



Municipal Building/City Hall Council Chamber
2821 Washington Street
Greenville, TX 75401

City Council

Jerry Ransom - Mayor	Place 7
Ramon Rodriguez	Place 1
T.J. Goss - Mayor Pro Tem	Place 2
Philip R. Spencer	Place 3
Larry P. Davis	Place 4
Ben Collins	Place 5
Kenneth Freeman	Place 6

Work Session Agenda

08/11/2026

5:00 PM

1. **Call to Order**
2. **Items to be Discussed**
 - A. FY2026-2027 Proposed Budget (Summer Spurlock, City Manager)
3. **Items on the Regular Agenda**
4. **EXECUTIVE SESSION AS NEEDED FOR AGENDA ITEMS OR EXECUTIVE SESSION ITEMS AS LISTED ON THE REGULAR AGENDA - SECTIONS 551.071, 551.087, 551.072, 551.074, 551.089, OR 551.073**
5. **Adjourn**



“The Vision of the City of Greenville is to build on our hometown values and rich heritage as a diverse community, by providing quality, cost-effective services to create an enjoyable, vibrant place where families and businesses choose to live, grow and prosper.”

2026-2027 Proposed Budget

IMPORTANT DATES

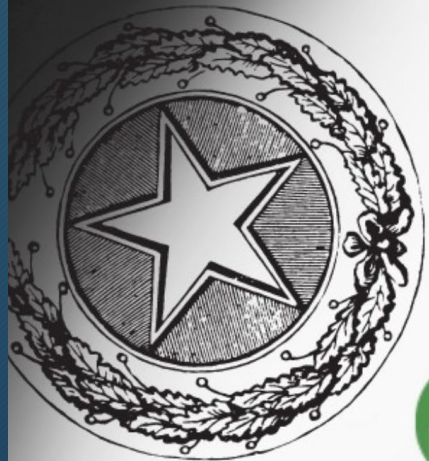
- 8/11/2026-Proposed Budget presented to Council
- 9/8/2026-Public hearing on tax rate, public hearing on budget, adopt budget, ratify tax rate, and adopt tax rate





BUDGET ASSUMPTIONS

- Overall strong financial position with stable fund balances (16% of expenses for GF)
- Sales tax revenues flat, same as 25-26 Budget
- Net taxable property value growth of 0.897%
- New value taxable decreased 22.2%
- Rate increase for water and sewer of 7.8%
- Health insurance rate increase of 5%



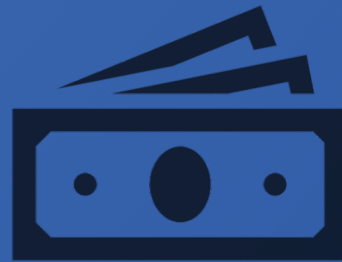
Greenville

ELEMENTS OF PROPERTY TAX RATE



Operations and Maintenance (O&M)

- Ongoing General Fund operations



Interest and Sinking (I&S)

- Payments on debt for general government (not utility rated) improvements



$\text{Tax Rate} = \text{O\&M Rate} + \text{I\&S Rate}$

2026-2027

One cent on the ad valorem tax rate will generate \$343,303 ALLOWING for protested and frozen values and assuming a 101% collection rate.

**2025-2026 (ASSUMING 101%)
\$350,022**





PROPERTY TAX DEFINITIONS

No-New-Revenue Tax Rate

“A calculation, based upon new valuations, that gives the City the exact dollars in revenue as generated in the previous year”

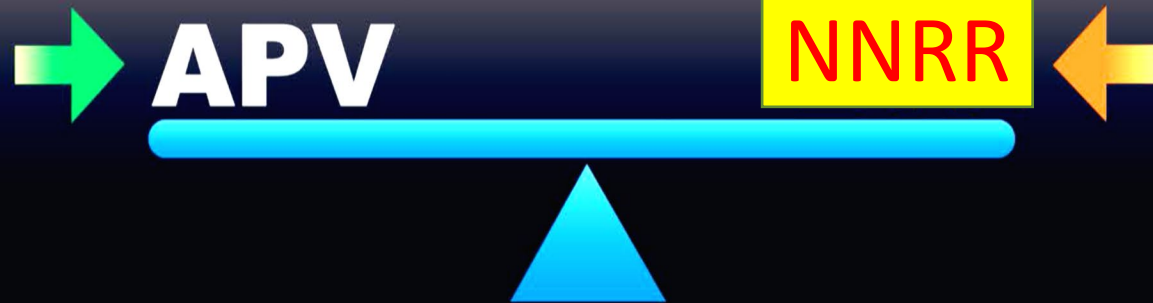
- The No-New-Revenue Tax Rate is basically the tax rate you would pass to collect the same tax revenue as last year (FY 2025-2026) using this year’s (FY 2026-2027) appraised values.
- Truth in Taxation requires the No-New-Revenue calculation be published
 - If proposed tax rate is = or < than No-New-Revenue Rate
 - No further action is required prior to adoption
 - If proposed tax rate > than No-New-Revenue Rate
 - Notices and Public Hearings are required
 - Some exceptions for smaller cities or districts

The No-New-Revenue Tax Rate is \$0.576934 or \$0.000934 cents over the proposed \$0.576000 tax rate which is equal to \$33,898 in revenue.

