

**City of Woodway
Proposed Budget
2025-2026**

Version 3
8/15/25

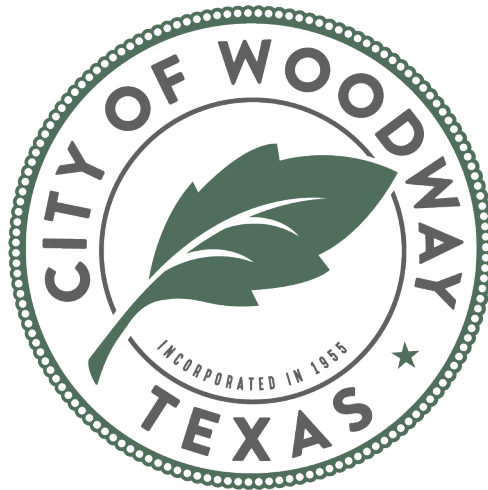


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City of Woodway
Fiscal Year 2025-2026
Budget Cover Page
August 11, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$50,740, which is a 0.73 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$114,098.

The members of the governing body voted on the budget as follows:
FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.363836/100	\$0.357865/100
No-New-Revenue Tax Rate:	\$0.363836/100	\$0.357865/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.349417/100	\$0.340552/100
Voter-Approval Tax Rate:	\$0.435415/100	\$0.409136/100
Debt Rate:	\$0.017930/100	\$0.017313/100

Total debt obligation for City of Woodway secured by property taxes: \$345,225



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Woodway
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrell

Executive Director

August 15, 2025

Dear Honorable Mayor, City Council Members, and Citizens of the City of Woodway, Texas:

Re: Operating Budget for Fiscal Year 2025-2026

I am pleased to present the Fiscal Year (FY) 2025-2026 Operating Budget. This budget, as presented, is balanced (revenues are equal to expenditures).

The 2025 City of Woodway Certified Property Values are \$2,146,893,183 compared to \$2,115,420,308 in 2024. This is an increase of \$31,472,875, or 1%, in appraisal value. Meanwhile, the 2025 net taxable value (property values less homestead exemptions) is \$1,919,576,600 compared to \$1,945,422,430 in 2024. This is a decrease of \$25,845,830, or 1%, in net taxable value. The proposed ad valorem (property tax) rate is the No New Revenue (NNR) rate of 0.363836/\$100. This rate increased from 0.357865/\$100 in 2024. FY 2025-2026 marks the fourth year in a row that City Council has proposed an NNR for adoption. The City's property tax rate includes an interest and sinking rate of .017930/\$100. This will be used to pay back the outstanding certificate of obligation that was borrowed in 2021 to replace the Woodway Family Center with a new facility. The rate also includes an allocation of .0072/\$100 to fund Future Capital Street Improvements. The remaining .338706/\$100 of the rate will fund the City's largest operation fund, the General Fund.

The FY 2026 Operating Budget contains four components: the General Fund with a budget of \$12,815, 874, the Utility (water/sewer) Fund with a budget of \$8,191,391, the Sanitation Fund with a budget of \$1,866,060, and the Arboretum/Pavilion Operations Fund with a budget of \$1,072,853.

The City has a refuse rate adjustment of 6% that will go into effect on October 1, 2025. Frontier Waste Solutions (our third-party provider) has increased our rates due to inflation, fuel costs, and the closing of the Waco landfill. There are no water/sewer base rate increases included in FY 2026.

In the various Government Capital Projects Funds, the City Council continues to invest in infrastructure, operations, and quality of life projects. This fiscal year, the City Council has allocated \$400,000 for road microsurfacing, \$275,000 for the demolition of the old WFC, \$36,638 for resurfacing the Splash Pad, \$32,600 for replacement of the roof at City Hall, an additional \$25,000 (previously allocated \$175,000) to Woodway Parks and Road Maintenance, and lastly an additional \$126,317 (previously allocated \$73,683) for Pavilion windows. Council has authorized the replacement of three patrol vehicles and one administrative vehicle. Additionally, they approved the purchase of a commuter/training vehicle and grapple bucket.

In the Utility Capital Projects Fund, Council has allocated \$400,000 for replacement of targeted two-inch water lines with six-inch water lines, \$50,000 for replacement of the Sugar Creek water line, \$45,000 for the Harbor Lift Station Assessment, \$30,000 for root control, and an additional \$150,000 (previously allocated \$500,000) for painting the Tater Hills storage tank. Council has authorized the replacement of two utility vehicles, a valve machine, and mini excavator.

This budget follows the same practices of previous years regarding employee compensation. A 2% cost of living adjustment (COLA) has been calculated in the personnel expenditure. Merit based increases of 2% for above standards evaluations and 4% for significantly above standards evaluations have also been calculated. Once an employee reaches the top of their pay range and their evaluation merits an increase, they will receive a one-time payment equal to their increase, but will remain at the same level in their pay range. Retention (or longevity) pay and certification pay are also issued annually as a lump sum. Retention (longevity) pay, which compensates employees with two or more years of service with the City, will remain at \$7.50 per month. Certification/Education pay, which compensates employees with applicable certificates or degrees, will remain the same. Additionally, this budget adds bilingual pay to compensate those employees who serve as translators for the City.

The City of Woodway has received the Distinguished Budget Presentation Award given by the Government Finance Officers Association for 30 consecutive years. This award is presented when the budget document is organized and presented in a way to be used as a policy document, financial plan, operations guide, and communication device. Our Finance Department dedicated numerous hours of work and effort to this budget. Through their labors, the City was honored again with the prestigious award for fiscal year 2025. I would be remiss if I did not congratulate our Finance Department for its contributions.

I want to express my appreciation to the Directors and department heads who developed realistic plans through innovative and efficient resource use, ultimately delivering quality services to the citizens. My appreciation also goes to the Woodway City Council for their involvement, and for expressing the desires of their constituents. Their participation helped mold this into a realistic operating plan for FY 2025-2026.

Respectfully,



Adam Niolet, CPM, ICMA-CM
City Manager



2025/2026 CITY COUNCIL



Amine Qourzal
Mayor
Ward 1, Place 2



Storey Cook
Mayor Pro Tem
Ward 2, Place 1



David Russell
Councilmember
At Large



Dave Whitby
Councilmember
Ward 2, Place 2



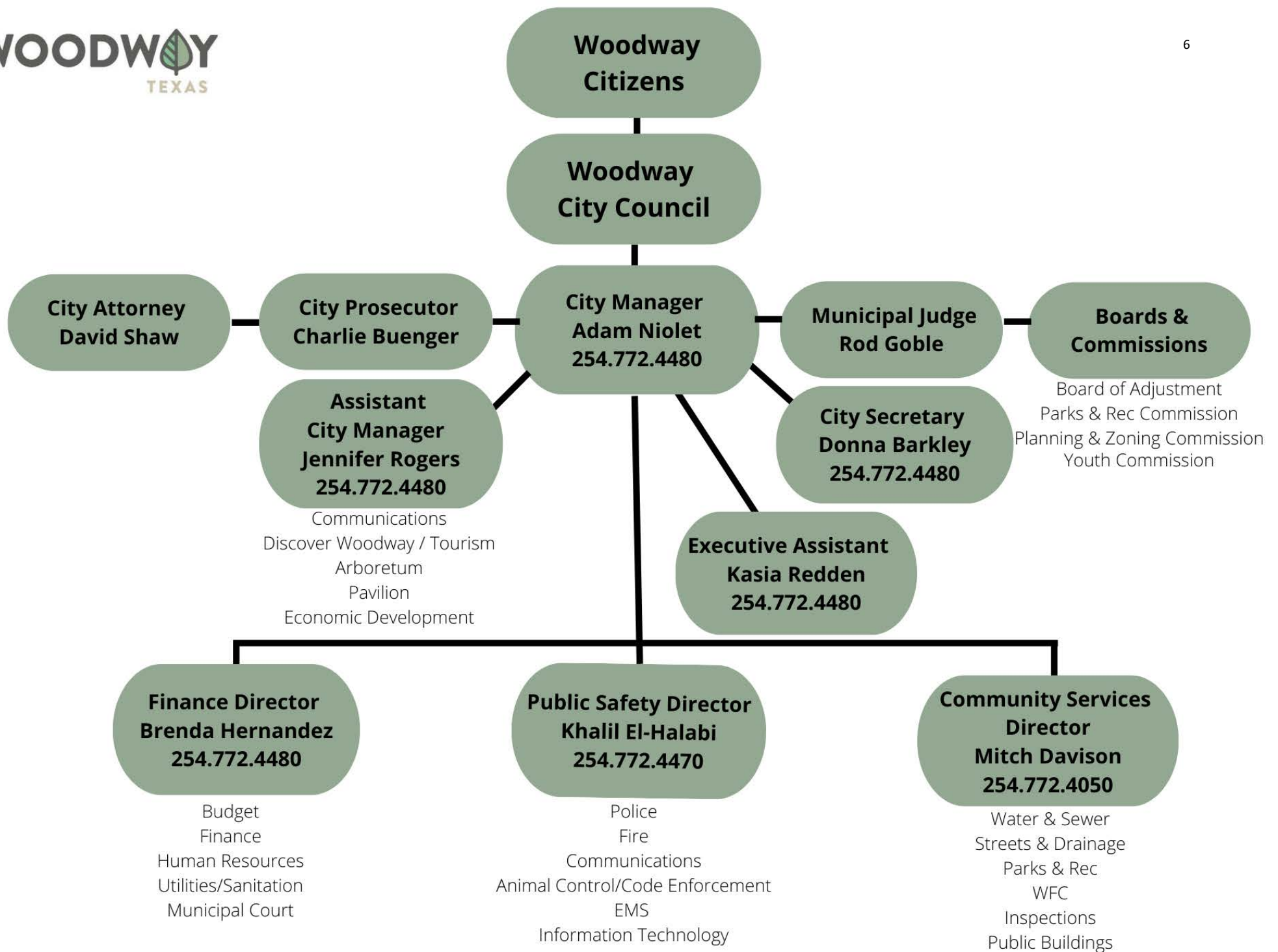
Ken Sury
Councilmember
Ward 3, Place 1



Janell Gilman
Councilmember
Ward 3, Place 2



David Keyston
Councilmember
Ward 1, Place 1



Mission

As a high-quality community of quiet neighborhoods and unique natural beauty, the City of Woodway is committed to being a leader among cities in delivering outstanding quality services to all of its citizens through innovative and efficient use of resources.

Strategies

We will achieve this through:

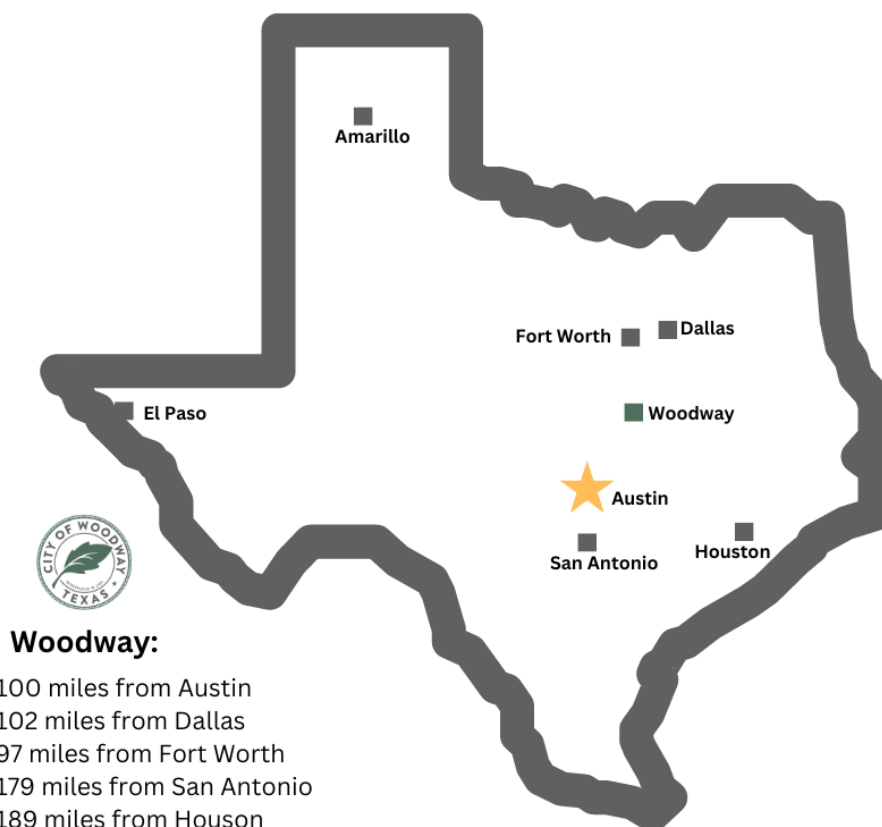
- providing the most responsive services possible by focusing on the citizen as the customer
- recruiting, developing and retaining highly qualified staff
- practicing a well-established conservative fiscal policy
- planning and providing for a strong infrastructure
- maintaining highly effective equipment resources for delivery of services
- remaining a "city of choice" by providing a model environment in which to live through enhancing and preserving the City's existing neighborhoods
- unique beauty and quality of life
- cooperating with local entities to promote strong industry in the region
- supporting our school system by working with local districts to maintain our high quality of public education
- continuing to place a high priority on public safety by providing superior police, fire and emergency services
- fostering a healthy City economy through encouraging high quality residential and retail development

Goals

We will respectively measure our achievement of the above by:

- high citizen satisfaction
- improved employee productivity
- strong fiscal health and favorable financial audits and bond ratings
- on-going development of a capital improvement program (CIP) and ability to continue to control costs
- appreciation of existing property values and regional, state and national recognition for quality-of-life efforts
- continued active involvement in successful regional economic development efforts
- low crime and favorable property insurance ratings
- growth in the City's property tax base and retail sales tax receipts.

City Profile



The City of Woodway is a political subdivision and municipal corporation of the State, duly organized and existing under the laws of Texas as set out in the City's Home Rule Charter. The City was incorporated in 1955 and adopted its Home Rule Charter in 1973. The City operates under a council-manager form of government, with a City Council comprised of the Mayor and six Council Members. The Mayor and Mayor Pro-Term are elected from and by the City Council on an annual basis.

Woodway is a residential suburb of Waco, located in a wooded, rolling hill area adjacent to Waco's southwestern boundary and Lake Waco. Woodway is approximately bounded by U. S. Highway 84, Texas Highway 6, and Lake Waco. The 2020 census reflected a population of 9,383.

The City provides public safety (police and fire protection), street maintenance, water and sanitary sewer utilities, four recreational parks, an arboretum, a family center for youth sports and senior programming, public improvement, planning and zoning, and general administrative services.

The Midway Independent School District and the Waco Independent School District provide public education in Woodway. Higher education is provided in the county by Baylor University, McLennan County Community College, and Texas State Technical College.

2025-2026 Applicable Tax Rates

Sales or Use Tax

State	6.25%
County	0.50%
City	<u>1.50%</u>
	8.25%

Hotel/Motel Tax

State	6.00%
County	2.00%
City	<u>7.00%</u>
	15.00%

Property Taxes-Rates (Rate/\$100 Assessed Value)

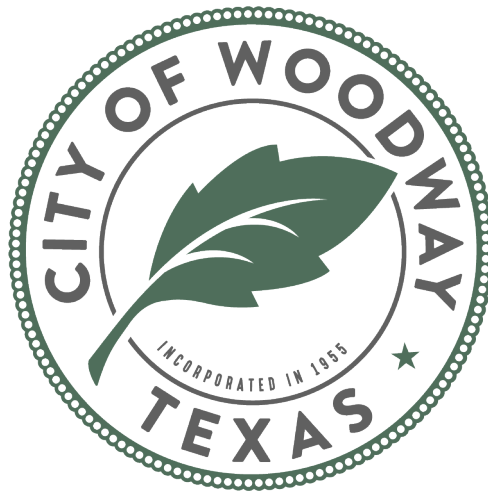
Taxing Jurisdiction	2020	2021	2022	2023	2024	2025*
City of Woodway	0.450000	0.470000	0.417174	0.373701	0.357865	0.363836
Midway ISD	1.236400	1.164300	1.124600	0.939200	0.936900	0.919300
Waco ISD	1.263953	1.244640	1.241869	1.028587	1.048940	TBD
McLennan County	0.468719	0.425000	0.376355	0.329805	0.319805	TBD
McLennan Community College	0.149782	0.149782	0.139074	0.128509	0.131974	TBD
Aggregate Tax Rate w/ MISD	2.304901	2.209082	2.057203	1.771215	1.746544	TBD
Aggregate Tax Rate w/ WISD	2.332454	2.289422	2.174472	1.860602	1.858584	TBD

Comparative Property Tax Rates (Rate/\$100 Assessed Value)

Taxing Jurisdiction	Population	2020	2021	2022	2023	2024	2025*
City of Waco	144,816	0.776232	0.767282	0.760000	0.755000	0.755000	0.755000
City of West	2,586	0.582561	0.552472	0.520522	0.600000	0.630000	TBD
City of Lorena	1,803	0.543604	0.533460	0.571145	0.537289	0.537832	0.563934
City of Robinson	12,987	0.533700	0.507000	0.460000	0.445378	0.449934	0.539732
City of Hewitt	16,691	0.547838	0.540102	0.540102	0.546736	0.539082	0.539082
City of Lacy-Lakeview	7,309	0.362236	0.352262	0.297547	0.331411	0.532462	0.532462
City of McGregor	5,979	0.578954	0.546945	0.548028	0.543591	0.530016	0.531392
City of Bellmead	10,620	0.377854	0.375187	0.323169	0.323169	0.343169	0.382358
City of Valley Mills	1,301	0.413944	0.413944	0.399990	0.380600	0.372100	TBD
City of Woodway	9,680	0.450000	0.470000	0.417174	0.373701	0.357865	0.363836

*Proposed Tax Rate. Subject to change. Pending formal adoption

GENERAL FUND



Estimated ad Valorem Tax Collection & Proposed Distribution
Fiscal Year 2025-2026
Certified Totals

	2024-2025	2025-2026
Assessed Valuation for 2025 ARB Approved Totals	2,115,420,308	2,146,893,183
Less Homestead Exemptions	(169,997,878)	(227,316,583)
Net Taxable Amount	1,945,422,430	1,919,576,600
Tax Rate Per \$100 Valuation (No-new-revenue rate)	0.357865	0.363836
Revenue from Tax Roll	6,961,986	6,984,111
Estimated Collections	99%	99%
Total Fund Available	6,892,366	6,914,270

Net Taxable Breakdown

Net taxable of existing properties	1,888,216,775
Net taxable of new values added to certified rolls	31,359,825
	<u>1,919,576,600</u>

Revenue Breakdown

Revenue from new properties added to the rolls	114,098
Revenue from existing properties	<u>6,870,012</u>
	6,984,111

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TOTAL HOMESTEAD EXEMPTION	NET TAXABLE	TAX RATE	TAX LEVY	CURRENT TAX COLLECTION	% COLLECTION TO LEVY
2015	1,036,333,687	(85,447,657)	950,886,030	0.470000	4,469,164	4,436,643	99.27%
2016	1,090,391,735	(95,172,526)	995,219,209	0.470000	4,677,530	4,645,641	99.32%
2017	1,153,715,792	(98,816,894)	1,054,898,898	0.470000	4,958,025	4,997,434	100.79%
2018	1,249,993,724	(105,644,341)	1,144,349,383	0.450000	5,149,572	5,196,454	100.91%
2019	1,353,944,241	(107,544,739)	1,246,399,502	0.450000	5,608,798	5,579,492	99.48%
2020	1,411,284,829	(110,418,122)	1,300,866,707	0.450000	5,853,900	5,814,032	99.32%
2021	1,503,746,111	(109,484,683)	1,394,261,428	0.470000	6,553,029	6,628,201	101.15%
2022	1,731,431,650	(134,434,122)	1,596,997,528	0.417174	6,662,258	6,597,319	99.03%
2023	1,917,975,249	(162,420,477)	1,755,554,772	0.373701	6,560,526	6,781,796	103.37%
2024	2,115,420,308	(169,997,878)	1,945,422,430	0.357865	6,961,986	6,741,407	96.83%
2025	2,146,893,183	(227,316,583)	1,919,576,600	0.363836	6,984,111		

