



City Manager's Proposed FY 2025-26 Budget

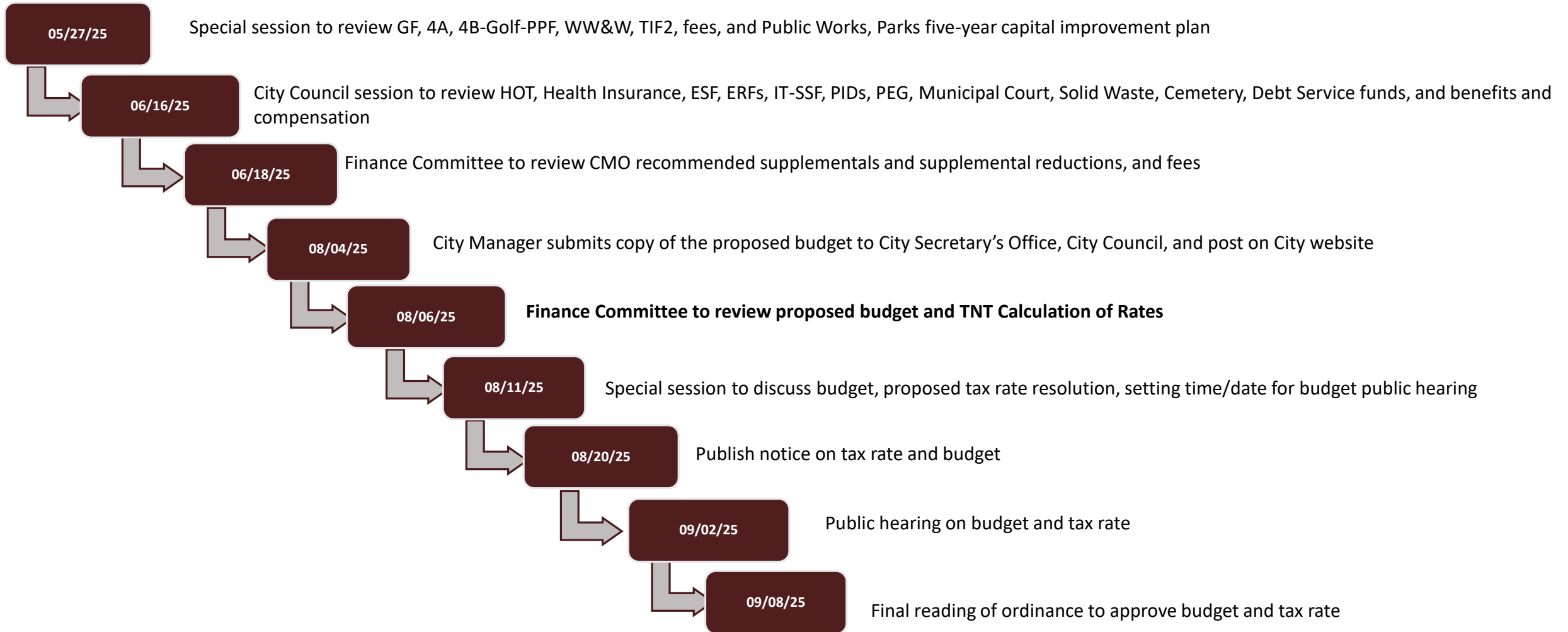
PRESENTED TO THE FINANCE COMMITTEE ON
AUGUST 6, 2025

