City of Tyler

Proposed Fiscal Year 2025-2026 Budget

Financial Snap Shot

Year to Year Comparison	2024-25	2025-26	$ Change	% Change
Adjusted Taxable Value	13,410,271,543	14,175,926,144	765,654,601	5.71%
Net Taxable Value	11,143,560,219	12,004,281,640	860,721,421	7.72%
Taxable value of all new properties	236,316,968	253,680,842	17,363,874	7.35%
Taxable value of average home	256,462	274,111	17,649	6.88%
Tax Rate	0.240085	0.236452	(0.003633)	-1.51%
General Fund Budget - Including	96,015,975	100,245,898	4,229,923	4.41%
Change in Property Tax Revenues	30,359,143	32,094,452	1,735,309	5.72%
Increase in tax revenues due to new properties		599,833		

Tax Rate Information			
Current Tax Rate	$	0.240085	per $100 valuation
No-new-revenue Tax Rate	$	0.228305	per $100 valuation
Voter-approval Tax Rate	$	0.236452	per $100 valuation
Proposed Tax Rate	**$**	**0.236452**	**per $100 valuation**

Tax Impact	2024-25	2025-26	$ Change	% Change
Tax Rate	0.240085	0.236452	(0.003633)	-1.51%
Average Home	615.73	648.14	32.41	5.26%

This budget will raise more total property taxes than last year's budget by $1,735,309 or 5.72%, and of that $599,833 is revenue to be raised from new property added to the tax roll this year.

ESTIMATED AD VALOREM TAX COLLECTION & ADOPTED DISTRIBUTION
FISCAL YEAR 2025-2026

Assessed Valuation for 2025		13,410,271,543
Gain (Loss) in Value (includes over 65 & disable)		1,019,335,443
Less Frozen - Over 65 & Disabled Values		(2,425,325,346)
Less Disabled Values		-
Net Taxable Value		12,004,281,640
Tax Rate Per $100 Valuation		0.236452
Revenue from Net Taxable Value	$	28,384,364
Plus Over 65 levy		3,756,200
Plus Disabled Levy		115,167
Total Levy	$	32,255,731
Estimated Collections		99.500%
TOTAL FUNDS AVAILABLE	$	32,094,452

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX COLLECTIONS	% COLLECTIONS TO LEVY
2006	5,569,801,329	0.223657	12,457,251	12,228,626	98.165%
2007	6,143,037,626	0.199000	12,224,645	12,015,970	98.293%
2008	6,574,872,417	0.204000	13,412,740	13,181,061	98.273%
2009	6,700,382,716	0.204000	13,668,781	13,434,088	98.283%
2010	6,667,500,469	0.208865	13,926,075	13,686,546	98.280%
2011	6,730,580,806	0.208865	14,057,828	13,853,146	98.544%
2012	6,844,942,994	0.207708	14,217,494	14,010,487	98.544%
2013*	7,012,396,334	0.220000	15,249,367	15,027,336	98.544%
2014*	7,191,673,279	0.220000	15,672,125	15,515,404	99.000%
2015*	7,519,723,382	0.220000	16,342,661	16,179,234	99.000%
2016*	7,807,290,136	0.230000	17,586,620	17,410,754	99.000%
2017*	8,117,880,826	0.240000	18,942,816	18,696,559	98.700%
2018*	8,675,367,458	0.244452	20,639,743	20,536,545	99.500%
2019*	9,064,015,823	0.259900	22,690,051	22,576,601	99.500%
2020*	9,397,648,602	0.259000	23,354,636	23,237,863	99.500%
2021*	9,770,807,914	0.269900	25,115,312	24,989,735	99.500%
2022*	10,948,828,831	0.261850	27,164,224	27,028,403	99.500%
2023*	12,191,671,766	0.247920	28,771,805	28,627,946	99.500%
2024*	13,769,691,388	0.240085	30,511,702	30,359,143	99.500%
2025*	13,769,691,388	0.236452	32,255,731	32,094,452	99.500%

DISTRIBUTION OF CURRENT TAXES

FUND	ADOPTED TAX RATE 2024-2025	PROPOSED TAX RATE 2025-2026	AMOUNT 2025-2026	PERCENT
General Fund	$0.236452	$0.236452	$31,752,674	98.94%
TIF/TIRZ #3	$0.236452	$0.236452	$93,897	0.29%
TIF/TIRZ #8	$0.236452	$0.236452	$247,881	0.77%
TOTAL	$0.236452	$0.236452	$32,094,452	100.00%

Combined Statement of Revenue and Expenditures
All Funds
Fiscal Year 2025-2026

Fund	Opening Balance	Revenues	Expenditures	Transfers In / (Transfers Out)	Closing Balance
101 General	14,706,720	100,245,898	95,899,320	(4,346,578)	14,706,720
102 General Capital Projects	841,868	58,000	1,406,768	595,000	88,100
103 Street Improvements	125,759	65,000	2,528,590	2,400,856	63,025
202 Development Services	2,886,699	3,110,333	3,312,979	-	2,684,053
204 Cemeteries Operating	228,771	135,369	603,819	390,000	150,321
205 Police Forfeitures	234,392	56,000	187,000	-	103,392
206 Park Improvement Fund	57,422	803,119	802,500	-	58,041
207 Court Special Fees	522,217	488,800	436,662	-	574,355
208 Economic Development Fund	467,086	16,500	208,750	175,000	449,836
211 Hotel Occupancy Tax	1,490,955	5,507,959	1,682,000	(4,220,400)	1,096,514
217 TIF/TIRZ # 4	994,544	801,501	249,009	-	1,547,036
218 TIF/TIRZ # 3	826,663	295,255	20,000	-	1,101,918
219 Tourism and Convention	78,835	1,055,400	4,577,340	3,580,000	136,895
234 Passenger Facility	868,661	225,000	-	(72,000)	1,021,661
235 Rainy Day Fund	7,640,288	355,000	100,000	-	7,895,288
236 PEG Fee	1,146,278	156,165	710,569	-	591,874
274 Homeownership and Housing	488	20	-	-	508
276 Housing Assistance	1,494,939	12,676,320	12,845,709	-	1,325,550
285 MPO	829	591,005	591,834	-	-
286 Transit System	13,000	4,340,308	5,223,618	916,208	45,898
294 Community Development Grant	196,142	753,501	745,204	-	204,439
295 Home Grant	608,132	1,138,205	1,145,049	-	601,288
302 HOT Debt Service Fund	2,363	-	595,400	595,400	2,363
502 Utilities Operations	15,513,702	65,646,934	45,502,110	(19,514,066)	16,144,460
503 Utilities Construction	9,353,410	350,000	14,505,599	13,000,000	8,197,811
504 Utilities Debt Service	3,764,505	11,692,689	17,069,753	5,584,310	3,971,751
505 Utilities Debt Reserve	11,296	450	-	-	11,746
524 Airport	1,700,805	1,685,247	1,962,229	52,000	1,475,823
560 Solid Waste	2,305,750	18,759,736	17,203,774	(1,179,757)	2,681,955
562 Solid Waste Capital	167,622	25,000	825,000	825,000	192,622
575 Storm Water	659,680	3,633,352	3,598,723	-	694,309
639 Productivity	1,887,740	75,000	1,255,900	300,000	1,006,840
640 Fleet Maintenance/Replacement	4,767,868	19,131,216	19,571,106	(100,000)	4,227,978
650 Property and Liability	4,383,213	4,779,571	4,636,159	-	4,526,625
661 Active Employees Benefits	3,816,413	17,252,188	18,087,168	-	2,981,433
663 Facilities Maintenance	528,966	836,544	1,496,449	244,028	113,089
671 Technology	3,253,112	7,646,489	11,392,468	857,000	364,133
713 Cemeteries Trust	3,463,115	174,600	-	(65,000)	3,572,715
761 Retired Employees Benefits	84,790	2,830,209	2,828,682	-	86,317

