

# City of Woodway

## Financial/Performance Report

Three Months Ended December 31, 2025



**City Manager**  
**Adam Niolet, CPM, ICMA-CM**

**Assistant City Manager**  
**Jennifer Rogers, TRMC**

**Finance Director**  
**Brenda Hernandez, CPA, CPM**



## General Fund Revenues

Revenue Source	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
<b>PROPERTY TAXES</b>						
1 Property Taxes	\$ 6,431,880	\$ 3,489,429	54%	\$ 5,680,115	\$ 2,813,703	50%
Delinquent Property Taxes	20,000	3,605	18%	15,000	4,919	33%
Interest & Penalties	35,000	3,592	10%	35,000	1,733	5%
<b>Total Property Taxes</b>	<b>\$ 6,486,880</b>	<b>\$ 3,496,626</b>	<b>54%</b>	<b>\$ 5,730,115</b>	<b>\$ 2,820,355</b>	<b>49%</b>
<b>SALES TAX</b>						
Sales Tax (1%)	\$ 3,058,100	\$ 822,018	27%	\$ 2,885,000	\$ 747,346	26%
Sales Tax (.5%)	1,526,400	411,009	27%	1,440,000	373,673	26%
Sales Tax/380 Rebates	(20,000)	-	0%	(20,000)	(2,610)	0%
<b>2 Total Sales Tax</b>	<b>\$ 4,564,500</b>	<b>\$ 1,233,028</b>	<b>27%</b>	<b>\$ 4,305,000</b>	<b>\$ 1,118,410</b>	<b>26%</b>
<b>FRANCHISE FEES</b>						
Oncor Electric Franchise	\$ 375,000	\$ -	0%	\$ 375,000	\$ -	0%
Telecommunication Franchise	14,000	407	3%	14,000	3,249	23%
Atmos Gas Franchise	245,000	-	0%	250,000	-	0%
3 Cable Television Franchise	122,570	8,761	7%	122,570	27,892	23%
<b>Total Franchise Fees</b>	<b>\$ 756,570</b>	<b>\$ 9,168</b>	<b>1%</b>	<b>\$ 761,570</b>	<b>\$ 31,141</b>	<b>4%</b>
<b>OTHER REVENUE SOURCES</b>						
4 Permits	\$ 154,000	\$ 73,121	47%	\$ 146,000	\$ 50,926	35%
Court Fines & Misc Fees	116,550	17,637	15%	137,050	22,063	16%
5 Interest Income	206,000	11,728	6%	196,000	32,431	17%
Mixed Beverage Tax	18,000	4,378	24%	15,000	4,440	30%
Park Reservations	17,500	2,584	15%	15,000	3,165	21%
Animal Control Fees	500	-	0%	500	-	0%
6 Service Charges-Enterprise Funds	247,653	61,913	25%	529,035	132,259	25%
Dispatch Services	48,000	-	0%	48,000	-	0%
Misc. Income	9,820	2,825	29%	6,652	3,684	55%
Lease Revenue/Amortization	19,900	-	0%	20,900	-	0%
Family Center Revenues	155,000	27,673	18%	180,000	30,844	17%
Grant Proceeds	-	2,700		-	-	
Insurance Proceeds	-	-		-	3,470	
Intergovernmental Revenue	15,000	-	0%	15,000	1,905	
<b>Total Other Revenue Sources</b>	<b>\$ 1,007,923</b>	<b>\$ 204,560</b>	<b>20%</b>	<b>\$ 1,309,137</b>	<b>\$ 285,188</b>	<b>22%</b>
<b>TOTAL REVENUES</b>	<b>\$ 12,815,873</b>	<b>\$ 4,943,382</b>	<b>39%</b>	<b>\$ 12,105,822</b>	<b>\$ 4,255,093</b>	<b>35%</b>

**For Three Months Ended December 31, 2025**  
**25% of Fiscal Year Expired**

**Notes:**

1: **Property Taxes** – The \$676k increase in property taxes directly correlates with an increase in the property tax rate as well as an increase in tax rate allocation to the general fund. For FY 2026, the tax rate adopted was 0.363836, of which 93% was allocated to the general fund compared to FY 2025’s tax rate of 0.357865, of which 83% was allocated to the general fund.

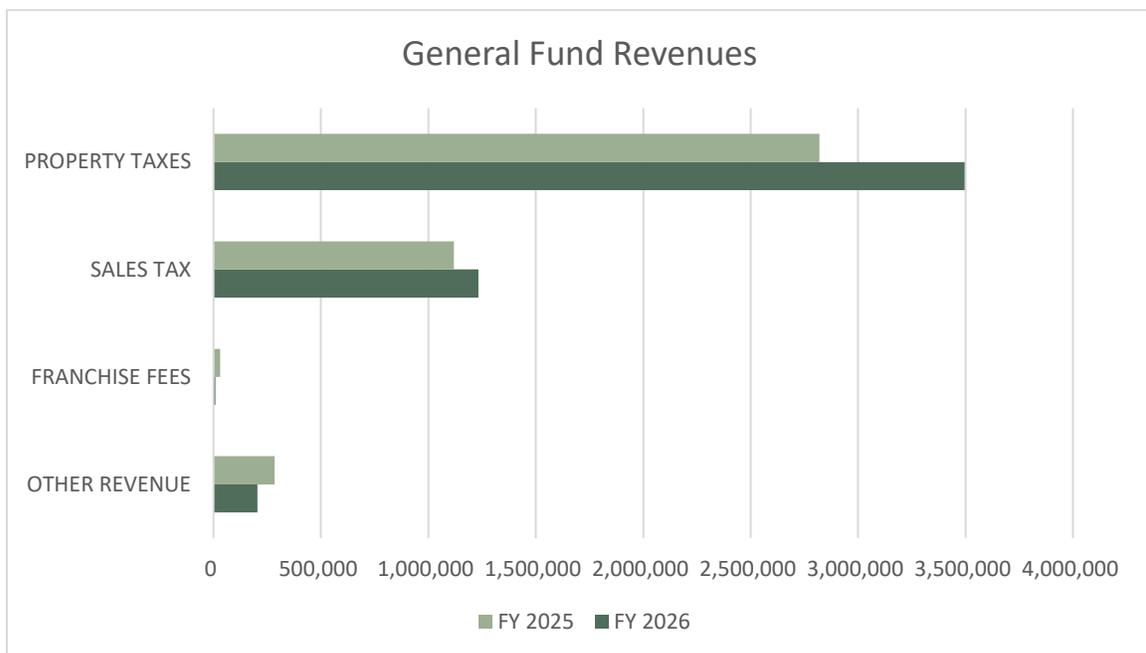
2: **Sales Tax** – The \$115k or 10.25% increase in sales tax is primarily attributed to an increase in remote taxpayers as well as a dollar increase in payments from local taxpayers. In Q1 of FY 25, remote taxpayers accounted for 34% of sales tax collections. In FY 26, remote taxpayers increased to 38% of sales tax collections.

