City of Woodway
Proposed Budget
2026-2027

Version 3

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City of Woodway
Fiscal Year 2026-2027
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $629,839, which is a 9.01 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 $145,762.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026-2027	**2025-2026**
Property Tax Rate:	$0.391668/100	$0.363836/100
No-New-Revenue Tax Rate:	$0.361104/100	$0.363836/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.348254/100	$0.349417/100
Voter-Approval Tax Rate:	$0.434946/100	$0.435415/100
Debt Rate:	$0.017720/100	$0.017930/100

Total debt obligation for City of Woodway secured by property taxes: $5,675,000

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Woodway
Texas

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

August 14, 2026

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

Re: Operating Budget for Fiscal Year 2026-2027

I am pleased to present the Fiscal Year (FY) 2026-2027 Operating Budget. This budget, as presented, is balanced (revenues and fund balance are equal to expenditures). This budget represents a process of input and review by employees, City Council, and citizens. It incorporates the priorities of the City Council as discussed during the Budget Workshops, discussions during Council Meetings, Public Hearings, and in accordance with the City of Woodway Mission Statement.

The 2026 City of Woodway Certified Property Values total $2,172,709,797, up from $2,146,893,183 in 2025. This is an increase of $25,816,614, or 1%, in appraisal value. The proposed ad valorem (property tax) rate is the De Minimis tax rate of 0.391668/$100. The De Minimis tax rate is the sum of a tax unit's no-new-revenue M&O rate plus the rate that would generate $500,000 in tax revenue, and the current debt rate.

The City's .391668 property tax rate includes an interest and sinking rate of .017720/$100. This will be used to repay the outstanding certificate of obligation issued in 2021 to finance the construction of a new Woodway Family Center. The rate also includes an allocation of .01/$100 to fund Future Capital Street Improvements. The remaining .363948/$100 of the rate will fund the City's largest operating fund, the General Fund.

The FY 2027 Operating Budget comprises four components: the General Fund with a budget of $13,628,697; the Utility (water/sewer) Fund with a budget of $8,475,796; the Sanitation Fund with a budget of $2,030,000; and the Arboretum/Pavilion Operations Fund with a budget of $1,103,743.

The City has a 2% residential refuse rate adjustment that will take effect on October 1, 2026. Commercial sanitation rates will increase to align with actual charges incurred by Frontier Waste Solutions (our third-party provider). Please refer to the Master Fee Schedule for more details. Water rates will increase by 3%, and wastewater rates will increase by 10%, effective October 1, 2026, in accordance with the council-approved water/wastewater rate plan.

Across 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 $2,200,000 for the engineering and phase 1 of the Old McGregor Road Rehabilitation, $968,479 for the existing WFC lot construction project, $400,000 for road microsurfacing, $110,200 of ADA sidewalk compliance, $100,000 for Sport Fields at Whitehall Park, and $80,000 for Woof-Way Park Expansion and $75,000 in a slope repair project. Council has authorized the replacement of three patrol vehicles, one administrative vehicle, and the final installment payment to replace the pumper fire truck. Additionally, they approved the replacement of two park utility vehicles and the replacement of a street broom.

In the Utility Capital Projects Fund, Council has allocated $1,100,000 for replacement of targeted water lines, $750,000 to water tank cleaning, painting, and upgrades, and $600,000 for phase 1 of a meter replacement project. Lastly, Council has authorized the replacement of three utility vehicles and a backhoe.

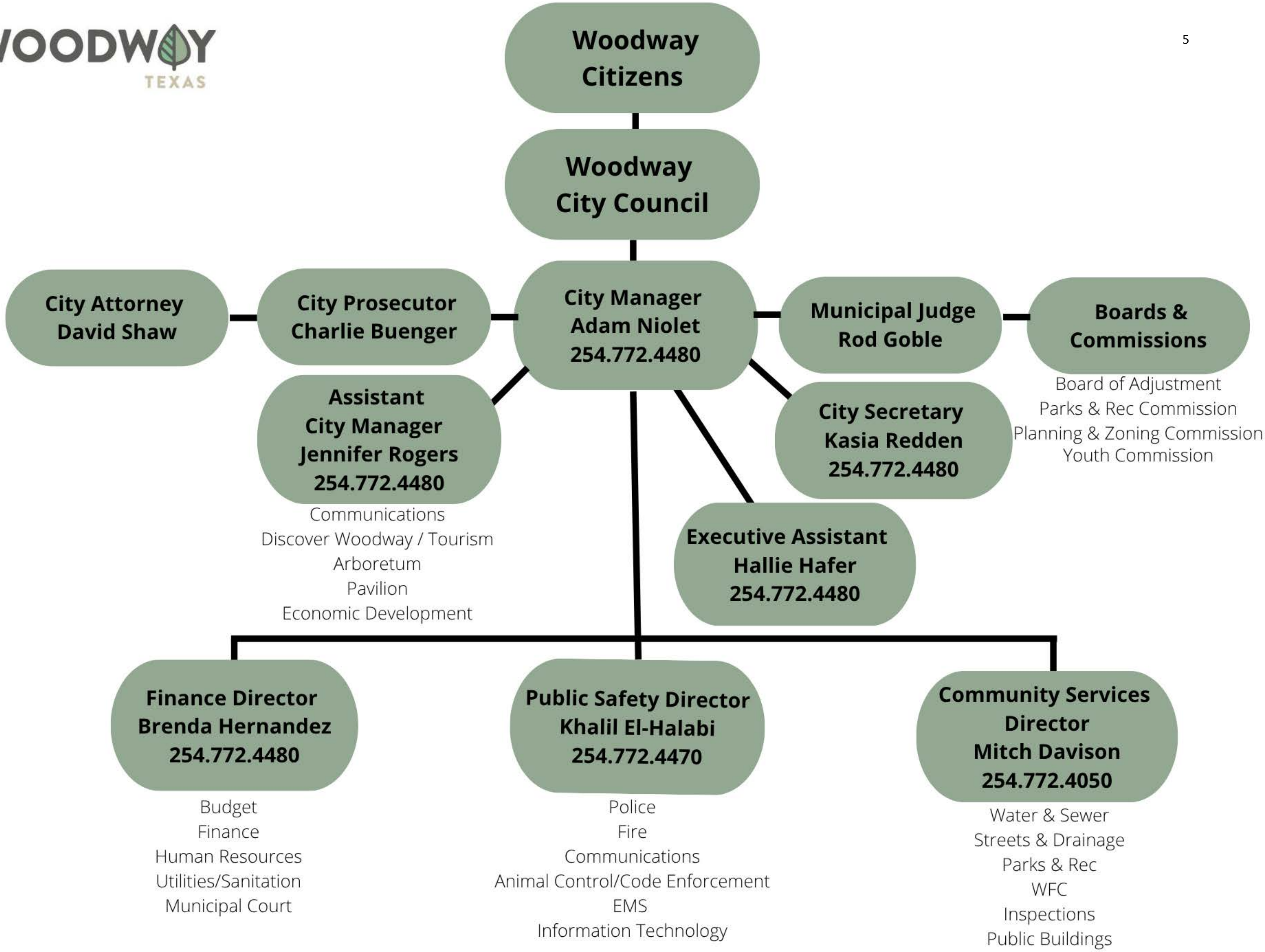
This budget follows the same practices of previous years regarding employee compensation. A 2% cost-of-living adjustment (COLA) has been included in the personnel expenditure. Merit-based increases of 2% for above-standards evaluations and 4% for significantly above-standards evaluations have also been 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.

The City of Woodway has received the Distinguished Budget Presentation Award given by the Government Finance Officers Association for 31 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 2026. 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 desire of their constituents. Their participation helped mold this into a realistic operating plan for FY 2026-2027.

Respectfully,

Adam Niolet, CPM, ICMA-CM
City Manager


Woodway Citizens
Woodway City Council
City Attorney David Shaw
City Prosecutor Charlie Buenger
City Manager Adam Niolet 254.772.4480
Municipal Judge Rod Goble
Boards & Commissions
Board of Adjustment
Parks & Rec Commission
Planning & Zoning Commission
Youth Commission
Assistant City Manager Jennifer Rogers 254.772.4480
Communications
Discover Woodway / Tourism
Arboretum
Pavilion
Economic Development
City Secretary Kasia Redden 254.772.4480
Executive Assistant Hallie Hafer 254.772.4480
Finance Director Brenda Hernandez 254.772.4480
Budget
Finance
Human Resources
Utilities/Sanitation
Municipal Court
Public Safety Director Khalil El-Halabi 254.772.4470
Police
Fire
Communications
Animal Control/Code Enforcement
EMS
Information Technology
Community Services Director Mitch Davison 254.772.4050
Water & Sewer
Streets & Drainage
Parks & Rec
WFC
Inspections
Public Buildings

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:

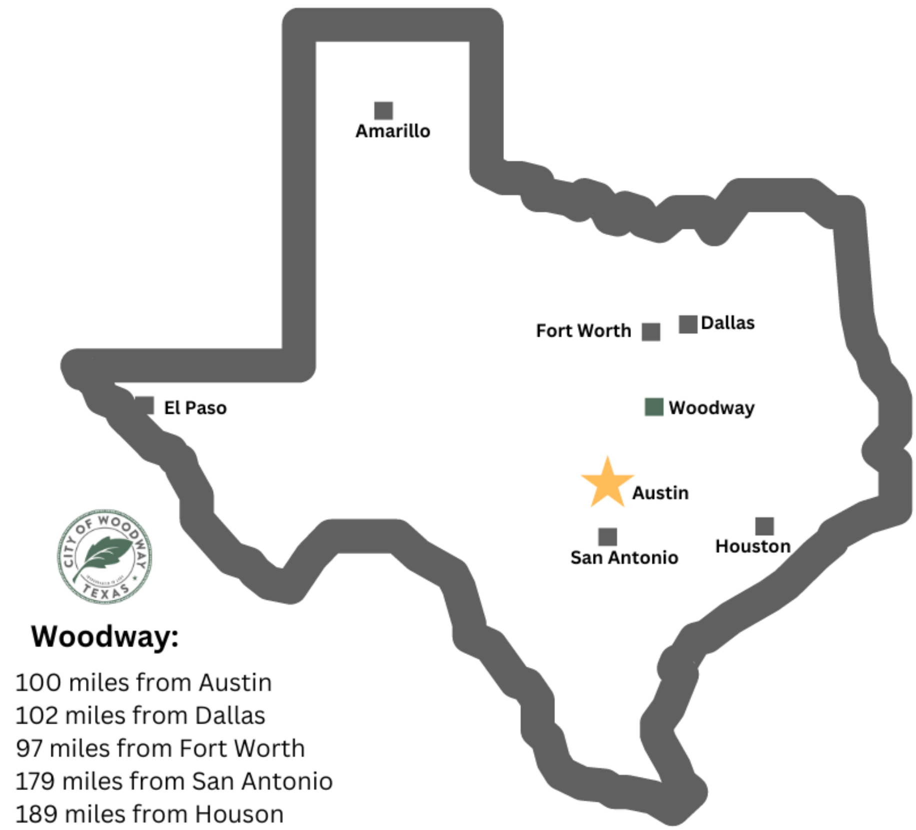
- providing the most responsive services possible by focusing on the citizen as the customer
- recruiting, developing and retaining highly qualified staff
- practicing a well-established conservative fiscal policy
- planning and providing for a strong infrastructure
- maintaining highly effective equipment 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.

2026-2027 Applicable Tax Rates

Sales or Use Tax	
State	6.25%
County	0.50%
City	1.50%
	8.25%

Hotel/Motel Tax	
State	6.00%
County	2.00%
City	7.00%
	15.00%

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

Taxing Jurisdiction	2021	2022	2023	2024	2025	2026*
City of Woodway	0.470000	0.417174	0.373701	0.357865	0.363836	0.391668
Midway ISD	1.164300	1.124600	0.939200	0.936900	0.936900	0.883700
Waco ISD	1.244640	1.241869	1.028587	1.048940	1.026600	1.034874
McLennan County	0.425000	0.376355	0.329805	0.319805	0.334805	0.394805
McLennan Community College	0.149782	0.139074	0.128509	0.131974	0.131974	0.140772
Aggregate Tax Rate w/ MISD	2.209082	2.057203	1.771215	1.746544	1.767515	1.810945
Aggregate Tax Rate w/ WISD	2.289422	2.174472	1.860602	1.858584	1.857215	1.962119

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

Taxing Jurisdiction	Population	2021	2022	2023	2024	2025	2026*
City of Waco	144,816	0.767282	0.760000	0.755000	0.755000	0.755000	0.755000
City of West	2,586	0.552472	0.520522	0.600000	0.630000	0.630000	0.630000
City of Mart	1,748	0.759232	0.711500	0.652234	0.628379	0.621037	TBD
City of Lorena	1,803	0.533460	0.571145	0.537289	0.537832	0.563934	0.605292
City of Hewitt	16,691	0.540102	0.540102	0.546736	0.539082	0.539082	0.579937
City of Lacy-Lakeview	7,309	0.352262	0.297547	0.331411	0.532462	0.532462	0.556038
City of McGregor	5,979	0.546945	0.548028	0.543591	0.530016	0.531392	0.566988
City of Robinson	12,987	0.507000	0.460000	0.445378	0.449934	0.509937	0.535326
City of Crawford	1,020	0.490000	0.490000	0.490000	0.490000	0.490000	TBD
City of Bruceville Eddy	1,413	0.500000	0.460000	0.460000	0.460000	0.470000	0.449980
City of Moody	1,376	0.589617	0.492412	0.447607	0.477545	0.460584	0.473610
City of Beverly Hills	1,878	0.485415	0.485415	0.466020	0.450577	0.452942	0.469643
City of Bellmead	10,620	0.375187	0.323169	0.323169	0.343169	0.382358	0.409351
City of Woodway	9,680	0.470000	0.417174	0.373701	0.357865	0.363836	0.391668
City of Valley Mills	1,299	0.413944	0.399990	0.380600	0.380600	0.348100	0.350900
City of Golinda	618	0.239524	0.213360	0.250000	0.256397	0.256397	TBD
City of Reisel	1,062	0.296113	0.279879	0.242906	0.230396	0.223923	0.271490
City of Leroy	354	0.017802	0.143586	0.129365	0.111007	0.111007	TBD
City of Gholson	1,250	0.100000	0.046510	0.046510	0.042773	0.090000	0.090000
City of Hallsburg	419	0.060188	0.054436	0.052297	0.054648	0.056426	TBD

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

Estimated ad Valorem Tax Collection & Proposed Distribution
Fiscal Year 2026-2027
Certified Rolls

	Certified 2025-2026	Certified 2026-2027
Assessed Valuation Approved Totals	2,146,893,183	2,172,709,797
Less Homestead Exemptions	(227,316,583)	(225,291,996)
Net Taxable Amount	1,919,576,600	1,947,417,801
Tax Rate Per $100 Valuation	0.363836	0.391668
Revenue from Tax Roll	6,984,111	7,627,412
Estimated Collections	99%	99%
Total Fund Available	6,914,270	7,551,138

Net Taxable Breakdown	
Net taxable of existing properties	1,910,202,104
Net taxable of new values added to certified rolls	37,215,697
	1,947,417,801

Revenue Breakdown	
Revenue from new properties added to the rolls	145,762
Revenue from existing properties	7,481,650
	7,627,412

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
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	6,628,800	101.16%
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	6,778,141	103.32%
2024	2,115,420,308	(169,997,878)	1,945,422,430	0.357865	6,961,986	6,808,470	97.79%
2025	2,146,893,183	(227,316,583)	1,919,576,600	0.363836	6,984,111	6,910,477	98.95%
2026	2,172,709,797	(225,291,996)	1,947,417,801	0.391668	7,627,412		

TAX RATE PER $100

PROPOSED DISTRIBUTION	2025-2026	AMOUNT 2025-2026	2026-2027	AMOUNT 2026-2027	%
General	0.338706	6,431,880	0.363948	7,011,314	92.85%
Future Capital Street Imp.	0.007200	138,210	0.010000	194,742	2.58%
Interest and Sinking	0.017930	344,180	0.017720	345,082	4.57%
Total	0.363836	6,914,270	0.391668	7,551,138	100%