TAX RATE PER \$100

PROPOSED DISTRIBUTION	2024-2025	AMOUNT 2024-2025	2025-2026	AMOUNT 2025-2026	%
General	0.295552	5,680,115	0.338706	6,431,880	93.02%
Future Capital Street Imp.	0.045000	875,440	0.007200	138,210	2.00%
Interest and Sinking	0.017313	336,811	0.017930	344,180	4.98%
Total	0.357865	6,892,366	0.363836	6,914,270	100%

General Fund Revenue Projections

Revenue Source	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
PROPERTY TAXES							
Property Taxes	\$ 5,258,307	\$ 5,346,434	\$ 5,680,115	\$ 5,680,115	\$ 6,431,880	\$ 751,765	13.24%
Delinquent Property Taxes	15,000	6,496	15,000	20,000	20,000	5,000	33.33%
Interest & Penalties	20,000	50,489	35,000	35,000	35,000	-	0.00%
Total Property Taxes	\$ 5,293,307	\$ 5,403,419	\$ 5,730,115	\$ 5,735,115	\$ 6,486,880	\$ 756,765	13.21%
SALES TAX*							
Sales Tax (1%)	\$ 2,885,000	\$ 2,863,196	\$ 2,885,000	\$ 3,006,186	\$ 3,058,100	\$ 173,100	6.00%
Sales Tax (.5%)	1,440,000	1,431,599	1,440,000	1,503,093	1,526,400	86,400	6.00%
Sales Tax Rebates	(15,000)	(19,811)	(20,000)	(22,207)	(20,000)	-	0.00%
Total Sales Tax	\$ 4,310,000	\$ 4,274,984	\$ 4,305,000	\$ 4,487,072	\$ 4,564,500	\$ 259,500	6.03%
FRANCHISE FEES							
Oncor Electric Franchise	\$ 370,800	\$ 364,938	\$ 375,000	\$ 375,000	\$ 375,000	\$ -	0.00%
Telecommunication	14,000	16,457	14,000	14,000	14,000	-	0.00%
Atmos Gas Franchise	300,000	242,270	250,000	228,847	245,000	(5,000)	-2.00%
Cable Television Franchise	122,570	134,141	122,570	122,570	122,570	-	0.00%
Total Franchise Fees	\$ 807,370	\$ 757,806	\$ 761,570	\$ 740,417	\$ 756,570	\$ (5,000)	-0.66%

General Fund Revenue Projections (continued)

Revenue Source	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
OTHER REVENUE SOURCES							
Permits	\$ 158,700	\$ 133,781	\$ 146,000	\$ 153,743	\$ 154,000	\$ 8,000	5.48%
Court Fines & Misc Fees	153,000	114,879	137,050	90,811	116,550	(20,500)	-14.96%
Interest Income	175,000	250,408	196,000	201,604	206,000	10,000	5.10%
Mixed Beverage Tax	12,000	16,028	15,000	17,013	18,000	3,000	20.00%
Park Reservations	15,000	16,330	15,000	17,473	17,500	2,500	16.67%
Animal Control Fees	1,000	500	500	100	500	-	0.00%
Service Charges-Enterprise Funds	423,443	423,443	529,035	529,035	247,654	(281,381)	-53.19%
Dispatch Services	48,000	48,000	48,000	48,000	48,000	-	0.00%
School Resource Officer	200,000	215,955	-	-	-	-	
Misc. Income	9,500	734	6,652	15,000	9,820	3,168	47.62%
Lease Revenue	18,900	19,706	18,900	18,900	18,900	-	0.00%
Family Center Revenues	88,800	79,617	180,000	75,000	155,000	(25,000)	-13.89%
Amortization on Lease*	-	-	2,000	1,000	1,000	(1,000)	-50.00%
Insurance Proceeds	-	29,746	-	22,880	-	-	
Grant Proceeds	-	15,000	-	-	-	-	
Interlocal Revenue	-	12,790	15,000	15,000	15,000	-	0.00%
Total Other Revenue Sources	\$ 1,303,343	\$ 1,376,917	\$ 1,309,137	\$ 1,205,559	\$ 1,007,924	\$ (301,213)	-23.01%
Transfer from Fund Balance	\$ 554,964	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenues/Fund Balance	<u>\$11,714,020</u>	<u>\$11,813,126</u>	<u>\$12,105,822</u>	<u>\$12,168,162</u>	<u>\$12,815,874</u>	<u>\$ 710,052</u>	5.87%

General Fund Expenditure Projections

Expenditures by Division	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
Fund Balance	\$ 3,778,628	\$ 3,778,628	\$ 4,172,397	\$ 4,172,397	\$ 3,146,978		
General Government							
City Secretary	\$ 268,279	\$ 261,075	\$ 282,024	\$ 279,806	\$ 295,774	\$ 13,750	4.88%
Administration	887,958	819,019	840,732	815,059	857,268	16,536	1.97%
Finance	571,108	554,552	600,512	599,537	652,948	52,436	8.73%
Non-Departmental	275,933	163,375	244,217	309,433	410,952	166,735	68.27%
Total General Government	\$ 2,003,278	\$ 1,798,021	\$ 1,967,485	\$ 2,003,835	\$ 2,216,942	\$ 249,457	12.68%
Public Safety							
Public Safety	\$ 7,476,765	\$ 6,894,435	\$ 7,193,588	\$ 6,965,910	\$ 7,372,205	\$ 178,617	2.48%
Municipal Court	255,218	257,570	241,230	250,034	255,893	14,663	6.08%
Total Public Safety	\$ 7,731,983	\$ 7,152,004	\$ 7,434,818	\$ 7,215,944	\$ 7,628,098	\$ 193,280	2.60%
Community Services							
Parks	\$ 546,576	\$ 473,991	\$ 527,412	\$ 515,841	\$ 575,936	\$ 48,524	9.20%
Streets	612,296	612,158	635,373	593,246	692,641	57,268	9.01%
Administration/Inspections	484,264	472,156	509,118	502,764	539,268	30,150	5.92%
Public Buildings	235,133	228,478	303,564	301,422	334,823	31,259	10.30%
Total Community Services	\$ 1,878,269	\$ 1,786,782	\$ 1,975,467	\$ 1,913,274	\$ 2,142,669	\$ 167,202	8.46%

General Fund Expenditure Projections (continued)

Expenditures by Division	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
Community Programs							
Woodway Family Center	\$ 592,454	\$ 630,323	\$ 675,052	\$ 679,265	\$ 785,165	\$ 110,113	16.31%
Carleen Bright Arboretum	-	9,500	-	-	-	-	
Youth Commission	3,000	3,108	3,000	3,000	3,000	-	0.00%
Community Development	60,000	39,620	50,000	40,000	40,000	(10,000)	-20.00%
Total Community Programs	\$ 655,454	\$ 682,550	\$ 728,052	\$ 722,265	\$ 828,165	\$ 100,113	13.75%
Total Expenditures	\$ 12,268,984	\$ 11,419,357	\$ 12,105,822	\$ 11,855,319	\$ 12,815,874	\$ 710,052	5.87%
Total Revenues/Transfers	\$ 11,714,020	\$ 11,813,126	\$ 12,105,822	\$ 12,168,162	\$ 12,815,874	\$ 710,052	5.87%
Surplus (Deficit)*	\$ (554,964)	\$ 393,769	\$ -	\$ 312,844	\$ -	\$ -	

*Transfer any surplus to finance capital projects

General Fund-Fund Balance

Beginning Balance	\$ 4,172,397
Year-end Transfer Fund Balance	(300,000)
Ending balance	<u>\$ 3,872,397</u>

25% Operating Day for FY 25	3,203,968
Actual % of reserves	30.22%

Financial Highlights

Departmental Changes over 10%

Non-Departmental: The increase in non-departmental costs relates to a domain control server replacement, network switches, the addition of a schools/conference budget for City Council training, a subscription to Social Media archiving software, and a transfer to the CBA/Pavilion. This transfer is to supplement the CBA/Pavilion fund to adopt a balanced budget.

Public Buildings: This increase is due to a rise in communications costs and property and liability insurance premiums.

Woodway Family Center: The increase is due to the addition of two part-time recreation leads to assist with programming and scheduling. Additionally, a subscription to CivicRec Software is included in this year's budget, which will assist the WFC with registration, facility management, online payments, and reporting.

Community Development: The decrease in expenditure aligns with the actual costs incurred in the current year and previous years.

Taxes

- The FY 2026 property tax rate is the no-new-revenue tax rate at 0.363836, compared to 0.357865 for FY 2025.

Salaries & Benefits Changes

- 2% COLA salary increase
- Insurance cost: medical premiums increased 6.5%, dental 20%
- TMRS contribution rate increased 0.07%

Additional Information

- The two part-time employees requested by the WFC are not adding any FTE to the salary plan, as there is a vacant part-time position in the Parks Department and Inspections Department that will be transferred to the WFC.
- Finance Department plans to restructure mid-year upon the retirement of the Payroll/Accounting Specialist by reclassifying the position to an Assistant Finance Director.
- Capital outlay requests under \$25,000 are included in general fund operational budgets. See listing on page 94.
- WFC will begin charging membership fees for non-Woodway residents who utilize the facility.

City Secretary

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Professional	\$ 111,147	\$ 113,468	\$ 121,654	\$ 122,618	\$ 126,897
Overtime	1,500	(32)	1,500	-	500
Insurance	11,504	12,675	11,970	12,364	13,261
FICA/Medicare Tax	1,671	1,742	1,802	1,820	1,887
Retirement	20,814	21,694	23,751	23,825	25,106
Workers Compensation	239	243	255	212	220
Retention/Incentive Pay	2,587	2,558	2,648	2,648	2,738
	\$ 149,462	\$ 152,347	\$ 163,580	\$ 163,486	\$ 170,609
Supplies & Materials					
Printing	\$ 3,000	\$ 4,027	\$ 4,000	\$ 4,000	\$ 4,000
Office Supplies	700	500	700	500	700
Computer Supplies	310	1,209	500	500	500
Postage	1,000	415	1,000	1,000	1,000
Supplies-Motor Vehicles	100	-	500	200	500
Supplies-Elections	5,000	4,470	10,000	11,697	13,000
Service Awards/Banquets	2,700	2,195	2,700	2,700	2,700
	\$ 12,810	\$ 12,816	\$ 19,400	\$ 20,597	\$ 22,400
Repairs & Maintenance					
Office Equipment	\$ 600	\$ 61	\$ 600	\$ 300	\$ 600
	\$ 600	\$ 61	\$ 600	\$ 300	\$ 600
Other Services & Charges					
Special Studies	\$ 2,500	\$ 2,721	\$ 2,500	\$ 2,520	\$ 2,500
Tax Collection Fee	15,000	15,496	16,736	15,500	16,736
Appraisal District Fees	64,000	63,390	65,200	66,502	68,500
Schools/Conferences	2,300	1,072	2,300	2,000	2,300
Property/Liability Insurance	1,201	1,184	1,302	1,302	1,529
Newspaper Notices	20,000	11,838	10,000	7,000	10,000
Subscriptions/Memberships	406	150	406	600	600
	\$ 105,407	\$ 95,851	\$ 98,444	\$ 95,424	\$ 102,165
Total Expenditures	\$ 268,279	\$ 261,075	\$ 282,024	\$ 279,806	\$ 295,774

Administration

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Professional	\$ 130,891	124,680	\$ 141,688	\$ 138,428	\$ 150,171
Management/Supervision	410,717	369,102	375,535	371,455	390,958
Temporary	10,123	9,598	-	-	-
Overtime	2,000	462	500	715	1,000
Insurance	76,361	60,760	52,532	52,722	57,348
FICA/Medicare Tax	8,771	7,548	7,812	7,773	8,178
Retirement	101,440	94,011	101,880	101,896	108,809
Workers Compensation	1,151	863	1,104	897	957
Car Allowance	14,400	12,960	14,400	14,400	14,400
Retention/Incentive Pay	7,874	5,445	7,166	7,166	7,471
	\$ 763,728	\$ 685,428	\$ 702,617	\$ 695,450	\$ 739,292
Supplies & Materials					
Immunizations	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Printing	1,500	1,796	2,500	1,000	1,750
Office Supplies	5,500	5,018	5,000	5,000	5,000
Computer Supplies	10,000	12,005	5,500	5,500	5,500
Janitorial Supplies	-	-	5,000	5,000	3,500
Postage	7,500	7,837	7,500	4,250	3,750
Supplies-Motor Vehicles	-	78	-	-	-
Food/Memorials	13,000	13,916	8,000	8,000	10,500
Service Awards/Banquets	7,500	7,624	6,500	6,500	8,000
	\$ 47,000	\$ 48,275	\$ 40,000	\$ 35,250	\$ 38,000
Repairs & Maintenance					
Office Equipment	\$ -	\$ 3,979	\$ 1,000	\$ -	\$ 1,000
Motor Vehicles	1,500	-	-	-	-
	\$ 1,500	\$ 3,979	\$ 1,000	\$ -	\$ 1,000

Administration (continued)

	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
	Budget	Activity	Budget	Estimated	Proposed
Other Services & Charges					
Special Studies	\$ 20,000	\$ 31,844	\$ 20,000	\$ 10,000	\$ 20,000
Contract Labor	5,000	150	25,000	21,000	12,500
Schools/Conferences	15,000	13,841	15,000	15,000	17,500
Property/Liability Insurance	2,230	1,923	2,115	2,109	2,476
Newsletter	15,000	13,527	15,000	16,250	5,000
Community Programs	-	-	-	-	-
Subscriptions/Memberships	18,500	20,052	20,000	20,000	21,500
	\$ 75,730	\$ 81,337	\$ 97,115	\$ 84,359	\$ 78,976
Total Expenditures	\$ 887,958	\$ 819,019	\$ 840,732	\$ 815,059	\$ 857,268

Finance

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Office/Clerical	\$ 32,365	\$ 33,306	\$ 35,774	\$ 35,776	\$ 37,586
Management/Supervision	302,480	297,102	336,101	337,763	369,087
Overtime	1,000	169	500	633	1,000
Insurance	46,703	45,609	49,245	50,262	55,588
FICA/Medicare Tax	4,953	4,802	5,450	5,495	5,977
Retirement	61,698	59,923	71,096	72,011	79,526
Workers Compensation	700	557	770	636	699
Retention/Incentive Pay	3,233	3,206	3,971	4,751	4,542
	\$ 453,132	\$ 444,675	\$ 502,907	\$ 507,327	\$ 554,005
Supplies & Materials					
Printing	\$ 1,500	\$ 842	\$ 1,000	\$ 1,000	\$ 1,000
Office Supplies	5,000	2,530	1,000	750	750
Computer Supplies	2,500	4,641	2,500	2,000	2,500
Postage	1,500	1,699	1,500	1,500	1,500
Food/Memorials	2,000	2,235	1,000	1,000	1,000
	\$ 12,500	\$ 11,947	\$ 7,000	\$ 6,250	\$ 6,750
Repairs & Maintenance					
Office Equipment	\$ 37,500	\$ 37,069	\$ 20,000	\$ 20,000	\$ 21,000
	\$ 37,500	\$ 37,069	\$ 20,000	\$ 20,000	\$ 21,000
Other Services & Charges					
Special Studies	\$ 2,000	\$ 825	\$ 3,500	\$ 3,500	\$ 3,500
Audit Services	22,676	22,733	23,270	20,000	23,878
Schools/Conferences	6,500	7,821	5,000	5,000	5,000
Employment Screening	200	505	100	-	100
Office Equipment Rental	14,000	12,416	12,000	11,000	12,000
Property/Liability Insurance	1,600	1,577	1,735	1,460	1,715
Subscriptions/Memberships	21,000	14,985	25,000	25,000	25,000
	\$ 67,976	\$ 60,861	\$ 70,605	\$ 65,960	\$ 71,193
Total Expenditures	\$ 571,108	\$ 554,552	\$ 600,512	\$ 599,537	\$ 652,948

Non-Departmental

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Other Services & Charges					
Legal Services	\$ 100,000	\$ 53,660	\$ 75,000	\$ 50,000	\$ 75,000
Professional Services	25,000	35,560	25,000	20,000	27,500
Public Health District	31,433	31,433	34,717	34,717	38,001
Schools/Conferences	-	-	-	2,500	5,000
Subscriptions/Memberships	-	-	-	5,000	18,500
Contingency/Emergency	100,000	23,222	90,000	20,000	25,000
	\$ 256,433	\$ 143,875	\$ 224,717	\$ 132,217	\$ 189,001
Capital Outlay					
Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 21,000
	\$ -	\$ -	\$ -	\$ -	\$ 21,000
Operating Transfers					
Equipment Replacement	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500
CBA/Pavilion Fund	-	-	-	157,716	181,451
	\$ 19,500	\$ 19,500	\$ 19,500	\$ 177,216	\$ 200,951
Total Expenditures	\$ 275,933	\$ 163,375	\$ 244,217	\$ 309,433	\$ 410,952

Public Safety

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 41,500	\$ 41,321	\$ 44,541	\$ 44,837	\$ 47,245
Office/Clerical	116,152	117,117	105,489	105,840	111,360
Technical	437,803	398,313	543,597	449,556	569,827
Sworn Personnel	1,818,593	1,573,883	1,718,598	1,633,421	1,702,163
Professional	-	-	91,938	66,552	77,270
Management/Supervision	1,268,497	1,269,661	1,366,247	1,374,568	1,458,471
Overtime	163,000	150,688	157,300	161,093	169,000
Fire Pay	285,000	237,191	250,000	200,064	230,000
Insurance	704,569	661,919	661,920	602,490	691,456
FICA/Medicare Tax	73,853	55,865	60,703	63,569	64,234
Retirement	808,039	695,598	819,015	779,115	854,554
Unemployment	-	-	-	1,517	-
Workers Compensation	105,391	80,195	92,827	73,991	72,290
Retention/Incentive Pay	85,729	73,095	66,105	57,700	64,585
	\$ 5,908,126	\$ 5,354,848	\$ 5,978,280	\$ 5,614,312	\$ 6,112,455
Supplies & Materials					
Uniform Services	\$ 27,000	\$ 32,050	\$ 35,000	\$ 35,000	\$ 35,000
Immunizations	2,000	-	-	-	-
Printing	4,000	2,504	4,000	3,000	3,000
Office Supplies	4,500	4,254	4,500	4,500	4,500
Computer Supplies	6,500	6,640	7,000	7,000	7,000
Postage	3,000	2,583	3,000	2,000	2,000
Film & Developing	600	535	600	550	600
Supplies-Motor Vehicles	110,000	74,497	80,000	70,000	75,000
Minor Tools	17,500	18,960	17,500	17,000	15,000
Chemicals	3,500	1,533	3,500	4,100	3,000
Fire/Safety Gear	141,060	143,881	70,760	70,000	70,760
Food/Memorials	5,000	5,935	5,000	5,000	5,000
Service Awards/Banquets	5,000	5,929	5,000	5,000	5,000
	\$ 329,660	\$ 299,299	\$ 235,860	\$ 223,150	\$ 225,860

Public Safety (continued)

