

Wednesday, August 06, 2025  
9:00 AM

City Hall Annex - 135 W. Ellison,  
Suite 109, Second Floor  
Conference Room #1  
Burleson, TX 76028

1. **CALL TO ORDER**

2. **CITIZEN APPEARANCES**

Each person in attendance who desires to speak to the Committee 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 Committee. Each speaker will be allowed three minutes to speak.

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

3. **GENERAL**

A. Consider and take possible action on the minutes from the June 18, 2025 Finance Committee meeting. (Staff Contact: Monica Solko, Deputy City Secretary)

4. **REPORTS AND PRESENTATION**

A. Receive a report, hold a discussion, provide recommendations to the city council on the FY 2025-2026 (tax year 2025) property tax rates, and receive any additional feedback from the Finance Committee regarding the annual budget for FY 2025-2026. (Staff Contact: Kevin Hennessey, Interim Director of Finance)

B. Receive a report, hold a discussion, and provide recommendations on the proposed Fiscal Year 2025-2026 budget and related items. (Staff Contact: Kevin Hennessey, Interim Director of Finance)

5. **REQUESTS FOR FUTURE AGENDA ITEMS AND REPORTS**

6. **RECESS INTO EXECUTIVE SESSION**

In accordance with Chapter 551 of the Texas Government Code, the Committee 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.

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

7. **ADJOURN**

**Hugo Rodriguez***Information Technology Department*

Deputy Chief Technology Officer

682.312.2766

**CERTIFICATE**

I hereby certify that the above agenda was posted on this the 29th of July 2025, by 6:00 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 Annex 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.

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## Finance Committee

**DEPARTMENT:** City Secretary's Office  
**FROM:** Monica Solko, Deputy City Secretary  
**MEETING:** August 6, 2025

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**SUBJECT:**

Consider and take possible action on the minutes from the June 18, 2025 Finance Committee meeting. *(Staff Contact: Monica Solko, Deputy City Secretary)*

**SUMMARY:**

The Finance Committee duly and legally met on June 18, 2025 for a regular meeting.

**RECOMMENDATION:**

Committee may approve the minutes as presented or approve with amendments.

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

N/A

**REFERENCE:**

N/A

**FISCAL IMPACT:**

N/A

**STAFF CONTACT:**

Monica Solko TRMC  
Deputy City Secretary  
[msolko@burlesontx.com](mailto:msolko@burlesontx.com)  
817-426-9682

**FINANCE COUNCIL COMMITTEE**  
**JUNE 18, 2025**  
**DRAFT MINUTES**

Council present:

Dan McClendon  
 Larry Scott  
 Adam Russell, Chair

Council Absent:Staff present

Tommy Ludwig City Manager  
 Harlan Jefferson, Deputy City Manager  
 Eric Oscarson, Deputy City Manager  
 Amanda Campos, City Secretary  
 Monica Solko, Deputy City Secretary

**1. CALL TO ORDER – Time: 9:00 am.**

Chair Adam Russell called the meeting to order. **Time: 9:08 a.m.**

**2. CITIZEN APPEARANCES**

- None.

**3. GENERAL**

**A. Minutes from the May 7, 2025 Finance Committee meeting. (Staff Contact: Monica Solko, Deputy City Secretary)**

Motion made by Dan McClendon and seconded by Larry Scott to approve.

Motion passed 3-0.

**4. REPORTS AND PRESENTATIONS**

**A. Receive a report, hold a discussion, and provide recommendations to the city council on proposed fee changes for the FY25-26. (Staff Contact: Dylan Whitehead, Deputy Director of Development Services / Building Official)**

Dylan Whitehead, Deputy Director of Development Services/Building Official, presented the proposed FY 2025–2026 fee adjustments to the committee, covering a wide range of services including commercial alarm permits, library printing, ETJ-related applications, legal filings, various district applications, and building permits such as commercial one-trade, foundation, and construction plan reviews. Additional proposals addressed inspections, right-of-way encroachments, sign installations, traffic impact analyses, and flood study reviews.

Fire Chief Casey Davis presented proposed fire inspection fees, outlining a tiered fee structure based on square footage to support the addition of one full-time employee (FTE), allowing fire crews to focus more on emergency response. The committee was supportive of the fire inspection service and agreed that simplifying the fee tiers would benefit both staff and businesses.

Discussion included suggestions for a weekend construction inspection fee, aligning commercial street sign fees with regional rates, and ensuring that fees for traffic and flood studies reflect the city's actual costs plus 10%, with true-up adjustments. The committee also supported raising the ETJ release application fee to \$200 and approved proposed administrative fees for credit card processing, IVR systems, solid waste franchise applications, and golf and utility services. Following discussion, the committee requested the proposed changes be brought forward to the full Council for consideration.

**B. Receive a report, hold a discussion, and provide recommendations to the city council on Fire Billing Services. (Staff Contact: Casey Davis, Fire Chief)**

Casey Davis, Fire Chief, reported on Fire Billing Services to the committee. The presentation included costs that could be recovered by motor vehicles incidents, structure fires, vehicle fires, equipment fires, hazardous material incidents and industrial/commercial incidents. Emergifire rate development is an industry-aligned fee schedule is used based on FEMA rates. Billing is based on an average base rate from the FEMA fee schedule, accounting for a four-person crew. The result is an average base rate of \$177.45 per hour for the engine, with an additional \$376.55 per hour allocated for fuel, equipment and personnel.

Emergifire Rates:

- Motor Vehicle Incident Mitigation Fee: \$602–\$838+
- Hazardous Materials Response Fee: \$972–\$8,199+
- Fire Response Fee: \$554–\$693 per hour
- Fire Investigation & Incident Command Fee: \$554–\$693 per hour
- Water-Related Incident Response Fee: \$554–\$2,747+ per hour
- Backcountry/Special Rescue Fee: \$554+ per incident
- Natural Gas Leak Response Fee: \$523–\$932+ per hour

Next Steps:

- Consider a billing policy that includes only billing insurance companies with no contact or billing inquiries made to citizens in addition to never utilizing collection agencies for services performed
- Consider procurement options for a contract for billing services
- Consider an ordinance establishing and implementing a program to charge mitigation rates for the deployment of emergency services by the Fire Department for services rendered

- Consideration of mitigation rates associated with the aforementioned ordinance and operational activity
- Initiate public awareness/education
- Complete internal Standard Operating Procedures for the process (first bullet point)
- Target go-live January 2026

After brief discussion and questions, the committee was in favor and requested an item be brought forward to the full council for consideration.

### **RECESS AND BACK TO ORDER**

Chair Adam Russell recessed for a short break at 10:29 a.m. and called the meeting back to order at 10:36 a.m. with all members present.

#### **C. Receive a report, hold a discussion, and provide staff direction regarding the FY 2025-2026 budget supplemental requests and receive additional directions regarding the annual budget for fiscal year 2025-2026. (Staff Contact: Tommy Ludwig, City Manager)**

City Manager Tommy Ludwig presented the FY 2025–2026 budget supplemental requests to the committee, including a summary of departmental budget reductions, supplemental items that could be funded without a tax rate increase, and those requiring a 3.5% tax rate increase. Additional items presented included 4B fund supplementals with a five-year forecast, an IT supplemental request, and a one-time Hotel Motel Fund expenditure for the July 4th event. The committee requested the addition of 4B-funded drainage and sprinkler improvements to the supplemental list.

Following discussion, the committee expressed support for proceeding with the option that includes a 3.5% tax rate increase under the Maintenance and Operations (M&O) portion of the tax rate. The committee requested that this recommendation be brought forward to the full Council for consideration.

### **5. REQUEST FOR FUTURE AGENDA ITEMS AND REPORTS**

- None.

### **6. EXECUTIVE SESSION**

In accordance with Chapter 551 of the Texas Government Code, the Committee may convene in Executive Session in the City Council Workroom at City Hall to conduct a closed meeting to discuss any item listed on this agenda.

- Pending or Contemplated Litigation or to Seek the Advice of the City Attorney Pursuant to Section 551.071

No executive session needed.

**7. ADJOURN**

There being no further business Chair Adam Russell adjourned the meeting.

**Time: 11:40 a.m.**

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Monica Solko  
Deputy City Secretary

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## Finance Committee

**DEPARTMENT:** Finance

**FROM:** Kevin Hennessey, Interim Director of Finance

**MEETING:** August 6, 2025

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**SUBJECT:**

Receive a report, hold a discussion, provide recommendations to the city council on the FY 2025-2026 (tax year 2025) property tax rates, and receive any additional feedback from the Finance Committee regarding the annual budget for FY 2025-2026. (Staff Contact: Kevin Hennessey, Interim Director of Finance)

**SUMMARY:**

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 Rate) - \$0.7218/\$00

This presentation will cover the various rates calculated by the Johnson County Tax Assessor's Office.

**RECOMMENDATION:**

Prepare a recommendation to the city council on the proposed tax rate for FY 2025-2026 (tax year 2025).

**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 FY 2025-2026, assuming a property tax rate that does not exceed the voter-approval rate.

**REFERENCE:**

N/A

**FISCAL IMPACT:**

The proposed tax rates are included as part of the FY 2025-2026 Proposed Budget.

**STAFF CONTACT:**

Kevin Hennessey  
Interim Director of Finance  
[khennessey@burlesontx.com](mailto:khennessey@burlesontx.com)  
817-426-9651

# 2025 Property Tax Rate Calculation

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*PRESENTED TO THE FINANCE COMMITTEE ON AUGUST 6, 2025*

# Tax Rate Focus

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- 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
- Current tax rate is M&O \$0.4704; Debt Rate \$0.1923; Total Rate \$0.6627
- On July 25, 2025 - the City and Johnson County Tax Office received the July certified roll from both the Tarrant County and Johnson County Appraisal Districts
- On July 29, 2025, the Johnson County Tax Assessor's Office submitted the 2025 Tax Rate Calculation Worksheet to Finance for review
  - This worksheet calculates the NNRR, M&O NNRR, Debt Rate, and Voter Approval Rate

# Property Tax Overview

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- Senate Bill 2 – In effect since 2020
  - No New Revenue Rate (NNRR) – total tax rate that would generate the same tax revenue from previous year
    - Based on previous year tax base
      - Tax values increase – total tax rate to generate same revenue as last year goes down
      - Tax values decrease – total tax rate to generate same revenue as last year goes up
- M&O No New Revenue Rate (M&O NNRR) – M&O tax rate that would generate the same tax revenue from previous year – General Fund
  - M&O tax rate has a 3.5% cap without voter approval
  - Previous cap was 8%
  - Above 3.5% tax increase requires voter approval

# Property Tax Overview (cont.)

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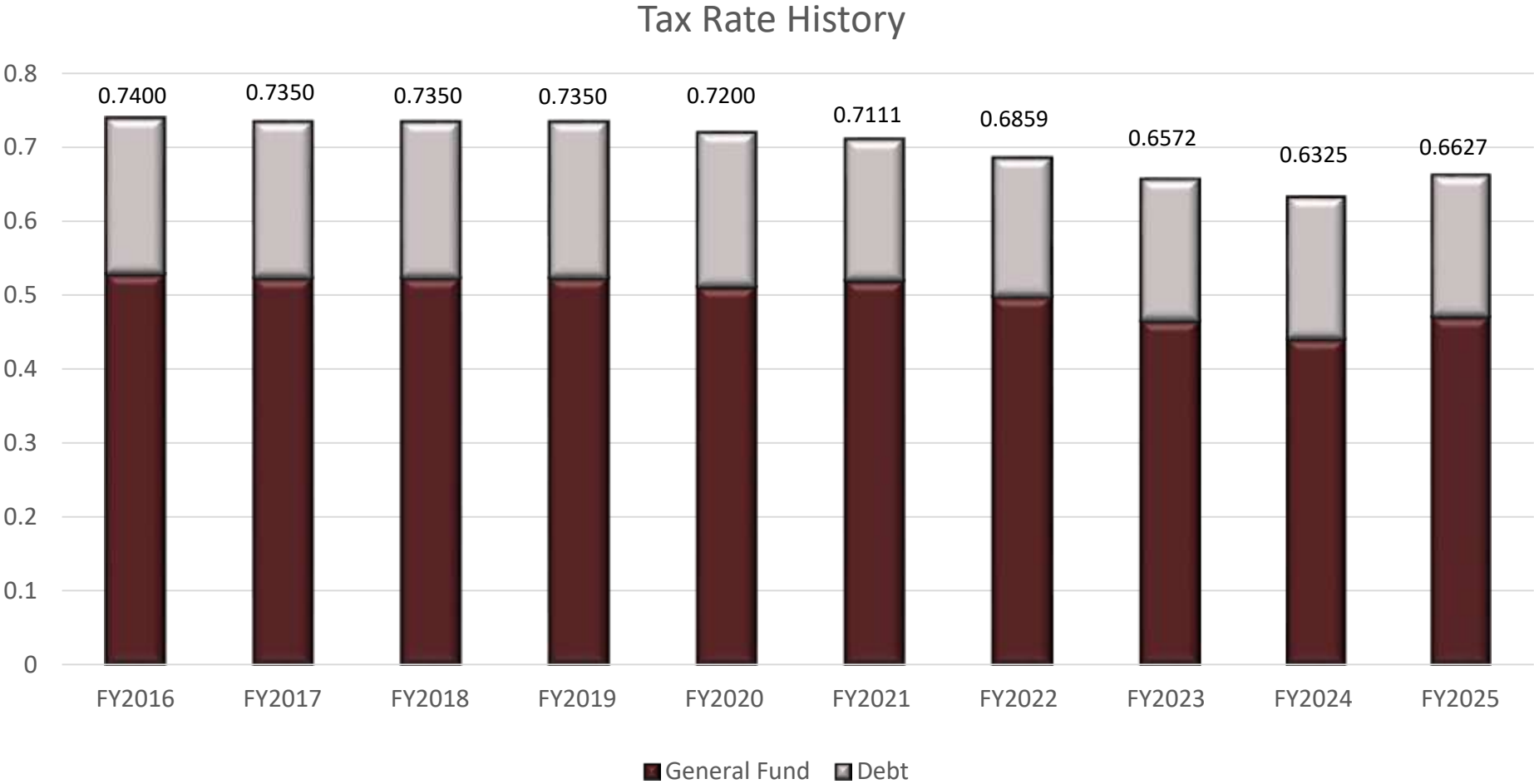
- Unused Increment Rate - A taxing unit that did not use all of its revenue growth may bank that unused growth as long as the taxing unit averaged below 3.5 percent of the voter-approval rate over three years
  - **2025 Unused Increment Rate - \$0.0047**
    - The increment of 1.6 cents used last year was from tax years 2022 and 2021
    - Due to the method used to calculate the available increment (prior 3 years tax rates vs the voter authorization rates), the 2022 increment of 0.47 cents is available again in the current tax year
- Voter-Approval Tax Rate - Maintenance and Operations No-New-Revenue Tax Rate times 1.035 plus current Debt Tax Rate plus Unused Increment Rate
- The Finance Committee and the Council directed staff to utilize strategies to increase the Debt Tax Rate to support the proposed CIP