General Fund (101)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Unreserved Fund Balance	$ 5,300,880	$ 1,459,327	$ 1,459,327	$ 902,648
Operating Reserve	12,278,114	13,356,122	13,356,122	13,804,072
Beginning Fund Balance / Working Capital	**17,578,994**	**14,815,449**	**14,815,449**	**14,706,720**
Revenues				
Property Taxes	28,535,332	30,528,410	30,422,739	32,114,266
Franchises	11,695,427	12,211,595	11,951,839	12,276,739
Sales & Use Taxes	40,681,615	41,566,339	42,754,902	44,006,140
Licenses & Permits	397,129	358,724	318,118	329,250
Fines & Penalties	4,495,705	4,306,200	4,846,966	4,652,000
Use of Money & Property	1,655,408	1,862,196	1,393,138	1,864,356
Current Services	3,023,916	3,288,779	3,211,990	3,519,341
Other Agencies	1,123,625	920,454	1,121,885	925,130
Miscellaneous	527,308	726,176	420,665	558,676
Total Revenues	**92,135,465**	**95,768,873**	**96,442,242**	**100,245,898**
Expenditures				
General Government	8,407,646	8,699,123	8,509,416	9,833,415
Police	36,429,345	37,582,042	37,417,549	38,670,263
Police Grants	587,050	385,229	256,202	256,251
Fire	25,565,309	25,333,651	26,240,749	26,062,083
Fire Grants	513,909	510,173	784,626	676,913
Public Services	8,279,046	9,521,219	8,988,633	9,477,274
Parks and Recreation	4,956,820	5,273,204	5,258,142	5,846,200
Library	2,096,539	2,186,883	2,089,510	2,335,032
Municipal Court	2,205,149	2,595,628	2,482,321	2,741,889
Total Expenditures	**89,040,813**	**92,087,152**	**92,027,148**	**95,899,320**
Transfer In	-	-	-	-
Fair Plaza Fund (240)	-	-	-	-
(Transfer Out)	*(5,858,197)*	*(3,928,823)*	*(4,523,823)*	*(4,346,578)*
General Capital Projects (102)	(1,250,000)	(70,000)	(665,000)	(595,000)
Quality Street Commitment Fund (103)	(2,045,688)	(2,228,712)	(2,228,712)	(2,400,856)
Cemetery (204)	(325,000)	(325,000)	(325,000)	(325,000)
Fair Plaza Fund (240)	-	-	-	-
Transit (286)	(936,204)	(853,806)	(853,806)	(916,208)
Property Facility (663)	(101,305)	(101,305)	(101,305)	(109,514)
Productivity Fund (639)	(250,000)	-	-	-
Fleet Fund (640)	(500,000)	-	-	-
Technology Admin (671)	(450,000)	(350,000)	(350,000)	-
Rainy Day Fund (235)	-	-	-	-
Unreserved Fund Balance	1,459,327	755,274	902,648	321,822
Operating Reserve	13,356,122	13,813,073	13,804,072	14,384,898
Ending Fund Balance / Working Capital	**$ 14,815,449**	**$ 14,568,347**	**$ 14,706,720**	**$ 14,706,720**

General Fund (101)
Statement of Revenues
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Property Taxes				
Current	$ 28,115,105	$ 30,108,410	$ 30,071,109	$ 31,752,674
Delinquent	167,215	185,000	123,719	145,000
Penalty and Interest	253,012	235,000	227,911	216,592
Total Property Taxes	**28,535,332**	**30,528,410**	**30,422,739**	**32,114,266**
Franchises				
Power and Light	4,736,125	4,624,221	4,581,415	4,621,550
Natural Gas	1,061,393	1,045,704	1,034,034	1,042,800
Telephone	461,002	525,000	454,926	475,000
Cable Television	962,380	1,001,517	816,675	847,000
Commercial Waste Hauler	1,186,745	1,214,239	1,161,404	1,269,475
Water and Sewer Franchise	3,287,782	3,800,914	3,903,385	4,020,914
Total Franchises	**11,695,427**	**12,211,595**	**11,951,839**	**12,276,739**
Sales and Use Taxes				
Sales Taxes	40,009,730	40,901,127	42,122,526	43,343,928
Mixed Drink Taxes	646,552	627,212	602,265	627,212
Bingo Taxes	25,333	38,000	30,111	35,000
Total Sales and Use Taxes	**40,681,615**	**41,566,339**	**42,754,902**	**44,006,140**
Licenses and Permits				
Parking Meters	80,970	25,724	14,174	-
Wrecker Permits	3,880	4,250	3,136	4,250
Burglar Alarms	312,279	325,000	300,108	325,000
ROW Permits	-	3,750	700	-
Total Licenses and Permits	**397,129**	**358,724**	**318,118**	**329,250**
Fines & Penalties				
Moving Violations	2,362,155	2,216,000	2,597,236	2,500,000
Tax Fees	148,141	140,000	155,286	150,000
Arrest Fees	107,299	107,000	115,981	109,000
Administrative Fees	87,514	80,000	95,049	90,000
Warrant Fees	323,987	317,000	341,913	330,000
Child Safety	145,962	134,000	175,963	150,000
Teen Court Fines	20	-	-	-
Miscellaneous Court	66,064	60,000	66,563	65,000
Time Payment Fees	-	-	-	-
Special Court Fees	821,323	851,000	834,635	830,000
Collection Firm Fees	342,784	322,000	377,879	350,000
Court Fee - Clearing	1,745	-	2,376	-
Omnibase Program	39,692	36,000	42,121	40,000
Parking Fines	33,838	32,000	25,836	25,000
Scofflaw	4,268	2,200	3,877	3,000
Animal Fines	10,913	9,000	12,251	10,000
Total Fines and Penalties	**4,495,705**	**4,306,200**	**4,846,966**	**4,652,000**
Use of Money and Property				
Glass Center Rental	27,843	35,000	26,851	35,000
Senior Citizen Rental	3,560	5,000	2,840	5,000
Miscellaneous Rent	47,918	46,600	33,323	46,600
Ballfield Concessions	-	2,500	-	2,500
Glass Rec Concessions	893	1,500	1,109	1,500
Fair Plaza Non-Tenant Parking	16,784	14,400	14,960	16,560
Interest Earnings	1,558,410	1,757,196	1,314,055	1,757,196
Total Use of Money and Property	**1,655,408**	**1,862,196**	**1,393,138**	**1,864,356**

General Fund (101)
Statement of Revenues
Fiscal Year 2025-2026

		Actuals 2023-2024		Amended Budget 2024-2025		Projected 2024-2025		Budget 2025-2026
Current Services								
Swimming Pool		23,470		25,000		29,731		25,000
Fire Inspection		157,474		150,000		154,547		234,000
Lot Mowing		44,443		61,138		35,000		40,000
Glass Membership		74,215		75,000		80,263		80,000
Copying Fees		15,883		15,000		16,400		15,000
Utility Cuts		132,000		132,000		132,000		232,000
Library Non Resident Fees		24,283		22,222		22,380		20,000
Library Lost Books		3,643		2,400		3,264		3,600
Library Fines		13,226		32,200		8,748		17,600
Non Resident Internet Use		1,656		4,000		1,398		1,600
Open Records		33,895		25,000		36,809		25,000
Library Auditorium Rental		-		-		-		11,500
Overhead Reimbursement - Fund 219		48,993		48,993		48,992		51,933
1/2 Cent Administration Costs		343,263		524,702		524,704		524,702
Overhead Reimbursement - Fund 502		1,441,250		1,470,075		1,470,076		1,558,280
Overhead Reimbursement - Fund 560		266,857		272,194		272,912		288,526
Softball Fees		3,835		6,000		1,200		6,000
Basketball Fees		2,709		7,905		7,375		8,100
Volleyball Fees		3,625		4,800		3,625		4,000
Tournament Fees		-		-		-		-
Other Sports Fees		90		5,500		8,620		6,500
Field Maintenance		114,438		116,650		159,498		120,000
Recreation Classes/Events		58,851		60,000		44,609		60,000
Animal Adoption Fees		14,480		30,000		12,440		15,000
Animal Shelter Fees		6,130		18,000		5,547		6,000
Fire Cost Recovery Fees		195,207		180,000		131,852		165,000
Total Current Services		**3,023,916**		**3,288,779**		**3,211,990**		**3,519,341**
Other Agencies								
State Government		16,454		26,000		54,027		24,000
Income from Restitution		417		250		178		250
Auto Theft Task Force		135,798		145,000		161,089		155,000
School Crossing Guards		271,467		-		-		-
Comprehensive Traffic		67,993		74,755		59,799		79,000
County Haz-Mat Service		5,726		6,000		7,442		6,000
SHSP PD Grant		44,684		23,591		23,591		17,723
Fire TCLEOSE Allocation		11		1,000		1,000		1,000
State JAG Allocation		47,117		26,455		26,456		21,807
COPS Grant		20,440		-		-		-
Federal JAG Allocation		37,416		34,000		28,802		25,350
BJA Cares Grant		-		-		-		-
Police Safety OOG		-		99,475		-		-
AFG Grant		-		-		-		-
SAFER Grant		476,102		483,928		664,501		560,000
Coronavirus Relief Funds		-		-		-		-
PSAP SC 911		-		-		95,000		35,000
Fire TIFMAS		-		-		-		-
Total Other Agencies		**1,123,625**		**920,454**		**1,121,885**		**925,130**
Miscellaneous								
Miscellaneous		159,352		203,276		140,749		163,276
Unclaimed Property Revenue		10,603		12,500		15,566		12,500
Return Checks		175		-		200		-
Sale of Equipment		-		400		-		400
Junk Vehicle Revenue		-		-		-		-
Methane Gas Sales		352,478		500,000		257,900		375,000
Funeral Escorts		4,700		10,000		6,250		7,500
Total Miscellaneous		**527,308**		**726,176**		**420,665**		**558,676**
Total General Fund Revenues	**$**	**92,135,465**	**$**	**95,768,873**	**$**	**96,442,242**	**$**	**100,245,898**

