CITY OF FAIR OAKS RANCH CITY COUNCIL MEETING

Thursday, July 2, 2026 at 6:30 PM
Public Safety Training Room, Police Station, 7286 Dietz Elkhorn Rd Fair Oaks Ranch
Live Stream: https://www.youtube.com/channel/UCDqRvLvReqxrh1lbajwshKA/live

AGENDA

OPEN MEETING

1. Roll Call- Declaration of a Quorum
2. Pledge of Allegiance

CITIZENS and GUEST FORUM

To address the City Council, please sign the Attendance Roster located on the table at the entrance in the foyer of the Public Safety Training Room. In accordance with the Open Meetings Act, Council or Committee may not discuss or take action on any item which has not been posted on the agenda. Speakers shall limit their comments to five (5) minutes each.

3. Citizens to be heard

CONSENT AGENDA

All of the following items are considered to be routine by the City Council, there will be no separate discussion on these items and will be enacted with one motion. Items may be removed by any Council or Committee Member by making such request prior to a motion and vote.

4. Approval of the June 18, 2026 Regular City Council meeting minutes

Amanda Valdez, TRMC, Deputy City Secretary

CONSIDERATION/DISCUSSION ITEMS

5. Consideration and possible action approving a resolution authorizing the execution of an agreement with D&D Contractors, Inc. for the Dietz Elkhorn Road Reconstruction and Water Line Replacement Project, including consideration of alternative intersection design options, expenditure of the required funds, and execution of all applicable documents by the City Manager

Grant Watanabe, P.E., CFM, Director of Public Works
Clayton Hoelscher, Procurement Manager

6. Consideration and possible action approving a resolution requesting assistance from the Texas Water Development Board for funding associated with the Elevated Storage Tank project and designating an authorized representative

Grant Watanabe, P.E., CFM, Director of Public Works

WORKSHOP

7. FY 2026-27 Budget Workshop: Utility Funds and Capital Improvement Program

Summer Fleming, CGFO, Director of Finance
Grant Watanabe, P.E., CFM, Director of Public Works

REPORTS FROM STAFF/COMMITTEES

8. FY 2026-27 Boards, Committees, and Commissions

Amanda Valdez, TRMC, Deputy City Secretary

REQUESTS AND ANNOUNCEMENTS

9. Announcements and reports by Mayor and Council

10. Announcements by the City Manager

11. Requests by Mayor and Council Members that items be placed on a future City Council agenda

ADJOURNMENT

Signature of Agenda Approval:

s/ Scott M. Huizenga
Scott M. Huizenga, City Manager

I, Amanda Valdez, TRMC, Deputy City Secretary, certify that the above Notice of Meeting was posted on the outside bulletin board at the Fair Oaks Ranch City Hall, 7286 Dietz Elkhorn, Fair Oaks Ranch, Texas, and on the Citys website www.fairoaksranchtx.org, both places being convenient and readily accessible to the general public at all times.

As per Texas Government Code 551.045, said Notice was posted by June 26, 2026 and remained so posted continuously for at least 3 business days before said meeting was convened. A quorum of various boards, committees, and commissions may attend the City Council meeting.

The Fair Oaks Ranch Police Station is wheelchair accessible at the front main entrance of the building from the parking lot. Requests for special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary's office at (210) 698-0900. Braille is not available. The City Council reserves the right to convene into Executive Session at any time regarding an issue on the agenda for which it is legally permissible; pursuant to Texas Government Code Chapter 551. Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

CITY OF FAIR OAKS RANCH
CITY COUNCIL MEETING

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MINUTES

OPEN MEETING

1. **Roll Call- Declaration of a Quorum**

Council Present: Mayor Maxton and Council Members: Stroup, Rhoden, Olvera, Pearson, Parker and Swarek

With a quorum present, the meeting was called to order at 6:30 PM.

2. **Pledge of Allegiance –** The Pledge of Allegiance was recited in unison.

CITIZENS and GUEST FORUM

3. **Citizens to be heard –** None.

PRESENTATIONS

4. **Recognition of the Human Resources Department for receiving the Texas Municipal Human Resources Association's Impact Award**

Mayor Maxton recognized the Human Resources Department for receiving the TMHRA Impact Award.

CONSENT AGENDA

5. **Approval of the June 4, 2026 Regular City Council meeting minutes**

6. **Approval of the second reading of an ordinance amending the Fair Oaks Ranch Code of Ordinances Chapter 12 Traffic and Vehicles to add Article 12.05 Special Events, and Appendix A Fee Schedule to add Section A5.005 Special Events Permit**

7. **Approval of the second reading of an ordinance amending the Code of Ordinances, Chapter 12, Section 12.01.003 reducing the speed limit on FM 3351 within the city limits as established by the Texas Transportation Commission; and providing for an effective date**

8. **Approval of the second reading of an ordinance amending the budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026**

9. **Approval of a resolution authorizing representatives to the City's investment pool; and providing an effective date**

MOTION: Made by Council Member Parker, seconded by Council Member Stroup, to approve the Consent Agenda.

VOTE: 7 - 0; Motion Passed.

CONSIDERATION/DISCUSSION ITEMS

10. **Consideration and possible action approving a resolution to appoint Council Members as members or liaisons to various boards, committees, and commissions**

MOTION: Made by Council Member Pearson, seconded by Council Member Swarek, to approve a resolution assigning council members as members or liaisons to the boards, committees, and commissions.

VOTE: 7 - 0; Motion Passed.

WORKSHOP

11. **Driveways Ordinance Amendment**

Engineering Manager Lee Muniz led a workshop regarding conflicting provisions between the City's Unified Development Code and the 2005 Driveway Ordinance. He provided an overview of the proposed amendments and discussed the criteria for determining what constitutes a "significant" change to driveways. Following discussion, City Council directed staff to present a final ordinance for consideration at a future meeting.

12. **FY 2026-27 General Fund Department Budgets: Finance, Mayor & Council, City Secretary, Human Resources, Administration, Communications, Information Technology, Municipal Court, and Non-departmental/Shared**

Director of Finance Summer Fleming presented a workshop on the proposed FY 2026–2027 budget. Department representatives provided overviews of their respective proposed budgets and responded to questions from the City Council.

REQUESTS AND ANNOUNCEMENTS

13. **Announcements and reports by Mayor and Council**

Council Member Stroup expressed appreciation to the Police Department and all those involved in the successful Junior Police Academy. She also encouraged residents to participate in the July 3, 2026, 5K race as part of the week-long celebration of the 250th anniversary of American independence.

Mayor Maxton invited residents to attend the Fireworks and Laser Show at the Fair Oaks Ranch Country Club on July 4, 2026. He also reminded residents that construction on Old Fredericksburg Road began this week and will continue for approximately six weeks. Lastly, Mayor Maxton encouraged young drivers between the ages of 15 and 24 to attend the free driver safety course on June 25, 2026, at the Fair Oaks Ranch Police Department training room and directed interested individuals to contact the Municipal Court for additional information.

14. **Announcements by the City Manager**

City Manager Scott Huizenga announced the upcoming retirement of City Secretary Christina Picioccio, expressed his appreciation for her 17 years of dedicated service to the City, and recognized her tenure as City Secretary since 2016. He also announced the retirement of Infrastructure Inspector Tom Heath, expressing his appreciation for his over seven years of dedicated service to the City.

15. **Requests by Mayor and Council Members that items be placed on a future City Council agenda**

None.

ADJOURNMENT

Mayor Maxton adjourned the meeting at 7:47 PM.

____
Gregory C. Maxton, Mayor

ATTEST:

____
Amanda Valdez, TRMC
Deputy City Secretary

CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS

AGENDA TOPIC:	Consideration and possible action approving a resolution authorizing the execution of an agreement with D&D Contractors, Inc. for the Dietz Elkhorn Road Reconstruction and Water Line Replacement Project, including consideration of alternative intersection design options, expenditure of the required funds, and execution of all applicable documents by the City Manager
DATE:	July 2, 2026
DEPARTMENT:	Public Works
PRESENTED BY:	Grant Watanabe, P.E., CFM, Director of Public Works Clayton Hoelscher, Procurement Manager

INTRODUCTION / BACKGROUND:
The FY 2025–26 Budget includes funding for the construction of the Dietz Elkhorn Road Reconstruction and Water Line Replacement Project. The project includes reconstruction of Dietz Elkhorn Road (East) from Fair Oaks Parkway to FM 3351, a two-lane collector street with a length of approximately 1.1 miles. The roadway serves as a major corridor (collector) within the City and experiences significant daily traffic, including residential, school-related, and regional traffic. Portions of the roadway have deteriorated significantly and require reconstruction to improve roadway condition, drainage, traffic operations, and overall corridor safety. As designed and bid, the project includes dedicated left-turn lanes at the intersection of Dietz Elkhorn Road and Chartwell Lane. However, the City Council may consider alternative intersection configurations as part of this agenda item.

To avoid trenching through the reconstructed roadway in the future, the City jointly bid for the installation of approximately 4,565 linear feet of new 12-inch water main along the corridor. The water main is sized to support future service needs on the eastern side of the City. In December 2025, the City entered into a Utility Services Agreement with the Developer of the Sovereign in which the Developer pays 25% toward the water main replacement portion of this project.

Staff will present an overview of both projects, including the project schedule, phasing, and a traffic control plan to increase awareness of potential construction-related impacts.

To advance the project for construction, the City issued a Request for Proposals (RFP) in May and received the following six responses on June 16, 2026.

• D&D Contractors, Inc.	$4,559,083.95
• Texas Sterling	$4,836,391.47
• J3 Company	$5,078,388.15
• JM Pipeline	$5,292,553.64
• E-Z Bel Construction	$5,323,290.92
• Precise Services	$8,569,741.70

An evaluation committee reviewed all proposals and selected D&D Contractors, Inc. as the respondent providing the best value to the City based on price, company experience, project team, and project approach. Following issuance of the notice to proceed, construction is anticipated to be completed within 365 calendar days.

The proposed construction agreement before City Council is based on the design as advertised and bid. City Council may either proceed with the project as bid, including the proposed left-turn lanes, or direct staff to execute a change order removing the dedicated left-turn lanes from the project design. Any approved design modification would be incorporated through the project contingency amount.

On June 4, during an update on Transportation Safety Advisory Committee recommendations, council members raised concerns regarding the recommended left-turn lanes at the Dietz Elkhorn Road and Chartwell Lane intersection. As part of its review of traffic operations at the intersection, staff evaluated several additional traffic control measures for City Council's consideration. These measures may be implemented with either the proposed left-turn lane configuration or the current intersection design.

Potential measures include establishing a four-way stop with intersection control beacon lights (estimated cost increase of approximately $1,000) or reducing the school zone speed limit from 20 mph to 15 mph during school hours. Staff also evaluated the feasibility of operating the intersection control beacon only during school hours. However, the Texas Manual on Uniform Traffic Control Devices (Texas MUTCD) does not support that application. Section 4S.02 provides that a stop sign shall be used on approaches displaying a flashing red signal from an intersection control beacon, and Section 4S.05 provides that a stop beacon may only be used to supplement a stop sign, Do Not Enter sign, or Wrong Way sign. As a result, an intersection control beacon would function as an intersection traffic control device and would not be limited to operation only during school hours.

The recommended contract award amount and associated contingency are sufficient to accommodate either option and any additional traffic control measures selected by City Council. Staff will incorporate Council's direction into the final contract and change order documents.

POLICY ANALYSIS / BENEFIT(S) TO CITIZENS:

- Supports Goal 3.1 of the Strategic Plan to advance priority water system capital improvement projects.
- Supports Goal 3.4 of the Strategic Plan to maintain the roadway reconstruction capital improvement program.
- Complies with competitive procurement requirements.

LONGTERM FINANCIAL & BUDGETARY IMPACT:
The City has budgeted $6,078,758 across the roadway reconstruction and waterline replacement project accounts. The proposal submitted by D&D Contractors, Inc. is $4,559,083.95. Staff recommends including a 5% construction contingency of $227,954.20 to address unforeseen conditions and potential change orders during construction, resulting in a total contract authorization not to exceed $4,787,038.15. The Developer's cost share for the waterline portion of this project is 25% which will offset a portion of the total project expenditures. The total authorization, including contingency, is approximately $1.29 million less than the construction budget - not including the developer's contribution.

LEGAL ANALYSIS:
Resolution approved as to form. The City's standard Construction Agreement is being utilized for this project.

RECOMMENDATION / PROPOSED MOTION:
If Council keeps the bid design as advertised:
I move to approve the resolution authorizing the City Manager to execute an agreement with D&D Contractors, Inc. for the Dietz Elkhorn Road Reconstruction and Water Line Replacement Project in an amount not to exceed $4,787,038.15, including contingency, and to execute all associated documents.

If Council removes the dedicated left-turn lanes:
I move to approve the resolution authorizing the City Manager to execute an agreement with D&D Contractors, Inc. for the Dietz Elkhorn Road Reconstruction and Water Line Replacement Project in an amount not to exceed $4,787,038.15, including contingency, and to direct staff to modify the project design to remove the dedicated left-turn lanes and execute all associated documents.

A RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS AUTHORIZING THE EXECUTION OF AN AGREEMENT WITH D&D CONTRACTORS, INC. FOR THE DIETZ ELKHORN ROAD RECONSTRUCTION AND WATER LINE REPLACEMENT PROJECT, EXPENDITURE OF THE REQUIRED FUNDS, AND EXECUTION OF ALL APPLICABLE DOCUMENTS BY THE CITY MANAGER

WHEREAS, the City Council identified the Dietz Elkhorn Road Reconstruction and Water Line Replacement Project as a critical initiative to enhance water system resiliency and maintain the roadway reconstruction program; and

WHEREAS, the project includes reconstruction of Dietz Elkhorn Road (East) from Fair Oaks Parkway to FM 3351; and

WHEREAS, the project also includes the installation of approximately 4,565 linear feet of new 12-inch water main along the corridor to support future service needs; and

WHEREAS, proposals were received on June 16, 2026, in accordance with the Texas Local Government Code Chapter 252, and D&D Contractors, Inc. was selected as the contractor providing the best value to the City; and

WHEREAS, the construction contract amount is $4,559,083.65, and the City Council desires to authorize an additional 5% contingency in the amount of $227,954.20, resulting in a total authorized contract amount not to exceed $4,787,038.15; and

WHEREAS, the City Council has evaluated alternative intersection design options within the project limits, including modifications to the proposed left-turn lane configuration, and any approved modifications will be incorporated into the project through the contract contingency amount; and

WHEREAS, the City Council of the City of Fair Oaks Ranch hereby finds it necessary and appropriate to authorize the execution of an agreement with D&D Contractors, Inc.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS:

Section 1. The City Council hereby authorizes the City Manager to execute an agreement with D&D Contractors, Inc. for the Dietz Elkhorn Road Reconstruction and Water Line Replacement Project **(Exhibit A),** to expend required funds up to $4,787,038.15, including any project modifications directed by City Council as part of the contract award process and funded within the authorized contingency amount, and to execute any and all applicable documents to effectuate this resolution.

Section 2. That the recitals contained in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this resolution for all purposes and are adopted as a part of the judgment and findings of the Council.

Section 3. If any provision of this resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this resolution would have been enacted without such invalid provision.

Section 4. That it is officially found, determined, and declared that the meeting at which this resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

Section 5. All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this resolution are hereby repealed to the extent of such conflict, and the provision of this resolution shall be and remain controlling as to the matters resolved herein.

Section 6. This resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 7. This resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED, APPROVED, and ADOPTED on this 2nd day of July 2026.

Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

Amanda Valdez, TRMC
Deputy City Secretary

Denton Navarro Rodriguez Bernal Santee & Zech P.C., City Attorney

CITY OF FAIR OAKS RANCH
CONSTRUCTION AGREEMENT

THE STATE OF TEXAS §
§
KENDALL COUNTY §

This Construction Agreement ("Agreement") is made and entered by and between the City of Fair Oaks Ranch, Texas, (the "City") a Texas municipality, and D&D Contractors, Inc. ("Contractor").

Section 1. Duration. This Agreement shall become effective upon the date of the final signature affixed hereto and shall remain in effect until satisfactory completion of the Scope of Work unless terminated as provided for in this Agreement.

Section 2. Scope of Work.

(A) Contractor shall perform the Work as more particularly described in the Scope of Work attached hereto as Exhibit "A". The work as described in the Scope of Work constitutes the "Project".

(B) The Quality of Work provided under this Agreement shall be of the level of quality performed by Contractors regularly rendering this type of service.

(C) The Contractor shall perform its Work for the Project in compliance with all statutory, regulatory and contractual requirements now or hereafter in effect as may be applicable to the rights and obligations set forth in the Agreement.

(D) The Contractor may rely upon the accuracy of reports and surveys provided to it by the City except when defects should have been apparent to a reasonably competent Contractor or when it has actual notice of any defects in the reports and surveys.

Section 3. Compensation.

(A) The Contractor shall be paid in the manner set forth in Exhibit "A" and as provided herein.

(B) *Billing Period*: The Contractor may submit monthly, or less frequently, an invoice for payment based on the estimated completion of the described tasks and approved work schedule. Subject to Chapter 2251, Texas Government Code (the "Prompt Payment Act"), payment is due within thirty (30) days of the City's receipt of the Contractor's invoice. Interest on overdue payments shall be calculated in accordance with the Prompt Payment Act.

(C) *Reimbursable Expenses*: Any and all reimbursable expenses related to the Project shall be included in the scope of Work (Exhibit A) and accounted for in the total contract amount.

Section 4. Time of Completion.

The prompt completion of the Work under the Scope of Work relates is critical to the City. Unnecessary delays in providing Work under a Scope of Work shall be grounds for dismissal of the Contractor and termination of this Agreement without any or further liability to the City other than a prorated payment for necessary, timely, and conforming work done by Contractor prior to the time of termination. The Project shall be completed for inspection and acceptance by the City on or before 365 calendar days after written Notice to Proceed.

Section 5. Insurance.

Before commencing work under this Agreement, Contractor shall obtain and maintain the liability insurance provided for below throughout the term of the Project plus an additional two years. Contractor shall provide evidence of such insurance to the City. Such documentation shall meet the requirements noted in Exhibit B.

Contractor shall maintain the following limits and types of insurance:

Workers Compensation Insurance: Contractor shall carry and maintain during the term of this Agreement, workers compensation and employers' liability insurance meeting the requirements of the State of Texas on all the Contractor's employees carrying out the work involved in this contract.

General Liability Insurance: Contractor shall carry and maintain during the term of this Agreement, general liability insurance on a per occurrence basis with limits of liability not less than $1,000,000 for each occurrence and for fire damage. For Bodily Injury and Property Damage, coverage shall be no less than $1,000,000. As a minimum, coverage for Premises, Operations, Products and Completed Operations shall be $2,000,000. This coverage shall protect the public or any person from injury or property damages sustained by reason of the Contractor or its employees carrying out the work involved in this Agreement. The general aggregate shall be no less than $2,000,000.

Automobile Liability Insurance: Contractor shall carry and maintain during the term of this Agreement, automobile liability insurance with either a combined limit of at least $1,000,000 per occurrence for bodily injury and property damage or split limits of at least $1,000,000 for bodily injury per person per occurrence and $1,000,000 for property damage per occurrence. Coverage shall include all owned, hired, and non-owned motor vehicles used in the performance of this contract by the Contractor or its employees.

Subcontractor: In the case of any work sublet, the Contractor shall require subcontractor and independent contractors working under the direction of either the Contractor or a subcontractor to carry and maintain the same workers compensation and liability insurance required of the Contractor.

Qualifying Insurance: The insurance required by this Agreement shall be written by non-assessable insurance company licensed to do business in the State of Texas and currently rated "B+" or better by the A.M. Best Companies. All policies shall be written on a “per occurrence basis” and not a “claims made” form.

Evidence of such insurance shall be attached as Exhibit “C”.

Section 6. Miscellaneous Provisions.

(A) *Subletting*. The Contractor shall not sublet or transfer any portion of the work under this Agreement, or any Scope of Work issued pursuant to this Agreement unless specifically approved in writing by the City, which approval shall not be unreasonably withheld. Subcontractors shall comply with all provisions of this Agreement and the applicable Scope of Work. The approval or acquiescence of the City in the subletting of any work shall not relieve the Contractor of any responsibility for work done by such subcontractor.

(B) *Compliance with Laws.* The Contractor shall comply with all federal, state and local laws, statutes, ordinances, rules and regulations, and the orders and decrees of any courts, administrative, or regulatory bodies in any matter affecting the performance of this Agreement, including, without limitation, worker’s compensation laws, minimum and maximum salary and wage statutes and regulations, and licensing laws and regulations. When required, the Contractor shall furnish the City with satisfactory proof of compliance.

(C) *Independent Contractor*. Contractor acknowledges that Contractor is an independent contractor of the City and is not an employee, agent, official or representative of the City. Contractor shall not represent, either expressly or through implication, that Contractor is an employee, agent, official or representative of the City. Income taxes, self-employment taxes, social security taxes and the like are the sole responsibility of the Contractor.

(D) *Non-Collusion*. Contractor represents and warrants that Contractor has not given, made, promised or paid, nor offered to give, make, promise or pay any gift, bonus, commission, money or other consideration to any person as an inducement to or in order to obtain the work to be provided to the City under this Agreement. Contractor further agrees that Contractor shall not accept any gift, bonus, commission, money, or other consideration from any person (other than from the City pursuant to this Agreement) for any of the Work performed by Contractor under or related to this Agreement. If any such gift, bonus, commission, money, or other consideration is received by or offered to Contractor, Contractor shall immediately report that fact to the City and, at the sole option of the City, the City may elect to accept the consideration for itself or to take the value of such consideration as a credit against the compensation otherwise owing to Contractor under or pursuant to this Agreement.

(E) *Force Majeure*. If the performance of any covenant or obligation to be performed hereunder by any party is delayed as a result of circumstances which are beyond the reasonable control of such party (which circumstances may include, without limitation, pending litigation, acts of God, war, acts of civil disobedience, fire or other casualty, shortage of materials, adverse weather conditions [such as, by way of illustration and not of limitation, severe rain storms or below freezing temperatures, or tornados] labor action, strikes or similar acts, moratoriums or regulations or actions by governmental authorities), the time for such performance shall be extended by the amount of time of such delay, but no longer than the amount of time reasonably occasioned by the delay. The party claiming delay of performance as a result of any of the foregoing force majeure events shall deliver written notice of the commencement of any such delay resulting from such force majeure event not later than seven (7) days after the claiming party becomes aware of the same, and if the claiming party fails to so notify the other party of the occurrence of a force majeure event causing such delay and the other party shall not otherwise be aware of such force majeure event, the claiming party shall not be entitled to avail itself of the provisions for the extension of performance contained in this subsection.

(F) In the case of any conflicts between the terms of this Agreement and wording contained within the Scope of Work, this Agreement shall govern. The Scope of Work is intended to detail the technical scope of Work, fee schedule, and contract time only and shall not dictate Agreement terms.

Section 7. Termination.

(A) This Agreement may be terminated:

(1) By the mutual agreement and consent of both Contractor and City;

(2) By either party, upon the failure of the other party to fulfill its obligations as set forth in either this Agreement or a Scope of Work issued under this Agreement;

(3) By the City, immediately upon notice in writing to the Contractor, as consequence of the failure of Contractor to perform the Work contemplated by this Agreement in a timely or satisfactory manner;

(4) By the City, at will and without cause upon not less than thirty (30) days written notice to the Contractor.

(B) If the City terminates this Agreement pursuant to subsection 7(A)(2) or (3), above, the Contractor shall not be entitled to any fees or reimbursable expenses other than the fees and reimbursable expenses then due and payable as of the time of termination and only then for those Work that have been timely and adequately performed by the Contractor considering the actual costs incurred by the Contractor in performing work to date of termination, the value of the work that is nonetheless usable to the City, the cost to the City of employing another Contractor to complete the work required and the time required to do so, and other factors that affect the value to the City of the work performed at time of termination. In the event of termination not the fault of the Contractor, the Contractor shall be compensated for all basic, special, and additional Work actually performed prior to termination, together with any reimbursable expenses then due.

Section 8. Indemnification. Contractor agrees to indemnify and hold the City of Fair Oaks Ranch, Texas and all of its present, future and former agents, employees, officials and representatives harmless in their official, individual and representative capacities from any and all claims, demands, causes of action, judgments, liens and expenses (including attorney's fees, whether contractual or statutory), costs and damages (whether common law or statutory), costs and damages (whether common law or statutory, and whether actual, punitive, consequential or incidental), of any conceivable character, for injuries to persons (including death) or to property (both real and personal) created by, arising from or in any manner relating to the Work or goods performed or provided by Contractor – expressly including those arising through strict liability or under the constitutions of the United States.

Section 9. Notices. Any notice required or desired to be given from one party to the other party to this Agreement shall be in writing and shall be given and shall be deemed to have been served and received (whether actually received or not) if (i) delivered in person to the address set forth below; (ii) deposited in an official depository under the regular care and custody of the United States Postal Service located within the confines of the United States of America and sent by certified mail, return receipt requested, and addressed to such party at the address hereinafter specified; or (iii) delivered to such party by courier receipted delivery. Either party may designate another address within the confines of the continental United States of America for notice, but until written notice of such change is actually received by the other party, the last address of such party designated for notice shall remain such party's address for notice.

Section 10. No Assignment. Neither party shall have the right to assign that party's interest in this Agreement without the prior written consent of the other party.

Section 11. Severability. If any term or provision of this Agreement is held to be illegal, invalid or unenforceable, the legality, validity or enforceability of the remaining terms or provisions of this Agreement shall not be affected thereby, and in lieu of each such illegal, invalid or unenforceable term or provision, there shall be added automatically to this Agreement a legal, valid or enforceable term or provision as similar as possible to the term or provision declared illegal, invalid or unenforceable.

Section 12. Waiver. Either City or the Contractor shall have the right to waive any requirement contained in this Agreement that is intended for the waiving party's benefit, but, except as otherwise provided herein, such waiver shall be effective only if in writing executed by the party for whose benefit such requirement is intended. No waiver of any breach or violation of any term of this Agreement shall be deemed or construed to constitute a waiver of any other breach or violation, whether concurrent or subsequent, and whether of the same or of a different type of breach or violation.

Section 13. Governing Law; Venue. This Agreement and all of the transactions contemplated herein shall be governed by and construed in accordance with the laws of the State of Texas. The provisions and obligations of this Agreement are performable in Kendall County, Texas such that exclusive venue for any action arising out of this Agreement shall be in Kendall County, Texas.

Section 14. Paragraph Headings; Construction. The paragraph headings contained in this Agreement are for convenience only and shall in no way enlarge or limit the scope or meaning of the various and several paragraphs hereof. Both parties have participated in the negotiation and preparation of this Agreement and this Agreement shall not be construed either more or less strongly against or for either party.

Section 15. Binding Effect. Except as limited herein, the terms and provisions of this Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, devisees, personal and legal representatives, successors and assigns.

Section 16. Gender. Within this Agreement, words of any gender shall be held and construed to include any other gender, and words in the singular number shall be held and construed to include the plural, unless the context otherwise requires.

Section 17. Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all of which shall constitute but one and the same instrument.

Section 18. Exhibits. All exhibits to this Agreement are incorporated herein by reference for all purposes wherever reference is made to the same.

Section 19. Entire Agreement. It is understood and agreed that this Agreement contains the entire agreement between the parties and supersedes any and all prior agreements, arrangements or understandings between the parties relating to the subject matter. No oral understandings, statements, promises or inducements contrary to the terms of this Agreement exist. This Agreement cannot be changed or terminated orally.

Section 20. Relationship of Parties. Nothing contained in this Agreement shall be deemed or construed by the parties hereto or by any third party to create the relationship of principal and agent or of partnership or of joint venture or of any association whatsoever between the parties, it being expressly understood and agreed that no provision contained in this Agreement nor any act or acts of the parties hereto shall be deemed to create any relationship between the parties other than the relationship of independent parties contracting with each other solely for the purpose of effecting the provisions of this Agreement.

Section 21. Right To Audit. City shall have the right to examine and audit the books and records of Contractor with regards to the work described in Exhibit A, or any subsequent changes, at any reasonable time. Such books and records will be maintained in accordance with generally accepted principles of accounting and will be adequate to enable determination of: (1) the substantiation and accuracy of any payments required to be made under this Agreement; and (2) compliance with the provisions of this Agreement.

22. Dispute Resolution. In accordance with the provisions of Subchapter I, Chapter 271, TEX. LOCAL GOV'T CODE, the parties agree that, prior to instituting any lawsuit or other proceeding arising from a dispute under this agreement, the parties will first attempt to resolve the dispute by taking the following steps: (1) A written notice substantially describing the nature of the dispute shall be delivered by the dissatisfied party to the other party, which notice shall request a written response to be delivered to the dissatisfied party not less than 5 days after receipt of the notice of dispute. (2) If the response does not reasonably resolve the dispute, in the opinion of the dissatisfied party, the dissatisfied party shall give notice to that effect to the other party whereupon each party shall appoint a person having authority over the activities of the respective parties who shall promptly meet, in person, in an effort to resolve the dispute. (3) If those persons cannot or do not resolve the dispute, then the parties shall each appoint a person from the highest tier of managerial responsibility within each respective party, who shall then promptly meet, in person, in an effort to resolve the dispute.