3: **Cable Television Franchise** – The \$22k decrease in cable television franchise fees is related to a quarterly franchise payment from Charter Communications. In FY 25, this payment was collected before 12/31/24. In FY 26, it was not received as of 12/31/25.

4: **Permits** – The \$22k increase in permits directly correlates with the increase in permits issued. In Q1 of FY 26, 226 permits were issued compared to the 205 permits issued in Q1 of FY 25. Additionally, permit revenue varies by the type of permit issued.

5: **Interest Income** – The \$22k decrease in interest income is due to an adjustment made on 10/1/25 for interest accrual. This adjustment, totaling \$18,718, was made for audit purposes to properly account for interest earned but not yet received. If this adjustment is excluded, the decrease in interest income is \$1,985, which correlates with the decrease in the interest rate and amount invested. As of 12/31/25, \$11.67M was invested at an average interest rate of 3.86%, compared with \$11.76M at an average interest rate of 4.62% as of 12/31/24.

6: **Service Charges** – Service charges have historically comprised a percentage of the general fund departmental budgets paid by the water/sewer fund and excess revenue over expenditures from the sanitation fund. Beginning in FY 26, the sanitation fund service charge was removed from the budget to offset anticipated cost increases associated with the closure of the Hannah Hill landfill.



## General Fund Expenditures

Expenditures by Division	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
<b>General Government</b>						
City Secretary	\$ 295,774	\$ 90,049	30%	\$ 282,024	\$ 80,961	29%
1 Administration	857,268	219,172	26%	840,732	190,068	23%
Finance	652,948	158,002	24%	600,512	149,701	25%
2 Non-Departmental	410,952	55,575	14%	244,217	37,236	15%
<b>Total General Government</b>	<b>\$ 2,216,942</b>	<b>\$ 522,797</b>	<b>24%</b>	<b>\$ 1,967,485</b>	<b>\$ 457,967</b>	<b>23%</b>
<b>Public Safety</b>						
3 Public Safety	\$ 7,372,205	\$ 1,833,258	25%	\$ 7,193,588	\$ 1,643,540	23%
Municipal Court	255,893	58,873	23%	241,230	63,520	26%
<b>Total Public Safety</b>	<b>\$ 7,628,098</b>	<b>\$ 1,892,132</b>	<b>25%</b>	<b>\$ 7,434,818</b>	<b>\$ 1,707,060</b>	<b>23%</b>
<b>Community Services</b>						
4 Streets	\$ 692,641	\$ 138,225	20%	\$ 635,373	\$ 123,123	19%
Parks	575,936	123,750	21%	527,412	121,506	23%
5 Public Buildings	334,823	105,421	31%	303,564	89,840	30%
Administration/Inspections	539,268	124,676	23%	509,118	116,096	23%
<b>Total Community Services</b>	<b>\$ 2,142,668</b>	<b>\$ 492,072</b>	<b>23%</b>	<b>\$ 1,975,467</b>	<b>\$ 450,565</b>	<b>23%</b>
<b>Community Programs</b>						
Community Development	\$ 40,000	\$ 11,280	28%	\$ 50,000	\$ 5,640	11%
Youth Commission	3,000		0%	3,000	200	7%
Woodway Family Center	785,165	181,294	23%	675,052	167,329	25%
<b>Total Community Programs</b>	<b>\$ 828,165</b>	<b>\$ 192,574</b>	<b>23%</b>	<b>\$ 728,052</b>	<b>\$ 173,169</b>	<b>24%</b>
<b>TOTAL EXPEDITURES</b>	<b><u>\$12,815,873</u></b>	<b><u>\$ 3,099,575</u></b>	<b>24%</b>	<b><u>\$12,105,822</u></b>	<b><u>\$ 2,788,762</u></b>	<b>23%</b>

