Budget Work Session
FY 2025-26

Christine Taylor, Assistant City Manager
August 19, 2025

Inclusion | Collaboration | Quality Service | Strategic Focus | Fiscal Responsibility

Fiscal Year 2025-26

Goal/Agenda

Goal: Review and provide feedback for the General Fund fees, Enterprise Funds, and follow-up items from the August 9 Budget Workshop.

Agenda

- **General Fund Fees:**
  - Background (Previously Reviewed and Adopted in Current Year)
    - Animal Services Fees
    - New Development Services Fees
    - Police Towing Fees
  - Previously Reviewed Fees with Consensus **(Special Events)**
  - Proposed/Unreviewed Fees **(Fire, Police, Parks, Library)**

- **Enterprise Funds: (Airport, Electric, Water, Wastewater, Drainage, and Solid Waste)**
  - Background
  - Forecast
  - Rates
  - Total Bill Impact

- **Follow-Up Items** from August 9 Budget Workshop

Fiscal Year 2025-26

Background – Previously Reviewed Rates & Fees

General Fund Fees

Fees discussed during the current fiscal year with action

Adopted

- Police Towing fees were reviewed and adopted on November 19, 2024; Ord.#24-2174
- Development Service Fees were reviewed and adopted on May 6, 2025; Ord.#25-707
- Animal Services Fees were reviewed and adopted mid-year June 17, 2025; Ord.#25-934

Fees discussed during the current fiscal year, with no action

Consensus Only

- Special Event Fees were reviewed and received consensus on June 3, 2025

Fiscal Year 2025-26

General Fund – Special Event Rates

Reviewed and received Council consensus on June 3rd

Fire Special Event Rates	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Fire Fighter	$42.83	$50.23 - $59.91	$7.40 - $17.08	Steps A -F
Driver	$52.11	$64.96 - $68.53	$12.85 - $16.42	Steps A -C
Lieutenant	$58.01	$72.34 - $75.84	$14.33 - $17.83	Steps A -C
Captain	$63.77	$79.10 - $83.81	$15.33 - $20.04	Steps A -C
Battalion Chief	$72.94	$90.12 - $95.76	$17.18 - $95.76	Steps A -C
Emergency Management Program Manager	$55.66	$132.33 - $140.61	$76.67 - $84.95	Steps A -C
Emergency Management Specialist	$55.66	$58.27 - $93.24	$2.61 - $37.58	Steps A -C
Deputy Fire Marshal 1	$0	$73.75 - $92.60	$73.75 - $92.60	Steps A –F; New
Deputy Fire Marshal 2	$0	$95.38 - $100.63	$95.38 - $100.63	Steps A –C; New
Assistant Fire Marshal	$0	$116.14 - $123.06	$116.14 - $123.06	Steps A –C; New
Fire Marshal	$0	$132.33 - $140.61	$132.33 - $140.61	Steps A –C; New

Police Special Event Rates	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Police Officer	$65	$85	$20	
Police Sergeant/Supervisor	$80	$100	$20	
Police Lieutenant/Commander	$95	$115	$20	
Non-Sworn/Professional Staff	$0	$40	$40	New
Dispatcher – Monitor Radio Channel	$0	$45	$45	New

Fiscal Year 2025-26

General Fund – Special Event Rates

Reviewed and received Council consensus on June 3rd

Parks Special Event Rates:	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Special Event Application Fee – Tier 1	$50	$60	$10	
Special Event Late Fee – Tier 1	$25	$30	$5	
Special Event Application Fee – Tier 3	$150	$170	$20	
Special Event Late Fee – Tier 3	$75	$85	$10	
Special Event Application Fee – Tier 4	$200	$330	$130	
Special Event Late Fee – Tier 4	$100	$165	$65	
Special Event Application Fee – Tier 5	$250	$630	$380	
Special Event Late Fee – Tier 5	$125	$315	$190	
Recurring Events Fee	TBD	50% of Tier Rate		Happens more than once per year
Recurring Events Late Fee	TBD	50% of Tier Rate		Happens more than once per year

Fiscal Year 2025-26

General Fund – Proposed EMS Fees

- Last updated in FY 14/15
- EMS Fee Study completed by Matrix Consulting Group – June 2022

Level of Service	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Basic Life Support (BLS)	$787	$944	$157	
Advanced Life Support (ALS)	$855	$1,026	$171	
Advanced Life Support 2 (ALS 2)	$900	$1,080	$180	

Fiscal Year 2025-26

General Fund – Proposed EMS Fees

Emergency Medical Service Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Adenocard 6 MG/2ML ANSYR Syringe	$5.45	$17.50	$12.05	
Atropine 1MG 10ML	$13.24	$16.50	$3.26	
Calcium Gluconate, 100 mg/ml, 10 ml	$15.31	$15.90	$0.59	
Cyanokit (Hydroxocobalamin)	$1,073.65	$1,174.00	$100.35	
Dextrose 10% 25GM 250ML Bag	$8.44	$19.00	$10.56	
Dextrose 25% 10ML Pre-Filled Syringe	$12.21	$18.50	$6.29	
Diphenhydramine 50 MG	$1.29	$3.60	$2.31	
Epinephrine 1:1000 1 ML AMPULE	$17.99	$25.80	$7.81	
Epinephrine 1:10000 1MG 10ML	$8.65	$12.40	$3.75	
Furosemide 40MG 4ML	$13.73	$17	$3.27	
Metoclopramide 5mg/ml, 2ml	$1.65	$1.90	$0.25	
Nitro spray 90 0.4 MG Metered Dose	$1.87	$2.27	$0.40	
Promethazine 25MG	$2.26	$2.55	$0.29	
Sodium bicarbonate 8.4% 50ML	$15	$19.70	$4.70	

Fiscal Year 2025-26

General Fund – Proposed EMS Fees

Emergency Standby	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Ambulance Standby	$150	$150	$0	Change in Language from "any" to "two" paramedics.
Paramedic Standby	$60	$75	$15	
Medical Assistance Fee	$150	$250	$100	
Lift Assistance	$0	$500	$500	New

Fire Prevention	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Reinspection Fee 1 to 3,000	$50	$50	$0	Add "First" to language
Reinspection Fee 3,001 to 24,000	$75	$75	$0	Add "First" to language
Reinspection Fee 24,001 to 100,000	$100	$100	$0	Add "First" to language
Reinspection Fee over 100,000	$125	$125	$0	Add "First" to language
Second Follow Up Reinspection Fee 1 to 3,000	$100	$100	$0	Update language: "Second Follow up" to "Subsequent"
Second Follow Up Reinspection Fee 3,001 to 24,000	$125	$150	$25	Update language: "Second Follow up" to "Subsequent"
Second Follow Up Reinspection Fee 24,001 to 100,000	$150	$200	$50	Update language: "Second Follow up" to "Subsequent"
Second Follow Up Reinspection Fee over 100,000	$200	$250	$50	Update language: "Second Follow up" to "Subsequent"

Fiscal Year 2025-26

General Fund – Proposed EMS Fees

Operational Permits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Temporary Membrane Structures and Tents	$0	$35	$35	New