23. Disclosure of Business Relationships/Affiliations; Conflict of Interest Questionnaire. Contractor represents that it is in compliance with the applicable filing and disclosure requirements of Chapter 176 of the Texas Local Government Code.

24. Boycott Israel. The City may not enter into a contract with a company for goods and services unless the contract contains a written verification from the company; (i) it does not Boycott Israel; and (ii) will not Boycott Israel during the term of the contract. (Texas government code chapter 2270) by entering this agreement, Professional verifies that it does not Boycott Israel, and agrees that during the term of the agreement will not Boycott Israel as that term is defined in the Texas Government Code Section 808.001, as amended.

25. Energy Company Boycotts. Contractor represents and warrants that: (1) it does not, and will not for the duration of the contract, boycott energy companies or (2) the verification required by Section 2274.002 of the Texas Government Code does not apply to the contract. If circumstances relevant to this provision change during the course of the contract, Contractor shall promptly notify City.

26. Firearm Entities and Trade Association Discrimination. Contractor verifies that: (1) it does not, and will not for the duration of the contract, have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association or (2) the verification required by Section 2274.002 of the Texas Government Code does not apply to the contract. If circumstances relevant to this provision change during the course of the contract, Contractor shall promptly notify City.

27. Sales Tax. The City qualifies as an exempt agency under the Texas Limited Sales, Excise and Use Tax Act (the “Tax Act”) and is not subject to any State or City sales taxes on materials incorporated into the project. Labor used in the performance of this contract is also not subject to State or City sales taxes. The City will provide an exemption certificate to the Contractor. The Contractor must have a sales tax permit issued by the Comptroller of Public Accounts and shall issue a resale certificate complying with the Tax Act, as amended, when purchasing said materials. The Contractor is responsible for any sales taxes applicable to equipment purchases, rentals, leases, consumable supplies which are not incorporated into the services to be provided under this Contract, tangible personal property purchased for use in the performance of this Contract and not completely consumed, or other taxable services used to perform this Contract, or other taxes required by law in connection with this Contract.

28. Compliance with Laws, Charter, Ordinances. Contractor, its agents, employees and subcontractors must comply with all applicable federal and state laws, the ordinances of the City of Fair Oaks Ranch, and with all applicable rules and regulations promulgated by local, state and national boards, bureaus and agencies. Contractor must obtain all necessary permits, bonds and licenses that are required in completing the work contracted for in this agreement.

29. Liquidated Damages. Contractor hereby acknowledges that the award of the contract includes the requirement to timely commence the work on the Project in accordance with the fully executed Contract. Contractor hereby further agrees to pay to City as liquidated damages the applicable sum quoted below, for each calendar day in excess of the time set forth for completion of the Project. Time of completion is of the essence for the Project.

For each day that any work shall remain uncompleted after the time specified in the Contract, or the increased time granted by the City, or as equitably increased by additional work or materials ordered after the Contract is executed, the sum per day given in the following schedule, unless otherwise specified in the special provisions, shall be deducted from the monies due from the City:

AMOUNT OF CONTRACT	AMOUNT OF LIQUIDATED DAMAGES
Less than $25,000.00	$100.00 Per Day
$25,000.00 to $99,999.99	$150.00 Per Day
$100,000.00 to $499,999.99	$200.00 Per Day
$500,000.00 to $1,000,000.00	$250.00 Per Day
More than $1,000,000.00 (sliding scale)	$350 Per Day first 30 days; $400 Per Day 31-60 days; $500 Per Day 90 days and beyond

The sum of money thus deducted for such delay, failure or non-completion is not to be considered as a penalty, but shall be deemed, taken and treated as reasonable liquidated damages, per day that the default shall continue after the time stipulated in the Contract for completing the work. The said amounts are fixed and agreed upon because of the impracticability and extreme difficulty of fixing and ascertaining the actual damages that the City in such event would sustain; and said amounts are agreed to be the amounts of damages which the City would sustain and which shall be retained from the monies due, or that may become due, under the Contract; and if said monies be insufficient to cover the amount owing, then the surety shall pay any additional amounts due. Notwithstanding the foregoing, in the event that the actual damages incurred by the City exceed the amount of liquidated damages, the City shall be entitled to recover its actual damages.

30. <u>Warranty</u>

The Contractor shall provide a warranty covering defect of material and workmanship for one calendar year following final completion of the Project.

31. <u>Retainage</u>

For each progress payment made prior to Final Completion of the Work, the City may withhold retainage in the amount of 5 or 10%, depending on contract value. Retainage will be released upon achievement of Final Completion and acceptance by the City.

EXECUTED on ____.

CITY:	**CONTRACTOR**:
By:_________________________	By:__________________________
Name: Scott M. Huizenga	Name: ______________________
Title: City Manager	Title:________________________

ADDRESS FOR NOTICE:

CITY	**CONTRACTOR**
City of Fair Oaks Ranch Attn: Scott M. Huizenga 7286 Dietz Elkhorn Fair Oaks Ranch, TX 78015	D&D Contractors, Inc. 1463 Bolton Rd. Cibolo, TX 78124

Exhibit “A”

SCOPE OF SERVICES

Exhibit A

Unit Pricing Form
Dietz Elkhorn Roadway Improvements/ 12" Waterline Revised on 06/10/26 in Addendum 2 with highlighted changes

Dietz Elkhorn Roadway Improvements					
ITEM/DESC CODE	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL
100-6002	PREPARING ROW	STA	60.0	345.87	20,752.20
105-7005	RMV (5"-9") TRT/UNTRT BASE & ASPH PAV	SY	21747	5.82	126,567.54
110-6001	EXCAVATION (ROADWAY)	CY	6789	26.1	177,192.90
132-6001	EMBANKMENT (FINAL)(ORD COMP)(TYA)	CY	542	11.65	6,314.30
160-6003	FURNISHING AND PLACING TOPSOIL (4 IN)	SY	4608	3.93	18,111.19
164-6039	DRILL SEEDING (PERM) (URBAN) (CLAY)	SY	4608	0.24	1,106.03
168-6001	VEGETATIVE WATERING	MG	72	1.34	96.33
247-6466	FL BS (CIP)(TY A GR 1-2 OR 5) FINAL POS (12")	CY	7607	72.64	552,572.48
310-6027	PRIME COAT (MC-30 OR AE-P)	GAL	4179	7.43	31,049.97
3076-6001	D-GR HMA TY-B SAC-B PG 64-22	TON	3889	126.73	492,852.97
3076-6041	D-GR HMA TY-D SAC-B PG70-22	TON	3219	140.81	453,267.39
400-6010	STRUCT EXCAV (SPECIAL)	CY	289	13.85	4,002.65
402-6001	TRENCH EXCAVATION PROTECTION	LF	129	12.37	1,595.73
432-6002	RIPRAP (CONC)(5 IN)	CY	79	627.26	49,553.54
432-6031	RIPRAP (STONE)(12IN)	CY	3	407.04	1,221.12
462-6004	CONC BOX CULV (4 FT X 3 FT)	LF	141	654.34	92,261.94
464-6017	RC PIPE (CL IV)(18 IN)	LF	92	189.5	17,434.00
464-6018	RC PIPE (CL IV) (24 IN)	LF	120	234.22	28,106.40
466-6130	HEADWALL (CH-PW-S)(DIA=24 IN)	EA	2	8,386.90	16,773.80
466-6095	HEADWALL (CH-PW-0)(DIA=18 IN)	EA	1	4,994.54	4,994.54
466-6128	HEADWALL (CH-PW-S)(DIA=18 IN)	EA	1	5,783.85	5,783.85
466-6181	WINGWALL (PW - 1) (HW=6 FT)	EA	2	23,385.34	46,770.68
496-6007	REMOVE CMPs (12 IN)	LF	124	22.43	2,781.32
496-6007	REMOVE CMPs (30 IN)	LF	126	21.32	2,686.32
500-6001	MOBILIZATION	LS	1	83,695.83	83,695.83
502-6001	BARRICADES, SIGNS AND TRAFFIC HANDLING	MO	12	12,483.03	149,796.36
506-6001	ROCK FILTER DAMS (INSTALL) (TY 1)	LF	45	55.68	2,505.60
506-6011	ROCK FILTER DAMS (REMOVE)	LF	45	24.75	1,113.75
506-6020	CONSTRUCTION EXITS (INSTALL) (TY 1)	SY	112	39.59	4,434.08
506-6024	CONSTRUCTION EXITS (REMOVE)	SY	112	22.27	2,494.24
506-6038	TEMP SEDMT CONT FENCE (INSTALL)	LF	5255	3.4	17,867.00
506-6039	TEMP SEDMT CONT FENCE (REMOVE)	LF	5255	3.4	17,867.00
512-7009	PORT CTB (FUR & INST)(LOW PROF)(TY 1)	LF	240	119.64	28,713.60
512-7010	PORT CTB (FUR & INST)(LOW PROF)(TY 2)	LF	20	160.44	3,208.80
512-7033	PORT CTB (MOVE)(LOW PROF)(TY 1)	LF	1680	10.29	17,287.20
512-7034	PORT CTB (MOVE)(LOW PROF)(TY 2)	LF	140	10.29	1,440.60
512-7057	PORT CTB (REMOVE)(LOW PROF)(TY 1)	LF	240	18.78	4,507.20
512-7058	PORT CTB (REMOVE)(LOW PROF)(TY 2)	LF	20	84.28	1,685.60
529-6009	CONC CURB (DOWEL)(SLOTTED)	LF	250	36.37	9,092.50
529-6026	CONC CURB (TY IV)	LF	114	27.22	3,103.08
530-6004	DRIVEWAY (CONC)	SY	48	153.74	7,379.52
531-6008	CURB RAMPS (TY 5)	EA	2	2,582.02	5,164.04
540-6001	MTL W-BEAM GD FEN (TIM POST)	LF	623	115.4	71,894.20
540-6015	DRIVEWAY TERMINAL ANCHOR SECTION	EA	1	3,092.97	3,092.97
542-6001	REMOVE METAL BEAM GUARD FENCE	LF	203	16.07	3,262.21
544-6001	GUARDRAIL END TREATMENT	EA	11	6,804.54	74,849.94
560-6014	MAILBOX INSATLL-S (DEC STONE) TY4	EA	2	1,855.78	3,711.56
644-6001	IN SM RD SN SUP&AM TY10BWG (1)SA(P)	EA	36	1,082.54	38,971.44
644-6068	RELOCATE SM RD SN SUP&AM TY 10BWG	EA	1	488.69	488.69
644-6076	REMOVE SM RD SN SUP&AM	EA	35	278.37	9,742.95
662-6002	WK ZN PAV MRK NON-REMOV (W)4"(DOT)	LF	490	0.87	426.30
662-6063	WK ZN PAV MRK REMOV (W)4"(SLD)	LF	47800	0.87	41,586.00
662-6095	WK ZN PAV MRK REMOV (Y)4"(SLD)	LF	20400	0.87	17,748.00
666-6036	REFL PAV MRK TY I (W)8"(SLD)(100MIL)	LF	347	2.47	857.09
666-6048	REFL PAV MRK TY I (W)24"(SLD)(100MIL)	LF	200	18.56	3,712.00
666-6054	REFL PAV MRK TY I (W)(ARROW)(100MIL)	EA	8	340.22	2,721.76
666-6057	REFL PAV MRK TY I (W)(DBL ARROW)(100MIL)	EA	3	371.15	1,113.45
666-6078	REFL PAV MRK TY I (W)(WORD)(100MIL)	EA	4	402.08	1,608.32
666-6099	REFL PAV MRK TY I (W) 18" (YLD TRI(100MIL)	EA	15	55.68	835.20
666-6147	REFL PAV MRK TY I (Y)24"(SLD)(100MIL)	LF	48	18.56	890.88
666-6303	RE PM W/RET REQ TY I (W)4"(SLD)(100MIL)	LF	11132	1.55	17,254.60
666-6315	RE PM W/RET REQ TY I (Y)4"(SLD)(100MIL)	LF	11266	1.55	17,462.30
666-7402	REFL PAV MRK TY I (W)4"(BRK)(100MIL)	LF	347	1.55	537.85
672-6012	TRAFFIC BUTTON TY I-C	EA	22	12.37	272.14
672-6013	TRAFFIC BUTTON TY II-A-A	EA	292	12.37	3,612.04
677-6001	ELIM EXT PAV MRK & MRKS (4")	LF	11450	1.17	13,396.50
677-6018	ELIM EXT PAV MRK & MRKS (18")(YLD TRI)	EA	12	18.56	222.72
677-6008	ELIM EXT PAV MRK & MRKS (ARROW)	EA	9	247.44	2,226.96
812	WATER MAIN INSTALLATION (PVC C-900)(4")	LF	70	64.6	4,522.00

Exhibit A

812	WATER MAIN INSTALLATION (PVC C-900)(6")	LF	40	119.52	4,780.80
812	WATER MAIN INSTALLATION (PVC C-900)(8")	LF	57	97.27	5,544.39
812	WATER MAIN INSTALLATION (PVC C-900)(10")	LF	44	172.47	7,588.68
836	GREY IRON AND DUCTILE-IRON FITTINGS	TON	0.40	38,848.91	15,539.56
840	WATER TIE-INS	EA	14	1,931.89	27,046.46
841	WATER AND RECLAIMED WATER MAINS HYDROSTATIC TESTING OPERATIONS	EA	7	2,481.06	17,367.42
844	TEMPORARY AND PERMANENT BLOW OFF ASSEMBLIES	EA	14	4,426.35	61,968.90
847	DISINFECTION	EA	7	2,572.10	18,004.70
851	EXISTING MANHOLE ADJUSTMENT	EA	1	3,878.30	3,878.30
856.1	CARRIER PIPE IN TUNNEL 4" PVC	LF	72	20.58	1,481.76
856.1	CARRIER PIPE IN TUNNEL 6" PVC	LF	70	28.39	1,987.30
856.1	CARRIER PIPE IN TUNNEL 8" PVC	LF	70	40.09	2,806.30
856.1	CARRIER PIPE IN TUNNEL 10" PVC	LF	36	50.58	1,820.88
856.2	12" STEEL CASING PIPE (MIN 0.375" THICKNESS)	LF	142	242.91	34,493.22
856.2	16" STEEL CASING PIPE (MIN 0.375" THICKNESS)	LF	70	214.95	15,046.50
856.2	24" STEEL CASING PIPE (MIN 0.375" THICKNESS)	LF	36	355.16	12,785.76
	INSURANCE & BOND	LS	1	40,941.67	40,941.67
				SUBTOTAL 1	3,125,307.86

Fair Oaks Ranch 12" Water Line

ITEM/DESC CODE	DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL
103	REVEGETATION (SAWS SPEC)(HYDROMULCH)	SY	3629	1.05	3,810.45
506.6	TEMPORARY SEDIMENT-CONTROL FENCE (INSTALL)(TXDOT SPEC)	LF	1675	3.4	5,695.00
506.6	TEMPORARY SEDIMENT-CONTROL FENCE (REMOVAL)(TXDOT SPEC)	LF	1675	2.16	3,618.00
XXXX	CONCRETE COMMERCIAL DRIVEWAY (CITY OF FAIR OAKS RANCH SPEC)	SY	25	213.72	5,343.00
XXXX	ASPHALTIC CONCRETE DRIVEWAY (CITY OF FAIR OAKS RANCH SPEC)	SY	101	118.13	11,931.13
550	TRENCH EXCAVATION SAFETY PROTECTION	LF	4348	3.71	16,131.08
610	REMOVE AND INSTALL LIGHT POLE (TXDOT SPEC)	EA	1	7,423.14	7,423.14
814	12" DUCTILE IRON WATER MAIN (350 PSI)(SAWS SPEC)	LF	15	370.84	5,562.60
815	12" HDPE WATER MAIN (DR11)(200 PSI)(SAWS SPEC)	LF	4534	169.66	769,238.44
828	12" GATE VALVE, M.J.	EA	9	6,031.73	54,285.57
834.1	FIRE HYDRANT	EA	6	7,199.24	43,195.44
836	PIPE FITTINGS, ALL SIZES & TYPES (COMPACT)	TON	0.86	37,050.02	31,863.02
841	HYDROSTATIC TESTING OPERATIONS	EA	1	9,298.96	9,298.96
844	2" PERMANENT BLOW-OFF ASSEMBLY	EA	3	2,682.92	8,048.76
845	FENCING (CHAIN LINK #9 GAUGE)(8')	LF	10	331.08	3,310.80
845	PRIVATE PROPERTY FENCING	LF	20	331.09	6,621.80
846	2" AIR RELEASE VALVE	EA	2	9,566.03	19,132.06
856	PIPE-JACKED TUNNEL	LF	201	716.15	143,946.15
856.1	CARRIER PIPE IN TUNNEL 12" HDPE	LF	201	84.46	16,976.46
856.2	24" STEEL CASING PIPE (MIN 0.375" THICKNESS)	LF	201	111.35	22,381.35
858	CONCRETE ENCASEMENT	CY	3	2,016.84	6,050.52
3001	POLE BRACING (4 POLES)(SAWS SPEC)	ALW	1	30,000.00	30,000.00
3100	12" TEMPORARY WATER LINE JUMPER INCLUDING FITTINGS, TIE-INS, AND ALL APPURTENANCES	LF	40	694.19	27,767.60
100	MOBILIZATION	LS	1	70,519.77	70,519.77
101	PREPARING OF RIGHT OF WAY	LS	1	17,557.81	17,557.81
102	INTERMEDIATE DEMOBILIZATION AND REMOBILIZATION	LS	1	68,973.28	68,973.28
	INSURANCE & BOND	LS	1	25,093.90	25,093.90
				SUBTOTAL 2	1,433,776.09
				GRAND TOTAL	4,559,083.95

By signing below, company acknowledges it has received all bidding documents and instructions, and agrees to execute the Standard Construction Services Agreement if awarded a contract for this Project and promptly supply any required insurance certificate(s) and/or endorsements, Payment and Performance Bonds upon request by the City and prior to commencement of work. The required certified check, cashier's check or bid bond shall be included and immediately follow this executed Unit Pricing Form.

COMPANY: D&D Contractors, INC ________________________________

AUTHORIZED COMPANY REPRESENTATIVE: ______Austin Dickens________________________________

SIGNATURE: Austin Dickens

DATE: _____6/16/2026________________________________

Exhibit "B"

REQUIREMENTS FOR ALL INSURANCE DOCUMENTS

The Contractor shall comply with each and every condition contained herein. The Contractor shall provide and maintain the minimum insurance coverage set forth below during the term of its agreement with the City. Any Subcontractor(s) hired by the Contractor shall maintain insurance coverage equal to that required of the Contractor. It is the responsibility of the Contractor to assure compliance with this provision. The City of Fair Oaks Ranch accepts <u>no responsibility</u> arising from the conduct, or lack of conduct, of the Subcontractor.

INSTRUCTIONS FOR COMPLETION OF INSURANCE DOCUMENT

With reference to the foregoing insurance requirements, Contractor shall specifically endorse applicable insurance policies as follows:

1. The City of Fair Oaks Ranch shall be named as an additional insured with respect to General Liability and Automobile Liability <u>**on a separate endorsement**</u>.
2. A waiver of subrogation in favor of The City of Fair Oaks Ranch shall be contained in the Workers Compensation and all liability policies and must be provided <u>**on a separate endorsement.**</u>
3. All insurance policies shall be endorsed to the effect that The City of Fair Oaks Ranch will receive at least thirty (30) days written notice prior to cancellation or non-renewal of the insurance.
4. All insurance policies, which name The City of Fair Oaks Ranch as an additional insured, must be endorsed to read as primary and non-contributory coverage regardless of the application of other insurance.
5. **Chapter 1811 of the Texas Insurance Code, Senate Bill 425 82(R) of 2011, states that the above endorsements cannot be on the certificate of insurance. Separate endorsements must be provided for each of the above.**
6. All insurance policies shall be endorsed to require the insurer to immediately notify The City of Fair Oaks Ranch of any material change in the insurance coverage.
7. All liability policies shall contain no cross-liability exclusions or insured versus insured restrictions.
8. Required limits may be satisfied by any combination of primary and umbrella liability insurances.
9. Contractor may maintain reasonable and customary deductibles, subject to approval by The City of Fair Oaks Ranch.
10. Insurance must be purchased from insurers having a minimum AmBest rating of B+.
11. All insurance must be written on forms filed with and approved by the Texas Department of Insurance. (ACORD 25 2010/05). Coverage must be written on an <u>occurrence</u> form.
12. Contractual Liability must be maintained covering the Contractors obligations contained in the contract. Certificates of Insurance shall be prepared and executed by the insurance company or its authorized agent and shall contain provisions

representing and warranting all endorsements and insurance coverages according to requirements and instructions contained herein.

13. Upon request, Contractor shall furnish The City of Fair Oaks Ranch with certified copies of all insurance policies.
14. A valid certificate of insurance verifying each of the coverages required above shall be issued directly to the City of Fair Oaks Ranch within ten (10) business days after contract award and prior to starting any work by the successful Contractor's insurance agent of record or insurance company. Also, prior to the start of any work and at the same time that the Certificate of Insurance is issued and sent to the City of Fair Oaks Ranch, all required endorsements identified in sections A, B, C and D, above shall be sent to the City of Fair Oaks Ranch. The certificate of insurance and endorsements shall be sent to:

    City of Fair Oaks Ranch
    Attn: Clayton Hoelscher, Procurement Manager
    Email: choelscher@fairoaksranchtx.org
    7286 Dietz Elkhorn
    Fair Oaks Ranch, Texas 78015

Exhibit "C"

EVIDENCE OF INSURANCE

To be obtained prior to

contract execution

Dietz Elkhorn Road (East) Reconstruction and Water Line Project

July 2, 2026

Grant Watanabe, P.E., CFM

Director of Public Works

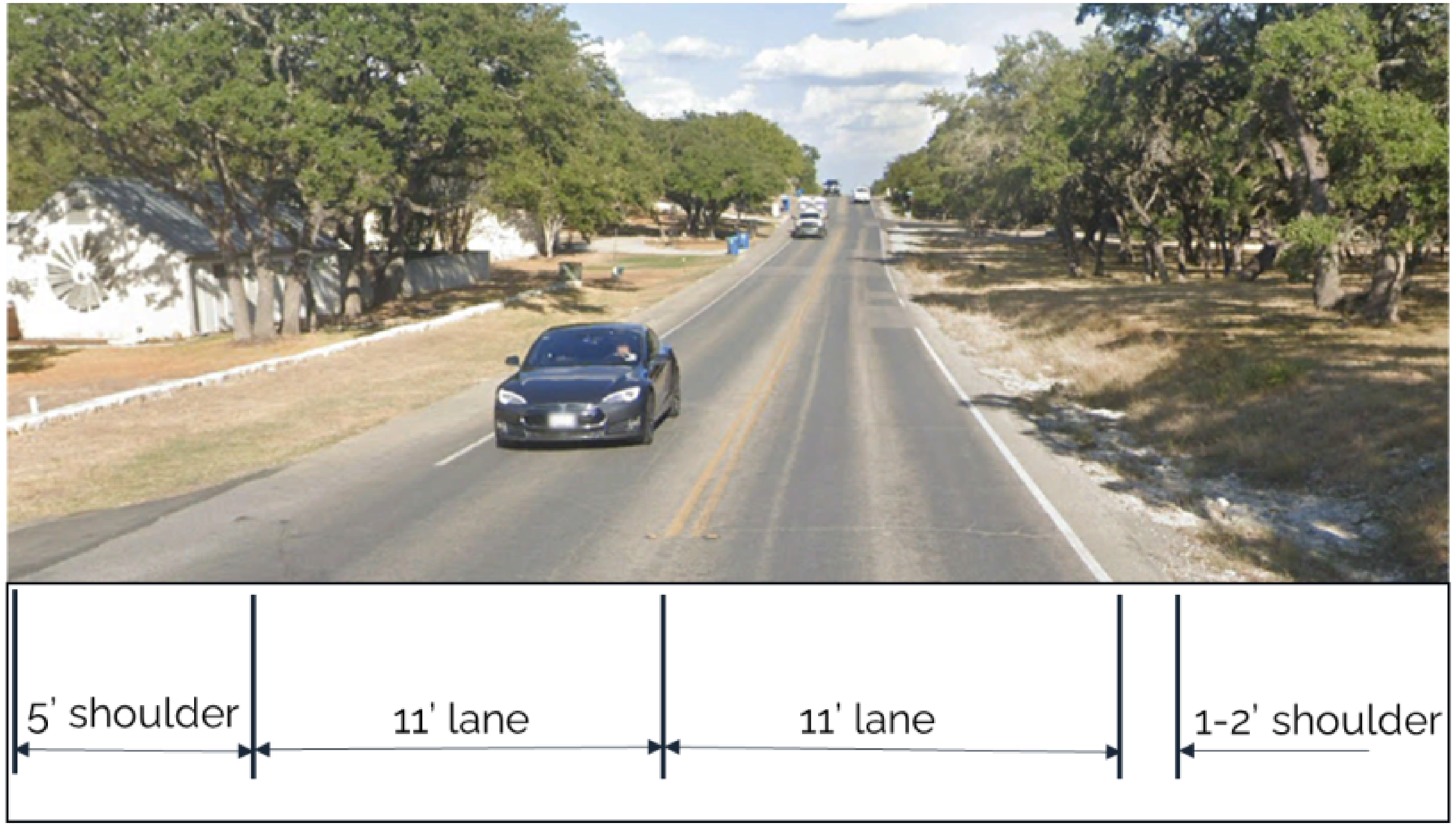
Agenda

- Project Overview
- Construction Schedule and Phasing
- Traffic Control Plan
- Chartwell Lane/Saddle Song Intersection Bid Proposal
- Procurement Results
- Additional Traffic Control Measures to Consider
- Next Steps
- Questions

Project Overview

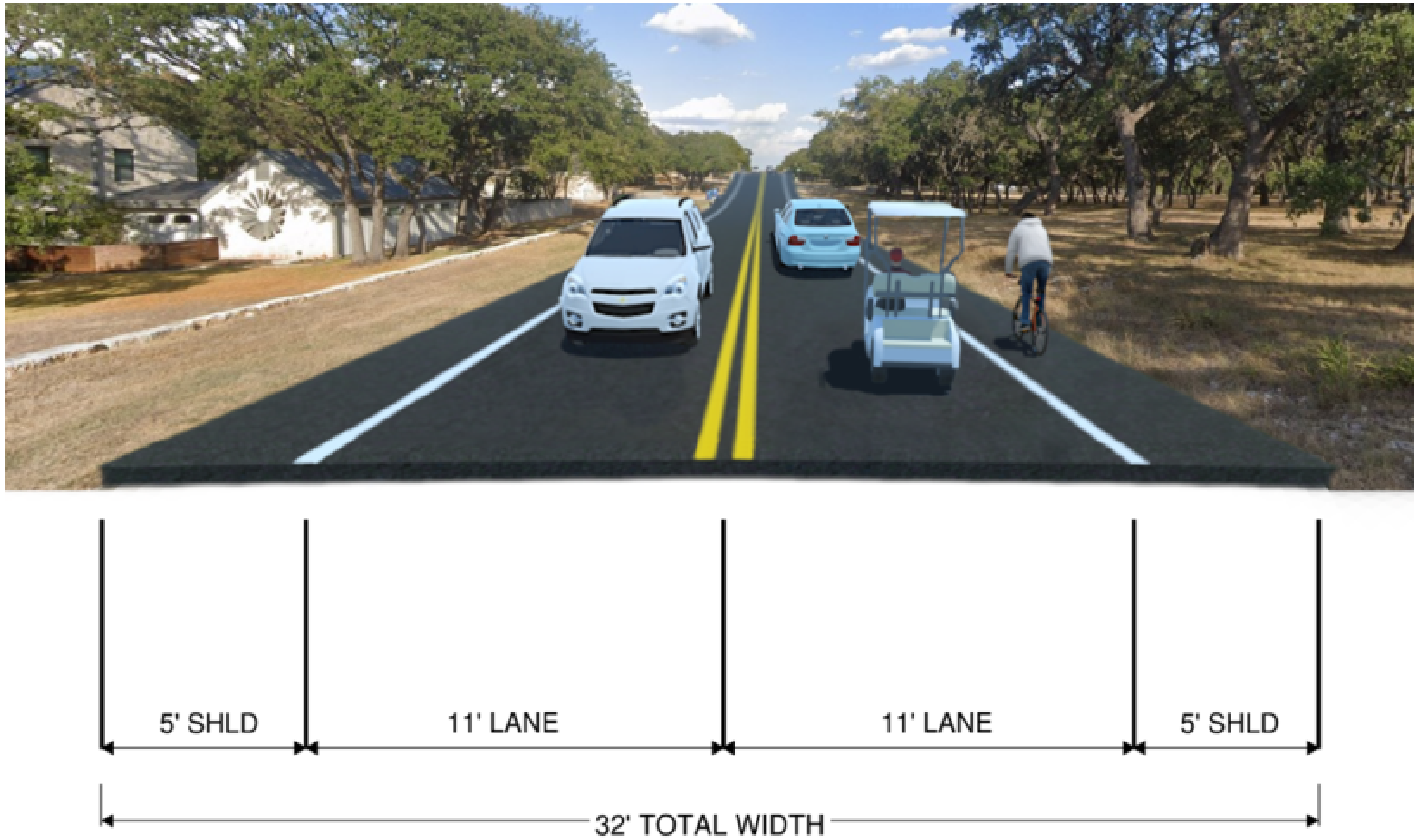
- Full depth reconstruction of Dietz Elkhorn Road (East), between Fair Oaks Parkway and FM 3351, drainage improvements, utility and driveway adjustments
- No ROW acquisition
- Joint-bid with the Dietz Elkhorn Water Line Project which will install a new 12-inch main under the north shoulder of Dietz Elkhorn Road

Project Overview (cont.)