Summary of Funds

Fund #	Fund Name	Type	2026 Fund Balance/Net Position	2026-2027 Revenues	2026-2027 Expenditures /Expenses	2027 Fund Balance/Net Position
100	General Fund	Operating	$ 4,489,064	$13,628,697	$ 13,628,697	$ 4,489,064
207	CBA/Pavilion Operations Fund	Operating	(12,944)	1,116,687	1,103,743	-
500	Utility Fund*	Operating	13,164,525	8,475,796	8,475,796	13,164,525
600	Sanitation Fund*	Operating	(100,830)	2,130,830	2,030,000	-
101	General Emergency Reserve Fund	Designated	250,000	-	-	250,000
103	General Equipment Replacement Fund	Designated	624,304	631,300	1,073,551	182,053
200	Tourism Fund	Restricted	(138,004)	803,004	665,000	-
203	Unclaimed Money Fund	Restricted	1,183	-	-	1,183
208	Discover Woodway Fund	Restricted	2,357	71,500	71,000	2,857
210	Drug Seizure/Forfeiture Fund	Restricted	3,363	100	-	3,463
211	Law Enforcement Officer Continuing Ed	Restricted	117	5,100	5,000	217
212	MC Building Security Fund	Restricted	40,775	1,500	35,000	7,275
213	MC Technology Fund	Restricted	2,283	60	-	2,343
214	MC Child Safety Fund	Restricted	134,124	18,000	21,000	131,124
215	Asset Forfeiture Fund	Restricted	58,297	2,500	20,000	40,797
216	MC Local Truancy Prevention & Diversion	Restricted	30,721	4,100	-	34,821
217	MC Jury Fund	Restricted	608	70	-	678
218	MC Consolidated Building & Technology	Restricted	7,250	5,100	-	12,350
300	Park Projects Fund	Capital	25,405	154,595	180,000	-
301	Park Dedication Fund	Capital	14,887	113	15,000	-
302	General Projects Fund	Capital	(130,270)	268,234	110,200	27,764
306	Future Capital Street Improvement	Capital	5,169,125	271,242	2,600,000	2,840,367
308	Arboretum Construction Fund	Capital	75,383	500	-	75,883
309	Development Fund	Capital	156,986	4,000	-	160,986
310	Family Center Construction Fund	Capital	1,018,479	25,000	1,043,479	-
311	Long-Term Capital Projects Fund	Capital	1,645,584	60,000	364,095	1,341,489
400	General Debt Service Fund	Restricted	61,838	355,082	346,250	70,670
501	Utility Debt Service Fund*	Restricted	288,006	1,865,983	1,835,982	318,007
502	Utility Emergency Reserve Fund*	Designated	250,000	-	-	250,000
503	Utility Equipment Replacement Fund*	Designated	250,101	336,100	350,000	236,201
504	Utility Projects Fund*	Capital	741,414	2,722,109	3,360,000	103,523
507	Utility Impact Improvements*	Restricted	37,806	-	-	37,806
515	2021 Utility Improvement Fund*	Capital	2,781,801	100,000	2,750,000	131,801
			$ 30,943,739	**$33,057,302**	**$ 40,083,793**	**$ 23,917,248**

Summary of Funds (continued)

Fund Types

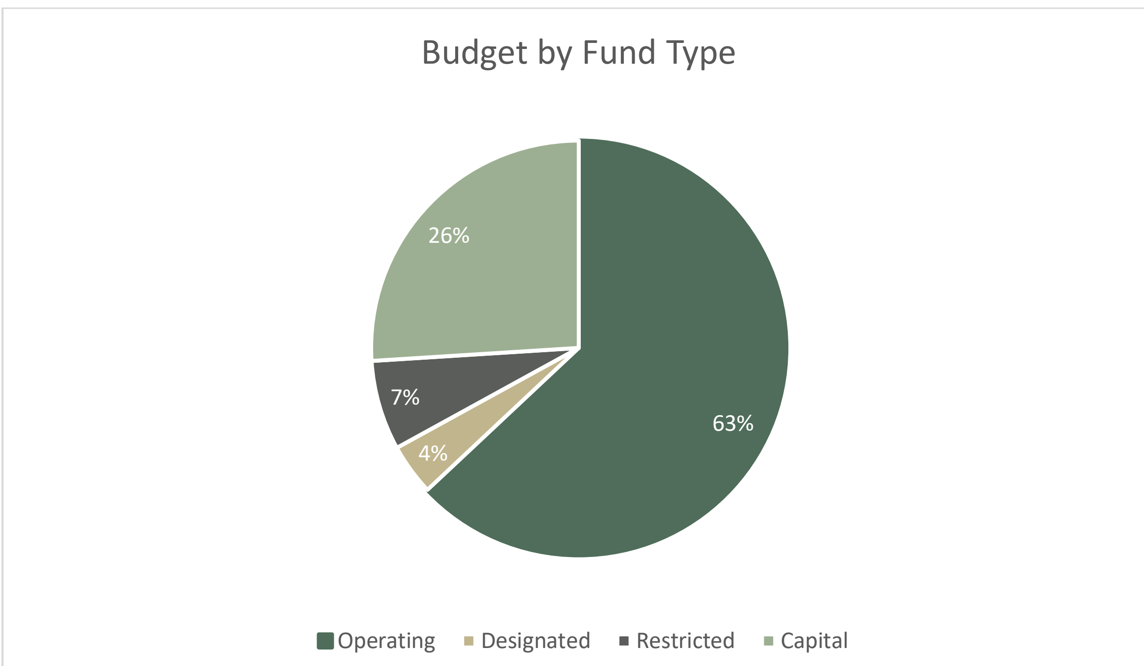
Operating: Funds are used to support the daily activities of the City

Capital: Funds are used to support capital projects of the City, usually significant in value

Designated: Funds have been designated by the City for a specific purpose

Restricted: Funds are legally restricted for a specific purpose

*Indicates a proprietary fund where full accrual accounting is used. Meaning, the opening balance listed includes the City's net investment in capital assets (capital assets less depreciation and debt issued). Additionally, verbiage such as net position and expenses is used instead of fund balance and expenditures.



GENERAL FUND

General Fund Revenue Projections

Revenue Source	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
PROPERTY TAXES							
Property Taxes	$ 5,680,115	$ 5,621,421	$ 6,431,880	$ 6,431,880	$ 7,011,314	$ 579,434	9.01%
Delinquent Property Taxes	15,000	27,120	20,000	20,000	20,000	-	0.00%
Interest & Penalties	35,000	38,307	35,000	35,000	35,000	-	0.00%
Total Property Taxes	**$ 5,730,115**	**$ 5,686,847**	**$ 6,486,880**	**$ 6,486,880**	**$ 7,066,314**	**$ 579,434**	**8.93%**
SALES TAX*							
Sales Tax (1%)	$ 2,885,000	$ 3,068,250	$ 3,058,100	$ 3,089,200	$ 3,200,000	$ 141,900	4.64%
Sales Tax (.5%)	1,440,000	1,534,125	1,526,400	1,544,600	1,600,000	73,600	4.82%
Sales Tax Rebates	(20,000)	(22,207)	(20,000)	-	-	20,000	0.00%
Total Sales Tax	**$ 4,305,000**	**$ 4,580,168**	**$ 4,564,500**	**$ 4,633,800**	**$ 4,800,000**	**$ 235,500**	**5.16%**
FRANCHISE FEES							
Oncor Electric Franchise	$ 375,000	$ 361,654	$ 375,000	$ 375,000	$ 375,000	$ -	0.00%
Telecommunication	14,000	9,323	14,000	10,659	11,000	(3,000)	-21.43%
Atmos Gas Franchise	250,000	228,847	245,000	266,603	265,000	20,000	8.16%
Cable Television Franchise	122,570	75,626	122,570	93,113	100,000	(22,570)	-18.41%
Total Franchise Fees	**$ 761,570**	**$ 675,449**	**$ 756,570**	**$ 745,374**	**$ 751,000**	**$ (5,570)**	**-0.74%**

General Fund Revenue Projections (continued)

Revenue Source	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
OTHER REVENUE SOURCES							
Permits	$ 146,000	$ 140,095	$ 154,000	$ 183,071	$ 160,500	$ 6,500	4.22%
Court Fines & Misc Fees	137,050	89,953	116,550	84,401	93,645	(22,905)	-19.65%
Interest Income	196,000	210,129	206,000	208,062	206,000	-	0.00%
Mixed Beverage Tax	15,000	17,448	18,000	22,240	20,000	2,000	11.11%
Park Reservations	15,000	18,355	17,500	18,658	18,000	500	2.86%
Animal Control Fees	500	100	500	250	250	(250)	-50.00%
Service Charges-Enterprise Funds	529,035	529,035	247,653	247,653	267,318	19,665	7.94%
Dispatch Services	48,000	48,000	48,000	48,000	48,000	-	0.00%
Misc. Income	6,652	16,283	9,820	10,000	6,270	(3,550)	-36.15%
Lease Revenue	18,900	18,900	18,900	18,900	18,900	-	0.00%
Family Center Revenues	180,000	86,027	155,000	117,309	155,000	-	0.00%
Amortization on Lease	2,000	140	1,000	1,000	1,000	-	0.00%
Insurance Proceeds	-	23,400	-	137,698	-	-	
Grant Proceeds	-	-	-	2,700	3,000	3,000	
Interlocal Revenue	15,000	17,578	15,000	13,000	13,500	(1,500)	-10.00%
Total Other Revenue Sources	**$ 1,309,137**	**$ 1,215,441**	**$ 1,007,923**	**$ 1,112,942**	**$ 1,011,383**	**$ 3,460**	**0.34%**
Transfer from Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Total Revenues/Fund Balance	***$12,105,822***	***$12,157,906***	***$12,815,873***	***$12,978,996***	***$13,628,697***	***$ 812,824***	**6.34%**

General Fund Expenditure Projections

Expenditures by Division	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
Fund Balance	$ 4,172,396	$ 4,172,396	$ 4,465,298	$ 4,465,298	$ 4,489,064		
General Government							
City Secretary	$ 282,024	$ 276,220	$ 295,774	$ 287,968	$ 318,852	$ 23,078	7.80%
Administration	840,732	837,947	857,268	833,483	877,709	20,441	2.38%
Finance	600,512	603,536	652,948	664,437	700,345	47,397	7.26%
Non-Departmental	244,217	223,852	410,952	411,202	567,463	156,511	38.08%
Total General Government	**$ 1,967,485**	**$ 1,941,555**	**$ 2,216,942**	**$ 2,197,090**	**2,464,369**	**$ 247,427**	**11.16%**
Public Safety							
Public Safety	$ 7,193,588	$ 6,976,084	$ 7,372,205	$ 7,290,751	7,802,769	$ 430,564	5.84%
Municipal Court	241,230	236,225	255,893	259,239	264,334	8,441	3.30%
Total Public Safety	**$ 7,434,818**	**$ 7,212,309**	**$ 7,628,098**	**$ 7,549,990**	**8,067,104**	**$ 439,006**	**5.76%**
Community Services							
Parks	$ 527,412	$ 494,497	$ 575,936	$ 549,289	596,848	$ 20,912	3.63%
Streets	635,373	655,716	692,641	657,962	714,580	21,939	3.17%
Administration/Inspections	509,118	518,429	539,268	513,511	556,786	17,518	3.25%
Public Buildings	303,564	335,051	334,823	350,439	362,827	28,004	8.36%
Total Community Services	**$ 1,975,467**	**$ 2,003,693**	**$ 2,142,668**	**$ 2,071,201**	**$ 2,231,042**	**$ 88,374**	**4.12%**

General Fund Expenditure Projections (continued)

Expenditures by Division	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
Community Programs							
Woodway Family Center	$ 675,052	$ 672,065	$ 785,165	$ 738,949	$ 803,182	$ 18,017	2.29%
Boards & Commissions	3,000	1,318	3,000	3,000	$ 13,000	10,000	333.33%
Community Development	50,000	34,065	40,000	45,000	$ 50,000	10,000	25.00%
Total Community Programs	**$ 728,052**	**$ 707,448**	**$ 828,165**	**$ 786,949**	**$ 866,182**	**$ 38,017**	**4.59%**
Total Expenditures	***$ 12,105,822***	***$ 11,865,004***	***$ 12,815,873***	***$ 12,605,230***	***$ 13,628,697***	***$ 812,824***	**6.34%**
Total Revenues/Transfers	***$ 12,105,822***	***$ 12,157,906***	***$ 12,815,873***	***$ 12,978,996***	***$ 13,628,697***	***$ 812,824***	**6.34%**
Surplus*	**$ -**	**$ 292,902**	**$ -**	**$ 373,766**	**$ -**	**$ -**	

*Staff recommends transferring year-end surplus to true-up negative fund balance in the CBA/Pavilion fund

General Fund-Fund Balance	
Beginning Balance	$ 4,465,298
Estimated Surplus	373,766
True-up CBA/Pavilion	(350,000)
Ending balance	$ 4,489,064
25% Operating Day for FY 27	3,407,174
Actual % of reserves	32.94%

Financial Highlights

Departmental Changes over 10%

Non-Departmental: The increase in non-departmental costs reflects an anticipated rise in legal services, public health, subscriptions, contingency, and transfers to the CBA/Pavilion. The CBA/Pavilion transfer is recommended to achieve a balanced budget in the CBA/Pavilion fund.

Boards & Commissions: The increase is due to a $10,000 Parks & Recreation Commission budget request.

Community Development: The increased expenditure aligns with the actual costs incurred in the current year and is consistent with the budgeted amount from FY 2026.

Taxes

- The FY 2027 property tax rate proposed is the de-minimis rate at 0.391668. The de minimis tax rate is the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate. Of this rate, 0.363948 would be allocated to the general fund compared to FY 2026's 0.338706.

Salaries & Benefits Changes

- 2% COLA salary increase for all employees hired prior to 6/30/2026
- 6.7% increase in health insurance, 15% increase in dental insurance, hospital indemnity coverage for employee-only participants, and $37.87 increase in dependent coverage
- Up to 4% merit salary increases for eligible employees based on performance
- TMRS contribution rate decreased 0.25% (only impacts City's cost. Employees still receive 2:1 match)

Additional Information

- Capital outlay requests under $25,000 are included in general fund operational budgets.

City Secretary

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Professional	$ 121,654	$ 123,136	$ 126,897	$ 135,773	$ 109,269
Overtime	1,500	103	500	469	-
Insurance	11,970	12,466	13,261	14,130	13,803
FICA/Medicare Tax	1,802	1,821	1,887	2,016	1,625
Retirement	23,751	23,844	25,106	26,820	21,430
Workers Compensation	255	206	220	240	191
Retention/Incentive Pay	2,648	2,948	2,738	2,738	2,798
	$ 163,580	**$ 164,524**	**$ 170,609**	**$ 182,184**	**$ 149,116**
Supplies & Materials					
Printing	$ 4,000	$ 4,778	$ 4,000	$ 4,000	$ 2,000
Office Supplies	700	442	700	500	500
Computer Supplies	500	485	500	500	500
Postage	1,000	372	1,000	750	800
Supplies-Motor Vehicles	500	58	500	-	100
Supplies-Elections	10,000	8,157	13,000	-	13,000
Service Awards/Banquets	2,700	2,706	2,700	2,700	3,000
	$ 19,400	**$ 16,999**	**$ 22,400**	**$ 8,450**	**$ 19,900**
Repairs & Maintenance					
Office Equipment	$ 600	$ -	$ 600	$ 250	$ 18,500
	$ 600	**$ -**	**$ 600**	**$ 250**	**$ 18,500**
Other Services & Charges					
Special Studies	$ 2,500	$ 2,520	$ 2,500	$ 2,500	$ 5,000
Tax Collection Fee	16,736	15,500	16,736	15,721	16,500
Appraisal District Fees	65,200	66,502	68,500	68,500	76,715
Schools/Conferences	2,300	1,051	2,300	1,100	2,300
Property/Liability Insurance	1,302	1,302	1,529	1,163	1,221
Newspaper Notices	10,000	7,279	10,000	7,500	10,000
Subscriptions/Memberships	406	544	600	600	19,600
	$ 98,444	**$ 94,697**	**$ 102,165**	**$ 97,084**	**$ 131,336**
Total Expenditures	***$ 282,024***	***$ 276,220***	***$ 295,774***	***$ 287,968***	***$ 318,852***