# FY 25-26 (Tax Year 2025) Tax Rate

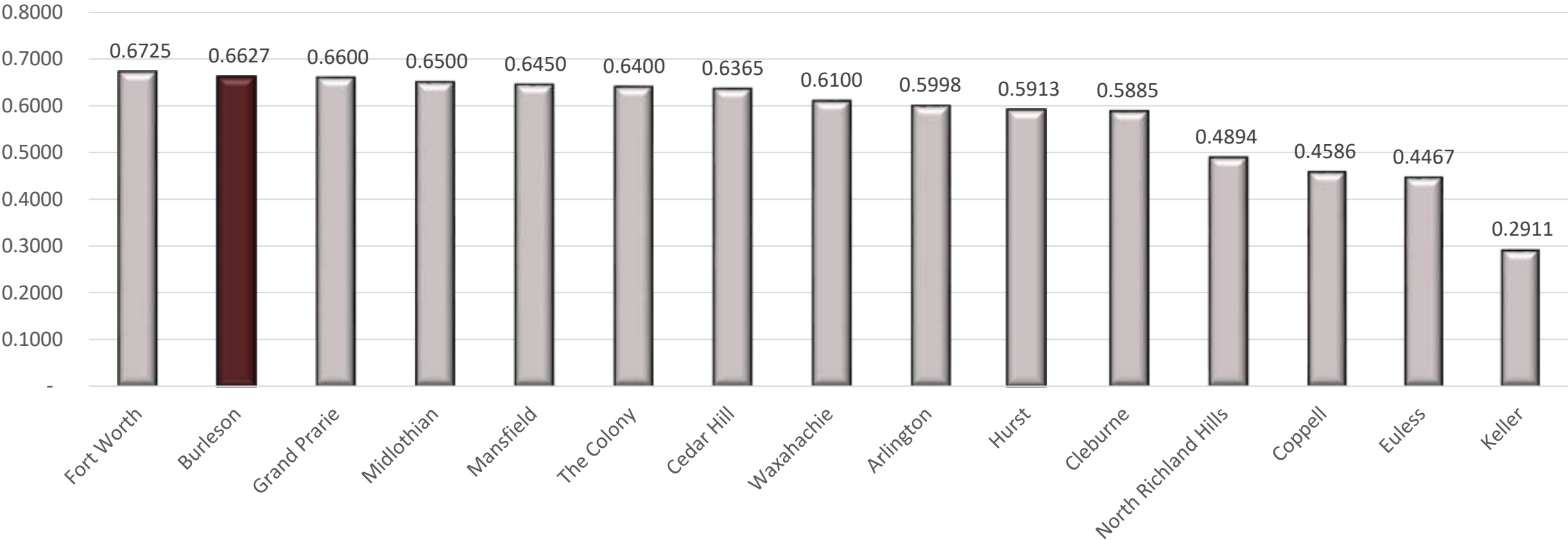
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- Current Tax Rate- M&O Rate **\$0.4704**; Debt Rate **\$0.1923**; Total Rate **\$0.6627**
- FY 2026 Tax Rates:
  - NNRR - **\$0.6591**
  - M&O NNRR - \$0.4721
  - 3.5% of M&O NNRR - \$0.4886 (Also referred as M&O Vote-Approval Rate)
  - Debt Rate - \$0.2285
  - Voter Approval Rate (Before Increment) - **\$0.7171**
  - Unused Increment Rate - \$0.0047
  - Voter Approval Rate - **\$0.7218**

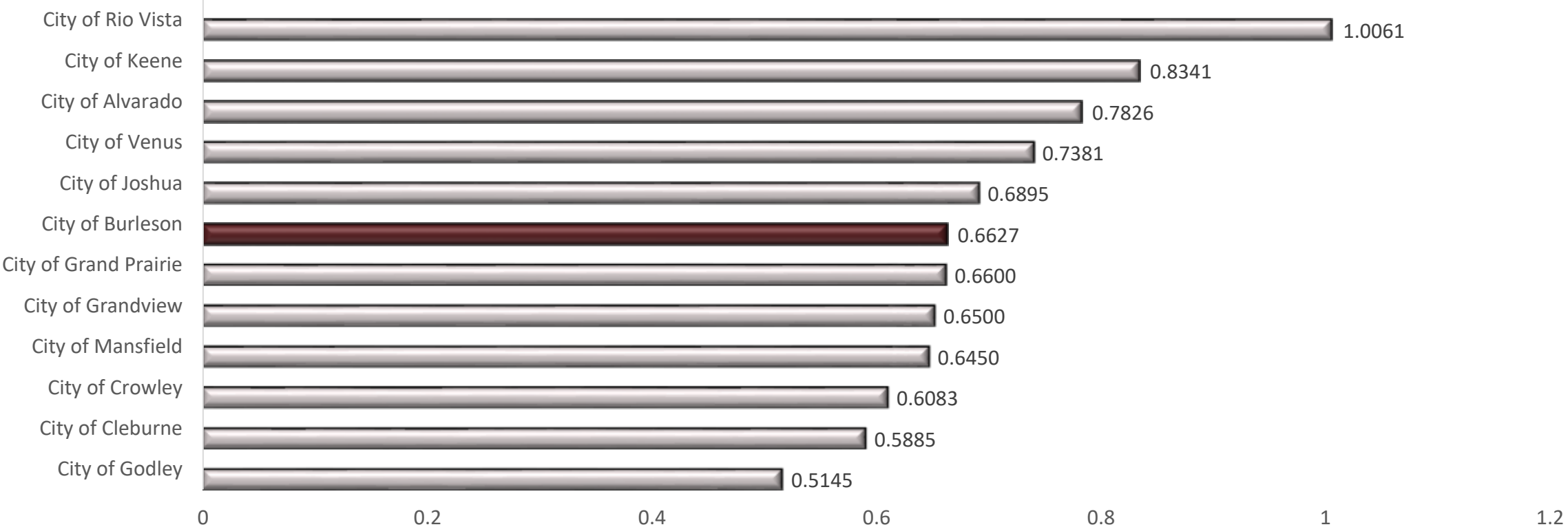
# Property Tax Facts



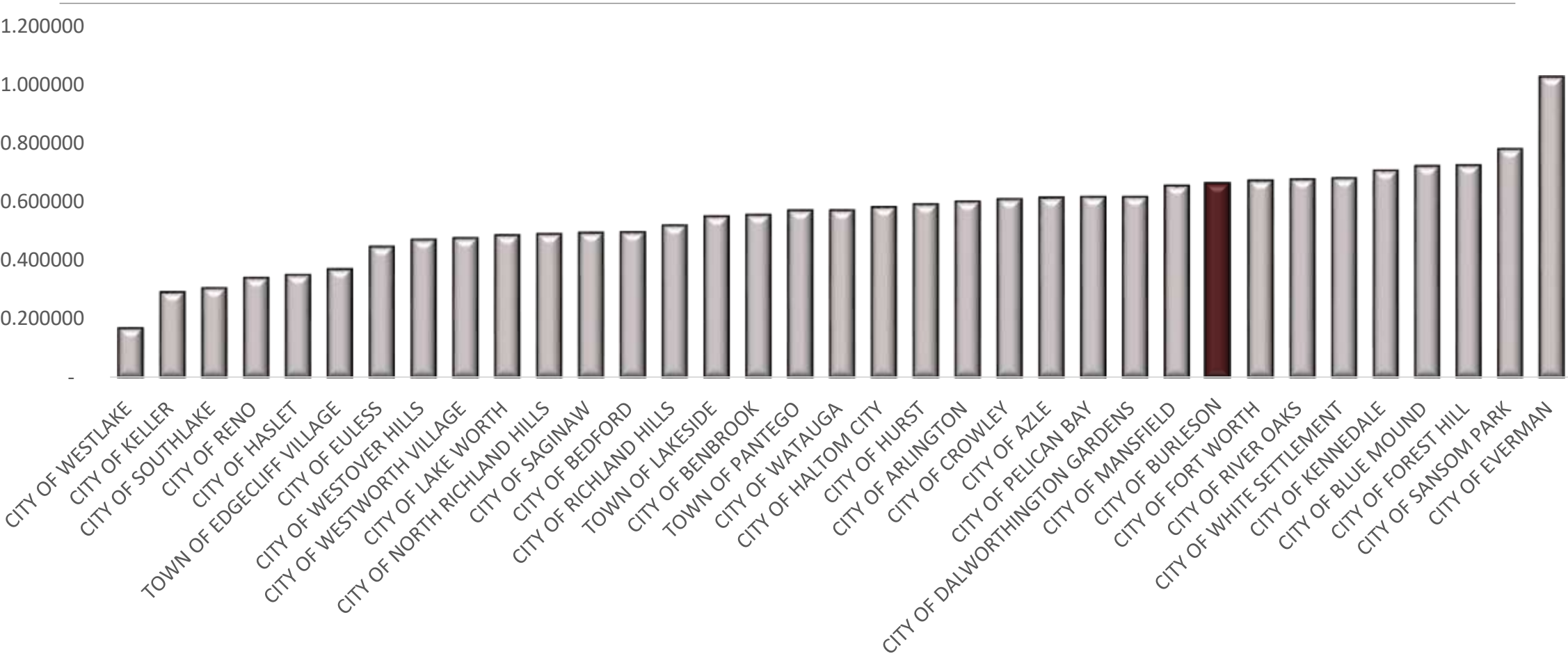
# Other City Tax Rates Comparative Fiscal Year 2024-25



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



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



# Property Tax Rate Options

|   | M&O      | Debt         | Total Rate | Revenue<br>(Tax Levy) | Difference      | Cumulative   |
|---|----------|--------------|------------|-----------------------|-----------------|--------------|
| No New Revenue Rate                     | \$0.4306 | \$0.228<br>5 | \$ 0.6591  | \$<br>43,045,451      | \$ -            | -            |
| Current Rate                            | \$0.4704 | \$0.192<br>3 | \$ 0.6627  | \$<br>43,254,064      | \$<br>208,613   | \$ 208,613   |
| Proposed Rate*                          | \$0.4704 | \$0.228<br>5 | \$ 0.6989  | \$<br>45,351,780      | \$<br>2,097,716 | \$ 2,306,329 |
| Voter Approval Rate (Without Increment) | \$0.4886 | \$0.228<br>5 | \$ 0.7171  | \$<br>46,406,433      | \$<br>1,054,653 | \$ 3,360,981 |
| Voter Approval Rate (With Increment)    | \$0.4933 | \$0.228<br>5 | \$ 0.7218  | \$<br>46,678,788      | \$<br>272,355   | \$ 3,633,337 |

\*Proposed Rate will provide sufficient revenue to fund the 3 firefighter/paramedics and 1 police officer without an M&O tax rate increase

# Water Wastewater Residential Rate Detail

|  |                | Effective |           | Forecast  |           |           |           |  |
|--|----------------|-----------|-----------|-----------|-----------|-----------|-----------|--|
|  |                | Current   | Oct-25    | Oct-26    | Oct-27    | Oct-28    | Oct-29    |  |
| <b>Residential Monthly Charges -- 3/4"</b> |                |           |           |           |           |           |           |  |
| 5,000 Water                                | 5,000 WW       | \$ 92.82  | \$ 97.46  | \$ 103.24 | \$ 111.99 | \$ 121.48 | \$ 129.41 |  |
|  | Increase -- \$ |           | 4.64      | 5.78      | 8.75      | 9.49      | 7.93      |  |
|  | Increase -- %  |           | 5.0%      | 5.9%      | 8.5%      | 8.5%      | 6.5%      |  |
| 10,000 Water                               | 5,000 WW       | 119.02    | 124.97    | 132.68    | 144.08    | 156.45    | 166.48    |  |
|  | Increase -- \$ |           | 5.95      | 7.71      | 11.40     | 12.38     | 10.02     |  |
|  | Increase -- %  |           | 5.0%      | 6.2%      | 8.6%      | 8.6%      | 6.4%      |  |
| 30,000 Water                               | 5,000 WW       | 252.62    | 265.25    | 282.78    | 307.68    | 334.79    | 355.51    |  |
|  | Increase -- \$ |           | 12.63     | 17.53     | 24.90     | 27.10     | 20.72     |  |
|  | Increase -- %  |           | 5.0%      | 6.6%      | 8.8%      | 8.8%      | 6.2%      |  |
| <b>Commercial Monthly Charges -- 2"</b>    |                |           |           |           |           |           |           |  |
| 40,000 Water                               | 40,000 WW      | \$ 345.55 | \$ 362.83 | \$ 387.79 | \$ 422.46 | \$ 460.24 | \$ 488.12 |  |
|  | Increase -- \$ |           | 17.28     | 24.96     | 34.67     | 37.77     | 27.88     |  |
|  | Increase -- %  |           | 5.0%      | 6.9%      | 8.9%      | 8.9%      | 6.1%      |  |

NOTE: Delay of bond issuances by 1 year has resulted in 3-4% annual reduction in rate adjustments

# Burleson Solid Waste Residential Rate Detail

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

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

# Total Annual Impact

|   | Rate     | Average Property<br>Tax Annual Increase | Average Annual<br>Water Rate Increase | Average Annual<br>Solid Waste Rate<br>Increase | Total Annual<br>Increase |
|---|----------|---|---------------------------------------|--|--------------------------|
| Proposed Rate                           | \$0.6989 | \$110.80                                | \$71.40                               | \$10.56  | \$192.76                 |
| Voter Approval Rate (Without Increment) | \$0.7171 | \$165.44                                | \$71.40                               | \$10.56  | \$247.40                 |
| Voter Approval Rate (With Increment)    | \$0.7218 | \$179.55                                | \$71.40                               | \$10.56  | \$261.51                 |

- Assumes a monthly average usage of \$10,000 Water and \$5,000 Wasterwater
- This chart is based on an average home value of \$300,210 after the 5% homestead exemption. The average home value before the exemption is \$316,010. The homestead exemption equates to an annual savings of \$110.43 at the proposed tax rate.