Training Facility	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Tower rental, half day (4 hours) without live burn	$300	$348	$48	
Tower rental, full day (8 hours) without live burn	$600	$696	$96	
Phase 5 live burn at training facility, half day (4 hours)	$1,000	$1,353	$353	Update description from "Class A" to Phase 5"; "2-burns" to "4 Hours"
Phase 5 live burn at training facility, full day (8 hours)	$1,700	$2,707	$1,007	Update description from "Class A" to Phase 5"; "4-burns" to "8 Hours"
Class B live burn at training facility, half day (4 hours) (2 burns)	$0	$683	$683	New
Class B live burn at training facility, half day (8 hours) (4 burns)	$0	$1,366	$1,366	New
Roof Prop without oriented strand board (OSB), half day (4 hours)	$250	$335	$85	
Roof Prop with OSB supplied, half day (4 hours)	$500	$588	$88	
Self-Contained Breathing Apparatus Course, half day (4 hours)	$250	$335	$85	
Flashover Chamber Fee	$0	$175	$175	New

Fiscal Year 2025-26

General Fund – Proposed EMS Fees

Hazardous Materials	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Engine	$84.04	$242	$157.96	
Hazmat Truck	$84.04	$641	$556.96	Add "Truck" to description
Medic Ambulance	$41.18	$150	$108.82	Update "Medic" to "Ambulance"
Brush	$43.43	$255	$211.57	
DC7 Apparatus	$38.00	$255	$217	Remove "DC7 apparatus" and add "Decontamination Truck" to description
BC Truck	$22.64	$98	$75.36	Remove "BC Truck" and "Battalion Chief Truck" to description
Aerial Apparatus	$0	$298	$298	New
Level A	$900	$1,300	$400	
Level A w/flash	$1,800	$3,500	$1,700	
Level B, Basic	$0	$150	$150	New
Level B, Durachem	$0	$2,000	$2,000	New
Booms	$20	$45	$15	
Flow Stop Plug	$130	$150	$20	

Fiscal Year 2025-26

General Fund – Proposed EMS Fees

Gas Leaks	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Level 1 (Natural gas leak outside without fire) Description: Minimal danger to life, property, and the environment, leak typically for mechanical damage to a meter or pipe. Actions: Evacuate immediate area, notify gas company, evaluate hazards including exposures, environment, vehicular traffic etc. Conduct monitoring to determine control zones. Remove ignition sources from the area, consider nonintervention strategy if offensive tactics selected, ensure proper PPE, respiratory protection, thermal protection, and tactics are utilized.	$0	*Fee based on number of hours and units on scene.	N/A	Assignment: Engine - $242 Truck - $641 Battalion Chief Truck - $98 Ambulance - $150
Level 2 (Natural gas leak outside with fire) Description: Moderate danger to life, property, and the environment, leak typically caused from mechanical damage with nearby operating equipment (car, backhoe, etc.) causing a fire. Actions: Evacuate immediate area, notify gas company, protect hazards from fire damage, do not extinguish the fire unless directed to do so by the gas company, consider water supply options.	$0	*Fee based on number of hours and units on scene.	N/A	Assignment: Engine - $242 Truck - $641 Battalion Chief Truck - $98 Ambulance - $150
Level 3 (Natural gas leak inside structure) Description: Significant danger to life, property, and the environment, leak is typically, difficult to identify and locate. Actions: Evacuate building and nearby structures, notify gas company, position apparatus away from the structure, attempt to control gas where it enters the building, ventilate the building (using intrinsically safe methods), remove ignition sources from inside but shutting off power on the outside of the structure.	$0	*Fee based on number of hours and units on scene.	N/A	Assignment: Engine - $242 Truck - $641 Battalion Chief Truck - $98 Ambulance - $150

Fiscal Year 2025-26

General Fund – Proposed Police Fee Changes

Public Safety Training Center	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Basic Peace Officer Course Tuition	$1,250	$2,300	$1,050	Remove "Training Academy" from description. Replace with "Course Tuition

Firearms Range	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
50-Yard Range (minimum 4-hour block)	$150/day	$500/4-hr. block	$350	New; From Daily rate to 4-hr. block
100-Yard Range (minimum 4-hour block)	$0	$300/4-hour block	$300	New

Subject to the availability of scheduling and approval of DPD range staff, the organization will have access to the firearms range but must provide its own materials (e.g., glue, cardboard, targets, ammunition, hearing and vision protection, and weapon cleaning supplies).

Fiscal Year 2025-26

General Fund – Proposed Police Fee Changes

Motor Vehicle Escorts for Hire	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Escort License Fee	$160/annually	$0	-$160	Remove fee
Chauffeur's License Fee	$50/annually	$0	-$50	Remove fee

Records Management Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Solicitor Permit	$0	$20	$20	New
Alarm Permit	$0	$50	$50	Annually; New
Records – Fingerprinting (3 cards)	$0	$20.00	$0.20	Per page ; New
Records - Fingerprinting (additional 2 cards for max of 5 total)	$0	$10.00	$10.00	New
Police Records (Incident/Offense/Arrest Reports)	$0	$0.20	$0.20	Per page; New
Police Records (Affidavits/Backgrounds)	$0	$15	$10	Each
Certified on any document	$0	$2	$2	Each
Traffic Police Reports Fee (CRASH Report)	$0	$6	$6	Each

Fiscal Year 2025-26

General Fund – Proposed Library Fee Changes

Lost or Damaged Item Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Lost DVD or Music CD	$6	$7	$1	
Damaged DVD or Music CD	$1.50	$2.00	$.050	
Lost of Damaged RFID Tag	$0.50	$1.00	$0.50	
Lost of Damaged Discovery Kit	$10	$15	$5	

Printing Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
3D Printing Fees	$0.75/10 grams	$0.20/grams	$0.125/gram	

Fiscal Year 2025-26

General Fund – Proposed Parks Fee Changes

Fees are calculated based on the cost recovery model adopted by the City Council on March 3, 2020.
Reviewed and received consensus from the Parks, Recreation, and Beautification Board on August 4, 2025

Rec Pass, Memberships, Hunting, and Non-Residential Fees:	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Rec Pass | Ages 8 and older	$15	$20	$5	Annual
Day Pass	$3	$5	$2	Per Day
Rec Pass | Replacement Card	$2	$5	$3	
Gym Membership	$20	$25	$5	One Month
Gym Membership	$40	$60	$20	Three Months
Gym Membership	$120	$180	$60	Annual
Group Exercise Membership	$30	$35	$5	One Month
Group Exercise Membership	$80	$95	$15	Three Month
Group Exercise Membership	$299	$350	$51	Annual
Group Exercise Drop-In	$5	$10	$5	

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General Fund – Proposed Parks Fee Changes

Memorial Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Memorial Bench	$2200	$2400	$200	
Memorial Tree	$650	N/A		Removed due to the complexities of living object

Cemetery Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Plot for Standard Coffin IOOF	$900	$925	$25	
Plot for Standard Coffin Oakwood	$525	$550	$25	