**For Three Months Ended December 31, 2025**  
**25% of Fiscal Year Expired**

**Notes:**

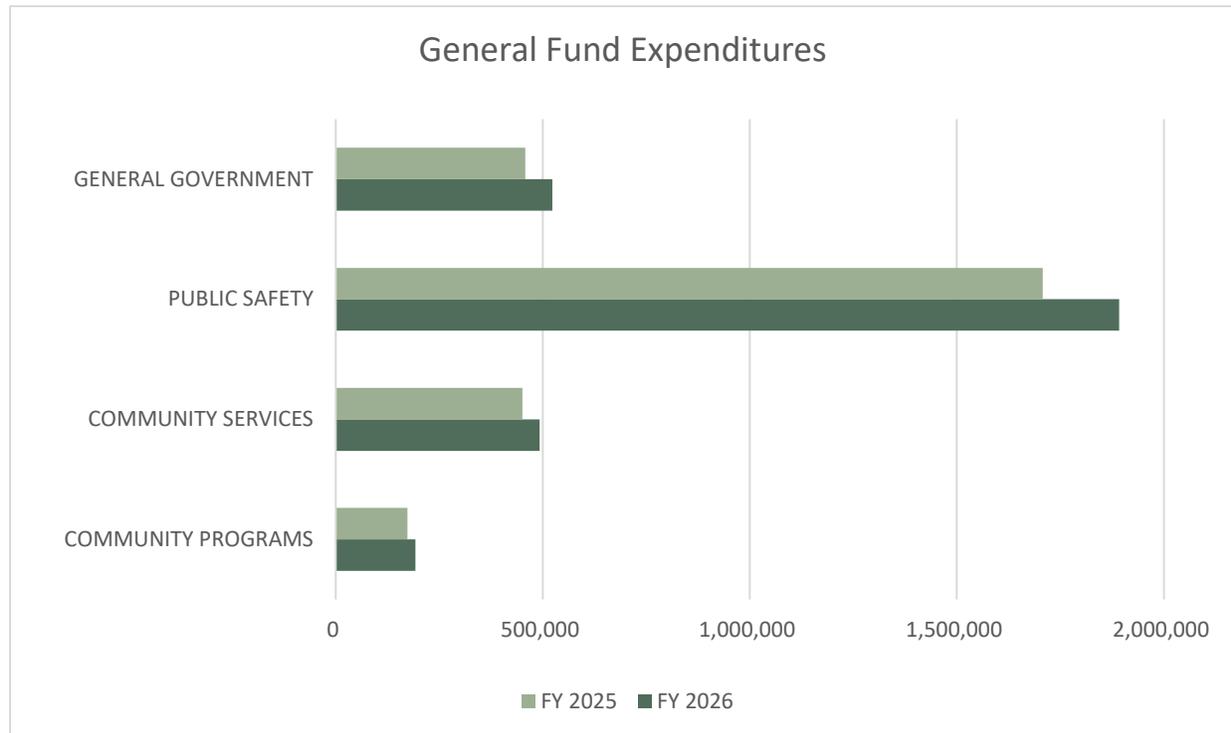
1: **Administration** –The \$29k increase is due to a rise in costs for management studies and tuition reimbursement. Additionally, \$15,095 in costs were incurred for Civic Plus agenda/meeting management software that was not present in FY 25.

2: **Nondepartmental**– The \$18k increase is primarily attributed to an overall increase in the non-departmental budget in FY 26. Costs for social media archiving software and network switches were not incurred last year, but they were anticipated and budgeted for in FY 26.

3: **Public Safety**– The \$190k increase in Public Safety is primarily due to an increase in staffing. As of 12/31/25, the department is fully staffed for Officers and has only one Dispatch vacancy. As of 12/31/24, there were three Officer and two Dispatcher vacancies. Additionally, repair & maintenance costs and property/liability costs have risen.

4: **Streets**– The \$15k increase in streets is due to a rise in repair & maintenance, equipment rental, and property liability insurance incurred in FY 26. Additionally, there was an \$8,950 increase in equipment replacement transfers, as the Streets department purchased a backhoe/loader in FY 25 and began repaying the equipment replacement fund over the asset's life in FY 26.

5: **Public Buildings**– The \$16k increase is primarily attributed to an overall increase in the Public Buildings budget in FY 26. The department incurred a \$7k increase in property & liability insurance and a \$10k increase in repairs and maintenance from FY 25 to FY 26.

