THE CITY OF BURLESON TEXAS

Finance Committee Agenda

Wednesday, August 05, 2026
9:00 AM

City Hall - 141 W. Renfro
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 July 15, 2026 Finance Committee. *(Staff Contact: Amanda Campos, City Secretary)*

4. **REPORTS AND PRESENTATION**

   A. Receive a report, hold a discussion, and provide recommendations to the city council regarding the FY 2026-2027 (tax year 2026) property tax rates, and receive any additional feedback regarding the annual budget for FY 2026-2027. *(Staff Contact: Kevin Hennessey, Director of Finance)*

   B. Receive a report, hold a discussion, and provide recommendations to the city council regarding the proposed Fiscal Year 2026-2027 budget and related items. (*Staff Contact: Tommy Ludwig, City Manager*)

   C. Receive a report, hold a discussion, and provide recommendation to the city council regarding the pursuit of the Texas Comptroller of Public Accounts' Transparency Stars program, which recognizes local governments for going above and beyond in their transparency efforts. *(Staff Contact: Michael Franklin, Deputy Director of Finance)*

   D. Receive a report, hold a discussion, and provide recommendations to the city council regarding the 2026 monthly financial and investment reports. *(Staff Contact: Kevin Hennessey, 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
Deputy Chief Technology Officer
hrodriguez@burlesontx.com
682.312.2766

CERTIFICATE

I hereby certify that the above agenda was posted on this the 23rd of July 2026, by 5:00 p.m., on the official bulletin board at the Burleson City Hall, 141 W. Renfro, Burleson, Texas.

Amanda Campos

City Secretary

BUDGET STATEMENT

Pursuant to Section 551.043, Government Code, the following taxpayer impact statement must be on the City Council meeting agenda at which the City Council will discuss or adopt a budget for the City of Burleson: For a median-valued homestead property ($306,724), the City's portion of the property tax bill in dollars for the current fiscal year (FY24-25) is $2,032.66, the City's portion of the property tax bill for the upcoming fiscal year (FY25-26) for the same property if the proposed budget is adopted is estimated to be $2,213.93, and the City's portion of the property tax bill in dollars for the upcoming fiscal year (FY25-26) for the same property if a budget funded at the no-new-revenue rate under Chapter 26, Tax Code, is adopted is estimated to be $2,021.62.

ACCESSIBILITY STATEMENT

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

Finance Committee

DEPARTMENT: **City Secretary's Office**

FROM: **Amanda Campos, City Secretary**

MEETING: **August 5, 2026**

SUBJECT:

Consider and take possible action on the minutes from the July 15, 2026 Finance Committee. *(Staff Contact: Amanda Campos, City Secretary)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers

SUMMARY:

The Finance committee duly and legally met on July 15, 2026 for a regular meeting.

RECOMMENDATION:

Committee may approve the minutes as presented or with amendments.

STAFF CONTACT:

Name: Amanda Campos
Title: City Secretary
acampos@burlesontx.com
817-426-9665

FINANCE COUNCIL COMMITTEE
July 15, 2026
DRAFT MINUTES

<u>Council Present</u>:
Adam Russell, Chair
Larry H. Scott

<u>Council Absent:</u>

Dan McClendon

<u>Staff:</u>
Tommy Ludwig, City Manager
Harlan Jefferson, Deputy City Manager
Eric Oscarson, Deputy Director
Monica Solko, Deputy City Secretary
Matt Ribitzki, Deputy City Attorney

1. <u>CALL TO ORDER</u> – 9:00 a.m.

Chair Adam Russell called the meeting to order. **Time: 9:00 a.m.**

2. <u>CITIZEN APPEARANCES</u>
- No speakers.

3. <u>GENERAL</u>

A. Minutes from the March 4, 2026 Infrastructure & Development committee meeting. ***(Staff Contact: Monica Solko, Deputy City Secretary)***

Motion was made by Larry Scott and seconded by Adam Russell to approve the minutes.

Motion passed 2-0. Dan McClendon absent

4. <u>REPORTS AND PRESENTATIONS</u>

A. Receive a report, hold a discussion, and provide recommendations to the city council regarding the FY 2026-2027 budget supplemental requests and receive additional directions regarding the annual budget for fiscal year 2026-2027. (Staff Contact: Tommy Ludwig, City Manager)

Tommy Ludwig, City Manager presented to the committee the FY 2026-2027 budget supplemental requests discussing the primary budget focus; strong fund balance, 5-year forecasting, and supplemental recommendations based on the strategic goals of the city.

City Manager Ludwig, presented the proposed general fund reductions and salary savings totaling $1,204,340. He presented the details of reductions by department and funds. He covered the general fund and park performance fund, highlighting the city council high priorities communicated at the council retreat. He also pointed out that the proposed budget is assuming a proposed Stormwater Fee.

City Manager Ludwig continued with discussing and presenting the Stormwater requests and recommendations. The committee and staff reviewed long-term forecasting that allows the city council flexibility.

The presentation continued with the General Fund forecast FY 2025 to FY 2031 and a review of the requested supplements vs the recommended supplementals. The details were covered and questions answered.

Chief Davis presented to the city council the Peak Hour Demand to highlight the discussion on the need for a 4th ambulance and the integration of the personnel of the members. The 4 FTE requested is more about assembly needed when there are structure fire and the EMS personnel, who are dual positions EMS/Fire Fighter.

The following departments were reviewed requested vs recommended:
- 4B Fund
- Park Performance Fund
- Hidden Creek Gold Course
- Bartlett Park Soccer complex Fund
- Chisenhall Sports complex Fund
- 4B Fund Forecast – taking into consideration the capital investments we are making. Community Park and Shannon Creek Park

City Manager Ludwig assured the committee that staff worked to achieve the city council’s direction from the council retreat to restore the merit raises to October 1 start date from January 1 date and to make sure we stay close to the market rate.

The following departments were reviewed requested vs recommended:
- 4A Fund
- Equipment Service Fund
- Medical Transport Fund
- Miscellaneous Special Revenue Fund (Opioid Lawsuit funds) – all would be one-time fund and limited on how we can use these.

Support Services Fund recommend restoring merit raise to October 1 in accordance with city council priority.

TIF#2 Fund reviewed requested vs recommended. Several city council members has requested a full report to the city council on the funds and its activity. All presented assumes the continued use of the funds in the TIF area, if the funds are not available the supplements will move to the General Fund. Ultimately it is a council decision. The forecast of FY2026-2031 was reviewed.

Water & Wastewater Fund reviewed requested vs recommended. 5 items were recommended for funding and agreed upon. The committee was assured we would be watching the funds to make certain we are keeping a safe fund for any future improvements and the CIP. The forecast of FY 2026-2031 was reviewed.

Unfunded requests reviewed as additional information for the council committee.

- Hidden Creek Golf Course – chemicals reduction need to make sure we are keeping the golf course up to par since we are increasing fees.
- Police – Police Records Coordinator discussion of the position and the need for the position in the operations of the police, moving from part-time to full-time request
- Fire – Captain Logistics Admin discussion of the position and the need for the position in the fire operations – critical needs are training and assembly of structure fire – future talks about 2 FF and 1 training Captain
- Community Service – Part time vet to full-time – in discussion with city of Mansfield to share a full-time position and cost sharing. Discussed the needs and the function of the position.
- Human Resources – ADA Accessibility Coordinator – discussed the function and the operation of the proposed position through HR. Parks requested a position that helps ADA but this position is real hands-on personnel.
- Public Works – Sidewalk cost share program was discussed and questions answered.
- Public Works – Pedestrian signal control units discussed the entire procedure for use.
- Christmas tree – review of cost and need will be discussed in TIF#2 funds and discussed through Economic Development
- Public Works - Manhole rehab and sewer - how the cost play out in cost recovery once you rehab to cut down on the cost of the wastewater bill from FW.

The committee wanted to clarify the presentation will be given to the full council. Committee member Russell leans towards discussing adding in 2 FF and 1 Fire Captain Training and making the Police Records Coordinator to full time and not part time. The committee is supportive of the items presented for funding and will discuss the other unfunded items with the full council.

Break 10:36am – 10:45am

B. Receive a report, hold a discussion, and provide recommendations to the city council regarding the FY 2026-2027 fee schedule change requests and receive additional directions regarding the annual budget for fiscal year 2026-2027. (Staff Contact: Natalie Turner, Budget and Fiscal Services Manager)

Natalie Turner, Budget and Fiscal Services Manager presented to the committee the proposed Fee Schedule updates for FY 2026-2027. Informed the committee of the comparison cities and reviewed the following areas, code enforcement, Parks, BRiCk, Golf, Russell Farm, Utility Customer Service, and Solid Waste.

Code Enforcement

- Eliminate plan review, childcare facility, commissary, farmer's market, and food court health permit
- Increase multi day temporary food service
- Increase grocery and food service health
- Create school food establishments that are for profit
- Create Re-inspection fee if you fail
- Create after-hour inspection

Park & Recreation

- Increase green fees at Golf Course and will be in phases as improvements are made to the course
- Increase rental deposits and late rental fees
- Camp BTX increase
- Credit card fees shift to clients this will be consistent throughout the city
- Increase rental fees and late fees at Russell Farm

Utility Customer Service

- Combine initiation and transfer fees to one same price
- Increase same day turn on and temporary service

Administrative Services

- Increase solid waste fee

Committee members expressed support of the proposed fees as proposed with the e-check addition for clarification. The e-check addition was calculated but was an oversight left out.

C. Receive a report, hold a discussion, and provide recommendations to the City Council regarding the optional enhancement of household hazardous waste (HHW) services, including the implementation of monthly curbside collection, and provide direction regarding an associated fee for the FY 2026-2027 fee schedule. (Staff Contact: Lauren Seay, Deputy Director of Administrative Services)

Lauren Seay, Deputy Director of Administrative Services, presented to the committee proposed optional service enhancements to the Household Hazardous Waste program.

Optional service enhancements

- Residents schedule curbside HHW and electronic collection
- Establish a fixed monthly service fee

Committee were supportive of the new changes including new ordinances and fee changes but recommended not making changes until we re-negotiate the current contract. The members asked about the specific requirements for the service and regulations and enforcement. The committee clarified this was for residential only and does not include commercial.

Citizen addressed the committee: Bill Janusch requested the city increase the marketing effort to make the community aware of the current program and any other enhancements.

The committee agreed and would like staff to increase the marketing efforts.

D. Receive a report, hold a discussion, and provide recommendations to the city council on reinstating the Home Improvement Rebate Program. (Staff Contact: Tony D. McIlwain, Development Services Director)

Tony McIlwain, Development Services Director, presented to the committee the possibility of reinstating the Home Improvement Rebate Program. He reviewed the background of the program and reviewed in detail the process and what the program covers and does not.

Tony continued with reviewing modifications to the original program if reinstated.
- Allow any occupancy and ownership to qualify
- No expenditure requirement for improvements on property
- Decrease general fund maximum from $5,000 to $2,500
- Establish water fund maximum rebate of $5,000 with 50% match
- Total maximum rebate per project $7,500

FY 2026-2027 need approval of council for $25,000 supplemental request general fund to reinstate program and $25,000 supplemental request water fund, listed in unfunded supplemental requests.

Staff presented the considerations of utilization of Water Fund resources on private property and the process to assure we are using the funds properly and will be checked. There will be clear criteria and documentation for each project.

Structure:
- General Fund – 25% rebate on exterior improvements
- General Fund – 10% rebate on interior improvements
- General Fund – Max. $2,500 rebate
- Water Fund – 50% matching funds needed for $5,000 with compliance to criteria
- Water Fund – Max. $7,500 limit per project

Committee members were not in agreement for the proposed change to include the removal of the qualification for only owner occupied homes to qualify and allow renters to apply for the rebate.

The committee members were happy with the presentation and requested staff to present the item to the full council at a council meeting. The committee requested staff leave this item as an unfunded supplemental request and see if anyone from the council has a desire to bring forward.

E. Receive a report, hold a discussion, and provide recommendations to the city council regarding the 2026 monthly financial and investment reports. (Staff Contact: Kevin Hennessey, Director of Finance)

Kevin Hennessey, Director of Finance, presented to the committee the Monthly Financial & Investment reports covering four major sections – financial summary, economic analysis, investment reports, and special interest.

The committee members had no significant questions and accepted the information as presented, with no changes.

F. Receive a report, hold a discussion, and provide recommendations to the city council regarding the Investment Policy, as required annually by the Public Funds Investment Act. (Staff Contact: Michael Franklin, Deputy Director of Finance)

Michael Franklin, Deputy Director of Finance, presented to the committee the City Council Investment Policy # 30 annual review as required by the Texas Public Funds Investment Act.

There are no GTOT recommended changes and after review by Valley View Consultants no other changes will be recommended.

The committee members were in agreement with the staff recommendations of no changes to the Policy.

5. REQUESTS FOR FUTURE AGENDA ITEMS OR REPORTS

- None.

6. RECESS INTO EXECUTIVE SESSION

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

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

- No executive session is needed.

7. ADJOURN

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

Time: 12:07 p.m.

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Amanda Campos, City Secretary

THE CITY OF BURLESON TEXAS

Department Memo

Finance Committee

DEPARTMENT: **Finance**

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

MEETING: **August 5, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council regarding the FY 2026-2027 (tax year 2026) property tax rates, and receive any additional feedback regarding the annual budget for FY 2026-2027. *(Staff Contact: Kevin Hennessey, Director of Finance)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.4 Be a responsible steward of the city's financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

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 15, 2026, 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 2026-2027, assuming a property tax rate that does not exceed the voter-approval rate. Shortly after July 25, 2026, the Johnson County Tax Assessor's Office will submit the City of Burleson's 2026 Tax Rate Calculation Worksheet (Comptrollers Form 50-856), to be reviewed by the Finance Department. This worksheet determines the following:

- **No New Revenue Rate (NNRR)** - total tax rate that would generate the same tax revenue from the same properties as the previous year

- **M&O NNRR** - M&O tax rate that would generate the same tax revenue from the previous year – General Fund

- **M&O Voter Approval Rate** - 3.5% of M&O NNRR
- **Debt Rate** - The debt service rate portion is the tax rate necessary to pay the taxing unit's debt payments in the coming year
- **Unused Increment Rate** - A taxing unit that did not use all 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
- **Voter Approval Rate (M&O Voter Approval Rate plus Debt Rate**) - NNRR times 1.035 plus the current Debt Tax Rate plus Unused Increment Rate

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

RECOMMENDATION:

Staff recommends that the Council receive the report and provide any appropriate direction.

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

On June 15, 2026, the City Council approved a resolution directing the City Manager to prepare a calendar for the orderly adoption of the property tax rate and annual operating budget for Fiscal Year 2026-2027 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 2026-2027 Proposed Budget.

STAFF CONTACT:

Kevin Hennessey
Director of Finance
khennessey@burlesontx.com
817-426-9648

THE CITY OF BURLESON TEXAS

2026 Property Tax Rate Calculation

PRESENTED TO THE FINANCE COMMITTEE ON AUGUST 5, 2026

Tax Rate Focus

- On June 15, 2026, 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 2026-2027, assuming a property tax rate that does not exceed the voter-approval rate
- Current tax rate is M&O $0.4933; Debt Rate $0.2285; Total Rate $0.7218
- On July 27, 2026 - the City and Johnson County Tax Office received the July certified roll from both the Tarrant County and Johnson County Appraisal Districts
- On July 30, 2026, the Johnson County Tax Assessor’s Office submitted the 2026 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

- 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.)

- Unused Increment Rate - A taxing unit that did not use all of its revenue growth may bank that unused growth if the taxing unit averaged below 3.5 percent of the voter-approval rate over three years
  - **2026** Unused Increment Rate - **$0.0000**
    - The increment of 0.47 cents used last year was from tax years 2022 due to the method used to calculate the available increment (prior 3 years tax rates vs the voter authorization rates).

- Voter-Approval Tax Rate - Maintenance and Operations No-New-Revenue Tax Rate times 1.035 plus current Debt Tax Rate plus Unused Increment Rate

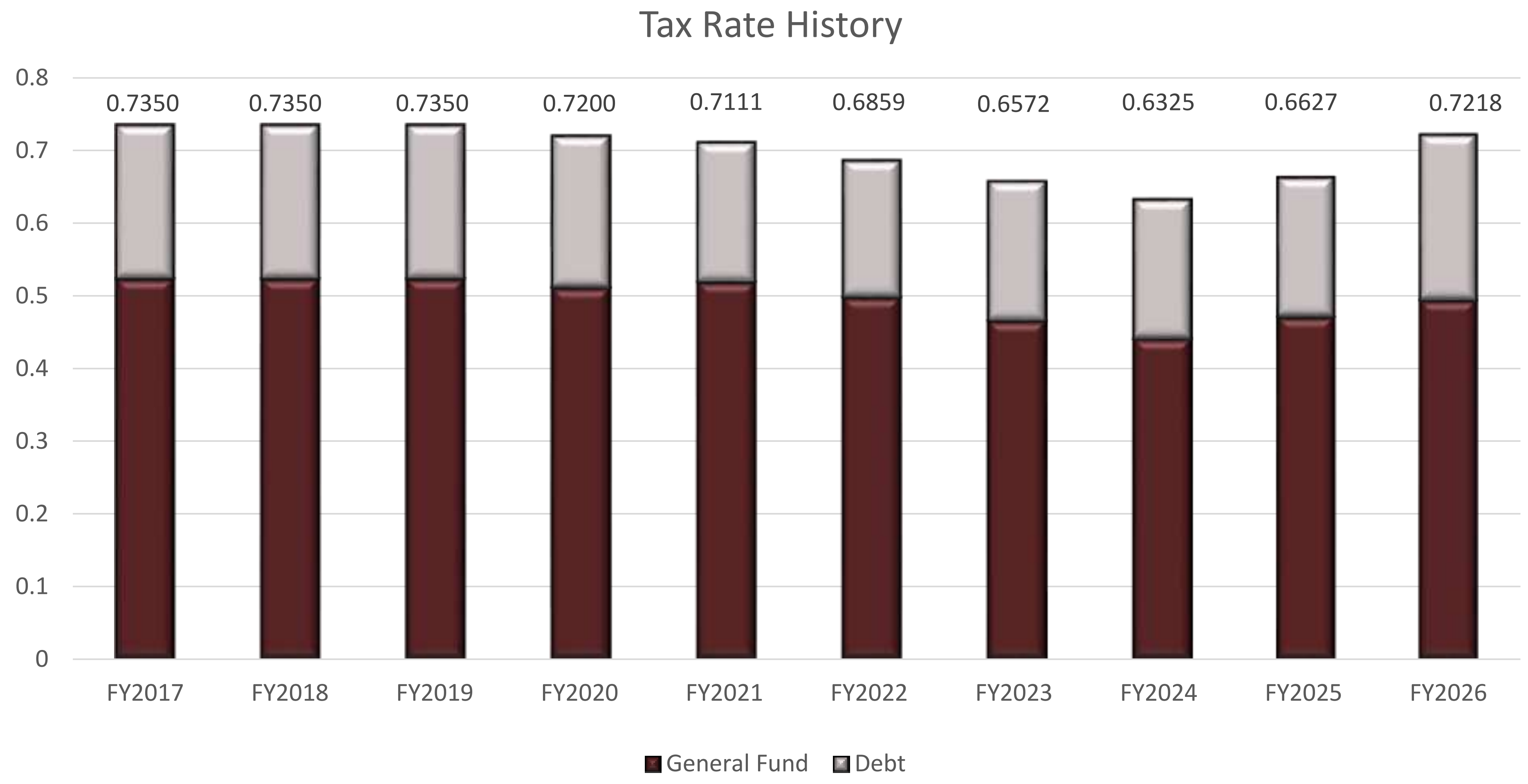
- The Finance Committee and the Council directed staff to utilize strategies to maintain the Debt Tax Rate to support the proposed CIP

FY 26-27 (Tax Year 2026) Tax Rate

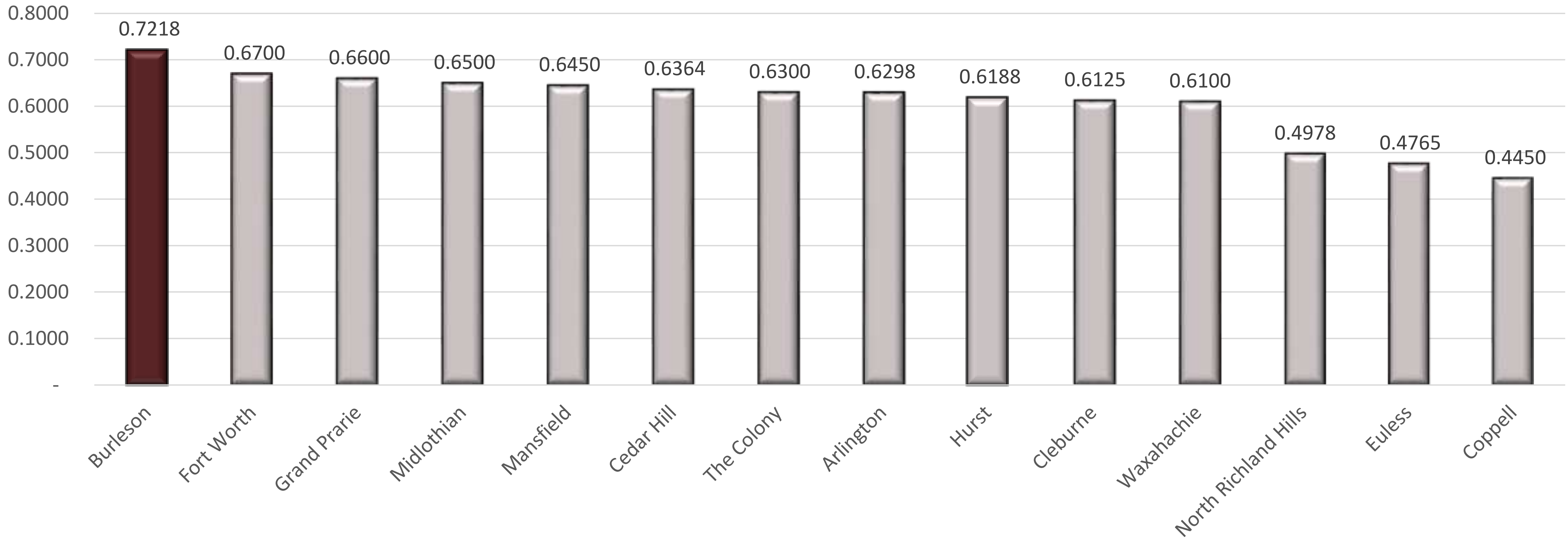
- Current Tax Rate- M&O Rate **$0.4933**; Debt Rate **$0.2285**; Total Rate **$0.7218**

- FY 2026 Tax Rates:
  - NNRR - **$0.7298**
  - Voter Approval Rate (Before Increment) - **$0.7468**
    - M&O NNRR - $0.5008
    - 1.035% of M&O NNRR - $0.5183
    - Debt Rate - $0.2285
  - Unused Increment Rate - $0.0000
  - Voter Approval Rate - **$0.7468**

Property Tax Facts

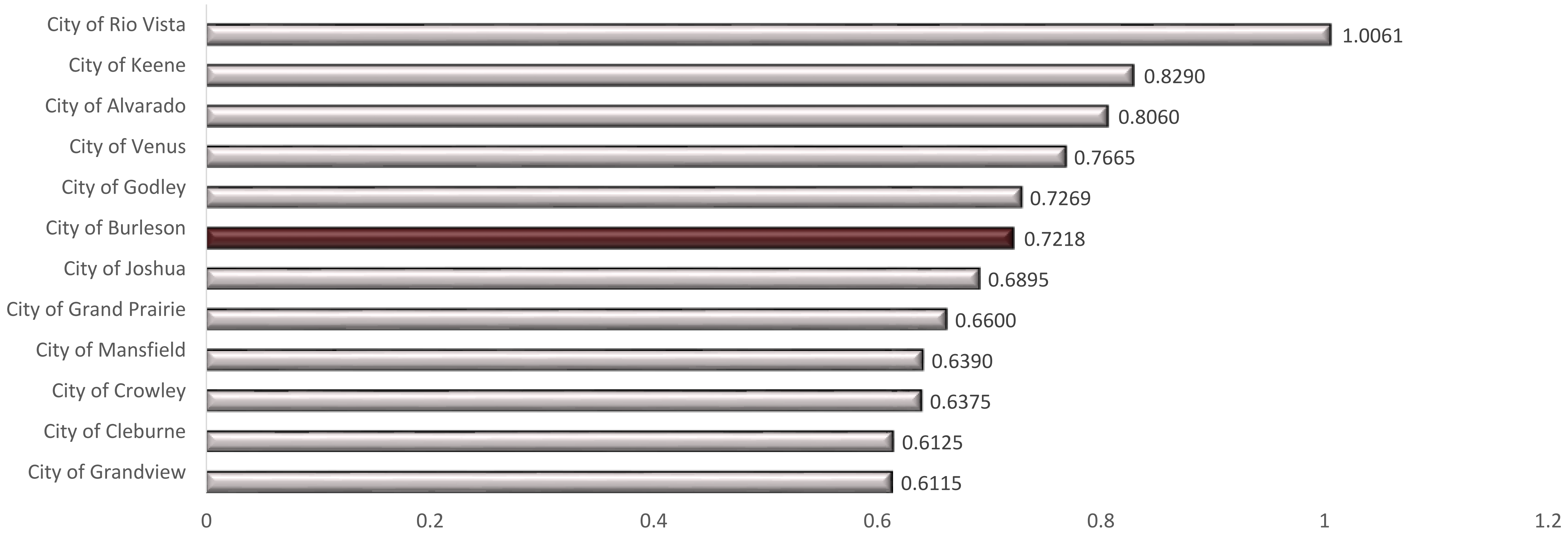


Other City Tax Rates Comparative Fiscal Year 2025-26

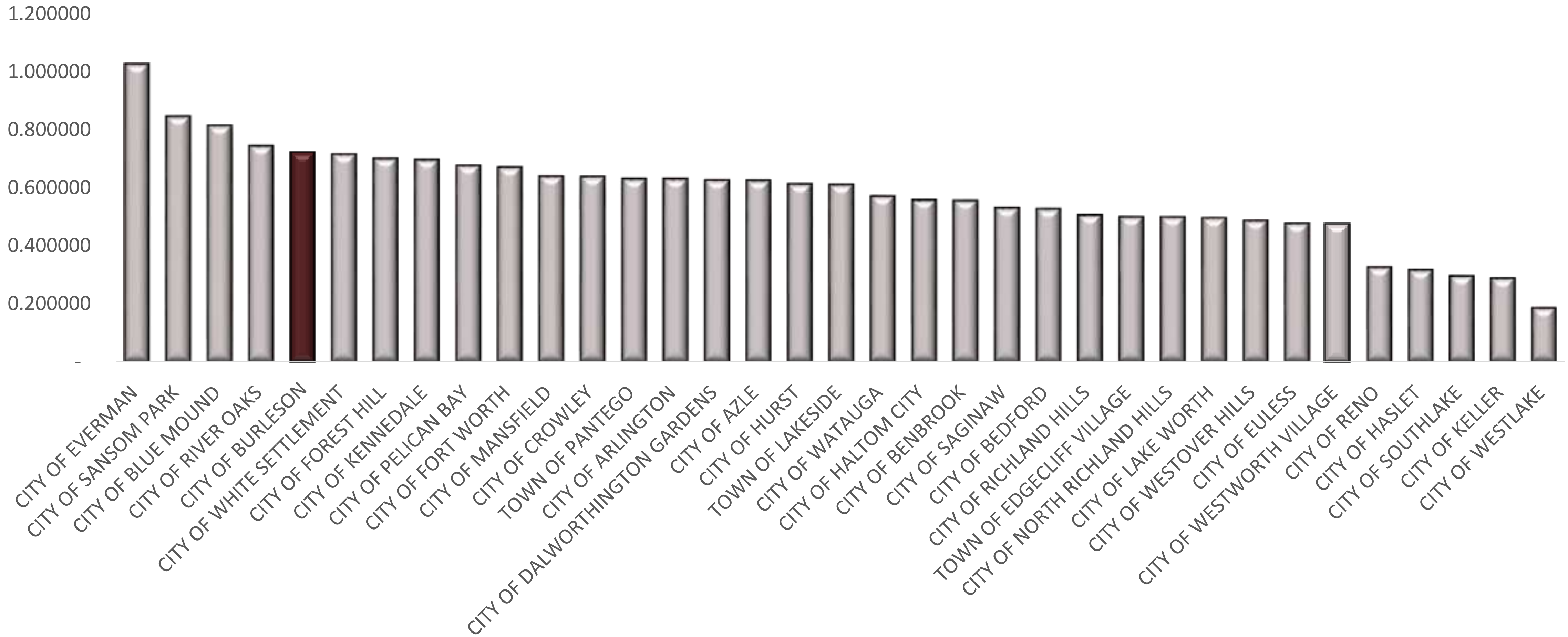


Item A.

Johnson County City Tax Rates Comparative Fiscal Year 2025-26



Tarrant County City Tax Rates Comparative Fiscal Year 2025-2026



Property Tax Rate Options

	M&O	Debt	Total Rate	Revenue (Tax Levy)	Difference	Cumulative
Current Rate	$0.4933	$0.2285	$0.7218	$47,224,799	$ -	$ -
Proposed Rate*	**$0.4933**	**$0.2285**	**$0.7218**	**$47,224,799**	**$ -**	**$ -**
No New Revenue Rate	$ -	$ -	$0.7298	$47,687,304	$462,505	$ 462,505
Voter Approval Rate	$0.5183	$0.2285	$0.7468	$48,670,127	$982,823	$1,445,328

*The No New Revenue Rate is calculated in the TNT calculation as a total rate.

Property Tax Rate Options

	Rate	2026 Tax Year Total Tax Levy	2025 Tax Year Total Tax Levy at $0.7218	Average Annual Increase
Current Rate	$0.7218	$2,170	$2,185	($15)
Proposed Rate	**$0.7218**	**$2,170**	**$2,185**	**($15)**
No New Revenue Rate	$0.7298	$2,194	$2,185	$9
Voter Approval Rate	$0.7468	$2,246	$2,185	$61

This chart is based on an average home value of $300,697 after the 5% homestead exemption. The average home value for the 2025 tax year was $302,745.

Next Steps

- August 5, 2026 – Finance Committee meeting – City Manager FY 2026-2027 budget presentation
- August 10, 2026 – Special Session meeting
  - City Manager FY 2026-2027 budget presentation
  - City Council will establish the maximum tax rate
- August 17, 2026 – Regular Council Meeting – Parameters ordinance for 2026 debt issuances
- September 8, 2026 – Regular Council Meeting
  - Public Hearing on budget and tax rate
  - First reading of Budget, Tax Rate, and Other Related Ordinances
- September 14, 2026 – Special Session meeting – Final reading of Budget, Tax Rate, and Other Related ordinances

Committee Direction

- Provide Council recommendation regarding the M&O Tax Rate.
- Provide Council recommendation regarding the I&S Tax Rate.

QUESTIONS/COMMENTS

Item A.

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.johnsoncountytx.org/government/tntsource

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.	**Prior year total taxable value.** 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).[2]		$ 6,967,516,409
2.	**Prior year tax ceilings.** 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.[3]		$ 1,191,865,872
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 5,775,650,537
4.	**Prior year total adopted tax rate.**		$ 0.7218 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 101,648,041	
	B. **Prior year values resulting from final court decisions:**	- $ 94,437,109	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 7,210,932

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 3,135,421	
	B. Prior year disputed value:	- $ 470,313	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 2,665,108
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 9,876,040
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 5,785,526,577
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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.		
	A. Absolute exemptions. Use prior year market value:	$ 2,136,556	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 19,474,749	
	C. Value loss. Add A and B. [7]		$ 21,611,305
11.	**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.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 378,408	
	B. Current year productivity or special appraised value:	- $ 40,522	
	C. Value loss. Subtract B from A. [8]		$ 337,886
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 21,949,191
13.	**Prior year captured value of property in a TIF.** 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. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 210,055,952
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 5,553,521,434
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 40,085,317
16.	**Taxes refunded for years preceding the prior tax year.** 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. [10]		$ 59,854
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 40,145,171

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** 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. [12]		
	A. **Certified values:**	$ 6,646,056,584	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 206,579,796	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 6,439,476,788
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. **Current year taxable value of properties under protest.** 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. [16]	$ 312,411,829	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** 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. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 312,411,829
20.	**Current year tax ceilings.** 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.[18]		$ 1,177,154,847
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 5,574,733,770
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 10,235
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** 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 **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 74,427,705

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 74,437,940
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 5,500,295,830
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.7298 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ____ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.4933 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,785,526,577
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 28,540,002
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&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 2025. This line applies only to tax years preceding the prior tax year........... + $ 44,958	
	B. Prior year taxes in TIF. 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.......... – $ 1,036,206	
	C. Prior year transferred function. 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	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ -991,248	
	E. Add Line 31 to 32D.	$ 27,548,754
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,500,295,830
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.5008 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. 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	
	B. Prior year state criminal justice mandate. 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	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. 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	
	B. Prior year indigent health care expenditures. 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. 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	
	B. Prior year indigent defense compensation expenditures. 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.0000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.0000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.0000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. 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	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..	$ 0.0000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.0000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.0000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** 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. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.......... $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0.0000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.5008 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** 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. **A.** Enter the amount of additional sales tax collected and spent on M&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 **B.** Divide Line 41A by Line 33 and multiply by $100 .... $ 0.0000 /$100 **C.** Add Line 41B to Line 40.	$ 0.5008 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.5183 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] .... $ 0.0000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** .... $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 .... $ 0.0000 /$100 c. Add Line D42(B)(b) to Line 42. .... $ 0.0000 /$100 d. Enter the **current year unused increment rate** from Line 68 .... $ 0.0000 /$100 e Add Line D42(c) to Line D42(d). .... $ 0.0000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.0000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** 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. [36] Enter debt amount .... $ 14,743,911 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 1,760,466 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 12,983,445
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 117,055
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 12,866,390
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 101.00 % **B.** Enter the prior year actual collection rate. .... 101.00 % **C.** Enter the 2024 actual collection rate. .... 100.00 % **D.** Enter the 2023 actual collection rate. .... 101.00 % **E.** 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%. [39]	101.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 12,739,000
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,574,733,770
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.2285 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.7468 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.0000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.	**Taxable Sales.** 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.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,574,733,770
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.0000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.7298 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.7298 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.7468 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.7468 /$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,574,733,770
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.0000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** 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).	$ 0.7468 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.7218 /$100
	B. Unused increment rate (Line 68)	$ 0.0047 /$100
	C. Subtract B from A	$ 0.7171 /$100
	D. Adopted Tax Rate	$ 0.7218 /$100
	E. Subtract D from C	$ -0.0047 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 5,589,084,770
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 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**	
	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
66.	**Year 1 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**	
	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
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.7468 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.0000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.0000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.0000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.0000 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.7218 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.0000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.0000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,553,521,434
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,500,295,830
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.0000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** 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).	$ 0.7468 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.7298 /$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.................... $ 0.7468 /$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: 50

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. [59]

print here Scott Porter, TAC
Printed Name of Taxing Unit Representative

sign here Scott Porter
Taxing Unit Representative

8/3/26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-11

City of Burleson
Taxing Unit Name

817-426-9600
Phone Number *(area code and number)*

141 W. Renfro Street, Burleson, TX 76028
Taxing Unit's Address, City, State, ZIP Code

https://www.burlesontx.com
Taxing Unit's Website Address

2026
Current Tax Year

Page 1 of 1

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.johnsoncountytx.org/government/tntsource

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3]
City of Burleson Reinvestment Zone 2	165,359,813.00
City of Burleson Reinvestment Zone 2 Modified	41,219,983.00
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	206,579,796

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

THE CITY OF BURLESON TEXAS

Department Memo

Finance Committee

DEPARTMENT: **City Manager's Office**

FROM: **Tommy Ludwig, City Manager**

MEETING: **August 5, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council regarding the proposed Fiscal Year 2026-2027 budget and related items. (*Staff Contact: Tommy Ludwig, City Manager*)

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.4 Be a responsible steward of the city's financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

SUMMARY:

The City Manager will present the Finance Committee with the proposed Fiscal Year 2026-2027 budget, and the Committee will be able to discuss and provide directions.

As of August 3th, the City Manager will deliver a copy of the proposed Fiscal Year 2026-2027 budget to the City Council. Additionally, the City Manager will have filed a copy of the proposed Fiscal Year 2026-2027 budget with the City Secretary for public records. The proposed Fiscal Year 2026-2027 budget will also be available online at the City's website (www.burlesontx.com).

RECOMMENDATION:

N/A

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

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

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

THE CITY OF BURLESON TEXAS

City Manager's Proposed FY 2026-2027 Budget

PRESENTED TO FINANCE COMMITTEE

AUGUST 05, 2026

Presentation Overview

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

Building the Budget

Transparent Budget Process

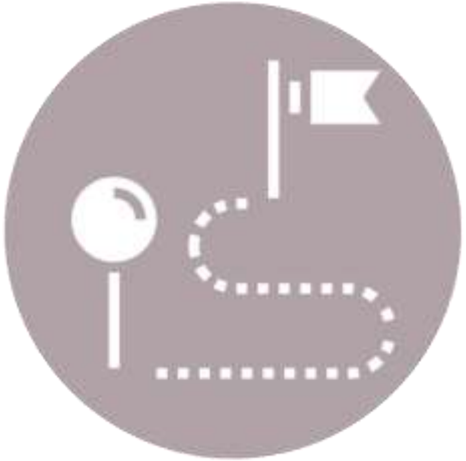
Item B.