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Repairs & Maintenance					
Motor Vehicles	\$ 115,000	\$ 106,551	\$ 100,000	\$ 85,000	\$ 85,000
Office Equipment	102,000	105,260	80,000	105,000	120,000
Machinery & Equipment	64,000	105,223	68,000	68,000	68,000
Buildings & Grounds	12,000	35,400	12,000	48,000	15,000
	\$ 293,000	\$ 352,435	\$ 260,000	\$ 306,000	\$ 288,000
Other Services & Charges					
Record Filing Fees	\$ 300	\$ 231	\$ 300	\$ 300	\$ 300
Schools/Conferences	65,000	73,019	70,000	80,000	80,000
Animal Control	25,000	18,512	25,000	30,000	31,056
Employment Screening	5,000	5,470	5,000	9,000	5,000
Recruiting	400	412	400	2,400	400
Ambulance/Medical Charges	8,000	2,692	8,000	7,000	7,000
Office Equipment Rental	5,000	5,031	5,000	5,000	5,000
Property/Liability Insurance	65,879	62,589	69,848	70,848	82,032
Communications	80,000	74,606	80,000	80,000	80,000
Community Programs	5,000	4,964	5,000	5,000	5,000
Subscriptions/Memberships	16,500	36,446	24,500	34,500	29,500
	\$ 276,079	\$ 283,972	\$ 293,048	\$ 324,048	\$ 325,288
Capital Outlay					
Machinery & Equipment	\$ 308,000	\$ 241,981	\$ 20,000	\$ 92,000	\$ 41,902
	\$ 308,000	\$ 241,981	\$ 20,000	\$ 92,000	\$ 41,902
Operating Transfers					
Equipment Replacement	\$ 361,900	\$ 361,900	\$ 406,400	\$ 406,400	\$ 378,700
	\$ 361,900	\$ 361,900	\$ 406,400	\$ 406,400	\$ 378,700
Total Expenditures	\$7,476,765	\$6,894,435	\$7,193,588	\$6,965,910	\$7,372,205

Municipal Court

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Office/Clerical	\$ 52,271	\$ 54,331	\$ 29,800	\$ 32,352	\$ 30,473
Management/Supervision	81,571	83,375	89,981	90,629	94,862
Overtime	500	-	-	-	-
Insurance	22,701	24,459	17,798	23,686	24,295
FICA/Medicare Tax	1,988	2,033	1,779	1,833	1,862
Retirement	24,767	25,331	23,177	23,971	24,777
Workers Compensation	281	233	251	208	218
Retention/Incentive Pay	2,779	3,210	2,899	3,390	3,095
	\$ 186,858	\$ 192,971	\$ 165,685	\$ 176,070	\$ 179,582
Supplies & Materials					
Printing	\$ 1,500	\$ 312	\$ 1,500	\$ 1,500	\$ 1,500
Office Supplies	1,000	305	1,000	1,000	1,000
Computer Supplies	1,000	595	1,000	1,019	1,000
Postage	1,700	1,056	1,700	1,700	1,700
	\$ 5,200	\$ 2,268	\$ 5,200	\$ 5,219	\$ 5,200
Repairs & Maintenance					
Office Equipment	\$ 8,000	\$ 10,245	\$ 10,758	\$ 10,758	\$ 11,296
Buildings & Grounds	2,500	1,567	2,500	2,500	2,500
	\$ 10,500	\$ 11,813	\$ 13,258	\$ 13,258	\$ 13,796
Other Services & Charges					
Legal Fees	\$ 40,000	\$ 39,591	\$ 44,200	\$ 44,200	\$ 44,200
Jury Service	900	-	900	900	900
Schools/Conferences	3,000	4,338	3,000	3,000	3,000
Employment Screening	100	-	100	100	100
Bank Service Charges	2,000	1,871	2,000	2,000	2,000
Office Equipment Rental	1,000	960	1,200	1,099	1,200
Property/Liability Insurance	1,460	1,352	1,487	1,460	1,715
Communications	3,200	1,707	3,200	1,728	3,200
Subscriptions/Memberships	1,000	700	1,000	1,000	1,000
	\$ 52,660	\$ 50,518	\$ 57,087	\$ 55,487	\$ 57,315
Total Expenditures	\$ 255,218	\$ 257,570	\$ 241,230	\$ 250,034	\$ 255,893

Parks

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 190,114	\$ 178,004	\$ 193,368	\$ 191,769	\$ 203,403
Management/Supervision	55,805	56,307	60,748	60,546	64,120
Temporary/Seasonal	12,000	-	12,360	-	-
Overtime	5,000	2,813	2,500	3,000	2,500
Insurance	57,115	55,099	59,378	54,707	58,261
FICA/Medicare Tax	4,604	3,435	3,897	3,904	3,958
Retirement	45,914	42,814	48,868	49,273	52,665
Workers Compensation	5,376	3,993	5,764	4,998	5,397
Retention/Incentive Pay	3,278	1,845	2,184	2,454	2,965
	\$ 379,206	\$ 344,310	\$ 389,067	\$ 370,650	\$ 393,269
Supplies & Materials					
Uniform Services	\$ 3,000	\$ 3,039	\$ 3,000	\$ 3,000	\$ 3,000
Office Supplies	200	-	200	-	200
Supplies-Motor Vehicles	16,000	13,602	16,000	15,000	16,000
Minor Tools	2,500	437	2,500	1,000	2,500
Chemicals	1,500	620	1,500	1,500	1,500
Food/Memorials	500	650	500	450	500
	\$ 23,700	\$ 18,347	\$ 23,700	\$ 20,950	\$ 23,700
Repairs & Maintenance					
Motor Vehicles	\$ 3,000	\$ 4,058	\$ 3,000	\$ 8,500	\$ 3,000
Machinery & Equipment	4,000	3,460	4,000	3,500	4,000
Parks	20,000	21,847	20,000	20,000	54,000
	\$ 27,000	\$ 29,365	\$ 27,000	\$ 32,000	\$ 61,000
Other Services & Charges					
Contract Labor	\$ 13,300	\$ -	\$ 13,300	\$ 12,000	\$ 13,300
Schools/Conferences	1,000	811	1,000	1,000	1,000
Employment Screening	500	50	500	100	500
Water Service	30,000	13,011	15,000	15,000	15,000
Equipment Rental	1,200	-	1,200	500	1,200
Property/Liability Insurance	9,770	8,496	9,345	7,891	9,267
Newspaper Notices	1,000	-	-	-	-
Subscriptions/Memberships	300	-	300	150	300
	\$ 57,070	\$ 22,368	\$ 40,645	\$ 36,641	\$ 40,567

Parks (continued)

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Capital Outlay					
Machinery & Equipment	\$ 25,000	\$ 25,000	\$ 15,000	\$ 23,600	\$ 15,000
	\$ 25,000	\$ 25,000	\$ 15,000	\$ 23,600	\$ 15,000
Operating Transfers					
Equipment Replacement	\$ 34,600	\$ 34,600	\$ 32,000	\$ 32,000	\$ 42,400
	\$ 34,600	\$ 34,600	\$ 32,000	\$ 32,000	\$ 42,400
Total Expenditures	\$ 546,576	\$ 473,991	\$ 527,412	\$ 515,841	\$ 575,936

Streets

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 175,788	\$ 177,441	\$ 197,800	\$ 184,156	\$ 200,322
Management/Supervision	55,805	56,307	60,748	60,546	64,120
Overtime	6,500	1,806	2,500	1,000	2,500
Insurance	57,019	52,760	55,283	50,743	52,443
FICA/Medicare Tax	3,514	3,445	3,805	3,621	3,934
Retirement	43,779	42,957	50,023	47,477	52,351
Workers Compensation	8,671	6,934	9,429	7,287	7,999
Retention/Incentive Pay	4,285	3,420	3,864	3,594	4,420
	\$ 355,361	\$ 345,070	\$ 383,452	\$ 358,425	\$ 388,089
Supplies & Materials					
Uniform Services	\$ 3,600	\$ 3,311	\$ 3,600	\$ 3,500	\$ 3,600
Office Supplies	200	-	200	-	200
Supplies-Motor Vehicles	20,000	14,013	20,000	15,000	20,000
Minor Tools	2,000	1,783	2,000	2,000	2,000
Traffic Supplies	6,000	4,212	6,000	5,500	6,000
Chemicals	1,000	488	1,000	500	1,000
Food/Memorials	500	463	500	500	500
	\$ 33,300	\$ 24,270	\$ 33,300	\$ 27,000	\$ 33,300
Repairs & Maintenance					
Motor Vehicles	\$ 7,000	\$ 7,428	\$ 7,000	\$ 7,000	\$ 7,000
Machinery & Equipment	10,000	14,995	10,000	8,000	10,000
Streets	91,000	109,870	91,000	85,000	91,000
	\$ 108,000	\$ 132,293	\$ 108,000	\$ 100,000	\$ 108,000
Other Services & Charges					
Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ 16,000
Schools/Conferences	3,000	571	4,285	4,000	4,285
Employment Screening	400	600	400	200.00	400
Equipment Rental	2,000	-	2,000	-	2,000
Property/Liability Insurance	8,435	7,669	8,436	8,121	9,267
Newspaper Notices	500	-	-	-	-
Electric Service	58,000	58,303	58,000	58,000	58,000
	\$ 72,335	\$ 67,144	\$ 73,121	\$ 70,321	\$ 89,952

Streets (continued)

	2023-2024		2023-2024		2024-2025		2024-2025		2025-2026	
	Budget		Activity		Budget		Estimated		Proposed	
Other Services & Charges (continued)										
Subscriptions/Memberships	\$	200	\$	281	\$	200	\$	200	\$	200
	\$	200	\$	281	\$	200	\$	200	\$	200
Operating Transfers										
Equipment Replacement	\$	43,100	\$	43,100	\$	37,300	\$	37,300	\$	73,100
	\$	43,100	\$	43,100	\$	37,300	\$	37,300	\$	73,100
Total Expenditures	\$	612,296	\$	612,158	\$	635,373	\$	593,246	\$	692,641

Inspections

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Office/Clerical	\$ 20,452	\$ 18,704	\$ 22,495	\$ 18,224	\$ 20,087
Technical	127,698	128,680	139,586	131,117	142,087
Management/Supervision	129,116	130,373	140,663	157,114	146,880
Temporary/Seasonal	12,000	-	12,360	-	-
Overtime	500	5,106	2,000	2,000	2,000
Insurance	48,221	49,111	51,471	52,583	58,799
FICA/Medicare Tax	5,044	4,292	4,769	4,664	4,690
Retirement	51,397	53,464	60,163	61,140	62,400
Workers Compensation	757	740	1,372	784	823
Car Allowance	7,200	7,230	7,200	7,200	7,200
Retention/Incentive Pay	6,788	6,731	6,618	6,618	5,193
	\$ 409,173	\$ 404,430	\$ 448,697	\$ 441,443	\$ 450,159
Supplies & Materials					
Uniform Services	\$ 2,800	\$ 4,034	\$ 3,000	\$ 3,000	\$ 3,000
Printing	1,000	1,837	1,000	500	1,000
Office Supplies	2,000	1,788	2,000	2,000	2,000
Computer Supplies	1,500	1,426	1,500	5,500	1,500
Postage	500	382	500	500	500
Supplies-Motor Vehicles	2,000	1,684	2,000	1,500	2,000
Food/Memorials	1,000	3,360	1,000	2,500	1,000
	\$ 10,800	\$ 14,511	\$ 11,000	\$ 15,500	\$ 11,000
Repairs & Maintenance					
Motor Vehicles	\$ 1,200	\$ 2,415	\$ 1,200	\$ 3,500	\$ 1,200
Office Equipment	10,000	4,174	10,000	5,000	30,000
	\$ 11,200	\$ 6,589	\$ 11,200	\$ 8,500	\$ 31,200
Other Services & Charges					
Engineering Fees	\$ 25,000	\$ 10,433	\$ 10,000	\$ 10,000	\$ 10,000
Record Filing Fees	800	124	800	500	800
Schools/Conferences	10,000	15,105	10,000	10,000	10,000
Employment Screening	150	-	150	50	150
Bank Service Charges	3,500	4,157	3,500	3,500	3,500
Equipment Rental	3,500	4,182	3,500	3,500	3,500
Property/Liability Insurance	3,241	3,065	3,371	3,371	3,959

Inspections (continued)

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Other Services & Charges (continued)					
Communications	1,000	985	1,000	500	1,000
Subscriptions/Memberships	3,000	5,976	3,000	3,000	3,000
	\$ 50,191	\$ 44,025	\$ 35,321	\$ 34,421	\$ 35,909
Operating Transfers					
Equipment Replacement	\$ 2,900	\$ 2,600	\$ 2,900	\$ 2,900	\$ 11,000
	\$ 2,900	\$ 2,600	\$ 2,900	\$ 2,900	\$ 11,000
Total Expenditures	\$ 484,264	\$ 472,156	\$ 509,118	\$ 502,764	\$ 539,268

Public Buildings

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 10,100	\$ 10,238	\$ 42,937	\$ 42,410	\$ 45,453
Insurance	2,825	2,607	11,760	11,690	12,445
FICA/Medicare Tax	146	140	623	615	668
Retirement	1,824	1,751	8,112	8,065	8,885
Workers Compensation	227	16	966	71	78
Retention/Incentive Pay	-	-	-	-	600
	\$ 15,122	\$ 14,752	\$ 64,398	\$ 62,850	\$ 68,129
Supplies & Materials					
Office Supplies	\$ 200	\$ -	\$ -	\$ 100	\$ -
Janitorial Supplies	4,000	5,815	4,000	4,000	4,000
	\$ 4,200	\$ 5,815	\$ 4,000	\$ 4,100	\$ 4,000
Repairs & Maintenance					
Office Equipment	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Buildings & Grounds	47,000	40,316	47,000	45,000	47,000
	\$ 47,500	\$ 40,316	\$ 47,500	\$ 45,000	\$ 47,500
Other Services & Charges					
Contract Labor	\$ 2,000	\$ 100	\$ -	\$ -	\$ -
Property/Liability Insurance	41,011	40,424	44,466	44,272	51,994
Communications	30,000	45,895	30,000	46,000	50,000
Newspaper Notices	600	-	-	-	-
Water Service	20,000	11,622	20,000	17,000	20,000
Gas Service	6,500	6,209	7,000	7,000	7,000
Electric Service	55,000	62,145	55,000	54,000	55,000
	\$ 155,111	\$ 166,395	\$ 156,466	\$ 168,272	\$ 183,994
Capital Outlay					
Buildings & Improvements	\$ 12,000	\$ -	\$ 30,000	\$ 20,000	\$ 30,000
	\$ 12,000	\$ -	\$ 30,000	\$ 20,000	\$ 30,000
Operating Transfers					
Equipment Replacement	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Total Expenditures	\$ 235,133	\$ 228,478	\$ 303,564	\$ 301,422	\$ 334,823

Woodway Family Center

	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
	Budget	Activity	Budget	Estimated	Proposed
Salaries & Benefits					
Service/Maintenance	\$ 20,200	\$ 20,001	\$ 22,125	\$ 21,578	\$ 23,251
Office/Clerical	127,509	151,557	211,556	203,452	203,720
Management/Supervision	88,365	89,853	96,707	97,413	102,597
Temporary/Seasonal	-	-	-	-	40,789
Overtime	14,518	8,972	5,000	2,126	2,500
Insurance	56,506	56,210	54,390	75,384	80,382
FICA/Medicare Tax	4,210	4,191	4,847	6,785	8,025
Retirement	52,532	48,496	64,052	61,487	65,258
Workers Compensation	4,351	4,018	6,117	4,902	5,974
Retention/Incentive Pay	3,635	2,423	3,923	4,898	6,193
	\$ 371,826	\$ 385,723	\$ 468,717	\$ 478,026	\$ 538,689
Supplies & Materials					
Uniform Services	\$ 3,200	\$ 2,775	\$ 2,500	\$ 2,500	\$ 3,800
Office Supplies	2,500	2,930	1,600	1,600	1,600
Computer Supplies	2,700	2,660	1,000	1,000	1,000
Postage	-	19	50	50	50
Minor Tools	800	852	800	800	800
Janitorial Supplies	2,500	2,018	2,500	3,000	3,500
Food/Memorials	200	241	1,500	1,500	1,500
	\$ 11,900	\$ 11,493	\$ 9,950	\$ 10,450	\$ 12,250
Repairs & Maintenance					
Office Equipment	\$ 675	\$ 635	\$ 500	\$ 500	\$ 500
Buildings & Grounds	48,600	49,555	24,600	24,600	32,100
	\$ 49,275	\$ 50,190	\$ 25,100	\$ 25,100	\$ 32,600
Other Services & Charges					
Contract Labor	\$ 52,067	\$ 30,929	\$ 75,000	\$ 75,000	\$ 75,000
Schools/Conferences	5,000	1,976	5,000	3,000	5,000
Employment Screening	500	123	500	400	500
Bank Service Charges	1,000	637	1,000	725	1,000
Property/Liability Insurance	15,186	21,714	23,885	20,628	24,226

Woodway Family Center (continued)

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Other Services & Charges (continued)					
Communications	2,400	-	2,400	2,400	2,400
Advertising/Promotions	7,000	7,692	7,000	7,000	10,000
Community Programs	26,500	27,785	18,000	18,000	23,000
Water Service	11,000	16,461	14,000	14,000	13,000
Gas Service	1,000	1,905	3,000	3,000	-
Electric Service	17,000	20,668	20,000	20,000	20,000
Subscriptions/Memberships	800	574	1,500	1,536	27,500
	\$ 139,453	\$ 130,464	\$ 171,285	\$ 165,689	\$ 201,626
Capital Outlay					
Machinery & Equipment	\$ 20,000	\$ 52,453	\$ -	\$ -	\$ -
	\$ 20,000	\$ 52,453	\$ -	\$ -	\$ -
Total Expenditures	\$ 592,454	\$ 630,323	\$ 675,052	\$ 679,265	\$ 785,165

Carleen Bright Arboretum (General Fund)

	2023-2024		2023-2024		2024-2025		2024-2025		2025-2026	
	Budget		Activity		Budget		Estimated		Proposed	
Repairs & Maintenance										
Office Equipment	\$	-	\$	-	\$	-	\$	-	\$	-
Machinery & Equipment		-		-		-		-		-
Buildings & Grounds		-		9,500		-		-		-
	\$	-	\$	9,500	\$	-	\$	-	\$	-

Note: Effective 10/1/2023, Carleen Bright Arboretum operations were recorded in a separate special revenue fund

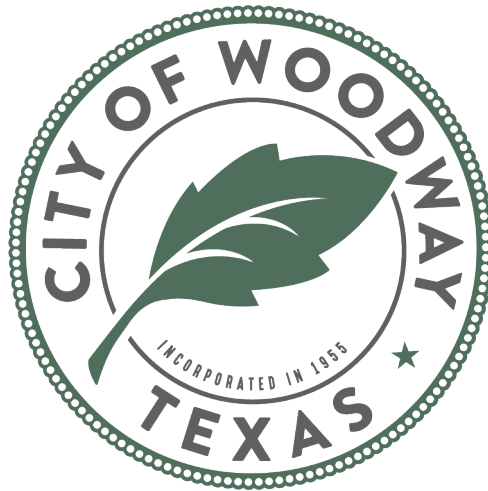
Youth Commission

	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
	Budget	Activity	Budget	Estimated	Proposed
Other Services & Charges					
Community Programs	\$ 3,000	\$ 3,108	\$ 3,000	\$ 3,000	\$ 3,000
Total Expenditures	<u>\$ 3,000</u>	<u>\$ 3,108</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>

Community Development

	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
	Budget	Activity	Budget	Estimated	Proposed
Other Services & Charges					
Community Programs	\$ 60,000	\$ 39,620	\$ 50,000	\$ 40,000	\$ 40,000
Total Expenditures	<u>\$ 60,000</u>	<u>\$ 39,620</u>	<u>\$ 50,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>