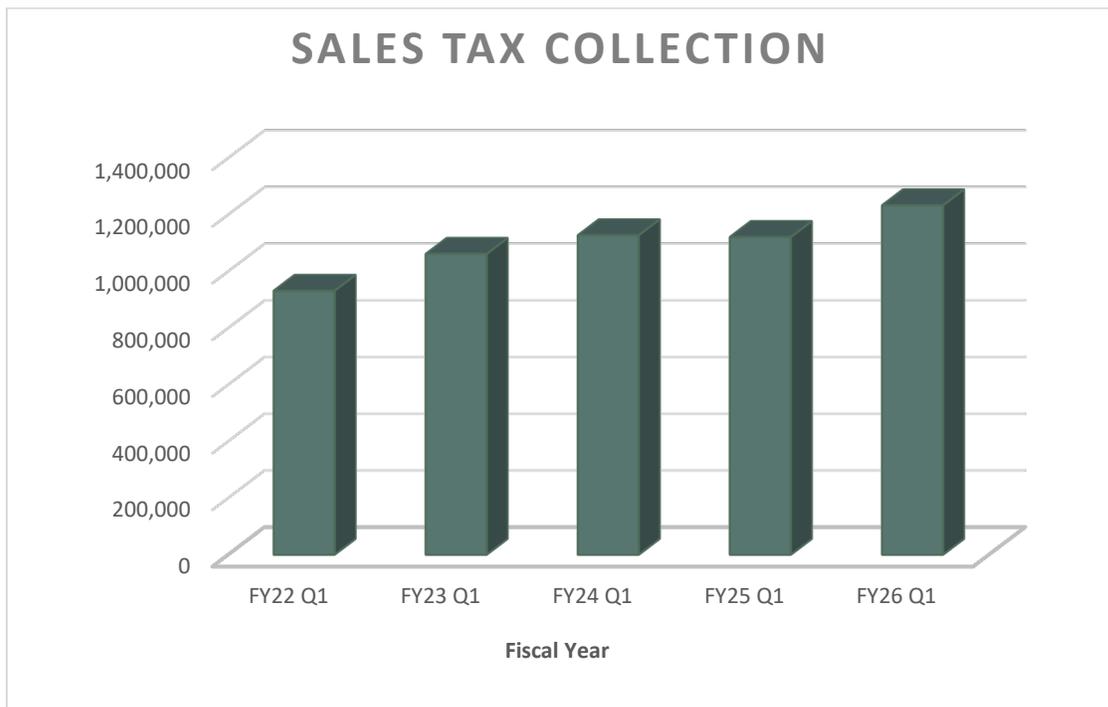


# Sales & Use Tax Comparison

## Sales & Use Tax Comparison December 31, 2025

Month	Prior Year			Current Year			
	Budget	Actual	%	Budget	Actual	Budget v. Actual \$	Budget v. Actual %
October	\$ 365,369	\$ 378,329	8.36%	\$ 374,423	\$ 384,589	\$ 10,166	2.72%
November	383,139	378,089	8.36%	374,185	429,287	55,102	14.73%
December	390,919	364,601	8.06%	360,836	419,151	58,315	16.16%
January	351,495	329,374	7.28%	325,973			
February	351,171	449,822	9.95%	445,177			
March	318,308	334,537	7.40%	331,083			
April	326,163	319,573	7.07%	316,273			
May	370,659	400,707	8.86%	396,569			
June	333,925	367,131	8.12%	363,340			
July	349,679	411,877	9.11%	407,624			
August	399,953	436,515	9.65%	432,008			
September	384,220	374,476	8.28%	370,609			
	Less Rebates:	(22,207)		Less Rebates:	-		
<b>TOTAL</b>	<u>\$ 4,325,000</u>	<u>\$ 4,522,824</u>		<u>\$ 4,498,100</u>	<u>\$ 1,233,028</u>	<u>\$ 123,583</u>	

Collections to budget 27.41%

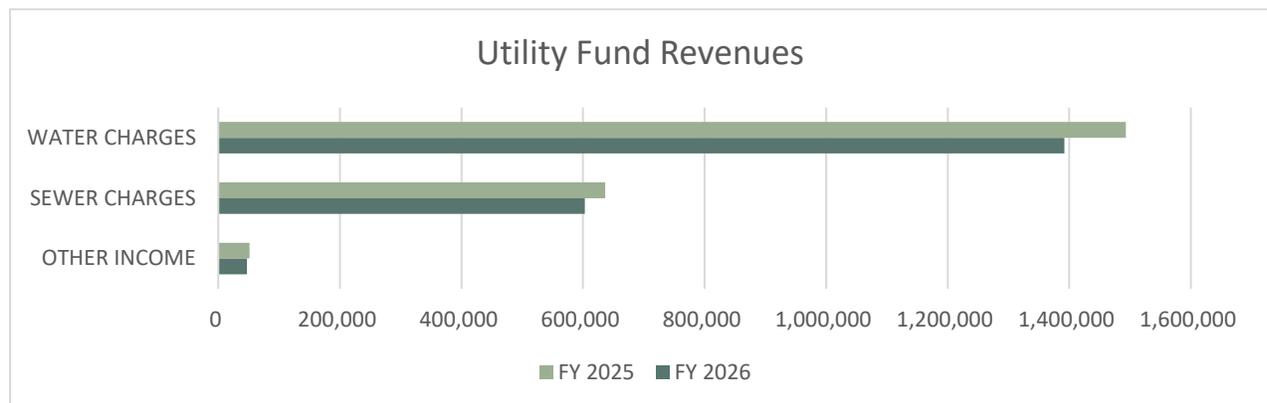


## Utility Fund Revenues

REVENUE SOURCE	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
<b>WATER SERVICE CHARGES</b>						
Water Sales - Residential	\$ 4,103,000	\$ 1,078,451	26%	\$ 4,103,000	\$ 1,161,146	28%
Water Sales - Commercial	1,000,000	267,134	27%	970,690	296,668	31%
Water Sales - Wholesale	136,800	21,553	16%	136,800	20,192	15%
Water Taps	45,000	3,000	7%	33,000	-	0%
Reconnects & Transfers	87,592	21,941	25%	93,500	14,908	16%
<b>Total Water Charges</b>	<b>\$ 5,372,392</b>	<b>\$ 1,392,079</b>	<b>26%</b>	<b>\$ 5,336,990</b>	<b>\$ 1,492,912</b>	<b>28%</b>
<b>SEWER SYSTEM CHARGES</b>						
Sewer Charges - Residential	\$ 2,405,305	\$ 542,842	23%	\$ 2,420,000	\$ 583,643	24%
Sewer Charges - Commercial	233,199	59,793	26%	240,845	52,804	22%
Sewer Taps	16,000	352	2%	9,900	-	0%
<b>Total Sewer Charges</b>	<b>\$ 2,654,504</b>	<b>\$ 602,987</b>	<b>23%</b>	<b>\$ 2,670,745</b>	<b>\$ 636,447</b>	<b>24%</b>
<b>OTHER INCOME</b>						
Interest Income	\$ 45,000	\$ 2,007	4%	\$ 28,866	\$ 11,944	41%
Miscellaneous Income	19,495	34,833	179%	5,000	39,500	790%
1 Insurance Proceeds	-	10,455		-	-	
Convenience Fees	100,000	-	0%	-	-	
<b>Total Other Income</b>	<b>\$ 164,495</b>	<b>\$ 47,295</b>	<b>29%</b>	<b>\$ 33,866</b>	<b>\$ 51,444</b>	<b>152%</b>
<b>TOTAL INCOME</b>	<b>\$ 8,191,391</b>	<b>\$ 2,042,360</b>	<b>25%</b>	<b>\$ 8,041,601</b>	<b>\$ 2,180,804</b>	<b>27%</b>

**Notes:**

1: **Insurance Proceeds** – Insurance proceeds fluctuate based on the quantity and severity of insurance claims incurred related to repairs on wells, lift stations, vehicles, and equipment.