# General Fund Proposed Rate (\$0.6989)

|                               | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised  | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 19,606,713</b> | <b>\$ 17,421,851</b> | <b>\$ 17,421,851</b> | <b>\$ 20,358,733</b>      | <b>\$ 20,834,940</b>  | <b>\$ 20,855,406</b>  | <b>\$ 19,713,573</b>  | <b>\$ 18,660,688</b>  | <b>\$ 17,481,084</b>  |
| <b>Revenue</b>                |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Property Taxes                | 27,327,952           | 30,111,223           | 30,111,223           | 30,111,223                | 31,326,956            | 31,640,226            | 32,905,835            | 34,222,068            | 34,906,509            |
| Sales & Use Taxes             | 15,166,366           | 15,503,578           | 15,503,578           | 15,773,020                | 16,246,211            | 16,733,597            | 17,235,605            | 17,752,673            | 18,285,254            |
| Other Revenue                 | 16,571,627           | 18,428,035           | 18,428,035           | 16,840,190                | 15,322,982            | 14,896,062            | 15,381,916            | 15,719,551            | 16,070,026            |
| <b>Total Revenue</b>          | <b>59,065,945</b>    | <b>64,042,836</b>    | <b>64,042,836</b>    | <b>62,724,433</b>         | <b>62,896,149</b>     | <b>63,269,884</b>     | <b>65,523,355</b>     | <b>67,694,293</b>     | <b>69,261,789</b>     |
| <b>Expenditures</b>           |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Personnel                     | 39,519,584           | 43,147,450           | 43,083,750           | 41,378,405                | 42,463,652            | 44,002,549            | 45,600,862            | 47,261,036            | 48,985,623            |
| Base Expenses                 | 17,245,421           | 19,163,408           | 20,328,920           | 19,981,716                | 18,563,448            | 18,969,935            | 19,529,298            | 20,107,077            | 20,667,519            |
| Incentives (ED)               | 948,920              | 957,070              | 957,070              | 888,106                   | 1,123,672             | 889,305               | 879,652               | 922,363               | 826,878               |
| Cash Funding Projects         | 600,000              | -                    | -                    | -                         | -                     | -                     | -                     | -                     | -                     |
| <b>Reductions</b>             |                      |                      |                      |                           | <b>(778,681)</b>      | <b>(846,486)</b>      | <b>(871,881)</b>      | <b>(898,037)</b>      | <b>(924,978)</b>      |
| Recurring Supplementals       |                      |                      |                      |                           | 1,355,744             | 1,396,416             | 1,438,309             | 1,481,458             | 1,525,902             |
| One-Time Supplementals        |                      |                      |                      |                           | 147,847               |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>58,313,925</b>    | <b>63,267,928</b>    | <b>64,369,740</b>    | <b>62,248,226</b>         | <b>62,875,682</b>     | <b>64,411,718</b>     | <b>66,576,240</b>     | <b>68,873,897</b>     | <b>71,080,943</b>     |
| <b>Change in Fund Balance</b> | <b>\$ 752,020</b>    | <b>\$ 774,908</b>    | <b>\$ (326,904)</b>  | <b>\$ 476,207</b>         | <b>\$ 20,467</b>      | <b>\$ (1,141,834)</b> | <b>\$ (1,052,885)</b> | <b>\$ (1,179,604)</b> | <b>\$ (1,819,155)</b> |
| <b>Ending Fund Balance</b>    | <b>\$ 20,358,733</b> | <b>\$ 18,196,759</b> | <b>\$ 17,094,947</b> | <b>\$ 20,834,940</b>      | <b>\$ 20,855,406</b>  | <b>\$ 19,713,573</b>  | <b>\$ 18,660,688</b>  | <b>\$ 17,481,084</b>  | <b>\$ 15,661,929</b>  |
| <b>FB % of Expenditure</b>    | <b>34.91%</b>        | <b>28.76%</b>        | <b>26.56%</b>        | <b>33.47%</b>             | <b>33.17%</b>         | <b>30.61%</b>         | <b>28.03%</b>         | <b>25.38%</b>         | <b>22.03%</b>         |

# General Fund Voter Approval Rate w/out Increment (\$0.7171)

|                               | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised  | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ 19,606,713        | \$ 17,421,851        | \$ 17,421,851        | \$ 20,358,733             | \$ 20,834,940         | \$ 21,812,303         | \$ 21,636,935         | \$ 21,589,174         | \$ 21,454,899         |
| <b>Revenue</b>                |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Property Taxes                | 27,327,952           | 30,111,223           | 30,111,223           | 30,111,223                | 32,338,296            | 32,661,679            | 33,968,146            | 35,326,872            | 36,033,410            |
| Sales & Use Taxes             | 15,166,366           | 15,503,578           | 15,503,578           | 15,773,020                | 16,246,211            | 16,733,597            | 17,235,605            | 17,752,673            | 18,285,254            |
| Other Revenue                 | 16,571,627           | 18,428,035           | 18,428,035           | 16,840,190                | 15,322,982            | 14,896,062            | 15,381,916            | 15,719,551            | 16,070,026            |
| <b>Total Revenue</b>          | <b>59,065,945</b>    | <b>64,042,836</b>    | <b>64,042,836</b>    | <b>62,724,433</b>         | <b>63,907,489</b>     | <b>64,291,338</b>     | <b>66,585,667</b>     | <b>68,799,097</b>     | <b>70,388,689</b>     |
| <b>Expenditures</b>           |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Personnel                     | 39,519,584           | 43,147,450           | 43,083,750           | 41,378,405                | 42,463,652            | 44,002,549            | 45,600,862            | 47,261,036            | 48,985,623            |
| Base Expenses                 | 17,245,421           | 19,163,408           | 20,328,920           | 19,981,716                | 18,617,892            | 19,024,923            | 19,586,486            | 20,166,552            | 20,728,184            |
| Incentives (ED)               | 948,920              | 957,070              | 957,070              | 888,106                   | 1,123,672             | 889,305               | 879,652               | 922,363               | 826,878               |
| Cash Funding Projects         | 600,000              | -                    | -                    | -                         | -                     | -                     | -                     | -                     | -                     |
| <b>Reductions</b>             |                      |                      |                      |                           | (778,681)             | (846,486)             | (871,881)             | (898,037)             | (924,978)             |
| Recurring Supplementals       |                      |                      |                      |                           | 1,355,744             | 1,396,416             | 1,438,309             | 1,481,458             | 1,525,902             |
| One-Time Supplementals        |                      |                      |                      |                           | 147,847               |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>58,313,925</b>    | <b>63,267,928</b>    | <b>64,369,740</b>    | <b>62,248,226</b>         | <b>62,930,126</b>     | <b>64,466,706</b>     | <b>66,633,428</b>     | <b>68,933,372</b>     | <b>71,141,608</b>     |
| <b>Change in Fund Balance</b> | \$ 752,020           | \$ 774,908           | \$ (326,904)         | \$ 476,207                | \$ 977,363            | \$ (175,368)          | \$ (47,761)           | \$ (134,275)          | \$ (752,919)          |
| <b>Ending Fund Balance</b>    | <b>\$ 20,358,733</b> | <b>\$ 18,196,759</b> | <b>\$ 17,094,947</b> | <b>\$ 20,834,940</b>      | <b>\$ 21,812,303</b>  | <b>\$ 21,636,935</b>  | <b>\$ 21,589,174</b>  | <b>\$ 21,454,899</b>  | <b>\$ 20,701,979</b>  |
| <b>FB % of Expenditure</b>    | <b>34.91%</b>        | <b>28.76%</b>        | <b>26.56%</b>        | <b>33.47%</b>             | <b>34.66%</b>         | <b>33.56%</b>         | <b>32.40%</b>         | <b>31.12%</b>         | <b>29.10%</b>         |

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

|                               | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised  | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ 19,606,713        | \$ 17,421,851        | \$ 17,421,851        | \$ 20,358,733             | \$ 20,834,940         | \$ 22,059,414         | \$ 22,133,627         | \$ 22,345,432         | \$ 22,481,104         |
| <b>Revenue</b>                |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Property Taxes                | 27,327,952           | 30,111,223           | 30,111,223           | 30,111,223                | 32,599,467            | 32,925,461            | 34,242,480            | 35,612,179            | 36,324,422            |
| Sales & Use Taxes             | 15,166,366           | 15,503,578           | 15,503,578           | 15,773,020                | 16,246,211            | 16,733,597            | 17,235,605            | 17,752,673            | 18,285,254            |
| Other Revenue                 | 16,571,627           | 18,428,035           | 18,428,035           | 16,840,190                | 15,322,982            | 14,896,062            | 15,381,916            | 15,719,551            | 16,070,026            |
| <b>Total Revenue</b>          | <b>59,065,945</b>    | <b>64,042,836</b>    | <b>64,042,836</b>    | <b>62,724,433</b>         | <b>64,168,659</b>     | <b>64,555,120</b>     | <b>66,860,001</b>     | <b>69,084,404</b>     | <b>70,679,702</b>     |
| <b>Expenditures</b>           |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Personnel                     | 39,519,584           | 43,147,450           | 43,083,750           | 41,378,405                | 42,463,652            | 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                | 18,631,952            | 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              | -                    | -                    | -                         | -                     | -                     | -                     | -                     | -                     |
| <b>Reductions</b>             |                      |                      |                      |                           | (778,681)             | (846,486)             | (871,881)             | (898,037)             | (924,978)             |
| Recurring Supplementals       |                      |                      |                      |                           | 1,355,744             | 1,396,416             | 1,438,309             | 1,481,458             | 1,525,902             |
| One-Time Supplementals        |                      |                      |                      |                           | 147,847               |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>58,313,925</b>    | <b>63,267,928</b>    | <b>64,369,740</b>    | <b>62,248,226</b>         | <b>62,944,185</b>     | <b>64,480,906</b>     | <b>66,648,196</b>     | <b>68,948,731</b>     | <b>71,157,274</b>     |
| <b>Change in Fund Balance</b> | \$ 752,020           | \$ 774,908           | \$ (326,904)         | \$ 476,207                | \$ 1,224,474          | \$ 74,214             | \$ 211,804            | \$ 135,672            | \$ (477,573)          |
| <b>Ending Fund Balance</b>    | <b>\$ 20,358,733</b> | <b>\$ 18,196,759</b> | <b>\$ 17,094,947</b> | <b>\$ 20,834,940</b>      | <b>\$ 22,059,414</b>  | <b>\$ 22,133,627</b>  | <b>\$ 22,345,432</b>  | <b>\$ 22,481,104</b>  | <b>\$ 22,003,531</b>  |
| <b>FB % of Expenditure</b>    | <b>34.91%</b>        | <b>28.76%</b>        | <b>26.56%</b>        | <b>33.47%</b>             | <b>35.05%</b>         | <b>34.33%</b>         | <b>33.53%</b>         | <b>32.61%</b>         | <b>30.92%</b>         |

# Next Steps

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- August 4, 2025 – The City Manager will submit a copy of the FY 2025-2026 Proposed Budget to the City Secretary's Office and City Council
- August 4, 2025 – Tax Rate Calculation presentation was presented to City Council
- August 6, 2025 – Finance Committee meeting – City Manager FY 2025-2026 budget presentation
- August 11, 2025 – Special Session meeting – City Manager FY 2025-2026 budget presentation
- September 2, 2025
  - Public Hearing on budget and tax rate
  - First reading of Budget, Tax Rate, and Other Related Ordinances
- September 8, 2025 – Final reading of Budget, Tax Rate, and Other Related ordinances

# Committee Direction

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

# QUESTIONS/COMMENTS

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-  
Item A.

