
City Hall Council Chambers, 141 W. Renfro, Burleson, TX 76028

1. **CALL TO ORDER**

2. **CITIZENS APPEARANCES**

Each person in attendance who desires to speak to the City Council on an item NOT posted on the agenda, shall speak during this section.

A speaker card must be filled out and turned in to the City Secretary prior to addressing the City Council. Each speaker will be allowed three (3) minutes.

Please note that City Council may only take action on items posted on the agenda. The Texas Open Meetings Act prohibits the City Council from deliberating or taking action on an item not listed on the agenda. City Council may, however, receive your comments on the unlisted item, ask clarifying questions, respond with facts, and explain policy.

Each person in attendance who desires to speak to the City Council on an item posted on the agenda, shall speak when the item is called forward for consideration.

3. **BUDGET**

A. Receive a report, hold a discussion, and provide staff direction on the Fiscal Year 2025-2026 Proposed Budget and related items. *(Staff Contact: Tommy Ludwig, City Manager)*

B. Consider and take possible action of a resolution proposing a tax rate for the 2025 tax year with a record vote. *(Staff Contact: Kevin Hennessey, Interim Director of Finance)*

C. Consider and take possible action of a minute order setting the date and time of the public hearings on the proposed 2025 tax rate and Fiscal Year 2025-2026 Proposed Budget to occur during the regular City Council meeting scheduled for Tuesday, September 2, 2025, at 5:30 p.m. *(Staff Contact: Kevin Hennessey, Interim Director of Finance)*

4. **RECESS INTO EXECUTIVE SESSION**

In accordance with Chapter 551 of the Texas Government Code, the City Council may convene in Executive Session in the City Council Workroom in City Hall to conduct a closed meeting to discuss any item listed on this Agenda. The City Council may reconvene into open session and take action on posted items.

A. Pending or contemplated litigation or to seek the advice of the City Attorney pursuant to Section 551.071, Texas Government Code

5. **ADJOURN****CERTIFICATE**

I hereby certify that the above agenda was posted on this the 5th of August 2025, by 6:15 p.m., on the official bulletin board at the Burleson City Hall, 141 W. Renfro, Burleson, Texas.



Amanda Campos

City Secretary

ACCESSIBILITY STATEMENT

The Burleson City Hall is wheelchair accessible. The entry ramp is located in the front of the building, accessible from Warren St. Accessible parking spaces are also available in the Warren St. parking lot. Sign interpretative services for meetings must be made 48 hours in advance of the meeting. Call the A.D.A. Coordinator at 817-426-9600, or TDD 1-800-735-2989.

City Council Special Meeting

DEPARTMENT: City Manager's Office
FROM: Tommy Ludwig, City Manager
MEETING: August 11, 2025

SUBJECT:

Receive a report, hold a discussion, and provide staff direction on the Fiscal Year 2025-2026 Proposed Budget and related items. (*Staff Contact: Tommy Ludwig, City Manager*)

SUMMARY:

The City Manager will present the City Council with the Fiscal Year 2025-2026 Proposed Budget, and the City Council will be able to discuss and provide direction.

The City Manager has delivered a copy of the Fiscal Year 2025-2026 Proposed Budget to the City Council. Additionally, the City Manager has filed a copy of the Fiscal Year 2025-2026 Proposed Budget with the City Secretary for public record. The Fiscal Year 2025-2026 Proposed Budget is also available online at the City's website (www.burlesontx.com).

OPTIONS:

N/A

RECOMMENDATION:

N/A

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

STAFF CONTACT:

Tommy Ludwig
City Manager
tludwig@burlesontx.com
817-426-9623

City Manager's Proposed FY 2025-26 Budget

PRESENTED TO CITY COUNCIL ON
AUGUST 11, 2025

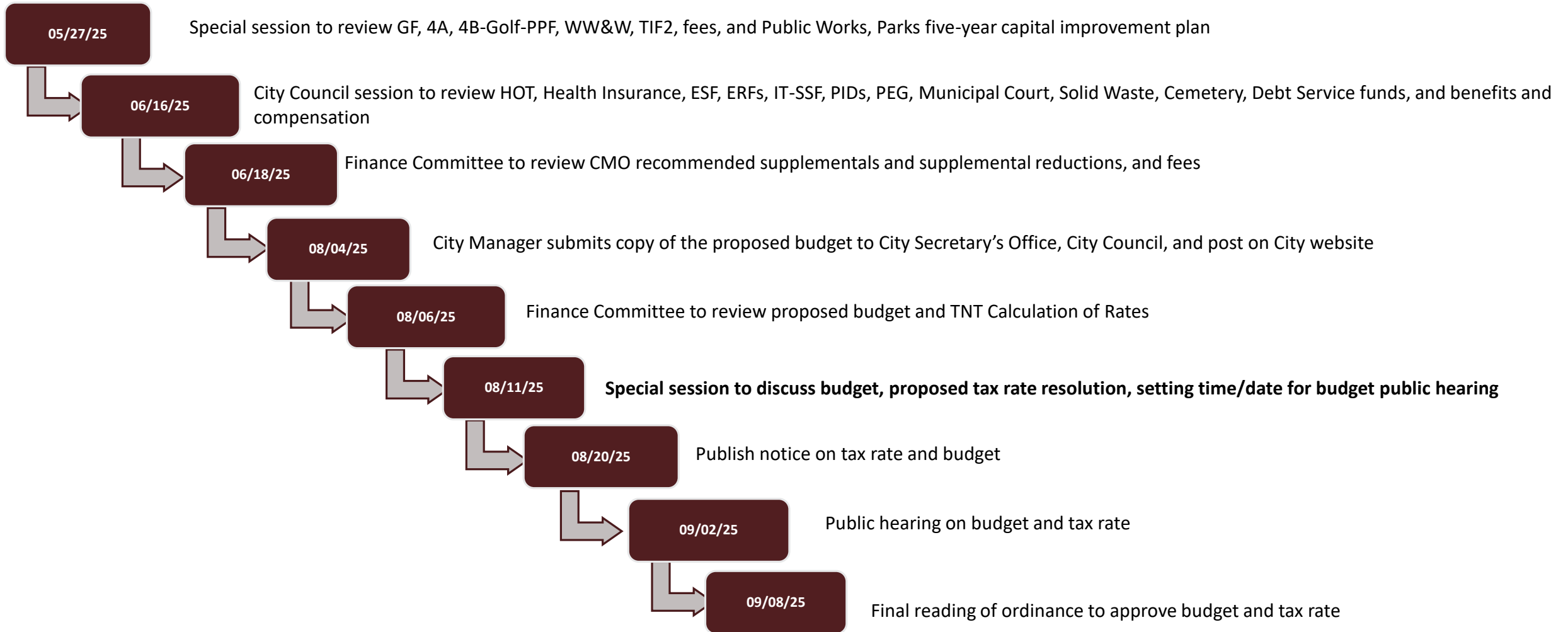
Presentation Overview

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

Building the Budget

Transparent Budget Process

Item A.



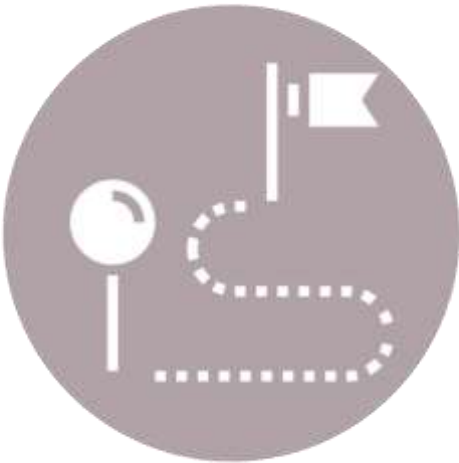
Strategic Focus Areas

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 adopted the updated strategic plan along with the budget

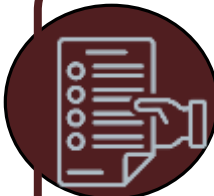
Key Budget Areas



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

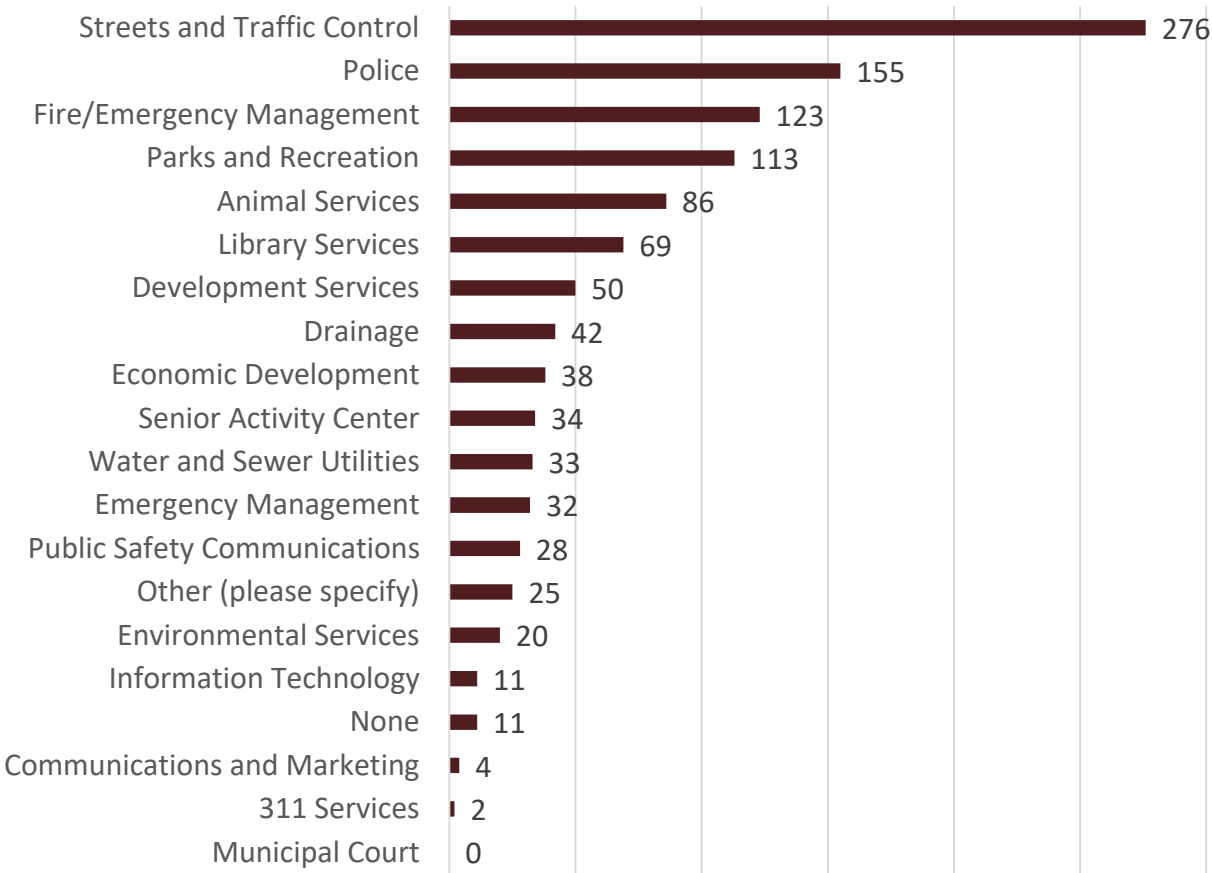
2024 Top Three Priorities

- 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

Item A.

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.

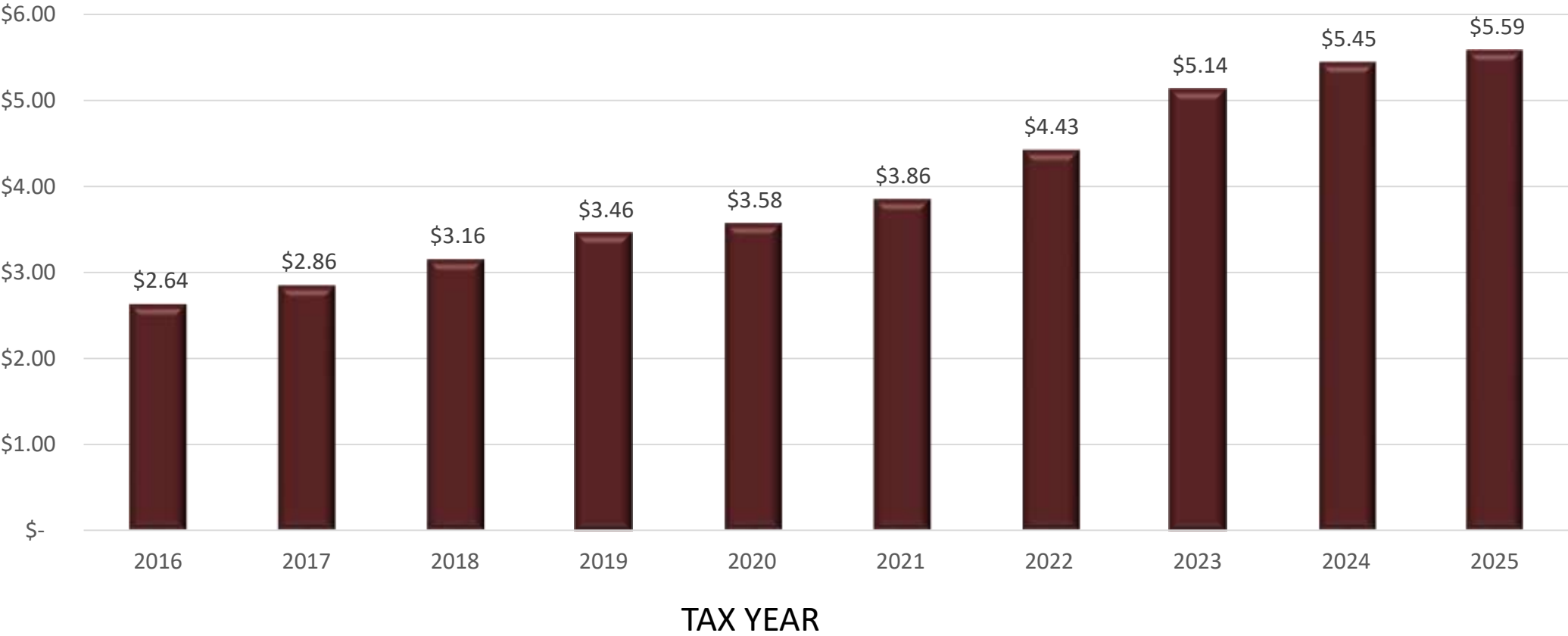
Health Insurance

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

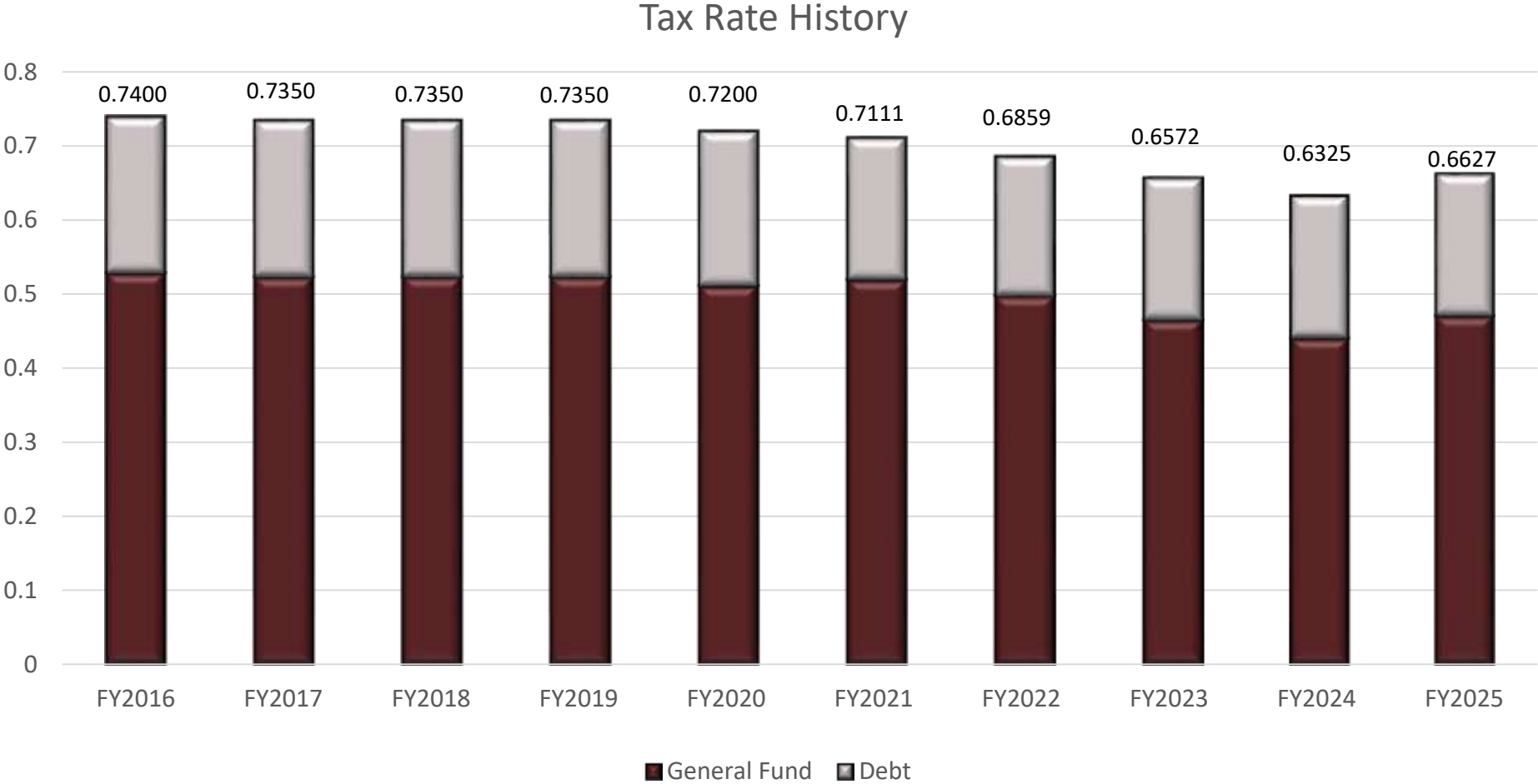
Fund Overviews & Key Decision Packages

General Fund

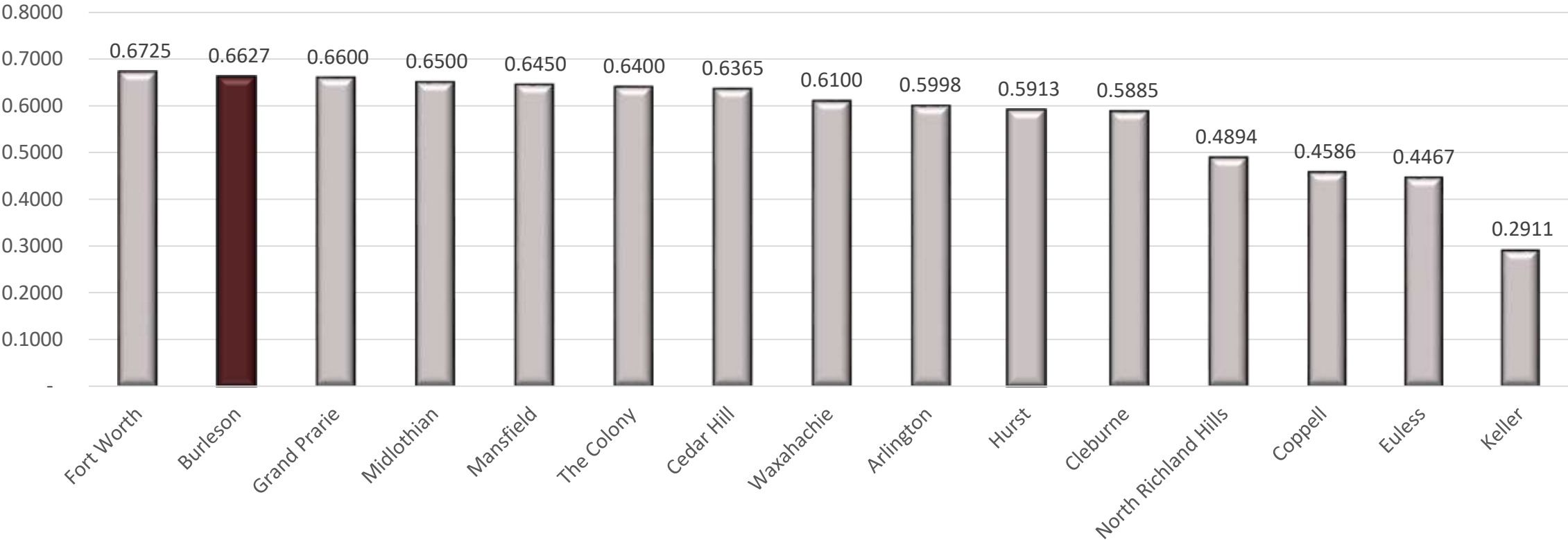
Certified Value History (In Billions)