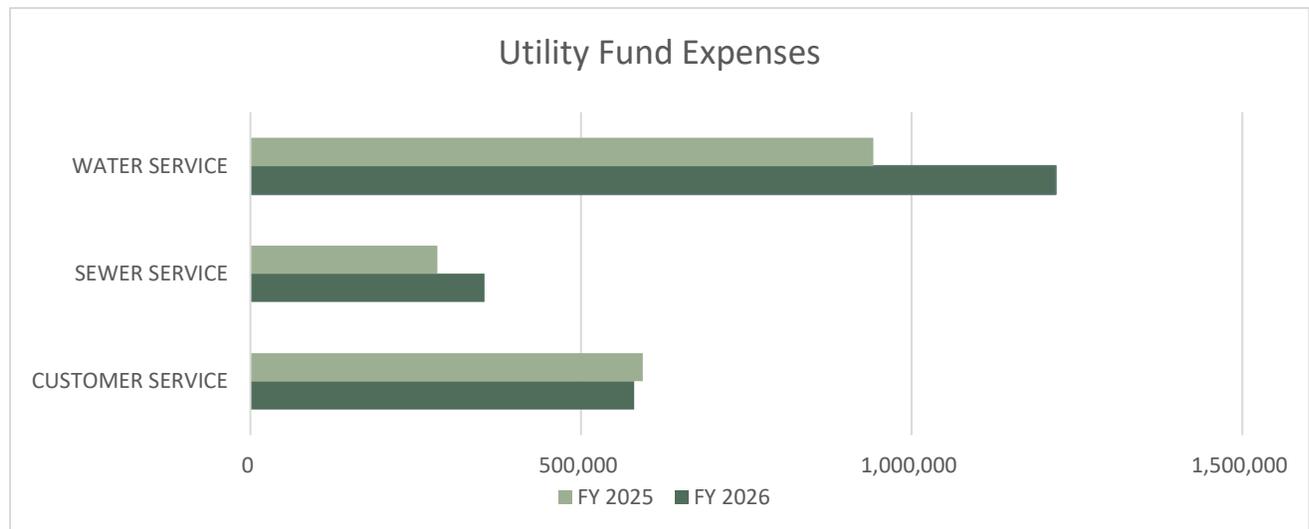
## Utility Fund Expenses

Expenditures by Division	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
1 Water Service	\$ 4,081,089	\$ 1,217,766	30%	\$ 3,909,836	\$ 941,770	24%
2 Sewer Service	1,703,220	353,992	21%	1,741,762	282,678	16%
Customer Service	2,407,082	580,156	24%	2,390,003	593,492	25%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,191,391</b>	<b>\$ 2,151,915</b>	<b>26%</b>	<b>\$ 8,041,601</b>	<b>\$ 1,817,940</b>	<b>23%</b>

**Notes:**

1: **Water Service** –The \$276k increase in water service costs is due to a significant increase in water purchased from the City of Waco due to the Acorn and the Business Acres wells outages for repair. As of 12/31/25, water purchase charges totaled \$792k compared to 12/31/24’s \$474k. Please note that water purchases are paid in arrears, so payments made in October-December 2025 relate to September-November. Additionally, the September water purchased was paid at a premium in accordance with the City of Waco's annual allotment. This allotment restarts annually on October 1<sup>st</sup>.

2: **Sewer Service** – The \$71k increase in sewer service is due to both turnover within the department and an increase in WMARSS cost in FY 2026. During Q1 of FY 26, two employees were terminated and received vacation leave payouts. These turnovers and payouts were not present during FY 25. As of 12/31/25, WMARSS costs totaled \$123k compared to 12/31/24’s \$86k. WMARSS charges fluctuate from month to month depending on usage. Additionally, the sewer department has seen an increase in repair and maintenance costs incurred.



## Water System

	FY2026	FY2025
<b>Revenues:</b>		
Water Sales	\$ 1,367,138	\$ 1,478,005
Water Taps	3,000	-
Reconnects & Transfers	21,941	14,908
Other Income (75%)	35,471	38,583
<b>Total Revenues</b>	<b>\$ 1,427,550</b>	<b>\$ 1,531,496</b>
<b>Expenses:</b>		
Water Service	\$ 1,217,766	\$ 941,770
Customer Services less Debt Service (75%)	91,560	101,674
Debt Service	72,113	72,100
<b>Total Expenses</b>	<b>\$ 1,381,438</b>	<b>\$ 1,115,544</b>
<b>Increase (decrease) in net position</b>	<b>\$ 46,112</b>	<b>\$ 415,952</b>

## Sewer System

	FY2026	FY2025
<b>Revenues:</b>		
Sewer Charges	\$ 602,635	\$ 636,447
Sewer Taps	352	-
Other Income (25%)	11,824	12,861
<b>Total Revenues</b>	<b>\$ 614,810</b>	<b>\$ 649,308</b>
<b>Expenses:</b>		
Sewer Service	\$ 353,992	\$ 282,678
Customer Services less Debt Service (25%)	30,520	33,891
Debt Service	385,964	385,827
<b>Total Expenses</b>	<b>\$ 770,476</b>	<b>\$ 702,396</b>
<b>(Decrease) in net position</b>	<b>\$ (155,666)</b>	<b>\$ (53,088)</b>
<b>Total increase (decrease) in net position</b>	<b>(\$109,554)</b>	<b>\$362,864</b>

### Notes:

The water/sewer fund was not self-supporting as of December 31, 2025. In FY 26, the utility fund experienced a revenue decline due to a 23.8M-gallon decrease in water consumption. Meanwhile, the fund experienced a 25-29% increase in water and sewer operations. This resulted in a \$109,554 deficit.