- Existing length: 1.2 miles (Fair Oaks Parkway to FM 3351)
- Existing width: 28-29 ft.
  - 11 ft. lanes
  - 5 ft. paved shoulder (north side)
  - 1-2 ft. paved shoulder (south side)

Project Overview (cont.)



- Proposed Width: 32 ft.
  - 11 ft. lanes
  - 5 ft. paved shoulder (north side)
  - 5 ft. paved shoulder (south side)
- Existing bar ditches to largely remain, culverts replaced, regrading
- Driveway and mailbox adjustments where necessary

Construction Schedule and Phasing

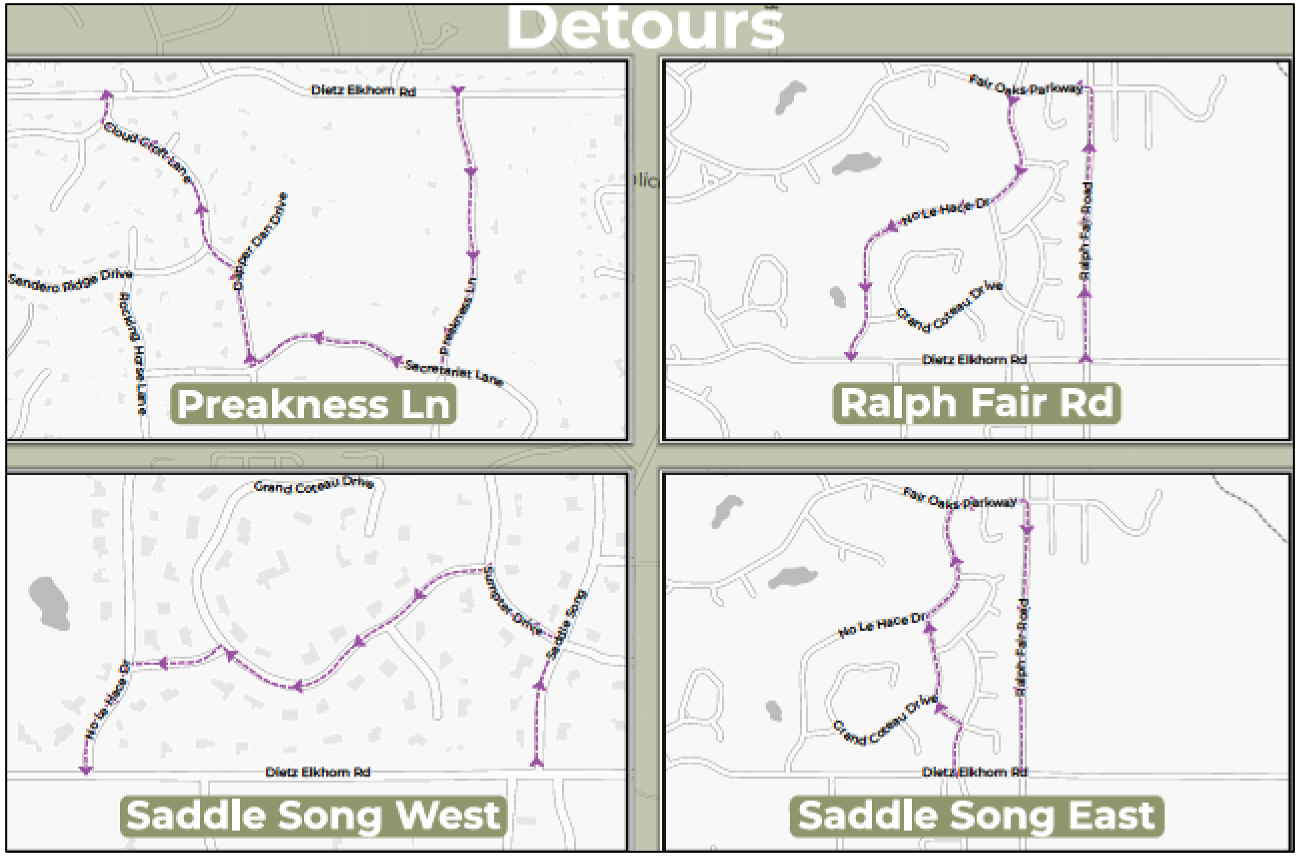
Total Construction Duration: 365 calendar days from Notice to Proceed

- Phase 1: Preakness Lane to FM 3351
- Phase 2: Windermere Drive to Preakness Lane
- Phase 3: Preakness Lane to Fair Oaks Parkway

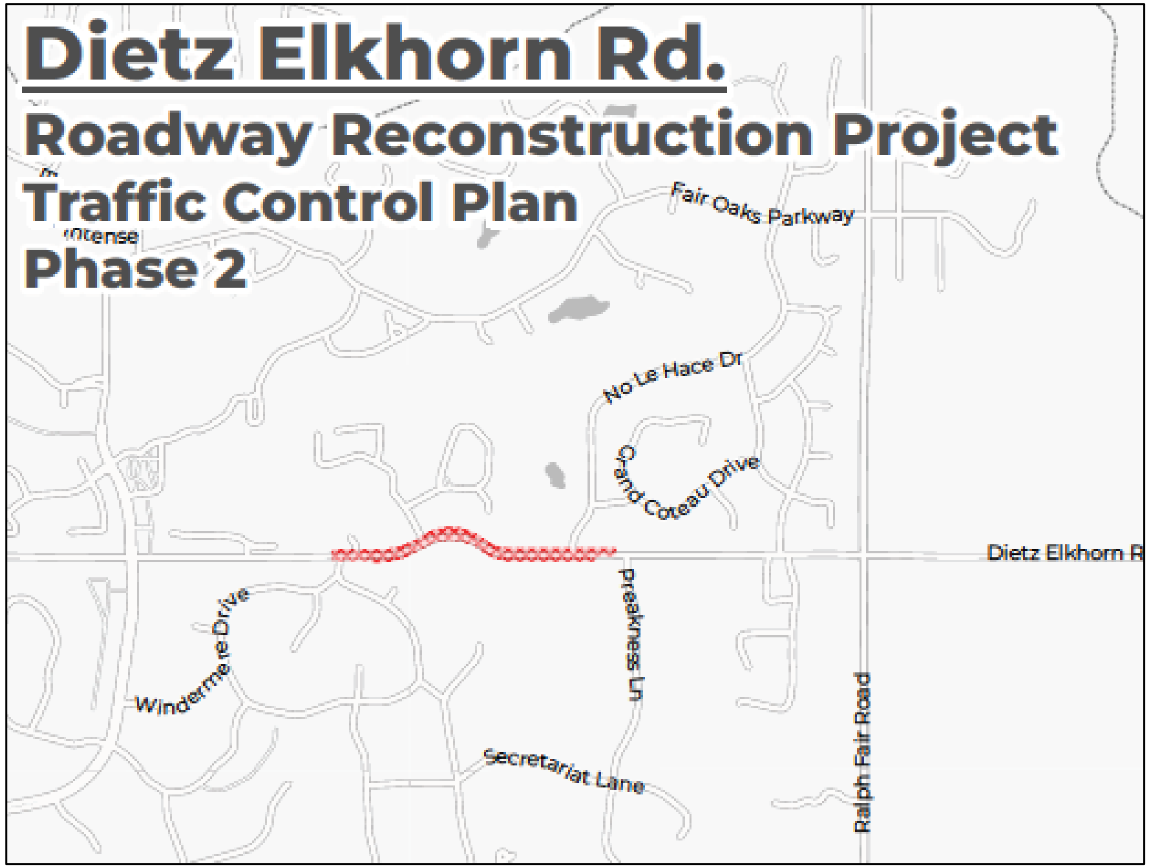
Key Points

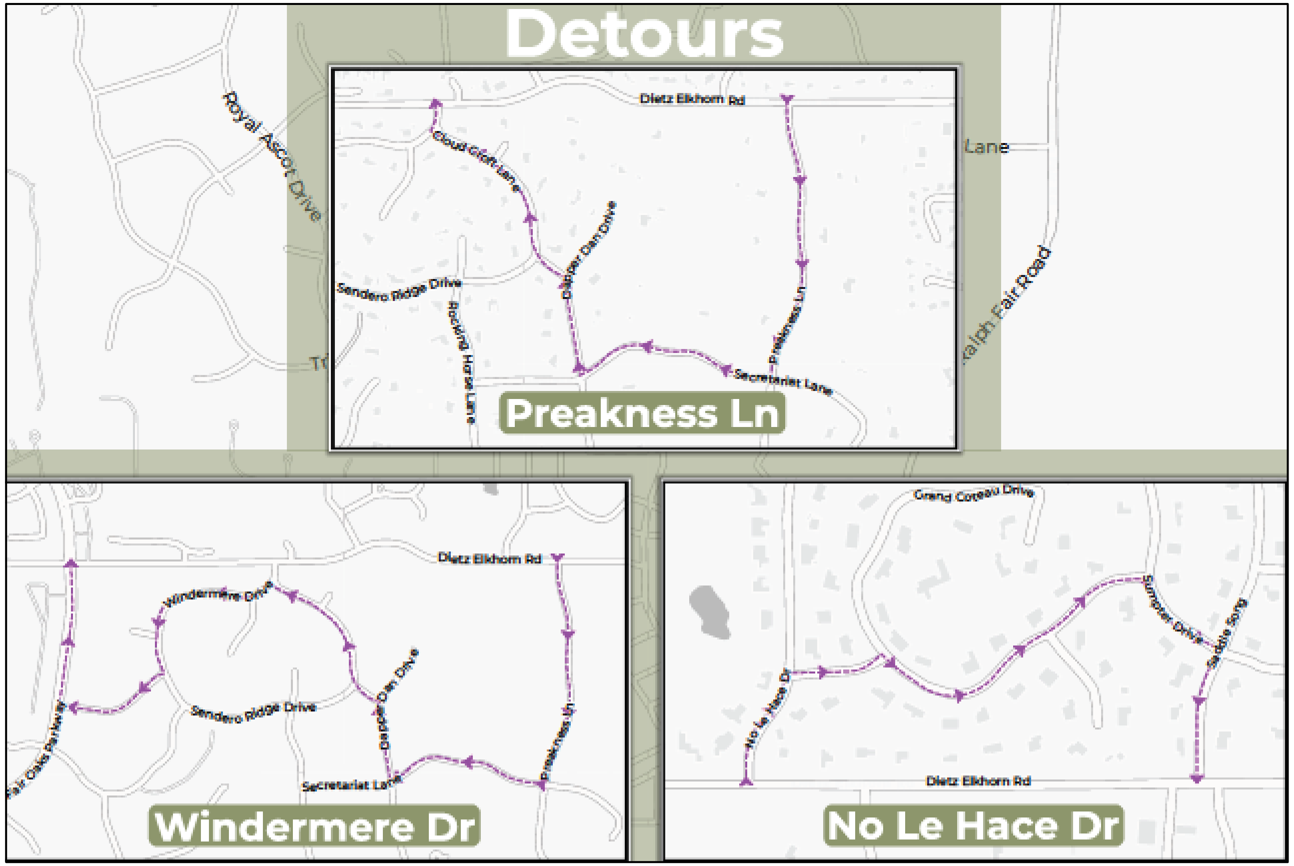
- One eastbound lane will be maintained at all times while the other lane is under construction
- Westbound traffic will be detoured around the construction area
- Some intersections within each phase will be closed if alternate routes are available
- All residents on Dietz Elkhorn Road and dead-end streets will have access at all times

Traffic Control Plan

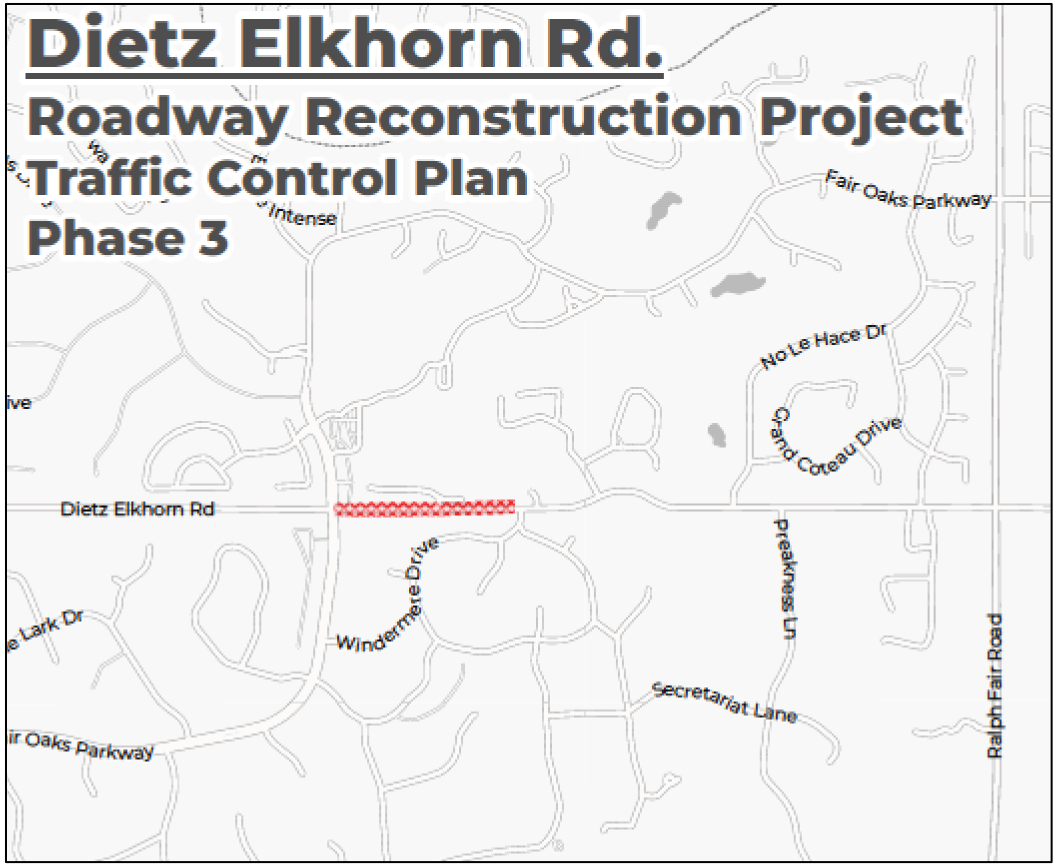


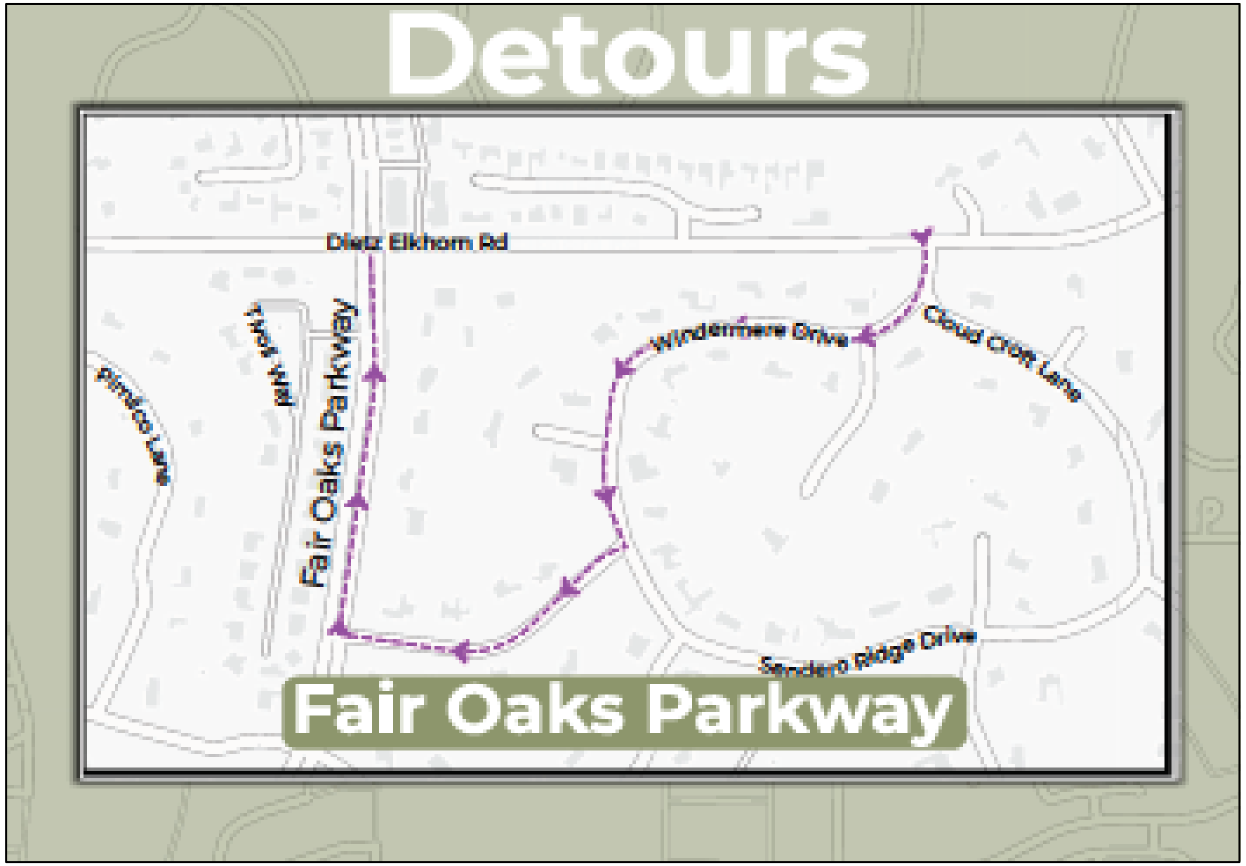
Traffic Control Plan (cont.)





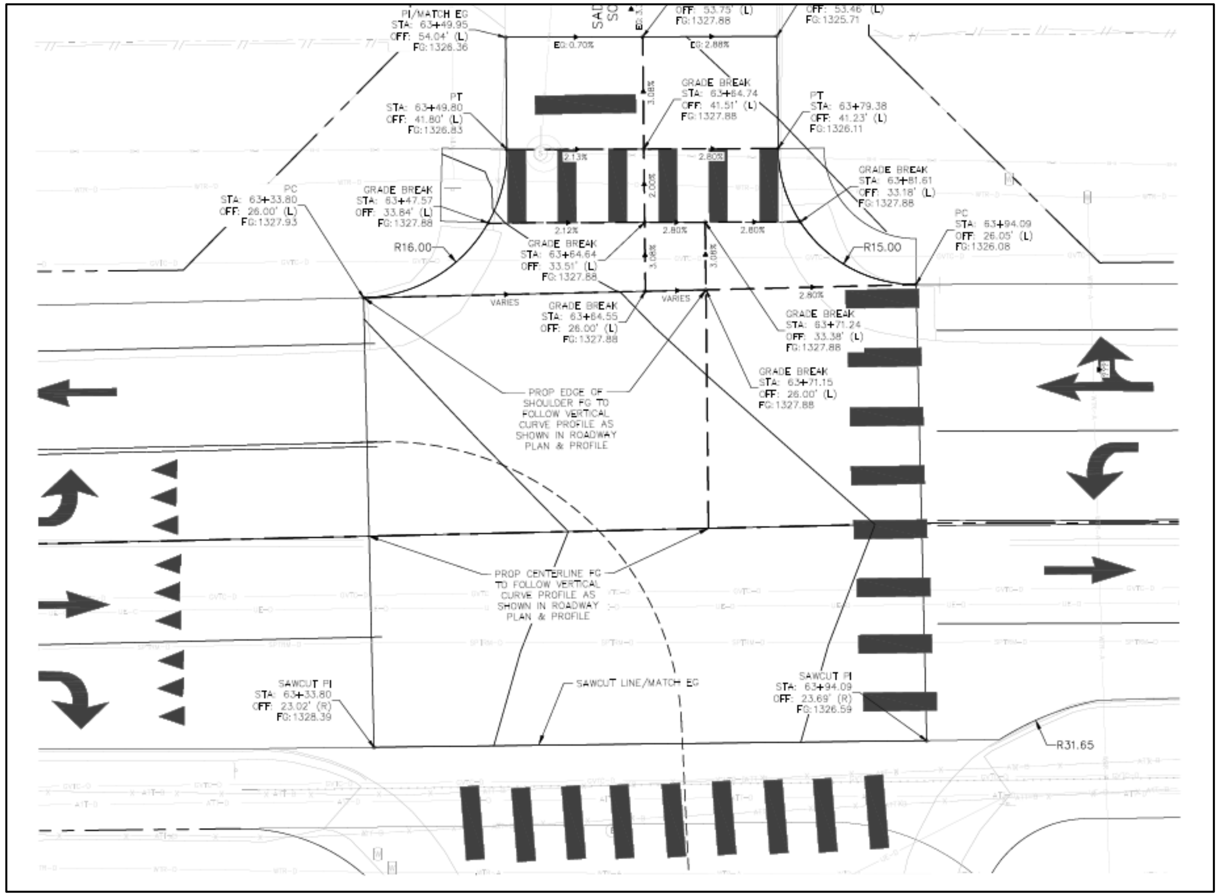
Traffic Control Plan (cont.)





Chartwell Lane/Saddle Song Intersection Bid Proposal

Existing



Proposed (currently in reconstruction plans)

Procurement Results

• D&D Contractors, Inc.	$4,559,083.95
• Texas Sterling	$4,836,391.47
• J3 Company	$5,078,388.15
• JM Pipeline	$5,292,553.64
• E-Z Bel Construction	$5,323,290.92
• Precise Services	$8,569,741.70

Project Budget vs. Bid

- Combined Project Budget: $6,078,758
- D&D Contractors, Inc. bid: $4,559,083.95
- 5% Contingency: $227,954.20
- Total Authorization: $4,787,038.15
- **Approximately $1.29 million below budget**

Intersection Design (Primary Decision)

Option A

- Proceed with bid design including left-turn lanes
- Included in bid proposal
- Improves separation of turning and through traffic

Option B

- Remove dedicated left-turn lanes through change order
- Estimated project savings of $3,417
- Maintains existing intersection design

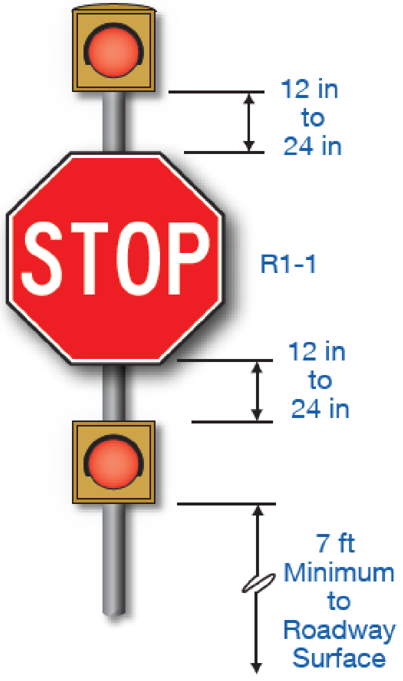
Intersection Control Beacon Considerations

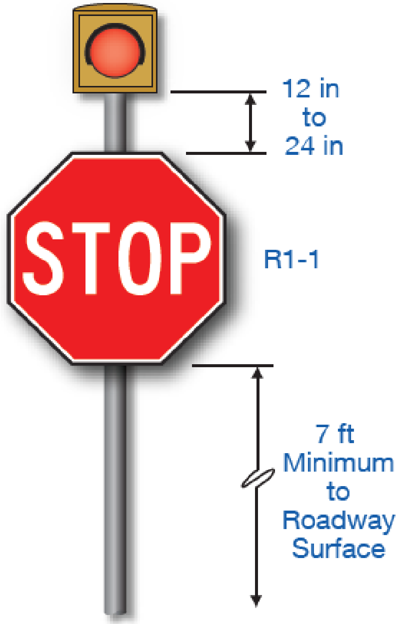
Texas MUTCD (2025) Section 4S.02 Intersection Control Beacon

- A stop sign shall be used on approaches to which a flashing red signal is displayed on an intersection control beacon

Texas MUTCD (2025) Section 4S.05 Stop Beacon

- A stop beacon shall only be used to supplement a Stop sign, Do Not Enter sign or Wrong Way sign





Key Takeaway: Cannot be operated only during school hours.

Additional Traffic Control Measures
(May be applied to either design)

- Four-way stop with intersection control beacon lights
  - Cost impact +$1,000
  - Enables traffic flow in/out of Chartwell Lane during school hours
  - Supports pedestrian and bicyclist safety
  - Mirrors intersection safety improvements near Van Raub Elementary School
  - Acts as a traffic calming device where speeding is an issue
- Reduce school zone speed limit from 20 mph to 15 mph
  - No cost impact
  - Reduced speed may enable traffic flow in/out of Chartwell Lane during school hours
  - Supports pedestrian and bicyclist safety

Recommendation

1. Award construction contract to D&D Contractors, Inc.
2. Proceed with the bid design including dedicated left-turn lanes.
3. Consider a four-way stop with intersection control beacon lights.

Next Steps

- Early-July - Award construction agreement with selected intersection option
- Mid-July - Schedule pre-construction meeting and process submittals
- Late-July - Host Open House with consultant and contractor to share project information and answer questions.
- August 2026 - Construction start
- August 2027 - Substantial completion
- September 2027 – Final acceptance

Questions?

CITY COUNCIL CONSIDERATION ITEM
CITY OF FAIR OAKS RANCH, TEXAS

AGENDA TOPIC:	Consideration and possible action approving a resolution requesting assistance from the Texas Water Development Board for funding associated with the Elevated Storage Tank project and designating an authorized representative
DATE:	July 2, 2026
DEPARTMENT:	Public Works
PRESENTED BY:	Grant Watanabe, P.E., CFM, Director of Public Works

INTRODUCTION / BACKGROUND:
House Bill 500, passed during the Texas 89th Legislative Session, appropriated $1.038 billion in funds for water supply and infrastructure projects to the Texas Water Development Board (TWDB). The TWDB has established the Water Supply and Infrastructure Grant (WSIG) Program to provide financial assistance to local governments for eligible water supply and water infrastructure projects. Under the program guidelines, entities serving populations between 1,001 and 10,000 are eligible to apply for grants of up to $10 million. Applications are due by July 30, 2026, and successful applicants will be notified in Fall 2026. If approved, funding would be made available between Winter 2026 and May 1, 2027.

Staff has identified the Elevated Storage Tank project as a candidate for grant funding under the WSIG Program. The project is included within the City's Capital Improvement Program and is a critical component of the City's long-term water infrastructure strategy to maintain reliable water service and support future growth.

Applications are ranked statewide based on criteria established by the TWDB. For retail water providers, a significant component of the scoring methodology is the service area's Adjusted Median Household Income (AMHI), with higher scores awarded to communities with lower AMHI levels. While the Elevated Storage Tank project is eligible for funding and aligns with the program's objectives, staff anticipates that the City's relatively high AMHI may reduce the competitiveness of the application compared to other applicants. Nevertheless, given the potential funding opportunity and the absence of any direct financial commitment associated with submission of the application, staff recommends pursuing the grant.

The proposed resolution authorizes the submission of a grant application to the TWDB in an amount not to exceed $10 million and designates the City Manager as the City's authorized representative for purposes of completing and submitting the application and related documentation. The resolution is required as part of the application process.

Approval of the resolution does not obligate the City to accept grant funding or proceed with any financing commitment. Should the application be selected for funding, staff will return to City Council with additional information and any required grant agreements for consideration.

POLICY ANALYSIS / BENEFIT(S) TO CITIZENS:
The proposed action supports the City's Financial Management Policies by pursuing external funding opportunities to reduce the financial burden of major capital infrastructure projects on utility customers. The Elevated Storage Tank project is included in the City's adopted Capital Improvement Program and long-range utility planning efforts.

LONGTERM FINANCIAL & BUDGETARY IMPACT:
The resolution authorizes submission of a grant application requesting funding in an amount not to exceed $10 million.

There is no direct fiscal impact associated with approval of the resolution. If grant funding is awarded, staff will return to City Council with the terms and conditions of the award and any related budget amendments, agreements, or project implementation actions necessary to administer the grant.

Grant funding for the Elevated Storage Tank project could reduce the need for utility debt proceeds previously planned for the project. If funding is awarded, staff will work with the City's financial advisor to evaluate the impact on the City's overall capital financing plan and return to City Council with recommendations regarding the use of previously authorized utility debt proceeds and the funding of other utility capital projects.

LEGAL ANALYSIS:
The standardized resolution template was provided by the TWDB.

RECOMMENDATION / PROPOSED MOTION:
I move to approve a resolution authorizing submission of an application to the Texas Water Development Board Water Supply and Infrastructure Grant Program and designating an authorized representative.