General Fund (101)
Statement of Expenditures
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
General Government				
General Government	$ 901,905	$ 1,019,138	$ 982,424	$ 1,120,609
Outside Agencies	282,943	282,943	282,943	282,943
GF Non-Dept Exp	2,725,811	2,613,579	2,597,227	3,372,271
Innovation and Economic Development	10,196	13,667	13,350	9,106
Finance	1,808,822	1,933,570	1,916,727	2,033,029
Legal	1,402,290	1,444,493	1,375,097	1,554,321
Communications	602,980	673,491	673,533	704,701
Human Resources	672,699	718,242	668,115	756,435
Total General Government	**8,407,646**	**8,699,123**	**8,509,416**	**9,833,415**
Public Safety				
Police Services	36,429,345	37,582,042	37,417,549	38,670,263
State JAG	47,117	26,456	26,458	21,807
Police OOG	-	99,476	-	-
Federal JAG	37,416	34,000	28,931	25,350
COPS Grant	254,569	19,540	-	-
Auto Theft Task Force	231,494	185,757	183,063	189,094
L.E. Education Grant	16,454	20,000	17,750	20,000
Fire Services	25,565,309	25,333,651	26,240,749	26,062,083
Fire SAFER Grant	513,909	510,173	751,197	676,913
Fire TIFMAS	-	-	33,429	-
Total Public Safety	**63,095,613**	**63,811,095**	**64,699,126**	**65,665,510**
Public Services				
Engineering Services	813,747	1,222,401	1,021,794	1,176,429
Streets	3,245,086	3,745,140	3,532,177	3,803,993
Traffic Operations	2,679,042	2,919,948	2,846,968	2,833,672
Parking Garage	30,607	28,520	20,400	29,060
Animal Services	1,510,564	1,605,210	1,567,294	1,634,120
Total Public Services	**8,279,046**	**9,521,219**	**8,988,633**	**9,477,274**
Parks & Recreation				
Administration	3,473,489	3,581,206	3,595,027	3,979,813
Indoor Recreation	773,574	806,744	837,201	899,298
Outdoor Recreation	297,082	393,811	367,299	426,292
Median Maint/Aborist	412,675	491,443	458,615	540,797
Total Parks & Recreation	**4,956,820**	**5,273,204**	**5,258,142**	**5,846,200**
Library	**2,096,539**	**2,186,883**	**2,089,510**	**2,335,032**
Municipal Court	**2,205,149**	**2,595,628**	**2,482,321**	**2,741,889**
Total General Fund Expenditures	**$ 89,040,813**	**$ 92,087,152**	**$ 92,027,148**	**$ 95,899,320**

General Capital Fund (102)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**1,912,352**	**1,822,600**	**1,822,600**	**841,868**
Revenues				
Interest Earnings	45,666	50,000	47,825	50,000
Miscellaneous Income	2,891	8,000	7,791	8,000
Capital Lease Proceeds	-	-	-	-
Total Revenues	**48,557**	**58,000**	**55,616**	**58,000**
Expenditures				
Library Bldg. Imprv	-	-	-	-
Parks Improvements Projects	76,556	-	-	120,000
City Building Improvements	249,242	402,000	402,000	-
Substandard Structure Program	184,885	200,000	175,000	200,000
Capital Lease Purchase	517,768	523,768	518,625	523,768
PD Equpment & Improvements	108,812	-	-	-
Fire Equipment/Facilities	77,927	248,000	248,000	63,000
Downtown	23,000	-	-	-
Parking Lot Improvements	-	-	-	-
NBS Remodel	22,180	-	32,723	-
Tree Removal/Medians	168,256	300,000	180,000	200,000
Streets Misc Equipment	13,963	-	-	230,000
Animal Care Facility Improvements	-	50,000	50,000	70,000
Contingency	-	70,000	-	-
Total Expenditures	**1,442,589**	**1,793,768**	**1,606,348**	**1,406,768**
Transfer in	*1,304,280*	-	*570,000*	*595,000*
General Fund (101)	1,250,000	-	570,000	595,000
Rainy Day Fund (235)	-	-	-	-
Solid Waste Capital Fund (562)	54,280	-	-	-
Ending Fund Balance	**1,822,600**	**86,832**	**841,868**	**88,100**

Quality Street Commitment Fund (103)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**1,532,413**	**752,753**	**752,753**	**125,759**
Revenues				
Interest Earnings	77,364	65,000	81,353	65,000
Miscellaneous Income	1,127	-	-	-
Total Revenues	**78,491**	**65,000**	**81,353**	**65,000**
Expenditures				
Street Improvement Program	1,599,873	1,237,753	1,237,753	1,493,818
Public Alley Improvements	245,704	329,296	329,296	165,000
Brick Street Improvements	1,058,262	1,370,010	1,370,010	869,772
Total Expenditures	**2,903,839**	**2,937,059**	**2,937,059**	**2,528,590**
Transfer In	*2,045,688*	*2,228,712*	*2,228,712*	*2,400,856*
General Fund (101)	2,045,688	2,228,712	2,228,712	2,400,856
Ending Fund Balance	**752,753**	**109,406**	**125,759**	**63,025**

Development Services Fund (202)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**2,416,491**	**3,016,046**	**3,016,046**	**2,886,699**
Revenues				
Building Permits	2,068,539	1,506,439	1,814,953	2,140,288
Electrical Permits	244,012	230,000	203,624	230,000
Plumbing Permits	131,786	160,000	134,104	160,000
Zoning Permits	79,698	95,000	83,438	100,000
Mechanical Permits	100,150	90,000	69,628	90,000
Cert. of Occupancy Fees	24,520	30,000	25,147	30,000
Local TABC Fee	6,430	20,000	10,875	20,000
Billboard Registration	16,320	15,045	14,025	15,045
Sign Permits	30,765	40,000	35,600	40,000
Contractor License	52,250	50,000	52,038	50,000
House Moving Permits	-	-	-	-
Permit Fee - Clearing	-	-	-	-
Interest Earnings	201,434	50,000	211,136	100,000
Copying/Printing Fees	123	-	38	-
Platting Fees	82,550	85,000	73,196	85,000
Miscellaneous Income	-	-	75	-
Contractor Testing Fees	16,039	-	-	-
Historic Preservation	-	-	-	-
Subdivision Plan Review	31,000	60,000	41,000	50,000
CLG Grant	-	-	-	-
Total Revenues	**3,085,616**	**2,431,484**	**2,768,877**	**3,110,333**
Expenditures				
Planning and Zoning	893,500	1,554,775	1,301,974	1,594,587
Building Services	1,592,561	1,601,602	1,596,250	1,718,392
Total Expenditures	**2,486,061**	**3,156,377**	**2,898,224**	**3,312,979**
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Facilities Fund (663)	-	-	-	-
Ending Fund Balance	**3,016,046**	**2,291,153**	**2,886,699**	**2,684,053**

