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Mary Louise Nicholson
County Clerk
by **ngorena**

Annual Operating Budget
FY 2026-2027

City of Colleyville, TX





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City of Colleyville
Fiscal Year 2027
Budget Cover Page
September 15, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,240,578, which is a 6.3 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $207,906.

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

FOR: Mayor Lindamood
Deputy Mayor Pro Tem Richardson, Place 3
Councilmember Graves, Place 4
Councilmember Raine, Place 6
Mayor Pro Tem Elder, Place 1
Councilmember Alphonso, Place 2
Councilmember Gunderson, Place 5

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	$0.352480/100	$0.311931/100
No-New-Revenue Tax Rate:	$0.321034/100	$0.290965/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.307368/100	$0.275306/100
Voter-Approval Tax Rate:	$0.352480/100	$0.311931/100
Debt Rate:	$0.033869/100	$0.017699/100

Total debt obligation for City of Colleyville secured by property taxes: $10,860,000

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Colleyville
Texas

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

Reader’s Guide

The City of Colleyville's budget book is designed to present budgetary information in an organized and accessible way. Whether you are a resident, media representative, city staff member, or elected official, this guide provides insights into the City’s financial plan and priorities for the fiscal year.

The budget book serves as a valuable resource for understanding how the City allocates its financial resources to support city services and initiatives. It is structured to allow readers to easily navigate through the various sections, enabling participation in the budget deliberation process. The document is divided into sections with clear headings, making it easy to navigate. Graphs and tables provide visual summaries of the City’s financial position, including property tax collections, expenditures, and debt service. For those interested in historical data, revenue and expenditure comparisons from previous years are also provided.

Budget Section

Introduction

- This section introduces the fiscal year budget, including a message from the City Manager outlining the goals, challenges, and priorities for the upcoming year. This section also provides information on Colleyville’s mission, vision, and strategic priorities that guide the City’s financial decisions. Financial policies governing the City’s budget process, revenue management, and fund allocations are outlined here. The section ensures transparency and demonstrates the City’s commitment to fiscal responsibility.

Budget Overview

- Information in this section includes discussions of major initiatives, concerns, and issues considered in the development of the Annual Budget. Additionally, information about personnel, department performance measures, and the long-term financial plan can be found in this section.

Fund Summaries

- This section outlines the City's various funds, such as the General Fund, Utility Fund, and Debt Service Fund. Each fund’s purpose, classification (e.g., governmental or proprietary), and whether it is a major or minor fund is detailed. The fund summaries provide a snapshot of where resources come from and how they are allocated across city operations.

Funding Sources

- Learn about the various sources of funding for the City, shown by type of revenue.

City Departments and Services

- This part of the budget provides detailed information on each department’s goals, objectives, performance measures, and budget allocations. Departments include City Council, City Manager, Police, Fire, Public Works, and others. Each department’s section explains how it contributes to the City’s overall mission and services to the public.

Capital Projects and Debt Service

- This section discusses the City’s ongoing and future capital improvement projects, which are aimed at enhancing infrastructure, public safety, parks, and more. The Debt Service section explains the City's current debt obligations and future bond issues.

Appendix and Glossary

- The appendix includes ordinances, resolutions, and detailed calculations. A glossary of key terms is included to help readers understand specific financial and budgetary terminology.

INTRODUCTION

ANNUAL BUDGET

October 1, 2026 - September 30, 2027

CITY OF COLLEYVILLE, TX

MAYOR

Bobby Lindamood

MAYOR PRO TEM

Brandi Elder, Place 1

DEPUTY MAYOR PRO TEM

Scotty Richardson, Place 3

CITY COUNCIL

Mark Alphonso, Place 2

Ben Graves, Place 4

Kimberly Holt Gunderson, Place 5

Tim Raine, Place 6

CITY MANAGER

Jerry Ducay

September 15, 2026

Honorable Mayor Bobby Lindamood and Members of Colleyville City Council

100 Main Street

Colleyville, TX 76034

Dear Mayor Lindamood and Members of the City Council:

Transmitted herewith is the City of Colleyville Annual Budget for Fiscal Year 2026/2027 (FY 27). The budget is balanced in accordance with the Colleyville City Charter and laws of the State of Texas.

The proposed Budget totals approximately $98.3 million, with $68.6 million approved for operation and maintenance functions, $27.8 million in capital, and $1.9 million for required debt service payments. The annual budget is the culmination of the efforts of the entire staff leadership team in conjunction with the City Council, and it serves as an important road map for financial management within the fiscal year.

The FY 27 budget incorporates priorities set by Council vision. Those priorities are peppered throughout the budget in operational and capital funding allotments. Most notable areas of focus include long-term fiscal responsibility, public safety, quality of services, infrastructure maintenance and beautification, recreation and open space enhancements, and economic development. These priorities, as well as the priorities outlined in the City of Colleyville's Strategic Plan, reaffirmed annually by the City Council, guided the development of the FY 27 Budget.

Consolidated Budget

The FY 2027 Budget is $98.3 million, which is an increase of 4.5%, or $3.8 million, as compared to the FY 2026 Adjusted Budget of $94.5 million.

The areas of specific increase/decrease in the Budget are:

Budget Category	FY 2026	FY 2027	% Change
General Fund Operating	$ 31,268,504	$ 30,793,885	-1.5%
Utility Fund Operating	26,855,702	27,360,164	1.9%
Debt Service	1,693,245	1,854,868	9.5%
Drainage Fund Operating	1,994,787	1,822,758	-8.6%
Colleyville Economic Development Corporation (CEDC) Operating	4,444,665	4,650,785	4.6%
Colleyville Crime Control & Prevention District (CCCPD) Operating	3,762,684	3,593,352	-4.5%
Hotel Tax Fund Operating	260,439	174,920	-32.8%
Miscellaneous Special Revenue Funds Operating[1]	323,962	206,600	N/A[1]
Capital Improvement Projects	23,472,628	27,882,000	18.8%
Total	**$ 94,476,616**	**$ 98,339,332**	**4.5%**

Municipal government is a service business, and the predominant expense category in the Budget is always personnel and the associated salary and benefit expenses. Personnel costs comprise 74%, or $21.4 million, of the FY 27 General

Fund Operating Budget. Personnel costs in the Budget are 3.9% more than the prior year budget due to merit-based salary increases and healthcare cost increases. The increase in personnel costs accounts for most of the increase in each operating budget noted above.

The largest portion in the budget is the General Fund operating budget at $30.8 million or 31.6% of the FY 2027 budget, a 1.5% decrease from the prior year due to a reallocation of expenses to the Utility Fund operating budget. The Debt Service 9.5% increase from the prior year is attributable to the Recreation Center and Fire Apparatus payment schedules and the police vehicles moving from a lease to a purchase plan.

Property and Sales Tax

Taxable property values decreased 3.1% for the 2026 tax year, when compared to the 2025 certified values. The total FY 2027 proposed tax rate is $0.352480 per $100 taxable value, compared to the 2026 rate of $0.311931. The No-New Revenue Rate (NNR) is the rate necessary to raise the same property tax revenues as the previous year. The NNR calculated to be $0.321034 per $100 taxable value, due to the decrease of appraised values for the 2026 tax year. A 14% homestead exemption adopted in FY 2026 can offset some of the increase of property taxes for residential homestead property (assuming no change in other variables). The I&S portion of the tax rate includes $981 thousand in debt service payments for the Recreation Center, fire apparatus, and police vehicles.

Sales tax has been a growing source of revenue for the City over the last several years. Sales tax revenues help offset a small amount of property tax revenue that is required for operations. Property tax is 62.2% of General Fund budgeted revenues and sales tax is 17.1% for FY 27. The City's sales tax continues to remain strong for a principally residential community. The budget includes sales for the General Fund at $5.4 million in revenue. When combined with the Colleyville Economic Development Corporation ($2.8 million) and Colleyville Crime Control and Prevention District ($2.8 million), the total Colleyville sales tax revenue is $11.0 million.

User Fees and Charges

Customer water and wastewater rates are comprised of two components: base rate, or the City's associated utility costs; and volumetric rate, or the pass-through rate charged by Trinity River Authority (TRA) for actual usage. For Fiscal Year 2027, Colleyville will implement updated water and wastewater base rates to address the increasing operating costs of the City's water distribution and wastewater collection system. These adjustments are necessary to cover inflationary costs, rising chemical costs, insurance, personnel, and other essential operational expenses. The average residential user will see their base bill increase by $5.07 per month. It is important to note that these changes apply to the base rates, and the cost of water used is billed separately as a direct pass-through from the City's water and wastewater service provider, TRA.

Employee Staffing

Colleyville's philosophy is to maintain a lean staff, with additions or changes only being made when necessary and fully justified through the public budget process. For FY 2027, the only staffing change is the addition of a part-time position in the library funded in the CEDC. This position will allow for expanded hours of the popular Library Makerspace.

Employee Compensation

This year, Colleyville was able to fund merit-based pay and health insurance increases to maintain the quality services our citizens rely upon, as 75% of personnel expenses are to fund first responder (police, fire, and public works) personnel. Remaining competitive and attracting quality team members is a priority to maintain exceptional services.

- 3.5% average merit-based pay increase for all employees

The total cost of the pay plan improvements noted above, and related benefits is what makes up the 3.9% increase in the cost associated with personnel.

Capital Improvement Program

The FY 27 capital improvement budget is $27.9 million: $18.0 million in general government capital projects, $6.2 million in water and sewer system projects, and $3.7 million in drainage system projects. The general government projects are funded from surplus operational funds, grant funds, and donations. The water and sewer and drainage system projects are funded with cash from surplus operational funds planned for capital improvements and impact fees. Some projects are funded through multiple sources including TIF, CEDC surplus, CCCPD surplus, and special revenue funds.

Future Priorities

The FY 27 Budget has prioritized fiscal responsibility, public safety, quality of services and programs, recreation and open space enhancements, and economic development. Going forward, the City will need to identify additional budget dollars to address the maintenance of aging city facilities and infrastructure, including streets and park facilities. The City is closely monitoring the 90th Texas Legislative Session and potential limits to property tax revenue. This discussion will impact long-range operational funding. Staff will continue to develop a five-year assessment of options to prepare for the likelihood of future state restrictions on revenue growth as well as a ten-year outlook. Additionally, staff will examine the end of GCISD's participation in the TIF in 2030 and the transfer of School Resource Officer funding obligation to the schools.

The current Tax Increment Financing (TIF) zone was set to expire in 2030. In October 2025, the City Council voted to expand and extend the TIF zone to expire in 2055 but will only have the City participating. This will provide continued funding of economic development, parks programs and staff, and infrastructure funding in the zone and the City in general.

Conclusion

Thank you each for your leadership of our City. Your vision, guidance and service are invaluable and truly make Colleyville a great community (*Colleyville, it's the People*)! Staff continues to efficiently and effectively manage our resources to address Council priorities and to continue our commitment of exceptional service for the citizens of Colleyville.

Respectfully submitted,

Jerry Ducay
Jerry Ducay
City Manager

History of the City

The area now known as Colleyville was first settled in the mid-1800s, consisting of five small communities centered around local churches and schools. Early settlers arrived in Texas during the nearly ten years of the Independent Republic of Texas, though none initially settled in the untamed lands between the creeks that would eventually become Colleyville. Originally a small crossroads town situated between Fort Worth and Grapevine—home to the Dallas-Fort Worth International Airport—Colleyville was located at the present-day intersection of East Glade Road and Bransford Road.

Before Colleyville's establishment, the area was predominantly inhabited by coyotes, wild turkeys, deer, bear, and nomadic Native American tribes. The city's name honors Dr. Lilburn Howard Colley, who settled in the community in the 1880s. Dr. Colley, the town's only physician, was actively engaged in civic activities, making significant contributions to the community's development. Following the turn of the century, the Colleyville area gained recognition for its exceptional cantaloupes, watermelons, squash, and tomatoes, reflecting the agricultural roots of the region.

Incorporated in January 1956, Colleyville began with less than two square miles and a modest population of approximately 250 residents. The city’s close-proximity to Dallas-Fort Worth International Airport spurred substantial growth during the late 1970s and early 1980s, leading to the development of high-quality residential neighborhoods. Today, Colleyville is home to over 25,000 residents and serves as a peaceful residential enclave for many corporate executives, entrepreneurs, professional athletes, and their families. As the city looks to the future, it remains committed to providing its citizens with the high-quality residential environment that Colleyville is known for, while strategically expanding upscale retail development and preserving its unique country atmosphere.





City of Colleyville Snapshot

Location: Colleyville is located in the heart of the Dallas-Fort Worth metroplex, providing an ideal suburban lifestyle with easy access to major urban centers. The city is situated near State Highways 121 and 183 and is only 15 minutes away from Dallas/Fort Worth International Airport, making it a well-connected and attractive place to live and work.

Public Safety: Colleyville is committed to the safety and security of its residents through its dedicated police and fire departments. The city prides itself on low crime rates, rapid emergency response times, and community policing initiatives. The Colleyville Fire Department provides fire suppression, emergency medical services, and public safety education to ensure a secure environment for all.

Education: Colleyville is served by several highly regarded school districts, including Grapevine-Colleyville ISD (GCISD), Birdville ISD, Carroll ISD, Hurst-Euless-Bedford (H-E-B) ISD, and Keller ISD. These districts offer excellent educational opportunities for students from elementary through high school, with access to private schools and nearby higher education institutions like the University of North Texas and Texas Christian University.

Culture and Recreation: Colleyville is home to a vibrant parks system, offering residents a range of outdoor activities. The city hosts numerous community events throughout the year, including Stars and Guitars, Harvest Festival, and several others that bring the community together. The Colleyville Center serves as the cultural hub, hosting a variety of events and activities. In addition, the city's proximity to Dallas and Fort Worth offers easy access to world-class cultural and entertainment attractions.

Transportation: With its convenient location near major highways and DFW International Airport, Colleyville is well-connected to the broader Dallas-Fort Worth area. While Colleyville itself is a suburban community, nearby public transportation options allow residents to access the metroplex’s extensive transit network.

Healthcare: Colleyville offers residents access to excellent healthcare facilities, including Baylor Scott & White Medical Center and Texas Health Harris Methodist Hospital Southlake. These hospitals, located nearby, provide top-tier medical services, ensuring residents have access to some of the best healthcare available in the region.

Utilities: The City of Colleyville provides essential utility services, including water and wastewater, with a focus on reliability and sustainability. The City's long-term infrastructure planning ensures the consistent and high-quality delivery of these services to all residents.

Governmental Structure: Colleyville operates under a council-manager form of government. The City Council consists of a Mayor and six council members elected at-large, serving staggered terms. The City Council sets policies and priorities, while the City Manager implements those policies and oversees daily city operations, ensuring that Colleyville remains a well-run and efficient city.

Population Overview

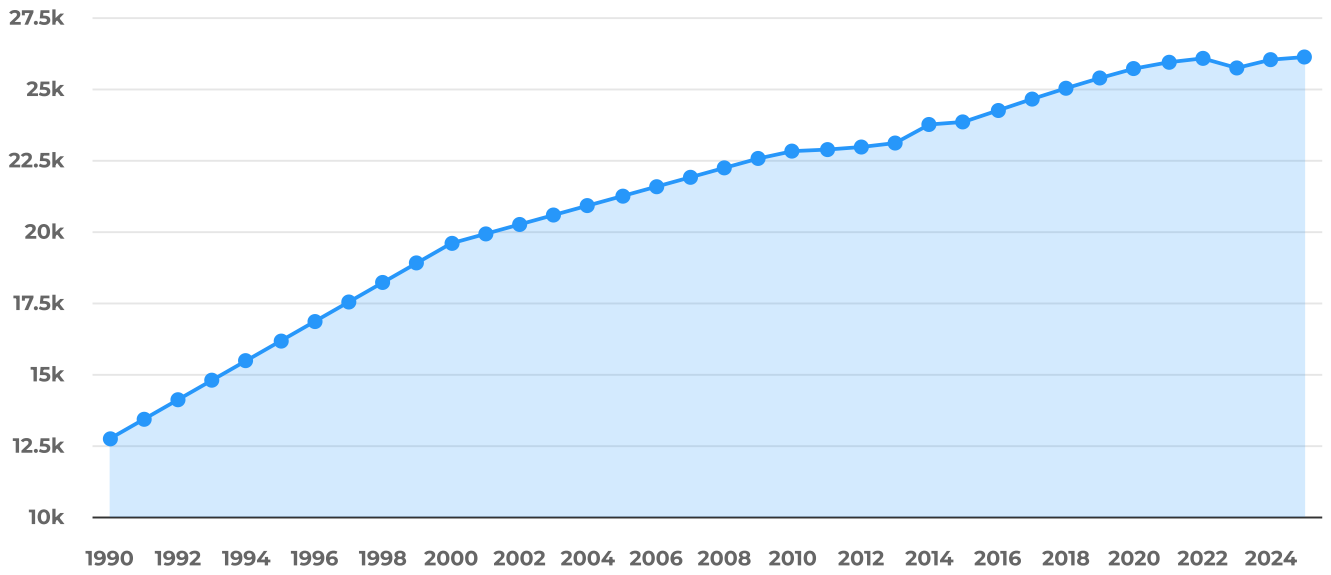
TOTAL POPULATION

26,105

0.36%
vs. 2024

GROWTH RANK

21 out of 1224 Municipalities in Texas



** Data Source: Client entered data for year 2025*

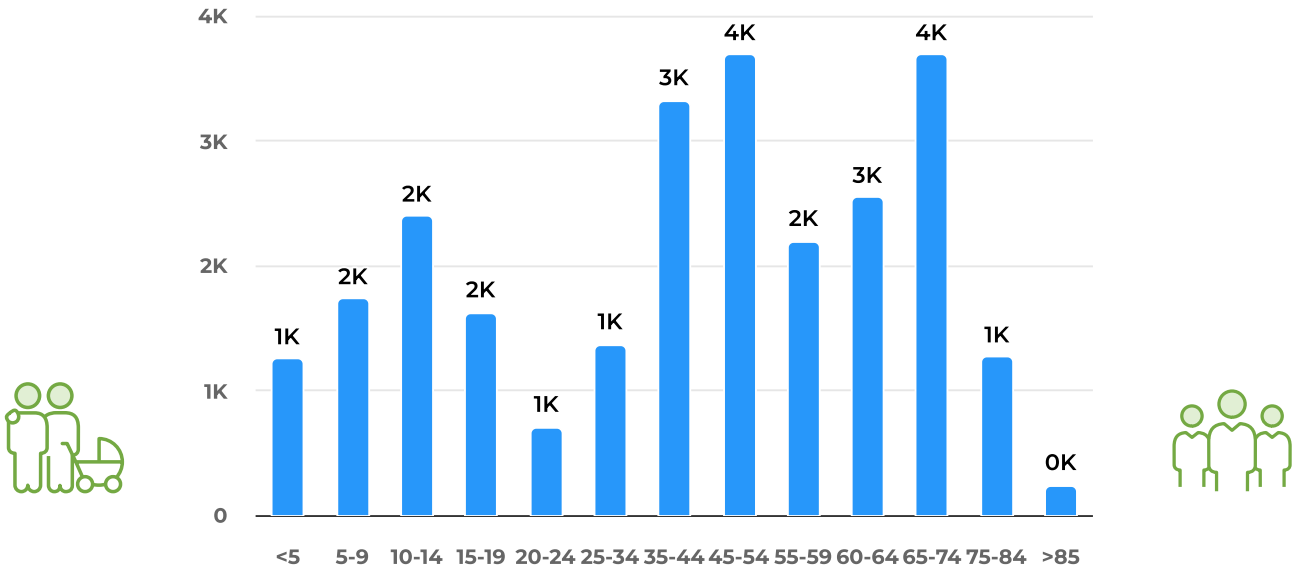
DAYTIME POPULATION

26,582

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

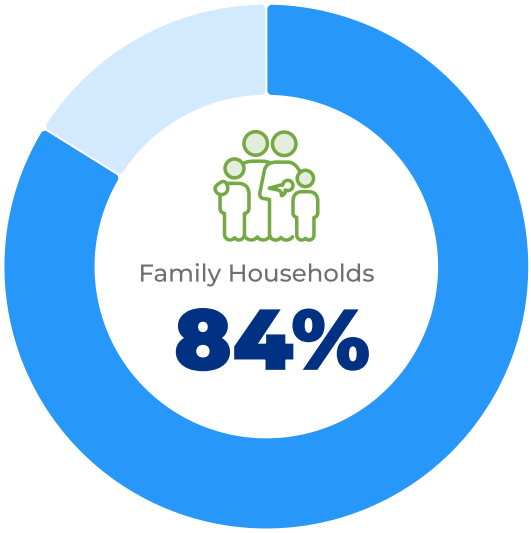
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

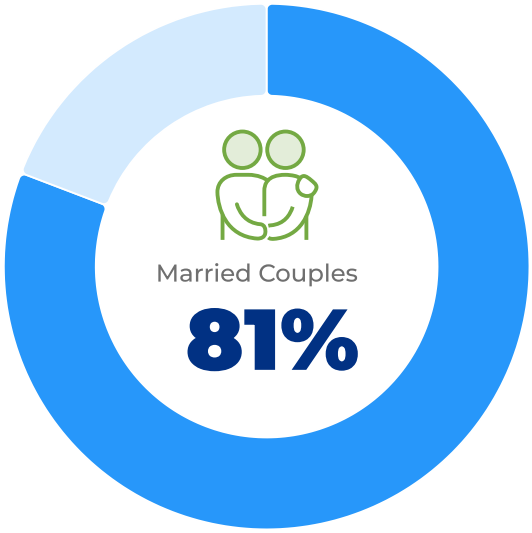
9,072

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



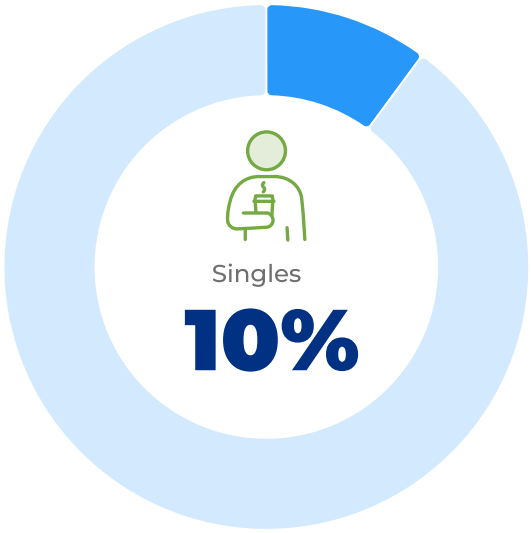
50%

higher than state average



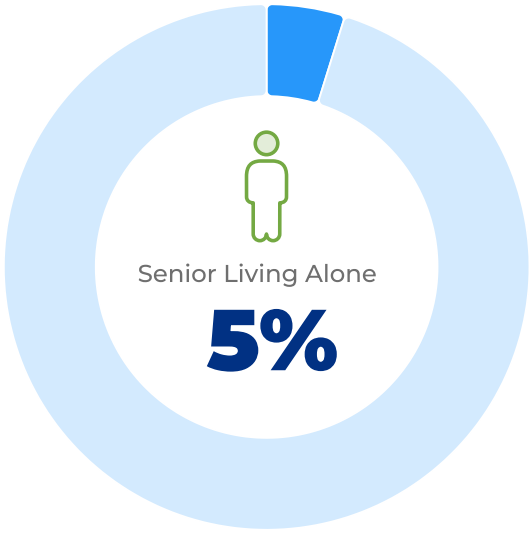
60%

higher than state average



-60%

lower than state average



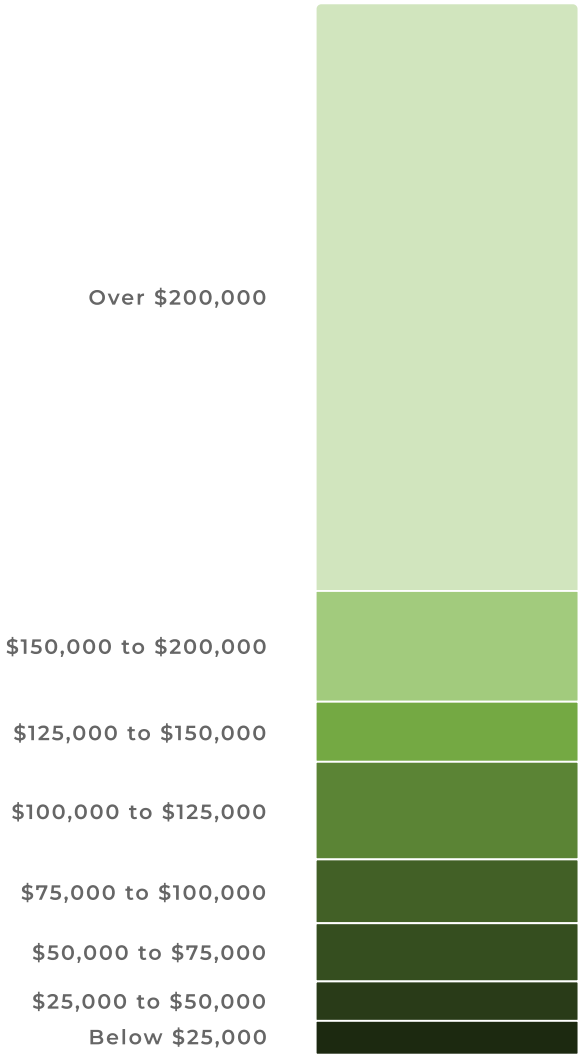
-46%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

56%

347.84%
higher than state average

Median income

$218,328

178.21%
higher than state average

Below $25,000

3%

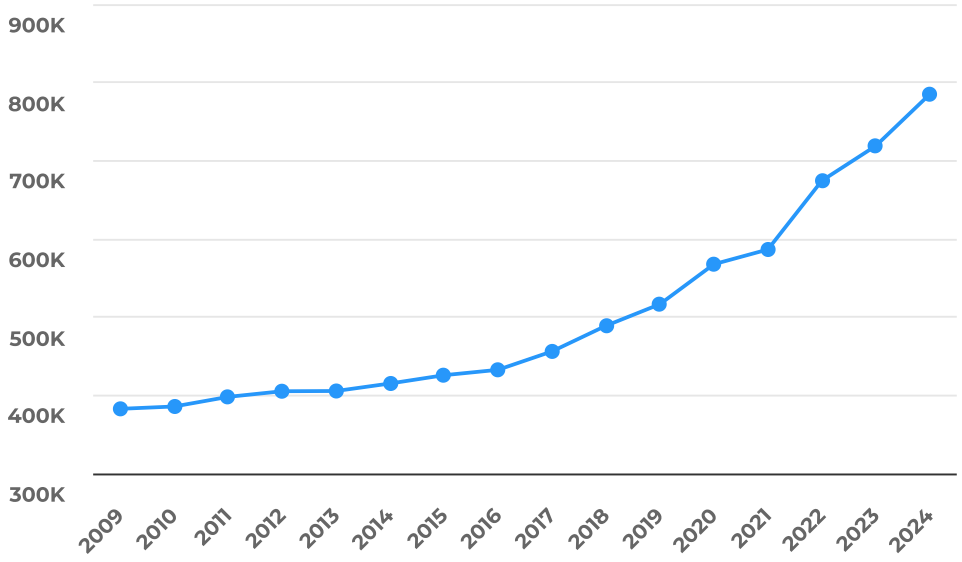
-78.87%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

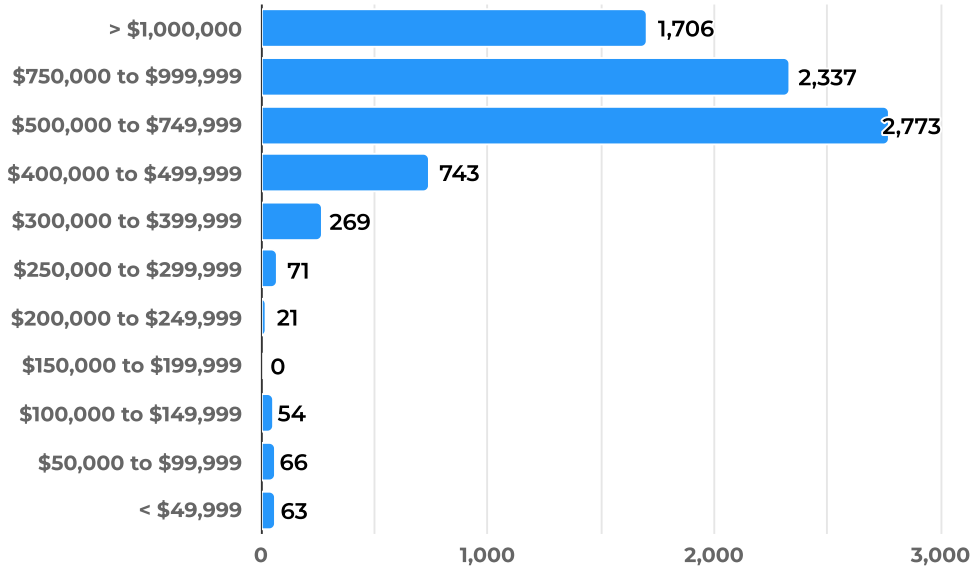
2024 MEDIAN HOME VALUE

$784,900



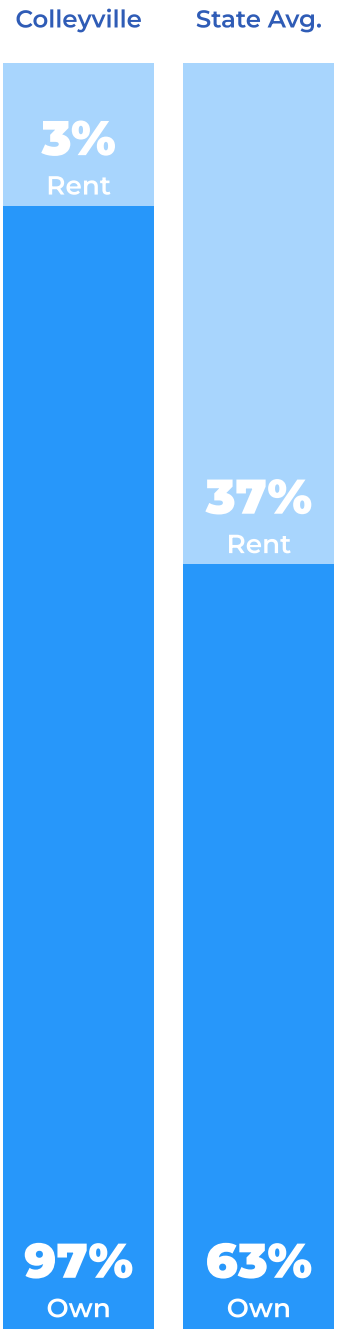
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



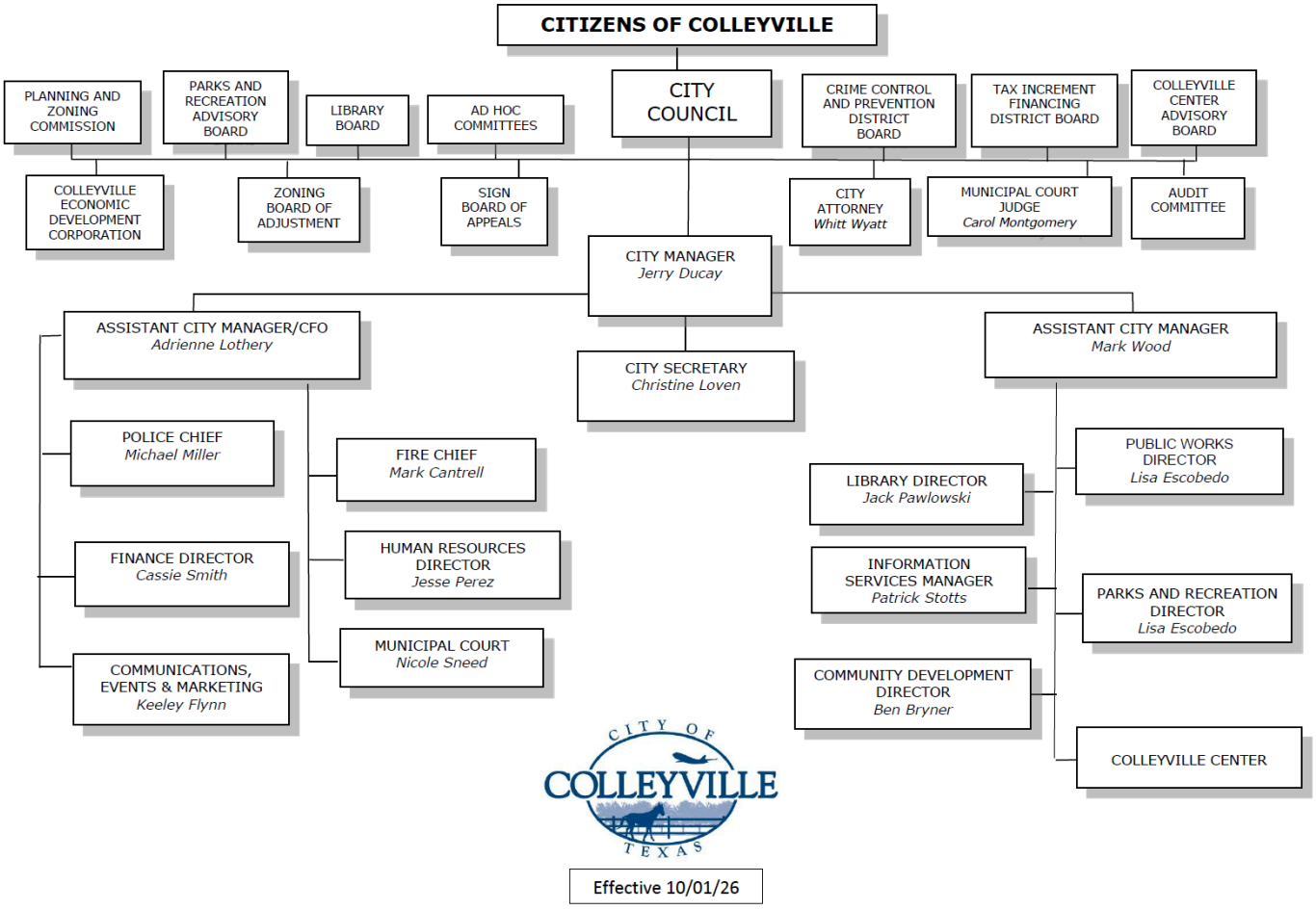
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Top Ten Taxpayers (Property Tax)

Historically, Colleyville's top ten taxpayers have accounted for only a small percentage of the total valuation, currently at 2.5%. This is largely due to Colleyville being predominantly a residential community, where property values are widely distributed across numerous households rather than concentrated in a few large commercial entities. This residential focus contributes to the city's financial stability and ensures that no single taxpayer or group of taxpayers holds disproportionate influence over the overall tax base.

Taxpayer	2026 Taxable Value	% of Total
NSRP I TOWN CENTER COLLEYVILLE	$ 50,764,379	0.7%
KRG COLLEYVILLE LLC	38,000,000	0.5%
ATMOS ENERGY/MID TEX DIVISION	21,661,791	0.3%
ONCOR ELECTRIC DELIVERY CO LLC	17,130,040	0.2%
COLLEYVILLE LOFTS VENTURE LLC	12,500,000	0.2%
MDC COAST 7 LLC	10,915,269	0.1%
WELLTOWER TCG RIDEA LANDLORD LLC	10,641,376	0.1%
HPI SELF STORAGE COLLEYVILLE LLC	9,701,650	0.1%
GLADE & HERITAGE PROPERTY LLC	8,753,406	0.1%
COLLEYVILLE PLAZA LP	7,770,000	0.1%
Total	**$ 187,837,911**	**2.5%**

Organizational Chart



Effective 10/01/26

Basis of Budgeting

The basis of accounting refers to the timing of when revenues, expenditures, or expenses are recognized and reported in the financial statements. The City of Colleyville's budgeting practices align closely with its accounting methods, ensuring consistency and transparency across financial reports. However, there are distinctions between how certain transactions are recorded for budgeting purposes versus accounting purposes.

Governmental Funds

All governmental funds, including the General Fund and Debt Service Fund, are budgeted and accounted for using the modified accrual basis. Under the modified accrual basis, revenues are recognized when they become both measurable and available as current financial resources. For instance, sales taxes are considered measurable when they are in the hands of the State Comptroller and are recognized as revenue at that point. Other major revenue sources, such as utility franchise taxes, intergovernmental revenues, and interest, are also subject to accrual under this method.

Expenditures in governmental funds are recognized when the related liability is incurred. However, for budgeting purposes, encumbrances are recorded when contracts are awarded, ensuring that funds are reserved for future obligations. Capital expenditures in governmental funds are recorded as expenditures in the budget and as assets in the general fixed assets group in the financial statements. In the entity-wide financial statements required by GASB 34, these capital assets are depreciated over their useful lives.

Proprietary Funds

The City's proprietary funds, including the Utility Fund and Drainage Fund, are budgeted on a full accrual basis. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. In these funds, capital expenditures are recorded as assets on the balance sheet and depreciated over their useful lives. For budgeting purposes, both nominal capital items (those under $25,000) and larger capital projects are included in the operating and capital budgets, respectively. Depreciation is also budgeted as it reflects the ongoing cost of using capital assets.

A key aspect of budgeting for proprietary funds is the inclusion of both capital purchases and depreciation, which provides management with the tools necessary to monitor and control departmental expenditures effectively. This hybrid approach combines elements of both full accrual and modified accrual methods, allowing for a comprehensive view of the financial position of these funds.

Differences Between the Basis of Accounting and Basis of Budgeting

While the City's Annual Comprehensive Financial Report (ACFR) is prepared in accordance with "generally accepted accounting principles" (GAAP), which closely mirror the budget presentation, there are important differences to note:

- Debt Principal Repayments: In the budget, principal repayments of debt are treated as expenses. However, in the ACFR, these payments are classified as reductions of a liability, as required by GAAP.
- Capital Expenditures: Capital purchases are budgeted as expenses in the year they are acquired. Under GAAP, these expenditures are recorded as assets and depreciated over their useful lives in the financial statements.
- Depreciation: While depreciation is recorded annually in the ACFR to reflect the wear and tear on capital assets, it is not included as an expense in the budget. Instead, the budget reflects the initial capital expenditure.

Fund Structure

The City of Colleyville's accounting and financial reporting are conducted in accordance with methods prescribed by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). The City's accounting policies conform to generally accepted accounting principles (GAAP) applicable to governmental entities. Accordingly, the City's accounts are organized on the basis of funds, each considered a separate accounting entity with its own set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues, and expenditures.

Funds are used in governmental accounting to segregate sources and uses of monies, ensuring that resources are properly allocated to their intended purposes. The City of Colleyville employs several fund types to manage its financial operations:

Governmental Funds

Governmental funds are budgeted on a modified accrual basis. Revenues are recognized when they are both measurable and available, meaning collectible within the current period or 60 days thereafter to pay the liabilities of the current period. Expenditures are budgeted when the liability is expected to be incurred.

General Fund: The General Fund is the general operating fund of the City and its most significant fund. It accounts for all financial resources not required to be accounted for in another fund. This fund covers essential City functions such as public safety, public works, community development, parks, and general administration. Temporary grant programs that are ultimately funded by the General Fund are also included here. The General Fund is governed by a legally adopted annual budget.

Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Debt Service Fund is supported primarily by annual property tax assessments and is governed by a legally adopted annual budget.

Special Revenue Funds: These funds are used to account for revenues that are legally restricted to specific purposes. The Colleyville Economic Development Corporation (CEDC) Fund, Colleyville Crime Control and Prevention District (CCCPD) Fund, and Hotel Tax Fund are examples of special revenue funds with legally adopted annual budgets. Other special revenue funds, such as the Court Technology and Building Security Funds, Voluntary Library and Voluntary Parks Funds, Colleyville Tomorrow Fund, Parks Tomorrow Fund, Park Land Dedication Fund, Sesquincentennial Fund, Special Donations Fund, Public Arts Fund, Deployment Fund, Tree Preservation Fund, Library Building Donation Fund, Leose Fund, and the Juvenile Case Manager Fund, focus on nonrecurring costs and are not subject to annual operating budgets.

Capital Project Fund: This fund is utilized for financial resources earmarked for the acquisition or construction of major capital improvements and facilities. While the City Council adopts a rolling 5-year Capital Improvement Plan (CIP), the Capital Project Fund itself does not have an annual operating budget. Instead, it focuses on long-term capital projects, ensuring that Colleyville's infrastructure and facilities meet future needs.

Tax Increment Financing District (TIF): The TIF Fund accounts for revenues and expenditures related to projects authorized by the TIF charter. Funded through property taxes from participating entities, the TIF supports infrastructure improvements within its designated area. This fund is considered a component unit of the City and is governed by a separate Board of Directors. The TIF Fund houses projects adopted through the CIP and does have an annual operating budget. The TIF is set to expire in 2030.

Proprietary Funds

Proprietary funds are budgeted on a full accrual basis. Revenues are budgeted in the period when earned, and expenses are budgeted in the period when they are expected to occur.

Enterprise Funds: These funds account for operations that are financed and operated in a manner similar to private businesses. The City of Colleyville utilizes Enterprise Funds to manage its Utility Fund and Drainage Fund. These funds cover the costs of providing water, sewer, and drainage services, with operations primarily financed through user charges. Each of these funds is governed by a legally adopted annual budget, and they also include capital improvement components, which are integrated into the City's audit processes.

Department and Fund Relationship

DIVISION	FUND		
	GENERAL	ENTERPRISE	SPECIAL REVENUE
CITY COUNCIL	X		
CITY MANAGER	X	X	X
CITY SECRETARY	X	X	
COLLEYVILLE CENTER	X		X
COMMUNICATIONS	X		X
COMMUNITY DEVELOPMENT	X		
ECONOMIC DEVELOPMENT	X		
FINANCE	X	X	
FIRE DEPARTMENT	X		
HUMAN RESOURCES	X	X	
INFORMATION TECHNOLOGY	X	X	
LEGAL SERVICES	X		
LIBRARY SERVICES	X		X
MUNCIPAL COURT	X		X
NON-DEPARTMENTAL	X	X	
PARKS AND RECREATION	X		X
POLICE DEPARTMENT	X		X
PUBLIC WORKS	X	X	

Financial Policies

The City of Colleyville's financial policies are designed to establish and maintain effective long-term management of the City's financial resources. These policies aim to ensure a sound financial condition, preserve the City's creditworthiness, and balance the needs of the community with their ability to pay. Below is a summary of the key financial policies that guide Colleyville's financial management:

Summary of Financial Policies

- Maintain a Balanced Budget: The City adopts a balanced budget each year, where current resources (revenues and appropriated reserves) equal or exceed budgeted expenditures. Long-term debt is not used to finance current operations, and non-recurring resources are used only for non-recurring expenditures.
- Prudent Tax Rate Management: The City seeks to set the lowest tax rate possible while ensuring that it continues to provide the high level of service residents expect. A tax rate increase will only be requested when necessary, and will not be pursued if it is not needed.
- Budgetary Control and Financial Reporting: The City exercises strong budgetary control with monthly reports provided to the City Council, comparing budget versus actual performance, prior year actuals, and total annual actuals.
- Rate Stability and User Fees: The City seeks to avoid significant increases in taxes and user fees by anticipating and phasing in any necessary changes. User fees are charged to cover the cost of services where appropriate, reducing the reliance on property taxes.
- Maintain Adequate Reserves: The City maintains reserves equivalent to three months of operating expenditures for the General Fund and Utility Fund. These reserves provide a buffer for unforeseen contingencies and future capital needs.
- Debt Management: Debt is issued only when necessary and is structured to ensure that repayments do not exceed the useful life of the financed assets. The City adheres to a pay-as-you-go philosophy where feasible, with long-term debt reserved for major capital projects.
- Capital Planning and Investment: The City utilizes a rolling 5-year Capital Improvement Plan (CIP) to guide capital acquisitions and improvements. Projects are prioritized based on their community impact, strategic alignment, and risk management considerations.
- Accounting and Auditing: The City follows GAAP and GASB principles, undergoes annual audits by an independent CPA firm, and maintains internal controls to safeguard assets and ensure financial accuracy.

Balanced Budget

The City ensures a balanced budget for all funds subject to appropriation, with current revenues and reserves meeting budgeted expenditures. Long-term debt is never used to finance operating expenses, and non-recurring revenues are allocated exclusively to one-time expenditures to maintain financial sustainability.

Tax Rate

Colleyville aims to set the lowest tax rate possible while maintaining high-quality services. Tax rate increases are considered only when necessary to sustain service levels. This fiscally responsible approach ensures careful stewardship of taxpayer funds.

Annual Budget and Budgetary Control

The City prepares an annual budget, detailing sources and uses of funds, with public hearings for transparency. Monthly financial reports compare budgeted versus actual performance, prior year results, and total annual actuals, ensuring close monitoring. Year-end surpluses not required for reserves are allocated to capital projects to meet long-term infrastructure goals.

Rate Stability and User Fees

To minimize financial impacts on residents, the City stabilizes rates and avoids sudden increases in taxes and user fees. User fees recover costs where services exceed basic municipal functions. In cases where full cost recovery is impractical, fees are set to partially offset costs. Utility rates are reviewed annually to cover operating costs, bond covenant requirements, and capital improvements, ensuring the sustainability of services.

Reserves

The City of Colleyville maintains reserves equivalent to three months of operating expenses for the General Fund and Utility Fund. These reserves provide financial stability and allow the City to manage unforeseen fiscal challenges, such as economic fluctuations, legal matters, changes in tax rolls, variations in sales tax receipts, and revenue fluctuations from city-operated utilities. This reserve policy applies to all major operating funds of the City.

While the target reserve balance is generally set at three months of operating expenses, the City may increase this target when large fiscal challenges, significant capital needs, or other emergencies are anticipated. The reserves ensure the City can meet unexpected financial needs without disrupting the provision of essential services or long-term goals.

In calculating reserves, the City uses the concept of **Available Funds** rather than Fund Balance. Available Funds are defined as those items readily convertible to cash, less liabilities and encumbrances. Items such as inventories and unrealized gains or losses on investments are excluded from Available Funds. Inventories are maintained at stable levels from year to year and are not available for appropriation, while unrealized investment changes are excluded because the City generally holds its investments to maturity.

Reserves greater than the three-month target are generally transferred to capital project funds, used for capital items, or saved for future one-time expenses, depending on the City’s current and future needs.

General and Administrative Charges

The General Fund is compensated by enterprise funds for administrative services such as management, finance, and personnel. The City will also recover allowable indirect costs from grants to offset administrative costs.

Grant-in-Aid Policy

Federal and state assistance is evaluated based on:

- Community benefit.
- Future financial impact and local funding requirements.
- Alignment with current operations and future plans.

Grants are expected to cover their share of City administrative costs through an indirect cost rate, where applicable.

Capital Acquisition/Improvement Policy

The City plans for capital replacements and improvements through an annually updated five-year Capital Improvement Plan (CIP). Capital replacements are budgeted in department operating budgets, limited to items no longer functional, repairable, or safe. Major capital projects may use debt financing, with repayment schedules designed to align with the asset's useful life. The City employs a pay-as-you-go approach for minor capital replacements, passing a portion of utility extension costs to developers. Capital projects over $50,000 are prioritized based on asset condition, usage, classification, available funding, alignment with the City’s long-term vision, project benefits, and risk management.

Debt Policies

The City follows prudent debt management, preferring pay-as-you-go financing where possible. Debt is issued only for capital projects and is structured with level repayment schedules. The City avoids balloon payments, and any revenue bonds are issued with a coverage ratio of at least 1.25 times the average annual principal and interest requirements. All debt issuances are carefully matched to project needs, and any required arbitrage rebates are calculated annually.

Accounting and Auditing Policy

The City of Colleyville adheres to GAAP and follows the standards set by the Governmental Accounting Standards Board (GASB). The City's accounting practices include:

- Modified accrual accounting for governmental funds, ensuring revenues are recognized when measurable and available, and expenditures when liabilities are incurred.
- Full accrual accounting for proprietary funds, recognizing revenues when earned and expenses when incurred.

The City undergoes an annual audit by an independent CPA firm to assess financial statements' accuracy and compliance with GAAP. An audit committee meets periodically throughout the year to oversee the audit process, with the results presented to the City Council and posted on the City's website. Any audit findings are transparently reported and addressed by management.

The City maintains internal controls designed to prevent fraud and ensure financial accuracy. These controls are reviewed by the Finance Department and the City Manager's Office, which have the authority to conduct internal reviews. Fraud prevention is integrated within the internal control framework.

Budget monitoring is conducted monthly by the Finance Department and department heads, with regular presentations made to the City Council. The City complies with all federal and state regulations regarding grant management, and audit reports are publicly available online.

The City's history of clean audit opinions reflects its strong commitment to financial transparency and responsible management. In the event of audit findings, management, particularly the Finance Director, is responsible for responding and implementing corrective actions.