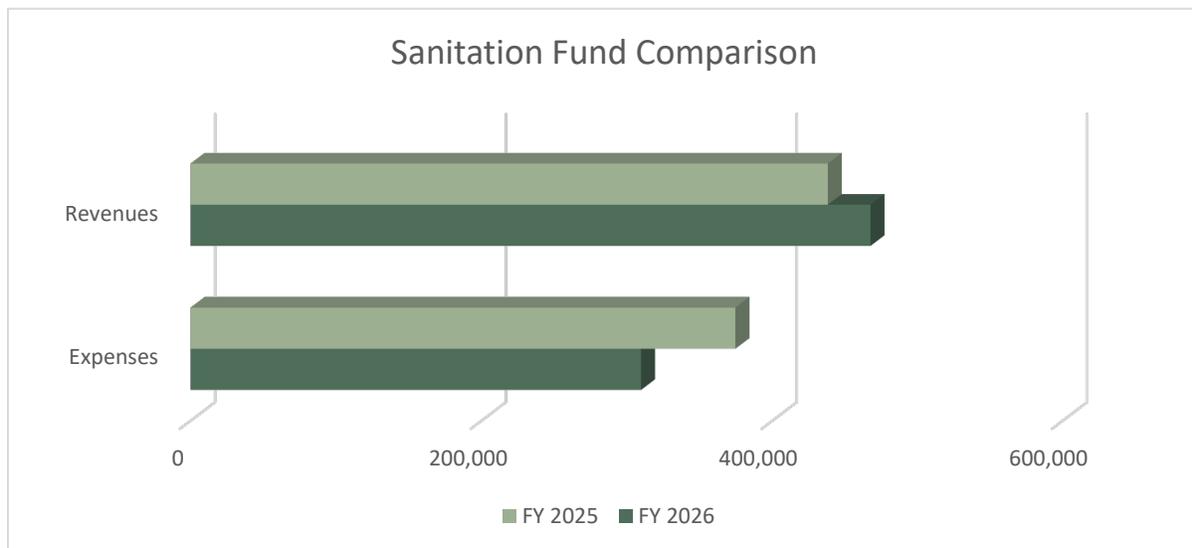
## Sanitation Fund Revenues & Expenses

Revenue Source	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
<b>Sanitation Fund</b>						
Waste Collection Franchise	\$ 66,341	\$ 11,909	18%	\$ 66,341	\$ 11,556	17%
Residential	1,068,300	283,825	27%	1,068,300	266,581	25%
Commercial	801,225	171,942	21%	801,225	160,122	20%
Interest Income & Misc	1,000	15	2%	1,000	15	2%
	<b>\$ 1,936,866</b>	<b>\$ 467,691</b>	24%	<b>\$ 1,936,866</b>	<b>\$ 438,274</b>	23%

Expenditures by Division	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
<b>Sanitation Fund</b>						
1 Service Charges-GF	\$ -	\$ -		\$ 298,866	\$ 74,717	25%
Disposal-Landfill	143,484	71,742	50%	276,000	68,838	25%
Residential	1,125,000	148,674	13%	850,000	143,458	17%
Commercial	593,500	89,372	15%	500,000	87,655	18%
Hazard Waste	24,076	-	0%	12,000	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,886,060</b>	<b>\$ 309,788</b>	16%	<b>\$ 1,936,866</b>	<b>\$ 374,668</b>	19%

**Notes:**

1: **Service Charges-GF**– Beginning in FY 26, this service charge was removed from the budget to offset anticipated cost increases associated with the closure of the Hannah Hill landfill.



## Cash Accounts

### December 31, 2025

Type	Account Name	Bank Balance 9/30/2025	Bank Balance 12/31/2025	\$Variance
<b>Checking Accounts</b>				
	Combined Operating Fund	\$ -	\$ -	\$ -
	CBA Interest Proceeds	13,515	12,234	(1,281)
	<b>Subtotal:</b>	<b>\$ 13,515</b>	<b>\$ 12,234</b>	<b>\$ (1,281)</b>
<b>Money Market Investment Accounts</b>				
	Combined Investment	\$ 8,617,722	\$ 9,454,333	\$ 836,611
	Water Deposit Escrow	123,418	11,952	(111,465)
	Builder's Deposits	83,833	83,833	-
	<b>Subtotal:</b>	<b>\$ 8,824,973</b>	<b>\$ 9,550,119</b>	<b>\$ 725,146</b>
<b>Savings Accounts</b>				
	Drug Seizure Restricted Fund	\$ 3,546	\$ 2,983	\$ (563)
	Asset Forfeiture Restricted Fund	72,844	67,900	(4,944)
	<b>Subtotal:</b>	<b>\$ 76,390</b>	<b>\$ 70,883</b>	<b>\$ (5,507)</b>
<b>Total Cash Accounts</b>		<b>\$ 8,914,878</b>	<b>\$ 9,633,236</b>	<b>\$ 718,358</b>

**Notes:**

Major changes in cash accounts during Q1 of FY 2026:

1. \$3,756,229 worth of deposits from the McLennan County Tax Office
2. Routine operating expenditures from October to December 2025
3. Approved capital outlay projects/equipment replacement from October to December 2025