UTILITY FUNDS



Water/Sewer Fund

Revenue	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
Beginning Cash & Investments	\$ 83,693	\$ 83,693	\$ (767,991)	\$ (767,991)	\$ (720,955)		
Water Service Charges							
Water Sales -Residential	\$ 3,730,000	\$ 3,533,624	\$ 4,103,000	\$ 4,061,111	\$ 4,103,000	\$ -	0.00%
Water Sales - Commercial	882,445	890,882	970,690	1,024,834	1,000,000	29,310	3.02%
Water Sales - Wholesale	136,800	145,926	136,800	140,000	136,800	-	0.00%
Water Taps	50,000	16,750	33,000	49,133	45,000	12,000	36.36%
Reconnects & Transfers	85,000	85,485	93,500	78,397	87,592	(5,908)	-6.32%
Total Water Charges	\$ 4,884,245	\$ 4,672,667	\$ 5,336,990	\$ 5,353,475	\$ 5,372,392	\$ 35,402	0.66%
Sewer System Charges							
Sewer Charges - Residential	\$ 2,200,000	\$ 2,217,386	\$ 2,420,000	\$ 2,335,248	\$ 2,405,305	\$ (14,695)	-0.61%
Sewer Charges - Commercial	220,000	216,862	240,845	226,407	233,199	(7,646)	-3.17%
Sewer Taps	15,000	7,800	9,900	16,067	16,000	6,100	61.62%
Total Sewer Charges	\$ 2,435,000	\$ 2,442,047	\$ 2,670,745	\$ 2,577,722	\$ 2,654,504	\$ (16,241)	-0.61%
OTHER INCOME							
Interest Income	\$ 25,000	\$ 40,692	\$ 28,866	\$ 40,370	\$ 45,000	\$ 16,134	55.89%
Insurance Proceeds	65,500	239,513	-	71,136	-	-	
Developer Contributions*	-	802,625	-	-	-	-	
Miscellaneous Income	1,000	765	5,000	49,741	19,495	14,495	289.89%
Convenience Fees	-	-	-	-	100,000	100,000	
Total Other Income	\$ 91,500	\$ 1,083,596	\$ 33,866	\$ 161,247	\$ 164,495	\$ 30,629	90.44%
Total Income	\$ 7,410,745	\$ 8,198,310	\$ 8,041,601	\$ 8,092,444	\$ 8,191,391	\$ 49,790	0.62%

Water/Sewer Fund (continued)

Expenses Division	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
Water Service	\$ 3,542,353	\$ 4,389,272	\$ 3,909,836	\$ 4,074,107	\$ 4,081,089	\$ 171,253	4.38%
Sewer Service	1,569,949	1,603,346	1,741,762	1,586,269	1,703,220	(38,542)	-2.21%
Customer Service	2,298,443	2,325,516	2,390,003	2,385,032	2,407,082	17,079	0.71%
Total Expenditures	\$ 7,410,745	\$ 8,318,133	\$ 8,041,601	\$ 8,045,407	\$ 8,191,391	\$ 149,790	1.86%
 Surplus (Deficit)	 \$ -	 \$ (119,823)	 \$ -	 \$ 47,037	 \$ -	 \$ -	

Financial Highlights

Departmental Changes over 10%

None

Rates

- Meter testing fee increase to \$130 (previously \$75) is proposed to align with the actual amount paid to vendor.
- A 3% convenience fee is recommended for utility billing payments to pass the charge on to the customer.

Salaries & Benefits Changes

- 2% COLA salary increase
- Insurance cost: medical premiums increased 6.5%, dental 20%
- TMRS contribution rate increased 0.07%

Additional Information

None

Water

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 141,589	\$ 107,533	\$ 174,855	\$ 138,749	\$ 138,828
Office/Clerical	20,452	18,704	22,495	18,224	20,087
Technical	58,042	68,711	65,236	64,886	61,908
Management/Supervision	98,227	101,459	109,417	109,750	114,765
Overtime	15,000	15,183	15,000	15,000	15,000
Insurance	69,614	52,428	69,164	77,441	81,918
FICA/Medicare Tax	4,963	4,539	4,291	5,286	5,115
Retirement	61,827	56,517	73,756	69,344	68,048
Workers Compensation	6,045	4,606	6,825	5,336	5,408
Retention/Incentive Pay	8,986	6,659	4,225	4,630	2,170
	\$ 484,745	\$ 436,338	\$ 545,264	\$ 508,645	\$ 513,247
Supplies & Materials					
Uniform Services	\$ 3,500	\$ 2,982	\$ 3,500	\$ 3,500	\$ 3,000
Immunizations	250	-	-	-	-
Printing	500	125	-	-	-
Office Supplies	300	601	300	300	300
Computer Supplies	1,000	-	1,000	500	1,000
Postage	500	-	500	-	500
Supplies-Motor Vehicles	30,000	19,702	30,000	20,000	30,000
Minor Tools	4,000	5,060	4,000	4,000	4,000
Chemicals	70,000	67,468	70,000	60,000	70,000
Food/Memorials	400	528	400	500	400
	\$ 110,450	\$ 96,465	\$ 109,700	\$ 88,800	\$ 109,200
Repairs & Maintenance					
Motor Vehicles	\$ 10,000	\$ 12,156	\$ 10,000	\$ 7,500	\$ 10,000
Office Equipment	600	-	600	-	600
Heavy Equipment	18,500	6,850	18,500	15,000	18,500
Pumps & Equipment	245,000	328,893	162,200	200,000	162,200
Mainlines	75,000	112,247	75,000	72,000	75,000
Storage Tanks	5,000	-	5,000	4,000	5,000
Meters	22,000	24,752	25,000	25,000	25,000
Fire Hydrants	10,000	12,153	10,000	20,000	10,000
	\$ 386,100	\$ 497,051	\$ 306,300	\$ 343,500	\$ 306,300

Water (continued)

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Other Services & Charges					
Legal Fees	\$ 2,500	\$ -	\$ 2,500	\$ 1,000	\$ 2,500
Engineering Fees	5,000	-	5,000	-	5,000
Service Charges - GF	126,582	126,582	172,624	172,624	185,740
Schools/Conferences	5,000	10,692	5,000	5,687	6,000
Employment Screening	500	52	500	400	500
Recruiting	-	141	-	-	-
Water Purchase Charges	1,760,000	2,687,891	2,100,000	2,300,000	2,300,000
Water System Fee	25,000	10,660	25,000	15,000	25,000
Groundwater System Fee	20,000	11,534	20,000	15,000	20,000
Equipment Rental	3,000	-	3,000	1,000	3,000
Property/Liability Insurance	62,576	61,680	67,848	72,292	84,902
Communications	6,000	6,615	6,000	6,000	6,000
Electric Service	300,000	305,521	300,000	354,558	350,000
Subscriptions/Memberships	1,500	2,084	1,500	1,500	1,500
Contingency	100,000	48,538	100,000	50,000	50,000
	\$ 2,417,658	\$ 3,271,990	\$ 2,808,972	\$ 2,995,061	\$ 3,040,142
Capital Outlay					
Water Pumps/Wells	\$ -	\$ -	\$ -	\$ -	\$ -
Machinery & Equipment	56,100	128	31,500	30,000	31,500
	\$ 56,100	\$ 128	\$ 31,500	\$ 30,000	\$ 31,500
Operating Transfers					
Equipment Replacement	\$ 87,300	\$ 87,300	\$ 108,100	\$ 108,100	\$ 80,700
	\$ 87,300	\$ 87,300	\$ 108,100	\$ 108,100	\$ 80,700
Total Expenditures	<u>\$3,542,353</u>	<u>\$4,389,272</u>	<u>\$3,909,836</u>	<u>\$4,074,107</u>	<u>\$4,081,089</u>

Sewer

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 123,491	\$ 100,470	\$ 131,304	\$ 124,224	\$ 143,418
Office/Clerical	10,226	9,352	11,248	9,112	10,043
Technical	58,671	71,301	73,694	85,575	76,615
Management/Supervision	68,888	70,781	76,349	76,408	80,338
Overtime	10,000	13,921	10,000	15,000	10,000
Insurance	72,339	58,292	76,556	68,901	76,089
FICA/Medicare Tax	3,997	3,895	4,305	4,510	4,705
Retirement	49,786	48,578	57,875	59,112	62,596
Workers Compensation	5,373	4,155	5,860	4,814	5,117
Unemployment	-	-	-	4,679	-
Retention/Incentive Pay	4,357	4,513	4,297	3,397	4,072
	\$ 407,128	\$ 385,257	\$ 451,488	\$ 455,731	\$ 472,993
Supplies & Materials					
Uniform Services	\$ 2,500	\$ 1,820	\$ 2,500	\$ 2,000	\$ 2,000
Immunizations	50	-	-	-	-
Printing	150	-	150	-	150
Office Supplies	400	147	400	200	400
Computer Supplies	1,000	-	1,000	-	1,000
Supplies-Motor Vehicles	30,000	25,237	30,000	25,000	30,000
Minor Tools	3,000	4,076	3,000	3,000	3,000
Chemicals	37,500	3,187	37,500	5,000	5,000
Food/Memorials	200	232	200	200	200
	\$ 74,800	\$ 34,699	\$ 74,750	\$ 35,400	\$ 41,750
Repairs & Maintenance					
Motor Vehicles	\$ 5,000	\$ 5,883	\$ 5,000	\$ 6,000	\$ 5,000
Heavy Equipment	15,000	22,103	15,000	35,000	15,000
Lift Station	43,500	24,218	43,500	35,000	43,500
Mainlines	55,000	28,034	55,000	40,000	55,000
	\$ 118,500	\$ 80,237	\$ 118,500	\$ 116,000	\$ 118,500
Other Services & Charges					
Legal Fees	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Engineering Fees	5,000	-	5,000	-	5,000
Service Charges - GF	42,199	42,199	57,545	57,545	61,913

Sewer (continued)

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Other Services & Charges (continued)					
Schools/Conferences	4,000	2,576	4,000	4,000	4,000
Employment Screening	120	546	120	-	120
Sewage Treatment Charges	695,024	864,846	800,000	669,589	760,000
Equipment Rental	1,000	-	1,000	-	1,000
Property/Liability Insurance	13,778	12,690	13,959	12,299	14,444
Communications	2,000	1,605	2,000	1,700	2,000
Newspaper Notices	500	-	-	-	-
Electric Service	15,000	20,305	15,000	22,604	25,000
Subscriptions/Memberships	1,000	799	1,000	1,000	1,000
	\$ 781,621	\$ 945,565	\$ 901,624	\$ 768,737	\$ 876,477
Capital Outlay					
Sewer Lift Stations	\$ 10,000	\$ -	\$ 10,000	\$ 5,000	\$ 10,000
Machinery & Equipment	27,000	6,687	40,000	10,000	40,000
	\$ 37,000	\$ 6,687	\$ 50,000	\$ 15,000	\$ 50,000
Operating Transfers					
Equipment Replacement	\$ 150,900	\$ 150,900	\$ 145,400	\$ 145,400	\$ 143,500
Utility Capital Projects	-	-	-	50,000	-
	\$ 150,900	\$ 150,900	\$ 145,400	\$ 195,400	\$ 143,500
Total Expenditures	<u>\$1,569,949</u>	<u>\$1,603,346</u>	<u>\$1,741,762</u>	<u>\$1,586,269</u>	<u>\$1,703,220</u>

Customer Service

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 55,838	\$ 56,848	\$ 58,847	\$ 59,405	\$ 60,007
Office/Clerical	87,150	89,677	90,418	122,067	94,173
Professional	24,651	25,018	61,379	27,193	65,802
Overtime	1,000	579	1,000	129	1,000
Insurance	35,273	35,011	43,701	43,151	47,408
FICA/Medicare Tax	2,505	2,537	3,120	3,086	3,273
Retirement	31,209	31,606	40,832	40,438	43,542
Workers Compensation	1,527	1,213	2,010	1,321	1,430
Retention/Incentive Pay	4,142	3,799	4,542	4,051	4,714
	\$ 243,295	\$ 246,289	\$ 305,849	\$ 300,840	\$ 321,349
Supplies & Materials					
Uniform Services	\$ 400	\$ 394	\$ 400	\$ 100	\$ 100
Printing	5,000	4,563	6,000	7,000	10,000
Office Supplies	5,000	1,042	3,000	1,000	1,000
Computer Supplies	1,500	904	1,500	1,000	1,000
Postage	20,000	21,753	25,000	25,000	25,000
Supplies-Motor Vehicles	2,500	1,961	2,500	2,000	2,000
Minor Tools	1,000	629	1,000	1,000	1,000
Food/Memorials	500	341	500	500	500
	\$ 35,900	\$ 31,587	\$ 39,900	\$ 37,600	\$ 40,600
Repairs & Maintenance					
Motor Vehicles	\$ 2,500	\$ 1,695	\$ 1,000	\$ 2,000	\$ 2,000
Office Equipment	22,000	19,584	20,000	20,000	21,000
	\$ 24,500	\$ 21,279	\$ 21,000	\$ 22,000	\$ 23,000
Other Services & Charges					
Special Studies	\$ 1,000	\$ 49	\$ 5,000	\$ 2,500	\$ 10,000
Audit Services	12,210	14,707	12,530	12,530	12,857
Schools/Conferences	2,300	1,393	2,602	1,000	1,000
Bank Service Charges	126,000	144,594	150,000	160,453	150,000
Uncollectible UB	-	17,622	-	-	-

Customer Service (continued)

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Other Services & Charges (continued)					
Property/Liability Insurance	2,561	1,923	2,115	2,102	2,469
Main-Handling	3,500	4,297	3,500	3,500	3,500
Subscriptions/Memberships	7,321	2,487	6,000	5,000	5,000
Contingency	3,000	2,434	5,000	1,000	5,000
	\$ 157,892	\$ 189,505	\$ 186,747	\$ 188,085	\$ 189,826
Operating Transfers					
Equipment Replacement	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ -
Debt Service - Water	115,320	115,320	115,410	115,410	118,713
Debt Service - Sewer	1,716,736	1,716,736	1,716,297	1,716,297	1,713,594
	\$ 1,836,856	\$ 1,836,856	\$ 1,836,507	\$ 1,836,507	\$ 1,832,307
Total Expenditures	<u>\$2,298,443</u>	<u>\$2,325,516</u>	<u>\$2,390,003</u>	<u>\$2,385,032</u>	<u>\$2,407,082</u>

Sanitation Fund

Revenue	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
Beginning Net Position	\$ 21,469	\$ 21,469	\$ (90,228)	\$ (90,228)	\$ (294,346)	\$ (204,118)	
Sanitation Services							
Waste Collection Franchise Fee	\$ 62,100	\$ 70,160	\$ 66,341	\$ 68,725	\$ 85,060	\$ 18,719	28.22%
Residential	1,000,000	1,007,555	1,068,300	1,066,848	1,130,000	61,700	5.78%
Commercial	750,000	643,516	801,225	632,230	670,000	(131,225)	-16.38%
Interest Income	1,000	169	1,000	-	1,000	-	0.00%
Miscellaneous Income	-	-	-	(90)	-	-	
Total Sanitation Services	\$ 1,813,100	\$ 1,721,401	\$ 1,936,866	\$ 1,767,713	\$ 1,886,060	\$ (50,806)	-2.62%
Total Income	<u>\$1,813,100</u>	<u>\$ 1,721,401</u>	<u>\$ 1,936,866</u>	<u>\$ 1,767,713</u>	<u>\$1,886,060</u>	<u>\$ (50,806)</u>	
Expenses Division	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
Sanitation Service	\$ 1,813,100	\$ 1,833,098	\$ 1,936,866	\$ 1,971,831	\$ 1,886,060	\$ (50,806)	-2.62%
Total Expenditures	\$ 1,813,100	\$ 1,833,098	\$ 1,936,866	\$ 1,971,831	\$ 1,886,060	\$ (50,806)	-2.62%
Surplus (Deficit)	\$ -	\$ (111,697)	\$ -	\$ (204,118)	\$ -		

Financial Highlights

Sanitation Service: Per the contract in place with Frontier, rates increase annually based on a combination of inflation and the cost of diesel. This Additionally, landfill cost and Frontier's service cost will increase when the new landfill becomes fully operational during FY 26. The transfer to the general fund has been removed to combat this increase.

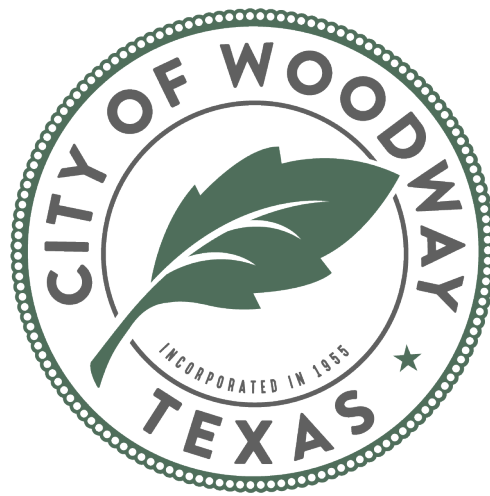
Rates

- City staff recommends a 6% increase in sanitation rates for FY 26. Frontier increased the City's cost by 2.97% effective June 1, 2025. City of Waco raised landfill costs by 4% beginning September 1, 2025. Woodway will pay Waco directly for landfill costs at this rate until the current landfill ceases operations. However, upon the opening of the new landfill, the City will pass landfill costs through Frontier. Because of this pass-through and the fact that the new landfill is in Axtell, TX, Frontier costs are expected to increase by 30%. This budget assumes the current landfill will be operational from October 1, 2025, to March 31, 2026, and that the new landfill will open April 1, 2026.

Sanitation

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Other Services & Charges					
Service Charges - GF	\$ 254,662	\$ 254,662	\$ 298,866	\$ 298,866	\$ -
Disposal - Landfill	263,438	263,520	276,000	275,352	143,484
Collection - Residential	800,000	813,039	850,000	866,000	1,125,000
Collection - Commercial	480,000	475,698	500,000	515,000	593,500
Collection - Hazard Waste	15,000	22,957	12,000	16,613	24,076
Uncollectible UB	-	3,221	-	-	-
	\$ 1,813,100	\$ 1,833,098	\$ 1,936,866	\$ 1,971,831	\$ 1,886,060
Total Expenditures	<u>\$1,813,100</u>	<u>\$1,833,098</u>	<u>\$1,936,866</u>	<u>\$1,971,831</u>	<u>\$1,886,060</u>

CBA/PAVILION OPERATIONS



CBA/Pavilion Operations

Revenue	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
Beginning Net Position	\$ -	\$ -	\$ (128,825)	\$ (128,825)	\$ (128,825)	\$ -	
Sources of Funding							
Arboretum Rentals	\$ 300,000	\$ 180,393	\$ 300,000	\$ 145,503	\$ 200,000	\$ (100,000)	-33.33%
Interest Income	5,000	-	4,998	-	5,000	2	0.04%
Transfer from Tourism Fund	613,698	613,698	680,368	680,368	686,402	6,034	0.89%
Transfer from General Fund	-	-	-	157,716	181,451	181,451	
Total Sources of Funding	\$ 918,698	\$ 794,091	\$ 985,366	\$ 983,587	\$ 1,072,853	\$ (93,964)	
Total Income	\$ 918,698	\$ 794,091	\$ 985,366	\$ 983,587	\$ 1,072,853	\$ (93,964)	
Expenses Division	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed	Increase (Decrease)	% Change
Pavilion	\$ 485,800	\$ 493,385	\$ 515,037	\$ 543,974	\$ 593,231	\$ 78,194	15.18%
Arboretum Grounds	432,898	429,531	470,329	439,613	479,622	9,293	1.98%
Total Expenditures	\$ 918,698	\$ 922,916	\$ 985,366	\$ 983,587	\$ 1,072,853	\$ 87,487	
Surplus (Deficit)	\$ -	\$ (128,825)	\$ -	\$ -	\$ -		

Financial Highlights

Departmental Changes over 10%

Pavilion: The Increase is primarily due to the addition of a part-time program coordinator needed with the re-opening of Whitehall Center. Additionally, insurance costs have increased due to the enrollment of all departmental employees in the insurance program, which was not present in the prior year.