Deposits and Investment Policies

The City's investment activities are governed by state statutes and the City's written Investment Policy and Strategy. The primary objectives, in compliance with state law, are to preserve capital, provide liquidity, and maximize earnings while prioritizing capital preservation and liquidity. All City funds are deposited in FDIC-insured banks within the City. Deposits held at authorized depositories are fully collateralized by securities, held by an independent third party, to ensure the security of City funds.

Interfund Transfers

Interfund charges are applied based on material costs, and only when deemed substantial. These charges are determined case-by-case to ensure operational efficiency.

Pension Plans and Other Long-term Liabilities

To ensure future financial stability and prevent undue burden on future generations, the City fully funds pension and other long-term obligations on an annual basis. The City participates in the Texas Municipal Retirement System (TMRS) and ensures monthly contributions to meet the actuarially required amount. This proactive approach ensures that the City meets its long-term commitments without shifting liabilities to future budgets.

Number of Funds

The City aims to maintain the minimum number of funds necessary to account for its financial activities. Resources are allocated to individual funds based on the specific purposes for which they are designated and the means of controlling expenditures. Where feasible, activities are separated into departments within a fund rather than establishing new funds, ensuring streamlined and efficient financial management.

Budgeting Process

The City of Colleyville employs a structured and transparent budget process to ensure that financial resources are allocated efficiently and in alignment with the City's strategic goals. The process involves multiple stages, including preparation, review, public input, and formal adoption by the City Council. The procedures also include mechanisms for amending the budget after its adoption.

Budget Preparation

The fiscal year for the City of Colleyville runs from October 1 through September 30, as mandated by the City Charter. The City Manager is responsible for preparing and submitting a proposed budget to the City Council, along with an accompanying budget message. The preparation of the budget is overseen by the Budget Team, which includes the City Manager, two Assistant City Managers, the Finance Director, and the Human Resources Director. The City employs a traditional line-item budget approach, providing a high level of detail and accountability. Each department presents a base budget that outlines the necessary funding to maintain current service levels, as well as supplemental requests for program additions, enhancements, or capital needs. These submissions are reviewed and evaluated by the Budget Team to ensure they align with the City Council's goals and objectives, improve management effectiveness, and enhance service delivery to residents.

Budget Review and Public Input

The proposed budget is presented to the City Council during a series of work sessions. These sessions are open to the public, and department heads are available to respond to questions from the Council. The proposed budget is also made available for public inspection on the City's website, and notices of public hearings are published in local newspapers. Public hearings are held at two consecutive regular City Council meetings, providing residents with the opportunity to offer input on the proposed budget. This input is essential to ensuring that the budget reflects the needs and priorities of the community. The City also engages various citizen boards to obtain direct input during the budget process, ensuring broad community involvement.

Budget Adoption

Following the public hearings, the City Council may adopt the proposed budget, with or without amendments. The budget ordinance must be enacted by September 30 and requires a majority vote of the Council. The adoption of the tax rate ordinance occurs concurrently with the budget ordinance, ensuring that the budget is fully funded. The City strives to set the lowest tax rate possible while maintaining the high level of service expected by residents. Any tax rate increase is only requested when necessary.

Budget Amendment Process

Amendments to the current year's budget can be made through an ordinance presented to the City Council at a regularly scheduled meeting. Similar to the initial budget adoption process, public hearings are held at two consecutive regular Council meetings before the amendment is voted on. Once approved, the ordinance amending the budget becomes an attachment to the original budget document. Per Section 9.04 D of the City Charter, the City Manager has the authority to transfer unencumbered appropriation balances within a department, division, or office. Additionally, upon the City Manager's written request, the Council may transfer unencumbered appropriation balances from one department, office, or agency to another by ordinance.

Budget Policies and Guidelines

The City's budget process is guided by a set of policies and guidelines aimed at ensuring fiscal responsibility and strategic alignment:

1. Long-term Planning: The City considers long-term goals when prioritizing departmental missions and budget needs. This approach ensures that the budget supports the City's overall strategic direction.
2. Innovative Practices: The City encourages innovative approaches to service delivery and operational efficiency. Departments are tasked with identifying opportunities to enhance services and reduce costs.
3. Revenue Stability: The City maintains a diversified revenue system, balancing the need for stable income with the goal of minimizing the tax burden on residents.
4. User Fees: Where applicable, user fees are employed to offset the costs of services, reducing the reliance on property taxes.

The City's commitment to transparency, public involvement, and prudent financial management is reflected throughout the budget process, ensuring that the City of Colleyville remains financially stable while delivering high-quality services to its residents.

- **February 17, 2026**
  Budget kickoff meeting during Council worksession.
- **February 25, 2026**
  Budget kickoff meeting with management team.
- **March 30, 2026**
  Preliminary budget due from departments to Finance.
- **May 6, 2026**
  City Manager review of the preliminary budget with department staff, City Manager Office, Finance, and Human Resources.
- **June 16, 2026**
  Council worksession for budget overview.
- **July 27, 2026**
  Proposed budget filed with City Secretary and published on City's website.
- **August 4, 2026**
  Council worksession for proposed budget.
- **September 1, 2026**
  Public Hearing for Proposed Budget and first reading of ordinance for approval at Council meeting.
- **September 15, 2026**
  Public Hearing and Budget Adoption at Council meeting.
- **October 1, 2026**
  Budget goes into effect.

BUDGET OVERVIEW

Strategic Plan

The City of Colleyville's six core strategic goals—operate transparently, deliver high-quality core services, assure adequate infrastructure, enable responsible development, safeguard our unique identity, and govern effectively—serve as the foundation for both long-term and short-term decision-making. These goals were established during a strategic planning workshop in June 2018, facilitated by a consultant, with input from the City Council and senior management. This workshop also defined Colleyville's vision, mission, and values, creating a philosophical framework that guides the City's actions and decisions.

Vision: A tranquil urban oasis characterized by its upscale neighborhoods, family-friendly atmosphere, and unmatched community spirit.

Mission: Colleyville is a model neighborhood-focused city, sensitive to our history, stewards of our resources, and dedicated to our residents. We are committed to providing continuously improving, citizen-valued services to ensure the enjoyment of our small-town quality of life with pride, honor, and dignity.

Values: Integrity, Communication, Excellence, Transparency.

Each year, the City Council and senior management meet to review the strategic plan and set new strategies and priorities for the current budget cycle. While this process is aligned with the overall strategic plan, it also reflects evolving priorities that may emerge from current events or community needs. These annual meetings are open to the public, and citizens are encouraged to attend and offer input.

2026-2027 Council Priorities include projects such as continued beautification initiatives across the city, participation in a regional study for drainage needs, and recreation center and open space site improvements, including further development of the Texas Tree Trail and program expansion such as pickleball tournaments. These priorities reflect the city's commitment to both long-term strategic goals and addressing emerging challenges.

Colleyville faces several long-term challenges, including aging infrastructure, restrictions on property taxes imposed by state law, and leveling off sales tax revenues. Although the Tax Increment Financing (TIF) district was amended to expire in 2055, which will further the City's ability to cash fund capital projects, we need to evaluate the financial strategy in anticipation of potential State legislative changes. The City is also nearing build-out, so future development will focus on remodeling and renovations, which may necessitate adjustments to fee structures in community development.

To address these challenges, the City has developed specific strategies aligned with its goals. For example, under the infrastructure goal, the City is actively investing in the repair and replacement of roads and water systems. Similarly, under the fiscal responsibility goal, Colleyville strives to maintain a fund balance of over 100 days and avoid debt whenever possible, targeting a transfer of at least $1.5 million from the General Fund to the Capital Projects Fund annually.

While the strategic plan provides a philosophical framework, the City develops a five-year capital plan to address infrastructure and capital needs. Each department aligns its annual goals with these city-wide priorities, with department heads receiving guidance following the City Council's review of the strategic plan. The annual priorities distributed from these meetings serve as the foundation for building annual departmental budgets.

Colleyville continuously explores new ways to involve citizens in its decision-making processes. In addition to open public meetings, citizens are encouraged to express their views directly to their elected officials, and the City is committed to increasing community engagement where possible.

City of Colleyville Strategic Plan

(updated June 2018)

Our Vision

A tranquil urban oasis characterized by its upscale neighborhoods, family-friendly atmosphere and unmatched community spirit.

Our Mission

Colleyville is a model neighborhood-focused city, sensitive to our history, stewards of our resources and dedicated to our residents. We are committed to providing continuously improving, citizen-valued services to assure their enjoyment of our small town quality of life with pride, honor and dignity.

Our Values

Integrity

Communication

Excellence

Transparency

Our Goals	Our Strategy
Operate Transparently	1.1 - Actively involve and engage stakeholders
	1.2 - Develop future community leaders
	1.3 - Assure convenient access to public information
	1.4 - Communicate thoroughly and strategically
Deliver High Quality Core Services	2.1 - Provide responsive, efficient city services
	2.2 - Recruit and retain a highly-qualified workforce
	2.3 - Effectively leverage information technology
	2.4 - Demonstrate stewardship of public resources
Assure Adequate Infrastructure	3.1 - Upgrade the condition of major roads and neighborhood streets
	3.2 - Ensure regular repair and replacement of water and wastewater facilities
	3.3 - Mitigate storm water runoff and flooding risks
	3.4 - Thoroughly plan for future capital investments and associated costs
Enable Responsible Development	4.1 - Protect our city's semi-rural residential character
	4.2 - Encourage compatible commercial growth
	4.3 - Adopt best-practice planning and development processes
Safeguard our Unique Identity	5.1 - Create and sustain an identifiable municipal brand
	5.2 - Support a variety of community events, concerts and celebrations
	5.3 - Provide attractive facilities for leisure and recreation
	5.4 - Actively seek public / private partnerships
Govern Effectively	6.1 - Articulate a compelling vision and direction for the community
	6.2 - Ensure clarity of City Council and staff roles and responsibilities
	6.3 - Foster our shared values

Short-Term Factors

Short-Term Factors Influencing the FY 2027 Budget

The FY 2027 budget was shaped by several key short-term factors, including adjustments to employee compensation and benefits, utility rate changes, capital project funding, and the continued emphasis on economic development. These factors reflect the City's commitment to fiscal responsibility while maintaining a high standard of service for the community.

1. **Salary and Benefits**:
    - **Health Insurance Costs**: The City absorbed a 6.7% increase in health insurance premiums and a 7.2% increase in dental insurance premiums, ensuring no rate increases for employees. This commitment to competitive compensation and benefits, especially for Public Safety employees, is critical for attracting and retaining top talent.
    - **Compensation Study**: The budget includes funding for a full compensation study to be completed in FY 2027. This study is expected to influence future budgets, particularly in FY 2028 and beyond, as the City strives to remain competitive in the dense DFW area. Attracting and retaining quality employees, particularly in Public Safety, will require creative solutions moving forward.
2. **Fees and Revenues**:
    - **Utility and Drainage Rate Adjustments**: Water and sewer base rates were increased to cover rising operating costs, while drainage rates remain unchanged. For the average residential customer with a 1” meter, the combined water and sewer base rate increased by $5.07 (12.8%), and the drainage rate remained at $14 per month.
    - **Fee Changes**: A notification sign fee for commercial rezoning applications of $100 and miscellaneous Makerspace supplies set at cost of item(s)were made for FY 2027.
3. **Capital Improvements**:
    - **Ongoing Investments**: The City continues its focus on quality of life, public safety, and infrastructure improvements. All projects in the five-year Capital Improvement Plan are cash-funded using excess reserves or grants, ensuring no reliance on debt financing.
4. **Program Enhancements or Reductions**:
    - **Homestead Exemption**: A 14% homestead exemption will help offset property tax increases for residential taxpayers. There were no program reductions for FY 2027.
5. **Tax Levels and Use of Reserves**:
    - **Increased Property Tax Revenue**: Due to inflation, public safety, and utility costs, property tax revenues increased by $626 thousand in the General Fund. The Debt Service Fund increased by $615 thousand to cover the cost of the Recreation Center, fire apparatus, and police vehicles payment schedules. The property tax rate was raised to $0.352480 per $100 of valuation, up from $0.311931 in the prior year. Sales tax revenues were budgeted flat as collections have stabilized.
    - **Use of Reserves for Capital Projects**: While no reserves were used for short-term operating costs, some capital projects were funded through excess reserves, consistent with the City's financial policy.
6. **Service Levels and Assumptions**:
    - **Stable Service Levels**: Service levels remain unchanged for FY 2027. The City continues to prioritize public safety and quality of life improvements, operating with lean staffing and minimal overhead.
7. **Unfunded Mandates**:
    - **Monitoring for Impacts**: Although no new unfunded mandates were introduced, the City continues to monitor for potential state or federal requirements that could impact future budgets.
8. **Economic Development Strategies**:
    - **Continued Support of Local Programs**: The City continues its key economic development initiatives, including the gift card program in the TIF fund. Residents are encouraged to shop locally, as sales tax collections directly benefit the City's revenue.
9. **Inflation Assumptions**:

- **Budget Adjustments for Inflation**: Inflationary pressures were considered in this budget, particularly in the supplies and utilities category. Increases in chemical costs, utilities, property insurance, and health insurance were incorporated. Many contracts, particularly in IT and services, include automatic cost escalators tied to the Consumer Price Index (CPI), which are factored into the overall budget.

10. **Demographic Assumptions**:
    - **Approaching Build-Out**: As the City nears build-out, new development has slowed, with more emphasis on renovations and remodels. This trend will likely require adjustments in the Community Development area for FY 2027 and beyond.

Priorities & Issues

In April 2026, the City Council reaffirmed its commitment to Colleyville's strategic vision and identified several key priorities for the 2027 fiscal year. These priorities reflect both ongoing initiatives and new projects that align with the City's long-term goals. The adopted budget supports these priorities as well as other key issues, ensuring that Colleyville continues to provide exceptional services to its residents while making strategic investments in the community's future.

Key Priorities for 2027

1. **Economic Development**
2. As part of the City's ongoing economic development efforts through expansion of the gift car program, family entertainment recruitment, parking improvements in the Village are, and encouraging hotel utilization.
3. **Open Space**
4. The City Council is focused on developing a strategic approach to property acquisition, identifying key parcels f or future open space and improving current properties by creating spaces for the community to enjoy. This proactive strategy is designed to support long-term community growth and sustainability.
5. **Drainage**
    a. Looking for ways to improve drainage through the area by participating in a regional study.
6. **Connectivity**
    a. Continued efforts to improve sidewalks and trails throughout the City. This initiative will enhance connect ivity and provide residents with additional recreational opportunities.
7. **Texas Tree Trail**
    a. Continued development of the trail with added lighting and signage.
8. **Community Events/Branding**
    a. Strengthening community spirit is a priority for the upcoming year. Planned initiatives include encouragi ng school group participation and increased marketing endeavors.
9. **Electricity to Medians**
10. Continue to expand the median tree lighting and uplighting along Colleyville Boulevard.
11. **Financial Strategy**
    a. Evaluate and set a clear financial plan/strategy in anticipation of potential State legislative changes.
12. **Recreation Center**
    a. A continued focus on developing the area around the Recreation Center (a splash pad, voting building, and play area) and a desire to explore program expansion, such as pickleball tournaments.

Budget Overview

The 2027 fiscal year budget is crafted to support these priorities while maintaining fiscal responsibility. The budget ensures continued investment in the City's infrastructure, parks, and public safety services, with significant allocations towards the aforementioned projects. Colleyville's philosophy of setting the lowest tax rate possible while ensuring high-quality service provision remains unchanged, and the City will only request a tax rate increase when necessary.

Strategic Adjustments and Long-Term Planning

The 2027 budget reflects strategic adjustments based on current economic conditions, community needs, and Council's long-term vision. Continued investment in infrastructure and public safety ensures that Colleyville remains a safe and vibrant community for all residents.

The City's multi-year financial forecast continues to guide decision-making, ensuring that Colleyville remains financially stable while making necessary investments in its future. This approach, coupled with the City's focus on efficiency and responsible fiscal management, positions Colleyville for continued success in the years ahead.

Personnel Changes

For Fiscal Year 2027, the City of Colleyville remains committed to maintaining a lean and efficient workforce. This year there was one added part-time position of Library Tech to aid it expanded programming. This adjustment was made by reallocating resources and reducing contract labor costs in other areas of the budget, ensuring that the City meets its operational needs while operating within its financial means.

The budget also includes funding for a 3.5% average merit-based pay increase, which applies across all departments and is awarded based on annual employee evaluations. Additionally, the City has introduced a new incentive program for multilingual employees, further enhancing its commitment to supporting a diverse and capable workforce. All existing incentives and benefits will continue to be offered, ensuring that employees remain motivated and well-supported.

A five-year overview of personnel and position counts is provided in the table below, illustrating the stability of the City's staffing levels and the careful consideration given to any changes. Over the past five years, the City's total staffing has increased by 21.49 Full-Time Equivalents (FTEs). Of these, 6.0 FTEs were added to Public Safety, reflecting the City's ongoing focus on maintaining a safe community, 1.5 FTEs were added to Information Systems Management for cybersecurity, and 13.5 FTEs were allocated to Parks and Recreation, demonstrating the City Council's prioritization of enhancing residents' quality of life through parks, recreation, and cultural amenities.

Fund	Department	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Capital Projects Fund	Public Works	0.75	0.00	0.00	0.00	0.00
	Total Capital Projects Fund FTEs:	**0.75**	**0.00**	**0.00**	**0.00**	**0.00**
Crime Control & Prevention District (CCCPD)	Information Systems Mgmt	0.00	0.00	0.00	0.50	0.50
	Police	13.73	20.73	20.73	20.73	20.73
	Total CCCPD FTEs:	**13.73**	**20.73**	**20.73**	**21.23**	**21.23**
Economic Development Corporation (CEDC)	Colleyville Center	0.80	1.20	1.20	1.20	1.60
	Library	7.75	7.75	7.75	7.75	8.25
	Parks	0.00	0.00	2.00	2.00	2.00
	Recreation	1.00	10.00	8.00	8.00	8.00
	Total CEDC FTEs:	**9.55**	**18.95**	**18.95**	**18.95**	**19.85**
Court Security	Police	0.63	0.63	0.63	0.63	0.00
	Total Court Security FTEs:	**0.63**	**0.63**	**0.63**	**0.63**	**0.00**
Drainage Fund	Information Systems Mgmt	0.21	0.21	0.21	0.21	0.21
	Public Works	6.20	6.20	6.20	6.20	6.20
	Total Drainage Fund FTEs:	**6.41**	**6.41**	**6.41**	**6.41**	**6.41**
General Fund	City Manager's Office	3.20	3.20	3.20	3.20	2.70
	City Secretary	2.00	2.00	2.00	2.00	1.60
	Colleyville Center	2.00	2.00	2.00	2.00	2.00
	Community Development	9.00	9.00	9.00	9.00	9.00
	Economic Development	0.80	0.80	0.80	0.80	0.55
	Finance	4.00	4.00	4.00	4.00	3.10
	Fire	46.00	46.00	46.00	46.00	46.00
	Human Resources	2.00	2.00	2.00	2.00	1.50
	Information Systems Mgmt	3.64	3.64	4.14	4.14	3.89
	Library	5.00	5.00	5.00	5.00	5.00
	Municipal Court	6.00	6.00	6.00	6.00	6.00
	Parks	12.00	13.00	13.00	12.50	12.50
	Police	36.00	36.00	36.00	36.00	35.63
	Public Works	12.35	12.35	12.35	12.35	12.05
	Recreation	3.00	3.50	3.50	4.00	4.00
	Total General Fund FTEs:	**146.99**	**148.49**	**148.99**	**148.99**	**145.52**
Hotel Tax Fund	Colleyville Center	1.20	0.80	0.80	0.80	0.40
	Communications	1.00	1.00	1.00	1.00	1.00
	Total Hotel Tax Fund FTEs:	**2.20**	**1.80**	**1.80**	**1.80**	**1.40**
TIF (Component Fund)	Parks	0.00	3.00	3.00	3.00	3.00
	Public Works	0.00	0.75	0.75	0.75	0.75
	Total TIF FTEs:	**0.00**	**3.75**	**3.75**	**3.75**	**3.75**
Utility Fund	City Manager's Office	0.00	0.00	0.00	0.00	0.75
	City Secretary	0.00	0.00	0.00	0.00	0.40
	Finance	4.00	4.00	4.00	4.00	4.90
	Human Resources	0.00	0.00	0.00	0.00	0.50
	Information Systems Mgmt	0.65	0.65	0.65	1.15	1.40
	Public Works	22.70	22.70	22.70	22.70	23.00
	Total Utility Fund FTEs:	**27.35**	**27.35**	**27.35**	**27.85**	**30.95**
	Total FTEs:	**207.61**	**228.11**	**228.61**	**229.61**	**229.10**

Human Resources Summary

The Human Resources Department is a strategic business partner committed to providing high-quality service to all operational departments of the City. The department is responsible for planning and implementing a comprehensive human resources program that includes the following: recruitment/retention and employment selection, compensation/job classification system, policy development and administration, training and career development, payroll administration, employee relations, the performance evaluation program, and leave administration.

The City of Colleyville operates as an at-will employer, meaning all employment can be terminated by either the employee or employer at any time, with or without cause. Unlike civil service cities, Colleyville does not have a Civil Service Commission or a classified/unclassified system for employee appointments and promotions. Instead, all employees are part of a merit-based system, with compensation determined by annual performance evaluations.

The Human Resources Department is responsible for administering the City's compensation and classification system, which consists of two salary schedules:

1. **General Pay Plan**: This schedule covers all employees who are not sworn members of the police or fire departments.
2. **Fire Pay Plan:** This schedule applies specifically to sworn fire personnel.
3. **Police Pay Plan:** This schedule applies specifically to sworn police personnel.

The Human Resources Department works closely with all operating departments to develop training programs aimed at enhancing supervisory skills, improving employee communication, and increasing productivity. The department continually strives to align individual career development with the City's overall organizational goals and policies, ensuring that opportunities for growth are available to all employees.

With the approval of the City Manager, the Human Resources Department is also responsible for developing, implementing, and revising personnel policies and procedures. These policies govern compensation, equal employment opportunity, leave policies, substance abuse prohibitions, employee grievance procedures, personnel records, appointments and promotions, and performance evaluations, among other areas.

City of Colleyville

General Pay Plan FY2027

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
106	Library Clerk	Annual	$ 32,605	$ 39,964	$ 47,322
		Monthly	$ 2,717.08	$ 3,330.29	$ 3,943.50
		Biweekly	$ 1,254.04	$ 1,537.06	$ 1,820.08
		Hourly	$ 15.6755	$ 19.2135	$ 22.7510
108	Recreation Coordinator	Annual	$ 35,945	$ 44,058	$ 52,170
		Monthly	$ 2,995.42	$ 3,671.50	$ 4,347.50
		Biweekly	$ 1,382.50	$ 1,694.54	$ 2,006.54
		Hourly	$ 17.2813	$ 21.1818	$ 25.0818
109	Meter Reader	Annual	$ 37,742	$ 46,262	$ 54,781
	Parks Maintenance Technician I	Monthly	$ 3,145.17	$ 3,855.13	$ 4,565.08
	Public Works Field Technician I	Biweekly	$ 1,451.62	$ 1,779.29	$ 2,106.96
	Utility Clerk	Hourly	$ 18.1453	$ 22.2414	$ 26.3370
110	Irrigation Technician	Annual	$ 39,629	$ 48,574	$ 57,519
	Facilities Maintenance Technician	Monthly	$ 3,302.42	$ 4,047.83	$ 4,793.25
	Library Assistant	Biweekly	$ 1,524.19	$ 1,868.23	$ 2,212.27
	Municipal Court Clerk	Hourly	$ 19.0524	$ 23.3529	$ 27.6534
	Parks Maintenance Technician II				
	Public Works Field Technician II				
	Police Records Technician				
	Public Service Officer				
111	Meter Services Technician	Annual	$ 41,612	$ 51,004	$ 60,396
	Permit Technician	Monthly	$ 3,467.67	$ 4,250.33	$ 5,033.00
		Biweekly	$ 1,600.46	$ 1,961.69	$ 2,322.92
		Hourly	$ 20.0058	$ 24.5211	$ 29.0365
112	Administrative Assistant	Annual	$ 43,693	$ 53,554	$ 63,415
	Building Operations Technician	Monthly	$ 3,641.08	$ 4,462.83	$ 5,284.58
	Equipment Operator I	Biweekly	$ 1,680.50	$ 2,059.77	$ 2,439.04
	Irrigation Specialist	Hourly	$ 21.0063	$ 25.7471	$ 30.4880
	Right of Way Technician				
	Senior Utility Clerk				
	Sign and Signal Technician				
113	Equipment Operator II	Annual	$ 45,879	$ 56,233	$ 66,586
	Mechanic	Monthly	$ 3,823.25	$ 4,686.04	$ 5,548.83
	Property/Evidence Technician	Biweekly	$ 1,764.58	$ 2,162.79	$ 2,561.00
	Senior Court Clerk	Hourly	$ 22.0573	$ 27.0351	$ 32.0125
	Utility Billing Specialist				
	Water Quality Specialist				

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
114	Parks Maintenance Crew Leader	Annual	$ 48,170	$ 59,043	$ 69,916
		Monthly	$ 4,014.17	$ 4,920.26	$ 5,826.36
		Biweekly	$ 1,852.69	$ 2,270.89	$ 2,689.09
		Hourly	$ 23.1586	$ 28.3860	$ 33.6135
115	Accounting Specialist Code Enforcement Officer Planning Technician	Annual	$ 50,580	$ 61,996	$ 73,411
		Monthly	$ 4,215.00	$ 5,166.29	$ 6,117.58
		Biweekly	$ 1,945.38	$ 2,384.44	$ 2,823.50
		Hourly	$ 24.3173	$ 29.8058	$ 35.2938
116	Desktop Support Technician I	Annual	$ 53,109	$ 65,096	$ 77,082
		Monthly	$ 4,425.75	$ 5,424.63	$ 6,423.50
		Biweekly	$ 2,042.65	$ 2,503.67	$ 2,964.69
		Hourly	$ 25.5331	$ 31.2956	$ 37.0586
117	Building Inspector Construction Inspector Desktop Support Technician II Environmental Compliance Officer	Annual	$ 55,763	$ 68,350	$ 80,936
		Monthly	$ 4,646.92	$ 5,695.79	$ 6,744.67
		Biweekly	$ 2,144.73	$ 2,628.83	$ 3,112.92
		Hourly	$ 26.8091	$ 32.8606	$ 38.9115
118	Enterprise Applications Analyst Event Logistics Coordinator Librarian Library Outreach and Program Coordinator Management Assistant Recreation Specialist Sales and Hospitality Coordinator	Annual	$ 58,552	$ 71,768	$ 84,983
		Monthly	$ 4,879.33	$ 5,980.63	$ 7,081.92
		Biweekly	$ 2,252.00	$ 2,760.29	$ 3,268.58
		Hourly	$ 28.1500	$ 34.5039	$ 40.8573
119	Accountant Assistant Venue Manager Community Relations & Events Specialist Planner	Annual	$ 61,480	$ 75,356	$ 89,232
		Monthly	$ 5,123.33	$ 6,279.67	$ 7,436.00
		Biweekly	$ 2,364.62	$ 2,898.31	$ 3,432.00
		Hourly	$ 29.5578	$ 36.2289	$ 42.9000
120	Accreditation Coordinator Assistant City Secretary Assistant Court Manager Human Resources Analyst Landscape Beautification Supervisor Librarian Supervisor Parks Maintenance Supervisor Police Records Manager Public Works Business Analyst Recreation Supervisor Senior Center Supervisor Utility Billing Supervisor	Annual	$ 64,554	$ 79,124	$ 93,693
		Monthly	$ 5,379.50	$ 6,593.63	$ 7,807.75
		Biweekly	$ 2,482.85	$ 3,043.21	$ 3,603.58
		Hourly	$ 31.0356	$ 38.0404	$ 45.0448
123	Network & Cybersecurity Administrator Systems Administrator	Annual	$ 74,730	$ 91,596	$ 108,462
		Monthly	$ 6,227.50	$ 7,633.00	$ 9,038.50
		Biweekly	$ 2,874.23	$ 3,522.92	$ 4,171.62
		Hourly	$ 35.9279	$ 44.0365	$ 52.1453

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
124	Senior GIS Program Administrator	Annual	$ 78,465	$ 96,175	$ 113,884
		Monthly	$ 6,538.75	$ 8,014.54	$ 9,490.33
		Biweekly	$ 3,017.88	$ 3,699.02	$ 4,380.15
		Hourly	$ 37.7235	$ 46.2380	$ 54.7519
125	Facilities Maintenance Manager	Annual	$ 82,388	$ 100,983	$ 119,578
	Streets & Drainage Operations Superintendent	Monthly	$ 6,865.67	$ 8,415.25	$ 9,964.83
	Utility Operations Superintendent	Biweekly	$ 3,168.77	$ 3,883.96	$ 4,599.15
		Hourly	$ 39.6096	$ 48.5495	$ 57.4894
126	Construction Manager	Annual	$ 86,510	$ 106,034	$ 125,557
	Planning Manager	Monthly	$ 7,209.17	$ 8,836.13	$ 10,463.08
		Biweekly	$ 3,327.31	$ 4,078.21	$ 4,829.12
		Hourly	$ 41.5914	$ 50.9779	$ 60.3640
127	Accounting Manager	Annual	$ 90,834	$ 111,335	$ 131,836
		Monthly	$ 7,569.50	$ 9,277.92	$ 10,986.33
		Biweekly	$ 3,493.62	$ 4,282.12	$ 5,070.62
		Hourly	$ 43.6703	$ 53.5265	$ 63.3828
128	Building Official	Annual	$ 95,377	$ 116,903	$ 138,428
	Project Engineer	Monthly	$ 7,948.08	$ 9,741.88	$ 11,535.67
		Biweekly	$ 3,668.35	$ 4,496.25	$ 5,324.15
		Hourly	$ 45.8544	$ 56.2034	$ 66.5519
129	City Secretary	Annual	$ 100,144	$ 122,746	$ 145,347
	Colleyville Center & Business Center Manager	Monthly	$ 8,345.33	$ 10,228.79	$ 12,112.25
	Court Manager	Biweekly	$ 3,851.69	$ 4,720.98	$ 5,590.27
	Field Operations Manager	Hourly	$ 48.1461	$ 59.0125	$ 69.8784
	Information Systems Manager				
	Parks & Recreation Manager				
	Senior Public Works Manager				
133	City Engineer	Annual	$ 121,727	$ 149,200	$ 176,672
		Monthly	$ 10,143.92	$ 12,433.29	$ 14,722.67
		Biweekly	$ 4,681.81	$ 5,738.44	$ 6,795.08
		Hourly	$ 58.5226	$ 71.7308	$ 84.9385
135	Assistant Fire Chief	Annual	$ 134,204	$ 164,493	$ 194,781
	Assistant Police Chief	Monthly	$ 11,183.67	$ 13,707.71	$ 16,231.75
	Director of Community Development	Biweekly	$ 5,161.69	$ 6,326.63	$ 7,491.58
	Director of Finance	Hourly	$ 64.5211	$ 79.0831	$ 93.6448
	Director of Human Resources				
	Director of Library Services				
136	Director of Public Works & Parks Services	Annual	$ 140,914	$ 172,717	$ 204,520
	Fire Chief	Monthly	$ 11,742.83	$ 14,393.08	$ 17,043.33
	Police Chief	Biweekly	$ 5,419.77	$ 6,642.96	$ 7,866.15
		Hourly	$ 67.7471	$ 83.0370	$ 98.3269
139	Assistant City Manager	Annual	$ 163,124	$ 199,942	$ 236,759
		Monthly	$ 13,593.67	$ 16,661.79	$ 19,729.92
		Biweekly	$ 6,274.00	$ 7,690.06	$ 9,106.12
		Hourly	$ 78.4250	$ 96.1260	$ 113.8265

City of Colleyville
Fire Pay Plan FY2027

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
304	Firefighter / EMT	Annual	$ 74,697	$ 79,925	$ 85,154
		Monthly	$ 6,224.72	$ 6,660.44	$ 7,096.17
		Biweekly	$ 2,872.95	$ 3,074.05	$ 3,275.15
		Hourly	$ 25.5806	$ 27.3710	$ 29.1617
305	Firefighter / Paramedic	Annual	$ 78,432	$ 86,835	$ 95,238
		Monthly	$ 6,536.02	$ 7,236.26	$ 7,936.50
		Biweekly	$ 3,016.62	$ 3,339.81	$ 3,663.00
		Hourly	$ 26.8598	$ 29.7374	$ 32.6151
307	Fire Engineer	Annual	$ 96,190	$ 101,607	$ 107,024
		Monthly	$ 8,015.83	$ 8,467.25	$ 8,918.67
		Biweekly	$ 3,699.62	$ 3,907.96	$ 4,116.31
		Hourly	$ 32.9411	$ 34.7962	$ 36.6513
309	Fire Captain	Annual	$ 115,570	$ 122,065	$ 128,560
		Monthly	$ 9,630.86	$ 10,172.09	$ 10,713.33
		Biweekly	$ 4,445.01	$ 4,694.81	$ 4,944.61
		Hourly	$ 39.5780	$ 41.8022	$ 44.0265
310	Fire Marshal	Annual	$ 123,538	$ 130,332	$ 137,126
		Monthly	$ 10,294.81	$ 10,860.98	$ 11,427.15
		Biweekly	$ 4,751.45	$ 5,012.76	$ 5,274.07
		Hourly	$ 59.3933	$ 62.6596	$ 65.9260
311	Battalion Chief	Annual	$ 130,949	$ 138,151	$ 145,353
		Monthly	$ 10,912.39	$ 11,512.55	$ 12,112.71
		Biweekly	$ 5,036.49	$ 5,313.48	$ 5,590.48
		Hourly	$ 44.8446	$ 47.3110	$ 49.7774

City of Colleyville
Police Pay Plan FY2027

Grade	Job Title	Pay Basis	Minimum	Midpoint	Maximum
301	Police Recruit	Annual	$ 72,344		
		Monthly	$ 6,028.64		
		Biweekly	$ 2,782.45		
		Hourly	$ 34.7808		
305	Police Officer	Annual	$ 80,072	$ 87,679	$ 95,285
	Police Bailiff / Warrant Ofc	Monthly	$ 6,672.67	$ 7,306.54	$ 7,940.42
	School Resource Officer	Biweekly	$ 3,079.69	$ 3,372.25	$ 3,664.81
		Hourly	$ 38.4961	$ 42.1534	$ 45.8101
307	Police Corporal	Annual	$ 96,190	$ 101,657	$ 107,124
		Monthly	$ 8,015.83	$ 8,471.42	$ 8,927.00
		Biweekly	$ 3,699.62	$ 3,909.88	$ 4,120.15
		Hourly	$ 46.2453	$ 48.8735	$ 51.5019
308	Police Sergeant	Annual	$ 108,195	$ 114,146	$ 120,096
		Monthly	$ 9,016.25	$ 9,512.13	$ 10,008.00
		Biweekly	$ 4,161.35	$ 4,390.21	$ 4,619.08
		Hourly	$ 52.0169	$ 54.8779	$ 57.7385
311	Police Captain	Annual	$ 130,949	$ 138,151	$ 145,353
		Monthly	$ 10,912.39	$ 11,512.55	$ 12,112.71
		Biweekly	$ 5,036.49	$ 5,313.48	$ 5,590.48
		Hourly	$ 62.9563	$ 66.4188	$ 69.8813

FUND SUMMARIES

The City of Colleyville utilizes several different funds to manage its financial resources. Each fund has a distinct purpose and is categorized as either a major or minor fund, based on whether its revenues or expenditures exceed 10% of the City's appropriated budget. The funds are grouped and described below by type, with major funds listed first.

1. **General Fund (Major Fund)**
    a. **Fund Type**: Governmental Fund (General Fund)
    b. **Purpose**: The General Fund is the primary operating fund of the City of Colleyville, covering the main general city services. It supports functions such as public safety, community development, and general administration. The General Fund provides essential services to the community, funded primarily through property taxes, sales taxes, and franchise fees.
2. **Utility Fund (Major Fund)**
    a. **Fund Type**: Proprietary Fund (Enterprise Fund)
    b. **Purpose**: The Utility Fund accounts for all activities related to providing water and wastewater services to Colleyville residents. The fund operates on a self-sustaining basis, meaning it generates its own revenues primarily through service charges. It includes both an operating component, to cover day-to-day utility services, and a capital component for infrastructure projects.
3. **Debt Service Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Debt Service Fund)
    b. **Purpose**: The Debt Service Fund is used to manage the repayment of the City's general obligation debt. It is funded primarily by property taxes collected for the purpose of servicing existing debt obligations. As a minor fund, it does not constitute a significant portion of the overall budget.
4. **Drainage Fund (Minor Fund)**
    a. **Fund Type**: Proprietary Fund (Enterprise Fund)
    b. **Purpose**: The Drainage Fund is used to manage stormwater (drainage) projects. It includes both operating and capital components, with funding generated through a dedicated drainage fee billed to residents. Excess revenues are transferred into capital projects to support infrastructure improvements.
5. **Colleyville Economic Development Corporation (CEDC) Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Special Revenue Fund)
    b. **Purpose**: The CEDC Fund, funded by a 0.5% sales tax, is used for economic development activities and quality-of-life improvements. These include park projects, library enhancements, and other community developments to benefit the citizens of Colleyville.
6. **Colleyville Crime Control and Prevention District (CCCPD) Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Special Revenue Fund)
    b. **Purpose**: The CCCPD Fund is dedicated to supporting law enforcement services in Colleyville, funded by a 0.5% sales tax. It supports both operating costs and capital improvements for the police department.
7. **Hotel Tax (HOT) Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Special Revenue Fund)
    b. **Purpose**: The HOT Fund is funded by hotel occupancy taxes and is used exclusively to promote tourism and fund special events. It supports community events and the operation of the Colleyville Center, which serves as a meeting and event venue.
8. **Tax Increment Financing (TIF) Fund (Minor Fund)**
    a. **Fund Type**: Governmental Fund (Special Revenue Fund)
    b. **Purpose**: The TIF Fund is a discretely presented component unit of the City, used to encourage development within the TIRZ (Tax Increment Reinvestment Zone). The fund's revenues are primarily generated from property tax redirection based on increases in property values within the zone. The funds are used for eligible projects such as infrastructure improvements and economic development initiatives within the TIRZ.
9. **Miscellaneous Special Revenue Funds (Minor Funds)**
    a. **Fund Type**: Governmental Funds (Special Revenue Funds)

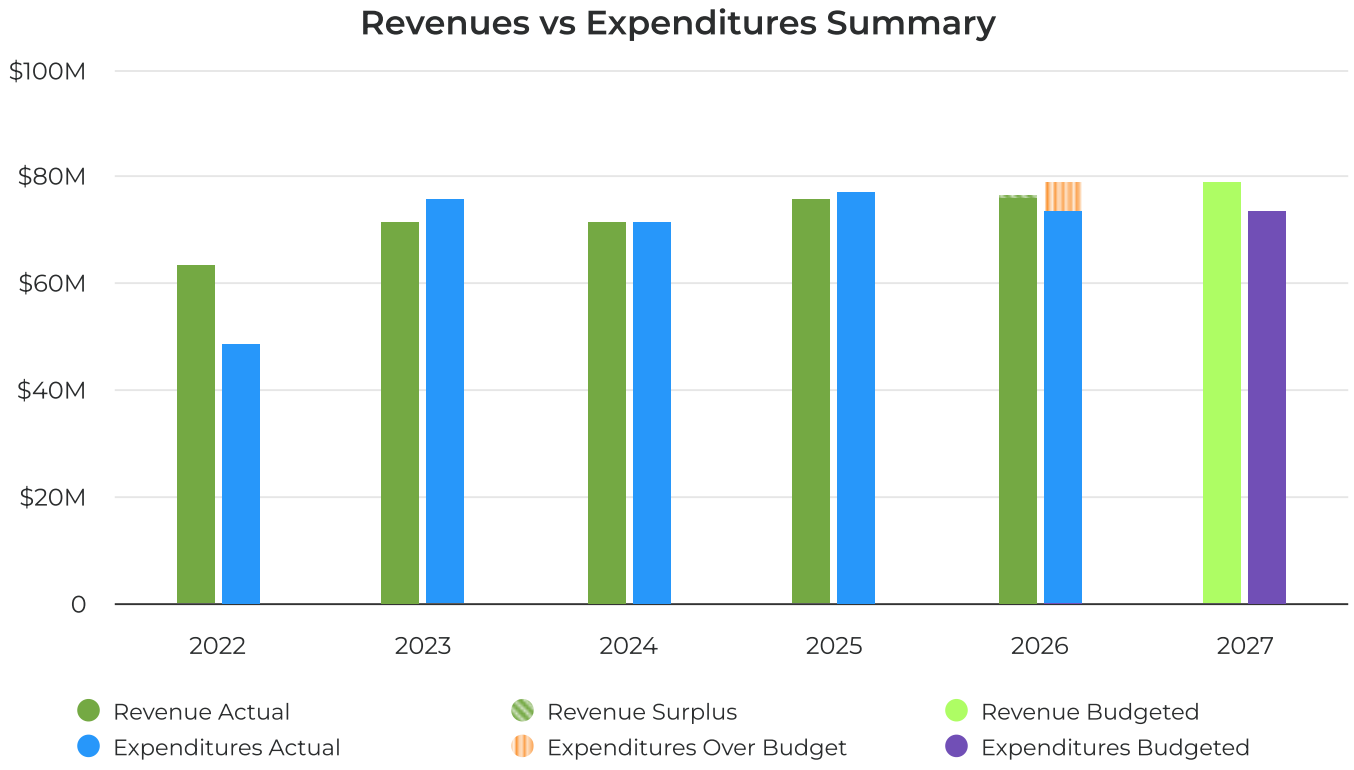
b. **Purpose**: These funds include the Voluntary Park Fund, Sesquicentennial Fund, Special Donations Fund, Voluntary Library Fund, Grant Fund, Tree Preservation Fund, Library Building Donation Fund, Recreation Event Fund, Leose Fund, Court Technology Fee Fund, Building Security Fee Fund, Public Art Fund, Juvenile Case Manager Fund, Deployment Fund, and the Court Security & Technology Fund. Each of these funds is restricted to specific uses based on their funding source, which may include donations, state-imposed fees, or other contributions from residents or developers. They are utilized for supplemental purchases that support the City's operations, in line with the intent of their original contributions.

10. Capital Project Funds (Minor Funds)

a. **Fund Type**: Governmental and Proprietary Funds (Capital Project Funds)
b. **Purpose**: The Capital Project Funds are used to finance large-scale infrastructure and improvement projects. These include the General Capital Projects Fund, Utility Capital Fund, Drainage Capital Fund, and specific dedicated funds like the Parkland Dedication Fund and Parks Tomorrow Fund. The funds are typically cash-funded through transfers from operating funds, grants, or dedicated capital fees, with no dedicated revenue source for most of the funds.

All Funds Summary

As of October 1, 2025, the City of Colleyville had a total available funds balance of $36.4 million across all operating funds. By the end of FY 2026, we anticipate ending with $33.7 million, followed by a projected balance of $39.1 million by the close of FY 2027. The City is maintaining an operating surplus in both fiscal years, with the decrease in available funds driven by significant capital spending initiatives. Total capital spending is budgeted at $33.6 million in FY 2026 and $35.7 million in FY 2027, consistent with the City's pay-as-you-go approach to funding capital projects. Additional details on the individual funds and specific projects can be found in the following sections.



In 2027, total expenditures are budgeted at $73.4 million, reflecting a 0.17% decrease from the previous year's budgeted expenditures of $73.6 million. Revenues are budgeted at $78.8 million, a 3.49% increase compared to the prior year's budgeted revenues of $76.1 million.

Combined Operating Funds Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$37,733,922**	**$36,395,127**	**$36,395,127**	**$33,686,949**	**-7.44%**
Revenues					
Ad Valorem Taxes	$26,081,558	$26,510,351	$26,723,216	$27,981,129	5.55%
Franchise Tax	$2,271,881	$2,222,250	$2,222,250	$2,222,250	-
Sales Tax/Mixed Beverage Tax	$11,441,117	$11,074,000	$11,052,000	$11,189,000	1.04%
Licenses & Permits	$985,166	$745,400	$822,400	$745,400	-
Charges for Services	$30,256,033	$32,427,439	$32,197,403	$31,665,519	-2.35%
Fines & Forfeitures	$713,734	$646,020	$647,230	$648,000	0.31%
Miscellaneous Revenue	$3,771,919	$2,521,550	$2,796,299	$4,325,050	71.52%
Donations	$134,714	-	$74,000	-	-
Total Revenues	**$75,656,122**	**$76,147,010**	**$76,534,798**	**$78,776,348**	**3.45%**
Expenditures					
Personnel Services	$27,154,148	$29,654,473	$30,281,957	$30,816,715	3.92%
Contractual Services	$29,506,618	$33,450,562	$34,324,331	$34,209,937	2.27%
Supplies	$2,358,600	$1,946,521	$2,685,292	$2,167,870	11.37%
Debt Service	$6,946,175	$1,693,245	$1,663,245	$1,854,868	9.55%
Capital Outlay	$1,687,093	$3,309,400	$1,587,422	$2,617,400	-20.91%
Transfer to Other Funds	$8,697,184	$3,502,151	$3,302,151	$1,769,804	-49.47%
Capital Projects	$645,099	-	$5,028,688	-	-
Total Expenditures	**$76,994,917**	**$73,556,352**	**$78,873,086**	**$73,436,594**	**-0.16%**
Total Revenues Less Expenditures	**-$1,338,795**	**$2,590,658**	**-$2,338,288**	**$5,339,754**	**106.12%**
Ending Fund Balance	**$36,395,127**	**$38,985,785**	**$34,056,839**	**$39,026,703**	**0.10%**

Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Proposed Budget vs. FY 2027 Budgeted (% Change)
General Fund	$31,248,186	$31,285,851	$31,526,026	$31,528,143	0.77%
Utility Fund	$25,436,766	$27,013,314	$27,012,314	$27,540,741	1.95%
Debt Service Fund	$1,475,018	$1,702,645	$1,726,510	$1,548,784	-9.04%
Voluntary Park Fund	$227,826	$224,000	$224,000	$220,000	-1.79%
Sesquicentennial Fund	$544	-	-	-	-
Special Donations Fund	$30,460	-	$75,453	-	-
Voluntary Library Fund	$201,558	$197,000	$197,000	$197,000	-
Grant Fund	$135,593	-	$75,215	-	-
Drainage Fee Fund	$1,931,519	$2,061,000	$1,913,779	$1,904,000	-7.62%
Tree Preservation Fund	$17,603	$12,000	$12,000	$12,000	-
Library Building Donation Fund	$15,317	-	$31,538	-	-
Recreation Event Fund	$8,660	-	$16,288	-	-
Leose Fund	$8,649	-	$8,600	-	-
Colleyville Economic Development Corporation Fund	$2,999,228	$2,830,000	$2,830,000	$2,985,000	5.48%
Tif Fund	$7,228,554	$6,685,000	$6,685,169	$8,910,000	33.28%
Crime Control & Prevention District Fund	$3,868,493	$3,790,000	$3,835,000	$3,645,000	-3.83%
Court Technology Fee Fund	$39,063	-	-	-	-100.00%
Building Security Fee Fund	$50,569	-	-	-	-100.00%
Public Art Fund	$296	-	-	-	-
Juvenile Case Manager Fund	$27,548	$25,200	$28,910	$27,680	9.84%
Hotel Tax Fund	$203,442	$230,000	$208,065	$175,000	-23.91%
Deployment Fund	$486,707	-	$38,931	-	-
Court Security & Technology Fund	$14,523	$91,000	$90,000	$83,000	-
Total Revenues	**$75,656,122**	**$76,147,010**	**$76,534,798**	**$78,776,348**	**3.41%**

Expenditures by Fund

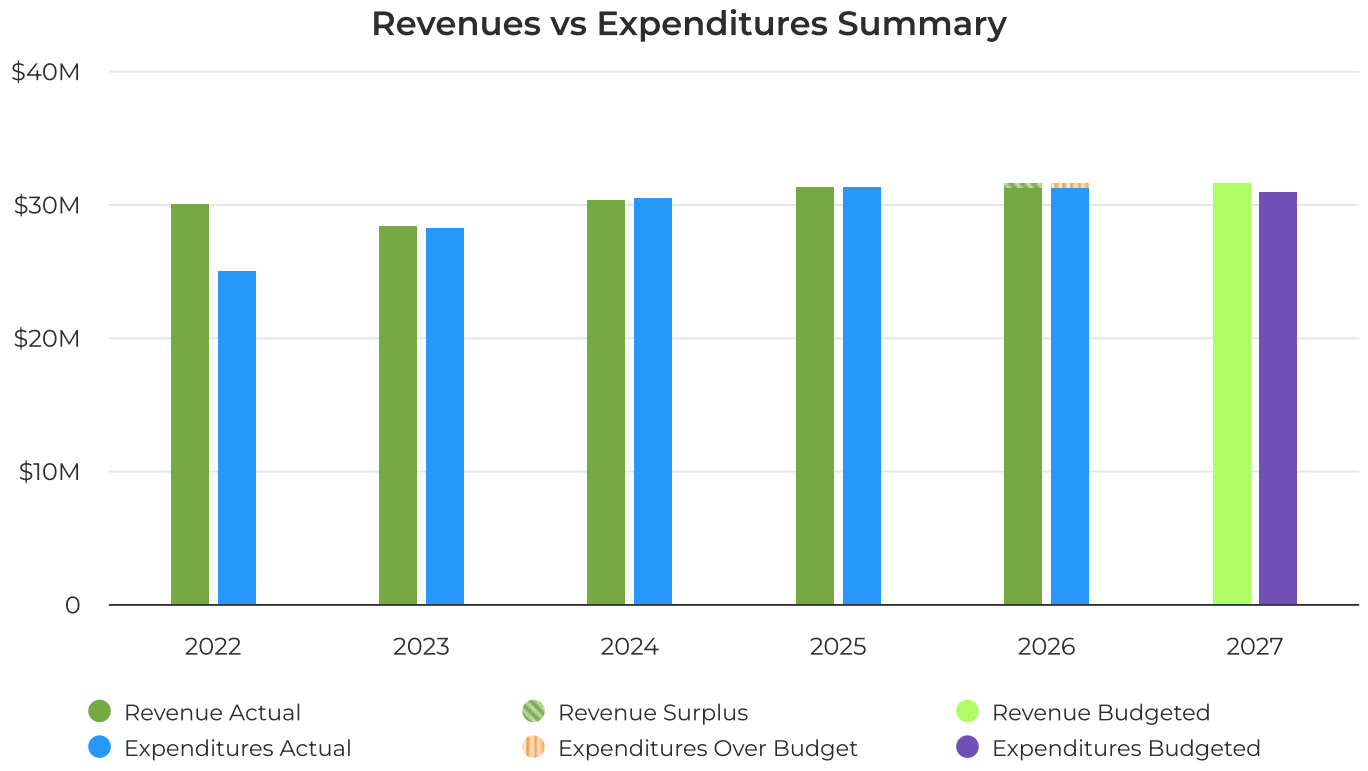
Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Proposed Budget vs. FY 2027 Budgeted (% Change)
General Fund	$31,248,195	$31,268,504	$31,602,401	$30,793,885	-1.52%
Utility Fund	$27,809,645	$26,855,702	$26,862,769	$27,360,164	1.88%
Debt Service Fund	$1,540,145	$1,693,245	$1,663,245	$1,854,868	9.55%
Voluntary Park Fund	$152,430	-	$197,500	-	-
Sesquicentennial Fund	$23,884	-	-	-	-
Special Donations Fund	$28,893	-	$48,703	-	-
Voluntary Library Fund	$163,048	$195,000	$195,000	$195,000	-
Grant Fund	$17,446	-	-	-	-
Drainage Fee Fund	$2,123,228	$1,994,787	$1,994,791	$1,822,758	-8.62%
Library Building Donation Fund	$23,396	$50,000	$21,773	-	-
Recreation Event Fund	$9,654	-	$21,345	-	-
Leose Fund	$7,991	-	$300	-	-
Colleyville Economic Development Corporation Fund	$2,820,724	$4,444,665	$2,982,371	$4,650,785	4.64%
Tif Fund	$6,299,772	$2,621,226	$8,636,371	$2,979,262	13.66%
Crime Control & Prevention District Fund	$3,870,575	$4,162,684	$3,919,203	$3,593,352	-13.68%
Court Technology Fee Fund	$43,461	-	-	-	-100.00%
Building Security Fee Fund	$44,350	-	$7,571	-	-100.00%
Public Art Fund	$9,086	-	-	-	-
Juvenile Case Manager Fund	$2,301	-	$15	$3,000	-
Hotel Tax Fund	$271,432	$260,439	$259,039	$174,920	-32.84%
Deployment Fund	$485,261	-	$439,089	-	-
Court Security & Technology Fund	-	$10,100	$21,600	$8,600	-
Total Expenditures	**$76,994,917**	**$73,556,352**	**$78,873,086**	**$73,436,594**	**-0.26%**

General Fund

The General Fund is a governmental fund and serves as the primary operating fund of the City of Colleyville. This fund is utilized to account for all financial resources except those required to be accounted for in another fund. The General Fund supports a wide range of essential services that are critical to the City's daily operations, including public safety, public works, parks and recreation, and general administration.