A RESOLUTION

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS REQUESTING FINANCIAL ASSISTANCE FROM THE TEXAS WATER DEVELOPMENT BOARD FOR FUNDING ASSOCIATED WITH THE ELEVATED STORAGE TANK PROJECT; AUTHORIZING THE FILING OF AN APPLICATION FOR ASSISTANCE; AND MAKING CERTAIN FINDINGS IN CONNECTION THEREWITH

WHEREAS, the Texas Water Development Board has established the Water Supply and Infrastructure Grant Program to provide financial assistance for eligible water supply and water infrastructure projects throughout the State of Texas; and

WHEREAS, the City of Fair Oaks Ranch has identified the Elevated Storage Tank project as a critical component of the City's Capital Improvement Program and long-term water infrastructure strategy to support system reliability, operational flexibility, and future growth; and

WHEREAS, the City Council finds that pursuing available grant funding opportunities for eligible utility infrastructure projects is in the best interest of the City and its utility customers.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH, TEXAS:

Section 1. That an application is hereby approved and authorized to be filed with the Texas Water Development Board seeking financial assistance in an amount not to exceed $10,000,000 to provide for the costs of the Elevated Storage Tank.

Section 2. That Scott Huizenga be and is hereby designated the authorized representative of the City of Fair Oaks Ranch for purposes of furnishing such information and executing such documents as may be required in connection with the preparation and filing of such application for financial assistance and the rules of the Texas Water Development Board.

Section 3. That the following firms and individuals are hereby authorized and directed to aid and assist in the preparation and submission of such application and appear on behalf of and represent the City of Fair Oaks Ranch before any hearing held by the Texas Water Development Board on such application, to wit:

Financial Advisor:	Andrew Friedman SAMCO Capital
Engineer:	Trevor Stokes, P.E. Kimley-Horn and Associates, Inc.
Bond Counsel:	Stephanie Leibe Norton Rose Fulbright

Section 4. That the recitals contained in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this resolution for all purposes and are adopted as a part of the judgment and findings of the City Council..

Section 5. If any provision of this resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this resolution would have been enacted without such invalid provision.

Section 6. That it is officially found, determined, and declared that the meeting at which this resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

Section 7. All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this resolution are hereby repealed to the extent of such conflict, and the provision of this resolution shall be and remain controlling as to the matters resolved herein.

Section 8. This resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 9. This resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED, APPROVED, and ADOPTED on this 2nd day of July 2026.

Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

Amanda Valdez, TRMC
Deputy City Secretary

Denton Navarro Rodriguez Bernal Santee & Zech P.C., City Attorney

Application Filing and Authorized Representative Resolution

A RESOLUTION by the City Council of the City of Fair Oaks Ranch requesting financial assistance from the Texas Water Development Board; authorizing the filing of an application for assistance; and making certain findings in connection therewith.

BE IT RESOLVED BY THE City Council OF THE City of Fair Oaks Ranch:

SECTION 1: That an application is hereby approved and authorized to be filed with the Texas Water Development Board seeking financial assistance in an amount not to exceed $10,000,000 to provide for the costs of the Elevated Storage Tank project.

SECTION 2: That Scott Huizenga be and is hereby designated the authorized representative of the City of Fair Oaks Ranch for purposes of furnishing such information and executing such documents as may be required in connection with the preparation and filing of such application for financial assistance and the rules of the Texas Water Development Board.

SECTION 3: That the following firms and individuals are hereby authorized and directed to aid and assist in the preparation and submission of such application and appear on behalf of and represent the City of Fair Oaks Ranch before any hearing held by the Texas Water Development Board on such application, to wit:

Financial Advisor: Andrew Friedman
SAMCO Capital

Engineer: Trevor Stokes, P.E.
Kimley-Horn and Associates, Inc.

Bond Counsel: Stephanie Leibe
Norton Rose Fulbright

PASSED AND APPROVED, this the _______ day of____________________, 20_____.

ATTEST: ________________________________ By:_____________________________

(Seal)

TWDB Water System Improvement Grant Application

July 2, 2026

Grant Watanabe, P.E., CFM
Director of Public Works

Grant Program Overview

Water System Improvement Grant Program

Purpose

- Administered by the Texas Water Development Board
- Supports water infrastructure projects
- Grants available to eligible retail water utilities

Funding Request

- Requesting up to $10 million
- Application will be submitted for the Elevated Storage Tank project
- Grant funds must be used for the project; cannot be used to reimburse previously issued debt

Application Scoring Methodology

<table>
<tr><th>Criteria</th><th>Points Calculation</th><th>Points</th></tr>
<tr><td>Retail Water Providers:
Service Area’s Annual Median Household Income (AMHI) (if using a TWDB-approved socioeconomic survey; the AMHI will be inflation adjusted)

AMHI data source and worksheet: U.S. Census Bureau 2024 American Community Survey (ACS) 5-Year Estimates</td><td>(78,476 ÷ AMHI) x 10

Texas AMHI = $78,476</td><td>Result</td></tr>
<tr><td>Wholesale Water Providers:
Total population (POP) served by Retail Water Providers that purchase wholesale from applicant as listed in TCEQ’s Drinking Water Viewer</td><td>(100,000 ÷ POP) x 10</td><td>Result</td></tr>
<tr><td colspan="2">For projects with populations under 150,000:
Projects that are deemed ready to proceed.</td><td>10 Points</td></tr>
<tr><td colspan="3">Tiebreaker:
Preference given to the community that has never or has the greater amount of time since it last received financial assistance from the TWDB.</td></tr>
</table>

Staff Assessment

Strengths

- Eligible water infrastructure project
- Consistent with adopted CIP
- Supports long-term system reliability

Challenges

- High AMHI significantly reduces scoring potential
- Grant program prioritizes economically disadvantaged communities
- Application is expected to be highly competitive statewide

Staff Assessment

- While the City's AMHI may reduce competitiveness, the potential funding benefit warrants submission of an application.

Fiscal Impacts and Next Steps

- No fiscal impact from approval of the resolution
- Grant funds cannot reimburse existing debt
- If awarded, staff will return to Council with award terms
- Staff will evaluate impacts to the utility financing plan and provide recommendations regarding future use of already issued debt proceeds

CITY COUNCIL WORKSHOP
CITY OF FAIR OAKS RANCH, TEXAS

AGENDA TOPIC:	FY 2026-27 Budget Workshop: Utility Funds and Capital Improvement Program
DATE:	July 2, 2026
DEPARTMENT:	Finance
PRESENTED BY:	Summer Fleming, CGFO, Director of Finance Grant Watanabe, P.E., CFM, Director of Public Works

INTRODUCTION / BACKGROUND:
This workshop represents the third budget workshop in the development of the FY 2026-27 Budget and focuses on the preliminary Utility Fund budget and Capital Improvement Program.

Throughout the budget process, these workshops provide City Council and the public with an opportunity to review key budget assumptions, capital project priorities, utility rate considerations, and long-term financial planning strategies before the proposed budget is finalized. Staff uses feedback received during the workshops to refine budget recommendations and ensure that funding decisions align with Council priorities and the City's strategic objectives.

This workshop concludes the presentation of all preliminary FY 2026-27 operating budgets and capital plans. Following this workshop, staff will incorporate Council feedback, update revenue projections based on certified property values, and prepare the proposed FY 2026-27 Budget for formal filing and consideration later this summer.

POLICY ANALYSIS / BENEFIT(S) TO CITIZENS:
The Utility Fund budget and Capital Improvement Program provide the financial framework necessary to maintain reliable water and wastewater services, preserve existing infrastructure, and plan for future growth. The workshop process promotes transparency in financial decision-making and allows City Council to evaluate service levels, infrastructure investments, and funding strategies before adoption of the annual budget.

LONGTERM FINANICAL AND BUDGETARY IMPACT:
The preliminary FY 2026-27 Utility Fund budget maintains current service levels, continues funding for critical water and wastewater infrastructure, and preserves reserve balances in accordance with City policy. Total operating revenues are projected to decrease approximately 1%, primarily due to the discontinuation of a commercial water contract. Operating expenditures are projected to increase approximately 3%, from $6.1 million to $6.3 million, driven by personnel costs, inflationary pressures, utility operating

requirements, and strategic investments in infrastructure management and leak detection services.

The budget maintains reserve funding for emergencies, equipment replacement, and debt service obligations while supporting continued investment in utility infrastructure. The Utility Fund is projected to maintain an overall net position of approximately $21.3 million at year-end.

Water Utility

The proposed Water Utility operating budget totals approximately $4.4 million, an increase of approximately 4.1 percent from the current year's budget. Significant cost drivers include a 3% increase in Guadalupe-Blanco River Authority water reservation fees, continued implementation of the tank maintenance and cleaning program, citywide safety and compliance support, and personnel cost adjustments.

The budget also includes one-time funding for satellite leak detection and asset management services to proactively identify underground leaks and support long-term infrastructure planning. In addition, the budget advances Strategic Plan Objective 3.1.2 through the purchase of a valve exercising machine and implementation of a structured valve exercising program.

Water capital funding included in the FY 2026-27 preliminary budget is primarily for the Elevated Storage Tank project and a Ground Storage Tank at Plant No. 4. Other major projects, including Water Plant No. 5 expansion, the GBRA waterline contribution project, the Dietz Elkhorn waterline project, and multiple waterline rehabilitation projects, have previously received funding and continue to advance through construction.

Wastewater Utility

The proposed Wastewater Utility operating budget totals approximately $1.9 million and remains relatively stable compared to the current year budget. The budget removes a one-time manhole rehabilitation project completed in the prior year while maintaining funding for ongoing system repairs, safety and compliance support, and operational improvements at the Wastewater Treatment Plant.

Wastewater capital funding included in the FY 2026-27 preliminary budget is primarily for the Falls Lift Station decommissioning project. The Wastewater Treatment Plant Phase 1 Expansion has previously received funding and is currently under construction. These projects are intended to improve system reliability, capacity, and regulatory compliance while supporting future growth and development within the City.

Roadway and Drainage Capital Improvement Program

The workshop also includes an update on the City's roadway and drainage Capital Improvement Program.

The roadway program includes approximately $15.2 million in planned investments focused on reconstruction and rehabilitation projects, including Dietz Elkhorn Road, Ammann Road, and Rolling Acres Trail. The FY 2026-27 roadway budget includes $315,000 associated with the Rolling Acres Trail Reconstruction project, while the Dietz Elkhorn Road and Ammann Road reconstruction projects continue to advance using funding previously appropriated.

The drainage program includes approximately $1.5 million in planned improvements intended to address localized drainage concerns and preserve public infrastructure. The FY 2026-27 budget includes approximately $523,000 for two drainage improvement projects on Triple Crown as the City continues implementation of its drainage Capital Improvement Program.

Consolidated Budget

By Fund

Governmental Funds

	General Fund	Strategic Projects Fund	Equip Repl	Debt Service	Bond Capital Fund	Court Security & Technology	Court Efficiency	Court Youth Diversion	Court Jury	TOTAL GOVERNMENTAL
Beginning Fund Balance Projected	**8,799,273**	**519,239**	**1,762,414**	**53,326**	**3,609,031**	**9,994**	**2,306**	**27,592**	**454**	**14,783,628**
Revenues:										
Taxes	9,681,266			985,500						10,666,766
Franchise Fees	804,780									804,780
Interest	450,000			7,500	120,000	125	30	600	-	578,255
Permits	158,200									158,200
Animal Control	1,495									1,495
Fines & Forfeitures	108,000					8,500	360	5,020	120	122,000
Fees & Services	371,532									371,532
Miscellaneous Income	213,600									213,600
Bond Proceeds					-					-
Utility Revenues										-
Transfers from other Funds	113,194	220,000	396,000			-	-	-	-	729,194
Total Revenues	**11,902,067**	**220,000**	**396,000**	**993,000**	**120,000**	**8,625**	**390**	**5,620**	**120**	**13,645,822**
Expenditures:										
Personnel	6,810,104					-		-		6,810,104
Supplies, Maintenance & Operations	1,262,672				-	-	2,400	4,000	-	1,269,072
Professional Services	2,960,681	200,000			-	-	-	-	540	3,161,221
Shared Services	317,441									317,441
Capital Outlay	197,937	523,061			315,000					1,035,998
Debt Service	-			1,046,250						1,046,250
Transfers & Non-Cash Adjustments	616,000		113,194							729,194
Total Expenditures	**12,164,835**	**723,061**	**113,194**	**1,046,250**	**315,000**	**-**	**2,400**	**4,000**	**540**	**14,369,280**
Revenues Over/(Under) Expenditures	**(262,768)**	**(503,061)**	**282,806**	**(53,250)**	**(195,000)**	**8,625**	**(2,010)**	**1,620**	**(420)**	**(723,458)**
Ending Fund Balance	**8,536,505**	**16,178**	**2,045,220**	**76**	**3,414,031**	**18,619**	**296**	**29,212**	**34**	**14,060,170**

GENERAL FUND PROJECTED FUND BALANCE

Estimation of where Fund balances would be at 9/30/2027

	FINAL 9/30/2025	2025-26 Projected closeout	9/30/2026 Projected Balance	2026-27 Budget Closeout	9/30/2027 Projected Balance
Non-spendable	133,420	-	133,420	-	133,420
Restricted					-
Court Technology	18,393	(5,500)	12,893	(2,000)	10,893
Court Security Building	17,821	(7,000)	10,821	(6,000)	4,821
Felony Forfeiture	48,553	(21,600)	26,953	-	26,953
Leose Training	24,427	(5,872)	18,555	(1,000)	17,555
PEG Fees	4,319	-	4,319	-	4,319
Total Restricted	113,513	(39,972)	73,541	(9,000)	64,541
Committed	-	-	-	-	-
Assigned					
Tree Mitigation	154,936	(45,919)	109,017	(42,850)	66,167
Emergency Reserve	4,688,119	(1,100,000)	3,588,119	190,000	3,778,119
Budget Stabilization Reserve		1,800,000	1,800,000	80,000	1,880,000
	4,843,055	654,081	5,497,136	227,150	5,724,286
Unassigned					
Allocated	262,441	(262,441)	-	-	-
Unallocated	3,313,226	(218,050)	3,095,176	(480,918)	2,614,258
	3,575,667	(480,491)	3,095,176	(480,918)	2,614,258
General Fund Balance	**8,665,655**	**133,618**	**8,799,273**	**(262,768)**	**8,536,505**

General Fund
Revenue Detail

Revenue Type	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projected	2026-27 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Taxes								
General Property	6,744,102	6,674,068	7,140,941	7,199,641	7,421,664	280,723	3.9%	222,023
Delinquent Property	47,128	66,251	30,000	50,000	50,000	20,000	66.7%	-
Penalty & Interest	22,732	32,242	25,000	31,000	28,000	3,000	12.0%	(3,000)
Mixed Beverage	28,961	36,703	25,000	38,000	38,000	13,000	52.0%	-
Local Sales	1,192,216	1,262,162	1,256,848	1,364,716	1,429,068	172,220	13.7%	64,352
Street Maintenance	298,054	315,541	314,212	341,179	357,267	43,055	13.7%	16,088
Property Reduction	298,054	315,541	314,212	341,179	357,267	43,055	13.7%	16,088
Total Taxes	8,631,247	8,702,507	9,106,213	9,365,715	9,681,266	575,053	6.3%	315,551
Franchise Fees								
Time Warner Cable	59,395	56,251	60,900	51,900	60,900	-	0.0%	9,000
GVTC Cable/Telephone	60,270	57,655	60,000	57,500	60,000	-	0.0%	2,500
AT&T Cable/Telephone	1,677	2,048	1,540	7,040	1,540	-	0.0%	(5,500)
Miscellaneous	315	302	340	250	340	-	0.0%	90
City Public Service	448,951	460,099	470,000	471,500	470,000	-	0.0%	(1,500)
Pedernales Electric Company	109,431	114,891	115,000	110,000	115,000	-	0.0%	5,000
Grey Forest Utilities	26,496	29,376	25,000	30,000	25,000	-	0.0%	(5,000)
Garbage Regular	36,696	72,471	34,000	72,000	72,000	38,000	111.8%	-
Garbage Recycling	-	-	-	-	-	-	0.0%	-
Total Franchise Fees	743,231	793,093	766,780	800,190	804,780	38,000	5.0%	4,590
Interest								
Bank/Investment Interest	683,555	541,869	450,000	500,000	450,000	-	0.0%	(50,000)
Total Interest	683,555	541,869	450,000	500,000	450,000	-	0.0%	(50,000)

Revenue Type	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projected	2026-27 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Permits								
New Residential Permits	145,757	91,851	60,000	65,000	75,000	15,000	25.0%	10,000
New Commerical Permits	-	5,326	1,000	700	-	(1,000)	-100.0%	(700)
Remodeling/Additions	30,950	47,246	30,000	30,000	30,000	-	0.0%	-
Other BC and Permits	41,436	43,673	40,000	40,000	40,000	-	0.0%	-
Contractor Registration	9,450	10,505	9,000	9,000	9,000	-	0.0%	-
Food/Health	4,545	4,395	4,200	4,360	4,200	-	0.0%	(160)
Total Permits Costs	232,138	202,997	144,200	149,060	158,200	14,000	9.7%	9,140
Animal Control								
Pet Licenses	1,050	1,380	1,000	750	1,000	-	0.0%	250
Pet Impount/Quarantine	1,334	681	495	745	495	-	0.0%	(250)
Total Animal Control	2,384	2,061	1,495	1,495	1,495	-	0.0%	-
Fines & Forfeitures								
Municipal Court Fines	174,829	117,071	175,000	105,000	108,000	(67,000)	-38.3%	3,000
Municipal Court Security	5,665	3,011	5,250	-	-	(5,250)	-100.0%	-
Municipal Court Technology	4,648	2,486	4,375	-	-	(4,375)	-100.0%	-
Municipal Court Efficiency	603	-	450	-	-	(450)	-100.0%	-
Local Youth Diversion Fund	5,725	-	5,250	-	-	(5,250)	-100.0%	-
Municipal Court Jury Fund	114	-	150	-	-	(150)	-100.0%	-
Total Fines & Forfeitures	191,584	122,568	190,475	105,000	108,000	(82,475)	-43.3%	3,000
Fees & Services								
FORU Management	289,039	295,847	302,743	304,684	296,382	(6,361)	-2.1%	(8,302)
Special Fees	30,749	60,743	35,000	35,000	35,000	-	0.0%	-
FORMDD Management	30,150	30,150	30,150	31,650	30,150	-	0.0%	(1,500)
Tree Mitigation Fees	159,600	-	-	8,040	-	-	0.0%	(8,040)
Credit Card Service Fee	9,682	6,522	10,000	7,000	10,000	-	0.0%	3,000
Total Fees & Services	519,220	393,261	377,893	386,374	371,532	(6,361)	-1.7%	(14,842)

Revenue Type	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Projected	2026-27 Proposed	Budget vs Budget	Budget vs Budget %	Budget vs PY Projected
Miscellaneous								
Miscellaneous	117,343	158,749	127,500	127,500	127,500	-	0.0%	-
City Event Sponsorships	1,480	-	-	-	-	-	0.0%	-
Sale of Assets	-	52,185	-	3,000	-	-	0.0%	(3,000)
Other Sources - SBITAs	202,767	145,616	-	-	-	-	0.0%	-
Donations/Grants	141,826	327,407	68,600	89,560	68,600	-	0.0%	(20,960)
School Guard Crossing Fund	15,729	15,447	13,500	13,500	13,500	-	0.0%	-
Leose Proceeds	4,234	4,189	1,900	4,128	4,000	2,100	110.5%	(128)
Police Seized Proceeds	-	8,798	-	-	-	-	0.0%	-
Total Miscellaneous	483,379	712,389	211,500	237,688	213,600	2,100	1.0%	(24,088)
Transfers								
Transfer from ERF	222,254	50,700	133,135	139,690	113,194	(19,941)	-15.0%	(26,496)
Total Transfers	222,254	50,700	133,135	139,690	113,194	(19,941)	-15.0%	(26,496)
Total Resources	**11,708,991**	**11,521,446**	**11,381,691**	**11,685,212**	**11,902,067**	**520,376**	**4.6%**	**216,855**

General Fund

Expenditure Summary

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Personnel								
Salaries	3,960,253	4,261,619	4,923,008	4,834,527	5,301,102	378,094	7.7%	466,575
Overtime	96,126	65,062	45,502	61,699	48,967	3,465	7.6%	(12,732)
Taxes - Social Security	243,932	268,931	306,607	284,775	328,665	22,058	7.2%	43,890
Taxes - Medicare	57,255	63,167	72,043	66,891	77,576	5,533	7.7%	10,685
Taxes SUTA/FUTA	7,307	4,227	4,008	10,634	10,876	6,868	171.4%	242
Workers Compensation	106,300	68,290	74,780	72,469	77,470	2,690	3.6%	5,001
Retirement	499,753	542,780	631,763	618,619	677,855	46,092	7.3%	59,236
Health Insurance	472,948	489,555	603,066	584,048	643,130	40,064	6.6%	59,082
Uniform Allowance	20,500	19,500	-	-	-	-	0.0%	-
Car Allowance	7,200	7,200	7,200	-	7,200	-	0.0%	7,200
Allowance for Vacancies	-	-	(249,690)	7,200	(248,237)	1,453	-0.6%	(255,437)
Project Allocation	-	(23,379)	(110,000)	(75,806)	(114,500)	(4,500)	4.1%	(38,694)
Total Personnel Costs	5,478,855	5,781,791	6,308,287	6,465,055	6,810,104	501,817	8.0%	383,743
Supplies, Maintenance & Operations								
Supplies and Consumables	35,507	35,123	35,775	37,625	43,205	7,430	20.8%	5,580
Minor Equipment and Furniture	63,131	78,705	58,245	57,895	42,300	(15,945)	-27.4%	(15,595)
Fuel	72,884	69,756	67,000	57,500	65,825	(1,175)	-1.8%	8,325
Uniforms	24,569	33,843	55,580	55,480	61,737	6,157	11.1%	6,257
Miscellaneous	-	-	-	-	-	-	0.0%	-
Vehicle Maintenance/Repairs	34,032	31,476	38,880	38,880	40,680	1,800	4.6%	1,800
Equipment Maintenance/Repairs	15,170	19,619	17,500	20,000	24,000	6,500	37.1%	4,000
Building Maintenance/Repairs	59,324	34,235	54,063	59,568	30,075	(23,988)	-44.4%	(29,493)
Landscaping & Greenspace Maintenance	3,539	12,458	5,500	5,500	5,500	-	0.0%	-
Street Maintenance	792,144	811,812	876,511	933,419	880,000	3,489	0.4%	(53,419)
Drainage Work	5,919	12,947	20,000	10,000	15,000	(5,000)	-25.0%	5,000
Committees - Communications	-	-	500	200	500	-	0.0%	300
Committees - Planning & Zoning	248	-	500	250	500	-	0.0%	250
Committee - Board of Adjustments	-	-	500	250	500	-	0.0%	250
Committee - Audit	-	-	500	250	500	-	0.0%	250
Urban Wildlife	720	-	500	250	500	-	0.0%	250

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Committee - Transportation Safety Advisory	-	266	500	250	500	-	0.0%	250
Court Technology	1,529	5,800	5,500	5,500	2,000	(3,500)	-63.6%	(3,500)
Court Security	43,658	2,722	7,000	7,000	6,000	(1,000)	-14.3%	(1,000)
Local Youth Diversion Program	-	-	4,000	-	-	(4,000)	-100.0%	-
Oak Wilt Program	10,000	15,000	25,000	35,000	25,000	-	0.0%	(10,000)
Tree and Landscape Protection	-	21,639	13,000	13,000	13,000	-	0.0%	-
City Approved Events	-	25	4,850	5,960	4,850	-	0.0%	(1,110)
Emergency Response	-	-	500	500	500	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	1,162,375	1,185,424	1,291,904	1,344,277	1,262,672	(29,232)	-2.26%	(81,605)
Services								
Professional Services	1,398,312	1,429,688	2,038,682	1,930,552	2,297,456	258,774	12.7%	366,904
Dues/Subscriptions	17,053	18,409	26,168	27,722	27,728	1,560	6.0%	6
Training/Seminars & Related Travel	79,040	63,012	130,310	123,360	132,880	2,570	2.0%	9,520
Meetings and Related Travel	5,967	8,733	16,663	13,163	13,798	(2,865)	-17.2%	635
Elections	32,687	16,456	32,000	32,000	32,000	-	0.0%	-
Investigations	6,823	4,621	7,500	7,500	7,500	-	0.0%	-
Leose Training	-	-	10,000	10,000	5,000	(5,000)	-50.0%	(5,000)
Asset Forfeiture	-	3,519	21,600	21,600	-	(21,600)	-100.0%	(21,600)
Public Relations	52,166	19,217	30,250	56,046	63,250	33,000	109.1%	7,204
Employee Appreciation	14,800	15,241	15,955	15,955	17,895	1,940	12.2%	1,940
Employment Costs	2,795	10,446	2,675	3,675	3,500	825	30.8%	(175)
Recording/Reporting/History	12,037	8,681	10,000	9,000	10,000	-	0.0%	1,000
Tech/Internet/Software	172,186	259,481	384,707	440,300	349,674	(35,033)	-9.1%	(90,626)
Total Services Costs	1,793,865	1,857,503	2,726,510	2,690,873	2,960,681	234,171	8.59%	269,808
Shared Services								
Facility Contracts & Services	30,710	62,929	102,930	52,930	116,260	13,330	13.0%	63,330
Postage	3,445	2,130	4,125	2,625	4,125	-	0.0%	1,500
General Liability Insurance	88,746	90,235	100,085	100,085	112,000	11,915	11.9%	11,915
Electricity	38,585	40,908	44,000	48,000	45,000	1,000	2.3%	(3,000)
Phone/Cable/Alarms	35,985	32,010	46,531	46,531	40,056	(6,475)	-13.9%	(6,475)
Total Shared Services Costs	197,471	228,212	297,671	250,171	317,441	19,770	6.64%	67,270