Salaries & Benefits Changes

- 2% COLA salary increase
- Insurance cost: medical premiums increased 6.5%, dental 20%
- TMRS contribution rate increased 0.07%

Additional Information

- During FY 25, the Pavilion and CBA Grounds both had a vacant part-time position that they combined mid-year to make a full-time employee to meet scheduling needs. The department's part-time positions were removed from their budget for FY 26 and the Pavilion is budgeted for one additional full-time employee.
- The \$20,000 promotions and marketing budget were removed from the Pavilion's operational budget as those expenses are paid for directly out of the Tourism or Discover Woodway fund.

Pavilion

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Office/Clerical	\$ 123,716	\$ 104,609	\$ 121,002	\$ 21,190	\$ 46,480
Management/Supervision	79,096	98,504	86,562	207,733	221,477
Service/Maintenance	-	-	22,124	21,877	23,240
Temporary/Seasonal	19,078	7,182	21,713	9,540	20,800
Overtime	1,500	1,572	2,000	1,000	2,000
Insurance	12,009	17,249	29,768	52,889	58,058
FICA/Medicare Tax	4,500	3,068	3,717	4,175	5,924
Retirement	37,872	36,493	44,689	44,240	48,684
Workers Compensation	3,813	2,224	4,713	3,168	4,764
Retention/Incentive Pay	3,865	4,755	4,965	4,965	5,637
	\$ 285,449	\$ 275,656	\$ 341,253	\$ 370,777	\$ 437,064
Supplies & Materials					
Uniform Services	\$ 500	\$ 159	\$ 500	\$ 200	\$ 250
Office Supplies	2,000	1,970	2,000	2,000	2,000
Computer Supplies	75	70	575	570	100
Janitorial Supplies	4,000	4,364	4,000	4,000	4,000
Food/Memorials	300	613	1,000	1,000	1,000
	\$ 6,875	\$ 7,176	\$ 8,075	\$ 7,770	\$ 7,350
Repairs & Maintenance					
Office Equipment	\$ 500	\$ 602	\$ 500	\$ 500	\$ 500
Buildings & Grounds	57,941	66,986	50,000	50,000	50,000
	\$ 58,441	\$ 67,588	\$ 50,500	\$ 50,500	\$ 50,500
Other Services & Charges					
Contract Labor	\$ 6,000	\$ 4,851	\$ 6,500	\$ 6,500	\$ 6,500
Schools/Conferences	4,000	1,393	1,500	1,500	1,500
Employment Screening	250	1	-	-	-
Bank Service Charges	3,500	4,026	5,000	5,000	5,000
Property/Liability Insurance	16,785	14,281	15,709	15,426	18,117
Communications	4,000	3,085	4,000	4,000	4,000
Advertising/Promotions	40,000	33,257	20,000	20,000	-

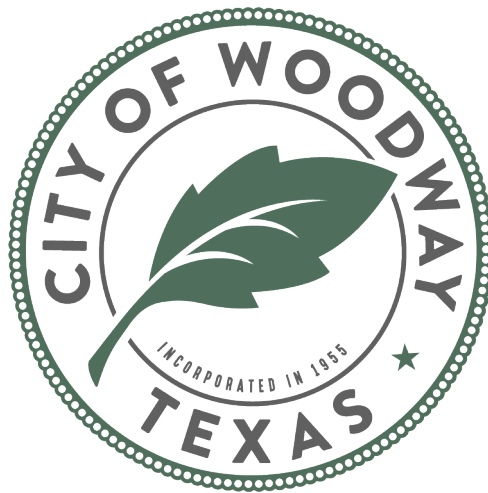
Pavilion (continued)

	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
	Budget	Activity	Budget	Estimated	Proposed
Other Services & Charges (continued)					
Water Service	18,000	44,038	25,000	25,000	25,000
Gas Service	2,500	2,912	2,500	2,500	2,500
Electric Service	28,000	21,908	20,000	20,000	20,000
Subscriptions/Memberships	12,000	13,214	15,000	15,000	15,700
	\$ 135,035	\$ 142,966	\$ 115,209	\$ 114,926	\$ 98,317
Total Expenditures	<u>\$ 485,800</u>	<u>\$ 493,385</u>	<u>\$ 515,037</u>	<u>\$ 543,974</u>	<u>\$ 593,231</u>

Arboretum Grounds

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Salaries & Benefits					
Service/Maintenance	\$ 117,637	\$ 117,853	\$ 105,480	\$ 103,348	\$ 111,907
Management/Supervision	79,095	81,100	86,562	87,101	91,824
Temporary/Seasonal	-	-	21,713	-	-
Overtime	1,500	-	1,000	-	-
Insurance	46,000	51,703	40,320	39,017	48,294
FICA/Medicare Tax	2,897	3,527	3,159	3,180	3,018
Retirement	36,092	37,078	37,241	37,664	40,154
Workers Compensation	3,597	3,657	3,921	3,071	3,122
Retention/Incentive Pay	3,080	3,773	4,133	4,433	4,403
	\$ 289,898	\$ 298,691	\$ 303,529	\$ 277,813	\$ 302,722
Supplies & Materials					
Uniform Services	\$ 2,500	\$ 1,593	\$ 2,500	\$ 2,500	\$ 2,500
Office Supplies	1,000	982	1,000	1,000	1,000
Supplies-Motor Vehicles	2,000	931	2,000	2,000	2,000
Janitorial Supplies	2,000	2,839	2,000	2,000	2,000
	\$ 7,500	\$ 6,345	\$ 7,500	\$ 7,500	\$ 7,500
Repairs & Maintenance					
Machinery & Equipment	\$ 2,000	\$ 1,010	\$ 2,000	\$ 2,000	\$ 2,000
Buildings & Grounds	125,000	106,318	85,000	85,000	90,000
	\$ 127,000	\$ 107,328	\$ 87,000	\$ 87,000	\$ 92,000
Other Services & Charges					
Schools/Conferences	\$ 2,000	\$ 932	\$ 500	\$ 500	\$ 500
Contract Labor	-	8,762	65,000	60,000	60,000
Employment Screening	200	-	-	-	-
Communications	4,000	5,423	4,500	4,500	4,500
Subscriptions/Memberships	300	50	300	300	300
	\$ 6,500	\$ 15,167	\$ 70,300	\$ 65,300	\$ 65,300
Operating Transfers					
Equipment Replacement	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 12,100
	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 12,100
Total Expenditures	\$ 432,898	\$ 429,531	\$ 470,329	\$ 439,613	\$ 479,622

DEBT SERVICE



General Debt Service

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 49,614	\$ 49,614	\$ 63,099	\$ 63,099	\$ 58,577
Revenues					
Property Taxes	\$ 345,725	\$347,727	\$ 346,285	\$ 332,268	\$ 344,180
Delinquent Property Taxes	1,000	420	1,000	1,000	1,000
Interest & Penalties	1,000	2,045	1,500	2,000	1,500
Interest Income	5,000	11,268	10,000	9,684	10,000
Total Revenues	\$ 352,725	\$361,461	\$ 358,785	\$ 344,953	\$ 356,680
Total Resources	\$ 402,339	\$411,074	\$ 421,884	\$ 408,052	\$ 415,257
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Principal	\$ 170,000	\$170,000	\$ 180,000	\$ 180,000	\$ 185,000
Interest	177,725	177,725	169,226	169,225	160,225
Paying Agent Fees	250	250	250	250	250
Total Expenditures	\$ 347,975	\$347,975	\$ 349,476	\$ 349,475	\$ 345,475
Ending Fund Balance	\$ 54,364	\$ 63,099	\$ 72,408	\$ 58,577	\$ 69,782

GENERAL DEBT SERVICE FUND SCHEDULE OF BONDS OUTSTANDING

CERTIFICATES OF OBLIGATION ISSUE/NOTE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING 10/1/2025	2025-2026 PRINCIPAL DUE	2025-2026 INTEREST DUE	2025-2026 TOTAL DUE
C.O. 2021	\$6,335,000	2.00% - 5.00%	2046	\$5,675,000	\$185,000	\$160,225	\$345,225
TOTAL ALL ISSUES				\$5,675,000	\$185,000	\$160,225	\$345,225

**GENERAL FUND CERTIFICATES OF OBLIGATION
DEBT SERVICE SCHEDULE**

DATE	2021 SERIES		FISCAL		
	FISCAL TOTALS		GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2025-2026	185,000	160,225	185,000	160,225	345,225
2026-2027	195,000	150,975	195,000	150,975	345,975
2027-2028	205,000	141,225	205,000	141,225	346,225
2028-2029	215,000	130,975	215,000	130,975	345,975
2029-2030	225,000	120,225	225,000	120,225	345,225
2030-2031	240,000	108,975	240,000	108,975	348,975
2031-2032	250,000	96,975	250,000	96,975	346,975
2032-2033	260,000	89,475	260,000	89,475	349,475
2033-2034	265,000	81,675	265,000	81,675	346,675
2034-2035	270,000	76,375	270,000	76,375	346,375
2035-2036	275,000	70,975	275,000	70,975	345,975
2036-2037	280,000	65,475	280,000	65,475	345,475
2037-2038	285,000	59,875	285,000	59,875	344,875
2038-2039	295,000	54,175	295,000	54,175	349,175
2039-2040	300,000	48,275	300,000	48,275	348,275
2040-2041	305,000	42,275	305,000	42,275	347,275
2041-2042	310,000	36,175	310,000	36,175	346,175
2042-2043	320,000	29,588	320,000	29,588	349,588
2043-2044	325,000	22,388	325,000	22,388	347,388
2044-2045	330,000	15,075	330,000	15,075	345,075
2045-2046	340,000	7,650	340,000	7,650	347,650
TOTAL	\$5,675,000	1,609,026	\$5,675,000	\$1,609,026	\$7,284,026

Utility Debt Service

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 259,736	\$ 259,736	\$ 297,498	\$ 259,736	\$ 285,798
Revenues					
Transfer from Utility Fund	\$ 1,832,056	\$ 1,832,056	\$ 1,831,707	\$ 1,831,707	\$ 1,832,307
Interest Income	5,000	33,093	30,000	26,062	30,000
Total Revenues	\$ 1,837,056	\$ 1,865,149	\$ 1,861,707	\$ 1,857,769	\$ 1,862,307
Total Resources	\$ 2,096,792	\$ 2,124,885	\$ 2,159,205	\$ 2,117,505	\$ 2,148,105
Expenditures					
Principal	\$ 1,180,000	\$ 1,180,000	\$ 1,215,000	\$ 1,215,000	\$ 1,255,000
Interest	650,056	645,638	614,707	614,707	575,106
Paying Agent Fees	2,000	1,750	2,000	2,000	2,000
Total Expenditures	\$ 1,832,056	\$ 1,827,388	\$ 1,831,707	\$ 1,831,707	\$ 1,832,106
Ending Fund Balance	\$ 264,736	\$ 297,498	\$ 327,498	\$ 285,798	\$ 315,999

UTILITY DEBT SERVICE FUND SCHEDULE OF BONDS OUTSTANDING

REVENUE BOND ISSUE/NOTE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING 10/1/2025	2025-2026 PRINCIPAL DUE	2025-2026 INTEREST DUE	2025-2026 TOTAL DUE
G.O. 2016 Refunding (Sewer)	\$3,400,000	2.00% - 3.00%	2027	740,000	365,000	14,800	379,800
C.O. 2016 (Water & Sewer)	\$3,670,000	2.00% - 2.25%	2031	1,610,000	255,000	32,900	287,900
C.O. 2017 (Sewer)	\$9,200,000	3.00% - 4.00%	2042	7,745,000	310,000	245,762	555,762
C.O. 2021 (Sewer)	\$11,120,000	2.00% - 5.00%	2046	9,970,000	325,000	281,644	606,644
TOTAL ALL ISSUES				\$20,065,000	\$1,255,000	\$575,106	\$1,830,106

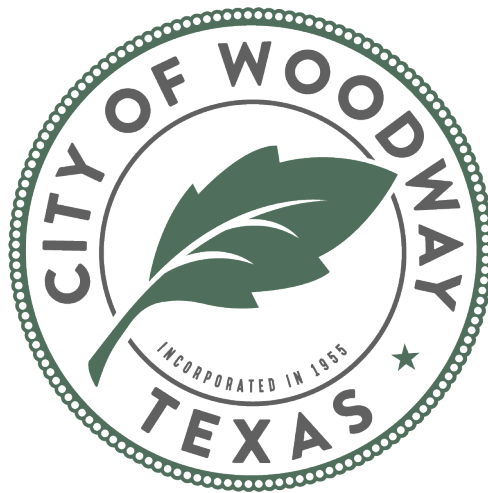
WATER WORKS & SEWER SYSTEM
DEBT SERVICE SCHEDULE

DATE	2016 REF SERIES FISCAL TOTALS		2016 SERIES FISCAL TOTALS		2017 SERIES FISCAL TOTALS	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2025-2026	365,000	14,800	255,000	32,900	310,000	245,762
2026-2027	375,000	7,500	260,000	27,800	320,000	233,363
2027-2028			270,000	22,600	470,000	223,762
2028-2029			270,000	17,200	490,000	209,663
2029-2030			275,000	11,800	505,000	194,962
2030-2031			280,000	6,300	520,000	179,813
2031-2032					400,000	164,212
2032-2033					410,000	152,213
2033-2034					425,000	139,912
2034-2035					435,000	127,163
2035-2036					450,000	114,112
2036-2037					465,000	100,613
2037-2038					475,000	86,662
2038-2039					490,000	71,225
2039-2040					510,000	55,300
2040-2041					525,000	37,450
2041-2042					545,000	19,075
2042-2043						
2043-2044						
2044-2045						
2045-2046						
TOTAL	\$740,000	\$22,300	\$1,610,000	\$118,600	\$7,745,000	\$2,355,262

WATER WORKS & SEWER SYSTEM (CONTINUED)
DEBT SERVICE SCHEDULE

DATE	2021 SERIES		FISCAL		
	FISCAL TOTALS		GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2025-2026	325,000	281,644	1,255,000	575,106	1,830,106
2026-2027	345,000	265,394	1,300,000	534,057	1,834,057
2027-2028	360,000	248,144	1,100,000	494,506	1,594,506
2028-2029	380,000	230,144	1,140,000	457,007	1,597,007
2029-2030	400,000	211,144	1,180,000	417,906	1,597,906
2030-2031	420,000	191,144	1,220,000	377,257	1,597,257
2031-2032	440,000	170,144	840,000	334,356	1,174,356
2032-2033	450,000	156,944	860,000	309,157	1,169,157
2033-2034	465,000	143,444	890,000	283,356	1,173,356
2034-2035	475,000	134,144	910,000	261,307	1,171,307
2035-2036	485,000	124,644	935,000	238,756	1,173,756
2036-2037	495,000	114,944	960,000	215,557	1,175,557
2037-2038	505,000	105,044	980,000	191,706	1,171,706
2038-2039	515,000	94,944	1,005,000	166,169	1,171,169
2039-2040	525,000	84,644	1,035,000	139,944	1,174,944
2040-2041	535,000	74,144	1,060,000	111,594	1,171,594
2041-2042	545,000	63,444	1,090,000	82,519	1,172,519
2042-2043	555,000	51,863	555,000	51,863	606,863
2043-2044	570,000	39,375	570,000	39,375	609,375
2044-2045	585,000	26,550	585,000	26,550	611,550
2045-2046	595,000	13,388	595,000	13,388	608,388
TOTAL	\$9,970,000	\$2,825,274	\$20,065,000	\$5,321,436	\$25,386,436

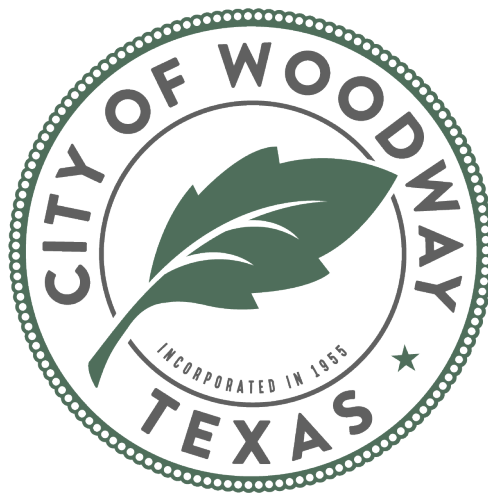
TOURISM FUND



Tourism Fund

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 42,956	\$ 42,956	\$ 71,873	\$ 71,873	\$ (51,598)
Revenues					
Hotel Occupancy Tax	\$ 900,000	\$ 884,194	\$ 975,000	\$ 803,017	\$ 850,000
Interest Income	5,000	16,420	16,000	8,380	10,000
Total Revenues	\$ 905,000	\$ 900,614	\$ 991,000	\$ 811,397	\$ 860,000
Total Resources	\$ 947,956	\$ 943,570	\$ 1,062,873	\$ 883,270	\$ 808,402
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Category A					
Principal	\$ 95,000	\$ 95,000	\$ 100,000	\$ 100,000	\$ -
Interest	7,800	7,800	4,000	4,000	-
Paying Agent Fees	300	-	500	500	-
Special Studies/Signage	25,000	19,410	-	-	-
Visitor Info Center	-	6,440	-	-	-
CBA Emergency Repairs	-	1,112	-	-	-
Transfer to General Fund	-	-	-	-	-
Transfer to CBA/Pavilion	580,757	613,698	680,368	680,368	686,402
Transfer to Discover Woodway	-	-	40,000	-	-
Transfer to CBA Construction Fund	-	-	75,000	-	-
Category C					
Tourism Advertising/Promotion	125,000	128,237	150,000	150,000	122,000
Total Expenditures	\$ 833,857	\$ 871,697	\$ 1,049,868	\$ 934,868	\$ 808,402
Ending Fund Balance	\$ 114,099	\$ 71,873	\$ 13,005	\$ (51,598)	\$ -

OTHER FUNDS



Combined Other Funds Summary

Fund #	Fund Name	Type	2025-2026 Beginning Fund Balance	2025-2026 Revenues	2025-2026 Expenditures	2025-2026 Ending Fund Balance
101	General Emergency Reserve Fund	Designated	\$ 250,000	\$ -	\$ -	\$ 250,000
103	General Equipment Replacement Fund	Designated	890,294	683,000	805,907	767,387
203	Unclaimed Money Fund	Restricted	1,686	-	-	1,686
208	Discover Woodway Fund	Restricted	48,473	64,000	95,000	17,473
210	Drug Seizure/Forfeiture Fund	Restricted	341	100	-	441
211	Law Enforcement Officer Continuing Ed	Restricted	434	5,100	5,000	534
212	MC Building Security Fund	Restricted	55,932	2,500	11,200	47,232
213	MC Technology Fund	Restricted	3,197	-	-	3,197
214	MC Child Safety Fund	Restricted	139,670	18,000	20,000	137,670
215	Asset Forfeiture Fund	Restricted	65,878	5	-	65,883
216	MC Local Truancy Prevention & Diversion	Restricted	27,143	4,500	-	31,643
217	MC Jury Fund	Restricted	535	110	-	645
218	MC Consolidated Building & Technology	Restricted	1,250	5,100	-	6,350
300	Park Projects Fund	Capital	19,684	-	-	19,684
301	Park Dedication Fund	Capital	14,485	750	-	15,235
302	General Projects Fund	Capital	1,111,580	1,383,234	2,492,892	1,922
306	Future Capital Street Improvement	Capital	4,260,379	1,009,710	200,000	5,070,089
308	Arboretum Construction Fund	Capital	(86,635)	323,272	236,638	-
309	Development Fund	Capital	152,754	6,500	-	159,254
310	Family Center Construction Fund	Capital	1,036,753	50,000	325,000	761,753
311	Long-Term Capital Projects Fund	Capital	2,141,073	75,000	576,000	1,640,073
502	Utility Emergency Reserve Fund	Designated	250,000	-	-	250,000
503	Utility Equipment Replacement Fund	Designated	229,947	269,200	340,000	159,147
504	Utility Projects Fund	Capital	1,587,731	1,100,000	2,675,000	12,731
507	Utility Impact Improvements	Restricted	37,806	-	-	37,806
515	2021 Utility Improvement Fund	Capital	4,275,545	200,000	3,651,177	824,368
			\$ 16,515,936	\$ 5,200,081	\$ 11,433,814	\$ 10,282,204