Presentation Overview

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

Building the Budget

Transparent Budget Process



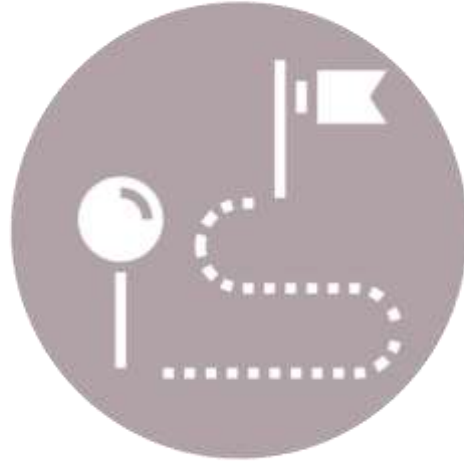
Strategic Focus Areas

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

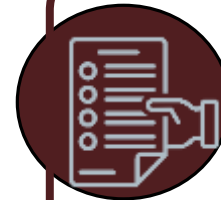
Key Budget Areas



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

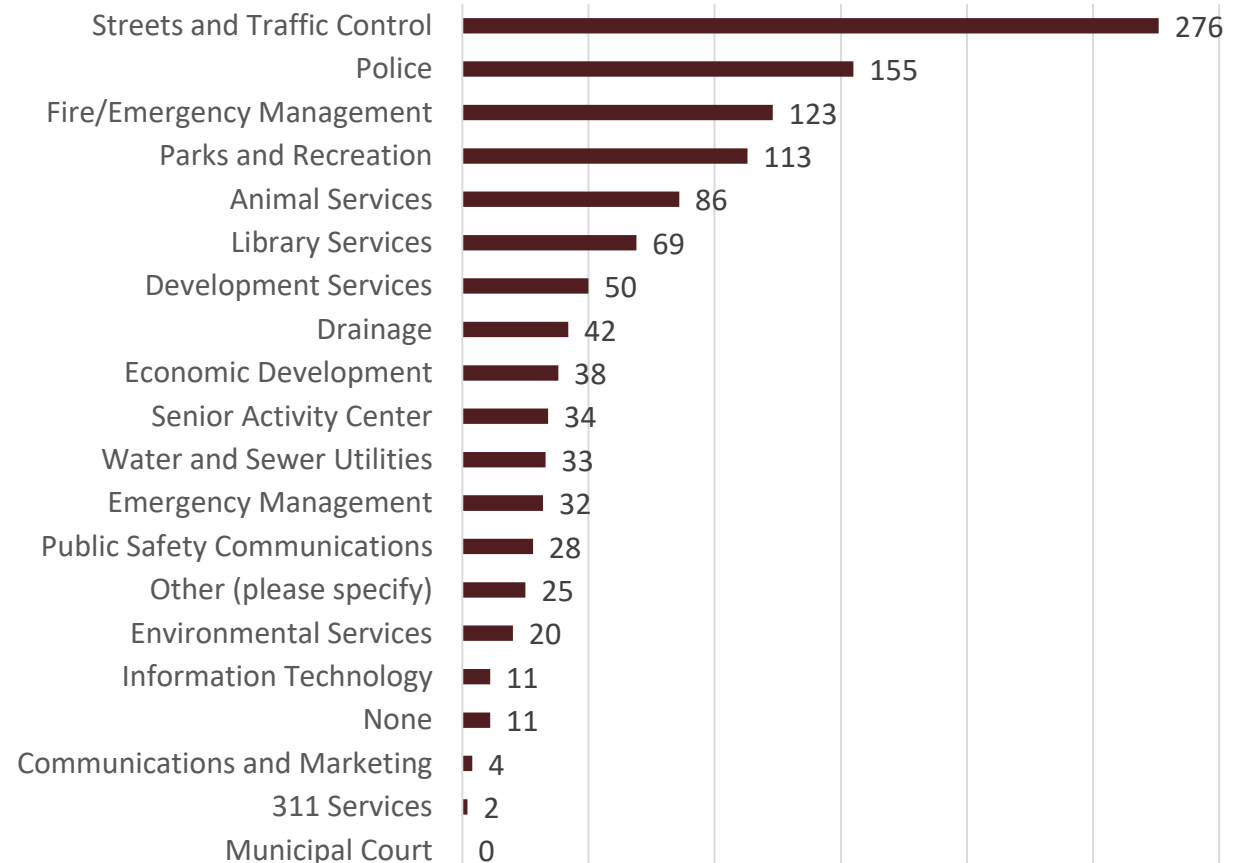
2024 Top Three Priorities

- 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 1st to January 1st 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.