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	807,635	601,853	234,103	278,002	197,937	(36,166)	-15.4%	(80,065)
Leases and SBITA's	118,852	93,979	-	-	-	-	0.0%	-
Transfer to Debt Service Fund 06	-	-	-	-	-	-	0.0%	-
Transfer to SAP Fund 02	813,526	370,000	163,717	163,717	220,000	56,283	34.4%	56,283
Transfer to Equip Repl Fund 31	313,322	405,816	359,500	359,500	396,000	36,500	10.2%	36,500
Total Capital Outlay & Transfers Costs	2,053,335	1,471,648	757,320	801,219	813,937	56,617	7.48%	12,718
Total Departmental Budget	**10,685,901**	**10,524,578**	**11,381,692**	**11,551,594**	**12,164,835**	**783,143**	**6.88%**	**651,935**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Mayor & Council								
Supplies, Maintenance & Operations								
Supplies and Consumables	-	-	-	-	550	550	0.0%	550
Minor Equipment and Furniture	-	-	-	-	-	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	284	593	350	350	350	-	0.0%	-
Miscellaneous	-	-	-	-	-	-	0.0%	-
Committees - Communications	-	-	500	200	500	-	0.0%	300
Committees - Planning & Zoning	248	-	500	250	500	-	0.0%	250
Committee - Board of Adjustments	-	-	500	250	500	-	0.0%	250
Committee - Audit	-	-	500	250	500	-	0.0%	250
Urban Wildlife	720	-	500	250	500	-	0.0%	250
Committee-Transportation Safety Advisory	-	266	500	250	500	-	0.0%	250
Total Supplies, Maintenance & Operations Costs	1,252	859	3,350	1,800	3,900	550	16.4%	2,100
Services								
Professional Services	-	-	-	-	-	-	0.0%	-
Dues/Subscriptions	2,716	3,280	3,300	3,774	3,825	525	15.9%	51
Training/Seminars & Related Travel	-	770	7,000	1,000	7,000	-	0.0%	6,000
Meetings and Related Travel	2,298	4,743	5,800	3,800	4,725	(1,075)	-18.5%	925
Public Relations	235	411	5,250	2,750	5,250	-	0.0%	2,500
Total Services Costs	5,249	9,205	21,350	11,324	20,800	(550)	-2.6%	9,476
Total Departmental Budget	**6,500**	**10,063**	**24,700**	**13,124**	**24,700**	**-**	**0.0%**	**11,576**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
City Administration								
Personnel								
Salaries	309,218	437,101	470,708	476,459	511,136	40,428	8.6%	34,677
Overtime	142	4	124	124	124	-	0.0%	-
Taxes - Social Security	18,155	26,198	27,752	26,845	28,978	1,226	4.4%	2,133
Taxes - Medicare	4,451	6,398	6,827	6,587	7,413	586	8.6%	826
Taxes SUTA/FUTA	399	214	214	551	581	367	171.5%	30
Workers Compensation	1,260	853	942	913	1,023	81	8.6%	110
Retirement	38,637	55,768	59,866	60,217	64,777	4,911	8.2%	4,560
Health Insurance	22,969	34,767	42,007	39,788	41,764	(243)	-0.6%	1,976
Car Allowance	7,200	7,200	7,200	-	7,200	-	0.0%	7,200
Allowance for Vacancies	-	-	(6,000)	7,200	(3,138)	2,862	-47.7%	(10,338)
Total Personnel Costs	402,431	568,502	609,640	618,683	659,858	50,218	8.2%	41,175
Supplies, Maintenance & Operations								
Supplies and Consumables	513	302	650	1,000	850	200	30.8%	(150)
Minor Equipment and Furniture	1,236	197	1,200	850	950	(250)	-20.8%	100
Fuel	61	116	150	150	150	-	0.0%	-
Uniforms	133	382	260	260	250	(10)	-3.8%	(10)
Total Supplies, Maintenance & Operations Costs	1,944	998	2,260	2,260	2,200	(60)	-2.7%	(60)
Services								
Professional Services	213,112	137,378	105,000	90,000	105,000	-	0.0%	15,000
Dues/Subscriptions	3,330	4,562	5,337	5,337	5,310	(27)	-0.5%	(27)
Training/Seminars & Related Travel	8,181	2,650	16,050	12,050	14,750	(1,300)	-8.1%	2,700
Meetings and Related Travel	1,875	1,818	5,615	4,115	3,525	(2,090)	-37.2%	(590)
Employee Appreciation	-	-	300	300	300	-	0.0%	-
Tech/Internet/Software	-	-	774	514	774	-	0.0%	260
Total Services Costs	226,499	146,408	133,076	112,316	129,659	(3,417)	-2.6%	17,343
						-		-
Total Departmental Budget	**630,873**	**715,908**	**744,976**	**733,259**	**791,717**	**46,741**	**6.3%**	**58,458**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
City Secretary								
Personnel								
Salaries	161,133	169,457	175,879	181,925	194,848	18,969	10.8%	12,923
Taxes - Social Security	9,622	10,316	10,904	10,354	12,081	1,177	10.8%	1,727
Taxes - Medicare	2,250	2,412	2,550	2,421	2,825	275	10.8%	404
Taxes SUTA/FUTA	234	126	126	342	342	216	171.4%	-
Workers Compensation	428	315	352	341	390	38	10.8%	49
Retirement	19,807	21,449	22,363	23,081	24,687	2,324	10.4%	1,606
Health Insurance	14,928	17,961	22,268	21,050	21,910	(358)	-1.6%	860
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	208,402	222,036	234,442	239,514	257,083	22,641	9.7%	17,569
Supplies, Maintenance & Operations								
Supplies and Consumables	953	659	850	850	300	(550)	-64.7%	(550)
Minor Equipment and Furniture	1,175	446	200	200	200	-	0.0%	-
Uniforms	100	124	100	100	100	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	2,229	1,229	1,150	1,150	600	(550)	-47.8%	(550)
Services								
Professional Services	4,038	6,648	21,538	21,538	11,010	(10,528)	-48.9%	(10,528)
Dues/Subscriptions	803	803	1,060	1,060	1,040	(20)	-1.9%	(20)
Training/Seminars & Related Travel	5,421	7,210	8,485	8,485	10,035	1,550	18.3%	1,550
Meetings and Related Travel	325	276	1,548	1,548	1,348	(200)	-12.9%	(200)
Elections	32,687	16,456	32,000	32,000	32,000	-	0.0%	-
Employee Appreciation	-	30	100	100	120	20	20.0%	20
Recording/Reporting/History	12,037	8,681	10,000	9,000	10,000	-	0.0%	1,000
Tech/Internet/Software	4,128	11,613	13,300	13,300	23,227	9,927	74.6%	9,927
Total Services Costs	59,440	51,716	88,031	87,031	88,780	749	0.9%	1,749
Total Departmental Budget	**270,071**	**274,981**	**323,623**	**327,695**	**346,463**	**22,840**	**7.1%**	**18,768**

Human Resources

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Personnel								
Salaries	133,344	137,087	104,615	103,920	108,908	4,293	4.1%	4,988
Taxes - Social Security	7,895	8,428	6,486	5,976	6,752	266	4.1%	776
Taxes - Medicare	1,847	1,971	1,517	1,398	1,579	62	4.1%	181
Taxes SUTA/FUTA	176	95	63	171	171	108	171.4%	-
Workers Compensation	346	256	209	206	218	9	4.3%	12
Retirement	16,380	17,410	13,302	13,159	13,799	497	3.7%	640
Health Insurance	9,236	9,920	6,636	6,277	6,477	(159)	-2.4%	200
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	169,222	175,167	132,828	131,106	137,904	5,076	3.8%	6,798
Supplies, Maintenance & Operations								
Supplies and Consumables	1,774	989	1,550	1,550	1,550	-	0.0%	-
Minor Equipment and Furniture	1,755	8,650	1,200	1,200	1,200	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	118	102	100	100	100	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	3,647	9,741	2,850	2,850	2,850	-	0.0%	-
Services								
Professional Services	540	1,858	7,675	7,675	8,530	855	11.1%	855
Dues/Subscriptions	4,755	2,102	1,454	1,454	1,489	35	2.4%	35
Training/Seminars & Related Travel	11,343	4,927	7,300	7,300	5,300	(2,000)	-27.4%	(2,000)
Meetings and Related Travel	296	866	1,050	550	1,050	-	0.0%	500
Public Relations	43,551	11,379	-	-	-	-	0.0%	-
Employee Appreciation	11,839	11,285	11,855	11,855	12,135	280	2.4%	280
Employment Costs	2,795	10,446	2,675	3,675	3,500	825	30.8%	(175)
Tech/Internet/Software	7,160	18,391	4,630	6,434	12,354	7,724	166.8%	5,920
Total Services Costs	82,279	61,254	36,639	38,943	44,358	7,719	21.1%	5,415
Total Departmental Budget	**255,147**	**246,162**	**172,317**	**172,899**	**185,112**	**12,795**	**7.4%**	**12,213**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Finance								
Personnel								
Salaries	187,971	218,448	227,162	232,424	246,535	19,373	8.5%	14,111
Overtime	22	-	166	166	-	(166)	-100.0%	(166)
Taxes - Social Security	10,794	13,164	14,094	13,255	15,285	1,191	8.5%	2,030
Taxes - Medicare	2,524	3,079	3,296	3,100	3,575	279	8.5%	475
Taxes SUTA/FUTA	293	158	158	428	428	270	170.9%	1
Workers Compensation	580	408	455	441	493	38	8.4%	52
Retirement	23,024	27,750	28,905	29,457	31,236	2,331	8.1%	1,779
Health Insurance	26,552	31,117	32,471	33,174	35,043	2,572	7.9%	1,869
Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Total Personnel Costs	251,761	294,125	306,707	312,445	332,595	25,888	8.4%	20,150
Supplies, Maintenance & Operations								
Supplies and Consumables	1,206	1,101	1,300	1,300	1,300	-	0.0%	-
Minor Equipment and Furniture	286	268	500	500	500	-	0.0%	-
Uniforms	106	74	250	150	250	-	0.0%	100
Total Supplies, Maintenance & Operations Costs	1,598	1,443	2,050	1,950	2,050	-	0.0%	100
Services								
Professional Services	79,202	102,087	102,210	102,210	111,525	9,315	9.1%	9,315
Dues/Subscriptions	573	536	615	615	735	120	19.5%	120
Training/Seminars & Related Travel	4,558	3,885	5,100	3,600	5,500	400	7.8%	1,900
Meetings and Related Travel	32	133	400	400	400	-	0.0%	-
Employee Appreciation	324	221	250	250	300	50	20.0%	50
Tech/Internet/Software	299	8,820	11,648	13,023	10,552	(1,096)	-9.4%	(2,471)
Total Services Costs	84,988	115,682	120,223	120,098	129,012	8,789	7.3%	8,914
Total Departmental Budget	**338,347**	**411,250**	**428,980**	**434,493**	**463,657**	**34,677**	**8.1%**	**29,164**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Information Technology								
Personnel								
Salaries	91,519	95,194	98,506	87,640	96,618	(1,888)	-1.9%	8,978
Taxes - Social Security	5,250	5,719	6,107	5,164	5,990	(117)	-1.9%	826
Taxes - Medicare	1,228	1,338	1,428	1,189	1,401	(27)	-1.9%	212
Taxes SUTA/FUTA	117	63	63	200	171	108	171.4%	(29)
Workers Compensation	243	179	197	191	193	(4)	-2.0%	2
Retirement	11,254	12,017	12,525	11,191	12,241	(284)	-2.3%	1,050
Health Insurance	12,840	10,209	10,584	8,333	8,735	(1,849)	-17.5%	402
Total Personnel Costs	122,451	124,719	129,410	113,908	125,349	(4,061)	-3.1%	11,441
Supplies, Maintenance & Operations								
Supplies and Consumables	142	335	200	200	400	200	100.0%	200
Minor Equipment and Furniture	1,927	242	200	200	200	-	0.0%	-
Uniforms	-	120	100	100	100	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	2,070	697	500	500	700	200	40.0%	200
Services								
Professional Services	440	71,649	2,000	1,000	2,000	-	0.0%	1,000
Dues/Subscriptions	175	278	430	430	430	-	0.0%	-
Training/Seminars & Related Travel	1,606	2,343	6,250	5,500	5,000	(1,250)	-20.0%	(500)
Meetings and Related Travel	-	206	350	350	350	-	0.0%	-
Employee Appreciation	95	85	100	100	120	20	20.0%	20
Tech/Internet/Software	132,186	157,141	230,560	230,560	156,142	(74,418)	-32.3%	(74,418)
Total Services Costs	134,502	231,702	239,690	237,940	164,042	(75,648)	-31.6%	(73,898)
Shared Services								
Facility Contracts & Services	3,147	940	18,991	18,991	18,991	-	0.0%	-
Phone/Cable/Alarms	35,985	32,010	46,531	46,531	40,056	(6,475)	-13.9%	(6,475)
Total Shared Services Costs	39,132	32,951	65,522	65,522	59,047	(6,475)	-9.9%	(6,475)

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	222,815	251,267	27,000	57,278	25,000	(2,000)	-7.4%	(32,278)
Lease Principal	13,707	14,444	-	-	-	-	0.0%	-
Lease Interest	2,226	1,489	-	-	-	-	0.0%	-
SBITA Principal	95,160	69,570	-	-	-	-	0.0%	-
SBITA Interest	7,292	8,009	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	341,200	344,778	27,000	57,278	25,000	(2,000)	-7.4%	(32,278)
Total Departmental Budget	**639,353**	**734,847**	**462,122**	**475,149**	**374,138**	**(87,984)**	**-19.0%**	**(101,011)**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Communications								
Personnel								
Salaries	-	-	38,011	38,851	41,499	3,488	9.2%	2,648
Taxes - Social Security	-	-	2,357	2,323	2,573	216	9.2%	250
Taxes - Medicare	-	-	551	543	602	51	9.3%	59
Taxes SUTA/FUTA	-	-	32	86	86	54	168.8%	1
Workers Compensation	-	-	76	70	83	7	9.2%	13
Retirement	-	-	4,833	4,920	5,258	425	8.8%	338
Health Insurance	-	-	4,314	4,129	4,314	-	0.0%	185
Total Personnel Costs	-	-	50,174	50,921	54,415	4,241	8.5%	3,494
Supplies, Maintenance & Operations								
Supplies and Consumables	-	-	200	200	200	-	0.0%	-
Minor Equipment and Furniture	-	-	300	300	300	-	0.0%	-
Fuel	-	-	-	-	-	-	0.0%	-
Uniforms	-	-	50	50	50	-	0.0%	-
Total Supplies, Maintenance & Operations Costs	-	-	550	550	550	-	0.0%	-
Services								
Professional Services	-	-	-	170	200	200	0.0%	30
Dues/Subscriptions	-	-	5,135	5,135	4,625	(510)	-9.9%	(510)
Training/Seminars & Related Travel	-	-	4,150	4,150	2,950	(1,200)	-28.9%	(1,200)
Meetings and Related Travel	-	-	-	-	-	-	0.0%	-
Public Relations	-	-	1,300	550	2,000	700	53.8%	1,450
Employee Appreciation	-	-	50	50	60	10	20.0%	10
Tech/Internet/Software	-	-	18,798	18,798	17,339	(1,459)	-7.8%	(1,459)
Total Services Costs	-	-	29,433	28,853	27,174	(2,259)	-7.7%	(1,679)
Total Departmental Budget	**-**	**-**	**80,157**	**80,324**	**82,139**	**1,982**	**2.5%**	**1,815**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Municipal Court								
Personnel								
Salaries	108,130	114,267	118,960	130,624	139,329	20,369	17.1%	8,705
Overtime	181	29	368	368	407	39	10.6%	39
Taxes - Social Security	5,931	6,506	7,398	7,078	8,664	1,266	17.1%	1,586
Taxes - Medicare	1,387	1,522	1,730	1,655	2,026	296	17.1%	371
Taxes SUTA/FUTA	234	126	126	342	342	216	171.4%	-
Workers Compensation	288	212	238	230	279	41	17.2%	49
Retirement	13,308	14,479	15,173	16,541	17,705	2,532	16.7%	1,164
Health Insurance	24,749	27,202	29,198	28,705	29,596	398	1.4%	891
Total Personnel Costs	154,207	164,343	173,191	185,544	198,348	25,157	14.5%	12,804
Supplies, Maintenance & Operations								
Supplies and Consumables	1,659	1,593	1,700	1,700	1,900	200	11.8%	200
Minor Equipment and Furniture	1,905	4,637	200	200	200	-	0.0%	-
Uniforms	129	121	150	150	150	-	0.0%	-
Court Technology	1,529	5,800	5,500	5,500	2,000	(3,500)	-63.6%	(3,500)
Court Security	43,658	2,722	7,000	7,000	6,000	(1,000)	-14.3%	(1,000)
Local Youth Diversion Fund	-	-	4,000	-	-	(4,000)	-100.0%	-
Total Supplies, Maintenance & Operations Costs	48,880	14,873	18,550	14,550	10,250	(8,300)	-44.7%	(4,300)
Services								
Professional Services	63,068	58,284	66,740	56,740	54,500	(12,240)	-18.3%	(2,240)
Dues/Subscriptions	131	397	400	400	332	(68)	-17.0%	(68)
Training/Seminars & Related Travel	1,458	6,215	9,250	4,350	4,350	(4,900)	-53.0%	-
Meetings and Related Travel	206	40	300	300	300	-	0.0%	-
Employee Appreciation	100	99	100	100	120	20	20.0%	20
Total Services Costs	64,962	65,036	76,790	61,890	59,602	(17,188)	-22.4%	(2,288)
Total Departmental Budget	**268,049**	**244,252**	**268,531**	**261,984**	**268,200**	**(331)**	**-0.1%**	**6,216**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Public Safety								
Personnel								
Salaries	2,022,937	2,002,263	2,389,067	2,325,389	2,560,132	171,065	7.2%	234,743
Overtime	81,177	55,153	36,532	44,932	38,702	2,170	5.9%	(6,230)
Taxes - Social Security	128,790	130,851	150,387	140,243	161,128	10,741	7.1%	20,885
Taxes - Medicare	30,121	30,603	35,171	32,799	37,683	2,512	7.1%	4,884
Taxes SUTA/FUTA	3,529	1,851	1,890	5,198	5,130	3,240	171.4%	(68)
Workers Compensation	80,098	48,392	52,911	51,280	53,894	983	1.9%	2,614
Retirement	259,222	255,295	308,431	298,869	329,272	20,841	6.8%	30,403
Health Insurance	225,771	208,499	266,886	240,712	266,806	(80)	0.0%	26,094
Uniform Allowance	20,500	19,500	-	-	-	-	0.0%	-
Relocation Allowance	7,281	14,839	-	-	-	-	0.0%	-
Allowance for Vacancies	-	-	(194,190)	-	(194,127)	63	0.0%	(194,127)
Project Allocations	-	(2,722)	-	(4,500)	(4,500)	(4,500)	0.0%	-
Total Personnel Costs	2,859,426	2,764,524	3,047,085	3,134,920	3,254,120	207,035	6.8%	119,200
Supplies, Maintenance & Operations								
Supplies and Consumables	5,253	5,896	3,500	5,000	6,900	3,400	97.1%	1,900
Minor Equipment and Furniture	37,777	39,153	38,445	38,445	18,250	(20,195)	-52.5%	(20,195)
Fuel	45,170	44,434	43,000	40,000	43,000	-	0.0%	3,000
Uniforms	14,773	21,076	43,500	43,500	43,500	-	0.0%	-
Vehicle Maintenance/Repairs	15,069	17,001	20,880	20,880	22,680	1,800	8.6%	1,800
Total Supplies, Maintenance & Operations Costs	118,042	127,561	149,325	147,825	134,330	(14,995)	-10.0%	(13,495)
Services								
Professional Services	367,983	335,109	508,755	440,455	446,371	(62,384)	-12.3%	5,916
Dues/Subscriptions	3,387	3,718	4,325	4,545	4,475	150	3.5%	(70)
Training/Seminars & Related Travel	24,000	15,086	23,300	23,300	23,300	-	0.0%	-
Meetings and Related Travel	95	167	500	500	400	(100)	-20.0%	(100)
Investigations	6,823	4,621	7,500	7,500	7,500	-	0.0%	-
Leose Training	-	-	10,000	10,000	5,000	(5,000)	-50.0%	(5,000)
Asset Forfeiture	-	3,519	21,600	21,600	-	(21,600)	-100.0%	(21,600)
Public Relations	8,380	7,427	8,200	8,200	10,500	2,300	28.0%	2,300
Employee Appreciation	1,813	2,356	2,000	2,000	3,300	1,300	65.0%	1,300

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Tech/Internet/Software	10,202	46,558	66,604	124,208	91,991	25,387	38.1%	(32,217)
Total Services Costs	422,684	418,560	652,784	642,308	592,837	(59,947)	-9.2%	(49,471)
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	364,781	121,500	94,000	106,396	111,089	17,089	18.2%	4,693
Lease Principal	10,517	8,751	-	-	-	-		
Lease Interest	860	431	-	-	-	-		
Total Capital Outlay & Transfers Costs	376,158	130,682	94,000	106,396	111,089	17,089	18.2%	4,693
Total Departmental Budget	**3,776,310**	**3,441,327**	**3,943,194**	**4,031,449**	**4,092,376**	**149,182**	**3.8%**	**60,927**

Fire and Emergency Services

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Budget	Budget v PY Projected	Budget v PY Projected
Supplies, Maintenance & Operations								
Supplies and Consumables	-	-	-	-	-	-	0.0%	-
Buidling Maintenance/Repairs	-	-	-	-	525	525	0.0%	525
Total Supplies, Maintenance & Operations Costs	-	-	-	-	525	525	0.0%	-
Services								
Professional Services	492,105	602,081	1,100,000	1,100,000	1,450,000	350,000	31.8%	350,000
Total Services Costs	492,105	602,081	1,100,000	1,100,000	1,450,000	350,000	31.8%	350,000
Total Departmental Budget	**492,105**	**602,081**	**1,100,000**	**1,100,000**	**1,450,525**	**350,525**	**31.9%**	**350,000**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Maintenance								
Personnel								
Salaries	463,062	479,497	604,537	560,014	655,385	50,848	8.4%	95,371
Overtime	14,092	9,030	6,541	13,938	7,832	1,291	19.7%	(6,106)
Taxes - Social Security	28,686	30,239	37,887	32,547	41,119	3,232	8.5%	8,572
Taxes - Medicare	6,709	7,072	8,861	7,612	9,617	756	8.5%	2,005
Taxes SUTA/FUTA	1,427	1,034	756	1,744	2,052	1,296	171.4%	308
Workers Compensation	21,015	15,945	17,484	16,943	18,820	1,336	7.6%	1,877
Retirement	58,794	61,737	77,699	72,512	84,030	6,331	8.1%	11,518
Health Insurance	79,291	76,165	97,800	114,114	137,342	39,542	40.4%	23,228
Allowance for Vacancies	-	-	(49,500)	-	(50,972)	(1,472)	3.0%	(50,972)
Project Allocation	-	(527)	-	(1,306)	-	-	0.0%	1,306
Total Personnel Costs	673,076	680,192	802,065	818,118	905,225	103,160	12.9%	85,800
Supplies, Maintenance & Operations								
Supplies and Consumables	9,174	7,895	8,250	8,250	10,200	1,950	23.6%	1,950
Minor Equipment and Furniture	13,645	18,141	13,950	13,950	14,950	1,000	7.2%	1,000
Fuel	21,397	18,840	15,500	12,500	15,500	-	0.0%	3,000
Uniforms	7,638	8,641	8,350	8,350	14,342	5,992	71.8%	5,992
Vehicle Maintenance/Repairs	18,963	14,475	18,000	18,000	18,000	-	0.0%	-
Equipment Maintenance/Repairs	15,170	19,619	17,500	20,000	24,000	6,500	37.1%	4,000
Building Maintenance/Repairs	59,324	30,989	28,063	32,343	29,550	1,487	5.3%	(2,793)
Landscaping & Greenspace Maintenance	3,539	12,458	5,500	5,500	5,500	-	0.0%	-
Street Maintenance	22,464	20,775	45,000	40,000	30,000	(15,000)	-33.3%	(10,000)
Drainage	5,919	12,947	20,000	10,000	15,000	(5,000)	-25.0%	5,000
Total Supplies, Maintenance & Operations Costs	177,235	164,779	180,113	168,893	177,042	(3,071)	-1.7%	8,149
Services								
Professional Services	10,733	584	28,644	18,644	20,200	(8,444)	-29.5%	1,556
Dues/Subscriptions	164	405	932	932	1,035	103	11.1%	103
Training/Seminars & Related Travel	8,318	2,490	15,125	29,125	24,150	9,025	59.7%	(4,975)
Meetings and Related Travel	347	194	400	400	600	200	50.0%	200
Employee Appreciation	393	472	600	600	720	120	20.0%	120

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Tech/Internet/Software	11,331	9,044	25,061	20,061	23,310	(1,751)	-7.0%	3,249
Total Services Costs	31,285	13,189	70,762	69,762	70,015	(747)	-1.1%	253
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	213,023	229,086	73,968	74,935	25,448	(48,520)	-65.6%	(49,487)
Total Capital Outlay & Transfers Costs	213,023	229,086	73,968	74,935	25,448	(48,520)	-65.6%	(49,487)
Total Departmental Budget	**1,094,619**	**1,087,247**	**1,126,908**	**1,131,708**	**1,177,730**	**50,822**	**4.5%**	**44,715**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Building Codes and Permits								
Personnel								
Salaries	169,509	240,625	249,773	255,481	278,480	28,707	11.5%	22,999
Overtime	153	-	469	469	508	39	8.3%	39
Taxes - Social Security	10,030	14,948	15,515	15,001	17,297	1,782	11.5%	2,296
Taxes - Medicare	2,346	3,496	3,629	3,508	4,045	416	11.5%	537
Taxes SUTA/FUTA	405	252	252	684	684	432	171.4%	-
Workers Compensation	928	855	942	913	1,053	111	11.8%	140
Retirement	20,691	30,506	31,818	32,258	35,348	3,530	11.1%	3,090
Health Insurance	26,224	35,243	38,415	37,236	38,758	343	0.9%	1,522
Total Personnel Costs	230,283	325,925	340,813	345,550	376,173	35,360	10.4%	30,623
Supplies, Maintenance & Operations								
Supplies and Consumables	599	382	675	675	550	(125)	-18.5%	(125)
Minor Equipment and Furniture	1,877	2,144	700	700	3,200	2,500	357.1%	2,500
Fuel	1,867	4,009	5,175	3,175	5,175	-	0.0%	2,000
Uniforms	458	731	770	770	975	205	26.6%	205
Total Supplies, Maintenance & Operations Costs	4,801	7,267	7,320	5,320	9,900	2,580	35.2%	4,580
Services								
Professional Services	26,685	14,944	26,120	16,120	18,120	(8,000)	-30.6%	2,000
Dues/Subscriptions	394	405	515	1,375	1,565	1,050	203.9%	190
Training/Seminars & Related Travel	5,513	5,664	6,200	4,900	7,200	1,000	16.1%	2,300
Meetings and Related Travel	15	31	100	600	600	500	500.0%	-
Employee Appreciation	65	126	200	200	240	40	20.0%	40
Tech/Internet/Software	144	154	155	155	175	20	12.9%	20
Total Services Costs	32,816	21,323	33,290	23,350	27,900	(5,390)	-16.2%	4,550
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	-	-	39,135	39,392	-	(39,135)	-100.0%	(39,392)
Total Capital Outlay & Transfers Costs	-	-	39,135	39,392	-	(39,135)	-100.0%	(39,392)
Total Departmental Budget	**267,900**	**354,515**	**420,558**	**413,612**	**413,973**	**(6,585)**	**-1.6%**	**361**

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Engineering and Planning								
Personnel								
Salaries	313,430	367,680	445,790	441,801	468,232	22,442	5.0%	26,431
Overtime	360	846	1,302	1,702	1,394	92	7.1%	(308)
Taxes - Social Security	18,779	22,561	27,720	25,988	28,798	1,078	3.9%	2,810
Taxes - Medicare	4,392	5,277	6,483	6,078	6,810	327	5.0%	732
Taxes SUTA/FUTA	495	309	328	889	889	561	171.0%	(0)
Workers Compensation	1,114	873	974	943	1,024	50	5.1%	81
Retirement	38,638	46,369	56,848	56,414	59,502	2,654	4.7%	3,088
Health Insurance	30,389	38,472	52,487	50,531	52,385	(102)	-0.2%	1,854
Project Allocation	-	(20,130)	(110,000)	(70,000)	(110,000)	-		
Total Personnel Costs	407,596	462,256	481,932	514,346	509,034	27,102	5.6%	34,688
Supplies, Maintenance & Operations								
Supplies and Consumables	9,891	10,315	9,500	9,500	10,905	1,405	14.8%	1,405
Minor Equipment and Furniture	1,547	4,825	1,350	1,350	2,350	1,000	74.1%	1,000
Fuel	4,388	2,355	3,175	1,675	2,000	(1,175)	-37.0%	325
Uniforms	830	1,878	1,600	1,600	1,570	(30)	-1.9%	(30)
Street Maintenance	769,680	791,038	831,511	893,419	850,000	18,489	2.2%	(43,419)
Oak Wilt Program	10,000	15,000	25,000	35,000	25,000	-	0.0%	(10,000)
Tree and Landscape Protection	-	21,639	13,000	13,000	13,000	-	0.0%	-
City Approved Events	-	25	4,850	5,960	4,850	-	0.0%	(1,110)
Total Supplies, Maintenance & Operations Costs	796,336	847,076	889,986	961,504	909,675	19,689	2.2%	(51,829)
Services								
Professional Services	140,407	99,066	70,000	76,000	70,000	-	0.0%	(6,000)
Dues/Subscriptions	626	1,923	2,665	2,665	2,867	202	7.6%	202
Training/Seminars & Related Travel	8,642	11,772	22,100	19,600	21,345	(755)	-3.4%	1,745
Meetings and Related Travel	477	259	600	600	500	(100)	-16.7%	(100)
Employee Appreciation	172	567	400	400	480	80	20.0%	80
Tech/Internet/Software	6,736	7,761	13,177	13,247	13,810	633	4.8%	563

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Total Services Costs	157,058	121,349	108,942	112,512	109,002	60	0.1%	(3,510)
Capital Outlay & Transfers								
Furniture, Fixtures, Equipment & Vehicles	7,016	-	-	-	36,400	36,400	0.0%	36,400
Total Capital Outlay & Transfers Costs	7,016	-	-	-	36,400	36,400	0.0%	36,400
Total Departmental Budget	**1,368,006**	**1,430,681**	**1,480,860**	**1,588,362**	**1,564,111**	**83,251**	**5.6%**	**15,749**

Non-Departmental and Shared

Expenditure Type	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27	Budget v Adopted	Budget v Budget %	Budget v PY Projected
Supplies, Maintenance & Operations								
Supplies and Consumables	4,342	5,657	7,400	7,400	7,600	200	2.7%	200
Building Maintenance/Repairs	-	3,245	26,000	27,225	-	(26,000)	-100.0%	(27,225)
Emergency Response	-	-	500	500	500	-	0.0%	
Total Supplies, Maintenance & Operations Costs	4,342	8,902	33,900	35,125	8,100	(25,800)	-76.1%	(27,025)
Services								
Training/Seminars & Related Travel	-	-	-	-	2,000	2,000	0.0%	2,000
Public Relations and Events	-	-	15,500	44,546	45,500	30,000	193.5%	954
Total Services Costs	-	-	15,500	44,546	47,500	32,000	206.5%	2,954
Shared Services								
Facility Contracts & Services	27,563	61,989	83,939	33,939	97,269	13,330	15.9%	63,330
Postage	3,445	2,130	4,125	2,625	4,125	-	0.0%	1,500
General Liability Insurance	88,746	90,235	100,085	100,085	112,000	11,915	11.9%	11,915
Electricity	38,585	40,908	44,000	48,000	45,000	1,000	2.3%	(3,000)
Total Shared Services Costs	158,339	195,262	232,149	184,649	258,394	26,245	11.3%	73,745
Capital Outlay & Transfers								
Transfer to SAP Fund 02	813,526	370,000	163,717	163,717	220,000	56,283	34.4%	56,283
Transfer to Equip Repl Fund 31	301,945	373,138	359,500	359,500	396,000	36,500	10.2%	36,500
Transfer to Other Funds	-	23,496	-	-	-			
Lease Principal	428	451	-	-	-	-	0.0%	-
Lease Interest	40	17	-	-	-	-	0.0%	-
Total Capital Outlay & Transfers Costs	1,115,939	767,101	523,217	523,217	616,000	92,783	17.7%	92,783
Total Departmental Budget	**1,278,620**	**971,265**	**804,766**	**787,537**	**929,994**	**125,228**	**15.6%**	**142,457**