City of Burleson

817-426-9600

Taxing Unit Name

Phone (area code and number)

141 W. Renfro Street, Burleson, TX 76028

<https://www.burlesontx.com>

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate      |
|------|--|------------------|
| 1.   | <b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup> | \$ 6,687,378,800 |
| 2.   | <b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$ 1,033,747,701 |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 5,653,631,099 |
| 4.   | <b>Prior year total adopted tax rate.</b>  | \$ 0.6627 /\$100 |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b><br><b>A. Original prior year ARB values:</b> ..... \$ 100,508,340<br><b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 88,287,080<br><b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>   | \$ 12,221,260    |
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b><br><b>A. Prior year ARB certified value:</b> ..... \$ 0<br><b>B. Prior year disputed value:</b> ..... - \$ 0<br><b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>   | \$ 0             |
| 7.   | <b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 12,221,260    |

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet   | Amount           | Item A. |
|------|---|------------------|---------|
| 8.   | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.  | \$ 5,665,852,359 |         |
| 9.   | <b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>  | \$ 0             |         |
| 10.  | <b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br><br><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 17,169,858<br><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 18,049,203<br><b>C. Value loss.</b> Add A and B. <sup>6</sup>  | \$ 35,219,061    |         |
| 11.  | <b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.<br><br><b>A. Prior year market value:</b> ..... \$ 317,934<br><b>B. Current year productivity or special appraised value:</b> ..... - \$ 973<br><b>C. Value loss.</b> Subtract B from A. <sup>7</sup>   | \$ 316,961       |         |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.  | \$ 35,536,022    |         |
| 13.  | <b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.   | \$ 209,908,699   |         |
| 14.  | <b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.  | \$ 5,420,407,638 |         |
| 15.  | <b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.  | \$ 35,921,041    |         |
| 16.  | <b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>  | \$ 97,490        |         |
| 17.  | <b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>   | \$ 36,018,531    |         |
| 18.  | <b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup><br><br><b>A. Certified values:</b> ..... \$ 6,623,421,577<br><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ .....<br><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0<br><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 210,055,952<br><b>E. Total current year value.</b> Add A and B, then subtract C and D. | \$ 6,413,365,625 |         |

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet  | Amount           | Item A. |
|------|--|------------------|---------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  |                  |         |
| A.   | <b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> .....  | \$ 264,926,890   |         |
| B.   | <b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... | + \$ 1,313,334   |         |
| C.   | <b>Total value under protest or not certified.</b> Add A and B.  | \$ 266,240,224   |         |
| 20.  | <b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>   | \$ 1,090,521,079 |         |
| 21.  | <b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.  | \$ 0             |         |
| 22.  | <b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>   | \$ 5,589,084,770 |         |
| 23.  | <b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>  | \$ 10,933        |         |
| 24.  | <b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>  | \$ 124,923,349   |         |
| 25.  | <b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.   | \$ 124,934,282   |         |
| 26.  | <b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.   | \$ 5,464,150,488 |         |
| 27.  | <b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>   | \$ 0.6591 /\$100 |         |
| 28.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>  | \$ _____ /\$100  |         |

## SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet  | Amount           | Item A. |
|------|--|------------------|---------|
| 29.  | <b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.   | \$ 0.4704 /\$100 |         |
| 30.  | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 5,665,852,359 |         |
| 31.  | <b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.   | \$ 26,652,169    |         |
| 32.  | <b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 69,212</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 924,614</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -855,402</p> <p><b>E. Add Line 31 to 32D.</b></p> | \$ 25,796,767    |         |
| 33.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 5,464,150,488 |         |
| 34.  | <b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.   | \$ 0.4721 /\$100 |         |
| 35.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.0000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>  | \$ 0.0000 /\$100 |         |
| 36.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.0000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>   | \$ 0.0000 /\$100 |         |

<sup>25</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet   | Amount           | Item A. |
|------|---|------------------|---------|
| 37.  | <b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.0000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. .... \$ 0.0000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0. .... \$ 0.0000 /\$100</p> |                  |         |
| 38.  | <b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.0000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. .... \$ 0.0000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0. .... \$ 0.0000 /\$100</p>  |                  |         |
| 39.  | <b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 .... \$ 0.0000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0. .... \$ 0.0000 /\$100</p>  |                  |         |
| 40.  | <b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.   | \$ 0.4721 /\$100 |         |
| 41.  | <b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .... \$ 0</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 .... \$ 0.0000 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40. .... \$ 0.4721 /\$100</p>  |                  |         |
| 42.  | <b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>  | \$ 0.4886 /\$100 |         |

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet  | Amount           | Item A. |
|------|--|------------------|---------|
| D42. | <p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>   | \$ 0.0000        | / \$100 |
| 43.  | <p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>31</sup></p> <p>Enter debt amount ..... \$ 14,624,867</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 1,695,000</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 12,929,867</p> | \$ 12,929,867    |         |
| 44.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>  | \$ 30,924        |         |
| 45.  | <b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.   | \$ 12,898,943    |         |
| 46.  | <p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 101.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate ..... 100.00 %</p> <p><b>C.</b> Enter the 2023 actual collection rate ..... 101.00 %</p> <p><b>D.</b> Enter the 2022 actual collection rate ..... 101.00 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>34</sup> ..... 101.00 %</p>  | 101.00           | %       |
| 47.  | <b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.   | \$ 12,771,230    |         |
| 48.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 5,589,084,770 |         |
| 49.  | <b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.  | \$ 0.2285        | / \$100 |
| 50.  | <b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.  | \$ 0.7171        | / \$100 |
| D50. | <p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>   | \$ 0.0000        | / \$100 |

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet   | Amount    | Item A. |
|------|---|-----------|---------|
| 51.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ 0.0000 | / \$100 |

### SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

| Line | Additional Sales and Use Tax Worksheet   | Amount/Rate       |
|------|--|-------------------|
| 52.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>Taxing units that adopted the sales tax before November of the prior year, enter 0.   | \$ 0              |
| 53.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup><br><br><b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup><br><b>- or -</b><br><b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 0              |
| 54.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 5,589,084,770  |
| 55.  | <b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.   | \$ 0.0000 / \$100 |
| 56.  | <b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 0.6591 / \$100 |
| 57.  | <b>Current year NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.  | \$ 0.6591 / \$100 |
| 58.  | <b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .   | \$ 0.7171 / \$100 |
| 59.  | <b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.  | \$ 0.7171 / \$100 |

### SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet  | Amount/Rate       |
|------|--|-------------------|
| 60.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup> | \$ 0              |
| 61.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 5,589,084,770  |
| 62.  | <b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.   | \$ 0.0000 / \$100 |

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(i)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet   | Amount    | Item A. |
|------|---|-----------|---------|
| 63.  | <b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax). | \$ 0.7171 | / \$100 |

### SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>42</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>43</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

| Line | Unused Increment Rate Worksheet   | Amount/Rate        |
|------|---|--------------------|
| 64.  | <b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b>  |                    |
|      | A. Voter-approval tax rate (Line 68).....   | \$ 0.6627 / \$100  |
|      | B. Unused increment rate (Line 67).....   | \$ 0.0160 / \$100  |
|      | C. Subtract B from A.....   | \$ 0.6467 / \$100  |
|      | D. Adopted Tax Rate.....  | \$ 0.6627 / \$100  |
|      | E. Subtract D from C.....   | \$ -0.0160 / \$100 |
|      | F. 2024 Total Taxable Value (Line 60).....  | \$ 5,449,777,686   |
|      | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....  | \$ 0               |
| 65.  | <b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>  |                    |
|      | A. Voter-approval tax rate (Line 67).....   | \$ 0.6724 / \$100  |
|      | B. Unused increment rate (Line 66).....   | \$ 0.0399 / \$100  |
|      | C. Subtract B from A.....   | \$ 0.6325 / \$100  |
|      | D. Adopted Tax Rate.....  | \$ 0.6325 / \$100  |
|      | E. Subtract D from C.....   | \$ 0.0000 / \$100  |
|      | F. 2023 Total Taxable Value (Line 60).....  | \$ 5,144,004,660   |
|      | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....  | \$ 0               |
| 66.  | <b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>  |                    |
|      | A. Voter-approval tax rate (Line 67).....   | \$ 0.6971 / \$100  |
|      | B. Unused increment rate (Line 66).....   | \$ 0.0339 / \$100  |
|      | C. Subtract B from A.....   | \$ 0.6632 / \$100  |
|      | D. Adopted Tax Rate.....  | \$ 0.6572 / \$100  |
|      | E. Subtract D from C.....   | \$ 0.0060 / \$100  |
|      | F. 2022 Total Taxable Value (Line 60).....  | \$ 4,433,184,219   |
|      | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....  | \$ 265,991         |
| 67.  | <b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G  | \$ 265,991 / \$100 |
| 68.  | <b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100   | \$ 0.0047 / \$100  |
| 69.  | <b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution) | \$ 0.7218 / \$100  |

<sup>42</sup> Tex. Tax Code §26.013(b)

<sup>43</sup> Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

## SECTION 6: De Minimis Rate

Item A.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate      |
|------|--|------------------|
| 70.  | <b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.4721 /\$100 |
| 71.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .           | \$ 5,589,084,770 |
| 72.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.                           | \$ 0.0089 /\$100 |
| 73.  | <b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .                     | \$ 0.2285 /\$100 |
| 74.  | <b>De minimis rate.</b> Add Lines 70, 72 and 73.   | \$ 0.0000 /\$100 |

## SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

| Line | Emergency Revenue Rate Worksheet  | Amount/Rate      |
|------|---|------------------|
| 75.  | <b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 0.6627 /\$100 |
| 76.  | <b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup><br><br>If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br>- or -<br>If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.0000 /\$100 |
| 77.  | <b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.  | \$ 0.0000 /\$100 |
| 78.  | <b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 5,420,407,638 |
| 79.  | <b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.  | \$ 0             |
| 80.  | <b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 5,464,150,488 |
| 81.  | <b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>   | \$ 0.0000 /\$100 |

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet   | Amount            | Item A. |
|------|--|-------------------|---------|
| 82.  | <b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | \$ 0.7218 / \$100 |         |

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.6591 / \$100  
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).  
 Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.7218 / \$100  
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).  
 Indicate the line number used: 69

**De minimis rate.** ..... \$ 0.0000 / \$100  
 If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>**print  
here**

Scott Porter, TAC

Printed Name of Taxing Unit Representative

**sign  
here**


Taxing Unit Representative

Date

7/29/25

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

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## Finance Committee

**DEPARTMENT:** Finance  
**FROM:** Tommy Ludwig, City Manager  
**MEETING:** August 6, 2025

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**SUBJECT:**

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

**SUMMARY:**

The City Manager will present the Finance Committee with the proposed Fiscal Year 2025-2026 budget, and the Committee will be able to discuss and provide direction.

As of August 4<sup>th</sup>, the City Manager will deliver a copy of the proposed Fiscal year 2025-2026 budget to the City Council. Additionally, the City Manager will have filed a copy of the proposed Fiscal Year 2025-2026 budget with the City Secretary for public record. The proposed Fiscal Year 2025-2026 budget will also be available online at the City's website ([www.burlesontx.com](http://www.burlesontx.com)).

**RECOMMENDATION:**

Insert staff recommendation

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

List date and description of any prior action related to the subject

**REFERENCE:**

N/A

**FISCAL IMPACT:**

N/A

**STAFF CONTACT:**

Tommy Ludwig  
City Manager  
[TLudwig@burlesontx.com](mailto:TLudwig@burlesontx.com)  
817-426-9623



# City Manager's Proposed FY 2025-26 Budget

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PRESENTED TO THE FINANCE COMMITTEE ON  
AUGUST 6, 2025

# Presentation Overview

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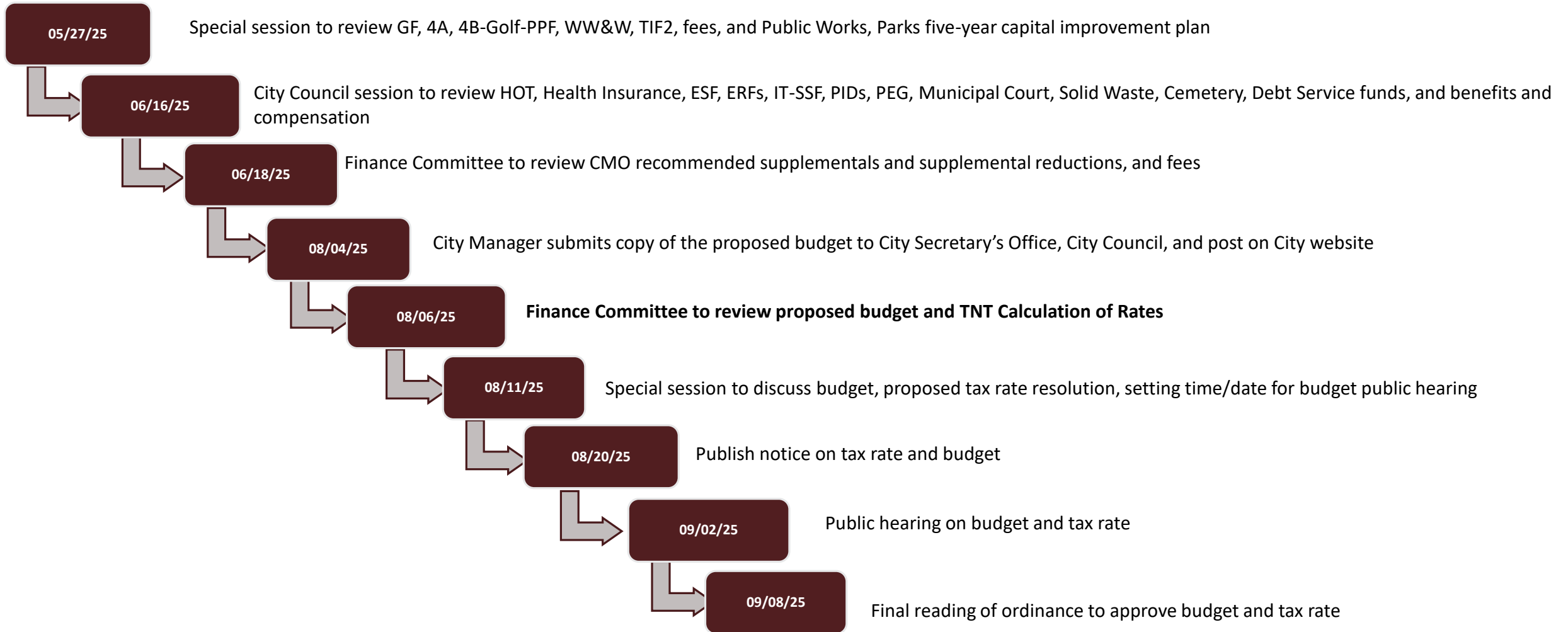
- Building the Budget
- Fund Overviews & Key Decision Packages
- Five Year Capital Improvement Program
- Summary Information

# Building the Budget

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# Transparent Budget Process

Item B.