June 1, 2026	Special session to review GF, 4A, 4B-Golf-PPF-Bartlett-Chisenhall, WW&W, TIF2, fees, and Public Works, Parks five-year capital improvement plan
June 15, 2026	City Council session to review HOT, Health Insurance, ESF, ERFs, IT-SSF, PEG, Municipal Court, Solid Waste, Cemetery, Debt Service Fund, and benefits and compensation
July 15, 2026	Finance Committee to review CMO recommended supplementals and supplemental reductions, and fees
July 20, 2026	City Council to review CMO recommended supplementals and supplemental reductions, and fees
August 3, 2026	City Manager submits copy of the proposed budget to City Secretary’s Office, City Council, and post on City website
August 5, 2026	**Finance Committee to review proposed budget and TNT Calculation of Rates**
August 10, 2026	Special session to discuss budget, proposed tax rate resolution, setting time/date for budget public hearing
August 12, 2026	Internal deadline to finalize notices on tax rate and budget
September 8, 2026	Public hearing on budget and tax rate
September 14, 2026	Final reading of ordinance to approve budget and tax rate

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 17, 2026, 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

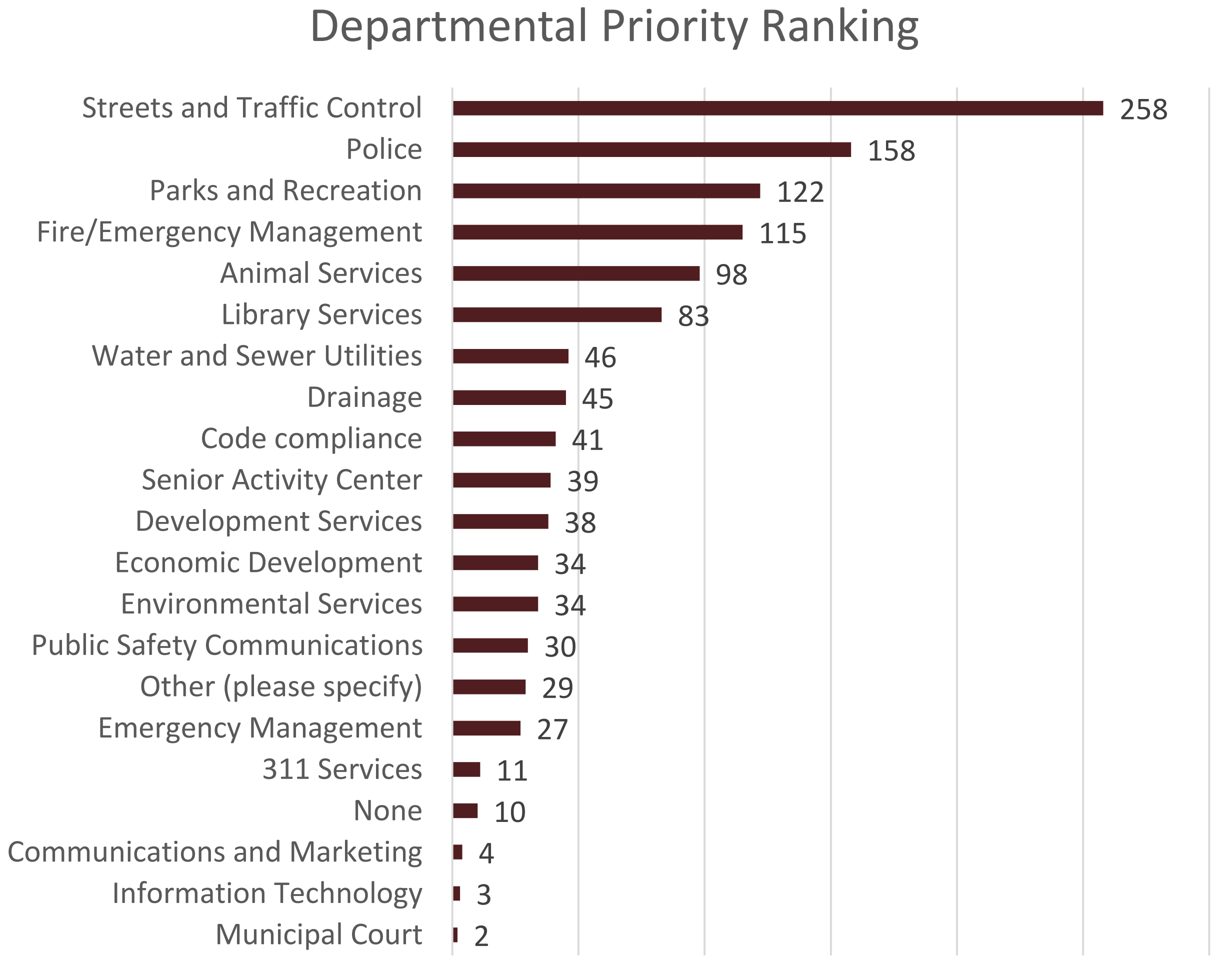
City Budget Survey Results

*426 responded with their top 3 priorities

2026 Top Three Priorities
- Streets & Traffic Control
- Police
- Parks & Recreation

2025 Top Three Priorities
- Streets & Traffic Control
- Police
- Fire

Survey Demographics
- 89.0% Burleson Residents
- 17.46% Work in or near Burleson
- 8.13% Business Owner



Compensation and Benefits: FY 2026-2027

Merit / Step Increase

- Non-sworn employees are set to receive an average 3.0% merit increase at a cost of $557,148
- Sworn personnel will receive a 3% step increase at a cost of $360,200
- Supplemental proposed to restore the Merit/Step effective date of January 1, 2027, to October 1, 2026, at a cost of $385,341

Market Adjustments

- To maintain competitive pay with peer cities an equity adjustment for laborer positions in Public Works and Parks as well as some part-time positions personnel in the amount of $254,739 is budgeted in addition to the annual steps.

Compensation and Benefits: FY 2026-2027

- Added Retiree Critical Illness Supplemental Income Insurance for first responders per legislation through TMLIRP/MetLife/Amwins
- Completed Benefits RFPs for all lines of coverage except medical/pharmacy for annual savings of $24,350
  - Change to NY Life for Life, Disability, and Supplemental Health
  - Change to HSA Bank for COBRA and Flexible Spending Account Administration
  - Stay with UHC for Vision and Dental, HSA Bank for HSA Accounts, AWP for Employee Assistance Program, Legal Shield for Prepaid Legal and Identity Theft Protection, and Spot for Pet Insurance

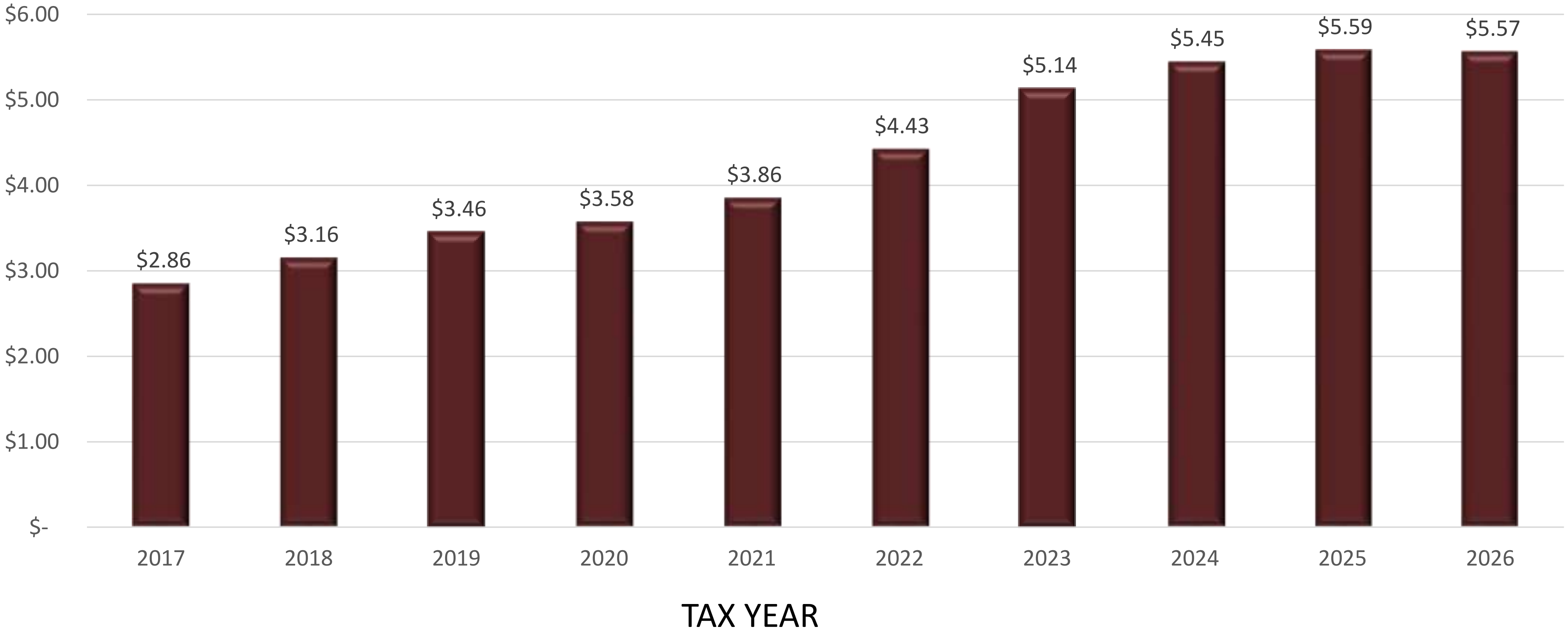
Plan Updates for 2027:

- We are updating the newborn qualifying life event enrollment period to 60 days effective January 1, 2027. All other qualifying events will be 30 days as is current.
- Pharmacy – Implement variable copay program and accumulator adjustment (adjusts member copay to match manufacturer coupon and coupon amounts used do not apply toward deductible and out of pocket limits)
- Medical and Dental – Increasing premiums 5% for employee and employer contributions
- Medical - Health Premium Discount increased to match the premium increase when criteria of annual physical are met.
- Dental – updating that nitrous oxide doesn't require prior authorization to be a part of a covered service
- Vision – Adding a 2nd Buy-Up Plan option (employee paid benefit)

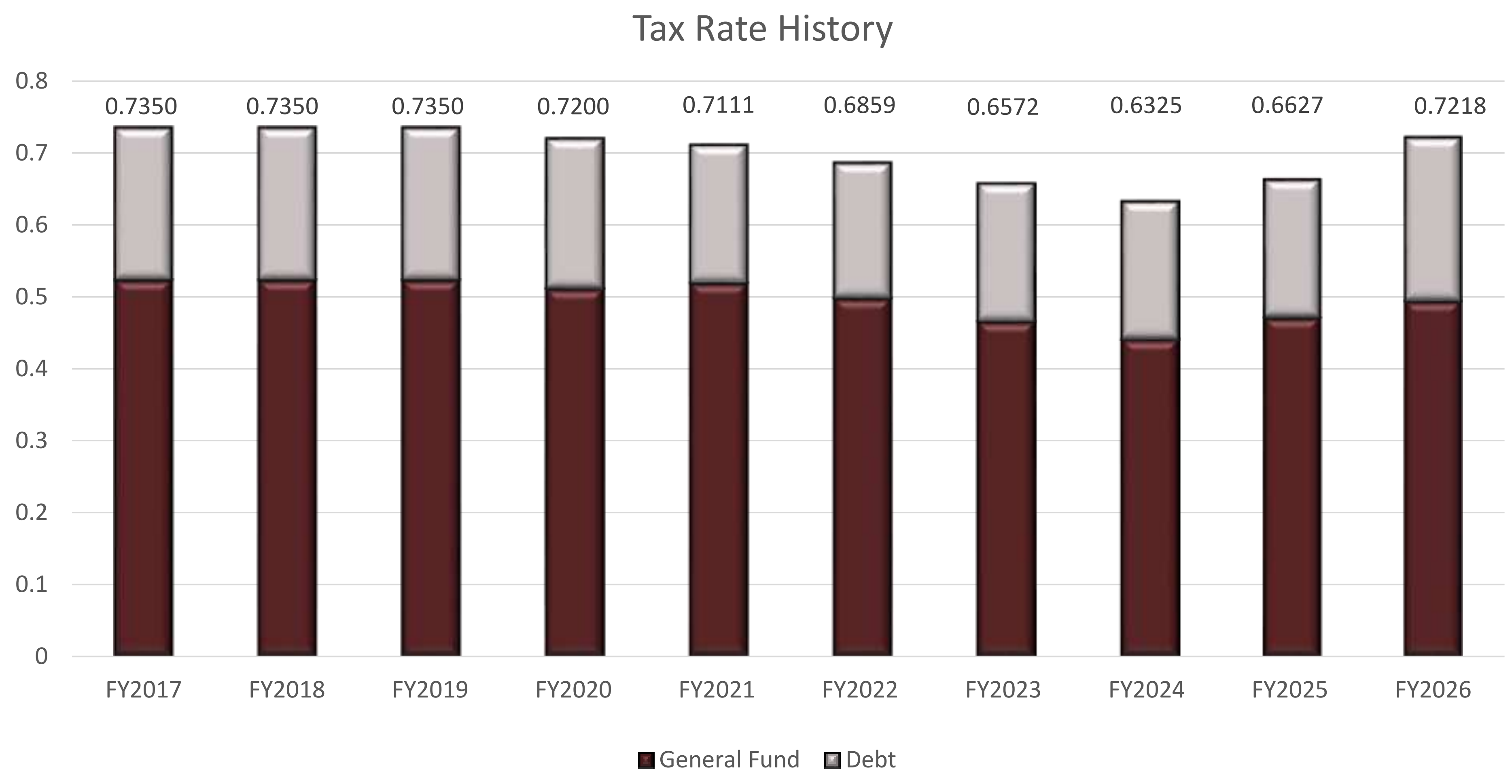
Fund Overviews & Key Decision Packages

General Fund

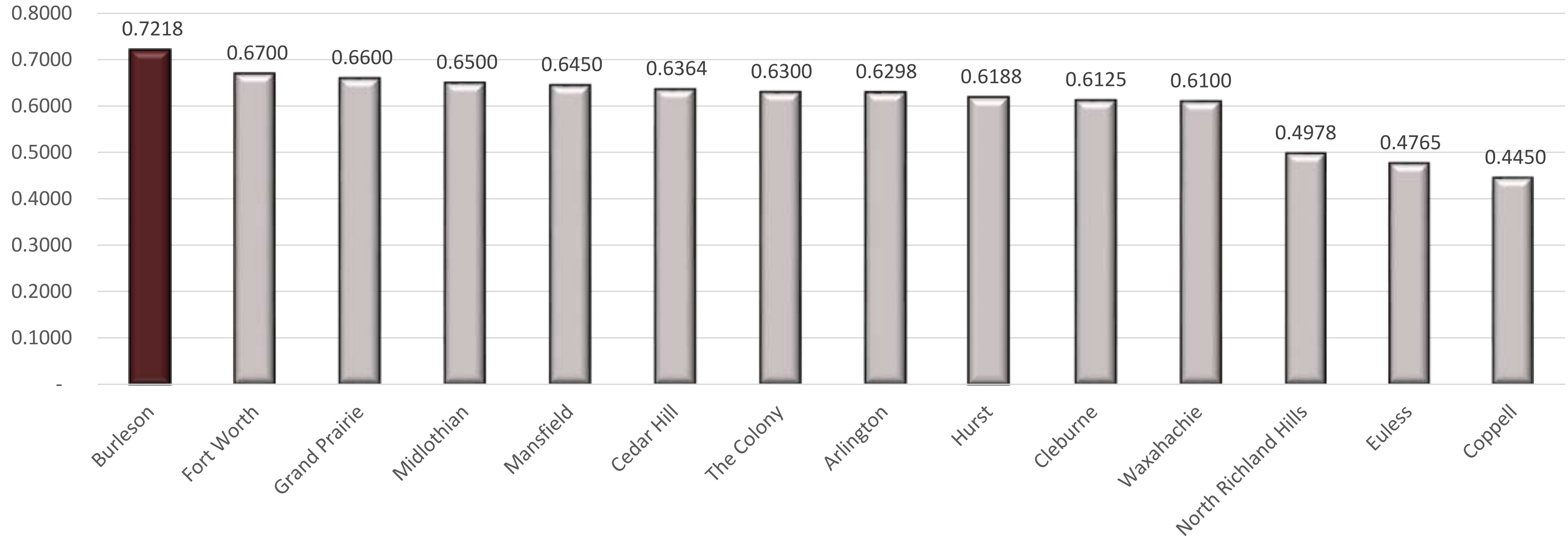
Certified Value History (In Billions)



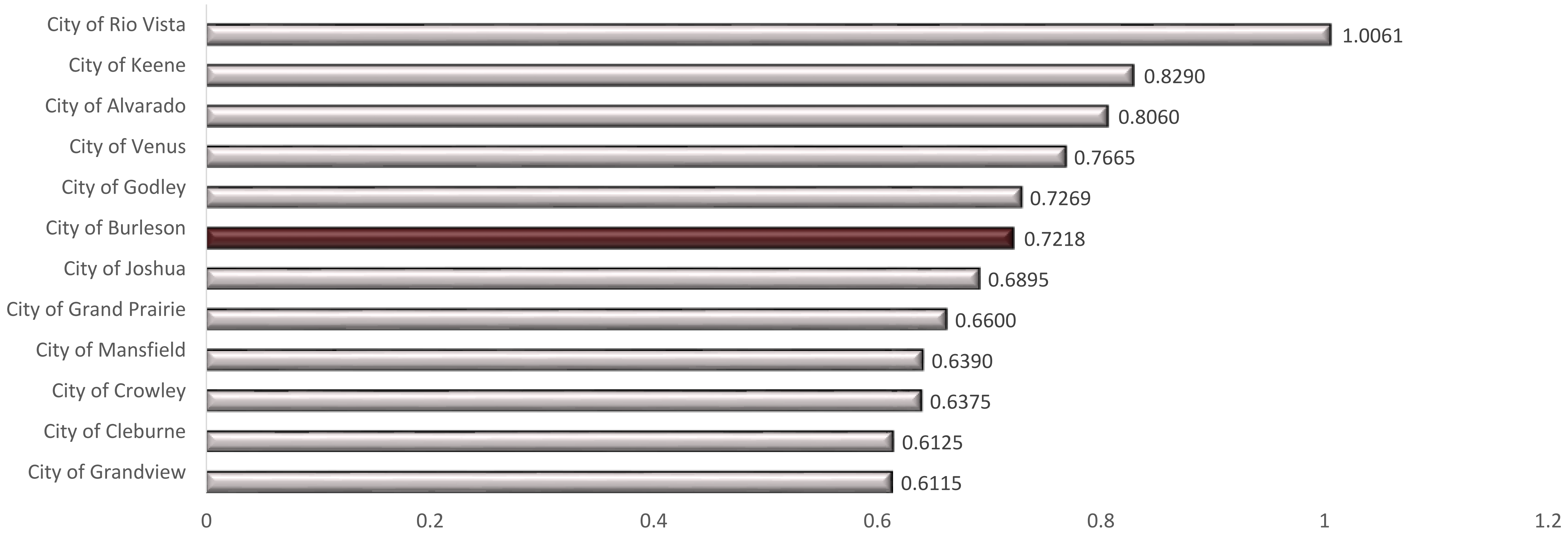
Property Tax Facts



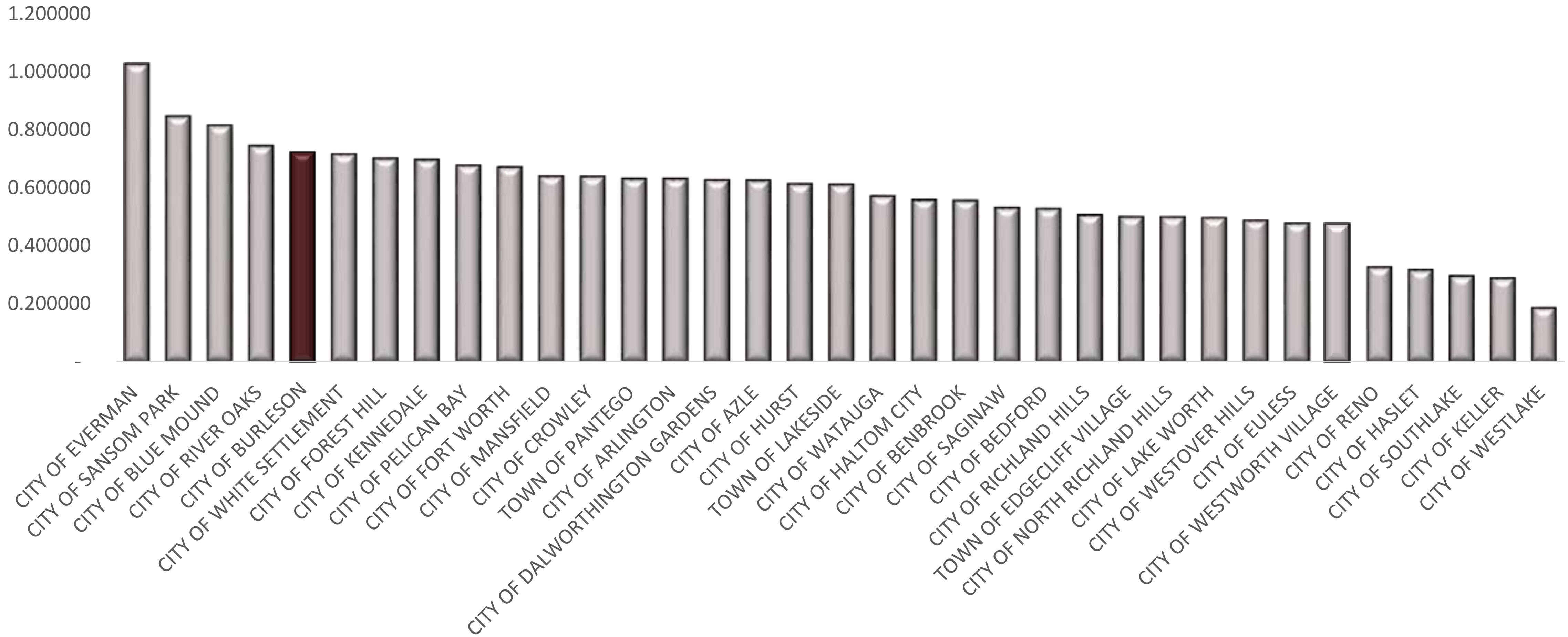
Other City Tax Rates Comparative Fiscal Year 2025-2026



Johnson County City Tax Rates Comparative Fiscal Year 2025-2026



Tarrant County City Tax Rates Comparative Fiscal Year 2025-2026



Average Home Value

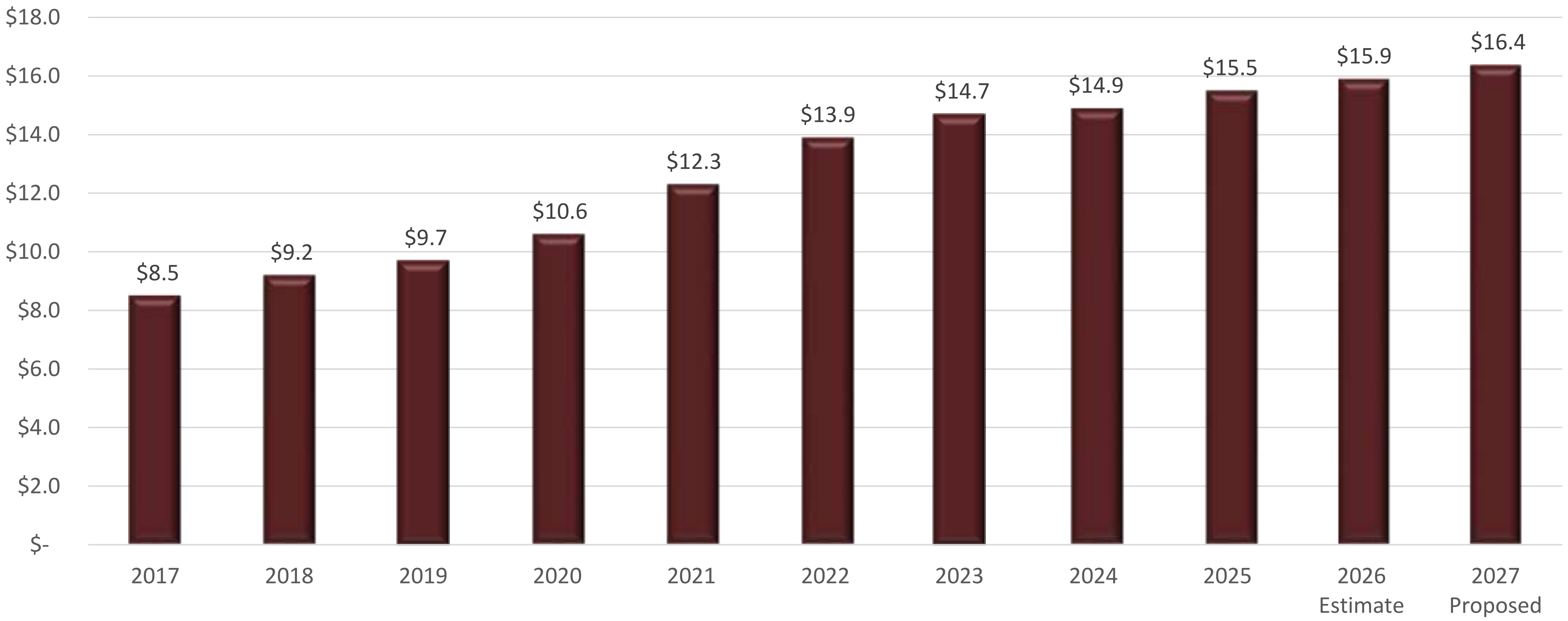
Fiscal Year	Average Home Value	Tax Rate	Tax Levy
FY 2026	302,745	$0.7218	$2,185
FY 2027 Proposed	300,697	$0.7218	$2,170
Net Difference	(2,048)	$0.00	($15)

Property Tax Rate Options

	M&O	Debt	Total Rate	Revenue (Tax Levy)	Difference	Cumulative
Current Rate	$0.4933	$0.2285	$0.7218	$47,224,799	$ -	$ -
Proposed Rate*	**$0.4933**	**$0.2285**	**$0.7218**	**$47,224,799**	**$ -**	**$ -**
No New Revenue Rate	$ -	$ -	$0.7298	$47,687,304	$462,505	$ 462,505
Voter Approval Rate	$0.5183	$0.2285	$0.7468	$48,670,127	$982,823	$1,445,328

*The No New Revenue Rate is calculated in the TNT calculation as a total rate.

General Fund Sales Tax (in Millions)



General Fund Recommended Supplemental Requests

GENERAL FUND **DISCRETIONARY**

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
All	All	Restore Merit to October 1	-	-	290,718	-	290,718
All	All	Market	-	-	89,460	-	89,460
Facility Maintenance	Public Works	Staging Building Renovation	-	21,500	-	-	21,500
Traffic Maintenance	Public Works	Malfunction Management Unit	-	-	10,000	-	10,000
City Secretary	General Government	Enterprise Content Management - Software Platform	-	40,942	84,058	-	125,000
Information Technology	General Government	Strategic Technology Initiatives - Dedicated Project Manager	-	104,000	-	-	104,000
Facility Maintenance	Public Works	Misc. ADA Improvements*	-	50,000	-	-	50,000
Police	Public Safety	Crash Investigations	-	17,452	2,000	-	19,452
Traffic Maintenance	Public Works	Traffic Signal Cabinet*	-	12,000	-	-	12,000
Traffic Maintenance	Public Works	Signal Trailers*	-	60,000	-	-	60,000

*Supplemental funded at less than the requested amount.

Item B.

GENERAL FUND DISCRETIONARY

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Streets Pavement Maintenance	Public Works	Streets Assessment	-	118,547	-	-	118,547
Human Resources	General Government	Compensation Study	-	25,000	-	-	25,000
Traffic Maintenance	Public Works	Mid-Block Crosswalk Upgrades*	-	60,000	-	-	60,000
Fire	Public Safety	Computer Workstations	-	10,000	-	-	10,000
Police	Public Safety	Flock Trailer Retrofit	-	1,880	-	-	1,880
Police	Public Safety	Command Post Camera Controller	-	1,307	-	-	1,307
Fire	Public Safety	Firefighter/EMS Personnel*	2	36,008	268,982	-	304,990
Fire	Public Safety	Training Captain	1	29,004	196,449	-	225,453
Police	Public Safety	Police Records Coordinator	1	-	108,483	-	108,483
Development Services	Community Development	Professional Services Engineering Review	-	50,000	-	-	50,000
		TOTAL	**4**	**637,640**	**1,050,150**	**-**	**1,687,790**

*Supplemental funded at less than the requested amount.

General Fund – Stormwater Supplemental Requests

STORMWATER **DISCRETIONARY**

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Public Works	Public Works	Stormwater Utility -Vehicles & Equipment	-	100,000	-	100,000	-
Public Works	Public Works	Stormwater Utility - Personnel	4	-	340,000	340,000	-
Public Works	Public Works	Drainage Channel	-	1,320,000	-	1,320,000	-
Development	Community Development	Village/Willow Creek LOMR	-	80,000	-	80,000	-
		TOTAL	**4**	**1,500,000**	**340,000**	**1,840,000**	**-**

General Fund Proposed Fee Changes

Fee Description	Current Rate	Proposed Rate	Section of Presentation
Plan Review >500 ≤ 3,000 sq. ft	$50	$0	Development Services – Code Enforcement
Plan Review >3,000 sq. ft	$100	$0	Development Services – Code Enforcement
Child Care Food Service Inspection	$150	$0	Development Services – Code Enforcement
Commissary- No food prep Inspection	$100	$0	Development Services – Code Enforcement
Commissary- With food prep Inspection	$200	$0	Development Services – Code Enforcement
Food Court Inspection	$200	$0	Development Services – Code Enforcement
Mobile Food Vendors- Prepackaged food only Inspection	$100	$0	Development Services – Code Enforcement
Mobile Food Vendors- Open and/or food prep Inspection	$200	$0	Development Services – Code Enforcement
Mobile Food Vendors- Pushcart Inspection	$200	$0	Development Services – Code Enforcement
Catering Operation Inspection	$250	$0	Development Services – Code Enforcement
Seasonal Permit- Farmers Market and Snow Cone Stand	$100	$0	Development Services – Code Enforcement

General Fund Proposed Fee Changes

Fee Description	Current Rate	Proposed Rate	Section of Presentation
Multiple Day Temporary Food Service Permit	$100	$200	Development Services – Code Enforcement
Grocery Inspection ≤ 5,000 sq. ft.	$275	$375	Development Services – Code Enforcement
Grocery Inspection> 5,000 sq. ft	$400	$525	Development Services – Code Enforcement
Food Service inspection 500 sq. ft.	$150	$200	Development Services – Code Enforcement
Food Service inspection 1,500 sq. ft.	$200	$275	Development Services – Code Enforcement
Food Service inspection 3,000 sq. ft.	$275	$375	Development Services – Code Enforcement
Food Service inspection 6,000 sq. ft.	$350	$475	Development Services – Code Enforcement
Food Service inspection 6,000 sq. ft. +	$400	$550	Development Services – Code Enforcement
A school food establishment operated on a for-profit basis by a private contractor Inspection	N/A	$250	Development Services – Code Enforcement
Re-Inspection (Failed Inspection)	N/A	$175	Development Services – Code Enforcement
After-Hours Inspection	N/A	$150	Development Services – Code Enforcement

Item B.

General Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**19,483,984**	**20,834,940**	**20,834,940**	**20,583,545**	**19,726,138**	**20,896,338**	**20,323,577**	**19,358,029**	**17,804,508**
Revenue									
Property Taxes	30,391,302	32,599,467	32,599,467	33,019,467	33,191,028	34,186,759	35,212,362	35,916,609	36,634,941
Sales & Use Taxes	15,745,474	16,246,211	16,246,211	16,246,211	16,733,597	17,235,605	17,752,673	18,285,253	18,833,811
Stormwater Revenue	-	-	-	-	3,700,000	-	-	-	-
Other Revenue	16,448,992	15,322,982	15,708,785	15,889,145	15,139,407	15,637,738	16,003,248	16,443,759	16,891,206
Total Revenue	**62,585,768**	**64,168,659**	**64,554,462**	**65,154,823**	**68,764,032**	**67,060,102**	**68,968,282**	**70,645,621**	**72,359,958**
Expenditures									
Personnel	41,619,115	43,399,221	43,279,601	44,349,901	44,643,436	46,256,885	47,932,445	49,672,664	51,480,201
Base Expenses	19,028,986	19,433,893	20,894,697	20,806,024	18,871,689	19,266,297	19,812,973	20,376,561	20,957,637
Incentives (Ed)	838,106	1,123,672	1,123,672	856,304	647,238	625,210	642,466	544,916	46,263
Medical Transport Transfer	-	-	-	-	59,360	730,667	769,529	810,441	853,747
New Stormwater Costs	-	-	-	-	440,000	-	-	-	-
Capital Stormwater					1,400,000				
Existing Stormwater	-	-	-	-	0	(1,915,800)	(1,973,274)	(2,032,472)	(2,093,446)
Reductions					(155,681)	(162,051)	(166,912)	(171,920)	(177,077)
2026-2027 Recurring Supplementals					1,050,150	1,081,654	1,114,104	1,147,527	1,181,953
One-Time Supplementals					637,640	500,000	515,000	525,300	535,806
Future Supplementals						1,250,000	1,287,500	1,326,125	1,365,909
Total Expenditures	**61,486,207**	**63,956,786**	**65,297,970**	**66,012,229**	**67,593,832**	**67,632,863**	**69,933,830**	**72,199,142**	**74,150,993**
Change in Fund Balance	1,099,561	211,874	(743,507)	(857,406)	1,170,200	(572,761)	(965,548)	(1,553,521)	(1,791,035)
Ending Fund Balance	**20,583,545**	**21,046,814**	**20,091,433**	**19,726,138**	**20,896,338**	**20,323,577**	**19,358,029**	**17,804,508**	**16,013,473**
FB % of Expenditure	33.48%	32.91%	30.77%	29.88%	30.91%	30.05%	27.68%	24.66%	21.60%

General Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**19,483,984**	**20,834,940**	**20,834,940**	**20,583,545**	**19,726,138**	**20,896,338**	**22,073,577**	**22,910,529**	**23,208,433**
Revenue									
Property Taxes	30,391,302	32,599,467	32,599,467	33,019,467	33,191,028	34,186,759	35,212,362	35,916,609	36,634,941
Sales & Use Taxes	15,745,474	16,246,211	16,246,211	16,246,211	16,733,597	17,235,605	17,752,673	18,285,253	18,833,811
Stormwater Revenue	-	-	-	-	3,700,000	-	-	-	-
Other Revenue	16,448,992	15,322,982	15,708,785	15,889,145	15,139,407	15,637,738	16,003,248	16,443,759	16,891,206
Total Revenue	**62,585,768**	**64,168,659**	**64,554,462**	**65,154,823**	**68,764,032**	**67,060,102**	**68,968,282**	**70,645,621**	**72,359,958**
Expenditures									
Personnel	41,619,115	43,399,221	43,279,601	44,349,901	44,643,436	46,256,885	47,932,445	49,672,664	51,480,201
Base Expenses	19,028,986	19,433,893	20,894,697	20,806,024	18,871,689	19,266,297	19,812,973	20,376,561	20,957,637
Incentives (Ed)	838,106	1,123,672	1,123,672	856,304	647,238	625,210	642,466	544,916	46,263
Medical Transport Transfer	-	-	-	-	59,360	730,667	769,529	810,441	853,747
New Stormwater Costs	-	-	-	-	440,000	-	-	-	-
Capital Stormwater					1,400,000				
Existing Stormwater	-	-	-	-	0	(1,915,800)	(1,973,274)	(2,032,472)	(2,093,446)
Reductions					(155,681)	(162,051)	(166,912)	(171,920)	(177,077)
2026-2027 Recurring Supplementals					1,050,150	1,081,654	1,114,104	1,147,527	1,181,953
One-Time Supplementals					637,640				
Future Supplementals									
Total Expenditures	**61,486,207**	**63,956,786**	**65,297,970**	**66,012,229**	**67,593,832**	**65,882,863**	**68,131,330**	**70,347,717**	**72,249,279**
Change in Fund Balance	1,099,561	211,874	(743,507)	(857,406)	1,170,200	1,177,239	836,952	297,904	110,679
Ending Fund Balance	**20,583,545**	**21,046,814**	**20,091,433**	**19,726,138**	**20,896,338**	**22,073,577**	**22,910,529**	**23,208,433**	**23,319,113**
FB % of Expenditure	33.48%	32.91%	30.77%	29.88%	30.91%	33.50%	33.63%	32.99%	32.28%

Medical Transport Fund

Medical Transport Fund Supplemental Requests

MEDICAL TRANSPORT FUND **DISCRETIONARY**

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

*Supplemental funded at less than the requested amount.