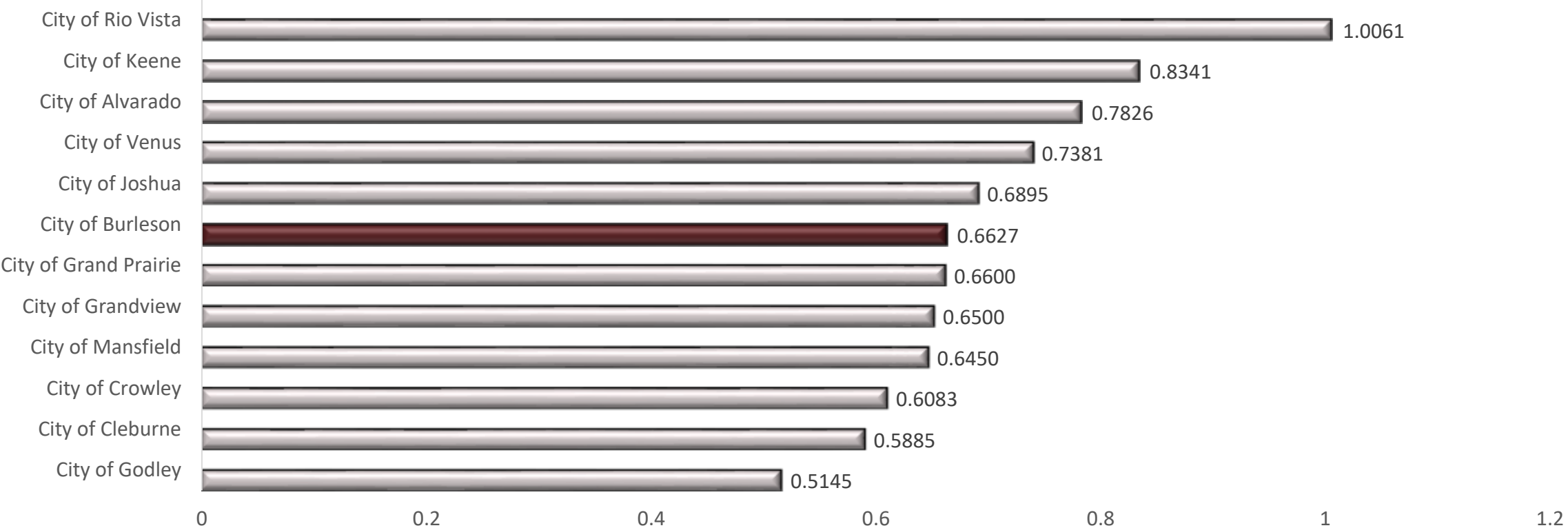
Property Tax Facts



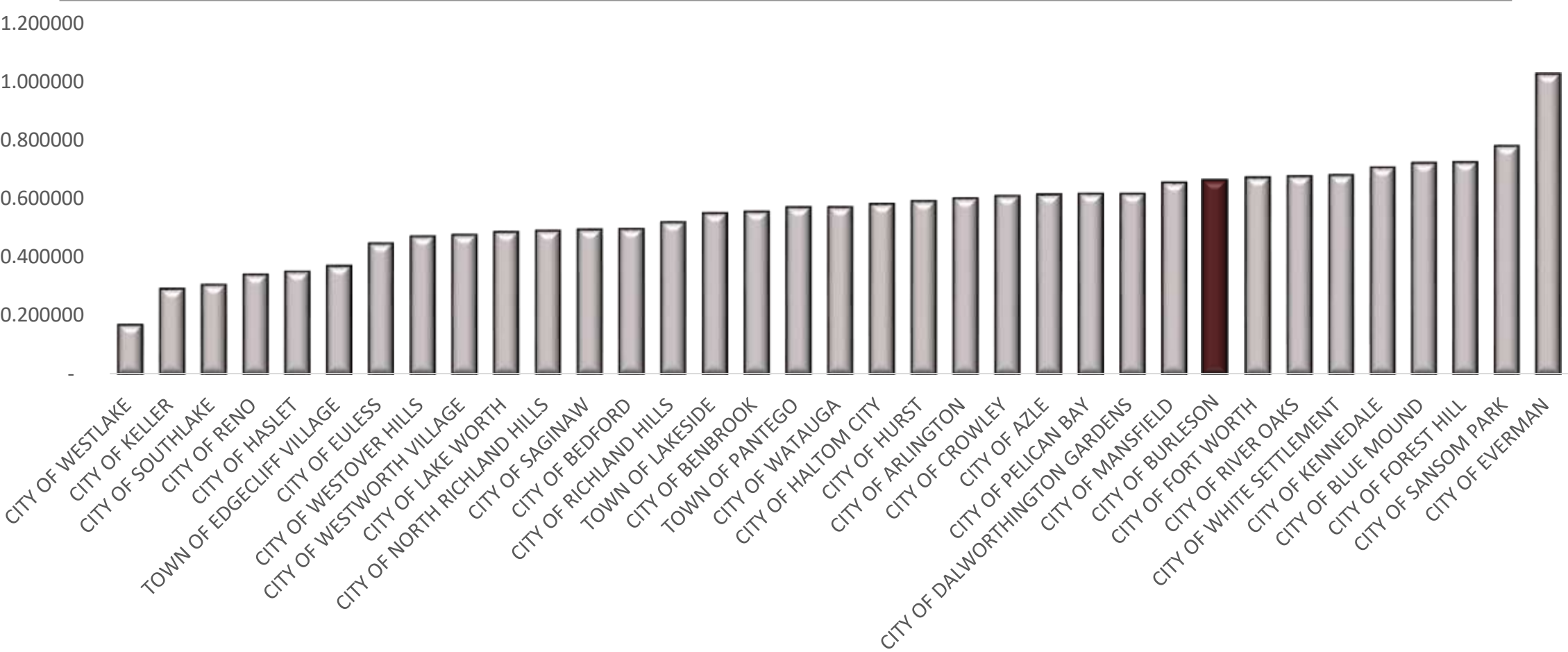
Other City Tax Rates Comparative Fiscal Year 2024-25



Johnson County City Tax Rates Comparative Fiscal Year 2024-25



Tarrant County City Tax Rates Comparative Fiscal Year 2024-25

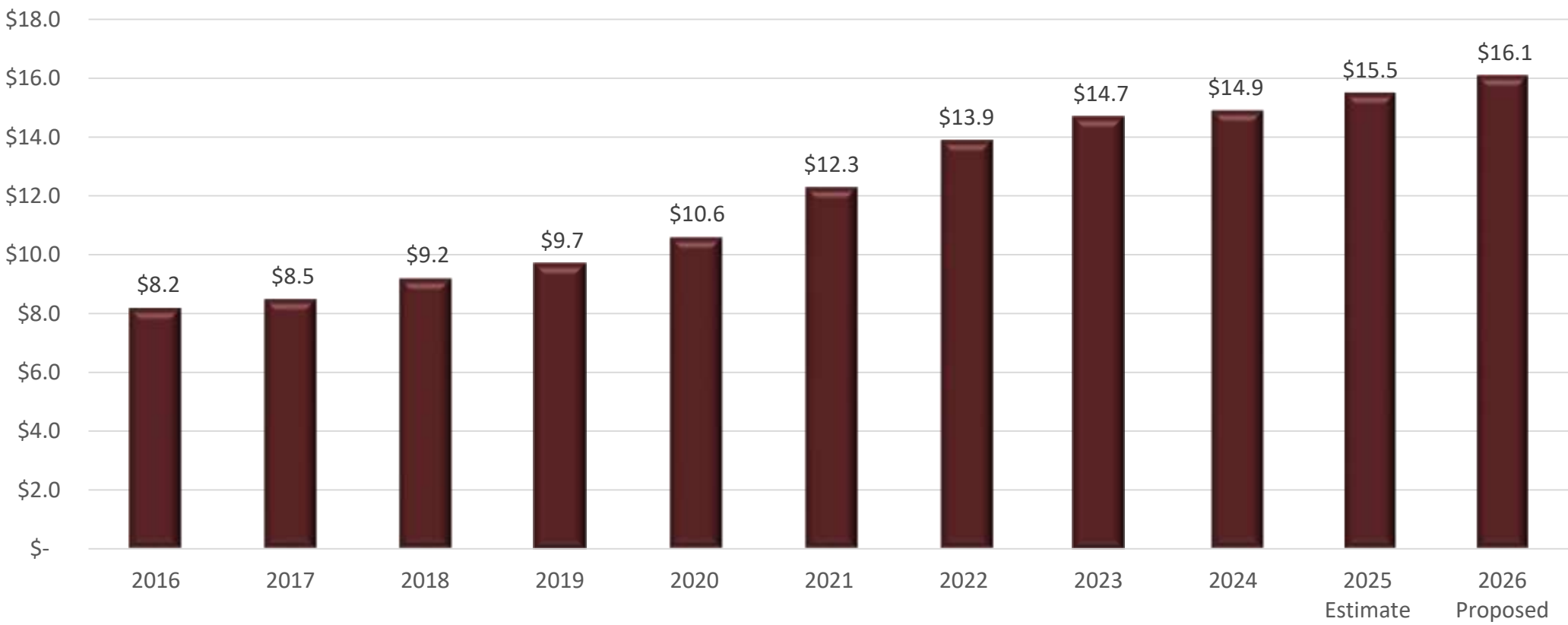


Average Home Value

| 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 |
| Police | Patrol Unit | 1.00 | 108,767 | 179,738 | | 288,505 |
| TOTAL | | 2.50 | \$ 118,912 | \$ 944,734 | \$ 109,920 | \$ 953,726 |

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

GF Proposed Fee Changes

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

GF Proposed Fee Changes

| Fee Description | Current Rate | Proposed Rate | Section of Presentation |
|--|---|---|--|
| Municipal Utility or Management District | N/A | \$4,000 | Development Services – Planning |
| Public Improvement District Fee | N/A | \$2,000 | Development Services – Planning |
| Commercial One-Trade Permit | \$50 \$0 - \$2,500 valuation \$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 | \$1,000 application fee (due at submittal) + Cost of Consultant Review – Finance Committee’s recommendation | Development Services – Engineering |

GF Proposed Fee Changes

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

GF Proposed Fee Changes

| 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 |
| Right-of-way Encroachment | \$250 | \$525 | 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 | \$ 21,295,351 | \$ 20,576,858 | \$ 19,899,742 | \$ 18,331,968 |
| 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 | 19,589,569 | 20,944,368 | 21,544,771 |
| Incentives (ED) | 948,920 | 957,070 | 957,070 | 888,106 | 1,123,672 | 889,305 | 879,652 | 922,363 | 826,878 |
| Cash Funding Projects | 600,000 | - | - | - | - | - | - | - | - |
| Reductions | | | | | (778,681) | (846,486) | (871,881) | (898,037) | (924,978) |
| Recurring Supplementals | | | | | 944,734 | 973,076 | 1,002,268 | 1,032,336 | 1,063,306 |
| One-Time Supplementals | | | | | 118,912 | | | | |
| Total Expenditures | 58,313,925 | 63,267,928 | 64,369,740 | 62,248,226 | 62,435,737 | 63,988,378 | 66,200,471 | 69,262,067 | 71,495,600 |
| Change in Fund Balance | \$ 752,020 | \$ 774,908 | \$ (326,904) | \$ 476,207 | \$ 460,412 | \$ (718,493) | \$ (677,116) | \$ (1,567,774) | \$ (2,233,812) |
| Ending Fund Balance | \$ 20,358,733 | \$ 18,196,759 | \$ 17,094,947 | \$ 20,834,940 | \$ 21,295,351 | \$ 20,576,858 | \$ 19,899,742 | \$ 18,331,968 | \$ 16,098,157 |
| FB % of Expenditure | 34.91% | 28.76% | 26.56% | 33.47% | 34.11% | 32.16% | 30.06% | 26.47% | 22.52% |

Medical Transport Fund

Medical Transport Fund Supplemental Requests

MEDICAL TRANSPORT
FUND

DISCRETIONARY

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

Medical Transport Forecast

| | FY 23-24 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 | \$ 1,501,505 | \$ 738,850 | \$ - | \$ - |
| 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 | - | - | - | - | - | - | 60,271 | 837,291 | 877,252 |
| Total Revenue | 1,229,086 | 2,000,251 | 2,000,251 | 2,031,170 | 2,320,252 | 2,387,900 | 2,517,887 | 3,366,753 | 3,480,753 |
| Expenditures | | | | | | | | | |
| Personnel | 1,524,626 | 2,339,951 | 2,339,951 | 2,200,465 | 2,238,674 | 2,319,037 | 2,402,471 | 2,489,102 | 2,579,059 |
| Reimb Personnel | (1,454,393) | (614,476) | (614,476) | (614,476) | (1,263,755) | - | - | - | - |
| Base Expenses | 185,573 | 264,382 | 264,382 | 228,284 | 369,446 | 378,375 | 387,528 | 396,912 | 406,532 |
| Recurring Supplementals | | | | | 411,010 | 423,340 | 436,041 | 449,122 | 462,595 |
| One-Time Supplementals | | | | | 28,935 | 29,803 | 30,697 | 31,618 | 32,567 |
| Total Expenditures | 255,807 | 1,989,857 | 1,989,857 | 1,814,273 | 1,784,310 | 3,150,555 | 3,256,737 | 3,366,753 | 3,480,753 |
| Change in Fund Balance | \$ 973,279 | \$ 10,394 | \$ 10,394 | \$ 216,897 | \$ 535,942 | \$ (762,655) | \$ (738,850) | \$ - | \$ - |
| Ending Fund Balance | \$ 748,667 | \$ 877,625 | \$ 877,625 | \$ 965,564 | \$ 1,501,505 | \$ 738,850 | \$ - | \$ - | \$ - |
| FB % of Expenditure | 292.67% | 44.10% | 44.10% | 53.22% | 84.15% | 23.45% | 0.00% | 0.00% | 0.00% |

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

Item A.

| 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

Item A.

| 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 Fund

10 Year History

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

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

I.T. Support Services Fund

10 Year History

- Personnel
 - The I.T. Department was staffed with 7 FTEs in 2015, with a \$786,957 annual payroll
 - Today the I.T. Department has 15 FTEs and an annual payroll of \$2,140,341, a \$1,353,384 increase in cost
- I.T. Governance
 - Over the last 10 years, the city has incorporated over a dozen applications into the I.T. Support Services Fund that were previously budgeted within the user department's annual budget, in an effort to provide greater support and oversight of I.T. expenditures across the city
 - This shift has increased the I.T. Support Services Fund annual expenditures by over \$1,200,000, however these were not new expenditures but rather a reallocation of where the funds were budgeted
- Citywide Implementations
 - Over the last decade the city has implemented a number of new software packages or upgrades to existing systems, including:
 - Enterprise Resource Planning System (ERP) to manage the city's finances, payroll, and utility billing
 - 311 Customer Ticketing System
 - ProQA Emergency Medical Dispatch Quality Assurance Software
 - Motorola Radio System
 - Axon Body Worn Cameras and Drones
 - Artic Wolf Cyber Security Suite
 - Multifactor Authentication Platform (compliance requirement)
 - These implementations have increased the I.T. Support Budget by over \$2,000,000 annually

I.T. Support Services Fund

10 Year History

Inflationary Data

Business laptops (mid-tier):

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

Software licensing (Microsoft, Adobe, etc.):

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

Cybersecurity tools & services:

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

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

↑ 60% increase in managed service and support contracts

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

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

Overall IT spending (U.S.):

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

I.T Support Services

Recommended Supplemental Requests

| 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

Item A.

| | 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

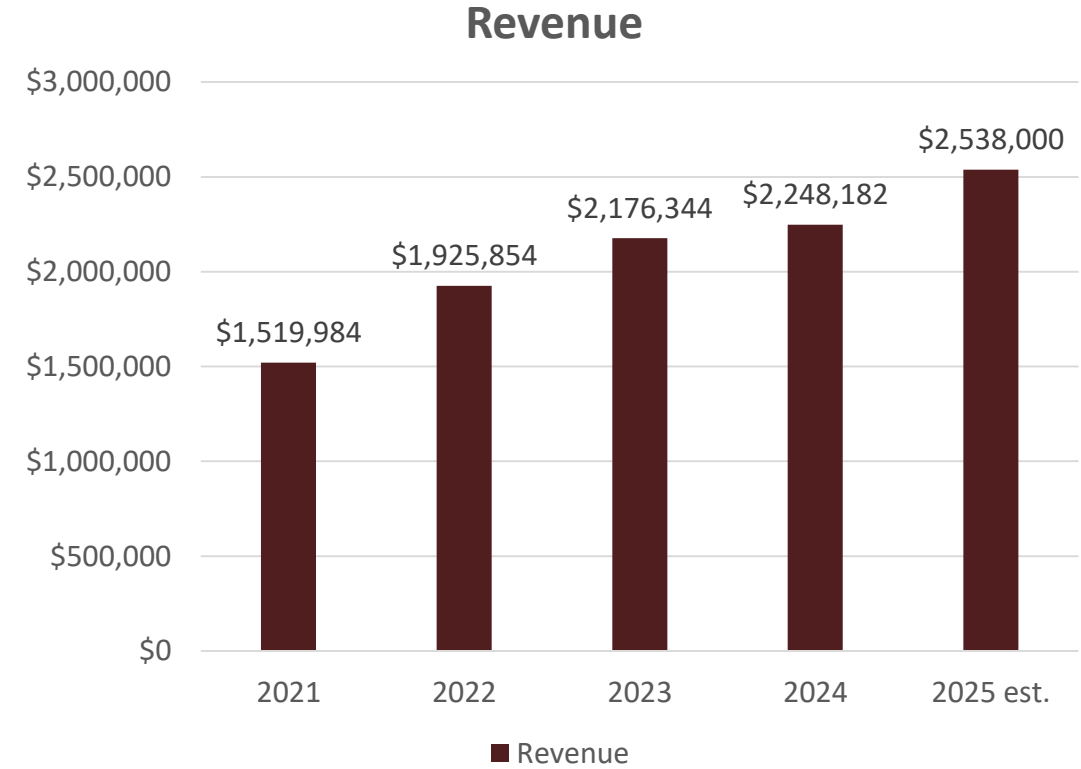
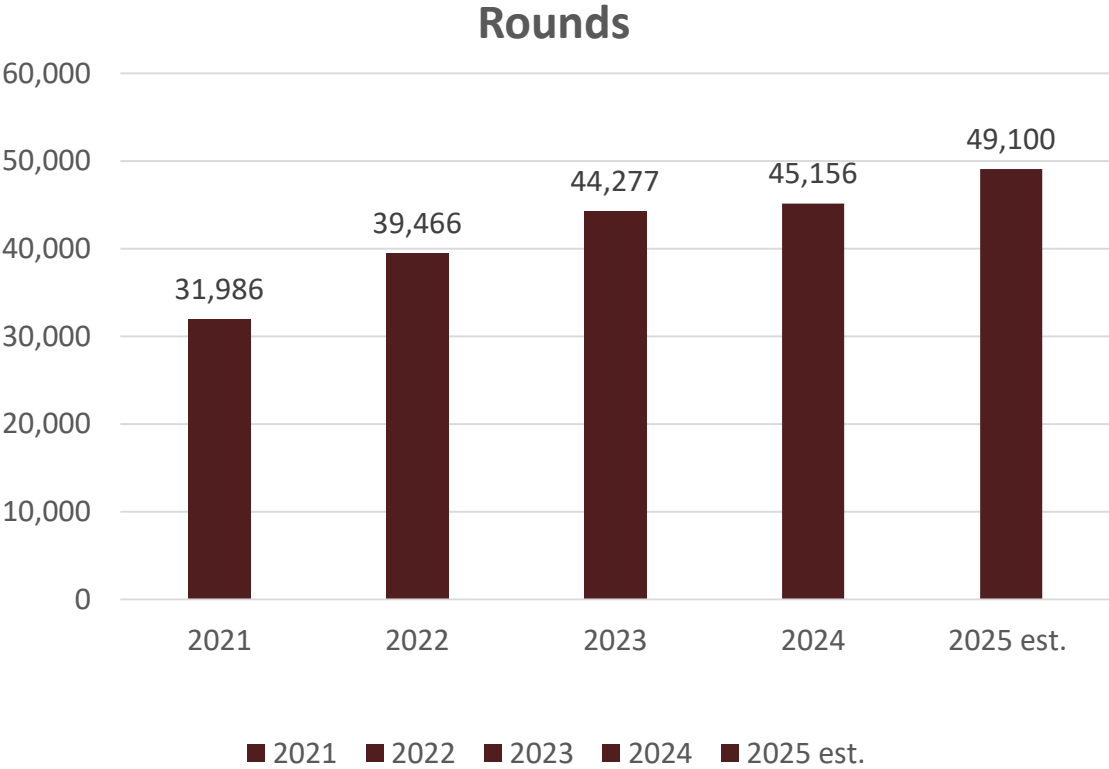
| | FY 23-24 Actual | FY 24-25 Adopted | FY 24-25 Revised | FY 24-25 Year- End Est | FY 25-26 Projected | FY 26-27 Projected | FY 27-28 Projected | FY 28-29 Projected | FY 29-30 Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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 | \$ 4,455,834 | \$ 4,040,480 | \$ 4,330,136 |
| 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 | 1,040,465 | 1,073,172 | 1,107,598 | 1,143,836 |
| PPF Transfer | 3,453,234 | 3,249,948 | 3,249,948 | 2,425,393 | 3,493,980 | 3,317,195 | 3,422,390 | 3,557,231 | 3,671,940 |
| One-Time Supplementals | | | | | 2,000 | | | | |
| Total Expenditures | 7,956,972 | 8,381,605 | 8,401,753 | 7,241,795 | 9,114,161 | 8,731,117 | 9,019,978 | 8,569,342 | 9,041,826 |
| Change in Fund Balance | \$ (255,069) | \$ (566,299) | \$ (586,447) | \$ 683,777 | \$ (956,822) | \$ (356,106) | \$ (415,355) | \$ 289,656 | \$ 79,254 |
| Ending Fund Balance | \$ 5,084,986 | \$ 4,469,302 | \$ 4,449,154 | \$ 5,768,762 | \$ 4,811,940 | \$ 4,455,834 | \$ 4,040,480 | \$ 4,330,136 | \$ 4,409,390 |
| FB % of Expenditure | 63.91% | 53.32% | 52.96% | 79.66% | 52.80% | 51.03% | 44.79% | 50.53% | 48.77% |

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 | \$ 618,713 | \$ 728,319 | \$ 911,494 | \$ 1,090,802 |
| Revenue | | | | | | | | | |
| Property Taxes | 1,204,520 | 1,327,673 | 1,327,673 | 1,327,673 | 1,460,741 | 1,460,741 | 1,475,348 | 1,490,102 | 1,490,102 |
| Other Revenue | 513,652 | 35,000 | 35,000 | 60,000 | 59,000 | 58,020 | 57,060 | 56,118 | 55,196 |
| Total Revenue | 1,718,172 | 1,362,673 | 1,362,673 | 1,387,673 | 1,519,741 | 1,518,761 | 1,532,408 | 1,546,220 | 1,545,298 |
| 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 | \$ (425,307) | \$ 109,606 | \$ 183,175 | \$ 179,307 | \$ 143,699 |
| Ending Fund Balance | \$ 941,136 | \$ 930,739 | \$ 930,739 | \$ 1,044,021 | \$ 618,713 | \$ 728,319 | \$ 911,494 | \$ 1,090,802 | \$ 1,234,501 |
| FB % of Expenditure | 84.27% | 79.42% | 79.42% | 81.26% | 31.81% | 51.68% | 67.56% | 79.80% | 88.08% |

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

Item A.