Recreation and Senior Center Room Rental Service Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Senior Center Rooms – Room A	$40	$80	$40	
Senior Center Rooms – Room B	$40	N/A		Room can only be rented as whole
Building Attendant (BA) - Room A	$20	$22	$2	

Denton Civic Center Meeting Room Rentals Services Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Denton Civic Center Rooms – Rotunda/Kitchen	$150	$175	$25	
Denton Civic Center Rooms – Full Facility Rental	$300	$325	$25	
Building Attendant – Hourly fee	$20	$22	$2	

Fiscal Year 2025-26

General Fund – Proposed Parks Fee Changes

Athletic Facility Rental, Service, and Maintenance Fees Practice Field Rentals	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Practice Field; No Lights	$20	$25	$5	
Practice Field; With Lights	$30	$35	$5	
Game Field; No Lights	$20	$25	$5	
Game Field; With Lights	$30	$35	$5	
Tournament Staff Fee	$30	N/A	N/A	Removed
Tournament fee-per field, per day	$50	$400	$350	All Inclusive simplified fee
Field Preparation / Tournament Rental	$40	N/A	N/A	Removed

Pavilion Rentals, Park Rentals, and Goldfield Tennis Center Park Event Rentals	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
North Lakes South Pond	N/A	$65	$65	Newly Added
Parking Attendant	$20	$48	$28	

Athletic Facility Rental, Service, and Maintenance Fees Denton Tennis & Pickleball Center	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Court Rental Fee- Per Person	$2	$4	$2	Per hour, exclusive Use
Court Tournament Reservation	$10	$18	$8	Per hour, exclusive Use
Mountain Bike Trail Rental	$75	$25	-$50	

Fiscal Year 2025-26

General Fund – Proposed Parks Fee Changes

Aquatic Amenity Rentals: Land and Pavilion Rentals	Current FY 2024-25	Proposed FY 2025-26	Change	
Natatorium Lane Rental (Rental Fee)	$12	$15	$3	Hour Fee for exclusive use of lap swim lane in the Natatorium
Water Park Party Pavilion (Rental Fee)	$75 first hour, $50 additional	$100 First hour, $50 additional	$25 first hour	Hourly Fee

Natatorium Admissions and Group Discounts:	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Membership and Admissions- General Public	$190	$200	$10	12-Month
Membership and Admissions- Resident	$170	$175	$5	12-Month
Membership and Admissions- General Public	$40	$45	$5	Monthly
Membership and Admissions- Resident	$30	$35	$5	Monthly
Membership and Admissions- Ages 16 and up	$7	$8	$1	Daily
Membership and Admissions- Ages 3-15	$5	$6	$1	Daily

Fiscal Year 2025-26

General Fund – Proposed Parks Fee Changes

Water Works Park Admissions and Group Discounts:	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Season Pass and Admissions - General Public (Season Pass)	$150	N/A	-	Removed- Gold Membership
Season Pass and Admissions – Resident (Season Pass)	$130	N/A	-	Removed- Gold Membership
Season Pass and Admissions – Resident (Season Pass)	$80	$85	$5	Silver Membership
Season Pass and Admissions - General Public (Monthly Pass)	$40	$45	$5	
Season Pass and Admissions - Resident (Monthly Pass)	$35	$40	$5	
Season Pass and Admissions – Non-Swimmer (Daily Admission)	$5	$6	$1	
Season Pass and Admissions – Under 48 inches (Daily Admission)	$12	$14	$2	
Season Pass and Admissions – 48 inches and up (Daily Admission)	$16	$19	$3	
Cooler Pass (Season Pass)	$60	$75	$15	
Admission Group Discount	$4	$5	$1	Per Person for PARD Camps
Twilight Admission – Under 48 inches	$8	$10	$2	
Twilight Admission – 48 inches and up	$12	$14	$2	

All-Access Aquatics Pass (Includes access to the Natatorium, Water Works Park, and Civic Center Pool)	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
All-Access Aquatic Membership - General Public (12-Month)	$240	$260	$20	Includes Platinum Membership to Water Works Park
All-Access Aquatic Membership - Resident (12-Month)	$220	$240	$20	Includes Platinum Membership to Water Works Park
Staff Annual Pass	$50	$115	$65	City of Denton, DISD Staff

Fiscal Year 2025-26

General Fund – Proposed Parks Fee Changes

Civic Center Pool Rates Admission:	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Season Pass and Admissions - General Public (Season Pass)	$50	$55	$5	
Season Pass and Admissions- Resident (Season Pass)	$40	$45	$5	
Season Pass and Admissions- General Public (Daily Admission)	$4	$6	$2	Ages 3-14
Season Pass and Admissions- Resident (Daily Admission)	$5	$8	$3	Ages 15 & Older
Father's Day	$1	$2	$1	Admissions for Dads
July 14th Admission	$1	$2	$1	Everyone

Aquatic Facility Rentals- Special Event Fees Based on Guest Attendance	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Water Works Park (1-400 Guests)	$1400	$1600	$200	2-hour min. $500 per extra hour
Water Works Park (401-600 Guests)	$1600	$1800	$200	2-hour min. $525 per extra hour
Water Works Park (601-800 Guests)	$1800	$2000	$200	2-hour min. $550 per extra hour
Water Works Park (801-1,200 Guests)	$2000	$2200	$200	2-hour min. $575 per extra hour
Water Works Park (1,201-1,600 Guests)	$2200	$2400	$200	2-hour min. $600 per extra hour

Fiscal Year 2025-26

General Fund – Proposed Parks Fee Changes

Aquatic Facility Rentals – Special Events Fees Based on Guest Attendance	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Civic Center Pool: Mon-Thurs (1-100 Guests)	$325	$475	$150	2-hour min.
Extra Price per Hour (1-100 Guests)	$100	$150	$50	
Civic Center Pool: Mon-Thurs (101-200 Guests)	$425	$575	$150	2-hour min.
Extra Price per Hour (101-200 Guests)	$125	$175	$50	
Civic Center Pool: Mon-Thurs (201-300 Guests)	$525	$650	$125	2-hour min.
Extra Price per Hour (201-300 Guests)	$150	$200	$50	
Civic Center Pool: Mon-Thurs (301-400 Guests)	$625	$750	$125	2-hour min.
Extra Price per Hour (301-400 Guests)	$175	$225	$50	
Civic Center Pool: Fri-Sunday (1-100 Guests)	$375	$525	$150	2-hour min.
Extra Price per Hour (1-100 Guests)	$100	$150	$50	
Civic Center Pool: Fri-Sunday (101-200 Guests)	$475	$625	$150	2-hour min.
Extra Price per Hour (101-200 Guests)	$125	$175	$50	
Civic Center Pool: Fri-Sunday (201-300 Guests)	$575	$725	$150	2-hour min.
Extra Price per Hour (201-300 Guests)	$150	$200	$50	
Civic Center Pool: Fri-Sunday (301-400 Guests)	$675	$825	$150	2-hour min.
Extra Price per Hour (301-400 Guests)	$175	$225	$50	