Medical Transport Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**874,744**	**965,564**	**965,564**	**1,123,534**	**711,793**	**-**	**-**	**-**	**-**
Revenue									
Ambulance Transport	2,010,347	2,281,052	2,281,052	2,326,801	2,443,141	2,516,435	2,591,928	2,669,686	2,749,777
Other Revenue	47,037	39,200	39,200	39,200	35,280	23,163	23,395	23,629	23,629
Transfer In	-	-	-	-	59,360	730,667	769,529	810,441	853,747
Total Revenue	**2,057,384**	**2,320,252**	**2,320,252**	**2,366,001**	**2,537,781**	**3,270,265**	**3,384,852**	**3,503,756**	**3,627,153**
Expenditures									
Personnel	1,584,590	1,299,324	1,299,324	2,408,297	2,870,257	2,973,844	3,081,412	3,193,125	3,309,152
Base Expenses	224,003	398,716	398,716	369,446	248,184	253,792	259,531	265,406	271,418
Incentives (Ed)	-	-	-	-	-	-	-	-	-
Medical Transport Transfer Reductions						-	-	-	-
Recurring Supplementals					41,388	42,630	43,909	45,226	46,583
One-Time Supplementals					89,744				
Total Expenditures	**1,808,594**	**1,698,040**	**1,698,040**	**2,777,743**	**3,249,573**	**3,270,265**	**3,384,852**	**3,503,756**	**3,627,153**
Change in Fund Balance	248,791	622,212	622,212	(411,742)	(711,793)	-	-	-	-
Ending Fund Balance	**1,123,534**	**1,587,776**	**1,587,776**	**711,793**	**-**	**-**	**-**	**-**	**-**
FB% of Expenditure	62.12%	93.51%	93.51%	25.62%	0.00%	0.00%	0.00%	0.00%	0.00%

Debt Service Fund

Item B.

General Debt Service Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beg Fund Balance	**$ 6,851,143**	**$ 4,676,225**	**$ 4,676,225**	**$ 4,839,930**	**$ 2,864,720**	**$ 1,030,330**	**$ 1,138,985**	**$ 1,248,070**	**$ 1,357,985**
Property Tax Revenue	$ 10,496,962	$ 12,761,130	$ 12,761,130	$ 12,801,789	$ 12,761,130	$ 13,143,964	$ 13,538,283	$ 13,809,049	$ 14,085,230
TIF2 Transfer-In	$ 691,104	$ 729,051	$ 729,051	$ 729,051	$ 727,575.00	$ 724,250	$ 721,175	$ 743,375	$ 734,525
4A Transfer-In	$ 4,155,630	$ 4,126,727	$ 4,126,727	$ 4,126,727	$ 4,733,514	$ 5,921,494	$ 6,254,730	$ 7,454,868	$ 7,449,145
4B Transfer-In	$ 3,025,483	$ 3,035,774	$ 3,035,774	$ 3,035,774	$ 3,538,355	$ 3,813,983	$ 3,086,012	$ 3,238,797	$ 3,257,866
Other Revenue/Other Financing	$ 312,306	$ 466,437	$ 466,437	$ 198,250	$ 148,688	$ 111,516	$ 111,516	$ 111,516	$ 111,516
Total Revenue	**$ 18,681,486**	**$ 21,119,119**	**$ 21,119,119**	**$ 20,891,591**	**$ 21,909,262**	**$ 23,715,207**	**$ 23,711,716**	**$ 25,357,605**	**$ 25,638,282**
General Debt Service	$ 12,819,261	$ 14,974,553	$ 14,974,553	$ 14,974,553	$ 14,743,911	$ 13,146,513	$ 13,540,387	$ 13,810,306	$ 14,085,063
TIF2 Debt Service	$ 691,104	$ 729,051	$ 729,051	$ 729,051	$ 727,575	$ 724,250	$ 721,175	$ 743,375	$ 734,525
4A Debt Service	$ 4,155,630	$ 4,126,727	$ 4,126,727	$ 4,126,727	$ 4,733,514	$ 5,921,494	$ 6,254,730	$ 7,454,868	$ 7,449,145
4B Debt Service	$ 3,025,483	$ 3,035,774	$ 3,035,774	$ 3,035,774	$ 3,538,355	$ 3,813,983	$ 3,086,012	$ 3,238,797	$ 3,257,866
Cost Allocation	$ 1,220	$ 700	$ 700	$ 696	$ 297	$ 312	$ 327	$ 344	$ 361
Total Expenditures	**$ 20,692,699**	**$ 22,866,805**	**$ 22,866,805**	**$ 22,866,801**	**$ 23,743,652**	**$ 23,606,552**	**$ 23,602,631**	**$ 25,247,690**	**$ 25,526,960**
Change in Fund Balance	$ (2,011,213)	$ (1,747,686)	$ (1,747,686)	$ (1,975,210)	$ (1,834,390)	$ 108,655	$ 109,085	$ 109,915	$ 111,322
Ending Fund Balance	**$ 4,839,930**	**$ 2,928,539**	**$ 2,928,539**	**$ 2,864,720**	**$ 1,030,330**	**$ 1,138,985**	**$ 1,248,070**	**$ 1,357,985**	**$ 1,469,307**
Debt rate per $100 value	$ 0.1923	$ 0.2285	$ 0.2285	$ 0.2285	$ 0.2285	$ 0.2285	$ 0.2285	$ 0.2285	$ 0.2285

Total Outstanding Bonded Debt
(Not Including planned 2026 Sales)

Supporting Debt	Outstanding Principal As of September 30, 2026	Percent
Tax-Supported Debt	$99,122,986	38.28%
Water & Sewer*	$75,855,000	29.29%
4A	$43,307,014	16.72%
4B	$32,835,000	12.68%
TIF	$7,820,000	3.02%
Total Outstanding Debt	**$258,940,000**	100%

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

Proprietary Funds

Water & Wastewater

Water & Wastewater

Key items in the development of the budget:

Capital Improvement Program

- 5-year Capital Improvement Plan 2027-2031:
  - $115.3 million

Rates

- Budget proposes a 7.0% increase for both water and sewer in FY 2027
- Rate analysis was conducted in 2024, and staff has prepared the model for water and sewer for FY 2027-2031

Proposed Fee Schedule Change: Utility Customer Service Fees

Fee Description	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
Initiation Fee	$10	$0	($19,000)
Transfer Fee	$15	$0	($500)
Application Fee (New)	$0	$15	$28,500
Same Day Turn-On Fee	$0	$25	$2,500
Temporary Service Fee	$30	$50	$400

The purpose of the application fee is to simplify the initiation and transfer fee billing by revising into one fee type. The Same Day Turn-On and Temporary Service fee changes are proposed to help offset the increased cost of water.

Administrative Update – Fee Schedule for Utility Customer Service Fees

- Proposed to update the wording on the after-hours turn-on fee to specify what qualifies as after hours
  - After Hours Turn-On Fee **(After 3:30 on regular business days; 24 hours on holidays and weekends)**

Item B.

Water & Sewer Fund Financial Overview

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	18,530,789	15,344,836	15,344,836	15,344,836	14,408,677	14,137,917	13,544,279	12,043,226	11,895,543
Revenue									
Water Rate Revenues	13,490,539	15,589,797	15,589,797	15,512,245	17,217,563	18,542,102	19,965,046	21,493,874	23,135,596
WW Rate Revenues	11,835,150	13,564,736	13,564,736	13,497,260	14,420,484	15,612,686	16,901,136	18,301,585	19,806,595
Non-Rate Revenues	5,222,059	1,542,706	1,542,706	1,847,667	1,813,927	1,813,927	1,813,927	1,813,927	1,813,927
Total Revenue	**29,871,966**	**30,697,239**	**30,697,239**	**30,857,172**	**33,451,974**	**35,968,715**	**38,680,109**	**41,609,386**	**44,756,118**
Expenditures									
Personnel	3,038,911	3,285,442	3,285,442	3,068,800	3,422,814	3,846,759	3,992,348	4,144,719	4,304,270
Base Expense	27,994,658	20,160,791	20,194,933	21,670,922	21,620,459	21,945,124	22,883,764	23,867,675	24,893,592
Debt Service	2,024,351	7,536,331	7,536,331	7,053,609	8,378,541	10,466,777	12,998,499	13,435,183	13,770,649
Recurring Supplementals	0	0	0	0	300,921	303,694	306,549	309,491	312,521
Total Expenditures	**33,057,919**	**30,982,564**	**31,016,706**	**31,793,331**	**33,722,735**	**36,562,353**	**40,181,161**	**41,757,069**	**43,281,031**
Change in Fund Balance	(3,185,953)	(285,325)	(319,467)	(936,159)	(270,761)	(593,638)	(1,501,052)	(147,683)	1,475,086
Ending Fund Balance	15,344,836	15,059,511	15,025,369	14,408,677	14,137,917	13,544,279	12,043,226	11,895,543	13,370,630
FB % of Expenditure	46.42%	48.61%	48.44%	45.32%	41.92%	37.04%	29.97%	28.49%	30.89%

Solid Waste

Burleson Solid Waste Residential Rate Detail

Type	FY 2025-2026	FY 2026-2027
Waste Collection	$17.97	$18.73
Recycling	$3.34	$3.48
Admin and Overhead	$2.10*	$2.50*
Franchise Fee	$1.70	$1.77
Total	**$25.11**	**$26.49**

This is a 4.25% increase based on the consumer price index and a fuel adjustment.

* The Admin and Overhead amount includes $1.37 for the Litter Abatement contract service. This service is currently out to bid, and this amount is based on an estimate.

Burleson Solid Waste Non-Residential Rate Detail

Small Collections

Type	FY 2025-2026	FY 2026-2027
Waste Collection	$28.31	$29.51
Admin and Overhead	$2.10	$2.50
Franchise Fee	$2.26	$2.36
Total	**$32.67**	**$34.37**

Large Collections

Type	FY 2025-2026	FY 2026-2027
Waste Collection	$42.97	$44.80
Admin and Overhead	$2.10	$2.50
Franchise Fee	$3.44	$3.59
Total	**$48.51**	**$50.88**

Solid Waste Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Est	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**$ 588,674**	**$ 655,371**	**$ 655,371**	**$ 649,363**	**$ 732,397**	**$ 748,910**	**$ 833,705**	**$ 921,790**	**$ 1,013,171**
Total Revenue	**4,735,664**	**5,163,995**	**5,163,995**	**$ 5,016,357**	**$ 5,398,767**	**5,804,547**	**6,242,657**	**6,715,710**	**7,226,530**
Operational Expenditures	4,674,976	5,019,517	5,019,517	$ 4,933,323	$ 5,382,254	5,719,751	6,154,572	6,624,329	7,131,850
Recurring Supplementals						$ -	$ -	$ -	$ -
Total Expenditures	**4,674,976**	**5,019,517**	**5,019,517**	**$ 4,933,323**	**$ 5,382,254**	**5,719,751**	**6,154,572**	**6,624,329**	**7,131,850**
Change in Fund Balance	$ 60,689	$ 144,478	$ 144,478	$ 83,034	$ 16,513	$ 84,795	$ 88,085	$ 91,381	$ 94,680
Ending Fund Balance	**$ 649,363**	**$ 799,849**	**$ 799,849**	**$ 732,397**	**$ 748,910**	**$ 833,705**	**$ 921,790**	**$ 1,013,171**	**$ 1,107,851**
FB % of Expenditure	**13.89%**	**15.93%**	**15.93%**	**14.85%**	**13.91%**	**14.58%**	**14.98%**	**15.29%**	**15.53%**

Internal Service Funds

I.T. Support Services Fund

- Supports City-wide information technology infrastructure and networks
- Total FY 2027 proposed base budget: $6,490,174
  - Personnel cost: $2,284,086
- Recommended supplemental requests: $14,351*

*Recommended supplemental request: $104,000 in one-time funding for a Dedicated Project Manager for Strategic Technology Initiatives is included in the IT Department but in the General Fund

I.T Support Services
Recommended Supplemental Requests

SUPPORT SERVICES FUND **DISCRETIONARY**

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

I.T. Support Services Fund Forecast

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**1,734,440**	**1,924,033**	**1,924,033**	**2,780,850**	**1,478,186**	**719,895**	**700,511**	**689,107**	**685,020**
Revenue									
Contributions	6,540,060	6,713,025	6,713,025	6,713,025	7,996,430	8,236,323	8,483,413	8,737,915	9,000,052
Other Revenue	215,876	44,100	138,639	130,212	33,890	31,857	32,175	32,497	32,497
Total Revenue	**6,755,936**	**6,757,125**	**6,851,664**	**6,843,237**	**8,030,320**	**8,268,180**	**8,515,588**	**8,770,412**	**9,032,549**
Expenditures									
Personnel	2,030,320	2,154,464	2,154,464	2,210,746	2,284,086	2,365,617	2,450,244	2,538,092	2,629,293
Base Expenses	3,679,207	5,906,938	6,272,562	5,935,155	6,490,174	5,907,164	6,061,523	6,220,725	6,384,951
Reductions					0	-	-	-	-
Recurring Supplementals					14,351	14,782	15,225	15,682	16,152
One-Time Supplementals					0	-	-	-	-
Total Expenditures	**5,709,527**	**8,061,401**	**8,427,025**	**8,145,901**	**8,788,611**	**8,287,563**	**8,526,992**	**8,774,499**	**9,030,396**
Change in Fund Balance	1,046,410	(1,304,276)	(1,575,361)	(1,302,664)	(758,291)	(19,383)	(11,404)	(4,087)	2,153
Ending Fund Balance	**2,780,850**	**619,757**	**348,672**	**1,478,186**	**719,895**	**700,511**	**689,107**	**685,020**	**687,173**
FB % of Expenditure	48.71%	7.69%	4.14%	18.15%	8.19%	8.45%	8.08%	7.81%	7.61%

Health Insurance Fund

Health Insurance Projected Revenues and Expenditures:

- FY 2027 Proposed Beginning Fund Balance: $4,272,753
- FY 2027 Proposed Total Revenues/Contributions: $8,266,517
- FY 2027 Proposed Total Expenditures: $8,074,321
- FY 2027 Estimated Ending Fund Balance: $4,464,949

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Health Insurance Fund

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**3,341,574**	**3,115,653**	**3,115,653**	**3,359,088**	**4,272,753**	**4,464,949**	**4,425,728**	**4,067,937**	**3,344,077**
Revenue									
Health and Dental Premium- City	5,572,512	5,749,903	5,749,903	5,749,903	6,037,398	6,339,268	6,656,231	6,989,043	7,338,495
Health and Dental Premium- Other	898,732	955,985	955,985	955,985	1,003,785	1,053,974	1,106,673	1,162,006	1,220,106
Other Revenue	1,579,856	1,108,550	1,108,550	1,852,818	1,225,334	1,304,525	1,405,876	1,522,599	1,655,895
Total Revenue	**8,051,100**	**7,814,439**	**7,814,439**	**8,558,706**	**8,266,517**	**8,697,767**	**9,168,779**	**9,673,648**	**10,214,496**
Expenditures									
Claims	6,033,498	6,286,304	6,286,304	6,024,869	6,270,858	6,724,930	7,276,718	7,876,013	8,527,082
Other Expenditures	2,000,088	1,604,533	1,604,533	1,620,172	1,803,463	2,012,057	2,249,853	2,521,495	2,832,370
Proj. Budget Balancing Measures									(1,000,000)
Recurring Supplementals									
One-Time Supplementals									
Total Expenditures	**8,033,586**	**7,890,837**	**7,890,837**	**7,645,041**	**8,074,321**	**8,736,987**	**9,526,571**	**10,397,508**	**10,359,452**
Change in Fund Balance	17,514	(76,398)	(76,398)	913,665	192,195	(39,221)	(357,791)	(723,860)	(144,956)
Ending Fund Balance	**3,359,088**	3,039,254	3,039,254	4,272,753	4,464,949	4,425,728	4,067,937	3,344,077	3,199,121
FB % of Expenditure	41.81%	38.52%	38.52%	55.89%	55.30%	50.66%	42.70%	32.16%	30.88%
City Contribution	5%	5%	5%	5%	5%	5%	5%	5%	5%
Employee Contribution	5%	5%	5%	5%	5%	5%	5%	5%	5%

Equipment Services Fund

- Supports maintenance, repairs and fuel purchases for the City's fleet and heavy equipment
- Inflation rate increase impacting cost of repairs and fuel prices
- Contributions from operating departments to support operations
- Estimated FY 2026 Ending Fund Balance: $507,312
  - Proposed FY 2027 Total Revenues/Contributions: $2,439,980
  - Proposed FY 2027 Total Expenditure: $2,384,692
  - Base Expenses $2,216,074
    - Recurring Supplementals $132,618
    - One-Time Supplementals $36,000
- Estimated FY 2027 Ending Fund Balance: $562,600

Equipment Services Fund
Recommended Supplemental Requests

EQUIPMENT SERVICE FUND **DISCRETIONARY**

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

Equipment Replacement Fund-Governmental

- Maintains vehicles and equipment replacement schedule
  - Supported by General Fund, PPF and ESF funds
- ERF - Governmental Highlights
  - FY 2027 Beginning Balance $6,847,322
  - Revenues $1,558,978
  - Expenses $1,609,555
  - Ending Balance $6,796,745

Equipment Replacement Fund-Proprietary

- Maintains vehicle and equipment replacement schedule
  - Water, Wastewater and Golf Funds
- ERF - Proprietary Highlights
  - FY 2027 Beginning Balance $2,009,135
  - Revenues $633,976
  - Expenses $519,582
  - Ending Balance $2,123,529

Special Revenue Funds

4A Fund Highlights

- 4A Fund supports economic development operations, incentives and capital improvement plan
  - FY 2027 4A Incentives: $4,946,667
    - Craftmasters: $3,500,000
    - Bonus (Gardens): $96,667
    - Grand (West Building): $300,000
    - Street (141 W. Renfro): $1,000,000
    - American Completion Tools: $50,000

  - 4A Fund Highlights
    - FY 2027 Beginning Balance $8,709,103
    - Revenues $10,865,978
    - Expenses $11,673,527
    - Ending Balance $7,901,554

4A Fund
Recommended Supplemental Requests

4A FUND **DISCRETIONARY**

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

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4A Financial Overview

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**8,036,156**	**9,443,321**	**9,443,321**	**8,601,507**	**8,709,103**	**7,901,554**	**6,588,216**	**7,091,279**	**6,477,958**
Revenue									
Sales & Use Taxes	7,731,931	7,993,732	7,993,732	7,993,732	8,233,546	8,480,552	8,734,969	8,997,018	9,266,929
Other Revenue	3,094,584	531,122	531,122	1,787,514	2,632,432	614,981	617,715	620,476	620,476
Total Revenue	**10,826,514**	**8,524,854**	**8,524,854**	**9,781,246**	**10,865,978**	**9,095,533**	**9,352,684**	**9,617,494**	**9,887,405**
Expenditures									
Personnel	703,656	738,399	738,399	751,575	764,397	791,591	819,814	849,108	879,516
Base Expenses	4,056,220	1,084,256	1,084,256	1,080,349	1,209,070	1,239,095	1,269,900	1,301,507	1,333,938
Incentives (Ed)	1,345,657	7,445,000	7,460,632	3,986,930	4,946,667	2,451,666	500,000	620,000	0
Current Debt Service Charges	4,155,630	3,861,820	3,861,820	3,854,796	3,851,392	3,852,340	3,465,576	3,465,715	3,459,991
New Debt Service Charges	0	0	0	0	882,122	2,069,154	2,789,154	3,989,154	3,989,154
Recurring Supplementals					4,879	5,025	5,176	5,331	5,491
One-Time Supplementals					15,000	0	0	0	0
Total Expenditures	**10,261,163**	**13,129,475**	**13,145,107**	**9,673,650**	**11,673,527**	**10,408,871**	**8,849,620**	**10,230,815**	**9,668,090**
Change in Fund Balance	565,351	(4,604,621)	(4,620,253)	107,596	(807,549)	(1,313,338)	503,063	(613,321)	219,315
Ending Fund Balance	**8,601,507**	4,838,700	4,823,068	8,709,103	7,901,554	6,588,216	7,091,279	6,477,958	6,697,272
FB % of Expenditure	83.83%	36.85%	36.69%	90.03%	67.69%	63.29%	80.13%	63.32%	69.27%

PPF Fund Highlights

- Parks Performance Fund (PPF) created to monitor park divisions that generate revenue
  - BRiCk Recreation Center
  - Athletic Fields
  - Russell Farm and Art Center
- Revenues offset the amount of money received from 4B Fund to cover cost
- PPF Fund Highlights
  - Fund Balance for PPF: $0
  - Operation Revenue: $2,651,106
  - Total Expenditures: $5,262,151
  - 4B Subsidy: $2,611,045

PPF Proposed Fee Updates: BRiCk Rental Deposit Fees

Fee	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
Outdoor Pool Rental Deposit	$50	$75	$275
Indoor Pool Rental Deposit	$50	$75	$475
Pool Party Room Deposit	$50	$75	$950
Gymnasium Rental	$50	$75	$175
Meeting Room Rental Deposit	$50	$75	$1,275
Splash Pad Pavilion Rental Deposit	$50	$75	$175
Group Fitness Room Rental Deposit	$50	$75	$75
Splash Pad Private Rental Deposit	$50	$75	$200
		Total Financial Impact	$3,600

Purpose: The proposed adjustment is intended to further encourage clients to adhere to terms of the rental agreement.

PPF Proposed Fee Updates: BRiCk Rental Late Fees

Fee Description	Current Rate*	Proposed Rate
BRiCk Rental Late Fee: Meeting Room (resident/one room)	$1.67	$3.00
BRiCk Rental Late Fee: Meeting Room (non-resident/one room)	$2.23	$3.00
BRiCk Rental Late Fee: Meeting Room (resident/two rooms)	$2.93	$3.00
BRiCk Rental Late Fee: Meeting Room (non-resident/two rooms)	$3.97	$3.00
BRiCk Rental Late Fee: Pool Party Room (resident/one room)	$1.83	$3.00
BRiCk Rental Late Fee: Pool Party Room (non-resident/one room)	$2.97	$3.00
BRiCk Rental Late Fee: Pool Party Room (resident/two rooms)	$3.50	$3.00
BRiCk Rental Late Fee: Pool Party Room (non-resident/two rooms)	$5.20	$3.00
BRiCk Rental Late Fee: Sundeck (resident)	$2.57	$3.00
BRiCk Rental Late Fee: Sundeck (non-resident)	$3.97	$3.00
BRiCk Rental Late Fee: Outdoor Pool Private Party (resident/0-49 guests)	$2.40	$3.00
BRiCk Rental Late Fee: Outdoor Pool Private Party (non-resident/0-49 guests)	$2.77	$3.00
BRiCk Rental Late Fee: Splash Pad Pavilion	$0.00	$3.00

Purpose: Streamline Rental Late Fees for consistency and to ease communication of rates to the renter.

*This proposed update memorializes an existing administrative fee by including it in the City's official fee schedule.

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PPF Proposed Fee Updates: BRiCk Rental Late Fees Continued

Fee Description	Current Rate*	Proposed Rate
BRiCk Rental Late Fee: Outdoor Pool Private Party (resident/50-149 guests)	$2.77	$4.00
BRiCk Rental Late Fee: Outdoor Pool Private Party (non-resident/50-149 guests)	$3.13	$4.00
BRiCk Rental Late Fee: Birthday Party Package	$4.13	$4.00
BRiCk Rental Late Fee: Indoor Pool Private Party (resident/without slide)	$8.70	$6.00
BRiCk Rental Late Fee: Indoor Pool Private Party (non-resident/without slide)	$9.63	$6.00
BRiCk Rental Late Fee: Indoor Pool Private Party (resident/with slide)	$9.63	$6.00
BRiCk Rental Late Fee: Indoor Pool Private Party (non-resident/with slide)	$10.53	$6.00

Purpose: Streamline Rental Late Fees for consistency and to ease communication of rates to the renter.

*This proposed update memorializes an existing administrative fee by including it in the City's official fee schedule.

PPF Proposed Fee Updates: BRiCk Camp BTX

Fee	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
Camp BTX - Member (individual)	$142	$155	$10,353
Camp BTX - Member (additional family member)	$127	$140	$365
Camp BTX - Non-Member (individual)	$160	$173	$7,076
Camp BTX - Non-Member (additional family member)	$143	$156	$1,046
		Total Financial Impact	$18,840

Purpose: This request supports enhancements to Camp BTX programming, safety, and overall camper experience.

Credit Card Processing Fee — Cost Shift to Clients

Expected Amilia Fee for Client	Current Rate*	Expected Rate*
Credit Card fee Visa MasterCard, Discover	2.5% + $0.30	2.5% + $0.30
Credit Card fee Amex	2.5% + $0.30	3.5% + $0.30

The proposed change is consistent with how credit card fees are assessed by Utility Customer Services, Municipal Court, and Development Services.

The City currently absorbs credit card processing fees charged by Amilia (Parks & Recreation point-of-sale platform), at a cost of approximately $70,000-$75,000 annually. Clients have not been charged these processing fees to date.

This proposal is to authorize a fee schedule change that passes credit card processing fees directly to clients at the point of transaction.

*Amilia fee structures are subject to change.

PPF Proposed Fee Updates: Russell Farm Rental Fees & Rental Late Fees

Fee Description	Current Rate	Proposed Rate	Estimated Annual Increase/ (Decrease)
Chesapeake Rental (Operational Hours)	$55	$65	$1,516
Chesapeake Rental (Non-Operational Hours)	$78	$88	$603
Baker Building Rental (Operational Hours)	$42	$52	$57
Baker Building Rental (Non-Operational Hours)	$65	$75	$10
Hay Barn Rental (Operational Hours)	$34	$44	$234
Hay Barn Rental (Non-Operational Hours)	$58	$68	$256
Gazebo/Outdoor Space (Operational Hours)	$0	$20	$240
Gazebo/Outdoor Space (Non-Operational Hours)	$0	$0	$0
Rental Late Fee: Baker Building, Chesapeake Building, Hay Barn (operational hours)	$0	$3	$12
Rental Late Fee: Baker Building, Chesapeake Building, Hay Barn (after hours)	$0	$4	$4
		Total Financial Impact	$2,932

PPF Recommended Supplemental Requests

PARKS PERFORMANCE FUND **DISCRETIONARY**

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

Parks Performance Fund

All Operations

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**723,590**	**-**	**-**	**723,591**	**-**	**-**	**-**	**-**	**-**
Revenue									
Operating Revenues	2,657,420	2,941,652	2,941,652	2,028,252	2,501,104	2,639,647	2,718,837	2,800,402	2,884,414
Other Revenue	147,725	149,000	149,000	134,899	113,367	110,765	111,173	111,584	111,584
Transfer In 4B	2,818,816	3,518,518	3,518,518	3,591,403	2,611,045	2,406,415	2,498,006	2,593,401	2,693,187
Transfer In Bartlett	-	-	-	12,396	36,635	38,100	39,624	41,209	42,858
Total Revenue	**5,623,960**	**6,609,170**	**6,609,170**	**5,766,950**	**5,262,151**	**5,194,927**	**5,367,640**	**5,546,597**	**5,732,043**
Expenditures									
Personnel	2,931,020	3,402,636	3,487,234	3,158,660	2,726,214	2,820,220	2,917,659	3,018,661	3,123,368
Base Expenses	2,692,939	3,206,534	3,409,751	3,331,881	2,483,950	2,345,880	2,420,290	2,497,353	2,577,175
Reductions					(74,000)	(76,220)	(78,507)	(80,862)	(83,288)
Recurring Supplementals					101,987	105,047	108,198	111,444	114,787
One-Time Supplementals					24,000				
Total Expenditures	**5,623,960**	**6,609,170**	**6,896,985**	**6,490,541**	**5,262,151**	**5,194,927**	**5,367,640**	**5,546,597**	**5,732,043**
Change in Fund Balance	1	-	(287,815)	(723,591)	-	-	-	-	-
Ending Fund Balance	**723,591**	-	(287,815)	-	-	-	-	-	-
Self Sustaining Percent	49.88%	46.76%	44.81%	33.52%	50.38%	53.68%	53.46%	53.24%	53.02%

Bartlett Park Supplemental Requests

BARTLETT PARK SOCCER COMPLEX FUND DISCRETIONARY

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

*Supplemental funded at less than the requested amount.

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Bartlett Park Soccer Complex Fund

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

Chisenhall Sports Complex Supplemental Requests

CHISENHALL SPORTS COMPLEX FUND DISCRETIONARY

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

Chisenhall Sports Complex Fund

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Revenue									
Rentals	-	-	635,413	545,360	820,300	902,330	947,447	994,819	1,044,560
Athletic Leagues	-	-	-	20,458	88,600	97,460	102,333	107,450	112,822
Food & Beverage	-	-	777,562	956,797	1,088,733	1,197,606	1,257,487	1,320,361	1,386,379
Misc Revenue	-	-	80,000	67,724	-	-	-	-	-
Transfer In	-	-		634,837	313,421	185,600	153,755	119,465	82,584
Total Revenue	-	-	**1,492,975**	**2,225,176**	**2,311,054**	**2,382,996**	**2,461,022**	**2,542,095**	**2,626,345**
Expenditures									
Operating Expenditures			1,374,773	1,271,644	1,805,446	1,855,427	1,907,075	1,960,450	2,015,617
Cost of Goods Sold			540,674	563,792	479,608	527,569	553,947	581,645	610,728
Start Up Costs			437,740	389,740	-	-	-	-	-
Recurring Supplementals			-	-	-	-	-	-	-
One-Time Supplementals			-	-	26,000	-	-	-	-
Total Expenditures	-	-	**2,353,187**	**2,225,176**	**2,311,054**	**2,382,996**	**2,461,022**	**2,542,095**	**2,626,345**
Change in Fund Balance	-	-	(860,212)	-	-	-	-	-	-
Ending Fund Balance	-	-	(860,212)	-	-	-	-	-	-
Self Sustaining Percent	0.00%	0.00%	63.44%	71.47%	86.44%	92.21%	93.75%	95.30%	96.86%
Sponsorship Income	-	-	90,000	90,000	108,000	114,000	120,000	120,000	120,000

Golf Fund Highlights

- Provide golf services for community
  - Golf Course
  - Club House & Pro Shop
  - Food & Beverage
- Revenues offset the amount of money received from 4B Fund to cover cost
  - Golf Fund Highlights
    - Fund Balance for Golf Fund: $0
    - Operating Revenues: $2,721,000
    - Total Expenditures: $3,253,226
    - 4B subsidy: $532,226

Golf Fund Proposed Fee Changes

Fee Description	Current Rate	Proposed Rate
Weekend GF (18 WE)	$44	$51
Weekday GF (18 WD)	$34	$39
Senior GF	$26	$29
Senior Card GF	$25	$30
Players Club after 2:00 GF	$20	$25
Gold Players Club before 2:00 WE	$30	$40
Gold Players Club before 2:00 WD	$25	$30
Weekend Twilight/9 Hole GF	$22	$30
Weekday Twilight/ 9 Hole GF	$20	$25
Super Twilight	$15	$20
9-hole replay	$9	$19
18-hole replay	$18	$28
Silver Players Club	$32.99	$39.99
Gold Players Club	$69.99	$74.99

Proposed rates are maximum rates. Estimated increase is dependent on utilization and other factors.

HCGC Recommended Supplemental Requests

HIDDEN CREEK GOLF COURSE FUND **DISCRETIONARY**

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

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Golf Fund Financial Overview

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**-**	**-**	**-**	**83,113**	**0**	**0**	**0**	**0**	**0**
Revenue									
Operating Revenues	2,633,942	2,474,028	2,474,028	2,921,000	2,715,000	2,796,450	2,880,344	2,966,754	3,055,756
Other Revenue	12,078	6,000	6,000	6,000	6,000	5,910	5,924	5,938	5,938
Transfer In 4B	717,943	1,155,874	1,155,874	835,732	532,226	522,955	544,706	567,648	591,861
Total Revenue	**3,363,963**	**3,635,902**	**3,635,902**	**3,762,732**	**3,253,226**	**3,325,315**	**3,430,974**	**3,540,340**	**3,653,556**
Expenditures									
Personnel	1,558,634	1,581,958	1,581,661	1,647,473	1,558,478	1,615,538	1,674,824	1,736,430	1,800,452
Base Expenses	1,722,216	2,053,944	2,054,242	2,198,373	1,617,638	1,661,254	1,706,171	1,752,432	1,800,082
Recurring Supplementals					47,110	48,523	49,979	51,478	53,023
One-Time Supplementals					30,000				
Total Expenditures	**3,280,850**	**3,635,902**	**3,635,902**	**3,845,846**	**3,253,226**	**3,325,315**	**3,430,974**	**3,540,340**	**3,653,556**
Change in Fund Balance	83,113	-	-	(83,113)	-	-	-	-	-
Ending Fund Balance	**83,113**	-	-	0	0	0	0	0	0
Self Sustaining Percent	80.65%	68.21%	68.21%	76.11%	83.64%	84.27%	84.12%	83.97%	83.80%

4B Fund Highlights

- 4B Fund Supports:
  - Parks Administration
  - Subsidizes Parks Performance Fund operations
  - Subsidizes Golf Fund operations
  - Parks Capital Improvement Plan
- 4B Fund Highlights
  - FY 2027 Beginning Balance $4,125,441
  - Revenues $8,438,102
  - Expenses $9,234,251
  - Ending Balance $3,329,292

4B Recommended Supplemental Requests

4B FUND **DISCRETIONARY**

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

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4B Financial Overview

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**5,084,985**	**5,768,762**	**5,768,762**	**5,654,728**	**4,125,441**	**3,329,292**	**2,763,820**	**3,024,999**	**3,235,085**
Revenue									
Sales & Use Taxes	7,731,931	7,993,732	7,993,732	7,993,732	8,233,546	8,480,552	8,734,969	8,997,018	9,266,929
Other Revenue	192,921	163,607	191,607	191,927	204,556	176,153	177,470	178,799	178,799
Total Revenue	**7,924,852**	**8,157,339**	**8,185,339**	**8,185,659**	**8,438,102**	**8,656,705**	**8,912,438**	**9,175,817**	**9,445,728**
Expenditures									
Personnel	364,521	370,348	370,348	327,046	1,058,422	1,096,177	1,135,364	1,176,043	1,218,272
Base Expenses	405,052	427,027	531,327	501,527	971,077	949,974	979,874	1,010,814	1,042,836
Incentives (Ed)	23,293	39,203	39,203	-	-	-	-	-	-
Current Debt Service Charges	3,025,483	3,641,078	3,641,078	3,628,794	3,459,125	3,463,600	2,624,525	2,627,675	2,632,300
New Debt Service Charges	-	-	-	-	79,230	350,383	461,487	611,122	625,566
Transfer to PPF	2,818,816	3,518,518	3,411,233	3,591,403	2,611,045	2,406,415	2,498,006	2,593,401	2,693,187
Transfer to Golf	717,943	1,155,874	1,155,874	835,732	532,226	522,955	544,706	567,648	591,861
Transfer to Bartlett	-	-	195,607	195,607	63,177	63,275	64,230	64,571	64,881
Transfer to Chisenhall	-	-	967,496	634,837	313,421	185,600	153,755	119,465	82,584
Recurring Supplementals					14,352	183,799	189,313	194,992	200,842
One-Time Supplementals					132,176				
Total Expenditures	**7,355,109**	**9,152,048**	**10,312,166**	**9,714,946**	**9,234,251**	**9,222,177**	**8,651,259**	**8,965,731**	**9,152,330**
Change in Fund Balance	569,743	(994,709)	(2,126,827)	(1,529,287)	(796,149)	(565,472)	261,179	210,086	293,398
Ending Fund Balance	**5,654,728**	4,774,053	3,641,935	4,125,441	3,329,292	2,763,820	3,024,999	3,235,085	3,528,483
FB % of Expenditure	76.88%	52.16%	35.32%	42.46%	36.05%	29.97%	34.97%	36.08%	38.55%

TIF #2 Financial Overview

- The Burleson Old Town TIF started in 2005 includes 720 acres along Interstate Highway 35, including Old Town and extending east to the south of Spinks Airport and to the west to the 174 corridor
- TIF2 Fund Highlights
  - FY 2027 Beginning Balance $703,880
  - Revenues $1,546,948
  - Expenses $1,705,341
  - Ending Balance $545,487

TIF #2 Recommended Supplemental Requests

TIF #2 **DISCRETIONARY**

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
All	All	Restore Merit to October 1	-	-	369	-	369
All	All	Market	-	-	1,379	-	1,379
Economic Development	Community Development	Old Town - District Valet	-	65,000	-	-	65,000
Parks	Parks & Recreation	Plaza - Paver Replacement	-	35,912	-	-	35,912
Parks	Parks & Recreation	Plaza - Furniture Replacement*	-	25,000	-	-	25,000
Parks	Parks & Recreation	Plaza - Play Area Allocation	-	93,246	-	-	93,246
Economic Development	Community Development	New Christmas Tree for Plaza	-	55,500	4,500	-	60,000
		TOTAL	**-**	**274,658**	**6,248**	**-**	**280,906**

*Supplemental funded at less than requested amount.