Administration

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Professional	$ 141,688	139,774	$ 150,171	$ 139,464	$ 143,650
Management/Supervision	375,535	375,072	390,958	390,959	410,739
Overtime	500	714	1,000	-	1,000
Insurance	52,532	52,873	57,348	55,615	58,656
FICA/Medicare Tax	7,812	7,798	8,178	8,035	8,349
Retirement	101,880	102,203	108,809	106,905	110,113
Workers Compensation	1,104	900	957	922	977
Car Allowance	14,400	14,460	14,400	14,400	14,400
Unemployment	-	-	1,623	1,623	-
Retention/Incentive Pay	7,166	7,166	7,596	7,896	6,032
	$ 702,617	**$ 700,959**	**$ 741,040**	**$ 725,819**	**$ 753,916**
Supplies & Materials					
Printing	$ 2,500	$ 1,447	$ 750	$ 650	$ 1,000
Office Supplies	5,000	5,661	$ 5,000	5,000	12,500
Computer Supplies	5,500	5,758	$ 5,500	3,000	5,500
Janitorial Supplies	5,000	4,722	$ 3,500	3,500	3,500
Postage	7,500	3,509	$ 1,250	1,000	1,000
Supplies-Motor Vehicles	-	-	$ 600	-	-
Food/Memorials	9,500	10,097	$ 13,000	10,500	13,500
Service Awards/Banquets	6,500	5,967	$ 8,000	8,000	10,000
	$ 41,500	**$ 37,162**	**$ 37,600**	**$ 31,650**	**$ 47,000**
Repairs & Maintenance					
Office Equipment	$ 1,000	$ -	$ 1,000	$ 1,000	$ 8,500
Motor Vehicles	-	-	1,000	941	1,000
	$ 1,000	**$ -**	**$ 2,000**	**$ 1,941**	**$ 9,500**

Administration (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges					
Special Studies	$ 11,500	$ 8,671	$ 14,680	$ 20,000	$ 15,000
Contract Labor	25,000	25,080	12,500	12,000	5,000
Schools/Conferences	15,000	15,806	17,500	14,500	15,000
Property/Liability Insurance	2,115	2,109	2,476	1,898	1,993
Newsletter	15,000	16,246	-	500	2,500
Employment Screening	-	60	175	175	-
Community Programs	7,000	7,156	-	-	-
Subscriptions/Memberships	20,000	24,698	29,297	25,000	21,500
	$ 95,615	**$ 99,826**	**$ 76,628**	**$ 74,073**	**$ 60,993**
Operating Transfers					
Equipment Replacement	$ -	$ -	$ -	$ -	$ 6,300
	$ -	**$ -**	**$ -**	**$ -**	**$ 6,300**
Total Expenditures	***$ 840,732***	***$ 837,947***	***$ 857,268***	***$ 833,483***	***$ 877,709***

Finance

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Office/Clerical	$ 35,774	$ 35,927	$ 37,586	$ 37,842	$ 39,870
Management/Supervision	336,101	339,400	369,087	379,195	401,254
Overtime	500	581	1,000	-	1,000
Insurance	49,245	50,123	55,588	54,797	59,463
FICA/Medicare Tax	5,450	5,495	5,977	6,138	6,507
Retirement	71,096	72,011	79,526	81,574	85,810
Workers Compensation	770	636	699	697	761
Bilingual Pay	-	-		826	900
Retention/Incentive Pay	3,971	4,751	4,542	4,976	5,704
	$ 502,907	**$ 508,924**	**$ 554,005**	**$ 566,045**	**$ 601,269**
Supplies & Materials					
Printing	$ 1,000	$ 590	$ 1,000	$ 1,000	$ 1,000
Office Supplies	1,000	734	750	750	750
Computer Supplies	2,500	1,770	2,500	2,500	2,500
Postage	1,500	1,140	1,500	1,500	1,500
Food/Memorials	1,000	671	1,000	1,000	500
	$ 7,000	**$ 4,904**	**$ 6,750**	**$ 6,750**	**$ 6,250**
Repairs & Maintenance					
Office Equipment	$ 20,000	$ 21,518	$ 21,000	$ 21,000	$ 21,000
	$ 20,000	**$ 21,518**	**$ 21,000**	**$ 21,000**	**$ 21,000**
Other Services & Charges					
Special Studies	$ 3,500	$ 1,762	$ 3,500	$ 3,500	$ -
Audit Services	23,270	22,921	23,878	23,878	24,505
Schools/Conferences	5,000	6,255	5,000	5,000	7,500
Employment Screening	100	-	100	100	100
Bank Service Charges	-	208	-	-	-
Office Equipment Rental	12,000	12,024	12,000	12,000	12,000
Property/Liability Insurance	1,735	1,460	1,715	1,163	1,221
Subscriptions/Memberships	25,000	23,560	25,000	25,000	26,500
	$ 70,605	**$ 68,190**	**$ 71,193**	**$ 70,641**	**$ 71,826**
Total Expenditures	***$ 600,512***	***$ 603,536***	***$ 652,948***	***$ 664,437***	***$ 700,345***

Non-Departmental

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges					
Legal Services	$ 75,000	$ 55,524	$ 75,000	$ 50,000	$ 85,000
Professional Services	25,000	49,600	27,500	17,500	17,500
Public Health District	34,717	34,717	38,001	38,001	41,285
Schools/Conferences	-	3,412	5,000	5,000	7,000
Subscriptions/Memberships	-	15,024	18,500	19,500	20,000
Technology	-	-	21,160	-	10,000
Contingency/Emergency	90,000	38,966	3,840	20,000	50,000
	$ 224,717	**$ 197,243**	**$ 189,001**	**$ 150,001**	**$ 230,785**
Capital Outlay					
Machinery & Equipment	$ -	$ -	$ 21,000	$ 60,250	$ 21,000
	$ -	**$ -**	**$ 21,000**	**$ 60,250**	**$ 21,000**
Operating Transfers					
Equipment Replacement	$ 19,500	$ 19,500	$ 19,500	$ 19,500	$ -
Unclaimed Property	-	7,109	-	-	-
CBA/Pavilion Fund	-	-	181,451	181,451	315,678
	$ 19,500	**$ 26,609**	**$ 200,951**	**$ 200,951**	**$ 315,678**
Total Expenditures	***$ 244,217***	***$ 223,852***	***$ 410,952***	***$ 411,202***	***$ 567,463***

Public Safety

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 44,541	$ 45,054	$ 47,245	$ 47,549	$ 50,108
Office/Clerical	105,489	106,320	111,360	112,114	118,135
Technical	519,597	450,964	504,827	481,245	579,574
Sworn Personnel	1,636,598	1,569,809	1,702,163	1,730,638	1,847,663
Professional	91,938	67,994	77,270	77,782	79,581
Management/Supervision	1,366,247	1,368,021	1,393,471	1,373,121	1,523,905
Overtime	157,300	153,821	169,000	177,377	177,500
Fire Pay	250,000	221,493	230,000	258,200	295,000
Insurance	661,920	607,956	691,456	653,569	719,678
FICA/Medicare Tax	60,703	58,268	64,234	63,212	68,775
Retirement	819,015	763,852	854,554	826,083	907,330
Unemployment	-	1,379	-	3,246	-
Workers Compensation	92,827	79,086	72,290	65,488	75,657
Retention/Incentive Pay	66,105	57,700	64,585	65,645	71,625
	$ 5,872,280	**$ 5,551,718**	**$ 5,982,455**	**$ 5,935,269**	**$ 6,514,531**
Supplies & Materials					
Uniform Services	$ 35,000	$ 43,165	$ 35,000	$ 33,000	$ 35,000
Printing	4,000	1,680	3,000	2,500	3,000
Office Supplies	4,500	4,365	4,500	4,200	4,500
Computer Supplies	7,000	6,883	7,000	6,500	7,000
Postage	3,000	1,504	2,000	1,500	2,000
Film & Developing	600	280	600	500	600
Supplies-Motor Vehicles	80,000	84,707	75,000	75,000	75,000
Minor Tools	17,500	17,666	15,000	14,000	15,000
Chemicals	3,500	4,023	3,000	3,000	3,000
Fire/Safety Gear	70,760	67,754	70,760	65,000	70,760
Food/Memorials	5,000	5,586	5,000	5,000	5,000
Service Awards/Banquets	5,000	4,719	5,000	5,000	5,000
	$ 235,860	**$ 242,333**	**$ 225,860**	**$ 215,200**	**$ 225,860**

Public Safety (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Repairs & Maintenance					
Motor Vehicles	$ 100,000	$ 100,373	$ 85,000	$ 75,000	$ 85,000
Office Equipment	95,000	94,441	120,000	110,000	120,000
Machinery & Equipment	68,000	89,136	198,000	190,000	68,000
Buildings & Grounds	77,000	63,489	15,000	15,000	15,000
	$ 340,000	**$ 347,439**	**$ 418,000**	**$ 390,000**	**$ 288,000**
Other Services & Charges					
Record Filing Fees	$ 300	$ 228	$ 300	$ 300	$ 300
Schools/Conferences	80,000	76,434	80,000	80,000	80,000
Animal Control	25,000	28,987	31,056	31,000	36,000
Employment Screening	9,000	9,820	5,000	4,500	5,000
Recruiting	2,400	438	400	400	400
Ambulance/Medical Charges	8,000	7,452	7,000	7,000	7,000
Office Equipment Rental	5,000	4,892	5,000	4,500	5,000
Property/Liability Insurance	69,848	71,848	82,032	79,882	83,876
Communications	80,000	86,194	80,000	90,000	90,000
Community Programs	5,000	4,629	5,000	5,000	5,000
Subscriptions/Memberships	34,500	38,943	29,500	34,000	44,500
	$ 319,048	**$ 329,864**	**$ 325,288**	**$ 336,582**	**$ 357,076**
Capital Outlay					
Machinery & Equipment	$ 20,000	$ 98,329	$ 41,902	$ 35,000	$ 41,902
	$ 20,000	**$ 98,329**	**$ 41,902**	**$ 35,000**	**$ 41,902**
Operating Transfers					
Equipment Replacement	$ 406,400	$ 406,400	$ 378,700	$ 378,700	$ 375,400
	$ 406,400	**$ 406,400**	**$ 378,700**	**$ 378,700**	**$ 375,400**
Total Expenditures	***$7,193,588***	***$6,976,084***	***$7,372,205***	***$7,290,751***	***$7,802,769***

Municipal Court

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Office/Clerical	$ 29,800	$ 32,029	$ 30,473	$ 30,774	$ 31,085
Management/Supervision	89,981	91,056	94,862	95,833	96,763
Overtime	-	-	-	-	600
Insurance	17,798	23,762	24,295	24,245	25,462
FICA/Medicare Tax	1,779	1,833	1,862	1,881	1,909
Retirement	23,177	23,971	24,777	25,005	25,181
Workers Compensation	251	208	218	208	223
Retention/Incentive Pay	2,899	3,390	3,095	3,034	3,229
	$ 165,685	**$ 176,249**	**$ 179,582**	**$ 180,980**	**$ 184,452**
Supplies & Materials					
Printing	$ 1,500	$ 1,108	$ 1,500	$ 3,200	$ 3,200
Office Supplies	1,000	450	1,000	1,000	1,000
Computer Supplies	1,000	1,019	1,000	1,000	1,000
Postage	1,700	793	1,700	1,700	1,700
	$ 5,200	**$ 3,370**	**$ 5,200**	**$ 6,900**	**$ 6,900**
Repairs & Maintenance					
Office Equipment	$ 10,758	$ 10,986	$ 11,296	$ 11,296	$ 11,861
Buildings & Grounds	2,500	-	2,500	2,500	2,500
	$ 13,258	**$ 10,986**	**$ 13,796**	**$ 13,796**	**$ 14,361**
Other Services & Charges					
Legal Fees	$ 44,200	$ 35,881	$ 44,200	$ 45,000	$ 45,000
Jury Service	900	-	900	900	900
Schools/Conferences	3,000	2,847	3,000	3,000	4,000
Employment Screening	100	320	100	100	100
Bank Service Charges	2,000	1,668	2,000	2,000	2,000
Office Equipment Rental	1,200	1,188	1,200	1,200	1,200
Property/Liability Insurance	1,487	1,460	1,715	1,163	1,221
Communications	3,200	1,745	3,200	3,200	3,200
Subscriptions/Memberships	1,000	509	1,000	1,000	1,000
	$ 57,087	**$ 45,619**	**$ 57,315**	**$ 57,563**	**$ 58,621**
Total Expenditures	***$ 241,230***	***$ 236,225***	***$ 255,893***	***$ 259,239***	***$ 264,334***

Parks

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 193,368	$ 192,301	$ 203,403	$ 201,046	$ 213,040
Management/Supervision	60,748	60,836	64,120	64,638	67,317
Temporary/Seasonal	12,360	-	-	-	-
Overtime	2,500	4,041	2,500	3,402	2,500
Insurance	59,378	54,814	58,261	60,265	64,829
FICA/Medicare Tax	3,897	3,749	3,958	3,981	4,151
Retirement	48,868	49,144	52,665	52,441	54,742
Workers Compensation	5,764	5,003	5,397	5,326	5,652
Retention/Incentive Pay	2,184	2,454	2,965	2,973	3,387
	$ 389,067	**$ 372,341**	**$ 393,269**	**$ 394,072**	**$ 415,618**
Supplies & Materials					
Uniform Services	$ 3,000	$ 2,325	$ 3,000	$ 3,000	$ 3,000
Office Supplies	200	93	200	150	200
Supplies-Motor Vehicles	16,000	9,542	16,000	12,000	16,000
Minor Tools	2,500	1,777	2,500	2,250	2,500
Chemicals	1,500	150	1,500	400	1,500
Food/Memorials	500	1,134	500	500	500
	$ 23,700	**$ 15,021**	**$ 23,700**	**$ 18,300**	**$ 23,700**
Repairs & Maintenance					
Motor Vehicles	$ 3,000	$ 11,041	$ 3,000	$ 3,000	$ 3,000
Machinery & Equipment	4,000	3,014	4,000	4,000	4,000
Parks	20,000	41,449	54,000	50,000	54,000
	$ 27,000	**$ 55,504**	**$ 61,000**	**$ 57,000**	**$ 61,000**
Other Services & Charges					
Contract Labor	$ 13,300	$ -	$ 13,300	$ 12,000	$ 13,300
Schools/Conferences	1,000	498	1,000	500	1,000
Employment Screening	500	-	500	-	500
Water Service	15,000	11,063	15,000	15,000	15,000
Equipment Rental	1,200	-	1,200	500	1,200
Property/Liability Insurance	9,345	7,891	9,267	9,267	9,730
Subscriptions/Memberships	300	180	300	250	300
	$ 40,645	**$ 19,631**	**$ 40,567**	**$ 37,517**	**$ 41,030**

Parks (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Capital Outlay					
Machinery & Equipment	$ 15,000	$ -	$ 15,000	$ -	$ 15,000
	$ 15,000	**$ -**	**$ 15,000**	**$ -**	**$ 15,000**
Operating Transfers					
Equipment Replacement	$ 32,000	$ 32,000	$ 42,400	$ 42,400	$ 40,500
	$ 32,000	**$ 32,000**	**$ 42,400**	**$ 42,400**	**$ 40,500**
Total Expenditures	***$ 527,412***	***$ 494,497***	***$ 575,936***	***$ 549,289***	***$ 596,848***

Streets

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 197,800	$ 179,858	$ 200,322	$ 195,145	$ 210,086
Management/Supervision	60,748	60,836	64,120	64,639	67,317
Overtime	2,500	834	2,500	522	2,500
Insurance	55,283	50,673	52,443	62,430	69,290
FICA/Medicare Tax	3,805	3,551	3,934	3,829	4,116
Retirement	50,023	46,537	52,351	50,925	54,306
Workers Compensation	9,429	7,139	7,999	7,716	8,388
Retention/Incentive Pay	3,864	3,594	4,420	3,828	4,062
	$ 383,452	**$ 353,022**	**$ 388,089**	**$ 389,034**	**$ 420,065**
Supplies & Materials					
Uniform Services	$ 3,600	$ 3,719	$ 3,600	$ 3,600	$ 3,600
Office Supplies	200	-	200	200	200
Supplies-Motor Vehicles	20,000	21,325	20,000	20,000	20,000
Minor Tools	2,000	1,857	2,000	2,100	2,000
Traffic Supplies	6,000	1,848	6,000	5,500	6,000
Chemicals	1,000	148	1,000	250	1,000
Food/Memorials	500	628	500	450	500
	$ 33,300	**$ 29,527**	**$ 33,300**	**$ 32,100**	**$ 33,300**
Repairs & Maintenance					
Motor Vehicles	$ 7,000	$ 5,811	$ 7,000	$ 6,500	$ 7,000
Machinery & Equipment	10,000	17,197	10,000	8,000	10,000
Streets	91,000	136,418	91,000	91,000	91,000
	$ 108,000	**$ 159,426**	**$ 108,000**	**$ 105,500**	**$ 108,000**
Other Services & Charges					
Contract Labor	$ -	$ -	$ 16,000	$ -	$ 16,000
Schools/Conferences	4,285	1,225	4,285	2,000	4,285
Employment Screening	400	180	400	240	400
Equipment Rental	2,000	1,447	2,000	3,000	2,000
Property/Liability Insurance	8,436	8,121	9,267	9,267	9,730
Electric Service	58,000	65,193	58,000	43,521	50,000
	$ 73,121	**$ 76,166**	**$ 89,952**	**$ 58,028**	**$ 82,415**