Fiscal Year 2025-26

Enterprise Funds

Fund Description	FY 2025 Adopted Budget	FY 2026 Proposed Budget
Airport Fund	$ 2,602,226	$ 2,585,416
Electric Fund	393,977,690	509,582,231
Water Fund	55,635,824	62,799,520
Wastewater Fund	45,662,165	51,361,578
Solid Waste Fund	43,519,287	45,353,673
Total:	**$ 541,682,418**	**$ 671,682,418**

Fiscal Year 2025-26

Airport – 5 Year Forecast

	2023-24 Actuals	2024-25 Budget	2024-25 EOY Estimate	2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Beginning Fund Balance	**$ 3,284,052**	**$ 3,098,380**	**$ 3,215,342**	**$ 3,194,840**	**$ 3,194,840**	**$ 4,228,366**	**$ 4,399,758**	**$ 4,557,209**
Land Leases	870,328	800,331	1,082,581	1,335,139	1,355,166	1,375,494	1,396,126	1,417,068
Hangar Leases	157,065	170,400	171,375	199,800	199,800	199,800	199,800	199,800
Fuel Flowage Fees	288,979	260,000	234,974	300,000	300,000	300,000	300,000	300,000
FBO Hangar/Tiedown Commissions	328,238	275,000	300,986	300,000	309,000	318,270	327,818	337,653
Miscellaneous Revenues	10,390	2,000	89,018	40,250	41,458	42,701	43,982	45,302
Agriculture Leases	2,331	2,331	1,748	2,331	2,331	2,331	2,331	2,331
Gas Well Royalties & Leases	239,355	350,000	215,003	200,000	180,000	162,000	145,800	131,220
Other Revenue	345,696	196,509	319,486	207,896	1,152,939	295,986	307,983	319,005
Transfers From General Fund	-	-	-	-	-	-	-	-
Total Revenues	**$ 2,242,381**	**$ 2,056,571**	**$ 2,415,171**	**$ 2,585,416**	**$ 3,540,693**	**$ 2,696,581**	**$ 2,723,840**	**$ 2,752,378**
Use of Reserves	$ 127,377	$ 545,655	$ 20,502	$ -	$ -	$ -	$ -	$ -
Total Resources	**$ 2,369,758**	**$ 2,602,226**	**$ 2,435,673**	**$ 2,585,416**	**$ 3,540,693**	**$ 2,696,581**	**$ 2,723,840**	**$ 2,752,378**
Personnel Services	848,082	851,660	864,134	856,713	878,131	900,084	922,586	945,651
Materials & Supplies	12,770	23,720	16,685	9,700	9,894	10,092	10,294	10,500
Maintenance & Repair	8,868	60,100	15,120	33,550	34,221	34,905	35,604	36,316
Insurance	44,579	49,984	49,984	47,669	49,099	50,572	52,089	53,652
Operations	127,998	263,899	86,887	258,418	266,171	274,156	282,380	290,852
Cost of Service - General Fund	276,423	284,716	284,716	301,325	310,365	319,676	329,266	339,144
Cost of Service - Other	233,188	316,492	316,492	268,336	276,386	284,678	293,218	302,015
Transfer to Capital Projects	-	-	-	64,055	-	-	-	-
Debt Service	806,779	751,655	751,655	745,650	682,900	651,025	640,950	641,100
Subtotal Operating	**2,358,685**	**2,602,226**	**2,385,673**	**2,585,416**	**2,507,166**	**2,525,187**	**2,566,387**	**2,619,228**
Gas Well - Other	11,070	-	50,000	-	-	-	-	-
Total Expenditures	**$ 2,369,758**	**$ 2,602,226**	**$ 2,435,673**	**$ 2,585,416**	**$ 2,507,168**	**$ 2,525,189**	**$ 2,566,389**	**$ 2,619,230**
Ending Fund Balance	**$ 3,156,675**	**$ 2,552,725**	**$ 3,194,840**	**$ 3,194,840**	**$ 4,228,366**	**$ 4,399,758**	**$ 4,557,209**	**$ 4,690,357**
Change in Fund Balance	**$ (127,377)**	**$ (545,655)**	**$ (20,502)**	**$ -**	**$ 1,033,525**	**$ 171,392**	**$ 157,451**	**$ 133,148**
Fund Balance as % of Total Expenditures	**133.21%**	**98.10%**	**131.17%**	**123.57%**	**168.65%**	**174.23%**	**177.57%**	**179.07%**
Fund Balance Within Target (0%)	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**

Forecast includes mid-year rate increases approved by council during the current fiscal year.

Fiscal Year 2025-26

Airport – 5 Year Capital Improvements

Projects	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Taxilane/Taxiway Design	$ 950,000	$ -	$ -	$ -	$ -	$ 950,000
Security Enhancements: Fencing, Gates, Cameras, and badge Readers.	200,000	-	-	-	-	200,000
Taxilane Reconstruction	1,000,000	2,275,000	-	-	-	3,275,000
Taxiway Alpha Design/Reconstruction	-	-	-	12,000,000	-	12,000,000
Taxiway Bravo Design/Reconstruction	-	-	-	-	8,000,000	8,000,000
Vehicle Replacements	40,000	40,000	-	-	-	$ 80,000
Total	**$ 2,190,000**	**$ 2,315,000**	**$ -**	**$ 12,000,000**	**$ 8,000,000**	**$ 24,505,000**

Funding Source	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Debt Funding	$ -	$ -	$ -	$ 705,000	$ 800,000	$ 1,505,000
IIJA Funding	1,755,000	2,047,500	-	-	-	3,802,500
Existing Funding	435,000	267,500	-	495,000	-	1,197,500
TxDOT Funding	-	-	-	10,800,000	7,200,000	18,000,000
Total	**$ 2,190,000**	**$ 2,315,000**	**$ -**	**$ 12,000,000**	**$ 8,000,000**	**$ 24,505,000**