TIF #2 Financial Overview

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2026 Year-End Estimate	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Fund Balance	**941,135**	**1,044,021**	**1,044,021**	**1,101,090**	**703,880**	**545,487**	**721,977**	**886,144**	**1,012,160**
Revenue									
Property Taxes	1,296,561	1,508,603	1,508,603	1,508,603	1,490,261	1,490,261	1,490,261	1,490,261	1,490,261
Other Revenue	76,735	59,000	59,000	59,145	56,687	53,886	54,325	54,768	54,768
Total Revenue	**1,373,296**	**1,567,603**	**1,567,603**	**1,567,748**	**1,546,948**	**1,544,147**	**1,544,586**	**1,545,029**	**1,545,029**
Expenditures									
Personnel	18,013	49,541	49,541	42,798	43,797	45,188	46,625	48,109	49,643
Base Expenses	393,337	425,642	425,642	426,682	418,063	431,783	445,990	460,701	475,934
Incentives (Ed)	110,888	740,181	740,181	766,427	235,000	160,000	160,000	160,000	160,000
Current Debt Service Charges	691,104	730,091	730,091	729,051	727,575	724,250	721,175	743,375	734,525
New Debt Service Charges	-	-	-	-	-	-	-	-	-
Recurring Supplementals					6,248	6,436	6,629	6,828	7,033
One-Time Supplementals					274,658	-	-	-	-
Total Expenditures	**1,213,341**	**1,945,455**	**1,945,455**	**1,964,958**	**1,705,341**	**1,367,658**	**1,380,419**	**1,419,013**	**1,427,135**
Change in Fund Balance	159,955	(377,852)	(377,852)	(397,210)	(158,393)	176,490	164,167	126,016	117,895
Ending Fund Balance	**1,101,090**	**666,169**	**666,169**	**703,880**	**545,487**	**721,977**	**886,144**	**1,012,160**	**1,130,055**
FB % of Expenditure	**90.75%**	**34.24%**	**34.24%**	**35.82%**	**31.99%**	**52.79%**	**64.19%**	**71.33%**	**79.18%**

Other Funds

Municipal Court Security Fund (Building Security Fund)

- Proposed revenue to be used for security personnel, services, and items related to the municipal court building
  - Proposed FY 2027 ending fund balance: $141,595
  - Proposed Revenues: $4,043
  - Proposed Expenses: $8,650

Municipal Court Technology Fund

- Proposed revenues to be used to purchase or maintain technology enhancements for municipal court operations
  - Proposed FY 2027 ending fund balance: $41,309
  - Proposed Revenues: $1,098
  - Proposed Expenses: $0

Municipal Court Technology & Security Fund

- Revenues to be used for technology and security for the operations of the municipal court
  - Proposed FY 2027 ending fund balance: $38,906
  - Proposed Revenues: $18,001
  - Proposed Expenses: $204

Other Funds

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 2027 ending fund balance: $3,927
  - Proposed Revenues: $13,000
  - Proposed Expenses: $10,000

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
  - Proposed FY 2027 ending fund balance: $79,843
  - Proposed Revenues: $44,000
  - Proposed Expenses: $90,152

Hotel/Motel Fund

- Revenues are from a 7% hotel/motel tax imposed on rental of hotel/motel rooms located with the city
- Funds are restricted to promoting tourism, conventions, and related activities within the city
  - Proposed FY 2027 ending fund balance: $720,554
  - Proposed Revenues: $578,000
  - Proposed Expenditures: $527,355

Other Funds

Cemetery Fund

- Proposed revenues to be used for outside services, infrastructure maintenance and repair, and other costs associated with the operations of the cemetery.
  - Proposed FY 2027 ending fund balance: $624,330
  - Proposed Revenues: $75,122
  - Proposed Expenses: $26,412

Cemetery Endowment Fund

- Revenues are related to charges for services from the cemetery endowment operations.
  - Proposed FY 2027 ending fund balance: $242,072
  - Proposed Revenues: $13,845
  - Proposed Expenses: $0

Miscellaneous Special Revenue Fund

- Accounts for the proceeds of miscellaneous special revenue sources that are legally restricted or committed to expenditures for specified purposes, including opioid related funds.
- Estimated FY 2026 Ending Funding Fund Balance: $174,004
  - Proposed FY 2027 Total Revenues/Contributions: $149,394
  - Proposed FY 2027 Total Expenditure: $175,401
    - Base Expenses $76,007
    - Recurring Supplementals $0
    - One-Time Supplementals $99,394
- Estimated FY 2027 Ending Fund Balance: $147,997

Miscellaneous Special Revenue Fund Recommended Supplemental Requests

MISCELLANEOUS SPECIAL **DISCRETIONARY**

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	DISCRETIONARY ONE-TIME	DISCRETIONARY ONGOING	REVENUE/OFFSET	FY26-27 BUDGET
Police	Public Safety	Viken X-Ray	-	57,735	-	57,735	-
Police	Public Safety	TruNarc Narcotics Analyzer	-	31,079	-	31,079	-
Police	Public Safety	Narcan	-	4,000	-	4,000	
Fire	Public Safety	Narcan	-	550	-	550	
Police	Public Safety	Medsafe Disposal Box liners		6,030	-	6,030	-
		TOTAL	**-**	**99,394**	**-**	**99,394**	**-**

Five-Year Capital Improvement Program FY 2027-2031

Item B.

STREETS, SIDEWALKS AND DRAINAGE PROJECTS

Project #	Project Information	Project Phase	Prior Allocations	Budgeted FY 27 (5-Year Capital Improvement Plan)	Planned FY 28 (5-Year Capital Improvement Plan)	Planned FY 29 (5-Year Capital Improvement Plan)	Planned FY 30 (5-Year Capital Improvement Plan)	Planned FY 31 (5-Year Capital Improvement Plan)	5-yr Total Project Cost (5-Year Capital Improvement Plan)	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
ST2_50	**Neighborhood Street Rebuild Program** Project Limits: Various Neighborhood Streets Project Description: Neighborhood street rehab program that includes reconstruction of roadway surface and reconstruction of related concrete curb & gutter, drive approaches and sidewalks.	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	-	-	-	-	-	-	-	-
		Construction	-	1,201,876	1,665,000	3,418,453	952,500	952,500	8,190,329	8,190,329	-	8,190,329
		Owner ED&P	-	60,000	85,000	179,500	47,500	47,500	419,500	419,500	-	419,500
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**1,261,876**	**1,750,000**	**3,597,953**	**1,000,000**	**1,000,000**	**8,609,829**	**8,609,829**	**-**	**8,609,829**
ST2305	**Renfro & Johnson Pedestrian Improvements** Project Limits: Along Renfro Street from Wilshire to Wilson St. Project Description: Sidewalk improv. and crosswalks along Renfro St. from SH174 to Wilson St. and Intersection Improvements at Renfro and Johnson	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	166,077	-	-	-	-	-	-	166,077	-	166,077
		Construction	916,393	284,980	-	-	-	-	284,980	1,201,373	-	1,201,373
		Owner ED&P	65,500	289,064	-	-	-	-	289,064	354,564	-	354,564
		Right of Way / Land	-	75,000	-	-	-	-	75,000	75,000	-	75,000
		Total Cost	**1,147,970**	**649,044**	**-**	**-**	**-**	**-**	**649,044**	**1,797,013**	**-**	**1,797,013**
ST2704	**Elk, Hillside & FM731- Ped. & Int. Improvements - Phase 2** Project Limits: Hillside between Elk and FM 731 Project Description: Design & construction of an additional 10-foot wide trail on Hillside Drive; intersection improvements at Elk and Hillside & Hillside and FM731	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	182,096	-	-	-	-	-	-	182,096	-	182,096
		Construction	-	1,057,583	-	-	-	-	1,057,583	1,057,583	-	1,057,583
		Owner ED&P	7,500	52,000	-	-	-	-	52,000	59,500	-	59,500
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**189,596**	**1,109,583**	**-**	**-**	**-**	**-**	**1,109,583**	**1,299,179**	**-**	**1,299,179**
ST2601	**FM 1902 and CR 910 Pedestrian Mobility** Project Limits: Along CR910 and FM1902 from Caddo Grove Elementary and RC Loflin Middle School to Bluebird Meadows Subdivision Project Description: Design and construction of a 10-foot wide trail along CR910 and FM1902, including the addition of a traffic signal at Owl Parkway	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	285,000	-	-	-	-	-	-	285,000	-	285,000
		Construction	-	-	1,134,901	-	-	-	1,134,901	1,134,901	-	1,134,901
		Owner ED&P	15,000	-	55,000	-	-	-	55,000	70,000	-	70,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**300,000**	**-**	**1,189,901**	**-**	**-**	**-**	**1,189,901**	**1,489,901**	**-**	**1,489,901**
ST2301	**Alsbury Ph. 3 - Widening to CR 914** Project Limits: Alsbury Blvd from Prairie Grove Lane to CR 914 Project Description: Construction of four lanes of Alsbury Blvd (CR1020) from Prairie Grove Lane to CR914; Construction of 10' shared use paths	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	2,524,856	-	-	-	-	-	-	2,524,856	-	2,524,856
		Construction	-	-	-	-	-	-	-	-	42,502,220	42,502,220
		Owner ED&P	435,144	-	250,000	250,000	-	-	500,000	935,144	2,125,111	3,060,255
		Right of Way / Land	3,541,277	-	4,750,000	4,750,000	-	-	9,500,000	13,041,277	-	13,041,277
		Total Cost	**6,501,277**	**-**	**5,000,000**	**5,000,000**	**-**	**-**	**10,000,000**	**16,501,277**	**44,627,331**	**61,128,608**

Note: This plan can be funded using the current I&S tax rate targets as presented with the FY 2026 Budget adoption.

Item B.

STREETS, SIDEWALKS AND DRAINAGE PROJECTS												
				5-Year Capital Improvement Plan								
Project #	Project Information	Project Phase	Prior Allocations	Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
	Hulen Widening (SH174 to Candler)	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Hulen Street from SH174 to Candler	Design	2,256,223	4,353	-	-	-	-	4,353	2,260,576	-	2,260,576
ST2306		Construction	6,365,453	19,557,740	-	-	-	-	19,557,740	25,923,193	-	25,923,193
	Project Description:	Owner ED&P	329,755	1,120,000	-	-	-	-	1,120,000	1,449,755	-	1,449,755
	Hulen expansion from two lanes to 4 lanes within ultimate 6-lane right-of-way; 10' shared use path on each side; 16" waterline and sewer extensions; Signalization of Candler and Hulen intersection	Right of Way / Land	2,721,507	2,053,751	-	-	-	-	2,053,751	4,775,259	-	4,775,259
		Total Cost	**11,672,938**	**22,735,844**	**-**	**-**	**-**	**-**	**22,735,844**	**34,408,783**	**-**	**34,408,783**
	Quiet Zone at Dobson Street and County Road 714	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: At Dobson Street and County Road 714	Design	397,626	-	-	-	-	-	-	397,626	-	397,626
P167361		Construction	984,658	995,541	-	-	-	-	995,541	1,980,199	-	1,980,199
	Project Description:	Owner ED&P	162,575	50,000	-	-	-	-	50,000	212,575	-	212,575
	Construction of safety improvements to the railroad crossing at Dobson St. and CR 714 to establish a Quiet Zone	Right of Way / Land	111,426	-	-	-	-	-	-	111,426	-	111,426
		Total Cost	**1,656,285**	**1,045,541**	**-**	**-**	**-**	**-**	**1,045,541**	**2,701,826**	**-**	**2,701,826**
	Village Creek Parkway Expansion (Tarrant Co. Bond 50% Match)	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Village Creek Parkway / Stone Road from Alsbury Blvd. to McCall St.	Design	712,827	-	-	-	-	-	-	712,827	-	712,827
ST2309		Construction	5,145,006	994,330	-	-	-	-	994,330	6,139,336	-	6,139,336
	Project Description:	Owner ED&P	259,000	-	-	-	-	-	-	259,000	-	259,000
	Reconstruction of existing 2-lane undivided asphalt section to 4-lane divided concrete section with median, curb & gutter, storm drainage, street lighting, sidewalk & 10' shared use trail	Right of Way / Land	130,418	-	-	-	-	-	-	130,418	-	130,418
		Total Cost	**6,247,251**	**994,330**	**-**	**-**	**-**	**-**	**994,330**	**7,241,581**	**-**	**7,241,581**
	Lakewood Drive Extension	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Lakewood between CR 1902 and Chisholm Trail Parkway	Design	1,385,865	-	-	-	-	-	-	1,385,865	-	1,385,865
DV2302		Construction	-	-	3,820,000	-	-	-	3,820,000	3,820,000	28,000,000	31,820,000
	Project Description:	Owner ED&P	-	-	180,000	-	-	-	180,000	180,000	-	180,000
	Design of Lakewood Dr. Extension to Chisholm Trail Parkway and CR 1902 realignment	Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**1,385,865**	**-**	**4,000,000**	**-**	**-**	**-**	**4,000,000**	**5,385,865**	**28,000,000**	**33,385,865**
	Wicker Hill and Greenridge Reconstruction	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Wicker Hill from SH174 to Greenridge and from Greenridge to the west approx. 1200'; Greenridge from Wicker Hill to Aurora Hills Tr.	Design	560,339	-	-	-	-	-	-	560,339	-	560,339
ST2603		Construction	-	5,508,324	-	-	-	-	5,508,324	5,508,324	-	5,508,324
	Project Description:	Owner ED&P	63,118	191,676	-	-	-	-	191,676	254,794	-	254,794
	Project includes the design, right-of-way acquisition and construction for the widening of Wicker Hill Rd. and Greenridge Dr.	Right of Way / Land	576,543	-	-	-	-	-	-	576,543	-	576,543
		Total Cost	**1,200,000**	**5,700,000**	**-**	**-**	**-**	**-**	**5,700,000**	**6,900,000**	**-**	**6,900,000**

Note: This plan can be funded using the current I&S tax rate targets as presented with the FY 2026 Budget adoption.

Item B.

Project #	Project Information	Project Phase	Prior Allocations	Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
				5-Year Capital Improvement Plan								
ST2605	**Hulen Street Extension from SH 174 to John Jones Drive**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: State Highway 174 (Wilshire Blvd) to FM 731 (John Jones Dr)	Design	1,510,000	-	-	-	-	-	-	1,510,000	-	1,510,000
		Construction	-	12,621,300	-	-	-	-	12,621,300	12,621,300	-	12,621,300
	Project Description: The Hulen Street Extension project includes the full design and construction of a new roadway corridor extending from the intersection of SH 174 to John Jones Dr.	Owner ED&P	75,500	631,100	-	-	-	-	631,100	706,600	-	706,600
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**1,585,500**	**13,252,400**	**-**	**-**	**-**	**-**	**13,252,400**	**14,837,900**	**-**	**14,837,900**
ST2705	**Mobility Plan Update & Impact Fee Assessment**	Study / Planning	-	325,000	-	-	-	-	325,000	325,000	-	325,000
	Project Limits: City Wide	Design	-	-	-	-	-	-	-	-	-	-
		Construction	-	-	-	-	-	-	-	-	-	-
	Project Description: Mobility Plan Update & Impact Fee Assessment	Owner ED&P	-	-	-	-	-	-	-	-	-	-
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**325,000**	**-**	**-**	**-**	**-**	**325,000**	**325,000**	**-**	**325,000**
ST2706	**SH174 HSIP Traffic Signal Improvements**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: SH174 @ Hillery, Renfro, Tarrant/Ellison, Newton, Summercrest/Gardens, McNairn/Hidden Creek and Chamber	Design	-	45,000	-	-	-	-	45,000	45,000	-	45,000
		Construction	-	404,276	-	-	-	-	404,276	404,276	-	404,276
	Project Description: Installation of new traffic signal heads, reflective backplates, pedestrian countdown heads and ped pushbuttons along SH174	Owner ED&P	-	20,000	-	-	-	-	20,000	20,000	-	20,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**469,276**	**-**	**-**	**-**	**-**	**469,276**	**469,276**	**-**	**469,276**
ST2801	**SH174 Widening Ph.2 (Schematic and Environmental)**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: SH174 from Wicker Hill to City Limits	Design	-	-	713,500	1,055,015	-	-	1,768,515	1,768,515	-	1,768,515
		Construction	-	-	-	-	-	-	-	-	-	-
	Project Description: Widening SH174 (Wilshire Blvd.) to the inside from four to six lanes	Owner ED&P	-	-	36,500	75,000	-	-	111,500	111,500	-	111,500
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**-**	**750,000**	**1,130,015**	**-**	**-**	**1,880,015**	**1,880,015**	**-**	**1,880,015**
	Street, Sidewalks and Drainage Total Fiscal Year Cost:		**31,886,683**	**47,542,893**	**12,689,901**	**9,727,968**	**1,000,000**	**1,000,000**	**71,960,762**	**103,847,445**	**72,627,331**	**176,474,776**

Note: This plan can be funded using the current I&S tax rate targets as presented with the FY 2026 Budget adoption.

WATER AND SEWER PROJECTS												
				5-Year Capital Improvement Plan								
Project #	**Project Information**	**Project Phase**	**Prior Allocations**	**Budgeted FY 27**	**Planned FY 28**	**Planned FY 29**	**Planned FY 30**	**Planned FY 31**	**5-yr Total Project Cost**	**Total Programmed Project Cost**	**Unprogrammed Project Cost**	**Total Project Cost**
WW2_90	**Water & Sewer Rehab Program** Project Limits: Various City Streets & Easements Project Description: Water & Sewer rehab program includes the replacement of aging water & sewer infrastructure and the related trench resurfacing and pavement replacement.	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	-	-	-	-	-	-	-	-
		Construction	-	3,489,969	5,493,821	4,762,500	4,762,500	4,762,500	23,271,290	23,271,290	-	23,271,290
		Owner ED&P	-	174,500	406,133	237,500	237,500	237,500	1,293,133	1,293,133	-	1,293,133
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**3,664,469**	**5,899,954**	**5,000,000**	**5,000,000**	**5,000,000**	**24,564,423**	**24,564,423**	**-**	**24,564,423**
WA2302	**12"Willow Creek Waterline Looping** Project Limits: Fairway View Drive to the future Mountain Valley Ph. 3 Project Description: Construction of a 12" water line from the existing 12" water line on Fairway View Drive to the future Mountain Valley Ph. 3	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	210,976	-	-	-	-	-	-	210,976	-	210,976
		Construction	-	880,000	-	-	-	-	880,000	880,000	-	880,000
		Owner ED&P	35,308	44,000	-	-	-	-	44,000	79,308	-	79,308
		Right of Way / Land	32,164	-	-	-	-	-	-	32,164	-	32,164
		Total Cost	**278,448**	**924,000**	**-**	**-**	**-**	**-**	**924,000**	**1,202,448**	**-**	**1,202,448**
WA2306	**Offsite Water Supply from Fort Worth** Project Limits: Transmission main runs along Village Creek Parkway and Boone Road Project Description: Design and construction of a 24" water pipeline to increase the City's water volume on east side entry-point from 2MGD to 13MGD	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	3,495,699	-	-	-	-	-	-	3,495,699	-	3,495,699
		Construction	-	12,836,298	-	-	-	-	12,836,298	12,836,298	-	12,836,298
		Owner ED&P	507	650,000	-	-	-	-	650,000	650,507	-	650,507
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**3,496,206**	**13,486,298**	**-**	**-**	**-**	**-**	**13,486,298**	**16,982,504**	**-**	**16,982,504**
WA2401	**Hulen Ground Storage Tank Rehabilitation** Project Limits: Hulen Pump Station Site Project Description: Design and construction of a rehabilitation improvements to the existing ground storage tanks at Hulen Pump Station	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	110,300	-	-	-	-	-	-	110,300	-	110,300
		Construction	34,700	1,291,557	-	-	-	-	1,291,557	1,326,257	-	1,326,257
		Owner ED&P	7,000	63,000	-	-	-	-	63,000	70,000	-	70,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**152,000**	**1,354,557**	**-**	**-**	**-**	**-**	**1,354,557**	**1,506,557**	**-**	**1,506,557**
WA2403	**Upper Pressure Plane Water Line Looping** Project Limits: High Country to Chisenhall Fields: Everest to Dobson; Dobson to Hidden Ridge Project Description: Design and construction of three waterlines to improve water reliability	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	230,653	-	-	-	-	-	-	230,653	-	230,653
		Construction	-	1,077,838	-	-	-	-	1,077,838	1,077,838	-	1,077,838
		Owner ED&P	12,537	100,000	-	-	-	-	100,000	112,537	-	112,537
		Right of Way / Land	60,920	-	-	-	-	-	-	60,920	-	60,920
		Total Cost	**304,110**	**1,177,838**	**-**	**-**	**-**	**-**	**1,177,838**	**1,481,948**	**-**	**1,481,948**

Note: This plan can be funded using the Water and Sewer rates as planned and presented with the FY 2027 Budget Proposal.

WATER AND SEWER PROJECTS

Project #	Project Information	Project Phase	Prior Allocations	5-Year Capital Improvement Plan: Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
WA2701	**Turkey Peak Elevated Storage Tank Rehabilitation** Project Limits: Turkey Peak Pump Station Site Project Description: Design and construction of a rehabilitation improvements to the existing elevated storage tank at Turkey Peak Pump Station	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	190,211	-	-	-	190,211	190,211	-	190,211
		Construction	-	-	-	1,367,171	-	-	1,367,171	1,367,171	-	1,367,171
		Owner ED&P	-	-	10,000	70,000	-	-	80,000	80,000	-	80,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**-**	**200,211**	**1,437,171**	**-**	**-**	**1,637,382**	**1,637,382**	**-**	**1,637,382**
WA2702	**Hidden Creak Pkwy Tank Rehab** Project Limits: Hidden Creek Pkwy Pump Station Site Project Description: Design and construction of a rehabilitation improvements to the existing elevated storage tank at Hidden Creek Pkwy Pump Station	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	475,993	-	-	-	475,993	475,993	-	475,993
		Construction	-	-	-	-	-	-	-	-	5,000,000	5,000,000
		Owner ED&P	-	-	24,000	-	-	-	24,000	24,000	225,000	249,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**-**	**499,993**	**-**	**-**	**-**	**499,993**	**499,993**	**5,225,000**	**5,724,993**
WA2703	**Renfro Widening Utility Relocations** Project Limits: Renfro e/o I 35W Project Description: Design and construction costs for the relocation and adjustment of City utilities within the limits of TxDOT Project	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	280,000	-	-	-	-	280,000	280,000	-	280,000
		Construction	-	-	-	-	-	-	-	-	2,800,000	2,800,000
		Owner ED&P	-	14,000	-	-	-	-	14,000	14,000	136,000	150,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**294,000**	**-**	**-**	**-**	**-**	**294,000**	**294,000**	**2,936,000**	**3,230,000**
WA2705	**Water/Wastewater Master Plan Update & Impact Fee Assessment** Project Limits: City Wide Project Description: Water/Wastewater Master Plan Update & Impact Fee Assessment	Study / Planning	-	325,000	-	-	-	-	325,000	325,000	-	325,000
		Design	-	-	-	-	-	-	-	-	-	-
		Construction	-	-	-	-	-	-	-	-	-	-
		Owner ED&P	-	-	-	-	-	-	-	-	-	-
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**325,000**	**-**	**-**	**-**	**-**	**325,000**	**325,000**	**-**	**325,000**
WA3001	**Mountain Valley Storage Tank Replacement** Project Limits: Mountain Valley Ground Storage Tank Site Project Description: The project includes the demolition of the existing elevated and ground storage tanks and construction of a new 0.75 MG elevated storage tank	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	-	-	608,200	-	608,200	608,200	-	608,200
		Construction	-	-	-	-	-	4,300,000	4,300,000	4,300,000	-	4,300,000
		Owner ED&P	-	-	-	-	30,400	215,000	245,400	245,400	-	245,400
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**-**	**-**	**-**	**638,600**	**4,515,000**	**5,153,600**	**5,153,600**	**-**	**5,153,600**

Note: This plan can be funded using the Water and Sewer rates as planned and presented with the FY 2027 Budget Proposal.

Item B.

WATER AND SEWER PROJECTS

Project #	Project Information	Project Phase	Prior Allocations	5-Year Capital Improvement Plan: Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
WA3101	**12" Waterline Loop for Mountain Valley** Project Limits: CR 802 from Clubhouse Dr to north 3100LF Project Description: The project consists of the construction of a 12-inch water line along CR 802 from the proposed 12-inch water line to the existing 12-inch waterline on Shoreline Drive	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	-	-	-	178,000	178,000	178,000	-	178,000
		Construction	-	-	-	-	-	1,275,000	1,275,000	1,275,000	-	1,275,000
		Owner ED&P	-	-	-	-	-	89,100	89,100	89,100	-	89,100
		Right of Way / Land	-	-	-	-	-	330,000	330,000	330,000	-	330,000
		Total Cost	**-**	**-**	**-**	**-**	**-**	**1,872,100**	**1,872,100**	**1,872,100**	**-**	**1,872,100**
WA3102	**Hulen Pump Station Expansion** Project Limits: Hulen Pump Station Site Project Description: Design and construction of a 2.56 MGD pump station expansion at the Hulen Pump Station to serve the Upper Pressure Plane	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	-	-	-	120,000	120,000	120,000	-	120,000
		Construction	-	-	-	-	-	1,300,000	1,300,000	1,300,000	-	1,300,000
		Owner ED&P	-	-	-	-	-	71,000	71,000	71,000	-	71,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**-**	**-**	**-**	**-**	**1,491,000**	**1,491,000**	**1,491,000**	**-**	**1,491,000**
P177389	**Parallel 24in Sewer Village Creek to Oakbrook Dr.** Project Limits: Village Creek to FM731 & FM731 to Oakbrook Dr. Project Description: Sewer interceptor parallel to the existing 15 inch line conveying wastewater flow from the Willow Creek Basin	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	599,642	-	-	-	-	-	-	599,642	-	599,642
		Construction	-	-	-	-	-	6,334,000	6,334,000	6,334,000	-	6,334,000
		Owner ED&P	9,293	-	-	-	-	316,700	316,700	325,993	-	325,993
		Right of Way / Land	175,000	-	-	-	-	-	-	175,000	-	175,000
		Total Cost	**783,935**	**-**	**-**	**-**	**-**	**6,650,700**	**6,650,700**	**7,434,635**	**-**	**7,434,635**
WW2301	**Trunk Relief Line (Town Creek Basin Parallel Buildout Interceptors)** Project Limits: Along Village Creek from the existing 18-inch wastewater line on Scott Street to the Fort Worth Meter Station near Southern Oaks Drive Project Description: Design and construction of a 36"-48" parallel sanitary sewer pipeline along Village Creek	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	2,350,942	-	-	-	-	-	-	2,350,942	-	2,350,942
		Construction	23,678,034	3,325,000	-	-	-	-	3,325,000	27,003,034	-	27,003,034
		Owner ED&P	642,627	175,000	-	-	-	-	175,000	817,627	-	817,627
		Right of Way / Land	344,794	-	-	-	-	-	-	344,794	-	344,794
		Total Cost	**27,016,397**	**3,500,000**	**-**	**-**	**-**	**-**	**3,500,000**	**30,516,397**	**-**	**30,516,397**
WW2601	**12" Wastewater Line Replacement in Village Creek Basin** Project Limits: Along Hidden Creek Pkwy from Golf Course to Dobson; Along Dobson from Hidden Creek to Soccer Complex Project Description: Design and construction of upsizing approximately 3,200 LF of 8-inch wastewater line to 12-inch in the Village Creek Basin	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	340,000	-	-	-	-	-	-	340,000	-	340,000
		Construction	2,300,000	1,947,000	-	-	-	-	1,947,000	4,247,000	-	4,247,000
		Owner ED&P	132,000	-	-	-	-	-	-	132,000	-	132,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**2,772,000**	**1,947,000**	**-**	**-**	**-**	**-**	**1,947,000**	**4,719,000**	**-**	**4,719,000**

Note: This plan can be funded using the Water and Sewer rates as planned and presented with the FY 2027 Budget Proposal.

WATER AND SEWER PROJECTS												
				5-Year Capital Improvement Plan								
Project #	Project Information	Project Phase	Prior Allocations	Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
WW2602	**FM 917 and I35W Lift Station and Force Main** Project Limits: FM 917 (Conveyor Dr.) from e/o I35W to Vantage Dr. Project Description: Design and construction of a 1 MGD sewer lift station located adjacent to I35W and FM917 and a new 8" sewer force main	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	579,462	-	-	-	-	-	-	579,462	-	579,462
		Construction	-	3,562,030	-	-	-	-	3,562,030	3,562,030	-	3,562,030
		Owner ED&P	39,958	119,066	-	-	-	-	119,066	159,024	-	159,024
		Right of Way / Land	229,700	-	-	-	-	-	-	229,700	-	229,700
		Total Cost	**849,120**	**3,681,096**	**-**	**-**	**-**	**-**	**3,681,096**	**4,530,216**	**-**	**4,530,216**
WW2603	**Chisholm West Lift Station Force Main / Collector** Project Limits: Chisholm West lift station site within Chisholm Summit Development Project Description: Design and construction of the Chisholm West Lift Station with a 2.5-6 MGD capacity and force main near the Chisolm Summit development and the Chisholm Trail Parkway	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	870,000	-	-	-	-	-	-	870,000	-	870,000
		Construction	-	6,200,000	-	-	-	-	6,200,000	6,200,000	-	6,200,000
		Owner ED&P	43,500	310,000	-	-	-	-	310,000	353,500	-	353,500
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**913,500**	**6,510,000**	**-**	**-**	**-**	**-**	**6,510,000**	**7,423,500**	**-**	**7,423,500**
WW2701	**Sewer Capacity Increase from Fort Worth** Project Limits: City Wide Project Description: The purchase of additional sewer capacity from the City of Fort Worth	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	-	-	-	-	-	-	-	-
		Construction	-	-	-	-	-	-	-	-	-	-
		Owner ED&P	-	-	-	-	-	-	-	-	-	-
		Right of Way / Land	-	3,700,000	-	-	-	-	3,700,000	3,700,000	-	3,700,000
		Total Cost	**-**	**3,700,000**	**-**	**-**	**-**	**-**	**3,700,000**	**3,700,000**	**-**	**3,700,000**
	Water and Sewer Total Fiscal Year Cost:		**36,565,716**	**40,564,258**	**6,600,158**	**6,437,171**	**5,638,600**	**19,528,800**	**78,768,987**	**115,334,703**	**8,161,000**	**123,495,703**

Note: This plan can be funded using the Water and Sewer rates as planned and presented with the FY 2027 Budget Proposal.

Item B.

PARKS PROJECTS

Project #	Project Information	Project Phase	Prior Allocations	5-Year Capital Improvement Plan: Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
PK2311	**Burleson Legacy Park**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Burleson Legacy Site at NE corner of Hulen and Alsbury	Design	635,729	-	-	-	-	-	-	635,729	-	635,729
		Construction	11,550,616	42,274	-	-	-	-	42,274	11,592,890	-	11,592,890
	Project Description: First phase development of the Burleson Legacy Park site	Owner ED&P	229,888	-	-	-	-	-	-	229,888	-	229,888
		Right of Way / Land	3,217,689	-	-	-	-	-	-	3,217,689	-	3,217,689
		Total Cost	**15,633,922**	**42,274**	**-**	**-**	**-**	**-**	**42,274**	**15,676,195**	**-**	**15,676,195**
PC2601	**Green Ribbon Phase 2**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: John Jones Dr from Greenridge to Hillside	Design	115,000	-	-	-	-	-	-	115,000	-	115,000
		Construction	-	650,000	-	-	-	-	650,000	650,000	-	650,000
	Project Description: Median landscape improvements	Owner ED&P	5,750	-	-	-	-	-	-	5,750	-	5,750
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**120,750**	**650,000**	**-**	**-**	**-**	**-**	**650,000**	**770,750**	**-**	**770,750**
PC2707	**BRiCk - Locker Room Remodel**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Burleson Recreation Center	Design	-	78,000	-	-	-	-	78,000	78,000	-	78,000
		Construction	-	649,000	-	-	-	-	649,000	649,000	-	649,000
	Project Description: Replacement of partitions, toilets, tile, showers, and benches in male and female locker rooms	Owner ED&P	-	36,350	-	-	-	-	36,350	36,350	-	36,350
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**763,350**	**-**	**-**	**-**	**-**	**763,350**	**763,350**	**-**	**763,350**
PC2708	**BRiCk - Outdoor Pool Replaster and Tile**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Burleson Recreation Center	Design	-	23,000	-	-	-	-	23,000	23,000	-	23,000
		Construction	-	202,650	-	-	-	-	202,650	202,650	-	202,650
	Project Description: Replacement of plaster and surrounding tile at outdoor pool	Owner ED&P	-	11,000	-	-	-	-	11,000	11,000	-	11,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**236,650**	**-**	**-**	**-**	**-**	**236,650**	**236,650**	**-**	**236,650**
PC2709	**Burleson Legacy Park - Playground**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: New Community Park	Design	-	203,000	-	-	-	-	203,000	203,000	-	203,000
		Construction	-	2,822,712	-	-	-	-	2,822,712	2,822,712	-	2,822,712
	Project Description: Construction of an all-inclusive play area, connector paths, shade, surfacing, perimeter fencing, signage and furnishings, in partnership with TPWD	Owner ED&P	-	113,700	-	-	-	-	113,700	113,700	-	113,700
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**3,139,412**	**-**	**-**	**-**	**-**	**3,139,412**	**3,139,412**	**-**	**3,139,412**

Item B.

PARKS PROJECTS

Project #	Project Information	Project Phase	Prior Allocations	5-Year Capital Improvement Plan: Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
PC2710	**Russell Farm - Boron Home Fireplace Repair** Project Limits: Russell Farm Project Description: The project includes the structural repair and foundation stabilization of the fireplace in the Boron Home at Russell Farm	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	17,000	-	-	-	-	17,000	17,000	-	17,000
		Construction	-	85,000	-	-	-	-	85,000	85,000	-	85,000
		Owner ED&P	-	5,100	-	-	-	-	5,100	5,100	-	5,100
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**107,100**	**-**	**-**	**-**	**-**	**107,100**	**107,100**	**-**	**107,100**
PC2711	**Village Creek Trail e/o I35W (Town Creek Sewer)** Project Limits: Village Creek Trail e/o I35W Project Description: The project includes the design, right-of-way and future construction of the Village Creek Trail extension e/o I35W	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	140,000	-	-	-	-	140,000	140,000	-	140,000
		Construction	-	160,000	-	-	-	-	160,000	160,000	1,000,000	1,160,000
		Owner ED&P	-	21,689	-	-	-	-	21,689	21,689	50,000	71,689
		Right of Way / Land	-	110,000	-	-	-	-	110,000	110,000	-	110,000
		Total Cost	**-**	**431,689**	**-**	**-**	**-**	**-**	**431,689**	**431,689**	**1,050,000**	**1,481,689**
PC2712	**BRiCk - Alarm System Phase 2** Project Limits: BRiCk Project Description: This phase would replace the remaining components of the system and add a voice capability, bringing the system in line with current fire code standards and best practices.	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	12,000	-	-	-	-	12,000	12,000	-	12,000
		Construction	-	95,000	-	-	-	-	95,000	95,000	-	95,000
		Owner ED&P	-	5,300	-	-	-	-	5,300	5,300	-	5,300
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**112,300**	**-**	**-**	**-**	**-**	**112,300**	**112,300**	**-**	**112,300**
PC2802	**Bartlett - Playground Replacement** Project Limits: Bartlett Park Project Description: Replacement of existing play structure, new surfacing, shade and furniture	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	56,000	-	-	-	56,000	56,000	-	56,000
		Construction	-	-	364,000	-	-	-	364,000	364,000	-	364,000
		Owner ED&P	-	-	21,000	-	-	-	21,000	21,000	-	21,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**-**	**441,000**	**-**	**-**	**-**	**441,000**	**441,000**	**-**	**441,000**
PC2808	**Green Ribbon Phase 3** Project Limits: John Jones Dr from Hillside to Project Description: Median landscape improvements	Study / Planning	-	-	-	-	-	-	-	-	-	-
		Design	-	-	125,000	-	-	-	125,000	125,000	-	125,000
		Construction	-	-	-	-	-	-	-	-	650,000	650,000
		Owner ED&P	-	-	6,250	-	-	-	6,250	6,250	-	6,250
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**-**	**131,250**	**-**	**-**	**-**	**131,250**	**131,250**	**650,000**	**781,250**

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PARKS PROJECTS

Project #	Project Information	Project Phase	Prior Allocations	5-Year Capital Improvement Plan: Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
PC2809	**Mistletoe Hill**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Mistletoe Hill Park	Design	-	-	96,600	-	-	-	96,600	96,600	-	96,600
		Construction	-	-	681,356	-	-	-	681,356	681,356	-	681,356
	Project Description: Replacement of existing play structure, surfacing, shade and fitness equipment and Addition of a single stall family restroom	Owner ED&P	-	-	38,588	-	-	-	38,588	38,588	-	38,588
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	-	-	**816,544**	-	-	-	**816,544**	**816,544**	-	**816,544**
PC2901	**Chisenhall - Playground Replacement**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Chisenhall Fields	Design	-	-	-	56,000	-	-	56,000	56,000	-	56,000
		Construction	-	-	-	465,000	-	-	465,000	465,000	-	465,000
	Project Description: Replacement of play structure, shade, surfacing and furniture	Owner ED&P	-	-	-	25,000	-	-	25,000	25,000	-	25,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	-	-	-	**546,000**	-	-	**546,000**	**546,000**	-	**546,000**
PC2904	**BRiCk Roof Replacement**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: BRiCk	Design	-	-	-	-	-	-	-	-	-	-
		Construction	-	-	-	1,428,600	-	-	1,428,600	1,428,600	-	1,428,600
	Project Description: Replacement of the roof	Owner ED&P	-	-	-	71,400	-	-	71,400	71,400	-	71,400
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	-	-	-	**1,500,000**	-	-	**1,500,000**	**1,500,000**	-	**1,500,000**
PC2906	**Heberle - Park Improvements**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Heberle Park	Design	-	-	-	44,100	-	-	44,100	44,100	-	44,100
		Construction	-	-	-	309,540	-	-	309,540	309,540	-	309,540
	Project Description: Replacement of existing play structure, surfacing, shade and furniture	Owner ED&P	-	-	-	16,800	-	-	16,800	16,800	-	16,800
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	-	-	-	**370,440**	-	-	**370,440**	**370,440**	-	**370,440**
PC3001	**Claudia's Playground - Bathroom Addition**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Claudia's Playground	Design	-	-	-	-	20,000	-	20,000	20,000	-	20,000
		Construction	-	-	-	-	152,056	-	152,056	152,056	-	152,056
	Project Description: Addition of a single stall family restroom	Owner ED&P	-	-	-	-	8,500	-	8,500	8,500	-	8,500
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	-	-	-	-	**180,556**	-	**180,556**	**180,556**	-	**180,556**
	Parks Total Fiscal Year Cost:		**15,754,672**	**5,482,775**	**1,388,794**	**2,416,440**	**180,556**	**-**	**9,468,565**	**25,223,236**	**1,700,000**	**26,923,236**

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CITY FACILITY PROJECTS												
				5-Year Capital Improvement Plan								
Project #	Project Information	Project Phase	Prior Allocations	Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
FA2301	**Police HQ Expansion**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: Police HQ Site	Design	4,125,611	-	-	-	-	-	-	4,125,611	-	4,125,611
		Construction	29,569,865	16,616,500	-	-	-	-	16,616,500	46,186,365	-	46,186,365
	Project Description: Construction of a new main Police HQ building and several support buildings, renovation of the existing HQ building and new site layout and parking	Owner ED&P	40,792	-	-	-	-	-	-	40,792	-	40,792
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**33,736,268**	**16,616,500**	**-**	**-**	**-**	**-**	**16,616,500**	**50,352,768**	**-**	**50,352,768**
FA2602	**City Hall EV Charger**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: City Hall South Parking Lot - 100 S Warren St	Design	14,000	-	-	-	-	-	-	14,000	-	14,000
		Construction	318,476	-	-	-	-	-	-	318,476	-	318,476
	Project Description: Design and Construction of a DC Fast EV Charging Station with 4 connections and 4 designated EV Stalls	Owner ED&P	-	92,000	-	-	-	-	92,000	92,000	-	92,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**332,476**	**92,000**	**-**	**-**	**-**	**-**	**92,000**	**424,476**	**-**	**424,476**
FA2701	**Library Bathroom Renovation**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: City of Burleson Library	Design	-	28,000	-	-	-	-	28,000	28,000	-	28,000
		Construction	-	185,000	-	-	-	-	185,000	185,000	-	185,000
	Project Description: The project includes the complete renovation of the public restrooms at the Library.	Owner ED&P	-	10,650	-	-	-	-	10,650	10,650	-	10,650
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**223,650**	**-**	**-**	**-**	**-**	**223,650**	**223,650**	**-**	**223,650**
FA2801	**Fire Station #4**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: New Fire Station #4 Site	Design	-	-	2,380,000	-	-	-	2,380,000	2,380,000	-	2,380,000
		Construction	-	-	-	-	12,773,000	-	12,773,000	12,773,000	-	12,773,000
	Project Description: Construction of a new Fire Station #4	Owner ED&P	-	-	120,000	-	670,000	-	790,000	790,000	-	790,000
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	**-**	**-**	**2,500,000**	**-**	**13,443,000**	**-**	**15,943,000**	**15,943,000**	**-**	**15,943,000**
	City Facilities Total Fiscal Year Cost:		**34,068,744**	**16,932,150**	**2,500,000**	**-**	**13,443,000**	**-**	**32,875,150**	**66,943,894**	**-**	**66,943,894**

Note: This plan can be funded using the current I&S tax rate targets as presented with the FY 2026 Budget adoption.