As the largest and most significant fund, the General Fund is classified as a major fund. This classification is due to its substantial impact on the City's overall budget, with its revenues and expenditures consistently constituting more than 10% of the total appropriated budget. The General Fund's revenue sources primarily include property taxes, sales taxes, franchise fees, and service charges. These revenues are vital for funding the core services and programs that contribute to the quality of life in Colleyville.

The General Fund's expenditures are carefully managed to ensure that the City meets its strategic goals while maintaining financial stability. The fund's purpose is to provide the financial foundation necessary for the City to deliver high-quality public services, maintain public infrastructure, and respond effectively to the needs of the community.



In the budget year 2027, the General Fund's budgeted expenses decreased to $30.9 million, marking a 1.29% decline from the previous year's $31.3 million, which had increased 2.43% in the prior year. Budgeted revenues for 2027 grew to $31.5 million, reflecting a 0.77% increase from the prior year's $31.3 million, which had increased by 5.5% from its preceding period.

General Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$7,833,971**	**$7,833,962**	**$7,833,962**	**$7,557,697**	**-3.53%**
Revenues					
Ad Valorem Taxes	$18,111,431	$18,980,816	$18,980,816	$19,606,345	3.30%
Franchise Tax	$2,271,881	$2,222,250	$2,222,250	$2,222,250	-
Sales Tax/Mixed Beverage Tax	$5,714,323	$5,444,000	$5,444,000	$5,404,000	-0.73%
Licenses & Permits	$985,166	$745,400	$822,400	$745,400	-
Charges for Services	$1,591,871	$1,631,015	$1,652,740	$1,432,778	-12.15%
Fines & Forfeitures	$641,742	$580,820	$582,120	$580,820	-
Miscellaneous Revenue	$1,931,772	$1,681,550	$1,821,700	$1,536,550	-8.62%
Total Revenues	**$31,248,186**	**$31,285,851**	**$31,526,026**	**$31,528,143**	**0.77%**
Expenditures					
Personnel Services	$19,378,702	$21,301,281	$21,652,105	$21,389,417	0.41%
Contractual Services	$7,512,745	$7,630,814	$7,802,992	$8,236,503	7.94%
Supplies	$907,297	$950,299	$961,194	$1,050,965	10.59%
Capital Outlay	$110,311	-	-	-	-
Transfer to Other Funds	$3,339,140	$1,386,110	$1,186,110	$117,000	-91.56%
Total Expenditures	**$31,248,195**	**$31,268,504**	**$31,602,401**	**$30,793,885**	**-1.52%**
Total Revenues Less Expenditures	**-$9**	**$17,347**	**-$76,375**	**$734,258**	**4,132.77%**
Ending Fund Balance	**$7,833,962**	**$7,851,309**	**$7,757,587**	**$8,291,955**	**5.61%**

The General Fund began FY 2026 with $7.8 million in available funds and is projected to end the fiscal year with a balance of $7.5 million. For FY 2027, we estimate ending at $8.2 million. Although we are projecting an operating surplus for both years, the available funds balance is expected to increase slightly in FY 2027 due to conservative estimates that will allow the City to maintain sufficient reserves above the target of three months of operating expenditures.

Transfers of $617k in FY2026 and $117k in FY 2027 are allocated to the Capital Equipment Replacement Fund to cover the replacement costs of city vehicles, equipment, and IT systems. Lastly, we are transferring $769k in FY 2026 to the Debt Service Fund to help offset debt service expenses related to the new recreation center bonds and fire truck lease, but in FY 2027 these payments will be made in the Debt Service Fund with the I&S tax revenues.

The City is seeing sales tax revenue leveling off after several years of growth, and property tax increases are limited by state law. Despite these challenges, the General Fund remains strong. The projected available fund balance at the end of FY 2027 will ensure the City has sufficient reserves to meet future needs and fund any one-time expenses.

Revenues by Source

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Ad Valorem Taxes					
Current Taxes	$17,980,445	$18,870,816	$18,870,816	$19,496,345	3.31%
Delinquent Taxes	$32,038	$30,000	$30,000	$30,000	-
Penalty & Interest	$98,948	$80,000	$80,000	$80,000	-
Total Ad Valorem Taxes	$18,111,431	$18,980,816	$18,980,816	$19,606,345	3.30%
Franchise Tax					
Oncor Electric Delivery	$887,583	$910,000	$910,000	$910,000	-
Tri-County Electric	$172,925	$185,000	$185,000	$185,000	-
Atmos Energy	$682,980	$600,000	$600,000	$600,000	-
At&T Services	$9,534	$15,000	$15,000	$15,000	-
Verizon/Others	$7,462	$12,000	$12,000	$12,000	-
Garbage/Recycling	$325,103	$300,000	$300,000	$300,000	-
Cable Tv	$186,044	$200,000	$200,000	$200,000	-
Network Nodes	$250	$250	$250	$250	-
Total Franchise Tax	$2,271,881	$2,222,250	$2,222,250	$2,222,250	-
Sales Tax/Mixed Beverage Tax					
Sales Tax	$5,587,951	$5,304,000	$5,304,000	$5,304,000	-
Mixed Beverage Tax	$126,372	$140,000	$140,000	$100,000	-28.57%
Total Sales Tax/Mixed Beverage Tax	$5,714,323	$5,444,000	$5,444,000	$5,404,000	-0.73%
Licenses & Permits					
Building	$670,431	$500,000	$500,000	$500,000	-
Plumbing	$49,358	$45,000	$45,000	$45,000	-
Mechanical Permit	$32,610	$30,000	$30,000	$30,000	-
Electrical	$16,000	$16,400	$16,400	$16,400	-
Professional License	$53,600	$50,000	$50,000	$50,000	-
Building Plan Review Fee	$138,622	$75,000	$150,000	$75,000	-
Sign Permits	$5,475	$5,000	$7,000	$5,000	-
Fence Permits	$9,875	$10,000	$10,000	$10,000	-
Fire Permit Fees	$5,970	$10,000	$10,000	$10,000	-
Irrigation Permits	$3,225	$4,000	$4,000	$4,000	-
Total Licenses & Permits	$985,166	$745,400	$822,400	$745,400	-
Charges for Services					
Re-Zoning	$10,200	$10,000	$10,000	$10,000	-
Plat Fee	$10,360	$5,000	$5,500	$5,000	-
Board Of Adjustment	$1,125	$1,275	$2,500	$1,275	-

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Engineering-Inspection	$51,367	-	-	-	-
Materials Testing Fee	$18,649	-	-	-	-
Keller Court	$407,496	$460,299	$460,299	$460,299	-
Antenna Leases	$90,161	$150,000	$150,000	$150,000	-
Lot Drainage Inspection	$4,500	$5,000	$5,000	$5,000	-
Field Use Fee	$28,015	$10,000	$20,000	$10,000	-
Other Financing Sources	$56,751	-	-	-	-
Transfer From Utility Fund	$434,663	$539,441	$539,441	$276,204	-48.80%
Colleyville Center Revenues	$178,364	$160,000	$160,000	$160,000	-
Non Resident Fee - Parks	$65,220	$55,000	$65,000	$55,000	-
Transfer In-From Tif	$235,000	$235,000	$235,000	$300,000	27.66%
Total Charges for Services	$1,591,871	$1,631,015	$1,652,740	$1,432,778	-12.15%
Fines & Forfeitures					
Child Safety Fund Fee	$4,845	$5,000	$5,000	$5,000	-
Judicial Support Fee Local	$14	$20	$20	$20	-
Time Payment Plan Local	$2,300	$300	$1,600	$300	-
Utf - Uniform Traffic Fee	$42	$100	$100	$100	-
Seatbelt Local	$1,006	$1,000	$1,000	$1,000	-
Arrest Fee	$25,788	$25,000	$25,000	$25,000	-
Teen Court Admin Fee	$940	$1,000	$1,000	$1,000	-
Warrants	$2,000	$4,000	$4,000	$4,000	-
Fines	$278,123	$220,000	$220,000	$220,000	-
Dismissal Fee	$14,910	$10,000	$10,000	$10,000	-
Dsc Fee	$7,743	$7,500	$7,500	$7,500	-
Court Costs - Local	$10,140	$10,000	$10,000	$10,000	-
Admin Fee	$246,371	$250,000	$250,000	$250,000	-
Local Municipal Jury Fund	$516	$550	$550	$550	-
State Tax Admin Fee	$38,791	$40,000	$40,000	$40,000	-
Omni Local	$210	$350	$350	$350	-
Library Fines	$8,003	$6,000	$6,000	$6,000	-
Total Fines & Forfeitures	$641,742	$580,820	$582,120	$580,820	-

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Miscellaneous Revenue					
Sale Of Material	$5,089	$100	$100	$100	-
Sale Of Surplus Property	$16,245	$20,000	$40,000	$20,000	-
Site Plan Review Fee	$3,000	$1,250	$1,250	$1,250	-
Earned Interest	$830,284	$800,000	$600,000	$600,000	-25.00%
Miscellaneous	$76,995	$60,000	$75,000	$60,000	-
Ambulance	$506,901	$450,000	$585,000	$450,000	-
Recreation Program	$457,620	$320,000	$490,000	$375,000	17.19%
Senior Center Revenue	$34,949	$30,000	$30,000	$30,000	-
Landscaping Plan Fee	$250	-	-	-	-
Credit Card Fee Revenue	$439	$200	$350	$200	-
Total Miscellaneous Revenue	$1,931,772	$1,681,550	$1,821,700	$1,536,550	-8.62%
Total Revenues	**$31,248,186**	**$31,285,851**	**$31,526,026**	**$31,528,143**	**0.77%**

The General Fund is primarily funded through property taxes, followed by sales tax revenues. Property tax revenue projections are based on the certified property values provided by the Tarrant Appraisal District (TAD). The projections take into account the City's adopted tax rate and the 14% residential homestead exemption, which provides tax relief to homeowners. The increase in Penalties & Interest revenue is based on historical actuals.

Sales tax revenue estimates are based on trend analysis, which considers historical data, current economic conditions, and projections for local economic growth. Factors influencing sales tax trends include Colleyville's stable retail environment, ongoing economic development initiatives, and the overall health of the regional economy. The estimates also account for any anticipated changes in consumer behavior or significant new retail developments that could impact sales tax collections.

Additionally, any revenue estimates provided by external sources, such as consulting firms or other government agencies, are incorporated into the projections and clearly noted. These external inputs are particularly useful for predicting fluctuations in revenue that may result from broader economic trends or legislative changes. Mixed Beverage Tax revenue projections decreased based on lower consumption due to health-minded consumers. Earned interest projections decreased based on historical actuals and estimating future interest rates.

This combination of data sources and analysis methods ensures that the revenue estimates for the General Fund are both realistic and aligned with the City's financial planning goals.

Expenditures by Department

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Police Department					
Personnel Services	$4,319,044	$5,100,350	$5,108,172	$5,149,404	0.96%
Contractual Services	$1,551,839	$1,608,501	$1,668,895	$1,716,319	6.70%
Supplies	$120,579	$98,746	$98,746	$98,746	-
Total Police Department	$5,991,462	$6,807,597	$6,875,813	$6,964,469	2.30%
Fire Department					
Personnel Services	$7,217,449	$7,617,979	$7,918,159	$7,838,376	2.89%
Contractual Services	$681,346	$548,943	$564,349	$599,743	9.25%
Supplies	$162,526	$175,833	$178,458	$189,925	8.01%
Total Fire Department	$8,061,321	$8,342,755	$8,660,966	$8,628,044	3.42%
Parks & Recreation					
Personnel Services	$1,251,523	$1,477,362	$1,477,362	$1,527,858	3.42%
Contractual Services	$652,424	$493,094	$508,844	$610,244	23.76%
Supplies	$312,297	$265,542	$273,247	$278,744	4.97%
Capital Outlay	$24,086	-	-	-	-
Total Parks & Recreation	$2,240,330	$2,235,998	$2,259,453	$2,416,846	8.09%
Information Systems					
Personnel Services	$470,700	$520,205	$520,205	$517,530	-0.51%
Contractual Services	$574,070	$751,984	$751,984	$776,533	3.26%
Supplies	$24,983	$16,530	$16,530	$16,530	-
Transfer to Other Funds	$117,000	-	-	-	-
Total Information Systems	$1,186,753	$1,288,719	$1,288,719	$1,310,593	1.70%
Municipal Court					
Personnel Services	$733,717	$780,128	$781,515	$886,769	13.67%
Contractual Services	$22,221	$53,910	$53,950	$91,310	69.37%
Supplies	$4,733	$9,918	$9,918	$9,118	-8.07%
Total Municipal Court	$760,671	$843,956	$845,383	$987,197	16.97%
Community Development					
Personnel Services	$983,108	$1,086,224	$1,097,331	$1,119,707	3.08%
Contractual Services	$30,890	$51,647	$84,272	$51,647	-
Supplies	$3,779	$6,877	$5,977	$6,877	-
Total Community Development	$1,017,777	$1,144,748	$1,187,580	$1,178,231	2.92%

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Finance					
Personnel Services	$569,374	$598,702	$611,302	$564,176	-5.77%
Contractual Services	$207,356	$225,857	$223,656	$239,432	6.01%
Supplies	$7,713	$8,855	$8,855	$8,855	-
Total Finance	$784,443	$833,414	$843,813	$812,463	-2.51%
Library					
Personnel Services	$524,072	$580,482	$574,282	$614,284	5.82%
Contractual Services	$77,677	$105,557	$105,557	$108,572	2.86%
Supplies	$15,563	$15,823	$15,723	$14,650	-7.41%
Total Library	$617,312	$701,862	$695,562	$737,506	5.08%
Eng Prof Svcs					
Personnel Services	$369,860	$378,393	$376,563	$307,030	-18.86%
Contractual Services	$121,373	$66,136	$103,390	$67,176	1.57%
Supplies	$8,415	$24,900	$25,400	$26,150	5.02%
Total Eng Prof Svcs	$499,648	$469,429	$505,353	$400,356	-14.71%
Streets Maintenance					
Personnel Services	$495,837	$577,824	$577,824	$575,655	-0.38%
Contractual Services	$369,903	$345,098	$350,708	$345,455	0.10%
Supplies	$158,845	$230,528	$230,528	$275,288	19.42%
Capital Outlay	$3,048	-	-	-	-
Transfer to Other Funds	$2,170,140	-	-	-	-
Total Streets Maintenance	$3,197,773	$1,153,450	$1,159,060	$1,196,398	3.72%
Collevyille Center					
Personnel Services	$169,726	$211,797	$212,072	$219,982	3.86%
Contractual Services	$58,425	$57,249	$58,049	$57,124	-0.22%
Supplies	$18,270	$32,084	$32,084	$32,084	-
Total Collevyille Center	$246,421	$301,130	$302,205	$309,190	2.68%
Facility Services					
Personnel Services	$244,368	$254,124	$254,124	$264,868	4.23%
Contractual Services	$613,110	$600,157	$600,157	$671,747	11.93%
Supplies	$16,907	$9,550	$9,550	$9,550	-
Capital Outlay	$13,539	-	-	-	-
Total Facility Services	$887,924	$863,831	$863,831	$946,165	9.53%
Non-Departmental					
Contractual Services	$1,619,459	$1,622,801	$1,622,801	$1,728,302	6.50%
Supplies	$10,139	$15,880	$15,880	$15,880	-

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Transfer to Other Funds	$552,000	$886,110	$686,110	$117,000	-86.80%
Total Non-Departmental	$2,181,598	$2,524,791	$2,324,791	$1,861,182	-26.28%
City Manager					
Personnel Services	$971,153	$972,678	$993,548	$823,781	-15.31%
Contractual Services	$39,379	$56,795	$66,635	$56,795	-
Supplies	$9,227	$3,800	$5,100	$3,800	-
Total City Manager	$1,019,759	$1,033,273	$1,065,283	$884,376	-14.41%
City Council					
Contractual Services	$179,091	$197,670	$190,100	$211,870	7.18%
Supplies	$18,839	$19,760	$16,960	$19,760	-
Capital Outlay	$69,638	-	-	-	-
Total City Council	$267,568	$217,430	$207,060	$231,630	6.53%
Economic Development					
Personnel Services	$263,318	$256,344	$256,344	$184,187	-28.15%
Contractual Services	$46,652	$50,041	$55,121	$50,041	-
Supplies	$2,003	$2,435	$1,200	$2,435	-
Total Economic Development	$311,973	$308,820	$312,665	$236,663	-23.37%
City Secretary					
Personnel Services	$259,877	$289,092	$293,492	$252,532	-12.65%
Contractual Services	$25,141	$76,615	$75,715	$81,615	6.53%
Supplies	$2,495	$4,387	$4,387	$4,387	-
Total City Secretary	$287,513	$370,094	$373,594	$338,534	-8.53%
Legal					
Contractual Services	$463,717	$450,000	$450,000	$500,000	11.11%
Total Legal	$463,717	$450,000	$450,000	$500,000	11.11%
Communications					
Personnel Services	$69,717	$70,265	$70,478	$70,265	-
Contractual Services	$80,628	$84,938	$84,988	$88,757	4.50%
Supplies	$759	$165	$3,965	$500	203.03%
Total Communications	$151,104	$155,368	$159,431	$159,522	2.67%
Human Resources					
Personnel Services	$301,934	$347,670	$347,670	$280,594	-19.29%
Contractual Services	$73,388	$157,290	$157,290	$157,290	-
Supplies	$1,205	$3,761	$3,761	$3,761	-

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Total Human Resources	$376,527	$508,721	$508,721	$441,645	-13.19%
Fleet Services					
Personnel Services	$163,925	$181,662	$181,662	$192,419	5.92%
Contractual Services	$24,656	$26,531	$26,531	$26,531	-
Supplies	$8,020	$4,925	$4,925	$33,925	588.83%
Total Fleet Services	$196,601	$213,118	$213,118	$252,875	18.65%
Capital Equipment Reserve					
Transfer to Other Funds	$500,000	$500,000	$500,000	-	-100.00%
Total Capital Equipment Reserve	$500,000	$500,000	$500,000	-	-100.00%
Total Expenditures	**$31,248,195**	**$31,268,504**	**$31,602,401**	**$30,793,885**	**-1.52%**

For Fiscal Year 2027, the General Fund's expenditures reflect several key changes compared to the previous year's budget, driven by the City's ongoing commitment to maintaining high service levels while managing costs effectively.

Most departments have maintained consistent budget levels compared to the previous year, reflecting the City's focus on operational efficiency and prudent fiscal management. The allocation continues to support essential services and community programs without significant changes in staffing or service delivery. Upon analysis of funds, a change to direct coding of staff to the Utility Fund was made, reflecting a decrease in personnel services in some departments with the offsetting increase reflected in the Utility Fund for those departments. This also affects the transfers to other funds in Non-Departmental.

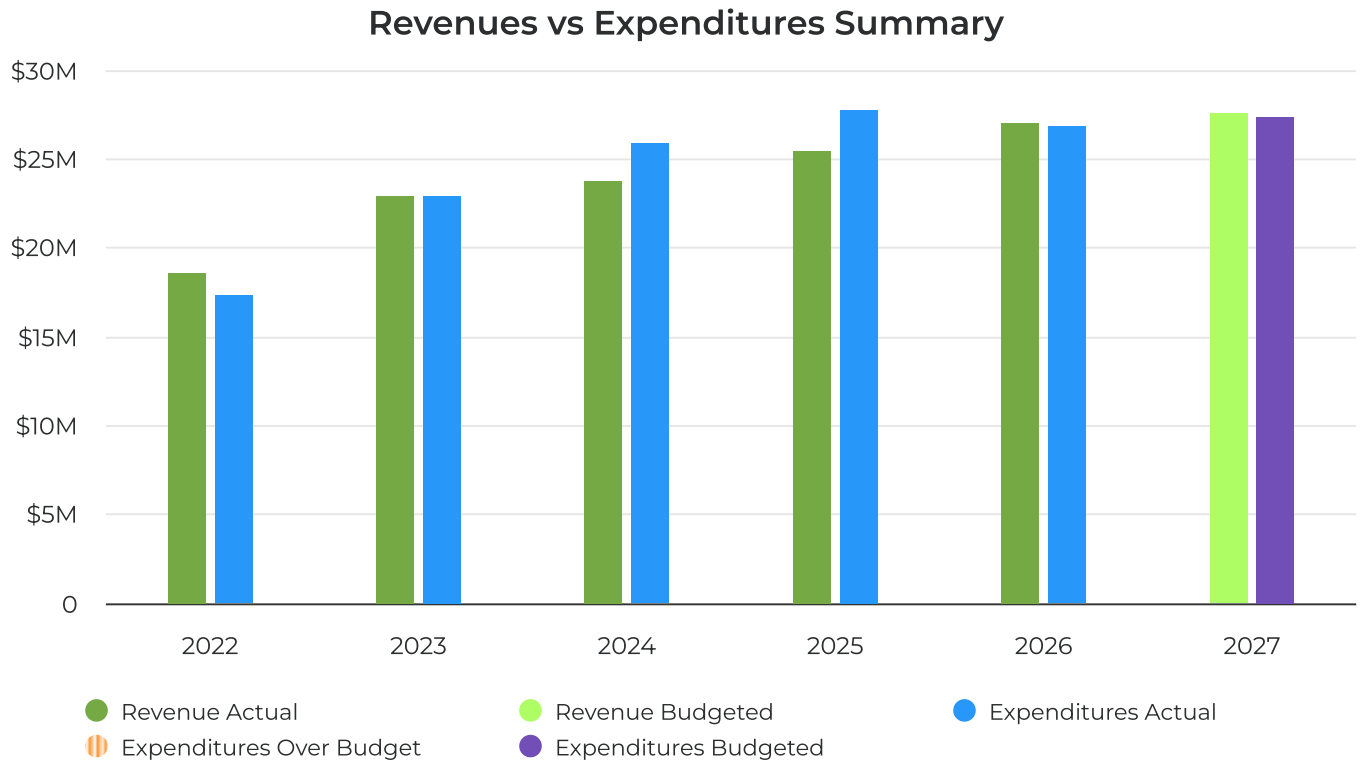
Overall, the FY 2027 General Fund expenditures are carefully calibrated to support the City’s strategic priorities while maintaining fiscal discipline and responsiveness to the community’s needs.

Utility Fund

The Utility Fund, which includes both the operating and capital funds, is a proprietary enterprise fund solely dedicated to managing the financial activities related to water and wastewater services in the City of Colleyville. The City is responsible for maintaining the infrastructure for water distribution and wastewater collection.

Water is purchased from the Trinity River Authority (TRA) and then sold to customers at cost. Similarly, wastewater is collected and returned to TRA for processing, also at cost. To cover the operating expenses of the water and wastewater systems, the City charges a base rate to customers. The costs associated with actual water and wastewater usage are then passed through to customers at the same rate the City pays to TRA.

This fund is considered a major fund, as its revenues and expenditures account for more than 10% of the City's appropriated budget, ensuring the efficient and sustainable operation of essential utility services.



In the Utility Fund for 2027, the budgeted expenditures increased to $27.4 million, representing a 1.88% rise from the previous year's budgeted expenditures of $26.9 million. Budgeted revenues also saw a slight increase, rising by 1.95% to $27.5 million compared to the prior year's budgeted revenue of $27.0 million.

Utility Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$12,763,833**	**$10,390,954**	**$10,390,954**	**$10,540,499**	**1.44%**
Revenues					
Charges for Services	$24,936,339	$26,646,314	$26,670,314	$27,208,741	2.11%
Miscellaneous Revenue	$500,427	$367,000	$342,000	$332,000	-9.54%
Total Revenues	**$25,436,766**	**$27,013,314**	**$27,012,314**	**$27,540,741**	**1.95%**
Expenditures					
Personnel Services	$2,808,602	$3,015,575	$3,015,487	$3,782,310	25.43%
Contractual Services	$18,345,498	$22,799,144	$22,799,124	$22,771,108	-0.12%
Supplies	$400,660	$295,442	$294,942	$299,442	1.35%
Debt Service	$2,356,445	-	-	-	-
Capital Outlay	-	$125,000	$132,675	$150,000	20.00%
Transfer to Other Funds	$3,898,440	$620,541	$620,541	$357,304	-42.42%
Total Expenditures	**$27,809,645**	**$26,855,702**	**$26,862,769**	**$27,360,164**	**1.88%**
Total Revenues Less Expenditures	**-$2,372,879**	**$157,612**	**$149,545**	**$180,577**	**14.57%**
Ending Fund Balance	**$10,390,954**	**$10,548,566**	**$10,540,499**	**$10,721,076**	**1.64%**

The Utilities Fund began FY 2026 with an available fund balance of $10.4 million and is projected to end the fiscal year with $10.5 million. By the end of FY 2027, the fund balance is expected to be $10.7 million. The City continues to maintain a healthy operating surplus in both years, driven by stable and reliable revenue sources.

The Utilities Fund's operating revenue remains very stable and collectible, primarily based on a fixed charge structure. Rates have been increased on the operating side to cover rising costs, but this change does not impact the available fund balance. Additionally, the TRA-related costs, which can be more volatile due to weather fluctuations, are passed through directly to customers and do not significantly affect the fund's balance.

In line with the City's cash-funding philosophy, significant capital projects are budgeted in both FY 2026 and FY 2027 as seen in the capital improvement plan. For FY2026, it is estimated that $150 thousand will be transferred to the Utility Capital Projects Fund. The City is committed to avoiding debt issuance for these projects, preferring to use available reserves to cash-fund improvements.

The City maintains a reserve target of 90 days of operating expenses for the Utilities Fund and continues to exceed this target. It's important to note that the Utilities Fund combines both operating and capital reserves. As a result, the fund balance appears larger than in other funds because it includes reserves set aside for future capital projects. These reserves act as a financial hedge, ensuring the City can address any sudden, large-scale repairs or replacements needed to maintain the utility system's operations without disruption.

By maintaining these larger reserves, the City positions itself to handle unforeseen capital needs while also planning for future improvements, thereby reinforcing Colleyville's long-term financial stability and minimizing the need for future debt.

Revenues by Source

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Charges for Services					
Water Revenue-Base Rate	$2,429,276	$2,509,730	$2,509,730	$2,850,976	13.60%
Sewer Revenue-Base Rate	$1,728,568	$1,885,685	$1,885,685	$2,195,118	16.41%
T.R.A True-Up	$1,447,305	-	-	-	-
Sewer Installation	-	$2,000	$2,000	$2,000	-
Water Installation	$31,519	$20,000	$20,000	$20,000	-
Water Revenue-Volume Rate	$14,533,462	$17,072,779	$17,072,779	$16,871,407	-1.18%
Sewer Revenue-Volume Rate	$4,536,672	$4,956,120	$4,956,120	$5,069,240	2.28%
Engineering & Develop Charges	$41,880	-	$24,000	-	-
Penalties	$187,657	$200,000	$200,000	$200,000	-
Total Charges for Services	$24,936,339	$26,646,314	$26,670,314	$27,208,741	2.11%
Miscellaneous Revenue					
Gain/Loss On Fixed Asset	-$8,244	-	-	-	-
Earned Interest	$487,698	$350,000	$325,000	$315,000	-10.00%
Miscellaneous	$20,973	$17,000	$17,000	$17,000	-
Total Miscellaneous Revenue	$500,427	$367,000	$342,000	$332,000	-9.54%
Total Revenues	**$25,436,766**	**$27,013,314**	**$27,012,314**	**$27,540,741**	**1.95%**

The Utility Fund, which supports both operating and capital activities for the City's water and wastewater systems, is primarily funded through charges for services. The revenue projections for FY 2027 have been developed internally, based on a thorough assessment of operational costs and future capital needs.

Operating Side:
Revenues on the operating side of the Utility Fund are primarily generated by charges for services, which include water and sewer base rates and volumetric usage charges. For FY 2027, the City increased the fixed monthly base rates for water and wastewater services to ensure that operating costs are fully covered. The base rate for the average customer with a 1" meter increased by $2.47/month for water and $2.57/month for wastewater. The volumetric rate, which is set by the Trinity River Authority (TRA), remains a pass-through charge, meaning the expense and revenue for water usage are equal, resulting in a neutral budget impact.

These revenue adjustments are necessary to address rising operational costs, driven by inflation and increases in utility-related expenses. The primary objective on the operating side is to ensure sufficient revenue to cover day-to-day expenses, including maintenance, personnel, and system operations, while maintaining reliable service for customers.

Capital Side:
The capital side of the Utility Fund is funded primarily through a dedicated capital project fee, which is a monthly charge assessed to all utility customers. This fee, set at $5.83/month in FY 2027, is the sole source of revenue for capital

projects aside from small amounts generated from impact fees. The dedicated capital project fee helps fund critical infrastructure improvements and system upgrades. Additionally, the City transfers any excess revenues from the operating side to the capital fund as needed to support ongoing projects.

The City's five-year Capital Improvement Plan (CIP) outlines the key water and wastewater capital projects that will be funded over the next five years. These projects are necessary to address aging infrastructure, ensure continued system reliability, and accommodate future growth and demand. As inflation and other factors continue to increase the cost of capital improvements, the City is committed to continuing to cash-fund projects to the greatest extent possible, minimizing the need for debt.

No external sources or consultants were used to develop these revenue projections, as they are based entirely on internal analyses of operational and capital needs. The City's approach to balancing operating costs with long-term capital investments ensures that Colleyville's utility infrastructure remains sustainable and resilient.

Expenditures by Department/Division

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Debt Service					
Debt Service	$2,322,730	-	-	-	-
Total Debt Service	$2,322,730	-	-	-	-
Transfers					
Transfer to Other Funds	$515,763	$620,541	$620,541	$357,304	-42.42%
Total Transfers	$515,763	$620,541	$620,541	$357,304	-42.42%
Information Systems					
Personnel Services	$103,420	$152,107	$152,107	$213,566	40.41%
Total Information Systems	$103,420	$152,107	$152,107	$213,566	40.41%
Finance					
Personnel Services	$334,627	$363,822	$363,822	$512,972	41.00%
Contractual Services	$133,401	$148,932	$148,912	$150,041	0.74%
Supplies	$52,321	$60,417	$60,417	$60,417	-
Total Finance	$520,349	$573,171	$573,151	$723,430	26.22%
Utility Operations Water					
Personnel Services	$592,614	$687,302	$687,302	$702,985	2.28%
Contractual Services	$13,725,784	$17,209,070	$17,209,070	$17,009,083	-1.16%
Supplies	$279,258	$152,294	$152,294	$156,294	2.63%
Capital Outlay	-	$125,000	$125,000	$150,000	20.00%
Total Utility Operations Water	$14,597,656	$18,173,666	$18,173,666	$18,018,362	-0.85%
Utility Operations Wastewater					
Personnel Services	$323,488	$358,086	$358,086	$374,107	4.47%

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Contractual Services	$4,123,316	$5,023,552	$5,023,552	$5,136,672	2.25%
Supplies	$55,820	$65,596	$65,096	$65,096	-0.76%
Capital Outlay	-	-	$7,675	-	-
Total Utility Operations Wastewater	$4,502,624	$5,447,234	$5,454,409	$5,575,875	2.36%
Utility Support					
Personnel Services	$1,454,453	$1,454,258	$1,454,170	$1,545,530	6.28%
Contractual Services	$89,747	$99,403	$99,403	$99,935	0.54%
Supplies	$13,261	$16,135	$16,135	$16,635	3.10%
Total Utility Support	$1,557,461	$1,569,796	$1,569,708	$1,662,100	5.88%
Non-Departmental					
Contractual Services	$273,250	$318,187	$318,187	$375,377	17.97%
Supplies	-	$1,000	$1,000	$1,000	-
Transfer to Other Funds	$3,382,677	-	-	-	-
Total Non-Departmental	$3,655,927	$319,187	$319,187	$376,377	17.92%
City Manager					
Personnel Services	-	-	-	$288,143	-
Total City Manager	-	-	-	$288,143	-
City Secretary					
Personnel Services	-	-	-	$58,093	-
Total City Secretary	-	-	-	$58,093	-
Human Resources					
Personnel Services	-	-	-	$86,914	-
Total Human Resources	-	-	-	$86,914	-
Merit Pool					
Debt Service	$33,715	-	-	-	-
Total Merit Pool	$33,715	-	-	-	-
Total Expenditures	**$27,809,645**	**$26,855,702**	**$26,862,769**	**$27,360,164**	**1.88%**

The Utility Fund is used exclusively for water and wastewater/sewer-related expenses, covering operational costs, water purchased from the Trinity River Authority (TRA), wastewater processing costs, and utility billing. For FY 2027, several key factors have influenced changes in budgeted expenditures compared to the prior year.

Personnel Services:
Personnel expenses have increased due to the same factors impacting the General Fund, including a 3.5% merit-based salary increase and rising health insurance premiums (up 7.0%) and dental insurance premiums (up 7.2%). Also, payroll expenses that were previously included in the transfer for administrative services are now being directly charged through the payroll system for General Fund departments (City Manager, City Secretary, HR, IT, and Finance).

Contractual Services:
Approximately 80% of the Utility Fund's total expenditures are related to pass-through costs for water purchased from the Trinity River Authority (TRA) and wastewater processed by TRA. These costs are always at cost, and the City does not generate profit from this portion of its operations. The expenses are matched with revenue collected from volumetric usage charges, ensuring a balance between cost and revenue for these services.

Supplies:
Costs related to supplies have increased, primarily due to inflation in chemical prices required for water treatment and other operational needs. Additionally, utility expenses such as electricity and gas have risen, contributing to higher overall supply costs. These increases have been factored into the FY 2027 budget to ensure the continued reliability of water and wastewater services.

Transfers to the General Fund:
The Utility Fund includes a transfer to the General Fund to cover non-payroll administrative services provided by General Fund departments, such as HR, IT, and Finance. This expense has decreased due to directly charging personnel services through the payroll system.

Transfers to the Capital Fund:
Transfers from the operating side of the Utility Fund to the capital fund have been adjusted in FY 2027 based on the City's ability to transfer and the need for capital investments. These transfers are used to support capital improvements in the City's water and wastewater infrastructure, aligning with the long-term Capital Improvement Plan (CIP). The capital budgets themselves are not reflected in the operating numbers but are part of the five-year capital plan.

Debt Service Fund

The Debt Service Fund is classified as a governmental fund, specifically dedicated to managing the financial resources used to pay the City of Colleyville's debt obligations. The primary purpose of this fund is to collect and allocate property tax revenues for the repayment of principal and interest on the City's outstanding bonds and other long-term debt.

The Debt Service Fund is considered a minor fund, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. Although it is a smaller component of the overall budget, this fund plays a crucial role in ensuring that the City meets its debt obligations in a timely and efficient manner, thereby maintaining the City's creditworthiness and financial stability. The revenues collected in this fund are specifically earmarked for debt service and are restricted to that purpose, ensuring the City's debt is managed and reduced according to schedule.

This fund is essential for supporting the City's financial health and upholding its commitment to responsible fiscal management.

Debt Service Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$414,233**	**$349,106**	**$349,106**	**$412,371**	**18.12%**
Revenues					
Ad Valorem Taxes	$918,261	$929,535	$1,142,400	$1,544,784	66.19%
Charges for Services	$552,000	$769,110	$569,110	-	-100.00%
Miscellaneous Revenue	$4,757	$4,000	$15,000	$4,000	-
Total Revenues	**$1,475,018**	**$1,702,645**	**$1,726,510**	**$1,548,784**	**-9.04%**
Expenditures					
Debt Service	$1,540,145	$1,693,245	$1,663,245	$1,854,868	9.55%
Total Expenditures	**$1,540,145**	**$1,693,245**	**$1,663,245**	**$1,854,868**	**9.55%**
Total Revenues Less Expenditures	**-$65,127**	**$9,400**	**$63,265**	**-$306,084**	**-3,356.21%**
Ending Fund Balance	**$349,106**	**$358,506**	**$412,371**	**$106,287**	**-70.35%**

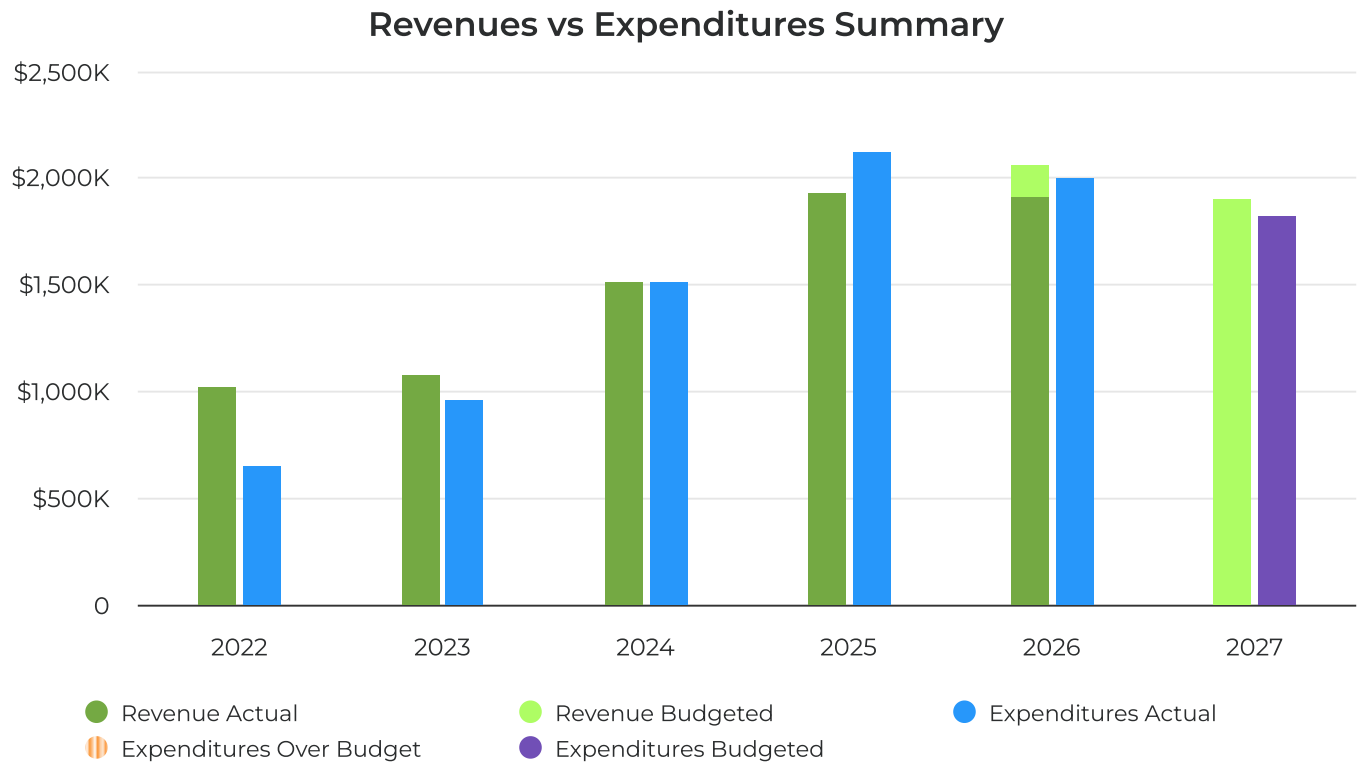
For more details on debt service expenditures, please see the Debt Services section later in this report.

Drainage Fee Fund

The Drainage Fund is classified as a proprietary enterprise fund, specifically dedicated to managing the financial activities related to the City's stormwater management and drainage systems. The primary purpose of the Drainage Fund is to ensure the effective maintenance, operation, and improvement of Colleyville's drainage infrastructure, which is essential for protecting property and public safety from flooding and erosion.

The fund is not considered a major fund, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. Revenue for the Drainage Fund is generated through user fees assessed on residential and nonresidential properties, which are calculated based on the impervious surface area contributing to stormwater runoff. These fees are specifically allocated to cover the costs associated with maintaining and improving the City's drainage system, including capital projects, operations, and necessary repairs.

The fund ensures that the City can proactively address drainage issues and invest in necessary infrastructure upgrades, supporting Colleyville's commitment to a safe and well-maintained environment.



In the Drainage Fund for 2027, the budgeted expenditures decreased to $1.8 million (8.62%) from the previous year's budgeted amount of $2.0 million. Budgeted revenues for 2027 are $1.9 million, which is a 7.62% decrease compared to the prior year's budgeted revenue of $2.1 million.

Drainage Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$1,019,746**	**$828,037**	**$828,037**	**$747,025**	**-9.78%**
Revenues					
Charges for Services	$1,770,955	$2,031,000	$1,873,779	$1,874,000	-7.73%
Miscellaneous Revenue	$160,564	$30,000	$40,000	$30,000	-
Total Revenues	**$1,931,519**	**$2,061,000**	**$1,913,779**	**$1,904,000**	**-7.62%**
Expenditures					
Personnel Services	$553,116	$631,714	$631,718	$648,185	2.61%
Contractual Services	$111,012	$117,010	$117,010	$128,510	9.83%
Supplies	$76,719	$46,063	$46,063	$46,063	-
Debt Service	$180,926	-	-	-	-
Capital Outlay	$1,851	-	-	-	-
Transfer to Other Funds	$1,199,604	$1,200,000	$1,200,000	$1,000,000	-16.67%
Total Expenditures	**$2,123,228**	**$1,994,787**	**$1,994,791**	**$1,822,758**	**-8.62%**
Total Revenues Less Expenditures	**-$191,709**	**$66,213**	**-$81,012**	**$81,242**	**22.70%**
Ending Fund Balance	**$828,037**	**$894,250**	**$747,025**	**$828,267**	**-7.38%**

The Drainage Fund began FY 2026 with an available balance of $828 thousand and is projected to end the year with $747 thousand. By the end of FY 2027, the fund balance is expected to increase to $828 thousand. This includes significant capital transfers planned for both FY 2026 and FY 2027, totaling $1.2 million and $1.0 million, respectively.

The sole source of revenue for the Drainage Fund is the drainage fee, which will remain at $14 for the average resident. This fee has been intentionally set higher than the operating expenses to generate an operating surplus and build available funds on the capital side. While the fund maintains an operating surplus, the available funds balance is expected to decrease due to the planned capital expenditures in FY 2026 and FY 2027.

The fund balance remains above the City's target reserve requirement of 90 days of operating expenses for both FY 2026 and FY 2027. The City continues to build up cash reserves to avoid debt financing and cash-fund future large-scale drainage projects, which are typically expensive and require significant planning.

Similar to other City funds, the Drainage Fund follows a 90-day operating reserve target. However, because this fund is relatively new, the available balance is still in the process of being built up. The drainage fee, which is tied to customer water bills, provides a stable and collectible source of revenue, ensuring consistent income to meet both operating and capital needs in the future.

Revenues by Source

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Charges for Services					
Penalties	$18,893	$10,000	$15,000	$15,000	50.00%
Drainage Fee Revenues	$1,752,062	$2,021,000	$1,858,779	$1,859,000	-8.02%
Total Charges for Services	$1,770,955	$2,031,000	$1,873,779	$1,874,000	-7.73%
Miscellaneous Revenue					
Earned Interest	$43,671	$30,000	$40,000	$30,000	-
Developer Contrib/Escrow	$116,893	-	-	-	-
Total Miscellaneous Revenue	$160,564	$30,000	$40,000	$30,000	-
Total Revenues	**$1,931,519**	**$2,061,000**	**$1,913,779**	**$1,904,000**	**-7.62%**

The Drainage Fund is supported by both operating and capital components. The primary revenue source for the fund is the drainage fee, which is billed as part of the City's utility billing system, ensuring stable and consistent revenue collection. For FY 2027, the City has a $14 per month rate for residential properties. This is part of a broader, multi-year plan designed to build sufficient funds for large capital projects. Non-residential rates have also been set as part of this plan. The budget was decreased to align with historical actuals.

Operating Side:
The operating side of the fund is exclusively funded by the drainage fee. This fee is intentionally set higher than the immediate operating expenses in order to accumulate reserves that can be transferred to the capital side for future infrastructure investments. Revenue from penalties and investment income (interest) is minimal and does not significantly contribute to the overall revenue, though it is still included as a small supplementary source.

Capital Side:
The capital side of the Drainage Fund is entirely dependent on transfers from the operating side. There is no dedicated revenue stream for capital projects, meaning that the City relies on building reserves through operating revenue to cash-fund future capital projects. The drainage fee structure is designed to ensure that the City can fund these necessary improvements without taking on additional debt.