Streets (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges (continued)					
Subscriptions/Memberships	$ 200	$ 276	$ 200	$ 200	$ 200
	$ 200	**$ 276**	**$ 200**	**$ 200**	**$ 200**
Operating Transfers					
Equipment Replacement	$ 37,300	$ 37,300	$ 73,100	$ 73,100	$ 70,600
	$ 37,300	**$ 37,300**	**$ 73,100**	**$ 73,100**	**$ 70,600**
Total Expenditures	***$ 635,373***	***$ 655,716***	***$ 692,641***	***$ 657,962***	***$ 714,580***

Inspections

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Office/Clerical	$ 22,495	$ 18,221	$ 20,087	$ 19,618	$ 87,572
Technical	139,586	132,633	142,087	142,614	81,095
Management/Supervision	140,663	157,715	146,880	145,715	153,269
Temporary/Seasonal	12,360	-	-	-	
Overtime	2,000	988	2,000	834	2,000
Insurance	51,471	53,771	58,799	58,230	61,002
FICA/Medicare Tax	4,769	4,661	4,690	4,650	4,884
Retirement	60,163	61,097	62,400	61,535	64,415
Workers Compensation	1,372	784	823	799	767
Car Allowance	7,200	7,230	7,200	7,200	7,200
Retention/Incentive Pay	6,618	6,618	5,193	4,101	5,699
	$ 448,697	**$ 443,717**	**$ 450,159**	**$ 445,296**	**$ 467,903**
Supplies & Materials					
Uniform Services	$ 3,000	$ 2,403	$ 3,000	$ 3,000	$ 3,000
Printing	1,000	2,231	1,000	1,000	1,000
Office Supplies	2,000	1,854	2,000	2,000	2,000
Computer Supplies	1,500	1,905	1,500	1,500	1,500
Postage	500	897	500	500	500
Supplies-Motor Vehicles	2,000	1,451	2,000	1,500	2,000
Food/Memorials	1,000	2,156	1,000	1,500	1,000
	$ 11,000	**$ 12,896**	**$ 11,000**	**$ 11,000**	**$ 11,000**
Repairs & Maintenance					
Motor Vehicles	$ 1,200	$ 3,460	$ 1,200	$ 1,200	$ 1,200
Office Equipment	10,000	8,809	30,000	15,000	30,000
	$ 11,200	**$ 12,269**	**$ 31,200**	**$ 16,200**	**$ 31,200**
Other Services & Charges					
Professional Services	$ 10,000	$ 17,256	$ 10,000	$ 6,000	$ 10,000
Record Filing Fees	800	179	800	500	800
Schools/Conferences	10,000	8,270	10,000	9,500	10,000
Employment Screening	150	60	150	60	150
Bank Service Charges	3,500	4,936	3,500	4,500	3,500
Equipment Rental	3,500	3,877	3,500	3,500	3,500
Property/Liability Insurance	3,371	3,371	3,959	3,555	3,733

Inspections (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges (continued)					
Communications	1,000	-	1,000	-	1,000
Subscriptions/Memberships	3,000	8,697	3,000	2,400	3,000
	$ 35,321	**$ 46,647**	**$ 35,909**	**$ 30,015**	**$ 35,683**
Operating Transfers					
Equipment Replacement	$ 2,900	$ 2,900	$ 11,000	$ 11,000	$ 11,000
	$ 2,900	**$ 2,900**	**$ 11,000**	**$ 11,000**	**$ 11,000**
Total Expenditures	***$ 509,118***	***$ 518,429***	***$ 539,268***	***$ 513,511***	***$ 556,786***

Public Buildings

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 42,937	$ 42,785	$ 45,453	$ 45,887	$ 48,207
Insurance	11,760	11,705	12,445	13,338	14,717
FICA/Medicare Tax	623	617	668	670	723
Retirement	8,112	8,090	8,885	8,855	9,541
Workers Compensation	966	-	78	81	85
Bilingual Pay	-	-		788	900
Unemployment	-	72	-	1,623	-
Retention/Incentive Pay	-	-	600	600	788
	$ 64,398	**$ 63,269**	**$ 68,129**	**$ 71,842**	**$ 74,961**
Supplies & Materials					
Office Supplies	$ -	$ 100	$ -	$ -	$ -
Janitorial Supplies	4,000	7,784	4,000	4,000	4,000
	$ 4,000	**$ 7,884**	**$ 4,000**	**$ 4,000**	**$ 4,000**
Repairs & Maintenance					
Office Equipment	$ 500	$ -	$ 500	$ -	$ 500
Buildings & Grounds	47,000	54,258	47,000	45,000	47,000
	$ 47,500	**$ 54,258**	**$ 47,500**	**$ 45,000**	**$ 47,500**
Other Services & Charges					
Contract Labor	$ -	$ -	$ -	$ -	$ -
Property/Liability Insurance	44,466	44,272	51,994	51,397	53,966
Communications	30,000	45,578	50,000	50,000	50,000
Newspaper Notices	-	-	-	-	-
Water Service	20,000	21,186	20,000	20,000	20,000
Gas Service	7,000	6,298	7,000	7,000	7,000
Electric Service	55,000	72,428	55,000	75,000	75,000
	$ 156,466	**$ 189,763**	**$ 183,994**	**$ 203,397**	**$ 205,966**

Public Buildings (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Capital Outlay					
Buildings & Improvements	$ 30,000	$ 18,677	$ 30,000	$ 25,000	$ 30,000
	$ 30,000	**$ 18,677**	**$ 30,000**	**$ 25,000**	**$ 30,000**
Operating Transfers					
Equipment Replacement	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 400
	$ 1,200	**$ 1,200**	**$ 1,200**	**$ 1,200**	**$ 400**
Total Expenditures	***$ 303,564***	***$ 335,051***	***$ 334,823***	***$ 350,439***	***$ 362,827***

Woodway Family Center

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 22,125	$ 21,672	$ 23,251	$ 22,737	$ 24,671
Office/Clerical	211,556	195,889	203,720	187,032	199,908
Management/Supervision	96,707	97,884	102,597	103,400	108,847
Temporary/Seasonal	-	-	40,789	20,112	39,736
Overtime	5,000	4,871	2,500	2,617	2,500
Insurance	54,390	74,068	80,382	74,157	80,675
FICA/Medicare Tax	4,847	5,403	8,025	6,380	6,770
Retirement	64,052	60,858	65,258	62,610	65,927
Workers Compensation	6,117	4,805	5,974	5,024	6,052
Retention/Incentive Pay	3,923	4,598	6,193	6,904	8,809
	$ 468,717	**$ 470,049**	**$ 538,689**	**$ 490,973**	**$ 543,895**
Supplies & Materials					
Uniform Services	$ 2,500	$ 2,020	$ 3,800	$ 3,800	$ 3,800
Office Supplies	1,600	1,582	1,600	2,500	2,500
Computer Supplies	1,000	914	1,000	1,000	1,000
Postage	50	32	50	50	50
Minor Tools	800	755	800	800	500
Janitorial Supplies	2,500	2,874	3,500	3,500	3,500
Food/Memorials	1,500	1,439	1,500	1,500	1,500
	$ 9,950	**$ 9,616**	**$ 12,250**	**$ 13,150**	**$ 12,850**
Repairs & Maintenance					
Office Equipment	$ 500	$ 901	$ 500	$ 500	$ 500
Buildings & Grounds	24,600	27,479	32,100	32,100	29,000
	$ 25,100	**$ 28,380**	**$ 32,600**	**$ 32,600**	**$ 29,500**
Other Services & Charges					
Contract Labor	$ 75,000	$ 64,117	$ 75,000	$ 75,000	$ 75,000
Schools/Conferences	5,000	2,813	5,000	5,000	20,000
Employment Screening	500	298	500	500	500
Bank Service Charges	1,000	584	1,000	1,600	1,600
Property/Liability Insurance	23,885	20,628	24,226	24,226	25,437

Woodway Family Center (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges (continued)					
Communications	2,400	1,786	2,400	2,400	2,400
Advertising/Promotions	7,000	3,845	10,000	10,000	19,000
Community Programs	18,000	21,550	23,000	23,000	21,000
Water Service	14,000	15,190	13,000	13,000	13,000
Gas Service	3,000	2,616	-	-	-
Electric Service	20,000	28,405	20,000	20,000	20,000
Subscriptions/Memberships	1,500	2,189	27,500	27,500	19,000
	$ 171,285	**$ 164,020**	**$ 201,626**	**$ 202,226**	**$ 216,937**
Total Expenditures	***$ 675,052***	***$ 672,065***	***$ 785,165***	***$ 738,949***	***$ 803,182***

Boards & Commissions

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges					
Youth Commission	$ 3,000	$ 1,318	$ 3,000	$ 3,000	$ 3,000
Parks and Recreation	-	-	-	-	10,000
Total Expenditures	***$ 3,000***	***$ 1,318***	***$ 3,000***	***$ 3,000***	***$ 13,000***

Note: For fiscal years 2024-2025 and 2025-2026, this department was named "Youth Commission" as it included only Youth Commission-related expenditures. Beginning in fiscal year 2026-2027, the Parks and Recreation Commission requested funding for park activities and park maintenance. Thus, the department was reclassified as "Boards & Commissions".

Community Development

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges					
Community Programs	$ 50,000	$ 34,065	$ 40,000	$ 45,000	$ 50,000
Total Expenditures	***$ 50,000***	***$ 34,065***	***$ 40,000***	***$ 45,000***	***$ 50,000***

UTILITY FUNDS

Water/Sewer Fund

Revenue	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
Beginning Cash & Investments	$ (778,789)	$ (778,789)	$ (761,804)	$ (761,804)	$ (1,060,281)		
Water Service Charges							
Water Sales - Residential	$ 4,103,000	$ 3,934,541	$ 4,103,000	$ 3,810,000	$ 4,200,000	$ 97,000	2.36%
Water Sales - Commercial	970,690	1,040,518	1,000,000	965,000	1,030,000	30,000	3.00%
Water Sales - Wholesale	136,800	142,156	136,800	130,000	136,800	-	0.00%
Water Taps	33,000	36,300	45,000	40,000	40,000	(5,000)	-11.11%
Reconnects & Transfers	93,500	81,248	87,592	84,073	88,000	408	0.47%
Total Water Charges	**$ 5,336,990**	**$ 5,234,763**	**$ 5,372,392**	**$ 5,029,073**	**$ 5,494,800**	**$ 122,408**	**2.28%**
Sewer System Charges							
Sewer Charges - Residential	$ 2,420,000	$ 2,279,239	$ 2,405,305	$ 2,290,000	$ 2,645,000	$ 239,695	9.97%
Sewer Charges - Commercial	240,845	226,980	233,199	238,000	255,000	21,801	9.35%
Sewer Taps	9,900	15,975	16,000	16,000	16,000	-	0.00%
Total Sewer Charges	**$ 2,670,745**	**$ 2,522,194**	**$ 2,654,504**	**$ 2,544,000**	**$ 2,916,000**	**$ 261,496**	**9.85%**
OTHER INCOME							
Interest Income	$ 28,866	$ 31,645	$ 45,000	$ 19,260	$ 20,000	$ (25,000)	-55.56%
Insurance Proceeds	-	81,591	100,000	127,162	-	(100,000)	
Miscellaneous Income	5,000	50,298	19,495	34,833	44,996	25,501	130.81%
Total Other Income	**$ 33,866**	**$ 163,534**	**$ 164,495**	**$ 181,255**	**$ 64,996**	**$ (99,499)**	**-60.49%**
Total Income	***$ 8,041,601***	***$ 7,920,490***	***$ 8,191,391***	***$ 7,754,328***	***$ 8,475,796***	***$ 284,405***	**3.47%**

Water/Sewer Fund (continued)

Expenses Division	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
Water Service	$ 3,909,836	$ 4,053,077	$ 4,081,089	$ 4,069,579	$ 4,370,268	$ 289,179	7.09%
Sewer Service	1,741,762	1,507,780	1,703,220	1,664,948	1,760,072	56,852	3.34%
Customer Service	2,390,003	2,392,592	2,407,082	2,318,279	2,345,456	(61,626)	-2.56%
Total Expenses	**$ 8,041,601**	**$ 7,953,449**	**$ 8,191,391**	**$ 8,052,806**	**$ 8,475,796**	**$ 284,405**	**3.47%**
Surplus (Deficit)	**$ -**	**$ (32,959)**	**$ -**	**$ (298,478)**	**$ -**	**$ -**	

Financial Highlights

<u>Departmental Changes over 10%</u>

None

<u>Rates</u>

- Water rates will increase 3%, and sewer rates will increase 10% based on the five-year water/wastewater plan adopted by Council.

<u>Salaries & Benefits Changes</u>

- 2% COLA salary increase for all employees hired prior to 6/30/2026
- 6.7% increase in health insurance, 15% increase in dental insurance, hospital indemnity coverage for employee-only participants, and $37.87 increase in dependent coverage
- Up to 4% merit salary increases for eligible employees based on performance.
- TMRS contribution rate decreased 0.25% (only impacts City's cost. Employees still receive 2:1 match)

<u>Additional Information</u>

- The decrease in Customer Service expenses is due to a decrease in processing fees as we switched credit card providers, and more customers are paying via bank draft, which has no fees associated with it.

Water

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 174,855	$ 141,720	$ 138,828	$ 131,979	$ 144,423
Office/Clerical	22,495	18,221	20,087	19,618	21,818
Technical	65,236	65,068	61,908	63,586	66,321
Management/Supervision	109,417	110,258	114,765	117,838	115,031
Overtime	15,000	17,322	15,000	11,933	15,000
Insurance	69,164	66,981	81,918	81,154	86,094
FICA/Medicare Tax	4,291	5,282	5,115	5,014	5,299
Retirement	73,756	69,220	68,048	67,386	69,917
Workers Compensation	6,825	6,056	5,408	5,063	5,633
Retention/Incentive Pay	4,225	4,630	2,170	2,206	2,888
	$ 545,264	**$ 504,756**	**$ 513,247**	**$ 505,777**	**$ 532,424**
Supplies & Materials					
Uniform Services	$ 3,500	$ 1,702	$ 3,000	$ 3,000	$ 2,000
Office Supplies	300	119	300	300	300
Computer Supplies	1,000	-	1,000	1,000	1,000
Postage	500	-	500	-	500
Supplies-Motor Vehicles	30,000	24,996	30,000	28,000	30,000
Minor Tools	4,000	5,802	4,000	4,000	4,000
Chemicals	70,000	52,443	70,000	60,000	70,000
Food/Memorials	400	636	400	300	400
	$ 109,700	**$ 85,697**	**$ 109,200**	**$ 96,600**	**$ 108,200**
Repairs & Maintenance					
Motor Vehicles	$ 10,000	$ 9,457	$ 10,000	$ 7,500	$ 10,000
Office Equipment	600	12	600	300	600
Heavy Equipment	18,500	26,482	18,500	15,000	18,500
Pumps & Equipment	162,200	196,227	162,200	200,000	162,200
Mainlines	75,000	85,386	75,000	75,000	75,000
Storage Tanks	5,000	-	5,000	-	5,000
Meters	25,000	31,356	25,000	25,000	25,000
Fire Hydrants	10,000	22,068	10,000	18,000	10,000
	$ 306,300	**$ 370,987**	**$ 306,300**	**$ 340,800**	**$ 306,300**