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DEVELOPMENT PROJECTS													
				5-Year Capital Improvement Plan									
Project #	Project Information	Project Phase	Prior Allocations	Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
DV2901	**Future Project**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits: TBD	Design	-	-	-	-	-	-	-	-	-	-
		Construction	-	-	-	10,000,000	-	-	10,000,000	10,000,000	-	10,000,000
	Project Description: TBD	Owner ED&P	-	-	-	-	-	-	-	-	-	-
		Right of Way / Land	-	-	-	-	-	-	-	-	-	-
		Total Cost	-	-	-	10,000,000	-	-	10,000,000	10,000,000	-	10,000,000
	Development Total Fiscal Year Cost:		-	-	-	10,000,000	-	-	10,000,000	10,000,000	-	10,000,000

CAPITAL EQUIPMENT

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Project #	Project Information	Project Phase	Prior Allocations	5-Year Capital Improvement Plan: Budgeted FY 27	Planned FY 28	Planned FY 29	Planned FY 30	Planned FY 31	5-yr Total Project Cost	Total Programmed Project Cost	Unprogrammed Project Cost	Total Project Cost
CE2801	**Four Replacement Ambulances**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits:	Design	-	-	-	-	-	-	-	-	-	-
	N/A	Construction	-	-	-	-	-	-	-	-	-	-
	Project Description:	Owner ED&P	-	-	-	-	-	-	-	-	-	-
	Capital Equipment purchase of four replacement ambulances	Right of Way / Land	-	-	2,652,000	-	-	-	2,652,000	2,652,000	-	2,652,000
		Total Cost	**-**	**-**	**2,652,000**	**-**	**-**	**-**	**2,652,000**	**2,652,000**	**-**	**2,652,000**
CE2901	**One New Ladder Truck**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits:	Design	-	-	-	-	-	-	-	-	-	-
	N/A	Construction	-	-	-	-	-	-	-	-	-	-
	Project Description:	Owner ED&P	-	-	-	-	-	-	-	-	-	-
	Capital Equipment purchase of one new ladder truck	Right of Way / Land	-	-	-	2,438,197	-	-	2,438,197	2,438,197	-	2,438,197
		Total Cost	**-**	**-**	**-**	**2,438,197**	**-**	**-**	**2,438,197**	**2,438,197**	**-**	**2,438,197**
CE2902	**One New Brush Truck**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits:	Design	-	-	-	-	-	-	-	-	-	-
	N/A	Construction	-	-	-	-	-	-	-	-	-	-
	Project Description:	Owner ED&P	-	-	-	-	-	-	-	-	-	-
	Capital Equipment purchase of one new brush truck	Right of Way / Land	-	-	-	367,332	-	-	367,332	367,332	-	367,332
		Total Cost	**-**	**-**	**-**	**367,332**	**-**	**-**	**367,332**	**367,332**	**-**	**367,332**
CE2903	**One Replacement Bearcat**	Study / Planning	-	-	-	-	-	-	-	-	-	-
	Project Limits:	Design	-	-	-	-	-	-	-	-	-	-
	N/A	Construction	-	-	-	-	-	-	-	-	-	-
	Project Description:	Owner ED&P	-	-	-	-	-	-	-	-	-	-
	Capital Equipment purchase of one replacement bearcat	Right of Way / Land	-	-	-	350,000	-	-	350,000	350,000	-	350,000
		Total Cost	**-**	**-**	**-**	**350,000**	**-**	**-**	**350,000**	**350,000**	**-**	**350,000**
	Capital Equipment Total Fiscal Year Cost:		**-**	**-**	**2,652,000**	**3,155,529**	**-**	**-**	**5,807,529**	**5,807,529**	**-**	**5,807,529**

Note: This plan can be funded using the current I&S tax rate targets as presented with the FY 2026 Budget adoption.

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FY 2027-2031 CIP Fund Summary

5-YEAR CAPITAL IMPROVEMENT FUND SUMMARY						
	2027	2028	2029	2030	2031	5-yr Total
GO Bond	$ 21,969,607	$ 4,439,901	$ 1,130,015	$ 13,443,000	$ -	$ 40,982,523
CO Bond	$ 18,491,234	$ 4,402,000	$ 6,753,482	$ 1,000,000	$ 1,000,000	$ 31,646,716
Water Bond *(CO Bond)*	$ 21,420,116	$ 2,698,978	$ 2,637,171	$ 1,838,600	$ 9,078,100	$ 37,672,965
Sewer Bond *(CO Bond)*	$ 16,942,612	$ 1,901,180	$ 1,800,000	$ 1,800,000	$ 8,450,700	$ 30,894,492
4A Bond *(CO Bond)*	$ 13,252,400	$ 9,000,000	$ 15,000,000	$ -	$ -	$ 37,252,400
4B Bond *(CO Bond)*	$ 3,389,412	$ 1,388,794	$ 1,870,440	$ 180,556	$ -	$ 6,829,202
TIF 2 *(CO Bond)*	$ -	$ -	$ -	$ -	$ -	$ -
Impact Fee	$ 4,570,319	$ -	$ -	$ -	$ -	$ 4,570,319
Grant / ILA Reimbursement	$ 6,855,848	$ -	$ -	$ -	$ -	$ 6,855,848
Non-Bond/Cash	$ 3,630,528	$ 2,000,000	$ 2,546,000	$ 2,000,000	$ 2,000,000	$ 12,176,528
TOTAL	**$ 110,522,076**	**$ 25,830,853**	**$ 31,737,108**	**$ 20,262,156**	**$ 20,528,800**	**$ 208,880,993**

	2027	2028	2029	2030	2031	5-yr Total
GO Bond Total	$ 21,969,607	$ 4,439,901	$ 1,130,015	$ 13,443,000	$ -	$ 40,982,523
CO Bond Total	$ 73,495,774	$ 19,390,952	$ 28,061,093	$ 4,819,156	$ 18,528,800	$ 144,295,775
Cash / Other Total	$ 15,056,695	$ 2,000,000	$ 2,546,000	$ 2,000,000	$ 2,000,000	$ 23,602,695

FY 2027-2031 CIP Bond Issuance Summary

BOND ISSUANCE SUMMARY

	2026	2027	2028	2029	2030	2031	2032	Total
General Government Bonds	**$ 22,287,307**	**$ 40,460,841**	**$ 8,841,901**	**$ 7,883,497**	**$ 14,443,000**	**$ 1,000,000**	**$ -**	**$ 94,916,546**
GO Bond	$ 17,210,778	$ 21,969,607	$ 4,439,901	$ 1,130,015	$ 13,443,000	$ -		$ 58,193,301
CO Bond	$ 5,076,529	$ 18,491,234	$ 4,402,000	$ 6,753,482	$ 1,000,000	$ 1,000,000		$ 36,723,245
Capital Equipment (Included in CO #)								
20-year	$ 800,000	$ -	$ -	$ -	$ -	$ -		$ 800,000
12-year	$ 325,000	$ -	$ -	$ 3,155,529	$ -	$ -		$ 3,480,529
5-year	$ 1,326,000	$ -	$ 2,652,000	$ -	$ -	$ -		$ 3,978,000
Water and Sewer Rate CO Bonds * Bond issuance 1 year after CIP appropriation	**$ 24,029,042**	**$ 37,756,757**	**$ 38,362,728**	**$ 4,600,158**	**$ 4,437,171**	**$ 3,638,600**	**$ 17,528,800**	**$ 130,353,256**
Water Bond *(CO Bond)* *	$ 22,848,626	$ 7,166,436	$ 21,420,116	$ 2,698,978	$ 2,637,171	$ 1,838,600	$ 9,078,100	$ 67,688,027
Sewer Bond *(CO Bond)* *	$ 1,180,416	$ 30,590,321	$ 16,942,612	$ 1,901,180	$ 1,800,000	$ 1,800,000	$ 8,450,700	$ 62,665,229
Special Revenue CO Bonds	**$ 12,016,895**	**$ 18,227,312**	**$ 10,388,794**	**$ 16,870,440**	**$ 180,556**	**$ -**	**$ -**	**$ 57,683,997**
4A Bond *(CO Bond)*	$ 5,000,000	$ 14,837,900	$ 9,000,000	$ 15,000,000	$ -	$ -		$ 43,837,900
4A Bond *(Revenue Bond)*	$ 6,026,519	$ -	$ -	$ -	$ -	$ -		$ 6,026,519
4B Bond *(CO Bond)*	$ 990,376	$ 3,389,412	$ 1,388,794	$ 1,870,440	$ 180,556	$ -		$ 7,819,578
TIF 2 *(CO Bond)*	$ -	$ -	$ -	$ -	$ -	$ -		$ -
TOTAL	**$ 58,333,244**	**$ 96,444,910**	**$ 57,593,423**	**$ 29,354,095**	**$ 19,060,727**	**$ 4,638,600**	**$ 17,528,800**	**$ 282,953,799**

	2026	2027	2028	2029	2030	2031	2032	Total
GO Bond Total	$ 17,210,778	$ 21,969,607	$ 4,439,901	$ 1,130,015	$ 13,443,000	$ -	$ -	$ 58,193,301
CO Bond Total	$ 35,095,947	$ 74,475,303	$ 53,153,522	$ 28,224,080	$ 5,617,727	$ 4,638,600	$ 17,528,800	$ 218,733,979
Revenue Bond Total	$ 6,026,519	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,026,519

Summary Information

Total Expenditure Budget by Fund
(in millions)

Fund	FY 2025-2026 Revised	FY 2026-2027 Proposed	Variance
General Fund	$65.3	$67.6	$2.3
Debt Service	$22.9	$23.7	$0.9
Water & Wastewater Fund	$31.0	$33.7	$2.7
Solid Waste Fund	$5.0	$5.4	$0.4
Hidden Creek Golf Course Fund	$3.6	$3.3	($0.4)
Parks Performance Fund	$6.9	$5.3	($1.6)
4A Sales Tax SRF	$13.1	$11.7	($1.5)
4B Sales Tax SRF	$10.3	$9.2	($1.1)
Capital Projects	$86.5	$110.5	$24.0
Other Funds	$31.9	$31.7	($0.2)
Total	**$276.5**	**$302.1**	**$16.6**

Committee Direction

Committee Direction

- Staff request the Committee to provide recommendation regarding the tax rate and proposed budget for FY 2026-2027.
- Staff requests recommendation to council on the vote of a maximum tax rate.

Proposed	No New Revenue Rate	Voter Approval Rate
$0.7218	$0.7298	$0.7468

- Staff requests a recommendation for the date and time for the tax rate and budget public hearings to occur during the regular City Council meeting scheduled for Tuesday, September 8, 2026, at 5:30 p.m.

Appendix

General Fund Reductions

- Proposed General Fund Reductions ($155,681)
  - One-time reductions: ($1,650)
  - Ongoing reductions: ($154,031)
- Salary Savings: ($1,000,000)
- Total Savings: ($1,155,681)

GENERAL FUND REDUCTIONS

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

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GENERAL FUND REDUCTIONS

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	REDUCTIONS ONE-TIME	REDUCTIONS ONGOING	FY26-27 BUDGET
Developmental Services	Community Development	Building Permits - Minor Apparatus	-	-	300	300
Developmental Services	Community Development	Building Permits - Printing Service	-	-	700	700
Developmental Services	Community Development	Code Enforcement - Equipment Maint & Repair	-	500	-	500
Developmental Services	Community Development	Code Enforcement - Chemical Supplies	-	300	-	300
Developmental Services	Community Development	Code Enforcement -Postage	-	50	-	50
Developmental Services	Community Development	Code Enforcement -Clothing	-	500	-	500
Developmental Services	Community Development	Code Enforcement -Safety Supplies	-	100	-	100
Developmental Services	Community Development	Code Enforcement -Minor Apparatus	-	200	-	200
Developmental Services	Community Development	Development Services - Office Supplies	-	-	800	800
Developmental Services	Community Development	Development Services - Office Furn and Fixture	-	-	250	250
Capital Engineering	Public Works	Engineering Services	-	-	1,000	1,000
Capital Engineering	Public Works	Other Outside Services	-	-	1,000	1,000
Fire	Public Safety	PNC Lease	-	-	76,005	76,005
Fire	Public Safety	Minor Apparatus	-	-	5,000	5,000

GENERAL FUND REDUCTIONS

DEPARTMENT	FUNCTION	REQUEST SUMMARY	FTE	REDUCTIONS ONE-TIME	REDUCTIONS ONGOING	FY26-27 BUDGET
Police	Public Safety	VS Tracking software	-	-	5,000	5,000
CMO	General Government	Travel and Training	-	-	2,000	2,000
Non-Dept.	General Government	Tuition Reimbursement	-	-	5,000	5,000
Non-Dept.	General Government	Paymentus	-	-	15,000	15,000
Municipal Court	Public Safety	Court restructuring	-	-	20,969	20,969
Human Resources	General Government	Change HR Compliance	-	-	15,057	15,057
		TOTAL	**-**	**1,650**	**154,031**	**155,681**

Park Performance Fund Reductions

- Proposed PPF Reductions ($74,000)
  - One-time reductions: ($0)
  - Ongoing reductions: ($74,000)

PARK PERFORMANCE FUND REDUCTIONS

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

5-YEAR CAPITAL IMPROVEMENT CHANGE SUMMARY

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PROJECT #	PROJECT TITLE	CHANGE SUMMARY	PRIORITY DESIGNATION
ST2_50	Neighborhood Street Rebuild Program	Added FY31 Street Rehab ($1 million) allocation to continue annual rehab program.	Necessary
ST2305	Renfro & Johnson Pedestrian Improvements	Added $649,044 in FY27 to program available sidewalk escrow funding ($469,044) and TIF non-bond funding ($180,000) to fully fund project.	Necessary
ST2306	Hulen Widening (SH174 to Candler)	Added additional allocations in FY27 to appropriate available fund balance dollars: -$642,802.96 Non-Bond Capital -$1,295,547.23 Street Impact Fee Service Area A & B - FY25 transfer from ST2309 Village Creek Parkway of $994,329.69 in CO Bond funding. -$23,722 GO Bond Fund Balance -$91,679 CO Bond Fund Balance	Mandatory
ST2309	Village Creek Parkway Expansion (Tarrant Co. Bond 50% Match)	The Village Creek Parkway Expansion project includes a number of allocation changes but results in a net change of $0. In FY 27 an additional allocation of $994,329.69 from Impact Fee Service Area C, which will be offset by transferring prior CO Bond allocations from FY25 to the ST2306 Hulen Widening Project.	Mandatory
ST2601	FM 1902 and CR 910 Pedestrian Mobility	Moved FY27 allocation to FY28 to align with project schedule.	Mandatory
ST2605	Hulen Street Extension from SH 174 to John Jones Drive	Added $13,252,400 allocation of 4A funding in FY27 for the construction and ED&P phases of the Hulen St. Extension Project.	Recommended
ST2705	Mobility Plan Update & Impact Fee Assessment	Added $325k allocation of Street Impact Fees in FY27 to update the Mobility Master Plan and Impact Fee Assessment per recommendation by I&D Committee on 3/25/26.	Necessary
ST2706	SH174 HSIP Traffic Signal Improvements	Added $469,276 allocation in FY27 for this new grant funded project. The allocation includes $363,848 in grant reimbursement and $105,428 in CO Bond funding.	Mandatory
FA2301	Police HQ Expansion	Added $207,000 allocation in FY27 to appropriate available fund balance in the Public Safety CO Bond fund for construction of PD HQ Expansion.	Mandatory
FA2701	Library Bathroom Renovation	Added $223,650 allocation in FY27 from interest income non-bond funding.	Recommended
WW2_90	Water & Sewer Rehab Program	Added FY31 Water ($2 million) and Sewer ($3 million) allocation to continue annual rehab program. Also changed the annual allocation for FY27-FY31 to show $2,000,000 annually as non-bond funding, which will come from interest revenue annually.	Necessary

5-YEAR CAPITAL IMPROVEMENT CHANGE SUMMARY

Item B.

PROJECT #	PROJECT TITLE	CHANGE SUMMARY	PRIORITY DESIGNATION
WA2403	Upper Pressure Plane Water Line Looping	Moved $472,757 of the FY27 allocation from Water Bond funding to Water Impact Fee fund to program the available fund balance.	Recommended
WA2502	Mountain Valley EST and GST Demolition	Removed Project from CIP and moved improvements to WA3001.	Recommended
WA2703	Renfro Widening Utility Relocations	Added Design and ED&P funding to FY27 to initiate Design in preparation for TxDOT to advance Construction.	Mandatory
WA2705	Water/Wastewater Master Plan Update & Impact Fee Assessment	Added $325k allocation of Water/Sewer Impact Fees in FY27 to update the Water and Wastewater Masterplan and Impact Fee Assessment per recommendation by I&D Committee on 3/25/26.	Necessary
WA2801	New Mountain Valley 0.75 MG EST	Removed Project from CIP and moved improvements to WA3001.	Recommended
WA3001	Mountain Valley Storage Tank Replacement	Combined the two Mountain Valley storage tank projects as one. Also moved allocation to FY30 and FY 31 and escalated costs.	Recommended
WA3101	12" Waterline Loop for Mountain Valley	Moved FY27 and FY28 allocations to FY31 and escalated costs.	Recommended
WA3102	Hulen Pump Station Expansion	Moved FY28 and FY29 allocations to FY31 and escalated costs.	Recommended
P177389	Parallel 24in Sewer Village Creek to Oakbrook Dr.	Moved FY28 and FY29 allocations to FY31 and escalated costs.	Necessary
WW2301	Trunk Relief Line (Town Creek Basin Parallel Buildout Interceptors)	Moved $256,953 of the FY27 allocation from Sewer Bond funding to Sewer Impact Fee fund to program the available fund balance.	Necessary
WW2502	Parkview Dr. Sewer Upsizing to 10"	Removing project from CIP. Improvements will be covered under WW2_90 Water & Sewer Rehab Program with other neighborhood sewer improvements in the area.	Necessary
WW2601	12" Wastewater Line Replacement in Village Creek Basin	Added FY27 allocation to address project cost increases due to rerouting sewer in Hidden Creek Pkwy to avoid golf course impacts.	Necessary
WW2603	Chisholm West Lift Station Force Main / Collector	Moved $5,000,000 of FY27 allocation from Sewer Bond funding to Reimbursement to capture future development reimbursements from Chisholm Summit and Tall Grass.	Mandatory
WW2701	Sewer Capacity Increase from Fort Worth	Added FY27 allocation to fund the cost of purchasing additional sewer capacity from the City of Fort Worth to accommodate current growth projections.	Necessary
WW2801	Hyder Ranch Masterplan Sewer	Moved FY28 and FY30 allocation to Unprogrammed due to uncertainty in development timing.	Recommended

5-YEAR CAPITAL IMPROVEMENT CHANGE SUMMARY

PROJECT #	PROJECT TITLE	CHANGE SUMMARY	PRIORITY DESIGNATION
PK2311	Burleson Legacy Park	Added additional allocations in FY27 for available funding. -$12,143.72 4A Non-Bond Capital -$30,129.85 4B Non-Bond Capital	Recommended
PC2701	Mistletoe Hill - Restroom Addition	Removed Project from CIP and moved improvements to PC2809.	Recommended
PC2703	Mistletoe Hill	Removed Project from CIP and moved improvements to PC2809.	Recommended
PC2702	Bailey Lake - New Playground	FY27 allocation moved to unprogrammed.	Desired
PC2707	BRiCk - Locker Room Remodel	Added $763,350 as FY27 allocation.	Necessary
PC2708	BRiCk - Outdoor Pool Replaster and Tile	Added $236,650 as FY27 allocation.	Necessary
PC2709	Burleson Legacy Park - Playground	Moved FY28 allocation ($787,500) to FY27 and increased by $1,601,912 to fully fund project to align with grant scope.	Recommended
PC2710	Russell Farm - Boron Home Fireplace Repair	Added $107,100 allocation in FY27 from interest income non-bond funding.	Mandatory
PC2711	Village Creek Trail e/o I35W (Town Creek Sewer)	Added new project per Council request to fund the design and right-of-way acquisition for the future Village Creek Trail e/o I35W to follow the Town Creek Sewer alignment. Added $431,000 in FY27 to appropriated available Park Zone 3 ($197,611.42) and Park Development - Zone 3 ($234,077.82) development fee funding.	Recommended
PC2712	BRiCk - Alarm System Phase 2	Added $112,300 allocation in FY27 from interest income non-bond funding.	Recommended
PC2804	Elk Ridge Park - Bathroom Addition	FY28 allocation moved to unprogrammed.	Recommended
PC2808	Green Ribbon Phase 3	Added Design and ED&P funding to FY28 to initiate Design to prepare for the next round of Green Ribbon grant funding.	Recommended
PC2809	Mistletoe Hill	Combined the two FY27 Mistletoe Hill Projects as one. Also moved allocation to FY28 and escalated costs.	Recommended
PC2901	Chisenhall - Playground Replacement	FY29 allocation shifted from 4B Bond to Non-Bond/Cash to allocate future sponsorship revenue from SFC.	Recommended
PC2904	BRiCk Roof Replacement	Increased FY29 allocation to $1,500,000.	Necessary
PC2906	Heberle - Park Improvements	Moved FY28 allocation to FY29 and escalated costs.	Necessary

Finance Committee

DEPARTMENT: **Finance**

FROM: **Michael Franklin, Deputy Director of Finance**

MEETING: **August 5, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendation to the city council regarding the pursuit of the Texas Comptroller of Public Accounts' Transparency Stars program, which recognizes local governments for going above and beyond in their transparency efforts. *(Staff Contact: Michael Franklin, Deputy Director of Finance)*

STRATEGIC PRIORITY AND GOAL(S):

Strategic Priority	Strategic Goal
High Performing City Organization Providing Exceptional, People Focused Services	1.2 Continue to improve the efficiency and productivity of operations 1.3 Deliver high-quality service and communications to external and internal customers 1.4 Be a responsible steward of the city's financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

SUMMARY:

The Texas Comptroller of Public Accounts' Transparency Stars program recognizes local governments for going above and beyond in their transparency efforts. The program recognizes government entities that accomplish the following:

- Open their books not only in their traditional finances, but also in the areas of contracts and procurement, economic development, public pensions, debt obligations, and Open Government and Compliance; and

- Provide clear and meaningful financial information not only by posting financial documents, but also through summaries, visualizations, downloadable data, and other relevant information.

A government entity can apply for one or more Stars, up to a maximum of six. Entities must first receive a Traditional Finances Star, but may apply for Stars in up to five other areas:

- Contracts and Procurement;
- Economic Development;
- Public Pensions;
- Debt Obligations; and
- Open Government and Compliance

The program recognizes the remarkable breadth and depth of information presented for each specific Transparency Star awarded, making each Star a prestigious achievement. The Stars stand on their own and are not awarded along a continuum or with an expectation that entities should attain six out of six Stars.

For more detailed information, please refer to the attached Frequently Asked Questions document.

RECOMMENDATION:

Staff recommend that the Committee discuss the status of the Texas Comptroller of Public Accounts' Transparency Stars program.

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

On July 23, 2025, the Policy and Valuation Committee received a report on the progress of the Transparency Stars Program and supported the pursuit of the additional Stars in the program.

On August 4, 2025, the City Council received a report on the progress of the Transparency Stars Program and supported the pursuit of the additional Stars in the program.

On December 17, 2025, the Finance Committee received a report on the progress of the Transparency Stars Program and supported the pursuit of the additional Stars in the program.

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Michael Franklin

Deputy Director of Finance

mfranklin@burlesontx.com

817-426-9883

THE CITY OF BURLESON TEXAS

Transparency Stars Program

FINANCE COMMITTEE: AUGUST 5, 2026

Purpose of the Transparency Stars Program

Texas Comptroller of Public Accounts' Transparency Stars program recognizes local governments for going above and beyond in their transparency efforts. The program recognizes government entities that accomplish the following:

- Open their books not only in their traditional finances, but also in the areas of contracts and procurement, economic development, public pensions, debt obligations, and Open Government and Compliance; and
- Provide clear and meaningful financial information not only by posting financial documents, but also through summaries, visualizations, downloadable data, and other relevant information.

Types of Transparency Stars

You can apply for one or more Stars, up to six. Entities must first receive a Traditional Finances Star, but may apply for Stars in up to five other areas:

- Contracts and Procurement;
- Economic Development;
- Public Pensions;
- Debt Obligations; and
- Open Government and Compliance

Item C.

Where We Were

- Awarded three transparency stars with the 4th applied for.
- 3 of 6 stars achieved, highlighting room for growth in transparency.
- Set the foundation for transparency available on Burleson's website through the Star's landing page.

Current Progress

- Additionally awarded both the Open Government & Economic Development Transparency Stars
- Working towards the 6th and final transparency star for Contracts & Procurement
- Finalized Website setup

Stars Obtained 5/6

Statewide Award Recipients by Star

Star 6: 19

Star 5: 9

Star 4: 12

Star 3: 33

Star 2: 72

Star 1: 116

Recommendation

Apply for the remaining Transparency Star for Contracts & Procurement.

The picture can't be displayed.

Questions, Comments & Direction

COMPTROLLER.TEXAS.GOV

Kelly Hancock
Acting Texas Comptroller of Public Accounts

Transparency

Transparency Stars

Frequently Asked Questions

If you don't see your question addressed below, please contact the Transparency Stars Team [mailto:transparency.stars@cpa.texas.gov].

▼ What is the deadline for the Transparency Star awards?

There are no application deadlines for Transparency Stars. Transparency Stars are granted and maintained on an ongoing basis.

▼ My entity does not have the resources to meet some of the requirements of the Transparency Stars program, but we want to participate. What can we do?

Program participants demonstrate a significant commitment to transparency. Various types of software can be used to meet program requirements. The Comptroller's office does not partner with or endorse vendors for the Transparency Stars program. Our office strives to be of assistance in answering your questions and providing guidance so that any city, county or school district, regardless of resources, can move toward greater transparency.

We offer these tips on compiling a check register:

- In order to meet the check/expense register criteria for Transparency Stars, your entity must post all transactions including electronic ones, not just written checks.
- You may be able to use your accounting software to create expenditure reports that are reusable each month. If not, off-the-shelf accounting software can download transactions from your financial institution once they are completed.
- Your financial institution's website may also allow you to download a spreadsheet detailing all of your entity's monthly transactions.
- Note that employee pay, benefits and withholding amounts are confidential information. These transactions should be aggregated into totals within the check register.

All downloadable data sets must be kept as current as possible. For the Traditional Finances downloadable data requirements, new annual raw format budgets must be posted as soon as they are available, and the check register must always reflect the prior 36 months of activity with the most recent data not more than 90 days old.

In addition, the Comptroller's office has developed a set of templates and forms that may be used fulfilling the visualization and summary requirements.

▼ This information is already included in my local government's financial documents. Can't we just direct people to the information that's already posted?

No. All summary information should be posted separately from any financial documents from which they are derived. Consolidating this information as a listing or table posted directly to the page or as a clearly labeled link is the most expedient and concise manner in which to do this.

▼ I participated in the Leadership Circle program and have a Leadership Circle emblem displayed on my website. Am I expected to remove the emblem now that the program is retired?

Though transparency achievements made as part of the Leadership Circle program are still relevant, the program and its awards have been discontinued. We ask that Transparency Stars insignia replace, rather than coexist with, Leadership Circle insignia. New program insignia should also replace previous program award insignia upon receipt. If you require rebranded award logos, please contact the Transparency Stars Coordinator [mailto:transparency.stars@cpa.texas.gov] directly.

▼ What is to be included in revenues and expenditures per the Traditional Finances guidelines?

Expenditures include all payments that a local government makes no matter what fund a payment is made from and should mirror the total combined budget.

Expenditures should include:

- all operational expenditures;
- all debt payments;
- all electronic fund transfers;
- all other funds (such as enterprise funds) beyond the general fund (GF); and
- any other payments from any funds of the local government.

Revenues include all sources of revenue that a local government collects through taxes, fees or fines as well as any other sources such as grants, federal or state sources.

▼ Is it acceptable for entities to provide a total monthly payroll amount rather than each individual person's name and monthly check amount in the check register?

Yes, it's ok to aggregate payroll.

▼ Many local governments consider bond proceeds and grants as part of total revenue. Should funds from these sources be included in total revenue?

Yes, these sources must be included in revenues.

▼ Is it acceptable for entities to provide a total monthly payroll amount rather than each individua person's name and monthly check amount in the check register?

Yes, it's ok to aggregate payroll.

▼ Many local governments consider bond proceeds and grants as part of total revenue. Should funds from these sources be included in total revenue?

Yes, these sources must be included in revenues.

▼ I have concerns that greater transparency will possibly open my local government to greater financial risk. Is the Stars program still for me?

Yes, the Comptroller's office is committed to working with entities to ensure that the highest level of transparency is being met while still being conscious of security risks and threats.

THE CITY OF BURLESON TEXAS

Department Memo

Finance Committee

DEPARTMENT: **Finance**

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

MEETING: **August 5, 2026**

SUBJECT:

Receive a report, hold a discussion, and provide recommendations to the city council regarding the 2026 monthly financial and investment reports. *(Staff Contact: Kevin Hennessey, Director of Finance)*

SUMMARY:

The Monthly Financial Report is intended to provide internal and external stakeholders with an overview of the City's financial condition and current economic activity. The report is organized into four primary sections: Financial Summary, Economic Analysis, Investment Reports, and Special Interest. Commentary has been included for revenue sources that are 10% or more below projected amounts and for expenditures that exceed budget by 10% or more. New to this month's report are three "Executive Dashboard" pages, summarizing revenues and expenditures. Additional input in the form of "Key Takeaways" and "Watch Items" regarding current year performance is shared. Staff is interested in the committee's feedback of these areas.

RECOMMENDATION:

Staff recommend that the Committee discuss the 2026 monthly financial and investment reports and present staff with any comments, questions, or direction.

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

N/A

REFERENCE:

N/A

FISCAL IMPACT:

N/A

STAFF CONTACT:

Kevin Hennessey
Director of Finance
817-426-9648
khennessey@burlesontx.com

THE CITY OF BURLESON TEXAS

Monthly Financial and Investment Reports

PRESENTED TO THE FINANCE COMMITTEE ON

AUGUST 5, 2026

THE CITY OF BURLESON TEXAS

Four Major Sections

- Financial Summary
- Economic Analysis
- Investment Reports
- Special Interest

THE CITY OF BURLESON TEXAS

QUESTIONS/COMMENTS

FISCAL YEAR 2025-2026 MONTHLY FINANCIAL REPORT

MAY 2026

ABOUT THIS REPORT

The Finance Department is dedicated to excellence in local government, comprehensive fiscal management, compliance, and reporting. The Monthly Financial Report is directed at providing our audience (internal and external users) with a general awareness of the City's financial positions and economic activity.

This report is comprised of four sections:

1. The ***Financial Summary*** reports the performance of the major operating funds of the City. It provides comparative data for major revenue sources and expenditure items. Narrative disclosures are used to highlight any significant changes or fluctuations.

2. The ***Economic Analysis*** section contains a summary of the key economic indicators and an in-depth review with graphic illustrations.

3. The ***Investment Reports*** provide a description of investment activity, a summary of interest earnings, and the City's portfolio.

4. Reports of ***Special Interests*** include Emergicon and Department Transfer Reports.

This financial report includes May 2026 data. **This information is neither final nor audited**. Please provide us with any comments or suggestions you may have, and should you desire additional information feel free to contact the finance department.

City of Burleson
Finance Department
141 W. Renfro St.
Burleson, Texas 76028

Mark Davies
Director of Finance

City of Burleson
Monthly Financial Report

Table of Contents

Section 1

City of Burleson
Monthly Financial Report

This report is designed for internal use and does not include all the funds and accounts included in the Burleson operations. For a complete report, refer to the City of Burleson's Annual Comprehensive Financial Report, available through the City's Finance Department.

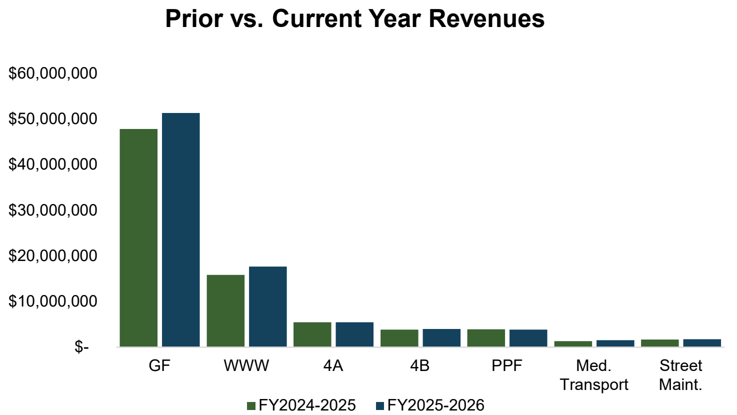
Financial Summary

Executive Dashboard

Following is a summary of total revenues from each fund reported for fiscal year 2025-26, to date, as compared to 2024-25.

Fund Level Revenue

					Percent of Year Expired	66.7%
	Current Year Budgeted	Current Year Actual	Percent of Budget Collected	Prior Year Actual	Variance to Actual Prior Year ($)	Variance to Actual Prior Year (%)
General Fund	$ 64,554,464	$ 51,395,452	79.6%	$ 47,873,208	$ 3,522,245	7.4%
Water & Sewer	31,727,239	17,730,075	55.9%	15,873,873	1,856,202	11.7%
4A	8,524,854	5,483,395	64.3%	5,480,934	2,461	0.0%
4B	8,129,339	4,004,041	49.3%	3,915,467	88,573	2.3%
Parks Performance	6,609,170	3,896,484	59.0%	3,968,624	(72,140)	-1.8%
Medical Transport	2,320,252	1,537,786	66.3%	1,347,166	190,620	14.1%
Street Maintenance	1,701,345	1,771,923	104.1%	1,688,649	83,274	4.9%
	$ 123,566,663	$ 85,819,156	69.5%	$ 80,147,921	$ 5,671,235	7.1%



Key Takeaways

1. General Fund revenues are up 7.4% overall, driven by property taxes, permits, and charges for services collections.
2. General Fund charges for services are ahead of budget due to Chisholm Summit, Bear Ridge, and Tall Grass development.
3. General Fund franchise fee revenues are up in 5 of the 7 categories. Specifically, natural gas collections are at 118% of budget as of May.
4. Water & Sewer Fund revenues rose 11.7% year over year, driven by water and sewer charges for services.
5. Medical Transport revenues increased by 14.1%, primarily due to higher charges for services activity.