Governmental Strategic Projects Fund

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Beginning Fund Balance	**3,269,573**	**2,297,490**	**1,089,978**	**1,089,978**	**519,239**
Revenues:					
Transfer from General Fund	813,526	370,000	163,717	163,717	220,000
Total Revenue	**813,526**	**370,000**	**163,717**	**163,717**	**220,000**
Responsible Growth Mangement					
Comprehensive Plan Update	-	-	-	-	200,000
Reliable and Sustainable Infrastructure					
City Civic Center	140,875	58,958	-	-	-
City Hall Renovation	181,581	49,094	-	-	-
City Facilities Plan	-	-	100,000	100,000	-
Post Oak Trail Widening	27,701	-	-	-	-
Dietz Elkhorn Reconstruction	277,003	170,615	-	61,811	-
Dietz Elkhorn Sidewalk	46,998	7,369	-	-	-
Drainage CIP #5 Rolling Acres Trail	-	167,848	-	-	-
Drainage CIP #34 Tivoli Way	760,186	755,028	-	-	-
Bond Development Program	25,874	-	-	-	-
Drainage CIP #41 Triple Crown	-	-	-	-	253,094
Drainage CIP #35 Chartwell Lane	238	4,604	-	159,988	-
Old Fredericksburg Road	-	-	-	205,882	-
Drainage CIP #15 Delta Dawn	238	-	-	-	-
Drainage CIP #2 8472 Rolling Acres Trail	-	125	162,240	-	-
Drainage CIP #4 8040 Rolling Acres Trail	-	2,380	162,240	4,350	-
Drainage CIP #42 Vestal Park Culvert	-	6,952	-	-	-
Front Gate Left Turn Lane	-	-	-	90,000	-
Drainage CIP #43 Triple Crown	-	-	-	-	269,967
Public Health, Safety, and Welfare				-	
Fire Station #3 Upgrades	111,813	40,034	200,000	40,000	-

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Operational Excellence					
Compensation and Benefit Plan Study	-	27,150	-	7,850	-
Employee Handbook	-	5,189	-	-	-
Communications and Marketing Strategy	42,178	207,170	-	-	-
City Records Digitization Program	-	-	-	-	-
Fuel Station	97,150	-	-	-	-
3rd Party Scanning	-	65	-	39,935	-
IT Master Plan	-	74,931	-	(11,919)	-
Strategic Planning	-	-	35,000	36,559	-
Total Expenditures	**1,785,609**	**1,577,512**	**659,480**	**734,457**	**723,061**
Total Change in Fund Balance	(972,083)	(1,207,512)	(495,763)	(570,740)	(503,061)
Ending Fund Balance	**2,297,490**	**1,089,978**	**594,215**	**519,239**	**16,178**

Vehicle and Equipment Replacement Fund

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Beginning Fund Balance	**1,140,475**	**1,220,166**	**1,542,604**	**1,542,604**	**1,762,414**
Revenues:					
Transfer from General Fund	301,945	373,138	359,500	359,500	396,000
Total Revenue	**301,945**	**373,138**	**359,500**	**359,500**	**396,000**
Transfers					
Transfer to General Fund for Purchases	222,254	50,700	133,135	139,690	113,194
Total Expenditures	**222,254**	**50,700**	**133,135**	**139,690**	**113,194**
Revenue Over / (Under) Expenditures	**79,691**	**322,438**	**226,365**	**219,810**	**282,806**
Beginning Fund Balance	**1,220,166**	**1,542,604**	**1,768,969**	**1,762,414**	**2,045,220**

Scheduled Replacements:	
Patrol Car	82,000
Replace Ford Focus	6,194
IT Workstation Replacements	25,000
	113,194

Debt Service Fund

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Beginning Fund Balance	**77,976**	**104,949**	**33,681**	**33,681**	**53,326**
Revenues:					
General Property-I & S	556,341	905,994	794,365	800,895	979,000
Delinquent Property	4,363	5,871	4,000	5,500	4,000
Penalty & Interest	2,232	3,645	2,500	2,500	2,500
Interest Income on Investments	17,599	6,213	7,500	10,000	7,500
Total Revenue	**580,535**	**921,724**	**808,365**	**818,895**	**993,000**
Expenditures:					
Bond Principal	470,000	785,000	600,000	600,000	735,000
Bond Interest Payable	83,163	207,392	198,450	198,450	310,450
Bond Agent Fees	400	600	-	800	800
Total Expenditures	**553,563**	**992,992**	**798,450**	**799,250**	**1,046,250**
Revenue Over / (Under) Expenditures	**26,973**	**(71,268)**	**9,915**	**19,645**	**(53,250)**
Ending Fund Balance	**104,949**	**33,681**	**43,596**	**53,326**	**76**

Bond Capital Fund

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Beginning Fund Balance	**-**	**3,596,650**	**3,162,586**	**3,162,586**	**3,609,031**
Revenues:					
Developer Contributions	-	-	-	150,000	-
Bond Proceeds	3,550,000	-	-	11,300,000	-
Bond Premium	181,669	-	-	-	-
Interest Income	11,650	152,901	120,000	120,000	120,000
Total Revenue	**3,743,319**	**152,901**	**120,000**	**11,570,000**	**120,000**
Expenditures:					
Bond Issuance Fees	146,669	-	-	-	-
Dietz Elkhorn Rdwy Incidentals	-	-	-	-	-
Dietz Elkhorn Rdwy Construction	-	-	-	4,300,000	-
Rolling Acres Rdwy Incidentals	-	-	-	-	-
Rolling Acres Rdwy Construction	-	-	315,000	315,000	315,000
Ammann Rdwy Incidentals	-	-	-	-	-
Ammann Rdwy Construction	-	428,071	108,555	6,508,555	-
Battle Intense Rdwy Incidentals	-	-	-	-	-
Battle Intense Rdwy Construction	-	158,892	-	-	-
Total Expenditures	**146,669**	**586,964**	**423,555**	**11,123,555**	**315,000**
Revenue Over / (Under) Expenditures	**3,596,650**	**(434,063)**	**(303,555)**	**446,445**	**(195,000)**
Ending Fund Balance	**3,596,650**	**3,162,586**	**2,859,031**	**3,609,031**	**3,414,031**

Court Security & Technology Fund

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Beginning Fund Balance	**-**	**-**	**2,044**	**2,044**	**9,994**
Revenues:					
Court Security & Technology	-	2,044	-	7,825	8,500
Interest Income	-	-	-	125	125
Transfer from Other Funds	-	-	-	-	-
Total Revenue	**-**	**2,044**	**-**	**7,950**	**8,625**
Expenditures					
Salaries	-	-	-	-	-
Minor Equipment	-	-	-	-	-
Professional Services	-	-	-	-	-
Tech/Internet/Software Maintenance	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Revenue Over / (Under) Expenditures	**-**	**2,044**	**-**	**7,950**	**8,625**
Beginning Fund Balance	**-**	**2,044**	**2,044**	**9,994**	**18,619**

Court Efficiency Fund

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Beginning Fund Balance	**-**	**-**	**1,951**	**1,951**	**2,306**
Revenues:					
Court Efficiency	-	270	-	275	360
Interest Income	-	-	-	80	30
Transfer from General Fund	-	1,681	-	-	-
Total Revenue	**-**	**1,951**	**-**	**355**	**390**
Expenditures					
Supplies	-	-	-	-	-
Minor Equipment	-	-	-	-	2,400
Professional Services	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**2,400**
Revenue Over / (Under) Expenditures	**-**	**1,951**	**-**	**355**	**(2,010)**
Beginning Fund Balance	**-**	**1,951**	**1,951**	**2,306**	**296**

Court Youth Diversion Fund

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Beginning Fund Balance	**-**	**-**	**25,842**	**25,842**	**27,592**
Revenues:					
Court Youth Diversion	-	4,308	-	4,750	5,020
Interest Income	-	-	-	1,000	600
Transfer from General Fund	-	21,534	-	-	-
Total Revenue	**-**	**25,842**	**-**	**5,750**	**5,620**
Expenditures					
Salaries	-	-	-	-	-
Supplies	-	-	-	4,000	4,000
Minor Equipment	-	-	-	-	-
Professional Services	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**4,000**	**4,000**
Revenue Over / (Under) Expenditures	**-**	**25,842**	**-**	**1,750**	**1,620**
Beginning Fund Balance	**-**	**25,842**	**25,842**	**27,592**	**29,212**

Court Jury Fund

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed 2026-27
Beginning Fund Balance	**-**	**-**	**364**	**364**	**454**
<u>Revenues:</u>					
Court Jury Revenue	-	83	-	75	120
Interest Income	-	-	-	15	-
Transfer from General Fund	-	281	-	-	-
Total Revenue	**-**	**364**	**-**	**90**	**120**
<u>Expenditures</u>					
Supplies	-	-	-	-	-
Minor Equipment	-	-	-	-	-
Professional Services	-	-	-	-	540
Total Expenditures	**-**	**-**	**-**	**-**	**540**
Revenue Over / (Under) Expenditures	**-**	**364**	**-**	**90**	**(420)**
Beginning Fund Balance	**-**	**364**	**364**	**454**	**34**

Consolidated Utility Funds Budget by Division

Summary Budget

	Water	Wastewater	Equipment Replacement Fund	Utility Fund Total
Utility Operating Revenues	5,586,742	2,399,300	-	7,986,042
Utility Operating Expenses				
Personnel	1,161,050	1,139,518	-	2,300,568
Supplies, Maintenance & Operations	2,850,703	616,867	-	3,467,570
Services	397,052	114,096	-	511,148
Total Utility Operating Expenses	4,408,805	1,870,481	-	6,279,286
Operating Income/(Loss) Before Depreciation	1,177,937	528,819	-	1,706,756
Depreciation	(750,000)	(450,000)	-	(1,200,000)
Operating Income/(Loss) After Depreciation	427,937	78,819	-	506,756
Non-Operating Revenues (Expenses)				
Non-Operating Revenues	3,750,000	200,000	-	3,950,000
Capital Outlay	(5,393,730)	(840,143)	-	(6,233,873)
GAAP Adjustments	1,893,730	840,143	-	2,733,873
Bond Interest Costs	(522,535)	(244,331)	-	(766,866)
Transfers Out	(328,500)	(265,500)	-	(594,000)
Transfers In	200,000	175,000	219,000	594,000
Total Non-Operating Revenue (Expenses)	(401,035)	(134,831)	219,000	(316,866)
Net Income/(Loss)	**26,902**	**(56,012)**	**219,000**	**189,890**

Consolidated Utility Budget by Fund
Summary

	Water Operations	Wastewater Operations	Water Capital	Wastewater Capital	Water Impact Fees	Wastewater Impact Fees	Utility Equip. Repl	Utility Fund Total
Utility Operating Revenues	5,386,742	2,224,300			200,000	175,000		7,986,042
Utility Operating Expenses								
Personnel	1,161,050	1,139,518						2,300,568
Supplies, Maintenance & Operations	2,850,703	616,867						3,467,570
Services	397,052	114,096						511,148
Total Utility Operating Expenses	4,408,805	1,870,481	-	-	-	-	-	6,279,286
Operating Income/(Loss)	977,937	353,819	-	-	200,000	175,000	-	1,706,756
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	250,000	200,000	3,500,000	-	-	-		3,950,000
Capital Outlay	(190,056)	(28,380)	(5,203,674)	(811,763)				(6,233,873)
Depreciation	(750,000)	(450,000)						(1,200,000)
GAAP Adjustments	1,893,730	840,143						2,733,873
Debt Service Costs	(522,535)	(244,331)						(766,866)
Transfers Out	(128,500)	(90,500)			(200,000)	(175,000)	-	(594,000)
Transfers In	-	-	200,000	175,000			219,000	594,000
Total Non-Operating Revenue (Expenses)	552,639	226,932	(1,503,674)	(636,763)	(200,000)	(175,000)	219,000	(1,516,866)
Net Income/(Loss)	**1,530,576**	**580,751**	**(1,503,674)**	**(636,763)**	**-**	**-**	**219,000**	**189,890**

Utility Funds Net Position

	Actual 9/30/2025	Projected FY 2025-26	Projected 9/30/2026	Budget FY 2026-27	Projected 9/30/2027
Net investment in Capital Assets	11,195,334	445,000	11,640,334	2,548,690	14,189,024
Unrestricted Net Position					
Contribution in Aid - EST	-	-	-	-	-
Water Capital	2,853,787	(1,310,009)	1,543,778	(1,503,674)	40,104
Wastewater Capital	1,602,298	(688,933)	913,365	(636,763)	276,602
Emergency Reserve	2,056,904	2,682,210	4,739,114	(302,922)	4,436,192
Debt Service Reserve	1,358,684	107,120	1,465,804	(134,441)	1,331,363
Equipment Replacement Fund	726,832	118,302	845,134	219,000	1,064,134
Total Unrestricted	8,598,505	908,690	9,507,195	(2,358,800)	7,148,395
Total Net Position	19,793,839	1,353,690	21,147,529	189,890	21,337,419

Water Utility All Funds Summary
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Operating Revenues	5,034,819	5,507,480	5,715,486	5,600,756	5,586,742	(128,744)	-2.3%	(14,014)
Water Operating Expenses								
Personnel	950,159	1,057,796	1,048,631	1,093,121	1,161,050	112,419	10.7%	67,929
Supplies, Maintenance & Operations	2,463,423	2,493,559	2,845,038	2,837,233	2,850,703	5,665	0.2%	13,470
Services	141,837	293,056	339,791	339,791	397,052	57,261	16.9%	57,261
Total Water Operating Expenses	3,555,419	3,844,410	4,233,460	4,270,146	4,408,805	175,345	4.1%	138,659
Depreciation	(592,159)	(643,774)	(550,000)	(700,000)	(750,000)	(200,000)	36.4%	(50,000)
Operating Income after Depreciation	887,241	1,019,296	932,026	630,610	427,937	(304,089)	-32.6%	(152,673)
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	216,683	346,110	200,000	350,000	250,000	50,000	25.0%	(100,000)
Capital Outlay	(852,999)	(2,242,497)	(7,390,830)	(11,989,018)	(5,393,730)	1,997,100	-27.0%	6,595,288
GAAP Adjustments	842,670	2,207,166	6,640,830	10,210,260	1,893,730	(4,747,100)	-71.5%	(8,316,530)
Debt Service Expense	(124,880)	(286,543)	(103,927)	(308,970)	(522,535)	(418,608)	402.8%	(213,565)
Transfers Out	(552,985)	(3,444,053)	(7,169,155)	(6,969,155)	(328,500)	6,840,655	-95.4%	6,640,655
Transfers In	644,951	3,364,383	7,286,504	7,086,504	200,000	(7,086,504)	-97.3%	(6,886,504)
Total Non-Operating Revenues (Expenses)	173,440	(55,436)	(536,578)	(1,620,379)	(3,901,035)	(3,364,457)	627.0%	(2,280,656)
Net Income/(Loss)	**1,060,680**	**963,860**	**395,448**	**(989,769)**	**(3,473,098)**	**(3,668,546)**	**-927.7%**	**(2,433,329)**

Water Utility Fund Revenue
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Water Operating Revenues								
Water Revenue Residential	3,752,222	3,807,987	3,910,769	3,910,769	3,943,551	32,782	0.8%	32,782
Water Debt Service	284,559	935,221	938,914	938,914	1,085,319	146,405	15.6%	146,405
Water Capital	285,723	104,659	105,155	105,155	-	(105,155)	-100.0%	(105,155)
Water Impact Fees	217,396	140,395	-	-	-	-	0.0%	-
Water Revenue Commercial	147,704	147,865	180,094	180,094	150,412	(29,682)	-16.5%	(29,682)
Water Contract Commercial	177,354	177,354	177,354	59,124	-	(177,354)	-100.0%	(59,124)
Water Revenue Non Potable	39,986	37,211	74,000	74,000	74,740	740	1.0%	740
Water Service Connect Fees	28,965	24,505	30,000	30,000	30,300	300	1.0%	300
Water Penalties	48,426	36,081	48,000	48,000	48,720	720	1.5%	720
Water-Bad Debts	(5,609)	(4,066)	(4,000)	(4,000)	(4,000)	-	0.0%	-
Misc./Special Requests	145	3,982	500	500	500	-	0.0%	-
Third Party Reimbursement	963	1,117	3,500	7,000	6,000	2,500	71.4%	(1,000)
Permits/Variances	475	25	1,200	1,200	1,200	-	0.0%	-
Credit Card Service Fee	56,510	61,995	50,000	50,000	50,000	-	0.0%	-
Sale of Assets	-	33,151	-	-	-	-	0.0%	-
Total Operating Revenues	5,034,819	5,507,480	5,515,486	5,400,756	5,386,742	(128,744)	-2.3%	(14,014)
Water Non-Operating Revenues								
Water Interest Income	216,683	346,110	200,000	350,000	250,000	50,000	25.0%	(100,000)
Total Non-Operating Revenues	216,683	346,110	200,000	350,000	250,000	50,000	25.0%	(100,000)
Total Water Revenues	**5,251,502**	**5,853,590**	**5,715,486**	**5,750,756**	**5,636,742**	**(78,744)**	**-1.4%**	**(114,014)**

Water Utility Fund Operating Expense
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	238,706	263,994	285,070	309,572	338,474	53,404	18.7%	28,902
Service Overtime	11,397	14,576	7,734	13,734	9,250	1,516	19.6%	(4,484)
Service Taxes - FICA	15,310	18,657	18,154	18,963	21,559	3,405	18.8%	2,596
Service Taxes - MEDICARE	3,581	4,363	4,246	4,435	5,042	796	18.7%	607
Service Workers' Comp	9,215	6,227	6,410	6,231	7,572	1,162	18.1%	1,341
Service Taxes - SUTA/FUTA	660	422	347	941	983	636	183.3%	43
Service Retirement	34,321	81,637	37,230	41,053	44,057	6,827	18.3%	3,004
Service Insurance	43,032	44,116	52,341	50,804	57,256	4,915	9.4%	6,452
Water Service OPEB	-	-	-	-	-	-	0.0%	-
Water Service Allowance for Vacancies	-	-	(20,000)	-	(20,000)	-	0.0%	(20,000)
Administration Salaries	456,889	121,711	122,177	122,877	133,421	11,244	9.2%	10,544
Administration Overtime	262	2	62	62	62	-	0.0%	-
Administration Taxes - FICA	26,377	8,608	7,499	7,097	8,133	634	8.5%	1,036
Administration Taxes - MEDICARE	6,181	2,028	1,772	1,676	1,936	164	9.3%	260
Administration Workers' Comp	1,278	221	244	236	267	23	9.4%	31
Administration Taxes - SUTA/FUTA	657	113	98	250	265	167	170.4%	15
Administration Retirement	55,075	13,609	15,543	15,167	16,912	1,369	8.8%	1,745
Administration Insurance	47,217	13,131	15,620	14,089	15,657	37	0.2%	1,568
Administration OPEB	-	-	-	-	-	-	0.0%	-
Project Allocation	-	(264)	-	(653)	-	-	0.0%	653
HR & Communications Salaries	-	69,203	52,308	51,960	54,454	2,146	4.1%	2,494
HR & Communications Overtime	-	-	-	-	-	-	0.0%	-
HR & Communications Taxes - FICA	-	4,746	3,243	2,988	3,376	133	4.1%	388
HR & Communications Taxes - MEDICARE	-	1,110	758	699	790	32	4.2%	91
HR & Communications Workers' Comp	-	129	105	103	109	4	3.8%	6
HR & Communications Taxes - SUTA/FUTA	-	47	32	86	86	54	168.8%	1
HR & Communications Retirement	-	8,705	6,651	7,217	6,899	248	3.7%	(318)
HR & Communications Insurance	-	4,817	3,318	3,010	3,239	(79)	-2.4%	229
Finance Salaries	-	111,384	113,581	116,213	123,267	9,686	8.5%	7,054
Finance Overtime	-	-	83	83	-	(83)	-100.0%	(83)
Finance Taxes - FICA	-	7,648	7,047	6,630	7,643	596	8.5%	1,013
Finance Taxes - MEDICARE	-	1,789	1,648	1,551	1,787	139	8.4%	236
Finance Workers' Comp	-	204	227	220	247	20	8.8%	27
Finance Taxes - SUTA/FUTA	-	79	79	214	214	135	170.9%	0

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Finance Retirement	-	13,875	14,452	14,728	15,618	1,166	8.1%	890
Finance Insurance	-	15,321	16,235	16,594	17,521	1,286	7.9%	927
Information Technology Salaries	-	44,007	49,253	44,158	48,309	(944)	-1.9%	4,151
Information Technology Taxes - FICA	-	3,138	3,054	2,603	2,995	(59)	-1.9%	392
Information Technology Taxes - MEDICARE	-	734	714	609	700	(14)	-2.0%	91
Information Technology Workers' Comp	-	89	99	96	97	(2)	-2.0%	1
Information Technology Taxes - SUTA/FUTA	-	32	32	100	86	54	168.8%	(14)
Information Technology Retirement	-	6,008	6,263	5,596	6,121	(142)	-2.3%	525
Information Technology Insurance	-	5,009	5,292	3,999	4,367	(925)	-17.5%	368
Engineering & Planning Salaries	-	123,564	139,891	138,838	148,692	8,801	6.3%	9,854
Engineering & Planning Overtime	-	423	651	771	697	46	7.1%	(74)
Engineering & Planning Taxes - FICA	-	9,053	8,714	8,136	9,103	389	4.5%	967
Engineering & Planning Taxes - MEDICARE	-	2,118	2,038	1,903	2,166	128	6.3%	263
Engineering & Planning Workers' Comp	-	294	321	311	341	20	6.2%	30
Engineering & Planning Taxes - SUTA/FUTA	-	101	98	265	265	167	170.4%	(0)
Engineering & Planning Retirement	-	17,682	17,870	17,743	18,928	1,058	5.9%	1,185
Engineering & Planning Insurance	-	13,338	14,939	13,788	14,879	(60)	-0.4%	1,091
Communications Salaries	-	-	19,006	19,425	20,750	1,744	9.2%	1,325
Communications Taxes - FICA	-	-	1,178	1,161	1,286	108	9.2%	125
Communications Taxes - MEDICARE	-	-	276	272	301	25	9.1%	29
Communications Workers' Comp	-	-	38	35	42	4	10.5%	7
Communications Taxes - SUTA/FUTA	-	-	16	43	43	27	168.8%	0
Communications Retirement	-	-	2,417	2,460	2,629	212	8.8%	169
Communications Insurance	-	-	2,157	1,980	2,157	-	0.0%	177
Uniforms	6,386	5,806	6,718	6,718	7,775	1,057	15.7%	1,057
Power	126,817	151,340	150,000	150,000	150,000	-	0.0%	-
Maintenance of Plants/Lines	197,145	145,980	150,000	154,422	150,000	-	0.0%	(4,422)
Analysis Fees	10,601	10,867	12,300	12,300	12,300	-	0.0%	-
Chemicals	5,932	6,249	6,500	6,500	6,500	-	0.0%	-
City Management Fee	205,872	206,676	217,111	211,199	208,435	(8,676)	-4.0%	(2,764)
Equipment Maintenance	7,768	13,722	16,400	16,400	16,560	160	1.0%	160
Equipment Gas & Oil	15,451	16,870	15,000	15,000	16,500	1,500	10.0%	1,500
GBRA Water Fees	1,522,466	1,575,572	1,800,325	1,800,325	1,850,000	49,675	2.8%	49,675
Equipment Lease	-	-	300	300	300	-	0.0%	-
Tools & Minor Equipment	12,085	8,696	12,950	12,950	11,125	(1,825)	-14.1%	(1,825)
Training	14,908	17,252	25,500	25,500	27,972	2,472	9.7%	2,472
Utilities & Radio	24,728	26,384	36,750	36,785	38,538	1,788	4.9%	1,753
Signal & Telemetry	-	-	585	585	135	(450)	-76.9%	(450)
Water Building Maintenance	4,686	3,653	9,900	9,900	4,900	(5,000)	-50.5%	(5,000)
Supplies & Consumables	5,012	4,468	3,700	3,700	3,700	-	0.0%	-

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Vehicle Maintenance/Repair	4,944	7,936	7,000	7,000	7,000	-	0.0%	-
Water Inventory Adjustment	-	-	-	-	-	-	0.0%	-
Utilities & Telephone	8,757	8,469	8,565	8,565	8,565	-	0.0%	-
Dues & Publications	886	2,344	2,998	2,998	3,783	785	26.2%	785
Water Professional Services	141,837	293,056	339,791	339,791	397,052	57,261	16.9%	57,261
Permit & Licenses	8,437	8,903	8,936	8,936	9,858	922	10.3%	922
General Libility Insurance	35,029	44,121	54,115	54,115	54,115	-	0.0%	-
Office Supplies	2,339	3,552	4,084	4,084	4,084	-	0.0%	-
Travel & Meetings	2,911	170	1,200	1,200	1,200	-	0.0%	-
Software & Computer	156,830	135,496	214,950	208,600	177,064	(37,886)	-17.6%	(31,536)
Recording/Reporting	-	380	500	500	500	-	0.0%	-
Postage	441	376	689	689	689	-	0.0%	-
Building/Equip Maintenance	-	-	150	150	150	-	0.0%	-
Conservation Ed & Newsletter	698	-	1,370	1,370	1,370	-	0.0%	-
Billing Statement Charges	4,020	4,250	4,200	4,200	4,300	100	2.4%	100
Billing Postage	10,758	12,559	11,000	11,000	12,500	1,500	13.6%	1,500
Copier Lease	193	17	1,789	1,789	1,789	-	0.0%	-
Public Relations	4,206	1,411	2,250	2,250	1,250	(1,000)	-44.4%	(1,000)
Employment Costs	284	829	1,338	1,338	1,751	413	30.9%	413
Employee Appreciation	4,196	5,317	5,615	5,615	5,745	130	2.3%	130
Water Miscellaneous	-	-	250	250	250	-	0.0%	-
Credit Card Service Fee	58,636	63,892	50,000	50,000	50,000	-	0.0%	-
Total Operating Expenses	**3,555,419**	**3,844,410**	**4,233,460**	**4,270,146**	**4,408,805**	**175,345**	**4.1%**	**138,659**

Water Utility Fund
Capital, Debt and Non-Cash Expenses
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	289,454	191,642	289,240	321,495	173,676	(115,564)	-40.0%	(147,819)
Water Vehicle and Equipment Purchases	197,106	39,989	31,349	162,358	16,380	(14,969)	-47.7%	(145,978)
Total Capital Outlays	486,561	231,631	320,589	483,854	190,056	(130,533)	-40.7%	(293,798)
Debt Service								
Bond Water Issuance Fees	97,200	148,295	-	-	-	-	0.0%	-
Bond Interest Cost	22,224	132,615	103,927	308,970	522,535	418,608	402.8%	213,565
Tax Exempt Lease Interest	232	150	-	-	-	-	0.0%	-
SBITA Interest	5,224	5,483	-	-	-		0.0%	-
Total Debt Service	124,880	286,543	103,927	308,970	522,535	418,608	402.8%	213,565
Non-Cash Adjustments								
Transfer to Veh/Equip Replace Fund	49,866	114,000	114,000	114,000	128,500	14,500	12.7%	14,500
Transfer to Water Capital Fund	503,119	3,330,053	7,055,155	6,855,155	-	(7,055,155)	-100.0%	(6,855,155)
Transfer from ERF	(141,832)	(34,329)	(31,349)	(31,349)	-	31,349	-100.0%	31,349
GAAP Adjustments	(842,670)	(2,207,166)	(6,640,830)	(10,210,260)	(1,893,730)	4,747,100	-71.5%	8,316,530
Water Depreciation	592,159	643,774	550,000	700,000	750,000	200,000	36.4%	50,000
Water Amortization - SBITAs	38,193	41,429	-	-	-	-	0.0%	-
Water Amortization - Leases	1,536	1,536	-	-	-	-	0.0%	-
Total Non-Cash Adjustments	200,372	1,889,298	1,046,976	(2,572,454)	(1,015,230)	(2,062,206)	-197.0%	1,507,224
Total Non-Operating Expenses	**811,812**	**2,407,472**	**1,471,492**	**(1,779,630)**	**(302,639)**	**(1,774,131)**	**-120.6%**	**1,426,991**