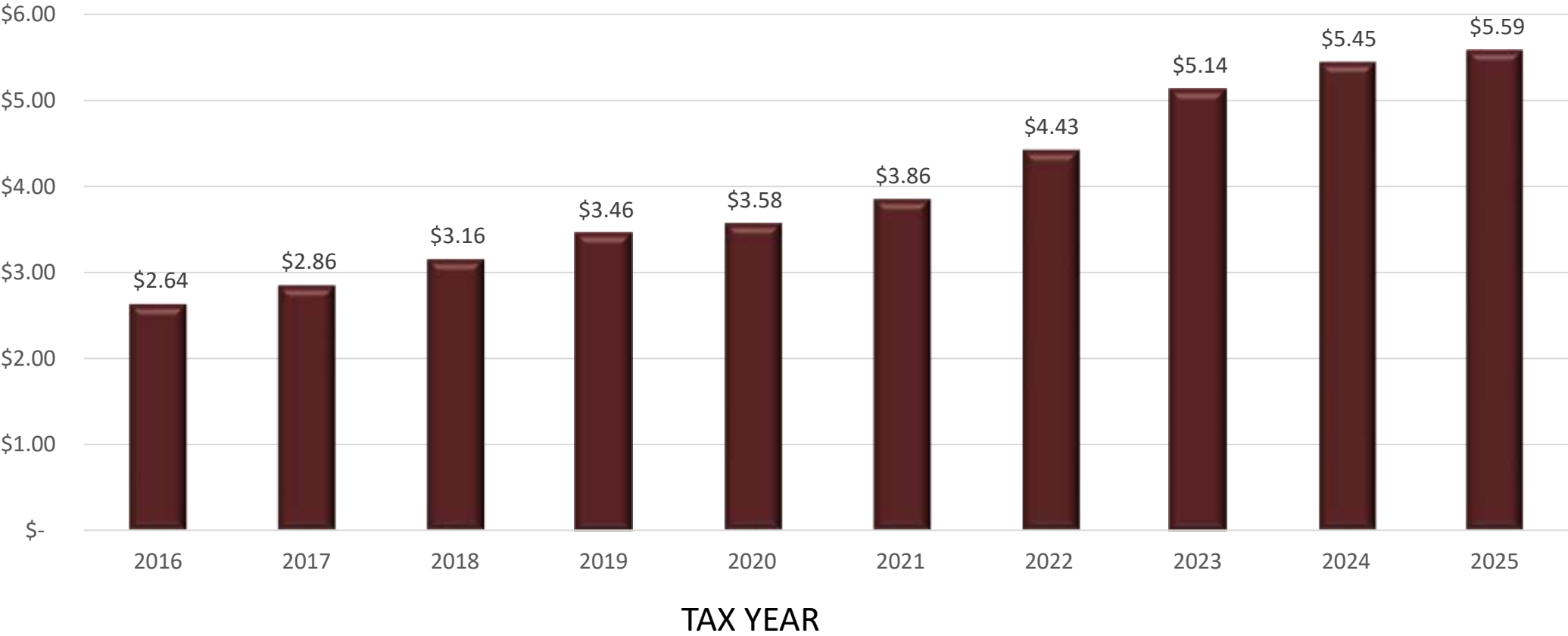
Health Insurance

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

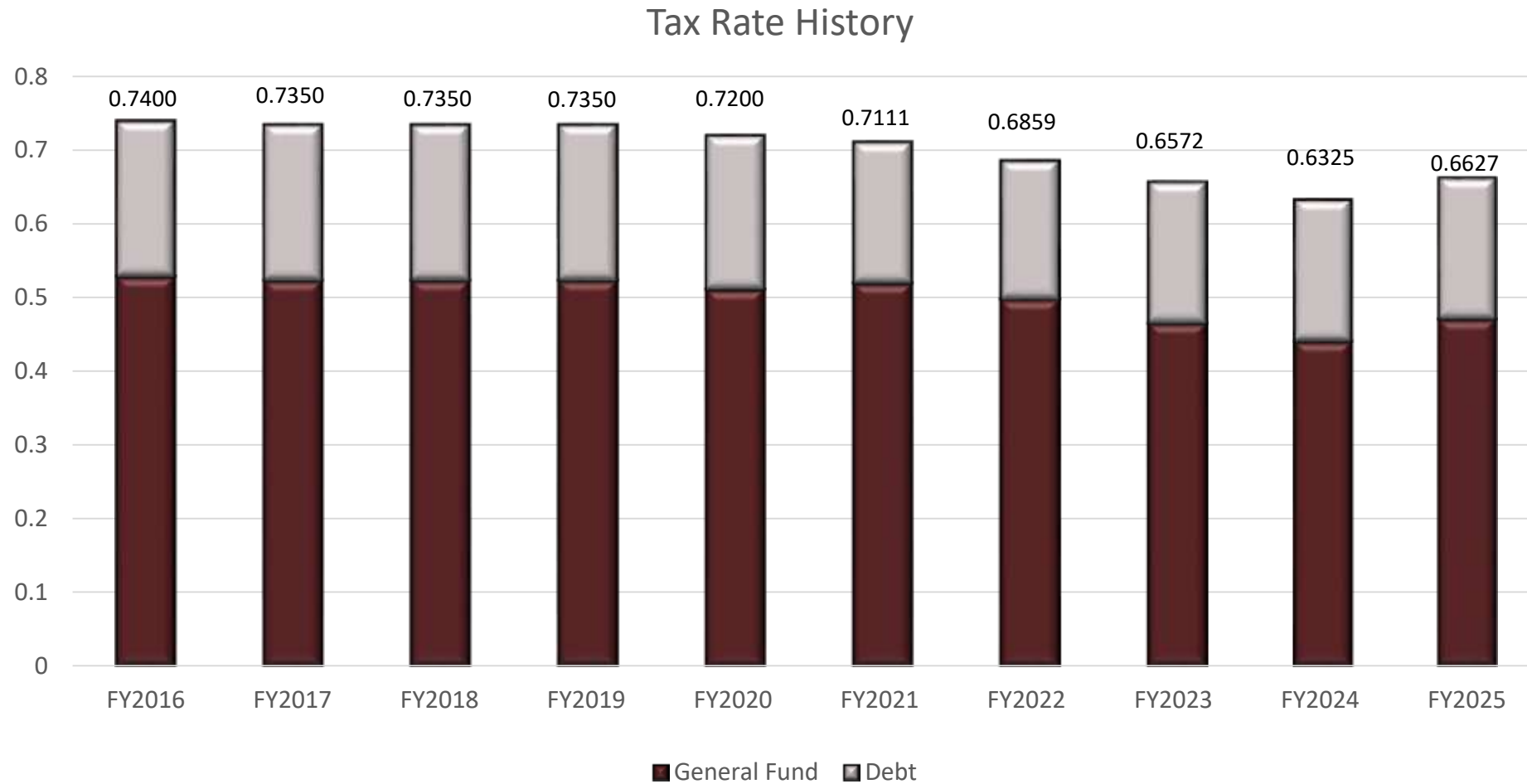
Fund Overviews & Key Decision Packages

General Fund

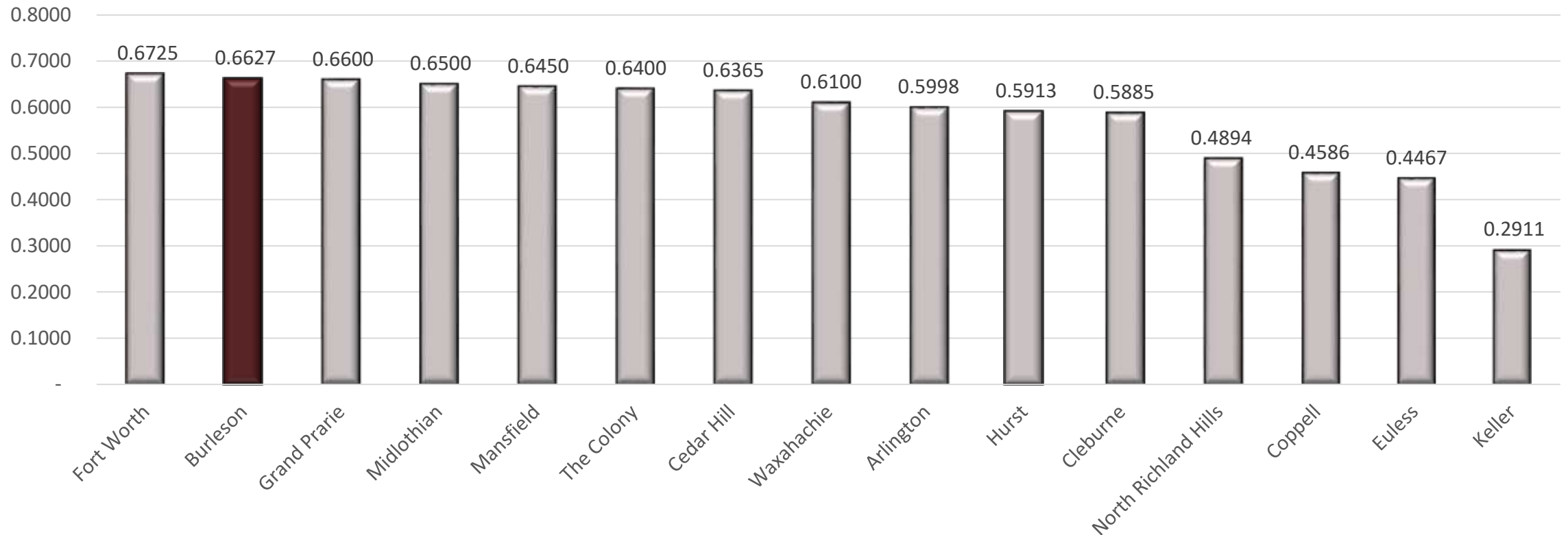
Certified Value History (In Billions)