Watch Items

Water & Sewer Fund license, permit, and fee and impact fee revenues are behind budget, due to slow permitting activity.
The 4A fund recognized land sale proceeds in April 2026, resulting in year-to-date total fund revenue very close to FY 2025 for the same period.
Parks Performance Fund revenue is down overall (-1.8%), BRiCk memberships fell year over year by -9% or $104,103

Executive Dashboard

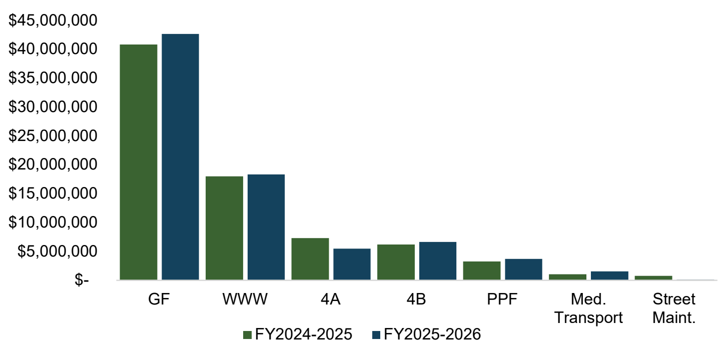
Following is a summary of total expenditures from each fund reported for fiscal year 2025-26, to date, as compared to 2024-25.

Fund Level Expenditures

Percent of Year Expired **66.7%**

	Current Year Budgeted	Current Year Actual	Percent of Budget Spent	Prior Year Actual	Variance to Actual Prior Year ($)	Variance to Actual Prior Year (%)
General Fund	$ 65,247,954	$ 42,651,446	65.4%	$ 40,849,680	$ 1,801,766	4.4%
Water & Sewer	31,280,205	18,365,315	58.7%	18,013,016	352,299	2.0%
4A	13,145,108	5,523,606	42.0%	7,347,529	(1,823,923)	-24.8%
4B	10,312,165	6,665,377	64.6%	6,236,092	429,285	6.9%
Parks Performance	6,896,982	3,701,018	53.7%	3,299,533	401,485	12.2%
Medical Transport	1,698,040	1,589,087	93.6%	1,084,073	505,014	46.6%
Street Maintenance	1,716,345	149,701	8.7%	773,549	(623,848)	-80.6%
	$ 130,296,799	$ 78,645,551	60.4%	$ 77,603,471	$ 1,042,079	1.3%

Prior vs. Current Year Expenditures



Key Takeaways

1. General Fund expenditures are up approximately $1.8 million, but in line with current year budget at 65.4%.
2. Total Water & Sewer expenditures are up 2% compared to prior year but under current year budget expectations at 58.7%.
3. 4A expenditures are lower compared to the prior year due to no equivalent land acquisition.
4. Medical Transport expenditures increased over the prior year primarily driven by personnel costs and safety supplies expense for ambulances.
5. Prior year Street Maintenance expenditures through May were at 46% of budget (8.7% this year), presenting a potential trend in expenditures occurring later in the fiscal year.

Watch Items

Street Maintenance Fund has reported $149,701 expenditures to date, with a budget of approximately $1.7 million.
Medical Transport expenditures are at 93.6% of budget, whereas only 66.7% of the fiscal year has passed.
Parks Performance Fund expenditures increased 12.2% year over year due to capital expenditures, in line with planned budget.

Executive Dashboard

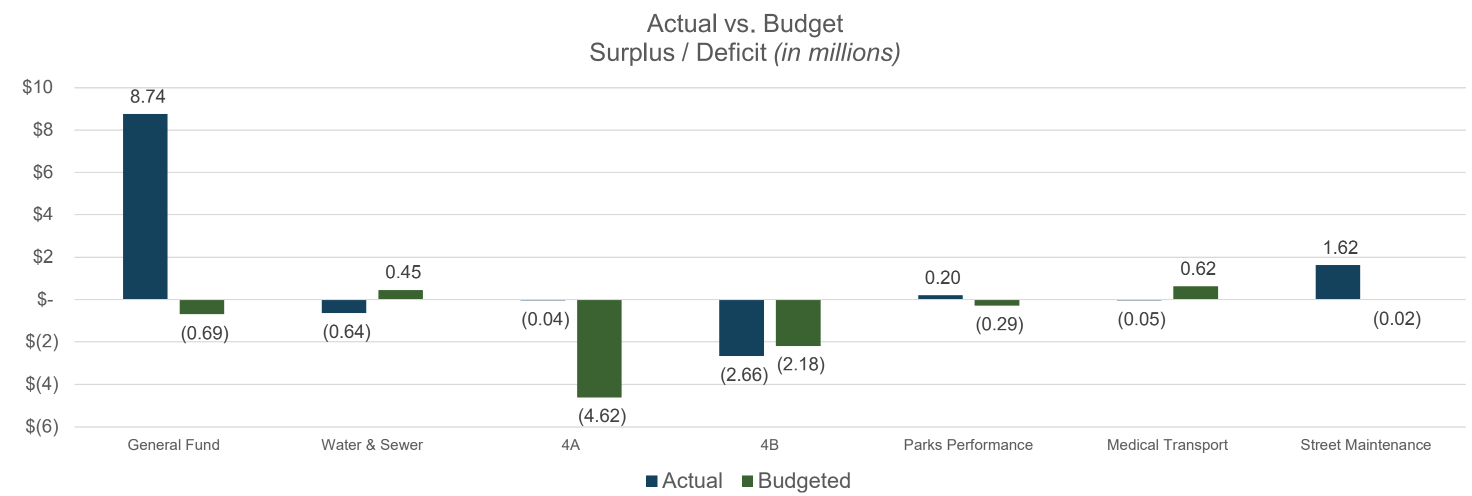
Following is a conclusion of aggregate fund revenue and expense activity reported for fiscal year 2025-26, to date.

Surplus / Deficit

	Current Year Revenues	Current Year Expenditures	Surplus / Deficit	Budgeted Revenue	Budgeted Expenditures	Budgeted Surplus / Deficit
General Fund	$ 51,395,452	$ 42,651,446	$ 8,744,006	$ 64,554,464	$ 65,247,954	$ (693,490)
Water & Sewer	17,730,075	18,365,315	(635,240)	31,727,239	31,280,205	447,034
4A	5,483,395	5,523,606	(40,212)	8,524,854	13,145,108	(4,620,254)
4B	4,004,041	6,665,377	(2,661,336)	8,129,339	10,312,165	(2,182,826)
Parks Performance	3,896,484	3,701,018	195,465	6,609,170	6,896,982	(287,812)
Medical Transport	1,537,786	1,589,087	(51,301)	2,320,252	1,698,040	622,212
Street Maintenance	1,771,923	149,701	1,622,222	1,701,345	1,716,345	(15,000)
	$ 85,819,156	$ 78,645,551	$ 7,173,605	$ 123,566,663	$ 130,296,799	$ (6,730,136)

Summary Conclusions

General Fund	Budgeted at a net deficit. As of May 2026, revenues exceeded expenditures by $8.7 million, driven by property tax timing.
Water & Sewer	Budgeted at a net surplus. As of May 2026, expenditures exceeded revenues by $-0.6 million, driven by the seasonality of water revenues.
4A	Large incentive payments are expected in the last part of the year to meet the planned deficit and budgeted expenditure amounts. The large budgeted deficit in 4A is due to projected timing of incentive payments expected in FY 2026, with less in the out years.
4B	The fund is at only 40% of budgeted revenue and 60% of budgeted expenditures, projecting an ending deficit in excess of plan. The large budgeted deficit in 4B is due to budgeted transfers out (i.e., Debt Service Fund, Park Performance Fund, Bartlett Park Soccer Complex, and Chisenhall Sports Complex Funds).
Parks Performance	The fund is spending within budget, with actual revenues slightly ahead of expenditures, reporting a $195,465 overall surplus as of May. The majority of revenue, 2.3 million, comes from transfers from 4B.
Medical Transport	Actual expenditures are ahead of budget. This is driven by both personnel costs and safety supplies expense.
Street Maintenance	Expenditures are budgeted to approximately equate revenues. The fund's expenditures typically come later in the fiscal year.



GENERAL FUND

Revenues

General Fund revenues total $51,395,452 through May 31, 2026. This represents an increase of 7.4% from revenue earned in the preceding year. Investment Earnings decreased $(107,931) or -16.5% driven by falling macroeconomic interest rates per FOMC direction. Also contributing to the decline is a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Fines decreased $(53,124) or -14.1% driven by decreases in both Municipal Court fees and Code Enforcement nuisance code fines. Cost Allocation Rev decreased $(394,873) or -15.7% driven by no FY 2026 budgeted allocation from the Health Insurance Fund.

Following is a percentage summary of total revenues from each major source of General Fund revenue for fiscal year 2025-26, to date.

		Fiscal Year-to-Date 2026	Percentage of Total
Taxes	$	40,721,481	79.2%
Franchise Fees		2,997,933	5.8%
Investment Earnings		548,055	1.1%
Licenses, permits and fees		1,049,847	2.0%
Fines		324,873	0.6%
Charges for Services		475,995	0.9%
Other Revenues		2,151,048	4.2%
Cost Allocation		2,121,192	4.1%
Transfers In		1,005,029	2.0%
Total	$	51,395,452	100.0%

A comparison between FY 2025 and FY 2026 is presented below:

		Fiscal Year-to-Date				Increase/(Decrease) over 2025	
		2025		2026		Amount	Percent
Property Taxes	$	30,063,075	$	32,730,074	$	2,666,999	8.9%
Sales Tax		7,655,418		7,867,276		211,858	2.8%
Liquor Tax		123,952		124,131		179	0.1%
Franchise Fees		2,869,741		2,997,933		128,192	4.5%
Investment Earnings		655,987		548,055		(107,931)	-16.5%
License, Permit & Fee		654,628		1,049,847		395,219	60.4%
Fines		377,998		324,873		(53,124)	-14.1%
Charges for Services		200,347		475,995		275,648	137.6%
Miscellaneous		211,645		406,063		194,418	91.9%
Sale of Capital		-		42,000		42,000	100.0%
Cost Allocation Rev		2,516,065		2,121,192		(394,873)	-15.7%
Intergovernmental		992,777		1,081,298		88,521	8.9%
Operating Grant & Contributions		552,825		621,687		68,862	12.5%
Transfer In		998,750		1,005,029		6,279	0.6%
	$	47,873,208	$	51,395,452	$	3,522,245	7.4%

GENERAL FUND

Expenditures

Expenditures for General Fund purposes were $42,651,446 through May 31, 2026. An increase of $1,801,766 or 4.4% from the preceding year. Also note that total current year actuals as a percent of budget is comparable year over year, 65.37% as of FY 2026 and 63.19% as of FY 2025. Prior Year Comparison of General Fund Expenditures by Department through May 2026:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025		
	2025	2026	Amount	Percent	Material Variance Drivers
City Council	$ 45,972	$ 25,783	$ (20,188)	-43.9%	
City Manager's Office	933,713	949,048	15,335	1.6%	
City Secretary's Office	567,899	507,626	(60,273)	-10.6%	
Communications	381,174	390,732	9,558	2.5%	
Finance	1,015,546	1,172,501	156,956	15.5%	Driven by temporary services personnel expense. Department is now fully staffed.
Non-Departmental	1,039,675	1,275,328	235,654	22.7%	Driven by building maintenance & repair expense for City Hall flood remediation.
Human Resources	810,749	855,774	45,025	5.6%	
Judicial	84,830	78,367	(6,463)	-7.6%	
Legal Services	537,690	476,221	(61,469)	-11.4%	
Municipal Court	334,640	310,188	(24,452)	-7.3%	
Records Management	115,168	77,487	(37,681)	-32.7%	
Purchasing	193,116	221,292	28,176	14.6%	
Fire	7,635,065	7,932,119	297,054	3.9%	
Police	12,313,974	13,585,755	1,271,781	10.3%	Increased salaries expense for retirement payouts and budgeted Public Safety equity pay
Marshals Service	626	-	(626)	-100.0%	
PS Communication	1,778,025	1,679,550	(98,475)	-5.5%	
Drainage Maint	371,873	293,062	(78,812)	-21.2%	
Engineering/Capital	650,687	914,658	263,972	40.6%	Increased salaries expense due to three vacancies in 1Q FY 2025
Engineering/Development	510,050	268,897	(241,153)	-47.3%	
Engineering/Inspections	362,237	385,710	23,473	6.5%	
Facilities Maintenance	773,942	618,951	(154,991)	-20.0%	
Public Works Admin	592,593	621,969	29,375	5.0%	
Streets Pavement Maint	1,800,070	1,443,712	(356,358)	-19.8%	
Traffic Maint	690,426	1,155,209	464,784	67.3%	Budgeted increase of signal maintenance & repair expenditures
Animal Services	480,956	480,486	(470)	-0.1%	
Code Enforcement	513,190	526,317	13,127	2.6%	
Environmental Services	94,879	84,108	(10,771)	-11.4%	
Neighborhood Svcs Admin	1,013	-	(1,013)	-100.0%	
Building Inspections	576,142	551,639	(24,502)	-4.3%	
Community Development	494,671	501,880	7,210	1.5%	
Economic Development	873,659	860,384	(13,275)	-1.5%	
Library	962,233	872,169	(90,065)	-9.4%	
Parks	1,150,310	1,323,181	172,871	15.0%	Increased grounds repair & maintenance costs
Parks & Recreation Admin	140	(30)	(170)	-121.4%	
ROW Maintenance	350,795	286,258	(64,537)	-18.4%	
Senior Citizens Center	148,679	155,353	6,674	4.5%	
Transfer Out	1,663,276	1,769,761	106,485	6.4%	
	$ 40,849,680	$ 42,651,446	$ 1,801,766	4.4%	

Expenditures for General Fund purposes through May 2026 are outlined as a percentage basis as follows:

Division	Total	Percent
General Government	$ 6,340,349	15%
Public Safety	23,197,423	54%
Public Works	5,702,168	13%
Neighborhood Services	1,090,911	3%
Development Services	1,913,903	4%
Culture & Recreation	2,636,930	6%
Transfer Out	1,769,761	4%
	$ 42,651,446	100%

WATER AND SEWER FUND

Revenues

Operating revenue in the Water and Sewer Fund was $17,730,075 through May 31, 2026, an increase of $1,856,202 or 11.7% compared to revenues reported for the same time period in the preceding year. Miscellaneous decreased $(11,218) or -23.8% due to decreases in the recycling revenue stream as well as other miscellaneous revenue accounts. Impact Fee decreased $(81,305) or -18.7% due to due to slower permitting activity.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Charges for Services	$ 14,897,254	$ 16,865,042	$ 1,967,788	13.2%
License, Permit & Fee	9,639	9,017	(622)	-6.5%
Investment Earnings	453,539	431,790	(21,749)	-4.8%
Miscellaneous	47,177	35,960	(11,218)	-23.8%
Impact Fee	435,145	353,839	(81,305)	-18.7%
Cost Allocation Revenue	-	-	-	N/A
Sale of Capital	-	2,974	2,974	N/A
Transfer In	31,119	31,452	334	1.1%
	$ 15,873,873	$ 17,730,075	$ 1,856,202	11.7%

The breakdown of the Charges for Services revenue is reflected in the preceding table as follows:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Water Revenue	$ 7,186,836	$ 8,166,087	$ 979,251	13.6%
Sewer Revenue	6,971,165	7,870,131	898,966	12.9%
Sewer Surcharge	424,324	520,567	96,243	22.7%
Connections & Extensions	30,953	23,356	(7,597)	-24.5%
Penalties	283,976	284,901	925	0.3%
	$ 14,897,254	$ 16,865,042	$ 1,967,788	13.2%

WATER AND SEWER FUND

Expenditures

The Water and Sewer Fund expenditures through May 31, 2026 totaled $18,365,315. This represents an overall increase of $352,299 or 2.0% compared to the preceding year. Personnel Development increased $17,746 or 20.0% due to increased subscriptions and publications expense. Outside Services increased $29,405 or 19.3% due to GIS & Major Basin assessments. Infr Maint & Repair increased $63,408 or 60.0% due to various repair expenses including inline curb stops expense. Insurance increased $54,785 or 42.0% due to higher annual insurance allocation.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 2,011,990	$ 1,948,189	$ (63,801)	-3.2%
Personnel Development	88,880	106,626	17,746	20.0%
Supplies	84,721	64,828	(19,893)	-23.5%
Minor Furn & Equip	92,445	94,259	1,814	2.0%
Outside Services	152,022	181,427	29,405	19.3%
Water Purchases	2,224,111	2,431,474	207,363	9.3%
Sewer Treatment	2,996,295	2,916,431	(79,864)	-2.7%
Infr Maint & Repair	105,697	169,106	63,408	60.0%
Equip Maint & Repair	25,190	5,058	(20,131)	-79.9%
Utilities	161,886	162,321	435	0.3%
Insurance	130,373	185,158	54,785	42.0%
Misc	784,776	831,558	46,781	6.0%
Contribution to ISF	1,406,104	1,542,000	135,896	9.7%
Cost Allocation Exp	875,600	875,600	-	0.0%
Capital Expenditures	64,069	14,013	(50,056)	-78.1%
Debt Service Charges	6,055,489	6,082,262	26,773	0.4%
Transfers Out	753,368	755,007	1,639	0.2%
	$ 18,013,016	$ 18,365,315	$ 352,299	2.0%

4A SALES TAX FUND

Revenues

4A revenue through May 31, 2026 is $5,483,395 and an increase of $2,461 or 0.0% for revenues reported for the same period in the preceding year.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Sales & Use Taxes	$ 3,827,709	$ 3,933,639	$ 105,930	2.8%
OFS-Sale of Capital	1,217,460	1,096,349	(121,111)	-9.9%
Investment Earnings	157,436	152,553	(4,883)	-3.1%
Miscellaneous	278,329	300,854	22,525	8.1%
	$ 5,480,934	$ 5,483,395	$ 2,461	0.0%

Expenditures

Expenditures through May 31, 2026 are $5,523,606 and a decrease of $(1,823,923) or -24.8% for expenses reported for the same period in the preceding year. Personnel Development increased $46,426 or 111.6% due to Memberships & Licenses expense. Incentives increased $433,360 or 43.2% due to companies meeting required benchmarks for reimbursement.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	$ 445,375	$ 482,945	$ 37,569	8.4%
Personnel Development	41,582	88,009	46,426	111.6%
Supplies	4,401	4,612	211	4.8%
Outside Services	83,116	44,756	(38,360)	-46.2%
Infr Maint & Repair	13,581	14,523	942	6.9%
Utilities	5,376	5,701	325	6.0%
Miscellaneous	217,422	214,368	(3,054)	-1.4%
Incentives	1,002,535	1,435,895	433,360	43.2%
Contribution to ISF	308,816	83,312	(225,504)	-73.0%
Cost Allocation Exp	107,504	107,504	-	0.0%
Capital Expenditures	1,693,498	10	(1,693,488)	-100.0%
Transfers Out-Debt Service	3,333,583	2,951,233	(382,350)	-11.5%
Transfers Out	90,739	90,739	-	0.0%
	$ 7,347,529	$ 5,523,606	$ (1,823,923)	-24.8%

4B SALES TAX FUND

Revenues

4B revenue was $4,004,041 through May 31, 2026, an increase of $88,573 or 2.3% compared to revenue reported for the same time period in the preceding year. Investment Earnings decreased $(13,957) or -16.5% driven by falling macroeconomic interest rates per FOMC direction. Also contributing to the decline is a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Miscellaneous revenue decreased $(3,400) or -100.0% driven by lower other rental fees for special events.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Sales & Use Taxes	$ 3,827,709	$ 3,933,639	$ 105,930	2.8%
Investment Earnings	84,358	70,401	(13,957)	-16.5%
Miscellaneous revenue	3,400	-	(3,400)	-100.0%
	$ 3,915,467	$ 4,004,041	$ 88,573	2.3%

Expenditures

Expenditures through May 31, 2026 are $6,665,377 and an increase of $429,285 or 6.9% for expenses reported for the same period in the preceding year. Personnel Development increased $1,706 or 80.9% driven by travel costs associated with the CAPRA accreditation process. Infr Maint & Repair increased $16,265 or 100% driven by budgeted grounds maintenance and repair expense. Miscellaneous increased $22,674 or 36.4% driven by project/event/meeting expenses. Transfer Out-Debt Service increased $466,636 or 19.3% driven by higher annual February principal and interest debt payment. Transfer Out-Chisenhall increased $259,278 or 100% driven by it being new in FY 2026.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	2026	Amount	Percent
Personnel	$ 233,941	$ 198,201	$ (35,740)	-15.3%
Personnel Development	2,108	3,813	1,706	80.9%
Supplies	708	75	(634)	-89.4%
Minor Furn & Equip	20,034	20,795	761	3.8%
Outside Services	12,354	10,951	(1,403)	-11.4%
Infr Maint & Repair	-	16,265	16,265	100.0%
Miscellaneous	62,225	84,899	22,674	36.4%
Utilities	-	-	-	N/A
Incentive Payments	23,293	-	(23,293)	-100.0%
Contribution to ISF	24,344	3,600	(20,744)	-85.2%
Cost Allocation Exp	70,216	70,216	-	0.0%
Capital Expenditures	61,380	1,300	(60,080)	-97.9%
Transfer Out-Parks Perf Fund	2,166,632	2,345,680	179,048	8.3%
Transfer Out-Debt Service	2,413,083	2,879,719	466,636	19.3%
Transfer Out-Non Bond CIP	-	-	-	N/A
Transfer Out-Golf	1,145,773	770,584	(375,189)	-32.7%
Transfer Out-Chisenhall	-	259,278	259,278	100.0%
Transfer Out-Bartlett	-	-	-	N/A
	$ 6,236,092	$ 6,665,377	$ 429,285	6.9%

PARKS PERFORMANCE FUND

Revenues

Parks Performance revenue was $3,896,484 through May 31, 2026, a decrease of $(72,140) or -1.8% compared to revenue reported for the same time period in the preceding year. Charges for Services decreased $(230,702) or -13.5% driven by a decrease in BRiCk membership revenue. Investment Earnings decreased $(13,571) or -40.6% driven by a FY 2026 start of year reversal of FY 2025 year end accrual for interest on US Agencies and Treasuries within the City's portfolio. Miscellaneous decreased $(6,915) or -11.1% driven by a TML insurance reimbursement in FY 2025.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Charges for Services	$ 1,706,270	$ 1,475,568	$ (230,702)	-13.5%
Investment Earnings	33,452	19,881	(13,571)	-40.6%
Miscellaneous	62,270	55,355	(6,915)	-11.1%
Transfer In-4B	2,166,632	2,345,680	179,048	8.3%
	$ 3,968,624	$ 3,896,484	$ (72,140)	-1.8%

Expenditures

Expenditures through May 31, 2026 totaled $3,701,018. This represents an overall increase of $401,485 or a 12.2% increase from the preceding year. Personnel Development increased $5,131 or 37.9% driven by increased travel & training. Minor Furn & Equip increased $56,960, driven by minor apparatus expenditures. Outside Services increased $75,829, driven by increased janitorial services expense. Equip Maint & Repair increased $5,336 or 36.7% driven by BRiCk pipe leak repair. Insurance increased $66,567 or 60.3% driven by increased annual insurance billing. Capital Expenditures increased $263,449, driven by equipment for athletic fields.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 1,713,620	$ 1,806,397	$ 92,777	5.4%
Personnel Development	13,556	18,687	5,131	37.9%
Supplies	88,583	95,120	6,537	7.4%
Minor Furn & Equip	7,507	64,468	56,960	758.7%
Outside Services	32,613	108,442	75,829	232.5%
Infr Maint & Repair	190,839	178,467	(12,372)	-6.5%
Equip Maint & Repair	14,543	19,878	5,336	36.7%
Utilities	347,112	187,297	(159,815)	-46.0%
Insurance	110,345	176,912	66,567	60.3%
Miscellaneous	54,667	45,929	(8,738)	-16.0%
Contribution to ISF	248,200	258,024	9,824	4.0%
Cost Allocation Exp	477,088	477,088	-	0.0%
Capital Expenditures	860	264,309	263,449	30634.0%
	$ 3,299,533	$ 3,701,018	$ 401,485	12.2%

MEDICAL TRANSPORT FUND

Revenues

Medical Transport revenue was $1,537,786 through May 31, 2026. This represents an overall increase of $190,620 or a 14.1% increase from the preceding year.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Charges for Services	$ 1,324,265	$ 1,514,807	$ 190,542	14.4%
Investment Earnings	22,901	22,979	78	0.3%
Transfer In	-	-	-	N/A
	$ 1,347,166	$ 1,537,786	$ 190,620	14.1%

Expenditures

Expenditures through May 31, 2026 totaled $1,589,087. This represents an overall increase of $505,014 or a 46.6% increase from the preceding year. Personnel increased $306,128 or 21.7% driven by an increase in salaries and related benefits for added positions, as well as overtime expense for Fire Medical Transport. Personnel Grant Reimbursement has decreased $124,556 or 26.1% as ARPA money is used up. Supplies increased $13,672 or 19.5% driven by an increase in safety supplies expense. Contribution to ISF increased $58,968 or 135.0% driven by increased budgeted allocation for the Contribution to Equipment Services Fund and IT Contribution.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Personnel	$ 1,412,461	$ 1,718,589	$ 306,128	21.7%
Personnel Grant Reimburse	(477,536)	(352,980)	124,556	-26.1%
Med Director/Lease	35,350	37,040	1,690	4.8%
Supplies	70,117	83,789	13,672	19.5%
Contribution to ISF	43,680	102,648	58,968	135.0%
	$ 1,084,073	$ 1,589,087	$ 505,014	46.6%

STREET MAINTENANCE FUND

Revenues

This fund is made up of transfers from the General Fund derived from the portion of the M&O rate designated for street maintenance. Street Maintenance revenue was $1,771,923 through May 31, 2026. The Street Maintenance allocation is a function of property tax collection receipt timing.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Investment Earnings	$ 25,373	$ 27,163	$ 1,789	7.1%
Transfer In	1,663,276	1,744,761	81,485	4.9%
	$ 1,688,649	$ 1,771,923	$ 83,274	4.9%

Expenditures

Expenditures through May 31, 2026 totaled $149,701. The Street Maintenance Fund has budgeted for engineering and other outside services and street maintenance and repair expense for FY 2026.

A comparison between FY 2025 and FY 2026 is presented below:

	Fiscal Year-to-Date		Increase/(Decrease) over 2025	
	2025	**2026**	**Amount**	**Percent**
Outside Services	$ 24,286	$ -	$ (24,286)	-100.0%
Infr Maint & Repair	743,208	149,701	(593,507)	-79.9%
Capital Expenditures	6,055	-	(6,055)	-100.0%
	$ 773,549	$ 149,701	$ (623,848)	-80.6%

May-26

General Fund - Schedule of Revenues

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ACTUAL AMOUNT	FY2026 BUDGET BALANCE	ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
Ad Val Taxes - General	29,801,570	32,239,467	-	32,239,467	32,391,100	(151,633)	100.47%	100.17%
Ad Val Taxes - Delinquent	91,955	130,000	-	130,000	164,048	(34,048)	126.19%	70.73%
Ad Val Taxes - Pen & Int	169,551	230,000	-	230,000	174,925	55,075	76.05%	73.72%
PROPERTY TAXES TOTAL	$ 30,063,075	$ 32,599,467		$ 32,599,467	$ 32,730,074	$ (130,607)	100.40%	99.84%
Sales Tax	7,655,418	15,987,468	-	15,987,468	7,867,276	8,120,192	49.21%	50.08%
Liquor Tax	123,952	258,743	-	258,743	124,131	134,612	47.97%	57.41%
SALES TAX TOTAL	$ 7,779,370	$ 16,246,211		$ 16,246,211	$ 7,991,407	$ 8,254,804	49.19%	50.18%
W&S Franchise Fee	729,890	1,138,628	-	1,138,628	751,787	386,841	66.03%	66.67%
Electric Util Franchise	1,291,018	2,097,324	-	2,097,324	1,302,186	795,138	62.09%	64.02%
Telephone Franchise Fees	30,963	54,080	-	54,080	27,853	26,227	51.50%	59.54%
Telecable Franchise Fees	71,438	129,137	-	129,137	66,119	63,018	51.20%	57.53%
Natural Gas Franchise Fee	356,981	360,431	-	360,431	425,598	(65,167)	118.08%	103.00%
Solid Waste Franchise Fee	173,795	308,256	-	308,256	191,034	117,222	61.97%	58.64%
SW Internal Srv Franchise	215,656	336,423	-	336,423	233,355	103,068	69.36%	66.67%
FRANCHISE FEES TOTAL	$ 2,869,741	$ 4,424,279		$ 4,424,279	$ 2,997,933	$ 1,426,346	67.76%	67.46%
INVESTMENT EARNINGS TOTAL	$ 655,987	$ 828,100	$ -	$ 828,100	$ 548,055	$ 280,045	66.18%	109.33%
LICENSE, PERMIT, FEE TOTAL	$ 654,628	$ 1,474,716	$ -	$ 1,474,716	$ 1,049,847	$ 424,869	71.19%	42.10%
FINES TOTAL	$ 377,998	$ 655,243	$ -	$ 655,243	$ 324,873	$ 330,370	49.58%	44.31%
CHARGES FOR SERVICES TOTAL	$ 200,347	$ 363,722	$ -	$ 363,722	$ 475,995	$ (112,273)	130.87%	69.01%
MISC TOTAL	$ 211,645	$ 604,384	$ 354,053	$ 958,437	$ 406,063	$ 552,374	42.37%	35.27%
SALE OF CAPITAL TOTAL	$ -	$ -	$ -	$ -	$ 42,000	$ (42,000)	N/A	0.00%
Cost Allocation From SRF	25,152	37,710	-	37,710	11,816	25,894	31.33%	66.70%
Cost allocation from 4A	107,504	161,260	-	161,260	107,504	53,756	66.67%	66.67%
Cost allocation from 4B	70,216	105,320	-	105,320	70,216	35,104	66.67%	66.67%
Cost allocation from PPF	477,088	715,620	-	715,620	477,088	238,532	66.67%	66.67%
Cost allocation from HMF	17,752	26,630	-	26,630	17,752	8,878	66.66%	66.66%
Cost allocation from TIF	25,064	37,590	-	37,590	25,064	12,526	66.68%	66.68%
Cost allocation from Misc SRF	12,480	18,720	-	18,720	12,480	6,240	66.67%	66.67%
Cost allocation from DS	813	1,220	-	1,220	464	756	38.03%	66.67%
Cost allocation from WS	875,600	1,313,390	-	1,313,390	875,600	437,790	66.67%	66.67%
Cost allocation from SW	35,456	53,180	-	53,180	36,520	16,660	68.67%	66.67%
Cost allocation from Golf	192,176	268,260	-	268,260	192,176	76,084	71.64%	66.67%
Cost allocation from CEM	520	780	-	780	520	260	66.67%	66.67%
Cost allocation from ERF	3,900	5,850	-	5,850	2,512	3,338	42.94%	66.67%
Cost allocation from ESF	116,144	174,220	-	174,220	116,144	58,076	66.67%	66.67%
Cost allocation from SSR	175,336	263,000	-	263,000	175,336	87,664	66.67%	66.67%
Cost allocation from HIF	380,864	-	-	-	-	-	N/A	66.67%
COST ALLOCATION REV TOTAL	$ 2,516,065	$ 3,182,750		$ 3,182,750	$ 2,121,192	$ 1,061,558	66.65%	66.67%
Receipts from Counties	-	-	-	-	-	-	N/A	0.00%
Receipts From State	-	-	-	-	19,884	(19,884)	N/A	N/A
Receipts From Federal Govn	992,777	1,016,038	-	1,016,038	1,061,414	(45,376)	104.47%	100.20%
Receipts From Other Agencies	-	-	-	-	-	-	N/A	N/A
INTERGOVERNMENTAL TOTAL	$ 992,777	$ 1,016,038	$ -	$ 1,016,038	$ 1,081,298	$ (65,260)	106.42%	99.35%
School Resource Officers	518,498	1,220,507	-	1,220,507	622,749	597,758	51.02%	50.00%
Auto Task Force Reimb	30,340	41,618	-	41,618	-	41,618	0.00%	72.90%
Reimbursable Overtime	3,987	-	-	-	(1,062)	1,062	N/A	N/A
OPER GRANT & CONTR TOTAL	$ 552,825	$ 1,262,125		$ 1,262,125	$ 621,687	$ 640,438	49.26%	51.25%
Transfer from ERF-Government	-	-	-	-	-	-	N/A	N/A
Transfer from WS	753,368	-	-	-	755,007	(755,007)	N/A	66.67%
Transfer In	-	1,511,626	-	1,511,626	-	1,511,626	0.00%	0.00%
Transfer From 4A	90,739	-	-	-	90,739	(90,739)	N/A	66.67%
Transfer From TIF2	154,643	-	-	-	159,282	(159,282)	N/A	66.67%
Transfer from Support Svc	-	-	31,750	31,750	-	31,750	0.00%	N/A
TRANSFER IN TOTAL	$ 998,750	$ 1,511,626	$ 31,750	$ 1,543,376	$ 1,005,029	$ 538,347	65.12%	30.98%
TOTAL REVENUE	$ 47,873,208	$ 64,168,661	$ 385,803	$ 64,554,464	$ 51,395,452	$ 13,159,012	79.62%	74.75%

Item D.