Fiscal Year 2025-26

Electric – 5 Year Forecast

	2023-24 Actuals	2024-25 Budget	2024-25 EOY Estimate	2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Beginning Fund Balance	**$ 99,845,101**	**$ 114,148,221**	**$ 112,128,803**	**$ 110,368,104**	**$ 127,416,893**	**$ 152,997,168**	**$ 187,932,173**	**$ 236,044,858**
Rate Revenues								
Base Rate Revenue	$ 131,971,282	$ 189,839,592	$ 118,741,182	$ 139,864,728	$ 154,659,166	$ 171,731,777	$ 190,739,787	$ 211,109,610
TCRF Revenue	10,751,806	30,286,099	23,853,789	51,111,143	58,591,788	61,521,377	64,597,446	67,827,318
ECA Revenue	67,333,794	86,122,202	80,382,787	233,486,208	295,481,390	344,575,738	345,527,465	340,758,721
Non-rate Revenue	40,224,302	31,880,385	39,612,888	35,578,131	36,645,475	37,744,839	38,877,184	40,043,500
DEC Revenue	19,621,032	52,674,627	53,357,473	65,690,445	66,069,624	65,214,984	63,814,594	62,977,501
Interfund Transfers	1,609,740	1,680,870	1,845,909	900,365	927,376	955,197	983,853	1,013,369
Total Revenue	**$ 271,511,955**	**$ 392,483,775**	**$ 317,794,028**	**$ 526,631,020**	**$ 612,374,818**	**$ 681,743,912**	**$ 704,540,330**	**$ 723,730,018**
Purchased Power	$ 109,891,615	$ 181,498,874	$ 130,072,315	$ 288,316,607	$ 346,553,720	$ 394,529,822	$ 393,975,620	$ 388,318,484
Transmission of Power	26,013,621	27,284,774	29,064,216	45,695,176	52,416,950	55,037,798	57,789,688	60,679,172
Personnel Services	24,660,768	29,214,928	24,916,278	29,473,911	30,358,129	31,268,872	32,206,939	33,173,147
Materials & Supplies	2,462,230	4,086,780	2,651,568	2,442,104	2,515,367	2,590,828	2,668,553	2,748,610
Maintenance & Repair	2,300,968	2,267,010	1,696,005	1,680,332	1,730,742	1,782,664	1,836,144	1,891,228
Insurance	1,947,434	4,475,159	1,524,402	1,453,738	1,497,350	1,542,271	1,588,539	1,636,195
Administrative Cost	22,845,793	33,120,822	21,897,726	34,480,288	39,673,263	43,688,998	45,268,492	46,648,496
Miscellaneous	1,434,746	1,049,100	1,023,590	1,031,615	1,062,563	1,094,440	1,127,274	1,161,092
Operations	9,831,688	13,465,119	8,659,927	12,279,294	12,647,673	13,027,103	13,417,916	13,820,454
Debt Service Transfers	69,300,914	76,159,518	76,693,095	71,913,276	75,357,668	78,667,360	82,354,168	79,951,386
Interfund Transfers	18,950,955	19,170,589	19,170,588	19,340,890	19,921,117	20,518,750	21,134,313	21,768,342
Transfers to Capital Projects	853,420	2,185,017	2,185,017	1,475,000	3,060,000	3,060,000	3,060,000	3,060,000
Total Expenditures	**$ 290,494,152**	**$ 393,977,690**	**$ 319,554,727**	**$ 509,582,231**	**$ 586,794,542**	**$ 646,808,907**	**$ 656,427,645**	**$ 654,856,605**
Ending Fund Balance	**$ 112,128,803**	**$ 112,654,306**	**$ 110,368,104**	**$ 127,416,893**	**$ 152,997,168**	**$ 187,932,173**	**$ 236,044,858**	**$ 304,918,271**
Change in Fund Balance (Use of Reserves)	**$ (18,982,196)**	**$ (1,493,915)**	**$ (1,760,699)**	**$ 17,048,789**	**$ 25,580,276**	**$ 34,935,005**	**$ 48,112,685**	**$ 68,873,413**
Rate Increases								
Base Rate				0.0%	6.5%	7.0%	7.0%	6.5%
Working Capital (8%) & Op Reserves (>38%)	**$ 133,627,310**	**$ 181,229,737**	**$ 146,995,174**	**$ 234,407,826**	**$ 269,925,489**	**$ 297,532,097**	**$ 301,956,717**	**$ 301,234,038**
Working Capital (8%) & Op Reserves (>61%)	**$ 200,440,965**	**$ 271,844,606**	**$ 220,492,762**	**$ 351,611,739**	**$ 404,888,234**	**$ 446,298,146**	**$ 452,935,075**	**$ 451,851,058**
Ending Fund Balance Minimum Target Met	**NO**	**NO**	**NO**	**NO**	**NO**	**NO**	**NO**	**YES**
Debt Service Coverage Ratio (DSCR)	1.07	1.44	1.29	1.74	1.91	2.04	2.17	2.48

Fiscal Year 2025-26

Solid Waste – 5 Year Forecast

	2023-24 Actuals	2024-25 Budget	2024-25 EOY Estimate	2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Beginning Fund Balance	**$ 11,697,148**	**$ 10,806,539**	**$ 12,248,136**	**$ 12,533,781**	**$ 12,533,781**	**$ 9,262,649**	**$ 7,735,854**	**$ 7,023,642**
Resources								
Rate Revenues	$ 34,815,307	$ 35,754,289	$ 35,170,571	$ 37,972,656	$ 40,089,632	$ 42,324,629	$ 43,594,367	$ 44,902,198
Wholesale Agreements	4,005,845	5,296,940	5,296,940	5,521,140	5,521,140	5,521,140	5,521,140	5,521,140
Non-Rate Revenues	2,106,304	2,468,058	2,780,884	1,859,877	1,889,464	1,916,927	1,946,068	1,977,006
Use of Reserves	-	-	-	-	3,271,133	1,526,795	712,211	-
Total Resources	**$ 40,927,456**	**$ 43,519,287**	**$ 43,248,395**	**$ 45,353,673**	**$ 50,771,368**	**$ 51,289,491**	**$ 51,773,787**	**$ 52,400,345**
Expenditures								
Personnel Services	$ 13,869,421	$ 14,468,792	$ 13,837,394	$ 14,210,046	$ 14,636,347	$ 15,075,438	$ 15,527,701	$ 15,993,532
Materials & Supplies	511,714	748,667	508,566	509,831	525,126	540,880	557,106	573,819
Maintenance and Repair	223,662	260,266	286,685	247,035	254,446	262,079	269,942	278,040
Insurance	717,541	696,804	696,804	664,506	684,441	704,974	726,124	747,907
Miscellaneous Expense	33,061	43,320	40,419	33,085	34,078	35,100	36,153	37,237
Operations	8,048,133	7,810,415	8,363,044	8,511,170	8,766,505	9,029,500	9,300,385	9,579,397
Cost of Service Transfers	6,272,473	8,442,354	8,442,354	7,198,011	7,413,951	7,636,370	7,865,461	8,101,425
Fixed Assets	779,707	1,015,337	754,151	966,576	995,573	1,025,440	1,056,204	1,087,890
Vehicle Replacement	1,425,000	1,870,000	1,870,000	3,463,000	5,995,000	5,870,850	5,400,000	3,481,000
Revenue Funded Capital	1,627,707	-	-	-	-	-	-	-
Closure/Post Closure	752,628	752,631	752,631	946,819	1,256,748	1,334,760	1,417,174	1,504,220
Debt Service	4,775,075	5,269,872	5,269,872	6,417,619	7,957,598	7,454,998	7,228,864	7,146,077
Franchise Fees	2,003,512	2,140,829	2,140,829	2,185,975	2,251,554	2,319,101	2,388,674	2,460,334
Total Expenditures	**41,039,634**	**43,519,287**	**42,962,750**	**45,353,673**	**50,771,368**	**51,289,491**	**51,773,787**	**50,990,879**
Ending Fund Balance	**$ 11,584,970**	**$ 10,806,539**	**$ 12,533,781**	**$ 12,533,781**	**$ 9,262,649**	**$ 7,735,854**	**$ 7,023,642**	**$ 8,433,108**
Net Change	$ (112,178)	$ -	$ 285,645	$ 0	$ (3,271,133)	$ (1,526,795)	$ (712,211)	$ 1,409,466
Revenue Sufficiency Requirement	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**2.5%**	**2.5%**	**0.0%**	**0.0%**
Target Reserves								
Wrking Cptl - 8% / Op Reserve Target - 6%	**$ 5,745,549**	**$ 6,092,700**	**$ 6,014,785**	**$ 6,349,514**	**$ 7,107,992**	**$ 7,180,529**	**$ 7,248,330**	**$ 7,138,723**
Wrking Cptl - 8% / Op Reserve Target - 10%	**$ 7,387,134**	**$ 7,833,472**	**$ 7,733,295**	**$ 8,163,661**	**$ 9,138,846**	**$ 9,232,108**	**$ 9,319,282**	**$ 9,178,358**
Ending Fund Balance Target Met	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**No**	**Yes**