Water Utilities Fund(502)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Unreserved Fund Balance	$ 13,492,886	$ 9,984,754	$ 9,984,754	$ 8,801,026
Operating Reserve	5,766,559	6,498,402	6,498,402	6,712,676
Beginning Fund Balance / Working Capital	**19,259,445**	**16,483,156**	**16,483,156**	**15,513,702**
Revenues				
Use of Money and Property	734,101	526,734	459,905	602,152
Charges for Current Services	52,617,594	67,351,360	65,281,831	64,976,982
Miscellaneous Income	306,418	57,800	134,840	67,800
Total Revenues	**53,658,113**	**67,935,894**	**65,876,576**	**65,646,934**
Expenditures				
741 Administration	5,403,198	7,170,318	6,845,404	7,079,745
742 Water Office	3,496,988	3,104,409	3,367,156	3,196,486
743 Water Distribution	5,160,595	5,235,558	5,235,427	5,170,704
744 Water Plant	9,540,052	10,677,624	9,656,302	10,293,636
745 Waste Collection	4,060,667	4,282,510	4,003,994	3,949,418
746 Waste Treatment	6,117,399	6,219,330	5,781,839	6,025,153
747 Lake Tyler	1,250,698	1,525,658	1,535,834	1,627,463
749 GIS	1,372,165	1,367,712	1,367,593	1,448,943
1741 Purchasing	329,912	321,763	304,373	358,458
1745 CD/CMOM (Regulatory Monitoring)	5,122,531	4,754,336	4,715,032	4,631,336
1746 Sludge Disposal	1,468,476	2,080,510	1,938,220	1,720,768
Total Expenditures	**43,322,681**	**46,739,728**	**44,751,174**	**45,502,110**
Transfer In	-	-	-	-
(Transfer Out)	*(13,111,721)*	*(22,094,857)*	*(22,094,856)*	*(19,514,067)*
Economic Development Fund (208)	(175,000)	(175,000)	(175,000)	(175,000)
Utilities Capital Fund (503)	(5,500,000)	(14,483,136)	(14,483,136)	(13,000,000)
Productivity Fund (639)	(250,000)	(250,000)	(250,000)	(250,000)
Property and Facility Fund (663)	(50,653)	(50,653)	(50,652)	(54,757)
Debt Service Fund (504)	(6,686,068)	(6,686,068)	(6,686,068)	(5,584,310)
Technology Fund (671)	(450,000)	(450,000)	(450,000)	(450,000)
General Capital Fund (102)	-	-	-	-
Unreserved Fund Balance	9,984,754	8,573,506	8,801,026	9,319,143
Operating Reserve	6,498,402	7,010,959	6,712,676	6,825,317
Ending Fund Balance / Working Capital	**$ 16,483,156**	**$ 15,584,465**	**$ 15,513,702**	**$ 16,144,459**

Water Utilities Fund(502)

Statement of Revenues

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Use of Money and Property				
Lake Tyler Lot Rental	$ 71,389	$ 72,604	$ 89,127	$ 91,022
Lake Tyler Marina	45,135	33,130	41,641	33,130
Barge Concession	28,779	21,000	28,424	28,000
Interest Earnings	588,798	400,000	300,713	450,000
Total Use of Money and Property	**734,101**	**526,734**	**459,905**	**602,152**
Charges for Current Services				
Meter Activation	314,280	400,000	343,113	400,000
Water Service	91,115	200,000	189,312	200,000
Sewer Service	110,290	150,000	155,491	145,000
Sewer Activation	10,958	16,500	13,588	12,000
EMS Billing Fees	7,953	7,953	7,952	7,953
Water System Fee	118,894	117,321	118,808	118,894
Meter Set & Test Fees	21,558	19,000	35,100	22,000
Plug Fee	1,200	7,500	200	5,600
After Hrs./Additional Trip Fees	52,454	45,000	48,525	48,000
Water Quality Fee	144,735	146,286	145,095	144,732
Current Water Sales	25,684,376	33,064,216	31,369,239	31,497,479
Miscellaneous Water Sales	15,079	20,000	75,703	20,000
Old Account Collection Fees	-	-	-	-
Reconnect Fees	393,150	390,000	407,900	390,000
Overhead Reimbursment from Solid Waste Fund	347,884	344,386	344,384	403,910
Sewer Charges	21,061,563	28,743,208	27,944,619	27,367,708
Labor & Equipment	122,955	70,000	16,136	70,000
Water Connect Fees	253,911	255,000	265,750	255,000
Septic Tank Dumping Fees	1,302,347	1,105,000	1,331,522	1,315,000
Wholesale Water Sales	1,799,034	1,500,000	1,735,272	1,800,000
Late Notice Fees	525,438	500,000	485,313	500,000
Fire Line Charges	193,502	192,875	191,693	188,875
Overhead Reimbursment from Storm Water Fund	44,918	57,115	57,116	64,831
Total Charges for Current Services	**52,617,594**	**67,351,360**	**65,281,831**	**64,976,982**
Miscellaneous				
Miscellaneous Income	267,138	30,000	91,195	35,000
Lake Tyler East Registration	2,670	2,800	2,800	2,800
Returned Check Fees	36,610	25,000	40,845	30,000
Total Miscellaneous	**306,418**	**57,800**	**134,840**	**67,800**
Total Revenues	**$ 53,658,113**	**$ 67,935,894**	**$ 65,876,576**	**$ 65,646,934**

Utilities Construction Fund (503)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**4,332,098**	**4,332,099**	**4,332,099**	**9,353,410**
Revenues				
ARPA Funds	3,291,997	-	1,171,224	-
Interest Earnings	290,703	200,000	611,283	350,000
Total Revenues	**3,582,700**	**200,000**	**1,782,507**	**350,000**
Expenditures				
Contingencies	-	4,203,204	-	-
Water Business Office	-	-	-	-
Water System Improvements	5,157,663	5,773,016	4,871,318	2,367,732
Water Treatment Plant	3,927,271	3,144,056	2,312,876	2,692,554
Waste System Improvements	302,677	3,704,384	3,332,699	3,977,486
Waste Treatment Plant	545,088	2,235,000	219,073	5,367,827
Lake Tyler Improvements	-	658,366	508,366	100,000
Total Expenditures	**9,932,699**	**19,718,026**	**11,244,332**	**14,505,599**
Transfer In	*6,350,000*	*14,483,136*	*14,483,136*	*13,000,000*
Water Utilities Fund (502)	5,500,000	14,483,136	14,483,136	13,000,000
Water Utilities Debt Reserve Fund (505)	850,000	-	-	-
Transfer Out	-	-	-	-
Water Utilities Fund (502)	-	-	-	-
Ending Fund Balance	**4,332,099**	**(702,791)**	**9,353,410**	**8,197,811**

Storm Water Fund (575)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**2,169,040**	**1,481,212**	**1,481,212**	**659,680**
Revenues				
Interest Earnings	88,769	65,000	49,773	45,000
Storm Water Management	2,679,197	3,681,611	3,681,610	3,588,352
Miscellaneous Income	-	-	-	-
Total Revenues	**2,767,966**	**3,746,611**	**3,731,383**	**3,633,352**
Expenditures				
Hazardous Material Operations	80,280	123,429	65,496	88,888
Storm Water Operations and Maint.	2,114,285	2,456,394	2,361,638	2,741,637
Storm Water Capital Projects	1,261,229	2,125,781	2,125,781	768,198
Total Expenditures	**3,455,794**	**4,705,604**	**4,552,915**	**3,598,723**
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	**1,481,212**	**522,219**	**659,680**	**694,309**

Solid Waste Fund(560)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Operating Reserve	2,511,447	2,708,427	2,708,427	2,377,058
Unreserved Fund Balance	(650,060)	(2,109,914)	(2,109,914)	(71,308)
Beginning Fund Balance / Working Capital	**1,861,387**	**598,513**	**598,513**	**2,305,750**
Revenues				
Interest and Rental Income	6,272	5,000	11,706	12,000
Charges for Residential Serv.	9,443,115	10,162,855	9,975,804	9,975,847
Charges for Commercial Serv.	4,907,840	5,393,886	5,326,383	5,331,503
Recycle Sales	75,425	70,000	84,836	90,000
Roll-Off	1,719,189	2,100,000	1,834,524	1,966,219
Miscellaneous	1,871,395	1,603,462	1,496,687	1,384,167
Total Revenues	**18,023,236**	**19,335,203**	**18,729,940**	**18,759,736**
Expenditures				
Administration	2,305,884	2,133,526	2,040,960	2,270,233
Residential Collection	8,661,145	7,390,083	6,617,095	7,220,721
Commercial Collection	5,588,735	5,518,390	5,592,595	6,091,543
Keep Tyler Beautiful	186,241	219,176	219,155	232,472
Code Enforcement	1,314,172	1,315,797	1,377,245	1,388,805
Total Expenditures	**18,056,177**	**16,576,972**	**15,847,050**	**17,203,774**
(Transfer Out)	*(1,229,933)*	*(1,175,653)*	*(1,175,653)*	*(1,179,757)*
Economic Development Fund (208)	-	-	-	-
SW Capital Fund (562)	(879,280)	(825,000)	(825,000)	(825,000)
Productivity Fund (639)	(50,000)	(50,000)	(50,000)	(50,000)
Property and Facility Fund (663)	(50,653)	(50,653)	(50,653)	(54,757)
Technology Fund (671)	(250,000)	(250,000)	(250,000)	(250,000)
Operating Reserve	2,708,427	2,486,546	2,377,058	2,580,566
Unreserved Fund Balance	(2,109,914)	(305,455)	(71,308)	101,389
Ending Fund Balance / Working Capital	**598,513**	**2,181,091**	**2,305,750**	**2,681,955**