Water (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges					
Legal Fees	$ 2,500	$ -	$ 2,500	$ -	$ 2,500
Professional Services	5,000	-	5,000	-	5,000
Service Charges - GF	172,624	172,624	185,740	185,740	200,488
Schools/Conferences	5,000	5,758	6,000	6,000	6,000
Employment Screening	500	240	500	360	500
Water Purchase Charges	2,100,000	2,275,764	2,300,000	2,300,000	2,300,000
Water System Fee	25,000	10,660	25,000	12,000	25,000
Groundwater System Fee	20,000	11,115	20,000	15,000	20,000
Equipment Rental	3,000	2,076	3,000	3,500	3,000
Property/Liability Insurance	67,848	72,292	84,902	84,902	89,147
Communications	6,000	5,416	6,000	6,000	6,000
Electric Service	300,000	416,009	350,000	400,000	350,000
Subscriptions/Memberships	1,500	517	1,500	2,200	1,500
Contingency	100,000	-	50,000	-	50,000
	$ 2,808,972	**$ 2,972,470**	**$ 3,040,142**	**$ 3,015,702**	**$ 3,059,135**
Capital Outlay					
Machinery & Equipment	$ 31,500	$ 8,595	$ 31,500	$ 30,000	$ 49,600
	$ 31,500	**$ 8,595**	**$ 31,500**	**$ 30,000**	**$ 49,600**
Operating Transfers					
Equipment Replacement	$ 108,100	$ 108,100	$ 80,700	$ 80,700	$ 117,500
Unclaimed Property	-	2,471	-	-	-
Utility Capital Projects	-	-	-	-	197,109
	$ 108,100	**$ 110,571**	**$ 80,700**	**$ 80,700**	**$ 314,609**
Total Expenditures	***$3,909,836***	***$4,053,077***	***$4,081,089***	***$4,069,579***	***$4,370,268***

Sewer

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 131,304	$ 125,438	$ 143,418	$ 141,959	$ 152,623
Office/Clerical	11,248	9,110	10,043	9,996	10,909
Technical	73,694	83,734	76,615	78,046	57,930
Management/Supervision	76,349	76,768	80,338	81,033	79,915
Overtime	10,000	19,009	10,000	15,050	10,250
Insurance	76,556	64,219	76,089	75,552	75,121
FICA/Medicare Tax	4,305	4,534	4,705	4,852	4,561
Retirement	57,875	59,426	62,596	62,757	60,170
Workers Compensation	5,860	4,843	5,117	5,135	4,897
Unemployment	-	2,249	-	-	-
Retention/Incentive Pay	4,297	3,397	4,072	4,090	2,929
	$ 451,488	**$ 452,727**	**$ 472,993**	**$ 478,470**	**$ 459,305**
Supplies & Materials					
Uniform Services	$ 2,500	$ 2,095	$ 2,000	$ 2,000	$ 2,000
Printing	150	-	150	-	150
Office Supplies	400	64	400	200	400
Computer Supplies	1,000	-	1,000	1,000	1,000
Supplies-Motor Vehicles	30,000	25,968	30,000	25,000	30,000
Minor Tools	3,000	4,312	3,000	3,000	3,000
Chemicals	37,500	1,869	5,000	4,500	5,000
Food/Memorials	200	627	200	100	200
	$ 74,750	**$ 34,935**	**$ 41,750**	**$ 35,800**	**$ 41,750**
Repairs & Maintenance					
Motor Vehicles	$ 5,000	$ 7,331	$ 5,000	$ 4,500	$ 5,000
Heavy Equipment	15,000	27,692	15,000	10,000	15,000
Lift Station	43,500	49,594	43,500	40,000	43,500
Mainlines	55,000	16,307	55,000	35,000	55,000
	$ 118,500	**$ 100,925**	**$ 118,500**	**$ 89,500**	**$ 118,500**
Other Services & Charges					
Professional Services	$ 2,000	$ -	$ 2,000	$ -	$ 2,000
Engineering Fees	5,000	-	5,000	-	5,000
Service Charges - GF	57,545	57,545	61,913	61,913	66,829

Sewer (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges (continued)					
Schools/Conferences	4,000	4,299	4,000	4,000	4,000
Employment Screening	120	-	120	60	120
Sewage Treatment Charges	800,000	645,242	760,000	760,000	780,000
Equipment Rental	1,000	193	1,000	200	1,000
Property/Liability Insurance	13,959	12,299	14,444	14,255	14,968
Communications	2,000	1,488	2,000	1,500	2,000
Electric Service	15,000	26,511	25,000	25,000	25,000
Subscriptions/Memberships	1,000	359	1,000	750	1,000
	$ 901,624	**$ 747,936**	**$ 876,477**	**$ 867,678**	**$ 901,917**
Capital Outlay					
Sewer Lift Stations	$ 10,000	$ -	$ 10,000	$ 10,000	$ 10,000
Machinery & Equipment	40,000	25,857	40,000	40,000	40,000
	$ 50,000	**$ 25,857**	**$ 50,000**	**$ 50,000**	**$ 50,000**
Operating Transfers					
Equipment Replacement	$ 145,400	$ 145,400	$ 143,500	$ 143,500	$ 188,600
	$ 145,400	**$ 145,400**	**$ 143,500**	**$ 143,500**	**$ 188,600**
Total Expenditures	***$1,741,762***	***$1,507,780***	***$1,703,220***	***$1,664,948***	***$1,760,072***

Customer Service

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 58,847	$ 59,646	$ 60,007	$ 60,593	$ 61,209
Office/Clerical	90,418	123,044	132,173	132,732	98,653
Professional	61,379	27,317	27,802	27,947	68,650
Overtime	1,000	122	1,000	1,000	1,000
Insurance	43,701	38,138	47,408	47,373	55,659
FICA/Medicare Tax	3,120	3,086	3,273	3,279	3,402
Retirement	40,832	40,438	43,542	43,676	44,884
Workers Compensation	2,010	1,321	1,430	1,357	1,468
Retention/Incentive Pay	4,542	4,051	4,714	4,839	5,196
	$ 305,849	**$ 297,163**	**$ 321,349**	**$ 322,796**	**$ 340,121**
Supplies & Materials					
Uniform Services	$ 400	$ 536	$ 100	$ 200	$ 500
Printing	6,000	8,729	10,000	10,000	8,000
Office Supplies	3,000	473	1,000	1,000	1,000
Computer Supplies	1,500	416	1,000	1,000	1,000
Postage	25,000	17,474	25,000	20,000	20,000
Supplies-Motor Vehicles	2,500	2,345	2,000	2,000	2,000
Minor Tools	1,000	361	1,000	500	500
Food/Memorials	500	127	500	500	500
	$ 39,900	**$ 30,462**	**$ 40,600**	**$ 35,200**	**$ 33,500**
Repairs & Maintenance					
Motor Vehicles	$ 1,000	$ 2,970	$ 2,000	$ 2,000	$ 2,000
Office Equipment	20,000	16,367	21,000	18,366	25,000
	$ 21,000	**$ 19,337**	**$ 23,000**	**$ 20,366**	**$ 27,000**
Other Services & Charges					
Special Studies	$ 5,000	$ 4,450	$ 3,000	$ 1,500	$ -
Audit Services	12,530	15,030	19,857	12,857	13,195
Schools/Conferences	2,602	708	1,000	500	1,000
Employment Screening	-	-	-	60	100
Bank Service Charges	150,000	159,499	150,000	78,234	80,000
Uncollectible UB	-	14,574	-	-	-

Customer Service (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges (continued)					
Property/Liability Insurance	2,115	2,102	2,469	1,959	2,057
Mail-Handling	3,500	2,027	3,500	2,500	2,500
Subscriptions/Memberships	6,000	4,490	5,000	5,000	5,000
Contingency	5,000	5,797	5,000	5,000	5,000
	$ 186,747	**$ 208,676**	**$ 189,826**	**$ 107,610**	**$ 108,852**
Capital Outlay					
Office Furniture	$ -	$ 448	$ -	$ -	$ -
	$ -	**$ 448**	**$ -**	**$ -**	**$ -**
Operating Transfers					
Equipment Replacement	$ 4,800	$ 4,800	$ -	$ -	$ -
Debt Service - Water	115,410	115,410	118,713	118,713	116,563
Debt Service - Sewer	1,716,297	1,716,297	1,713,594	1,713,594	1,719,420
	$ 1,836,507	**$ 1,836,507**	**$ 1,832,307**	**$ 1,832,307**	**$ 1,835,983**
Total Expenditures	***$2,390,003***	***$2,392,592***	***$2,407,082***	***$2,318,279***	***$2,345,456***

Sanitation Fund

Revenue	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
Beginning Net Position	$ (90,229)	$ (90,229)	$ (295,303)	$ (295,303)	$ (100,830)	$ 194,473	
Sanitation Services							
Waste Collection Franchise Fee	$ 66,341	$ 63,754	$ 85,060	$ 87,278	$ 100,000	$ 14,940	17.56%
Residential	1,068,300	1,095,739	1,130,000	1,138,105	1,159,830	29,830	2.64%
Commercial	801,225	636,146	670,000	704,429	870,000	200,000	29.85%
Interest Income	1,000	90	1,000	-	1,000	-	0.00%
Miscellaneous Income	-	-	-	120	-	-	
Total Sanitation Services	**$ 1,936,866**	**$ 1,795,729**	**$ 1,886,060**	**$ 1,929,932**	**$ 2,130,830**	**$ 244,770**	**12.98%**
Total Resources	***$1,846,637***	***$ 1,705,500***	***$ 1,590,757***	***$ 1,634,628***	***$2,030,000***	***$ 244,770***	

Expenses Division	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
Sanitation Service	$ 1,936,866	$ 2,000,804	$ 1,886,060	$ 1,735,458	$ 2,030,000	$ 143,940	7.63%
Total Expenditures	**$ 1,936,866**	**$ 2,000,804**	**$ 1,886,060**	**$ 1,735,458**	**$ 2,030,000**	**$ 143,940**	**7.63%**
Surplus (Deficit)	**$ (90,229)**	**$ (295,303)**	**$ (295,303)**	**$ (100,830)**	**$ -**		

Financial Highlights

Sanitation Service: The 7.63% increase directly correlates with the city's increased costs for third-party trash services. Waco opened its new landfill in Axtell, Texas, in March of 2026. Because of this, Woodway amended the contract with Frontier Waste Solutions, effective March 1, 2026, resulting in higher sanitation costs for the City. The City has absorbed this cost since March 2026 and will pass it on to customers beginning October 1, 2026. Additionally, new rates will go into effect in March 2027.

<u>Rates</u>

- City staff recommend a 2% increase in residential sanitation rates for FY 27, as well as increasing all commercial sanitation rates to align with actual charges incurred by Frontier related to tonnage and frequency of services rendered. See Master Fee Schedule for more information.

Sanitation

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges					
Service Charges - GF	$ 298,866	$ 298,866	$ -	$ -	$ -
Disposal - Landfill	276,000	275,352	143,484	143,484	-
Collection - Residential	850,000	867,529	1,125,000	912,307	1,075,000
Collection - Commercial	500,000	524,758	593,500	654,530	900,000
Collection - Hazard Waste	12,000	16,613	24,076	20,137	25,000
Collection - Litter Clean-Up	-	-	-	5,000	30,000
Bank Service Charges	-	615	-	-	-
Uncollectible UB	-	17,070	-	-	-
	$ 1,936,866	**$ 2,000,804**	**$ 1,886,060**	**$ 1,735,458**	**$ 2,030,000**
Total Expenditures	***$1,936,866***	***$2,000,804***	***$1,886,060***	***$1,735,458***	***$2,030,000***

CBA/PAVILION OPERATIONS

CBA/Pavilion Operations

Revenue	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
Beginning Net Position	$ (128,825)	$ (128,825)	$ (293,572)	$ (293,572)	$ (12,944)	$ 280,629	
Sources of Funding							
Arboretum Rentals	$ 300,000	$ 164,900	$ 200,000	$ 145,503	$ 215,000	$ 15,000	7.50%
Interest Income	4,998	-	5,000	-	1,000	(4,000)	-80.00%
Transfer from Tourism Fund	680,368	680,368	686,402	686,402	585,009	(101,393)	-14.77%
Transfer from General Fund	-	-	181,451	531,451	315,678	134,227	73.97%
Total Sources of Funding	**$ 985,366**	**$ 845,268**	**$ 1,072,853**	**$ 1,363,356**	**$ 1,116,687**	**$ (90,393)**	-8.43%
Total Resources	***$ 856,541***	***$ 716,443***	***$ 779,281***	***$ 1,069,783***	***$ 1,103,743***	***$ (90,393)***	

Expenses Division	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed	Increase (Decrease)	% Change
Pavilion	$ 515,037	$ 557,268	$ 593,231	$ 602,388	$ 604,079	$ 10,848	1.83%
Arboretum Grounds	470,329	452,747	479,622	480,339	499,665	20,043	4.18%
Total Expenditures	**$ 985,366**	**$ 1,010,015**	**$ 1,072,853**	**$ 1,082,727**	**$ 1,103,743**	**$ 30,890**	2.88%
Surplus (Deficit)	**$ (128,825)**	**$ (293,572)**	**$ (293,572)**	**$ (12,944)**	**$ -**		

Financial Highlights

Departmental Changes over 10%

None

Salaries & Benefits Changes

- 2% COLA salary increase for all employees hired prior to 6/30/2026
- 6.7% increase in health insurance, 15% increase in dental insurance, hospital indemnity coverage for employee-only participants, and $37.87 increase in dependent coverage
- Up to 4% merit salary increases for eligible employees based on performance.
- TMRS contribution rate decreased 0.25% (only impacts City's cost. Employees still receive 2:1 match)

Additional Information

- One part-time Horticulture Specialist was added to the budget, offset by decreases in the contract labor and grounds repair & maintenance costs.
- Due to a decrease in tourism funds and to zero out the negative fund balance of this fund, a larger transfer from the general fund is budgeted, as a balanced budget must be adopted.

Pavilion

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Office/Clerical	$ 121,002	$ 20,445	$ 46,480	$ 46,995	$ 169,924
Management/Supervision	86,562	209,592	221,477	222,100	97,462
Service/Maintenance	22,124	21,461	23,240	23,107	24,671
Temporary/Seasonal	21,713	10,690	20,800	19,141	22,574
Overtime	2,000	1,955	4,000	2,700	2,000
Insurance	29,768	49,325	58,058	57,924	60,650
FICA/Medicare Tax	3,717	4,514	5,924	5,876	6,025
Retirement	44,689	48,695	48,684	58,658	56,686
Workers Compensation	4,713	3,662	4,764	3,804	4,755
Retention/Incentive Pay	4,965	4,615	5,637	5,636	2,359
	$ 341,253	**$ 374,954**	**$ 439,064**	**$ 445,941**	**$ 447,106**
Supplies & Materials					
Uniform Services	$ 500	$ 262	$ 250	$ 250	$ 400
Office Supplies	2,000	1,995	2,000	2,000	1,500
Computer Supplies	575	570	100	-	-
Janitorial Supplies	4,000	4,692	4,000	4,000	4,000
Food/Memorials	1,000	900	1,000	1,000	1,000
	$ 8,075	**$ 8,419**	**$ 7,350**	**$ 7,250**	**$ 6,900**
Repairs & Maintenance					
Office Equipment	$ 500	$ 1,254	$ 500	$ 500	$ 500
Buildings & Grounds	50,000	42,769	50,000	50,000	46,000
	$ 50,500	**$ 44,023**	**$ 50,500**	**$ 50,500**	**$ 46,500**
Other Services & Charges					
Contract Labor	$ 6,500	$ 2,524	$ 3,500	$ 6,500	$ 6,500
Schools/Conferences	1,500	977	1,500	1,500	3,000
Employment Screening	-	-	-	380	-
Bank Service Charges	5,000	3,365	5,000	5,000	5,000
Property/Liability Insurance	15,709	15,426	18,117	18,117	19,023
Communications	4,000	6,521	4,000	4,000	4,500
Advertising/Promotions	20,000	18,526	-	-	-

Pavilion (continued)

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Other Services & Charges (continued)					
Water Service	25,000	42,986	25,000	25,000	25,000
Gas Service	2,500	3,250	2,500	2,500	4,500
Electric Service	20,000	22,195	20,000	20,000	20,000
Subscriptions/Memberships	15,000	14,102	16,700	15,700	16,050
	$ 115,209	**$ 129,872**	**$ 96,317**	**$ 98,697**	**$ 103,573**
Total Expenditures	***$ 515,037***	***$ 557,268***	***$ 593,231***	***$ 602,388***	***$ 604,079***