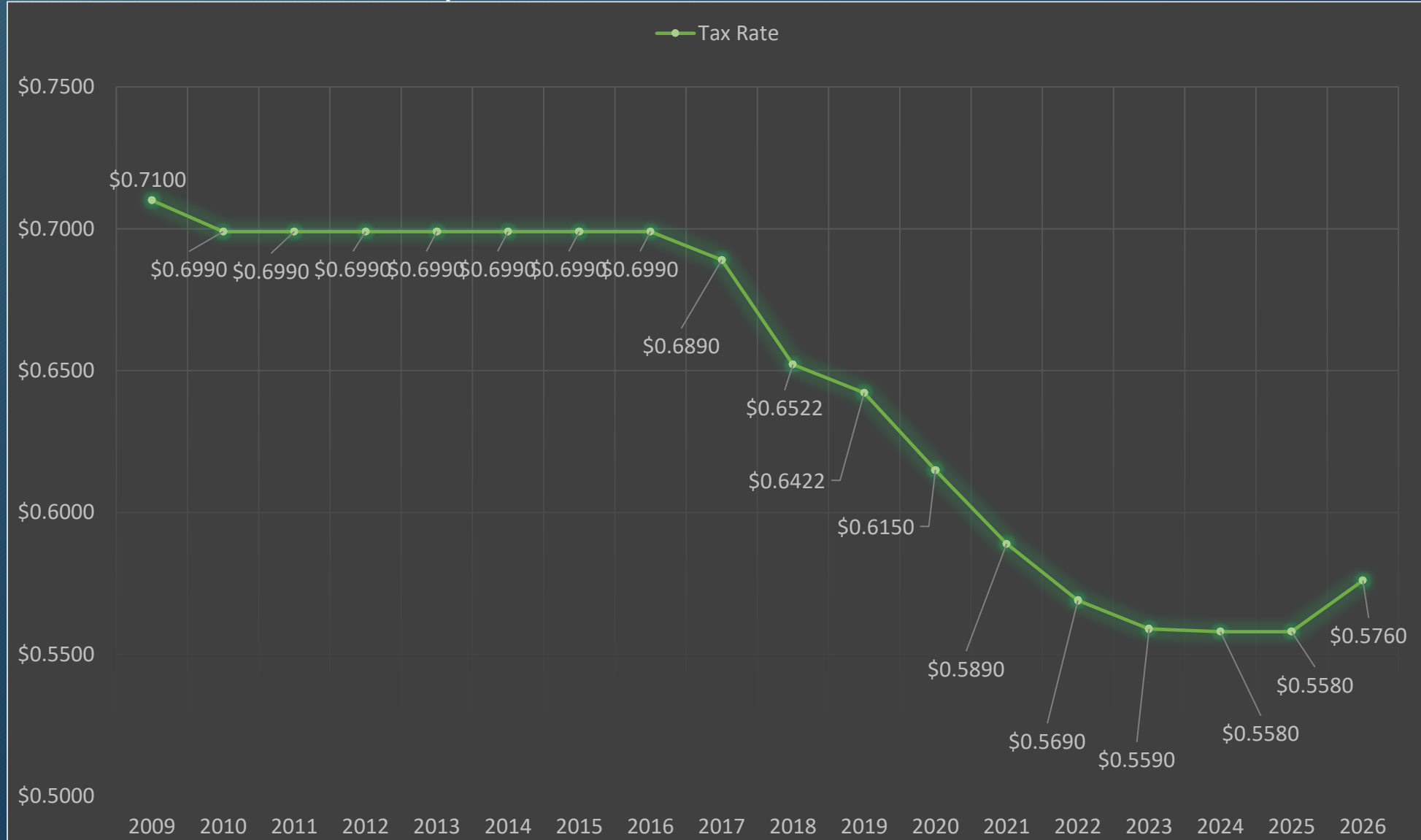
Seesaw Effects

APV: Appraised Property Value

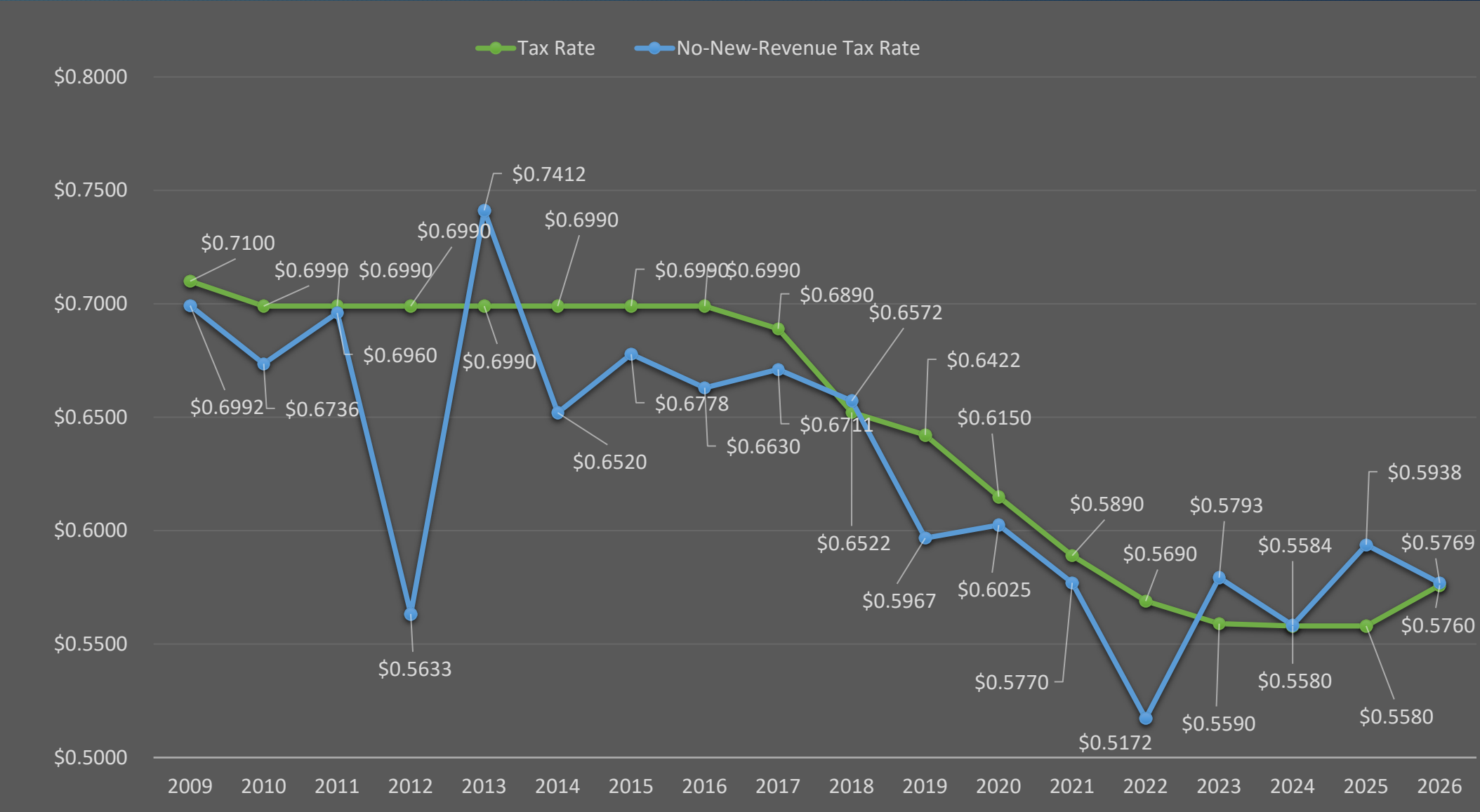
NNRR: No-New-Revenue Rate



AD VALOREM TAX RATE HISTORY PER \$100/VALUATION



ADOPTED TAX RATE VS. NO-NEW REVENUE TAX RATE PER \$100/VALUATION





PROPERTY TAX DEFINITIONS

Voter Approval Tax Rate

- Allows a taxing unit to raise the same amount for operations as in the prior year plus provides for an additional 3.5%
- Only includes the operations portion in the calculation
- The debt service portion of the overall rate may rise as high as necessary
- Taxpayers may petition for a voter approval tax election if City proposes an increase over the “voter approval rate”

UNDERSTANDING PROPERTY TAX



Taxing Entity	2025 Tax Rate	Percent of Total Tax Bill
Greenville ISD	\$0.966900	47%
City of Greenville	\$ 0.568000	27%
Hunt County	\$ 0.333241	16%
Hunt Regional Hospital District	\$ 0.207241	10%
Total	\$2.075382	100%

CERTIFIED PROPERTY TAXES

	<u>2025-2026</u>	<u>2026-2027</u>	<u>%</u>
➤ Net Taxable	\$3,657,243,122	\$3,690,077,556	0.897
➤ New Value Added	\$ 169,048,036	\$ 131,491,232	-22.2
➤ Tax Rate/\$100	\$ 0.568000	\$ 0.576000	1.4
➤ NNR/\$100	\$ 0.593802	\$ 0.576934	-2.84
➤ O&M Tax Rate/\$100	\$ 0.288046	\$ 0.290468	0.841
➤ I&S Tax Rate/\$100	\$ 0.269954	\$ 0.285532	5.77