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 |

*

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 | \$1,931,132 | \$0 | \$0 | \$0 | \$0 | \$1,931,132 |
| Total | \$82,358,055 | \$79,230,154 | \$41,400,251 | \$23,254,502 | \$24,086,056 | \$250,329,018 |

General Government CIP FY26-30

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

Water and Sewer CIP FY26-30

| Project # | Water Projects Name | Prior Allocations | 2026 | 2027 | 2028 | 2029 | 2030 | Total Per Project (FY26-30) |
|-----------|--|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|-----------------------------|
| WW2_90 | Waterline Rehabilitation | | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$10,000,000 |
| WA2301 | Industrial Blvd Pump Station Expansion & Alsbury Pump Station Decommission | \$17,665,002 | \$3,857,228 | | | | | \$3,857,228 |
| WA2401 | Hulen Ground Storage Tank Rehabilitation | | \$152,000 | \$1,354,557 | | | | \$1,506,557 |
| WA2502 | Mountain Valley EST and GST Demolition | | \$84,395 | \$752,333 | | | | \$836,728 |
| ST2306 | 16" Hulen Street Waterline | \$464,889 | | \$5,853,180 | | | | \$5,853,180 |
| WA2503 | 12" Waterline Loop for Mountain Valley | \$410,248 | \$1,072,813 | | | | | \$1,072,813 |
| WA2306 | Offsite Water Supply from Fort Worth | \$2,845,206 | | \$13,486,298 | | | | \$13,486,298 |
| WA2602 | Hulen Pump Station Expansion | | | | \$391,255 | \$2,804,349 | | \$3,195,604 |
| | New Mountain Valley 0.75 MG EST | | | \$475,000 | \$3,200,000 | | | \$3,675,000 |
| WA2701 | Turkey Peak Elevated Storage Tank Rehabilitation | | | | \$200,211 | \$1,437,171 | | \$1,637,382 |
| WA2702 | Hidden Creek Pkwy Tank Rehab | | | | \$499,993 | | | \$499,993 |
| | 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 | \$ 82.4 | \$ 15.3 |
| Other Funds | \$ 26.6 | \$ 26.4 | \$ (0.2) |
| Total | \$ 246.6 | \$ 263.2 | \$ 16.6 |

Finance Committee Recommendations

Committee was supportive of budget as presented with the following recommendations

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

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

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

Medical Transport 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 | \$ (224,613) | \$ 867,231 | \$ 867,231 | \$ 748,667 | \$ 965,564 | \$ 1,587,776 | \$ 823,533 | \$ 45,466 | \$ (0) |
| 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 | - | - | - | - | - | - | 22,733 | 793,600 | 879,128 |
| Total Revenue | 1,229,086 | 2,000,251 | 2,000,251 | 2,031,170 | 2,320,252 | 2,387,900 | 2,480,349 | 3,323,062 | 3,482,629 |
| Expenditures | | | | | | | | | |
| Personnel | 1,524,626 | 2,339,951 | 2,339,951 | 2,200,465 | 2,255,156 | 2,320,625 | 2,404,150 | 2,490,876 | 2,580,935 |
| Reimb Personnel | (1,454,393) | (614,476) | (614,476) | (614,476) | (1,263,755) | - | - | - | - |
| Base Expenses | 185,573 | 264,382 | 264,382 | 228,284 | 369,446 | 378,375 | 387,528 | 396,912 | 406,532 |
| Recurring Supplementals | | | | | 308,258 | 423,340 | 436,041 | 449,122 | 462,595 |
| One-Time Supplementals | | | | | 28,935 | 29,803 | 30,697 | 31,618 | 32,567 |
| Total Expenditures | 255,807 | 1,989,857 | 1,989,857 | 1,814,273 | 1,698,040 | 3,152,143 | 3,258,416 | 3,368,528 | 3,482,629 |
| Change in Fund Balance | \$ 973,279 | \$ 10,394 | \$ 10,394 | \$ 216,897 | \$ 622,212 | \$ (764,243) | \$ (778,067) | \$ (45,466) | \$ - |
| Ending Fund Balance | \$ 748,667 | \$ 877,625 | \$ 877,625 | \$ 965,564 | \$ 1,587,776 | \$ 823,533 | \$ 45,466 | \$ (0) | \$ (0) |
| FB % of Expenditure | 292.67% | 44.10% | 44.10% | 53.22% | 93.51% | 26.13% | 1.40% | 0.00% | 0.00% |

Water & Sewer Fund 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 | \$ 15,332,327 | \$ 14,241,182 | \$ 14,241,182 | \$ 15,972,033 | \$ 15,344,836 | \$ 15,826,011 | \$ 16,448,098 | \$ 17,104,706 | \$ 17,040,328 |
| 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 | \$ 3,285,443 | \$ 3,385,570 | \$ 3,487,138 | \$ 3,661,494 | \$ 3,771,339 |
| Operating | \$ 18,254,297 | \$ 19,435,127 | \$ 21,328,630 | \$ 19,426,665 | \$ 20,424,290 | \$ 20,602,962 | \$ 21,778,283 | \$ 23,165,290 | \$ 24,391,841 |
| Debt service | \$ 7,413,815 | \$ 6,963,230 | \$ 6,963,230 | \$ 6,963,230 | \$ 7,536,331 | \$ 8,405,170 | \$ 10,340,972 | \$ 13,139,470 | \$ 14,390,490 |
| Total Expenditures | \$ 28,937,561 | \$ 29,824,168 | \$ 31,717,671 | \$ 29,540,787 | \$ 31,246,064 | \$ 32,393,702 | \$ 35,606,392 | \$ 39,966,255 | \$ 42,553,670 |
| Change in Fund Balance | \$ (639,706) | \$ 119,422 | \$ (1,774,081) | \$ (627,197) | \$ 481,175 | \$ 622,087 | \$ 656,608 | \$ (64,378) | \$ 606,610 |
| Ending Fund Balance | \$ 15,972,033 | \$ 14,360,604 | \$ 12,467,101 | \$ 15,344,836 | \$ 15,826,011 | \$ 16,448,098 | \$ 17,104,706 | \$ 17,040,328 | \$ 17,646,939 |
| FB % of Expenditure | 55.19% | 48.15% | 39.31% | 51.94% | 50.65% | 50.78% | 48.04% | 42.64% | 41.47% |

I.T. Support Services Fund Forecast

| | 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 | \$ 619,755 | \$ 32,248 | \$ 168,765 | \$ 337,682 |
| 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 | 2,154,464 | 2,215,699 | 2,294,529 | 2,376,341 | 2,461,257 |
| Base Expenses | 3,380,267 | 4,533,557 | 4,533,557 | 4,482,707 | 5,300,703 | 5,396,572 | 4,802,300 | 4,902,970 | 5,006,148 |
| Supplemental | | | | | 606,235 | | | | |
| Total Expenditures | 5,224,141 | 6,641,932 | 6,641,932 | 6,492,850 | 8,061,402 | 7,612,271 | 7,096,829 | 7,279,312 | 7,467,405 |
| Change in Fund Balance | \$ 550,534 | \$ 6,128 | \$ 6,128 | \$ 240,966 | \$ (1,304,277) | \$ (587,507) | \$ 136,517 | \$ 168,917 | \$ 202,195 |
| Ending Fund Balance | \$ 1,683,066 | \$ 873,359 | \$ 873,359 | \$ 1,924,032 | \$ 619,755 | \$ 32,248 | \$ 168,765 | \$ 337,682 | \$ 539,877 |
| FB % of Expenditure | 32.22% | 13.15% | 13.15% | 29.63% | 7.69% | 0.42% | 2.38% | 4.64% | 7.23% |

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 \$2,122,203
 - Ending Balance \$216,047

4A 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 | \$ 5,433,397 | \$ 6,295,522 | \$ 6,295,522 | \$ 8,036,155 | \$ 9,443,321 | \$ 4,838,700 | \$ 7,350,751 | \$ 8,489,797 | \$ 9,283,316 |
| 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 | 738,400 | 759,519 | 786,634 | 814,778 | 843,994 |
| Base Expenses | 968,630 | 1,352,966 | 1,427,966 | 1,411,743 | 1,084,256 | 1,101,871 | 1,119,907 | 1,138,375 | 1,157,287 |
| Incentives (ED) | 749,481 | 4,755,900 | 5,987,685 | 1,949,500 | 7,445,000 | 25,750 | 856,523 | 527,318 | 648,138 |
| Existing Debt Service | 3,218,074 | 4,126,727 | 4,126,727 | 4,096,133 | 3,449,411 | 3,446,419 | 3,445,842 | 3,058,017 | 3,062,513 |
| Future Debt Service | - | - | - | - | 412,409 | 818,125 | 1,594,438 | 2,872,038 | 2,869,225 |
| Office Building Purchase | | | | 1,100,000 | | | | | |
| Total Expenditures | 5,517,335 | 10,976,718 | 12,283,503 | 9,255,314 | 13,129,476 | 6,151,684 | 7,803,343 | 8,410,527 | 8,581,157 |
| Change in Fund Balance | \$ 2,602,758 | \$ (581,304) | \$ (1,888,089) | \$ 1,407,166 | \$ (4,604,622) | \$ 2,512,051 | \$ 1,139,046 | \$ 793,519 | \$ 892,527 |
| Ending Fund Balance | \$ 8,036,155 | \$ 5,714,218 | \$ 4,407,433 | \$ 9,443,321 | \$ 4,838,700 | \$ 7,350,751 | \$ 8,489,797 | \$ 9,283,316 | \$ 10,175,844 |
| FB % of Expenditure | 145.65% | 52.06% | 35.88% | 102.03% | 36.85% | 119.49% | 108.80% | 110.38% | 118.58% |

PPF 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 | \$ - | \$ - | \$ - | \$ 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 | 3,518,518 | 3,318,263 | 3,423,531 | 3,558,451 | 3,673,243 |
| Other Revenues | 50,844 | 14,420 | 14,420 | 80,000 | 79,000 | 78,920 | 78,887 | 78,900 | 78,961 |
| Total Revenue | 6,022,931 | 5,633,995 | 5,633,995 | 5,261,765 | 6,609,170 | 6,452,085 | 6,648,217 | 6,851,773 | 7,063,059 |
| Expenditures | | | | | | | | | |
| Personnel | 3,051,052 | 3,112,280 | 3,112,280 | 3,139,360 | 3,402,636 | 3,498,459 | 3,622,302 | 3,750,805 | 3,884,155 |
| Base Expenses | 2,248,283 | 2,521,715 | 2,623,970 | 2,846,001 | 2,802,427 | 2,697,133 | 2,761,727 | 2,828,855 | 2,898,628 |
| Recurring Supplementals | | | | | 254,256 | 256,493 | 264,188 | 272,113 | 280,277 |
| One-Time Supplementals | | | | | 149,851 | | | | |
| Total Expenditures | 5,299,335 | 5,633,995 | 5,736,250 | 5,985,361 | 6,609,170 | 6,452,085 | 6,648,217 | 6,851,773 | 7,063,059 |
| 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% |

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

4B 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 | \$ 5,340,055 | \$ 5,035,601 | \$ 5,035,601 | \$ 5,084,986 | \$ 5,768,762 | \$ 4,774,052 | \$ 4,415,635 | \$ 3,997,825 | \$ 4,284,874 |
| 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 | 370,348 | 381,140 | 394,887 | 409,162 | 423,987 |
| Base Expenses | 383,904 | 446,135 | 466,283 | 465,383 | 425,027 | 382,054 | 389,301 | 396,777 | 404,492 |
| Incentives (ED) | 725,000 | 136,150 | 136,150 | 23,289 | 39,203 | 40,379 | 49,925 | 60,333 | 62,143 |
| Existing Debt Service | 1,797,632 | 3,035,774 | 3,035,774 | 3,025,483 | 3,034,600 | 2,866,250 | 2,872,725 | 2,031,275 | 2,032,800 |
| Future Debt Service | - | - | - | - | 606,478 | 703,444 | 817,382 | 1,006,763 | 1,302,419 |
| Golf Transfer | 1,230,004 | 1,165,865 | 1,165,865 | 942,810 | 1,155,874 | 1,041,899 | 1,074,682 | 1,109,188 | 1,145,510 |
| PPF Transfer | 3,453,234 | 3,249,948 | 3,249,948 | 2,425,393 | 3,518,518 | 3,318,263 | 3,423,531 | 3,558,451 | 3,673,243 |
| One-Time Supplementals | | | | | 2,000 | | | | |
| Total Expenditures | 7,956,972 | 8,381,605 | 8,401,753 | 7,241,795 | 9,152,049 | 8,733,429 | 9,022,433 | 8,571,949 | 9,044,594 |
| Change in Fund Balance | \$ (255,069) | \$ (566,299) | \$ (586,447) | \$ 683,777 | \$ (994,710) | \$ (358,418) | \$ (417,810) | \$ 287,049 | \$ 76,486 |
| Ending Fund Balance | \$ 5,084,986 | \$ 4,469,302 | \$ 4,449,154 | \$ 5,768,762 | \$ 4,774,052 | \$ 4,415,635 | \$ 3,997,825 | \$ 4,284,874 | \$ 4,361,360 |
| FB % of Expenditure | 63.91% | 53.32% | 52.96% | 79.66% | 52.16% | 50.56% | 44.31% | 49.99% | 48.20% |

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

Council Direction

Council Direction

- Staff request the Council to provide a direction regarding the tax rate and 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 ONE TIME | DISCRETIONARY ONGOING | Revenue/Offset | FY25-26 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 ONE TIME | DISCRETIONARY ONGOING | Revenue/Offset | FY25-26 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) |

City Council Special Meeting

DEPARTMENT: Finance

FROM: Kevin Hennessey, Interim Director of Finance

MEETING: August 11, 2025

SUBJECT:

Consider and take possible action of a resolution proposing a tax rate for the 2025 tax year with a record vote. *(Staff Contact: Kevin Hennessey, Interim Director of Finance)*

SUMMARY:

The purpose of the resolution is to have the City Council vote on the proposed tax rate so that City staff can comply with the notice requirements of Chapter 26 of the Texas Tax Code.

Chapter 26 of the Texas Tax Code requires the City to give notice to the public before the City Council can adopt a tax rate. The law requires that the notice contain very specific content and information. The notice required under Chapter 26 gives the public important information on the proposed tax rate and adoption process. For example, the notice must list the proposed tax rate, the no-new-revenue tax rate, and the voter-approval tax rate, and it must define those terms. The notice must state the date and time of the meeting at which the tax rate will be discussed by the City Council. The notice must list a mathematical formula that a property owner can use to determine tax liability and must list historical tax rate information in table format. In addition to the other requirements, the notice required under Chapter 26 must also list the names of each City Council member and show how each member voted on the proposed tax rate or indicate if a Council member was absent.

The resolution will set forth the proposed tax rate and list how each Councilmember voted on the proposed rate. The resolution will allow staff to gather the information necessary to give proper notice under Chapter 26.

The proposed rate for the 2025 tax year is \$0.6989 per \$100 value. Of course, the proposed tax rate is subject to final approval by the City Council

RECOMMENDATION:

Staff recommends that the City Council approve, modify, or deny the resolution proposing a tax rate for the 2025 tax year.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Kevin Hennessey
Interim Director of Finance
khennessey@burlesontx.com
817-426-9651

City Manager's Proposed FY 2025-26 Budget

PRESENTED TO CITY COUNCIL ON
AUGUST 11, 2025

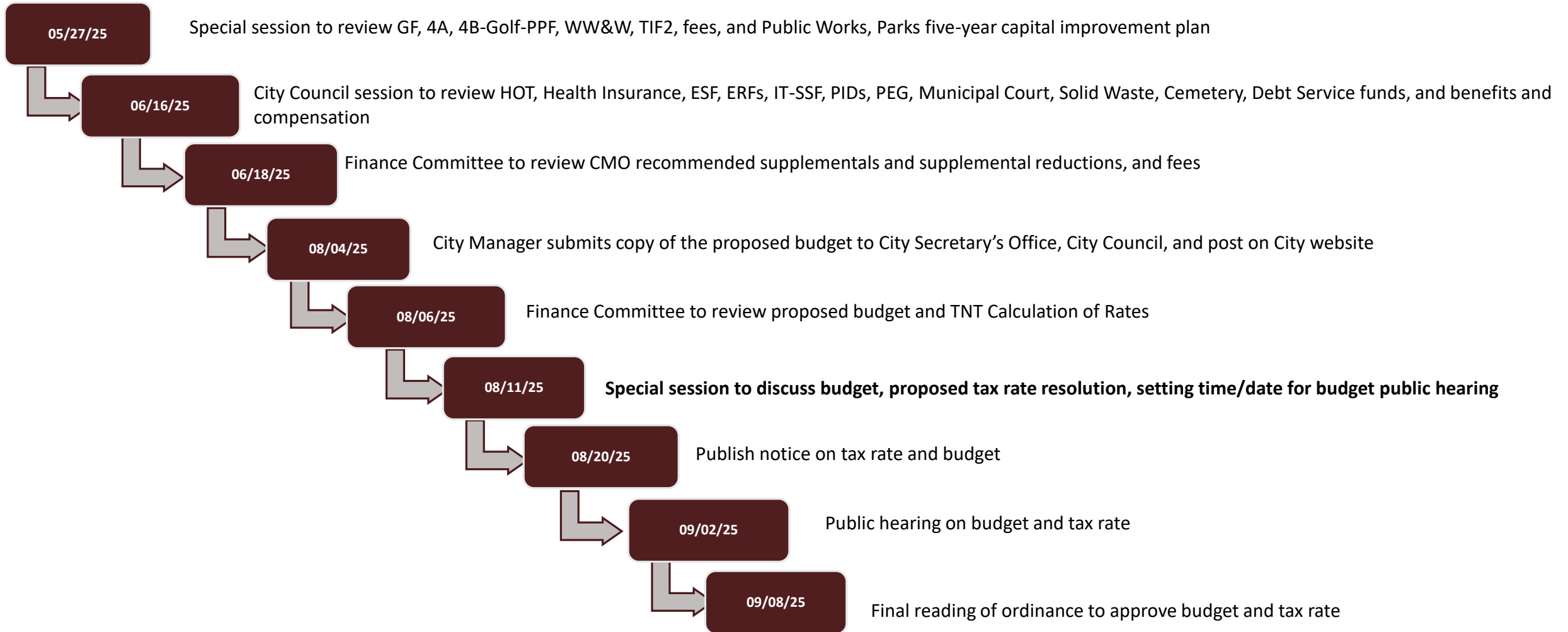
Presentation Overview

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

Building the Budget

Transparent Budget Process

Item B.