Arboretum Grounds

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Salaries & Benefits					
Service/Maintenance	$ 105,480	$ 106,926	$ 111,907	$ 112,668	$ 118,725
Management/Supervision	86,562	87,523	91,824	92,436	97,397
Temporary/Seasonal	21,713	-	-	-	28,076
Overtime	1,000	-	-	-	-
Insurance	40,320	48,462	48,294	47,389	50,331
FICA/Medicare Tax	3,159	2,875	3,018	3,041	3,609
Retirement	37,241	37,672	40,154	40,422	42,221
Workers Compensation	3,921	3,518	3,122	3,080	3,733
Retention/Incentive Pay	4,133	4,433	4,403	4,403	4,673
	$ 303,529	**$ 291,409**	**$ 302,722**	**$ 303,439**	**$ 348,765**
Supplies & Materials					
Uniform Services	$ 2,500	$ 1,783	$ 2,500	$ 2,500	$ 2,500
Office Supplies	1,000	1,097	1,000	1,000	1,000
Supplies-Motor Vehicles	2,000	1,968	2,000	2,000	2,000
Janitorial Supplies	2,000	1,135	2,000	2,000	2,000
	$ 7,500	**$ 5,983**	**$ 7,500**	**$ 7,500**	**$ 7,500**
Repairs & Maintenance					
Machinery & Equipment	$ 2,000	$ 603	$ 2,000	$ 2,000	$ 2,000
Buildings & Grounds	95,000	107,269	90,000	90,000	76,500
	$ 97,000	**$ 107,872**	**$ 92,000**	**$ 92,000**	**$ 78,500**
Other Services & Charges					
Schools/Conferences	$ 500	$ 155	$ 500	$ 500	$ 500
Contract Labor	55,000	44,415	60,000	60,000	47,000
Communications	4,500	683	4,500	4,500	4,500
Subscriptions/Memberships	300	230	300	300	800
	$ 60,300	**$ 45,483**	**$ 65,300**	**$ 65,300**	**$ 52,800**
Operating Transfers					
Equipment Replacement	$ 2,000	$ 2,000	$ 12,100	$ 12,100	$ 12,100
	$ 2,000	**$ 2,000**	**$ 12,100**	**$ 12,100**	**$ 12,100**
Total Expenditures	***$ 470,329***	***$ 452,747***	***$ 479,622***	***$ 480,339***	***$ 499,665***

DEBT SERVICE

General Debt Service

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 63,099	$ 63,099	$ 55,642	$ 55,642	$ 61,838
Revenues					
Property Taxes	$ 336,811	$329,299	$ 344,180	$ 342,168	$ 345,082
Delinquent Property Taxes	1,000	1,500	1,000	826	1,000
Interest & Penalties	1,500	2,299	1,500	1,444	1,500
Interest Income	10,000	8,944	10,000	7,259	7,500
Total Revenues	**$ 349,311**	**$342,042**	**$ 356,680**	**$ 351,696**	**$ 355,082**
Total Resources	***$ 412,410***	***$405,142***	***$ 412,322***	***$ 407,338***	***$ 416,920***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Principal	$ 180,000	$180,000	$ 185,000	$ 185,000	$ 195,000
Interest	169,226	169,225	160,225	160,225	150,975
Paying Agent Fees	250	275	250	275	275
Total Expenditures	**$ 349,476**	**$349,500**	**$ 345,475**	**$ 345,500**	**$ 346,250**
Ending Fund Balance	**$ 62,934**	**$ 55,642**	**$ 66,847**	**$ 61,838**	**$ 70,670**

GENERAL DEBT SERVICE FUND
SCHEDULE OF BONDS OUTSTANDING

CERTIFICATES OF OBLIGATION ISSUE/NOTE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING 10/1/2026	2026-2027 PRINCIPAL DUE	2026-2027 INTEREST DUE	2026-2027 TOTAL DUE
C.O. 2021	$6,335,000	2.00% - 5.00%	2046	$5,490,000	$195,000	$150,975	$345,975
TOTAL ALL ISSUES				**$5,490,000**	**$195,000**	**$150,975**	**$345,975**

GENERAL FUND CERTIFICATES OF OBLIGATION
DEBT SERVICE SCHEDULE

DATE	2021 SERIES FISCAL TOTALS		FISCAL GRAND TOTALS		
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
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	$5,490,000	1,448,801	**$5,490,000**	**$1,448,801**	**$6,938,801**

Utility Debt Service

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 297,498	$ 297,498	$ 330,511	$ 259,736	$ 288,006
Revenues					
Transfer from Utility Fund	$ 1,831,707	$ 1,831,707	$ 1,831,707	$ 1,831,707	$ 1,835,983
Interest Income	30,000	27,938	30,000	28,669	30,000
Total Revenues	**$ 1,861,707**	**$ 1,859,645**	**$ 1,861,707**	**$ 1,860,376**	**$ 1,865,983**
Total Resources	***$ 2,159,205***	***$ 2,157,143***	***$ 2,192,218***	***$ 2,120,112***	***$ 2,153,989***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Principal	$ 1,215,000	$ 1,215,000	$ 1,255,000	$ 1,255,000	$ 1,300,000
Interest	614,707	609,756	575,106	575,106	534,057
Paying Agent Fees	2,000	1,875	2,000	2,000	1,925
Total Expenditures	**$ 1,831,707**	**$ 1,826,631**	**$ 1,832,106**	**$ 1,832,106**	**$ 1,835,982**
Ending Fund Balance	**$ 327,498**	**$ 330,511**	**$ 360,112**	**$ 288,006**	**$ 318,007**

UTILITY DEBT SERVICE FUND

SCHEDULE OF BONDS OUTSTANDING

REVENUE BOND ISSUE/NOTE	AMOUNT OF ISSUE	INTEREST RATE	YEAR OF MATURITY	AMOUNT OUTSTANDING 10/1/2026	2026-2027 PRINCIPAL DUE	2026-2027 INTEREST DUE	2026-2027 TOTAL DUE
G.O. 2016 Refunding (Sewer)	$3,400,000	2.00% - 3.00%	2027	375,000	375,000	7,500	382,500
C.O. 2016 (Water & Sewer)	$3,670,000	2.00% - 2.25%	2031	1,355,000	260,000	27,800	287,800
C.O. 2017 (Sewer)	$9,200,000	3.00% - 4.00%	2042	7,435,000	320,000	233,363	553,363
C.O. 2021 (Sewer)	$11,120,000	2.00% - 5.00%	2046	9,645,000	345,000	265,394	610,394
TOTAL ALL ISSUES				**$18,810,000**	**$1,300,000**	**$534,057**	**$1,834,057**

WATER WORKS & SEWER SYSTEM

DEBT SERVICE SCHEDULE

DATE	2016 REF SERIES FISCAL TOTALS PRINCIPAL	INTEREST	2016 SERIES FISCAL TOTALS PRINCIPAL	INTEREST	2017 SERIES FISCAL TOTALS PRINCIPAL	INTEREST
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	$375,000	$7,500	$1,355,000	$85,700	$7,435,000	$2,109,500

WATER WORKS & SEWER SYSTEM (CONTINUED)

DEBT SERVICE SCHEDULE

	2021 SERIES FISCAL TOTALS		FISCAL GRAND TOTALS		
DATE	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
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	$9,645,000	$2,543,630	**$18,810,000**	**$4,746,330**	**$23,556,330**

TOURISM FUND

Tourism Fund

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 71,873	$ 71,873	$ (98,991)	$ (98,991)	$ (123,995)
Revenues					
Hotel Occupancy Tax	$ 975,000	$ 745,677	$ 850,000	$ 780,898	$ 820,000
Interest Income	16,000	9,712	10,000	2,500	3,004
Miscellaneous	-	800	-	-	-
Total Revenues	**$ 991,000**	**$ 756,189**	**$ 860,000**	**$ 783,398**	**$ 823,004**
Total Resources	***$ 1,062,873***	***$ 828,062***	***$ 761,009***	***$ 684,407***	***$ 699,009***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Category A					
Principal	$ 100,000	$ 100,000	$ -	$ -	$ -
Interest	4,000	4,000	-	-	-
Paying Agent Fees	500	-	-	-	-
Transfer to CBA/Pavilion	680,368	680,368	686,402	686,402	585,009
Transfer to Discover Woodway	40,000	-	-	-	-
Transfer to CBA Construction Fund	75,000	-	-	-	-
Transfer to Unclaimed Property	-	650	-	-	-
Category C					
Tourism Advertising/Promotion	150,000	142,035	122,000	122,000	114,000
Total Expenditures	**$ 1,049,868**	**$ 927,053**	**$ 808,402**	**$ 808,402**	**$ 699,009**
Ending Fund Balance	**$ 13,005**	**$ (98,991)**	**$ (47,393)**	**$ (123,995)**	**$ -**

OTHER FUNDS

Combined Other Funds Summary

Fund #	Fund Name	Type	2026-2027 Beginning Fund Balance	2026-2027 Revenues	2026-2027 Expenditures	2026-2027 Ending Fund Balance
101	General Emergency Reserve Fund	Designated	$ 250,000	$ -	$ -	$ 250,000
103	General Equipment Replacement Fund	Designated	624,304	631,300	1,073,551	182,053
203	Unclaimed Money Fund	Restricted	1,183	-	-	1,183
208	Discover Woodway Fund	Restricted	2,357	71,500	71,000	2,857
210	Drug Seizure/Forfeiture Fund	Restricted	3,363	100	-	3,463
211	Law Enforcement Officer Continuing Ed	Restricted	117	5,100	5,000	217
212	MC Building Security Fund	Restricted	40,775	1,500	35,000	7,275
213	MC Technology Fund	Restricted	2,283	60	-	2,343
214	MC Child Safety Fund	Restricted	134,124	18,000	21,000	131,124
215	Asset Forfeiture Fund	Restricted	58,297	2,500	20,000	40,797
216	MC Local Truancy Prevention & Diversion	Restricted	30,721	4,100	-	34,821
217	MC Jury Fund	Restricted	608	70	-	678
218	MC Consolidated Building & Technology	Restricted	7,250	5,100	-	12,350
300	Park Projects Fund	Capital	25,405	154,595	180,000	-
301	Park Dedication Fund	Capital	14,887	113	15,000	-
302	General Projects Fund	Capital	(130,270)	268,234	110,200	27,764
306	Future Capital Street Improvement	Capital	5,169,125	271,242	2,600,000	2,840,367
308	Arboretum Construction Fund	Capital	75,383	500	-	75,883
309	Development Fund	Capital	156,986	4,000	-	160,986
310	Family Center Construction Fund	Capital	1,018,479	25,000	1,043,479	-
311	Long-Term Capital Projects Fund	Capital	1,645,584	60,000	364,095	1,341,489
502	Utility Emergency Reserve Fund	Designated	250,000	-	-	250,000
503	Utility Equipment Replacement Fund	Designated	250,101	336,100	350,000	236,201
504	Utility Projects Fund	Capital	741,414	2,722,109	3,360,000	103,523
507	Utility Impact Improvements	Restricted	37,806	-	-	37,806
515	2021 Utility Improvement Fund	Capital	2,781,801	100,000	2,750,000	131,801
			$ 13,192,084	**$ 4,681,223**	**$ 11,998,325**	**$ 5,874,982**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 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***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 1,135,145	$ 1,135,145	$ 844,595	$ 844,595	$ 624,304
Revenues					
Transfers from General Fund	$ 501,300	$ 501,300	$ 538,000	$ 538,000	$ 516,300
Interest Income	45,000	34,581	45,000	12,500	15,000
Proceeds from Sale of Fixed Assets	100,000	129,920	100,000	40,000	100,000
	$ 646,300	**$ 665,800**	**$ 683,000**	**$ 590,500**	**$ 631,300**
Total Resources	***$ 1,781,445***	***$ 1,800,945***	***$ 1,527,595***	***$ 1,435,095***	***$1,255,604***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Public Safety Capital					
Patrol & Administrative Vehicles	$ 299,770	$ 345,000	$ 316,155	$ 316,155	$ 347,799
Pumper Fire Truck Installment (2/3)	415,539	415,539	432,752	432,752	432,752
Streets Capital					
Backhoe/loader	145,000	144,871	-	-	-
Utility Trucks	120,000	20,823	-	-	-
Grapple Bucket			25,000	19,000	-
Broom					63,000
Parks Capital		-			
Utility Trucks	60,000	10,411	-	13,047	120,000
Public Buildings Capital					
City Hall Generator	-	-	-	-	110,000
CBA Capital					
Utility Truck	60,000	10,383	-	13,011	-
Inspections Capital					
Utility Truck	60,000	9,322	-	11,909	-
Administration Capital					
Commuter Vehicle	-	-	32,000	4,919	-
Total Expenditures	**$ 1,160,309**	**$ 956,350**	**$ 805,907**	**$ 810,792**	**$ 1,073,551**
Ending Fund Balance	**$ 621,136**	**$ 844,595**	**$ 721,688**	**$ 624,304**	**$ 182,053**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 1,652	$ 1,652	$ 1,686	$ 1,686	$ 1,183
Revenues					
Unclaimed Property	$ -	$ -	$ -	$ -	$ -
Transfers from Other Funds	-	10,330	-	-	-
	$ -	**$ 10,330**	**$ -**	**$ -**	**$ -**
Total Resources	***$ 1,652***	***$ 11,982***	***$ 1,686***	***$ 1,686***	***$ 1,183***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Payments Escheated	$ -	$ 10,296	$ -	$ 503	$ -
Total Expenditures	**$ -**	**$ 10,296**	**$ -**	**$ 503**	**$ -**
Ending Fund Balance	**$ 1,652**	**$ 1,686**	**$ 1,686**	**$ 1,183**	**$ 1,183**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 78,904	$ 78,904	$ 29,107	$ 29,107	$ 2,357
Revenues					
Discover Woodway	$ 25,000	$ 51,475	$ 50,000	$ 57,000	$ 57,000
Interest Income	4,000	1,996	3,000	250	500
Transfers from Tourism	40,000	-	-	-	-
Sponsorships	-	-	11,000	11,000	14,000
	$ 69,000	**$ 53,471**	**$ 64,000**	**$ 68,250**	**$ 71,500**
Total Resources	***$ 147,904***	***$ 132,375***	***$ 93,107***	***$ 97,357***	***$ 73,857***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Discover Woodway Events	$ 80,000	$ 103,268	$ 95,000	$ 95,000	$ 71,000
Total Expenditures	**$ 80,000**	**$ 103,268**	**$ 95,000**	**$ 95,000**	**$ 71,000**
Ending Fund Balance	**$ 67,904**	**$ 29,107**	**$ (1,893)**	**$ 2,357**	**$ 2,857**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 15,962	$ 15,962	$ 3,559	$ 3,559	$ 3,363
Revenues					
Interest Income	$ 500	$ 499	$ 100	$ 100	$ 100
Drug Forfeitures	-	3,219	-	372	-
	$ 500	**$ 3,718**	**$ 100**	**$ 472**	**$ 100**
Total Resources	***$ 16,462***	***$ 19,680***	***$ 3,659***	***$ 4,031***	***$ 3,463***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Machinery & Equipment	$ 2,000	$ 16,121	$ -	$ 668	$ -
Total Expenditures	**$ 2,000**	**$ 16,121**	**$ -**	**$ 668**	**$ -**
Ending Fund Balance	**$ 14,462**	**$ 3,559**	**$ 3,659**	**$ 3,363**	**$ 3,463**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 330	$ 330	$ 385	$ 385	$ 117
Revenues					
Law Enforcement Officer Continuing Ed	$ 5,000	$ 5,024	$ 5,000	$ 4,652	$ 5,000
Interest Income	100	111	100	80	100
	$ 5,100	**$ 5,135**	**$ 5,100**	**$ 4,732**	**$ 5,100**
Total Resources	***$ 5,430***	***$ 5,465***	***$ 5,485***	***$ 5,117***	***$ 5,217***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Schools/Conference	$ 5,000	$ 5,080	$ 5,000	$ 5,000	$ 5,000
Total Expenditures	**$ 5,000**	**$ 5,080**	**$ 5,000**	**$ 5,000**	**$ 5,000**
Ending Fund Balance	**$ 430**	**$ 385**	**$ 485**	**$ 117**	**$ 217**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 61,400	$ 61,400	$ 54,375	$ 54,375	$ 40,775
Revenues					
Municipal Court Building Security	$ 5,000	$ 2,005	$ -	$ -	$ -
Interest Income	3,000	2,436	2,500	1,400	1,500
	$ 8,000	**$ 4,441**	**$ 2,500**	**$ 1,400**	**$ 1,500**
Total Resources	***$ 69,400***	***$ 65,841***	***$ 56,875***	***$ 55,775***	***$ 42,275***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Buildings & Improvements	$ 25,000	$ 2,948	$ 1,200	$ 5,000	$ 25,000
Court Bailiff Costs	-	8,519	10,000	10,000	10,000
Total Expenditures	**$ 25,000**	**$ 11,466**	**$ 11,200**	**$ 15,000**	**$ 35,000**
Ending Fund Balance	**$ 44,400**	**$ 54,375**	**$ 45,675**	**$ 40,775**	**$ 7,275**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 9,077	$ 9,077	$ 3,562	$ 3,562	$ 2,283
Revenues					
Municipal Court Technology Fee	$ 4,000	$ 1,686	$ -	$ -	$ -
Interest Income	300	340	-	55	60
	$ 4,300	**$ 2,026**	**$ -**	**$ 55**	**$ 60**
Total Resources	***$ 13,377***	***$ 11,103***	***$ 3,562***	***$ 3,617***	***$ 2,343***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Machinery & Equipment	$ 8,000	$ 7,542	$ -	$ 1,334	$ -
Total Expenditures	**$ 8,000**	**$ 7,542**	**$ -**	**$ 1,334**	**$ -**
Ending Fund Balance	**$ 5,377**	**$ 3,562**	**$ 3,562**	**$ 2,283**	**$ 2,343**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 137,283	$ 137,283	$ 138,387	$ 138,387	$ 134,124
Revenues					
Child Safety Fund	$ 12,000	$ 11,404	$ 12,000	$ 11,900	$ 12,000
Interest Income	6,000	5,874	6,000	3,838	6,000
	$ 18,000	**$ 17,277**	**$ 18,000**	**$ 15,738**	**$ 18,000**
Total Resources	***$ 155,283***	***$ 154,561***	***$ 156,387***	***$ 154,124***	***$ 152,124***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Community Programs	$ 45,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
WFC Security Costs		11,174	15,000	15,000	16,000
Total Expenditures	**$ 45,000**	**$ 16,174**	**$ 20,000**	**$ 20,000**	**$ 21,000**
Ending Fund Balance	**$ 110,283**	**$ 138,387**	**$ 136,387**	**$ 134,124**	**$ 131,124**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 11,056	$ 11,056	$ 73,160	$ 73,160	$ 58,297
Revenues					
Interest Income	$ 1,500	$ 1,015	$ 5	$ 2,321	$ 2,500
Asset Forfeitures	-	72,238	-	20,601	-
	$ 1,500	**$ 73,253**	**$ 5**	**$ 22,923**	**$ 2,500**
Total Resources	***$ 12,556***	***$ 84,309***	***$ 73,165***	***$ 96,083***	***$ 60,797***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Machinery & Equipment	$ 10,000	$ 11,149	$ -	$ 37,786	$ 20,000
Total Expenditures	**$ 10,000**	**$ 11,149**	**$ -**	**$ 37,786**	**$ 20,000**
Ending Fund Balance	**$ 2,556**	**$ 73,160**	**$ 73,165**	**$ 58,297**	**$ 40,797**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 22,737	$ 22,737	$ 26,814	$ 26,814	$ 30,721
Revenues					
Local Truancy Prevention & Diversion	$ 4,000	$ 3,058	$ 3,500	$ 3,143	$ 3,100
Interest Income	1,000	1,019	1,000	764	1,000
	$ 5,000	**$ 4,077**	**$ 4,500**	**$ 3,907**	**$ 4,100**
Total Resources	***$ 27,737***	***$ 26,814***	***$ 31,314***	***$ 30,721***	***$ 34,821***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Schools/Conferences	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 27,737**	**$ 26,814**	**$ 31,314**	**$ 30,721**	**$ 34,821**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 455	$ 455	$ 536	$ 536	$ 608
Revenues					
Local Municipal Jury Fee	$ 100	$ 61	$ 100	$ 56	$ 60
Interest Income	10	20	10	15	10
	$ 110	**$ 82**	**$ 110**	**$ 71**	**$ 70**
Total Resources	***$ 565***	***$ 536***	***$ 646***	***$ 608***	***$ 678***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Jury Service	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 565**	**$ 536**	**$ 646**	**$ 608**	**$ 678**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ -	$ -	$ 1,989	$ 1,989	$ 7,250
Revenues					
Municipal Court Technology & Building Security Fee	$ -	$ 1,972	$ 5,000	$ 5,158	$ 5,000
Interest Income	-	17	100	104	100
	$ -	**$ 1,989**	**$ 5,100**	**$ 5,262**	**$ 5,100**
Total Resources	***$ -***	***$ 1,989***	***$ 7,089***	***$ 7,250***	***$ 12,350***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Machinery & Equipment	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ 1,989**	**$ 7,089**	**$ 7,250**	**$ 12,350**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 190,699	$ 190,699	$ 24,685	$ 24,685	$ 25,405
Revenues					
Transfers from LT Capital	$ -	$ -	$ -	$ -	$ 139,095
Transfers from Park Dedication	-	-	-	-	15,000
Interest Income	15,000	2,547	-	680	500
Park Memberships	-	240	-	40	-
	$ 15,000	**$ 2,787**	**$ -**	**$ 720**	**$ 154,595**
Total Resources	***$ 205,699***	***$ 193,486***	***$ 24,685***	***$ 25,405***	***$ 180,000***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Whitehall Parking Improvements	$ -	$ 104,801	$ -	$ -	$ -
PAW Lighting	64,000	64,000	-	-	-
Woodway Park Road Maintenance	175,000	-	-	-	-
Whitehall Park Sports Fields	-	-	-	-	100,000
Woof-Way Park Expansion	-	-	-	-	80,000
Total Expenditures	**$ 239,000**	**$ 168,801**	**$ -**	**$ -**	**$ 180,000**
Ending Fund Balance	**$ (33,301)**	**$ 24,685**	**$ 24,685**	**$ 25,405**	**$ -**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 13,901	$ 13,901	$ 14,488	$ 14,488	$ 14,887
Revenues					
Transfers from General Fund	$ -	$ -	$ -	$ -	$ -
Interest Income	750	587	750	399	113
Park Fund Dedications	-	-	-	-	-
	$ 750	**$ 587**	**$ 750**	**$ 399**	**$ 113**
Total Resources	***$ 14,651***	***$ 14,488***	***$ 15,238***	***$ 14,887***	***$ 15,000***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Transfer to Parks Project Funds	$ -	$ -	$ -	$ -	$ 15,000
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000**
Ending Fund Balance	**$ 14,651**	**$ 14,488**	**$ 15,238**	**$ 14,887**	**$ -**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 1,663,767	$ 1,663,767	$ 661,835	$ 661,835	$ (130,270)
Revenues					
Transfers from LT Capital	$ -	$ -	$ 260,000	$ 260,000	$ -
Transfers from General Fund	-	-	-	350,000	-
Interest Income	15,000	60,998	75,000	16,787	20,000
Grant	-	27,867	1,048,234	800,000	248,234
	$ 15,000	**$ 88,866**	**$ 1,383,234**	**$ 1,426,787**	**$ 268,234**
Total Resources	***$ 1,678,767***	***$ 1,752,633***	***$ 2,045,069***	***$ 2,088,623***	***$ 137,964***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Streets Projects					
Slurry Seal Programs	$ 400,000	$ 388,359	$ 400,000	$ 400,000	$ -
Ritchie Road (Transfer to Fund 306)	750,000	-	750,000	750,000	-
Estates Restriping/Pedestrian Path	-	357,291	-	-	-
Brookwood Drive Drainage	-	21,048	-	28,429	-
Woodway Sidewalk Project	275,000	61,825	1,310,292	1,000,000	-
Woodway Sidewalk Project-ADA Compliance	-	-	-	-	110,200
General Projects		-		-	
Comprehensive Master Plan	-	-	-	-	-
Woodvalley Parking Lot	-	162,274		-	
Replace City Hall Roof	-	-	32,600	40,464	-
Transfer to Arboretum	100,000	100,000	-	-	-
Total Expenditures	**$ 1,525,000**	**$ 1,090,797**	**$ 2,492,892**	**$ 2,218,893**	**$ 110,200**
Ending Fund Balance	**$ 153,767**	**$ 661,835**	**$ (447,823)**	**$ (130,270)**	**$ 27,764**