What You Get For Your Money



Utility Bill
\$2.73



Entertainment
\$9.47



Lunch
\$6.77



Gym Membership
\$.93



Latte
\$4.60



Auto Loan
\$24.16



Electric Bill
\$4.50



Home Value
\$250,000

Daily Property
Tax
\$3.94



Cell Phone
\$3.75



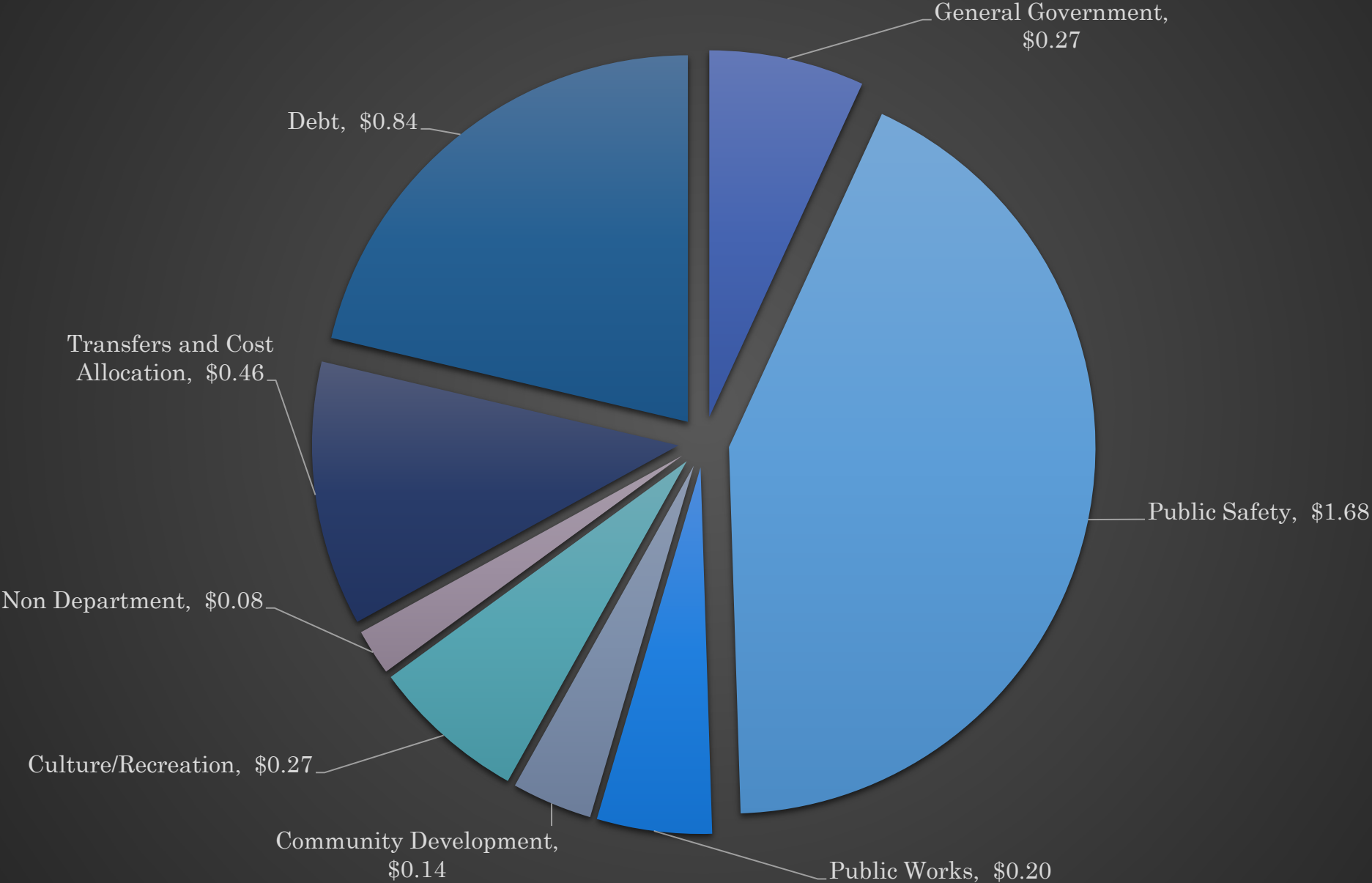
Home Alarm
\$1.63

How does the City use Property Tax revenues?

- ✓ POLICE SERVICES
- ✓ FIREFIGHTERS
- ✓ PUBLIC SAFETY EDUCATION PROGRAMS
- ✓ MAINTENANCE OF ISO CLASS 2 RATING THAT LOWERS INSURANCE PREMIUMS
- ✓ EMERGENCY MANAGEMENT OPERATIONS COORDINATION AND PLANNING
- ✓ FREE PROGRAMS FOR ALL AGES
- ✓ LIBRARY SERVICES
- ✓ SENIOR CENTER PROGRAMS AND EQUIPMENT
- ✓ ROADWAY INFRASTRUCTURE MAINTENANCE PROJECTS
- ✓ SIDEWALK REPAIRS
- ✓ UPDATED SOFTWARE TO HELP US SERVE YOU EFFICIENTLY
- ✓ ADA COMPLIANCE IMPROVEMENTS
- ✓ ECONOMIC DEVELOPMENT PROGRAMS AND PERSONNEL
- ✓ SPECIAL EVENTS AT PARKS AND DOWNTOWN
- ✓ DEVELOPMENT OF ENVIRONMENTALLY FRIENDLY INITIATIVES
- ✓ RECREATION FACILITIES

AND MORE!

Daily Property Tax Cost, \$3.94



Comparison/Competitive Cities by Tax Rate

	Cities	Population	Median Household Income	Per Capita Income	City Tax Rate
1	Rowlett	68,123	\$ 99,378	\$ 44,482	\$ 0.807891
2	Denison	26,446	\$ 67,438	\$ 35,112	\$ 0.712034
3	Garland	250,431	\$ 75,797	\$ 29,615	\$ 0.689746
4	Cleburne	38,131	\$ 72,084	\$ 27,022	\$ 0.612548
5	Greenville	34,355	\$ 72,979	\$ 30,438	\$ 0.568000
6	Longview	83,668	\$ 57,259	\$ 31,432	\$ 0.561900
7	Wylie	62,954	\$ 122,192	\$ 45,245	\$ 0.543438
8	Corsicana	25,591	\$ 58,120	\$ 26,332	\$ 0.503400
9	Paris	25,037	\$ 47,988	\$ 27,422	\$ 0.472390
10	Plano	293,286	\$ 115,901	\$ 62,312	\$ 0.437600
11	Forney	38,572	\$ 104,548	\$ 36,703	\$ 0.421431
12	Lewisville	135,983	\$ 93,715	\$ 48,971	\$ 0.419009
13	McKinney	227,526	\$ 124,177	\$ 61,011	\$ 0.412284
14	Heath	11,499	\$ 199,955	\$ 98,341	\$ 0.275650
15	Rockwall	53,547	\$ 104,655	\$ 48,022	\$ 0.251000
16	Tyler	112,219	\$ 70,101	\$ 34,705	\$ 0.236452
	*City-Data.com				

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Comparison/Competitive Cities by Median Household Income

