFUNDED

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Public Works | Public Works | Fleet -Chargeback & Allocations | - | 45,000 | - | - | 45,000 |
| | | **TOTAL** | **-** | **45,000** | **-** | **-** | **45,000** |

# UNFUNDED

## TIF #2

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Economic Development | Community Development | New Christmas Tree for Plaza | - | 200,000 | - | - | 200,000 |
| Parks | Parks & Recreation | Plaza Shade Enhancement | - | 296,499 | - | - | 296,499 |
| | | **TOTAL** | **-** | **496,499** | **-** | **-** | **496,499** |

# UNFUNDED

## WATER & WASTEWATER FUND

| DEPARTMENT | FUNCTION | REQUEST SUMMARY | FTE | DISCRETIONARY ONE-TIME | DISCRETIONARY ONGOING | REVENUE/OFFSET | FY26-27 BUDGET |
|---|---|---|---|---|---|---|---|
| Public Works | Water & Sewer | Manhole Rehab | - | - | 350,000 | - | 350,000 |
| Public Works | Water & Sewer | Sewer Basin Assessment | - | - | 136,500 | - | 136,500 |
| Public Works | Water & Sewer | Home Improvement incentive Rebate Program | - | - | 25,000 | - | 25,000 |
| | | **TOTAL** | **-** | **-** | **511,500** | **-** | **511,500** |