Fiscal Year 2025-26

Solid Waste Proposed Rate Schedule Updates

Front Load and Side Load Shared Services	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Refuse Service (Per CY)	$25.09	$25.09	-	These are existing charges but are not clearly defined within the rate schedule.
Recycling Service (Per CY)	$21.58	$21.58	-	These are existing charges but are not clearly defined within the rate schedule.

Commercial Service Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Redelivery Same Day Service Fee	$50	$50	-	Clarifying "Redelivery" as part of the existing Delivery Service Fee.
Bulk Waste Collection – Per Item Collection Fee limit of 5	$5	$5	-	Reducing the per item bulk collection limit from 10 to 5.

Fiscal Year 2025-26

Water – 5 Year Forecast

	2023-24 Actuals	2024-25 Budget	2024-25 EOY Estimate	2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Beginning Fund Balance	**$ 38,986,361**	**$ 43,324,871**	**$ 43,229,553**	**$ 44,067,966**	**$ 40,435,802**	**$ 39,880,613**	**$ 39,132,269**	**$ 38,248,183**
Rate Revenues								
Residential Water Sales	$ 22,970,067	$ 23,684,799	24,512,591	$ 26,729,134	$ 29,188,214	$ 32,480,645	$ 36,144,462	$ 39,469,752
Commercial Water Sales	20,834,188	23,472,151	22,541,921	24,053,182	26,266,075	29,228,888	32,525,907	35,518,290
Wholesale - Raw Water	1,067,876	1,688,223	107,307	54,500	59,514	66,227	73,698	80,478
Wholesale - Treated Water	618,084	665,946	770,030	3,004,328	3,280,727	3,650,793	4,062,602	4,436,361
Non-Rate Revenues	1,187,674	1,093,820	1,281,765	1,277,070	1,325,213	1,395,122	1,469,913	1,528,292
Interfund Transfers	3,693,127	3,803,921	3,803,921	2,944,874	3,033,220	3,124,217	3,217,943	3,314,482
Interest Income	1,771,248	1,226,964	1,226,964	1,104,268	1,137,396	1,171,517	1,206,663	1,242,863
Total Revenue	**$ 52,142,264**	**$ 55,635,824**	**$ 54,244,499**	**$ 59,167,356**	**$ 64,290,359**	**$ 71,117,409**	**$ 78,701,187**	**$ 85,590,518**
Purchased Power	$ 1,987,888	$ 1,481,328	$ 2,095,120	$ 2,212,016	$ 2,278,376	$ 2,346,728	$ 2,417,130	$ 2,489,643
Purchased Water	1,776	3,000	2,000	2,060	2,122	2,185	2,251	2,319
Personnel Services	10,461,688	13,144,979	10,741,744	13,616,587	14,025,085	14,445,837	14,879,212	15,325,589
Materials and Supplies	3,202,244	4,781,574	3,608,387	4,739,332	4,881,512	5,024,253	5,174,981	5,330,230
Maintenance and Repair	2,874,264	1,868,402	2,291,813	2,882,140	2,968,604	3,057,662	3,149,392	3,243,874
Insurance	442,337	519,789	521,788	495,690	510,561	525,878	541,654	557,903
Administrative Cost	3,842,717	4,208,445	4,153,421	4,761,342	4,997,535	5,561,257	6,188,567	6,757,915
Miscellaneous Expense	54,932	112,865	55,091	55,288	55,447	55,610	55,778	55,952
Operations	2,921,092	3,963,028	2,667,919	4,281,631	4,410,080	4,542,382	4,678,654	4,819,013
Debt Service Transfers	11,771,059	14,571,614	15,699,435	18,537,125	20,015,810	25,351,157	31,234,424	36,110,628
Capital Transfers	2,234,857	430,562	430,562	1,332,500	524,000	475,000	475,000	475,000
Interfund Transfers	8,104,219	10,514,188	11,138,807	9,883,809	10,176,417	10,477,803	10,788,230	11,107,970
Total Expenditures	**$ 47,899,072**	**$ 55,635,824**	**$ 53,406,086**	**$ 62,799,520**	**$ 64,845,548**	**$ 71,865,753**	**$ 79,585,273**	**$ 86,276,037**
Ending Fund Balance	**$ 43,229,553**	**$ 43,324,871**	**$ 44,067,966**	**$ 40,435,802**	**$ 39,880,613**	**$ 39,132,269**	**$ 38,248,183**	**$ 37,562,664**
Change in Fund Balance (Use of Reserves)	**$ 4,243,191**	**$ -**	**$ 838,413**	**$ (3,632,164)**	**$ (555,189)**	**$ (748,344)**	**$ (884,086)**	**$ (685,519)**
Rate Increase - Residential & Commercial				3.0%	5.0%	7.0%	7.0%	5.0%
Rate Increase - Treated Water				297.0%	5.0%	7.0%	7.0%	5.0%
Working Capital (8%) & Op Reserves (>25%)	**$ 15,806,694**	**$ 18,359,822**	**$ 17,624,008**	**$ 20,723,842**	**$ 21,399,031**	**$ 23,715,698**	**$ 26,263,140**	**$ 28,471,092**
Working Capital (8%) & Op Reserves (>42%)	**$ 23,949,536**	**$ 27,817,912**	**$ 26,703,043**	**$ 31,399,760**	**$ 32,422,774**	**$ 35,932,877**	**$ 39,792,637**	**$ 43,138,018**
Ending Fund Balance Minimum Target Met	**YES**	**YES**	**YES**	**YES**	**YES**	**YES**	**YES**	**YES**
Debt Service Coverage Ratio (DSCR)	1.88	1.32	1.35	1.13	1.25	1.21	1.19	1.18

Fiscal Year 2025-26

Water – Proposed Rate Changes

Residential Service – Inside Corporate Limits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
0 – 5,000 Gallons	$3.73	$3.84	$0.11	
5,001 – 7,000 Gallons	$4.01	$4.13	$0.12	
7,001 – 15,000 Gallons	$4.17	$4.30	$0.13	
15,001 – 30,000 Gallons	$7.46	$7.68	$0.22	
30,001 – 50,000 Gallons	$9.97	$10.27	$0.30	
Over 50,000 Gallons	$12.40	$12.77	$0.37	
Facility Charge	Varies	Varies	-	