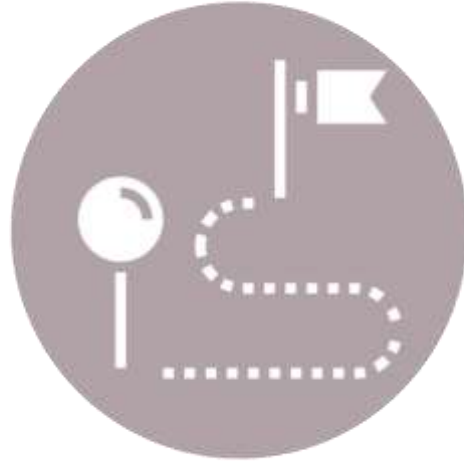
# Strategic Focus Areas

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 adopt the updated strategic plan along with the budget

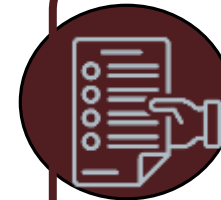
# Key Budget Areas



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

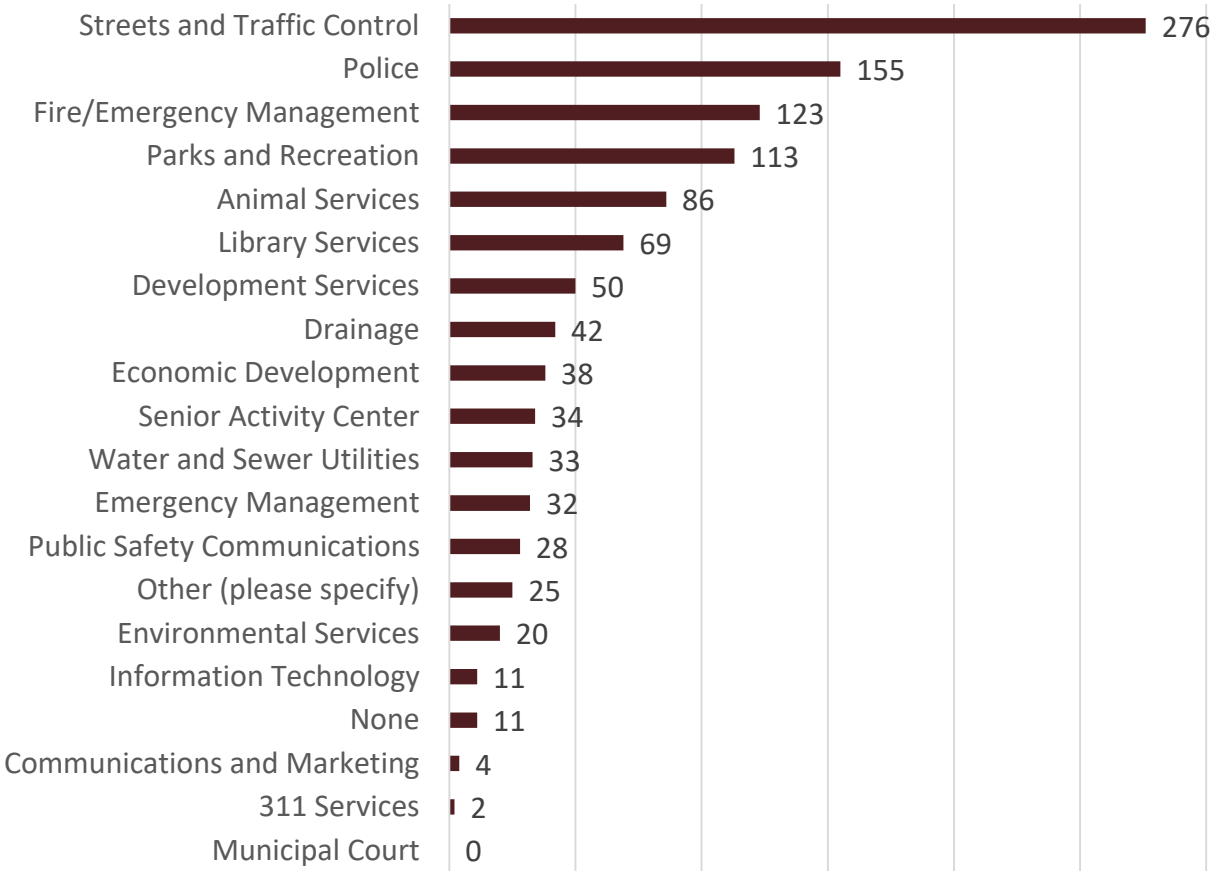
## 2024 Top Three Priorities

- 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

Item B.

## Merit/Step Increase

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

## Market Adjustments

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

## Health Insurance

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

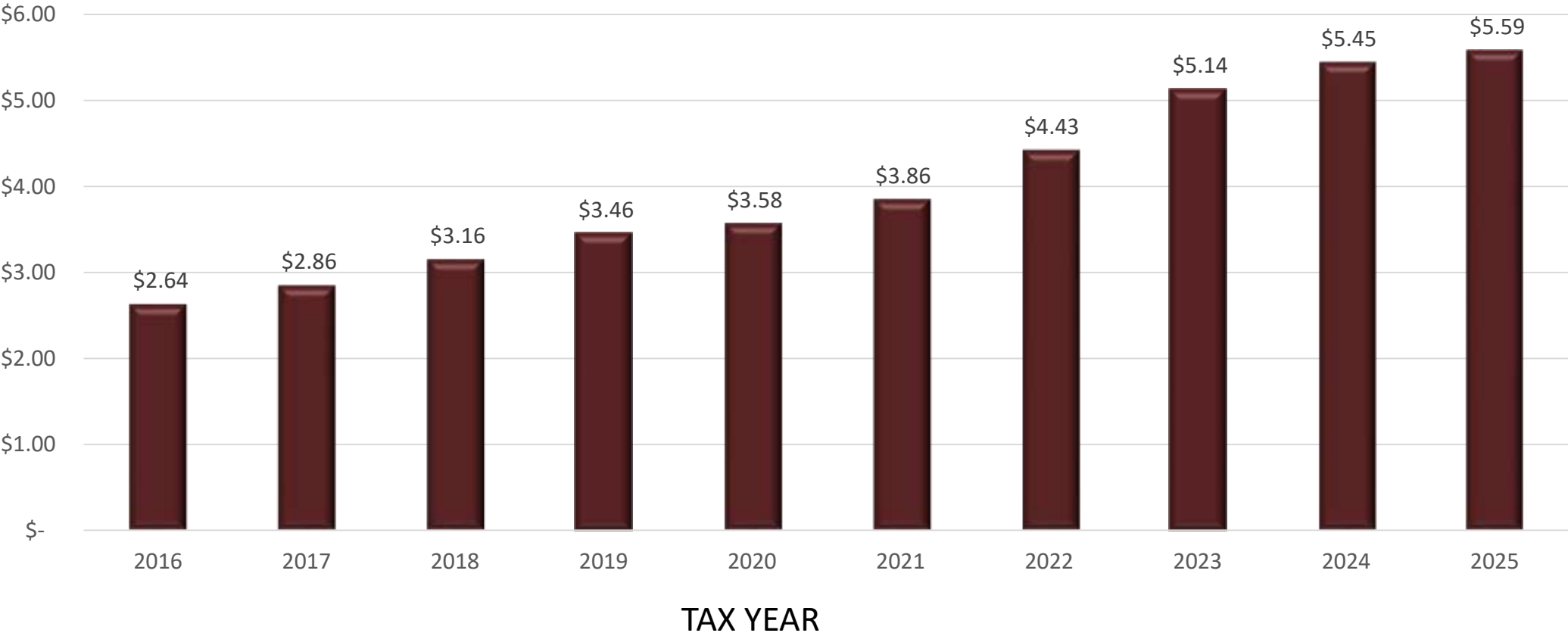
# Fund Overviews & Key Decision Packages

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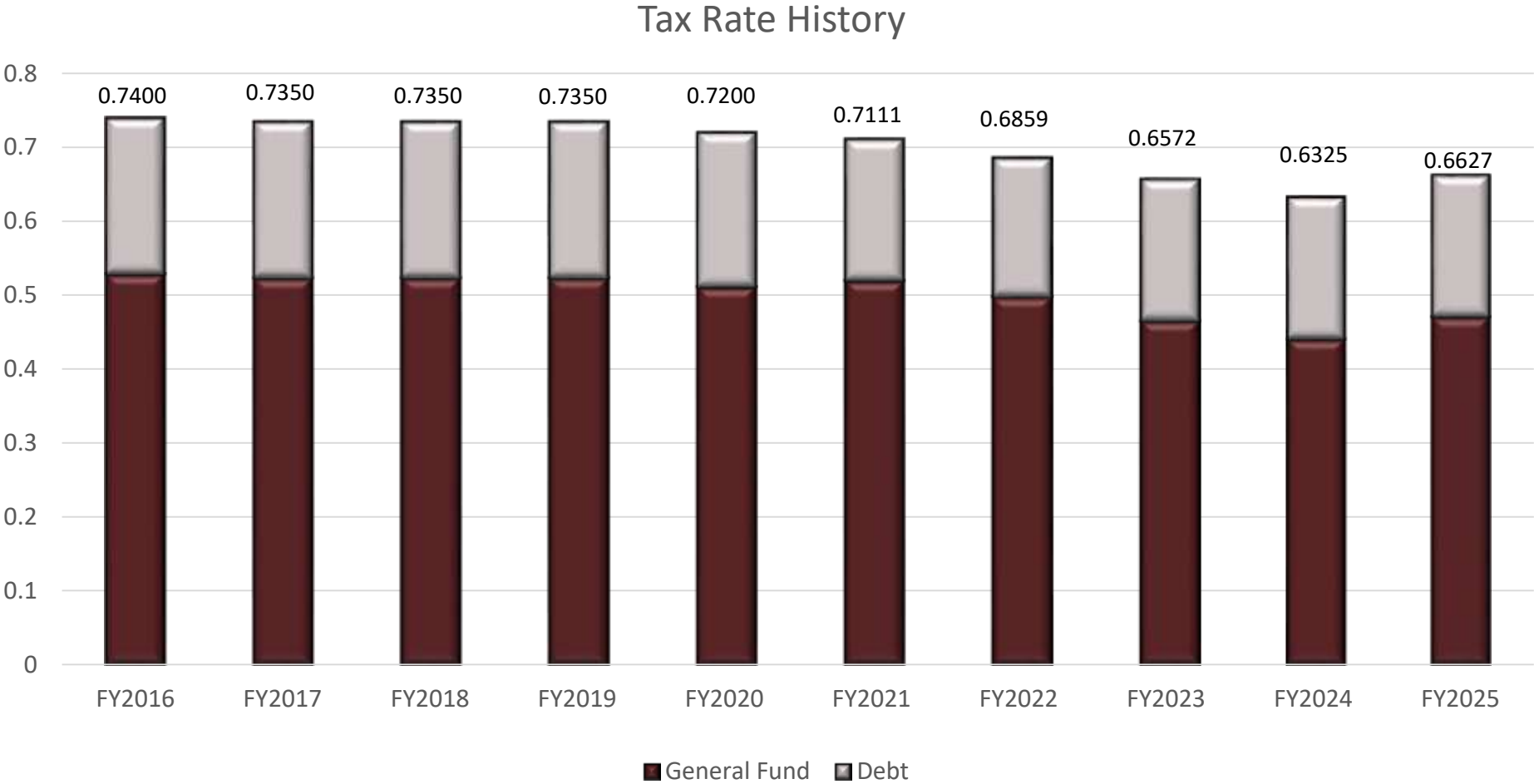
# General Fund