As the City approaches build-out, the customer base for the drainage fee will remain stable, with little to no growth anticipated. The drainage fee itself is highly collectible, given that it is incorporated into the utility billing system, ensuring reliable revenue streams for both operating needs and capital investments.

Expenditures by Department/Division

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Debt Service					
Debt Service	$180,926	-	-	-	-
Total Debt Service	$180,926	-	-	-	-
Information Systems					
Personnel Services	$33,528	$31,661	$31,665	$33,344	5.32%
Total Information Systems	$33,528	$31,661	$31,665	$33,344	5.32%
Storm Water					
Personnel Services	$143,814	$136,187	$136,187	$143,274	5.20%
Contractual Services	$38,720	$32,547	$32,547	$42,962	32.00%
Supplies	$538	$1,585	$1,585	$1,585	-
Total Storm Water	$183,072	$170,319	$170,319	$187,821	10.28%
Drainage					
Personnel Services	$375,774	$463,866	$463,866	$471,567	1.66%
Contractual Services	$66,199	$77,185	$77,185	$78,270	1.41%
Supplies	$76,181	$44,278	$44,278	$44,278	-
Capital Outlay	$1,851	-	-	-	-
Transfer to Other Funds	$1,199,604	$1,200,000	$1,200,000	$1,000,000	-16.67%
Total Drainage	$1,719,609	$1,785,329	$1,785,329	$1,594,115	-10.71%
Non-Departmental					
Contractual Services	$6,093	$7,278	$7,278	$7,278	-
Supplies	-	$200	$200	$200	-
Total Non-Departmental	$6,093	$7,478	$7,478	$7,478	-
Total Expenditures	**$2,123,228**	**$1,994,787**	**$1,994,791**	**$1,822,758**	**-8.62%**

The expenditures for the Drainage Fund are split between operational expenses and transfers to the capital side, with a growing focus on building up reserves for large capital projects. For FY 2027, the major changes in expenditures reflect similar trends seen in the General and Utility Funds, including personnel cost adjustments, rising utility costs, and increased transfers to fund capital improvements.

Personnel Services:
Personnel costs in the Drainage Fund have increased due to the 3.5% merit-based pay adjustment and rising health and dental insurance premiums, consistent with other funds. Staffing levels remain unchanged, with employees dedicated to maintaining and improving the drainage system.

Contractual Services:
Though less prominent in the Drainage Fund compared to other funds, contractual services have seen some general inflation-driven increases. These services support maintenance and smaller drainage projects as needed.

Supplies:
Rising utility costs, driven by inflation, have also impacted the Drainage Fund. These increases are primarily related to the energy and materials required to maintain the City's drainage infrastructure. Inflationary pressures have affected the overall cost of supplies needed for system upkeep and smaller projects.

Capital Transfers:
More than half of the Drainage Fund's expenditures are allocated toward transfers to the capital side of the fund. These transfers have been intentionally increased as part of the City's long-term strategy to build sufficient reserves for large-scale capital improvements. These funds will be used to address the City's aging drainage infrastructure and to tackle significant capital projects in line with the multi-year drainage plan.

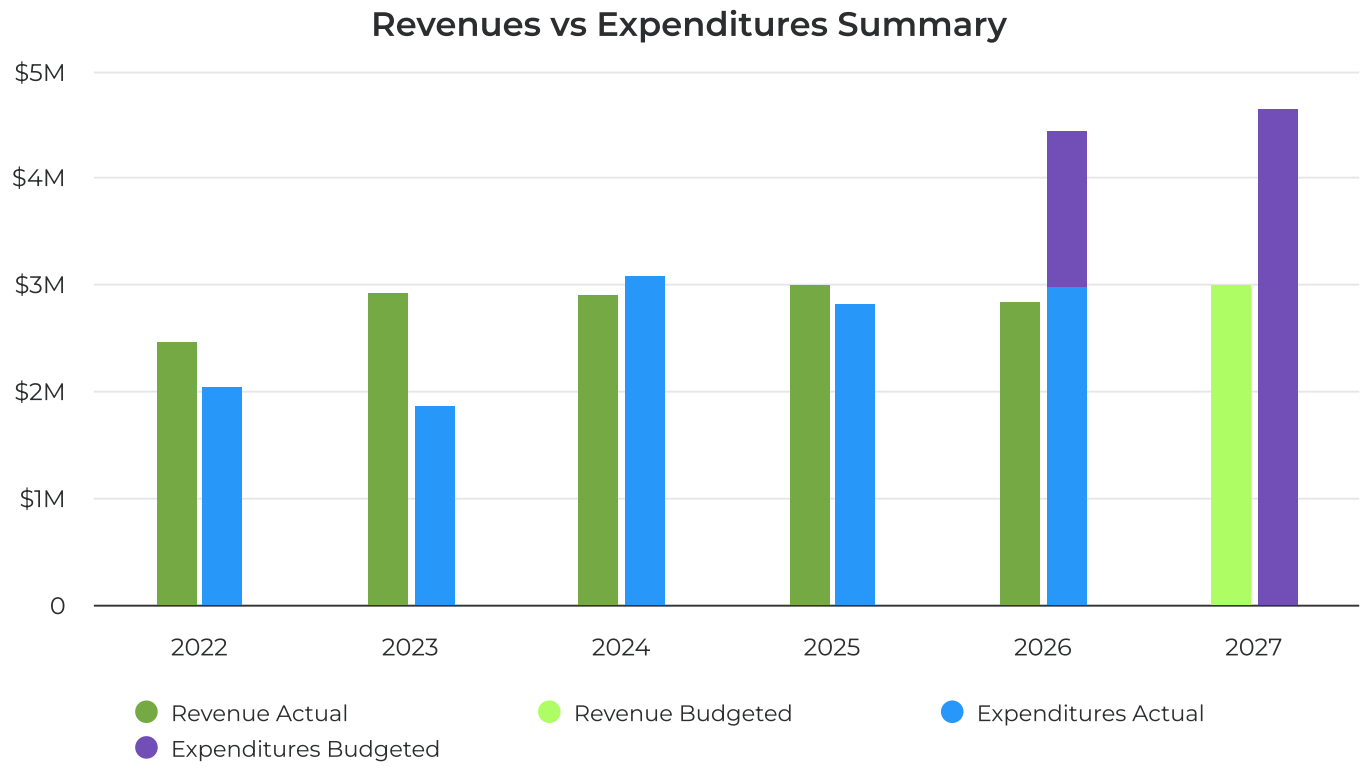
While capital projects are the primary focus of the Drainage Fund, the operating side continues to support day-to-day maintenance and smaller-scale improvements to ensure the system remains reliable.

Colleyville Economic Development Corporation (CEDC)

The Colleyville Economic Development Corporation (CEDC) is classified as a governmental fund and is a blended component unit of the City of Colleyville. The primary purpose of this fund is to support and finance economic development initiatives within the City, which includes attracting new businesses, supporting existing businesses, and enhancing the overall economic vitality of Colleyville.

The CEDC is considered a minor fund, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. This fund is financed primarily through a dedicated portion of the City's sales tax revenues, which are earmarked for economic development activities. The fund's expenditures are strategically allocated to projects and initiatives that align with the City's long-term economic development goals, fostering a thriving business environment and improving the quality of life for residents.

As a blended component unit, the CEDC operates in close alignment with the City's overall financial and strategic planning, ensuring that economic development efforts are integrated with the City's broader objectives.



In the 2027 budget for the CEDC, the budgeted revenue is $2.98 million, which is a moderate increase of 5.48% from the prior year's budgeted revenue of $2.83 million. This increase is attributable to bringing the budgeted for sales tax closer to historical trends. Total expenditures are budgeted at $4.65 million, representing an increase of 4.64% compared to the previous year's budgeted expenditures of $4.44 million.

CEDC Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$7,352,205**	**$7,530,709**	**$7,530,709**	**$7,208,338**	**-4.28%**
Revenues					
Sales Tax/Mixed Beverage Tax	$2,789,786	$2,650,000	$2,650,000	$2,805,000	5.85%
Miscellaneous Revenue	$209,442	$180,000	$180,000	$180,000	-
Total Revenues	**$2,999,228**	**$2,830,000**	**$2,830,000**	**$2,985,000**	**5.48%**
Expenditures					
Personnel Services	$1,315,472	$1,412,429	$1,412,008	$1,571,506	11.26%
Contractual Services	$400,343	$532,469	$540,596	$525,829	-1.25%
Supplies	$440,069	$430,367	$430,367	$409,050	-4.95%
Capital Outlay	$101,173	$2,069,400	$599,400	$2,144,400	3.62%
Capital Projects	$563,667	-	-	-	-
Total Expenditures	**$2,820,724**	**$4,444,665**	**$2,982,371**	**$4,650,785**	**4.64%**
Total Revenues Less Expenditures	**$178,504**	**-$1,614,665**	**-$152,371**	**-$1,665,785**	**3.17%**
Ending Fund Balance	**$7,530,709**	**$5,916,044**	**$7,378,338**	**$5,542,553**	**-6.31%**

The CEDC began FY 2026 with an available balance of $7.53 million and is projected to end FY 2026 with $7.38 million. By the end of FY 2027, the available balance is expected to decrease further to $5.54 million primarily driven by the capital expenditures budgeted for FY 2027.

The City generally maintains a 90-day operating reserve as a minimum for this fund. However, because this is a combined operating and capital fund, the City prefers to keep a larger available balance to provide flexibility in cash-funding larger projects as needed. In line with the City's philosophy, we aim to fund as much eligible operating expense from this fund as possible. This helps free up General Fund resources for other needs and minimizes the burden on property taxes.

While sales tax revenue has stabilized, the City remains focused on accumulating reserves in the CEDC for future one-time expenditures and capital projects, with no transfers planned to other funds at this time.

Revenues by Source

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Sales Tax/Mixed Beverage Tax					
Sales Tax	$2,789,786	$2,650,000	$2,650,000	$2,805,000	5.85%
Total Sales Tax/Mixed Beverage Tax	$2,789,786	$2,650,000	$2,650,000	$2,805,000	5.85%
Miscellaneous Revenue					
Earned Interest	$209,442	$180,000	$180,000	$180,000	-
Total Miscellaneous Revenue	$209,442	$180,000	$180,000	$180,000	-
Total Revenues	**$2,999,228**	**$2,830,000**	**$2,830,000**	**$2,985,000**	**5.48%**

The primary revenue source for the Colleyville Economic Development Corporation (CEDC) Fund is a dedicated 0.50% sales tax, which accounts for 94% of the fund's revenue. Investment income contributes minimally and is too small to influence the overall budget. For FY 2027, sales tax revenue has been budgeted for a 5.85% increase to align with historical trends and reflecting a conservative approach due to economic conditions. While the region remains stable, the City continues to monitor the local economy and broader inflationary pressures to adjust revenue estimates if necessary.

Expenditures by Department

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Parks & Recreation					
Personnel Services	$757,570	$810,454	$810,454	$846,463	4.44%
Contractual Services	$318,435	$418,128	$418,128	$418,128	-
Supplies	$2,164	$3,600	$3,600	$3,600	-
Capital Outlay	$81,783	$1,870,000	$470,000	$1,900,000	1.60%
Capital Projects	$550,467	-	-	-	-
Total Parks & Recreation	$1,710,419	$3,102,182	$1,702,182	$3,168,191	2.13%
Library					
Personnel Services	$400,996	$436,949	$440,305	$479,452	9.73%
Contractual Services	$43,987	$60,100	$60,100	$53,400	-11.15%
Supplies	$80,756	$53,317	$53,317	$49,000	-8.10%
Capital Outlay	$19,390	$170,000	$100,000	$215,000	26.47%
Total Library	$545,129	$720,366	$653,722	$796,852	10.62%
Engineering					
Capital Projects	$13,200	-	-	-	-

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Total Engineering	$13,200	-	-	-	-
Collevyille Center					
Personnel Services	$156,906	$165,026	$161,249	$245,591	48.82%
Contractual Services	$35,637	$52,241	$60,368	$52,241	-
Supplies	$1,567	$4,450	$4,450	$4,450	-
Capital Outlay	-	$29,400	$29,400	$29,400	-
Total Collevyille Center	$194,110	$251,117	$255,467	$331,682	32.08%
City Manager					
Contractual Services	$2,059	$2,000	$2,000	$2,060	3.00%
Total City Manager	$2,059	$2,000	$2,000	$2,060	3.00%
Communications					
Contractual Services	$225	-	-	-	-
Supplies	$355,582	$369,000	$369,000	$352,000	-4.61%
Total Communications	$355,807	$369,000	$369,000	$352,000	-4.61%
Total Expenditures	**$2,820,724**	**$4,444,665**	**$2,982,371**	**$4,650,785**	**4.64%**

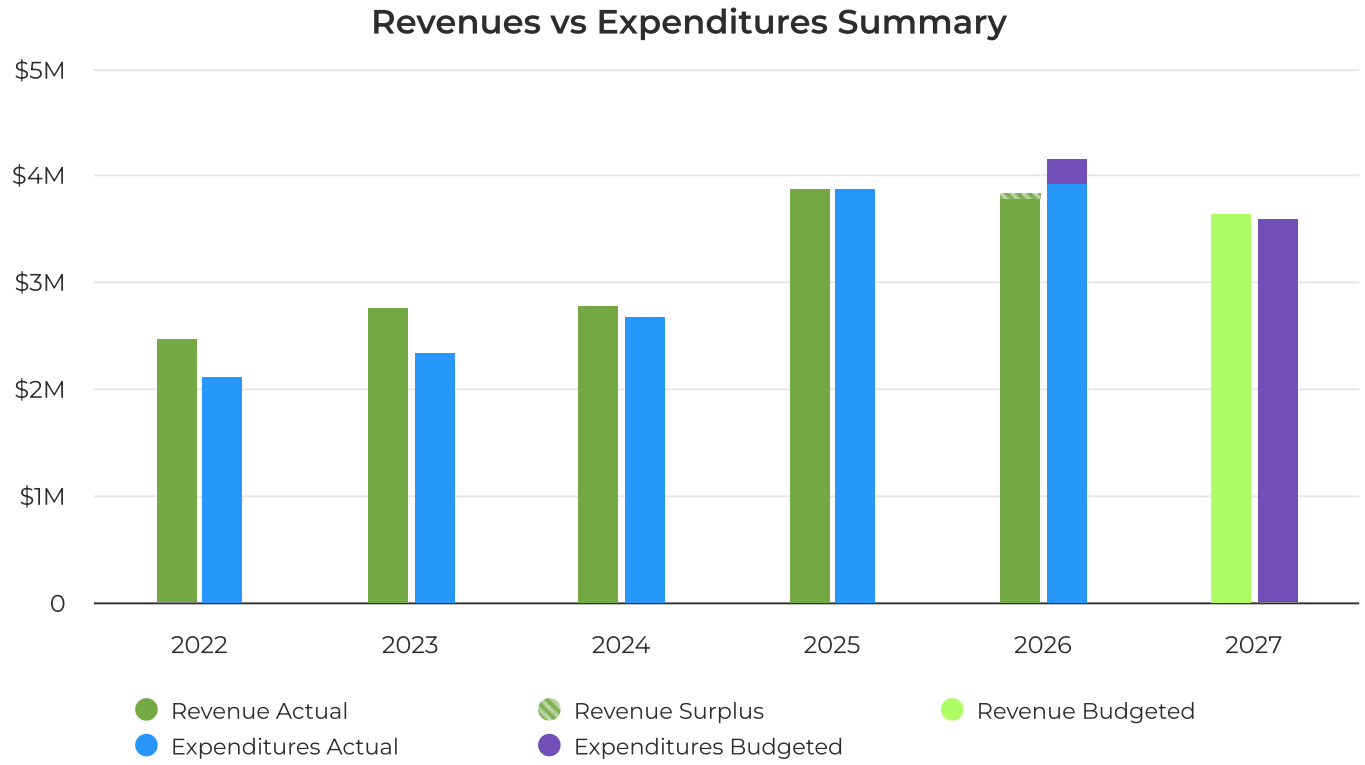
This fund covers both operating and capital expenses, including personnel and supplies related to quality of life services such as parks, recreation, the library, communications, and the Colleyville Center. Planned capital expenditures are $1.9M budgeted for FY 2026 and $1.72M for FY 2027, primarily to offset expenses in the City's regular capital project funds. The large increase in capital expenditures is the planned improvements at the voting center and the area surrounding the recreation center with the addition of a splash pad, which was budgeted in FY 2026, now planned and budgeted for FY 2027.

Crime Control & Prevention District (CCCPD)

The Colleyville Crime Control and Prevention District (CCCPD) Fund is classified as a governmental fund and is a blended component unit of the City of Colleyville. The primary purpose of this fund is to finance initiatives and programs aimed at enhancing public safety and reducing crime within the community. This includes funding for law enforcement personnel, equipment, crime prevention programs, and other related activities that contribute to the safety and security of Colleyville residents.

The CCCPD Fund is considered a minor fund, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. The fund is primarily financed through a dedicated portion of the City's sales tax revenues, which are specifically allocated to support crime control and prevention efforts. These funds are carefully managed to ensure that they are used effectively to maintain and improve public safety standards across the City.

As a blended component unit, the CCCPD Fund operates in close coordination with the City's overall financial and strategic planning, ensuring that public safety initiatives are aligned with the City's broader objectives and fiscal policies.



In the budget year 2027 for the Crime Control & Prevention District, the revenue budgeted for FY 2027 decreased by 3.83% to $3.6 million, compared to $3.8 million in FY 2026 while budgeted expenditures decreased by 13.86% to $3.6 million, up from $4.2 million in 2026. The decrease in expenditures is due to a decrease in capital outlay expenditures.

CCCPD Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$3,764,387**	**$3,762,305**	**$3,762,305**	**$3,678,102**	**-2.24%**
Revenues					
Sales Tax/Mixed Beverage Tax	$2,733,606	$2,750,000	$2,750,000	$2,805,000	2.00%
Charges for Services	$900,000	$900,000	$900,000	$700,000	-22.22%
Miscellaneous Revenue	$234,887	$140,000	$185,000	$140,000	-
Total Revenues	**$3,868,493**	**$3,790,000**	**$3,835,000**	**$3,645,000**	**-3.83%**
Expenditures					
Personnel Services	$2,325,827	$2,765,309	$2,800,321	$2,938,425	6.26%
Contractual Services	$145,477	$246,025	$246,440	$245,577	-0.18%
Supplies	$10,426	$25,850	$25,850	$25,850	-
Capital Outlay	$1,363,845	$1,065,000	$786,092	$323,000	-69.67%
Transfer to Other Funds	$25,000	$60,500	$60,500	$60,500	-
Total Expenditures	**$3,870,575**	**$4,162,684**	**$3,919,203**	**$3,593,352**	**-13.68%**
Total Revenues Less Expenditures	**-$2,082**	**-$372,684**	**-$84,203**	**$51,648**	**-113.86%**
Ending Fund Balance	**$3,762,305**	**$3,389,621**	**$3,678,102**	**$3,729,750**	**10.03%**

The CCCPD Fund began FY 2026 with an available balance of $3.76 million and is projected to end FY 2026 with $3.39 million. By the end of FY 2027, the available balance is expected to increase by $51.6 thousand. The available funds in both FY 2026 and FY 2027 remain well above the 90-day reserve requirement, ensuring the City's financial stability.

The primary revenue source for the CCCPD Fund is the 0.50% sales tax. In addition, the City has a contractual payment of $700k per year from Grapevine-Colleyville ISD (GCISD) through 2030 to support the School Resource Officer (SRO) program.

The CCCPD Fund covers both operating and capital expenses. In line with the City's philosophy of minimizing property tax burdens, we have shifted as much police operating expense to this fund as possible, reducing the burden on the General Fund. The largest share of this fund is dedicated to operating expenses, including funding police staff, contracts, materials, and the SRO program, which ensures the safety of students in partnership with GCISD. Personnel costs have increased due to competitive police salaries, as well as the rising costs of vehicles and equipment for officers. CCCPD is funding half of a new position for a Cybersecurity Administrator. Capital expenditures decreased $742k for FY 2027 due to less budgeted for vehicles used in police operations and a new server at the Justice Center that was a one-time purchase.

The City generally maintains a 90-day reserve for this fund but aims to keep a larger balance to cover capital expenditures and potential one-time expenses. The fund operates near a break-even surplus on the operating side. There are minimal transfers out, including $25k to the capital equipment replacement fund for police vehicles.

Revenues by Source

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Sales Tax/Mixed Beverage Tax					
Sales Tax	$2,733,606	$2,750,000	$2,750,000	$2,805,000	2.00%
Total Sales Tax/Mixed Beverage Tax	$2,733,606	$2,750,000	$2,750,000	$2,805,000	2.00%
Charges for Services					
Sro Reimbursement	$900,000	$900,000	$900,000	$700,000	-22.22%
Total Charges for Services	$900,000	$900,000	$900,000	$700,000	-22.22%
Miscellaneous Revenue					
Sale Of Surplus Property	$106,124	$50,000	$75,000	$50,000	-
Earned Interest	$128,763	$90,000	$110,000	$90,000	-
Total Miscellaneous Revenue	$234,887	$140,000	$185,000	$140,000	-
Total Revenues	**$3,868,493**	**$3,790,000**	**$3,835,000**	**$3,645,000**	**-3.83%**

The Colleyville Crime Control & Prevention District (CCCPD) Fund is primarily funded through a dedicated 0.50% sales tax. For FY 2027, sales tax revenue has been budgeted at a 2.0% increase, using the same conservative assumptions used across the City's other sales tax-dependent funds.

In addition to sales tax revenue, the fund receives a stable payment from the Grapevine-Colleyville Independent School District (GCISD) for school resource officer (SRO) services. This payment is based on a contractual agreement that provides $900,000 annually through 2030. For FY 2027 this was reduced due to the closing of an elementary school, resulting in 1 less SRO.

Minimal revenue is also generated from investment income and the sale of surplus property. Though these sources do not significantly impact the overall budget, budgets were increased to reflect an amount closer to historical actuals.

Expenditures by Department

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Police Department					
Personnel Services	$2,325,827	$2,711,201	$2,746,213	$2,869,288	5.83%
Contractual Services	$145,477	$246,025	$246,440	$245,577	-0.18%
Supplies	$10,426	$25,850	$25,850	$25,850	-
Capital Outlay	$1,363,845	$665,000	$786,092	$323,000	-51.43%

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Transfer to Other Funds	-	$35,500	$35,500	$35,500	-
Total Police Department	$3,845,575	$3,683,576	$3,840,095	$3,499,215	-5.00%
Information Systems					
Personnel Services	-	$54,108	$54,108	$69,137	27.78%
Capital Outlay	-	$400,000	-	-	-100.00%
Total Information Systems	-	$454,108	$54,108	$69,137	-84.78%
Capital Equipment Reserve					
Transfer to Other Funds	$25,000	$25,000	$25,000	$25,000	-
Total Capital Equipment Reserve	$25,000	$25,000	$25,000	$25,000	-
Total Expenditures	**$3,870,575**	**$4,162,684**	**$3,919,203**	**$3,593,352**	**-13.68%**

The Colleyville Crime Control & Prevention District (CCCPD) Fund supports both operating and capital expenditures for the police department. The fund continues to play a critical role in reducing the burden on the General Fund by covering a significant portion of police-related expenses, including personnel, contractual services, supplies, and capital outlay.

Personnel Costs: Personnel expenses for FY 2027 reflect salary adjustments and increases in benefit costs, consistent with the rest of the City's departments. The 21.23 FTE count remains unchanged from the prior year, with no additional positions added.

Contractual Services and Supplies: Contractual services and supplies reflect no increases, primarily in the areas of maintenance, equipment, and services required to support the police department's operations have been spent conservatively while still maintaining the outstanding service.

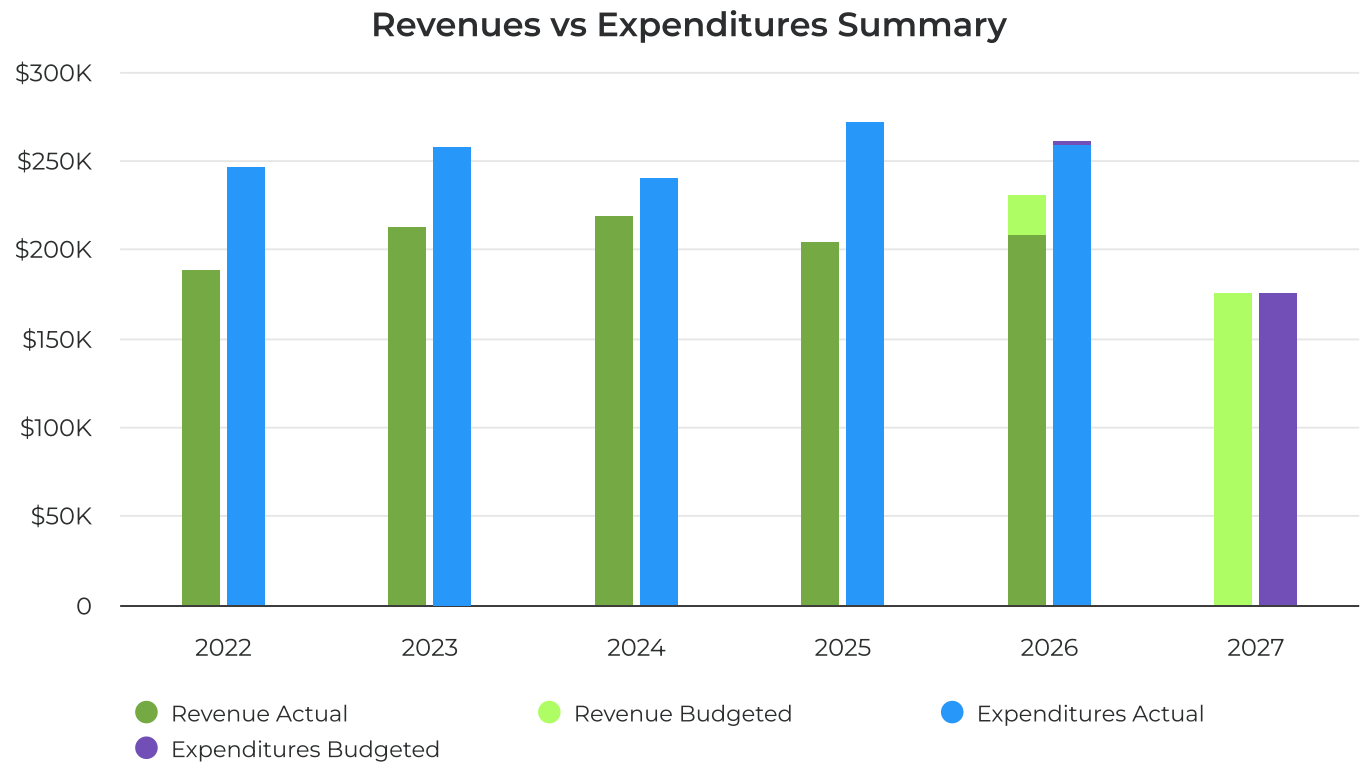
Capital Outlay and Projects: The fund includes $323,000 in capital outlay for police vehicles, motorcycles, and tasers. This capital investment ensures that the police department remains equipped with the resources necessary to maintain public safety. FY 2026 $400,000 was budgeted to fund a new server at the Justice Center that is not in FY 2027.

Hotel Tax Fund

The Hotel Tax Fund is classified as a governmental fund and is dedicated to managing the revenues generated from the hotel occupancy tax collected within the City of Colleyville. The primary purpose of this fund is to support tourism-related activities and projects that promote the City as a destination, enhance the local economy, and improve the quality of life for residents and visitors alike.

The Hotel Tax Fund is considered a minor fund, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. The revenues generated through the hotel occupancy tax are allocated to a variety of eligible activities, including marketing and promotional efforts, cultural and recreational events, and the development and maintenance of facilities that attract tourists to the area.

This fund plays a vital role in bolstering the local hospitality industry and supporting the City's economic development goals by leveraging tourism to drive economic growth.



The City of Colleyville is projecting $175k of revenue in FY2027, which is a 23.91% decrease from the prior year budget, but more aligned with historical actuals and trends. Budgeted expenditures are projected to decrease 39.77% or $115k to 175k in FY2027.

Hotel Tax Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$96,292**	**$28,302**	**$28,302**	**-$22,672**	**-180.11%**
Revenues					
Sales Tax/Mixed Beverage Tax	$203,402	$230,000	$208,000	$175,000	-23.91%
Miscellaneous Revenue	$40	-	$65	-	-
Total Revenues	**$203,442**	**$230,000**	**$208,065**	**$175,000**	**-23.91%**
Expenditures					
Personnel Services	$199,167	$230,439	$230,439	$171,920	-25.39%
Contractual Services	$72,265	$30,000	$28,600	$3,000	-90.00%
Total Expenditures	**$271,432**	**$260,439**	**$259,039**	**$174,920**	**-32.84%**
Total Revenues Less Expenditures	**-$67,990**	**-$30,439**	**-$50,974**	**$80**	**-100.26%**
Ending Fund Balance	**$28,302**	**-$2,137**	**-$22,672**	**-$22,592**	**957.18%**

The HOT Fund began FY 2026 with an available balance of $28.3k, and is projected to end FY 2026 with a deficit $22.7k. By the end of FY 2027, the balance is expected to increase to $2,408. This fund operates solely on the revenue generated from the City's one hotel, and there is little potential for growth in this revenue source. The fund has been operating at a deficit for both FY 2025 and FY 2026 due to increasing operating expenses that exceed revenue. For FY 2027, some expenditures have been reallocated to other funds in order to balance the fund.

Revenues by Source

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Sales Tax/Mixed Beverage Tax					
Hotel Tax	$203,402	$230,000	$208,000	$175,000	-23.91%
Total Sales Tax/Mixed Beverage Tax	$203,402	$230,000	$208,000	$175,000	-23.91%
Miscellaneous Revenue					
Earned Interest	$40	-	$65	-	-
Total Miscellaneous Revenue	$40	-	$65	-	-
Total Revenues	**$203,442**	**$230,000**	**$208,065**	**$175,000**	**-23.91%**

The Hotel Tax Fund (HOT) is funded exclusively by the hotel occupancy tax collected from Colleyville's single hotel. For FY 2027, the hotel tax revenue has been projected to decrease based on historical actuals. Given the stable nature of

this single revenue source and the absence of new hotel development, the City does not anticipate any significant changes in hotel tax revenue for the upcoming fiscal year.

While Colleyville's local economy remains stable, the potential for growth in hotel tax revenue is limited due to the small size of the hotel sector in the city. As a result, revenue estimates have been conservatively projected for FY 2027.

Expenditures by Department

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Collevyille Center					
Personnel Services	$106,260	$107,818	$107,818	$45,385	-57.91%
Contractual Services	-	$5,000	-	$3,000	-40.00%
Total Collevyille Center	$106,260	$112,818	$107,818	$48,385	-57.11%
Communications					
Personnel Services	$92,907	$122,621	$122,621	$126,535	3.19%
Contractual Services	$72,265	$25,000	$28,600	-	-100.00%
Total Communications	$165,172	$147,621	$151,221	$126,535	-14.28%
Total Expenditures	**$271,432**	**$260,439**	**$259,039**	**$174,920**	**-32.84%**

The Hotel Tax Fund (HOT) is solely dedicated to promoting tourism within Colleyville. The fund supports 1.40 FTEs who manage special events, marketing efforts, and the Colleyville Center, a meeting venue that directly contributes to tourism activities. Additionally, this fund provides financial support for various special events throughout the year, all aimed at attracting visitors to Colleyville.

Given the fund’s limited revenue and its restricted use for tourism-related activities, there are no capital expenditures planned. All expenses are allocated to operating costs, which include staffing, event management, and marketing. Due to the restricted revenue growth, the City will need to closely monitor future expenditures in this fund to ensure sustainable operations within the existing budget.

TIF Fund

The Colleyville Tax Increment Financing Reinvestment Zone Number One (TIF) is a discreetly presented component unit of the City of Colleyville. The TIF is established as a governmental fund specifically designed to finance public infrastructure improvements and stimulate economic development within the designated reinvestment zone.

Although the TIF is not included in the City's main reporting entity, it plays a crucial role in the broader picture of city spending by allocating incremental property tax revenues generated within the zone to fund necessary public improvements. These improvements are aimed at attracting private investment, enhancing property values, and fostering long-term economic growth in the area.

The TIF is not considered a major fund, as its revenues and expenditures do not constitute more than 10% of the City's appropriated budget. However, the information regarding the TIF is provided to offer a comprehensive view of the City's overall financial activities and its commitment to economic development.

By reinvesting in the zone, the TIF supports the City's strategic goals of improving infrastructure, promoting business growth, and enhancing the quality of life for Colleyville residents.

TIF Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$1,493,998**	**$2,422,780**	**$2,422,780**	**$471,578**	**-80.54%**
Revenues					
Ad Valorem Taxes	$7,051,866	$6,600,000	$6,600,000	$6,830,000	3.48%
Charges for Services	$56,014	$50,000	$75,169	$60,000	20.00%
Miscellaneous Revenue	$120,674	$35,000	$10,000	$2,020,000	5,671.43%
Total Revenues	**$7,228,554**	**$6,685,000**	**$6,685,169**	**$8,910,000**	**33.28%**
Expenditures					
Personnel Services	$252,640	$297,726	$297,933	$314,952	5.79%
Contractual Services	$2,808,442	$2,068,500	$2,673,750	$2,274,310	9.95%
Supplies	$135,031	$20,000	$401,000	$155,000	675.00%
Debt Service	$2,868,659	-	-	-	-
Transfer to Other Funds	$235,000	$235,000	$235,000	$235,000	-
Capital Projects	-	-	$5,028,688	-	-
Total Expenditures	**$6,299,772**	**$2,621,226**	**$8,636,371**	**$2,979,262**	**13.66%**
Total Revenues Less Expenditures	**$928,782**	**$4,063,774**	**-$1,951,202**	**$5,930,738**	**45.94%**
Ending Fund Balance	**$2,422,780**	**$6,486,554**	**$471,578**	**$6,402,316**	**-1.30%**

The TIF Fund began FY 2026 with an available balance of $2.4 million and is projected to reduce to $472 thousand by 9/30/2026 with a projected $6.4 million by 9/30/2027. This fund is primarily funded through property tax increment revenue, a stable and increasing source driven by rising appraised values. In 2026, the TIF was expanded and is set to expire in 2055. The City is collecting these funds to support capital projects, economic development, and operational initiatives within the zone.

Fund Balance & Reserve Policy

The TIF Fund operates without a specific target reserve, as it is designed to be fully spent by the end of the TIF's life in 2055. The City has strategically borrowed funds from other Colleyville funds instead of issuing debt, reducing the cost to taxpayers. As the TIF owns land held for sale, the City anticipates future proceeds from land sales and incremental tax revenues will help bring the fund to a zero balance by 2055.

Revenues by Source

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Ad Valorem Taxes					
Current Taxes	$7,051,866	$6,600,000	$6,600,000	$6,830,000	3.48%
Total Ad Valorem Taxes	$7,051,866	$6,600,000	$6,600,000	$6,830,000	3.48%
Charges for Services					
Colleyville Business Ctr Rev	$56,014	$50,000	$75,169	$60,000	20.00%
Total Charges for Services	$56,014	$50,000	$75,169	$60,000	20.00%
Miscellaneous Revenue					
Earned Interest	$53,193	$35,000	-	$20,000	-42.86%
Miscellaneous	$67,481	-	$10,000	$2,000,000	-
Total Miscellaneous Revenue	$120,674	$35,000	$10,000	$2,020,000	5,671.43%
Total Revenues	**$7,228,554**	**$6,685,000**	**$6,685,169**	**$8,910,000**	**33.28%**

The Tax Increment Financing (TIF) Fund is primarily funded through the redirection of property tax revenues generated from increases in property values within the Tax Increment Reinvestment Zone (TIRZ). This incremental increase in property tax revenue allows the City to finance improvements within the zone.

In addition to property tax redirection, the TIF Fund receives minimal revenue from investment income (interest) and other miscellaneous sources. These smaller revenue streams have limited impact on the overall fund. The increase in miscellaneous revenue is due to proceeds from a projected land sale.

Revenue projections for FY 2027 are based on revised estimates from the current year and historical trends, reflecting the stable nature of property tax growth within the TIRZ.

Expenditures by Department

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Parks & Recreation					
Personnel Services	$181,641	$224,258	$224,465	$239,980	7.01%
Contractual Services	-$4,144	-	$70,000	$25,750	-
Supplies	$28,290	-	$200,000	-	-
Capital Projects	-	-	$4,083,695	-	-
Total Parks & Recreation	$205,787	$224,258	$4,578,160	$265,730	18.49%
Debt Service					
Debt Service	$2,868,659	-	-	-	-
Total Debt Service	$2,868,659	-	-	-	-
Transfers					
Transfer to Other Funds	$235,000	$235,000	$235,000	$235,000	-
Total Transfers	$235,000	$235,000	$235,000	$235,000	-
Eng Prof Svcs					
Personnel Services	$70,999	$73,468	$73,468	$74,972	2.05%
Contractual Services	$190,174	-	-	-	-
Capital Projects	-	-	$896,974	-	-
Total Eng Prof Svcs	$261,173	$73,468	$970,442	$74,972	2.05%
Streets Maintenance					
Contractual Services	$33,283	-	$3,500	-	-
Supplies	$3,290	-	-	-	-
Capital Projects	-	-	$48,019	-	-
Total Streets Maintenance	$36,573	-	$51,519	-	-
Facility Services					
Supplies	-	-	$191,000	-	-
Total Facility Services	-	-	$191,000	-	-
City Manager					
Contractual Services	$1,155,262	$960,000	$1,175,000	$925,000	-3.65%
Supplies	$69,495	-	-	-	-
Total City Manager	$1,224,757	$960,000	$1,175,000	$925,000	-3.65%
Economic Development					
Contractual Services	$1,199,750	$1,000,000	$1,300,000	$1,200,000	20.00%
Total Economic Development	$1,199,750	$1,000,000	$1,300,000	$1,200,000	20.00%
Communications					
Supplies	-	-	-	$135,000	-

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Total Communications	-	-	-	$135,000	-
Business Center					
Contractual Services	$234,117	$108,500	$125,250	$123,560	13.88%
Supplies	$33,956	$20,000	$10,000	$20,000	-
Total Business Center	$268,073	$128,500	$135,250	$143,560	11.72%
Total Expenditures	**$6,299,772**	**$2,621,226**	**$8,636,371**	**$2,979,262**	**13.66%**

The Tax Increment Financing (TIF) Fund is designed to encourage development and economic growth within the Tax Increment Reinvestment Zone (TIRZ). Expenditures from the fund are allocated to projects that support infrastructure improvements, economic development, and overall enhancement of the zone.

In FY 2026, the City added funding for school resource officers (SROs) in the Grapevine-Colleyville Independent School District (GCISD). This $900,000 annual commitment will continue through 2030, marking a major portion of the fund's expenditure. This amount was reduced to $700,000 for FY 2027 due to the closing of an elementary school reducing the number of SROs.

Additionally, one of the key projects funded by the TIF for FY 2026 is Hero's Park, an important capital improvement within the zone. This project aligns with the TIF's goal of enhancing public spaces and infrastructure to encourage further development in the area.

Overall, the TIF Fund remains focused on promoting growth and development within the zone through targeted infrastructure and improvement projects, with the SRO funding marking a significant long-term expenditure.

Miscellaneous Special Revenue Funds Summary

The City of Colleyville manages 15 Special Revenue Funds, each classified as governmental funds. These funds are dedicated to financing specific projects or activities that align with their unique purposes, as mandated by law or donor restrictions. The Special Revenue Funds include the Voluntary Park Fund, Sesquicentennial Fund, Special Donations Fund, Voluntary Library Fund, Grant Fund, Tree Preservation Fund, Library Building Donation Fund, Recreational Event Fund, Leose Fund, Court Technology Fund, Court Building Security Fund, Public Art Fund, Juvenile Case Manager Fund, the Deployment Fund, and the Court Security & Technology Fund.

Each of these funds is considered a minor fund, as their individual revenues and expenditures do not constitute more than 10% of the City's appropriated budget. The revenues for these funds typically come from dedicated sources, such as fees, donations, grants, or specific taxes, and are restricted for use in their designated areas.

These funds play a crucial role in supporting targeted initiatives within the City, from enhancing public safety and preserving natural resources to improving park facilities and library services. By maintaining these funds, the City ensures that dedicated resources are used efficiently and transparently for their intended purposes.

Miscellaneous Special Revenue Fund Summary

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Beginning Fund Balance	**$2,995,257**	**$3,248,972**	**$3,248,972**	**$3,094,011**	**-4.77%**
Revenues					
Charges for Services	$448,854	$400,000	$456,291	$390,000	-2.50%
Fines & Forfeitures	$71,992	$65,200	$65,110	$67,180	3.04%
Miscellaneous Revenue	$609,356	$84,000	$202,534	$82,500	-1.79%
Donations	$134,714	-	$74,000	-	-
Total Revenues	**$1,264,916**	**$549,200**	**$797,935**	**$539,680**	**-1.73%**
Expenditures					
Personnel Services	$320,622	-	$241,946	-	-
Contractual Services	$110,836	$26,600	$115,819	$25,100	-5.64%
Supplies	$388,398	$178,500	$525,876	$181,500	1.68%
Capital Outlay	$109,913	$50,000	$69,255	-	-100.00%
Capital Projects	$81,432	-	-	-	-
Total Expenditures	**$1,011,201**	**$255,100**	**$952,896**	**$206,600**	**-19.01%**
Total Revenues Less Expenditures	**$253,715**	**$294,100**	**-$154,961**	**$333,080**	**13.25%**
Ending Fund Balance	**$3,248,972**	**$3,543,072**	**$3,094,011**	**$3,427,091**	**-3.27%**

Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Voluntary Park Fund	$227,826	$224,000	$224,000	$220,000	-1.79%
Sesquicentennial Fund	$544	-	-	-	-
Special Donations Fund	$30,460	-	$75,453	-	-
Voluntary Library Fund	$201,558	$197,000	$197,000	$197,000	-
Grant Fund	$135,593	-	$75,215	-	-
Tree Preservation Fund	$17,603	$12,000	$12,000	$12,000	-
Library Building Donation Fund	$15,317	-	$31,538	-	-
Recreation Event Fund	$8,660	-	$16,288	-	-
Leose Fund	$8,649	-	$8,600	-	-
Court Technology Fee Fund	$39,063	-	-	-	-
Building Security Fee Fund	$50,569	-	-	-	-
Public Art Fund	$296	-	-	-	-
Juvenile Case Manager Fund	$27,548	$25,200	$28,910	$27,680	9.84%
Deployment Fund	$486,707	-	$38,931	-	-
Court Security & Technology Fund	$14,523	$91,000	$90,000	$83,000	-8.79%
Total Revenues	**$1,264,916**	**$549,200**	**$797,935**	**$539,680**	**-1.73%**

The City's Special Revenue Funds are primarily supported by donations, state-imposed fees, or contributions from citizens or developers. There is also minimal revenue generated from interest income.

Revenue projections for FY 2027 were based on trends from the current year and the last several years. Given the stable and predictable nature of these revenue streams, no significant growth is expected for these funds. The Court Technology Fee Fund and the Building Security Fee Fund have been combined per the Local Government Code and the Court Security & Technology Fund was created with that legislature.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Voluntary Park Fund	$152,430	-	$197,500	-	-
Sesquicentennial Fund	$23,884	-	-	-	-
Special Donations Fund	$28,893	-	$48,703	-	-
Voluntary Library Fund	$163,048	$195,000	$195,000	$195,000	-
Grant Fund	$17,446	-	-	-	-
Library Building Donation Fund	$23,396	$50,000	$21,773	-	-100.00%
Recreation Event Fund	$9,654	-	$21,345	-	-
Leose Fund	$7,991	-	$300	-	-
Court Technology Fee Fund	$43,461	-	-	-	-
Building Security Fee Fund	$44,350	-	$7,571	-	-
Public Art Fund	$9,086	-	-	-	-
Juvenile Case Manager Fund	$2,301	-	$15	$3,000	-
Deployment Fund	$485,261	-	$439,089	-	-
Court Security & Technology Fund	-	$10,100	$21,600	$8,600	-14.85%
Total Expenditures	**$1,011,201**	**$255,100**	**$952,896**	**$206,600**	**-19.01%**

The City’s Special Revenue Funds are used primarily for supplemental purchases, in line with the intent of the donations, state-imposed fees, or contributions from citizens or developers. These funds provide additional resources outside the City's normal operating budget, and expenditures vary each year based on need and activity.

Examples of supplemental purchases include additional library materials and park amenities, which can be either operating or capital expenditures.

For the Court Technology Fee Fund and Building Security Fee Fund, expenditures are strictly aligned with state law, ensuring that funds are used for municipal court-related security and technology. Per the legislature, these two funds have been combined into one as the Court Security & Technology Fund.

Funding Sources

Property Taxes

Property taxes are the largest revenue source for the City of Colleyville's governmental funds, essential for funding general city services, including public safety, public works, and leisure services. The City benefits from a strong residential base, which provides stability and helps mitigate the negative effects of economic fluctuations. In recent years, property values across Texas have experienced significant growth, and Colleyville is no exception.

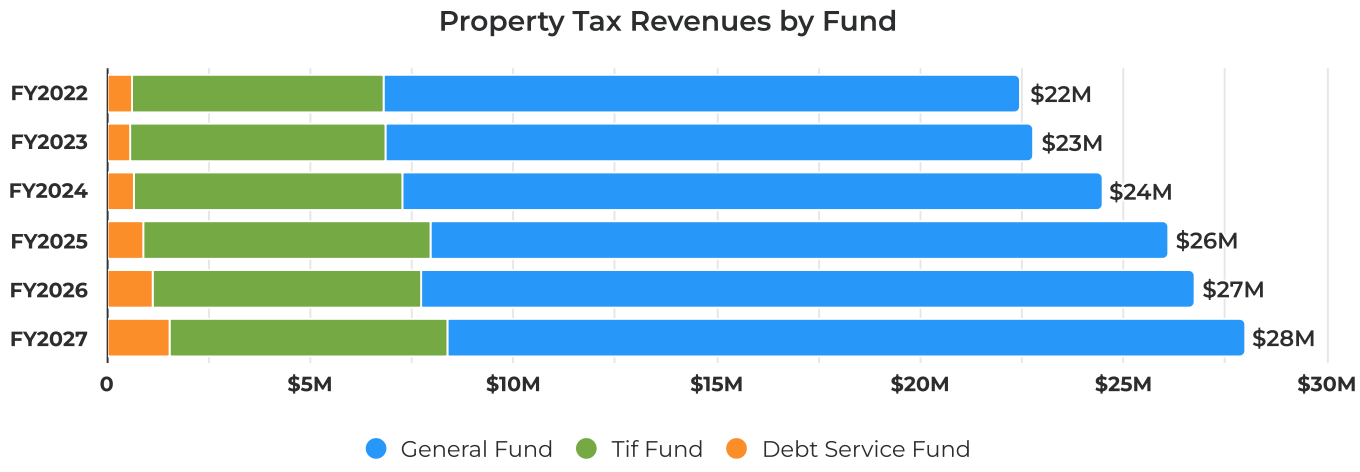
The Tarrant Appraisal District (TAD) is responsible for assessing property values in Colleyville, while the City has a contract with Grapevine-Colleyville Independent School District (GCISD) to collect property taxes on its behalf. According to the City's charter, the maximum property tax rate cannot exceed $1.50 per $100 in valuation. Furthermore, any tax rate set per budget year shall not result in an ad valorem tax revenue increase greater than seven percent (7%) of the total ad valorem tax revenue collected in the preceding budget year, unless authorized by the voters of the City at a special election. It is important to note that any additional ad valorem tax revenue generated from new construction is excluded when determining whether the increase exceeds the 7% threshold.

For Fiscal Year 2027, the City Council has set the property tax rate at $0.352480 per $100 in valuation, which is above the no-new-revenue (NNR) rate and the Fiscal Year 2026 rate of $0.311931 per $100 in valuation. This decision aligns with the City’s long-standing philosophy of only raising taxes when absolutely necessary. The City is committed to ensuring that any tax increase is clearly justified and necessary to meet the community's needs.

This year's tax rate adjustment was driven by several factors, including increased operating costs brought on by inflation, higher material costs, and ongoing supply chain issues. Additionally, the City has faced increased debt service obligations related to the purchase of new fire apparatus and higher costs associated with police vehicles. To provide relief to residents, the City adopted a 14% general residential homestead exemption. This exemption is part of the City Council's continued commitment to minimizing the tax burden on citizens. While the rate increase was necessary to maintain the high level of services expected by the community, the homestead exemption helps offset the impact on homeowners, reflecting the City’s balanced approach to fiscal management.