Commercial Service – Inside Corporate Limits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Volume Charge	$4.47	$4.60	$0.13	
Facility Charge	Varies	Varies	-	

Fiscal Year 2025-26

Water – Proposed Rate Changes

Residential Service – Outside Corporate Limits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
0 – 5,000 Gallons	$4.31	$4.44	$0.13	
5,001 – 7,000 Gallons	$4.62	$4.76	$0.14	
7,001 – 15,000 Gallons	$4.80	$4.94	$0.14	
15,001 – 30,000 Gallons	$8.59	$8.85	$0.26	
30,001 – 50,000 Gallons	$11.46	$11.80	$0.34	
Over 50,000 Gallons	$14.27	$14.70	$0.43	
Facility Charge	Varies	Varies	-	

Commercial Service – Outside Corporate Limits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Volume Charge	$5.25	$5.41	$0.16	
Facility Charge	Varies	Varies	-	

Fiscal Year 2025-26

Water – Proposed Rate Changes

Residential Irrigation – Inside Corporate Limits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
0 – 5,000 Gallons	$3.74	$3.84	$0.10	
5,001 – 7,000 Gallons	$4.02	$4.13	$0.11	
7,001 – 15,000 Gallons	$4.17	$4.30	$0.13	
15,001 – 30,000 Gallons	$7.47	$7.68	$0.21	
30,001 – 50,000 Gallons	$9.97	$10.27	$0.30	
Over 50,000 Gallons	$12.40	$12.77	$0.37	
Facility Charge	Varies	Varies	-	

Commercial Irrigation – Inside Corporate Limits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Volume Charge	$5.92	$6.10	$0.18	
Facility Charge	Varies	Varies	-	

Fiscal Year 2025-26

Water – Proposed Rate Changes

Residential Irrigation – Outside Corporate Limits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
0 – 5,000 Gallons	$4.31	$4.44	$0.13	
5,001 – 7,000 Gallons	$4.62	$4.76	$0.14	
7,001 – 15,000 Gallons	$4.80	$4.94	$0.14	
15,001 – 30,000 Gallons	$8.59	$8.85	$0.26	
30,001 – 50,000 Gallons	$11.46	$11.80	$0.34	
Over 50,000 Gallons	$14.27	$14.70	$0.43	
Facility Charge	Varies	Varies	-	

Commercial Irrigation – Outside Corporate Limits	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
0 – 7,000 Gallons	$6.80	$7.00	$0.20	
7,001 – 20,000 Gallons	$7.25	$7.47	$0.22	
20,001 – 40,000 Gallons	$8.50	$8.76	$0.26	
Over 40,000 Gallons	$9.50	$9.79	$0.29	
Facility Charge	Varies	Varies	-	

Fiscal Year 2025-26

Water – Proposed Rate Changes

Metered Water From Hydrant	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Fire Hydrant Meter Deposit (Per Meter)	$3,000	$3,000	-	
Volume Charge (Per 1,000 Gallons)	$5.22	$5.38	$0.16	
Facility Charge (Per Bill)	$113.95	$117.37	$3.42	

UTRWD Wholesale Raw	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Wholesale Raw Water Service to UTRWD	$0.96	85% of Dallas Wholesale Untreated Water Rate	-	
Wholesale Raw Water Pass-Through	$0.0311	$0.0395	$0.0084	

UTRWD Wholesale Treated	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Wholesale Treated Water	$1.25	$4.96	$3.71	

Fiscal Year 2025-26

Water – Proposed Rate Changes

Meter Fees	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
5/8 x 3/4 Inch	$314.15	$323.57	$9.42	
3/4 x 3/4 Inch	$355.35	$366.01	$10.66	
1 Inch	$386.25	$397.84	$11.59	
1 1/2 Inch	$690.10	$710.80	$20.70	
2 Inch	$700.40	$721.41	$21.01	

Meter Relocation Fees (10 ft or Less)	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
3/4 Inch	$293.55	$302.36	$8.81	
1 Inch	$293.55	$302.36	$8.81	
1 1/2 Inch	$350.20	$360.71	$10.51	
2 Inch	$401.70	$413.75	$12.05	

Fire Hydrant Installation	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Paved	$6,386	$6,578	$192	
Unpaved	$4,429	$4,562	$133	

Fiscal Year 2025-26

Wastewater & Drainage – 5 Year Forecast

	2023-24 Actuals	2024-25 Budget	2024-25 EOY Estimate	2025-26 Proposed	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
Beginning Fund Balance	**$ 18,245,883**	**$ 16,861,672**	**$ 18,925,173**	**19,227,728**	**$ 18,292,723**	**$ 18,866,392**	**$ 19,429,504**	**$ 21,003,499**
Residential Sales	$ 17,080,005	$ 19,409,168	$ 18,724,492	$ 21,635,907	$ 25,121,608	$ 28,969,528	$ 33,162,005	$ 37,336,905
Commercial Sales	19,551,346	21,207,800	21,115,311	24,102,677	27,907,164	32,105,668	36,679,016	41,233,844
Watershed Inspection Fee	25,538	26,941	16,710	18,370	18,921	19,488	20,073	20,675
Non-Rate Revenues	4,091,650	3,605,976	3,812,431	3,889,010	4,005,681	4,121,250	4,240,287	4,362,894
Interest Income	643,509	523,269	523,269	470,942	485,070	499,622	514,611	530,049
Operating Transfers In	613,166	638,822	896,511	309,666	318,956	328,525	338,380	348,532
Total Revenue	**$ 42,005,214**	**$ 45,411,976**	**$ 45,088,723**	**$ 50,426,572**	**$ 57,857,400**	**$ 66,044,082**	**$ 74,954,372**	**$ 83,832,900**
Purchased Power	$ 1,129,571	$ 1,200,000	$ 1,200,000	$ 1,236,000	$ 1,273,080	$ 1,311,272	$ 1,350,611	$ 1,391,129
Fuel	25,822	21,000	31,142	35,000	36,050	37,132	38,245	39,393
Personnel Services	9,043,972	10,343,892	8,985,669	11,276,521	11,614,817	11,963,261	12,322,159	12,691,824
Materials and Supplies	1,907,652	2,134,500	2,083,673	2,718,756	2,800,319	2,884,328	2,970,858	3,059,984
Maintenance and Repair	2,926,467	2,819,872	2,375,649	2,674,362	2,754,593	2,837,231	2,922,348	3,010,018
Insurance	408,225	463,483	463,769	441,991	455,251	468,908	482,975	497,465
Administrative Cost	2,833,659	3,023,547	3,116,225	3,514,468	4,022,894	4,692,303	5,422,426	6,149,031
Miscellaneous Expense	10,970	26,098	20,562	10,513	10,828	11,153	11,488	11,832
Operations	2,283,535	2,285,264	1,952,364	3,076,792	3,169,096	3,264,169	3,362,094	3,462,957
Debt Service Transfers	8,656,914	9,785,287	10,193,589	9,663,658	15,322,426	21,801,605	27,890,779	33,969,143
Capital Transfers	2,549,050	1,924,995	2,729,298	4,664,157	3,367,187	3,383,302	3,399,901	3,416,998
Internal Transfers	9,550,087	11,634,227	11,634,227	12,049,360	12,457,191	12,826,306	13,206,494	13,598,088
Total Expenditures	**$ 41,325,924**	**$ 45,662,165**	**$ 44,786,168**	**$ 51,361,578**	**$ 57,283,731**	**$ 65,480,970**	**$ 73,380,377**	**$ 81,297,861**
Ending Fund Balance	**$ 18,925,173**	**$ 16,611,483**	**$ 19,227,728**	**$ 18,292,723**	**$ 18,866,392**	**$ 19,429,504**	**$ 21,003,499**	**$ 23,538,538**
Change in Fund Balance	**$ 679,290**	**$ (250,189)**	**$ 302,555**	**$ (935,006)**	**$ 573,669**	**$ 563,112**	**$ 1,573,995**	**$ 2,535,039**
Rate Increase - Residential (WW)				11.0%	9.0%	8.0%	7.0%	5.0%
Rate Increase - Commercial (WW)				11.0%	9.0%	8.0%	7.0%	5.0%
Working Capital (8%) & Op Reserves (>20%)	**$ 11,571,259**	**$ 12,785,406**	**$ 12,540,127**	**$ 14,381,242**	**$ 16,039,445**	**$ 18,334,672**	**$ 20,546,506**	**$ 22,763,401**
Working Capital (8%) & Op Reserves (>31%)	**$ 16,117,110**	**$ 17,808,244**	**$ 17,466,605**	**$ 20,031,015**	**$ 22,340,655**	**$ 25,537,578**	**$ 28,618,347**	**$ 31,706,166**
Ending Fund Balance Minimum Target Met	**YES**	**YES**	**YES**	**YES**	**YES**	**YES**	**YES**	**YES**
Debt Service Coverage Ratio (DSCR)	1.70	1.48	1.60	1.75	1.52	1.40	1.37	1.36