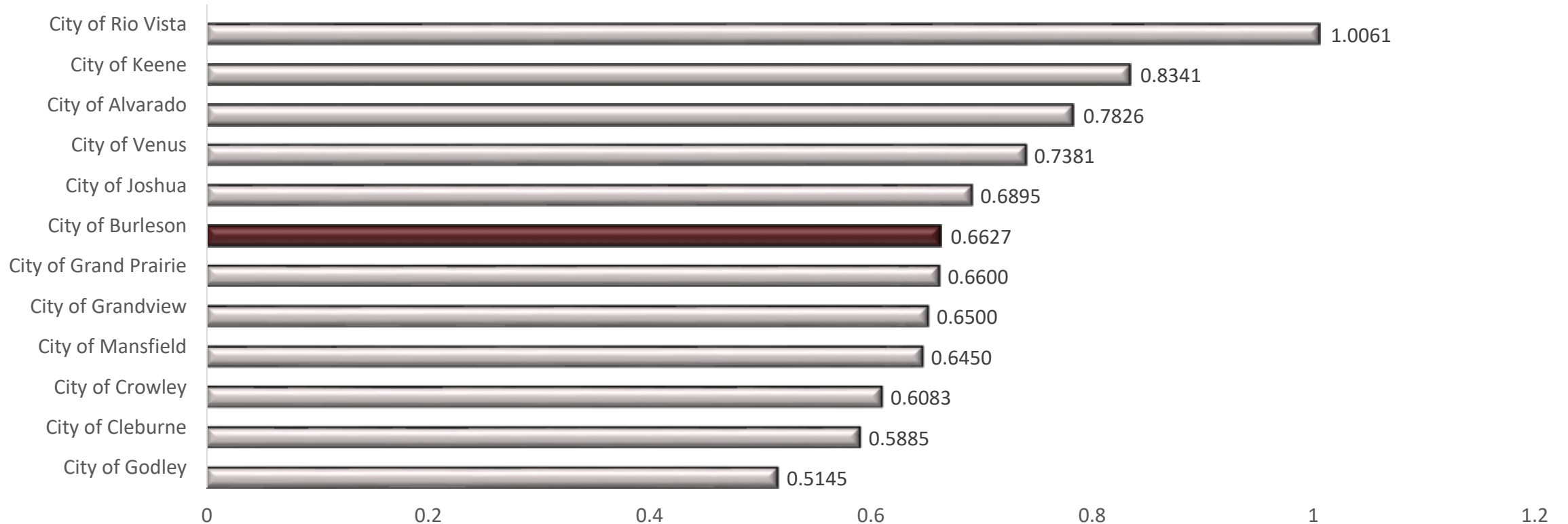
Property Tax Facts



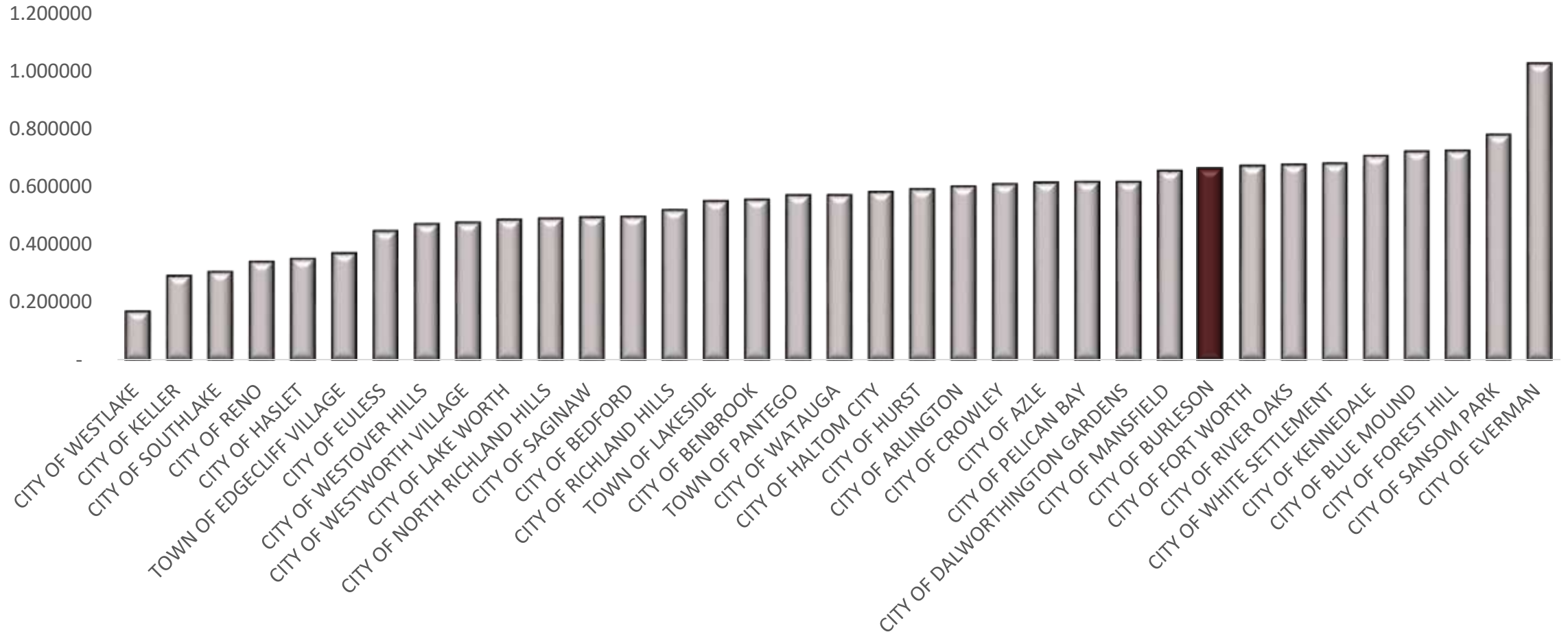
Other City Tax Rates Comparative Fiscal Year 2024-25