Water Strategic and Capital Funds
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27
Beginning Fund Balance	**1,397,920**	**1,534,600**	**2,853,787**	**2,853,787**	**1,543,778**
Resources:					
Developer Contributions	-	-	-	540,000	-
Cert of Obligation Proceeds	-	-	-	2,600,000	3,500,000
Transfer from Other Funds	503,119	3,330,053	7,255,155	7,055,155	200,000
Total Transfers	**503,119**	**3,330,053**	**7,255,155**	**10,195,155**	**3,700,000**
Capital Projects					
Elevated Storage Tank	-	552,037	4,367,901	6,021,326	4,803,674
Plant 5 Expansion	17,214	287,492	-	1,239,737	-
Scada Systems Upgrade	-	-	-	-	-
GIS Compatible Work Order System	-	-	-	-	-
Willow Wind/Red Bud Hill	10,702	376,160	-	527,814	-
Old Fredericksburg Rd	4,883	549,726	-	50,127	-
Rolling Acres Trail Rehab	10,104	29,964	-	607,655	-
Well 27 Upgrades	30,000	30,000	-	-	-
Well 31 Upgrades	30,000	30,000	-	-	-
Well 25 Upgrades	30,000	30,000	-	-	-
Well 28 Upgrades	30,000	30,000	-	-	-
Cibolo Creek Waterline Relocation	203,537	-	-	-	-
Upgrade Plant 3 Electrical	-	38,960	100,000	138,960	-
SAWS Emergency Interconnect	-	21,195	352,340	390,787	-
Dietz Elkhorn Road Waterline	-	-	1,500,000	1,778,758	-
Plant 4 Ground Storage Tank	-	-	-	-	400,000
Non-Capital Projects					
Impact Rate Study	-	35,332	-	-	-
GBRA Waterline	-	-	750,000	750,000	-
Total Expenditures	**366,439**	**2,010,866**	**7,070,241**	**11,505,164**	**5,203,674**
Total Change in Fund Balance	136,680	1,319,187	184,914	(1,310,009)	(1,503,674)
Ending Fund Balance	**1,534,600**	**2,853,787**	**3,038,701**	**1,543,778**	**40,104**

Water Impact Fees

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Revenues					
Impact Fee Revenue	-	-	200,000	200,000	200,000
Interest Income	-	-	-	-	-
Total Transfers In	**-**	**-**	**200,000**	**200,000**	**200,000**
Transfers Out:					
Transfer to Other Funds	-	-	-	200,000	200,000
Total Transfers Out	**-**	**-**	**-**	**200,000**	**200,000**
Total Change in Fund Balance	-	-	200,000	-	-
Ending Fund Balance	**-**	**-**	**200,000**	**-**	**-**

Wastewater Utility All Funds Summary
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Operating Revenues	1,997,789	2,243,758	2,357,790	2,318,664	2,399,300	41,510	1.8%	80,636
Wastewater Operating Expenses								
Personnel	1,019,992	1,109,671	1,075,894	1,122,398	1,139,518	63,624	5.9%	17,120
Supplies, Maintenance & Operations	580,608	540,692	709,701	706,253	616,867	(92,834)	-13.1%	(89,386)
Services	40,170	67,870	78,255	78,255	114,096	35,841	45.8%	35,841
Total Wastewater Operating Expenses	1,640,770	1,718,233	1,863,850	1,906,906	1,870,481	6,631	0.4%	(36,425)
Depreciation	(341,013)	(390,507)	(270,600)	(400,600)	(450,000)	(179,400)	66.3%	(49,400)
Operating Income After Depreciation	16,006	135,017	223,340	11,158	78,819	34,879	15.6%	117,061
Non-Operating Revenues (Expenses)								
Non-Operating Revenues	210,971	215,101	200,000	200,000	200,000	-	0.0%	-
Capital Outlay	(414,241)	(531,444)	(1,898,857)	(6,352,963)	(840,143)	1,058,714	-55.8%	5,512,820
GAAP Adjustments	406,022	531,444	1,898,857	6,352,963	840,143	(1,058,714)	-55.8%	(5,512,820)
Debt Service Expense	(28,551)	(120,908)	(53,046)	(163,453)	(244,331)	(191,285)	360.6%	(80,878)
Transfers Out	(291,310)	(747,343)	(1,422,000)	(1,247,000)	(265,500)	1,156,500	-81.3%	981,500
Transfers In	395,210	780,442	1,561,349	1,211,349	175,000	(1,386,349)	-88.8%	(1,036,349)
Total Non-Operating Revenues (Expenses)	278,101	127,292	286,303	896	(134,831)	(421,134)	-147.1%	(135,727)
Net Income/(Loss)	**294,106**	**262,309**	**509,643**	**12,054**	**(56,012)**	**(386,255)**	**-75.8%**	**(18,666)**

Wastewater Utility Fund Revenue
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Wastewater Operating Revenues								
Sewer Revenue Residential	1,626,221	1,727,265	1,674,810	1,810,684	1,699,932	25,122	1.5%	(110,752)
Sewer Debt Service	54,502	414,227	415,630	415,630	431,523	15,893	3.8%	15,893
Sewer Capital	108,764	-	-	-	-	-	0.0%	-
Sewer Impact Fee	141,614	30,343	-	-	-	-	0.0%	-
Sewer Revenue Commercial	37,120	55,960	59,000	59,000	59,000	-	0.0%	-
Sewer Service Connect Fee	18,200	4,200	25,000	25,000	25,375	375	1.5%	375
Sewer Penalties	12,113	12,301	9,000	9,000	9,135	135	1.5%	135
Sewer Bad Debt	(744)	(1,048)	(1,000)	(1,000)	(1,015)	(15)	1.5%	(15)
Sewer Grant Revenue	-	-	-	-	-	-	0.0%	-
Misc/Special Requests	-	509	350	350	350	-	0.0%	-
Third Party Reimbursement	-	-	-	-	-	-	0.0%	-
Sale of Assets	-	-	-	-	-	-	0.0%	-
Total Operating Revenues	1,997,789	2,243,758	2,182,790	2,318,664	2,224,300	41,510	1.9%	(94,364)
Wastewater Non-Operating Revenues								
Sewer Interest Income	210,971	215,101	200,000	200,000	200,000	-	0.0%	-
Total Non-Operating Revenues	210,971	215,101	200,000	200,000	200,000	-	0.0%	-
Total Wastewater Revenues	**2,208,760**	**2,458,859**	**2,382,790**	**2,518,664**	**2,424,300**	**41,510**	**1.7%**	**(188,728)**

Wastewater Utility Fund Operating Expense

Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Operating Expenses								
Service Salaries	312,795	318,836	322,765	349,086	344,474	21,709	6.7%	(4,612)
Service Overtime	12,872	10,448	8,800	14,215	9,405	605	6.9%	(4,810)
Service Taxes - FICA	19,461	22,430	20,557	21,050	21,941	1,384	6.7%	891
Service Taxes - Medicare	4,551	5,246	4,808	4,923	5,131	323	6.7%	208
Service Workers' Comp	9,543	7,089	7,238	7,039	7,704	466	6.4%	665
Service Taxes - SUTA/FUTA	718	454	378	1,026	983	605	160.1%	(43)
Service Retirement	44,078	89,425	42,158	45,994	44,837	2,679	6.4%	(1,157)
Service Insurance	45,446	50,798	57,169	53,170	53,429	(3,740)	-6.5%	259
Sewer Service OPEB	-	-	-	-	-	-	0.0%	-
Sewer Service Allowance for Vacancies	-	-	(20,000)	-	(20,000)	-	0.0%	(20,000)
Administration Salaries	438,125	121,711	122,177	125,612	133,421	11,244	9.2%	7,809
Administration Overtime	262	2	62	62	62	-	0.0%	-
Administration Taxes - FICA	25,233	8,607	7,499	7,246	8,133	634	8.5%	887
Administration Taxes - Medicare	5,910	2,027	1,772	1,711	1,936	164	9.3%	225
Administration Workers' Comp	1,230	221	244	236	267	23	9.4%	31
Administration Taxes - SUTA/FUTA	622	112	98	250	265	167	170.4%	15
Administration Retirement	52,799	13,608	15,543	15,482	16,912	1,369	8.8%	1,430
Administration Insurance	46,345	11,637	15,620	14,090	15,657	37	0.2%	1,567
Administration OPEB	-	-	-	-	-	-	0.0%	-
Administration Allowance for Vacancies	-	-	-	-	-	-	0.0%	-
Project Allocation	-	(264)	-	(653)	-	-	0.0%	653
HR & Communications Salaries	-	69,203	52,308	51,960	54,454	2,146	4.1%	2,494
HR & Communications Overtime	-	-	-	-	-	-	0.0%	-
HR & Communications Taxes - FICA	-	4,746	3,243	2,988	3,376	133	4.1%	388
HR & Communications Taxes - MEDICARE	-	1,110	758	699	790	32	4.2%	91
HR & Communications Workers' Comp	-	129	105	103	109	4	3.8%	6
HR & Communications Taxes - SUTA/FUTA	-	47	32	86	86	54	168.8%	1
HR & Communications Retirement	-	8,705	6,651	7,217	6,899	248	3.7%	(318)
HR & Communications Insurance	-	4,817	3,318	3,010	3,239	(79)	-2.4%	229
Finance Salaries	-	111,384	113,581	116,213	123,267	9,686	8.5%	7,054
Finance Overtime	-	-	83	83	-	(83)	-100.0%	(83)
Finance Taxes - FICA	-	7,648	7,047	6,630	7,643	596	8.5%	1,013
Finance Taxes - MEDICARE	-	1,788	1,648	1,550	1,787	139	8.4%	237
Finance Workers' Comp	-	204	227	220	247	20	8.8%	27

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Finance Taxes - SUTA/FUTA	-	79	79	214	214	135	170.9%	0
Finance Retirement	-	13,875	14,452	14,728	15,618	1,166	8.1%	890
Finance Insurance	-	15,320	16,235	16,594	17,521	1,286	7.9%	927
Information Technology Salaries	-	44,007	49,253	44,158	48,309	(944)	-1.9%	4,151
Information Technology Overtime	-	-	-	-	-	-	0.0%	-
Information Technology Taxes - FICA	-	3,137	3,054	2,603	2,995	(59)	-1.9%	392
Information Technology Taxes - MEDICARE	-	734	714	609	700	(14)	-2.0%	91
Information Technology Workers' Comp	-	89	99	96	97	(2)	-2.0%	1
Information Technology Taxes - SUTA/FUTA	-	32	32	100	86	54	168.8%	(14)
Information Technology Retirement	-	6,008	6,263	5,198	6,121	(142)	-2.3%	924
Information Technology Insurance	-	5,008	5,292	4,009	4,367	(925)	-17.5%	358
Engineering & Planning Salaries	-	112,986	121,221	120,595	129,906	8,685	7.2%	9,311
Engineering & Planning Overtime	-	423	651	771	697	46	7.1%	(74)
Engineering & Planning Taxes - FICA	-	7,693	7,556	7,040	7,938	382	5.1%	898
Engineering & Planning Taxes - MEDICARE	-	1,799	1,767	1,646	1,894	127	7.2%	248
Engineering & Planning Workers' Comp	-	258	283	274	304	21	7.4%	30
Engineering & Planning Taxes - SUTA/FUTA	-	63	79	214	214	135	170.9%	0
Engineering & Planning Retirement	-	15,002	15,496	15,433	16,547	1,051	6.8%	1,114
Engineering & Planning Insurance	-	10,994	12,391	11,445	12,328	(63)	-0.5%	883
Communications Salaries	-	-	19,006	19,425	20,750	1,744	9.2%	1,325
Communications Overtime	-	-	-	-	-	-	0.0%	-
Communications Taxes - FICA	-	-	1,178	1,161	1,286	108	9.2%	125
Communications Taxes - MEDICARE	-	-	276	272	301	25	9.1%	29
Communications Workers' Comp	-	-	38	35	42	4	10.5%	7
Communications Taxes - SUTA/FUTA	-	-	16	43	43	27	168.8%	0
Communications Retirement	-	-	2,417	2,460	2,629	212	8.8%	169
Communications Insurance	-	-	2,157	1,980	2,157	-	0.0%	177
Uniforms	6,755	5,718	4,955	4,955	7,775	2,820	56.9%	2,820
Power	40,350	41,817	40,000	40,000	40,000	-	0.0%	-
Maintenance Of Plant/ Lines	163,350	79,419	160,000	160,000	85,000	(75,000)	-46.9%	(75,000)
Sludge Hauling	-	2,200	10,000	-	10,000	-	0.0%	10,000
Analysis Fees	31,838	30,311	27,000	27,000	27,000	-	0.0%	-
Chemicals	31,112	34,924	33,600	33,600	33,600	-	0.0%	-
City Management Fee	83,167	89,172	85,632	93,484	87,947	2,315	2.7%	(5,537)
Equipment Maintenance	8,295	9,807	16,790	16,790	17,060	270	1.6%	270
Equipment Gas & Oil	14,092	13,061	11,875	11,875	13,065	1,190	10.0%	1,190
Equipment Lease	1,454	-	300	300	300	-	0.0%	-
Tools & Minor Equipment	9,606	7,954	7,950	7,950	9,825	1,875	23.6%	1,875

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Training	9,731	16,901	24,450	24,450	26,022	1,572	6.4%	1,572
Utilities & Radios	24,862	26,649	36,750	37,050	38,425	1,675	4.6%	1,375
Signal & Telemetry	-	-	2,385	2,385	2,385	-	0.0%	-
Building Maintenance	6,213	13,829	10,900	10,900	3,900	(7,000)	-64.2%	(7,000)
Supplies & Consumables	5,392	5,387	5,200	5,200	5,200	-	0.0%	-
Vehicle Maintenance & Repairs	7,805	3,317	5,000	5,000	5,000	-	0.0%	-
Inventory Adjustment	-	-	-	-	-	-	0.0%	-
Utilities/Telephone	7,567	7,297	7,330	7,330	7,330	-	0.0%	-
Dues & Publications	886	1,776	3,219	3,219	3,992	773	24.0%	773
Professional Fees	40,170	67,870	78,255	78,255	114,096	35,841	45.8%	35,841
Permits & Licenses	1,762	1,754	3,443	3,443	3,443	-	0.0%	-
Liability Insurance	35,029	44,121	34,925	34,925	25,000	(9,925)	-28.4%	(9,925)
Office Supplies	4,023	3,052	3,084	3,084	3,084	-	0.0%	-
Travel & Meetings	920	170	1,200	1,200	1,200	-	0.0%	-
Software & Computers	62,386	77,351	146,135	144,535	131,543	(14,592)	-10.0%	(12,992)
Recording/Reporting	-	-	350	350	350	-	0.0%	-
Sewer Postage	532	376	686	686	686	-	0.0%	-
Adm Bldg/Equip. Maintenance	-	-	150	150	150	-	0.0%	-
Billing Statement Charges	4,020	4,250	4,200	4,200	4,300	100	2.4%	100
Billing Postage	10,758	12,559	11,000	11,000	12,500	1,500	13.6%	1,500
Copier Lease	193	17	1,789	1,789	1,789	-	0.0%	-
Public Relations	4,200	1,411	2,250	2,250	1,250	(1,000)	-44.4%	(1,000)
Employment Costs	284	809	1,338	1,338	1,751	413	30.9%	413
Employee Appreciation	4,028	5,281	5,565	5,565	5,745	180	3.2%	180
Miscellaneous	-	-	250	250	250	-	0.0%	-
Total Operating Expenses	**1,640,770**	**1,718,233**	**1,863,850**	**1,906,906**	**1,870,481**	6,631	0.4%	(36,425)

Wastewater Utility Fund
Capital, Debt, and Non-Cash Expenses
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27	Budget v Budget	Budget v Budget %	Budget v PY Projected
Capital Outlays								
Operational Capital	26,713	-	39,000	37,926	12,000	(27,000)	-69.2%	(25,926)
Wastewater Equipment Purchases	254,513	120,758	31,349	46,104	16,380	(14,969)	-47.7%	(29,724)
Total Capital Outlays	281,226	120,758	70,349	84,030	28,380	(41,969)	-59.7%	(55,650)
Debt Service								
Bond Water Issuance Fees	18,676	49,432	-	-	-	-	0.0%	-
Bond Interest Cost	7,295	68,222	53,046	163,453	244,331	191,285	360.6%	80,878
SBITA Interest	2,349	3,104	-	-	-			
Tax Exempt Lease Interest	232	150	-	-	-	-	0.0%	-
Total Debt Service	28,551	120,908	53,046	163,453	244,331	191,285	360.6%	80,878
Non-Cash Adjustments								
Transfer To Vehicle Repl. Fund	40,933	67,000	67,000	67,000	90,500	23,500	35.1%	23,500
Transfer to Wastewater Capital Fund	250,377	680,343	1,355,000	1,180,000	-	(1,355,000)	-100.0%	(1,180,000)
Transfer from ERF	(144,833)	(100,098)	(31,349)	(31,349)	-	31,349	-100.0%	31,349
GAAP Adjustments	(406,022)	(531,444)	(1,898,857)	(6,352,963)	(840,143)	1,058,714	-55.8%	5,512,820
Wastewater Depreciation	315,658	364,654	270,600	400,600	450,000	179,400	66.3%	49,400
Wastewater Amortization - SBITAs	23,819	24,317	-	-	-	-	0.0%	-
Wastewater Amortization - Leases	1,536	1,536	-	-	-	-	0.0%	-
Total Non-Cash Adjustments	81,468	506,308	(237,606)	(4,736,712)	(299,643)	(62,037)	26.1%	4,437,069
Total Capital, Debt, and Non-Cash	**391,246**	**747,974**	**(114,211)**	**(4,489,229)**	**(26,932)**	**87,279**	**-76.4%**	**4,462,297**

Wastewater Strategic and Capital Funds
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2025-26
Beginning Fund Balance	**1,250,609**	**1,367,972**	**1,602,297**	**1,602,297**	**913,364**
Transfers:					
Cert of Obligation Proceeds	-	-	-	4,400,000	-
Transfer from Other Funds	250,377	680,343	1,530,000	1,180,000	175,000
Total Transfers	**250,377**	**680,343**	**1,530,000**	**5,580,000**	**175,000**
Capital Projects					
Solids Handling	(18,141)	-	-	-	-
Wastewater Treatment Plant Expansion	151,155	410,686	1,714,987	6,155,412	-
Cojak Circle Sewer Upgrade	-	-	-	-	-
Install Sewer Line and Decommission Falls Lift Station	-	-	113,521	113,521	811,763
Non-Capital Projects					
Wastewater Rate Study	-	-	-	-	-
Impact Fee Study	-	35,332	-	-	-
Total Expenditures	**133,015**	**446,017**	**1,828,508**	**6,268,933**	**811,763**
Total Change in Fund Balance	117,363	234,326	(298,508)	(688,933)	(636,763)
Ending Fund Balance	**1,367,972**	**1,602,297**	**1,303,789**	**913,364**	**276,601**

Wastewater Impact Fees

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27
Beginning Fund Balance	**-**	**-**	**-**	**-**	**-**
Revenues					
Impact Fee Revenue	-	-	175,000	-	175,000
Interest Income	-	-	-	-	-
Total Transfers In	**-**	**-**	**175,000**	**-**	**175,000**
Transfers Out:					
Transfer to Other Funds	-	-	-	-	175,000
Total Transfers Out	**-**	**-**	**-**	**-**	**175,000**
Total Change in Fund Balance	-	-	175,000	-	-
Ending Fund Balance	**-**	**-**	**175,000**	**-**	**-**

Utility Equipment and Vehicle Replacement Fund
Proposed Budget

	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	Projected 2025-26	Proposed Budget 2026-27
Beginning Fund Balance	**876,126**	**680,260**	**726,832**	**726,832**	**845,134**
Transfers In:					
Transfer from Water Division	49,866	114,000	114,000	114,000	128,500
Transfer from Wastewater Division	40,933	67,000	67,000	67,000	90,500
Total Transfers In	**90,799**	**181,000**	**181,000**	**181,000**	**219,000**
Transfers Out:					
Transfer to Water for Purchases	141,832	34,329	31,349	31,349	-
Transfer to Wastewater for Purchases	144,833	100,098	31,349	31,349	-
Total Transfers Out	**286,665**	**134,428**	**62,698**	**62,698**	**-**
Total Change in Fund Balance	(195,866)	46,572	118,302	118,302	219,000
Ending Fund Balance	**680,260**	**726,832**	**845,134**	**845,134**	**1,064,134**

Utility Fund Preliminary Budget Overview

FY 2026-27

Summer Fleming, CGFO
Director of Finance

Budget Highlights

Revenues and Reserves

- Total revenues remaining flat
  - No change in volumetric rates
  - Net increase in fees
- Maintains reserves in accordance with policy
- Maintains funding for future equipment replacement

Expenditures

- Total average compensation movement: 5%
  - COLA: 2.5%
  - Average merit/step: 2.5%
- Total operating expenditures increasing 3%
- GBRA water supply costs increasing 3%
- Includes one-time leak detection services
- Advances Utility CIP

Water Rates and Fees

- Water Base Charge
  - Meter and service availability
  - Surface water fee (GBRA)
- Regulatory Fee
  - TCEQ fee
- Usage Charge
  - Volumetric tiered rate
- Infrastructure Fees
  - Debt service fee
  - Capital reserve fee

Last comprehensive water rate adjustment:
- November 2017

Updated Annually:
- Surface water fee • TCEQ fee • Debt service fee • Capital reserve fee

Estimated Change in Fees

Water Fees			
	FY 2026	FY 2027	Change
Surface Water Fee	$18.50	$17.81	($0.69)
TCEQ Fee	0.20	0.20	-
Debt Service Fee	23.89	29.69	5.80
Capital Reserve Fee	2.67	-	(2.67)
Total Fees	**$45.26**	**$47.70**	**$2.44**

Wastewater Fees			
	FY 2026	FY 2027	Change
TCEQ Fee	$0.05	$0.05	$-
Debt Service Fee	16.91	17.85	0.94
Capital Reserve Fee	-	-	-
Total Fees	**$16.96**	**$17.90**	**$0.94**

Surface Water Fee Decreases
Total GBRA charges are increasing approximately 3%; however, lower O&M costs offset the increase in the firm water rate, resulting in a decrease in the per-1,000-gallon surface water fee charged to customers.

Operating Performance & Rate Sufficiency

	FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Budget vs Budget
Operating Revenues	$8,073,276	$7,986,042	($87,234)
🔒 Less (-): Restricted Revenues *(Debt Service & Impact Fees)*	(1,729,544)	(1,891,842)	162,298
Available Revenue for Operations	**6,343,732**	**6,094,200**	**(249,532)**
Total Operating Expenses	**6,097,310**	**6,279,286**	**181,976**
Operating Income (Available, Before Depreciation)	**246,422**	**(185,086)**	**(431,508)**
Depreciation & Amortization	820,600	1,200,000	379,400
Operating Income After Depreciation (Rate Sufficiency Indicator)*	**($574,178)**	**($1,385,086)**	**($810,908)**

- **Operating revenue does not include interest earnings +$450,000**
- **Major infrastructure is funded through debt, not operating revenues**

Expenditures

Category	FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	Budget vs Budget ($)	Budget vs Budget (%)
Personnel	$2,124,525	$2,300,568	$176,043	8.3%
Supplies, Maintenance, and Operations	3,554,739	3,467,570	(87,169)	(2.5%)
Services	418,046	511,148	93,102	22.3%
Total Operating Expenditures	**$6,097,310**	**$6,279,286**	**$376,894**	**3.0%**
Capital Purchases	390,938	218,436	(172,502)	(44.1%)

Projected Net Position

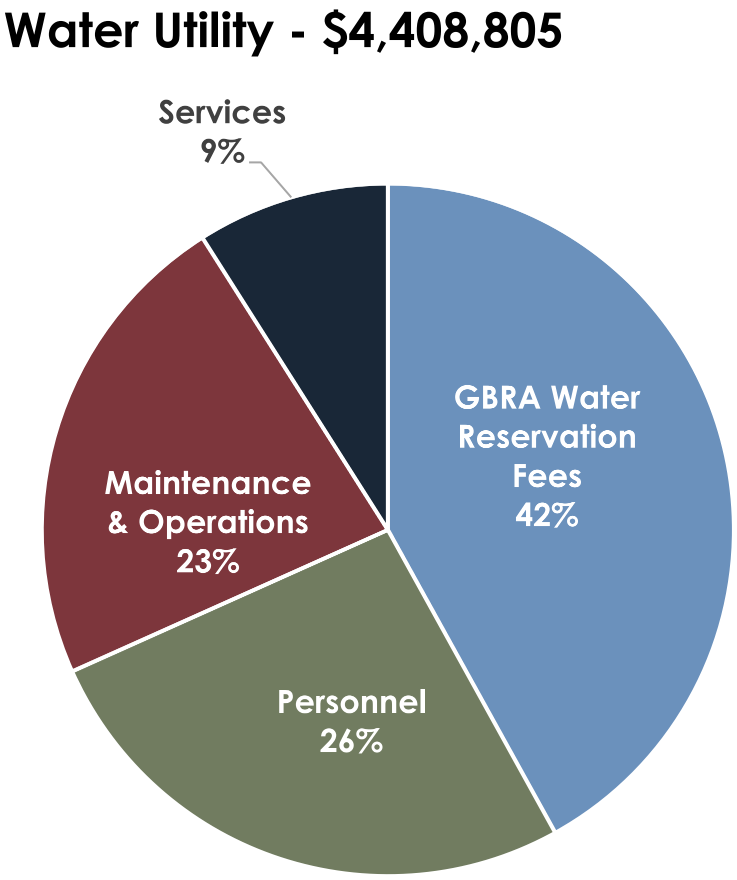
Category	Projected 9/30/2026	FY 2026-27 Budget	Projected 9/30/2027
Net Investment in Capital Assets	$11,640,334	$2,548,690	$14,189,024
Water Capital Fund	1,543,778	(1,503,674)	40,104
Wastewater Capital Fund	913,365	(636,763)	276,602
Equipment Replacement Fund	845,134	219,000	1,064,134
Debt Service Reserve	1,465,804	(134,441)	1,331,363
Emergency Reserve	4,739,114	(302,922)	4,436,192
Total Net Position	**$21,147,529**	**$189,890**	**$21,337,419**

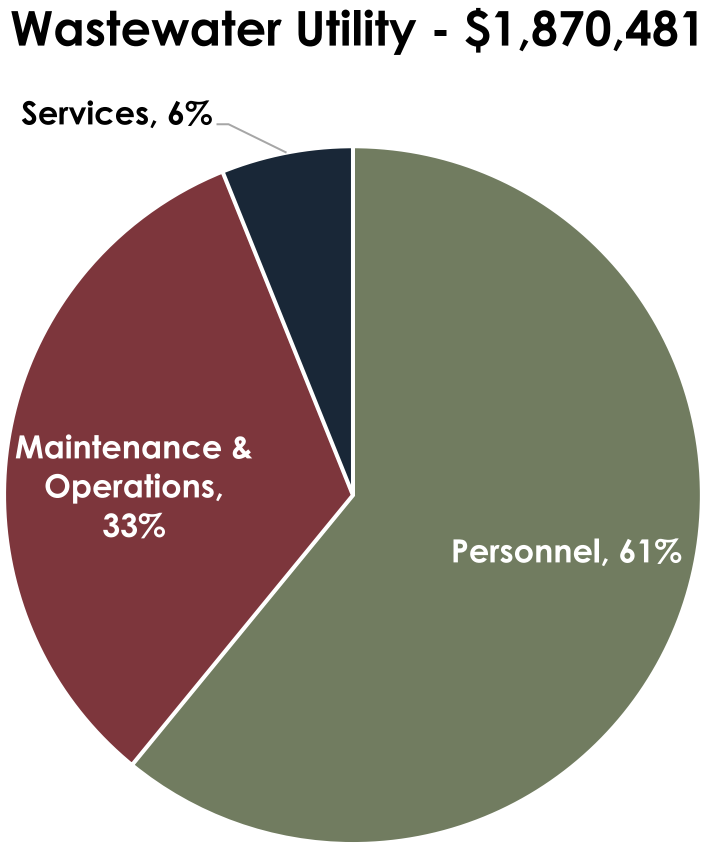
FY 2026-27 Preliminary Budget

Water and Wastewater

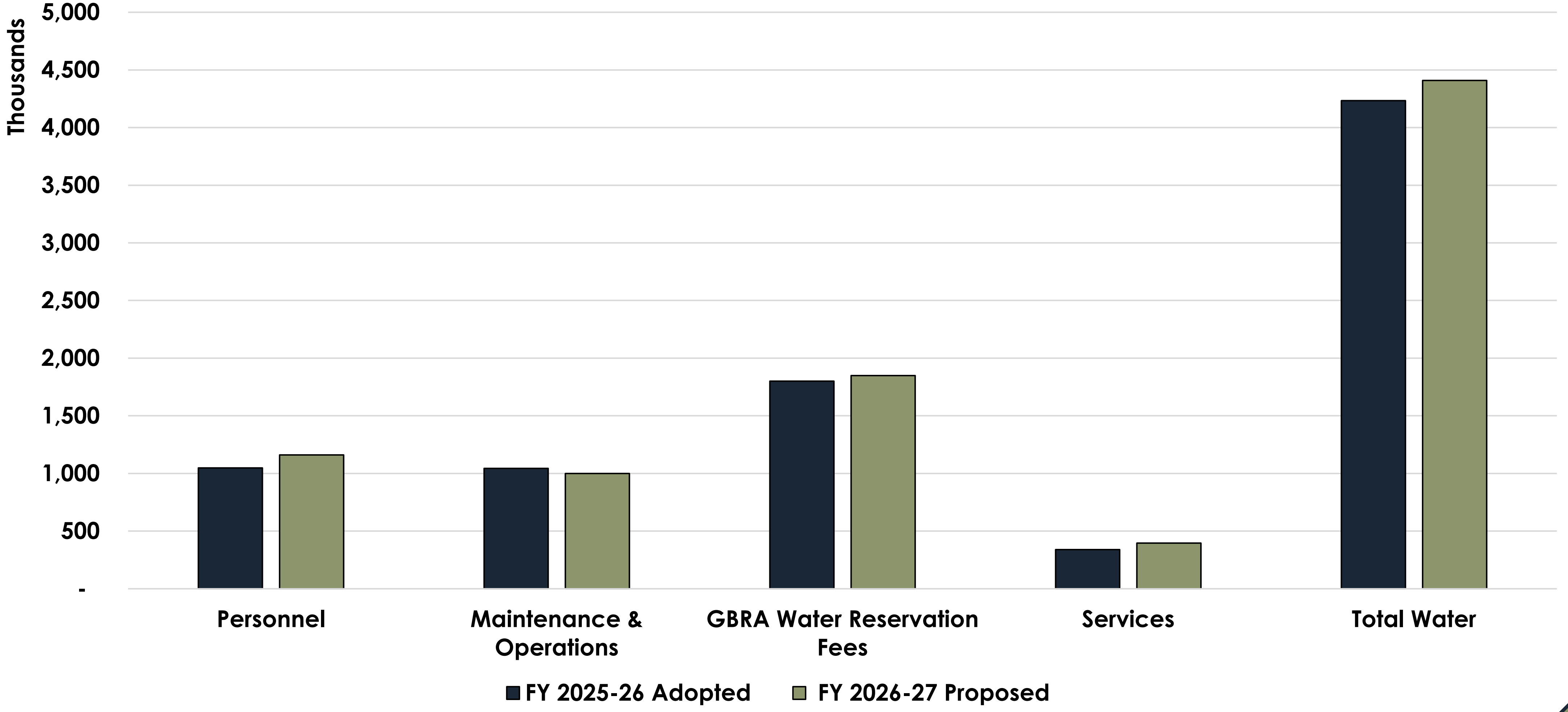
Grant Watanabe, P.E., CFM
Director of Public Works