Fiscal Year 2025-26

Wastewater – Proposed Rate Changes

Residential Service*	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Facility Charge	$13.55	$15.04	$1.49	
Volume Charge (1,000 gal. effluent)	$4.68	$5.19	$0.51	
Facility Charge – Outside CoD Limits	$15.71	$17.44	$1.73	
Volume Charge (1,000 gal. effluent) – Outside CoD Limits	$5.42	$6.02	$0.60	

Commercial & Industrial Service*	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Facility Charge	$32.66	$36.25	$3.59	
Volume Charge (1,000 gal. effluent)	$5.97	$6.63	$0.66	
Facility Charge – Outside CoD Limits	$37.58	$41.71	$4.13	
Volume Charge (1,000 gal. effluent) – Outside CoD Limits	$6.78	$7.53	$0.75	

*11% proposed rate change also applies to accounts without City of Denton water service.

Fiscal Year 2025-26

Wastewater – Proposed Rate Changes

Mobile Home Park Service*	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Facility Charge	$32.66	$36.25	$3.59	
Volume Charge (1,000 gal. effluent)	$4.68	$5.19	$0.51	
Facility Charge – Outside CoD Limits	$37.58	$41.71	$4.13	
Volume Charge (1,000 gal. effluent) – Outside CoD Limits	$5.42	$6.02	$0.60	

*11% proposed rate change also applies to accounts without City of Denton water service.

Fiscal Year 2025-26

Wastewater – Proposed Rate Changes

Commercial & Industrial (Metered, Sub-Metered)	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Facility Charge	Varies	Varies	-	
Volume Charge (1,000 gal. effluent)	Varies	Varies	-	

Septage & Chemical Toilet Disposal	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Facility Charge	$7.15	$7.94	$0.79	
Volume Charge (1,000 gal. effluent)	$45.83	$50.87	$5.04	

Restaurant & Food Establishments	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Facility Charge	$32.66	$36.25	$3.59	
Volume Charge (1,000 gal. effluent)	$8.31	$9.22	$0.91	

Fiscal Year 2025-26

Wastewater – Proposed Rate Changes

Sale of Treated Effluent	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Facility Charge	$2.50	$2.78	$0.28	
Volume Charge (1,000 gal. effluent)	Varies	Varies	-	

Wholesale Wastewater Treatment	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Facility Charge	Varies	Varies	-	
Volume Charge (1,000 gal. effluent)	Varies	Varies	-	

Dyno Dirt Products	Current FY 2024-25	Proposed FY 2025-26	Change	Notes
Compost, Wood Mulch, Dyno Mulch	Varies	Varies	-	

Fiscal Year 2025-26

Utility Bill Rate Change Summary

Residential – Average Bill			
	Current	Proposed	Difference
Solid Waste	$25.42	$25.42	$ -
Electric	$137.36	$137.36	$ -
Water	$51.33	$52.87	$1.54
Wastewater	$41.63	$46.21	$4.58
Drainage	$3.35	$3.35	$ -
Total	**$263.73**	**$269.85**	**$6.12**

Commercial – Average Bill			
	Current	Proposed	Difference
Solid Waste	$33.75	$33.75	$ -
Electric*	$182.33	$182.33	$ -
Water	$63.27	$65.17	$1.90
Wastewater	$68.48	$76.01	$7.53
Drainage	$2.79	$2.79	$ -
Total	**$350.62**	**$360.05**	**$9.43**

Note:
Average Electric commercial rate shown based on General Service (GS) Small with 1,101 average KWh usage;
Average Electric GS medium average bill is approximately $1,780.94, GS large average bill is approximately $38,419.39.
Average Water/Wastewater bill is based on 9,000 monthly gallons water / 6,000 monthly gallons wastewater.

Fiscal Year 2025-26

Rate Change History

History of Rate Increases / (Decreases)
Preliminary 2026 Rate Revenue Requirements

Utility	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Solid Waste	-12.00%	-12.00%	-5.00%	-	-	-	1.50%	0.00%
Electric*	-3.50%	-	-	-	-	3.00%	1.50%	0.00%
Water	-	-	-2.00%	-	-	-	3.00%	3.00%
Wastewater	-5.00%	-	-	-	-	11.00%	11.00%	11.00%
Drainage	-	-	-	-	-	-	-	0.00%

** Base Rate Only*

Budget Workshop Follow-Up Discussion

- Follow-up information was requested during the August 9 Budget Workshop.
- An Informal Staff Report with the follow up information will be distributed to Council on Friday, August 15.

Fiscal Year 2025-26

Discussion and Next Steps

Feedback and direction on the Proposed Fiscal Year 2025-26 Budget:

- General Fund Fees
- Enterprise Rates
- Budget Follow Up Items

Next Steps:

- August 19, 2025 (Regular Session): Intent to Set a Tax Rate
- September 9, 2025: Budget & Tax Rate Hearing
- September 16, 2025: Budget & Tax Rate Adoption