Johnson County City Tax Rates Comparative Fiscal Year 2024-25



Tarrant County City Tax Rates Comparative Fiscal Year 2024-25

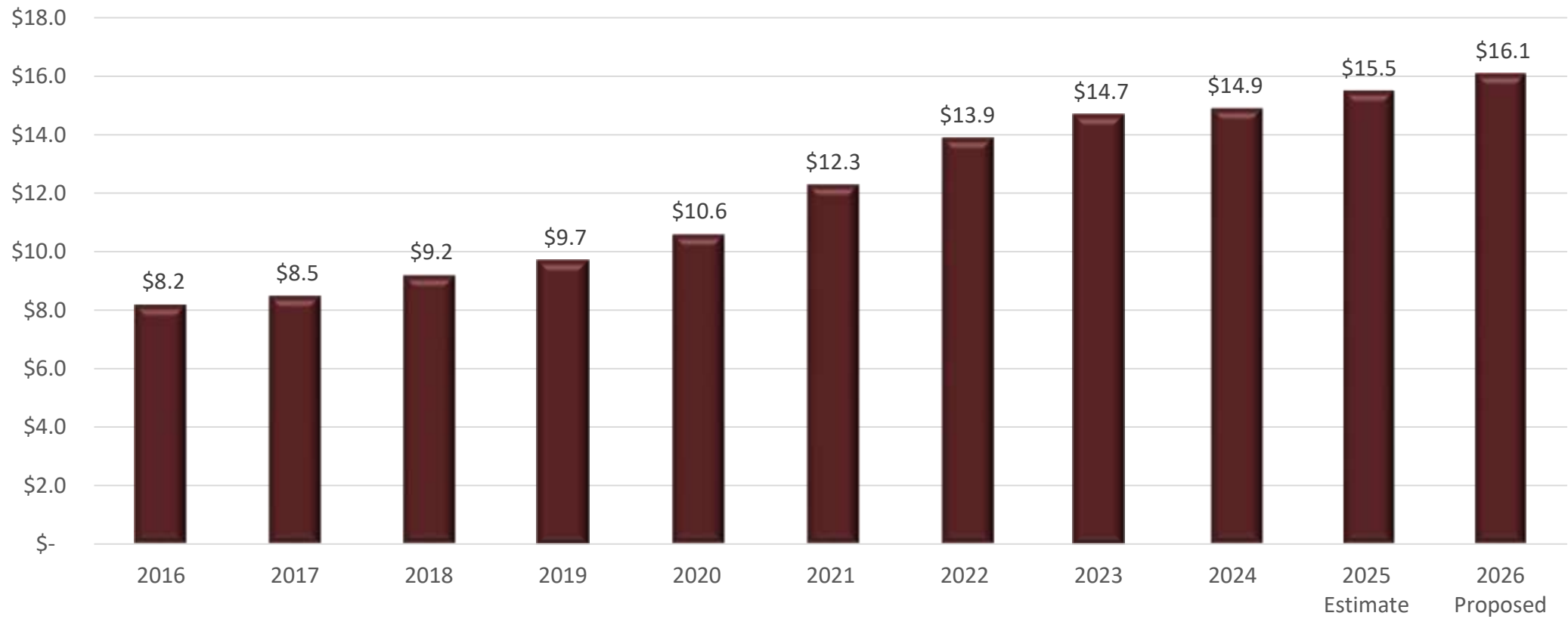


Average Home Value

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 ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 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
Fire	Staffing for fourth ambulance	3.00	28,935	411,010		439,945
Police	Patrol Unit	1.00	108,767	179,738		288,505
TOTAL		5.50	\$ 147,847	\$ 1,355,744	\$ 109,920	1,393,671

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

GF Proposed Fee Changes

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	\$2,000	Development Services – Planning
Legal Filing Fees	\$50 First Sheet (Small Plats) + \$25 per additional sheets \$80 First Sheet (Large Plats) + \$25 per additional sheets	\$100 First Sheet + \$25 per additional sheets	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 \$70 \$2,501 - \$ 10,000 valuation \$75 + \$10 / \$2,500 over \$10,000 valuation	\$75 \$0 - \$2,500 valuation \$105 \$2,501 – \$10,000 valuation \$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	\$1,400.00	\$1,000 – application fee \$1,500 – subsequent two reviews \$500 – each review thereafter	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

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

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

GF Proposed Fee Changes

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 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 19,606,713	\$ 17,421,851	\$ 17,421,851	\$ 20,358,733	\$ 20,834,940	\$ 20,855,406	\$ 19,713,573	\$ 18,660,688	\$ 17,481,084
Revenue									
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
Total Revenue	59,065,945	64,042,836	64,042,836	62,724,433	62,896,149	63,269,884	65,523,355	67,694,293	69,261,789
Expenditures									
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	19,529,298	20,107,077	20,667,519
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	-	-	-	-	-	-	-	-
Reductions					(778,681)	(846,486)	(871,881)	(898,037)	(924,978)
Recurring Supplementals					1,355,744	1,396,416	1,438,309	1,481,458	1,525,902
One-Time Supplementals					147,847				
Total Expenditures	58,313,925	63,267,928	64,369,740	62,248,226	62,875,682	64,411,718	66,576,240	68,873,897	71,080,943
Change in Fund Balance	\$ 752,020	\$ 774,908	\$ (326,904)	\$ 476,207	\$ 20,467	\$ (1,141,834)	\$ (1,052,885)	\$ (1,179,604)	\$ (1,819,155)
Ending Fund Balance	\$ 20,358,733	\$ 18,196,759	\$ 17,094,947	\$ 20,834,940	\$ 20,855,406	\$ 19,713,573	\$ 18,660,688	\$ 17,481,084	\$ 15,661,929
FB % of Expenditure	34.91%	28.76%	26.56%	33.47%	33.17%	30.61%	28.03%	25.38%	22.03%

