

Department-Level Funding

General Fund Priorities by Tax Revenue Source

Budget Work Session
May 5, 2026



FWLab

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GF Dept Funding Sources

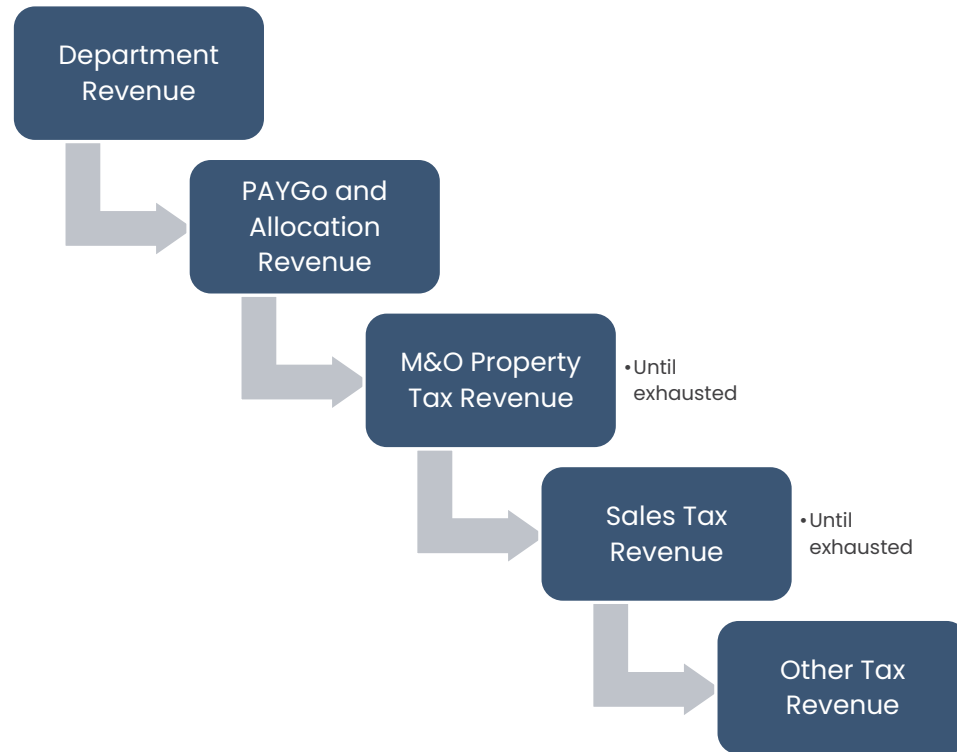
- Department-generated revenue
- Cost allocation to other City funds
- General tax revenue
 - Property tax – O&M and PAYGo
 - Sales tax
 - Other tax (franchise fees, mixed beverage tax, etc.)