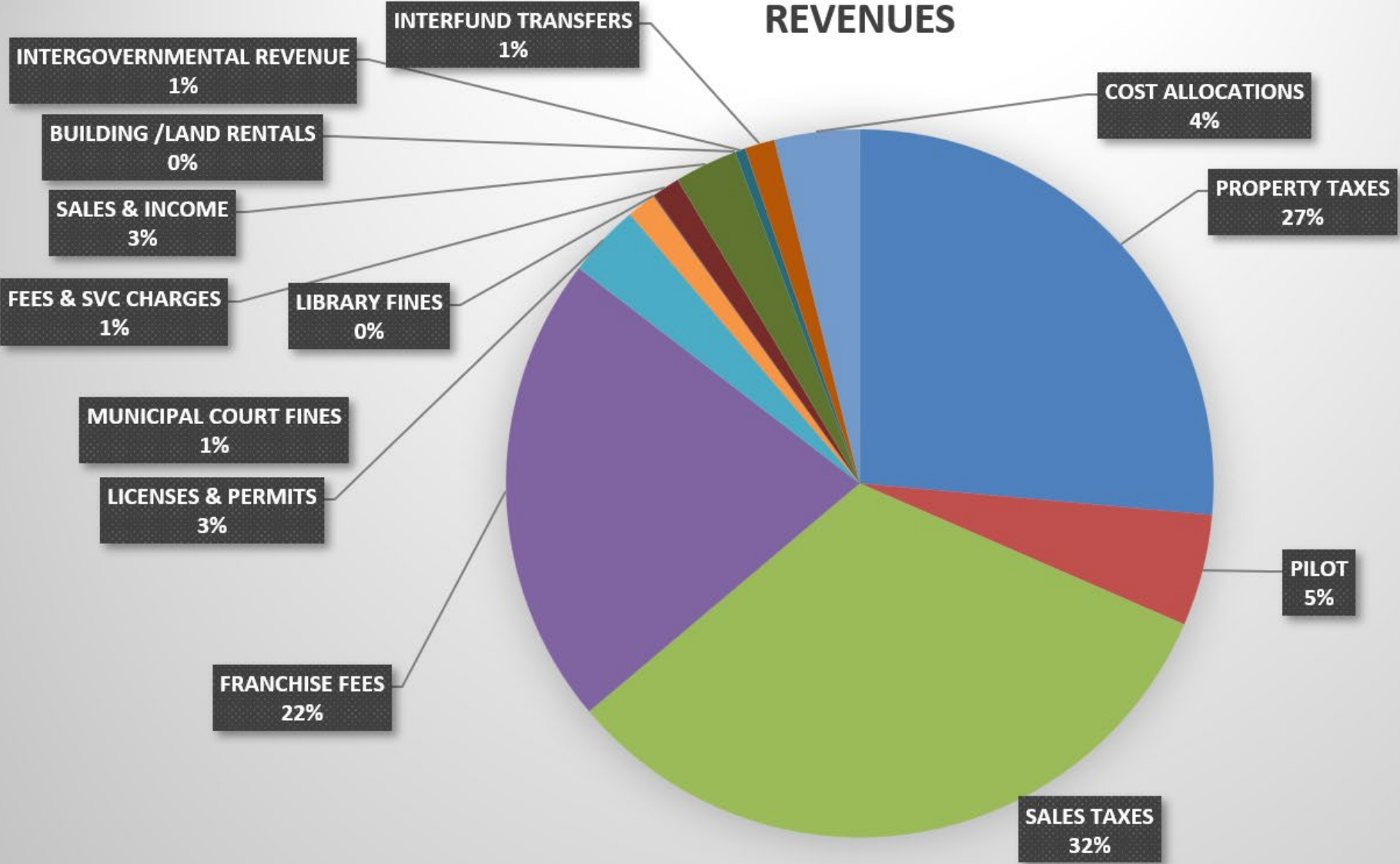
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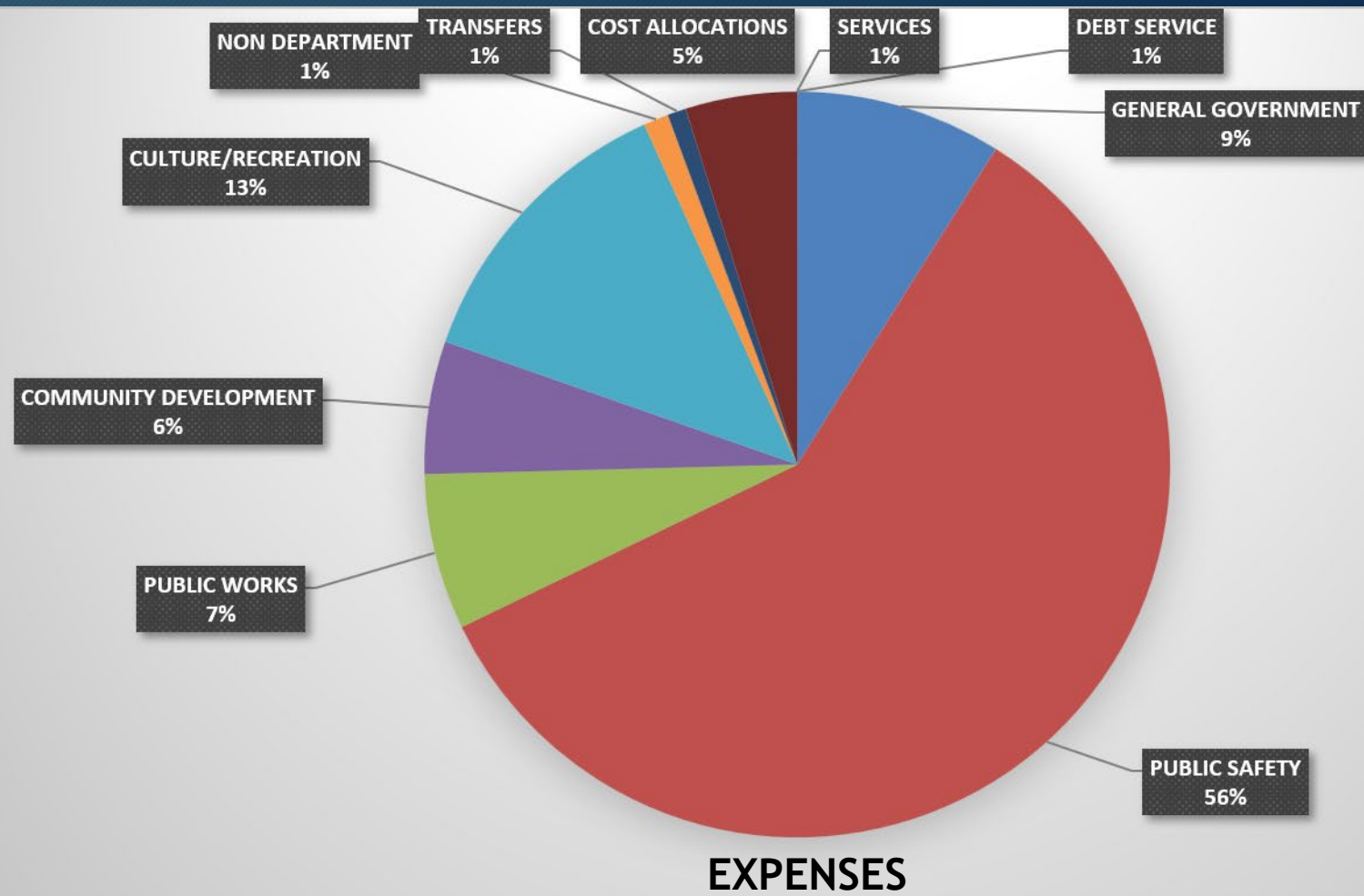
Summary of Fund Balance