Medical Transport Fund

Medical Transport Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ (224,613)	\$ 867,231	\$ 867,231	\$ 748,667	\$ 965,564	\$ 1,927,136	\$ 1,602,814	\$ 1,255,107	\$ 882,699
Revenue									
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	-	-	-	-	-	-	-	-	-
Total Revenue	1,229,086	2,000,251	2,000,251	2,031,170	2,320,252	2,387,900	2,457,616	2,529,462	2,603,501
Expenditures									
Personnel	1,524,626	2,339,951	2,339,951	2,200,465	2,252,988	2,333,847	2,417,795	2,504,958	2,595,467
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
Total Expenditures	255,807	1,989,857	1,989,857	1,814,273	1,358,680	2,712,222	2,805,323	2,901,870	3,001,999
Change in Fund Balance	\$ 973,279	\$ 10,394	\$ 10,394	\$ 216,897	\$ 961,572	\$ (324,322)	\$ (347,707)	\$ (372,408)	\$ (398,499)
Ending Fund Balance	\$ 748,667	\$ 877,625	\$ 877,625	\$ 965,564	\$ 1,927,136	\$ 1,602,814	\$ 1,255,107	\$ 882,699	\$ 484,201
FB % of Expenditure	292.67%	44.10%	44.10%	53.22%	141.84%	59.10%	44.74%	30.42%	16.13%

Debt Service Fund

General Debt Service Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year-End	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beg Fund Balance	\$ 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
Total Revenue	\$ 10,116,767	\$ 18,327,139	\$ 18,327,139	\$ 18,490,720	\$ 21,119,119	\$ 21,500,718	\$ 22,909,090	\$ 23,684,769	\$ 24,279,516
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
Total Expenditures	\$ 8,758,002	\$ 20,772,166	\$ 20,772,166	\$ 20,665,637	\$ 22,866,805	\$ 23,344,851	\$ 22,912,484	\$ 23,692,215	\$ 24,288,800
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)
Ending Fund Balance	\$ 6,851,142	\$ 4,100,623	\$ 4,100,623	\$ 4,676,225	\$ 2,928,539	\$ 1,084,406	\$ 1,081,012	\$ 1,073,566	\$ 1,064,282
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)

Supporting Debt	Outstanding Principal 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	\$232,327,891	100%

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

Proprietary Funds

Water & Wastewater

Water & Wastewater

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

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 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 15,332,327	\$ 14,241,182	\$ 14,241,182	\$ 15,972,033	\$ 15,344,836	\$ 15,827,661	\$ 16,453,012	\$ 17,112,982	\$ 17,052,133
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
Total Revenues	\$ 28,297,855	\$ 29,943,590	\$ 29,943,590	\$ 28,913,590	\$ 31,727,239	\$ 33,015,790	\$ 36,263,000	\$ 39,901,877	\$ 43,160,280
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
Total Expenditures	\$ 28,937,561	\$ 29,824,168	\$ 31,717,671	\$ 29,540,787	\$ 31,244,414	\$ 32,390,439	\$ 35,603,031	\$ 39,962,726	\$ 42,550,034
Change in Fund Balance	\$ (639,706)	\$ 119,422	\$ (1,774,081)	\$ (627,197)	\$ 482,825	\$ 625,351	\$ 659,970	\$ (60,848)	\$ 610,246
Ending Fund Balance	\$ 15,972,033	\$ 14,360,604	\$ 12,467,101	\$ 15,344,836	\$ 15,827,661	\$ 16,453,012	\$ 17,112,982	\$ 17,052,133	\$ 17,662,379
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

Burleson Solid Waste Residential Rate Detail

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
Total	\$24.23	\$25.11

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

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

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 519,420	\$ 416,698	\$ 416,698	\$ 593,799	\$ 655,371	\$ 799,849	\$ 952,919	\$ 1,114,922	\$ 1,286,218
Total Revenue	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
Total Expenditures	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
Ending Fund Balance	\$ 593,799	\$ 510,046	\$ 470,106	\$ 655,371	\$ 799,849	\$ 952,919	\$ 1,114,922	\$ 1,286,218	\$ 1,467,185
FB % of Expenditure	13.76%	10.84%	9.91%	13.82%	15.93%	17.96%	19.87%	21.68%	23.38%

Internal Service Funds

I.T. Support Services Fund

- 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

Recommended Supplemental Requests

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

I.T. Support Services Fund Forecast

	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 1,132,532	\$ 867,231	\$ 867,231	\$ 1,683,066	\$ 1,924,032	\$ 633,878	\$ 45,748	\$ 181,622	\$ 349,877
Revenue									
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
Total Revenue	5,774,675	6,648,060	6,648,060	6,733,816	6,757,125	7,024,764	7,233,346	7,448,229	7,669,600
Expenditures									
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				
Total Expenditures	5,224,141	6,641,932	6,641,932	6,492,850	8,047,279	7,612,894	7,097,471	7,279,974	7,468,087
Change in Fund Balance	\$ 550,534	\$ 6,128	\$ 6,128	\$ 240,966	\$ (1,290,154)	\$ (588,130)	\$ 135,875	\$ 168,255	\$ 201,513
Ending Fund Balance	\$ 1,683,066	\$ 873,359	\$ 873,359	\$ 1,924,032	\$ 633,878	\$ 45,748	\$ 181,622	\$ 349,877	\$ 551,390
FB % of Expenditure	32.22%	13.15%	13.15%	29.63%	7.88%	0.60%	2.56%	4.81%	7.38%