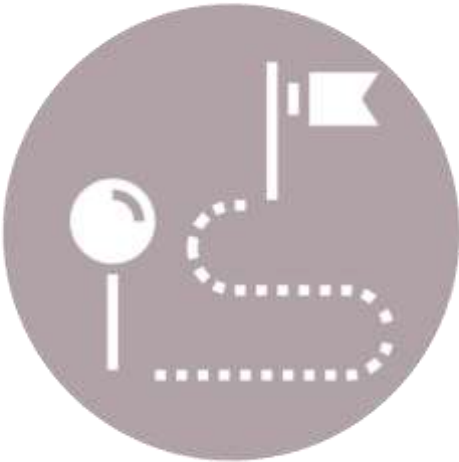
Strategic Focus Areas

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 adopted the updated strategic plan along with the budget

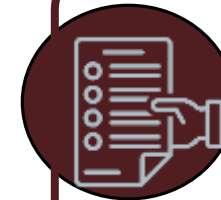
Key Budget Areas



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

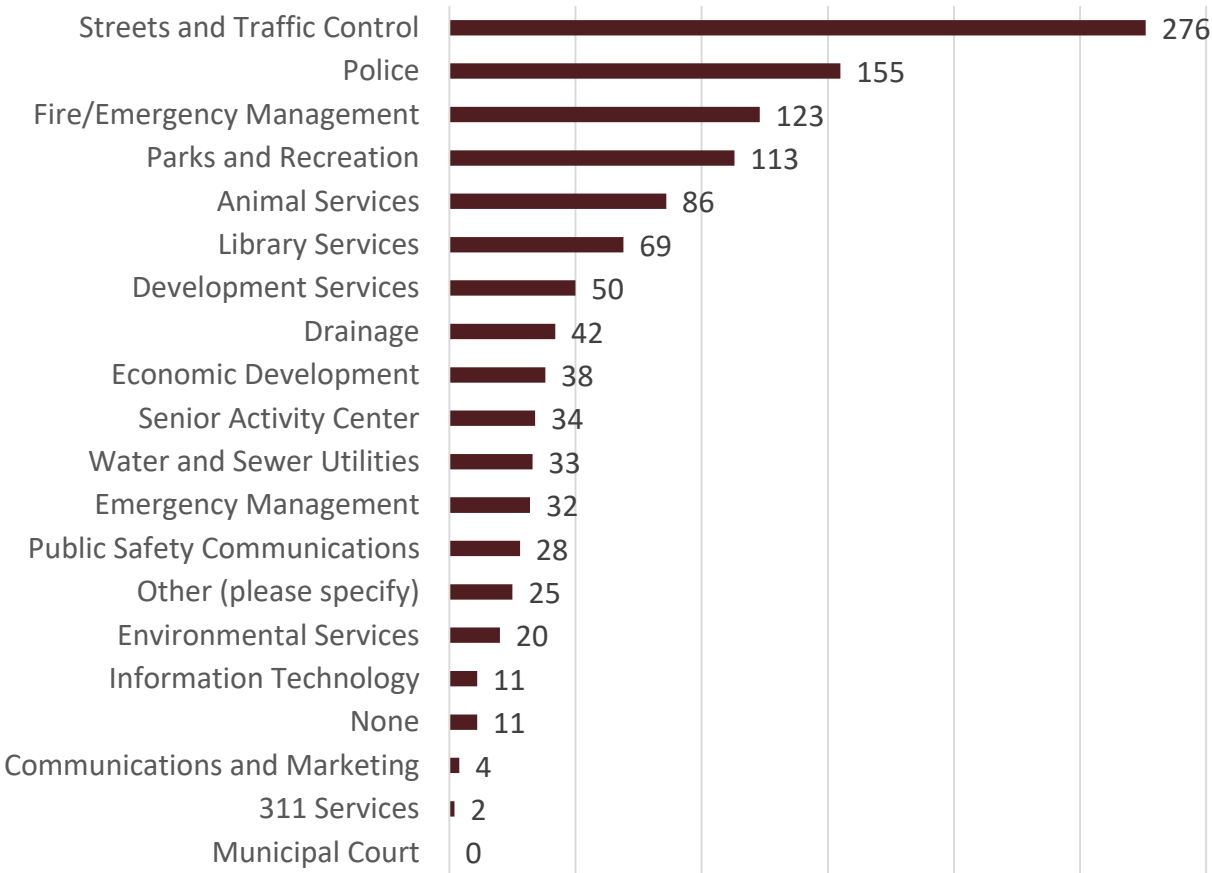
2024 Top Three Priorities

- 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

Item B.

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.

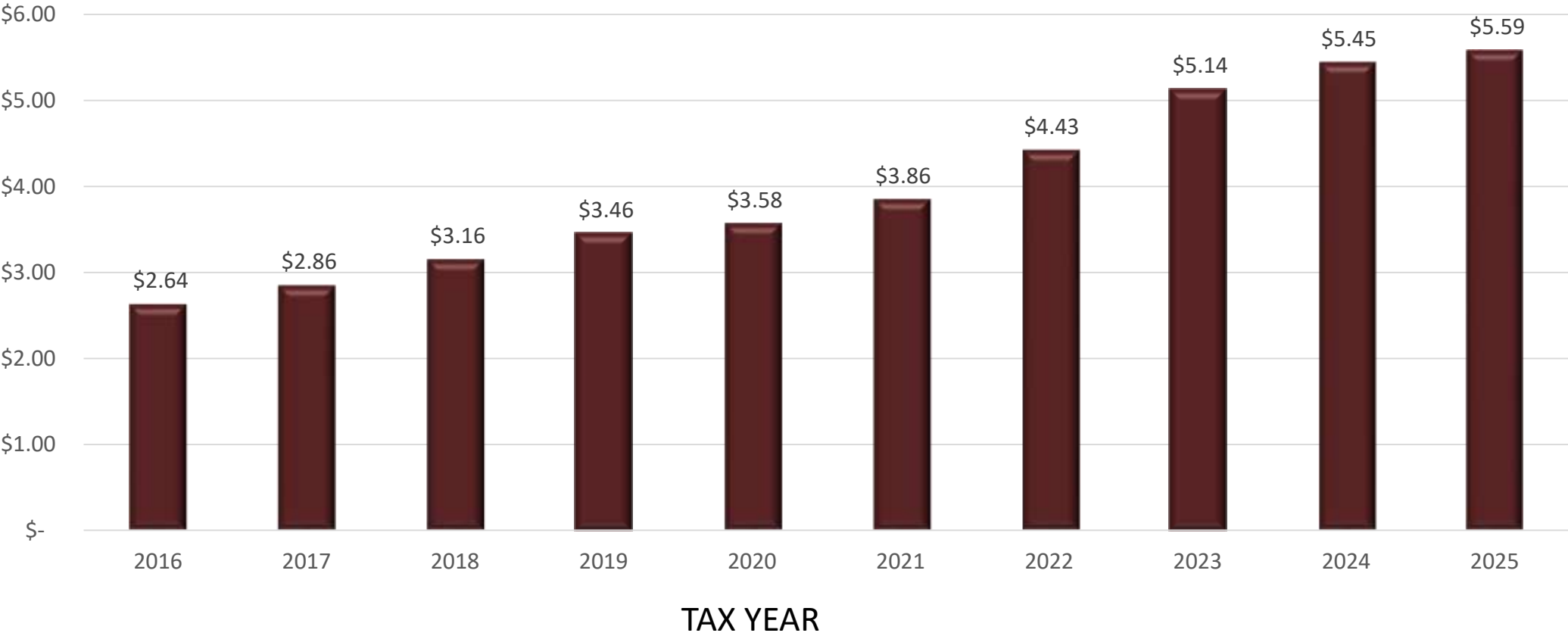
Health Insurance

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

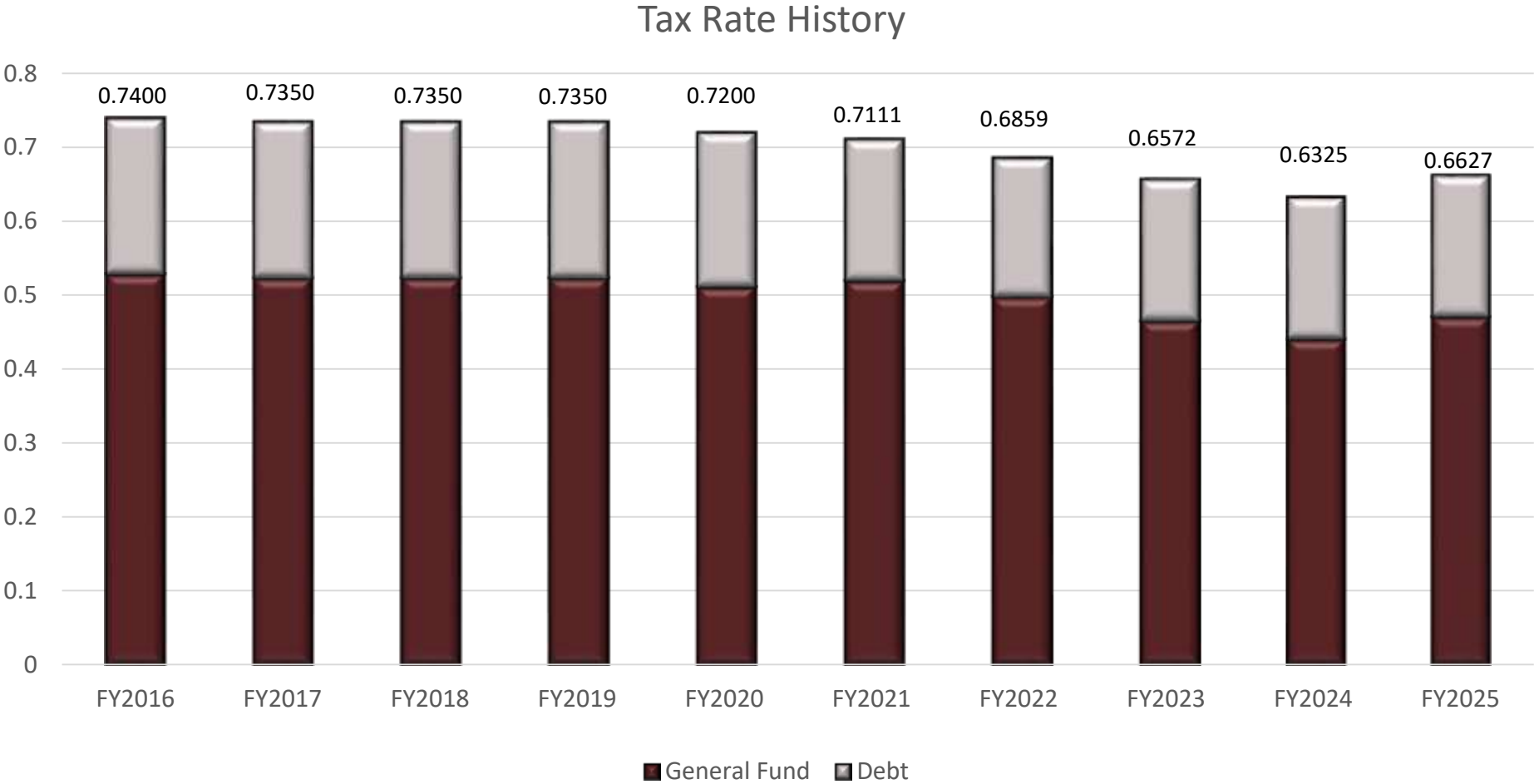
Fund Overviews & Key Decision Packages

General Fund

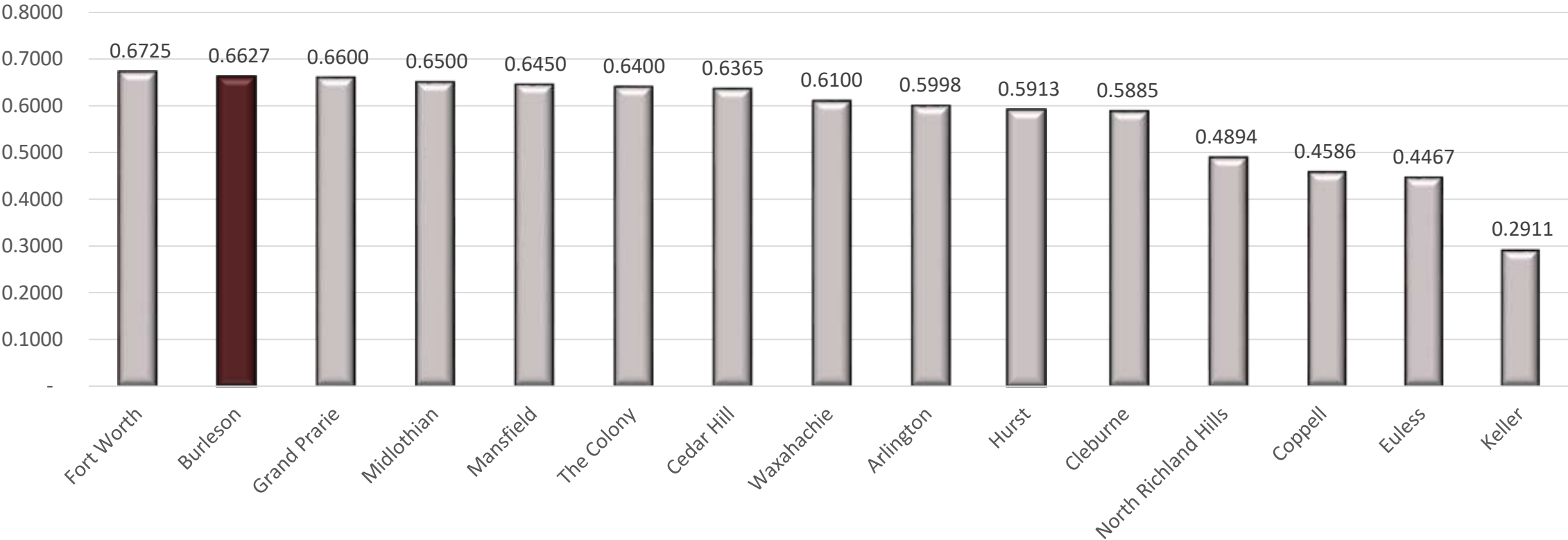
Certified Value History (In Billions)



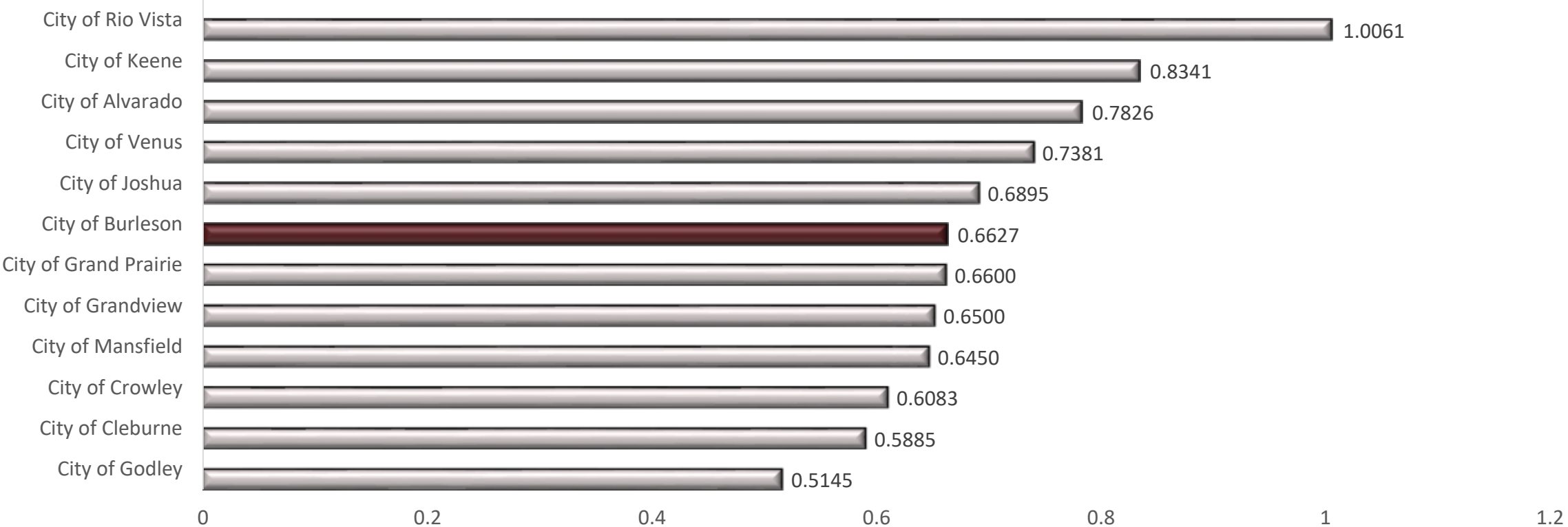
Property Tax Facts



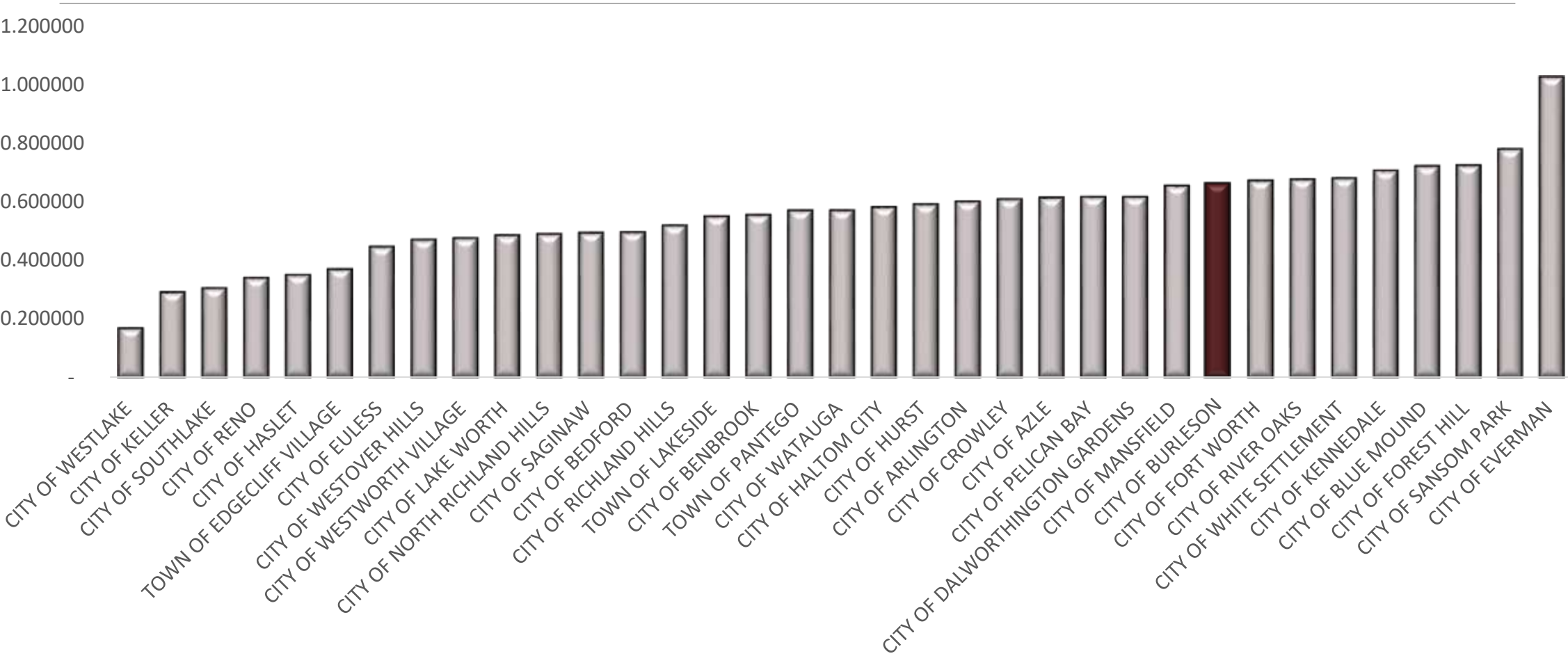
Other City Tax Rates Comparative Fiscal Year 2024-25