All Funds Fiscal Year 2026-2027

	Beginning		Ending		%	Calculated Target Fund Balance	Over/(Under) Target Fund Balance
	Fund Balance	Revenues	Expenses	Fund Balance			
General Fund	\$ 9,779,163	\$ 41,234,666	\$ 43,977,439	\$ 7,036,390		\$ 7,036,390	\$ (0)
Recreation Activities Fund	10,784	2,045,696	2,002,891	53,589			
Gun Range Fund	(555)	3,000	6,500	(4,055)			
Hotel/Motel Occupancy Fund	1,276,801	915,250	728,036	1,464,015			
Venue Management Fund	(694,446)	434,500	779,074	(1,039,020)			
Spence Endowment Trust Fund	594,456	10,000	500	603,956			
Police Seizure Funds (State & Federal)	25,731	13,000	150	38,581			
TIRZ Fund	87,780	1,975,050	425,000	1,637,830			
Debt Service Fund	165,122	11,967,571	11,154,365	978,328		929,530	48,798
Water / Wastewater Fund	11,114,817	32,790,050	24,511,365	19,393,502		4,902,273	14,491,229
Airport Fund	2,717,579	88,576	456,274	2,349,881		82,129	2,267,752
Golf Fund	(802,088)	394,600	522,195	(929,683)			
Sanitation Fund	(2,496,611)	9,267,375	9,150,172	(2,379,408)			
Central Service Fund	(1,045,920)	2,980,359	1,992,155	(57,716)			
Insurance Fund	90,081	10,455,754	10,545,407	428			
MIS Fund	(832,167)	2,366,933	2,237,751	(702,985)			
Vehicle / Equipment Replacement Fund	9,909,495	1,465,000	3,250,666	8,123,829			
Total	\$ 36,213,710	\$ 120,711,350	\$ 114,617,517	\$ 42,307,543			

REVENUES





Enterprise Funds

Summary of Retained Earnings

	Water/Sewer	Airport	Airport Capital	Internal Service	Golf	Sanitation	Total
Beginning Retained Earnings 10-01-25	\$ 2,948,811	\$2,246,198	\$1,649,826	\$6,978,023	(\$757,862)	\$ (2,568,643)	\$ 15,909,470
Add:							
Projected Revenues FY 26	31,584,005	873,021	-	16,007,428	382,884	9,065,686	60,338,024
Less:							
Projected Expenses FY 26	23,417,999	401,640	1,418,425	15,581,624	427,110	8,993,654	52,665,452
Budgeted Retained Earnings 09-30-26	11,114,817	2,717,579	231,401	7,403,827	(802,088)	(2,496,611)	23,582,042
Add:							
Budgeted Revenues FY 27	32,790,050	885,706	-	16,580,700	394,600	9,267,375	61,483,431
Less:							
Budgeted Expenses FY 27	24,511,365	458,274	500	17,050,390	522,195	9,150,172	53,828,066
Budgeted Retained Earnings 09-30-27	\$ 19,393,502	\$ 3,145,011	\$ 230,901	\$ 6,934,137	\$ (929,683)	\$ (2,379,408)	\$ 31,237,407
% Change in Retained Earnings	74%	16%	0%	-6%	-15.91%	-5%	32%

Governmental Funds

Summary of Fund Balance

	General	Debt Service	Special Revenue	Capital Projects	Total
Beginning Fund balance 10-01-25	\$ 2,251,105	\$ 26,395	\$1,383,621	\$35,481,209	\$ 39,142,330
Add:					
Projected Revenues FY 26	38,490,581	10,760,984	3,502,946	3,500,000	52,754,511
*Estimated Due to General Fund	13,953,807				
Less:					
Projected Expenses FY 26	44,916,330	10,622,257	3,586,016	29,000,000	88,124,603
Budgeted Fund Balance 09-30-26	9,779,163	165,122	1,300,551	9,984,155	21,228,991
Add:					
Budgeted Revenues FY 27	41,234,666	11,967,571	5,396,496	3,000,000	61,598,733
Less:					
Budgeted Expenses FY 27	43,977,439	11,154,365	3,942,151	3,150,000	62,223,955
Fund Balance 09-30-27	\$ 7,036,390	\$ 978,328	\$ 2,754,896	\$ 9,834,155	\$ 20,603,769