Health Insurance Fund

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 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year End	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 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
Total Revenues	\$ 7,319,635	\$ 7,367,402	\$ 7,367,402	\$ 7,559,836	\$ 7,814,439	\$ 8,170,212	\$ 8,544,183	\$ 8,937,291	\$ 9,350,523
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)
Total Expenditures	\$ 7,441,656	\$ 7,184,423	\$ 7,189,423	\$ 7,784,739	\$ 7,890,837	\$ 8,222,066	\$ 8,586,894	\$ 8,993,335	\$ 9,414,830
Net revenue (loss)	\$ (122,021)	\$ 182,979	\$ 177,979	\$ (224,904)	\$ (76,398)	\$ (51,854)	\$ (42,711)	\$ (56,044)	\$ (64,307)
Ending Fund Balance	\$ 3,340,556	\$ 3,713,198	\$ 3,708,198	\$ 3,115,653	\$ 3,039,254	\$ 2,987,400	\$ 2,944,690	\$ 2,888,645	\$ 2,824,338
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

- 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

- 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

4A Fund Highlights

- 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 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 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
Revenue									
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
Total Revenue	8,120,093	10,395,414	10,395,414	10,662,480	8,524,854	8,663,735	8,942,389	9,204,046	9,473,685
Expenditures									
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					
Total Expenditures	5,517,335	10,976,718	12,283,503	9,255,314	13,124,620	6,151,838	7,803,502	8,410,690	8,581,325
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
Ending Fund Balance	\$ 8,036,155	\$ 5,714,218	\$ 4,407,433	\$ 9,443,321	\$ 4,843,556	\$ 7,355,453	\$ 8,494,340	\$ 9,287,697	\$ 10,180,056
FB % of Expenditure	145.65%	52.06%	35.88%	102.03%	36.90%	119.57%	108.85%	110.43%	118.63%

PPF Fund Highlights

- 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

**Parks Performance
Fund**

DISCRETIONARY

DEPARTMENT	REQUEST SUMMARY	FTE	DISCRETIONARY ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 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 ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 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
TOTAL		2.50	149,851	254,256	70,000 \$	334,107

Parks Performance Fund

All Operations

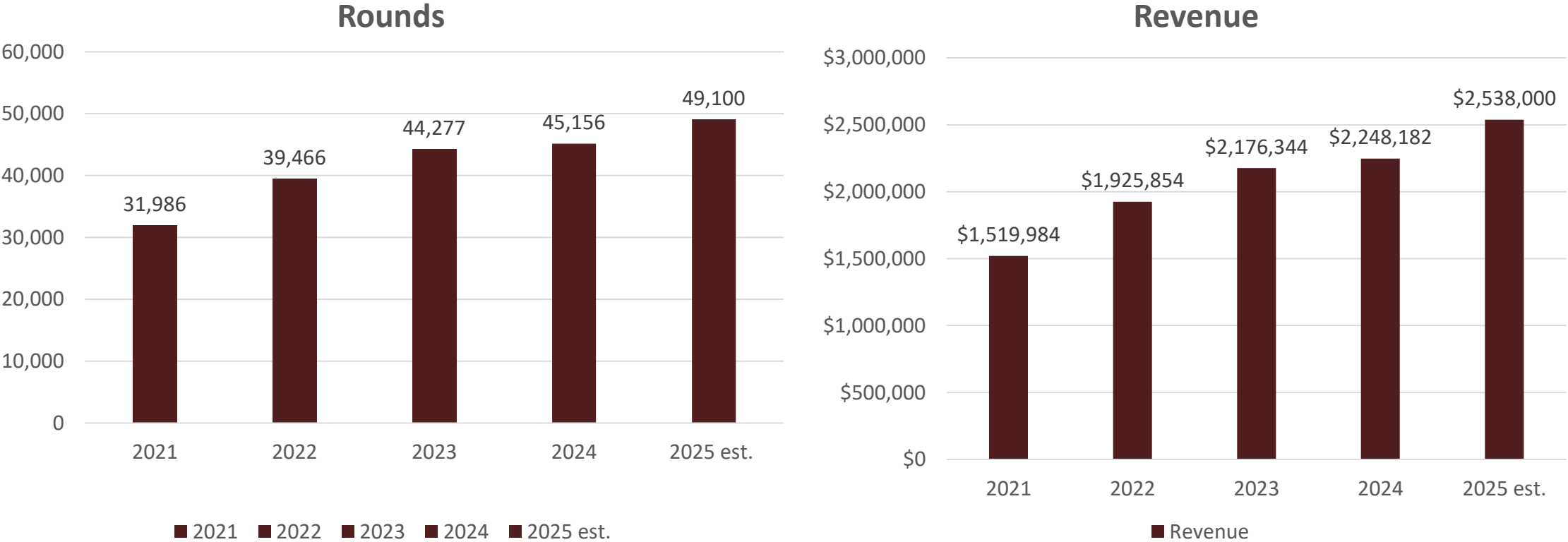
	FY 23-24 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 723,596	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue									
Operating Revenues	2,518,853	2,369,627	2,369,627	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
Total Revenue	6,022,931	5,633,995	5,633,995	5,261,765	6,584,632	6,451,017	6,647,075	6,850,554	7,061,757
Expenditures									
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				
Total Expenditures	5,299,335	5,633,995	5,736,250	5,985,361	6,584,632	6,451,017	6,647,075	6,850,554	7,061,757
Change in Fund Balance	\$ 723,596	\$ -	\$ (102,255)	\$ (723,596)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 723,596	\$ -	\$ (102,255)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FB % of Expenditure	13.65%	0.00%	-1.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Golf Fund Highlights

- 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



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 ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 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 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 220,895	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue									
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
Total Revenue	3,479,750	3,560,279	3,560,279	3,390,563	3,624,816	3,594,819	3,704,083	3,817,364	3,934,825
Expenditures									
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				
Total Expenditures	3,258,855	3,560,279	3,560,279	3,611,458	3,624,816	3,594,819	3,704,083	3,817,364	3,934,825
Change in Fund Balance	\$ 220,895	\$ -	\$ -	\$ (220,895)	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 220,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Self Sustaining %	69.03%	67.25%	67.25%	67.78%	68.42%	71.06%	71.03%	70.99%	70.93%