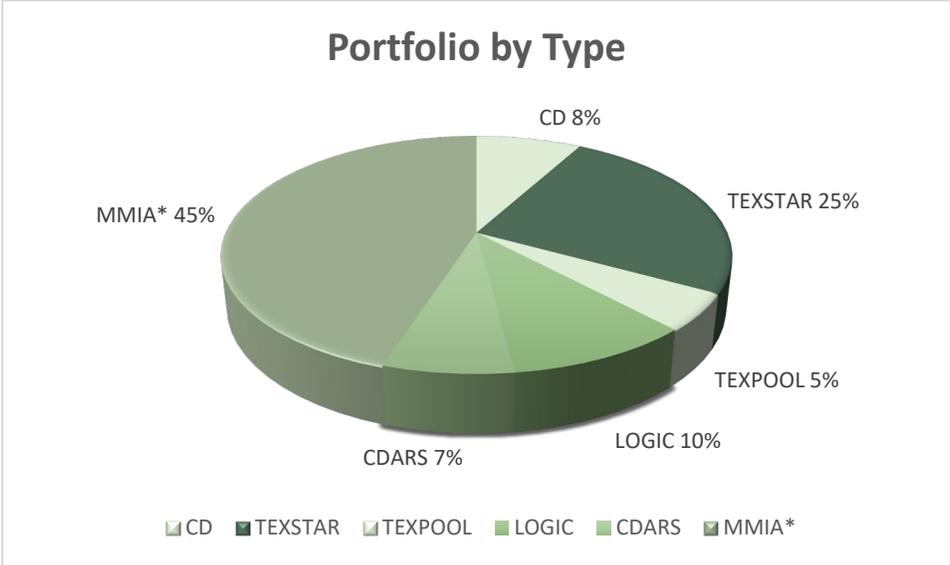
## Investments

### December 31, 2025

Account Name	CD #	Interest Rate	Balance 09/30/2025	Additions	Maturities	Balance 12/31/2025	Accrued Interest
<b>Certificates of Deposit</b>							
<u>FNBCT</u>	150046	3.70%	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ 13,777
	Date of Maturity 09/18/2025						
<u>TFNB</u>	57902	4.25%*	\$ 240,000	\$ -	\$ -	\$ 240,000	\$ 7,330
	Date of Maturity 04/17/2026						
<b>CDARS</b>							
<u>American Bank:</u>							
13-Week	1031888006	3.80%	\$ 750,000	\$ -	\$ (750,000)	\$ -	\$ -
	Date of Maturity 12/18/2025						
13-Week	1032420407	3.50%	\$ -	\$ 757,139		\$ 757,139	\$ 1,017
	Date of Maturity 03/19/2026						
26-Week	1031169808	3.95%	\$ 500,000	\$ -	\$ (500,000)	\$ -	\$ -
	Date of Maturity 11/13/2025						
26-Week	1032214904	3.54%	\$ -	\$ 509,945	\$ -	\$ 509,945	\$ 2,429
	Date of Maturity 05/14/2026						
52-Week	1031169816	3.82%	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 6,117
	Date of Maturity 05/14/2026						
			\$ 1,500,000	\$ 1,267,084	\$ (1,250,000)	\$ 1,517,084	\$ 9,563
<b>Local Government Investment Pools</b>							
<u>Logic</u>							
LT Capital Projects	1393948001	4.09%	\$ 2,121,009	\$ 21,964	\$ -	\$ 2,142,973	\$ -
<u>Texpool</u>							
General Fund	1551700003	3.99%	\$ 956,031	\$ 9,637	\$ -	\$ 965,667	\$ -
Utility Fund	1551700001	3.99%	\$ 94,530	\$ 953	\$ -	\$ 95,482	\$ -
			\$ 1,050,560	\$ 10,590	\$ -	\$ 1,061,150	\$ -
<u>TexStar</u>							
2021 Utility Improven	2021-000	3.97%	\$ 5,060,743	\$ 49,610	\$ (258,999)	\$ 4,851,353	\$ -
2021 WFC Improven	2021-001	3.97%	\$ 383,770	\$ 3,855	\$ (20,280)	\$ 367,345	\$ -
			\$ 5,444,513	\$ 53,464	\$ (279,279)	\$ 5,218,698	\$ -
<b>Total Investments</b>			<b>\$ 11,856,082</b>	<b>\$ 1,353,102</b>	<b>\$ (1,529,279)</b>	<b>\$ 11,679,905</b>	<b>\$ 30,670</b>

\*The nominal interest rate was included in the TFNB 12/31/25 investment report. Previous reports include the annual yield percentage rate.

## Investments (continued)

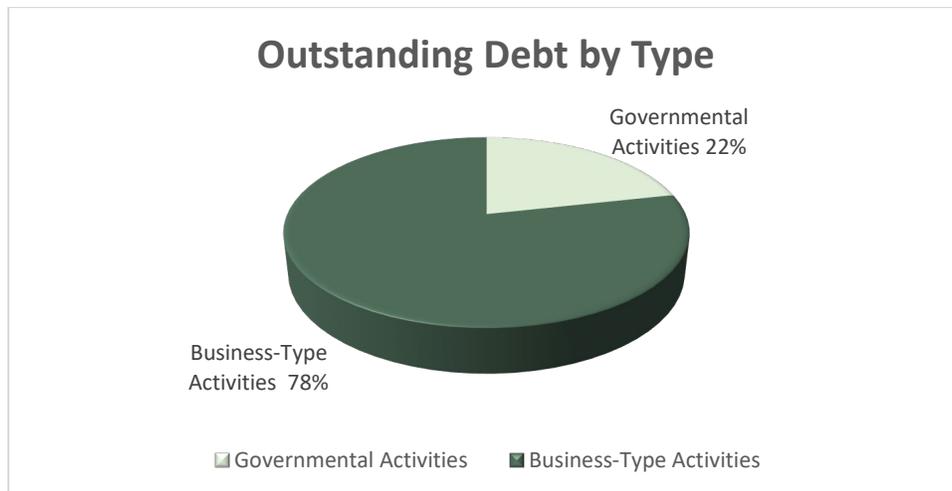


\*MMIA is the Money Market Combined Investment account included in the Cash Accounts section of the financial report. MMIA's annual percentage yield: 3.51%.