City of Greenville

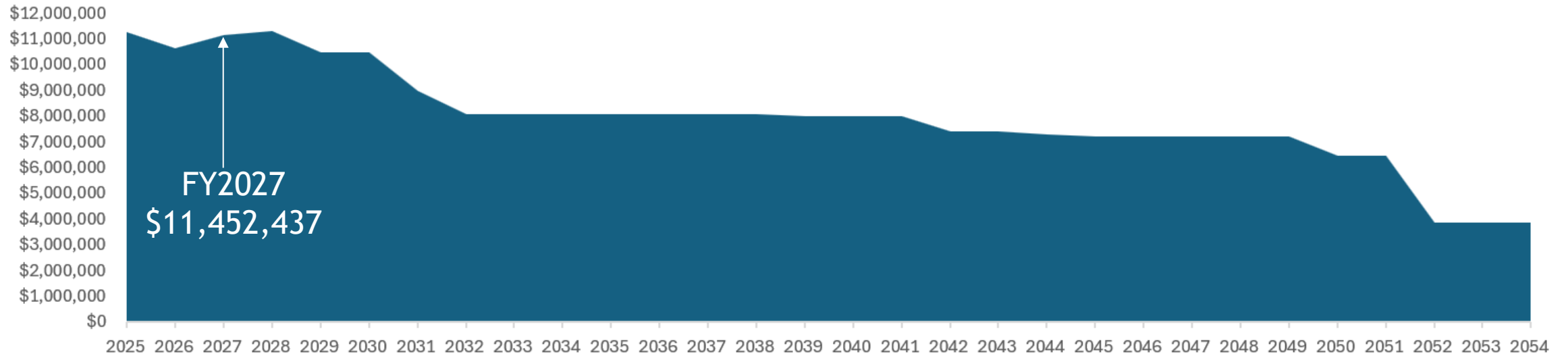
Proposed Fund Balance Summary

General Fund

	General
Beginning Fund Balance 10-01-2025	\$ 2,251,105
Add:	
Projected Revenues FY 25-26	\$ 38,490,581
*Estimated Due to General Fund	\$ 13,953,807
Less:	
Projected Expenditures FY 25-26	\$ 44,916,330
Budgeted Fund Balance 09-30-2026	\$ 9,779,163
Add:	
Proposed Revenues FY 26-27	\$ 41,234,666
Less:	
Proposed Expenditures FY 26-27	\$ 43,977,439
Proposed Fund Balance 09-30-2027	\$ 7,036,390
Estimated Ending Fund Balance	\$ 7,036,390
Minimum Fund Balance with 16% Target	\$ 7,036,390
Over/(Under) Target Fund Balance	\$ (0)
Proposed Fund Balance 09-30-2027	\$ 7,036,390



City of Greenville Current Tax Supported Debt Service



STAFFING PLAN

- Merit Raise 3% \$974,242
 - General Fund \$739,791
 - Water/Wastewater \$148,053
 - Other Funds \$ 86,398
- Sign On, Retention, and Spot Bonuses \$100,000
- Cost of 1% Base Pay Increase, All Funds \$324,747
- Cost of 1% Base Pay Increase, General \$238,212
- Pay Plan Adjustments \$ 38,456



PERSONNEL REQUESTED

Position	Type	Department	Cost
Patrol Sergeant	Addition	Police	\$ 68,303
Police Officers (4)	Addition	Police	\$ 260,256
Command Operator	Addition	Fire	\$ 187,305
Compliance/Training Battalion Chief	Addition	Fire	\$ 209,055
Library Technician	PT to FT	Library	\$ 33,444
Computer User Support Specialist (added FY26)	Addition	IT	\$ 37,553
TOTAL			\$ 795,916

***No new personnel included in the 2026-2027 Proposed Budget**



HISTORY OF SALARY ADJUSTMENTS

2011-2012	0%
2012-2013	0%
2013-2014	3%
2014-2015	2%
2015-2016	1%
2016-2017	2%
2017-2018	3% merit
2018-2019	3% merit, 1% COLA
2019-2020	2% merit
2020-2021	0%
2021-2022	5% merit
2022-2023	5% merit, 2% COLA
2023-2024	7% merit
2024-2025	5% merit
2025-2026	5% merit
2026-2027	3% merit



GENERAL FUND REVENUE

	<u>2025-2026</u>	<u>2026-2027</u>	<u>%</u>
➤Property Tax	\$ 9,822,585	\$10,895,779	10.9
➤Sales Tax	\$13,183,127	\$13,334,512	1.14
➤Franchise Fees	\$ 8,348,148	\$ 8,565,500	2.6
➤Lic. and Perm.	\$ 1,164,469	\$ 1,378,100	18.3
➤Other Revenue	<u>\$ 5,608,914</u>	<u>\$ 7,060,775</u>	25.9
➤Total	\$38,127,243	\$41,234,666	8.15



GENERAL FUND CIP

➤ <u>Capital Proposed:</u>		
➤ Annex Building Roof Replacement		\$350,000
➤ Health Inspector Software		<u>\$ 2,400</u>
TOTAL		\$352,400



NON-GENERAL FUND CIP



➤ Capital Proposed:

- GMA Dressing Rooms Remodel
- Digital Sign at PD

\$35,000

\$35,000

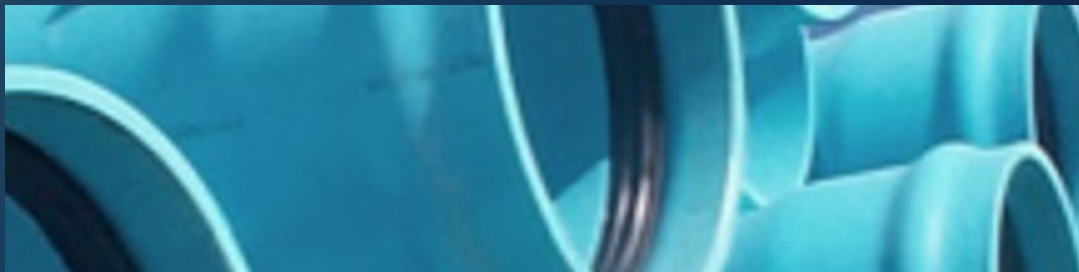
TOTAL \$70,000



WATER/WASTEWATER FUND CIP



➤ <u>Capital Proposed:</u>	
➤ Reservoir #6 Rip Rap	\$1,500,000
➤ Reservoir #4 & #5 Docks	\$ 150,000
➤ Reservoir #3 Maintenance	\$ 75,000
➤ Main St. Sewer Replacement	\$ 375,000
➤ Dump Truck	\$ 170,000
➤ Mini Excavator	\$ 85,000
➤ Effluent Pump	\$ 164,021
➤ Skid Steer Mower Attachment	\$ 19,000
TOTAL	\$2,538,021