May-26

General Fund - Schedule of Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DIVISIONS	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL AMOUNT	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
GENERAL GOVERNMENT									
City Council	45,972	54,692	-	54,692	1,322	25,783	27,587	47.14%	51.22%
City Manager's Office	933,713	1,442,142	31,750	1,473,892	784	949,048	524,060	64.39%	68.78%
City Secretary's Office	567,899	895,154	-	895,154	35,734	507,626	351,794	56.71%	62.60%
Communications	381,174	654,910	-	654,910	912	390,732	263,266	59.66%	59.70%
Finance	1,015,546	1,883,444	-	1,883,444	40,725	1,172,501	670,218	62.25%	59.67%
Non-Departmental	1,039,675	568,416	385,878	954,294	190,101	1,275,328	(511,135)	133.64%	152.48%
Human Resources	810,749	1,310,652	-	1,310,652	32,105	855,774	422,773	65.29%	60.58%
Judicial	84,830	137,650	-	137,650	-	78,367	59,283	56.93%	61.75%
Legal Services	537,690	762,468	-	762,468	58,175	476,221	228,071	62.46%	55.68%
Municipal Court	334,640	559,167	-	559,167	5,196	310,188	243,783	55.47%	58.99%
Records Management	115,168	123,239	-	123,239	3,689	77,487	42,064	62.88%	88.26%
Purchasing	193,116	304,133	-	304,133	5,244	221,292	77,597	72.76%	57.19%
Risk Management	-	24	-	24	-	-	24	0.00%	N/A
GENERAL GOVERNMENT TOTAL	**$ 6,060,171**	**$ 8,696,091**	**$ 417,628**	**$ 9,113,719**	**$ 373,986**	**$ 6,340,349**	**$ 2,399,383**	**69.57%**	**68.45%**
PUBLIC SAFETY									
Fire	7,635,065	12,136,501	40,450	12,176,951	289,801	7,932,119	3,955,031	65.14%	64.77%
Police	12,313,974	20,242,250	-	20,242,250	117,058	13,585,755	6,539,438	67.12%	63.08%
Marshals Service	626	-	-	-	-	-	-	N/A	N/A
Public Safety Communications	1,778,025	2,627,602	-	2,627,602	9,217	1,679,550	938,836	63.92%	57.92%
PUBLIC SAFETY TOTAL	**$ 21,727,689**	**$ 35,006,353**	**$ 40,450**	**$ 35,046,803**	**$ 416,075**	**$ 23,197,423**	**$ 11,433,305**	**66.19%**	**63.20%**
PUBLIC WORKS									
Drainage Maint	371,873	551,411	-	551,411	3,239	293,062	255,110	53.15%	50.08%
Engineering/Capital	650,687	174,720	75,209	249,929	20,367	914,658	(685,096)	365.97%	44.33%
Engineering/Development	510,050	577,926	137,728	715,654	216,095	268,897	230,662	37.57%	53.38%
Engineering/Inspections	362,237	626,558	-	626,558	500	385,710	240,348	61.56%	59.83%
Facilities Maintenance	773,942	976,169	97,525	1,073,694	119,121	618,951	335,622	57.65%	64.36%
Public Works Admin	592,593	1,059,020	529	1,059,549	1,030	621,969	436,551	58.70%	59.93%
Streets Pavement Maint	1,800,070	4,239,778	107,252	4,347,030	864,894	1,443,712	2,038,424	33.21%	52.10%
Traffic Maint	690,426	1,449,252	360,363	1,809,615	106,108	1,155,209	548,298	63.84%	37.07%
PUBLIC WORKS TOTAL	**$ 5,751,879**	**$ 9,654,834**	**$ 778,606**	**$ 10,433,440**	**$ 1,331,354**	**$ 5,702,168**	**$ 3,399,918**	**54.65%**	**50.99%**
NEIGHBORHOOD SERVICES									
Animal Services	480,956	805,810	-	805,810	3,354	480,486	321,970	59.63%	59.05%
Code Enforcement	513,190	793,370	-	793,370	5,624	526,317	261,429	66.34%	64.28%
Environmental Services	94,879	134,707	-	134,707	-	84,108	50,599	62.44%	61.27%
Neighborhood Svcs Admin	1,013	-	-	-	-	-	-	N/A	N/A
NEIGHBORHOOD SERVICES TOTAL	**$ 1,090,037**	**$ 1,733,887**	**$ -**	**$ 1,733,887**	**$ 8,978**	**$ 1,090,911**	**$ 633,998**	**62.92%**	**61.66%**
DEVELOPMENT SERVICES									
Building Inspections	576,142	978,152	-	978,152	295	551,639	426,218	56.40%	64.34%
Community Development	494,671	799,077	-	799,077	5,267	501,880	291,930	62.81%	28.43%
Economic Development	873,659	1,129,787	-	1,129,787	333,117	860,384	(63,714)	76.15%	1668.24%
DEVELOPMENT SERVICES TOTAL	**$ 1,944,471**	**$ 2,907,016**	**$ -**	**$ 2,907,016**	**$ 338,679**	**$ 1,913,903**	**$ 654,434**	**65.84%**	**72.34%**
CULTURE & RECREATION									
Library	962,233	1,364,753	-	1,364,753	69,366	872,169	423,218	63.91%	64.77%
Parks	1,150,310	1,934,230	61,400	1,995,630	35,072	1,323,181	637,377	66.30%	67.58%
Parks & Recreation Admin	140	-	-	-	-	(30)	30	N/A	N/A
ROW Maintenance	350,795	687,558	(6,900)	680,658	203,156	286,258	191,244	42.06%	57.47%
Senior Center	148,679	236,500	-	236,500	3,957	155,353	77,190	65.69%	64.71%
CULTURE & RECREATION TOTAL	**$ 2,612,157**	**$ 4,223,041**	**$ 54,500**	**$ 4,277,541**	**$ 311,552**	**$ 2,636,930**	**$ 1,329,060**	**61.65%**	**64.85%**
TRANSFER OUT									
Transfers Out	1,663,276	1,735,548	-	1,735,548	-	1,744,761	(9,213)	100.53%	101.06%
Transfer Out-Non Bond CIP	-	-	-	-	-	25,000	(25,000)	N/A	N/A
Transfer Out-IT Fund	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT TOTAL	**$ 1,663,276**	**$ 1,735,548**	**$ -**	**$ 1,735,548**	**$ -**	**$ 1,769,761**	**$ (34,213)**	**101.97%**	**101.06%**
TOTAL EXPENDITURE	**$ 40,849,680**	**$ 63,956,770**	**$ 1,291,184**	**$ 65,247,954**	**$ 2,780,623**	**$ 42,651,446**	**$ 19,815,885**	**65.37%**	**63.19%**

May-26

Water and Sewer Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	14,897,254	30,092,338	-	30,092,338	-	16,865,042	13,227,296	56.04%	52.6%
LICENSE,PERMIT & FEE	9,639	20,000	-	20,000	-	9,017	10,983	45.08%	48.20%
INVESTMENT EARNINGS	453,539	450,000	-	450,000	-	431,790	18,210	95.95%	100.79%
MISCELLANEOUS	47,177	43,922	-	43,922	-	35,960	7,962	81.87%	107.41%
IMPACT FEE	435,145	1,030,000	-	1,030,000	-	353,839	676,161	34.35%	42.25%
COST ALLOCATION REV	-	44,000	-	44,000	-	-	44,000	0.00%	0.00%
OFS-SALE OF CAPITAL	-	-	-	-	-	2,974	(2,974)	N/A	0.00%
TRANSFER IN	31,119	46,979	-	46,979	-	31,452	15,527	66.95%	66.24%
TOTAL REVENUE	**$ 15,873,873**	**$ 31,727,239**	**$ -**	**$ 31,727,239**	**$ -**	**$ 17,730,075**	**$ 13,997,164**	**55.88%**	**53.01%**
PERSONNEL	2,011,990	3,285,442	-	3,285,442	-	1,948,189	1,337,253	59.30%	58.73%
PERSONNEL DEVELOPMNT	88,880	115,173	-	115,173	-	106,626	8,547	92.58%	52.45%
SUPPLIES	84,721	119,995	-	119,995	13,212	64,828	41,956	54.03%	71.40%
MINOR FURN & EQUIP	92,445	221,275	18,828	240,103	2,504	94,259	143,341	39.26%	32.18%
OUTSIDE SERVICES	152,022	737,486	(14,007)	723,479	88,601	181,427	453,451	25.08%	31.47%
WATER PURCHASES	2,224,111	5,966,161	-	5,966,161	-	2,431,474	3,534,687	40.75%	40.17%
SEWER TREATMENT	2,996,295	5,938,334	-	5,938,334	-	2,916,431	3,021,903	49.11%	51.36%
INFR MAINT & REPAIR	105,697	286,050	34,142	320,192	2,705	169,106	148,381	52.81%	37.02%
EQUIP MAINT & REPAIR	25,190	25,325	(4,821)	20,504	2,773	5,058	12,673	24.67%	74.94%
UTILITIES	161,886	396,441	-	396,441	-	162,321	234,120	40.94%	38.20%
INSURANCE	130,373	298,308	-	298,308	-	185,158	113,150	62.07%	108.03%
MISC	784,776	1,297,350	-	1,297,350	6,644	831,558	459,149	64.10%	56.56%
CONTRIBUTION TO ISF	1,406,104	2,312,991	-	2,312,991	-	1,542,000	770,991	66.67%	66.67%
COST ALLOCATION EXP	875,600	1,313,390	-	1,313,390	-	875,600	437,790	66.67%	66.67%
CAPITAL EXPENDITURES	64,069	263,500	-	263,500	110,299	14,013	139,189	5.32%	23.92%
DEBT SERVICE CHARGES	6,055,489	7,536,331	-	7,536,331	-	6,082,262	1,454,069	80.71%	86.96%
TRANSFERS OUT	-	-	-	-	-	-	-	N/A	0.00%
TRANSFERS OUT-GENERAL FUND	753,368	1,132,511	-	1,132,511	-	755,007	377,504	66.67%	66.67%
TOTAL EXPENDITURE	**$ 18,013,016**	**$ 31,246,063**	**$ 34,142**	**$ 31,280,205**	**$ 226,737**	**$ 18,365,315**	**$ 12,688,153**	**58.71%**	**57.27%**

For purposes of this report, the Water & Wastewater Fund is combined with the Water Impact Fee Fund and Sewer Impact Fee Fund, referred to throughout as the Water & Wastewater Fund for collective reporting purposes.

May-26

4A Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **66.7%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	3,827,709	7,993,732	-	7,993,732	-	3,933,639	4,060,093	49.21%	50.08%
OFS-SALE OF CAPITAL	1,217,460	-	-	-	-	1,096,349	(1,096,349)	N/A	51.26%
INVESTMENT EARNINGS	157,436	220,500	-	220,500	-	152,553	67,947	69.18%	209.91%
MISCELLANEOUS	278,329	310,622	-	310,622	-	300,854	9,768	96.86%	92.29%
TOTAL REVENUE	**$ 5,480,934**	**$ 8,524,854**	**$ -**	**$ 8,524,854**	**$ -**	**$ 5,483,395**	**$ 3,041,459**	**64.32%**	**52.72%**
PERSONNEL	445,375	738,400	-	738,400	-	482,945	255,456	65.40%	60.09%
PERSONNEL DEVELOPMNT	41,582	119,500	-	119,500	3,440	88,009	28,051	73.65%	40.94%
SUPPLIES	4,401	6,500	-	6,500	-	4,612	1,888	70.95%	50.29%
MINOR FURN & EQUIP	-	-	-	-	-	-	-	N/A	0.00%
OUTSIDE SERVICES	83,116	155,000	-	155,000	11,395	44,756	98,849	28.87%	51.13%
INFR MAINT & REPAIR	13,581	27,500	-	27,500	-	14,523	12,977	52.81%	49.38%
UTILITIES	5,376	20,915	-	20,915	-	5,701	15,214	27.26%	20.00%
MISC	217,422	332,500	-	332,500	9,175	214,368	108,957	64.47%	64.21%
INCENTIVE PAYMENTS	1,002,535	7,445,000	15,632	7,460,632	2,972,750	1,435,895	3,051,987	19.25%	16.74%
CONTRIBUTION TO ISF	308,816	124,972	-	124,972	-	83,312	41,660	66.66%	66.67%
COST ALLOCATION EXP	107,504	161,260	-	161,260	-	107,504	53,756	66.67%	66.67%
CAPITAL EXPENDITURES	1,693,498	-	-	-	-	10	(10)	N/A	153.95%
TRANSFER OUT-DEBT SERVICE	3,333,583	3,997,929	(136,109)	3,861,820	-	2,951,233	910,587	76.42%	80.78%
TRANSFERS OUT	90,739	-	136,109	136,109	-	90,739	45,370	66.67%	66.67%
TOTAL EXPENDITURE	**$ 7,347,529**	**$ 13,129,476**	**$ 15,632**	**$ 13,145,108**	**$ 2,996,760**	**$ 5,523,606**	**$ 4,624,741**	**42.02%**	**54.90%**

May-26

4B Sales Tax Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
SALES & USE TAXES	3,827,709	7,993,732	-	7,993,732	-	3,933,639	4,060,093	49.21%	50.08%
INVESTMENT EARNINGS	84,358	117,600	-	117,600	-	70,401	47,199	59.87%	64.89%
MISCELLANEOUS	3,400	46,007	(28,000)	18,007	-	-	18,007	0.00%	8.20%
TOTAL REVENUE	**$ 3,915,467**	**$ 8,157,339**	**$ (28,000)**	**$ 8,129,339**	**$ -**	**$ 4,004,041**	**$ 4,125,298**	**49.25%**	**50.10%**
PERSONNEL	233,941	370,347	-	370,347	-	198,201	172,146	53.52%	67.28%
PERSONNEL DEVELOPMNT	2,108	4,865	-	4,865	-	3,813	1,052	78.39%	43.33%
SUPPLIES	708	4,500	-	4,500	-	75	4,425	1.67%	33.43%
MINOR FURN & EQUIP	20,034	32,900	-	32,900	3,255	20,795	8,850	63.21%	59.20%
OUTSIDE SERVICES	12,354	30,000	-	30,000	8,895	10,951	10,153	36.50%	60.22%
INFR MAINT & REPAIR	-	-	28,000	28,000	-	16,265	11,735	58.09%	N/A
MISC	62,225	141,440	75,000	216,440	30,082	84,899	101,458	39.23%	44.33%
UTILITIES	-	52,600	-	52,600	-	-	52,600	0.00%	0.00%
INCENTIVE PAYMENTS	23,293	39,203	-	39,203	36,953	-	2,250	0.00%	17.11%
CONTRIBUTION TO ISF	24,344	5,402	-	5,402	-	3,600	1,802	66.64%	66.68%
COST ALLOCATION EXP	70,216	105,320	-	105,320	-	70,216	35,104	66.67%	66.67%
CAPITAL EXPENDITURES	61,380	50,000	1,300	51,300	-	1,300	50,000	2.53%	87.50%
TRANSFER OUT-PARK PERF	2,166,632	3,518,518	(107,285)	3,411,233	-	2,345,680	1,065,553	68.76%	66.67%
TRANSFER OUT-DEBT SERVICE	2,413,083	3,641,078	-	3,641,078	-	2,879,719	761,359	79.09%	79.49%
TRANSFER OUT-NON BOND CIP	-	-	-	-	-	-	-	N/A	N/A
TRANSFER OUT-GOLF	1,145,773	1,155,874	-	1,155,874	-	770,584	385,290	66.67%	98.28%
TRANSFER OUT-CHISENHALL	-	-	967,496	967,496	-	259,278	708,218	26.80%	N/A
TRANSFER OUT-BARTLETT	-	-	195,607	195,607	-	-	195,607	0.00%	N/A
TOTAL EXPENDITURE	**$ 6,236,092**	**$ 9,152,047**	**$ 1,160,118**	**$ 10,312,165**	**$ 79,186**	**$ 6,665,377**	**$ 3,567,602**	**64.64%**	**74.22%**

Item D.

May-26

Parks Performance Fund - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired **66.7%**

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	1,706,270	2,941,652	-	2,941,652	-	1,475,568	1,466,084	50.16%	72.01%
INVESTMENT EARNINGS	33,452	49,000	-	49,000	-	19,881	29,119	40.57%	324.78%
MISCELLANEOUS	62,270	100,000	-	100,000	-	55,355	44,645	55.35%	1511.41%
TRANSFER IN-4B	2,166,632	3,518,518	-	3,518,518	-	2,345,680	1,172,838	66.67%	66.67%
TOTAL REVENUE	**$ 3,968,624**	**$ 6,609,170**	**$ -**	**$ 6,609,170**	**$ -**	**$ 3,896,484**	**$ 2,712,686**	**58.96%**	**70.44%**
PERSONNEL	1,713,620	3,402,633	84,598	3,487,231	-	1,806,397	1,680,834	51.80%	55.06%
PERSONNEL DEVELOPMNT	13,556	130,049	(88,504)	41,645	-	18,687	22,958	44.87%	57.11%
SUPPLIES	88,583	193,162	1,726	195,390	67,518	95,120	32,752	48.68%	46.04%
MINOR FURN & EQUIP	7,507	141,043	(31,846)	109,197	4,084	64,468	40,645	59.04%	17.63%
OUTSIDE SERVICES	32,613	68,738	76,131	142,769	16,542	108,442	17,785	75.96%	22.98%
INFR MAINT & REPAIR	190,839	349,421	75,379	426,800	176,965	178,467	71,369	41.82%	59.92%
EQUIP MAINT & REPAIR	14,543	121,784	(89,030)	38,361	13,138	19,878	5,345	51.82%	49.23%
UTILITIES	347,112	581,712	(4,850)	576,862	-	187,297	389,565	32.47%	62.14%
INSURANCE	110,345	170,043	8,500	178,543	-	176,912	1,631	99.09%	100.00%
MISC	54,667	186,770	(10,462)	170,199	46,876	45,929	77,394	26.99%	38.90%
CONTRIBUTION TO ISF	248,200	387,040	10,000	397,040	-	258,024	139,016	64.99%	66.67%
COST ALLOCATION EXP	477,088	715,620	-	715,620	-	477,088	238,532	66.67%	66.67%
CAPITAL EXPENDITURES	860	161,152	256,173	417,325	4,072	264,309	148,944	63.33%	0.30%
TOTAL EXPENDITURE	**$ 3,299,533**	**$ 6,609,167**	**$ 287,815**	**$ 6,896,982**	**$ 329,195**	**$ 3,701,018**	**$ 2,866,769**	**53.66%**	**54.61%**

Item D.

May-26

MEDICAL TRANSPORT - Schedule of Revenues and Expenditures

Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
CHARGES FOR SERVICES	1,324,265	2,281,052	-	2,281,052	-	1,514,807	766,245	66.41%	67.56%
INVESTMENT EARNINGS	22,901	39,200	-	39,200	-	22,979	16,221	58.62%	57.25%
TRANSFER IN	-	-	-	-	-	-	-	N/A	0.00%
TOTAL REVENUE	**$ 1,347,166**	**$ 2,320,252**	**$ -**	**$ 2,320,252**	**$ -**	**$ 1,537,786**	**782,466**	**66.28%**	**51.52%**
PERSONNEL	1,412,461	2,563,079	-	2,563,079	-	1,718,589	844,490	67.05%	60.36%
PERSONNEL DEVELOPMNT	-	3,000	-	3,000	-	-	3,000	0.00%	N/A
PERSONNEL GRANT REIMBURSE	(477,536)	(1,263,755)	-	(1,263,755)	-	(352,980)	(910,775)	27.93%	N/A
MED DIRECTOR/LEASE	35,350	95,000	-	95,000	26,560	37,040	31,400	38.99%	37.19%
SUPPLIES	70,117	126,484	-	126,484	62,291	83,789	(19,597)	66.25%	67.54%
MINOR FURN & EQUIP	-	15,000	-	15,000	-	-	15,000	0.00%	N/A
CONTRIBUTION TO ISF	43,680	153,962	-	153,962	-	102,648	51,314	66.67%	66.67%
MISC	-	5,270	-	5,270	-	-	5,270	0.00%	N/A
TOTAL EXPENDITURE	**$ 1,084,073**	**$ 1,698,040**	**$ -**	**$ 1,698,040**	**$ 88,851**	**$ 1,589,087**	**$ 20,102**	**93.58%**	**41.63%**

Item D.

May-26

STREET MAINTENANCE FUND - Schedule of Revenues and Expenditures
Budget vs. Actuals

Percent of Year Expired 66.7%

DESCRIPTION	PRIOR YEAR TO DATE ACTUAL	FY2026 ORIGINAL BUDGET	FY2026 BUDGET TRANSFERS	FY2026 REVISED BUDGET	FY2026 ENCUMBRANCE AMOUNT	FY2026 ACTUAL	FY2026 BUDGET BALANCE	FY2026 ACTUAL AS PERCENT OF BUDGET	PRIOR YEAR PERCENT OF BUDGET
PROPERTY TAXES	-	-	-	-	-	-	-	N/A	N/A
INVESTMENT EARNINGS	25,373	34,300	-	34,300	-	27,163	7,137	79.19%	126.87%
TRANSFER IN	1,663,276	1,667,045	-	1,667,045	-	1,744,761	(77,716)	104.66%	101.06%
TOTAL REVENUE	**$ 1,688,649**	**$ 1,701,345**	**$ -**	**$ 1,701,345**	**$ -**	**$ 1,771,923**	**(70,578)**	**104.15%**	**101.37%**
OUTSIDE SERVICES	24,286	30,000	150,000	187,800	30,000	-	157,800	0.00%	40.22%
INFR MAINT & REPAIR	743,208	1,686,345	(150,000)	1,528,545	432,125	149,701	946,719	9.79%	46.47%
CAPITAL EXPENDITURES	6,055	-	-	-	-	-	-	N/A	100.00%
TOTAL EXPENDITURE	**$ 773,549**	**$ 1,716,345**	**$ -**	**$ 1,716,345**	**$ 462,125**	**$ 149,701**	**$ 1,104,519**	**8.72%**	**46.44%**

Section 2

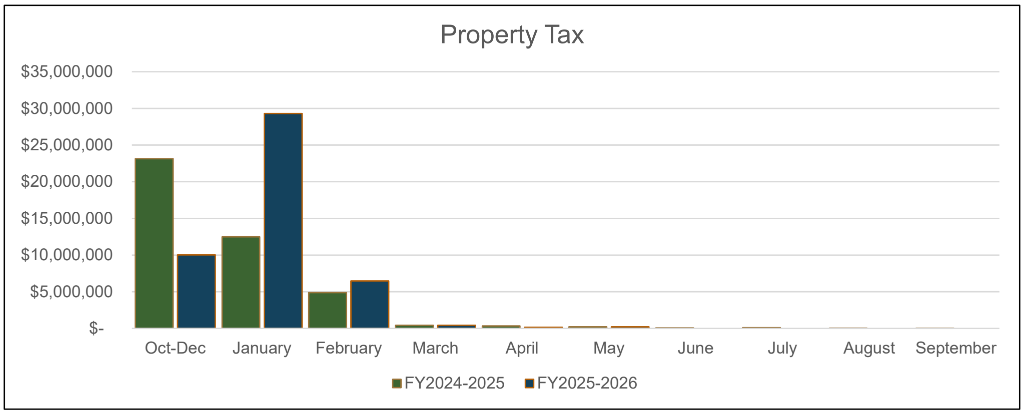
City of Burleson
Monthly Financial Report

This section contains a summary of the key economic indicators by analyzing major revenue sources and building permit activity.

Economic Analysis

2025-2026 YEAR-TO-DATE
Current Property Tax
General Fund, Debt Service Fund & TIF Fund

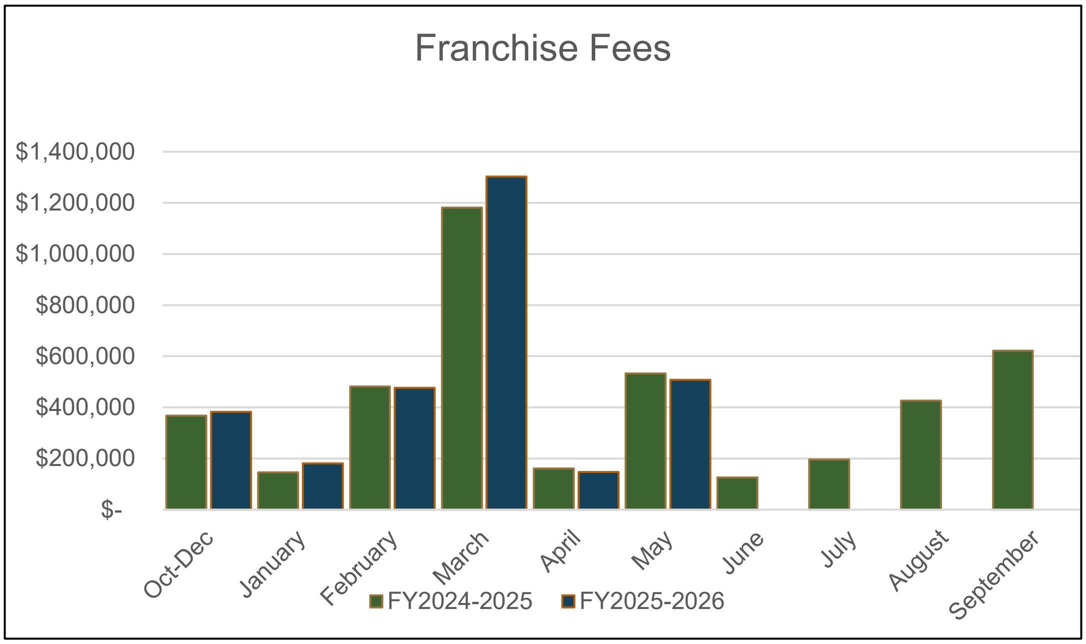
	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 46,459,200	$ 10,016,959	21.56%	$ 23,126,271	$ (13,109,312)
January	46,459,200	29,317,725	63.10%	12,492,227	16,825,498
February	46,459,200	6,485,978	13.96%	4,893,977	1,592,001
March	46,459,200	415,498	0.89%	426,719	(11,221)
April	46,459,200	144,119	0.31%	338,456	(194,337)
May	46,459,200	207,532	0.45%	206,785	746
June	46,459,200	-	0.00%	69,788	-
July	46,459,200	-	0.00%	103,389	-
August	46,459,200	-	0.00%	37,248	-
September	46,459,200	-	0.00%	28,683	-
	$ 46,459,200	$ 46,587,811	100.28%	$ 41,723,543	$ 5,103,376



Note: The majority of property tax revenues are collected during the months of December through February.

2025-2026 YEAR-TO-DATE
Franchise Fees

	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 4,424,279	$ 382,695	8.65%	$ 367,602	$ 15,094
January	4,424,279	181,335	4.10%	146,135	35,200
February	4,424,279	476,038	10.76%	481,519	(5,480)
March	4,424,279	1,302,608	29.44%	1,180,701	121,907
April	4,424,279	147,436	3.33%	160,404	(12,968)
May	4,424,279	507,821	11.48%	533,381	(25,560)
June	4,424,279	-	0.00%	126,451	-
July	4,424,279	-	0.00%	195,711	-
August	4,424,279	-	0.00%	426,319	-
September	4,424,279	-	0.00%	621,582	-
	$ 4,424,279	$ 2,997,932	68%	$ 4,239,804	$ 128,192

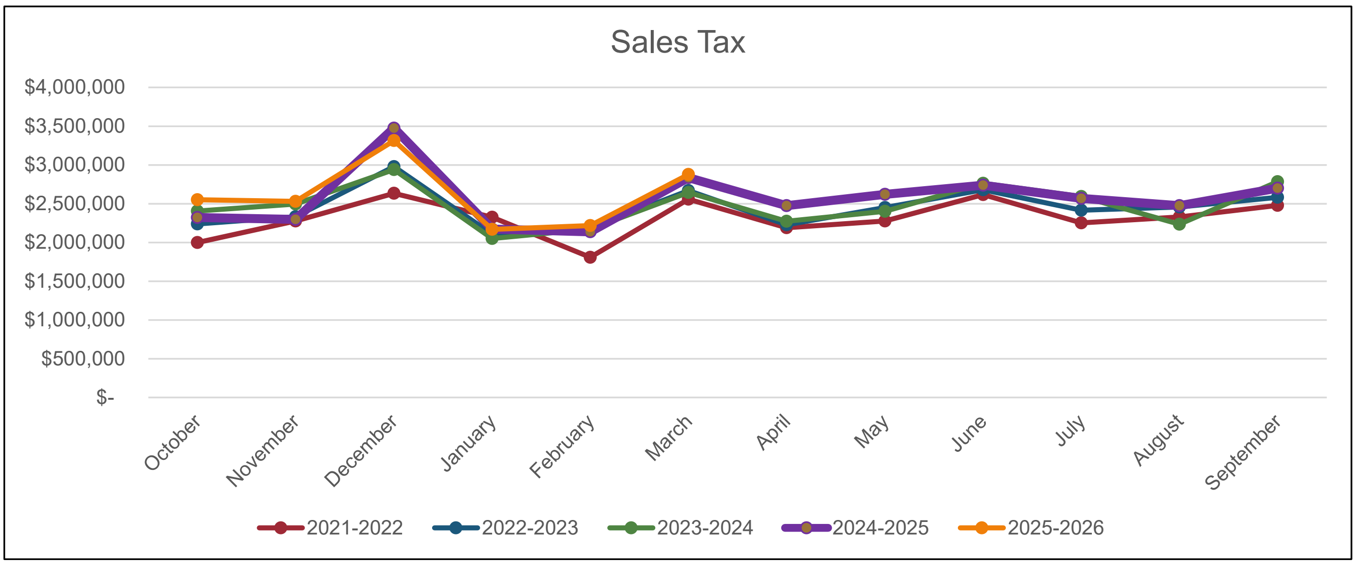


Item D.

2025-2026 YEAR-TO-DATE
Sales Tax

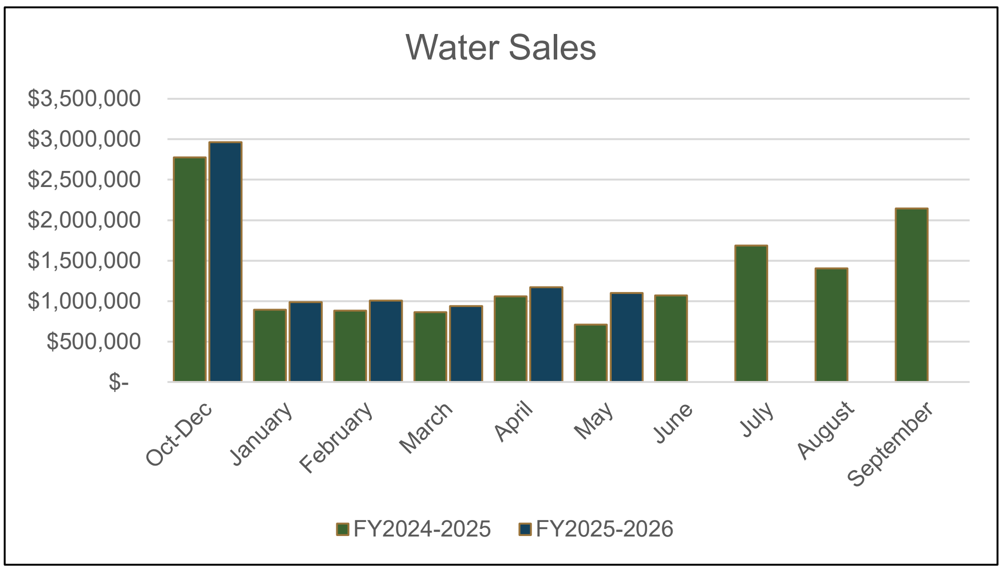
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	Yr/Yr
October	$ 1,998,364	$ 2,239,452	$ 2,403,182	$ 2,321,829	$ 2,549,985	9.83%
November	2,277,226	2,333,010	2,494,301	2,297,690	2,531,132	10.16%
December	2,633,076	2,978,264	2,939,609	3,475,055	3,313,078	-4.66%
January	2,323,372	2,106,184	2,050,363	2,174,013	2,168,225	-0.27%
February	1,808,447	2,177,853	2,173,995	2,136,609	2,217,858	3.80%
March	2,555,920	2,667,094	2,643,269	2,834,924	2,876,311	1.46%
April	2,191,113	2,228,368	2,272,540	2,475,770		
May	2,277,057	2,448,603	2,401,475	2,620,414		
June	2,616,093	2,677,685	2,762,150	2,737,616		
July	2,252,940	2,414,432	2,592,942	2,566,656		
August	2,330,043	2,455,662	2,234,574	2,473,866		
September	2,479,445	2,582,720	2,783,828	2,701,612		
	$ 27,743,096	$ 29,309,327	$ 29,752,228	$ 30,816,055	$ 15,656,589	
Year-Year %		5.65%	1.51%	3.58%	3.02%	

Note: The sales tax information from the Texas Comptroller of Public Accounts in reference to the City of Burleson Sales and Use Tax Collections for the most current period. March 2026 sales incurred represent the May 2026 sales tax collection amount.



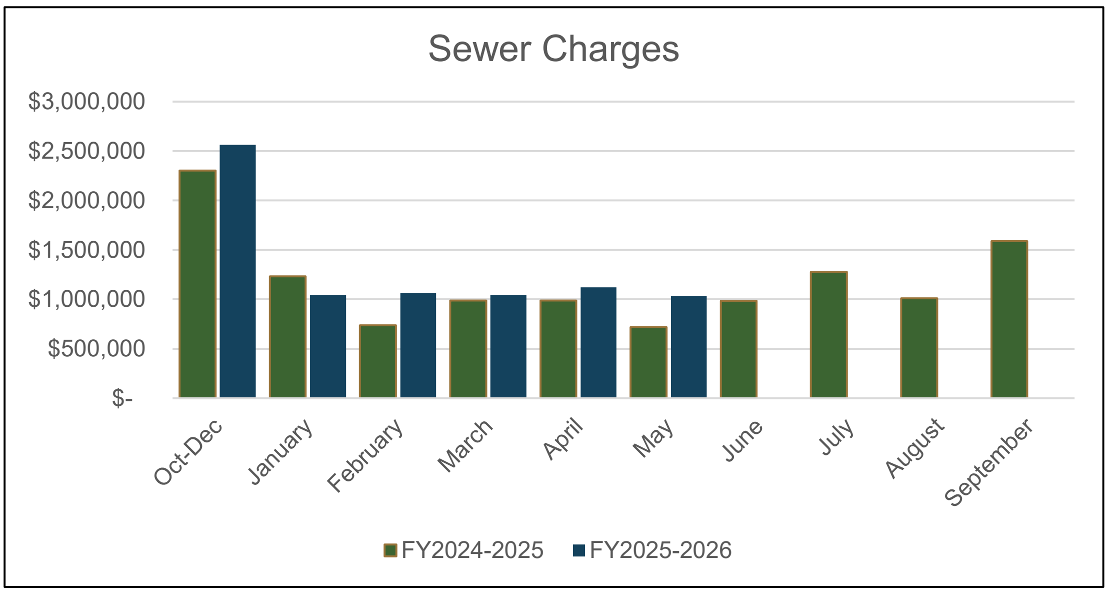
2025-2026 YEAR-TO-DATE
Water Sales

	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 15,589,797	$ 2,962,687	19.00%	$ 2,777,677	$ 185,009
January	15,589,797	987,462	6.33%	894,991	92,471
February	15,589,797	1,005,339	6.45%	882,223	123,115
March	15,589,797	938,788	6.02%	863,796	74,992
April	15,589,797	1,171,271	7.51%	1,057,309	113,962
May	15,589,797	1,100,540	7.06%	710,839	389,701
June	15,589,797	-	0.00%	1,068,550	-
July	15,589,797	-	0.00%	1,685,813	-
August	15,589,797	-	0.00%	1,406,135	-
September	15,589,797	-	0.00%	2,143,205	-
	$ 15,589,797	$ 8,166,086	52%	$ 13,490,539	$ 979,251



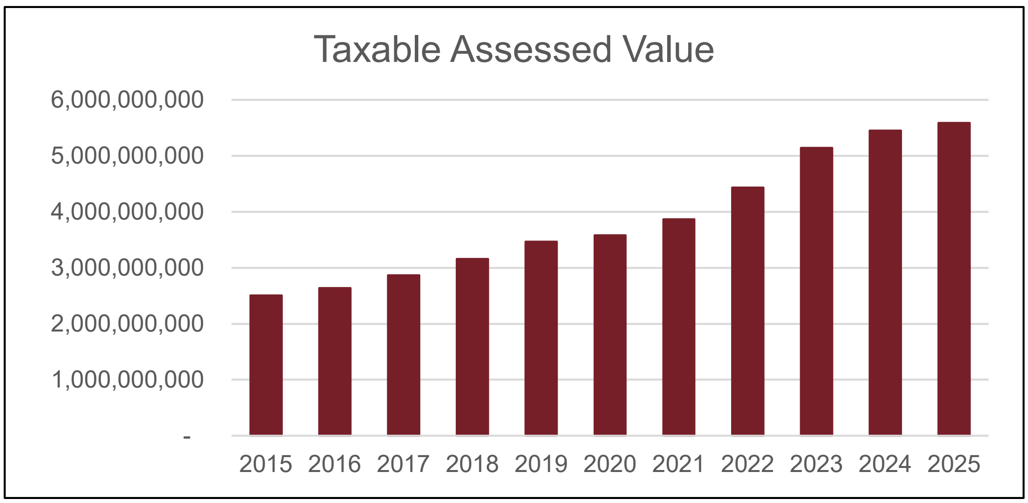
2025-2026 YEAR-TO-DATE
Sewer Charges

	2025-2026 Year Budgeted	2025-2026 Year Actual	Percent of Budget Collected	2024-2025 Year Actual	Variance to Actual Prior Year
Oct-Dec	$ 13,564,736	$ 2,562,562	18.89%	$ 2,303,276	$ 259,285
January	13,564,736	1,041,957	7.68%	1,231,824	(189,867)
February	13,564,736	1,063,905	7.84%	739,565	324,340
March	13,564,736	1,043,075	7.69%	989,212	53,863
April	13,564,736	1,122,866	8.28%	987,582	135,284
May	13,564,736	1,035,766	7.64%	719,706	316,060
June	13,564,736	-	0.00%	986,144	-
July	13,564,736	-	0.00%	1,276,335	-
August	13,564,736	-	0.00%	1,012,411	-
September	13,564,736	-	0.00%	1,589,095	-
	$ 13,564,736	$ 7,870,131	58%	$ 11,835,150	$ 898,966



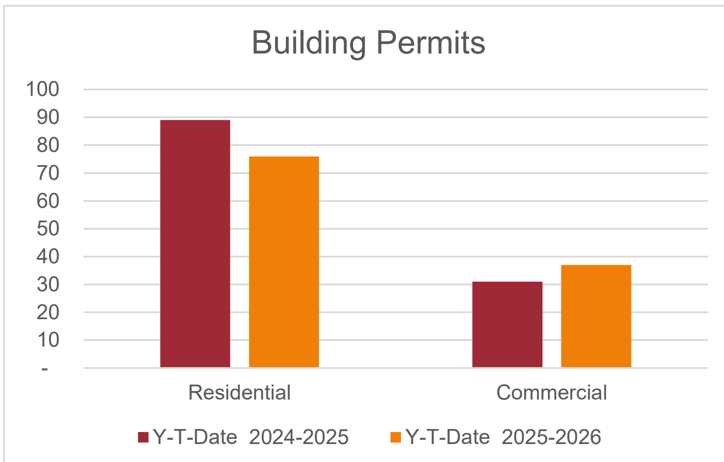
APPRAISAL ROLL COMPARISON

Tax Year Ending	Certified Taxable Value	% chg from PY
2015	2,509,253,607	-
2016	2,640,189,455	5.22%
2017	2,864,695,326	8.50%
2018	3,158,477,838	10.26%
2019	3,464,531,315	9.69%
2020	3,580,262,197	3.34%
2021	3,865,654,867	7.97%
2022	4,433,184,219	14.68%
2023	5,144,004,660	16.03%
2024	5,449,777,686	5.94%
2025	5,589,084,770	2.56%

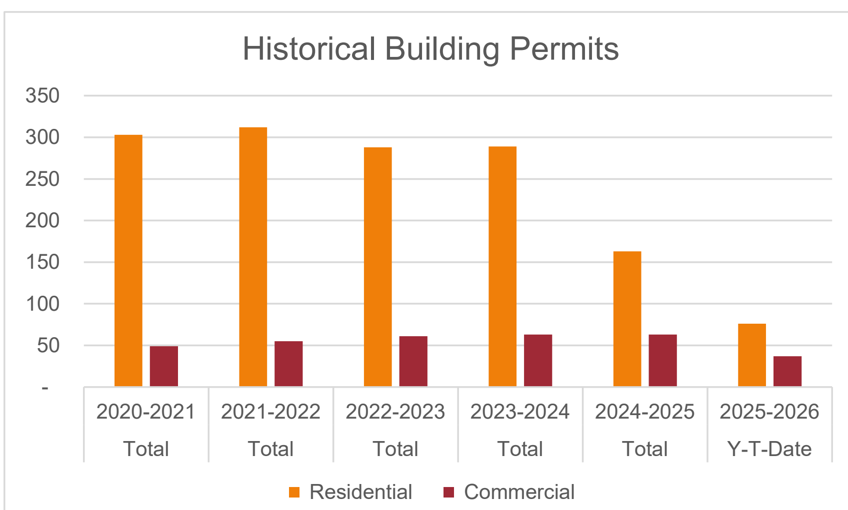


BUILDING PERMITS

	Y-T-Date 2024-2025	Y-T-Date 2025-2026
Residential	89	76
Commercial	31	37
Total	120	113



	Total 2020-2021	Total 2021-2022	Total 2022-2023	Total 2023-2024	Total 2024-2025	Y-T-Date 2025-2026
Residential	303	312	288	289	163	76
Commercial	49	55	61	63	63	37
Total	352	367	349	352	226	113



Item D.