Looking ahead, the City Council will continue to carefully consider the amount of revenue required and set tax rates accordingly, ensuring that any increase is fully justified for specific programs or services that benefit the community. The approach remains focused on balancing the need for high-quality services with the goal of minimizing the tax burden on residents.

Revenue estimates are carefully calculated based on the certified values provided by TAD and the required revenue to maintain essential services and meet financial obligations. The City’s philosophy is to set the lowest possible tax rate that still allows us to provide the high level of service expected by our community.



Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Current Taxes	$17,980,445	$18,870,816	$18,870,816	$19,496,345	3.31%
Delinquent Taxes	$32,038	$30,000	$30,000	$30,000	-
Penalty & Interest	$98,948	$80,000	$80,000	$80,000	-
Total General Fund	$18,111,431	$18,980,816	$18,980,816	$19,606,345	3.30%
Debt Service Fund					
Current Taxes	$911,283	$924,135	$1,135,000	$1,539,184	66.55%
Delinquent Taxes	$1,242	$2,000	$1,500	$1,800	-10.00%
Penalty & Interest	$5,736	$3,400	$5,900	$3,800	11.76%
Total Debt Service Fund	$918,261	$929,535	$1,142,400	$1,544,784	66.19%
Tif Fund					
Current Taxes	$7,051,866	$6,600,000	$6,600,000	$6,830,000	3.48%
Total Tif Fund	$7,051,866	$6,600,000	$6,600,000	$6,830,000	3.48%
Total Revenues	**$26,081,558**	**$26,510,351**	**$26,723,216**	**$27,981,129**	**5.55%**

Sales Tax

Sales tax is the second-largest operational revenue source for the City of Colleyville governmental funds, spanning three key funds: the General Fund, Colleyville Crime Control and Prevention District (CCCPD), and the Colleyville Economic Development Corporation (CEDC). The State of Texas allows cities to levy a maximum sales tax of 2% on top of the state's 6.25% sales tax. In Colleyville, the General Fund receives 1% of the local sales tax, while CCCPD and CEDC each receive 0.5%.

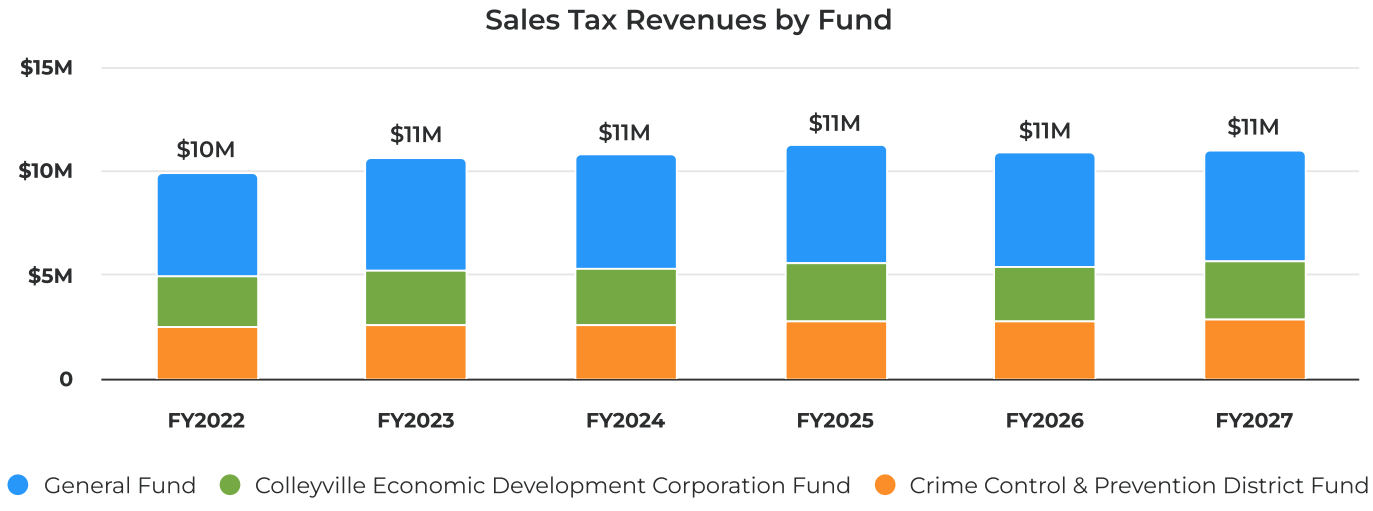
Sales tax revenue in the General Fund is allocated towards essential city services, including public safety, public works, and leisure services. The CCCPD's portion is dedicated to police operational and capital expenses, ensuring the safety and security of our community. The CEDC's share supports eligible economic development and leisure services, such as parks and libraries, enhancing the quality of life for Colleyville residents.

Over the past few years, sales tax has become a more substantial source of revenue, with significant growth observed during and following the COVID-19 pandemic. However, we are now seeing a leveling out of this growth. While increased sales tax revenue is beneficial and more is always welcome, it is also more susceptible to economic fluctuations. This volatility underscores the importance of Colleyville's strong property tax base, which provides a stable and reliable source of revenue to support the City's operations even during economic downturns.

It is important to note that this revenue figure also includes mixed beverage sales tax, which is separately remitted to the City by the Texas Comptroller and is allocated entirely to the General Fund, though it represents an inconsequential amount.

Sales tax revenue is a significant source of income for the City of Colleyville. For Fiscal Year 2027, the sales tax revenue has been budgeted based on a flat projection, in line with the trend we have been observing in recent years. This conservative approach reflects a stable local economy and consistent consumer spending patterns.

While external factors such as changes in the broader economy or new retail developments could impact sales tax collections, our trend analysis indicates that a flat projection is a prudent estimate for the upcoming year. By maintaining this approach, the City ensures that revenue estimates are realistic and aligned with current economic conditions, allowing for effective budgeting and financial planning.



Sales Tax Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Sales Tax	$5,587,951	$5,304,000	$5,304,000	$5,304,000	-
Mixed Beverage Tax	$126,372	$140,000	$140,000	$100,000	-28.57%
Total General Fund	$5,714,323	$5,444,000	$5,444,000	$5,404,000	-0.73%
Colleyville Economic Development Corporation Fund					
Sales Tax	$2,789,786	$2,650,000	$2,650,000	$2,805,000	5.85%
Total Colleyville Economic Development Corporation Fund	$2,789,786	$2,650,000	$2,650,000	$2,805,000	5.85%
Crime Control & Prevention District Fund					
Sales Tax	$2,733,606	$2,750,000	$2,750,000	$2,805,000	2.00%
Total Crime Control & Prevention District Fund	$2,733,606	$2,750,000	$2,750,000	$2,805,000	2.00%
Total Revenues	**$11,237,715**	**$10,844,000**	**$10,844,000**	**$11,014,000**	**1.57%**

Franchise Fees

Franchise fees represent the third-largest source of revenue in the General Fund. These fees are paid by utility providers for the use of the City's right of way, with the largest contributions coming from electric utility and natural gas providers. Smaller fees are collected from cable TV, telecom providers, and sanitation services.

The projected revenue for FY 2027 is based on yearly activity and trends. Since franchise fees are imposed as a percentage charge on a customer’s bill, the revenue is directly tied to the underlying revenues of the utilities. As utility costs rise due to inflationary pressures, the associated franchise fees also increase.

However, there has been a steady decline in franchise fees from telecommunications and cable TV providers in recent years. As more residents switch to streaming services and cellular phones, the use of landlines and cable TV has decreased, resulting in lower franchise fee collections from these sectors.

Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Oncor Electric Delivery	$887,583	$910,000	$910,000	$910,000	0.00%
Tri-County Electric	$172,925	$185,000	$185,000	$185,000	0.00%
Atmos Energy	$682,980	$600,000	$600,000	$600,000	0.00%
At&T Services	$9,534	$15,000	$15,000	$15,000	0.00%
Verizon/Others	$7,462	$12,000	$12,000	$12,000	0.00%
Garbage/Recycling	$325,103	$300,000	$300,000	$300,000	0.00%
Cable Tv	$186,044	$200,000	$200,000	$200,000	0.00%
Network Nodes	$250	$250	$250	$250	0.00%
Total General Fund	$2,271,881	$2,222,250	$2,222,250	$2,222,250	0.00%
Total Revenues	**$2,271,881**	**$2,222,250**	**$2,222,250**	**$2,222,250**	**0.00%**

Water and Wastewater Service Charges

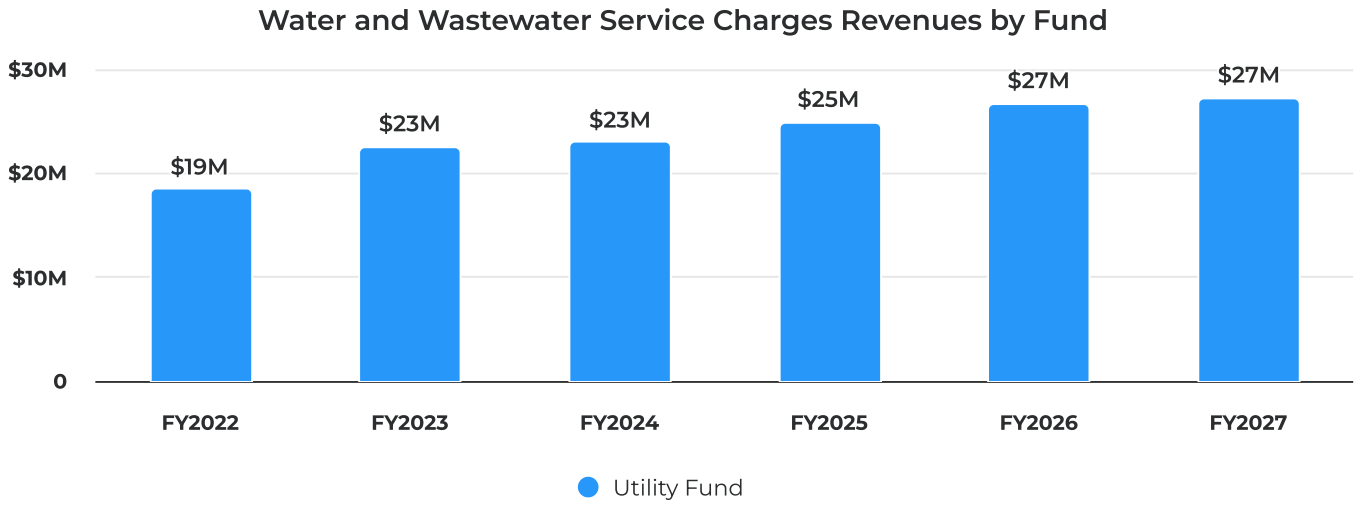
The City's water and wastewater revenue is generated from two primary sources: a monthly base charge for water and wastewater service and a pass-through volumetric rate based on customer usage. The volumetric rate is a direct pass-through at cost from the Trinity River Authority (TRA), which supplies the City with water and processes its wastewater. Unlike some systems, Colleyville's volumetric rate does not include tiers; customers are charged based on actual usage, with the rate determined by the cost TRA charges the City.

The majority of the revenue, over 80%, comes from these volumetric charges. The remaining 20% is derived from the monthly base charge, which is used to fund the operations of the Water and Wastewater Fund—this is the only portion of the revenue controlled by the City. The base rate is determined by the size of the customer's meter, with the smallest meter, used by the majority of customers, carrying the lowest charge. The City is committed to keeping this base rate as low as possible while ensuring the continued delivery of essential water and wastewater services.

Water and wastewater service charges are a critical revenue source for the City of Colleyville, funding the maintenance and operation of the City's utility infrastructure. For Fiscal Year 2027, the revenue from these charges has been budgeted based on the trends we have been observing in recent years.

The base rate is set according to the revenue needed to maintain and operate the water and wastewater systems effectively. This ensures that the City can continue providing reliable utility services while covering the necessary costs of maintaining the infrastructure. In addition to the base rate, the City imposes a pass-through charge for the volumetric side, which is directly linked to the rates set by the Trinity River Authority (TRA) for water and wastewater services. This pass-through charge allows the City to adjust the cost to customers based on the actual rates charged by TRA, ensuring that the City neither gains nor loses revenue from fluctuations in these costs.

By combining trend analysis with a carefully structured base rate and pass-through charges, the City ensures that water and wastewater revenue estimates are both realistic and aligned with the operational needs of the utility system.



Revenues by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Utility Fund					
Water Revenue-Base Rate	$2,429,276	$2,509,730	$2,509,730	$2,850,976	13.60%
Sewer Revenue-Base Rate	$1,728,568	$1,885,685	$1,885,685	$2,195,118	16.41%
T.R.A True-Up	$1,447,305	-	-	-	-
Sewer Installation	-	$2,000	$2,000	$2,000	-
Water Installation	$31,519	$20,000	$20,000	$20,000	-
Water Revenue-Volume Rate	$14,533,462	$17,072,779	$17,072,779	$16,871,407	-1.18%
Sewer Revenue-Volume Rate	$4,536,672	$4,956,120	$4,956,120	$5,069,240	2.28%
Engineering & Develop Charges	$41,880	-	$24,000	-	-
Penalties	$187,657	$200,000	$200,000	$200,000	-
Total Utility Fund	$24,936,339	$26,646,314	$26,670,314	$27,208,741	2.11%
Total Revenues	**$24,936,339**	**$26,646,314**	**$26,670,314**	**$27,208,741**	**2.11%**

Departments

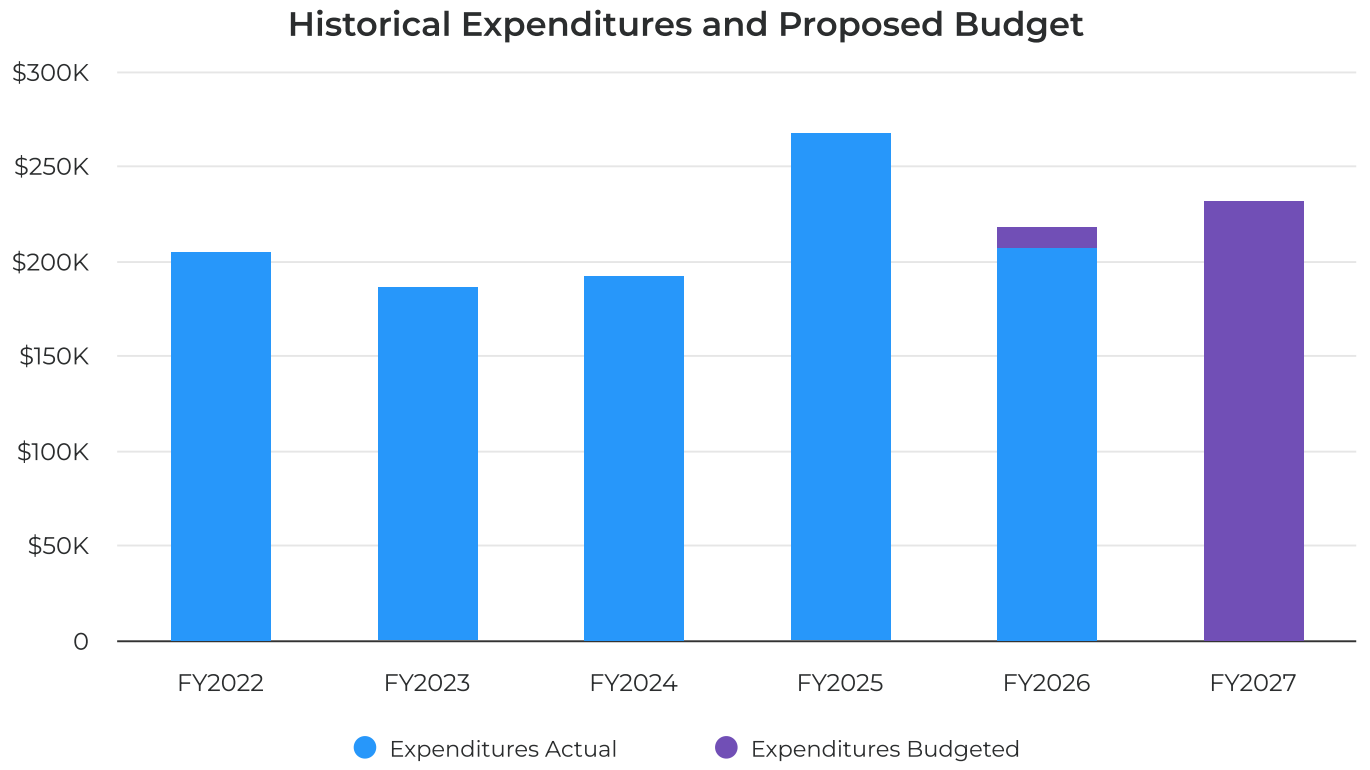
City Council

The City Council serves as the governing body of elected representatives for the City of Colleyville. Empowered by the home rule charter, the Council functions as the principal policymakers and decision-makers for the community. The Council is composed of a Mayor and six Council Members, all elected at large by the citizens of Colleyville. Council Members serve staggered three-year terms, ensuring continuity of governance while allowing for new perspectives over time.

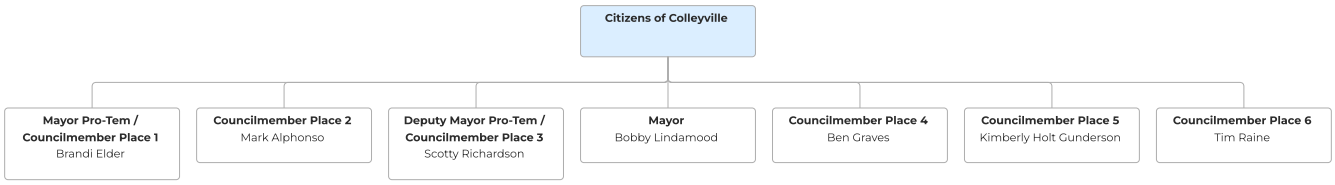
The City of Colleyville enforces specific term limits for its elected officials. No individual may serve as Mayor for more than two consecutive elected terms, and no person may serve as a Council Member for more than two consecutive elected terms. Additionally, no individual may serve more than twelve consecutive years in any combination of Council Member and Mayor roles.

The Council's responsibilities include setting strategic goals, adopting ordinances and resolutions, and appointing citizens to various community boards and commissions. Through its leadership, the City Council is committed to maintaining Colleyville as a model city that balances growth with the preservation of its unique history and resources.

The Council strives to ensure that Colleyville remains an efficient, attractive, and neighborhood-oriented community, continuously responding to the needs and aspirations of its residents.



In FY2027, the City Council's budgeted expenses remained steady at $224,630, a slight increase (3.64%) from the previous year's original budgeted amount to more closely align with historical actuals.



Expenditures by Fund

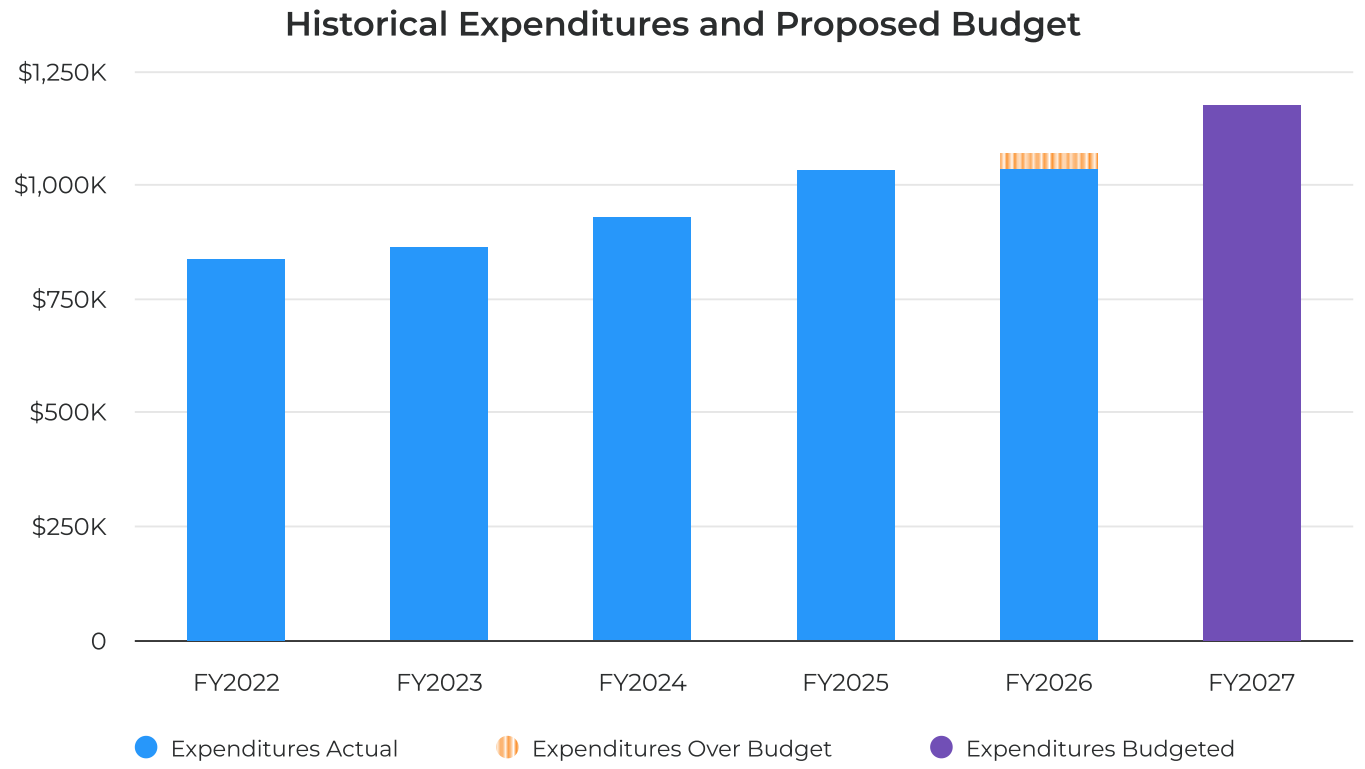
Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Contractual Services	$179,091	$197,670	$190,100	$211,870	7.18%
Supplies	$18,839	$19,760	$16,960	$19,760	-
Capital Outlay	$69,638	-	-	-	-
Total General Fund	$267,568	$217,430	$207,060	$231,630	6.53%
Total Expenditures	**$267,568**	**$217,430**	**$207,060**	**$231,630**	**6.53%**

City Manager

The City Manager's Office provides leadership and strategic direction to all City departments, ensuring the effective implementation of the City Council's goals, directives, and policies. The office works in close collaboration with the City Council, as well as appointed boards, commissions, and committees, to develop, analyze, and implement policy initiatives that align with the community's vision.

The City Manager's Office is responsible for overseeing and directing all services and programs delivered to Colleyville's residents and visitors. This includes forming policy recommendations in partnership with the community and stakeholders for City Council consideration, setting expectations for service delivery by City employees, and managing the development, implementation, and monitoring of the City's budget and capital improvement programs.

Additionally, the City Manager's Office coordinates the City's strategic and performance management systems, implements administrative procedures, maintains effective intergovernmental relationships, responds to citizen requests, and manages franchise agreements to ensure that the City operates efficiently and effectively in serving its community.



In FY2027, the City Manager's budgeted expenses are set at $1,174,579, representing a 13.46% increase from the previous year's budget of $1,035,273.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$971,153	$972,678	$993,548	$823,781	-15.31%
Contractual Services	$39,379	$56,795	$66,635	$56,795	-
Supplies	$9,227	$3,800	$5,100	$3,800	-
Total General Fund	$1,019,759	$1,033,273	$1,065,283	$884,376	-14.41%
Utility Fund					
Personnel Services	-	-	-	$288,143	-
Total Utility Fund	-	-	-	$288,143	-
Colleyville Economic Development Corporation Fund					
Contractual Services	$2,059	$2,000	$2,000	$2,060	3.00%
Total Colleyville Economic Development Corporation Fund	$2,059	$2,000	$2,000	$2,060	3.00%
Public Art Fund					
Capital Outlay	$9,086	-	-	-	-
Total Public Art Fund	$9,086	-	-	-	-
Total Expenditures	**$1,030,904**	**$1,035,273**	**$1,067,283**	**$1,174,579**	**13.46%**

Organizational Chart



Department Goals and Objectives

Goal 1: Lead and Implement City Council's Vision

- **Objective 1.1**: Oversee the implementation of policies and strategic initiatives as set forth by City Council, ensuring alignment with the overall vision for Colleyville.
    - **Performance Measure 1.1.1**: Percentage of Council directives implemented within designated timeframes.

Prior Year Actual (2025)	100%
Current Year Estimate (2026)	100%
Budget Year Target (2027)	100%

- **Objective 1.2**: Ensure that city departments are effectively and efficiently managed, providing the services expected by residents.
    - **Performance Measure 1.2.**1: Resident satisfaction with city services (based on annual reviews or survey data).

Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	≥90%
Budget Year Target (2027)	≥90%

Goal 2: Effectively Manage High-Profile Projects to Completion

- **Objective 2.1**: Oversee the successful completion of high-profile projects, including the Heroes Park development and the potential renovation/expansion of the Colleyville Recreation Center.
    - **Performance Measure 2.1.1**: Percentage of key project milestones met on schedule.

Prior Year Actual (2025)	100%
Current Year Estimate (2026)	100%
Budget Year Target (2027)	100%

- **Objective 2.2**: Provide timely updates to City Council and the public on the progress of key projects to maintain transparency and accountability.
    - **Performance Measure 2.2.1**: Number of progress reports presented to City Council annually.

Prior Year Actual (2025)	52
Current Year Estimate (2026)	52+
Budget Year Target (2027)	52+

Goal 3: Maintain Strong Community Relationships

- **Objective 3.1**: Foster open communication with residents to address concerns and improve city services.
    - **Performance Measure 3.1.1**: Percentage of resident inquiries resolved within 10 business days.

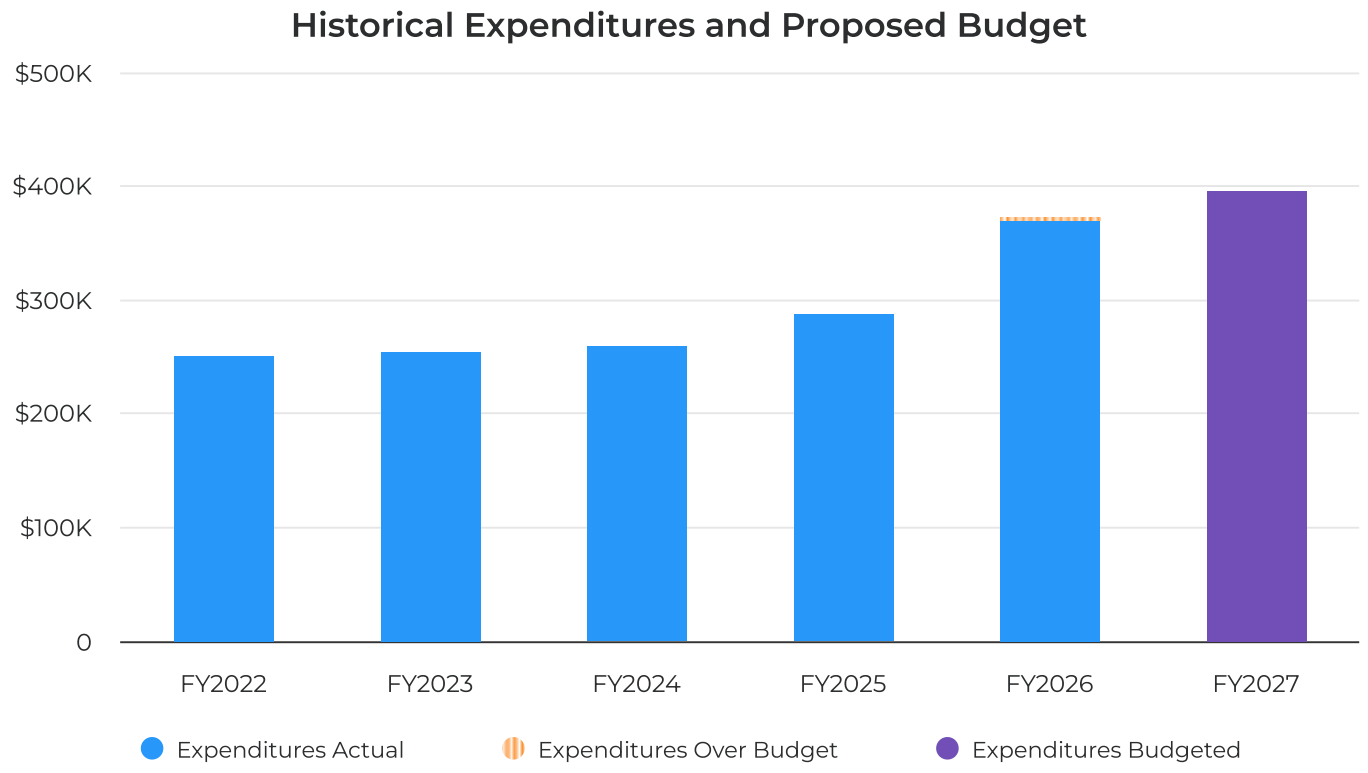
Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	≥90%
Budget Year Target (2027)	≥90%

City Secretary

The City Secretary is responsible for the legislative operations of the City and serves as the official records management officer. In this role, the office is accountable for the integrity, protection, compliance, availability, retention, disposition, and transparency of all City records in accordance with the Texas State Library and Archives Commission Records Retention Schedules.

The City Secretary serves as Elections Administrator to provide fair and legal City of Colleyville elections efficiently. As such, the City Secretary ensures the annual municipal elections are held in compliance with local, state, and federal election laws and regulations. This office does this by fostering an excellent partnership with the Tarrant County Election Administration for election services and equipment, which provides a cost savings to the City. In addition to municipal elections, the City Secretary facilitates and coordinates early voting for county, state, and federal elections.

As a vital resource for the City Council, City departments, residents, and the public, the City Secretary's Office (CSO) acts as a direct link between the community and the government. The CSO is committed to providing exemplary customer service in a professional, courteous, impartial, and transparent manner. The office upholds the highest standards of integrity, communication, and excellence, while also actively supporting the City Council's Strategic Plan and promoting transparency in all its operations.



In FY2027, the City Secretary's budgeted amount of $396,627, reflecting a 7.17% increase from the previous year's budget of $370,094.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$259,877	$289,092	$293,492	$252,532	-12.65%
Contractual Services	$25,141	$76,615	$75,715	$81,615	6.53%
Supplies	$2,495	$4,387	$4,387	$4,387	-
Total General Fund	$287,513	$370,094	$373,594	$338,534	-8.53%
Utility Fund					
Personnel Services	-	-	-	$58,093	-
Total Utility Fund	-	-	-	$58,093	-
Total Expenditures	**$287,513**	**$370,094**	**$373,594**	**$396,627**	**7.17%**

Organizational Chart



Department Goals and Objectives

Goal 1: Improve Record Accessibility and Storage

- **Objective 1.1**: Analyze and restructure the Laserfiche system to increase the accessibility and storage of permanent documents for efficient access both internally and externally.
    - **Performance Measure 2.1.1**: Percentage of documents successfully restructured and accessible in Laserfiche.

Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	40%
Budget Year Target (2027)	60%

Goal 2: Recodify the City Code of Ordinances

- **Objective 2.1**: Recodify the City of Colleyville Code of Ordinances to ensure that the legal review by the City Attorney is accepted and the Code is republished.
    - **Performance Measure 2.1.1**: Completion of recodification and publication of the City Code.
        - **Timeline**: Fall/Winter 2027

Goal 3: Enhance Efficiency in Responding to Public Information Requests

- **Objective 3.1**: Review the Texas State Library and Archives retention schedules and implement communication between software used by City departments to incorporate records into the City's permanent record depository.
    - **Performance Measure 3.1.1**: Percentage reduction in response time to Public Information Requests.

Prior Year Actual (2025)	25%
Current Year Estimate (2026)	20%
Budget Year Target (2027)	50%

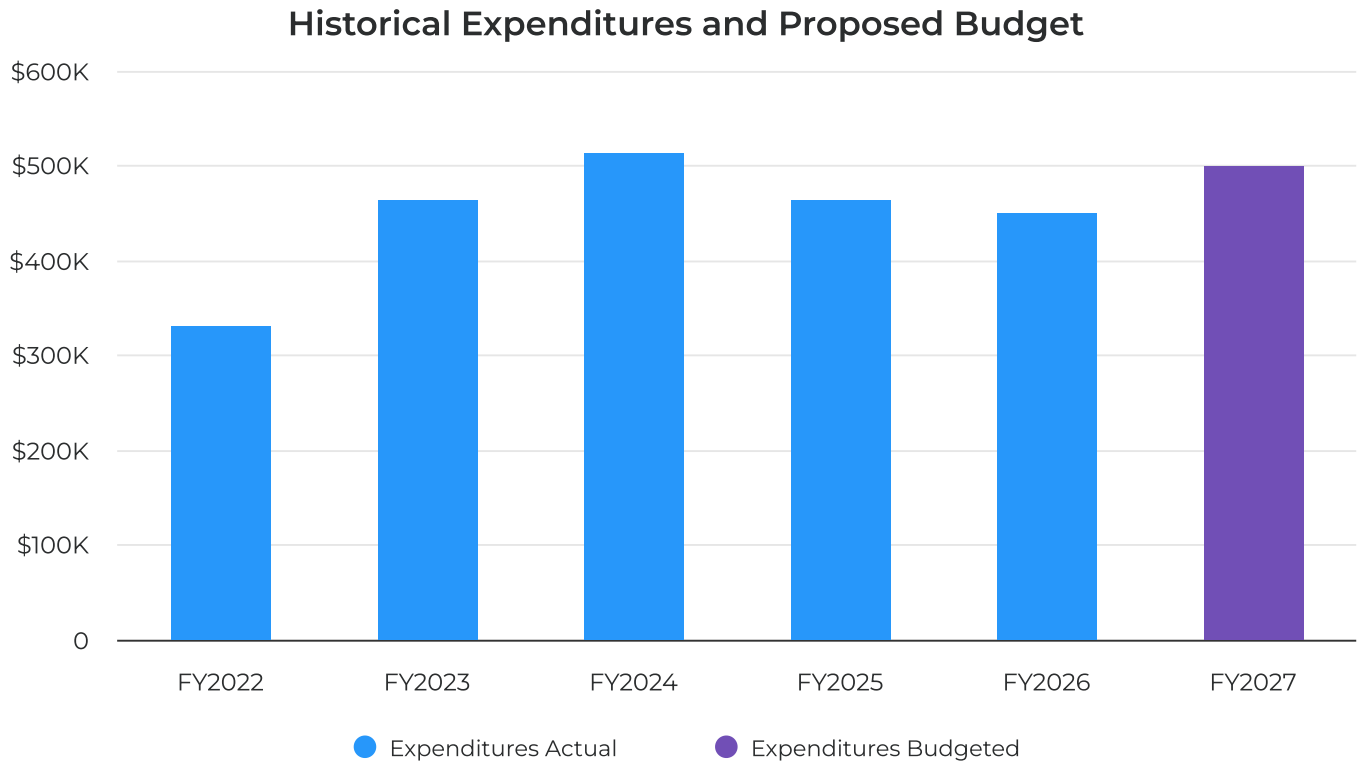
Goal 4: Enhance Accessibility and Efficiency for Citizen Input

- **Objective 4.1**: Redesign of City Secretary’s page on the Colleyville.com site to provide seamless exploration of services and information.
    - **Performance Measure 4.1.1**: Percentage reduction in Public Information and Election Information Requests.

Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	50%
Budget Year Target (2027)	50%

Legal Services

City legal services are provided on a contract basis. The City Attorney delivers exceptional legal services for all city business, ensuring that City Council and city staff receive the necessary legal advice and support. The primary function of the City Attorney is to advise City leaders on matters involving applicable laws, statutes, and other legislation, thereby ensuring that taxpayer resources are used appropriately and in compliance with legal requirements.



In the proposed budget year FY2027, the Legal Services expenses remain steady at $500,000, showing a $50,000 change from the previous year, FY2026.

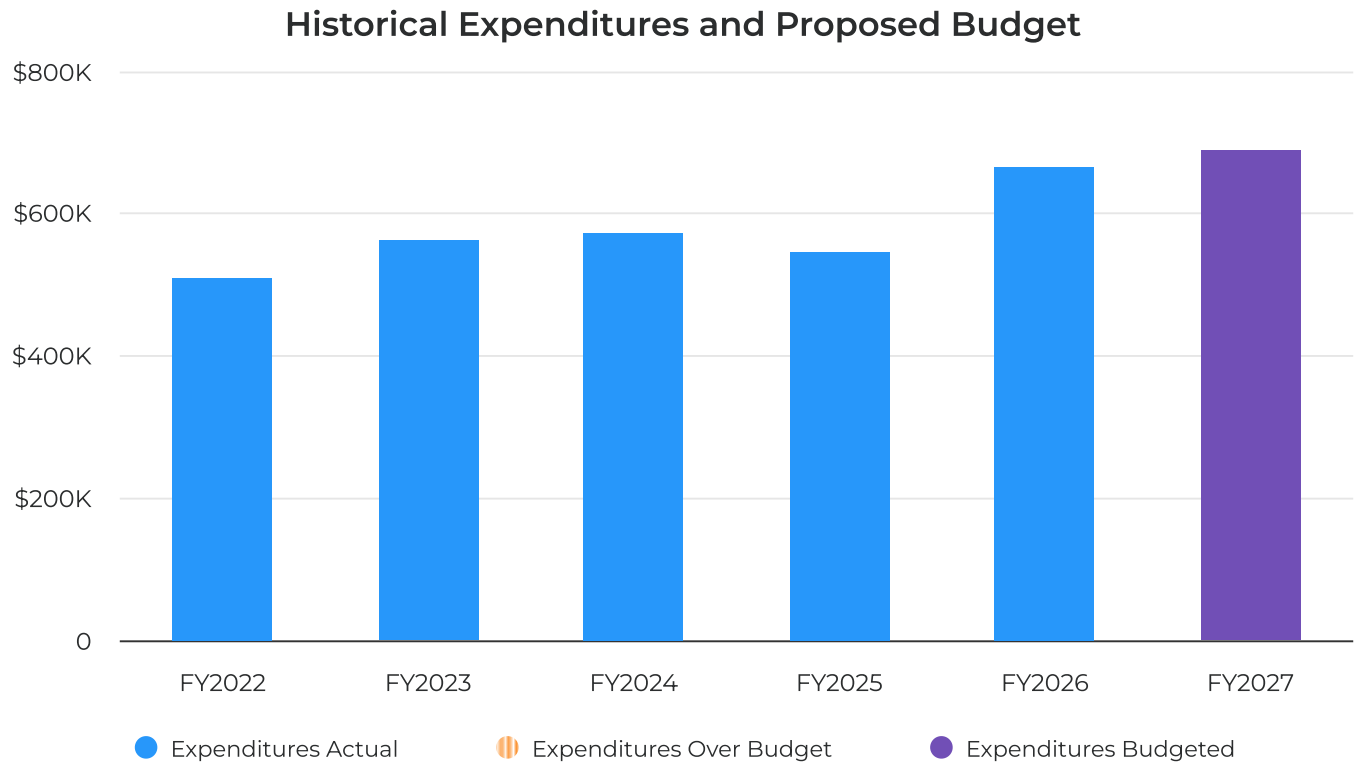
Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Contractual Services	$463,717	$450,000	$450,000	$500,000	11.11%
Total General Fund	$463,717	$450,000	$450,000	$500,000	11.11%
Total Expenditures	**$463,717**	**$450,000**	**$450,000**	**$500,000**	**11.11%**

Colleyville Center

The Colleyville Center offers a unique and welcoming meeting venue for the citizens of Colleyville. Designed as a central location for civic meetings and social gatherings, the Center has become a key place for the community to connect and celebrate. The motto, “LIVE HERE. WORK HERE. CELEBRATE HERE!” encapsulates the spirit of the Center’s role in the community.

The Center provides exceptional customer service to individuals, businesses, and non-profits, whether they are local residents or visitors from outside the area. Additionally, the Colleyville Center supports all City Departments by hosting special events, training sessions, safety seminars, health fairs, job fairs, and public meetings, offering a vital space for town hall communication and updates from Colleyville City Government.



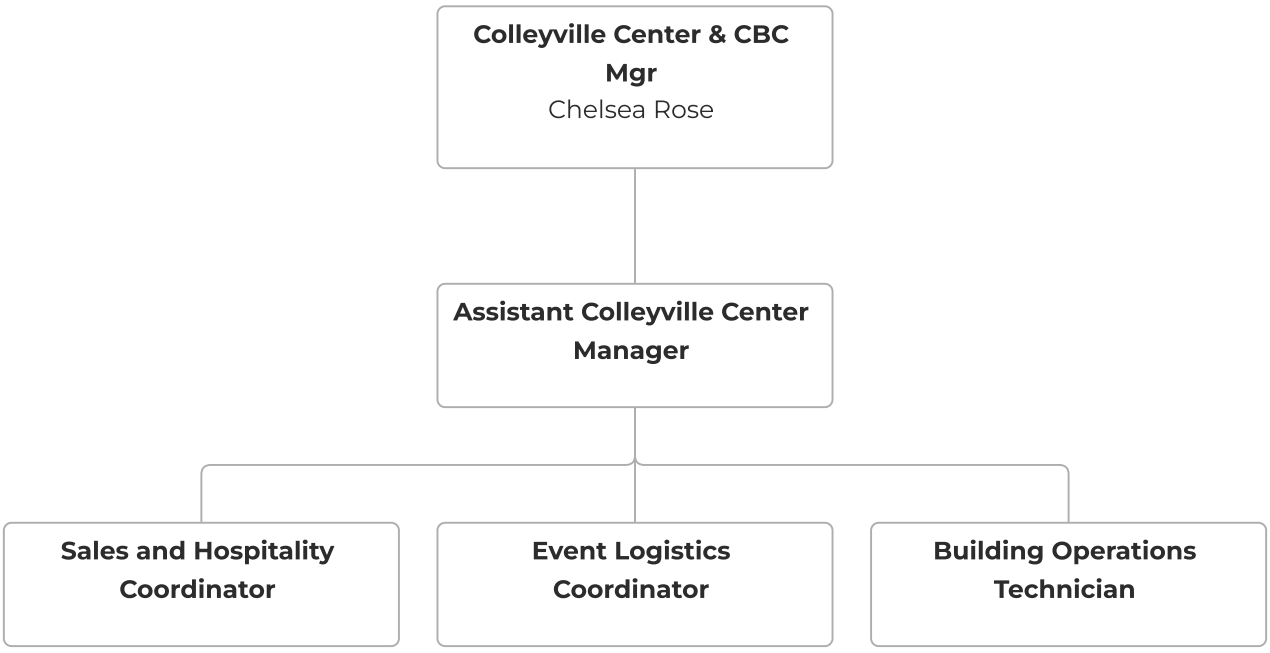
In FY2027, the Colleyville Center's budgeted expenses are $689,257, representing a 3.64% increase from the previous year's budgeted amount of $665,065.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$169,726	$211,797	$212,072	$219,982	3.86%
Contractual Services	$58,425	$57,249	$58,049	$57,124	-0.22%
Supplies	$18,270	$32,084	$32,084	$32,084	-

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Total General Fund	$246,421	$301,130	$302,205	$309,190	2.68%
Colleyville Economic Development Corporation Fund					
Personnel Services	$156,906	$165,026	$161,249	$245,591	48.82%
Contractual Services	$35,637	$52,241	$60,368	$52,241	-
Supplies	$1,567	$4,450	$4,450	$4,450	-
Capital Outlay	-	$29,400	$29,400	$29,400	-
Total Colleyville Economic Development Corporation Fund	$194,110	$251,117	$255,467	$331,682	32.08%
Hotel Tax Fund					
Personnel Services	$106,260	$107,818	$107,818	$45,385	-57.91%
Contractual Services	-	$5,000	-	$3,000	-40.00%
Total Hotel Tax Fund	$106,260	$112,818	$107,818	$48,385	-57.11%
Total Expenditures	**$546,791**	**$665,065**	**$665,490**	**$689,257**	**3.64%**

Organizational Chart



Department Goals and Objectives

Goal 1: Modernize Facility to Meet Community Needs

- **Objective 1.1**: Complete audiovisual updates and begin window repair and replacement to enhance the usability and appeal of the Colleyville Center.
    - **Performance Measure 1.1.1**: Percentage of audiovisual upgrades completed.

Prior Year Actual (2025)	10
Current Year Estimate (2026)	90
Budget Year Target (2027)	100

    - **Performance Measure 1.1.2**: Percentage of window repairs and replacements initiated.

Prior Year Actual (2025)	0
Current Year Estimate (2026)	10
Budget Year Target (2027)	100

Goal 2: Increase Event Usage by Targeting Business and School Categories

- **Objective 2.1**: Increase the number of events hosted by business organizations and schools through targeted marketing strategies.
    - **Performance Measure 2.1.1**: Number of events hosted by business organizations.

Prior Year Actual (2025)	32
Current Year Estimate (2026)	30
Budget Year Target (2027)	40

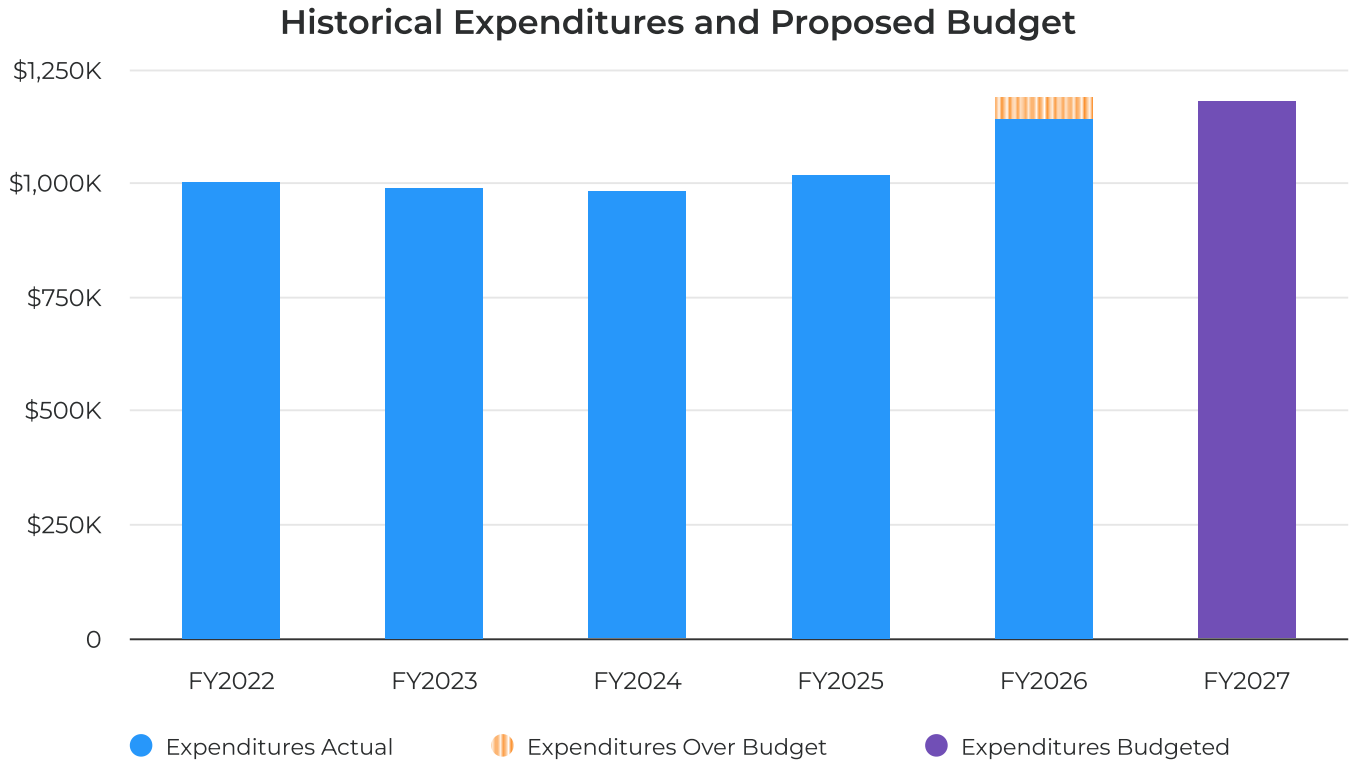
    - **Performance Measure 2.1.2**: Number of events hosted by schools in the district.

Prior Year Actual (2025)	17
Current Year Estimate (2026)	25
Budget Year Target (2027)	27

Community Development

The Community Development Department is dedicated to preserving the unique beauty and quality of life in Colleyville while guiding quality, sustainable growth and redevelopment. The Department is committed to providing exceptional customer service to both citizens and the development community.

Community Development encompasses the Planning and Building Inspections Divisions. The Department is responsible for reviewing new development proposals, planning for future growth and redevelopment, ensuring long-term community sustainability, and enforcing compliance with building codes. By working closely with other City departments, Community Development ensures that the development process is efficient, effective, and aligned with the City's vision for a thriving, well-balanced community.