PAY AS YOU GO CAPITAL

➤ Fire Truck Replacement	\$355,000
➤ Valley Gutter & Sidewalk Replacement	\$200,000
➤ Drainage Improvement	\$250,000
➤ HVAC Replacement	\$ 50,000
➤ IT Annual Computer Replacement	<u>\$ 75,000</u>
TOTAL	\$930,000



COUNCIL GOALS		DEPARTMENT	FY 2026-2027
1	Fiscal Responsibility and Financial Stability		
	Maintain Tax Rate at or near the No-New-Revenue Rate	City Council	\$0
	Review all City Fees	City Manager	\$0
	Fund Balance Reserves Maintained within Financial Policy	City Manager	16%
2	Build Infrastructure for Greater Sustainability		
	Main Street Sewer Replacement	Utilities	\$375,000
	Dump Truck	Utilities	\$170,000
	Mini Excavator	Utilities	\$85,000
	Drainage Improvement Plan	Public Works	\$250,000
	Sakai Drum Roller	Streets	\$53,381
	Effluent Pump	Wastewater	\$164,021
	Skid Steer Mower Attachment	Wastewater	\$19,000
	Valley Gutter and Sidewalk Replacement	Public Works	\$200,000
	HVAC Replacement	Facilities	\$50,000
3	Planned Approach for Improving Current Water Infrastructure		
	Reservoir #6 Rip Rap	Water Treatment	\$1,500,000
	Floating Dock Reservoirs #5 and #4	Water Treatment	\$150,000
	Reservoir #3 Maintenance	Water Treatment	\$75,000
	Strive for Municipal Excellence and Enhance Opportunities for Communication		
4			
	Municipal Auditorium Events	CVB	\$75,000
	Support Events that Promote Tourism	Main Street	\$50,000
	Sports Tournaments	Parks and Recreation	\$40,000
	Bottle Rocket Bash	Parks and Recreation	\$60,000
	Bonus Program	Human Resources	\$150,000
	IT Annual Computer/Monitor Replacement	IT	\$75,000
5	Preserve the Character of Greenville while Preparing for Flexible and Sustainable Growth		
	GMA Dressing Rooms	GMA	\$35,000
	Digital Sign at Police Department	Communications	\$35,000



COUNCIL GOALS	DEPARTMENT	FY 2026-2027
6 Support Public Service, Health, and Safety		
Fire Truck Replacement (pay as you go)	Fire	\$355,000
Health Inspector Software	Community Development	\$2,400
Non-Governmental Funding	City Council	\$47,000
7 Optimize Opportunities at the Airport		
Realignment and Extension of Majors Road	Airport	\$7,541,900
Fly-In	Airport	\$33,500
Preserve the Architecture and Green Space of Current City Owned Spaces/Facilities while Striving for and		
8 Promoting Beautification within the City		
Trails Master Plan	Planning	Grant
Additional Contract Mowing for Parks	Parks and Recreation	\$469,694
9 Completion and Implementation of the Downtown Plan		
Phase I of Downtown Plan	Main Street	\$20,000,000





OTHER ITEMS INCLUDED IN 2026-2027 BUDGET



- TOURISM FUNDING \$135,000
 - Main Street \$45,000
 - Tourism Distribution \$50,000
 - Sports Tournaments \$40,000

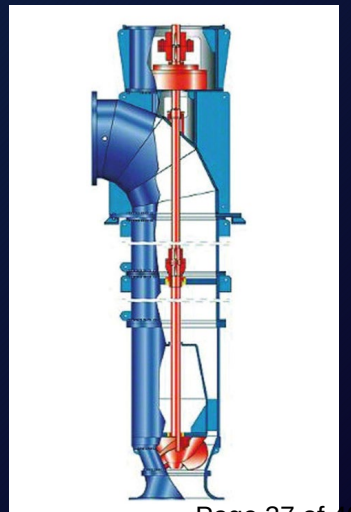
- NON-GOVERNMENTAL FUNDING \$ 47,000



CAPITAL IMPROVEMENT PROGRAM 2026-2027



Funding Source	2026-2027 Proposed	
GENERAL FUND	\$	352,400
WATER/WASTEWATER FUND	\$	2,538,021
VEHICLE FUND	\$	3,250,666
VENUE MANAGEMENT FUND	\$	70,000
TOURISM FUND	\$	135,000





Vehicle Replacement



➤ Total 2026 - 2027 Enterprise Expense:

➤ Continuation of Existing Leases

➤ Vehicles

➤ \$ 2,124,390

➤ Estimated Down Payments and Lease Payment Addition

➤ \$282,865

➤ Equity offset of \$256,000 (Enterprise Vehicles)

FUTURE OFFSET:

➤ Vehicles and Equipment to Sell

➤ Revenue Estimate of \$200,000 - \$230,000

very conservative, \$250,000 max

Equipment Replacement

EQUIPMENT REPLACEMENTS:

1. Utilities, Dump Truck, \$170,000
2. Utilities, Mini Excavator, \$85,000
3. WWTP, Skid Steer Mower Attachment \$19,000
4. Streets, Sakai Drum Roller \$53,381

Total \$327,381





QUESTIONS/
COMMENTS