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. In order to balance the budget, this tax allocation was decreased to .0072 for FY 2026 and increase to .01 for FY 2027.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 3,273,712	$ 3,273,712	$ 4,267,878	$ 4,267,878	$ 5,169,125
Revenues					
Property Taxes	$ 875,440	$ 855,996	$ 138,210	$ 138,000	$ 194,742
Delinquent Property Taxes	2,500	4,130	500	500	500
Interest & Penalties	3,000	5,833	1,000	700	1,000
Interest Income	145,000	128,207	120,000	119,181	75,000
Transfers from General Capital	-	-	750,000	750,000	-
	$ 1,025,940	**$ 994,166**	**$ 1,009,710**	**$ 1,008,381**	**$ 271,242**
Total Resources	***$ 4,299,652***	***$ 4,267,878***	***$ 5,277,588***	***$ 5,276,259***	***$5,440,367***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Streets Projects					
Woodway Park Road Maintenance	$ -	$ -	$ 200,000	$ 107,134	$ -
Slurry Seal Programs	-	-	-	-	400,000
Old McGregor Road-Engineering	-	-	-	-	800,000
Old McGregor Road-Phase I	-	-	-	-	1,400,000
Total Expenditures	**$ -**	**$ -**	**$ 200,000**	**$ 107,134**	**$ 2,600,000**
Ending Fund Balance*	**$ 4,299,652**	**$ 4,267,878**	**$ 5,077,588**	**$ 5,169,125**	**$ 2,840,367**

*$750,000 earmarked for Ritchie Road

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 180,732	$ 180,732	$ (105,632)	$ (105,632)	$ 75,383
Revenues					
Transfers from General Capital Project	$ 100,000	$ 100,000	$ -	$ -	$ -
Transfers from LT Capital	-	-	316,000	316,000	-
Transfers from Tourism Fund	75,000	-	-	-	-
Interest Income	20,000	5,708	7,272	256	500
	$ 195,000	**$ 105,708**	**$ 323,272**	**$ 316,256**	**$ 500**
Total Resources	***$ 375,732***	***$ 286,440***	***$ 217,641***	***$ 210,624***	***$ 75,883***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Pavilion/CBA Overflow Parking	$ 150,000	$ 115,070	$ -	$ -	$ -
Arboretum Outdoor Restrooms	10,000	-	-	-	-
Miscellaneous	-	100			
Pavilion Windows	73,683	-	200,000	98,604	-
Splash Pad Rubber Surfacing			36,638	36,638	-
Pavilion Parking Resurfacing	250,000	276,902	-	-	-
Total Expenditures	**$ 483,683**	**$ 392,072**	**$ 236,638**	**$ 135,242**	**$ -**
Ending Fund Balance	**$ (107,951)**	**$ (105,632)**	**$ (18,997)**	**$ 75,383**	**$ 75,883**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 146,591	$ 146,591	$ 152,783	$ 152,783	$ 156,986
Revenues					
Interest Income	$ 6,000	$ 6,192	$ 6,500	$ 4,203	$ 4,000
Transfers from General Fund	-	-	-	-	-
Transfers from Utility Fund	-	-	-	-	-
	$ 6,000	**$ 6,192**	**$ 6,500**	**$ 4,203**	**$ 4,000**
Total Resources	***$ 152,591***	***$ 152,783***	***$ 159,283***	***$ 156,986***	***$ 160,986***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Community Development Initiative	$ -	$ -	$ -	$ -	$ -
Economic Development Initiative	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 152,591**	**$ 152,783**	**$ 159,283**	**$ 156,986**	**$ 160,986**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 1,080,161	$ 1,080,161	$ 1,094,673	$ 1,094,673	$ 1,018,479
Revenues					
Sponsorship/Donation	$ -	$ -	$ -	$ -	$ -
Grants	-	-	-	-	-
Interest Income	80,000	48,364	50,000	33,426	25,000
	$ 80,000	**$ 48,364**	**$ 50,000**	**$ 33,426**	**$ 25,000**
Total Resources	***$ 1,160,161***	***$ 1,128,525***	***$ 1,144,673***	***$ 1,128,099***	***$ 1,043,479***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Buildings & Improvements	$ -	$ 29,506	$ -	$ -	$ -
ADA Playground Equipment	325,000	-	-	-	-
Old WFC Demolition	-	-	275,000	59,162	-
WFC Field's Restrooms	-	-	-	-	195,000
WFC Construction Project	-	-	-	-	773,479
WFC Slope Repair	-	-	-	-	75,000
Overflow Parking	60,000	-	-	-	-
Arbitrage Expense	50,000	4,346	50,000	50,458	-
Total Expenditures	**$ 435,000**	**$ 33,852**	**$ 325,000**	**$ 109,620**	**$ 1,043,479**
Ending Fund Balance	**$ 725,161**	**$ 1,094,673**	**$ 819,673**	**$ 1,018,479**	**$ -**

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 beginning in FY 2025.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 2,049,306	$ 2,049,306	$ 2,141,584	$ 2,141,584	$ 1,645,584
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Delinquent Property Taxes	-	-	-	-	-
Interest & Penalties	-	-	-	-	-
Interest Income	90,000	92,279	75,000	80,000	60,000
	$ 90,000	**$ 92,279**	**$ 75,000**	**$ 80,000**	**$ 60,000**
Total Resources	***$ 2,139,306***	***$ 2,141,584***	***$ 2,216,584***	***$ 2,221,584***	***$1,705,584***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Long-Term Capital Projects	$ -	$ -	$ -	$ -	$ -
Transfer to Parks Capital	-	-	-	-	139,095
Transfer to Utility Capital					225,000
Transfer to General Capital	-	-	260,000	260,000	-
Transfer to CBA Capital	-	-	316,000	316,000	-
Total Expenditures	**$ -**	**$ -**	**$ 576,000**	**$ 576,000**	**$ 364,095**
Ending Fund Balance	**$ 2,139,306**	**$ 2,141,584**	**$ 1,640,584**	**$ 1,645,584**	**$1,341,489**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 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***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 548,786	$ 548,786	$ 224,864	$ 224,864	$ 250,101
Revenues					
Transfers from Utility Fund	$ 258,300	$ 258,300	$ 224,200	$ 224,200	$ 306,100
Interest Income	20,000	13,401	20,000	5,817	5,000
Proceeds from Sale of Fixed Assets	-	50,000	25,000	73,302	25,000
	$ 278,300	**$ 321,701**	**$ 269,200**	**$ 303,319**	**$ 336,100**
Total Resources	***$ 827,086***	***$ 870,488***	***$ 494,064***	***$ 528,183***	***$ 586,201***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Water Services					
Pickup Trucks (lease/amortization)	$ 61,200	$ 62,301	$ 120,000	$ 94,675	$ 140,000
Valve Machine	-	-	120,000	116,376	-
Backhoe	-	-	-	-	160,000
Sewer Services	-				
Vacuum Truck	600,000	583,323	-	-	-
Mini Excavator	-	-	100,000	67,031	-
Customer Service					
Pickup Trucks (lease/amortization)	-	-	-	-	50,000
Total Expenditures	**$ 661,200**	**$ 645,624**	**$ 340,000**	**$ 278,082**	**$ 350,000**
Ending Fund Balance	**$ 165,886**	**$ 224,864**	**$ 154,064**	**$ 250,101**	**$ 236,201**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 2,089,840	$ 2,089,840	$ 2,036,439	$ 2,036,439	$ 741,414
Revenues					
Transfers from Utility Fund	$ -	$ -	$ -	$ -	$ 197,109
Transfers from LT Capital	-	-	-	-	225,000
Transfers from Utility Improvement Fund	-	-	-	-	500,000
Miscellaneous	-	14,000	-	-	-
Interest Income	125,000	79,865	100,000	48,780	50,000
Grant Proceeds*	1,148,922	218,695	1,000,000	71,259	1,750,000
	$ 1,273,922	**$ 312,559**	**$ 1,100,000**	**$ 120,039**	**$ 2,722,109**
Total Resources	***$ 3,363,762***	***$ 2,402,399***	***$ 3,136,439***	***$ 2,156,478***	***$ 3,463,523***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Water Services					
Miscellaneous Pump/Well Repair	$ -	$ 6,344	$ -	$ -	$ -
Acorn Well Pump House	1,000,000	111	1,500,000	50,000	860,000
Tater Hill Storage Tank	500,000	13,516	650,000	492,187	-
Sugar Creek Water Line		-	50,000	-	50,000
Replace 2" Water Line With 6" Water Line	400,000	104,458	400,000	652,939	-
Replace 6" Water Line With 12" Water Line	90,954	90,963	-	-	-
84 Storage Tank	-	(8,355)	-	-	-
Water Rate Study	75,000	14,591	-	43,689	-
Woodfall Dr. Line Replacement 6" to 8"	-	-	-	-	700,000
US 84 Fill Line Replacement 8" to 12"	-	-	-	-	400,000
Acorn Storage Tank Cleaning/Painting	-	-	-	-	300,000
84 Hydropenmatic Tank Upgrade	-	-	-	-	450,000
Meter Replacement Project Phase 1	-	-	-	-	600,000
Sewer Services	-	-	-	-	-
Wastewater Master Plan	250,000	144,332	-	109,128	-
Habor Lift Station Assessment	-	-	45,000	39,500	-
Root Control	-	-	30,000	27,621	-
Total Expenditures	**$ 2,315,954**	**$ 365,960**	**$ 2,675,000**	**$ 1,415,064**	**$ 3,360,000**
Ending Fund Balance	**$ 1,047,808**	**$ 2,036,439**	**$ 461,439**	**$ 741,414**	**$ 103,523**

*Federal funding for water projects awarded, but not yet received

Utility Impact Fees
-507-

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

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 37,806	$ 37,806	$ 37,806	$ 37,806	$ 37,806
Revenues					
Impact Fees - Water	$ -	$ -	$ -	$ -	$ -
Impact Fees - Wastewater	-	-	-	-	-
	$ -	**$ -**	**$ -**	**$ -**	**$ -**
Total Resources	***$ 37,806***	***$ 37,806***	***$ 37,806***	***$ 37,806***	***$ 37,806***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Water	$ -	$ -	$ -	$ -	$ -
Wastewater	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 37,806**	**$ 37,806**	**$ 37,806**	**$ 37,806**	**$ 37,806**

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.