Solid Waste Fund(560)

Statement of Revenues

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Use of Money and Property				
Rent - Miscellaneous	$ 9,985	$ 5,000	$ 11,706	$ 12,000
Interest Earnings	(3,713)	-	-	-
Total Use of Money and Property	**6,272**	**5,000**	**11,706**	**12,000**
Charges for Current Services				
Residential Sanitation Fees	9,443,115	10,162,855	9,975,804	9,975,847
Commercial Fees	4,907,840	5,393,886	5,326,383	5,331,503
Roll-Off Collection Fees	1,719,189	2,100,000	1,834,524	1,966,219
Total Charges for Current Services	**16,070,144**	**17,656,741**	**17,136,711**	**17,273,569**
Recycle Sales				
Recycle Sales	75,425	70,000	84,836	90,000
Total Recycle Sales	**75,425**	**70,000**	**84,836**	**90,000**
Miscellaneous Income				
Landfill Royalty Fee	1,045,507	950,000	1,034,360	1,020,000
Miscellaneous Income	825,888	653,462	462,327	364,167
Landfill Tipping Fee	-	-	-	-
Total Miscellaneous Income	**1,871,395**	**1,603,462**	**1,496,687**	**1,384,167**
Total Revenues	**$ 18,023,236**	**$ 19,335,203**	**$ 18,729,940**	**$ 18,759,736**

Solid Waste Capital Fund (562)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Unreserved Fund Balance	437,444	313,927	313,927	167,622
Beginning Fund Balance	**437,444**	**313,927**	**313,927**	**167,622**
Revenues				
Interest Earnings	25,298	5,000	33,662	25,000
Miscellaneous Income	-	-	-	-
Total Revenues	**25,298**	**5,000**	**33,662**	**25,000**
Expenditures				
Sanitation Containers	299,120	300,000	299,967	300,000
New Commercial Trucks	663,327	655,000	655,000	475,000
Keep Tyler Beautiful Projects	-	-	-	-
Contingency	65,648	50,000	50,000	50,000
Total Expenditures	**1,028,095**	**1,005,000**	**1,004,967**	**825,000**
Transfer In	*879,280*	*825,000*	*825,000*	*825,000*
Solid Waste Fund (560)	879,280	825,000	825,000	825,000
Unreserved Fund Balance	313,927	138,927	167,622	192,622
Ending Fund Balance	**313,927**	**138,927**	**167,622**	**192,622**

Airport Operating Fund (524)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Reserve for Construction	$ 300	$ 300	$ 300	$ 300
Reserve for Customer Facility	446,009	459,791	459,791	463,534
Unreserve Working Capital	694,148	1,215,746	1,215,746	1,236,971
Beginning Fund Balance	**1,140,457**	**1,675,837**	**1,675,837**	**1,700,805**
Revenues				
Use of Money and Property	1,271,659	1,171,216	1,238,704	1,369,575
Current Service Charges	161,219	154,600	182,119	176,600
Customer Facility Service Charges	131,150	100,000	108,217	122,000
Miscellaneous Income	33,790	14,472	19,405	17,072
Other Agencies	654,840	468,372	467,402	-
Total Revenues	**2,252,658**	**1,908,660**	**2,015,847**	**1,685,247**
Expenditures				
Airport				
Operations	1,562,910	1,772,424	1,786,781	1,843,329
Capital	-	-	-	-
Contingency	-	50,000	12,624	5,000
Airport Total	**1,562,910**	**1,822,424**	**1,799,405**	**1,848,329**
Customer Facility				
Wash Bay Maintenance	14,884	10,000	3,830	8,000
Wash Bay Debt Service	102,484	105,680	100,644	105,900
Total Customer Facility	**117,368**	**115,680**	**104,474**	**113,900**
Total Expenditures	**1,680,278**	**1,938,104**	**1,903,879**	**1,962,229**
Transfer In	-	*72,000*	-	*100,000*
PFC (234)	-	72,000	-	100,000
Transfer Out	*(37,000)*	*(87,000)*	*(87,000)*	*(48,000)*
Airport Grant Fund (525)	-	(50,000)	(50,000)	(11,000)
Technology Fund (671)	(37,000)	(37,000)	(37,000)	(37,000)
Productivity Fund (639)	-	-	-	-
Reserve for Construction	300	300	300	300
Reserve for Customer Facility	459,791	444,111	463,534	471,634
Unreserve Working Capital	1,215,746	1,186,982	1,236,971	1,003,889
Ending Fund Balance	**$ 1,675,837**	**$ 1,631,393**	**$ 1,700,805**	**$ 1,475,823**

Airport Operating Fund (524)
Revenue Detail
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Use of Money and Property				
Airline Facilities Rental	45,000	45,000	45,000	45,000
Airport Long-Term Parking	500,867	457,000	481,546	556,300
Interest Earnings	53,219	34,000	65,470	51,000
Landing Fees	41,189	40,022	45,442	50,000
Restaurant Concessions	12,513	9,500	8,443	8,900
FAA Building Rental	62,196	59,005	55,027	79,382
Car Leasing Rental	336,421	301,800	329,954	331,800
Agricultural Lease	2,105	1,693	400	1,693
Hangar Land Lease	151,381	159,484	149,856	190,500
HAMM	15,000	15,000	15,000	15,000
Common Use Fees	17,965	15,212	17,435	17,500
Wash Bay Fees	18,798	11,500	18,020	16,500
Non Aviation Land Lease	15,005	22,000	7,111	6,000
Total Use of Money and Property	**1,271,659**	**1,171,216**	**1,238,704**	**1,369,575**
Current Service Charges				
Airport Fuel Flowage	74,946	72,000	80,824	94,000
Customer Facility Charge	131,150	100,000	108,217	122,000
Advertising Space Fees	86,273	82,600	101,295	82,600
Total Current Service Charges	**292,369**	**254,600**	**290,336**	**298,600**
Miscellaneous Income				
Miscellaneous Income	30,891	11,472	17,501	14,072
Oil Leases and Royalties	2,899	3,000	1,904	3,000
Total Miscellaneous Income	**33,790**	**14,472**	**19,405**	**17,072**
Other Agencies				
CARES Act	654,840	468,372	467,402	-
CRSSA Grant	-	-	-	-
CRSSA Concession	-	-	-	-
Total Other Agencies	**654,840**	**468,372**	**467,402**	**-**
Total Revenues	**2,252,658**	**1,908,660**	**2,015,847**	**1,685,247**

Customer Facility Charge Revenue Bonds
SERIES 2013
Fiscal Year 2025-2026

Year Ending Sept. 30	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	5,452	5,452	95,000	105,904	195,000
2027	3,666	3,666	95,000	102,332	100,000
2028	1,880	1,880	100,000	103,760	-
TOTAL	$10,998	$10,998	$290,000	$311,996	

Note: Debt Service is part of Fund 524

Interest Rate 3.76%

Hotel Tax Fund(211)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Unreserved Fund Balance	$ 1,964,565	$ 3,302,673	$ 3,302,673	$ 3,143,662
Reserve (2% Tax)	(928,206)	(1,744,905)	(1,744,905)	(1,652,707)
Beginning Fund Balance / Working Capital	**1,036,359**	**1,557,768**	**1,557,768**	**1,490,955**
Revenues				
7 % Occupancy Tax	3,513,356	3,447,002	3,491,712	3,835,656
2 % Occupancy Tax	1,008,377	977,807	1,022,996	1,152,303
Interest Earnings	5,147	15,000	16,233	20,000
Donations	500,000	500,000	500,000	500,000
Grants	749,999	-	-	-
Total Revenues	**5,776,879**	**4,939,809**	**5,030,941**	**5,507,959**
Expenditures				
Texas Rose Festival	15,000	15,000	15,000	18,000
Discovery Place	32,400	25,000	25,000	20,000
Symphony	50,000	45,000	45,000	45,000
Museum of Art	35,000	30,000	30,000	20,000
Historical Museum	13,500	10,000	10,000	10,000
Visitors and Convention Bureau	754,500	737,000	737,000	737,000
Caldwell Zoo	-	-	-	20,000
McClendon House	4,500	-	-	4,500
Historic Aviation Museum	13,500	13,000	13,000	13,000
Texas Hotel & Lodging Dues	14,687	-	-	-
2% Convention Center Facility	3,606,476	335,798	336,798	1,500
Sport Tyler Award	25,000	25,000	25,000	25,000
Special Services	(52,693)	65,000	64,956	68,000
Parking Lot Improvement	-	200,000	200,000	500,000
Tournament Expenses	-	-	-	-
Contingencies	-	-	-	200,000
Total Expenditures	**4,511,870**	**1,500,798**	**1,501,754**	**1,682,000**
Transfers In	2,375,000	-	-	-
Half-Cent Fund (231)	-	-	-	-
Rainy Day Fund (235)	2,375,000	-	-	-
(Transfers Out)	*(3,118,600)*	*(3,596,002)*	*(3,596,000)*	*(4,220,400)*
Tourism Fund (219)	(2,500,000)	(2,977,002)	(2,977,000)	(3,600,000)
HOT Debt Service (302)	(593,600)	(594,000)	(594,000)	(595,400)
Property and Facility Management (663)	(25,000)	(25,000)	(25,000)	(25,000)
(Roof Replacement Tourism)				
Unreserved Fund Balance	3,302,673	3,097,673	3,143,662	2,193,818
Reserve (2% Tax)	(1,744,905)	(1,696,896)	(1,652,707)	(1,097,304)
Ending Fund Balance / Working Capital	**$ 1,557,768**	**$ 1,400,777**	**$ 1,490,955**	**$ 1,096,514**