General Emergency Reserve Fund

-101-

The General Emergency Reserve Fund is maintained at all times with a Fund Balance of \$250,000 to be used only in an emergency situation designated by City Council. Prior to FY 2019, the balance was \$150,000.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000
Revenues					
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Transfers to General Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 250,000	\$ 25,000	\$ 250,000	\$ 250,000	\$ 250,000

General Equipment Replacement Fund

-103-

The equipment replacement fund is used to purchase capital items which are replaced on a routine basis. The fund is reimbursed by the appropriate operating fund in annual repayments over the life of the item.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 921,998	\$ 921,998	\$ 1,135,145	\$ 1,135,145	\$ 890,294
Revenues					
Transfers from General Fund	\$ 465,200	\$ 464,900	\$ 501,300	\$ 501,300	\$ 538,000
Interest Income	45,000	51,316	45,000	35,119	45,000
Proceeds from Sale of Fixed Assets	-	6,398	100,000	130,000	100,000
Intergovernmental Revenue	-	-	-	-	-
	\$ 510,200	\$ 522,614	\$ 646,300	\$ 666,419	\$ 683,000
Total Resources	\$ 1,432,198	\$ 1,444,612	\$ 1,781,445	\$ 1,801,564	\$1,573,294
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Public Safety Capital					
Patrol & Administrative Vehicles	\$ 271,550	\$ 309,468	\$ 299,770	\$ 299,880	\$ 316,155
Pumper Fire Truck Installment (2/3)	-	-	415,539	415,539	432,752
Streets Capital					
Backhoe/loader	-	-	145,000	144,871	-
Utility Trucks	-	-	120,000	20,823	-
Grapple Bucket					25,000
Parks Capital					
Utility Truck	-	-	60,000	10,411	-
CBA Capital					
Utility Truck	-	-	60,000	10,383	-
Inspections Capital					
Utility Truck	-	-	60,000	9,362	-
Administration Capital					
Commuter Vehicle	-	-	-	-	32,000
Total Expenditures	\$ 271,550	\$ 309,468	\$ 1,160,309	\$ 911,270	\$ 805,907
Ending Fund Balance	\$ 1,160,648	\$ 1,135,145	\$ 621,136	\$ 890,294	\$ 767,387

Unclaimed Money Fund -203-

The Unclaimed Money Fund accounts for all unclaimed funds (such as utility account credit balances) as mandated by Chapter 76 of the Texas Property Code.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 1,652	\$ 1,652	\$ 1,652	\$ 1,652	\$ 1,686
Revenues					
Unclaimed Property	\$ -	\$ -	\$ -	\$ 33	\$ -
Transfers from Other Funds	-	-	-	10,330	-
	\$ -	\$ -	\$ -	\$ 10,363	\$ -
Total Resources	\$ 1,652	\$ 1,652	\$ 1,652	\$ 12,015	\$ 1,686
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Payments Escheated	\$ -	\$ -	\$ -	\$ 10,330	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ 10,330	\$ -
Ending Fund Balance	\$ 1,652	\$ 1,652	\$ 1,652	\$ 1,686	\$ 1,686

Discover Woodway Fund

-208-

The Discover Woodway Fund (formerly Arboretum Programs Fund) accounts for program expenditures for events at the Carleen Bright Arboretum and Pavilion such as Arbofest, Winefest, Summer Concert Series, Mother Daughter Brunch, Father Daughter Dance, Farmers Markets, Mother Son Pajama Jam, Arboretum Explorers Camp, Veterans Breakfast, Hallow Grooves Concert, Very Merry Woodway Christmas. Expenditures are financed from sponsorships, transfers, and event revenues.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 93,337	\$ 93,337	\$ 78,904	\$ 78,904	\$ 48,473
Revenues					
Discover Woodway	\$ 15,500	\$ 35,068	\$ 25,000	\$ 39,260	\$ 50,000
Interest Income	-	4,017	4,000	2,309	3,000
Transfers from Tourism	-	-	40,000	-	-
Sponsorships	-	-	-	8,000	11,000
	\$ 15,500	\$ 39,085	\$ 69,000	\$ 49,569	\$ 64,000
Total Resources	\$ 108,837	\$ 132,422	\$ 147,904	\$ 128,473	\$ 112,473
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Discover Woodway Events	\$ 70,000	\$ 53,518	\$ 80,000	\$ 80,000	\$ 95,000
Total Expenditures	\$ 70,000	\$ 53,518	\$ 80,000	\$ 80,000	\$ 95,000
Ending Fund Balance	\$ 38,837	\$ 78,904	\$ 67,904	\$ 48,473	\$ 17,473

Drug Seizure/Forfeiture Fund

-210-

The Drug/Seizure Forfeiture Fund tracks all funds seized by the Public Safety department in conjunction with drug activity. Use of forfeited funds is restricted to expenditures related to drug prevention.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 10,364	\$ 10,364	\$ 15,962	\$ 15,962	\$ 341
Revenues					
Interest Income	\$ 200	\$ 555	\$ 500	\$ 500	\$ 100
Drug Forfeitures	-	5,043	-	-	-
	\$ 200	\$ 5,598	\$ 500	\$ 500	\$ 100
Total Resources	\$ 10,564	\$ 15,962	\$ 16,462	\$ 16,462	\$ 441
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Machinery & Equipment	\$ -	\$ -	\$ 2,000	\$ 16,121	\$ -
Total Expenditures	\$ -	\$ -	\$ 2,000	\$ 16,121	\$ -
Ending Fund Balance	\$ 10,564	\$ 15,962	\$ 14,462	\$ 341	\$ 441

Law Enforcement Officer Continuing Education Fund

-211-

The Law Enforcement Officer Continuing Education Fund is a restricted fund by the State of Texas for the continued education of public safety personnel. Funding is provided directly from the state as collected with fines.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 152	\$ 152	\$ 330	\$ 330	\$ 434
Revenues					
Law Enforcement Officer Continuing Ed	\$ 2,400	\$ 5,089	\$ 5,000	\$ 5,024	\$ 5,000
Interest Income	15	174	100	80	100
	\$ 2,415	\$ 5,263	\$ 5,100	\$ 5,104	\$ 5,100
Total Resources	\$ 2,567	\$ 5,415	\$ 5,430	\$ 5,434	\$ 5,534
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Schools/Conference	\$ 2,400	\$ 5,085	\$ 5,000	\$ 5,000	\$ 5,000
Total Expenditures	\$ 2,400	\$ 5,085	\$ 5,000	\$ 5,000	\$ 5,000
Ending Fund Balance	\$ 167	\$ 330	\$ 430	\$ 434	\$ 534

Municipal Court Building Security Fund

-212-

The Municipal Court Building Security Fund is a restricted fund for the purpose of improving security in Municipal Court buildings. Funds are provided through a special assessment with fines for violations. HB 1950 restructured the fund by combining it with the court technology fund and establishing a combined building security and technology fund, effective May 29, 2025.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 74,533	\$ 74,533	\$ 61,400	\$ 61,400	\$ 55,932
Revenues					
Municipal Court Building Security	\$ 5,000	\$ 3,698	\$ 5,000	\$ 2,919	\$ -
Interest Income	2,000	3,348	3,000	2,484	2,500
	\$ 7,000	\$ 7,046	\$ 8,000	\$ 5,403	\$ 2,500
Total Resources	\$ 81,533	\$ 81,579	\$ 69,400	\$ 66,803	\$ 58,432
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Buildings & Improvements	\$ 25,000	\$ 20,179	\$ 25,000	\$ 2,948	\$ 1,200
Court Bailiff Costs	-	-	-	7,924	10,000
Total Expenditures	\$ 25,000	\$ 20,179	\$ 25,000	\$ 10,871	\$ 11,200
Ending Fund Balance	\$ 56,533	\$ 61,400	\$ 44,400	\$ 55,932	\$ 47,232

Municipal Court Technology Fund

-213-

The Municipal Court Technology Fund is a restricted fund for the purpose of improving municipal court systems via technology. Funds are provided through a special assessment with fines for violations. HB 1950 restructured the fund by combining it with the court building security and establishing a combined building security and technology fund, effective May 29, 2025.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 7,135	\$ 7,135	\$ 9,077	\$ 9,077	\$ 3,197
Revenues					
Municipal Court Technology Fee	\$ 4,000	\$ 3,095	\$ 4,000	\$ 1,715	\$ -
Interest Income	400	396	300	405	-
	\$ 4,400	\$ 3,491	\$ 4,300	\$ 2,120	\$ -
Total Resources	\$ 11,535	\$ 10,627	\$ 13,377	\$ 11,197	\$ 3,197
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Machinery & Equipment	\$ 5,000	\$ 1,550	\$ 8,000	\$ 8,000	\$ -
Total Expenditures	\$ 5,000	\$ 1,550	\$ 8,000	\$ 8,000	\$ -
Ending Fund Balance	\$ 6,535	\$ 9,077	\$ 5,377	\$ 3,197	\$ 3,197

Municipal Court Child Safety Fund

-214-

The Municipal Court Child Safety Fund is a restricted fund for the purpose of enhancing child safety, health, or nutrition. The fund is also used for child abuse prevention and intervention and drug and alcohol abuse prevention. The City utilizes these funds to pay for overtime incurred by Officers providing security at WFC events. Funds are provided from court fees assessed for the offense of passing a school bus loading or unloading.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 119,230	\$ 119,230	\$ 137,283	\$ 137,283	\$ 139,670
Revenues					
Child Safety Fund	\$ 12,000	\$ 11,514	\$ 12,000	\$ 11,500	\$ 12,000
Interest Income	3,000	6,540	6,000	5,887	6,000
	\$ 15,000	\$ 18,053	\$ 18,000	\$ 17,387	\$ 18,000
Total Resources	\$ 134,230	\$ 137,283	\$ 155,283	\$ 154,670	\$ 157,670
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Community Programs	\$ -	\$ -	\$ 45,000	\$ -	\$ 5,000
WFC Security Costs		-	-	15,000	15,000
Total Expenditures	\$ -	\$ -	\$ 45,000	\$ 15,000	\$ 20,000
Ending Fund Balance	\$ 134,230	\$ 137,283	\$ 110,283	\$ 139,670	\$ 137,670

Asset Forfeiture

-215-

The Asset Forfeiture Fund was set up in FY 2006 to track all funds received from the sale of seized assets. Use of forfeited funds is restricted to expenditures related to Public Safety.

	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
	Budget	Activity	Budget	Estimated	Proposed
Fund Balance	\$ 39,207	\$ 39,207	\$ 11,056	\$ 11,056	\$ 65,878
Revenues					
Interest Income	\$ 2,000	\$ 1,157	\$ 1,500	\$ 325	\$ 5
Asset Forfeitures	-	9,588	-	65,646	-
	\$ 2,000	\$ 10,745	\$ 1,500	\$ 65,971	\$ 5
Total Resources	\$ 41,207	\$ 49,952	\$ 12,556	\$ 77,027	\$ 65,883
	2023-2024	2023-2024	2024-2025	2024-2025	2025-2026
Expenditures	Budget	Activity	Budget	Estimated	Proposed
Machinery & Equipment	\$ -	\$ 38,896	\$ 10,000	\$ 11,149	\$ -
Total Expenditures	\$ -	\$ 38,896	\$ 10,000	\$ 11,149	\$ -
Ending Fund Balance	\$ 41,207	\$ 11,056	\$ 2,556	\$ 65,878	\$ 65,883

Municipal Court Local Truancy Prevention & Diversion Fund

-216-

The Municipal Court Local Truancy Prevention & Diversion Fund is a restricted fund for the purpose of financing the salary, benefits, training, travel expenses, office supplies, and other necessary expenses related to the position of juvenile case manager. Funds are provided through a special assessment with fines for violations.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 18,093	\$ 18,093	\$ 22,737	\$ 22,737	\$ 27,143
Revenues					
Local Truancy					
Prevention & Diversion	\$ 12,000	\$ 3,610	\$ 4,000	\$ 3,417	\$ 3,500
Interest Income	500	1,033	1,000	989	1,000
	\$ 12,500	\$ 4,643	\$ 5,000	\$ 4,406	\$ 4,500
Total Resources	\$ 30,593	\$ 22,737	\$ 27,737	\$ 27,143	\$ 31,643
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Schools/Conferences	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 30,593	\$ 22,737	\$ 27,737	\$ 27,143	\$ 31,643

Municipal Court Local Municipality Jury Fund
-217-

The Municipal Court Local Municipal Jury Fund is a restricted fund for the purpose of funding juror reimbursements and otherwise finance jury services. Funds are provided through a special assessment with fines for violations.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 362	\$ 362	\$ 455	\$ 455	\$ 535
Revenues					
Local Municipal Jury Fee	\$ 100	\$ 72	\$ 100	\$ 61	\$ 100
Interest Income	10	21	10	20	10
	\$ 110	\$ 93	\$ 110	\$ 81	\$ 110
Total Resources	\$ 472	\$ 455	\$ 565	\$ 535	\$ 645
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Jury Service	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 472	\$ 455	\$ 565	\$ 535	\$ 645

Municipal Court Consolidated Building Security & Technology Fund

-218-

The Municipal Court Consolidated Building Security and Technology Fund is a restricted fund established in May 2025 to enhance court security and upgrade court technology. Funds are provided through a special assessment with fines for violations.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 1,250
Revenues					
Municipal Court Technology & Building Security Fee	\$ -	\$ -	\$ -	\$ 1,250	\$ 5,000
Interest Income	-	-	-	-	100
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ 5,100</u>
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ 6,350</u>
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,250</u>	<u>\$ 6,350</u>

Park Projects Fund

-300-

The Park Projects Fund is used for projects associated with the City's park lands as considered by the Parks Board. Projects are funded by internal transfers from the General Fund.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 341,393	\$ 341,393	\$ 190,699	\$ 190,699	\$ 19,684
Revenues					
Transfers from General Fund	\$ 330,000	\$ -	\$ -	\$ -	\$ -
Interest Income	5,000	16,270	15,000	3,317	-
Park Memberships	360	250	-	240	-
	\$ 335,360	\$ 16,520	\$ 15,000	\$ 3,557	\$ -
Total Resources	\$ 676,753	\$ 357,913	\$ 205,699	\$ 194,256	\$ 19,684
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Whitehall Park Improvements	\$ 160,000	\$ 98,593	\$ -	\$ 110,573	\$ -
PAW Lighting	-	-	64,000	64,000	-
Woodway Park Road Maintenance	175,000	68,620	175,000	-	-
Total Expenditures	\$ 335,000	\$ 167,213	\$ 239,000	\$ 174,573	\$ -
Ending Fund Balance	\$ 341,753	\$ 190,699	\$ (33,301)	\$ 19,684	\$ 19,684

Park Dedication Fund
-301-

The Park Dedication Fund was established to account for funds received from Developers for the purpose of making park improvements in new development areas.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 13,225	\$ 13,225	\$ 13,901	\$ 13,901	\$ 14,485
Revenues					
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	500	676	750	584	750
Park Fund Dedications	-	-	-	-	-
	\$ 500	\$ 676	\$ 750	\$ 584	\$ 750
Total Resources	\$ 13,725	\$ 13,901	\$ 14,651	\$ 14,485	\$ 15,235
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 13,725	\$ 13,901	\$ 14,651	\$ 14,485	\$ 15,235

General Projects Fund -302-

The General Projects Fund provides funding for non-routine general City projects. These projects are typically significant in cost. The projects are funded through year-end excess transfers from the General Fund.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 4,171,394	\$ 4,171,394	\$ 1,663,767	\$ 1,663,767	\$ 1,111,580
Revenues					
Transfers from General Fund	\$ -	\$ -	\$ -	\$ 300,000	\$ -
Transfers from LT Capital	-	-	-	-	260,000
Interest Income	165,000	162,412	150,000	63,146	75,000
Grant	-	-	-	-	1,048,234
	\$ 165,000	\$ 162,412	\$ 150,000	\$ 363,146	\$ 1,383,234
Total Resources	\$ 4,336,394	\$ 4,333,806	\$ 1,813,767	\$ 2,026,913	\$ 2,494,814
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Streets Projects					
Slurry Seal Programs	\$ 400,000	\$ 371,667	\$ 400,000	\$ 400,000	\$ 400,000
Ritchie Road (Transfer to Fund 306)	750,000	-	750,000	-	750,000
West Fairway Bike Lane	30,000	18,825	-	11,175	-
Estates Shared Pathway	25,000	18,825	-	6,175	-
Estates Restriping/Pedestrian Path	300,000	100,135	-	322,491	-
Brookwood Drive Drainage	100,000	9,841	-	9,418	-
Woodway Sidewalk Project	-	26,943	275,000	3,800	1,310,292
General Projects		-		-	
Comprehensive Master Plan	150,000	23,250	-	-	-
Woodvalley Parking Lot	-	95,282	-	162,274	-
Replace City Hall Roof	-	-	-	-	32,600
Audit Adjustment	-	5,270			
Transfer to Utility Capital Projects	2,000,000	2,000,000	-	-	-
Total Expenditures	\$ 3,755,000	\$ 2,670,038	\$ 1,425,000	\$ 915,333	\$ 2,492,892
Ending Fund Balance	\$ 581,394	\$ 1,663,767	\$ 388,767	\$ 1,111,580	\$ 1,922

Future Capital Street Improvement Fund

-306-

The Future Capital Street Improvements Fund was established in FY 2002 to account for the proceeds of an incremental property tax increase. These proceeds shall only be used for future capital street improvements in order to offset debt issues and payment of such debt requirements. FY 2002 includes a 0.0183 rate increase. FY 2003 includes a 0.0117 rate increase, for a total FY 2003 rate of .0300. FY 2004 includes a 0.0150 rate increase, for a total FY 2004 rate of .0450. This rate will remain the same for future years. In order to balance the budget, this tax allocation was decreased to .0072 for FY 2026.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 2,314,131	\$ 2,314,131	\$ 3,273,712	\$ 3,273,712	\$ 4,260,379
Revenues					
Property Taxes	\$ 827,959	\$ 817,796	\$ 875,440	\$ 855,000	\$ 138,210
Delinquent Property Taxes	2,500	992	2,500	2,500	500
Interest & Penalties	3,000	4,892	3,000	4,000	1,000
Interest Income	-	135,901	145,000	125,167	120,000
Transfers from General Capital	-	-	-	-	750,000
	\$ 833,459	\$ 959,582	\$ 1,025,940	\$ 986,667	\$ 1,009,710
Total Resources	\$ 3,147,590	\$ 3,273,712	\$ 4,299,652	\$ 4,260,379	\$ 5,270,089
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Streets Projects					
Woodway Park Road Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Ending Fund Balance	\$ 3,147,590	\$ 3,273,712	\$ 4,299,652	\$ 4,260,379	\$ 5,070,089