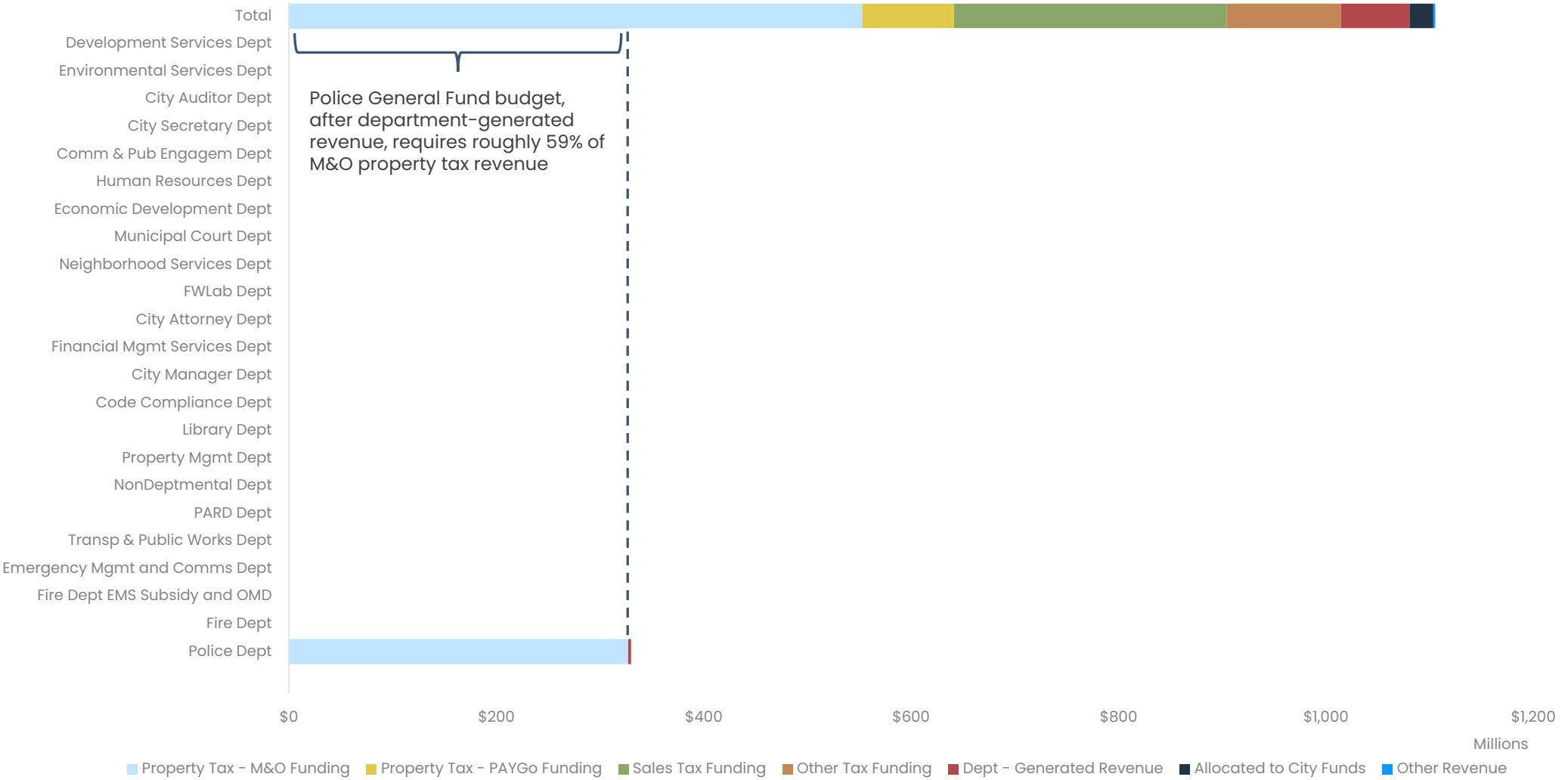
Allocating Funding to Depts

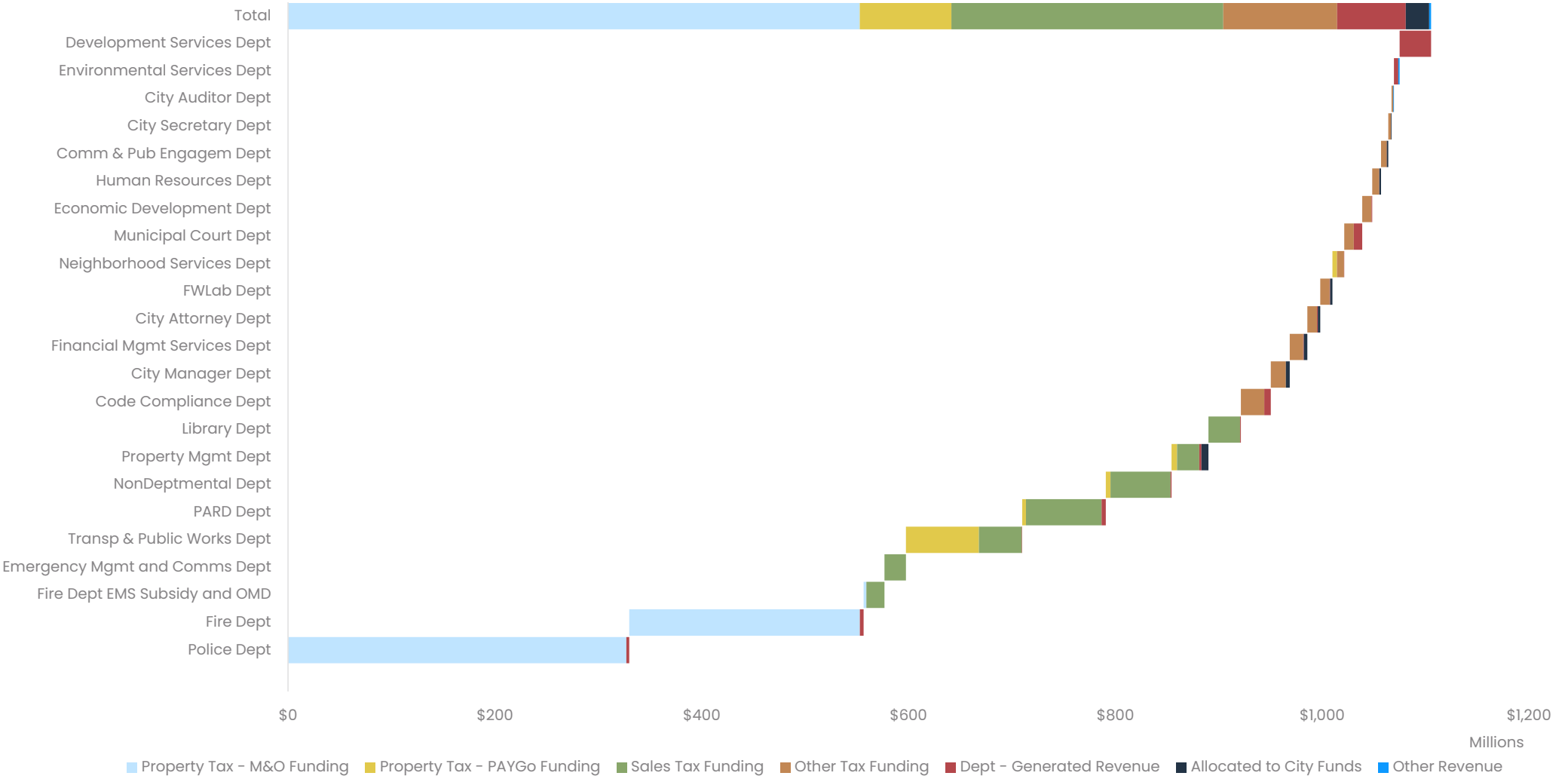
- Most departments earn some departmental revenue, but not enough to cover full cost of operations
- After departmental revenue and allocations, funding comes from general sources
- Public safety places priority claim on property tax (largest revenue source)
- Property tax is only general revenue source over which City exerts direct control
- Illustrative only – departmental are not officially allocated general revenues