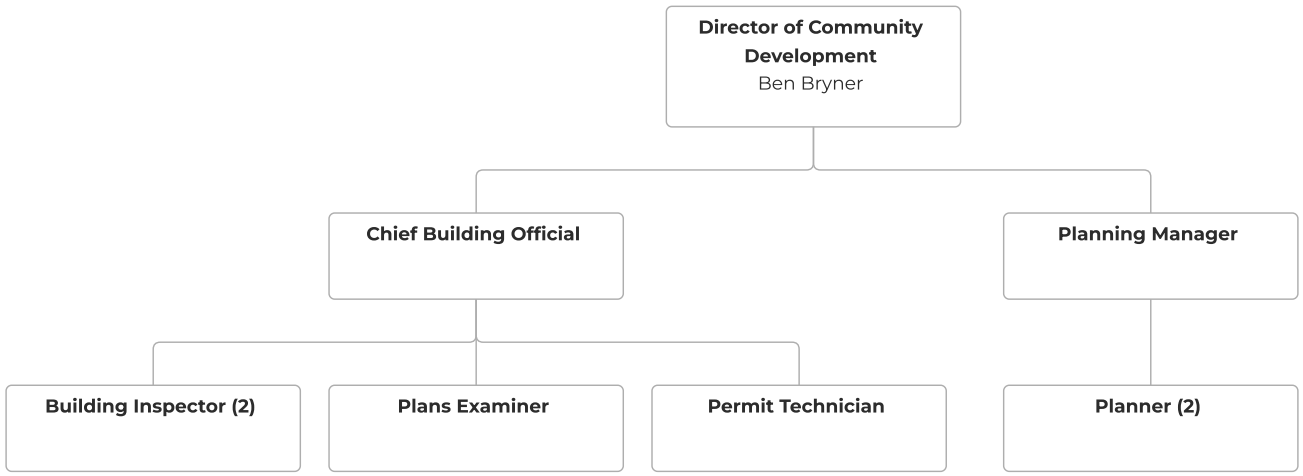


In the proposed budget year FY2027, the Community Development expenses amount to $1.26 million, reflecting a 9.82% increase from the previous year's budgeted expenses.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$983,108	$1,086,224	$1,097,331	$1,119,707	3.08%
Contractual Services	$30,890	$51,647	$84,272	$51,647	-
Supplies	$3,779	$6,877	$5,977	$6,877	-
Total General Fund	$1,017,777	$1,144,748	$1,187,580	$1,178,231	2.92%
Total Expenditures	**$1,017,777**	**$1,144,748**	**$1,187,580**	**$1,178,231**	**2.92%**

Organizational Chart



Department Goals and Objectives

Goal 1: Improve the Efficiency of Issuing Certificates of Occupancy (C.O.)

- **Objective 1.1**: Develop and implement a program to ensure certificates of occupancy are delivered to new businesses in a timely manner.
  - **Performance Measure 1.1.1**: Percentage of certificates of occupancy delivered within 10 business days of approval.

Prior Year Actual (2025)	87%
Current Year Estimate (2026)	96%
Budget Year Target (2027)	97%

- **Objective 1.2**: Collaborate with Economic Development staff to meet with business and/or personally deliver certificates of occupancy, ensuring that new businesses have the document on-site and staff are introduced.
  - **Performance Measure 1.2.1**: Number of certificates of occupancy personally delivered by staff.

Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	40%
Budget Year Target (2027)	60%

Goal 2: Support Urban Forestry Initiatives

- **Objective 2.1**: Support the Parkway Tree Planting Grant initiative by providing assistance throughout the process, from application to completion, with a focus on community involvement.
    - **Performance Measure 2.1.1**: Number of Parkway Tree Planting grants approved and completed.

Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	13
Budget Year Target (2027)	15

Goal 3: Ensure Compliance with Current Building Standards

- **Objective 3.1**: Adopt the International Building Code (I-Codes) series every three years, starting with the 2024 version, to stay compliant with current building construction practices and standards.
    - **Performance Measure 3.1.1**: Status of I-Code adoption (Complete or In Progress).

Prior Year Actual (2025)	In Progress (2024 I-Codes)
Current Year Estimate (2026)	Adoption of 2024 I-Codes
Budget Year Target (2027)	N/A

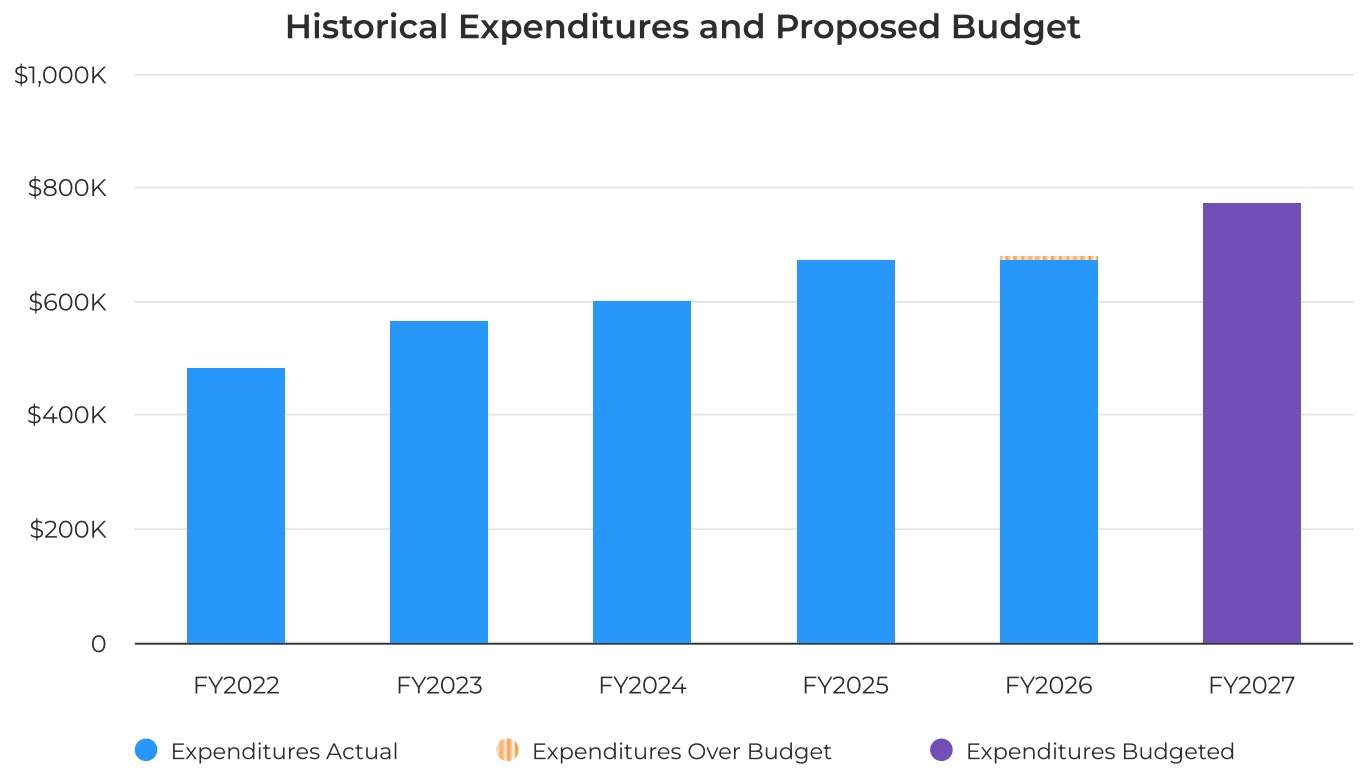
Goal 4: Improve Colleyville's Land Development Processes

- **Objective 4.1:** Regularly evaluate the Land Development Code to identify opportunities to improve clarity, consistency, and efficiency.
    - **Performance Measure:** Number of strategic planning priorities/LDC topics evaluated annually.
      Target: 4

- **Objective 4.2:** Improve consistency and efficiency in the development review process through standardized procedures.
    - **Performance Measure:** Number of Planning SOPs/internal procedures reviewed or updated annually.
      Target: 2-4

Communications

The Communications Department provides critical information to the public, media, and other stakeholders, aiming to build awareness of city issues, policy decisions, and services. This department is also responsible for the City's public education, public engagement, and public outreach activities, ensuring that Colleyville residents remain informed and aware of activities in the City in a consistent, transparent, and clear manner. Marketing activities include the promotion and advertising of city programs, activities, events, and services, all designed to enhance community engagement and participation. Additionally, the department is responsible for planning and managing the City's various annual special events, ensuring they align with the City's strategic goals and community expectations.



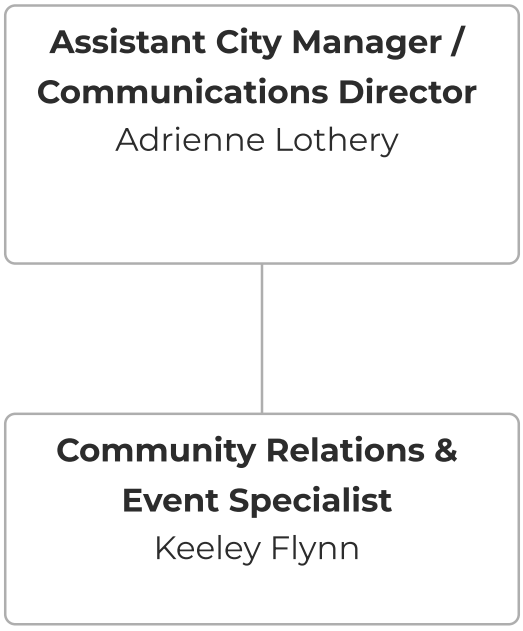
The Communications budget for FY2026 is set at $773,057, representing a 15.04% increase from the previous year's budget of $671,989.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$69,717	$70,265	$70,478	$70,265	-
Contractual Services	$80,628	$84,938	$84,988	$88,757	4.50%
Supplies	$759	$165	$3,965	$500	203.03%
Total General Fund	$151,104	$155,368	$159,431	$159,522	2.67%

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Colleyville Economic Development Corporation Fund					
Contractual Services	$225	-	-	-	-
Supplies	$355,582	$369,000	$369,000	$352,000	-4.61%
Total Colleyville Economic Development Corporation Fund	$355,807	$369,000	$369,000	$352,000	-4.61%
Tif Fund					
Supplies	-	-	-	$135,000	-
Total Tif Fund	-	-	-	$135,000	-
Hotel Tax Fund					
Personnel Services	$92,907	$122,621	$122,621	$126,535	3.19%
Contractual Services	$72,265	$25,000	$28,600	-	-100.00%
Total Hotel Tax Fund	$165,172	$147,621	$151,221	$126,535	-14.28%
Total Expenditures	**$672,083**	**$671,989**	**$679,652**	**$773,057**	**15.04%**

Organizational Chart



Department Goals and Objectives

Goal 1: Provide Transparent and Timely Information to the Public

- **Objective 1.1**: Increase public awareness of City business and activities by expanding the reach of social media and email communications.
    - **Performance Measure 1.1.1**: Number of social media followers across all City platforms.

Prior Year Actual (2025)	9.7K
Current Year Estimate (2026)	13.3K
Budget Year Target (2027)	15K

    - **Performance Measure 1.1.2**: Number of subscribers to the City's E-News.

Prior Year Actual (2025)	4.8K
Current Year Estimate (2026)	4.9K
Budget Year Target (2027)	5K

Goal 2: Build Community Pride Through City Events

- **Objective 2.1**: Increase participation in City events to foster a sense of community pride and engagement.
    - **Performance Measure 2.1.1**: Number of participants at major City events.

Prior Year Actual (2025)	30
Current Year Estimate (2026)	35
Budget Year Target (2027)	40

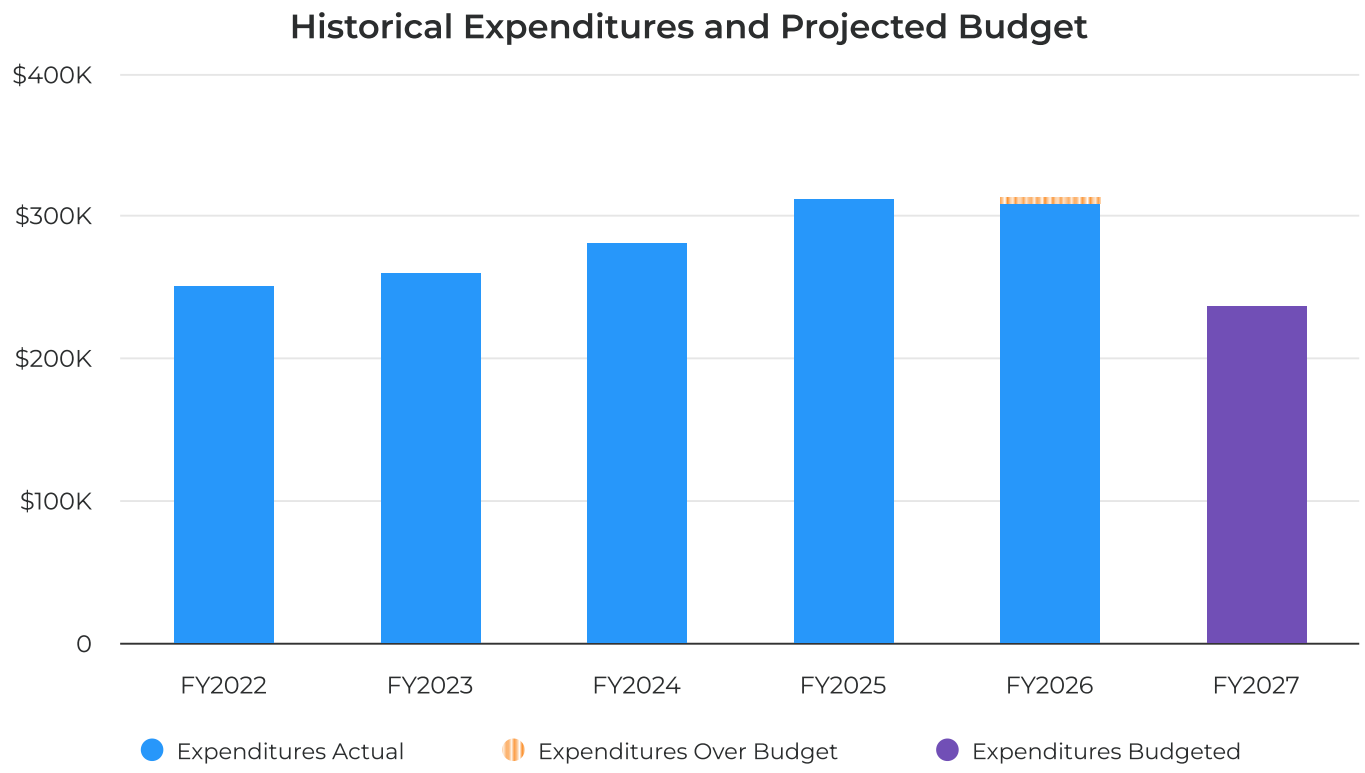
Goal 3: Expand Marketing and Branding Opportunities

- **Objective 3.1**: Introduce at least one new marketing or branding initiative annually to enhance the City's image.
    - **Performance Measure 3.1.1**: Number of new branding items introduced.

Prior Year Actual (2025)	3
Current Year Estimate (2026)	4
Budget Year Target (2027)	5

Economic Development

The Economic Development Department serves the citizens, businesses, and commercial property owners of Colleyville, as well as prospective new retailers, restaurants, corporate tenants, developers, brokers, and other stakeholders. Tailored specifically to Colleyville's unique community needs, Economic Development aims to enhance the quality of life by increasing sales tax revenue, facilitating the quality redevelopment of commercial corridors, boosting commercial property tax values, adding jobs to increase the daytime population, and partnering with the private sector to proactively support commercial development projects that align with Colleyville's character and values.



In FY2027, the budgeted expenses decreased to $236,663, marking a 23.37% decrease from the previous year's budget of $308,820 due to reallocation of personnel costs.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$263,318	$256,344	$256,344	$184,187	-28.15%
Contractual Services	$46,652	$50,041	$55,121	$50,041	-
Supplies	$2,003	$2,435	$1,200	$2,435	-
Total General Fund	$311,973	$308,820	$312,665	$236,663	-23.37%
Total Expenditures	**$311,973**	**$308,820**	**$312,665**	**$236,663**	**-23.37%**

Department Goals and Objectives

Goal 1: Attract and Retain Businesses in Colleyville

- **Objective 1.1**: Develop and implement strategies to attract new businesses to Colleyville, focusing on those that align with the community's needs and values.
    - **Performance Measure 1.1.1**: Number of new businesses attracted or new COs issued annually.

Prior Year Actual (2025)	69
Current Year Estimate (2026)	75
Budget Year Target (2027)	75

- **Objective 1.2**: Support the retention and expansion of existing businesses through ongoing engagement and assistance programs.
    - **Performance Measure 1.2.1**: Number of local businesses receiving support through engagement initiatives.

Prior Year Actual (2025)	110
Current Year Estimate (2026)	125
Budget Year Target (2027)	150

Goal 2: Enhance the Quality of Life through Business Support

- **Objective 2.1**: Promote local businesses to enhance the community's quality of life by supporting diverse service offerings and amenities.
    - **Performance Measure 2.1.1**: Number of promotional initiatives or events supporting local businesses.

Prior Year Actual (2025)	4
Current Year Estimate (2026)	6
Budget Year Target (2027)	7

- **Objective 2.2**: Foster relationships between the City and local businesses through communication and partnership opportunities.
    - **Performance Measure 2.2.1**: Percentage of local businesses engaged through outreach efforts.

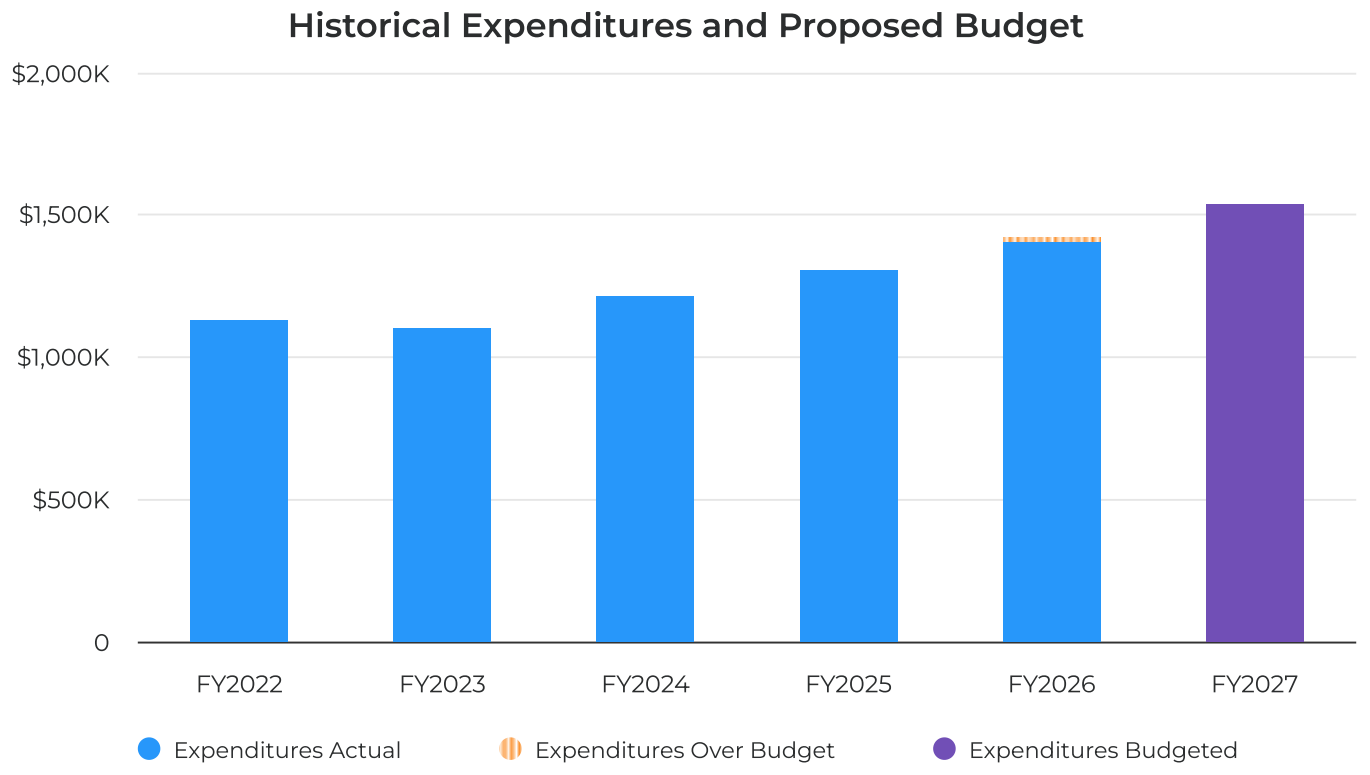
Prior Year Actual (2025)	60%
Current Year Estimate (2026)	75%
Budget Year Target (2027)	80%

Finance

The Finance Department provides essential financial administration, accounting, and purchasing services for the City, housed within the General Fund. Core responsibilities include financial reporting, payroll processing, debt management, treasury management, general ledger maintenance, coordination of external audits, accounts payable, employee expense report processing, and the preparation of monthly reports for the City Council. Additionally, the department is responsible for developing policies and procedures, maintaining and preparing the Annual Comprehensive Financial Report, and overseeing the preparation of the annual budget.

The Finance Department also manages the Utility Billing Division, which is responsible for the billing and collection of all utility bills in the City. This includes setting up new accounts, processing payments, and coordinating with the Utilities Department by sending work orders for meter services.

Aligned with the City's strategic goal to demonstrate stewardship of public resources and deliver responsive, efficient services, the Finance Department is committed to enhancing transparency. The department continually seeks to improve access to financial information for both employees and citizens, supporting Colleyville's vision, mission, and values.

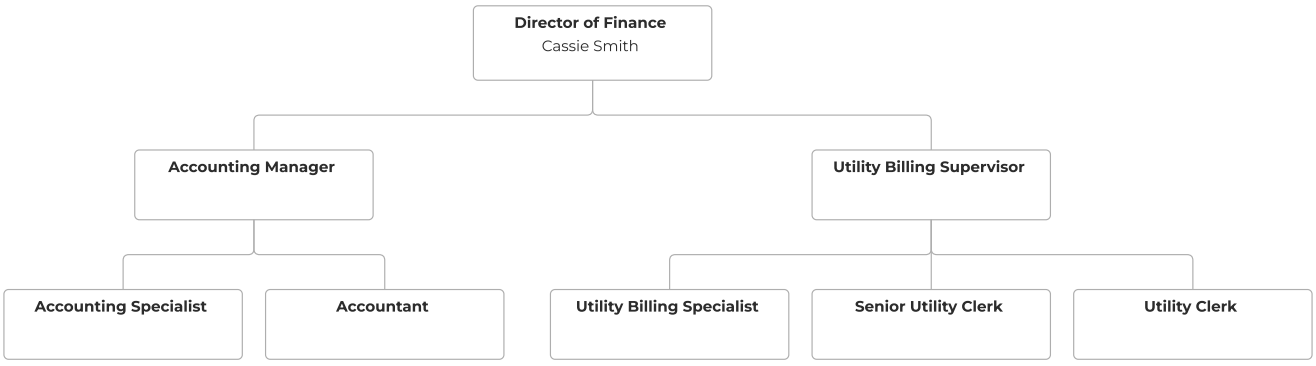


In FY2027, the Finance Department's budgeted expenses increased to $1.5 million, representing a 9.19% rise compared to the $1.4 million budgeted in FY2026. The majority of the increase is due to salaries and benefits and a reallocation of the funds occurred with Accounting staff being partially funded through the Utility Fund.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$569,374	$598,702	$611,302	$564,176	-5.77%
Contractual Services	$207,356	$225,857	$223,656	$239,432	6.01%
Supplies	$7,713	$8,855	$8,855	$8,855	-
Total General Fund	$784,443	$833,414	$843,813	$812,463	-2.51%
Utility Fund					
Personnel Services	$334,627	$363,822	$363,822	$512,972	41.00%
Contractual Services	$133,401	$148,932	$148,912	$150,041	0.74%
Supplies	$52,321	$60,417	$60,417	$60,417	-
Total Utility Fund	$520,349	$573,171	$573,151	$723,430	26.22%
Total Expenditures	**$1,304,792**	**$1,406,585**	**$1,416,964**	**$1,535,893**	**9.19%**

Organizational Chart



Department Goals and Objectives

Goal 1: Ensure Fiscal Stability and Effective Financial Management

- **Objective 1.1**: Maintain a General Fund available fund balance of at least 25% of annual operating expenditures to ensure fiscal stability.
  - **Performance Measure 1.1.1**: General Fund available fund balance as a percentage of annual operating expenditures.

Prior Year Actual (2025)	28.1%
Current Year Estimate (2026)	29.5%
Budget Year Target (2027)	26.2%

- **Objective 1.2**: Achieve a clean audit opinion with no significant findings.
  - **Performance Measure 1.2.1**: Number of audit findings and management letter comments.

Prior Year Actual (2025)	0
Current Year Estimate (2026)	0
Budget Year Target (2027)	0

Goal 2: Provide Transparent and Timely Financial Reporting

- **Objective 2.1**: Publish the City's Annual Comprehensive Financial Report (ACFR) within 180 days of fiscal year-end to enhance transparency and accountability.
  - **Performance Measure 2.1.1**: Number of days from fiscal year-end to ACFR publication.

Prior Year Actual (2025)	133
Current Year Estimate (2026)	140
Budget Year Target (2027)	160

- **Objective 2.2**: Increase the accessibility of financial information by providing a monthly budget versus actual reports to the City Council and making them available to the public.
  - **Performance Measure 2.2.1**: Number of monthly financial reports published within 30 days after the end of each quarter.

Prior Year Actual (2025)	12
Current Year Estimate (2026)	12
Budget Year Target (2027)	12

Goal 3: Enhance Customer Service and Billing Accuracy

- **Objective 3.1**: Reduce the number of billing errors through improved accuracy checks and system upgrades.
  - **Performance Measure 3.1.1**: Percentage of rereads during billing review.

Prior Year Actual (2025)	3.9%
Current Year Estimate (2026)	4.8%
Budget Year Target (2027)	3.0%

  - **Performance Measure 3.1.2**: Percentage of reading errors identified from rereads.

Prior Year Actual (2025)	46.28%
Current Year Estimate (2026)	40.75%
Budget Year Target (2027)	30.00%

  - **Performance Measure 3.1.3**: Percentage of bill adjustments after bills mailed.

Prior Year Actual (2025)	0.52%
Current Year Estimate (2026)	0.77%
Budget Year Target (2027)	0.30%

Goal 4: Improve Efficiency in Utility Billing and Collections

- **Objective 4.1**: Increase the number of customers using electronic billing and payments to enhance efficiency and reduce costs.
  - **Performance Measure 4.1.1**: Percentage of customers enrolled online.

Prior Year Actual (2025)	64%
Current Year Estimate (2026)	69%
Budget Year Target (2027)	70%

  - **Performance Measure 4.1.2**: Percentage of customers enrolled in electronic billing.

Prior Year Actual (2025)	46%
Current Year Estimate (2026)	50%
Budget Year Target (2027)	55%

  - **Performance Measure 4.1.2**: Percentage of customers enrolled in recurring online payments.

Prior Year Actual (2025)	30%
Current Year Estimate (2026)	34%
Budget Year Target (2027)	35%

- **Objective 4.2**: Ensure timely collection of utility payments by maintaining a delinquency rate below 3%.
  - **Performance Measure 2.2.1**: Percentage of utility accounts with late fee applied for customers paying after due date.

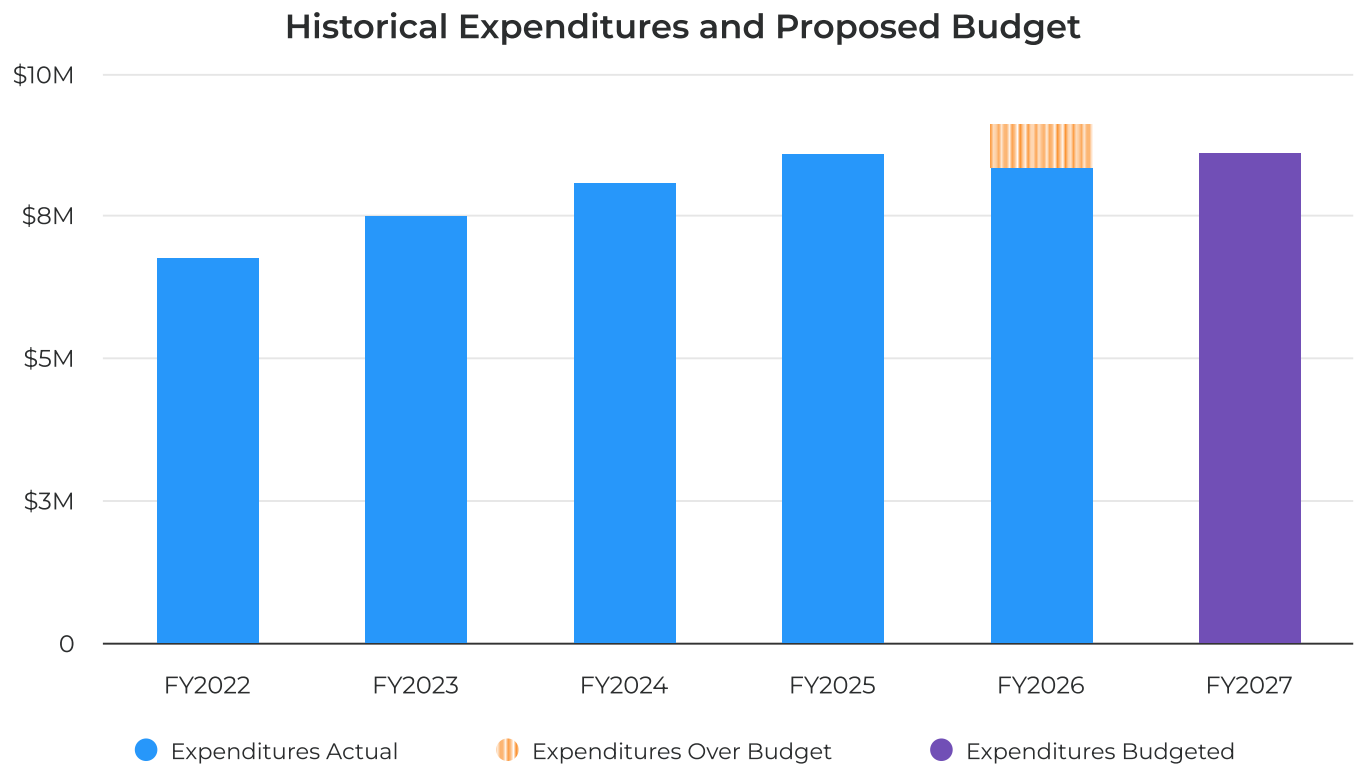
Prior Year Actual (2025)	9%
Current Year Estimate (2026)	8%
Budget Year Target (2027)	7%

Fire Department

The Colleyville Fire Department is a full-service, all-hazards Fire and EMS organization dedicated to providing the most effective and efficient life safety and customer service possible. This is accomplished through a comprehensive approach that includes prevention and safety-focused education, emergency medical services, fire suppression, rescue operations, and emergency management, as well as various non-emergency community activities.

The department is committed to delivering the highest level of professional services to the citizens and visitors of Colleyville, characterized by swift response times, effective intervention, accessibility, and ongoing education. It is the department's goal to be a well-trained, well-equipped, and properly staffed emergency services organization, recognized for outstanding customer service and fiscal responsibility.

The core values of the Colleyville Fire Department are Integrity, Communication, Excellence, and Transparency, guiding all efforts to provide caring, compassionate, and competent assistance in every aspect of their work.

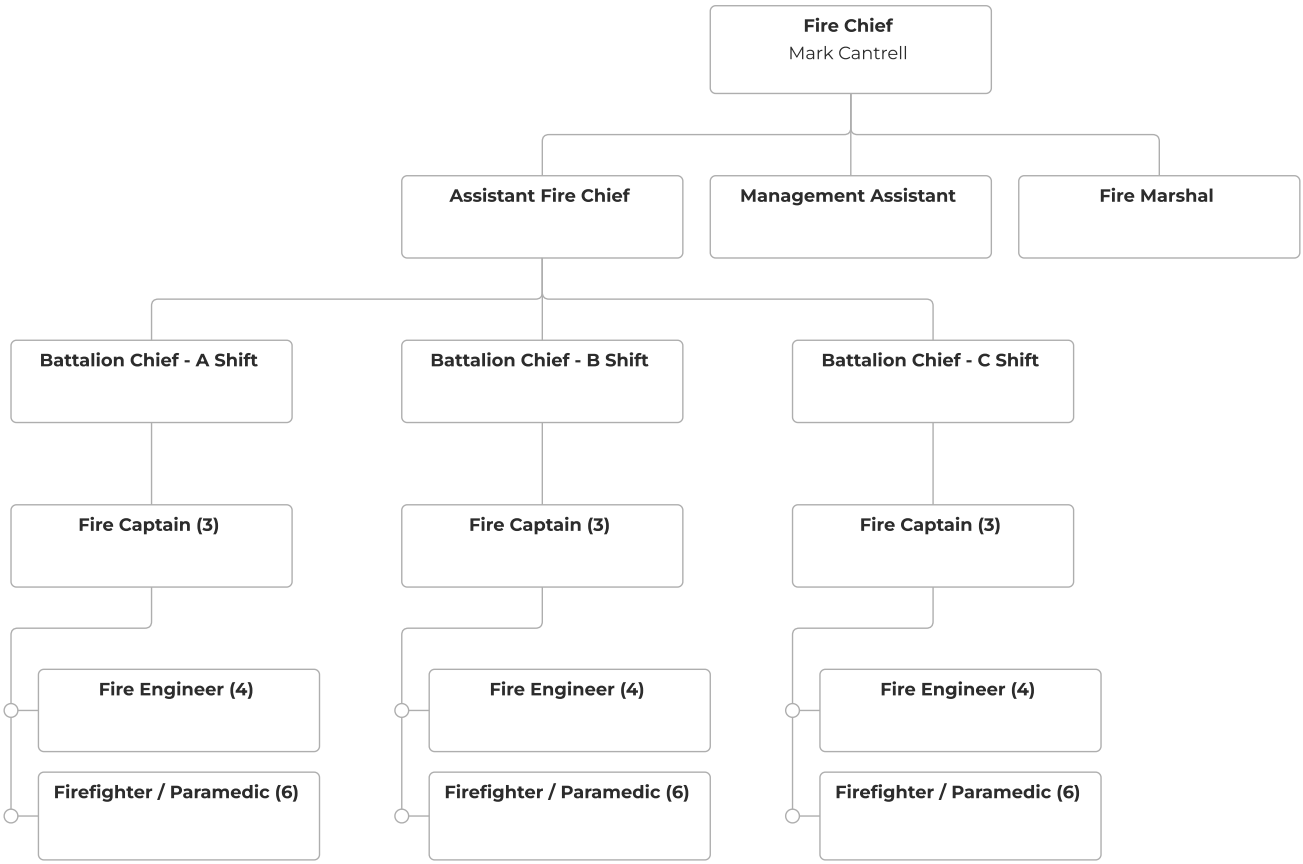


For FY2027, the proposed expenditures are budgeted at $8.6 million, reflecting a 3.42% increase from the FY2026 budgeted amount of $8.3 million.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$7,217,449	$7,617,979	$7,918,159	$7,838,376	2.89%
Contractual Services	$681,346	$548,943	$564,349	$599,743	9.25%
Supplies	$162,526	$175,833	$178,458	$189,925	8.01%
Total General Fund	$8,061,321	$8,342,755	$8,660,966	$8,628,044	3.42%
Special Donations Fund					
Contractual Services	$125	-	$11	-	-
Supplies	$24,474	-	$8,969	-	-
Total Special Donations Fund	$24,599	-	$8,980	-	-
Leose Fund					
Contractual Services	$1,253	-	$300	-	-
Total Leose Fund	$1,253	-	$300	-	-
Deployment Fund					
Personnel Services	$283,673	-	$234,375	-	-
Contractual Services	$42,149	-	$54,824	-	-
Supplies	$58,612	-	$80,635	-	-
Capital Outlay	$100,827	-	$69,255	-	-
Total Deployment Fund	$485,261	-	$439,089	-	-
Total Expenditures	**$8,572,434**	**$8,342,755**	**$9,109,335**	**$8,628,044**	**3.42%**

Organizational Chart



Department Goals and Objectives

Goal 1: Improve Community Risk Reduction and Fire Prevention

- **Objective 1.1:** Launch a targeted fire safety awareness campaign focused on high-risk areas or demographics within the next quarter.
- **Objective 1.2:** Partner with local schools to integrate fire safety education into their curriculum, launching the program by the start of the next school year.
    - **Performance Measure 1.2.1**: Number of schools integrating the program.

Prior Year Actual (2025)	8
Current Year Estimate (2026)	6
Budget Year Target (2027)	8

- **Objective 1.3:** Engage homeowner associations to provide fire and safety training within the next year.
    - **Performance Measure 1.3.1:** Number of associations participating in training

Prior Year Actual (2025)	0
Current Year Estimate (2026)	0
Budget Year Target (2027)	5

Goal 2: Strengthen Community Engagement and Relationships

- **Objective 2.1:** Host a series of community outreach events such as open houses or fire safety workshops over the next six months to engage residents and gather feedback.
    - **Performance Measure 2.1.1:** Number of events held and community attendance

Prior Year Actual (2025)	4-2500
Current Year Estimate (2026)	5-3000
Budget Year Target (2027)	4-2500

- **Objective 2.2:** Launch a social media campaign focused on fire safety tips and department activities, with weekly posts starting immediately.
    - **Performance Measure 2.2.1:** Social media reach

Prior Year Actual (2025)	8,100
Current Year Estimate (2026)	15,000
Budget Year Target (2027)	10,000

- **Objective 2.3:** Develop partnerships with local businesses to participate in community events, securing commitments within the next three months.
    - **Measure:** Business Partnerships

Prior Year Actual (2025)	2
Current Year Estimate (2026)	8
Budget Year Target (2027)	4

Goal 3: Ensure Organizational Resilience and Sustainability

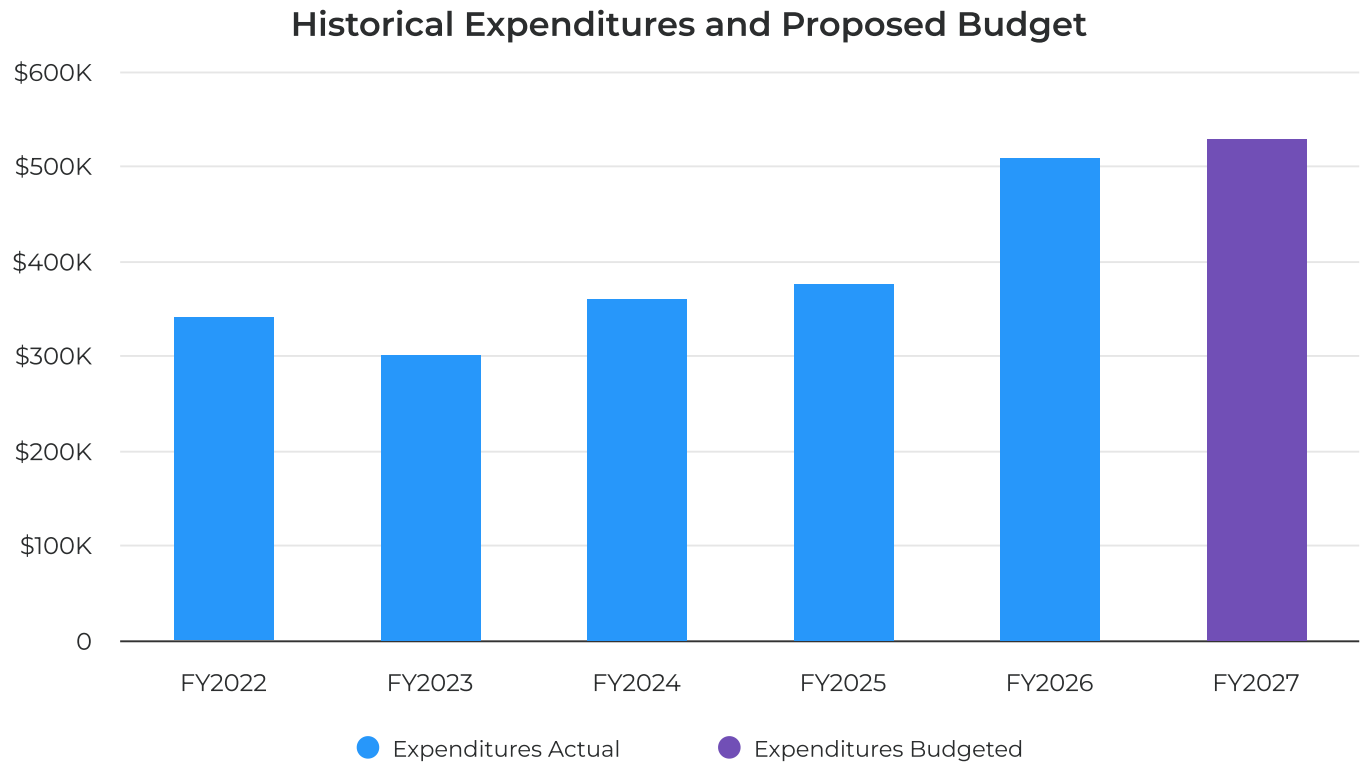
- **Objective 3.1:** Develop a five-year strategic plan within the next year that outlines key areas for growth, budgetary needs, and potential funding sources.
- **Objective 3.2:** Conduct a department-wide risk assessment to identify vulnerabilities in operations and propose mitigation strategies within the next six months.
- **Objective 3.3**: Conduct a comprehensive review of our staffing and benefits package to evaluate our standing with the region.
    - **Measure:** Staff retention and satisfaction rates over a five year period

Prior Year Actual (2025)	94%
Current Year Estimate (2026)	85%
Budget Year Target (2027)	90%

Human Resources

The Human Resources Department provides comprehensive service and support to all City of Colleyville departments, covering a wide range of functions including recruitment and hiring programs, testing and selection, classification and compensation administration, benefits administration, communication and employee relations, compliance with federal and state employment laws, employee counseling, health and wellness programs, organizational development, performance management, policy and procedure development and maintenance, recognition and incentive programs, safety and risk administration, special event coordination, training programs, and workers' compensation administration. Additionally, the department offers support to job applicants seeking employment with the City.

The Human Resources function is aligned with the strategic goal of delivering high-quality core services and supporting the City's most important investment—its employees. The Human Resources Department is dedicated to optimizing organizational effectiveness through the delivery of quality customer service, attracting, developing, engaging, rewarding, and retaining a talented and diverse workforce to uphold the City's vision, mission, and values.

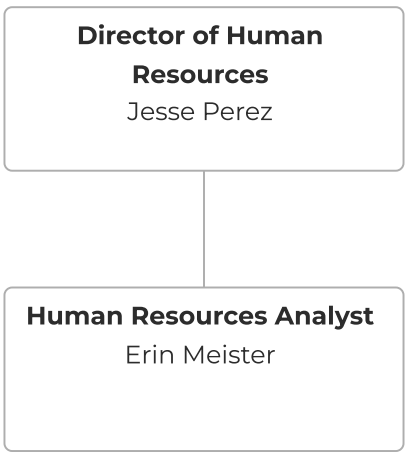


In the proposed budget year FY2027, the Human Resources department's expenses increased to $528,559, representing a 3.90% rise compared to the previous year's budget of $508,721.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$301,934	$347,670	$347,670	$280,594	-19.29%
Contractual Services	$73,388	$157,290	$157,290	$157,290	-
Supplies	$1,205	$3,761	$3,761	$3,761	-
Total General Fund	$376,527	$508,721	$508,721	$441,645	-13.19%
Utility Fund					
Personnel Services	-	-	-	$86,914	-
Total Utility Fund	-	-	-	$86,914	-
Total Expenditures	**$376,527**	**$508,721**	**$508,721**	**$528,559**	**3.90%**

Organizational Chart



Department Goals and Objectives

Goal 1: Enhance Compensation, Recruitment, and Retention Efforts

- **Objective 1.1**: Continue to evaluate citywide compensation and benefits to maintain market competitiveness
  - **Performance Measure 1.1.1**: Completion of a benefits and compensation market study.
    - **Timeline**: Spring 2027

- **Objective 1.2**: Enhance recruitment efforts for hard-to-fill positions and improve employee retention.
  - **Performance Measure 1.2.1**: Percentage turnover per fiscal year.

Prior Year Actual (2025)	20.51%
Current Year Estimate (2026)	≤ 20%
Budget Year Target (2027)	≤ 20%

Goal 2: Improve Employee Development and Wellness Programs

- **Objective 2.1**: Continue to review and provide training programs for employees and supervisors to support professional development.
    - **Performance Measure 2.1.1**: Percentage of annual performance evaluations completed on time.

Prior Year Actual (2025)	99%
Current Year Estimate (2026)	≥ 90%
Budget Year Target (2027)	≥ 90%

- **Objective 2.2**: Promote employee wellness and safety through participation in wellness programs and maintaining a favorable workers' compensation experience.
    - **Performance Measure 2.2.1**: Percentage of employees who participate in the wellness program.

Prior Year Actual (2025)	97%
Current Year Estimate (2026)	≥ 85%
Budget Year Target (2027)	≥ 85%

- **Performance Measure 2.2.2**: Workers' compensation experience modification factor (actual losses compared to expected losses).

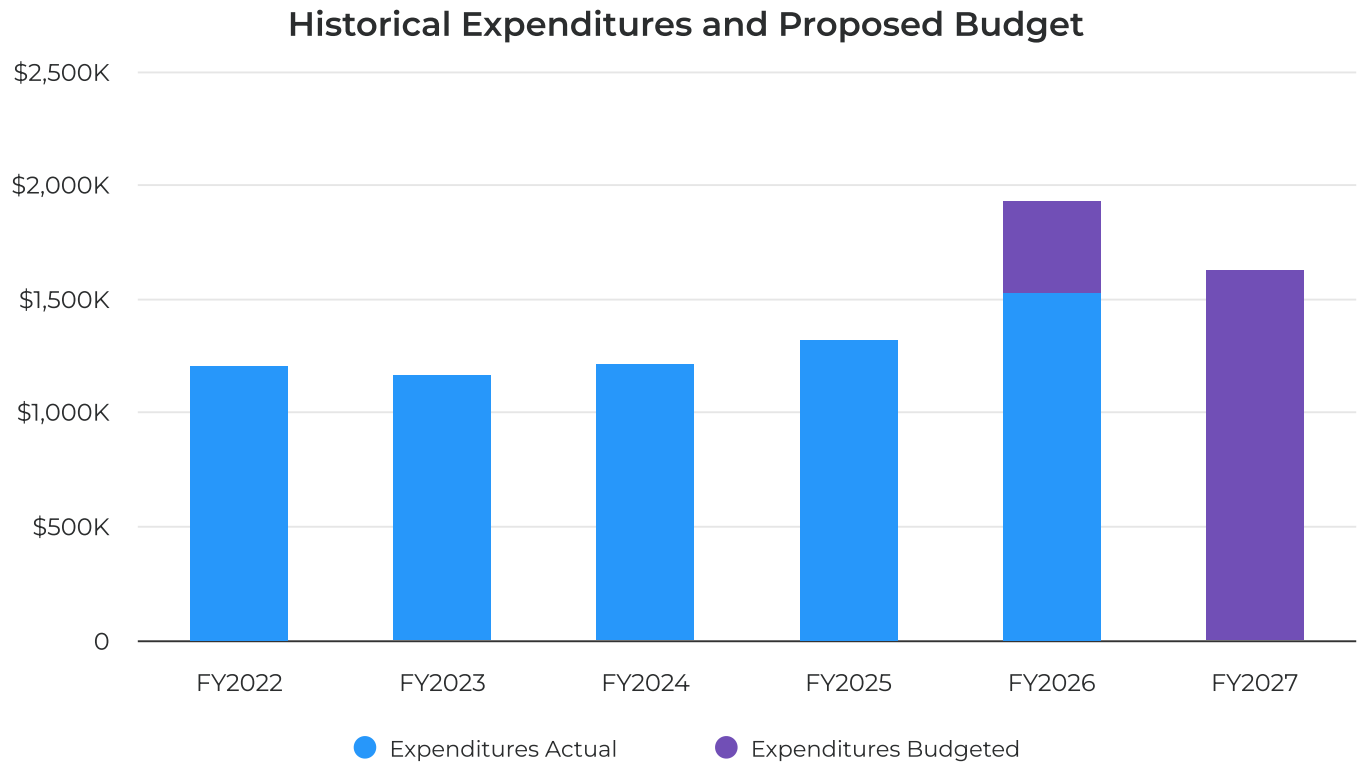
Prior Year Actual (2025)	0.30
Current Year Estimate (2026)	≤ 0.70
Budget Year Target (2027)	≤ 0.70

- **Performance Measure 2.2.3**: Medical and pharmacy loss ratio (paid claims divided by premiums).