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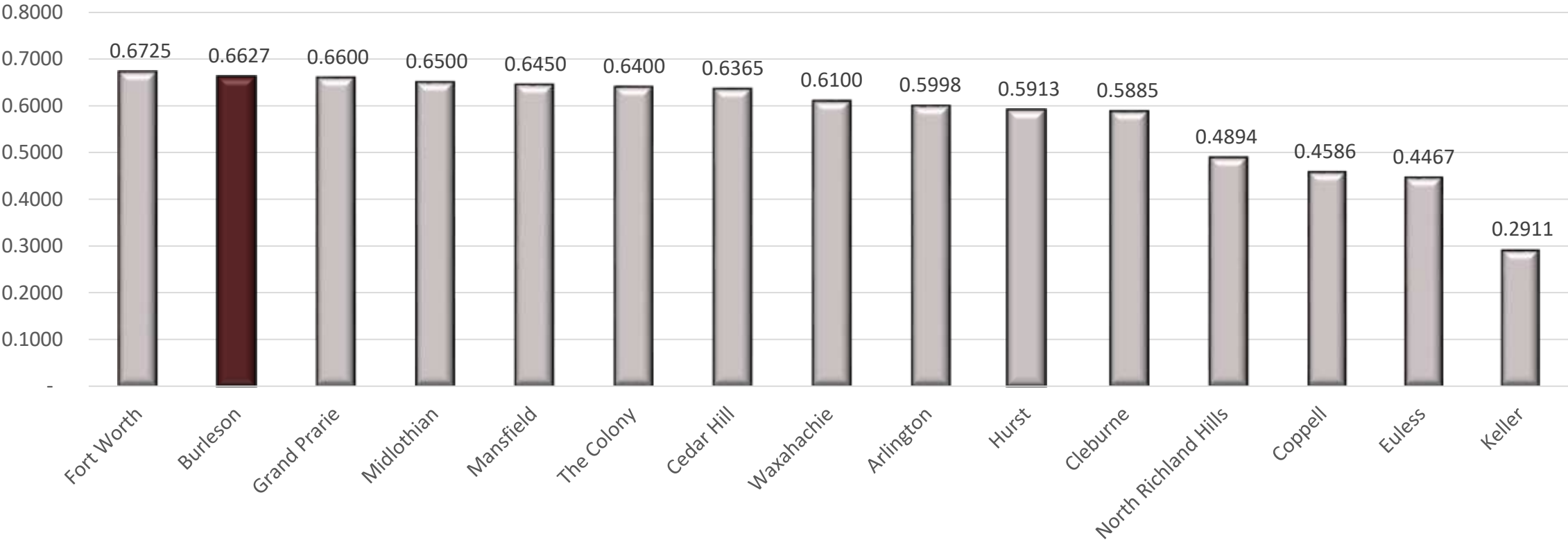
# Certified Value History (In Billions)



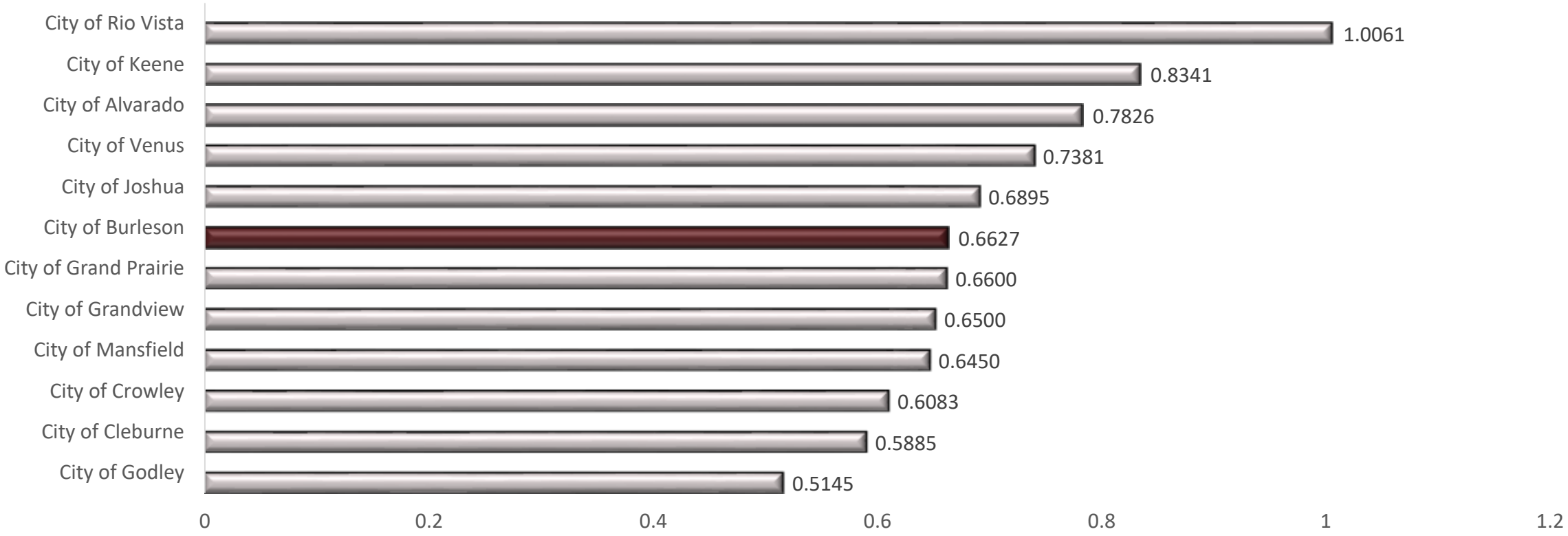
# Property Tax Facts



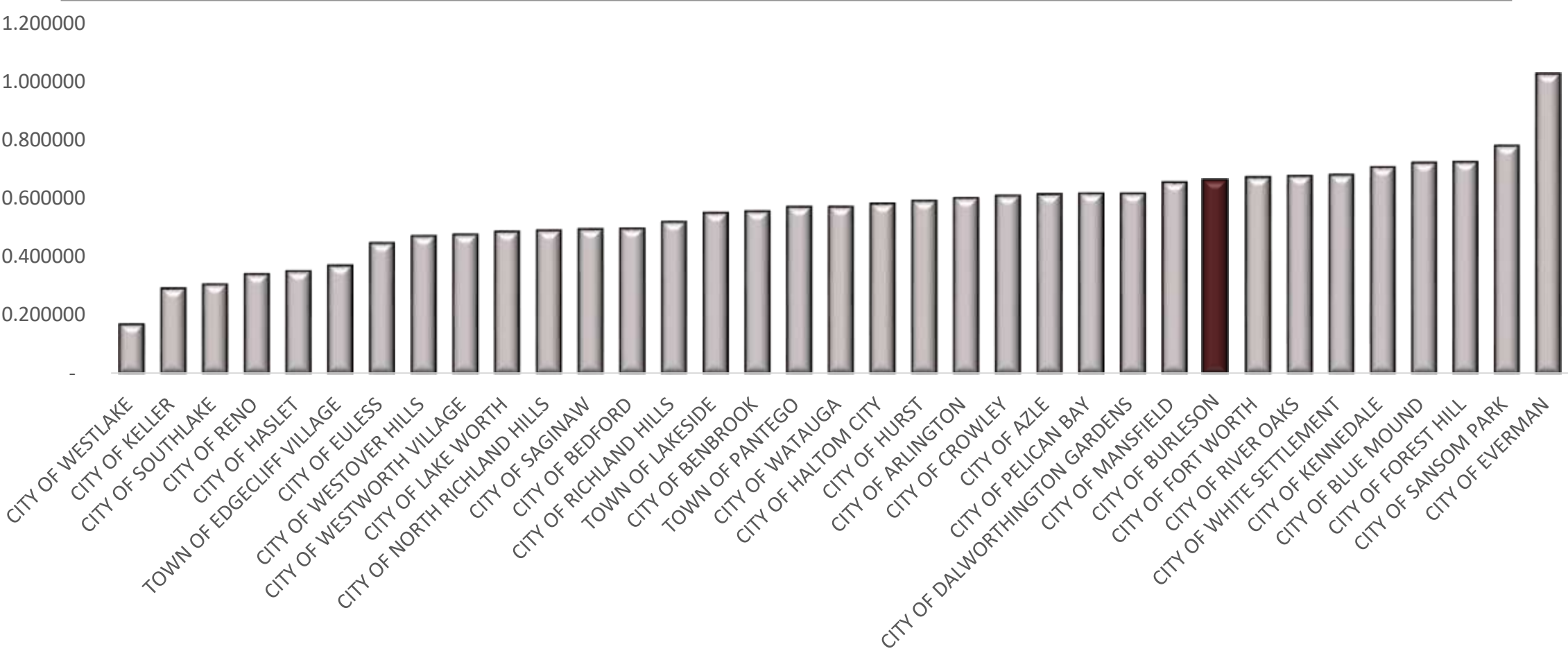
# Other City Tax Rates Comparative Fiscal Year 2024-25



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



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

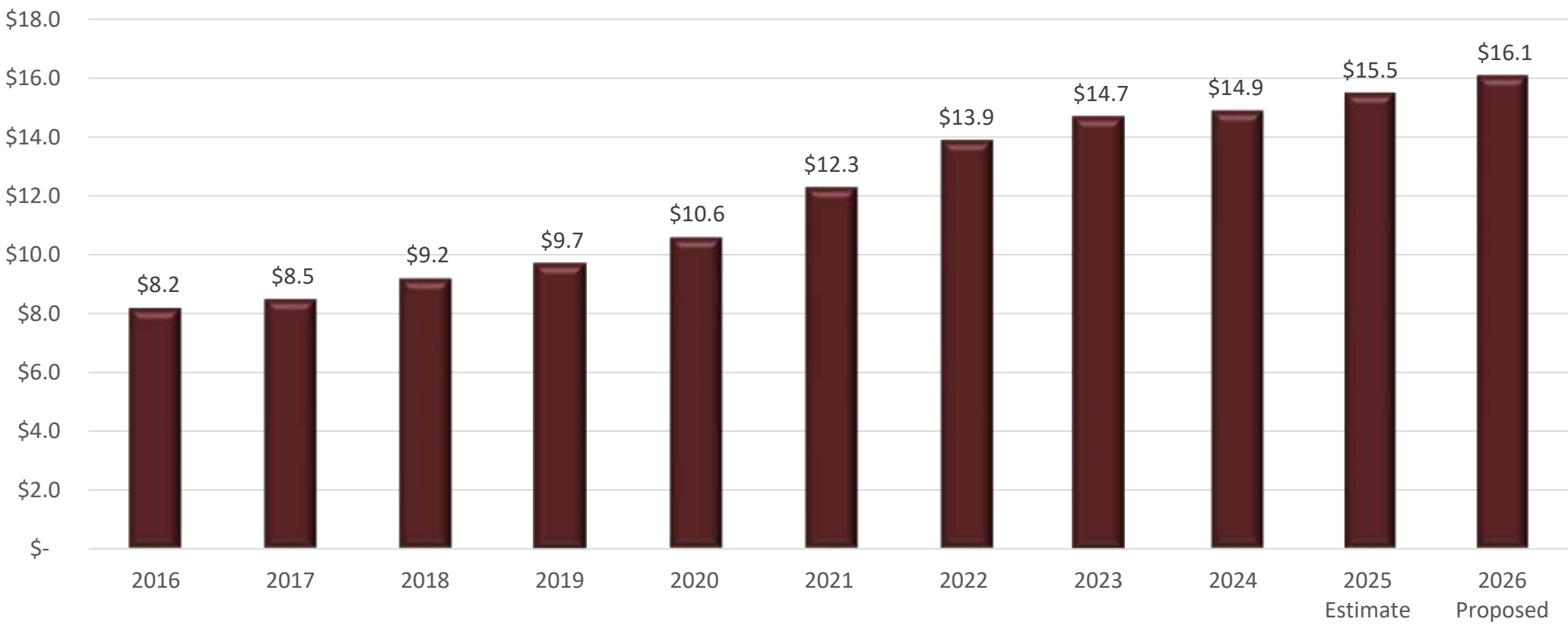


# Average Home Value

| 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<br>ONE TIME | DISCRETIONARY<br>ONGOING | Revenue/Offset    | FY25-26<br>BUDGET |
|---------------|-------------------------------------|-------------|---------------------------|--------------------------|-------------------|-------------------|
| Police & Fire | Public Safety Equity Pay*           |             |                           | 573,750                  |                   | 573,750           |
| Police        | Axon master service agreement       |             | 0                         | 0                        |                   | 0                 |
| Fire          | Arson Investigator / Fire Inspector | 1.00        | 6,645                     | 149,911                  | 109,920           | 46,636            |
| Senior Center | Handicap Access Ramp                |             | 3,500                     |                          |                   | 3,500             |
| Parks         | Playground inspection audit         |             |                           | 12,750                   |                   | 12,750            |
| Parks         | Seasonal Drainage Worker            | 0.50        | -                         | 28,585                   |                   | 28,585            |
| Fire          | Staffing for fourth ambulance       | 3.00        | 28,935                    | 411,010                  |                   | 439,945           |
| Police        | Patrol Unit                         | 1.00        | 108,767                   | 179,738                  |                   | 288,505           |
| <b>TOTAL</b>  |                                     | <b>5.50</b> | <b>\$ 147,847</b>         | <b>\$ 1,355,744</b>      | <b>\$ 109,920</b> | <b>1,393,671</b>  |

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

# GF Proposed Fee Changes

| Fee Description           | Current Rate   | Proposed Rate                                  | Section of Presentation         |
|---------------------------|--|--|---------------------------------|
| Alarm Permit              | \$75 + \$10 per rep over 5   | \$100 + \$10 per rep over 5                    | Police Department               |
| Large Print Fee           | N/A  | \$5/linear ft (e.g., \$15 for 24x36)           | Community Services – Library    |
| ETJ Plat Exemption Letter | \$25   | \$50   | Development Services – Planning |
| ETJ Release Application   | N/A  | \$2,000  | Development Services – Planning |
| Legal Filing Fees         | \$50 First Sheet (Small Plats)<br>+ \$25 per additional sheets<br>\$80 First Sheet (Large Plats)<br>+ \$25 per additional sheets | \$100 First Sheet + \$25 per additional sheets | Development Services – Planning |