Johnson County City Tax Rates Comparative Fiscal Year 2024-25



Tarrant County City Tax Rates Comparative Fiscal Year 2024-25

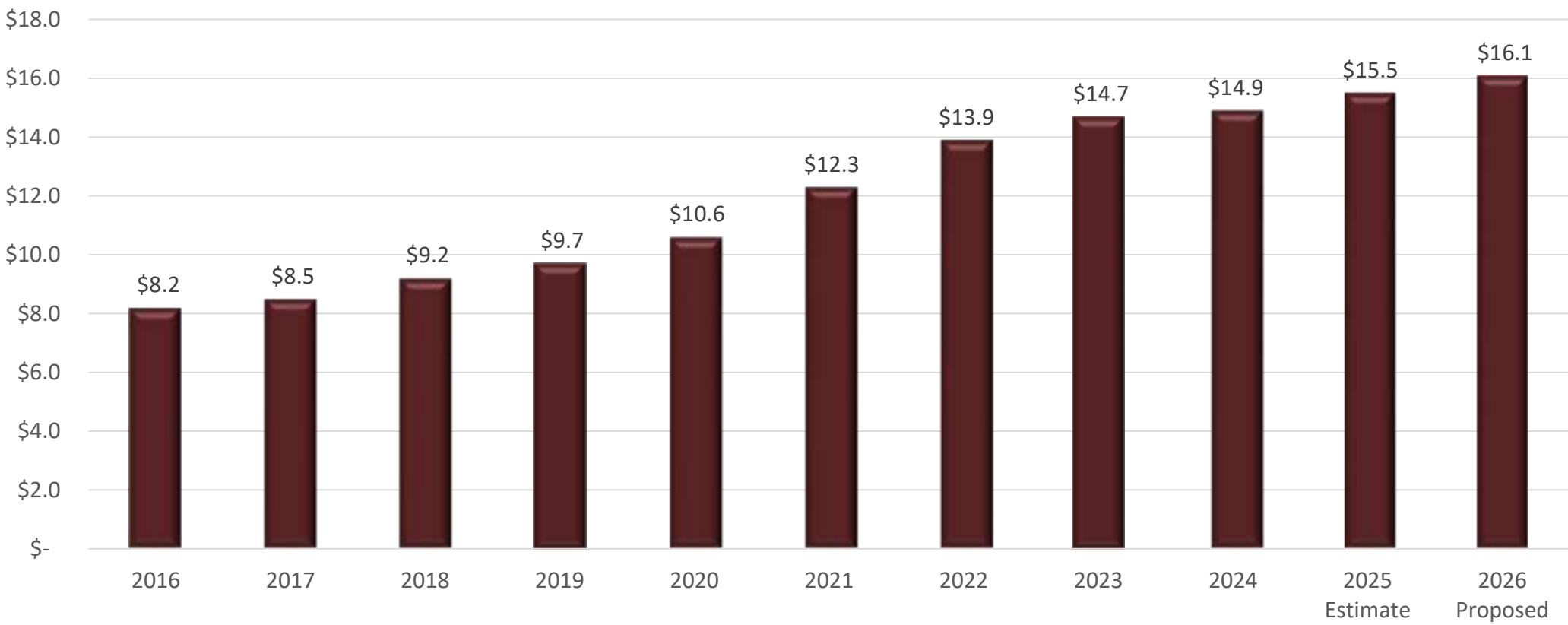


Average Home Value

| 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 |
| Police | Patrol Unit | 1.00 | 108,767 | 179,738 | | 288,505 |
| TOTAL | | 2.50 | \$ 118,912 | \$ 944,734 | \$ 109,920 | \$ 953,726 |

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

GF Proposed Fee Changes

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

GF Proposed Fee Changes

| Fee Description | Current Rate | Proposed Rate | Section of Presentation |
|--|---|---|--|
| Municipal Utility or Management District | N/A | \$4,000 | Development Services – Planning |
| Public Improvement District Fee | N/A | \$2,000 | Development Services – Planning |
| Commercial One-Trade Permit | \$50 \$0 - \$2,500 valuation \$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 | \$1,000 application fee (due at submittal) + Cost of Consultant Review – Finance Committee’s recommendation | Development Services – Engineering |

GF Proposed Fee Changes

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

GF Proposed Fee Changes

| 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 |
| Right-of-way Encroachment | \$250 | \$525 | 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 | \$ 21,295,351 | \$ 20,576,858 | \$ 19,899,742 | \$ 18,331,968 |
| 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 | 19,589,569 | 20,944,368 | 21,544,771 |
| Incentives (ED) | 948,920 | 957,070 | 957,070 | 888,106 | 1,123,672 | 889,305 | 879,652 | 922,363 | 826,878 |
| Cash Funding Projects | 600,000 | - | - | - | - | - | - | - | - |
| Reductions | | | | | (778,681) | (846,486) | (871,881) | (898,037) | (924,978) |
| Recurring Supplementals | | | | | 944,734 | 973,076 | 1,002,268 | 1,032,336 | 1,063,306 |
| One-Time Supplementals | | | | | 118,912 | | | | |
| Total Expenditures | 58,313,925 | 63,267,928 | 64,369,740 | 62,248,226 | 62,435,737 | 63,988,378 | 66,200,471 | 69,262,067 | 71,495,600 |
| Change in Fund Balance | \$ 752,020 | \$ 774,908 | \$ (326,904) | \$ 476,207 | \$ 460,412 | \$ (718,493) | \$ (677,116) | \$ (1,567,774) | \$ (2,233,812) |
| Ending Fund Balance | \$ 20,358,733 | \$ 18,196,759 | \$ 17,094,947 | \$ 20,834,940 | \$ 21,295,351 | \$ 20,576,858 | \$ 19,899,742 | \$ 18,331,968 | \$ 16,098,157 |
| FB % of Expenditure | 34.91% | 28.76% | 26.56% | 33.47% | 34.11% | 32.16% | 30.06% | 26.47% | 22.52% |

Medical Transport Fund

Medical Transport Fund Supplemental Requests

MEDICAL TRANSPORT
FUND

DISCRETIONARY

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

Medical Transport Forecast

| | FY 23-24 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 | \$ 1,501,505 | \$ 738,850 | \$ - | \$ - |
| 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 | - | - | - | - | - | - | 60,271 | 837,291 | 877,252 |
| Total Revenue | 1,229,086 | 2,000,251 | 2,000,251 | 2,031,170 | 2,320,252 | 2,387,900 | 2,517,887 | 3,366,753 | 3,480,753 |
| Expenditures | | | | | | | | | |
| Personnel | 1,524,626 | 2,339,951 | 2,339,951 | 2,200,465 | 2,238,674 | 2,319,037 | 2,402,471 | 2,489,102 | 2,579,059 |
| Reimb Personnel | (1,454,393) | (614,476) | (614,476) | (614,476) | (1,263,755) | - | - | - | - |
| Base Expenses | 185,573 | 264,382 | 264,382 | 228,284 | 369,446 | 378,375 | 387,528 | 396,912 | 406,532 |
| Recurring Supplementals | | | | | 411,010 | 423,340 | 436,041 | 449,122 | 462,595 |
| One-Time Supplementals | | | | | 28,935 | 29,803 | 30,697 | 31,618 | 32,567 |
| Total Expenditures | 255,807 | 1,989,857 | 1,989,857 | 1,814,273 | 1,784,310 | 3,150,555 | 3,256,737 | 3,366,753 | 3,480,753 |
| Change in Fund Balance | \$ 973,279 | \$ 10,394 | \$ 10,394 | \$ 216,897 | \$ 535,942 | \$ (762,655) | \$ (738,850) | \$ - | \$ - |
| Ending Fund Balance | \$ 748,667 | \$ 877,625 | \$ 877,625 | \$ 965,564 | \$ 1,501,505 | \$ 738,850 | \$ - | \$ - | \$ - |
| FB % of Expenditure | 292.67% | 44.10% | 44.10% | 53.22% | 84.15% | 23.45% | 0.00% | 0.00% | 0.00% |

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

Item B.

| 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

Item B.

| 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 Fund

10 Year History

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

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

I.T. Support Services Fund

10 Year History

- Personnel
 - The I.T. Department was staffed with 7 FTEs in 2015, with a \$786,957 annual payroll
 - Today the I.T. Department has 15 FTEs and an annual payroll of \$2,140,341, a \$1,353,384 increase in cost
- I.T. Governance
 - Over the last 10 years, the city has incorporated over a dozen applications into the I.T. Support Services Fund that were previously budgeted within the user department's annual budget, in an effort to provide greater support and oversight of I.T. expenditures across the city
 - This shift has increased the I.T. Support Services Fund annual expenditures by over \$1,200,000, however these were not new expenditures but rather a reallocation of where the funds were budgeted
- Citywide Implementations
 - Over the last decade the city has implemented a number of new software packages or upgrades to existing systems, including:
 - Enterprise Resource Planning System (ERP) to manage the city's finances, payroll, and utility billing
 - 311 Customer Ticketing System
 - ProQA Emergency Medical Dispatch Quality Assurance Software
 - Motorola Radio System
 - Axon Body Worn Cameras and Drones
 - Artic Wolf Cyber Security Suite
 - Multifactor Authentication Platform (compliance requirement)
 - These implementations have increased the I.T. Support Budget by over \$2,000,000 annually

I.T. Support Services Fund

10 Year History

Inflationary Data

Business laptops (mid-tier):

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

Software licensing (Microsoft, Adobe, etc.):

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

Cybersecurity tools & services:

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

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

↑ 60% increase in managed service and support contracts

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

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

Overall IT spending (U.S.):

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

I.T Support Services

Recommended Supplemental Requests

| 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

Item B.

| | 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

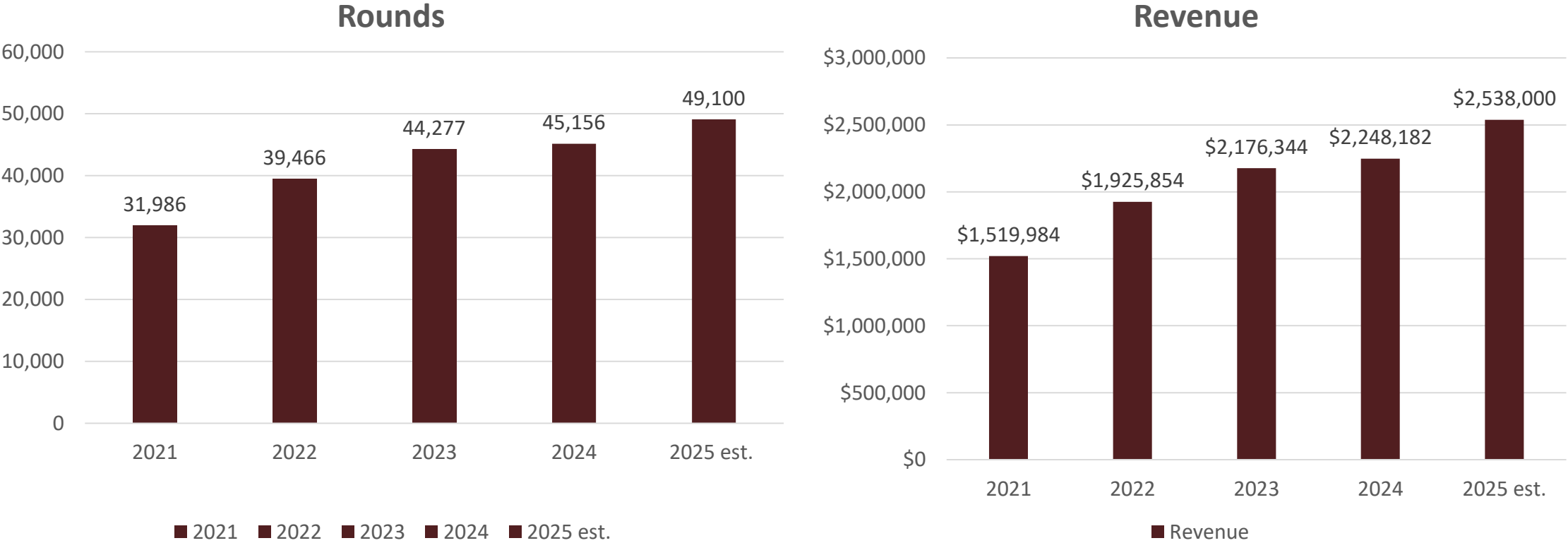
| | FY 23-24 Actual | FY 24-25 Adopted | FY 24-25 Revised | FY 24-25 Year- End Est | FY 25-26 Projected | FY 26-27 Projected | FY 27-28 Projected | FY 28-29 Projected | FY 29-30 Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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 | \$ 4,455,834 | \$ 4,040,480 | \$ 4,330,136 |
| 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 | 1,040,465 | 1,073,172 | 1,107,598 | 1,143,836 |
| PPF Transfer | 3,453,234 | 3,249,948 | 3,249,948 | 2,425,393 | 3,493,980 | 3,317,195 | 3,422,390 | 3,557,231 | 3,671,940 |
| One-Time Supplementals | | | | | 2,000 | | | | |
| Total Expenditures | 7,956,972 | 8,381,605 | 8,401,753 | 7,241,795 | 9,114,161 | 8,731,117 | 9,019,978 | 8,569,342 | 9,041,826 |
| Change in Fund Balance | \$ (255,069) | \$ (566,299) | \$ (586,447) | \$ 683,777 | \$ (956,822) | \$ (356,106) | \$ (415,355) | \$ 289,656 | \$ 79,254 |
| Ending Fund Balance | \$ 5,084,986 | \$ 4,469,302 | \$ 4,449,154 | \$ 5,768,762 | \$ 4,811,940 | \$ 4,455,834 | \$ 4,040,480 | \$ 4,330,136 | \$ 4,409,390 |
| FB % of Expenditure | 63.91% | 53.32% | 52.96% | 79.66% | 52.80% | 51.03% | 44.79% | 50.53% | 48.7% |

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 | \$ 618,713 | \$ 728,319 | \$ 911,494 | \$ 1,090,802 |
| Revenue | | | | | | | | | |
| Property Taxes | 1,204,520 | 1,327,673 | 1,327,673 | 1,327,673 | 1,460,741 | 1,460,741 | 1,475,348 | 1,490,102 | 1,490,102 |
| Other Revenue | 513,652 | 35,000 | 35,000 | 60,000 | 59,000 | 58,020 | 57,060 | 56,118 | 55,196 |
| Total Revenue | 1,718,172 | 1,362,673 | 1,362,673 | 1,387,673 | 1,519,741 | 1,518,761 | 1,532,408 | 1,546,220 | 1,545,298 |
| 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 | \$ (425,307) | \$ 109,606 | \$ 183,175 | \$ 179,307 | \$ 143,699 |
| Ending Fund Balance | \$ 941,136 | \$ 930,739 | \$ 930,739 | \$ 1,044,021 | \$ 618,713 | \$ 728,319 | \$ 911,494 | \$ 1,090,802 | \$ 1,234,501 |
| FB % of Expenditure | 84.27% | 79.42% | 79.42% | 81.26% | 31.81% | 51.68% | 67.56% | 79.80% | 88.08% |

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

Item B.

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 |

*

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 | \$1,931,132 | \$0 | \$0 | \$0 | \$0 | \$1,931,132 |
| Total | \$82,358,055 | \$79,230,154 | \$41,400,251 | \$23,254,502 | \$24,086,056 | \$250,329,018 |

General Government CIP FY26-30

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

Water and Sewer CIP FY26-30

| Project # | Water Projects Name | Prior Allocations | 2026 | 2027 | 2028 | 2029 | 2030 | Total Per Project (FY26-30) |
|-----------|--|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|-----------------------------|
| WW2_90 | Waterline Rehabilitation | | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$10,000,000 |
| WA2301 | Industrial Blvd Pump Station Expansion & Alsbury Pump Station Decommission | \$17,665,002 | \$3,857,228 | | | | | \$3,857,228 |
| WA2401 | Hulen Ground Storage Tank Rehabilitation | | \$152,000 | \$1,354,557 | | | | \$1,506,557 |
| WA2502 | Mountain Valley EST and GST Demolition | | \$84,395 | \$752,333 | | | | \$836,728 |
| ST2306 | 16" Hulen Street Waterline | \$464,889 | | \$5,853,180 | | | | \$5,853,180 |
| WA2503 | 12" Waterline Loop for Mountain Valley | \$410,248 | \$1,072,813 | | | | | \$1,072,813 |
| WA2306 | Offsite Water Supply from Fort Worth | \$2,845,206 | | \$13,486,298 | | | | \$13,486,298 |
| WA2602 | Hulen Pump Station Expansion | | | | \$391,255 | \$2,804,349 | | \$3,195,604 |
| | New Mountain Valley 0.75 MG EST | | | \$475,000 | \$3,200,000 | | | \$3,675,000 |
| WA2701 | Turkey Peak Elevated Storage Tank Rehabilitation | | | | \$200,211 | \$1,437,171 | | \$1,637,382 |
| WA2702 | Hidden Creek Pkwy Tank Rehab | | | | \$499,993 | | | \$499,993 |
| | 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 | \$ 82.4 | \$ 15.3 |
| Other Funds | \$ 26.6 | \$ 26.4 | \$ (0.2) |
| Total | \$ 246.6 | \$ 263.2 | \$ 16.6 |

Finance Committee Recommendations

Committee was supportive of budget as presented with the following recommendations

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

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

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

Medical Transport 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 | \$ (224,613) | \$ 867,231 | \$ 867,231 | \$ 748,667 | \$ 965,564 | \$ 1,587,776 | \$ 823,533 | \$ 45,466 | \$ (0) |
| 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 | - | - | - | - | - | - | 22,733 | 793,600 | 879,128 |
| Total Revenue | 1,229,086 | 2,000,251 | 2,000,251 | 2,031,170 | 2,320,252 | 2,387,900 | 2,480,349 | 3,323,062 | 3,482,629 |
| Expenditures | | | | | | | | | |
| Personnel | 1,524,626 | 2,339,951 | 2,339,951 | 2,200,465 | 2,255,156 | 2,320,625 | 2,404,150 | 2,490,876 | 2,580,935 |
| Reimb Personnel | (1,454,393) | (614,476) | (614,476) | (614,476) | (1,263,755) | - | - | - | - |
| Base Expenses | 185,573 | 264,382 | 264,382 | 228,284 | 369,446 | 378,375 | 387,528 | 396,912 | 406,532 |
| Recurring Supplementals | | | | | 308,258 | 423,340 | 436,041 | 449,122 | 462,595 |
| One-Time Supplementals | | | | | 28,935 | 29,803 | 30,697 | 31,618 | 32,567 |
| Total Expenditures | 255,807 | 1,989,857 | 1,989,857 | 1,814,273 | 1,698,040 | 3,152,143 | 3,258,416 | 3,368,528 | 3,482,629 |
| Change in Fund Balance | \$ 973,279 | \$ 10,394 | \$ 10,394 | \$ 216,897 | \$ 622,212 | \$ (764,243) | \$ (778,067) | \$ (45,466) | \$ - |
| Ending Fund Balance | \$ 748,667 | \$ 877,625 | \$ 877,625 | \$ 965,564 | \$ 1,587,776 | \$ 823,533 | \$ 45,466 | \$ (0) | \$ (0) |
| FB % of Expenditure | 292.67% | 44.10% | 44.10% | 53.22% | 93.51% | 26.13% | 1.40% | 0.00% | 0.00% |

Water & Sewer Fund 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 | \$ 15,332,327 | \$ 14,241,182 | \$ 14,241,182 | \$ 15,972,033 | \$ 15,344,836 | \$ 15,826,011 | \$ 16,448,098 | \$ 17,104,706 | \$ 17,040,328 |
| 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 | \$ 3,285,443 | \$ 3,385,570 | \$ 3,487,138 | \$ 3,661,494 | \$ 3,771,339 |
| Operating | \$ 18,254,297 | \$ 19,435,127 | \$ 21,328,630 | \$ 19,426,665 | \$ 20,424,290 | \$ 20,602,962 | \$ 21,778,283 | \$ 23,165,290 | \$ 24,391,841 |
| Debt service | \$ 7,413,815 | \$ 6,963,230 | \$ 6,963,230 | \$ 6,963,230 | \$ 7,536,331 | \$ 8,405,170 | \$ 10,340,972 | \$ 13,139,470 | \$ 14,390,490 |
| Total Expenditures | \$ 28,937,561 | \$ 29,824,168 | \$ 31,717,671 | \$ 29,540,787 | \$ 31,246,064 | \$ 32,393,702 | \$ 35,606,392 | \$ 39,966,255 | \$ 42,553,670 |
| Change in Fund Balance | \$ (639,706) | \$ 119,422 | \$ (1,774,081) | \$ (627,197) | \$ 481,175 | \$ 622,087 | \$ 656,608 | \$ (64,378) | \$ 606,610 |
| Ending Fund Balance | \$ 15,972,033 | \$ 14,360,604 | \$ 12,467,101 | \$ 15,344,836 | \$ 15,826,011 | \$ 16,448,098 | \$ 17,104,706 | \$ 17,040,328 | \$ 17,646,939 |
| FB % of Expenditure | 55.19% | 48.15% | 39.31% | 51.94% | 50.65% | 50.78% | 48.04% | 42.64% | 41.47% |

I.T. Support Services Fund Forecast

| | 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 | \$ 619,755 | \$ 32,248 | \$ 168,765 | \$ 337,682 |
| 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 | 2,154,464 | 2,215,699 | 2,294,529 | 2,376,341 | 2,461,257 |
| Base Expenses | 3,380,267 | 4,533,557 | 4,533,557 | 4,482,707 | 5,300,703 | 5,396,572 | 4,802,300 | 4,902,970 | 5,006,148 |
| Supplemental | | | | | 606,235 | | | | |
| Total Expenditures | 5,224,141 | 6,641,932 | 6,641,932 | 6,492,850 | 8,061,402 | 7,612,271 | 7,096,829 | 7,279,312 | 7,467,405 |
| Change in Fund Balance | \$ 550,534 | \$ 6,128 | \$ 6,128 | \$ 240,966 | \$ (1,304,277) | \$ (587,507) | \$ 136,517 | \$ 168,917 | \$ 202,195 |
| Ending Fund Balance | \$ 1,683,066 | \$ 873,359 | \$ 873,359 | \$ 1,924,032 | \$ 619,755 | \$ 32,248 | \$ 168,765 | \$ 337,682 | \$ 539,877 |
| FB % of Expenditure | 32.22% | 13.15% | 13.15% | 29.63% | 7.69% | 0.42% | 2.38% | 4.64% | 7.23% |