Prior Year Actual (2025)	85.3%
Current Year Estimate (2026)	≤ 85%
Budget Year Target (2027)	≤ 85%

Information Systems Management

Information Systems Management (ISM) provides comprehensive technology support across the City, including audio/visual, computer, multimedia, voice, video, data center operations, geographical information systems (GIS), telecommunications, and web-based applications. The department ensures the effective integration of technology into the City's core mission through strategic planning, programming, training, consulting, and support activities. Information Systems Management is responsible for developing, enhancing, and managing the City's enterprise networks to ensure high-speed communication and functional connectivity among all information resources. The department also explores innovative applications of technology within the City and offers leadership in secure, effective, and strategic technology planning.



In the proposed budget year FY2027, the Information Systems Management expenses amount to $1.6 million, reflecting a 6.55% increase from the previous year's budget of $1.5 million.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$470,700	$520,205	$520,205	$517,530	-0.51%
Contractual Services	$574,070	$751,984	$751,984	$776,533	3.26%
Supplies	$24,983	$16,530	$16,530	$16,530	-
Transfer to Other Funds	$117,000	-	-	-	-
Total General Fund	$1,186,753	$1,288,719	$1,288,719	$1,310,593	1.70%
Utility Fund					
Personnel Services	$103,420	$152,107	$152,107	$213,566	40.41%
Total Utility Fund	$103,420	$152,107	$152,107	$213,566	40.41%
Drainage Fee Fund					
Personnel Services	$33,528	$31,661	$31,665	$33,344	5.32%
Total Drainage Fee Fund	$33,528	$31,661	$31,665	$33,344	5.32%
Crime Control & Prevention District Fund					
Personnel Services	-	$54,108	$54,108	$69,137	27.78%
Capital Outlay	-	$400,000	-	-	-100.00%
Total Crime Control & Prevention District Fund	-	$454,108	$54,108	$69,137	-84.78%
Total Expenditures	**$1,323,701**	**$1,926,595**	**$1,526,599**	**$1,626,640**	**-15.57%**

Organizational Chart



Department Goals and Objectives

Goal 1: Upgrade and Enhance Citywide Network Infrastructure

- **Objective 1.1**: Upgrade, migrate, and/or replace citywide network infrastructure within a 2-year timeframe to improve responsiveness and service efficiency.
  - **Performance Measure 1.1.1:** Percentage of network infrastructure upgrades completed.

Prior Year Actual (2025)	35%
Current Year Estimate (2026)	45%
Budget Year Target (2027)	85%

Goal 2: Harden and Secure IT Infrastructure and Physical Access

- **Objective 2.1**: Strengthen security controls for endpoints, network hardware, physical access, and data center controls within a 3-year timeframe to enhance data protection and security.
  - **Performance Measure 2.1.1**: Percentage of IT security hardening measures implemented.

Prior Year Actual (2025)	20%
Current Year Estimate (2026)	35%
Budget Year Target (2027)	60%

Goal 3: Implement Proactive Cybersecurity Tools and Monitoring Systems

- **Objective 3.1**: Introduce proactive citywide cybersecurity tools and monitoring systems within a 1-year timeframe to prevent and mitigate cyber threats.
  - **Performance Measure 3.1.1**: Percentage of cybersecurity tool implementations completed.

Prior Year Actual (2025)	15%
Current Year Estimate (2026)	35%
Budget Year Target (2027)	50%

Goal 4: Maintain and Improve IT Service Delivery and Support

- **Objective 4.1**: Ensure a high level of uptime for key IT services and systems, including data backup, telecommunications, and network availability.
  - **Performance Measure 4.1.1**: Percentage of IT help requests and scheduled work plan projects completed on time.

Prior Year Actual (2025)	93%
Current Year Estimate (2026)	95%
Budget Year Target (2027)	95%

  - **Performance Measure 4.1.2**: Percentage of network data and telecommunications uptime.

Prior Year Actual (2025)	98%
Current Year Estimate (2026)	99%
Budget Year Target (2027)	99%

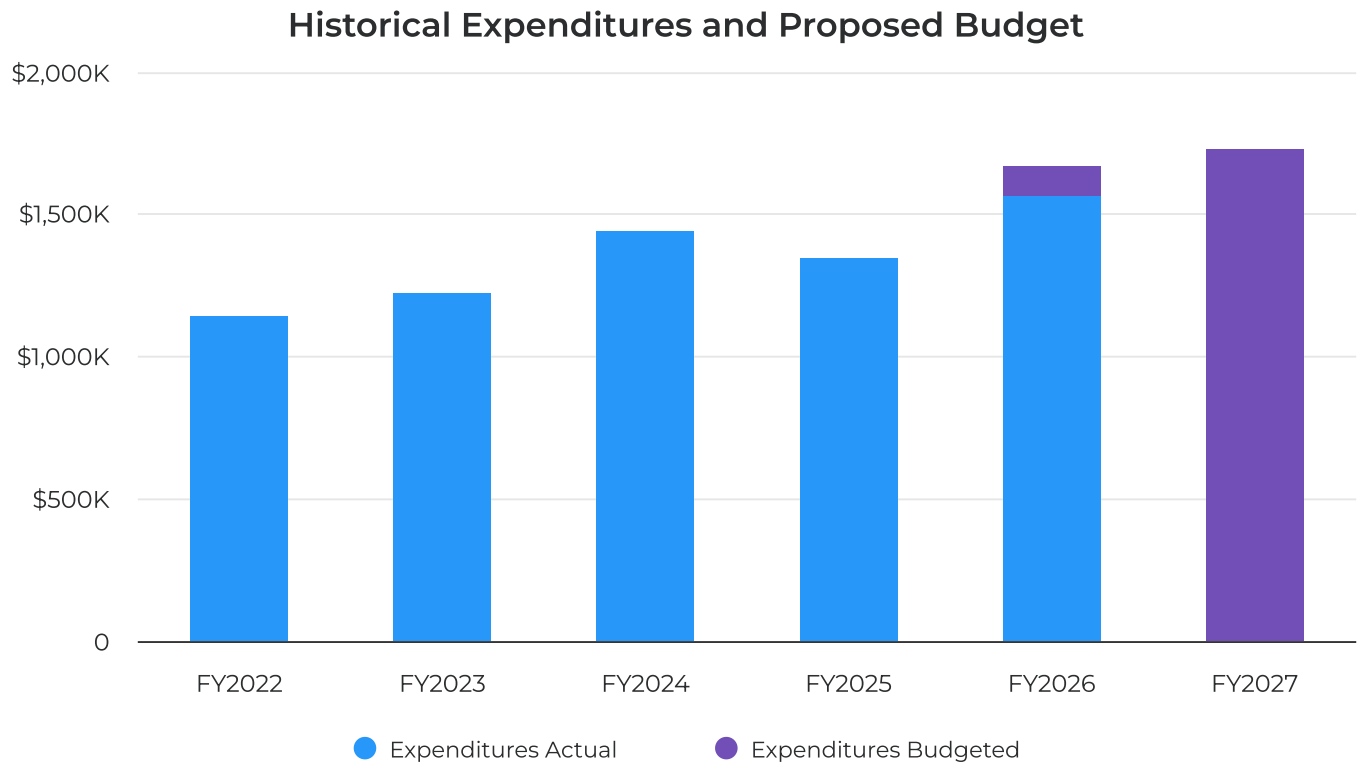
Goal 5: Enhance IT Infrastructure and Reduce Energy Usage

- **Objective 5.1**: Build a redundant data center and increase off-site capability through shared resources with neighboring cities or businesses within a 5-year horizon.
  - **Performance Measure 5.1.1**: Percentage of redundant data center development completed.

Prior Year Actual (2025)	30%
Current Year Estimate (2026)	30%
Budget Year Target (2027)	40%

Library Services

The Library serves the cultural, educational, and intellectual needs of Colleyville residents of all ages. The Library ensures that residents have timely access to a wide variety of materials in multiple formats, available anytime and anywhere, to enhance their leisure and learning. The Library offers an array of early literacy programs and services for children from birth to age five, fostering the development of young readers. Additionally, the Library serves as a resource center, providing materials and programs that support self-directed personal growth and development opportunities for residents throughout their lives.



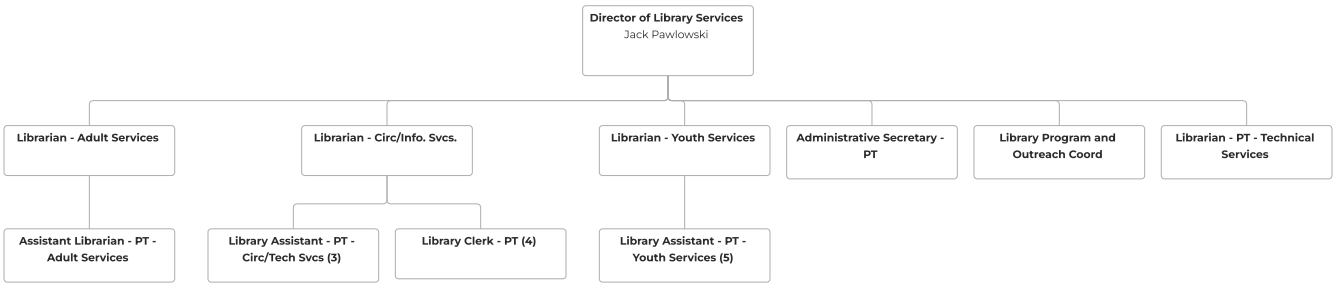
The Library Services budget for FY2027 is set at $1.7 million, representing a 2.61% increase from the previous year's budget of $1.6 million. The Library Building Donation Fund had $21,773 in expenditures for FY2026; this fund is not budgeted.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$524,072	$580,482	$574,282	$614,284	5.82%
Contractual Services	$77,677	$105,557	$105,557	$108,572	2.86%
Supplies	$15,563	$15,823	$15,723	$14,650	-7.41%
Total General Fund	$617,312	$701,862	$695,562	$737,506	5.08%

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Voluntary Library Fund					
Contractual Services	-	$17,000	$17,000	$17,000	-
Supplies	$163,048	$178,000	$178,000	$178,000	-
Total Voluntary Library Fund	$163,048	$195,000	$195,000	$195,000	-
Library Building Donation Fund					
Contractual Services	$11,172	-	$10,069	-	-
Supplies	$12,224	-	$11,704	-	-
Capital Outlay	-	$50,000	-	-	-100.00%
Total Library Building Donation Fund	$23,396	$50,000	$21,773	-	-100.00%
Colleyville Economic Development Corporation Fund					
Personnel Services	$400,996	$436,949	$440,305	$479,452	9.73%
Contractual Services	$43,987	$60,100	$60,100	$53,400	-11.15%
Supplies	$80,756	$53,317	$53,317	$49,000	-8.10%
Capital Outlay	$19,390	$170,000	$100,000	$215,000	26.47%
Total Colleyville Economic Development Corporation Fund	$545,129	$720,366	$653,722	$796,852	10.62%
Total Expenditures	**$1,348,885**	**$1,667,228**	**$1,566,057**	**$1,729,358**	**3.73%**

Organizational Chart



Department Goals and Objectives

Goal 1: Develop and Enhance the Library Collection

- **Objective 1.1**: Reallocate shelving space for the physical collection to improve organization and accessibility.
  - **Performance Measure 1.1.1**: Use collection reports to determine collection size and circulation statistics to assess utilization.

Prior Year Actual (2025)	Reallocate 9% of shelving space
Current Year Estimate (2026)	Reallocate 6% of shelving space
Budget Year Target (2027)	Reallocate 2% of shelving space

- **Objective 1.2**: Expand the digital collection to better serve community needs.
  - **Performance Measure 1.2.1:** Percentage increase in digital collection holdings.

Prior Year Actual (2025)	3% digital collection increase
Current Year Estimate (2026)	1% digital collection increase
Budget Year Target (2027)	2% digital collection increase

Goal 2: Foster Community Engagement

- **Objective 2.1**: Develop and implement a marketing and outreach plan to increase community awareness of library services and programs.
  - **Performance Measure 2.1.1**: Number of community outreach events held annually.

Prior Year Actual (2025)	12 programs held or participated in outside of the library
Current Year Estimate (2026)	19 programs held or participated in outside of the library
Budget Year Target (2027)	12 programs held or participated in outside of the library

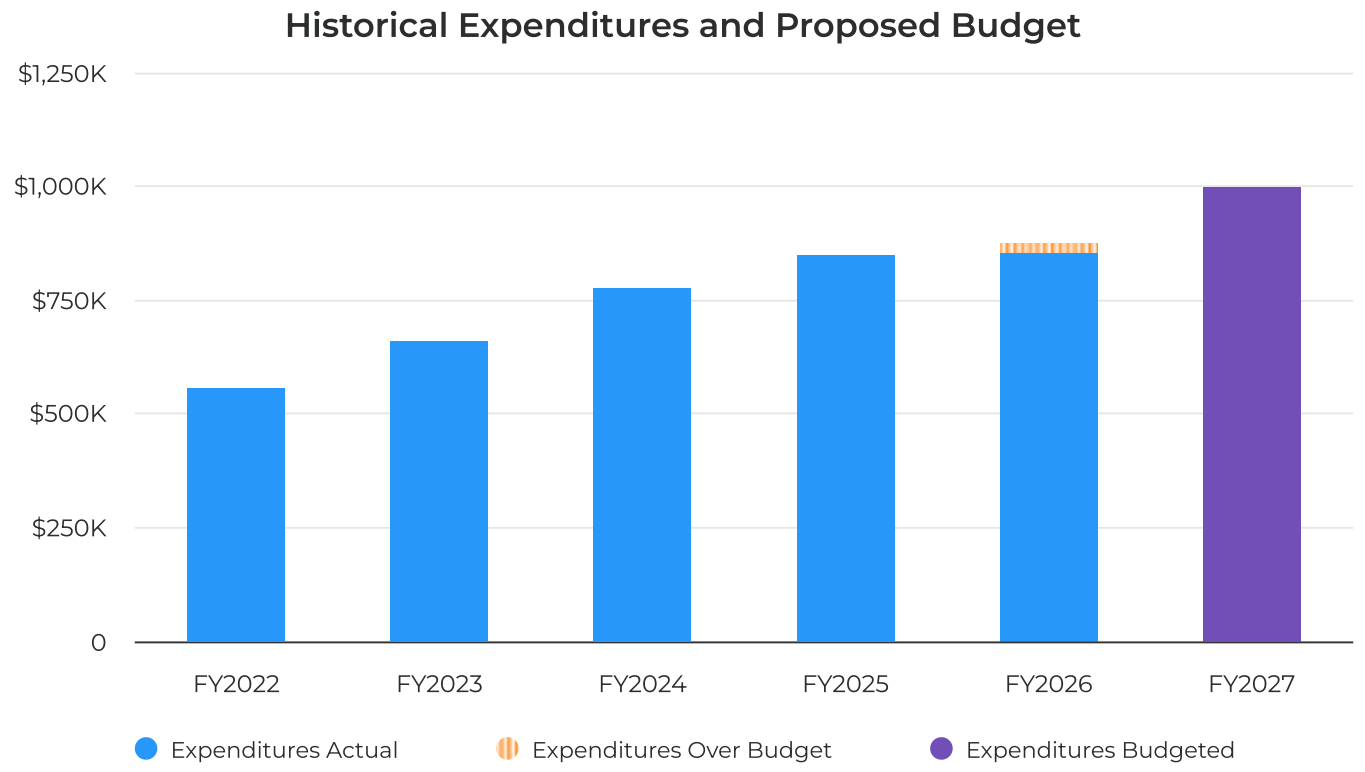
Goal 3: Improve Physical Space and Technology

- **Objective 3.1**: Replace aging technology equipment to ensure high-quality services for patrons.
  - **Performance Measure 3.2.1**: Percentage of technology equipment replaced that is past its end-of-life or discontinued maintenance warranty.

Prior Year Actual (2025)	Replace 17% of end of life technology equipment
Current Year Estimate (2026)	Replace 41% of end of life technology equipment
Budget Year Target (2027)	Replace 10% of end of life technology equipment

Municipal Court

The Municipal Court serves the cities of Colleyville and Keller and hears Class C misdemeanor criminal cases, which include traffic and city ordinance violations. The court staff are officers of the court who perform clerical and administrative functions to assist the Judge and attorneys. The court maintains case files, legal documents, and provides assistance to the public. The court prepares reports on convictions and revenues in accordance with State law.



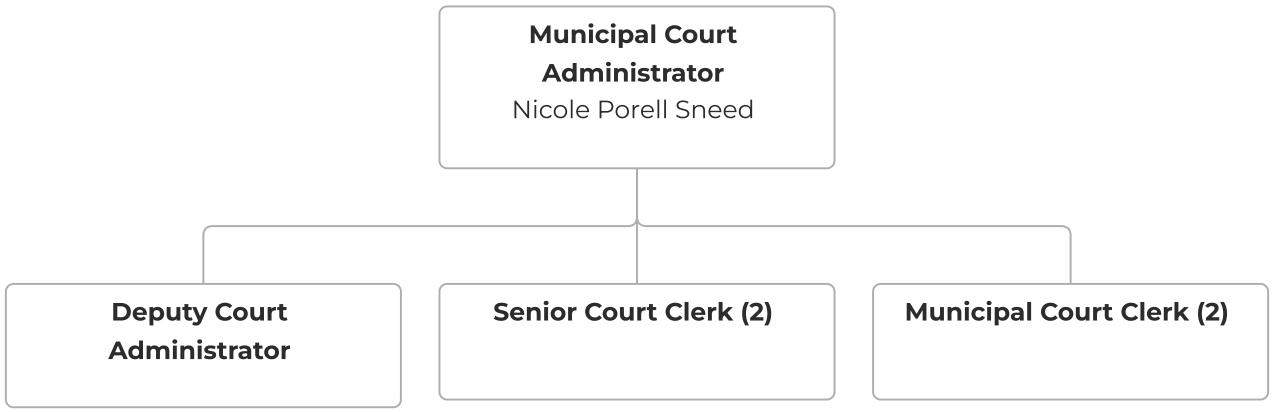
In the proposed budget year FY2027, the Municipal Court's expenses amount to $998,797, reflecting a 2.66% increase from the previous year's budget of $972,918.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$733,717	$780,128	$781,515	$886,769	13.67%
Contractual Services	$22,221	$53,910	$53,950	$91,310	69.37%
Supplies	$4,733	$9,918	$9,918	$9,118	-8.07%
Total General Fund	$760,671	$843,956	$845,383	$987,197	16.97%

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Court Technology Fee Fund					
Contractual Services	$43,461	-	-	-	-
Total Court Technology Fee Fund	$43,461	-	-	-	-
Building Security Fee Fund					
Personnel Services	$36,949	-	$7,571	-	-
Contractual Services	$3,134	-	-	-	-
Supplies	$4,267	-	-	-	-
Total Building Security Fee Fund	$44,350	-	$7,571	-	-
Juvenile Case Manager Fund					
Contractual Services	$2,301	-	$15	$3,000	-
Total Juvenile Case Manager Fund	$2,301	-	$15	$3,000	-
Court Security & Technology Fund					
Contractual Services	-	$9,600	$6,100	$5,100	-46.88%
Supplies	-	$500	$15,500	$3,500	600.00%
Total Court Security & Technology Fund	-	$10,100	$21,600	$8,600	-14.85%
Total Expenditures	**$850,783**	**$854,056**	**$874,569**	**$998,797**	**16.95%**

Organizational Chart



Departmental Goals and Objectives

Goal 1: Improve Community Engagement and Education

- **Objective 1.1**: Increase participation in and promote educational activities during National Municipal Court Week to raise awareness of the court's role and services.
    - **Performance Measure 1.1.1**: Number of participants at Court Week events.

Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	163
Budget Year Target (2027)	213

Goal 2: Enhance Access to the Municipal Court

- **Objective 2.1**: Collaborate with IT to improve communication channels, including email, eFax, and phone systems, ensuring seamless and reliable contact with the court.
    - **Performance Measure 2.1.1**: Number of customer contacts (online submission, email and calls).

Prior Year Actual (2025)	N/A
Current Year Actual (2026)	3334 (email only)
Budget Year Target (2027)	3500 (email and online submission)

Goal 3: Promote Organizational Growth and Employee Retention

- **Objective 3.1**: Update the five-year strategic plan to align with the evolving needs of the court and enhance operational efficiency.
    - **Timeline**: 09/30/2027
- **Objective 3.2**: Provide continuous mentoring, support, and training opportunities to staff, fostering professional growth and success.
    - **Performance Measure 3.2.1**: Staff retention rate.

Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	100%
Budget Year Target (2027)	100%

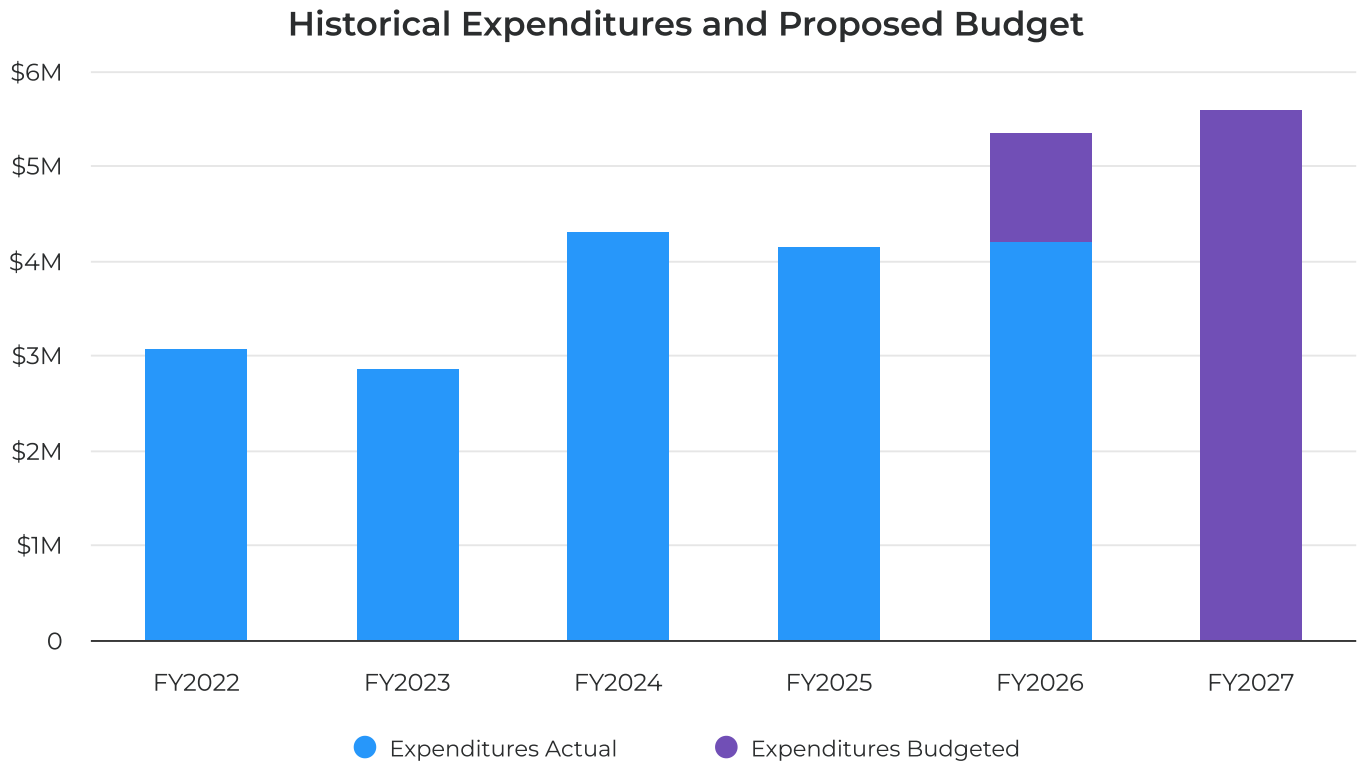
- **Objective 3.3**: Regularly review court operations and processes to identify and implement efficiency improvements.
    - **Performance Measure 3.3.1**: Number of process improvements implemented annually.

Prior Year Actual (2025)	N/A
Current Year Estimate (2026)	2
Budget Year Target (2027)	3

Parks and Recreation

The Parks and Recreation Department serves the cultural, educational, and recreational needs of the Colleyville community by managing and maintaining the City's parks, recreation areas, open spaces, the Senior Center, and the Recreation Center. The Parks Division consistently evaluates its services and amenities to remain relevant and responsive to the needs of Colleyville's citizens. Special attention is given to creating unique and aesthetically pleasing spaces where park patrons can connect with nature and the community. While the department's primary focus is on park and athletic field maintenance, the staff also undertake various other tasks that protect public assets, beautify public spaces, and fulfill the desires of the community.

The Recreation Division is dedicated to enhancing the quality of life in Colleyville by offering a diverse array of programs for all age groups, from preschoolers to seniors. The division manages the rental of park pavilions and athletic fields, and it fosters community spirit and civic pride by coordinating special events throughout the year. Additionally, the department operates both the Senior Center and the Recreation Center, providing spaces and programs that cater to the diverse needs of the community.



In the proposed budget year FY2027, the Parks and Recreation department's expenses increased to $5.5 million, representing a 2.75% rise from the previous year's budgeted amount of $5.3 million.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$1,251,523	$1,477,362	$1,477,362	$1,527,858	3.42%
Contractual Services	$652,424	$493,094	$508,844	$610,244	23.76%
Supplies	$312,297	$265,542	$273,247	$278,744	4.97%
Capital Outlay	$24,086	-	-	-	-
Total General Fund	$2,240,330	$2,235,998	$2,259,453	$2,416,846	8.09%
Voluntary Park Fund					
Contractual Services	$402	-	$27,500	-	-
Supplies	$111,926	-	$170,000	-	-
Capital Projects	$40,102	-	-	-	-
Total Voluntary Park Fund	$152,430	-	$197,500	-	-
Sesquicentennial Fund					
Capital Projects	$23,884	-	-	-	-
Total Sesquicentennial Fund	$23,884	-	-	-	-
Special Donations Fund					
Supplies	$2,791	-	$37,582	-	-
Total Special Donations Fund	$2,791	-	$37,582	-	-
Colleyville Economic Development Corporation Fund					
Personnel Services	$757,570	$810,454	$810,454	$846,463	4.44%
Contractual Services	$318,435	$418,128	$418,128	$418,128	-
Supplies	$2,164	$3,600	$3,600	$3,600	-
Capital Outlay	$81,783	$1,870,000	$470,000	$1,900,000	1.60%
Capital Projects	$550,467	-	-	-	-
Total Colleyville Economic Development Corporation Fund	$1,710,419	$3,102,182	$1,702,182	$3,168,191	2.13%
Total Expenditures	**$4,129,854**	**$5,338,180**	**$4,196,717**	**$5,585,037**	**4.62%**

Organizational Chart



Departmental Goals and Objectives

Goal 1: Provide and Maintain Exemplary Facilities, Programs, and Services

- **Objective 1.1**: Achieve high standards for facilities, programs, and services by emphasizing safety, security, and maintenance.
    - **Performance Measure 1.1.1**: Percentage of competitive athletic fields meeting departmental maintenance standards.

Prior Year Actual (2025)	75%
Current Year Estimate (2026)	86%
Budget Year Target (2027)	90%

- **Objective 1.2**: Conduct regular inspections of facilities to proactively identify maintenance needs or improvements.
    - **Performance Measure 1.2.1**: Percentage of park inspections meeting standards.

Prior Year Actual (2025)	93%
Current Year Estimate (2026)	93%
Budget Year Target (2027)	95%

- **Objective 1.3**: Upgrade and install new park signage phase II to enhance the attractiveness of facilities.
    - **Performance Measure 1.3.1**: Completion of park signage upgrades/installation.
        - **Phase I:** 100% Complete
        - **Phase II:** Spring 2027

Goal 2: Promote Fun, Excitement, Health, and Community Enrichment through Parks and Programs

- **Objective 2.1**: Strategically plan short- and long-term investments in park facilities and programs to promote community enrichment.
    - **Performance Measure 2.1.1**: Percentage of offered classes/programs held (Recreation & Senior Programs).

Prior Year Actual (2025)	83%
Current Year Estimate (2026)	76%
Budget Year Target (2027)	80%

- **Objective 2.2**: Design a new voting center and splash pad amenity at the Recreation Center campus
    - **Performance Measure 2.2.1**: Bid project and begin construction
        - **Timeline**: FY2027-2028
- **Objective 2.3**: Beautify Justice Center Landscape and pond.
    - **Performance Measure 2.3.1**: Completion of landscaping and pond enhancements.
        - **Timeline**: FY2027

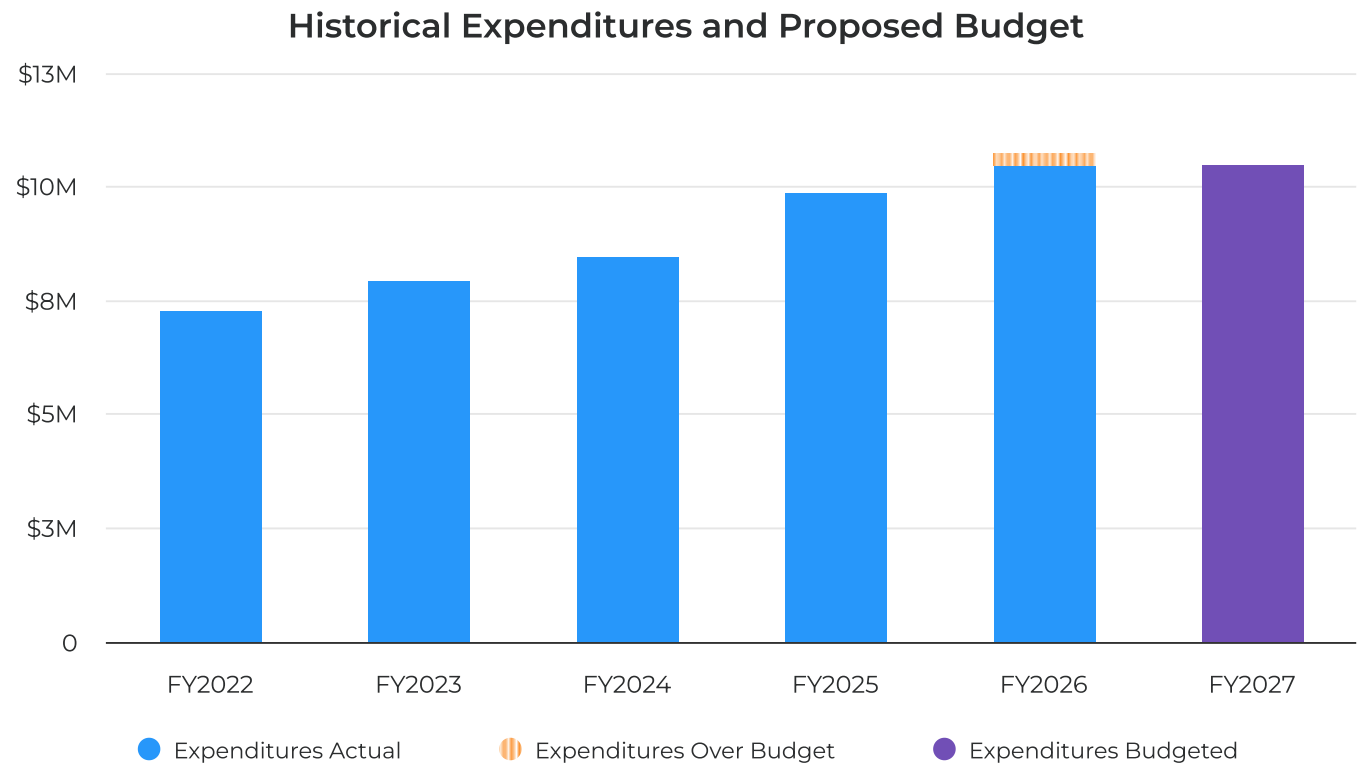
Police Department

The Colleyville Police Department is dedicated to a community policing philosophy that emphasizes problem-solving and building strong community partnerships. The department is committed to protecting and preserving neighborhoods, enhancing the safety and security of residents and visitors, and working closely with the community to address and resolve neighborhood issues.

The Police Department collaborates with residents to analyze neighborhood concerns, formulate specific plans, and develop strategies to address and eliminate problems. Both department staff and community members are encouraged and empowered to take responsibility for actions that contribute to the safety and well-being of the city. Collaboration is fostered through training, helping all involved to recognize shared interests, trends, and opportunities.

The department values open communication and works to maintain transparency with both its staff and the community through various methods and technologies. This commitment to frequent and clear communication contributes to low crime rates and a high level of trust between the Police Department and the community.

The Colleyville Police Department is dedicated to respecting and upholding the rights of all individuals, carrying out its duties with empathy and respect. The mission of the Colleyville Police Department is to provide exceptional police services, in partnership with the community, ensuring safe and secure neighborhoods that support Colleyville's unique quality of life.

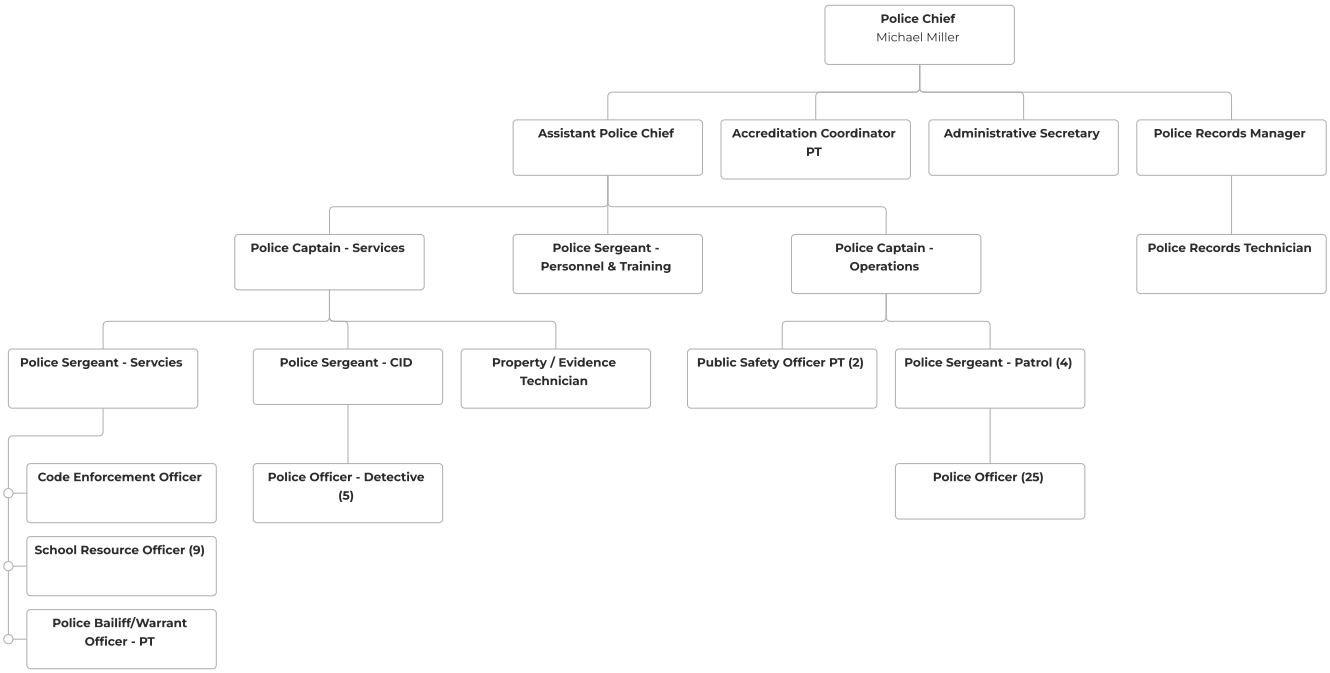


The Police Department's budgeted expenditures for FY2027 are $10.46 million, representing a 0.26% decrease from the FY2026 budget of $10.49 million.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Personnel Services	$4,319,044	$5,100,350	$5,108,172	$5,149,404	0.96%
Contractual Services	$1,551,839	$1,608,501	$1,668,895	$1,716,319	6.70%
Supplies	$120,579	$98,746	$98,746	$98,746	-
Total General Fund	$5,991,462	$6,807,597	$6,875,813	$6,964,469	2.30%
Special Donations Fund					
Contractual Services	$2	-	-	-	-
Supplies	$1,501	-	$2,141	-	-
Total Special Donations Fund	$1,503	-	$2,141	-	-
Police Asset Forfeiture Fund					
Supplies	$2,232	-	-	-	-
Total Police Asset Forfeiture Fund	$2,232	-	-	-	-
Leose Fund					
Contractual Services	$6,738	-	-	-	-
Total Leose Fund	$6,738	-	-	-	-
Crime Control & Prevention District Fund					
Personnel Services	$2,325,827	$2,711,201	$2,746,213	$2,869,288	5.83%
Contractual Services	$145,477	$246,025	$246,440	$245,577	-0.18%
Supplies	$10,426	$25,850	$25,850	$25,850	-
Capital Outlay	$1,363,845	$665,000	$786,092	$323,000	-51.43%
Transfer to Other Funds	-	$35,500	$35,500	$35,500	-
Total Crime Control & Prevention District Fund	$3,845,575	$3,683,576	$3,840,095	$3,499,215	-5.00%
Total Expenditures	**$9,847,510**	**$10,491,173**	**$10,718,049**	**$10,463,684**	**-0.26%**

Organizational Chart



Departmental Goals and Objectives

Goal 1: Enhance Recruiting and Retention Efforts

- **Objective 1.1**: Recruit quality applicants by streamlining the hiring process and expanding testing availability.
  - **Performance Measure 1.1.1**: Number of applicants recruited annually.

Prior Year Actual (2025)	336
Current Year Estimate (2026)	407
Budget Year Target (2027)	420

- **Objective 1.2**: Retain quality employees by providing specialized training, modern equipment, and a supportive work culture.
  - **Performance Measure 1.2.1**: Annual employee retention rate.

Prior Year Actual (2025)	78%
Current Year Estimate (2026)	84%
Budget Year Target (2027)	86%

Goal 2: Foster Community and Interdepartmental Relationships

- **Objective 2.1**: Provide opportunities for meaningful dialogue with the community through programs and educational presentations.
  - **Performance Measure 2.2.1**: Number of community outreach events held annually.

Prior Year Actual (2025)	40
Current Year Estimate (2026)	45
Budget Year Target (2027)	45

Goal 3: Expand the Wellness Program for Employees

- **Objective 3.1**: Enhance the wellness program each year to empower employees with the tools for physical, mental, financial, and spiritual wellness.
  - **Performance Measure 3.1.1**: Number of wellness program offerings annually.

Prior Year Actual 2025	6
Current Year Estimate (2026)	10
Budget Year Target (2027)	8

Key Performance Indicators for Police Services

- **Objective 4.1**: Reduce crime and enhance public safety through proactive measures and efficient response times.
  - **Performance Measure 4.1.1**: Number of UCR Part 1 crimes.

Actual 2021	135
Actual 2022	133
Actual 2023	136
Actual 2024	124
Prior Year Actual (2025)	159
Current Year Estimate (2026)	105
Budget Year Target (2027)	<150

  - **Performance Measure 4.1.2**: Percentage of UCR Part 1 offenses cleared.

Actual 2021	43%
Actual 2022	42%
Actual 2023	43%
Actual 2024	43%
Prior Year Actual (2025)	57%
Current Year Estimate (2026)	70%
Budget Year Target (2027)	45%

  - **Performance Measure 4.1.3**: Average Priority 1 response time (call dispatch to arrival).

Actual 2021	3:15
Actual 2022	3:04
Actual 2023	3:01
Actual 2024	4:15
Prior Year Actual (2025)	3:32
Current Year Estimate (2026)	3:23
Budget Year Target (2027)	<5:00

- **Objective 4.2**: Maintain positive citizen satisfaction by utilizing real-time feedback tracking on targeted calls for service.
  - **Performance Measure 4.2.1**: Percentage of positive citizen satisfaction score.

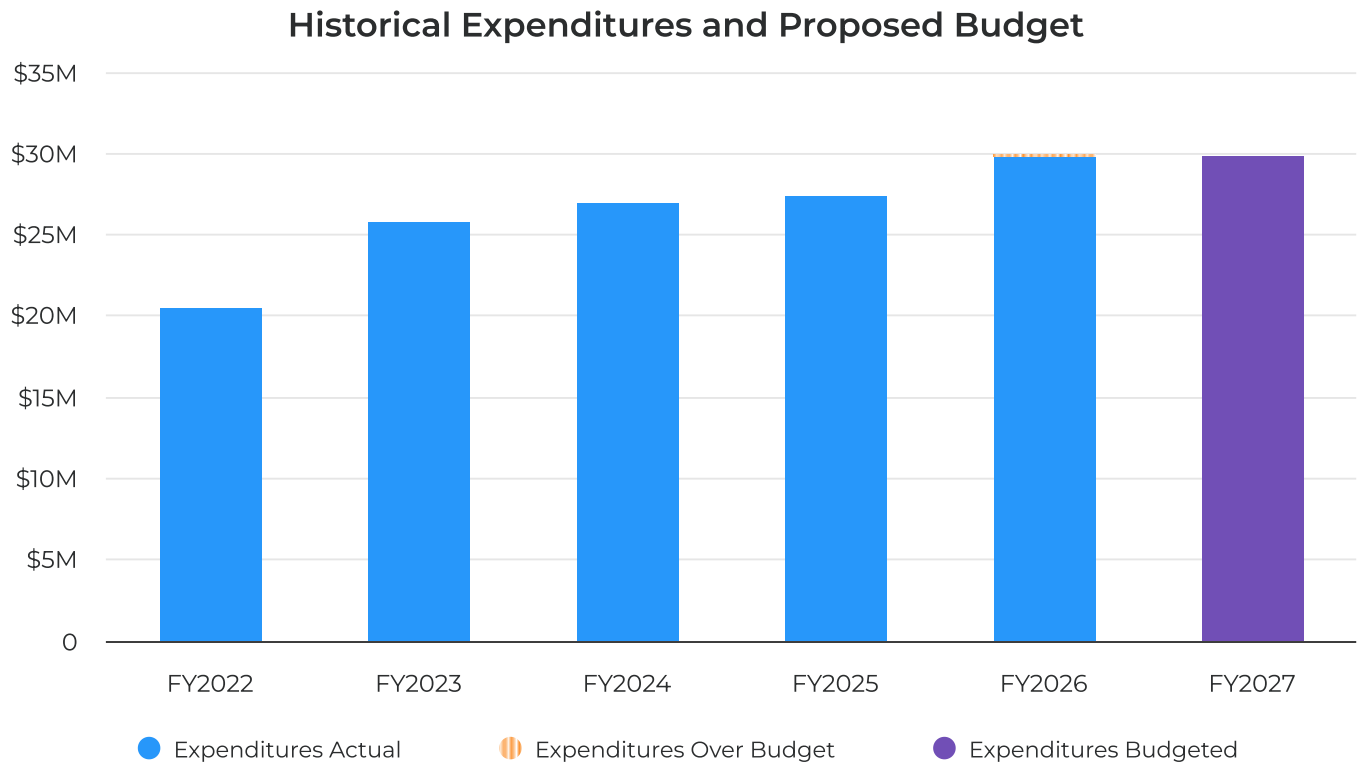
Prior Year Actual (2025)	94%
Current Year Estimate (2026)	95%
Budget Year Target (2027)	>90%

Public Works

The Public Works Department plays a crucial role in enhancing the quality of life in the City of Colleyville by providing essential services that ensure the safety, health, and well-being of the community. Public Works is dedicated to proactive planning for future needs, managing public investments, promoting environmental quality, and safeguarding the health and safety of citizens.

The department is responsible for overseeing the design and construction of new public infrastructure and ensuring the maintenance and repair of existing municipal infrastructure. Public Works is committed to delivering these vital services in an efficient and timely manner, consistently striving to meet the community's needs.

The department's programs are funded through the General Fund, Drainage Fund, and Utility Fund, ensuring that essential services are sustained and delivered effectively.



The Public Works department's budgeted expenses for FY2027 are $29.85 million, representing a 0.04% decrease from the previous year's budget of $29.83 million.

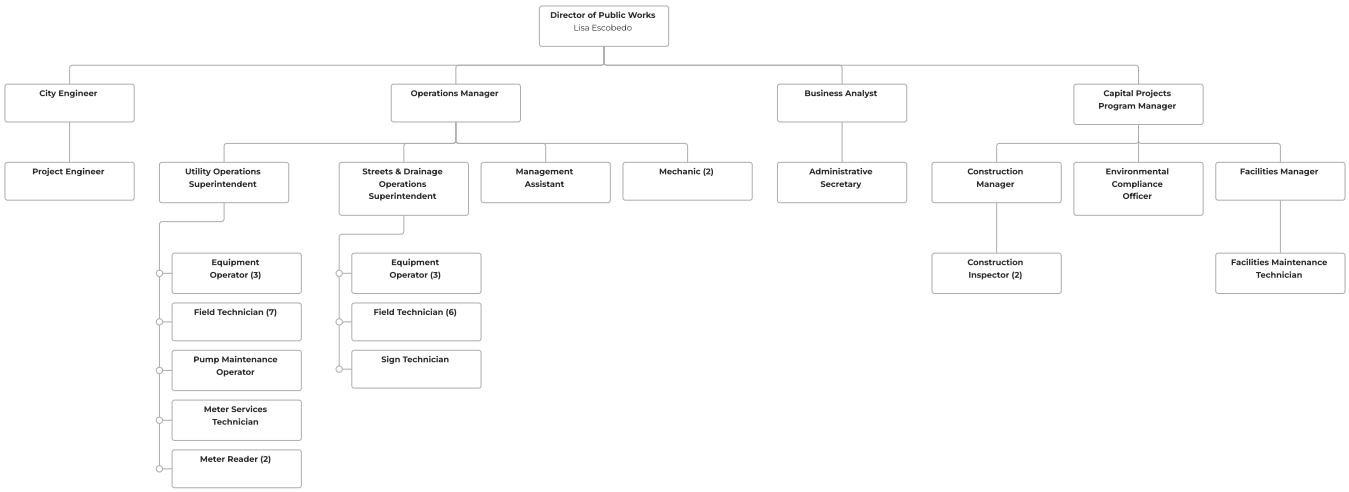
Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Eng Prof Svcs					
Personnel Services	$369,860	$378,393	$376,563	$307,030	-18.86%
Contractual Services	$121,373	$66,136	$103,390	$67,176	1.57%
Supplies	$8,415	$24,900	$25,400	$26,150	5.02%
Total Eng Prof Svcs	$499,648	$469,429	$505,353	$400,356	-14.71%
Streets Maintenance					
Personnel Services	$495,837	$577,824	$577,824	$575,655	-0.38%
Contractual Services	$369,903	$345,098	$350,708	$345,455	0.10%
Supplies	$158,845	$230,528	$230,528	$275,288	19.42%
Capital Outlay	$3,048	-	-	-	-
Transfer to Other Funds	$2,170,140	-	-	-	-
Total Streets Maintenance	$3,197,773	$1,153,450	$1,159,060	$1,196,398	3.72%
Facility Services					
Personnel Services	$244,368	$254,124	$254,124	$264,868	4.23%
Contractual Services	$613,110	$600,157	$600,157	$671,747	11.93%
Supplies	$16,907	$9,550	$9,550	$9,550	-
Capital Outlay	$13,539	-	-	-	-
Total Facility Services	$887,924	$863,831	$863,831	$946,165	9.53%
Fleet Services					
Personnel Services	$163,925	$181,662	$181,662	$192,419	5.92%
Contractual Services	$24,656	$26,531	$26,531	$26,531	-
Supplies	$8,020	$4,925	$4,925	$33,925	588.83%
Total Fleet Services	$196,601	$213,118	$213,118	$252,875	18.65%
Total General Fund	$4,781,946	$2,699,828	$2,741,362	$2,795,794	3.55%
Utility Fund					
Utility Operations Water					
Personnel Services	$592,614	$687,302	$687,302	$702,985	2.28%
Contractual Services	$13,725,784	$17,209,070	$17,209,070	$17,009,083	-1.16%
Supplies	$279,258	$152,294	$152,294	$156,294	2.63%

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Capital Outlay	-	$125,000	$125,000	$150,000	20.00%
Total Utility Operations Water	$14,597,656	$18,173,666	$18,173,666	$18,018,362	-0.85%
Utility Operations Wastewater					
Personnel Services	$323,488	$358,086	$358,086	$374,107	4.47%
Contractual Services	$4,123,316	$5,023,552	$5,023,552	$5,136,672	2.25%
Supplies	$55,820	$65,596	$65,096	$65,096	-0.76%
Capital Outlay	-	-	$7,675	-	-
Total Utility Operations Wastewater	$4,502,624	$5,447,234	$5,454,409	$5,575,875	2.36%
Utility Support					
Personnel Services	$1,454,453	$1,454,258	$1,454,170	$1,545,530	6.28%
Contractual Services	$89,747	$99,403	$99,403	$99,935	0.54%
Supplies	$13,261	$16,135	$16,135	$16,635	3.10%
Total Utility Support	$1,557,461	$1,569,796	$1,569,708	$1,662,100	5.88%
Total Utility Fund	$20,657,741	$25,190,696	$25,197,783	$25,256,337	0.26%
Grant Fund					
Eng Prof Svcs					
Capital Projects	$17,446	-	-	-	-
Total Eng Prof Svcs	$17,446	-	-	-	-
Total Grant Fund	$17,446	-	-	-	-
Drainage Fee Fund					
Storm Water					
Personnel Services	$143,814	$136,187	$136,187	$143,274	5.20%
Contractual Services	$38,720	$32,547	$32,547	$42,962	32.00%
Supplies	$538	$1,585	$1,585	$1,585	-
Total Storm Water	$183,072	$170,319	$170,319	$187,821	10.28%
Drainage					
Personnel Services	$375,774	$463,866	$463,866	$471,567	1.66%
Contractual Services	$66,199	$77,185	$77,185	$78,270	1.41%
Supplies	$76,181	$44,278	$44,278	$44,278	-
Capital Outlay	$1,851	-	-	-	-
Transfer to Other Funds	$1,199,604	$1,200,000	$1,200,000	$1,000,000	-16.67%
Total Drainage	$1,719,609	$1,785,329	$1,785,329	$1,594,115	-10.71%

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
Total Drainage Fee Fund	$1,902,681	$1,955,648	$1,955,648	$1,781,936	-8.88%
Total Expenditures	**$27,359,814**	**$29,846,172**	**$29,894,793**	**$29,834,067**	**-0.04%**

Organizational Chart



Departmental Goals and Objectives

Goal 1: Maintain and Improve Public Infrastructure

- **Objective 1.1**: Upgrade the condition of major roads and neighborhood streets to enhance durability and accessibility.
  - **Performance Measure 1.1.1**: Percentage of pavement markings renewed.