May-26

Fiscal Year to Date Interest Income by Fund
Budget vs. Actuals

Percent of Year Expired 66.7%

FUND	FY2026 REVISED BUDGET	FY2026 ACTUAL	FY2026 ACTUAL AS PERCENT OF BUDGET	ARBITRAGE RESERVE	FY2026 COMMITTED BOND PROJECTS	FY2026 AVAILABLE
General Fund	828,100	485,398	59%			
Medical Transport Fund	39,200	20,686	53%			
4A Fund	220,500	134,348	61%			
4B Fund	117,600	64,010	54%			
Parks Performance Fund	49,000	17,435	36%			
Hotel/Motel Tax Fund	18,450	12,297	67%			
Burleson TIF #2	49,000	22,301	46%			
Street Maintenance Fund	34,300	23,619	69%			
ARPA Grant Fund	-	11,043	N/A			
MC Juvenile Case Mgr SRF	270	-	0%			
MC Time Payment SRF	-	0	N/A			
MC Security and Tech SRF	6,600	3,656	55%			
PEG SRF	4,000	3,162	79%			
PID #1 Panchasarp	13,851	6,326	46%			
PID #2 Chisholm Summit	287	119	42%			
General Debt Service	125,000	121,166	97%			
4A Debt Service	-	205	N/A			
4B Debt Service	-	2,278	N/A			
Non-Bond Capital Project	-	60,522	N/A			
4A Non-Bond Fund	-	3,644	N/A			
4B Non-Bond Fund	-	2,787	N/A			
Street Impact Fee Fund	-	80,195	N/A			
Park Ded & Dev Fund	-	13,220	N/A			
Water & Wastewater Fund	450,000	374,594	83%			
Water Impact Fee Fund	-	11,017	N/A			
Sewer Impact Fee Fund	-	6,483	N/A			
W&S Non-Bond Fund	-	8,315	N/A			
Solid Waste Fund	20,000	7,578	38%			
Hidden Creek Golf Course	1,500	(1,342)	-89%			
Golf Non-Bond Fund	-	808	N/A			
Cemetery Fund	27,440	13,374	49%			
Ceme Roylt Non-Bond Fund	-	1,560	N/A			
Chisenhall Sports Complex Fund	-	47	N/A			
Bartlett Park Soccer Complex	-	-	N/A			
Equipment Services Fund	19,201	7,908	41%			
Eqpt Replacement - Governmental	150,000	124,346	83%			
Eqpt Replacement - Proprietary	30,000	8,031	27%			
Eqpt Replacement - Support Services	-	-	N/A			
Support Services Fund	44,100	7,587	17%			
Health Insurance Fund	100,000	59,963	60%			
OPERATING FUND SUBTOTAL	**$ 2,348,399**	**$ 1,718,686**	**73.2%**			
Mineral Lease CIP Fund	-	5,326	N/A	-	5,326	-
ROYALTY FUND SUBTOTAL	**$ -**	**$ 5,326**	**N/A**	**$ -**	**$ 5,326**	**$ -**
General CO Bond	-	294,342	N/A	35,141	259,201	-
General GO Bond	-	315,806	N/A	44,965	270,841	-
Public Safety CO Bond	-	248,397	N/A		210,762	37,636
Public Safety GO Bond	-	62,190	N/A		52,767	9,423
4A Bond Fund	-	360,665	N/A	64,581	296,083	-
4B Bond Fund	-	214,978	N/A	30,457	113,589	70,933
TIF Bond Fund	-	34,548	N/A	15,168	19,380	-
W&S Bond Fund	-	191,625	N/A	111,606	-	80,019
CAPITAL FUND SUBTOTAL	**$ -**	**$ 1,722,551**	**N/A**	**$ 301,918**	**$ 1,222,623**	**$ 198,010**
GRAND TOTAL	**$ 2,348,399**	**$ 3,446,563**	**146.8%**	**$ 301,918**	**$ 1,227,949**	**$ 198,010**

Section 3

City of Burleson
Monthly Financial Report

COMPLIANCE REPORTS

Funds of the City of Burleson are invested in accordance with Chapter 2256 of the "Public Funds Investment Act." The Act clearly defines allowable investment instruments for local governments. The City of Burleson's Investment Policy incorporates the provisions of the act and all investment transactions are executed in compliance with the Act and the Policy.

Investment Reports

INVESTMENT COMMITTEE REPORT

For Month end May 2026

The Investment Committee Report contains internal management reports for the City of Burleson investment program, which is in compliance with the policies and strategies as contained in the City's Investment Policy as approved by Council and in compliance with Section 2256.005 of the Public Funds Investment Act (PFIA).

THE CITY OF BURLESON TEXAS

MONTHLY FINANCIAL REPORT

May 31, 2026

Prepared by
Valley View Consulting, L.L.C.

Valley View Consulting, L.L.C.

Summary

Month End Results by Investment Category:

Asset Type	April 30, 2026 Ave. Yield	April 30, 2026 Book Value	April 30, 2026 Market Value	May 31, 2026 Ave. Yield	May 31, 2026 Book Value	May 31, 2026 Market Value
Demand Deposit Account (Cash) *(3)*	0.81%	$ 6,555,531	$ 6,555,531	0.99%	$ 2,417,955	$ 2,417,955
Money Market Accounts / Sweep	3.88%	34,674,719	34,674,719	3.79%	28,862,737	28,862,737
Pools / Money Market Funds	3.79%	1,857,081	1,857,081	3.76%	2,749,210	2,749,210
Certificates of Deposits	3.94%	56,113,671	56,113,671	3.94%	56,499,765	56,499,765
Securities	4.06%	59,433,476	59,422,068	4.06%	59,459,972	59,386,689
Total	**3.84%**	**$ 158,634,478**	**$ 158,623,070**	**3.91%**	**$ 149,989,639**	**$ 149,916,357**
Total Excluding DDA / Cash	***3.97%***	***$ 152,078,947***	***$ 152,067,539***	***3.95%***	***$ 147,571,684***	***$ 147,498,401***

Average Yield - Current Month *(1)*	
Total Portfolio	3.91%
Rolling Three Month Treasury	3.70%
Rolling Six Month Treasury	3.67%
TexPool	3.62%

Fiscal Year-to-Date Average Yield *(2)*	
Total Portfolio	3.99%
Rolling Three Month Treasury	3.81%
Rolling Six Month Treasury	3.82%
TexPool	3.79%

Interest Earnings (Approximate)		
Monthly Interest Income	$	503,359
Fiscal Year-to-date	$	4,438,848

(1) **Month End Average Yield** - based on adjusted book value, realized and unrealized gains/losses and investment advisory fees are not considered. The yield for the reporting month is used for bank, pool, and money market balances.

(2) **Fiscal Year-to-Date Average Yield** - calculated using quarter end report yields and adjusted book values and does not reflect a total return analysis or account for advisory fees.

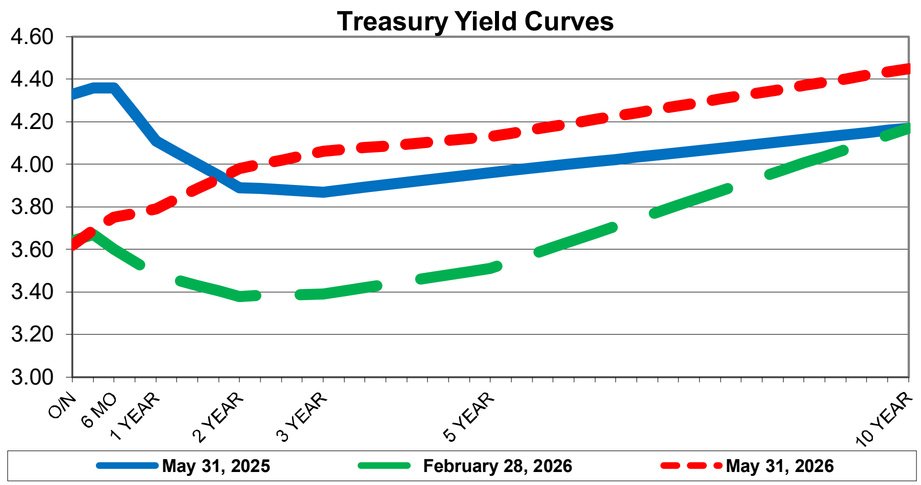
(3) **Demand Deposit Account (Cash)** - account at the City's depository bank utilized for day-to-day operating needs including outstanding payments pending clearing. Balances earn a credit to offset bank fees.

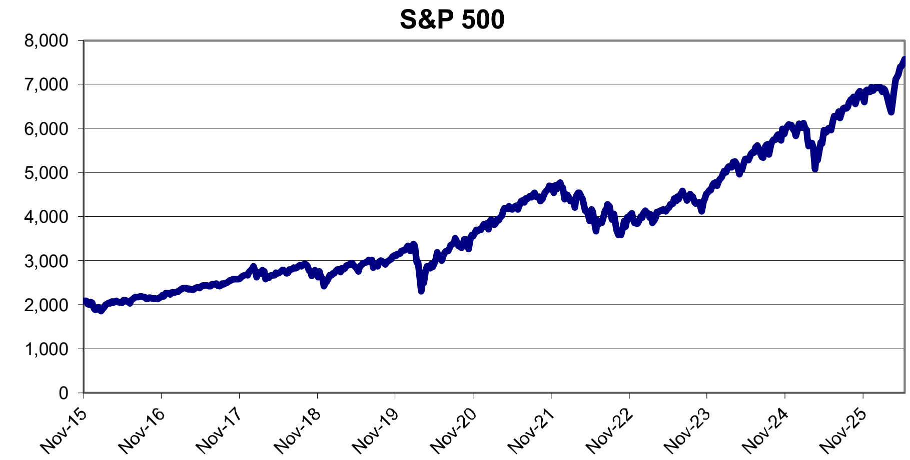
Investment Advisor Note: During market cycles where rates are rising, it is common to experience decreases in market value of current investments. This is due to the value the market places on the asset in terms of its buying or selling ability on the current market day. The City's Investment Policy establishes a "buy and hold" portfolio strategy where investment maturities are targeted to match with identified cash flow requirements, and the investments mature at the anticipated time the cash is needed. The City does not intend to liquidate or redeem securities prior to maturity and will therefore not recognize the losses from a pre-maturity sale. Instead, the City will report changes in market value as unrealized losses as required by the PFIA and current accounting standards. As the security approaches maturity, the unrealized loss will diminish, and at maturity the City will receive the full par value of the security.

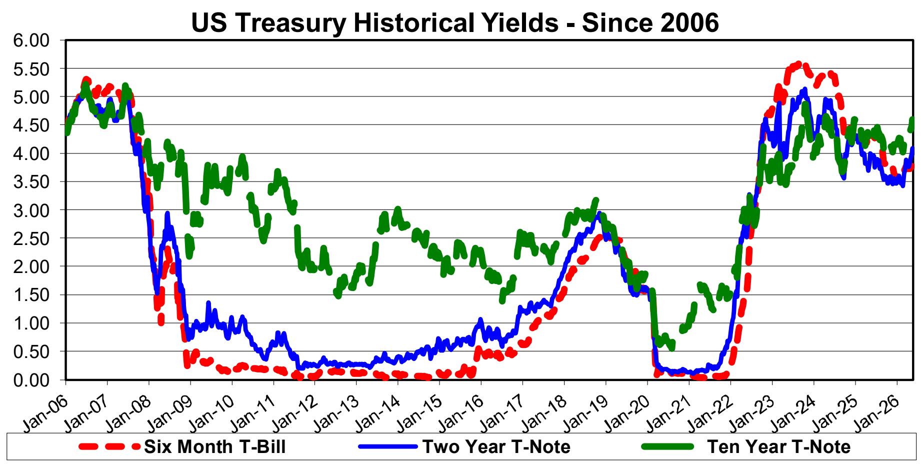
Valley View Consulting, L.L.C.

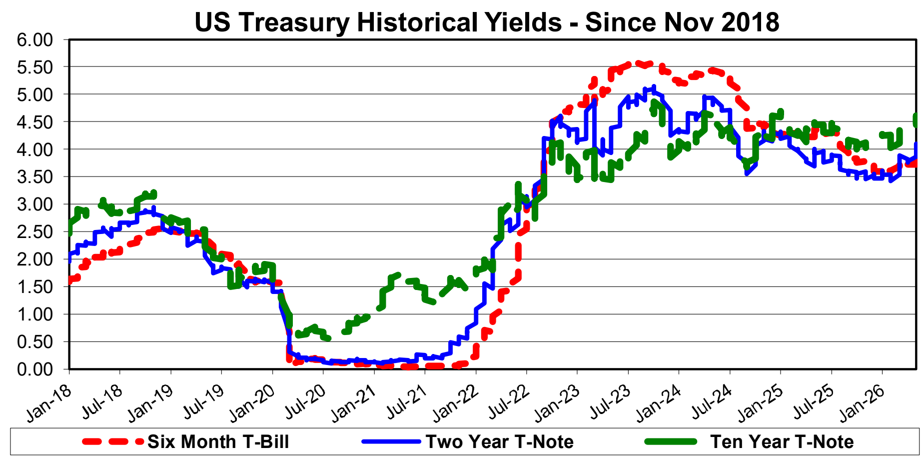
Economic Overview **5/31/2026**

The Federal Open Market Committee's (FOMC) next meeting on June 16th and 17th will be the first with Kevin Warsh as Chairman. The Fed Funds target remains 3.50% - 3.75% (Effective Fed Funds trade +/-3.63%). May Non-Farm Payroll added 172k (exceeding the +85k expectation). The three month average increased to +188k. The S&P 500 Stock Index reached new highs +/-7,600. The positively sloped yield curve steepened. Crude Oil settled mostly below $100 depending upon the Iran peace talk outlook. Inflation continues above the FOMC 2% target (Core CPI 2.8% and Core PCE +/-3.3%). The uncertain world events still influence volatility.









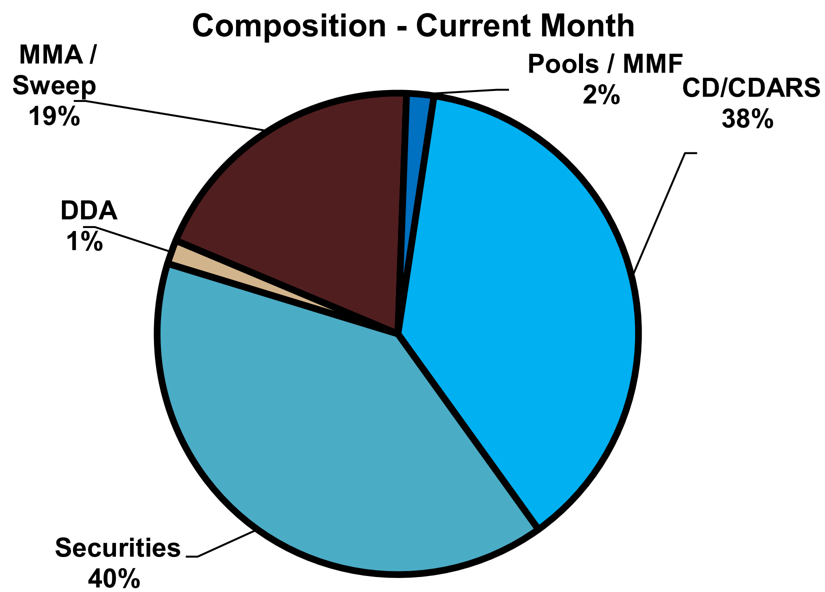
All numbers estimated and subject to change.

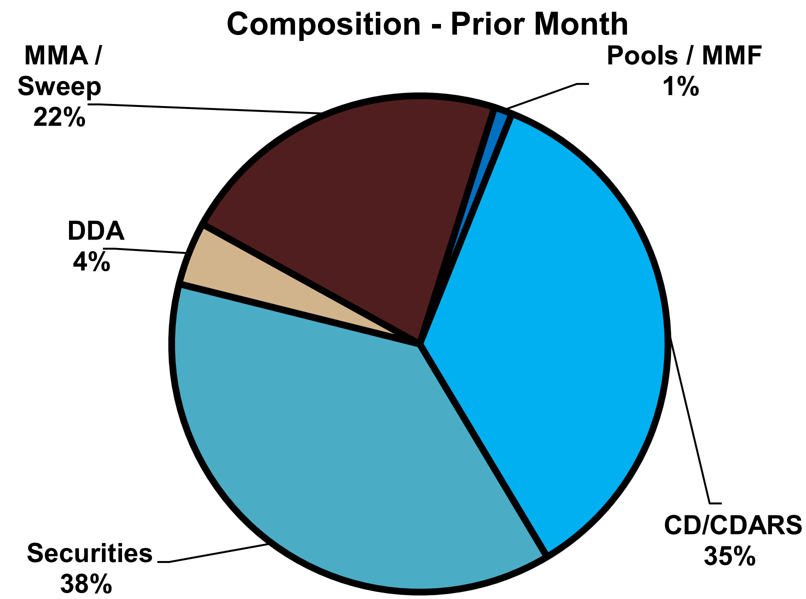
Investment Holdings
May 31, 2026

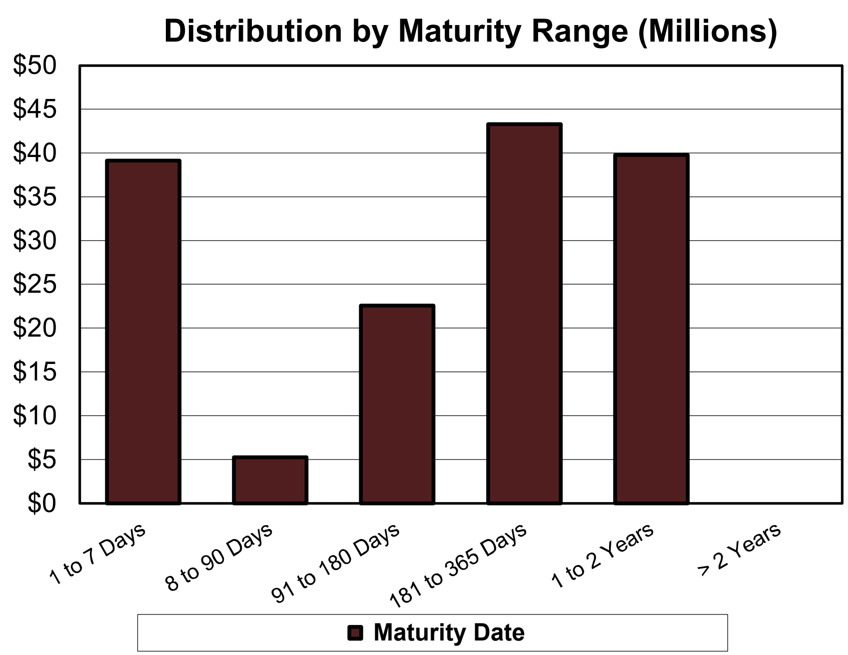
Description	Ratings	Coupon/ Discount	Maturity Date	Settlement Date	Par Value	Book Value	Market Price	Market Value	Life (Days)	Yield
SouthState Bank Cash		0.99%	06/01/26	05/31/26	$ 2,417,955	$ 2,417,955	1.00	$ 2,417,955	1	0.99%
SouthState Bank MMA		0.00%	06/01/26	05/31/26	712,526	712,526	1.00	712,526	1	0.00%
InterBank MMA		3.97%	06/01/26	05/31/26	100,331	100,331	1.00	100,331	1	3.97%
InterBank ICS-MMA		3.90%	06/01/26	05/31/26	24,474,292	24,474,292	1.00	24,474,292	1	3.90%
NexBank ICS-MMA		3.75%	06/01/26	05/31/26	3,575,587	3,575,587	1.00	3,575,587	1	3.75%
TexPool Prime	AAAm	3.78%	06/01/26	05/31/26	1,591,113	1,591,113	1.00	1,591,113	1	3.78%
LOGIC	AAAm	3.75%	06/01/26	05/31/26	1,158,097	1,158,097	1.00	1,158,097	1	3.75%
East West Bank CD		3.72%	06/05/26	12/05/25	5,091,530	5,091,530	100.00	5,091,530	5	3.79%
FFCB	Aa1/AA+	4.88%	06/12/26	06/25/24	5,000,000	5,000,151	100.03	5,001,490	12	4.78%
American Nat'l Bank & Trust CDARS		3.89%	08/06/26	05/07/26	241,934	241,934	100.00	241,934	67	3.89%
Treasury Note	Aa1/AA+	3.75%	08/31/26	10/29/24	5,000,000	4,995,314	99.99	4,999,609	92	4.14%
American Nat'l Bank & Trust CDARS		4.30%	09/24/26	09/25/25	2,574,358	2,574,358	100.00	2,574,358	116	4.39%
Treasury Note	Aa1/AA+	4.63%	10/15/26	11/21/24	5,000,000	5,005,985	100.31	5,015,430	137	4.29%
American Nat'l Bank & Trust CDARS		3.89%	10/29/26	10/30/25	9,988,926	9,988,926	100.00	9,988,926	151	3.97%
FAMCA		4.23%	12/23/26	12/23/24	10,000,000	10,000,000	100.13	10,013,175	206	4.23%
Treasury Note	Aa1/AA+	4.13%	02/15/27	06/09/25	10,000,000	10,003,335	100.20	10,019,531	260	4.07%
First Nat'l Bank of McGregor CD		3.85%	03/23/27	09/23/25	7,643,872	7,643,872	100.00	7,643,872	296	3.91%
American Nat'l Bank & Trust CDARS		4.05%	03/25/27	03/27/25	5,244,913	5,244,913	100.00	5,244,913	298	4.13%
American Nat'l Bank & Trust CDARS		3.95%	04/29/27	05/01/25	5,218,919	5,218,919	100.00	5,218,919	333	4.03%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	1,032,403	1,032,403	100.00	1,032,403	347	4.07%
American Nat'l Bank & Trust CDARS		4.00%	05/13/27	08/14/25	4,129,610	4,129,610	100.00	4,129,610	347	4.07%
American Nat'l Bank & Texas CD		3.65%	06/10/27	12/09/25	5,044,500	5,044,500	100.00	5,044,500	375	3.70%
American Nat'l Bank & Trust CDARS		3.95%	07/01/27	07/03/25	5,183,460	5,183,460	100.00	5,183,460	396	4.03%
Treasury Note		3.63%	08/31/27	01/27/26	5,000,000	5,001,997	99.61	4,980,469	457	3.59%
American Nat'l Bank & Trust CDARS		3.56%	10/28/27	10/30/25	5,105,339	5,105,339	100.00	5,105,339	515	3.62%
Treasury STRIPS		0.00%	02/15/28	01/27/26	10,000,000	9,408,795	93.43	9,342,826	625	3.61%
FHLB		4.50%	03/10/28	03/23/26	5,000,000	5,046,465	100.76	5,037,988	649	4.23%
Treasury Note		3.75%	05/15/28	04/16/26	5,000,000	4,997,930	99.52	4,976,172	715	3.77%
Total Portfolio					**$ 150,529,667**	**$ 149,989,639**		**$ 149,916,357**	**245**	**3.91%**
									(1)	**(2)**

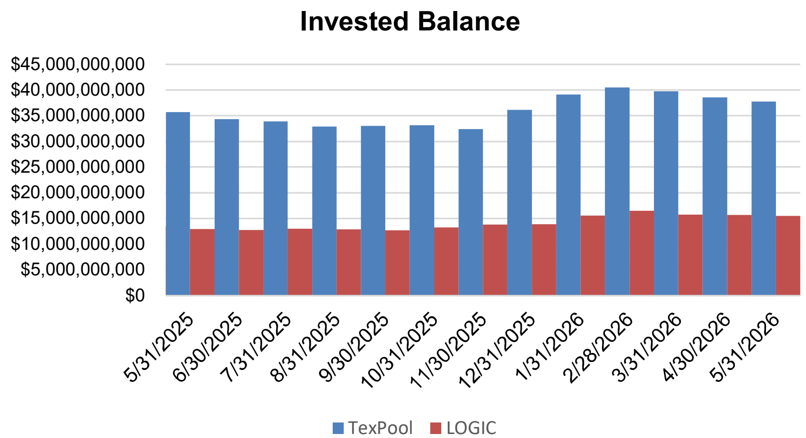
(1) Weighted average life - For purposes of calculating weighted average life, overnight bank and pool balances are assumed to have a one day maturity.

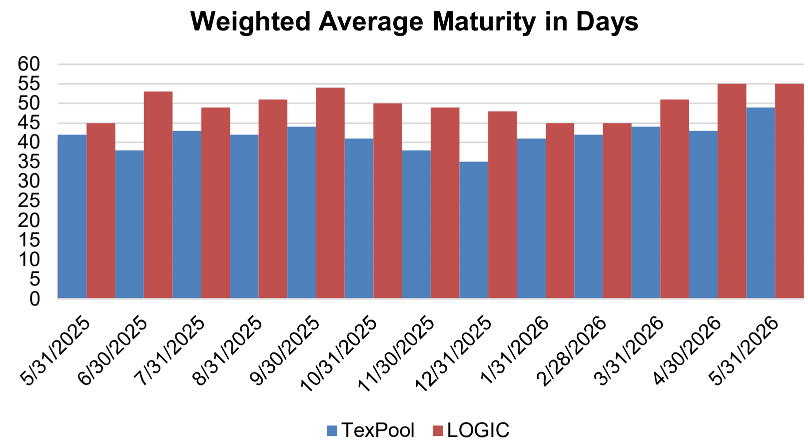
(2) Weighted average yield to maturity - The weighted average yield to maturity is based on Book Value, realized and unrealized gains/losses and investment advisory fees are not included. The yield for the reporting month is used for overnight bank and pool balances.

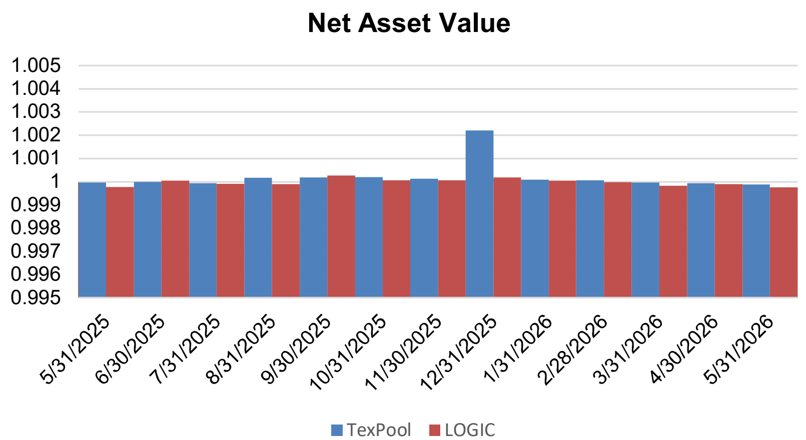

Composition - Current Month
MMA / Sweep 19%
Pools / MMF 2%
CD/CDARS 38%
DDA 1%
Securities 40%

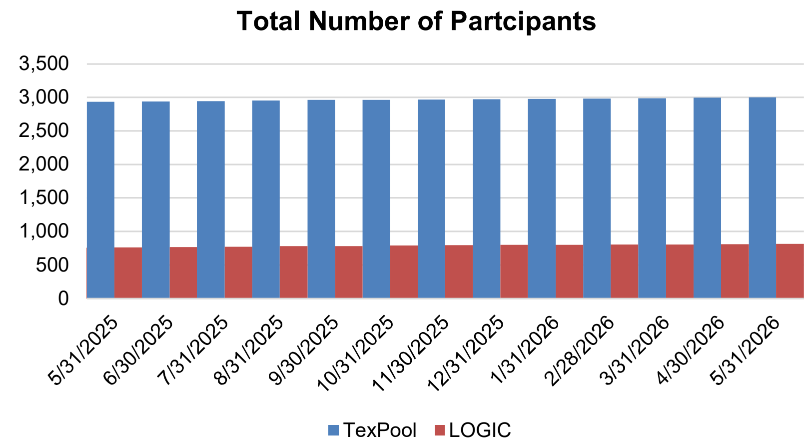

Composition - Prior Month
MMA / Sweep 22%
Pools / MMF 1%
DDA 4%
CD/CDARS 35%
Securities 38%


Distribution by Maturity Range (Millions)
$50
$45
$40
$35
$30
$25
$20
$15
$10
$5
$0
1 to 7 Days
8 to 90 Days
91 to 180 Days
181 to 365 Days
1 to 2 Years
> 2 Years
Maturity Date


Invested Balance
$45,000,000,000
$40,000,000,000
$35,000,000,000
$30,000,000,000
$25,000,000,000
$20,000,000,000
$15,000,000,000
$10,000,000,000
$5,000,000,000
$0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC


Weighted Average Maturity in Days
60
55
50
45
40
35
30
25
20
15
10
5
0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC


Net Asset Value
1.005
1.004
1.003
1.002
1.001
1
0.999
0.998
0.997
0.996
0.995
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC


Total Number of Partcipants
3,500
3,000
2,500
2,000
1,500
1,000
500
0
5/31/2025
6/30/2025
7/31/2025
8/31/2025
9/30/2025
10/31/2025
11/30/2025
12/31/2025
1/31/2026
2/28/2026
3/31/2026
4/30/2026
5/31/2026
TexPool
LOGIC

Section 4

City of Burleson
Monthly Financial Report

This section contains the Emergicon and Department Transfer Reports.

Special Interests

Emergicon - Emergency Medical Billing - May 2026

On December 2022, the City entered into an agreement for specialized professional ambulance billing services with Emergicon, LLC for Emergicon to provide billing and claims management services for the City's emergency medical and ambulance services. The data source is Emergicon and the plan information is derived from the annual proforma as provided by Emergicon.

Category	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
Gross Charges	$ 1,914,772	$ 1,660,587	$ 2,011,803	$ 97,031	$ 638,257	$ 483,561	$ (154,696)
Cash Collections	390,039	702,573	547,374	157,335	130,013	170,920	40,907
Gross Charge/Txp	2,157	1,843	1,835	(323)	2,157	1,867	(290)
Cash/Txp (CPT)	439	782	501	62	439	660	221

Payer Mix	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
Insurance	23.0%	7.6%	11.1%	-11.9%	23.0%	13.5%	-9.5%
Medicaid	8.0%	4.1%	6.1%	-1.9%	8.0%	5.8%	-2.2%
Medicare	56.0%	48.0%	53.7%	-2.3%	56.0%	64.5%	8.5%
Private Pay	13.0%	3.4%	7.1%	-5.9%	13.0%	12.0%	-1.0%
Payer Research	0.0%	36.7%	21.9%	21.9%	0.0%	4.2%	4.2%
Totals	100%	100%	100%	0.1%	100%	100%	0%

Level of Service	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
ALS Non Emergent A0426	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ALS - Advanced Life Support A0427	68.0%	47.2%	50.0%	-18.0%	68.0%	56.0%	-12.0%
ALS-2 Emergency A0433	3.0%	2.3%	2.4%	-0.6%	3.0%	3.1%	0.1%
BLS Non Emergency A0428	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%
BLS - Basic Life Support A0429	29.0%	50.5%	47.4%	18.4%	29.0%	40.9%	11.9%
SCT A0429 TXP	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Service Others Cnt	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Totals	100%	100%	100%	0.0%	100%	100%	0.0%

Level of Service Volume	Quarter Plan	1Q26 (Oct-Dec)	2Q26 (Jan-Mar)	2Q/Plan Var	Monthly Plan	May 2026	May Var
ALS Non Emergent A0426	-	-	-	-	-	-	-
ALS - Advanced Life Support A0427	604	424	556	(48)	201	145	(56)
ALS-2 Emergency A0433	27	20	27	-	9	8	(1)
BLS Non Emergency A0428		-	1	1	-	-	-
BLS - Basic Life Support A0429	257	457	514	257	86	106	20
Sct A0429 TXP		-	-	-	-	-	-
Service Others Cnt		-	-	-	-	-	-
Totals	888	901	1,098	210	296	259	(37)

Ground Mileage A0425	4,438	7,423	7,982	3,545	1,479	1,927	448

Note: Monthly Payer Mix line items are in process with Emergicon and will not total 100% until completed.

ALS = Advanced Life Support

BLS = Basic Life Support

SCT = Specialty Care Transport

Txp = Transport

Department Transfers

- There were no FY 2026 department transfers made as of May 31, 2026.

Property Tax Report from Johnson County Tax Office

- This report shows year-to-date collections and outstanding levy.

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Date Range from 5/1/2026 to 5/31/2026 and Tax Units = {multiple}

BUC - CITY OF BURLESON

CURRENT YEAR INFORMATION

Start Financial Year **10/01/2025 12**

Start Value	**Start Exemption**	**Start Taxable**	**Rate**	**Calc Start Levy**	**Actual Start Levy**	**Start Frozen Loss**	**Start + Frozen**
8,553,814,573	1,554,639,169	6,999,175,404	0.721800	50,520,048.07	47,434,368.43	3,085,678.93	50,520,047.36
Adjusted Value	**Adjusted Exemption**	**Adj Taxable**	**Rate**	**Calc Adj Levy**	**Actual Current Levy**	**Adj Frozen Loss**	**Act Levy + Act Frozen**
8,547,127,868	1,571,460,774	6,975,667,094	0.721800	50,350,365.09	47,178,077.73	3,073,017.66	50,251,095.39
Start Value	**Net Value Adj**	**Start Value + Net Value Adj**			**Actual Current Value**	**Other Loss**	
8,553,814,573	(6,686,705)	8,547,127,868			8,547,127,868	98,718.77	
Start Exemption	**Net Exmp Adj**	**Start Exemp + Net Exmp Adj**			**Actual Current Exemption**		
1,554,639,169	16,821,605	1,571,460,774			1,571,532,774		

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE AS OF 05/31/2026	REFUNDS DUE	COL %
1990	99.79	0.00	(99.79)	0.00	0.00	0.00	0.00	0.00
1991	108.70	0.00	(108.70)	0.00	0.00	0.00	0.00	0.00
1992	75.66	0.00	(75.66)	0.00	0.00	0.00	0.00	0.00
1993	22.10	0.00	(22.10)	0.00	0.00	0.00	0.00	0.00
1994	16.98	0.00	(16.98)	0.00	0.00	0.00	0.00	0.00
1995	16.67	0.00	(16.67)	0.00	0.00	0.00	0.00	0.00
1996	16.49	0.00	(16.49)	0.00	0.00	0.00	0.00	0.00
1997	16.27	0.00	(16.27)	0.00	0.00	0.00	0.00	0.00
1998	(83.92)	0.00	(16.08)	0.00	0.00	(100.00)	0.00	0.00
1999	15.70	0.00	(15.70)	0.00	0.00	0.00	0.00	0.00
2000	184.56	0.00	(15.52)	0.00	0.00	169.04	0.00	0.00
2001	(1,660.37)	0.00	(14.88)	0.00	0.00	(1,675.25)	0.00	0.00
2002	(2,634.49)	0.00	(18.13)	0.00	0.00	(2,652.62)	0.00	0.00
2003	(3,272.38)	0.00	(17.95)	0.00	0.00	(3,290.33)	0.00	0.00
2004	(8,879.41)	0.00	(17.95)	0.00	0.00	(8,897.36)	0.00	0.00
2005	2,755.93	(603.03)	(832.22)	0.00	0.00	1,923.71	0.00	0.00
2006	2,696.48	0.00	(242.07)	0.00	0.00	2,454.41	0.00	0.00
2007	3,120.91	0.00	(254.33)	0.00	0.00	2,866.58	0.00	0.00
2008	5,721.91	0.00	(1,037.04)	0.00	414.50	4,270.37	0.00	8.84
2009	5,288.48	(158.01)	(424.71)	0.00	1,311.85	3,551.92	0.00	26.97
2010	6,538.78	(128.07)	(1,406.94)	0.00	1,328.32	3,803.52	0.00	25.88
2011	8,414.73	(124.46)	(1,381.97)	0.00	1,306.30	5,726.46	0.00	18.57
2012	10,573.34	(124.46)	(1,381.97)	0.00	1,291.59	7,899.78	0.00	14.05
2013	14,529.11	(124.46)	(2,287.94)	8.22	822.70	11,418.47	(0.27)	6.72
2014	16,774.41	(133.48)	(2,770.99)	8.37	1,703.53	12,299.89	0.00	12.16
2015	26,865.57	(5,286.16)	(7,923.67)	0.00	2,437.35	16,504.55	0.00	12.86

Johnson County Tax Office

YEAR-TO-DATE SUMMARY PART C

Tax Year = 2025 and Date Range from 5/1/2026 to 5/31/2026 and Tax Units = {multiple}

YEAR	NET START BALANCE	NET MTD ADJ	NET YTD ADJ	NET MTD PAID	NET YTD PAID	CALC BALANCE AS OF 05/31/2026	REFUNDS DUE	COL %
2016	21,347.92	0.00	(42.56)	0.00	2,584.61	18,720.75	0.00	12.13
2017	21,742.48	0.00	(15.16)	0.00	2,592.51	19,134.81	0.00	11.93
2018	27,519.60	0.00	0.00	0.00	3,322.95	24,196.65	0.00	12.07
2019	38,955.19	0.00	0.00	6.49	4,585.72	34,369.47	0.00	11.77
2020	42,308.81	0.00	(29.51)	63.55	5,660.82	36,618.48	0.00	13.38
2021	45,320.17	(214.79)	(571.13)	284.05	8,343.72	36,405.32	(215.31)	18.64
2022	68,237.76	(713.28)	(2,812.18)	1,050.16	11,222.18	54,203.40	(2,438.99)	17.15
2023	131,598.63	(79.28)	(4,747.88)	1,319.50	41,058.75	85,792.00	(2,308.92)	32.36
2024	308,622.31	(764.40)	(27,270.50)	5,435.97	118,204.81	163,147.00	(8,505.79)	42.01
2025	47,434,368.43	(9,788.47)	(256,290.70)	207,531.71	46,433,816.35	744,261.38	(43,097.67)	98.42
TOTAL	**48,227,343.30**	**(18,242.35)**	**(312,212.34)**	**215,708.02**	**46,642,008.56**	**1,273,122.40**	**(56,566.95)**	