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 \$2,122,203
 - Ending Balance \$216,047

4A 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 | \$ 5,433,397 | \$ 6,295,522 | \$ 6,295,522 | \$ 8,036,155 | \$ 9,443,321 | \$ 4,838,700 | \$ 7,350,751 | \$ 8,489,797 | \$ 9,283,316 |
| 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 | 738,400 | 759,519 | 786,634 | 814,778 | 843,994 |
| Base Expenses | 968,630 | 1,352,966 | 1,427,966 | 1,411,743 | 1,084,256 | 1,101,871 | 1,119,907 | 1,138,375 | 1,157,287 |
| Incentives (ED) | 749,481 | 4,755,900 | 5,987,685 | 1,949,500 | 7,445,000 | 25,750 | 856,523 | 527,318 | 648,138 |
| Existing Debt Service | 3,218,074 | 4,126,727 | 4,126,727 | 4,096,133 | 3,449,411 | 3,446,419 | 3,445,842 | 3,058,017 | 3,062,513 |
| Future Debt Service | - | - | - | - | 412,409 | 818,125 | 1,594,438 | 2,872,038 | 2,869,225 |
| Office Building Purchase | | | | 1,100,000 | | | | | |
| Total Expenditures | 5,517,335 | 10,976,718 | 12,283,503 | 9,255,314 | 13,129,476 | 6,151,684 | 7,803,343 | 8,410,527 | 8,581,157 |
| Change in Fund Balance | \$ 2,602,758 | \$ (581,304) | \$ (1,888,089) | \$ 1,407,166 | \$ (4,604,622) | \$ 2,512,051 | \$ 1,139,046 | \$ 793,519 | \$ 892,527 |
| Ending Fund Balance | \$ 8,036,155 | \$ 5,714,218 | \$ 4,407,433 | \$ 9,443,321 | \$ 4,838,700 | \$ 7,350,751 | \$ 8,489,797 | \$ 9,283,316 | \$ 10,175,844 |
| FB % of Expenditure | 145.65% | 52.06% | 35.88% | 102.03% | 36.85% | 119.49% | 108.80% | 110.38% | 118.58% |

PPF 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 | \$ - | \$ - | \$ - | \$ 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 | 3,518,518 | 3,318,263 | 3,423,531 | 3,558,451 | 3,673,243 |
| Other Revenues | 50,844 | 14,420 | 14,420 | 80,000 | 79,000 | 78,920 | 78,887 | 78,900 | 78,961 |
| Total Revenue | 6,022,931 | 5,633,995 | 5,633,995 | 5,261,765 | 6,609,170 | 6,452,085 | 6,648,217 | 6,851,773 | 7,063,059 |
| Expenditures | | | | | | | | | |
| Personnel | 3,051,052 | 3,112,280 | 3,112,280 | 3,139,360 | 3,402,636 | 3,498,459 | 3,622,302 | 3,750,805 | 3,884,155 |
| Base Expenses | 2,248,283 | 2,521,715 | 2,623,970 | 2,846,001 | 2,802,427 | 2,697,133 | 2,761,727 | 2,828,855 | 2,898,628 |
| Recurring Supplementals | | | | | 254,256 | 256,493 | 264,188 | 272,113 | 280,277 |
| One-Time Supplementals | | | | | 149,851 | | | | |
| Total Expenditures | 5,299,335 | 5,633,995 | 5,736,250 | 5,985,361 | 6,609,170 | 6,452,085 | 6,648,217 | 6,851,773 | 7,063,059 |
| 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% |

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

4B 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 | \$ 5,340,055 | \$ 5,035,601 | \$ 5,035,601 | \$ 5,084,986 | \$ 5,768,762 | \$ 4,774,052 | \$ 4,415,635 | \$ 3,997,825 | \$ 4,284,874 |
| 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 | 370,348 | 381,140 | 394,887 | 409,162 | 423,987 |
| Base Expenses | 383,904 | 446,135 | 466,283 | 465,383 | 425,027 | 382,054 | 389,301 | 396,777 | 404,492 |
| Incentives (ED) | 725,000 | 136,150 | 136,150 | 23,289 | 39,203 | 40,379 | 49,925 | 60,333 | 62,143 |
| Existing Debt Service | 1,797,632 | 3,035,774 | 3,035,774 | 3,025,483 | 3,034,600 | 2,866,250 | 2,872,725 | 2,031,275 | 2,032,800 |
| Future Debt Service | - | - | - | - | 606,478 | 703,444 | 817,382 | 1,006,763 | 1,302,419 |
| Golf Transfer | 1,230,004 | 1,165,865 | 1,165,865 | 942,810 | 1,155,874 | 1,041,899 | 1,074,682 | 1,109,188 | 1,145,510 |
| PPF Transfer | 3,453,234 | 3,249,948 | 3,249,948 | 2,425,393 | 3,518,518 | 3,318,263 | 3,423,531 | 3,558,451 | 3,673,243 |
| One-Time Supplementals | | | | | 2,000 | | | | |
| Total Expenditures | 7,956,972 | 8,381,605 | 8,401,753 | 7,241,795 | 9,152,049 | 8,733,429 | 9,022,433 | 8,571,949 | 9,044,594 |
| Change in Fund Balance | \$ (255,069) | \$ (566,299) | \$ (586,447) | \$ 683,777 | \$ (994,710) | \$ (358,418) | \$ (417,810) | \$ 287,049 | \$ 76,486 |
| Ending Fund Balance | \$ 5,084,986 | \$ 4,469,302 | \$ 4,449,154 | \$ 5,768,762 | \$ 4,774,052 | \$ 4,415,635 | \$ 3,997,825 | \$ 4,284,874 | \$ 4,361,360 |
| FB % of Expenditure | 63.91% | 53.32% | 52.96% | 79.66% | 52.16% | 50.56% | 44.31% | 49.99% | 48.22% |

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

Council Direction

Council Direction

- Staff request the Council to provide a direction regarding the tax rate and 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 ONE TIME | DISCRETIONARY ONGOING | Revenue/Offset | FY25-26 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 ONE TIME | DISCRETIONARY ONGOING | Revenue/Offset | FY25-26 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) |

RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, PROPOSING A TAX RATE FOR THE 2025 TAX YEAR.

WHEREAS, the City of Burleson, Texas (the “City”), is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, Sections 26.06 and 26.061 of the Texas Tax Code require that the City give notice of the date and time of the public hearing on or the public meeting to adopt the proposed tax rate; and

WHEREAS, the public hearing on the tax rate is scheduled to take place on September 2, 2025; and

WHEREAS, Sections 26.06 and 26.061 of the Texas Tax Code stipulate that the notice of the public hearing or meeting include the names of the members of the governing body and how each member voted on the proposed tax rate; and

WHEREAS, the City desires to propose a tax rate for the 2025 tax year and give notice of the public hearing at which the proposed tax rate will be considered.

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

Section 1

The proposed tax rate for the 2025 tax year is \$_____ per \$100. The proposed tax rate is subject to final approval by the City Council.

Section 2

This Resolution shall become effective from and after its date of passage in accordance with law.

PASSED AND SO RESOLVED by the City Council of the City of Burleson, Texas, this _____ day of _____, 20____:

| | Aye | Nay | Abstain | Absent |
|---------------------------|------------|------------|----------------|---------------|
| Chris Fletcher, Mayor | | | | |
| Victoria Johnson, Place 1 | | | | |
| Phil Anderson, Place 2 | | | | |
| Alexa Boedeker, Place 3 | | | | |
| Larry Scott, Place 4 | | | | |
| Dan McClendon, Place 5 | | | | |
| Adam Russell, Place 6 | | | | |

Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

APPROVED AS TO LEGAL FORM:

Amanda Campos, City Secretary

E. Allen Taylor, Jr., City Attorney

City Council Special Meeting

DEPARTMENT: Finance

FROM: Kevin Hennessey, Interim Director of Finance

MEETING: August 11, 2025

SUBJECT:

Consider and take possible action of a minute order setting the date and time of the public hearings on the proposed 2025 tax rate and Fiscal Year 2025-2026 Proposed Budget to occur during the regular City Council meeting scheduled for Tuesday, September 2, 2025, at 5:30 p.m. (*Staff Contact: Kevin Hennessey, Interim Director of Finance*)

SUMMARY:

Section 26.05 of the Texas Tax Code requires that the City hold a public hearing on the proposed tax rate prior to its adoption by the City Council in certain situations. Section 102.006 of the Texas Local Government Code requires that the City hold a public hearing on the proposed budget prior to its adoption by City Council. State law also requires that the City give specific notices to the public that publicize the public hearings or public meetings. The City must give the notices within specified periods prior to the public hearings or meetings. By adopting the proposed minute order, the City Council will provide staff with the direction it needs to prepare the notices. The minute order will set the tax rate and budget public hearings to occur during the regular City Council meeting scheduled for Tuesday, September 2, 2025. (The City will be closed on Monday, September 1, 2025, in observance of Labor Day.)

Senate Bill 2 went into effect in 2020. One key focus of this bill was placing a 3.5% cap on the Maintenance and Operations No New Revenue Rate (M&O NNRR) without going to the voters for approval. On June 16, 2025, the City Council approved a resolution directing the City Manager to prepare a budget calendar for the orderly adoption of the property tax rate and annual budget for FY 2025-2026, assuming a property tax rate that does not exceed the voter-approval rate. On July 29, 2025, the Johnson County Tax Assessor's Office submitted the City of Burleson's 2025 Tax Rate Calculation Worksheet (Comptrollers Form 50-856), which was reviewed by the Finance Department. This worksheet determines the following:

- No New Revenue Rate (NNRR) - \$0.6591/\$100 - total tax rate that would generate the same tax revenue from the previous year
- M&O NNRR - \$0.4721/\$100 - M&O tax rate that would generate the same tax revenue from the previous year – General Fund
- M&O Voter Approval Rate - \$0.4886/\$100 - 3.5% of M&O NNRR

- Debt Rate - \$0.2285/\$100
- Unused Increment Rate - \$0.0047/\$100
- Voter Approval Rate (M&O Voter Approval Rate plus Debt and Unused Increment Rates) - \$0.7218/\$100

The proposed rate for the 2025 tax year is \$0.6989 per \$100 value. Of course, the proposed tax rate is subject to final approval by the City Council.

RECOMMENDATION:

Staff recommends approval of the proposed minute order setting the date and time of the public hearings on the proposed 2025 tax rate and Fiscal Year Proposed Budget to occur during the regular City Council meeting scheduled for Tuesday, September 2, 2025, at 5:30 p.m.

PRIOR ACTION/INPUT (Council, Boards, Citizens):

On June 16, 2025, the City Council approved a resolution directing the City Manager to prepare a budget calendar for the orderly adoption of the property tax rate and annual budget for Fiscal Year 2025-2026, assuming a property tax rate that does not exceed the voter-approval rate.

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Kevin Hennessey
Interim Director of Finance
khennessey@burlesontx.com
817-426-9651

City Manager's Proposed FY 2025-26 Budget

PRESENTED TO CITY COUNCIL ON
AUGUST 11, 2025

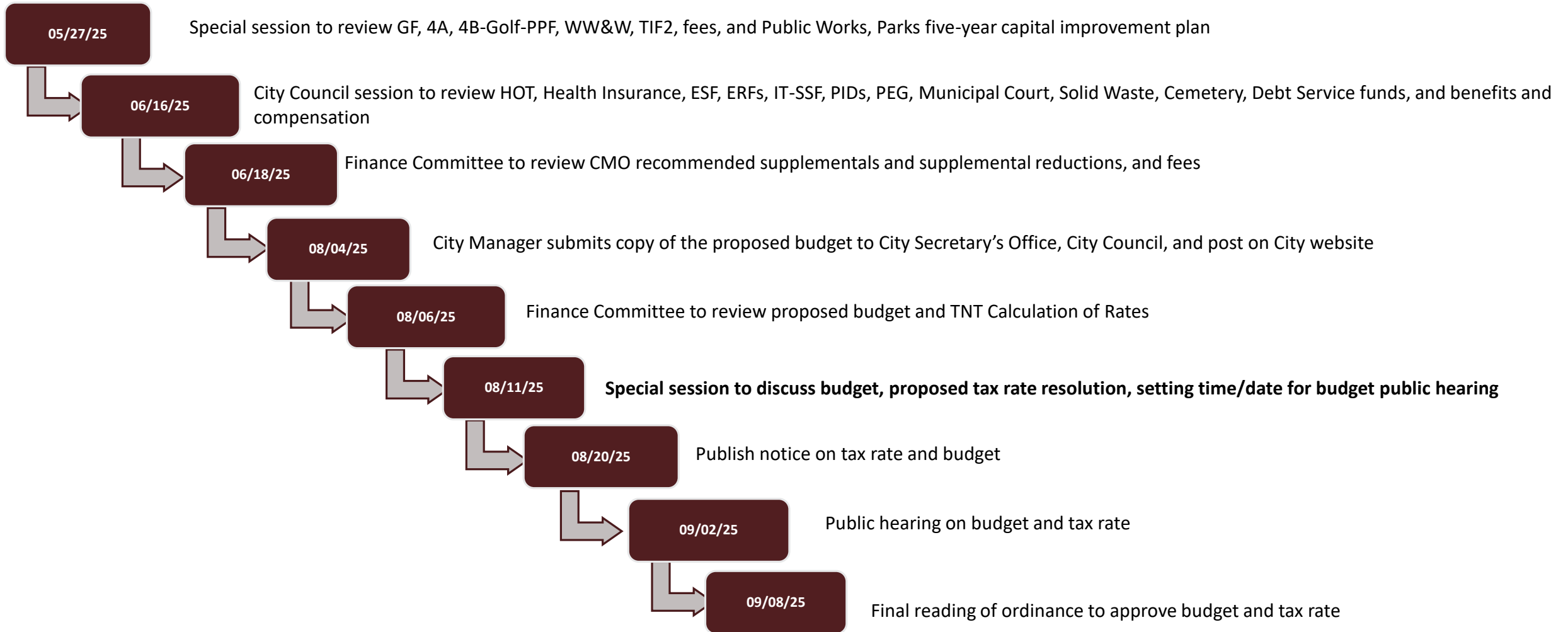
Presentation Overview

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

Building the Budget

Transparent Budget Process

Item C.



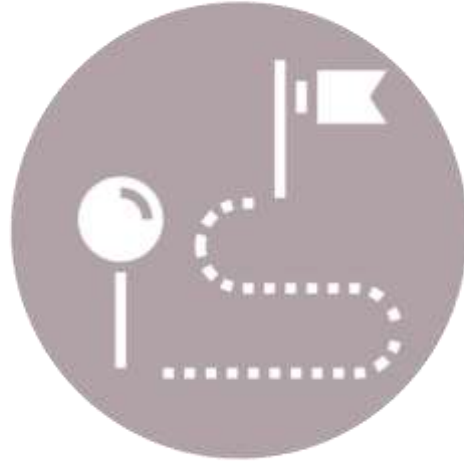
Strategic Focus Areas

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

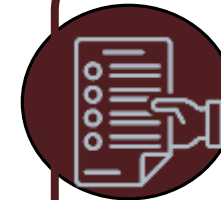
Key Budget Areas



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

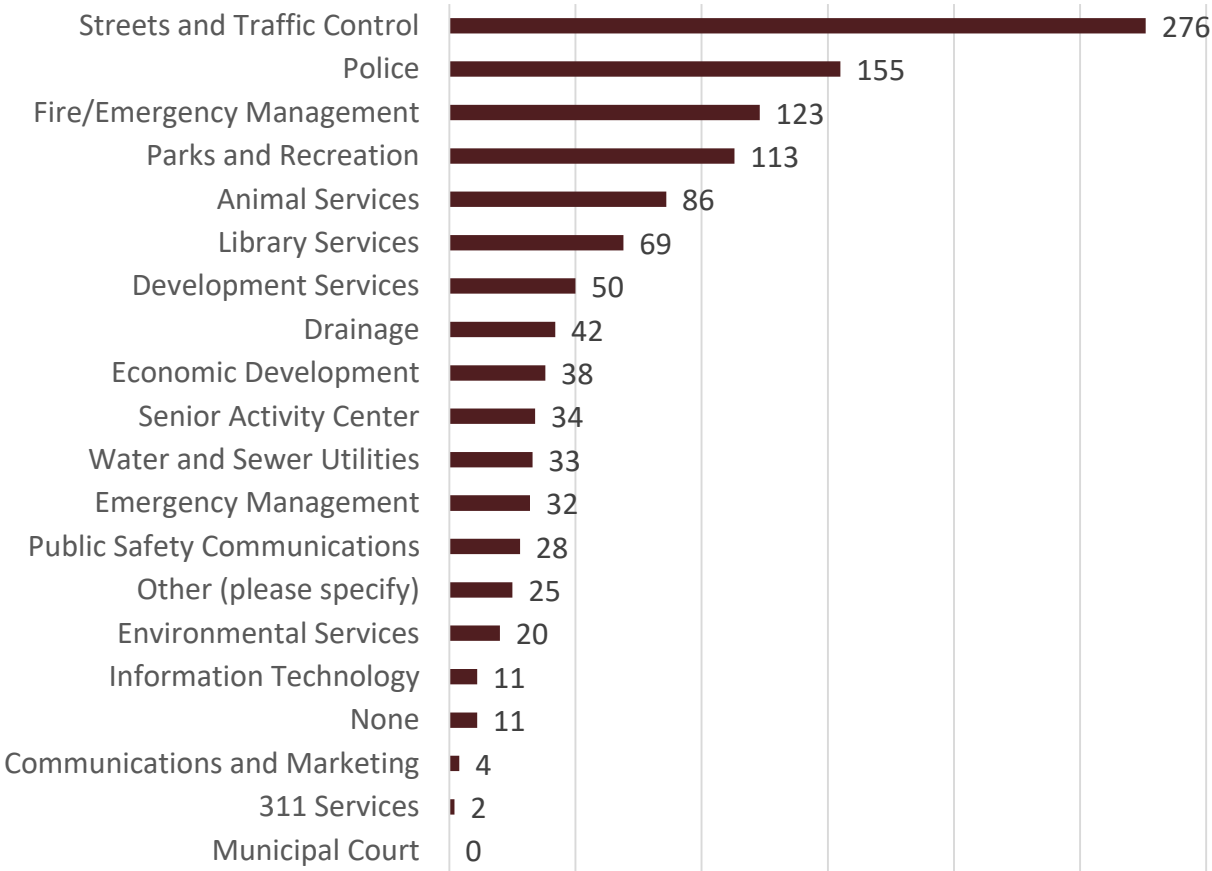
2024 Top Three Priorities

- 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.