4B Fund Highlights

- 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

4B Parks Fund

DISCRETIONARY

DEPARTMENT	REQUEST SUMMARY	FTE	DISCRETIONARY ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 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 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 5,340,055	\$ 5,035,601	\$ 5,035,601	\$ 5,084,986	\$ 5,768,762	\$ 4,811,940	\$ 4,516,030	\$ 4,162,081	\$ 4,514,361
Revenue									
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
Total Revenue	7,701,902	7,815,306	7,815,306	7,925,572	8,157,339	8,375,011	8,604,623	8,858,999	9,121,081
Expenditures									
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	1,026,283	1,058,519	1,092,458	1,128,192
PPF Transfer	3,453,234	3,249,948	3,249,948	2,425,393	3,493,980	3,271,182	3,375,637	3,509,748	3,623,739
One-Time Supplementals					2,000				
Total Expenditures	7,956,972	8,381,605	8,401,753	7,241,795	9,114,161	8,670,922	8,958,572	8,506,719	8,977,982
Change in Fund Balance	\$ (255,069)	\$ (566,299)	\$ (586,447)	\$ 683,777	\$ (956,822)	\$ (295,910)	\$ (353,948)	\$ 352,279	\$ 143,099
Ending Fund Balance	\$ 5,084,986	\$ 4,469,302	\$ 4,449,154	\$ 5,768,762	\$ 4,811,940	\$ 4,516,030	\$ 4,162,081	\$ 4,514,361	\$ 4,657,460
FB % of Expenditure	63.91%	53.32%	52.96%	79.66%	52.80%	52.08%	46.46%	53.07%	51.88%

TIF Fund 2 Financial Overview

- 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 Actual	FY 24-25 Adopted	FY 24-25 Revised	FY 24-25 Year- End Est	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Beginning Fund Balance	\$ 339,812	\$ 740,059	\$ 740,059	\$ 941,136	\$ 1,044,021	\$ 550,013	\$ 590,920	\$ 704,708	\$ 813,934
Revenue									
Property Taxes	1,204,520	1,327,673	1,327,673	1,327,673	1,392,041	1,392,041	1,405,961	1,420,021	1,420,021
Other Revenue	513,652	35,000	35,000	60,000	59,000	58,020	57,060	56,118	55,196
Total Revenue	1,718,172	1,362,673	1,362,673	1,387,673	1,451,041	1,450,061	1,463,021	1,476,139	1,475,217
Expenditures									
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
Total Expenditures	1,116,848	1,171,993	1,171,993	1,284,789	1,945,048	1,409,154	1,349,233	1,366,913	1,401,598
Change in Fund Balance	\$ 601,324	\$ 190,680	\$ 190,680	\$ 102,884	\$ (494,007)	\$ 40,906	\$ 113,788	\$ 109,227	\$ 73,619
Ending Fund Balance	\$ 941,136	\$ 930,739	\$ 930,739	\$ 1,044,021	\$ 550,013	\$ 590,920	\$ 704,708	\$ 813,934	\$ 887,553
FB % of Expenditure	84.27%	79.42%	79.42%	81.26%	28.28%	41.93%	52.23%	59.55%	63.32%

Other Funds

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

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

Hotel Motel Fund		DISCRETIONARY				
DEPARTMENT	REQUEST SUMMARY	FTE	DISCRETIONARY ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 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

Five Year CIP Plan Summary

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	\$4,961,132	\$0	\$0	\$0	\$0	\$4,961,132
Total	\$85,388,055	\$79,230,154	\$41,400,251	\$23,254,502	\$24,086,056	\$253,359,018

General Government CIP FY26-30

Project #	Project Name	Prior Allocations	2026	2027	2028	2029	2030	Total Per Project (FY26-30)
GO BOND PROJECTS	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	\$3,289,059					\$3,289,059
	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	\$41,277,352	\$26,716,401	\$7,652,000	\$8,353,482	\$14,443,000	\$98,442,235

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
	Water Bond Total	\$21,385,345	\$7,166,436	\$23,921,368	\$6,291,459	\$6,241,520	\$2,000,000	\$67,006,128

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
	Sewer Bond Total	\$4,487,907	\$30,729,606	\$17,691,654	\$10,245,000	\$5,310,000	\$7,462,500	\$75,926,667
	Water & Sewer Bond Total	\$25,873,252	\$37,896,042	\$41,613,022	\$16,536,459	\$11,551,520	\$9,462,500	\$117,059,543

4A CIP FY26-30

Project #	4A Projects Name	Prior Allocations	2026	2027	2028	2029	2030	Total Per Project (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
	4A Bond Total	\$5,813,192	\$5,000,000	\$9,500,000	\$15,000,000	\$0	\$0	\$29,500,000

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
Total	\$90,000	\$1,214,661	\$1,400,731	\$2,211,792	\$3,349,500	\$180,556	\$8,357,240

Summary Information

Total Expenditure Budget by Fund

(in millions)

Fund	FY24-25 Revised	FY25-26 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	\$ 85.4	\$ 18.3
Other Funds	\$ 26.6	\$ 26.4	\$ (0.2)
Total	\$ 246.6	\$ 266.2	\$ 19.6

Committee Direction

Committee Direction

- Staff request the Finance Committee provide a recommendation to the full Council regarding the proposed budget for FY 25-26

Appendix

General Fund

- 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	DISCRETIONARY	Revenue/Offset	FY25-26
			ONE TIME	ONGOING		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	DISCRETIONARY	Revenue/Offset	FY25-26
			ONE TIME	ONGOING		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 ONE TIME	DISCRETIONARY ONGOING	Revenue/Offset	FY25-26 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)