Prior Year Actual (2025)	20%
Current Year Estimate (2026)	20%
Budget Year Target (2027)	≥ 20%

- **Objective 1.2**: Conduct regular inspection and maintenance of city streets and traffic signs to ensure public safety.
  - **Performance Measure 1.2.1**: Percentage of street and traffic signs replaced.

Prior Year Actual (2025)	1%
Current Year Estimate (2026)	1%
Budget Year Target (2027)	≥ 7%

Goal 2: Enhance Stormwater Management to Protect Public Health and Property

- **Objective 2.1**: Manage stormwater systems effectively to reduce flooding risks and maintain water quality.
  - **Performance Measure 2.1.1**: Percentage of storm drain inlets inspected.

Prior Year Actual (2025)	56%
Current Year Estimate (2026)	50%
Budget Year Target (2027)	≥ 50%

- **Objective 2.2**: Improve drainage infrastructure efficiency by maintaining a rigorous street sweeping program.
  - **Performance Measure 2.2.1**: Percentage of scheduled lane miles of public street swept.

Prior Year Actual (2025)	100%
Current Year Estimate (2026)	100%
Budget Year Target (2027)	≥ 98%

Goal 3: Ensure Reliable Water Supply and Wastewater Management

- **Objective 3.1**: Enhance the reliability of the water distribution system through routine maintenance and inspections.
  - **Performance Measure 3.1.1**: Percentage of monthly water samples testing negative for coliform bacteria.

Prior Year Actual (2025)	100%
Current Year Estimate (2026)	100%
Budget Year Target (2027)	≥ 100%

- **Objective 3.2**: Maintain wastewater facilities and ensure environmental safety through proactive cleaning and inspections.
  - **Performance Measure 3.2.1**: Scheduled wastewater line cleanings completed.

Prior Year Actual (2025)	100%
Current Year Estimate (2026)	98%
Budget Year Target (2027)	≥ 95%

Goal 4: Provide Adaptable and Energy-Efficient Public Facilities

- **Objective 4.1**: Conduct timely maintenance and improvement of City facilities to ensure energy efficiency and accessibility.
  - **Performance Measure 4.1.1**: Percentage of facility work orders responded to within one business day.

Prior Year Actual (2025)	74%
Current Year Estimate (2026)	76%
Budget Year Target (2027)	≥ 90%

Non-Departmental

The Non-Departmental Department serves as a centralized repository for expenses that are not directly attributable to any single department or business unit within a fund. This department consolidates shared costs and ensures that common expenses are managed efficiently and transparently. Examples of expenses managed within the Non-Departmental Department include insurance premiums (such as liability, property, and other coverages), utilities for shared buildings like City Hall, communication expenses, postage, credit card processing fees, and transfers to other funds.

These costs are budgeted for and managed by the Finance Department, ensuring that all shared and citywide expenses are accurately accounted for and effectively overseen. Due to the inclusion of transfers out to other funds, expenditures within the Non-Departmental Department can fluctuate significantly from year to year. By consolidating these shared costs, the Non-Departmental Department enables a more accurate reflection of each department's operational expenses and promotes effective budget management across the City's various functions.

Expenditures by Fund

Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Projected	FY 2027 Proposed Budget	FY 2026 Adopted Budget vs. FY 2027 Proposed Budget (% Change)
General Fund					
Contractual Services	$1,619,459	$1,622,801	$1,622,801	$1,728,302	6.50%
Supplies	$10,139	$15,880	$15,880	$15,880	-
Transfer to Other Funds	$552,000	$886,110	$686,110	$117,000	-86.80%
Total General Fund	$2,181,598	$2,524,791	$2,324,791	$1,861,182	-26.28%
Utility Fund					
Contractual Services	$273,250	$318,187	$318,187	$375,377	17.97%
Supplies	-	$1,000	$1,000	$1,000	-
Transfer to Other Funds	$3,382,677	-	-	-	-
Total Utility Fund	$3,655,927	$319,187	$319,187	$376,377	17.92%
Drainage Fee Fund					
Contractual Services	$6,093	$7,278	$7,278	$7,278	-
Supplies	-	$200	$200	$200	-
Total Drainage Fee Fund	$6,093	$7,478	$7,478	$7,478	-
Total Expenditures	**$5,843,618**	**$2,851,456**	**$2,651,456**	**$2,245,037**	**-21.27%**

Capital Improvements

The City's Capital Improvement Plan (CIP) for Fiscal Years 2027-2031 is a strategic framework designed to address Colleyville's long-term infrastructure and facility needs. This 5-Year plan outlines significant projects that have been identified and prioritized to enhance public safety, improve the quality of life for our citizens, and maintain the City's service delivery systems.

The first year of the CIP, Fiscal Year 2027, is fully integrated into the City's operating budget, reflecting the projects approved for funding in the current fiscal year. However, years two through five (FY 2028–FY 2031) are included for planning purposes only and are not currently funded. These future projects will be assessed annually, with funding determined based on available financial resources and evolving community needs and priorities.

Consistent with our commitment to fiscal responsibility, the City continues to fund capital projects on a pay-as-you-go, cash-funded basis. This approach is balanced by efforts to secure external funding sources, including several proposed grants to offset City funding needs, ensuring that we maximize outside funding whenever possible.

The FY 2027 budget prioritizes projects focused on public safety and quality of life improvements, including funding for improvements at the Recreation & Voting Center including a splash pad, and various road projects. The CIP defines capital projects as those requiring an investment of $50,000 or more and having a useful life of at least five years. This plan allows City leaders to evaluate capital needs comprehensively over the next five years, determine project priorities, and assess the adequacy of available funding resources.

Projects within the CIP are identified and proposed by the Colleyville Leadership Team, which includes department heads, the City Manager's Office, and members of the City Council. After being incorporated into the 5-year plan by City Management and the Finance Department, the City Council reviewed the CIP during a Worksession in July and approved it in September, alongside the operating budget.

For FY 2027, the Capital Improvement Plan (CIP) includes projects with minimal operating impacts beyond regular repair, maintenance, and supply costs. These costs are anticipated to be manageable and will be absorbed within the currently approved operating budget. The City is committed to maintaining its infrastructure and services while ensuring that any additional operational expenses related to new capital projects are sustainable and do not necessitate significant increases in future budgets. This strategy allows us to continue investing in essential improvements without straining operational resources.

The City remains committed to balancing necessary improvements and enhancements with available resources, while being mindful of infrastructure needs, public safety, and quality of life for our community. For full information, please see the separately available Capital Improvement Program for FY27-31 on the City's website or contact the Finance Department.

Funds Used for Capital Projects

Capital Projects Fund — The Capital Projects Fund is a general fund used to account for a wide range of capital improvements across the City of Colleyville. It does not have a dedicated revenue source of its own and is funded primarily through transfers of excess reserves from the General Fund. Additionally, it holds restricted street impact fees received, which can only be used for specific approved projects.

Capital Utility Fund — The Capital Utility Fund is dedicated solely to water and wastewater projects. It is funded through a capital project utility fee charged on customers' water bills and through transfers of excess revenue from the Utility Operating Fund. The fund also manages water and wastewater impact fees, which are restricted for use on specific approved projects, and these funds are kept separate to ensure compliance with restrictions.

Drainage Capital Fund — The Drainage Capital Fund is designated for capital projects related to stormwater management and drainage. It is funded by excess revenues from the Drainage Fund, ensuring dedicated resources are available for necessary infrastructure improvements.

Parks Tomorrow Fund — The Tomorrow Fund and Parks Tomorrow Fund were initially funded by proceeds from gas leases on city-owned property. Although they no longer receive new funding, they continue to generate interest. These funds can be used for capital projects on city property and park improvements.

Parkland Dedication Fund — This fund is used to account for the acquisition of land for new park sites and make improvements to or expand existing parks to better serve new development. Fees collected from developers or residential and commercial development finance the improvements.

The following funds are not solely dedicated to capital projects as they have some operating expenditures as well.

Colleyville Crime Control and Prevention District (CCCPD) Fund — The CCCPD Fund serves both operating and capital purposes and is funded by a ½ cent sales tax imposed specifically for the Crime Control and Prevention District. The funds are restricted to police improvements and projects that enhance public safety.

Colleyville Economic Development Corporation (CEDC) Fund — The CEDC Fund supports both operating and capital expenditures and is financed by a ½ cent sales tax dedicated to the Economic Development Corporation. It can only be used for Type B Economic Development Corporation-approved projects, including economic development initiatives and quality-of-life improvements, such as parks, the library, and the Colleyville Center.

Tax Increment Financing (TIF) Fund — The TIF Fund is supported by the increment in property tax revenues generated within the TIF district. Funds are used exclusively for TIF-eligible projects within the designated zone, promoting targeted development and revitalization.

Voluntary Park Fund and Voluntary Library Fund — The Voluntary Park Fund and Voluntary Library Fund are funded by voluntary contributions from residents and businesses, which can be made directly or through a voluntary contribution option on water bills. These funds can be used for both operating and capital expenses related to parks and the library.

Library Building Donation Fund — The Library Building Donation Fund consists of private and corporate donations specifically earmarked for capital purchases related to the library building, ensuring ongoing support for facility enhancements and renovations.

Tree Preservation Fund — The Tree Preservation Fund is funded by contributions from developers who are developing property within the City. It is used to support operations related to the replacement and preservation of trees, promoting environmental sustainability.

Grant Fund — The Grant Fund is used to account for federal and state grants, outside participation, and other grants and monies provided to the City of Colleyville for specific purposes. These funds are restricted and can only be used in accordance with the terms and conditions set by the granting organization, ensuring compliance with all applicable agreements and regulations.

Vehicle/Equipment Replacement Fund — The Vehicle/Equipment Replacement Fund is dedicated to the purchase of fleet vehicles, rolling stock equipment, and computer/IT equipment for the City. This fund is supported by transfers from various operating funds and supplemented by revenue generated from the sale of obsolete equipment.

FY 2027 Capital Improvement Plan (CIP) - By Category

Drainage	CIP Amount
Bedford Road Low Water Crossing - Construction	$5,000,000
Drainage Improvements - FY27	$250,000
Drainage Bank Stabilization (Little Bear Creek)	$750,000
Drainage Improvements at Nature Center	$750,000
Region Storm Water Enhancement Grant Program - FY27	$50,000
Drainage Total	**$6,800,000**

Economic Development	CIP Amount
Colleyville BEST – FY27	$100,000
Economic Development - FY27	$250,000
Land Acquisition - FY27	$1,000,000
Main Street Revitalization – FY27	$100,000
Economic Development Total	**$1,450,000**

Equipment	CIP Amount
Body Worn Cameras – FY27	$100,000
Fire Station Alerting System Upgrade	$450,000
LPR/Security Cameras - FY27	$100,000
Police Taser's (Axon) – FY27	$48,000
Security Cameras – FY27	$100,000
Security Cameras at the Justice Center	$40,000
Equipment Total	**$838,000**

Facilities	CIP Amount
Awnings at Parks Facility/City Hall South Lot	$600,000
Building Improvement Project	$200,000
City Hall/Library Interior Renovation	$320,000
Communications Center Backup Generator Replacement	$350,000
Parks Maintenance Facility New Roof	$60,000
Plaza and Loggia Stone and Stage Roof Restoration	$350,000
Recreation Center HVAC Controls	$85,000
Recreation Center Maintenance/Equipment	$300,000
Recreation Center/ Voting Center-Construction	$8,150,000
Facilities Total	**$10,415,000**

Information Technology	CIP Amount
Data Center Server – City Hall	$450,000
Fiber Optic - FY27	$180,000
Microsoft 365/Exchange Update	$140,000
Network Licensing - FY27	$40,000
VMWare License Renewal - FY27	$82,000
Information Technology Total	**$892,000**

Master Plans/Studies	CIP Amount
Regional Drainage Master Plan	$50,000
Master Plans/Studies	**$50,000**

Sidewalks/Trails	CIP Amount
Sidewalk Connectivity – FY27	$500,000
Sidewalks/Trails Total	**$500,000**

Streets	CIP Amount
Bedford Road at Cheek-Sparger Road Roundabout - Construction-FY27	$2,500,000
Cheek-Sparger Road (Heritage to Bedford) - Design-FY27	$2,500,000
Heritage Avenue -Design (Cheek-Sparger to Guadalupe)	$300,000
Heritage Bridge Deck Expansion and Right Turn Lane Construction	$640,000
Light Pole Painting/Replacement Program - FY27	$50,000
SH26 Maintenance - FY27	$600,000
Street Maintenance Program - FY27	$1,000,000
Street Pavement Marking - FY27	$100,000
Streets Total	**$7,690,000**

Vehicles and Heavy Equipment Replacement	CIP Amount
Backhoe	$150,000
Motorcycles for Police Officers	$100,000
Vehicles and Heavy Equipment Replacement Total	**$250,000**

Utilities	CIP Amount
Melrose Park Wastewater	$325,000
Overland Trail Lift Station Rehabilitation-Design	$100,000
LD Lockett Pump Station and GST Rehabilitation-Design	$225,000
San Bar Lane Waterline	$50,000
Water Project 5: Brighton Oaks Water/Street Rehabilitation	$3,950,000
Woodbriar and Quail Crest Water/WW - PH II Design	$200,000
Utilities Total	**$4,850,000**

Parks and Recreation	CIP Amount
City Hall/Library Landscape Beautification	$54,000
City Park Electrical	$71,000
City Park Solar Lights	$28,000
Heritage Avenue Median Landscape Improvements	$79,000
Holiday Decorations - FY27	$75,000
Laser Level City Park Baseball Fields	$50,000
Monument Entry Sign and Landscape	$100,000
Park Beautification - FY27	$50,000
Park Signage/Branding Program – FY27	$250,000
Parkway and Public Property Tree Trimming and Replacement- FY27	$50,000
Parkway Tree Grant Program - FY27	$50,000
Resurface Basketball and Tennis Courts	$35,000
Riverwalk Drive Median Landscape Improvements	$23,000
SH26 Electricity in Medians - FY27	$1,500,000
Texas Tree Trail - FY27	$200,000
Parks and Recreation Total	**$2,615,000**

Fiscal Year 2027-2031 Capital Improvement Program Summary

Colleyville's 2027-2031 CIP identifies projects ranging from new infrastructure and rehabilitation to information technology and equipment. The program projects are grouped into categories and are funded through multiple sources as identified below. Further details of the planned programs/projects are provided in a separate report for the CIP Budget.

Project Category	2027	2028	2029	2030	2031	Total
Drainage	$6,800,000	$850,000	$300,000	$300,000	$300,000	$8,550,000
Economic Development	$1,450,000	$2,250,000	$8,225,000	$5,100,000	$3,100,000	$20,125,000
Equipment	$838,000	$498,000	$248,000	$598,000	$398,000	$2,580,000
Facilities	$10,415,000	$920,000	$2,230,000	$100,000	$150,000	$13,815,000
Information Technology	$892,000	$100,000	—	—	—	$992,000
Master Plans/Studies	$50,000	$1,100,000	$650,000	—	$1,700,000	$3,500,000
Parks and Recreation	$2,615,000	$2,270,000	$200,000	$200,000	$200,000	$5,485,000
Sidewalks and Trails	$500,000	$250,000	$250,000	$50,000	$2,700,000	$3,750,000
Streets	$7,690,000	$7,400,000	$1,950,000	$36,700,000	$1,600,000	$55,340,000
Vehicles/Heavy Equipment	$250,000	—	—	—	—	$250,000
Wastewater	$425,000	$900,000	—	—	—	$1,325,000
Water	$4,425,000	$1,800,000	$2,250,000	$350,000	$9,500,000	$18,325,000
Total	**$36,350,000**	**$18,338,000**	**$16,303,000**	**$43,398,000**	**$19,648,000**	**$134,037,000**

Funding Source	2027	2028	2029	2030	2031	Total
Capital Projects Fund	$7,292,000	$5,620,000	$4,805,000	$4,000,000	$3,400,000	$25,117,000
Capital Utility Fund	$2,925,000	$2,950,000	$2,900,000	$2,350,000	$8,750,000	$19,875,000
CEDC	$1,720,000	$870,000	—	—	$1,300,000	$3,890,000
Crime Control and Prevention	$148,000	$48,000	$48,000	$48,000	$848,000	$1,140,000
Drainage Capital Fund	$3,750,000	$2,350,000	$300,000	$3,300,000	$350,000	$10,050,000
Grant	$6,025,000	$4,000,000	$1,000,000	$25,500,000	$3,200,000	$39,725,000
Other City Funding	$50,000	—	—	—	—	$50,000
Parkland Dedication Fund	$185,000	—	—	—	—	$185,000
Roadway Impact Fees	$2,915,000	—	—	$2,000,000	—	$4,915,000
TIF	$6,600,000	$2,500,000	$5,750,000	$6,200,000	$1,800,000	$22,850,000
Tomorrow Fund Parks	$420,000	—	—	—	—	$420,000
Voluntary Park Fund	$1,020,000	—	—	—	—	$1,020,000
Wastewater Impact Fees	—	—	$750,000	—	—	$750,000
Water Impact Fees	$3,300,000	—	$750,000	—	—	$4,050,000
Total	**$36,350,000**	**$18,338,000**	**$16,303,000**	**$43,398,000**	**$19,648,000**	**$134,037,000**

Debt Service

Debt Service Requirements for Fiscal Year 2027

The total debt service requirement for the City of Colleyville for fiscal year 2027 is $1,854,868. This amount includes $1,222,328 in principal payments, $631,040 in interest payments, and $1,500 in paying agent fees.

Debt Limit and Outstanding Debt

The State of Texas imposes a limit on the amount of General Obligation debt that can be issued by municipalities. This limit applies to General Obligation Bonds and Certificates of Obligation Bonds and is set at 10% of the total assessed property value before applying exemptions. For the City of Colleyville, this limit equates to $900 million. The City's actual General Obligation debt, net of Debt Service assets, stands at $11 million, leaving a significant margin of over $889 million. The City does not foresee any projects that would approach this limit in the near future.

Detailed information on the City’s outstanding bonds and leases, including a Statement of Bonded Indebtedness and Expenditures by Issue, is provided in the following pages.

Tax Supported Debt

The City has two outstanding bond issues supported by tax revenues, with total debt service requirements for Fiscal Year 2027 amounting to $950,425, which includes principal, interest, and paying agent fees.

General Obligation Refunding Bonds, Series 2016
Issued on July 19, 2016, for $6,225,000 to refund the General Obligation Bonds Series 2007 and Combination Tax and Tax Increment Revenue Refunding Bonds Series 2011. The Series 2007 bond proceeds funded capital improvements in public safety, including Central Fire Station improvements, firefighting equipment, and outdoor warning sirens. The Series 2011 bond proceeds enabled the City to refinance various outstanding bonds at a significant cost saving. Interest is paid semi-annually, beginning February 15, 2017, at rates from 2.00% to 3.00%. The term bonds mature annually through February 15, 2027, in amounts ranging from $410,000 to $875,000. The City retains the right to redeem bonds maturing on or after February 15, 2027.

Combination Tax and Revenue Certificates of Obligation, Series 2022
Issued on November 15, 2022, for $10,030,000 to fund the construction, improvement, renovation, and equipping of park and recreation facilities, specifically for the renovation and purchase of the new Colleyville Recreation Center. Interest is paid semi-annually, beginning August 15, 2023, at rates from 4.00% to 5.00%. The term bonds mature annually through February 15, 2042, in amounts ranging from $55,000 to $855,000. The City reserves the right to redeem bonds maturing on or after February 15, 2031, starting February 15, 2030.

As of January 2022, the City's General Obligation debt is rated AAA by Standard & Poor’s, with a stable outlook.

Lease/Purchases

The City has four outstanding lease/purchase agreements funded by tax revenues, with debt service requirements for Fiscal Year 2027 totaling $904,443, including principal and interest. An additional amount of $40,000 for the fiscal year was estimated due to negotiating rates and payment amounts on the agreement for police vehicles.

Capital leasing allows the City to spread out payments for large capital equipment purchases, reducing the immediate impact on taxpayers and preventing fluctuations in the debt service tax rate. This approach is particularly important given the rising costs of public safety equipment, such as fire apparatus, which have increased by 10% to 35% for a single vehicle. Leasing enables the City to maintain up-to-date equipment that meets or exceeds safety standards while managing costs effectively.

Future Debt Service Requirements

The subsequent pages provide a detailed breakdown of the future annual principal and interest requirements for the City's outstanding debt obligations, including financed purchases. As of October 1, 2026, through 2042, the City has $14,080,008 in principal to retire and $4,326,782 in interest to pay.

CITY OF COLLEYVILLE
Debt Service Fund - General Obligation Debt & Capital Leases
Statement of Bonded Indebtedness and Capital Leases at October 1, 2026
and Expenditures by Issue for Fiscal Year 2026/2027

Bond Issues	Date of Issue	Final Maturity Date	Interest Rate	Original Issue	Outstanding 10/1/2026	EXPENDITURE BUDGET FOR 2026/2027 Principal	Interest	Total
Property Tax Supported Debt								
General Obligation Bonds:								
Series 2016, *Refunding*	7/19/2016	2/15/2027	2.00 - 3.00	$ 6,225,000	$ 475,000	$ 475,000	$ 4,750	$ 479,750
Combination Tax and Revenue Certificates of Obligation:								
Series 2022	11/15/2022	2/15/2042	4.00 - 5.00	$ 10,030,000	9,865,000	55,000	414,175	469,175
Paying Agency Fees								1,500
Total Property Tax Supported Debt Service					10,340,000	530,000	418,925	950,425
Capital Leases								
Capital Leases:								
2024 Ladder Truck	4/1/2025	4/1/2033	4.90	$ 2,025,328	$ 1,725,870	$ 212,617	$ 84,568	$ 297,185
2026 Engine Truck	10/1/2025	1/1/2033	5.59	$ 1,219,659	1,137,862	208,628	63,630	272,258
2026 Ambulance	3/25/2026	3/25/2029	5.08	$ 326,276	326,276	103,412	16,588	120,000
Police Vehicles	8/5/2026	11/25/2028	5.21	$ 550,000	550,000	167,671	7,329	175,000
Total Capital Lease Debt Service					3,740,008	692,328	172,115	864,443
Total City of Colleyville Debt Service					$ 14,080,008	$ 1,222,328	$ 591,040	$ 1,814,868

CITY OF COLLEYVILLE
Schedule of Maturities
Debt Service Fund - General Obligation Debt
October 1, 2026

Fiscal Year	Outstanding Beginning of Year	Principal	Interest	Total
		General Obligation Refunding Bond, Series 2016		
2027	475,000	475,000	4,750	479,750
	TOTALS	**475,000**	**4,750**	**479,750**
		Certificate of Obligation, Series 2022		
2027	9,865,000	55,000	414,175	469,175
2028	9,810,000	475,000	400,925	875,925
2029	9,335,000	495,000	376,675	871,675
2030	8,840,000	520,000	351,300	871,300
2031	8,320,000	550,000	324,550	874,550
2032	7,770,000	575,000	299,300	874,300
2033	7,195,000	595,000	275,900	870,900
2034	6,600,000	620,000	251,600	871,600
2035	5,980,000	645,000	226,300	871,300
2036	5,335,000	675,000	199,900	874,900
2037	4,660,000	700,000	172,400	872,400
2038	3,960,000	730,000	143,800	873,800
2039	3,230,000	760,000	114,000	874,000
2040	2,470,000	790,000	83,000	873,000
2041	1,680,000	825,000	50,700	875,700
2042	855,000	855,000	17,100	872,100
	TOTALS	**9,865,000**	**3,701,625**	**13,566,625**

CITY OF COLLEYVILLE
Schedule of Maturities
Debt Service Fund - Lease/Purchases
October 1, 2026

Fiscal Year	Outstanding Beginning of Year	Principal	Interest	Total
		2024 Ladder Truck		
2027	1,725,870	212,617	84,568	297,185
2028	1,513,253	223,035	74,149	297,184
2029	1,290,218	233,964	63,221	297,185
2030	1,056,254	245,428	51,756	297,184
2031	810,826	257,454	39,731	297,185
2032	553,372	270,069	27,115	297,184
2033	283,303	283,303	13,882	297,185
	TOTALS	**1,725,870**	**354,422**	**2,080,292**
		2026 Spartan Engine Truck		
2027	1,137,862	208,628	63,630	272,258
2028	929,234	220,295	51,963	272,258
2029	708,939	232,614	39,644	272,258
2030	476,325	245,621	26,636	272,257
2031	230,704	230,704	12,901	243,605
	TOTALS	**1,137,862**	**194,774**	**1,332,636**
		2026 Ambulance		
2027	326,276	103,412	16,588	120,000
2028	222,864	108,670	11,330	120,000
2029	114,194	114,194	5,806	120,000
	TOTALS	**326,276**	**33,724**	**360,000**
		2026 Police Vehicles		
2027	550,000	167,671	7,329	175,000
2028	382,329	186,307	19,936	206,243
2029	196,022	196,022	10,222	206,244
	TOTALS	**550,000**	**37,487**	**587,487**

Appendix

This section contains the ordinances for the FY2027 adopted budget. The following ordinances are included:

- Budget Ordinance (O-26-2386)
- Property Tax Ordinance (O-26-2385)
- Fee Ordinance (O-26-2384)
- Utility Fee Ordinance (O-26-2388)

Following these ordinances is the 2026 Tax Rate Calculation Worksheet and a glossary of terms.

ORDINANCE O-26-2386

AN ORDINANCE APPROVING AND ADOPTING THE ANNUAL BUDGET FOR THE CITY OF COLLEYVILLE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027

WHEREAS, a notice of public hearing on the annual budget for the City of Colleyville, Texas, for the fiscal year beginning October 1, 2026 through September 30, 2027, was heretofore published in a newspaper of general circulation; and

WHEREAS, said public hearing on said budget was duly held and all interested persons were given the opportunity to be heard for or against any item therein; and

WHEREAS, the City Council determines that the passage of this ordinance is in the best interests of the health, safety and welfare of the public.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEYVILLE, TEXAS:

Sec. 1. THAT all matters stated hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

Sec. 2. THAT the budget of the proposed expenditures for the fiscal year beginning October 1, 2026, and ending September 30, 2027, a copy of which is on file in the Office of the City Secretary, is hereby made a part of this ordinance by reference and is hereby approved and adopted by the City Council of the City of Colleyville, Texas, as the official budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

Sec. 3. THAT appropriation amounts for the Fiscal Year 2027 budget for the different funds of the City of Colleyville are hereby fixed as follows:

Budget Category	FY 2027
General Fund Operating	$ 30,793,885
Utility Fund Operating	27,360,164
Capital Improvement Projects	27,882,000
Drainage Operating	1,822,758
CEDC Operating	4,650,785
CCCPD Operating	3,593,352
Hotel Tax Operating	174,920
Debt Service	1,854,868
Special Revenue Operating	206,600
Total Budget	**$ 98,339,332**

Sec. 4. THAT the City Manager is hereby authorized to execute all contracts and documents for which funding is appropriated in the aforementioned budgets.

AND IT IS SO ORDERED.

The first reading and public hearing being conducted on the 1st day of September 2026.

The second reading and public hearing being conducted on the 15th day of September 2026.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS, ON THIS THE 15TH DAY OF SEPTEMBER 2026.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	Aye
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

APPROVED AS TO FORM:

Whitt L. Wyatt
City Attorney

ORDINANCE O-26-2385

LEVYING TAXES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF COLLEYVILLE, TEXAS, FOR THE FISCAL YEAR 2027; ESTABLISHING THE AD VALOREM TAX RATE OF $0.352480 PER ONE HUNDRED DOLLARS VALUATION; PROVIDING FOR APPORTIONMENT OF TAXES FOR INTEREST AND SINKING FUND FOR CERTAIN BOND INDEBTEDNESS AND FOR GENERAL OPERATING NEEDS, PROVIDING PENALTIES AND INTEREST FOR THE DELINQUENT TAXES, AND TO BECOME EFFECTIVE ON OCTOBER 1, 2026

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 13.0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $40.55.

WHEREAS, a budget has been adopted by the City Council of the City of Colleyville, Texas, covering the proposed expenditures of the municipal government of the City of Colleyville for the fiscal year beginning October 1, 2026, and ending September 30, 2027; and

WHEREAS, said budget reflects the needs for revenue to meet the expenses proposed therein; and

WHEREAS, the City is required to accumulate an Interest and Sinking Fund for certain outstanding bond indebtedness; and

WHEREAS, the City Council, after careful consideration, has determined that an increase in the tax rate is necessary to meet the essential needs of the community, including funding for critical services and infrastructure, while ensuring that the increase is the minimal amount required to support these priorities.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEYVILLE, TEXAS:

Sec. 1. THAT there is hereby levied an ad valorem tax that shall be collected for the use and support of the municipal government of the City of Colleyville. It shall provide the

legally required Interest and Sinking Fund for certain outstanding bond indebtedness during the 2027 fiscal year. Such tax shall be levied upon all property, real, personal, or mixed within the corporate limits of Colleyville, Texas, which is subject to taxation. The rate of tax shall be $0.352480 on each $100.00 property assessment. Said tax levied for and apportioned to the following specific purposes:

A. For the General Fund, a tax rate of $0.318650 is levied.

B. For the Interest and Sinking Fund, a tax rate of $0.033830 is levied.

Sec. 2. THAT taxes levied by this ordinance shall be due and payable on the first day of October 2026 and shall become delinquent on the first day of February 2027, if unpaid. Upon taxes becoming delinquent, interest and penalty will be added as required in Section 33.01 of the Texas Property Tax Code and shall commence on the first day of February 2027. The City of Colleyville is hereby authorized to adopt any and all legal remedies provided by the Texas Property Tax Code for the purpose of collecting delinquent taxes.

AND IT IS SO ORDERED.

The first reading and public hearing being conducted on the 1st day of September 2026.

The second reading and public hearing being conducted on the 15th day of September 2026.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS, ON THIS THE 15TH DAY OF September 2026.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	Aye
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

APPROVED AS TO FORM:

Whitt Wyatt
City Attorney

ORDINANCE O-26-2384

AN ORDINANCE AMENDING PART II, CHAPTER 2-ADMINISTRATION, ARTICLE II- FINANCE, DIVISION 1, SEC. 2-26, (H) DEVELOPMENT FEES – PLANNING AND ZONING SERVICES, AND (P) LIBRARY, FEES AND CHARGES FOR CITY SERVICES, OF THE COLLEYVILLE, TEXAS, CODE OF ORDINANCES, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City of Colleyville charges fees for services and materials as authorized in the Code of Ordinances and it is desirous to update those fees; and

WHEREAS, all statutory and constitutional requirements for the passage of this ordinance have been adhered to, including but not limited to the Open Meeting Act; and

WHEREAS, the City Council determines that the passage of this ordinance is in the best interests of the health, safety, and welfare of the public.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEYVILLE, TEXAS:

Sec. 1. THAT all matters stated hereinabove are found to be true and correct and are incorporated herein by reference as if copied in their entirety.

Sec. 2. THAT from and after the effective date of this ordinance, Chapter 2 Section 2-26, (h) Development fees – planning and zoning services, and (p) Library, of the Code of Ordinances, fees and charges for city services shall be replaced in its entirety with the revisions as shown on Exhibit "A".

Sec. 3. THAT the effective date of this ordinance shall be October 1, 2026.

AND IT IS SO ORDERED.

The first reading and public hearing being conducted on the 1st day of September 2026.

The second reading and public hearing being conducted on the 15th day of September 2026.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS, ON THIS THE 15TH DAY OF SEPTEMBER 2026.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	Aye
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

APPROVED AS TO FORM:

Whitt Wyatt
City Attorney

Exhibit "A" Redline Changes

Sec. 2-26. Fees and charges for city services.

(h) Development fees—Planning and zoning services:

Preliminary plat, Final plat, or Replat $500.00
plus, per lot 7.50
Minor plat 250.00
Amending plat 250.00
Rezoning application 500.00
plus, per acre 5.00
PUD application 750.00
plus, per acre 5.00
Amendment to existing PUD to add, delete, or change a special condition to an existing PUD ordinance 450.00
SUP application 500.00
plus, per acre 5.00
SUP residential accessory building 250.00
SUP residential carport 250.00
SUP alcoholic beverage sales 500.00
ZBA variance and appeal application 250.00
Sign board appeal 250.00
Tree mitigation appeal 250.00
Building Board of Appeals 250.00
Site plan application review 250.00
Landscape plan application review 250.00
Zoning verification letter 50.00
Notification Sign Fee for Commercial Zoning Applications 100.00

(p) Library:

Colleyville Public Library Circulating Materials Restrictions

Materials	Loan period	Limits*	Fees/fines**	Renewal limits***
Fiction books	21 days	No limit	$0.00	5
Non-fiction books	21 days	No limit	$0.00 per day	5
Best sellers	7 or 14 days	No limit	$0.00 per day	5
Magazines	7 days	No limit	$0.00 per day	5

Feature-length DVDs (60 min.+)	7 days	10	$0.00 per day	5
Educational/DVDs	7 days	10	$0.00 per day	5
Children's DVDs (under 60 min.)	7 days	10	$0.00 per day	5
Compact discs	7 days	10	$0.00 per day	5
J Kits	21 days	No limit	$0.00 per day	5
Books on compact disc	21 days	No limit	$0.00 per day	5
J Holiday books	7 days	Varies by holiday	$0.00 per day	0 during holiday
STEAM kit	1 week [7 days]	1 per household, adult cardholder only	$0.00	0

* No limit until a maximum of 40 items is reached. A total of 40 items per card.

** Overdue fines threshold is $5.00.

*** Renewals are allowed when materials are not on reserve for another patron.

Colleyville Public Library Materials Replacement and Processing Fees

Item	Cost	Processing fee
Replacement Library card	$2.00	$0.00
Replacement material cost	Cost of item (s)	
Replacement DVD / CD case	Cost of item	5.00
Replacement Kit bags	Cost of item	2.00
Replacement Bar codes/RFID tags	$1.00	0.00
STEAM Kit, STEAM Kit Case, STEAM Kit Piece(s)	Cost of item(s)	

3D Printer (per printed gram)	$0.10
Color copies (per page)	0.50
Black and white copies (per page)	0.10
Fax—Incoming (per page)	1.00
Fax—Outgoing (per page) Local	1.00
Laminating (per laminating pouch)	0.25
Button (button backing, pin, and cover)	0.25
Miscellaneous Makerspace supplies	Cost of item(s)
Non-resident fees:	
Non-resident card (non-TexShare, non-reciprocal borrowing participating home library)	25.00
Non-resident card (without home library)	25.00
Interlibrary loan materials not picked up	2.00

ORDINANCE O-26-2388

AMENDING SECTION 3 – SERVICE CHARGES OF THE WATER AND SEWER POLICY AND PROCEDURE MANUAL OF THE CITY OF COLLEYVILLE, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, water and wastewater base rates are set to recover the City's annual operating costs for the utility system; and

WHEREAS, the Fiscal Year 2027 Utility Fund operating budget has been proposed and the required base rates to fund said budget have been calculated; and

WHEREAS, the FY27 – FY31 Capital Improvement Plan has been proposed and the required capital improvement rates to fund said plan have been calculated.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLEYVILLE, TEXAS:

Sec. 1. THAT Section 3 – Service Charges of the Water and Sewer Policy and Procedure Manual of Colleyville, Texas, which is "Appendix A" of the Colleyville Code be replaced in its entirety to read as follows:

Sec. A. - Water rates.
The following base and volumetric charges shall apply to residential and non-residential water customers. Base charges for out-of-city customers shall be $4.00 higher than the charge for in-city customers.

Base charge per month for in-city customers:	
Water meters 1 inch or less	$20.72
Water meters of 1.5 inches	$41.44
Water meters of 2 inches	$66.31
Water meters of 3 inches	$124.33
Water meters of 4 inches	$207.21
Base charge per month for out-of-city customers:	
Water meters 1 inch or less	$24.72
Water meters of 1.5 inches	$45.44
Water meters of 2 inches	$70.31
Water meters of 3 inches	$128.33

Water meters of 4 inches	$211.21
Volumetric charge per 1,000 gallons	$7.0011

Rates for fire hydrant meters:

The use of fire hydrant meters shall only be allowed within the Colleyville city limits. The use of the fire hydrant meters shall be limited to a period of no more than 90 cumulative calendar days. Under special conditions, a customer may submit a written request to the public works department for use of a fire hydrant meter for a period longer than 90 cumulative calendar days, subject to public works director approval. In considering special condition(s), the public works director shall not consider requests which are necessary to relieve a self-created or personal hardship, failure of performance by a contractor, nor for financial reasons. In considering the customer request, the public works director shall solicit the recommendation of the fire chief and fire marshal in consideration of the request. Further, the public works director shall consider alternative means available to the customer. If special condition(s) are approved by the public works director, in no case shall the meter be used for more than an additional 30 calendar days. The public works director may provide a written ruling within 15 working days of receipt of the customer's written request.

In the event a request for special condition(s) is denied by the public works director, customer shall, within 14 calendar days, make written appeal to the city manager of the public works director's decision. The city manager shall render a written decision within 30 working days of receipt of the customer's appeal. Such decision by the city manager shall be final and not appealable to the city council.

For purposes of this section, written communication shall be considered communication, which is deposited with the United States Postal Service for delivery.

The user must submit in writing, the location of where the meter will be used and such meter shall be used exclusively at the location on record with the city. For purposes of this section, the use of a meter shall be allowed cumulatively for only one location within an individual subdivision and/or development.

For a period of 90 cumulative calendar days after a meter is returned and read by the city, a user shall not be permitted to check out another meter for use at the same designated location, as defined herein.

The monthly base charge for a fire hydrant meter shall be $50.00. Water usage for a fire hydrant meter shall be charged at the same volumetric rate as all other water customers.

The customer shall be in possession of and responsible for the meter. The customer will be responsible for bringing the meter to the public works service center by the 20th of each month for reading. The customer is required to use a proper fire hydrant wrench for operation of the fire hydrant. The customer shall be responsible for any damage and repair, as reasonably determined by the city, to the fire hydrant or the fire hydrant meter by the use of a temporary water meter.

The customer will be required to provide for any backflow device necessary to meet the current city ordinance for protection of the city's drinking water supply.

The City of Colleyville, Tarrant County, and Texas Department of Transportation (TxDOT) shall be exempt from the provisions of this policy.

Sec. B. - Sewer rates.
This schedule of rates per month or fraction thereof shall be the basis for determining charges to all customers for rendering sanitary sewage service, where the sewage produced by such customer is a normal strength wastewater (170 mg/l BOD and 260 mg/l suspended solids) and where such customer is located within the City of Colleyville. The base charge for non-residential customers shall be $6.00 higher than the charge for residential customers.

A base charge per month shall be charged as follows:	
Residential customers	$18.08
Non-residential customers	$24.08

A monthly sewer volume charge shall also be charged to all customers as set forth hereinafter. The sewer volume charge for residential customers will be based upon the individual customer's average monthly water use during the months of December, January and February. Where no preceding winter quarter average is available from records, a volume of 9,000 gallons shall be used for this volume charge.

The monthly sewer volume charges to commercial and industrial class customers will be based on total water use each month as measured by appropriate meters, with the provision that if a customer can show to the

satisfaction of the public works director that a significant portion of the metered water usage does not enter the sanitary sewers, the customer will be charged for only that volume entering the sewers, as determined by a method approved by the director of public works.

Volumetric rate per 1,000 gallons:	$4.8044

Sec. C. – Capital Projects rates.
The following base charges shall apply to residential and non-residential customers to provide funding for utility capital projects necessary to maintain the utility system:

Base charge per month for in-city and out-of-city customers:	
Water meters 1 inch or less	$5.83
Water meters of 1.5 inches	$10.78
Water meters of 2 inches	$16.74
Water meters of 3 inches	$30.63
Water meters of 4 inches	$50.46

Sec. D. – Billing; delinquent penalty.
All charges for services furnished or rendered by the City of Colleyville Utility Department are due and payable on the date bill is received. If payment is not received within sixteen days of the billing date a (10%) penalty will be imposed for failure to pay by the due date of the bill.

In the event the meter is not delivered to the city for reading, a penalty fee would be imposed as follows:

$100.00	1st missed reading
$200.00	2nd missed reading
$300.00	3rd missed reading

After the third missed reading, the security deposit will be forfeited and the City of Colleyville will revoke the use of the fire hydrant meter.

Sec. E. – Discontinuance of service, notice; reconnection fee.
In the event that any month's charges remain delinquent and unpaid at the time of a subsequent billing's due date, the user or customer shall receive a cut-off notice which will be mailed no later than two working days after the

subsequent billing's due date. Services will be disconnected if any arrearages over 30 days are not paid within six working days of the cut-off notice. Where service has been discontinued for failure to pay for service rendered, a charge of $25.00 shall be made for each meter disconnected before said service shall be restored. In the event the customer requests reconnection at hours other than 8:00 a.m. to 4:30 p.m., said reconnect fee shall be increased to $75.00.

Sec. 2. THAT the effective date of this ordinance shall be for the bills sent out starting October 1, 2026 for the base charges and starting January 1, 2027 for the volumetric charges.

AND IT IS SO ORDERED.

The first reading and public hearing being conducted on the 1st day of September 2026.

The second reading and public hearing being conducted on the 15th day of September 2026.

APPROVED BY A VOTE OF **7** AYES, **0** NAYS, ON THIS THE 15TH DAY OF SEPTEMBER 2026.

Mayor Bobby Lindamood	Aye	Mark Alphonso, Place 2	Aye
Mayor Pro Tem Brandi Elder	Aye	Ben Graves, Place 4	Aye
Deputy Mayor Pro Tem Scotty Richardson	Aye	Tim Raine, Place 6	Aye
Kimberly Holt Gunderson, Place 5	Aye		

ATTEST:

Christine Loven, TRMC
City Secretary

CITY OF COLLEYVILLE

Bobby Lindamood
Mayor

APPROVED AS TO FORM:

Whitt Wyatt
City Attorney

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

Form 50-856

City of Colleyville
Taxing Unit Name

(817) 503-1000
Phone *(area code and number)*

100 Main Street, Colleyville, Texas 76034
Taxing Unit's Address, City, State, ZIP Code

www.colleyville.com
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

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

Insert hyperlink:

https://www.colleyville.com/government/departments-a-l/finance/financial-transparency

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 7,490,596,889
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 2,346,525,296
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 5,144,071,593
4.	**Prior year total adopted tax rate.**	$ 0.311931 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. Original prior year ARB values:	$ 79,322,015
	B. Prior year values resulting from final court decisions:	- $ 73,569,514
	C. Prior year value loss. Subtract B from A.[4]	$ 5,752,501

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 58,345,117 **B. Prior year disputed value:** - $ 8,751,778 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 49,593,339
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 55,345,840
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 5,199,417,433
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 69,149,850 **C. Value loss.** Add A and B. [7]	$ 69,149,850
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 188,581 **B. Current year productivity or special appraised value:** - $ 6,172 **C. Value loss.** Subtract B from A. [8]	$ 182,409
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 69,332,259
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 535,320,511
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 4,594,764,663
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 14,332,495
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 67,897
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 14,400,392

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: ..... $ 7,150,033,153	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. [14] Enter the total from Form 50-110 ..... - $ 552,662,266	
	E. Total current year value. Add A and B, then subtract C and D.	$ 6,597,370,887
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ..... $ 85,630,394	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] ..... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 85,630,394
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [18]	$ 2,138,435,913
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. [20] If completing this line, the taxing unit must include supporting documentation in Section 9. [21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21. [22]	$ 4,544,565,368
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 58,935,507

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 58,935,507
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,485,629,861
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.321034 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ _____ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

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

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.294232 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,199,417,433
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 15,298,350
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 64,138 **B.** **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 1,575,084 **C.** **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ -1,510,946 **E.** Add Line 31 to 32D.	$ 13,787,404
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,485,629,861
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.307368 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ _____	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ _____	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ _____/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ _____	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. – $ _____	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ _____/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose. $ _____	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. $ _____	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ _____/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100. $ _____/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. $ _____	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. $ _____	
	C. Subtract B from A and divide by Line 33 and multiply by $100. $ _____/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100. $ _____/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. ..... $ _____ **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... $ _____ **C.** Subtract B from A and divide by Line 33 and multiply by $100 ..... $ _____/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.307368 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... $ _____ **B.** Divide Line 41A by Line 33 and multiply by $100 ..... $ _____/$100 **C.** Add Line 41B to Line 40.	$ 0.307368 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.318126 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] ..... $ _____/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** ..... $ _____ b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 ..... $ _____/$100 c. Add Line D42(B)(b) to Line 42. ..... $ _____/$100 d. Enter the **current year unused increment rate** from Line 68 ..... $ _____/$100 e Add Line D42(c) to Line D42(d). ..... $ _____/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount ..... $ 1,854,868 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,854,868
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 315,684
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,539,184
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 99.68 % **C.** Enter the 2024 actual collection rate. ..... 99.84 % **D.** Enter the 2023 actual collection rate. ..... 99.93 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,539,184
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,544,535,368
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.033869 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.351995 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

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

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,544,565,368
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.321034 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.321034 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.351995 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.351995 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,544,565,368
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.351995 /$100

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

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.311931 /$100
	B. Unused increment rate (Line 68)	$ 0.009290 /$100
	C. Subtract B from A	$ 0.302641 /$100
	D. Adopted Tax Rate	$ 0.311931 /$100
	E. Subtract D from C	$ -0.009290 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 4,746,648,726
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.292915 /$100
	B. Unused increment rate (Line 67)	$ 0.016284 /$100
	C. Subtract B from A	$ 0.276631 /$100
	D. Adopted Tax Rate	$ 0.276204 /$100
	E. Subtract D from C	$ 0.000427 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 5,167,132,223
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 22,064
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.283010 /$100
	B. Unused increment rate (Line 66)	$ 0.034539 /$100
	C. Subtract B from A	$ 0.248471 /$100
	D. Adopted Tax Rate	$ 0.260991 /$100
	E. Subtract D from C	$ -0.012520 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 5,146,654,913
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 22,064
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000485 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.352480 /$100

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.307368 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,544,565,368
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.011002 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.033869 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.352239 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.311931 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,594,764,663
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,485,629,861
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.352480 /$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. $ 0.321034 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. $ 0.352480 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. $ 0.352239 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Cassie Smith
Printed Name of Taxing Unit Representative

sign here Cassie Smith
Taxing Unit Representative

07/29/2026
Date

Reset Print

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

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report — A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles — Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.