HOT Debt Service Fund (302)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**5,163**	**3,763**	**3,763**	**2,363**
Revenues				
Misc Income	-	-	-	-
Interest Earnings	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**
Expenditures				
Paying Agent/Arbit Fees	1,400	-	1,400	1,400
Interest Payments	353,600	344,000	344,000	334,000
Principal Payments	240,000	250,000	250,000	260,000
Total Expenditures	**595,000**	**594,000**	**595,400**	**595,400**
Transfer In	*593,600*	*594,000*	*594,000*	*595,400*
HOT Series 2021 Fund (402)	-	-	-	-
Hotel Tax Fund (211)	593,600	594,000	594,000	595,400
Ending Fund Balance	**3,763**	**3,763**	**2,363**	**2,363**

HOTEL OCCUPANCY TAX REVENUE BONDS

SERIES 2021

	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	167,000	167,000	260,000	594,000	8,090,000
2027	161,800	161,800	270,000	593,600	7,820,000
2028	156,400	156,400	285,000	597,800	7,535,000
2029	150,700	150,700	295,000	596,400	7,240,000
2030	144,800	144,800	305,000	594,600	6,935,000
2031	138,700	138,700	320,000	597,400	6,615,000
2032	132,300	132,300	330,000	594,600	6,285,000
2033	125,700	125,700	345,000	596,400	5,940,000
2034	118,800	118,800	360,000	597,600	5,580,000
2035	111,600	111,600	370,000	593,200	5,210,000
2036	104,200	104,200	385,000	593,400	4,825,000
2037	96,500	96,500	400,000	593,000	4,425,000
2038	88,500	88,500	420,000	597,000	4,005,000
2039	80,100	80,100	435,000	595,200	3,570,000
2040	71,400	71,400	450,000	592,800	3,120,000
2041	62,400	62,400	470,000	594,800	2,650,000
2042	53,000	53,000	490,000	596,000	2,160,000
2043	43,200	43,200	510,000	596,400	1,650,000
2044	33,000	33,000	530,000	596,000	1,120,000
2045	22,400	22,400	550,000	594,800	570,000
2046	11,400	11,400	570,000	592,800	-
TOTAL	**$2,073,900**	**$2,073,900**	**$8,350,000**	**$12,497,800**	

Rainy Day Fund(235)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance / Working Capital	**$ 10,254,357**	**$ 7,297,157**	**$ 7,297,157**	**$ 7,640,288**
Revenues				
Oil Leases and Royalties	29,931	55,000	29,294	55,000
Sale of Property	-	-	-	-
Interest Earnings	362,869	225,000	313,837	300,000
Total Revenues	**392,800**	**280,000**	**343,131**	**355,000**
Expenditures				
Downtown Property Maintenance	-	-	-	-
Special Services	975,000	-	-	-
Building Improvements	-	-	-	-
Purchase of Land	-	-	-	-
Contingencies	-	100,000	-	100,000
Total Expenditures	**975,000**	**100,000**	**-**	**100,000**
Transfers In	-	-	-	-
General Fund (101)	-	-	-	-
(Transfers Out)	*(2,375,000)*	-	-	-
HOT Fund (211)	*(2,375,000)*	-	-	-
General Capital Fund (102)	-	-	-	-
Ending Fund Balance / Working Capital	**$ 7,297,157**	**$ 7,477,157**	**$ 7,640,288**	**$ 7,895,288**

Employee Benefits Fund(661)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**$ 2,470,886**	**$ 3,401,265**	**$ 3,401,265**	**$ 3,816,413**
Revenues				
Health Benefits	15,248,273	15,941,084	15,575,000	15,731,296
Dental Benefits	423,949	435,988	401,070	435,988
Life Insurance	275,261	221,275	300,936	296,210
Other Benefits	724,115	514,086	303,723	688,694
Interest Earnings	130,173	26,339	188,015	100,000
ARPA Funds	38,383	-	-	-
Total Revenues	**16,840,154**	**17,138,772**	**16,768,744**	**17,252,188**
Expenditures				
Health Benefits	14,864,515	15,875,039	15,227,100	16,855,231
Dental Benefits	490,905	529,708	516,687	572,491
Life Insurance	279,031	312,000	298,112	312,000
Other Benefits	24,748	27,506	17,930	27,506
Affordable Care Act	5,905	6,789	5,316	5,317
Special Services	44,634	74,572	73,017	74,572
Travel and Training	-	2,000	2,286	3,000
Benefit Analyst	104,892	125,549	120,495	143,051
Vision Insurance	95,145	89,983	92,653	94,000
Total Expenditures	**15,909,775**	**17,043,146**	**16,353,596**	**18,087,168**
Transfer In	-	-	-	-
(Transfer Out)	-	-	-	-
Ending Fund Balance	**$ 3,401,265**	**$ 3,496,891**	**$ 3,816,413**	**$ 2,981,433**

Employee Benefits Fund(661)
Statement of Revenues
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Interest Earnings	$ 130,173	$ 26,339	$ 188,015	$ 100,000
Employee Assistance Program	5,949	26,196	5,949	26,196
Section 125 Forfeiture	-	-	-	-
Health Benefits Paid by City	12,822,713	12,587,438	13,070,912	13,191,575
Health Benefits paid by employee	2,425,560	3,353,646	2,504,088	2,539,721
COBRA Premiums	5,066	-	(348,906)	-
Dental Benefits paid by employees	282,769	291,305	284,166	291,305
Dental Benefits paid by City	141,180	144,683	116,904	144,683
Life Insurance Premiums paid by City	7,867	8,210	7,422	8,210
Life Insurance Premiums paid by employees	267,394	213,065	293,514	288,000
Miscellaneous Income - Rebates	594,680	400,000	385,276	480,000
Vidion Insurance	74,638	87,890	74,078	87,890
Stop loss Reimbursement	43,782	-	187,326	94,608
ARPA Funds	38,383	-	-	-
Total Revenues	**$ 16,840,154**	**$ 17,138,772**	**$ 16,768,744**	**$ 17,252,188**

Employee Benefits Fund(661)
Statement of Expenditures
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Benefit Analyst	$ 104,892	$ 125,549	$ 120,495	$ 143,051
Life Insurance Premiums	279,031	312,000	298,112	312,000
Affordable Care Act	5,905	6,789	5,316	5,317
Special Services	44,634	74,572	73,017	74,572
Travel and Training	-	2,000	2,286	3,000
Employee Assistance Program Fees	24,748	27,506	17,930	27,506
HSA Contribution	1,000	40,000	3,500	40,000
Health Claim Payments	10,160,985	9,803,572	10,210,398	10,735,358
Rx Claims	3,481,810	4,641,046	3,670,893	4,528,208
Dental Administrative Fees	17,430	21,898	16,085	19,056
Dental Claim	473,475	507,810	500,602	553,435
Health Admin Fees	384,201	410,222	449,494	467,571
Health Stop loss	836,519	980,199	892,815	1,084,094
Vision Insurance	95,145	89,983	92,653	94,000
Premium Rebate	-	-	-	-
Total Expenditures	**$ 15,909,775**	**$ 17,043,146**	**$ 16,353,596**	**$ 18,087,168**