	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
Fund Balance	$ 4,941,132	$ 4,941,132	$ 4,315,029	$ 4,315,029	$ 2,781,801
Revenues					
Interest Income	$ 250,000	$ 234,569	$ 200,000	$ 171,366	$ 100,000
	$ 250,000	**$ 234,569**	**$ 200,000**	**$ 171,366**	**$ 100,000**
Total Resources	***$ 5,191,132***	***$ 5,175,701***	***$ 4,515,029***	***$ 4,486,395***	***$ 2,881,801***

Expenditures	2024-2025 Budget	2024-2025 Activity	2025-2026 Budget	2025-2026 Estimated	2026-2027 Proposed
West Fairway Road Waste Water Interceptor	$ 4,573,540	$ 831,316	$ 3,531,177	$ 1,250,000	$ 2,250,000
Arbitrage Expense	100,000	29,356	120,000	454,593	-
Transfer to Utility Capital	-	-	-	-	500,000
Total Expenditures	**$ 4,673,540**	**$ 860,672**	**$ 3,651,177**	**$ 1,704,593**	**$ 2,750,000**
Ending Fund Balance	**$ 517,592**	**$ 4,315,029**	**$ 863,852**	**$ 2,781,801**	**$ 131,801**

CAPITAL OUTLAY

Governmental Capital
FY 2027 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	$ 259,800	$ -	$ 259,800
General Equipment Replacement	103	PSD	1	Administrative vehicles & related equipment	10 years	1	87,999	-	87,999
General Equipment Replacement	103	PSD	1	Final payment to replace pumper fire truck	25 years	1	432,752	-	432,752
General Equipment Replacement	103	Streets	1	Street Broom Replacement	6 years	1	63,000	-	63,000
General Equipment Replacement	103	Parks	1	Truck Replacement (EFM Lease)	5 years	2	120,000	-	120,000
General Equipment Replacement	103	Public Buildings	1	City Hall Generator Replacement	20 years	1	110,000	-	110,000
Parks Capital Projects	300	WFC/Parks	2	Sports Fields at Whitehall Park	15 years	1	100,000	-	100,000
Parks Capital Projects	300	Parks	2	Woof-Way Park Expansion	10 years	1	80,000	-	80,000
General Capital Projects	302	Public Buildings	2	Sidewalk ADA Compliance	20 years	1	110,200		110,200
Future Capital Street Improvements	306	Streets	1	Microsurfacing	10 years	1	400,000	-	400,000
Future Capital Street Improvements	306	Streets	1	Old McGregor Road Rehabilitation-Engineering	30 years	1	800,000	-	800,000
Future Capital Street Improvements	306	Streets	1	Old McGregor Road Rehabilitation-Phase I	30 years	1	1,400,000	-	1,400,000
Family Center Construction Fund	310	WFC	1	Slope Repair Project	5 years	1	75,000	-	75,000
Family Center Construction Fund	310	WFC	1	WFC Construction Project	20 years	1	773,479	-	773,479
Family Center Construction Fund	310	WFC	1	Restrooms at WFC Fields	15 years	1	195,000	-	195,000
							$ 5,007,230	$ -	$ 5,007,230

Utility Capital
FY 2027 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	Acorn Pump Station Rehabilitation	15 years	1	860,000	860,000	
Utility Capital Projects	504	Water	1	Sugar Creek Water Line	20 years	1	50,000	50,000	-
Utility Capital Projects	504	Water	1	Woodfall Dr. Line Replacement 6" to 8"	30 years	1	700,000	-	700,000
Utility Capital Projects	504	Water	1	US 84 Fill Line Replacement 8" to 12"	30 years	1	400,000	-	400,000
Utility Capital Projects	504	Water	1	Acorn Storage Tank Cleaning/Painting	15 years	1	300,000	-	300,000
Utility Capital Projects	504	Water	1	84 Hydropenmatic Tank Upgrade	30 years	1	450,000		450,000
Utility Capital Projects	504	Water	2	Meter Replacement Project Phase 1	20 years	2,100	600,000		600,000
Utility Equipment Replacement	503	Water	1	Truck Replacement (EFM Lease)	5 years	2	140,000		140,000
Utility Equipment Replacement	503	Customer Service	1	Truck Replacement (EFM Lease)	5 years	1	50,000		50,000
Utility Equipment Replacement	503	Water	1	Backhoe	5 years	1	160,000	-	160,000
							$ 3,710,000	$ 910,000	$ 2,800,000

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

City of Woodway
FY 2027 Budget
Capital Outlay & Equipment Replacement & Capital Projects
Included in Operating Funds

Fund	Department	Priority	Description	Life	Quantity	Cost per Unit	Total Cost
General	City Secretary	1	Projection/Sound Equipment	20 years	1	$ 18,000	$ 18,000
						$ 18,000	$ 18,000
Utility	Water	1	Building Metal	2 years	1	15,000	15,000
						$ 15,000	$ 15,000

Note: Purchases above have a direct impact on the current year budget.

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

Fiscal Year 2027-2028

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	259,800
Public Safety	Administrative vehicles & related equipment (1 unit)	87,999
Public Safety	Installment payment to replace ladder truck	800,000
Public Safety	Tasers (5 years of payments to own)	25,000
Streets	Microsurfacing	400,000
Streets	Old McGregor Road Phase 2	2,000,000
Streets	Ritchie/Old McGregor Intersection	500,000
Streets	Ritchie Road Engineering	450,000
Wastewater	White Oak Collector	100,000
Water	Meter Replacement Project Phase 2	600,000
Water	Smart Meter Reading Infrastructure	TBD
Drainage	Whitehall-Broughton Drainage Improvements	60,000
Carleen Bright Arboretum	Office Upgrade/Expansion	55,000
Woodway Family Center	Shade Structures for Fields	50,000
Woodway Family Center	Score Boards	20,000
Woodway Family Center	Field Refurbishment	20,000
		5,427,799

Fiscal Year 2028-2029

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	272,790
Public Safety	Administrative vehicles & related equipment (1 unit)	92,399
Public Safety	Installment payment to replace ladder truck	800,000
Public Safety	Tasers (5 years of payments to own)	25,000
Streets	Microsurfacing	400,000
Streets	Ritchie Road Reconstruction	1,000,000
Streets	Valley Brook Reconstruction	420,000
Drainage	Western Oaks-Valley Brook Drainage Improvement	100,000
Public Buildings	GIS System for City	100,000
Parks	Woodway Parks Playground & Pavilions	400,000
Pavilion	Window Replace Phase 2	120,000
Information Technology	Firewall	5,000
Information Technology	Transition to Cloud	55,000
Water	12-Inch Water Line Connection-Tater Hill Tank	519,970
Water	Hydropneumatic Capacity	429,880
		4,740,039

Fiscal Year 2029-2030

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	286,430
Public Safety	Administrative vehicles & related equipment (1 unit)	97,019
Public Safety	Installment payment to replace ladder truck	800,000
Streets	Microsurfacing	500,000
Parks	Bike Lane from City Hall to Poage	400,000
Drainage	Business Acres-Drainage Improvement	50,000
Information Technology	Computer Replacement Project	60,000
Pavilion	Bridal/Groom Suite Building	150,000
Water	12-Inch Water Line-Bosque PP	2,706,740
		5,050,188

Fiscal Year 2030-2031

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	300,751
Public Safety	Administrative vehicles & related equipment (1 unit)	101,870
Public Safety	Installment payment to replace ladder truck	800,000
Streets	Microsurfacing	500,000
Water	12-Inch Water Line-Waco Connection	588,713
Sewer	Main Gravity Line Replacement	3,144,800
Information Technology	Server Replacements	50,000
		5,486,133

Fiscal Year 2031-2032

Department	Description	Estimated Cost
Public Safety	Patrol vehicles & related equipment (3 units)	315,789
Public Safety	Administrative vehicles & related equipment (1 unit)	106,963
Public Safety	Installment payment to replace ladder truck	800,000
Streets	Microsurfacing	500,000
Water	12-Inch Water Line-Waco Connection	588,713
Sewer	Main Gravity Line Replacement	3,144,800
Information Technology	Server Replacements	50,000
		5,506,264

PROPOSED PAY PLAN

CITY OF WOODWAY
PERSONNEL SUMMARY FY 2027

Division	FTE	Salary & Wages	Overtime	Retirement	FICA	Group Ins.	Worker's Comp	Totals
City Secretary	1.00	112,067	-	21,430	1,625	13,803	191	149,116
Administration	3.70	574,821	1,000	110,113	8,349	58,656	977	753,917
Finance	3.50	447,728	1,000	85,810	6,507	59,463	761	601,269
Public Safety	47.00	4,565,590	177,500	907,330	68,775	719,678	75,657	6,514,530
Municipal Court	1.50	131,077	600	25,181	1,909	25,462	223	184,451
Parks	4.60	283,743	2,500	54,742	4,151	64,829	5,652	415,617
Streets	4.60	281,464	2,500	54,306	4,116	69,290	8,388	420,064
Inspections	3.60	334,834	2,000	64,415	4,884	61,002	767	467,903
Public Buildings	1.00	49,894	-	9,541	723	14,717	85	74,961
Woodway Family Center	6.50	381,971	2,500	65,927	6,770	80,675	6,052	543,895
GENERAL FUND	**77.00**	**7,163,190**	**189,600**	**1,398,794**	**107,810**	**1,167,576**	**98,753**	**10,125,723**
Water	5.30	350,481	15,000	69,917	5,299	86,094	5,633	532,425
Sewer	4.90	304,306	10,250	60,170	4,561	75,121	4,897	459,306
Customer Service	3.30	233,707	1,000	44,884	3,403	55,659	1,468	340,121
WATER AND SEWER FUND	**13.50**	**888,495**	**26,250**	**174,971**	**13,264**	**216,874**	**11,998**	**1,331,852**
Pavilion	5.00	316,990	2,000	56,686	6,025	60,650	4,755	447,106
Carleen Bright Arboretum	3.50	248,870	-	42,221	3,609	50,331	3,733	348,764
CBA Operations	**8.50**	**565,860**	**2,000**	**98,907**	**9,634**	**110,982**	**8,488**	**795,870**
GRAND TOTALS	**99.00**	**8,617,545**	**217,850**	**1,672,673**	**130,707**	**1,495,431**	**119,239**	**12,253,445**

Note: Salary & Wages includes base salary, fire pay, retention, allowances, bilingual and certificate/education pay

Title	Job Family	Min Salary	Max Salary	Min Rate	Max Rate
Community Services					
Maintenance Worker	1	$41,619	$55,465	$20.01	$26.67
Administrative Assistant	2	$47,830	$68,283	$23.00	$32.83
Crew Leader	3	$51,456	$72,020	$24.74	$34.63
Utility Operator	3	$45,096	$75,870	$21.68	$36.48
Building Inspector	3	$52,766	$78,733	$25.37	$37.85
Superintendent	6	$76,992	$111,563	$37.02	$53.64
Asst. Director of Community Ser.	6	$97,170	$141,056	$46.72	$67.82
Director of Community Service	6	$118,024	$170,454	$56.74	$81.95
Pavilion/Arboretum/WFC					
Groundskeeper	1	$42,336	$60,504	$20.35	$29.09
Recreation Aide (PT)*	1	$15,555	$22,767	$15.56	$22.77
Horticulture Specialist (PT)*	2	$26,207	$41,675	$26.21	$41.68
Program Coordinator	2	$44,253	$63,221	$21.28	$30.39
Special Event Coordinator	2	$44,253	$63,221	$21.28	$30.39
Recreation Leader	2	$39,284	$58,587	$18.89	$28.17
Senior Special Events Coordinator	3	$47,713	$65,864	$22.94	$31.67
Tourism & Community Program Coordinator	4	$56,041	$77,332	$26.94	$37.18
Superintendent	6	$76,992	$111,563	$37.02	$53.64
Public Safety					
Maintenance Worker	1	$41,619	$55,465	$20.01	$26.67
Administrative Assistant	2	$47,830	$68,283	$23.00	$32.83
Code ENF Officer	3	$47,851	$69,345	$23.01	$33.34
Dispatcher I	3	$46,356	$62,943	$22.29	$30.26
Dispatcher II	3	$50,102	$66,022	$24.09	$31.74
Senior Dispatcher	3	$54,874	$70,648	$26.38	$33.97
Assist Dispatch Supervisor	3	$59,647	$81,635	$28.68	$39.25
Recruit	4	$64,412	$68,696	$30.97	$33.03
Public Safety Officer I	4	$70,979	$84,864	$34.12	$40.80
Public Safety Officer II	4	$74,828	$92,913	$35.98	$44.67
Corporal / Detective	4	$85,168	$104,847	$40.95	$50.41

Infrastructure Systems Administrator	5	$62,325	$93,144	$29.96	$44.78
Network Security Engineer	5	$62,325	$93,144	$29.96	$44.78
Dispatch Supervisor	6	$69,357	$98,373	$33.34	$47.29
Sergeant	6	$91,849	$117,120	$44.16	$56.31
Captain / Fire Marshal	6	$104,077	$135,061	$50.04	$64.93
Assistant Police Chief	6	$122,385	$151,422	$58.84	$72.80
Director of Public Safety	6	$137,933	$195,338	$66.31	$93.91
Finance					
Meter Reader	1	$41,157	$59,432	$19.79	$28.57
Deputy Court Clerk / Customer Service Coordinator	2	$43,065	$60,346	$20.70	$29.01
Utility Billing Coordinator	2	$47,014	$67,853	$22.60	$32.62
Accounting Specialist	5	$57,940	$83,820	$27.86	$40.30
HR Manager	5	$76,667	$106,856	$36.86	$51.37
Municipal Court Administrator	6	$66,517	$93,933	$31.98	$45.16
Assistant Director of Finance	6	$101,059	$141,228	$48.59	$67.90
Director of Finance	6	$139,072	$179,869	$66.86	$86.48
Administration					
Custodian	1	$40,559	$52,823	$19.50	$25.40
Executive Assistant	5	$63,146	$89,805	$30.36	$43.18
City Secretary	5	$89,058	$125,663	$42.82	$60.41
Assistant City Manager	6	$151,659	$221,638	$72.91	$106.56
City Manager	6	$190,632	$285,948	$91.65	$137.47
Effective 10/01/2026					

* Salary amounts are based on 1.0 full time equivalent, unless noted otherwise.*

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	**Exempt**
SERVICE/MAINTENANCE	CITY MANAGER
OFFICE/CLERICAL	ASST. CITY MANAGER
TECHNICAL	DIRECTOR
SWORN PERSONNEL	ASST. DIRECTOR
TEMPORARY/SEASONAL	CITY SECRETARY
PROFESSIONAL	
MANAGEMENT/SUPERVISION	

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 75th 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	Annual Evaluation Period/Due Date
All Job Families	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.

RENTENTION 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 Held in Previous Year)
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
	Registered Code Enforcement Officer	50.00

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.