Methodology

- Every dept's FY2026 expense budget offset by revenue
- Begin with largest and highest-priority services







FY2026 Property Tax Rate

$$\begin{aligned} & 0.4500 \text{ – operating portion of O\&M (General Fund) rate} \\ + & 0.0725 \text{ – PAYGo capital rate portion of O\&M rate} \\ = & \mathbf{0.5225} \text{ – total Operating and Maintenance (O\&M) rate} \\ + & \mathbf{0.1475} \text{ – Interest and Sinking (I\&S) rate for funding debt only} \\ = & \mathbf{0.6700} \text{ – total consisting of separately-adopted O\&M+I\&S} \end{aligned}$$

Property Tax Funding: Pennies/Dept

Department	Operating Pennies	PAYGo Pennies
Police	0.2662	
Fire	0.1816	
EMS/OMD Subsidy in General Fund*	0.0022	
TPW*		0.0578
PARD*		0.0030
Non-D (IT + Community Partnerships)*		0.0037
Property Management*		0.0044
NSD*		0.0036
Total	0.4500	0.0725

*dept needs additional funding beyond property tax

Sales Tax Funding: Pennies/Dept

Department	General Fund (1 Cent)	Other Uses (1 Cent)
EMS/OMD Subsidy in GF*	7%	
Emergency Management	8%	
TPW*	16%	
PARD*	28%	
Non-Departmental*	22%	
Property Management*	8%	
Library*	12%	
Police (CCPD)		50%
Trinity Metro		50%
Total	100% (1 cent)	100% (1 cent)

*dept needs additional funding beyond sales tax

Other Funding for Departments

Department	Allocated to City Funds	Other Tax Funding	Other Revenue
Property Management	\$6,762,944		
Library		\$108,554	
Code Compliance		\$22,685,227	
City Manager	\$3,687,549	\$14,648,355	
Financial Management	\$3,299,775	\$13,107,969	
City Attorney	\$2,357,496	\$9,364,876	
FWLab	\$2,287,714	\$9,087,673	
Neighborhood Services		\$6,742,018	
Municipal Courts		\$9,184,427	
Economic Development		\$9,016,119	
Human Resources	\$1,681,045	\$6,677,755	
Communication & Public Eng.	\$1,398,386	\$5,554,923	
City Secretary	\$623,285	\$2,475,927	
City Auditor	\$478,626	\$1,364,887	\$536,400
Environmental Services			\$1,360,575
Total	\$22,576,821	\$110,018,708	\$1,896,975

Conclusions

- 91.8% of General Fund revenue comes from general sources
- Public safety commitments consume more than 100% of operations property tax revenue (45 cents) and have potential to exceed general revenue growth rates
- 14 General Fund departments rely on other tax revenue, which averaged <1% growth in previous decade