Retiree Benefits Fund(761)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance/Reserved for Commitments	**$ 78,920**	**$ 78,918**	**$ 78,918**	**$ 84,790**
Revenues				
Health Benefits	2,522,953	3,135,541	2,763,708	2,740,219
Dental Benefits	98,368	89,990	66,641	89,990
Interest Earnings	-	-	603	-
Total Revenues	**2,621,321**	**3,225,531**	**2,830,952**	**2,830,209**
Expenditures				
Health Benefits	2,306,240	2,890,769	2,525,333	2,476,461
Dental Benefits	215,954	191,582	208,484	222,159
Life Insurance	29,619	36,571	27,185	36,571
Special Services	23,604	46,470	27,010	31,770
Benefit Analyst	45,400	53,756	36,051	61,210
Affordable Care Act	506	511	1,017	511
Total Expenditures	**2,621,323**	**3,219,659**	**2,825,080**	**2,828,682**
Transfer In				
(Transfer Out)	-	-	-	-
Ending Fund Balance/Reserved for Commitments	**$ 78,918**	**$ 84,790**	**$ 84,790**	**$ 86,317**

Retiree Benefits Fund(761)
Statement of Revenues
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Interest Earnings	$ -	$ -	$ 603	$ -
Retiree Health Premium	361,803	237,246	284,814	248,953
Retiree Medicare Supplemental Ins Premiums	555,085	476,134	496,963	499,942
Retiree Dental Premium	98,368	89,990	66,641	89,990
Health Stop Loss	-	-	-	-
PARS Trust Fund Reimbursement	1,606,065	2,422,161	1,981,931	1,991,324
Total Revenues	**$ 2,621,321**	**$ 3,225,531**	**$ 2,830,952**	**$ 2,830,209**

Retiree Benefits Fund(761)
Statement of Expenditures
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Life Insurance	$ 29,619	$ 36,571	$ 27,185	$ 36,571
Benefit Analyst	45,400	53,756	36,051	61,210
Special Services	23,604	46,470	27,010	31,770
Medicare Supplement	937,565	1,001,394	1,036,170	1,031,435
Health Claim Payments	782,382	1,236,794	884,777	713,046
Rx Claims	436,084	492,828	455,569	513,792
Dental Administrative Fees	9,035	8,430	8,302	9,035
Dental Claim	206,919	183,152	200,182	213,124
Health Admin Fees	58,657	54,185	56,755	65,657
Health Stop loss	91,548	105,568	92,062	152,531
Affordable Care Act	506	511	1,017	511
Total Expenditures	**$ 2,621,319**	**$ 3,219,659**	**$ 2,825,080**	**$ 2,828,682**

Cemeteries Operating Fund(204)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**54,420**	**139,491**	**139,491**	**228,771**
Revenues				
Permits	7,345	8,000	4,600	8,000
Interest Earnings	9,153	5,369	10,501	5,369
Current Service Charges	71,388	122,000	112,750	122,000
Total Revenues	**87,886**	**135,369**	**127,851**	**135,369**
Expenditures				
Cemetery	476,060	535,702	503,830	603,819
Total Expenditures	**476,060**	**535,702**	**503,830**	**603,819**
Transfer In	*473,245*	*390,000*	*465,259*	*390,000*
Cemetery Trust Fund (713)	148,245	65,000	140,259	65,000
General Fund (101)	325,000	325,000	325,000	325,000
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	**139,491**	**129,158**	**228,771**	**150,321**

Police Forfeiture Fund (205)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**288,147**	**331,528**	**331,528**	**234,392**
Revenues				
Judgement of Forfeitures - State	47,685	41,000	10,095	41,000
Judgement of Forfeitures - Federal	19,678	-	1,545	-
Training Registration	-	-	-	-
Interest Earnings	16,302	12,000	16,824	15,000
Total Revenues	**83,665**	**53,000**	**28,464**	**56,000**
Expenditures				
Federal Forefeiture	14,809	85,000	80,000	85,000
State Forefeiture	25,475	102,000	45,600	102,000
Training/Range Upgrades	-	-	-	-
Total Expenditures	**40,284**	**187,000**	**125,600**	**187,000**
Ending Fund Balance	**331,528**	**197,528**	**234,392**	**103,392**

Park Improvement Fund (206)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**262,567**	**517,604**	**517,604**	**57,422**
Revenues				
Landfill Access Fee	801,300	799,119	750,960	799,119
Interest Earnings	-	385	5,551	4,000
Donations	-	-	-	-
Lindsey Park TXDot Grant	290,000	-	-	-
Total Revenues	**1,091,300**	**799,504**	**756,511**	**803,119**
Expenditures				
Park Capital Improvements	836,263	1,216,694	1,216,693	802,500
Total Expenditures	**836,263**	**1,216,694**	**1,216,693**	**802,500**
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**517,604**	**100,414**	**57,422**	**58,041**

Court Special Fee (207)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Reserve for Technology	$ (79,577)	$ 38,159	$ 38,159	$ 26,562
Reserve for Efficeiency	109,341	61,457	61,457	138,719
Reserve for Partners for Youth	(74,797)	(46,829)	(46,829)	4,734
Reserve for Jury	5,890	8,068	8,068	10,239
Reserve for Security	157,168	235,597	235,597	341,963
Beginning Fund Balance / Working Capital	**118,025**	**296,452**	**296,452**	**522,217**
Revenues				
Technology Fees	108,865	110,000	107,770	113,000
Security Fees	100,803	96,000	108,080	105,000
Partners for Youth Fees	104,158	102,000	113,888	108,000
Juvenile Class Fees	63,065	80,000	48,273	50,000
Efficiency Fees	106,513	104,000	114,333	110,000
Jury Fees	2,178	2,100	2,171	2,100
Truancy Prevention	990	700	1,038	700
Interest Earnings	10,983	-	18,127	-
Total Revenues	**497,555**	**494,800**	**513,680**	**488,800**
Expenditures				
Expenditures for Technology	2,112	109,907	137,494	134,112
Expenditures for Security	22,374	8,850	1,714	106,974
Expenditures for Partners for Youth	140,245	168,526	111,636	147,576
Expenditures for Jury	-	-	-	-
Expenditures for Efficiency	154,397	48,000	37,071	48,000
Total Expenditures	**319,128**	**335,283**	**287,915**	**436,662**
(Transfer Out)	-	-	-	-
Productivity Fund (639)	-	-	-	-
Reserve for Technology	38,159	38,252	26,562	5,450
Reserve for Efficeiency	61,457	117,457	138,719	200,719
Reserve for Partners for Youth	(46,829)	(32,655)	4,734	15,858
Reserve for Jury	8,068	10,168	10,239	12,339
Reserve for Security	235,597	322,747	341,963	339,989
Ending Fund Balance / Working Capital	**$ 296,452**	**$ 455,969**	**$ 522,217**	**$ 574,355**

Economic Development Fund (208)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**407,323**	**439,355**	**439,355**	**467,086**
Revenues				
Interest Earnings	22,032	15,000	17,731	16,500
Total Revenues	**22,032**	**15,000**	**17,731**	**16,500**
Expenditures				
Economic Development	165,000	208,750	165,000	208,750
Total Expenditures	**165,000**	**208,750**	**165,000**	**208,750**
Transfer In	*175,000*	*275,000*	*175,000*	*175,000*
Water Utilities Fund (502)	175,000	175,000	175,000	175,000
Solid Waste Fund (560)	-	100,000	-	-
Airport Operations Fund (524)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**439,355**	**520,605**	**467,086**	**449,836**

TIF / TIRZ #4 (217)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**203,122**	**560,005**	**560,005**	**994,544**
Revenues				
Property Tax	356,697	613,503	478,654	676,276
Interest Earnings	19,598	3,000	35,193	30,000
COPS Grant	-	72,327	72,327	95,225
Total Revenues	**376,295**	**688,830**	**586,174**	**801,501**
Expenditures				
TIRZ	19,412	20,000	17,851	20,000
TIRZ PD	-	133,484	133,784	229,009
Total Expenditures	**19,412**	**153,484**	**151,635**	**249,009**
Transfer In	-	-	-	-
General Fund (101)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**560,005**	**1,095,351**	**994,544**	**1,547,036**

TIF / TIRZ #3 (218)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**933,835**	**1,142,379**	**1,142,379**	**826,663**
Revenues				
Property Tax	168,355	223,142	206,694	250,255
Interest Earnings	47,071	28,630	52,590	45,000
Total Revenues	**215,426**	**251,772**	**259,284**	**295,255**
Expenditures				
TIRZ	6,882	1,020,000	575,000	20,000
Total Expenditures	**6,882**	**1,020,000**	**575,000**	**20,000**
Transfer In	-	-	-	-
TIF / TIRZ #2 (209)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**1,142,379**	**374,151**	**826,663**	**1,101,918**