# GF Proposed Fee Changes

| Fee Description                          | Current Rate  | Proposed Rate   | Section of Presentation                      |
|--|---|---|--|
| Municipal Utility or Management District | N/A   | \$4,000   | Development Services – Planning              |
| Public Improvement District Fee          | N/A   | \$2,000   | Development Services – Planning              |
| Commercial One-Trade Permit              | \$50 \$0 - \$2,500 valuation<br>\$70 \$2,501 - \$ 10,000 valuation<br>\$75 + \$10 / \$2,500 over \$10,000 valuation | \$75 \$0 - \$2,500 valuation<br>\$105 \$2,501 – \$10,000 valuation<br>\$112.50 + \$15 / \$2,500 over \$10,000 valuation | Development Services – Permits & Inspections |
| Commercial Foundation Only               | \$75  | \$250   | Development Services – Permits & Inspections |
| Flood Study                              | \$1 per foot of reach length (\$2,000) minimum)   | \$1,000 application fee (due at submittal) + Cost of Consultant Review – Finance Committee’s recommendation             | Development Services – Engineering           |
| Traffic Study                            | \$1,400.00  | \$1,000 – application fee<br>\$1,500 – subsequent two reviews<br>\$500 – each review thereafter                         | Development Services – Engineering           |

# GF Proposed Fee Changes

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

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

# GF Proposed Fee Changes

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

# General Fund Forecast

|                               | FY 23-24<br>Actual   | FY 24-25<br>Adopted  | FY 24-25<br>Revised  | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | <b>\$ 19,606,713</b> | <b>\$ 17,421,851</b> | <b>\$ 17,421,851</b> | <b>\$ 20,358,733</b>      | <b>\$ 20,834,940</b>  | <b>\$ 20,855,406</b>  | <b>\$ 19,713,573</b>  | <b>\$ 18,660,688</b>  | <b>\$ 17,481,084</b>  |
| <b>Revenue</b>                |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Property Taxes                | 27,327,952           | 30,111,223           | 30,111,223           | 30,111,223                | 31,326,956            | 31,640,226            | 32,905,835            | 34,222,068            | 34,906,509            |
| Sales & Use Taxes             | 15,166,366           | 15,503,578           | 15,503,578           | 15,773,020                | 16,246,211            | 16,733,597            | 17,235,605            | 17,752,673            | 18,285,254            |
| Other Revenue                 | 16,571,627           | 18,428,035           | 18,428,035           | 16,840,190                | 15,322,982            | 14,896,062            | 15,381,916            | 15,719,551            | 16,070,026            |
| <b>Total Revenue</b>          | <b>59,065,945</b>    | <b>64,042,836</b>    | <b>64,042,836</b>    | <b>62,724,433</b>         | <b>62,896,149</b>     | <b>63,269,884</b>     | <b>65,523,355</b>     | <b>67,694,293</b>     | <b>69,261,789</b>     |
| <b>Expenditures</b>           |                      |                      |                      |                           |                       |                       |                       |                       |                       |
| Personnel                     | 39,519,584           | 43,147,450           | 43,083,750           | 41,378,405                | 42,463,652            | 44,002,549            | 45,600,862            | 47,261,036            | 48,985,623            |
| Base Expenses                 | 17,245,421           | 19,163,408           | 20,328,920           | 19,981,716                | 18,563,448            | 18,969,935            | 19,529,298            | 20,107,077            | 20,667,519            |
| Incentives (ED)               | 948,920              | 957,070              | 957,070              | 888,106                   | 1,123,672             | 889,305               | 879,652               | 922,363               | 826,878               |
| Cash Funding Projects         | 600,000              | -                    | -                    | -                         | -                     | -                     | -                     | -                     | -                     |
| <b>Reductions</b>             |                      |                      |                      |                           | (778,681)             | (846,486)             | (871,881)             | (898,037)             | (924,978)             |
| Recurring Supplementals       |                      |                      |                      |                           | 1,355,744             | 1,396,416             | 1,438,309             | 1,481,458             | 1,525,902             |
| One-Time Supplementals        |                      |                      |                      |                           | 147,847               |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>58,313,925</b>    | <b>63,267,928</b>    | <b>64,369,740</b>    | <b>62,248,226</b>         | <b>62,875,682</b>     | <b>64,411,718</b>     | <b>66,576,240</b>     | <b>68,873,897</b>     | <b>71,080,943</b>     |
| Change in Fund Balance        | \$ 752,020           | \$ 774,908           | \$ (326,904)         | \$ 476,207                | \$ 20,467             | \$ (1,141,834)        | \$ (1,052,885)        | \$ (1,179,604)        | \$ (1,819,155)        |
| <b>Ending Fund Balance</b>    | <b>\$ 20,358,733</b> | <b>\$ 18,196,759</b> | <b>\$ 17,094,947</b> | <b>\$ 20,834,940</b>      | <b>\$ 20,855,406</b>  | <b>\$ 19,713,573</b>  | <b>\$ 18,660,688</b>  | <b>\$ 17,481,084</b>  | <b>\$ 15,661,929</b>  |
| <b>FB % of Expenditure</b>    | <b>34.91%</b>        | <b>28.76%</b>        | <b>26.56%</b>        | <b>33.47%</b>             | <b>33.17%</b>         | <b>30.61%</b>         | <b>28.03%</b>         | <b>25.38%</b>         | <b>22.03%</b>         |

# Medical Transport Fund

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# Medical Transport Forecast

|                            | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|----------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance     | \$ (224,613)       | \$ 867,231          | \$ 867,231          | \$ 748,667                | \$ 965,564            | \$ 1,927,136          | \$ 1,602,814          | \$ 1,255,107          | \$ 882,699            |
| <b>Revenue</b>             |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Ambulance Transport        | 1,222,608          | 1,960,251           | 1,960,251           | 1,991,170                 | 2,281,052             | 2,349,484             | 2,419,968             | 2,492,567             | 2,567,344             |
| Other Revenue              | 6,478              | 40,000              | 40,000              | 40,000                    | 39,200                | 38,416                | 37,648                | 36,895                | 36,157                |
| GF Transfer In             | -                  | -                   | -                   | -                         | -                     | -                     | -                     | -                     | -                     |
| <b>Total Revenue</b>       | <b>1,229,086</b>   | <b>2,000,251</b>    | <b>2,000,251</b>    | <b>2,031,170</b>          | <b>2,320,252</b>      | <b>2,387,900</b>      | <b>2,457,616</b>      | <b>2,529,462</b>      | <b>2,603,501</b>      |
| <b>Expenditures</b>        |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                  | 1,524,626          | 2,339,951           | 2,339,951           | 2,200,465                 | 2,252,988             | 2,333,847             | 2,417,795             | 2,504,958             | 2,595,467             |
| Reimb Personnel            | (1,454,393)        | (614,476)           | (614,476)           | (614,476)                 | (1,263,755)           | -                     | -                     | -                     | -                     |
| Base Expenses              | 185,573            | 264,382             | 264,382             | 228,284                   | 369,446               | 378,375               | 387,528               | 396,912               | 406,532               |
| <b>Total Expenditures</b>  | <b>255,807</b>     | <b>1,989,857</b>    | <b>1,989,857</b>    | <b>1,814,273</b>          | <b>1,358,680</b>      | <b>2,712,222</b>      | <b>2,805,323</b>      | <b>2,901,870</b>      | <b>3,001,999</b>      |
| Change in Fund Balance     | \$ 973,279         | \$ 10,394           | \$ 10,394           | \$ 216,897                | \$ 961,572            | \$ (324,322)          | \$ (347,707)          | \$ (372,408)          | \$ (398,499)          |
| <b>Ending Fund Balance</b> | <b>\$ 748,667</b>  | <b>\$ 877,625</b>   | <b>\$ 877,625</b>   | <b>\$ 965,564</b>         | <b>\$ 1,927,136</b>   | <b>\$ 1,602,814</b>   | <b>\$ 1,255,107</b>   | <b>\$ 882,699</b>     | <b>\$ 484,201</b>     |
| <b>FB % of Expenditure</b> | <b>292.67%</b>     | <b>44.10%</b>       | <b>44.10%</b>       | <b>53.22%</b>             | <b>141.84%</b>        | <b>59.10%</b>         | <b>44.74%</b>         | <b>30.42%</b>         | <b>16.13%</b>         |

# Debt Service Fund

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# General Debt Service Forecast

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

# Total Outstanding Bonded Debt

## (Based on Estimated 2025 Sales)

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

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

# Proprietary Funds

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# Water & Wastewater

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# Water & Wastewater

Key items in the development of the budget:

## Capital Improvement Program

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

## Rates

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

# Administrative Changes

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

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

Propose listing two separate credit card processing fees:

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

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

# FEE/RATE CHANGE FOR BUDGET YEAR FY2025/2026

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

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

# Solid Waste

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# Burleson Solid Waste Residential Rate Detail

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

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

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

# Burleson Solid Waste Non-Residential Rate Detail

## Small Collections

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

## Large Collections

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

# Administrative Changes

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

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

# Solid Waste Fund Forecast

|                        | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 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

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# I.T. Support Services Fund

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

# I.T Support Services

## Recommended Supplemental Requests

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

# I.T. Support Services Fund Forecast

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

# Health Insurance Fund

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## Health Insurance Projected Revenues and Expenditures:

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

# Health Insurance Fund

Item B.

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

# Equipment Services Fund

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

# Equipment Replacement Fund-Governmental

---

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

# Equipment Replacement Fund-Proprietary

---

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

# Special Revenue Funds

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# 4A Fund Highlights

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

# 4A Financial Overview

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

# PPF Fund Highlights

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

# PPF Recommended Supplemental Requests

## Parks Performance Fund

### DISCRETIONARY

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

# PPF Recommended Supplemental Requests

## Parks Performance Fund

### DISCRETIONARY

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

# Parks Performance Fund

## All Operations

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

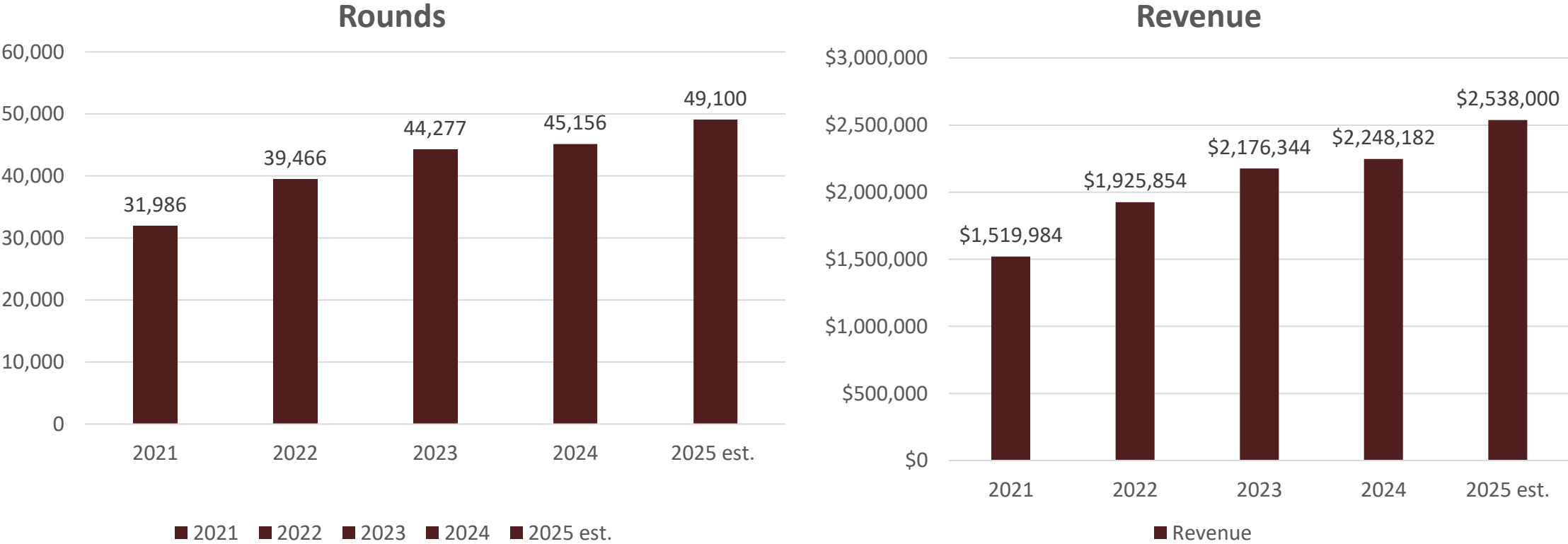
# Golf Fund Highlights

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

# Hidden Creek Golf Course

## Rounds and Revenue FY 2021 – FY 2025



# Golf Green Fee Update:

## Current Rate :

\$55 (Maximum)

## Proposed Rate:

\$62 (Maximum)