## Outstanding Debt

	Outstanding at 12/31/2025	Due 8/15/2026	Maturity Date
<b>Governmental Activities:</b>			
Certificate of Obligation 2021	\$ 5,675,000	\$ 185,000	2046
<b>Business-Type Activities:</b>			
GO Refunding Bond 2016	\$ 740,000	\$ 365,000	2027
Certificate of Obligation 2016	1,610,000	255,000	2031
Certificate of Obligation 2017	7,745,000	310,000	2042
Certificate of Obligation 2021	9,970,000	325,000	2046
	\$ 20,065,000	\$ 1,255,000	
<b>Total</b>	<b>\$ 25,740,000</b>	<b>\$ 1,440,000</b>	

Total Cash & Investments **21,313,140**  
 Cash & Investments/Debt Ratio **0.83**



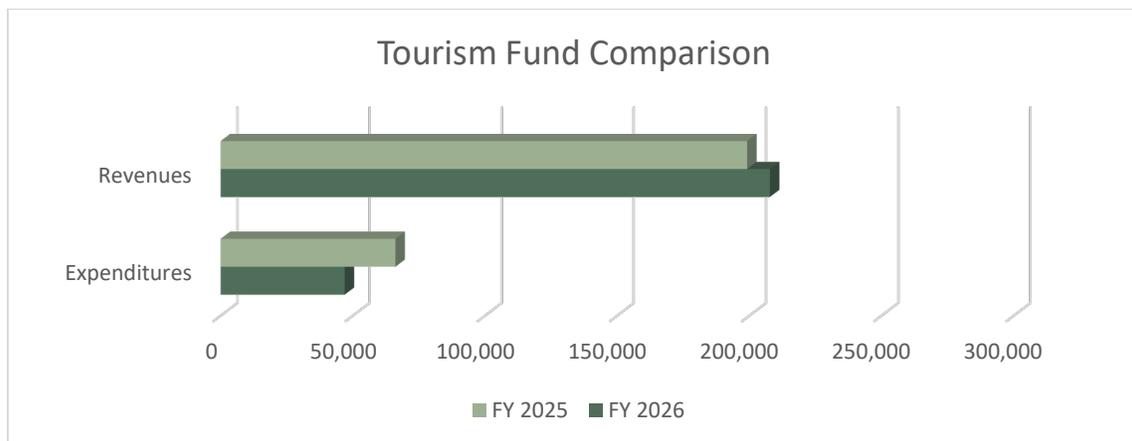
## Tourism Fund Revenues & Expenditures

REVENUE SOURCE	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
Hotel Occupancy Tax						
Hotel Occupancy Tax	\$ 850,000	\$ 207,760	24%	\$ 975,000	\$ 198,273	20%
Other Income						
Interest Income	10,000	-	0%	16,000	860	5%
<b>Total Income</b>	<b>\$ 860,000</b>	<b>\$ 207,760</b>	<b>24%</b>	<b>\$ 991,000</b>	<b>\$ 199,133</b>	<b>20%</b>

EXPENDITURES BY DIVISION	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
<b>Category A</b>						
Principal	\$ -	\$ -		\$ 100,000	\$ -	0%
Interest	-	-		4,000	-	0%
Paying Agent Fees	-	-		500	-	0%
Transfer to CBA Fund for Vistor Center	686,402	-	0%	680,368	-	0%
Transfer to CBA Construction	-	-		75,000	-	0%
Transfer to Discover Woodway	-	-		40,000	-	0%
<b>Category C</b>						
1 Tourism Advertising & Promotions	122,000	46,910	38%	150,000	66,091	44%
<b>Total Expenditures</b>	<b>\$ 808,402</b>	<b>\$ 46,910</b>	<b>6%</b>	<b>\$ 1,049,868</b>	<b>\$ 66,091</b>	<b>6%</b>

**Notes:**

1: **Advertising & Promotions**– The \$19k decrease in advertising and promotions is due to the termination of the Baylor Athletics sponsorship that was paid in FY 25 but not present in FY 26.



## CBA Operations Revenues & Expenditures

REVENUE SOURCE	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
Arboretum Rentals	\$ 200,000	\$ 25,578	13%	\$ 300,000	\$ 33,420	11%
Transfer from Tourism Fund	686,402	-	0%	680,368	-	0%
Transfer from General Fund	181,451	-		-	-	
Interest Income	5,000	-	0%	4,998	-	0%
<b>Total Income</b>	<b>\$ 1,072,853</b>	<b>\$ 25,578</b>	<b>2%</b>	<b>\$ 985,366</b>	<b>\$ 33,420</b>	<b>3%</b>

EXPENDITURES BY DIVISION	FY 2026			FY 2025		
	BUDGET	YTD	%	BUDGET	YTD	%
Carleen Bright Arboretum	\$ 479,622	\$ 135,975	28%	\$ 470,329	\$ 132,021	28%
1 Pavilion	593,231	166,799	28%	515,037	129,006	25%
<b>Total Expenditures</b>	<b>\$ 1,072,853</b>	<b>\$ 302,774</b>	<b>28%</b>	<b>\$ 985,366</b>	<b>\$ 261,028</b>	<b>26%</b>

**Notes:**

1: **Carleen Bright Arboretum**– The \$38k increase is primarily attributed to an overall increase in budget in FY 26, specifically related to personnel and benefits expenses as the department added 1.5 FTEs that were not present in FY 25’s budget.