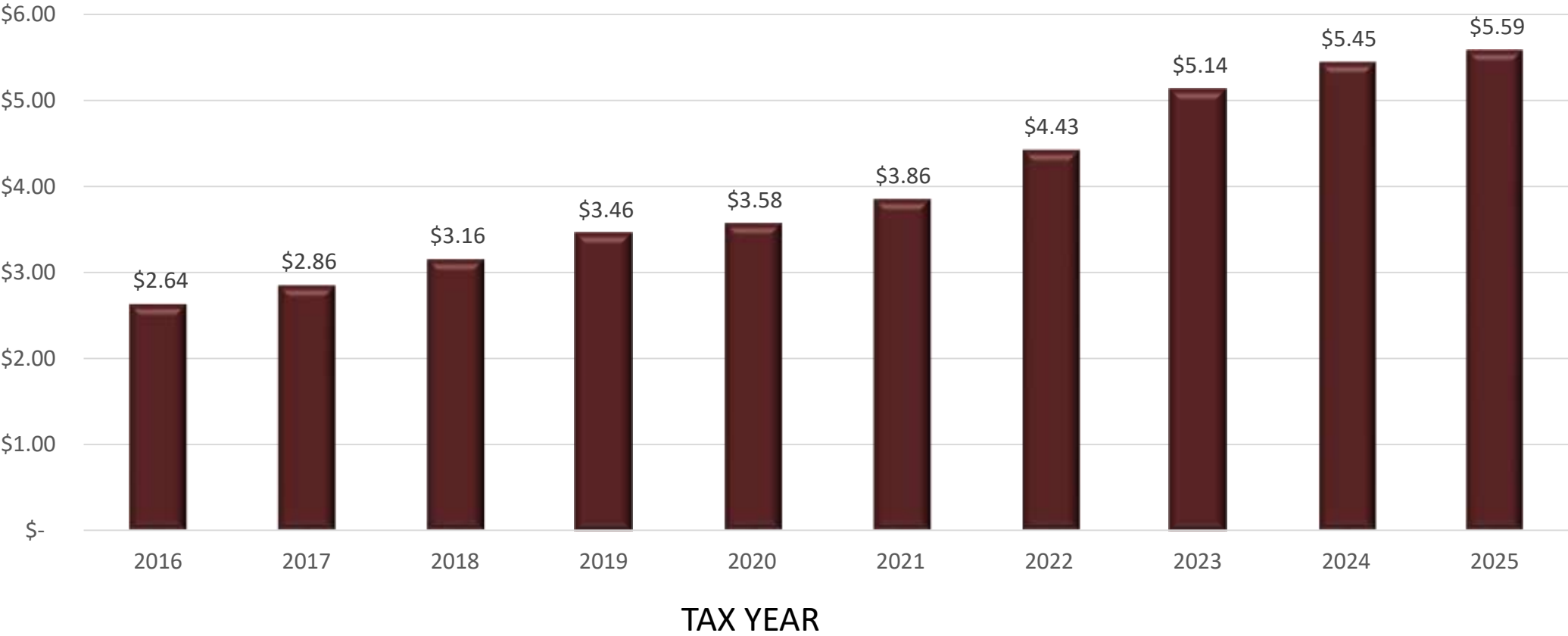
Health Insurance

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

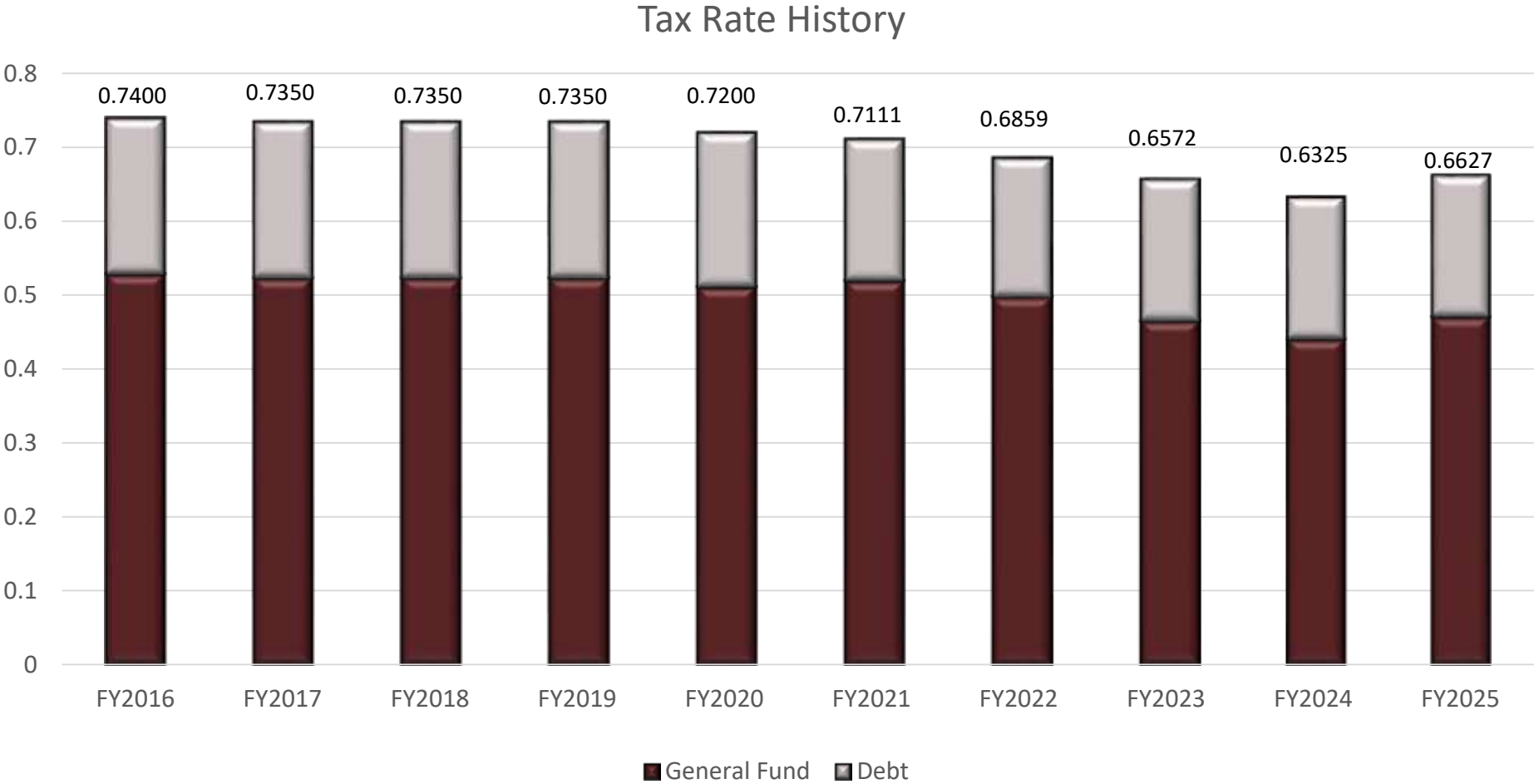
Fund Overviews & Key Decision Packages

General Fund

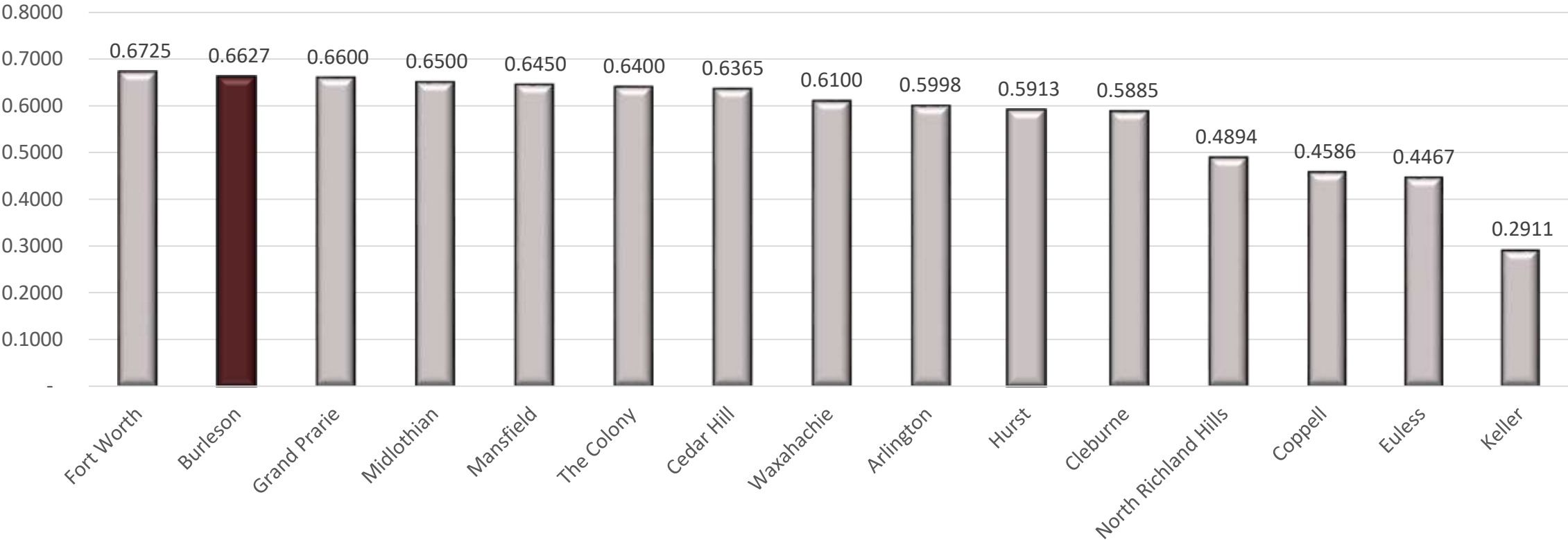
Certified Value History (In Billions)



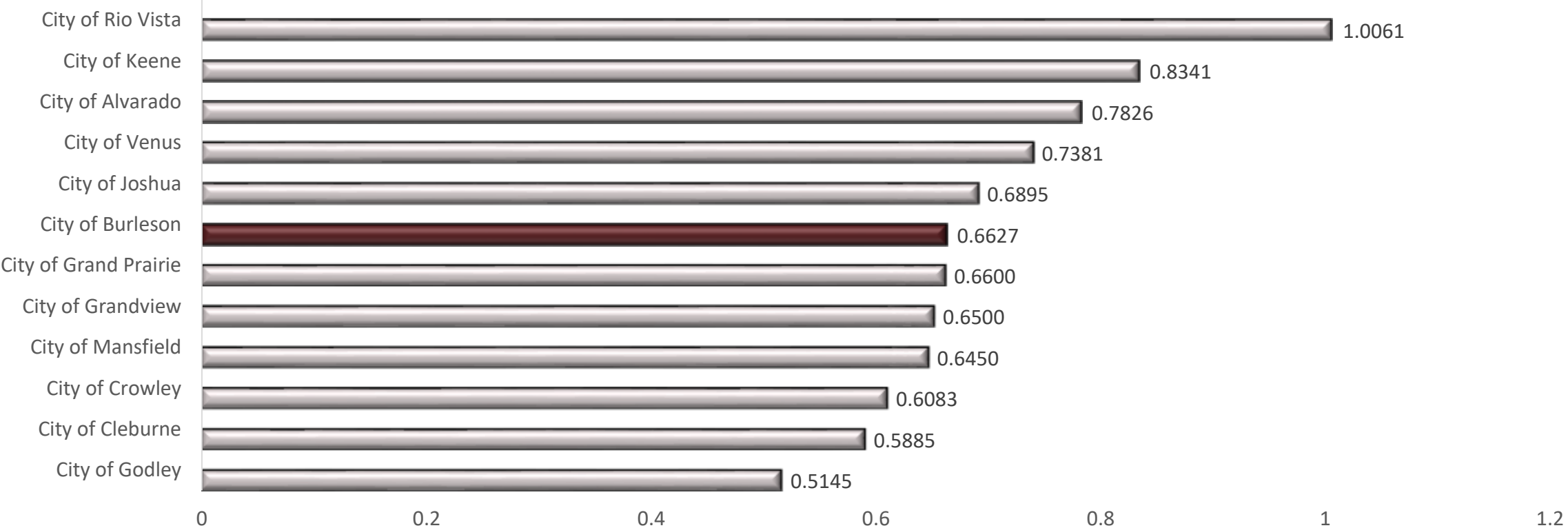
Property Tax Facts



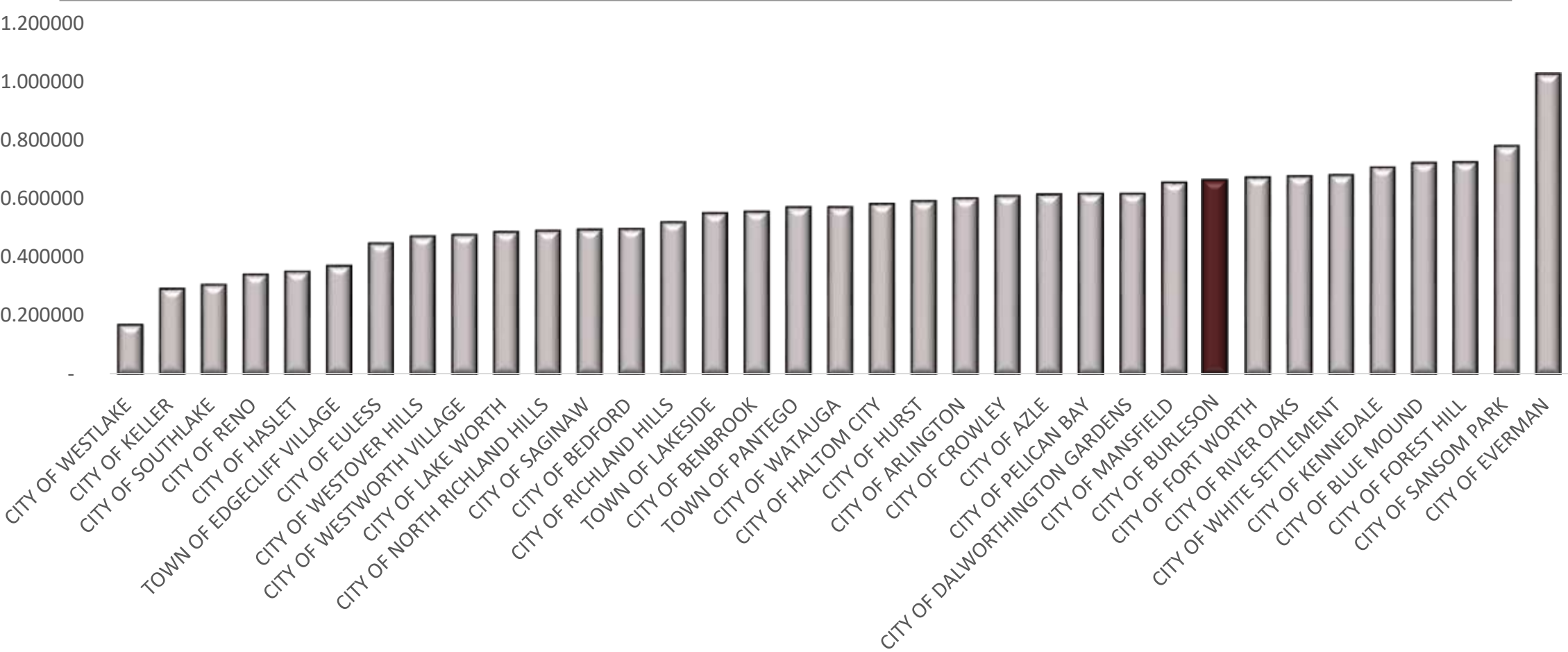
Other City Tax Rates Comparative Fiscal Year 2024-25



Johnson County City Tax Rates Comparative Fiscal Year 2024-25



Tarrant County City Tax Rates Comparative Fiscal Year 2024-25

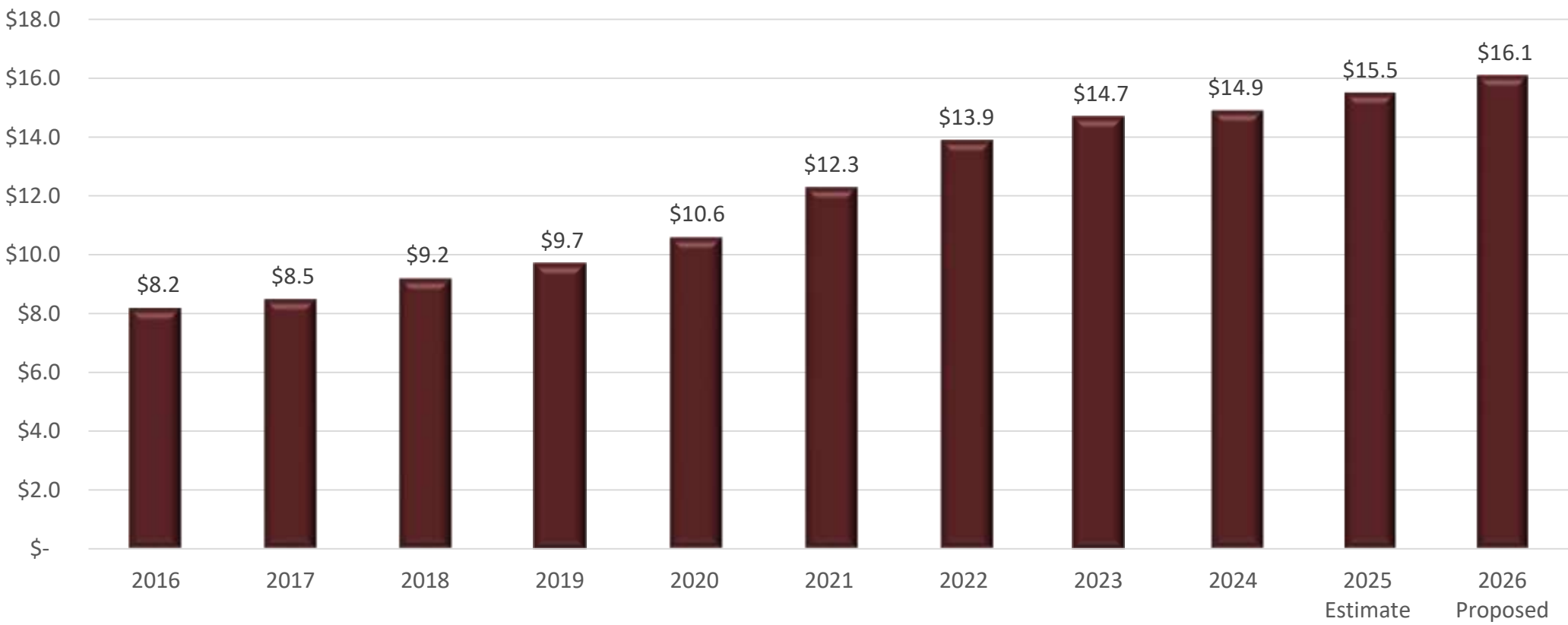


Average Home Value

| 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 |
| Police | Patrol Unit | 1.00 | 108,767 | 179,738 | | 288,505 |
| TOTAL | | 2.50 | \$ 118,912 | \$ 944,734 | \$ 109,920 | \$ 953,726 |

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

GF Proposed Fee Changes

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

GF Proposed Fee Changes

| Fee Description | Current Rate | Proposed Rate | Section of Presentation |
|--|---|---|--|
| Municipal Utility or Management District | N/A | \$4,000 | Development Services – Planning |
| Public Improvement District Fee | N/A | \$2,000 | Development Services – Planning |
| Commercial One-Trade Permit | \$50 \$0 - \$2,500 valuation \$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 | \$1,000 application fee (due at submittal) + Cost of Consultant Review – Finance Committee’s recommendation | Development Services – Engineering |

GF Proposed Fee Changes

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

GF Proposed Fee Changes

| 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 |
| Right-of-way Encroachment | \$250 | \$525 | 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 | \$ 21,295,351 | \$ 20,576,858 | \$ 19,899,742 | \$ 18,331,968 |
| 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 | 19,589,569 | 20,944,368 | 21,544,771 |
| Incentives (ED) | 948,920 | 957,070 | 957,070 | 888,106 | 1,123,672 | 889,305 | 879,652 | 922,363 | 826,878 |
| Cash Funding Projects | 600,000 | - | - | - | - | - | - | - | - |
| Reductions | | | | | (778,681) | (846,486) | (871,881) | (898,037) | (924,978) |
| Recurring Supplementals | | | | | 944,734 | 973,076 | 1,002,268 | 1,032,336 | 1,063,306 |
| One-Time Supplementals | | | | | 118,912 | | | | |
| Total Expenditures | 58,313,925 | 63,267,928 | 64,369,740 | 62,248,226 | 62,435,737 | 63,988,378 | 66,200,471 | 69,262,067 | 71,495,600 |
| Change in Fund Balance | \$ 752,020 | \$ 774,908 | \$ (326,904) | \$ 476,207 | \$ 460,412 | \$ (718,493) | \$ (677,116) | \$ (1,567,774) | \$ (2,233,812) |
| Ending Fund Balance | \$ 20,358,733 | \$ 18,196,759 | \$ 17,094,947 | \$ 20,834,940 | \$ 21,295,351 | \$ 20,576,858 | \$ 19,899,742 | \$ 18,331,968 | \$ 16,098,157 |
| FB % of Expenditure | 34.91% | 28.76% | 26.56% | 33.47% | 34.11% | 32.16% | 30.06% | 26.47% | 22.52% |

Medical Transport Fund

Medical Transport Fund Supplemental Requests

MEDICAL TRANSPORT
FUND

DISCRETIONARY

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

Medical Transport Forecast

| | FY 23-24 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 | \$ 1,501,505 | \$ 738,850 | \$ - | \$ - |
| 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 | - | - | - | - | - | - | 60,271 | 837,291 | 877,252 |
| Total Revenue | 1,229,086 | 2,000,251 | 2,000,251 | 2,031,170 | 2,320,252 | 2,387,900 | 2,517,887 | 3,366,753 | 3,480,753 |
| Expenditures | | | | | | | | | |
| Personnel | 1,524,626 | 2,339,951 | 2,339,951 | 2,200,465 | 2,238,674 | 2,319,037 | 2,402,471 | 2,489,102 | 2,579,059 |
| Reimb Personnel | (1,454,393) | (614,476) | (614,476) | (614,476) | (1,263,755) | - | - | - | - |
| Base Expenses | 185,573 | 264,382 | 264,382 | 228,284 | 369,446 | 378,375 | 387,528 | 396,912 | 406,532 |
| Recurring Supplementals | | | | | 411,010 | 423,340 | 436,041 | 449,122 | 462,595 |
| One-Time Supplementals | | | | | 28,935 | 29,803 | 30,697 | 31,618 | 32,567 |
| Total Expenditures | 255,807 | 1,989,857 | 1,989,857 | 1,814,273 | 1,784,310 | 3,150,555 | 3,256,737 | 3,366,753 | 3,480,753 |
| Change in Fund Balance | \$ 973,279 | \$ 10,394 | \$ 10,394 | \$ 216,897 | \$ 535,942 | \$ (762,655) | \$ (738,850) | \$ - | \$ - |
| Ending Fund Balance | \$ 748,667 | \$ 877,625 | \$ 877,625 | \$ 965,564 | \$ 1,501,505 | \$ 738,850 | \$ - | \$ - | \$ - |
| FB % of Expenditure | 292.67% | 44.10% | 44.10% | 53.22% | 84.15% | 23.45% | 0.00% | 0.00% | 0.00% |