Operating Expenses
(before capital, transfers, and depreciation)





Changes to Operating Expense - Water



Water Budget Highlights

- GBRA water supply costs increasing 3%
- Continued restroom/shower trailer rental: $10,000 (shared with General Fund)
- Year 3 of tank inspection, maintenance and cleaning program
- Safety Coordinator (shared Citywide safety and compliance support)
- Advancing Strategic Plan Objective 3.1.2
    - Implement structured valve exercising program
    - Purchase valve exercising machine: $13,676

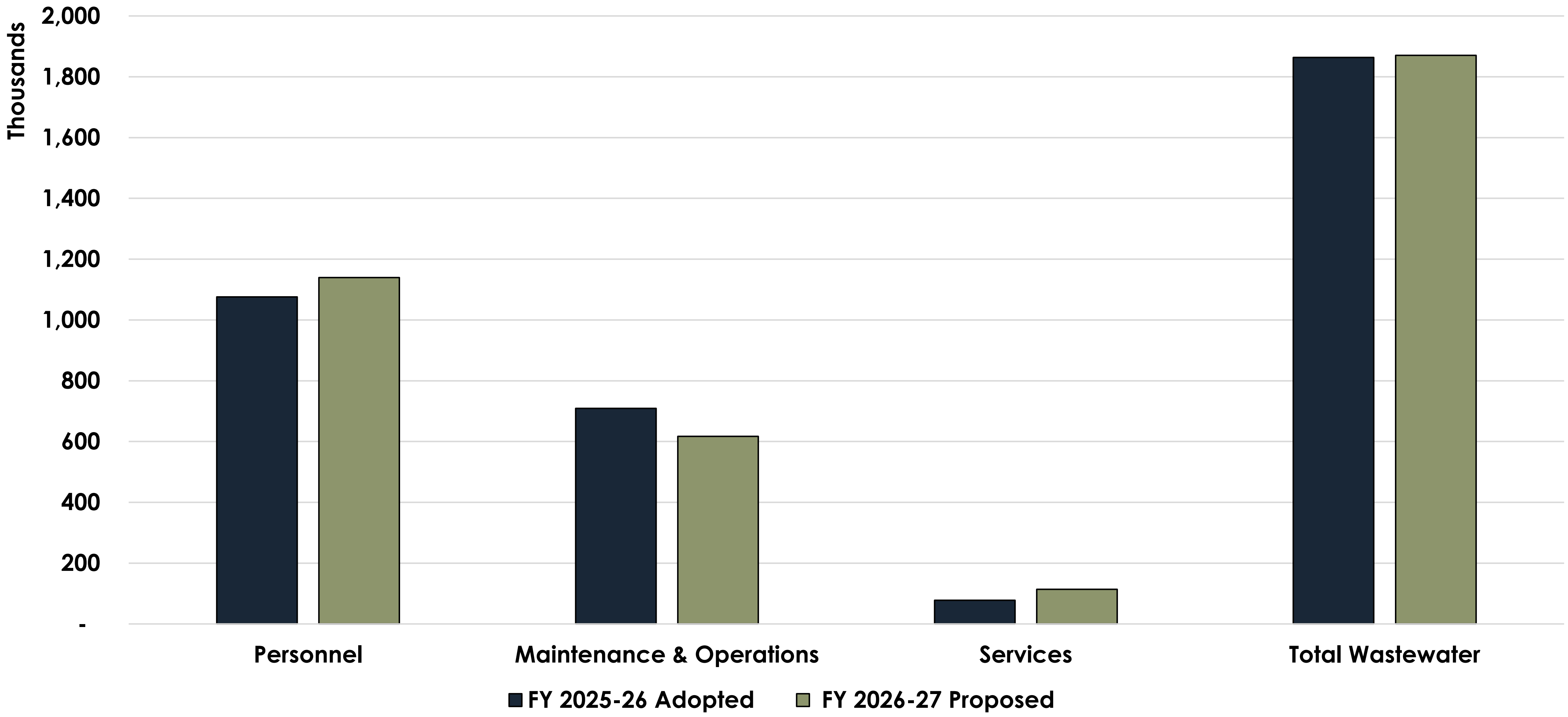
Water Budget Highlights cont.

Strategic Investment: Utility Leak Detection & Asset Management - $63,000

Benefits

- Identify underground water and wastewater leaks up to 10 feet below ground
- Two annual system-wide scans for proactive infrastructure monitoring, with 40 hours of onsite investigation and verification
- Focus staff efforts on likely leak locations
- Reduce non-revenue water and preserve natural resources
- Improve GIS mapping and asset management data collection
- Supports long-term capital planning and infrastructure replacement decisions

Changes to Operating Expense - Wastewater



Wastewater Budget Highlights

- Removed one-time cost for manhole rehabilitation project, but retained a budget for manhole repair costs (-$75,000)
- Continued restroom/shower trailer rental: $10,000 (shared with General Fund)
- Safety Coordinator (shared Citywide safety and compliance support)
- Adding internet access to the WWTP for email and phone communications, daily reporting and access to network resources

Operational Capital and Equipment - Water and Wastewater

- Trailer for generator (2 total) - $14,312
- Message board trailer - $18,448
- Easement gates to access water mains (Year 1 of 3) - $10,000
- Replacement well pumps (if needed) - $150,000
- Wastewater pump for Falls lift station - $12,000
- Valve exercising machine - $13,676

Unfunded Personnel Request

Utility Technician (1 FTE)

Current Workload Indicators

- 3,300 utility connections maintained by 11 staff
- Leak repairs continue to trend upward, with a projected 5% increase this fiscal year
- Meter replacement rate is increasing
- Overtime for emergency response is increasing

Strategic & Incremental Needs

- Valve exercising program (800 valves)
- Non-EARZ inspection program
- Growth from Post Oak, Oak Bend, and The Sovereign
- Additional capacity for emergency response and preventative maintenance associated with new infrastructure

Capital Improvement Program

Water CIP

	Prior	2025-26	2026-27	Total
Willow Wind/Red Bud Hill WL (29R)	$422,698	$527,814	$-	$950,512
Elevated Storage Tank (2W)	887,154	6,021,326	4,803,674	11,712,154
Rolling Acres Trail WL Rehab (28R)	70,080	607,655	-	677,735
Old Fredericksburg Rd. WL (21W)	588,546	50,127	-	638,673
Expand Plant No. 5 (5W)	310,562	1,239,737	-	1,550,299
Plant No. 3 Electrical (5R)	38,960	138,960	-	177,920
SAWS Emergency Interconnect	21,195	390,787	-	411,982
Ground Storage Tank at Plant No. 4	-	-	400,000	400,000
GBRA Waterline contribution	-	750,000	-	750,000
Dietz Elkhorn Rd. Waterline	-	1,778,758	-	1,778,758
Water Total	**$2,339,195**	**$11,505,164**	**$5,203,674**	**$19,048,033**

Wastewater CIP

	Prior	2025-26	2026-27	Total
WWTP Phase 1 Expansion (2S)	$855,838	$6,155,412	-	$7,011,250
Install Sewer Line & Decommission Falls Lift Station (1S)	-	113,521	811,763	925,284
Wastewater Total	**$855,838**	**$6,268,933**	**$811,763**	**$7,936,534**

Roadway CIP

	Prior	2025-26	2026-27	2027-28	Total
Dietz Elkhorn Roadway Reconstruction	$569,586	$4,300,000	$-	$-	$4,869,586
Battle Intense	158,861	-	-	-	158,861
Rolling Acres Trail Reconstruction	-	315,000	315,000	2,520,000	3,150,000
Ammann Road reconstruction	428,071	6,508,555	-	-	6,936,626
Roadway Total	**$1,156,518**	**$11,123,555**	**$315,000**	**$2,520,000**	**$15,115,073**

Drainage CIP

	Prior	2025-26	2026-27	2027-28	2028-29	Total
28907 Chartwell Lane (CIP #35)	$4,841	$159,988	$-	$-	$-	$164,829
8472 Rolling Acres Trail (#2)	125	Completed in-house		-	-	125
8040 Rolling Acres Trail (#4)	2,380	4,350	Canceled		-	6,730
Vestal Park Culvert (#42)	6,952	Completed in-house		-	-	6,952
8426 Triple Crown (#41)			253,094	-	-	253,094
8312 Triple Crown (#43)			269,967	-	-	269,967
32030 Scarteen (#53)				72,331	193,853	266,184
31988 Scarteen (#44)				100,000	-	100,000
7644 Pimlico Lane (#46)				100,000	-	100,000
8045 Flagstone Hill (#63)					100,000	100,000
8402 Battle Intense (#23)					200,000	200,000
Drainage Total	**$14,298**	**$164,338**	**$523,061**	**$272,331**	**$493,853**	**$1,467,881**

Questions?

Easement gates

Overview

Request Owner	Will Poole, Water Supervisor
Department	Water
Form Type	Capital Improvement
Request Type	Capital Project - Utility

Description

There are several water lines that have fences that have been built over them and need to be reclaimed for access in the case of a break or a shutdown. This money would be the first phase of the project over the next few years until we have all the needed access.

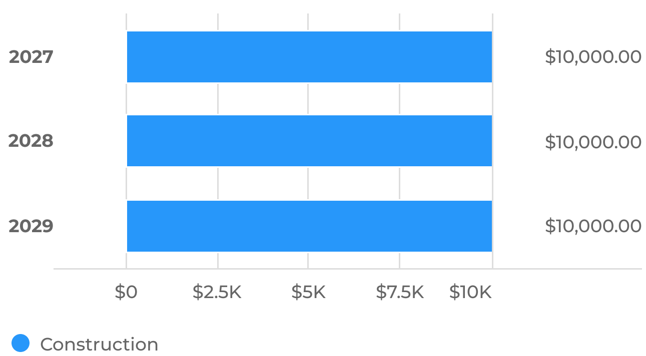
Capital Cost

FY2027 Budget
$10,000

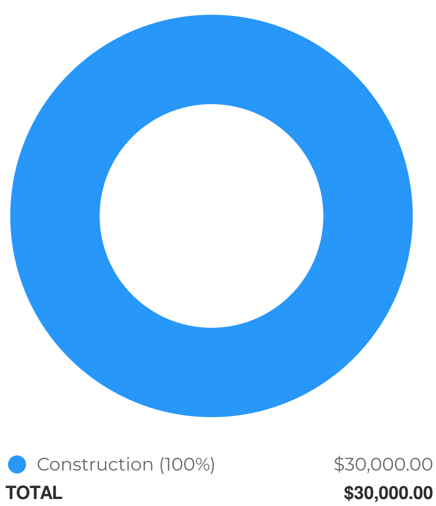
Total Budget (all years)
$30K

Project Total
$30K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2027	FY2028	FY2029	Total
Construction	$10,000	$10,000	$10,000	$30,000
Total	**$10,000**	**$10,000**	**$10,000**	**$30,000**

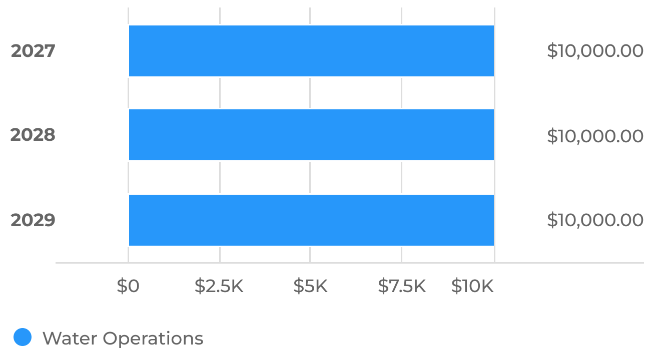
Funding Sources

FY2027 Budget
$10,000

Total Budget (all years)
$30K

Project Total
$30K

Funding Sources by Year



Funding Sources for Budgeted Years

Funding Sources Breakdown

Funding Sources	FY2027	FY2028	FY2029	Total
Water Operations	$10,000	$10,000	$10,000	$30,000
Total	**$10,000**	**$10,000**	**$10,000**	**$30,000**

Wastewater Pump for Falls Lift Station

Overview

Request Owner	Brandon Garrettson, Wastewater Supervisor
Department	Wastewater
Form Type	Capital Equipment
Request Type	Equipment Request

Description

The Wastewater Department is requesting the purchase of a new pump for the Falls Lift Station. Currently, two pumps are in service, with a third pump in the shop undergoing repairs. All three pumps have been rebuilt and serviced multiple times over the years, and due to their age and condition there is no guarantee they will continue to operate reliably until the lift station is bypassed as part of the proposed project.

Purchasing a new pump will provide a reliable backup and help ensure continuous operation of the lift station, reducing the risk of equipment failure and potential service interruptions. This addition will allow the department to maintain dependable wastewater service until the planned improvements to the lift station are completed.

Images

Hydromatic Pump 7.5HP

Details

Information regarding equipmment being replaced	Replacing a damaged pump that is irreparable.
Equipment Status	This will replace an existing piece of equipment (enter additional information below)

Supplemental Attachments

Pump Quote(/resource/cg-prod-v2/projects/documents/4270edded87de807ca26.pdf)

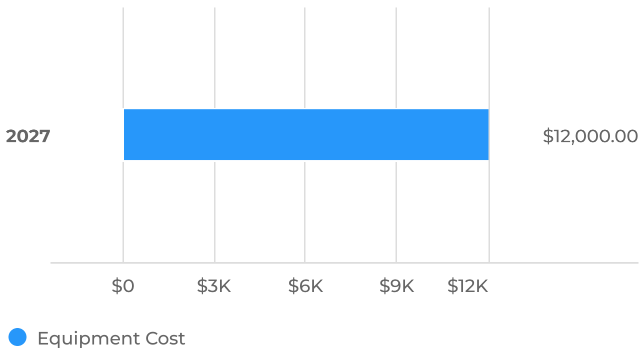
Capital Cost

FY2027 Budget
$12,000

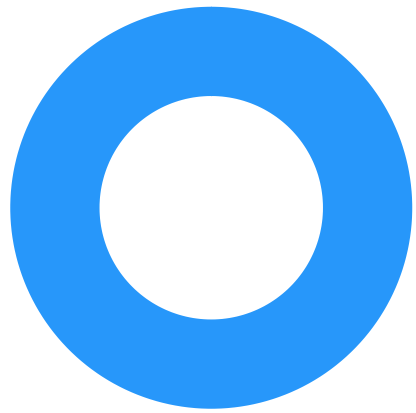
Total Budget (all years)
$12K

Project Total
$12K

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment Cost (100%)	$12,000.00
TOTAL	**$12,000.00**

Capital Cost Breakdown

Capital Cost	FY2027	Total
Equipment Cost	$12,000	$12,000
Total	**$12,000**	**$12,000**

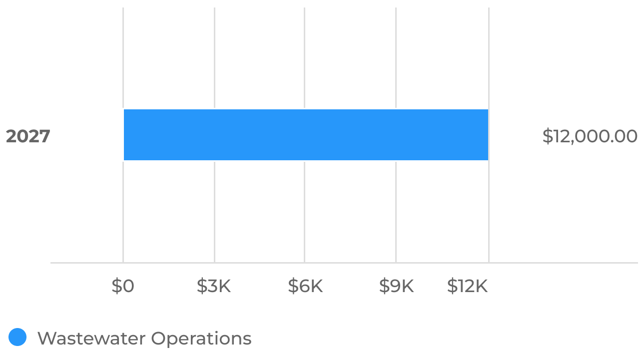
Funding Sources

FY2027 Budget
$12,000

Total Budget (all years)
$12K

Project Total
$12K

Funding Sources by Year



Funding Sources for Budgeted Years

Funding Sources Breakdown

Funding Sources	FY2027	Total
Wastewater Operations	$12,000	$12,000
Total	**$12,000**	**$12,000**

2- 20 Ft. Trailers for Generators

Overview

Request Owner	Steven Fried, Water Supervisor
Department	Water Utility
Form Type	Capital Equipment
Request Type	Equipment Request

Description

Currently, the generators are on trailers that are not rated for the weight, and they are failing. These trailers would be the correct size to hold the generators. Both will be used by utilities.

Details

Information regarding equipmment being replaced	none
Equipment Status	This is a new addition

Supplemental Attachments

Big Tex Quote(/resource/cg-prod-v2/projects/documents/a4a5e579eed1121f436f.pdf)

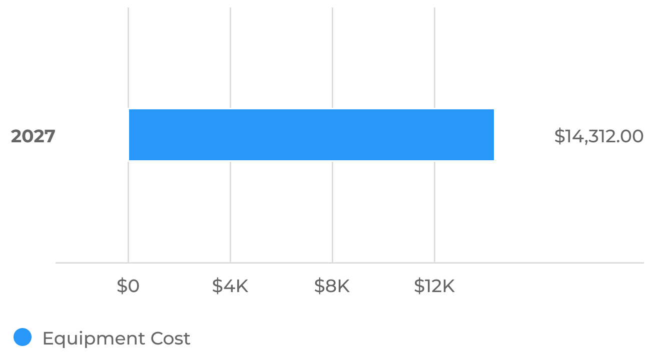
Capital Cost

FY2027 Budget
$14,312

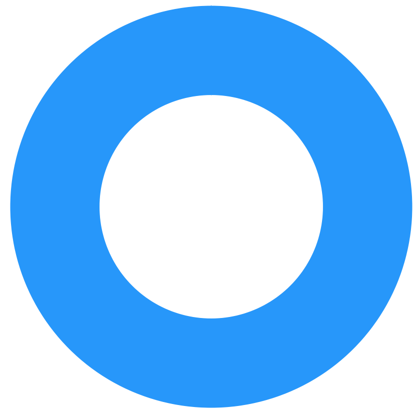
Total Budget (all years)
$14.312K

Project Total
$14.312K

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment Cost (100%)	$14,312.00
TOTAL	**$14,312.00**

Capital Cost Breakdown

Capital Cost	FY2027	Total
Equipment Cost	$14,312	$14,312
Total	**$14,312**	**$14,312**

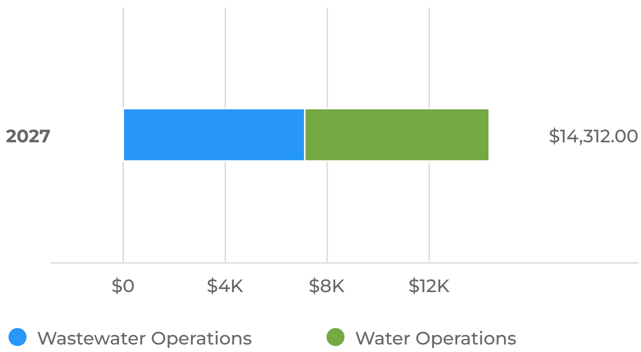
Funding Sources

FY2027 Budget
$14,312

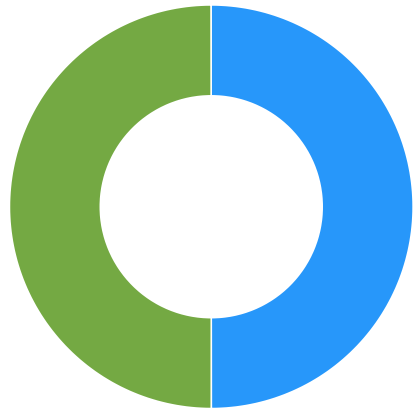
Total Budget (all years)
$14.312K

Project Total
$14.312K

Funding Sources by Year



Funding Sources for Budgeted Years



Wastewater Operations (50%)	$7,156.00
Water Operations (50%)	$7,156.00
TOTAL	**$14,312.00**

Funding Sources Breakdown

Funding Sources	FY2027	Total
Water Operations	$7,156	$7,156
Wastewater Operations	$7,156	$7,156
Total	**$14,312**	**$14,312**

Big Tex Trailer World, Inc.-Boerne, TX
32954 IH 10 West
Boerne TX 78006
Phone: 830-249-5600

BigTex TRAILER WORLD

TS Inv#:
Date: 05/01/26
Slsp: Laura Jo Simmons

Purchase Order #: Acct#: Quote: Order:
(Quotes good for 30 days)

Business: CITY OF FAIR OAKS RANCH
(Business Name)
Phone: 210-371-4060

Individual:1 CLINT KOEPERICH
(First) (Middle) (Last) Suffix
Contact:

Individual:2
(First) (Middle) (Last) Suffix
Email:

Address: City ST: Zip: County:

Address: City ST: Zip: County:
(Physical)

Serial#: 468733 GVWR: 14,000 Capacity: 10,960 Empty Wgt: 3,040

Color: BLACK Year: 2026 Make: BIG TEX Body Style: UTILITY

Model/Part #	Description	Qty	Price	Amount
14PI-20BK	20FT. UTILITY TRAILER	1	$6,700.00	$6,700.00
		Trailer Tax	6.25%	
		Sub Total		$6,700.00

Part #	Description	Qty	Price	Amount
7030913	COUPLER PIN	1	$3.99	$3.99
9400869	SPARE TIRE	1	$239.00	$239.00
				$0.00
				$0.00
				$0.00
		Parts Price		$242.99
		Parts Tax	8.25%	
		Sub Total		$242.99

Photo ID #		ID Type:		ST:		Total	$6,942.99
Trade In-Information	Year:		VIN#:			Less Trade	
	Make:		Model:			Sub Total	$6,942.99
Payment Type & Amount	Cash Amt.		Credit Card Type			Total Tax	
	Check#		Credit Card -last 4			Federal Excise Tax	
	Check Amt.		Credit Card Amt.			TX2REG State	

***** ALL COMMERCIAL & TANDEM AXLE TRAILERS REQUIRE STATE INSPECTION*****

Single Axle Title:		No		Commercial Inspection:	
Parts Only :		yes		Trailer Inspection:	
Farm Use:	Tax Exemption	yes		Exemption # :	
Exempt:	Tax Exemption	yes	X	(Out of State,Municipal, Government, etc)	
Dealer:	Tax Exemption	yes			
Token/Apportioned		yes			

Fee	Amount
TX2INSP Station	
Inspection Total	$0.00
E-Tag	$5.00
Road & Bridge Fee	
Title Fee	
Doc Prep	$58.50
Reg. Fee	
P&H Fee	
Token Tag	
Farm Tag	
Trailer Prep	$150.00
Freight	
Labor	
Payoff (on Trade)	
Less Deposit	
Balance Due	**$7,156.49**
Total Invoice Amt.	$7,156.49

Lien Holder **1st Lien Date:**

Name:					
Address:					
City:		**ST:**		**Zip:**	

Attention: By law this vehicle may require brakes and/or other safety devices.
We assume no responsibility if purchased without.

Received By:

Valve Exercising Machine

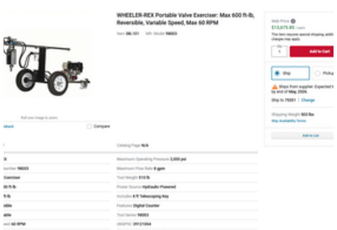
Overview

Request Owner	Steven Fried, Water Supervisor
Department	Water
Form Type	Capital Equipment
Request Type	Equipment Request

Description

The purchase of a water valve exerciser would directly support Strategic Action Goal 3.1: Ensure Sustainable Water Resources, by allowing staff to develop and implement a structured valve exercise and maintenance program for the City's water distribution system. Regular exercising of valves is a critical preventative maintenance practice that helps ensure valves remain operable during emergencies, water main repairs, and planned system shutdowns. This equipment uses hydraulic power to operate valves with greater precision and significantly less physical strain on employees than manual methods, improving both efficiency and workplace safety. It also allows staff to access and operate below-grade valves and hydrants more effectively through the use of extension shafts and adapters. Investing in this equipment will help extend the service life of existing infrastructure, reduce the risk of inoperable valves, and improve the overall reliability and resiliency of the City's water system.

Images



Valve Exerciser Example

Equipment used to exercise water valves in our system.

Details

Information regarding equipmment being replaced	N/A
Equipment Status	This is a new addition

Supplemental Attachments

Valve Exerciser Cost from Grainger(/resource/cg-prod-v2/projects/documents/d0f17ffb9833bc5e1bd9.png)

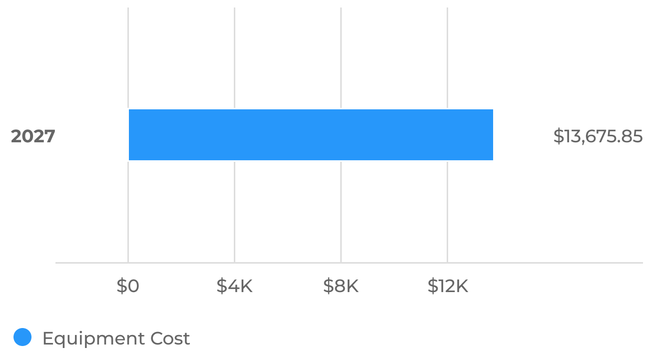
Capital Cost

FY2027 Budget
$13,676

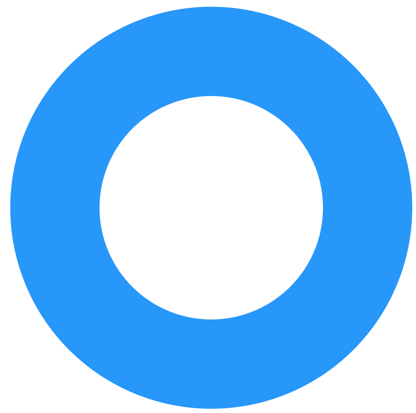
Total Budget (all years)
$13.676K

Project Total
$13.676K

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment Cost (100%)	$13,675.85
TOTAL	**$13,675.85**

Capital Cost Breakdown

Capital Cost	FY2027	Total
Equipment Cost	$13,676	$13,676
Total	**$13,676**	**$13,676**

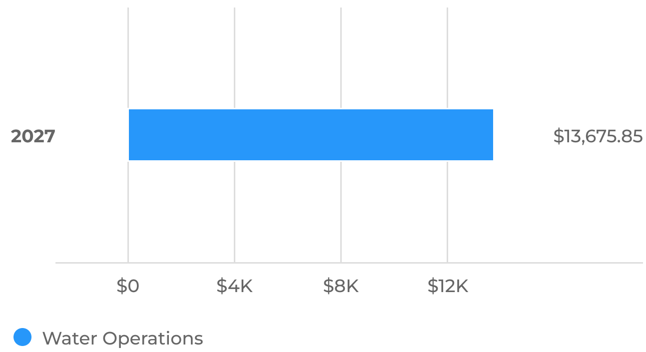
Funding Sources

FY2027 Budget
$13,676

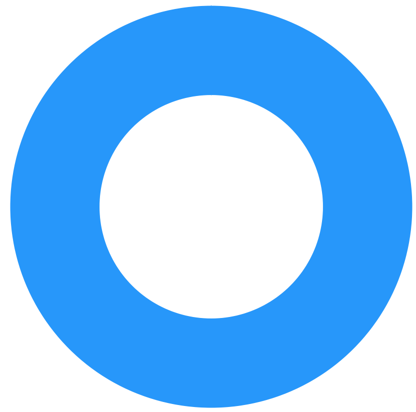
Total Budget (all years)
$13.676K

Project Total
$13.676K

Funding Sources by Year



Funding Sources for Budgeted Years



Water Operations (100%)	$13,675.85
TOTAL	**$13,675.85**

Funding Sources Breakdown

Funding Sources	FY2027	Total
Water Operations	$13,676	$13,676
Total	**$13,676**	**$13,676**