Carleen Bright Arboretum Construction Fund

-308-

The Arboretum Construction Fund accounts for major capital/construction expenditures at the Carleen Bright Arboretum. Expenditures are funded from bond proceeds and internal transfers.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 446,947	\$ 446,947	\$ 180,732	\$ 180,732	\$ (86,635)
Revenues					
Transfers from General Capital Project	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -
Transfers from LT Capital	-	-	-	-	316,000
Transfers from Tourism Fund	-	-	75,000	-	-
Interest Income	10,000	19,046	20,000	5,475	7,272
	\$ 10,000	\$ 19,046	\$ 195,000	\$ 105,475	\$ 323,272
Total Resources	\$ 456,947	\$ 465,993	\$ 375,732	\$ 286,207	\$ 236,638
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Pavilion/CBA Overflow Parking	\$ 200,000	\$ 130,638	\$ 150,000	\$ 120,842	\$ -
Arboretum Outdoor Restrooms	150,000	154,622	10,000	-	-
Redesign of Arboretum Trails	30,000	-	-	-	-
Pavilion Windows	50,000	-	73,683	-	200,000
Splash Pad Rubber Surfacing	-	-	-	-	36,638
Pavilion Parking Resurfacing	-	-	250,000	252,000	-
Total Expenditures	\$ 430,000	\$ 285,261	\$ 483,683	\$ 372,842	\$ 236,638
Ending Fund Balance	\$ 26,947	\$ 180,732	\$ (107,951)	\$ (86,635)	\$ -

Development Fund

-309-

The Development Fund was created in FY 2001 to provide funds for both the Community Development Board and the Economic Development Board. Funds are provided as internal general and utility fund transfers.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 139,467	\$ 139,467	\$ 146,591	\$ 146,591	\$ 152,754
Revenues					
Interest Income	\$ 3,500	\$ 7,124	\$ 6,000	\$ 6,163	\$ 6,500
Transfers from General Fund	-	-	-	-	-
Transfers from Utility Fund	-	-	-	-	-
Transfers from Utility Projects Fund	-	-	-	-	-
	\$ 3,500	\$ 7,124	\$ 6,000	\$ 6,163	\$ 6,500
Total Resources	\$ 142,967	\$ 146,591	\$ 152,591	\$ 152,754	\$ 159,254
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Community Development Initiative	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development Initiative	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 142,967	\$ 146,591	\$ 152,591	\$ 152,754	\$ 159,254

Family Center Construction Fund

-310-

The Family Center Construction Fund accounts for major capital/construction expenditures at the Woodway Family Center. Expenditures are funded from bond proceeds, donations, and internal transfers.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 2,503,450	\$ 2,503,450	\$ 1,080,161	\$ 1,080,161	\$ 1,036,753
Revenues					
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorship/Donation	-	500	-	-	-
Grants	-	-	-	-	-
Interest Income	50,000	89,538	80,000	48,331	50,000
	\$ 50,000	\$ 90,038	\$ 80,000	\$ 48,331	\$ 50,000
Total Resources	\$ 2,553,450	\$ 2,593,488	\$ 1,160,161	\$ 1,128,492	\$1,086,753
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
2021 WFC Improvements	\$ 1,756,045	\$ 1,487,894	\$ -	\$ 41,739	\$ -
Old WFC Improvements	-	3,875	-	-	-
ADA Playground Equipment	325,000	-	325,000	-	-
Old WFC Demolition	-	-	-	-	275,000
Overflow Parking	-	-	60,000	-	-
Arbitrage Expense	50,000	21,558	50,000	50,000	50,000
Total Expenditures	\$ 2,131,045	\$ 1,513,327	\$ 435,000	\$ 91,739	\$ 325,000
Ending Fund Balance	\$ 422,405	\$ 1,080,161	\$ 725,161	\$ 1,036,753	\$ 761,753

Long-Term Capital Projects Fund

-311-

The Long-Term Capital Projects Fund was established in FY 2015 to account for the proceeds of a property tax increase. These proceeds shall only be used for long-term capital projects in order to offset debt issues and payment of such debt requirements. FY 2015 includes a 0.013 tax rate and FY 2016 includes an additional 0.002, for a total of 0.015. In order to balance the budget, this tax allocation was removed for FY 2025 and 2026.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 1,677,897	\$ 1,677,897	\$ 2,049,306	\$ 2,049,306	\$ 2,141,073
Revenues					
Property Taxes	\$ 275,986	\$ 272,599	\$ -	\$ -	\$ -
Delinquent Property Taxes	1,000	331	-	-	-
Interest & Penalties	1,000	1,631	-	-	-
Interest Income	55,000	96,848	90,000	91,768	75,000
	\$ 332,986	\$ 371,408	\$ 90,000	\$ 91,768	\$ 75,000
Total Resources	\$ 2,010,883	\$ 2,049,306	\$ 2,139,306	\$ 2,141,073	\$ 2,216,073
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Long-Term Capital Projects	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Transfer to General Capital	-	-	-	-	260,000
Transfer to CBA Capital	-	-	-	-	316,000
Total Expenditures	\$ 500,000	\$ -	\$ -	\$ -	\$ 576,000
Ending Fund Balance	\$ 1,510,883	\$ 2,049,306	\$ 2,139,306	\$ 2,141,073	\$ 1,640,073

Utility Emergency Reserve Fund

-502-

The Utility Emergency Reserve Fund is maintained at all times with a Fund Balance of \$250,000 to be used only in an emergency situation designated by City Council.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Revenues					
Transfers from Utility Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Transfers to Utility Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

Utility Equipment Replacement Fund

-503-

The equipment replacement fund is used to purchase capital items which are replaced on a routine basis. The fund is reimbursed by the appropriate operating fund in annual repayments over the life of the item.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 327,904	\$ 327,904	\$ 548,786	\$ 548,786	\$ 229,947
Revenues					
Transfers from Utility Fund	\$ 243,300	\$ 243,000	\$ 258,300	\$ 258,300	\$ 224,200
Interest Income	10,000	22,257	20,000	16,377	20,000
Proceeds from Sale of Fixed Assets	-	13,280	-	50,000	25,000
	\$ 253,300	\$ 278,537	\$ 278,300	\$ 324,677	\$ 269,200
Total Resources	\$ 581,204	\$ 606,441	\$ 827,086	\$ 873,464	\$ 499,147
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Water Services					
Pickup Trucks (lease/amortization)	\$ 120,000	\$ 45,055	\$ 61,200	\$ 60,194	\$ 120,000
Utility Trailer	13,000	12,600	-	-	-
Valve Machine					120,000
Sewer Services					
Vacuum Truck	-	-	600,000	583,323	-
Mini Excavator	-	-	-		100,000
Total Expenditures	\$ 133,000	\$ 57,655	\$ 661,200	\$ 643,517	\$ 340,000
Ending Fund Balance	\$ 448,204	\$ 548,786	\$ 165,886	\$ 229,947	\$ 159,147

Utility Projects Fund -504-

The Utility Projects Fund provides funding for non-routine utility projects. These projects are typically significant in cost. The projects are funded through year-end excess transfers from the Utility Fund.

	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Fund Balance	\$ 1,156,479	\$ 1,156,479	\$ 2,089,840	\$ 2,089,840	\$ 1,587,731
Revenues					
Transfers from Utility Fund	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Transfers from General Capital Projects	2,000,000	2,000,000	-	-	-
Interest Income	60,000	144,934	125,000	87,707	100,000
Grant Proceeds	-	1,847,858	1,148,922	289,957	1,000,000
	\$ 2,060,000	\$ 3,992,793	\$ 1,273,922	\$ 427,664	\$ 1,100,000
Total Resources	\$ 3,216,479	\$ 5,149,272	\$ 3,363,762	\$ 2,517,504	\$ 2,687,731
	2022-2023 Budget	2022-2023 Activity	2023-2024 Budget	2023-2024 Estimated	2024-2025 Proposed
Expenditures					
Water Services					
Miscellaneous Pump/Well Repair	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -
Acorn Well Pump House	-	-	1,000,000	111	1,500,000
Tater Hill Storage Tank	-	-	500,000	-	650,000
Tater Hill Well Equipment Shed	-	-	-	-	-
Sugar Creek Water Line	-	-	-	-	50,000
Bosque Storage Tank Repairs	192,000	457,708	-	18,458	-
Replace 2" Water Line With 6" Water Line	400,000	643,725	400,000	400,000	400,000
Replace 6" Water Line With 12" Water Line	1,914,160	1,015,419	90,954	173,366	-
84 Storage Tank	440,000	720,245	-	18,458	-
Tank Cleaning	83,000	51,408	-	-	-
84 Well Booster Pump	80,000	20,927	-	-	-
Water Rate Study	-	-	75,000	60,000	-
Sewer Services	-	-	-	-	-
Wastewater Master Plan	-	-	250,000	259,380	-
Habor Lift Station Assessment	-	-	-	-	45,000
Root Control	-	-	-	-	30,000
Total Expenditures	\$ 3,259,160	\$ 3,059,432	\$ 2,315,954	\$ 929,773	\$ 2,675,000
Ending Fund Balance	\$ (42,681)	\$ 2,089,840	\$ 1,047,808	\$ 1,587,731	\$ 12,731

Utility Impact Fees -507-

The Utility Impact Improvement Fund was created to account for developers' impact fees and utility expenditures related to future development.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 37,806	\$ 37,806	\$ 37,806	\$ 37,806	\$ 37,806
Revenues					
Impact Fees - Water	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Fees - Wastewater	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Resources	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
Water	\$ -	\$ -	\$ -	\$ -	\$ -
Wastewater	-	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>	<u><u>\$ 37,806</u></u>

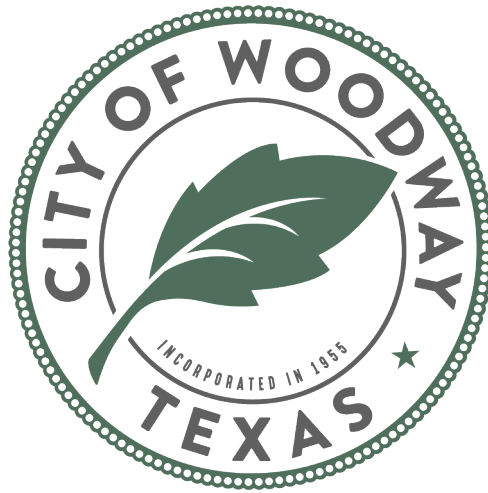
2021 Utility Improvement Fund

-515-

The 2021 Utility Improvements Fund was created to account for the proceeds and expenditures of Certificates of Obligation issued in FY 2021. The proceeds are earmarked for utility improvements.

	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Fund Balance	\$ 6,955,676	\$ 6,955,676	\$ 4,941,132	\$ 4,941,132	\$ 4,275,545
Revenues					
Interest Income	\$ 250,000	\$ 354,062	\$ 250,000	\$ 232,373	\$ 200,000
	\$ 250,000	\$ 354,062	\$ 250,000	\$ 232,373	\$ 200,000
Total Resources	\$ 7,205,676	\$ 7,309,738	\$ 5,191,132	\$ 5,173,505	\$ 4,475,545
	2023-2024 Budget	2023-2024 Activity	2024-2025 Budget	2024-2025 Estimated	2025-2026 Proposed
Expenditures					
West Fairway Road Waste Water Interceptor	\$ 7,122,441	\$ 2,202,893	\$ 4,573,540	\$ 797,959	\$ 3,531,177
Arbitrage Expense	100,000	165,714	100,000	100,000	120,000
Total Expenditures	\$ 7,222,441	\$ 2,368,607	\$ 4,673,540	\$ 897,959	\$ 3,651,177
Ending Fund Balance	\$ (16,765)	\$ 4,941,132	\$ 517,592	\$ 4,275,545	\$ 824,368

CAPITAL OUTLAY



**Governmental Capital
FY 2026 Budget
Capital Outlay & Equipment Replacement & Capital Projects
Not included in operating funds**

Fund Name	Fund #	Dept	Priority	Description	Life	Quantity	Total Cost	Carryover	Requested
General Equipment Replacement	103	PSD	1	Patrol vehicles & related equipment	5 years	3	\$ 232,305	\$ -	\$ 232,305
General Equipment Replacement	103	PSD	1	Administrative vehicles & related equipment	10 years	1	83,850	-	83,850
General Equipment Replacement	103	PSD	1	Installment payment to replace pumper fire truck	25 years	1	432,752	-	432,752
General Equipment Replacement	103	Administration	1	Commuter Vehicle for Trainings/Local Travel	5 years	1	32,000	-	32,000
General Equipment Replacement	103	Streets	2	Grapple Bucket	20 years	1	25,000	-	25,000
Future Capital Street Improvement	306	Parks	1	Woodway Parks Road Maintenance	10 years	1	200,000	175,000	25,000
General Capital Projects	302	Streets	1	Ritchie Road Improvements	30 years	1	750,000	750,000	-
General Capital Projects	302	Public Buildings	1	Replace City Hall Roof	20 years	1	32,600	-	32,600
General Capital Projects	302	Streets	1	Microsurfacing	10 years	1	400,000	-	400,000
Arboretum Construction	308	CBA	3	Pavilion Windows	10 years	1	200,000	73,683	126,317
Arboretum Construction	308	CBA	1	Splash Pad Rubber Surfacing	10 years	1	-	-	36,638
Family Center Construction Fund	310	WFC	1	Demolition of old WFC		1	-	-	275,000
							<u>\$ 2,388,507</u>	<u>\$ 998,683</u>	<u>\$ 1,701,462</u>

Note: Purchases above for general equipment replacement will impact the budget over the life of the asset. General, WFC, Park, and Arboretum Capital Projects are historically one-time expenses that are funded out of the annual surplus or fund balances.

**Utility Capital
FY 2026 Budget
Capital Outlay & Equipment Replacement & Capital Projects
Not included in operating funds**

Fund Name	Fund #	Department	Priority	Description	Life	Quantity	Total Cost	Carryover	Requested
Utility Capital Projects	504	Water	1	Tater Hill Storage Tank Painting	15 years	1	\$ 650,000	\$ 500,000	\$ 150,000
Utility Capital Projects	504	Water	1	Acorn Pump Station Rehabilitation	15 years	1	1,500,000	1,500,000	-
Utility Capital Projects	504	Water	1	Sugar Creek Water Line	20 years	1	50,000	-	50,000
Utility Capital Projects	504	Water	2	Replace 2" Water Lines with 6" Water Lines	30 years	1	400,000	-	400,000
Utility Equipment Replacement	503	Water	1	Truck Replacement (EFM Lease)	5 years	2	120,000	-	120,000
Utility Equipment Replacement	503	Water	2	Valve Machine	10 years	1	120,000	-	120,000
Utility Equipment Replacement	503	Water/Wastewater	2	Mini Excavator	10 years	1	100,000	-	100,000
Utility Capital Projects	504	Wastewater	1	Habor Lift Station Assessment	5 years	1	45,000	-	45,000
Utility Capital Projects	504	Wastewater	1	Root Control	2 years	2	30,000	-	30,000
Utility Capital Projects	515	Wastewater	1	Sewer Line Replacement Project	30 years	1	11,850,000	11,850,000	-
							<u>\$15,015,000</u>	<u>\$13,850,000</u>	<u>\$ 1,015,000</u>

Note: Purchases above for utility equipment replacement will impact the budget over the life of the asset. Utility Capital Projects are historically one-time expenses that are funded out of the annual surplus or fund balances.

City of Woodway
FY 2026 Budget
Capital Outlay & Equipment Replacement & Capital Projects
Included in Operating Funds

Fund	Department	Priority	Description	Life	Quantity	Cost per Unit	Total Cost
General	Public Safety	1	Taser Installment Payment	10 years	1	\$ 21,902	\$ 21,902
General	Streets	1	Brush Removal	5 years	1	16,000	16,000
General	Parks	1	Merry Go Round Tiles	10 years	1	14,000	14,000
General	Parks	1	Resurface Tennis Courts	5 years	1	20,000	20,000
General	Parks	1	60" Zero Turn Mower	5 years	1	13,600	13,600
General	WFC	2	Temporary Fencing for Baseball Fields	5 years	1	3,000	3,000
General	Nondepartmental	1	Network Switches	10 years	1	11,000	11,000
General	Nondepartmental	1	Domain Control Server	10 years	1	10,000	10,000
						<u>\$ 109,502</u>	<u>\$ 109,502</u>

City of Woodway
5-Year List of Projected Capital Projects

Note: Per section VII of the City charter, a projected list of capital projects which should be undertaken within the five (5) next succeeding years is required to be presented in the proposed budget.

Fiscal Year 2027		
Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	232,911
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	81,848
General Equipment Replacement	Installment payment to replace pumper fire truck	432,752
Streets	Microsurfacing	400,000
Streets	Old McGregor Road	2,000,000
Streets	Ritchie Road Reconstruction	1,300,000
Streets	Ritchie/Old McGregor Intersection	500,000
Public Safety	Tasers (5 years of payments to own)	25,000
Public Safety	Patrol Rifles (32)	80,000
Woodway Family Center	Score Boards	20,000
Water	Acorn GST Rehab	61,000
Wastewater	Harbor Lift Station	50,000
Public Buildings	Replace carpet at City Hall	30,000
Woodway Family Center	Shade Structures for Fields	50,000
Carleen Bright Arboretum	Office upgrade	15,000
		<u>5,278,511</u>

Fiscal Year 2028		
Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	244,557
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	85,940
General Equipment Replacement	Installment payment to replace ladder fire truck	600,000
Streets	Microsurfacing	400,000
Streets	Valley Brook Reconstruction	420,000
Public Safety	Tasers (5 years of payments to own)	25,000
Public Safety	Training Grounds Upgrades	75,000
Water	Hwy 84 Pressure Tank Upgrade	430,000
Water	Sante Fe Pumphouse Replacement	500,000
Water	Woodfall Drive 8" Water Line	686,000
Water	Tater Hill GST Rehab	283,000
Wastewater	White Oak Collector	100,000
Drainage	Whitehall-Broughton Drainage Improvements	60,000
Public Buildings	New Fuel System at City Shop	40,000
Parks	Woodway Parks Playground & Pavilions	400,000
		<u>4,349,496</u>

Fiscal Year 2029

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	256,784
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	90,237
General Equipment Replacement	Installment payment to replace ladder fire truck	600,000
Streets	Microsurfacing	400,000
Public Safety	Tasers (5 years of payments to own)	25,000
Drainage	Western Oaks-Valley Brook Drainage Improvement	100,000
Public Buildings	GIS System for City	100,000
Parks	Bike Lane from City Hall to Poage	400,000
		<u>1,972,021.25</u>

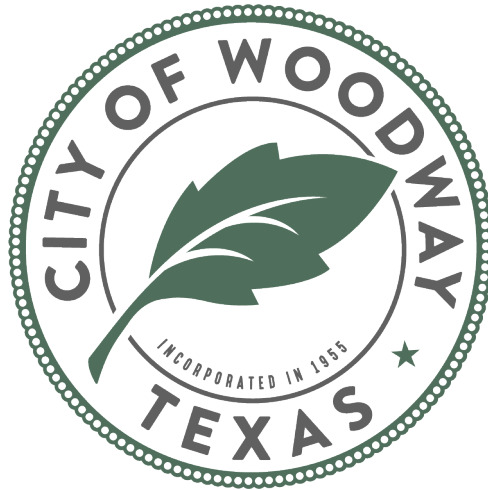
Fiscal Year 2030

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	269,624
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	94,749
General Equipment Replacement	Installment payment to replace ladder fire truck	600,000
Streets	Microsurfacing	500,000
Public Safety	Air Quality Device	10,000
Drainage	Business Acres-Drainage Improvement	50,000
		<u>1,524,372.31</u>