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

Item C.

| 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

Item C.

| 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 Fund

10 Year History

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

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

I.T. Support Services Fund

10 Year History

- Personnel
 - The I.T. Department was staffed with 7 FTEs in 2015, with a \$786,957 annual payroll
 - Today the I.T. Department has 15 FTEs and an annual payroll of \$2,140,341, a \$1,353,384 increase in cost
- I.T. Governance
 - Over the last 10 years, the city has incorporated over a dozen applications into the I.T. Support Services Fund that were previously budgeted within the user department's annual budget, in an effort to provide greater support and oversight of I.T. expenditures across the city
 - This shift has increased the I.T. Support Services Fund annual expenditures by over \$1,200,000, however these were not new expenditures but rather a reallocation of where the funds were budgeted
- Citywide Implementations
 - Over the last decade the city has implemented a number of new software packages or upgrades to existing systems, including:
 - Enterprise Resource Planning System (ERP) to manage the city's finances, payroll, and utility billing
 - 311 Customer Ticketing System
 - ProQA Emergency Medical Dispatch Quality Assurance Software
 - Motorola Radio System
 - Axon Body Worn Cameras and Drones
 - Artic Wolf Cyber Security Suite
 - Multifactor Authentication Platform (compliance requirement)
 - These implementations have increased the I.T. Support Budget by over \$2,000,000 annually

I.T. Support Services Fund

10 Year History

Inflationary Data

Business laptops (mid-tier):

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

Software licensing (Microsoft, Adobe, etc.):

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

Cybersecurity tools & services:

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

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

↑ 60% increase in managed service and support contracts

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

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

Overall IT spending (U.S.):

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

I.T Support Services

Recommended Supplemental Requests

| 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

Item C.

| | 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

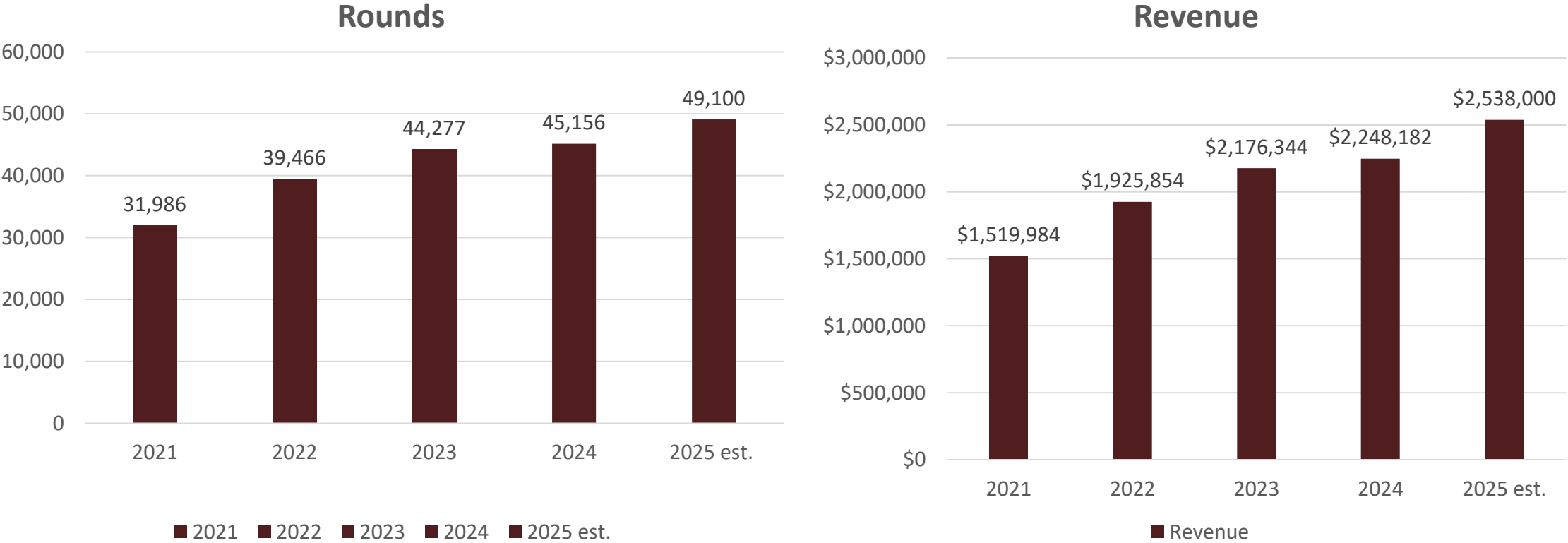
| | FY 23-24 Actual | FY 24-25 Adopted | FY 24-25 Revised | FY 24-25 Year- End Est | FY 25-26 Projected | FY 26-27 Projected | FY 27-28 Projected | FY 28-29 Projected | FY 29-30 Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 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 | \$ 4,455,834 | \$ 4,040,480 | \$ 4,330,136 |
| 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 | 1,040,465 | 1,073,172 | 1,107,598 | 1,143,836 |
| PPF Transfer | 3,453,234 | 3,249,948 | 3,249,948 | 2,425,393 | 3,493,980 | 3,317,195 | 3,422,390 | 3,557,231 | 3,671,940 |
| One-Time Supplementals | | | | | 2,000 | | | | |
| Total Expenditures | 7,956,972 | 8,381,605 | 8,401,753 | 7,241,795 | 9,114,161 | 8,731,117 | 9,019,978 | 8,569,342 | 9,041,826 |
| Change in Fund Balance | \$ (255,069) | \$ (566,299) | \$ (586,447) | \$ 683,777 | \$ (956,822) | \$ (356,106) | \$ (415,355) | \$ 289,656 | \$ 79,254 |
| Ending Fund Balance | \$ 5,084,986 | \$ 4,469,302 | \$ 4,449,154 | \$ 5,768,762 | \$ 4,811,940 | \$ 4,455,834 | \$ 4,040,480 | \$ 4,330,136 | \$ 4,409,390 |
| FB % of Expenditure | 63.91% | 53.32% | 52.96% | 79.66% | 52.80% | 51.03% | 44.79% | 50.53% | 48.7% |

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 | \$ 618,713 | \$ 728,319 | \$ 911,494 | \$ 1,090,802 |
| Revenue | | | | | | | | | |
| Property Taxes | 1,204,520 | 1,327,673 | 1,327,673 | 1,327,673 | 1,460,741 | 1,460,741 | 1,475,348 | 1,490,102 | 1,490,102 |
| Other Revenue | 513,652 | 35,000 | 35,000 | 60,000 | 59,000 | 58,020 | 57,060 | 56,118 | 55,196 |
| Total Revenue | 1,718,172 | 1,362,673 | 1,362,673 | 1,387,673 | 1,519,741 | 1,518,761 | 1,532,408 | 1,546,220 | 1,545,298 |
| 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 | \$ (425,307) | \$ 109,606 | \$ 183,175 | \$ 179,307 | \$ 143,699 |
| Ending Fund Balance | \$ 941,136 | \$ 930,739 | \$ 930,739 | \$ 1,044,021 | \$ 618,713 | \$ 728,319 | \$ 911,494 | \$ 1,090,802 | \$ 1,234,501 |
| FB % of Expenditure | 84.27% | 79.42% | 79.42% | 81.26% | 31.81% | 51.68% | 67.56% | 79.80% | 88.08% |

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

Item C.

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 |

*

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 | \$1,931,132 | \$0 | \$0 | \$0 | \$0 | \$1,931,132 |
| Total | \$82,358,055 | \$79,230,154 | \$41,400,251 | \$23,254,502 | \$24,086,056 | \$250,329,018 |

General Government CIP FY26-30

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

Water and Sewer CIP FY26-30

| Project # | Water Projects Name | Prior Allocations | 2026 | 2027 | 2028 | 2029 | 2030 | Total Per Project (FY26-30) |
|-----------|--|---------------------|--------------------|---------------------|--------------------|--------------------|--------------------|-----------------------------|
| WW2_90 | Waterline Rehabilitation | | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$2,000,000 | \$10,000,000 |
| WA2301 | Industrial Blvd Pump Station Expansion & Alsbury Pump Station Decommission | \$17,665,002 | \$3,857,228 | | | | | \$3,857,228 |
| WA2401 | Hulen Ground Storage Tank Rehabilitation | | \$152,000 | \$1,354,557 | | | | \$1,506,557 |
| WA2502 | Mountain Valley EST and GST Demolition | | \$84,395 | \$752,333 | | | | \$836,728 |
| ST2306 | 16" Hulen Street Waterline | \$464,889 | | \$5,853,180 | | | | \$5,853,180 |
| WA2503 | 12" Waterline Loop for Mountain Valley | \$410,248 | \$1,072,813 | | | | | \$1,072,813 |
| WA2306 | Offsite Water Supply from Fort Worth | \$2,845,206 | | \$13,486,298 | | | | \$13,486,298 |
| WA2602 | Hulen Pump Station Expansion | | | | \$391,255 | \$2,804,349 | | \$3,195,604 |
| | New Mountain Valley 0.75 MG EST | | | \$475,000 | \$3,200,000 | | | \$3,675,000 |
| WA2701 | Turkey Peak Elevated Storage Tank Rehabilitation | | | | \$200,211 | \$1,437,171 | | \$1,637,382 |
| WA2702 | Hidden Creek Pkwy Tank Rehab | | | | \$499,993 | | | \$499,993 |
| | 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 | \$ 82.4 | \$ 15.3 |
| Other Funds | \$ 26.6 | \$ 26.4 | \$ (0.2) |
| Total | \$ 246.6 | \$ 263.2 | \$ 16.6 |

Finance Committee Recommendations

Committee was supportive of budget as presented with the following recommendations

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

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

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

Medical Transport 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 | \$ (224,613) | \$ 867,231 | \$ 867,231 | \$ 748,667 | \$ 965,564 | \$ 1,587,776 | \$ 823,533 | \$ 45,466 | \$ (0) |
| 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 | - | - | - | - | - | - | 22,733 | 793,600 | 879,128 |
| Total Revenue | 1,229,086 | 2,000,251 | 2,000,251 | 2,031,170 | 2,320,252 | 2,387,900 | 2,480,349 | 3,323,062 | 3,482,629 |
| Expenditures | | | | | | | | | |
| Personnel | 1,524,626 | 2,339,951 | 2,339,951 | 2,200,465 | 2,255,156 | 2,320,625 | 2,404,150 | 2,490,876 | 2,580,935 |
| Reimb Personnel | (1,454,393) | (614,476) | (614,476) | (614,476) | (1,263,755) | - | - | - | - |
| Base Expenses | 185,573 | 264,382 | 264,382 | 228,284 | 369,446 | 378,375 | 387,528 | 396,912 | 406,532 |
| Recurring Supplementals | | | | | 308,258 | 423,340 | 436,041 | 449,122 | 462,595 |
| One-Time Supplementals | | | | | 28,935 | 29,803 | 30,697 | 31,618 | 32,567 |
| Total Expenditures | 255,807 | 1,989,857 | 1,989,857 | 1,814,273 | 1,698,040 | 3,152,143 | 3,258,416 | 3,368,528 | 3,482,629 |
| Change in Fund Balance | \$ 973,279 | \$ 10,394 | \$ 10,394 | \$ 216,897 | \$ 622,212 | \$ (764,243) | \$ (778,067) | \$ (45,466) | \$ - |
| Ending Fund Balance | \$ 748,667 | \$ 877,625 | \$ 877,625 | \$ 965,564 | \$ 1,587,776 | \$ 823,533 | \$ 45,466 | \$ (0) | \$ (0) |
| FB % of Expenditure | 292.67% | 44.10% | 44.10% | 53.22% | 93.51% | 26.13% | 1.40% | 0.00% | 0.00% |

Water & Sewer Fund 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 | \$ 15,332,327 | \$ 14,241,182 | \$ 14,241,182 | \$ 15,972,033 | \$ 15,344,836 | \$ 15,826,011 | \$ 16,448,098 | \$ 17,104,706 | \$ 17,040,328 |
| 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 | \$ 3,285,443 | \$ 3,385,570 | \$ 3,487,138 | \$ 3,661,494 | \$ 3,771,339 |
| Operating | \$ 18,254,297 | \$ 19,435,127 | \$ 21,328,630 | \$ 19,426,665 | \$ 20,424,290 | \$ 20,602,962 | \$ 21,778,283 | \$ 23,165,290 | \$ 24,391,841 |
| Debt service | \$ 7,413,815 | \$ 6,963,230 | \$ 6,963,230 | \$ 6,963,230 | \$ 7,536,331 | \$ 8,405,170 | \$ 10,340,972 | \$ 13,139,470 | \$ 14,390,490 |
| Total Expenditures | \$ 28,937,561 | \$ 29,824,168 | \$ 31,717,671 | \$ 29,540,787 | \$ 31,246,064 | \$ 32,393,702 | \$ 35,606,392 | \$ 39,966,255 | \$ 42,553,670 |
| Change in Fund Balance | \$ (639,706) | \$ 119,422 | \$ (1,774,081) | \$ (627,197) | \$ 481,175 | \$ 622,087 | \$ 656,608 | \$ (64,378) | \$ 606,610 |
| Ending Fund Balance | \$ 15,972,033 | \$ 14,360,604 | \$ 12,467,101 | \$ 15,344,836 | \$ 15,826,011 | \$ 16,448,098 | \$ 17,104,706 | \$ 17,040,328 | \$ 17,646,939 |
| FB % of Expenditure | 55.19% | 48.15% | 39.31% | 51.94% | 50.65% | 50.78% | 48.04% | 42.64% | 41.47% |

I.T. Support Services Fund Forecast

| | 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 | \$ 619,755 | \$ 32,248 | \$ 168,765 | \$ 337,682 |
| 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 | 2,154,464 | 2,215,699 | 2,294,529 | 2,376,341 | 2,461,257 |
| Base Expenses | 3,380,267 | 4,533,557 | 4,533,557 | 4,482,707 | 5,300,703 | 5,396,572 | 4,802,300 | 4,902,970 | 5,006,148 |
| Supplemental | | | | | 606,235 | | | | |
| Total Expenditures | 5,224,141 | 6,641,932 | 6,641,932 | 6,492,850 | 8,061,402 | 7,612,271 | 7,096,829 | 7,279,312 | 7,467,405 |
| Change in Fund Balance | \$ 550,534 | \$ 6,128 | \$ 6,128 | \$ 240,966 | \$ (1,304,277) | \$ (587,507) | \$ 136,517 | \$ 168,917 | \$ 202,195 |
| Ending Fund Balance | \$ 1,683,066 | \$ 873,359 | \$ 873,359 | \$ 1,924,032 | \$ 619,755 | \$ 32,248 | \$ 168,765 | \$ 337,682 | \$ 539,877 |
| FB % of Expenditure | 32.22% | 13.15% | 13.15% | 29.63% | 7.69% | 0.42% | 2.38% | 4.64% | 7.23% |

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 \$2,122,203
 - Ending Balance \$216,047

4A 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 | \$ 5,433,397 | \$ 6,295,522 | \$ 6,295,522 | \$ 8,036,155 | \$ 9,443,321 | \$ 4,838,700 | \$ 7,350,751 | \$ 8,489,797 | \$ 9,283,316 |
| 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 | 738,400 | 759,519 | 786,634 | 814,778 | 843,994 |
| Base Expenses | 968,630 | 1,352,966 | 1,427,966 | 1,411,743 | 1,084,256 | 1,101,871 | 1,119,907 | 1,138,375 | 1,157,287 |
| Incentives (ED) | 749,481 | 4,755,900 | 5,987,685 | 1,949,500 | 7,445,000 | 25,750 | 856,523 | 527,318 | 648,138 |
| Existing Debt Service | 3,218,074 | 4,126,727 | 4,126,727 | 4,096,133 | 3,449,411 | 3,446,419 | 3,445,842 | 3,058,017 | 3,062,513 |
| Future Debt Service | - | - | - | - | 412,409 | 818,125 | 1,594,438 | 2,872,038 | 2,869,225 |
| Office Building Purchase | | | | 1,100,000 | | | | | |
| Total Expenditures | 5,517,335 | 10,976,718 | 12,283,503 | 9,255,314 | 13,129,476 | 6,151,684 | 7,803,343 | 8,410,527 | 8,581,157 |
| Change in Fund Balance | \$ 2,602,758 | \$ (581,304) | \$ (1,888,089) | \$ 1,407,166 | \$ (4,604,622) | \$ 2,512,051 | \$ 1,139,046 | \$ 793,519 | \$ 892,527 |
| Ending Fund Balance | \$ 8,036,155 | \$ 5,714,218 | \$ 4,407,433 | \$ 9,443,321 | \$ 4,838,700 | \$ 7,350,751 | \$ 8,489,797 | \$ 9,283,316 | \$ 10,175,844 |
| FB % of Expenditure | 145.65% | 52.06% | 35.88% | 102.03% | 36.85% | 119.49% | 108.80% | 110.38% | 118.58% |

PPF 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 | \$ - | \$ - | \$ - | \$ 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 | 3,518,518 | 3,318,263 | 3,423,531 | 3,558,451 | 3,673,243 |
| Other Revenues | 50,844 | 14,420 | 14,420 | 80,000 | 79,000 | 78,920 | 78,887 | 78,900 | 78,961 |
| Total Revenue | 6,022,931 | 5,633,995 | 5,633,995 | 5,261,765 | 6,609,170 | 6,452,085 | 6,648,217 | 6,851,773 | 7,063,059 |
| Expenditures | | | | | | | | | |
| Personnel | 3,051,052 | 3,112,280 | 3,112,280 | 3,139,360 | 3,402,636 | 3,498,459 | 3,622,302 | 3,750,805 | 3,884,155 |
| Base Expenses | 2,248,283 | 2,521,715 | 2,623,970 | 2,846,001 | 2,802,427 | 2,697,133 | 2,761,727 | 2,828,855 | 2,898,628 |
| Recurring Supplementals | | | | | 254,256 | 256,493 | 264,188 | 272,113 | 280,277 |
| One-Time Supplementals | | | | | 149,851 | | | | |
| Total Expenditures | 5,299,335 | 5,633,995 | 5,736,250 | 5,985,361 | 6,609,170 | 6,452,085 | 6,648,217 | 6,851,773 | 7,063,059 |
| 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% |

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

4B 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 | \$ 5,340,055 | \$ 5,035,601 | \$ 5,035,601 | \$ 5,084,986 | \$ 5,768,762 | \$ 4,774,052 | \$ 4,415,635 | \$ 3,997,825 | \$ 4,284,874 |
| 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 | 370,348 | 381,140 | 394,887 | 409,162 | 423,987 |
| Base Expenses | 383,904 | 446,135 | 466,283 | 465,383 | 425,027 | 382,054 | 389,301 | 396,777 | 404,492 |
| Incentives (ED) | 725,000 | 136,150 | 136,150 | 23,289 | 39,203 | 40,379 | 49,925 | 60,333 | 62,143 |
| Existing Debt Service | 1,797,632 | 3,035,774 | 3,035,774 | 3,025,483 | 3,034,600 | 2,866,250 | 2,872,725 | 2,031,275 | 2,032,800 |
| Future Debt Service | - | - | - | - | 606,478 | 703,444 | 817,382 | 1,006,763 | 1,302,419 |
| Golf Transfer | 1,230,004 | 1,165,865 | 1,165,865 | 942,810 | 1,155,874 | 1,041,899 | 1,074,682 | 1,109,188 | 1,145,510 |
| PPF Transfer | 3,453,234 | 3,249,948 | 3,249,948 | 2,425,393 | 3,518,518 | 3,318,263 | 3,423,531 | 3,558,451 | 3,673,243 |
| One-Time Supplementals | | | | | 2,000 | | | | |
| Total Expenditures | 7,956,972 | 8,381,605 | 8,401,753 | 7,241,795 | 9,152,049 | 8,733,429 | 9,022,433 | 8,571,949 | 9,044,594 |
| Change in Fund Balance | \$ (255,069) | \$ (566,299) | \$ (586,447) | \$ 683,777 | \$ (994,710) | \$ (358,418) | \$ (417,810) | \$ 287,049 | \$ 76,486 |
| Ending Fund Balance | \$ 5,084,986 | \$ 4,469,302 | \$ 4,449,154 | \$ 5,768,762 | \$ 4,774,052 | \$ 4,415,635 | \$ 3,997,825 | \$ 4,284,874 | \$ 4,361,360 |
| FB % of Expenditure | 63.91% | 53.32% | 52.96% | 79.66% | 52.16% | 50.56% | 44.31% | 49.99% | 48.22% |

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

Council Direction

Council Direction

- Staff request the Council to provide a direction regarding the tax rate and 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 ONE TIME | DISCRETIONARY ONGOING | Revenue/Offset | FY25-26 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 ONE TIME | DISCRETIONARY ONGOING | Revenue/Offset | FY25-26 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) |