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

# HCGC Recommended Supplemental Requests

## Hidden Creek Golf Course Fund

### DISCRETIONARY

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

# Golf Fund Financial Overview

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

# 4B Fund Highlights

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

# 4B Recommended Supplemental Requests

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

\*

# 4B Financial Overview

|                               | FY 23-24<br>Actual  | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|---------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ 5,340,055        | \$ 5,035,601        | \$ 5,035,601        | \$ 5,084,986              | \$ 5,768,762          | \$ 4,811,940          | \$ 4,516,030          | \$ 4,162,081          | \$ 4,514,361          |
| <b>Revenue</b>                |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Sales & Use Taxes             | 7,462,408           | 7,643,839           | 7,643,839           | 7,760,905                 | 7,993,732             | 8,233,544             | 8,480,550             | 8,734,967             | 8,997,016             |
| Other Revenue                 | 239,494             | 171,467             | 171,467             | 164,667                   | 163,607               | 141,467               | 124,073               | 124,032               | 124,065               |
| <b>Total Revenue</b>          | <b>7,701,902</b>    | <b>7,815,306</b>    | <b>7,815,306</b>    | <b>7,925,572</b>          | <b>8,157,339</b>      | <b>8,375,011</b>      | <b>8,604,623</b>      | <b>8,858,999</b>      | <b>9,121,081</b>      |
| <b>Expenditures</b>           |                     |                     |                     |                           |                       |                       |                       |                       |                       |
| Personnel                     | 367,198             | 347,733             | 347,733             | 359,437                   | 368,085               | 381,330               | 395,083               | 409,365               | 424,196               |
| Base Expenses                 | 383,904             | 446,135             | 466,283             | 465,383                   | 425,027               | 382,054               | 389,301               | 396,777               | 404,492               |
| Incentives (ED)               | 725,000             | 136,150             | 136,150             | 23,289                    | 39,203                | 40,379                | 49,925                | 60,333                | 62,143                |
| Existing Debt Service         | 1,797,632           | 3,035,774           | 3,035,774           | 3,025,483                 | 3,034,600             | 2,866,250             | 2,872,725             | 2,031,275             | 2,032,800             |
| Future Debt Service           | -                   | -                   | -                   | -                         | 606,478               | 703,444               | 817,382               | 1,006,763             | 1,302,419             |
| Golf Transfer                 | 1,230,004           | 1,165,865           | 1,165,865           | 942,810                   | 1,144,788             | 1,026,283             | 1,058,519             | 1,092,458             | 1,128,192             |
| PPF Transfer                  | 3,453,234           | 3,249,948           | 3,249,948           | 2,425,393                 | 3,493,980             | 3,271,182             | 3,375,637             | 3,509,748             | 3,623,739             |
| One-Time Supplementals        |                     |                     |                     |                           | 2,000                 |                       |                       |                       |                       |
| <b>Total Expenditures</b>     | <b>7,956,972</b>    | <b>8,381,605</b>    | <b>8,401,753</b>    | <b>7,241,795</b>          | <b>9,114,161</b>      | <b>8,670,922</b>      | <b>8,958,572</b>      | <b>8,506,719</b>      | <b>8,977,982</b>      |
| <b>Change in Fund Balance</b> | <b>\$ (255,069)</b> | <b>\$ (566,299)</b> | <b>\$ (586,447)</b> | <b>\$ 683,777</b>         | <b>\$ (956,822)</b>   | <b>\$ (295,910)</b>   | <b>\$ (353,948)</b>   | <b>\$ 352,279</b>     | <b>\$ 143,099</b>     |
| <b>Ending Fund Balance</b>    | <b>\$ 5,084,986</b> | <b>\$ 4,469,302</b> | <b>\$ 4,449,154</b> | <b>\$ 5,768,762</b>       | <b>\$ 4,811,940</b>   | <b>\$ 4,516,030</b>   | <b>\$ 4,162,081</b>   | <b>\$ 4,514,361</b>   | <b>\$ 4,657,460</b>   |
| <b>FB % of Expenditure</b>    | <b>63.91%</b>       | <b>53.32%</b>       | <b>52.96%</b>       | <b>79.66%</b>             | <b>52.80%</b>         | <b>52.08%</b>         | <b>46.46%</b>         | <b>53.07%</b>         | <b>51.80%</b>         |

# TIF Fund 2 Financial Overview

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

# TIF 2 Fund Financial Overview

|                               | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Revised | FY 24-25 Year-<br>End Est | FY 25-26<br>Projected | FY 26-27<br>Projected | FY 27-28<br>Projected | FY 28-29<br>Projected | FY 29-30<br>Projected |
|-------------------------------|--------------------|---------------------|---------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance</b> | \$ 339,812         | \$ 740,059          | \$ 740,059          | \$ 941,136                | \$ 1,044,021          | \$ 550,013            | \$ 590,920            | \$ 704,708            | \$ 813,934            |
| <b>Revenue</b>                |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Property Taxes                | 1,204,520          | 1,327,673           | 1,327,673           | 1,327,673                 | 1,392,041             | 1,392,041             | 1,405,961             | 1,420,021             | 1,420,021             |
| Other Revenue                 | 513,652            | 35,000              | 35,000              | 60,000                    | 59,000                | 58,020                | 57,060                | 56,118                | 55,196                |
| <b>Total Revenue</b>          | <b>1,718,172</b>   | <b>1,362,673</b>    | <b>1,362,673</b>    | <b>1,387,673</b>          | <b>1,451,041</b>      | <b>1,450,061</b>      | <b>1,463,021</b>      | <b>1,476,139</b>      | <b>1,475,217</b>      |
| <b>Expenditures</b>           |                    |                     |                     |                           |                       |                       |                       |                       |                       |
| Base Expenses                 | 462,159            | 427,034             | 427,034             | 482,797                   | 474,776               | 486,662               | 498,886               | 511,458               | 524,389               |
| Incentives (ED)               | -                  | 53,045              | 53,045              | 110,888                   | 740,181               | 194,755               | 125,935               | 129,242               | 133,923               |
| Debt Service                  | 654,689            | 691,914             | 691,914             | 691,104                   | 730,091               | 727,738               | 724,412               | 726,213               | 743,287               |
| <b>Total Expenditures</b>     | <b>1,116,848</b>   | <b>1,171,993</b>    | <b>1,171,993</b>    | <b>1,284,789</b>          | <b>1,945,048</b>      | <b>1,409,154</b>      | <b>1,349,233</b>      | <b>1,366,913</b>      | <b>1,401,598</b>      |
| Change in Fund Balance        | \$ 601,324         | \$ 190,680          | \$ 190,680          | \$ 102,884                | \$ (494,007)          | \$ 40,906             | \$ 113,788            | \$ 109,227            | \$ 73,619             |
| <b>Ending Fund Balance</b>    | <b>\$ 941,136</b>  | <b>\$ 930,739</b>   | <b>\$ 930,739</b>   | <b>\$ 1,044,021</b>       | <b>\$ 550,013</b>     | <b>\$ 590,920</b>     | <b>\$ 704,708</b>     | <b>\$ 813,934</b>     | <b>\$ 887,553</b>     |
| <b>FB % of Expenditure</b>    | <b>84.27%</b>      | <b>79.42%</b>       | <b>79.42%</b>       | <b>81.26%</b>             | <b>28.28%</b>         | <b>41.93%</b>         | <b>52.23%</b>         | <b>59.55%</b>         | <b>63.32%</b>         |

# Other Funds

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

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

## **Municipal Court Technology Fund**

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

## **Juvenile Case Management Fund**

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

# Other Funds

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

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

## **Hotel/Motel Fund**

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

# Hotel/Motel Recommended Supplemental Requests

Item B.

## Hotel Motel Fund

## DISCRETIONARY

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

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# Five Year Capital Improvement Program

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# Five Year CIP Plan Summary

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| FUND SUMMARY                | 2026                | 2027                | 2028                | 2029                | 2030                | FY26-30 TOTAL        |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| General Government Projects | \$36,316,220        | \$26,716,401        | \$7,652,000         | \$8,353,482         | \$14,443,000        | \$93,481,103         |
| Water Projects              | \$7,166,436         | \$23,921,368        | \$6,291,459         | \$6,241,520         | \$2,000,000         | \$45,620,783         |
| Sewer Projects              | \$30,729,606        | \$17,691,654        | \$10,245,000        | \$5,310,000         | \$7,462,500         | \$71,438,760         |
| TIF 2 Projects              | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                  |
| 4A Projects                 | \$5,000,000         | \$9,500,000         | \$15,000,000        | \$0                 | \$0                 | \$29,500,000         |
| 4B Projects                 | \$1,214,661         | \$1,400,731         | \$2,211,792         | \$3,349,500         | \$180,556           | \$8,357,240          |
| Cash / Other Funding        | \$4,961,132         | \$0                 | \$0                 | \$0                 | \$0                 | \$4,961,132          |
| <b>Total</b>                | <b>\$85,388,055</b> | <b>\$79,230,154</b> | <b>\$41,400,251</b> | <b>\$23,254,502</b> | <b>\$24,086,056</b> | <b>\$253,359,018</b> |

# General Government CIP FY26-30

| GO BOND PROJECTS |  |                     |                     |                     |                    |                    |                     |                             |
|------------------|--|---------------------|---------------------|---------------------|--------------------|--------------------|---------------------|-----------------------------|
| Project #        | Project Name   | Prior Allocations   | 2026                | 2027                | 2028               | 2029               | 2030                | Total Per Project (FY26-30) |
| ST2_50           | Neighborhood Street Rebuilds   |                     | \$750,000           | \$261,876           | \$750,000          | \$2,597,953        |                     | \$4,359,829                 |
| FA2301           | Police Expansion   | \$5,200,000         | \$13,607,500        | \$16,409,500        |                    |                    |                     | \$30,017,000                |
| ST2501           | SH174 Widening (Schematic & Environmental)                                 | \$500,000           |                     |                     | \$750,000          |                    |                     | \$750,000                   |
| ST2306           | Hulen at Wilshire Intersection   | \$200,000           | \$1,501,027         |                     |                    |                    |                     | \$1,501,027                 |
|                  | Hulen Widening (SH174 to Candler) (Design 4 Lanes; Build 2 Lanes)          | \$1,800,000         | \$6,003,653         |                     |                    |                    |                     | \$6,003,653                 |
| ST2503           | Elk, Hillside, & FM731- Ped. & Int. Improvements                           | \$427,804           | \$204,871           | \$403,834           |                    |                    |                     | \$608,705                   |
| FA2601           | Fire Station #4  |                     |                     |                     | \$2,500,000        |                    | \$13,443,000        | \$15,943,000                |
| ST2601           | FM 1902 and CR 910 Pedestrian Mobility                                     |                     | \$300,000           | \$1,189,901         |                    |                    |                     | \$1,489,901                 |
| ST2602           | Wilshire Blvd. (SH174) Construction Documents (Wicker Hill to City Limits) |                     |                     |                     |                    | \$1,600,000        |                     | \$1,600,000                 |
| ST2306           | Hulen Widening (SH174 to Candler) (Design 4 Lanes; Build 2 Lanes)          | \$3,887,711         | \$11,770,242        |                     |                    |                    |                     | \$11,770,242                |
| ST2503           | Elk, Hillside, & FM731- Ped. & Int. Improvements                           |                     |                     | \$705,749           |                    |                    |                     | \$705,749                   |
| ST2_50           | Additional Pavement Rehab  | \$1,000,000         |                     | \$1,000,000         | \$1,000,000        | \$1,000,000        | \$1,000,000         | \$4,000,000                 |
| 167361           | Quiet Zone at Dobson Street and County Road 714                            |                     |                     | \$1,045,541         |                    |                    |                     | \$1,045,541                 |
| ST2309           | Village Creek Parkway Expansion (Tarrant Co. Bond 50% Match)               | \$3,725,410         | \$3,289,059         |                     |                    |                    |                     | \$3,289,059                 |
| ST26_            | Wicker Hill and Greenridge Reconstruction                                  |                     | \$1,200,000         | \$5,700,000         |                    |                    |                     | \$6,900,000                 |
| ST2651           | CR 914 Reconstruction from CR 914A to CR1021                               |                     | \$1,000,000         |                     |                    |                    |                     | \$1,000,000                 |
|                  | Two New Ambulances   |                     | \$1,326,000         |                     |                    |                    |                     | \$1,326,000                 |
|                  | One Replacement Street Sweeper   |                     | \$325,000           |                     |                    |                    |                     | \$325,000                   |
|                  | Four Replacement Ambulances  |                     |                     |                     | \$2,652,000        |                    |                     | \$2,652,000                 |
|                  | One New Ladder Truck   |                     |                     |                     |                    | \$2,438,197        |                     | \$2,438,197                 |
|                  | One New Brush Truck  |                     |                     |                     |                    | \$367,332          |                     | \$367,332                   |
|                  | One Replacement BearCat  |                     |                     |                     |                    | \$350,000          |                     | \$350,000                   |
|                  | <b>Total</b>   | <b>\$16,740,925</b> | <b>\$41,277,352</b> | <b>\$26,716,401</b> | <b>\$7,652,000</b> | <b>\$8,353,482</b> | <b>\$14,443,000</b> | <b>\$98,442,235</b>         |

# Water and Sewer CIP FY26-30

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

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

# 4A CIP FY26-30

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

# Summary Information

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# Total Expenditure Budget by Fund

(in millions)

| Fund                          | FY24-25<br>Revised | FY25-26<br>Proposed | Variance       |
|-------------------------------|--------------------|---------------------|----------------|
| General Fund                  | \$ 64.6            | \$ 62.9             | \$ (1.8)       |
| Debt Service                  | \$ 20.8            | \$ 22.9             | \$ 2.1         |
| Water & Wastewater Fund       | \$ 31.7            | \$ 31.2             | \$ (0.5)       |
| Solid Waste Fund              | \$ 4.7             | \$ 5.0              | \$ 0.3         |
| Hidden Creek Golf Course Fund | \$ 3.6             | \$ 3.6              | \$ 0.1         |
| Parks Performance Fund        | \$ 5.7             | \$ 6.6              | \$ 0.8         |
| 4A Sales Tax SRF              | \$ 13.4            | \$ 13.1             | \$ (0.3)       |
| 4b Sales Tax SRF              | \$ 8.4             | \$ 9.1              | \$ 0.7         |
| Capital Projects              | \$ 67.1            | \$ 85.4             | \$ 18.3        |
| Other Funds                   | \$ 26.6            | \$ 26.4             | \$ (0.2)       |
| <b>Total</b>                  | <b>\$ 246.6</b>    | <b>\$ 266.2</b>     | <b>\$ 19.6</b> |

# Committee Direction

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# Committee Direction

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

# Appendix

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# General Fund

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

# General Fund Recommended Supplemental Reductions

## GENERAL FUND

## REDUCTION

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

# General Fund Recommended Supplemental Reductions Continued

## GENERAL FUND

## REDUCTION

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

# General Fund Recommended Supplemental Reductions Continued

## GENERAL FUND

## REDUCTION

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