Fiscal Year 2031

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	283,105
General Equipment Replacement	Administrative vehicles & related equipment (1 unit)	99,486
Streets	Microsurfacing	500,000
General Equipment Replacement	Installment payment to replace ladder fire truck	600,000
		<u>1,482,590.92</u>

PAY PLAN





CITY OF WOODWAY PERSONNEL SUMMARY FY 2026

Division	FTE	Salary & Wages	Overtime	Retirement	FICA	Group Ins.	Worker's Comp	Totals
City Secretary	1.00	129,635	500	25,106	1,887	13,261	220	170,609
Administration	3.70	563,000	1,000	108,809	8,178	57,349	957	739,292
Finance	3.50	411,215	1,000	79,526	5,977	55,588	699	554,005
Public Safety	47.00	4,260,921	169,000	854,554	64,234	691,456	72,290	6,112,455
Municipal Court	1.50	128,429	-	24,777	1,862	24,295	218	179,582
Parks	4.60	270,487	2,500	52,665	3,958	58,262	5,397	393,269
Streets	4.60	268,861	2,500	52,351	3,934	52,444	7,999	388,089
Inspections	3.60	321,446	2,000	62,400	4,690	58,800	823	450,159
Public Buildings	1.00	46,053	-	8,885	668	12,445	78	68,129
Woodway Family Center	6.50	376,550	2,500	65,258	8,025	80,382	5,975	538,689
GENERAL FUND	76.00	6,646,961	180,500	1,309,224	101,526	1,091,021	94,437	9,423,668
Water	5.30	337,758	15,000	68,048	5,115	81,918	5,408	513,247
Sewer	4.90	314,486	10,000	62,596	4,705	76,088	5,116	472,993
Customer Service	3.30	224,696	1,000	43,542	3,273	47,408	1,430	321,349
WATER AND SEWER FUND	13.50	876,940	26,000	174,186	13,093	205,414	11,955	1,307,588
Pavilion	5.00	317,633	2,000	48,684	5,924	58,058	4,764	437,064
Carleen Bright Arboretum	3.00	208,134	-	40,154	3,018	48,294	3,122	302,722
CBA Operations	8.00	525,767	2,000	88,838	8,942	106,352	7,887	739,786
GRAND TOTALS	97.50	8,049,668	208,500	1,572,248	123,561	1,402,787	114,278	11,471,042



Title	Job Family	Min Salary	Max Salary	Min Rate	Max Rate
Community Services					
Maintenance Worker	1	\$40,803	\$54,377	\$19.62	\$26.14
Administrative Assistant	2	\$46,892	\$66,944	\$22.54	\$32.18
Crew Leader	3	\$49,573	\$70,608	\$23.83	\$33.95
Utility Operator	3	\$43,553	\$74,382	\$20.94	\$35.76
Building Inspector	3	\$51,731	\$77,189	\$24.87	\$37.11
Plan Reviewer/Admin Asst	3	\$49,568	\$77,189	\$23.83	\$37.11
Superintendent	6	\$75,482	\$109,375	\$36.29	\$52.58
Asst. Director of Community Ser.	6	\$95,265	\$138,290	\$45.80	\$66.49
Director of Community Service	6	\$113,619	\$167,112	\$54.62	\$80.34
Pavilion/Arboretum/WFC					
Maintenance Worker	1	\$40,803	\$54,377	\$19.62	\$26.14
Groundskeeper	1	\$41,506	\$59,318	\$19.95	\$28.52
Event Coordinator	2	\$43,385	\$61,981	\$20.86	\$29.80
Program Coordinator	2	\$43,385	\$61,981	\$20.86	\$29.80
Pavilion Manager	5	\$59,690	\$85,659	\$28.70	\$41.18
Arboretum Programming Manager	5	\$59,690	\$85,659	\$28.70	\$41.18
Superintendent	6	\$75,482	\$109,375	\$36.29	\$52.58
Public Safety					
Maintenance Worker	1	\$40,803	\$54,377	\$19.62	\$26.14
Administrative Assistant	2	\$46,892	\$66,944	\$22.54	\$32.18
Code ENF Officer	3	\$46,010	\$67,985	\$22.12	\$32.69
Dispatcher I	3	\$45,447	\$61,709	\$21.85	\$29.67

Dispatcher II	3	\$49,120	\$64,727	\$23.62	\$31.12
Senior Dispatcher	3	\$53,798	\$69,075	\$25.86	\$33.21
Assist Dispatch Supervisor	3	\$58,477	\$80,034	\$28.11	\$38.48
Recruit	4	\$63,149	\$63,688	\$30.36	\$30.62
Public Safety Officer I	4	\$69,587	\$91,091	\$33.46	\$43.79
Public Safety Officer II	4	\$73,361	\$91,091	\$35.27	\$43.79
Corporal	4	\$83,480	\$92,633	\$40.13	\$44.54
Detective	4	\$68,160	\$93,231	\$32.77	\$44.82
Information Technology Specialist	5	\$61,103	\$91,318	\$29.38	\$43.90
Dispatch Supervisor	6	\$65,543	\$96,444	\$31.51	\$46.37
Sergeant	6	\$89,370	\$114,824	\$42.97	\$55.20
Captain / Fire Marshal	6	\$102,036	\$132,413	\$49.06	\$63.66
Assistant Police Chief	6	\$116,368	\$146,301	\$55.95	\$70.34
Director of Public Safety	6	\$131,368	\$190,674	\$63.16	\$91.67
Finance					
Meter Reader	1	\$40,350	\$58,267	\$19.40	\$28.01
Deputy Court Clerk / Customer Service Coordinator	2	\$41,256	\$59,163	\$19.83	\$28.44
Utility Billing Coordinator	2	\$46,092	\$66,523	\$22.16	\$31.98
Staff Accountant	5	\$57,074	\$81,984	\$27.44	\$39.42
Payroll/Accounting Specialist	5	\$56,804	\$82,176	\$27.31	\$39.51
HR Manager	5	\$69,671	\$99,813	\$33.50	\$47.99
Municipal Court Administrator	6	\$65,213	\$92,091	\$31.35	\$44.27
Assistant Director of Finance	6	\$95,265	\$138,290	\$45.80	\$66.49

Director of Finance	6	\$136,345	\$176,342	\$65.55	\$84.78
Administration					
Custodian	1	\$39,764	\$51,787	\$19.12	\$24.90
Executive Assistant	5	\$61,908	\$88,044	\$29.76	\$42.33
City Secretary	5	\$84,879	\$123,199	\$40.81	\$59.23
Assistant City Manager	6	\$148,685	\$217,292	\$71.48	\$104.47
City Manager	6	\$186,894	\$280,341	\$89.85	\$134.78
Effective 10/01/2025					

* Salary amounts are based on 1.0 full time equivalent.*

CITY OF WOODWAY FISCAL YEAR 2025-2026

Pay Plan: Job Families

Job Family	Code
Service / Maintenance	1
Office / Clerical	2
Technical	3
Sworn Personnel	4
Professional	5
Management / Supervision / Directors	6

PROGRAM PHILOSOPHY

Program Goal:

To compensate all employees in direct relation to the value of their position to the market as determined by the competitive market rate; and, to compensate employees based upon individual performance as determined by the success of their contributions to the City. The Compensation Program is established as a two-part plan. Part one consists of an across-the-board adjustment based on the change in the average annual local CPI and is intended to keep the employee's salary current with the cost of living. Part two of the compensation plan is a merit program used to award the employee based upon performance.

Program Objectives:

The City of Woodway Classification and Compensation Program shall seek:

To recognize employees for individual performance by rewarding quality performance and improving poor performance.

To responsibly administer compensation dollars by providing a City-wide uniform, systematic and organized approach to salary administration.

To equitably compensate employees based upon the market value of a position and the type of work performed.

To attract, retain and motivate competent employees by maintaining competitive compensation rates.

To plan and control compensation costs given changing economic conditions.

Equal Employment Opportunity and Non-Discrimination:

The Classification and Compensation Program of the City of Woodway shall be implemented and administered without regard to any individual's race, color, national origin, religion, age, sex, or handicap status.

Job Families:

All positions belong to one of the following job families as determined by general duties and responsibilities.

Non-Exempt

SERVICE/MAINTENANCE
OFFICE/CLERICAL
TECHNICAL
SWORN PERSONNEL
TEMPORARY/SEASONAL
PROFESSIONAL
MANAGEMENT/SUPERVISION

Exempt

CITY MANAGER
ASST. CITY MANAGER
DIRECTOR
ASST. DIRECTOR

Job Descriptions:

Each position shall have a corresponding job description. Job descriptions shall be prepared in standard format by the department director and approved by the City Manager, and shall be reviewed from time to time by the employee and management.

NOTE: Current job descriptions are available from Human Resources.

EMPLOYEE RECRUITMENT AND APPOINTMENT

Personnel Requisition:

The recruitment process is initiated by a Department Director submitting a personnel requisition to fill a vacancy of a budgeted position to the City Manager for approval. *Allow 2 business days.*

Advertising:

Upon approval of the requisition by the City Manager, Human Resources will post the open position on the City's website and may advertise on professional recruiting platforms and/websites. Cost of advertising shall be charged to the respective department budget. *Allow 2 business days.*

Application Screening:

Initial screening of applications or resumes will be conducted by Human Resources (or the respective Department Director in cooperation with Human Resources). DPS Computerized Criminal History (CCH) Verification form shall be completed on each applicant. Department Heads or another qualified member of the department will conduct interview of prospective employees. *Allow 5 – 10 business days.*

Pre-Employment Screening:

Applicants are required to submit to a post-offer physical examination and drug and alcohol screening at the required doctor's office within 48 hours of job offer. Human Resources will set up an authorization for the screening. A background investigation will be conducted on all prospective employees. *Allow 2 – 3 business days.*

New Hire Paperwork/Orientation:

Upon receipt of the successful screening results, Human Resources will contact applicant to schedule an appointment for new hire in-processing paperwork, benefits, and ESS portal information. *Allow 3 – 5 business days.*

BEGINNING WAGE AND SALARY CONSIDERATION:

New Hire Periods:

All regular personnel shall have a new hire probationary period of six (6) months. Upon approval by the City Manager, this period may be extended in writing via notice to the employee (stating the reasons for the extension). Sworn officers shall have a minimum probationary period of one (1) year.

Hiring Range:

A Department Director may recommend the hiring of an individual above the starting step or range for a position based upon extraordinary experience and/or qualifications, but approval of such action must first be authorized by the City Manager.

Promotions and Transfers:

Employees receiving a promotion to a higher classification may receive an increase in the event that their current rate of pay is less than the starting rate for the newly appointed position. Employees receiving a transfer to a position within the same classification shall receive no increase. Employees transferring to a lower classification will receive a decrease in rate of pay calculated as the same percentile above the new classification minimum as the percentile above the old classification minimum.

PERFORMANCE PAY PLAN

Market Survey and Establishment of Competitive Rate:

In establishing the performance pay plan, annual market surveys will be conducted to establish competitive rates and a salary range for each position. Positions which have no reasonable market match will be “benchmarked” within the respective job family and classification. Should the new range established for a position be less than an employee’s current salary, the employee’s rate of pay will be frozen but not decreased.

The competitive rate shall establish the salary range by defining the following:

MINIMUM:	Set at 90% of competitive rate in most cases*
MIDPOINT:	Set at competitive rate, or 75 th percentile of survey population
MAXIMUM:	Set at 110% of competitive rate in most cases*

**Range may vary for some positions to accommodate salary compression.*

Performance Evaluation Frequency:

Evaluations shall occur at least at the end of the new hire period and annually thereafter pursuant to the following schedule, at which time the employee shall be ELIGIBLE for an increase. All pay increases shall be effective on the first day of the pay period which falls within seven days of the anniversary date. Anniversaries falling on the seventh day of a pay period, the increase shall be back dated. All evaluations shall be executed by the employee’s direct supervisor and subsequently approved by the next higher level of supervision before being reviewed by the City Manager. The evaluation will not be discussed with the employee until after being discussed with the next level of supervision and the City Manager. Employees who desire to request an appeal may do so in writing (indicating reasons for appeal) within ten (10) working days of their performance interview, and may be heard by the City Manager within thirty (30) days from the date of the appeal request.

Job Family

All Job Families

Annual Evaluation Period/Due Date

Oct. 1 – Nov. 1

Note: Merit increase amounts are determined on an annual basis by Council during the budget review process. For FY 2024, merit raises will range from 2-4% as followed: scoring Above Standards (80-89%)-2% raise and scoring, scoring Significantly Above Standards (90-100%)- 4% raise. Employees who score below an 80% will not be subject to a merit raise.

Eligibility for Salary Increase:

Employees receiving below standard evaluations shall be placed on a PERFORMANCE IMPROVEMENT PLAN (PIP), which shall outline corrective actions required to improve performance. All PIPs must be authorized by the City Manager before the evaluation interview with the employee.

Potential Range of Increase:

At the end of their new hire period of six (6) months and annually thereafter, all personnel shall be ELIGIBLE for a performance based increase. Increases shall correspond to performance ratings and will be contingent upon availability of funding as annually appropriated. Performance ratings shall be as follows:

Below Standard

Performs many duties capably, meets some goals and objectives, but requires improvement in quality, quantity, and timeliness of work to fully meet standards. Behavior demonstrates a lack of commitment to organizational values. Employees who receive this rating will be placed upon a performance improvement plan (PIP) of ninety (90) days. Successful accomplishment of plan will be required to remain in the job. Only a small percentage of employees should receive this rating.

Meets Standard

Consistently performs all duties of the position capably; meets and occasionally exceeds all expected criteria for quality, quantity, and timeliness of work. Behavior demonstrates a commitment to organizational values.

Above Standard

Consistently exceeds the normal expectations for the position; far exceeds expected criteria for quality, quantity, and timeliness; consistently achieves results beyond those expected from the position. Sets an example for others by integrating values into the workplace.

Significantly Above Standard

Continuously performs all duties in an exceptional manner; significantly exceeds expectations with exceptional quality, quantity, and timeliness of work. Significantly exceeds all objectives and always achieves exceptional results beyond those expected from the position. Dedication and commitment to organizational values are evident in every aspect of the employee's job performance.

Pay plans for most personnel job families are capped at the MAXIMUM of respective pay ranges, or 110% of the competitive market rate. Once an employee has reached the top of a pay range, he or she will receive no rate increase, but will be eligible for a one-time lump sum payment based upon the percentage increase associated with their performance evaluation.

RETENTION PAY PLAN

Purpose:

The City of Woodway seeks to retain highly qualified staff by rewarding and encouraging tenure for employees who make significant contributions from year to year. Accordingly, effective October 1, 2000, all regular employees who have completed at least two years of service as of November 1st of each year may be eligible for retention pay.

Compensation Rate:

Retention pay will be paid once annually by separate check in mid-late November. Eligible employees will be paid at a rate of \$7.50/month of service as of November 1st.

Eligibility:

To be eligible for retention pay, employees must:

- Be employed at least two full years as of November 1st;
- Have received at least a “meets standard” performance evaluation rating on their last performance evaluation;
- Be classified as regular, rather than temporary employee;

NOTE: Regular part-time employees may be eligible for retention pay pursuant to a proportional monthly rate based upon the number of hours worked per week.

FIRE PAY

Purpose:

The City of Woodway seeks to compensate employees for the dual purpose they serve. Accordingly, every employee shall be compensated for having a current and valid fire certificate as recognized by the Texas Commission on Fire Standards & Education as approved by the Director of Public Safety.

Compensation Rate:

Fire Pay will be paid bi-weekly on the employee's regular paycheck and be noted as a separate line and rate on all Payroll Change Notices, but will be calculated as part of the employee's hourly rate for all other purposes until the cap is reached. The Fire Pay rate shall be adjusted annually with each employee's evaluation at the same percent as the base hourly rate and the City's annual cost of living adjustment until the cap is reached at which time it shall remain at that rate until such time that the program is changed. Starting rate for full-time regular Public Safety officers shall be \$3.82/hr and shall be capped at \$8.81/hr.

Eligibility:

To be eligible for fire pay, employees must:

- Have a current valid certificate recognized by the Texas Fire Commission;
- Have completed department training and all requirements;
- Be classified as a regular full-time Public Safety officer to qualify for the \$3.82/hr. rate and evaluated annually;
- Others must be classified as a regular full-time employee and shall be paid at the current prevailing rate.

CERTIFICATE/EDUCATION PAY

Purpose:

The City of Woodway seeks to recruit and retain highly qualified staff by rewarding and encouraging professional development in employees from year to year. Accordingly, effective October 1, 2001, all regular employees who have completed at least six months of service as of November 1st of each year may be eligible for certificate/education pay.

Compensation Rate:

Certificate/Education pay will be paid once annually by separate check in mid-late November. Employees will only be eligible for one rate of certificate/education pay (highest certificate/degree held). Educational College diplomas/hours must be from an educational institute recognized by the Southern Association of Colleges, or its counter associations in other parts of the country (i.e., North Central Association of Colleges for the Illinois/Indiana area). Eligible employees will be paid at varied rates for certificates/education degrees attained and held prior to November 1st as follows:

		Rate per Month <u>Held in Previous Year)</u>
Education:	PHD	200.00
	Master/CPA	150.00
	Bachelor	100.00
	Associates	50.00
Utility License:	A-U.L.	85.00
	B-U.L./Class 3 Wastewater Collections	65.00
	C-U.L./Class 2 Wastewater Collections	45.00
	D-U.L./Class 1 Wastewater Collections	0.00
Public Safety Certificates:	Master Peace Officer	85.00
	Advanced Peace Officer	65.00
	Intermediate Peace Officer	45.00
	Basic Peace Officer	0.00
Telecommunicator Certificates:	Master Telecommunicator	65.00
	Advanced Telecommunicator	45.00
	Intermediate Telecommunicator	25.00
	Basic Telecommunicator	0.00
City Certificates	Certified Public Manager	75.00
	Plumbing Inspector	65.00
	Texas Registered Municipal Clerk	50.00
	Pesticide	50.00
	Certified Municipal Court Clerk Level III	50.00
	Certified Municipal Court Clerk Level II	40.00
	Certified Municipal Court Clerk Level I	0.00
	Code Enforcement Level II	50.00
	Code Enforcement Level I	0.00

Eligibility:

To be eligible for certificate/education pay, employees must:

- Be employed at least six full months as of November 1st;
- Have received at least a “meets standard” performance evaluation rating on their last performance evaluation;

Be classified as regular, rather than part-time / temporary employees.

BILINGUAL PAY

Purpose:

The City of Woodway seeks to provide equitable compensation to employees who are proficient in speaking, reading, and writing in languages other than English. Employees who receive bilingual incentive pay are required to assist any City department in need of language translation services. Effective October 1, 2025, all regular employees required to use bilingual skills may be eligible for additional compensation.

Compensation Rate:

Bilingual Pay will be paid at a rate of \$75.00 per month for 24 pay periods. Bilingual Pay will be paid bi-weekly on the employee's regular paycheck and be noted as a separate line and rate on all Payroll Change Notices.

Eligibility:

- Full-time employee for at least six full months as of November 1st;
- Have received at least a "meets standard" performance evaluation rating on their last performance evaluation.

To receive bilingual skills pay, an employee must take and pass a proficiency test. Testing will be conducted by an independent vendor selected by the City of Woodway. The City will pay for an employee's first bilingual skills test. If an employee does not obtain a passing score, the employee must wait at least six months from the test date to be eligible to take the test again. If an employee does not successfully pass the test on the second attempt, the employee will not be eligible for bilingual skills pay. Arrangements to take the proficiency test must be made through HR, and the test cost will be charged to the requesting department. Department directors will submit a completed bilingual skills testing application. Human Resources will arrange for the employee to take the proficiency test. Successful completion of the proficiency test will result in the employee receiving bilingual skills pay effective the first pay period following the test.