Tourism & Convention Fund (219)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**342,587**	**(32,300)**	**(32,300)**	**78,835**
Revenues				
Rose Garden	148,579	243,500	145,412	228,000
Convention Center	557,415	620,000	691,307	620,000
Main Street Revenue	27,292	7,000	13,948	19,000
Liberty Hall Revenue	143,723	128,400	108,796	113,400
Mayfair Revenue	14,671	60,000	65,113	63,000
Interest Earnings	37,080	12,000	11,544	12,000
Total Revenues	**928,760**	**1,070,900**	**1,036,120**	**1,055,400**
Expenditures				
Rose Garden Center	459,114	480,354	499,752	872,680
Rose Garden Maint.	1,052,033	1,025,081	1,042,919	1,130,558
Convention Center & Goodman	1,531,544	1,520,831	1,498,784	1,578,361
Liberty Hall	250,330	362,489	275,524	352,181
Main Street	490,442	529,389	529,013	594,260
Mayfair	184	51,100	35,993	49,300
Contingencies	-	25,000	-	-
Total Expenditures	**3,783,647**	**3,994,244**	**3,881,985**	**4,577,340**
Transfer In	*2,500,000*	*2,977,002*	*2,977,000*	*3,600,000*
Hotel Tax Fund (211)	2,500,000	2,977,002	2,977,000	3,600,000
Transfer Out	*(20,000)*	*(20,000)*	*(20,000)*	*(20,000)*
Technology Fund (671)	(20,000)	(20,000)	(20,000)	(20,000)
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	**(32,300)**	**1,358**	**78,835**	**136,895**

Airport Passenger Facility Fund (234)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**406,484**	**638,508**	**638,508**	**868,661**
Revenues				
Passenger Facility Charge	207,651	180,000	198,572	200,000
Interest Earnings	24,373	4,000	31,581	25,000
Total Revenues	**232,024**	**184,000**	**230,153**	**225,000**
Total Expenditures	**-**	**-**	**-**	**-**
Transfer In	-	-	-	-
Transfer Out	-	*(72,000)*	-	*(72,000)*
Half-Cent Sales Tax (Non-Budgetary Fund)	-	-	-	-
Airport Operations Fund (524)	-	(72,000)	-	(72,000)
Ending Fund Balance	**638,508**	**750,508**	**868,661**	**1,021,661**

PEG Fee Fund (236)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**1,286,453**	**1,322,473**	**1,322,473**	**1,146,278**
Revenues				
PEG Fee	185,114	206,565	166,831	126,165
Interest Earnings	53,971	7,875	48,098	30,000
Total Revenues	**239,085**	**214,440**	**214,929**	**156,165**
Expenditures				
Technology Costs	77,326	79,895	79,895	310,569
Technology Updates	125,739	317,156	311,229	115,000
Studio Renovations	-	-	-	175,000
Contingency	-	14,540	-	110,000
Total Expenditures	**203,065**	**411,591**	**391,124**	**710,569**
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	**1,322,473**	**1,125,322**	**1,146,278**	**591,874**

Home Ownership / Housing Fund (274)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**446**	**466**	**466**	**488**
Total Revenues	**20**	**12**	**22**	**20**
Total Expenditures	**-**	**-**	**-**	**-**
Ending Fund Balance	**466**	**478**	**488**	**508**

Housing Assistance Payments Fund (276)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Reserve for Voucher Program	422,130	175,906	175,906	273,182
Reserve for Administration	790,486	1,138,155	1,138,155	1,221,757
Beginning Fund Balance	**1,212,616**	**1,314,061**	**1,314,061**	**1,494,939**
Revenues				
HUD Voucher	10,296,540	9,780,000	11,270,168	11,405,520
HUD Administration	1,164,086	840,000	899,323	840,000
Portability Voucher	158,085	240,000	181,935	240,000
Portability Administration	8,715	16,800	10,072	16,800
FSS Administration	63,904	61,221	61,221	65,000
Vash Voucher	-	-	-	-
Fraud Reimbursement - Voucher	40,934	30,000	55,326	30,000
Fraud Reimbursement - Admisitration	40,933	30,000	55,326	30,000
Sale of Equipment	5,355	-	-	-
Rental Income	18,000	24,000	24,000	24,000
Unclaimed Property	-	-	-	-
Interest Earnings	39,283	12,000	56,904	25,000
Total Revenues	**11,835,835**	**11,034,021**	**12,614,275**	**12,676,320**
Expenditures				
HAP Voucher	10,375,619	9,225,600	11,017,953	10,947,960
HAP Administration	884,528	1,908,291	870,799	1,164,741
Poratbility Voucher	175,767	275,000	245,043	185,000
Poratbility Administration	7,500	-	-	-
FSS Administration	80,365	79,850	89,337	90,448
Tenant Protection Voucher	13,239	19,200	13,432	22,320
Tenant Protection Administration	2,532	5,267	-	-
Vash Voucher	194,840	336,000	196,833	435,240
CARES Act	-	-	-	-
Total Expenditures	**11,734,390**	**11,849,208**	**12,433,397**	**12,845,709**
Reserve for Voucher Program	175,906	405,106	273,182	303,182
Reserve for Administration	1,138,155	93,768	1,221,757	1,022,368
Ending Fund Balance	**1,314,061**	**498,874**	**1,494,939**	**1,325,550**

Grant Fund (285)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**-**	**829**	**829**	**829**
Total Revenues	**499,704**	**552,701**	**470,641**	**591,005**
Total Expenditures	**498,875**	**533,012**	**470,641**	**591,834**
Ending Fund Balance	**829**	**20,518**	**829**	**-**

Transit System Fund (286)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**8,541**	**11,748**	**11,748**	**13,000**
Revenues				
Transit Fees	173,693	180,000	174,066	174,000
Advertising	25,835	15,000	20,260	10,000
Bus Sales and Other Income	9,359	6,200	71,609	6,200
Donations	162,088	105,000	14,798	16,000
State Grant	493,805	1,364,747	1,255,304	1,610,000
Federal Grant	3,910,747	3,572,666	2,735,991	2,524,108
Total Revenues	**4,775,527**	**5,243,613**	**4,272,028**	**4,340,308**
Expenditures				
Transit Operations	5,708,524	6,037,878	5,124,582	5,223,618
Total Expenditures	**5,708,524**	**6,037,878**	**5,124,582**	**5,223,618**
Transfer In	*936,204*	*853,806*	*853,806*	*916,208*
General Fund (101)	*936,204*	*853,806*	*853,806*	*916,208*
Transfer Out	-	-	-	-
Ending Fund Balance	**11,748**	**71,289**	**13,000**	**45,898**

Community Development Block Grant Fund (294)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**106,583**	**123,812**	**123,812**	**196,142**
Revenues				
CDBG Grant Income	448,086	1,851,318	545,501	743,501
HIP Income	7,650	-	-	-
CARES Act	-	-	-	-
Miscellaneous Income	9,584	7,000	15,535	10,000
Total Revenues	**465,320**	**1,858,318**	**561,036**	**753,501**
Administration Expenditures				
Administration	141,888	254,613	225,225	150,403
Rehab Administration	5	13,751	23,080	15,182
Homebuyers Administration	27,490	12,913	33,480	-
Demolition Administration	7,712	10,000	1,319	-
Code Enforecment Administration	-	-	12,912	-
Public Faciliites Administration	1,092	37,254	-	-
CARES Act Administration	411	-	439	-
Miscellaneous Expense (not covered by grant)	-	-	-	-
Total Administration Expenditures	**178,598**	**328,531**	**296,455**	**165,585**
Project Expenditures				
Administration	-	-	-	-
Rehab	-	147,913	179,151	284,818
Homebuyers	-	-	-	-
Demolition	67,989	191,180	13,100	-
Code Enforecment	-	-	-	-
Public Facilities	161,179	409,623	-	294,801
CARES Act Projects	40,325	161,121	-	-
Miscellaneous Expense (not covered by grant)	-	-	-	-
Total Project Expenditures	**269,493**	**909,837**	**192,251**	**579,619**
Total Expenditures	**448,091**	**1,238,368**	**488,706**	**745,204**
Ending Fund Balance	**123,812**	**743,762**	**196,142**	**204,439**

HOME Grant Fund (295)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**361,363**	**1,163,031**	**1,163,031**	**608,132**
Revenues				
HOME Grant Income	1,761,079	4,818,256	308,060	303,679
Program Income	803,260	672,000	-	834,526
Miscellaneous Income	-	-	-	-
Total Revenues	**2,564,339**	**5,490,256**	**308,060**	**1,138,205**
Expenditures				
Administration	768,737	1,149,826	92,142	37,211
Homebuyers	276,892	215,000	190,524	240,000
CHDO	-	48,919	-	45,552
New Construction / Re-construction	717,042	1,949,527	580,293	822,286
Local Match	-	-	-	-
Total Expenditures	**1,762,671**	**3,363,272**	**862,959**	**1,145,049**
Ending Fund Balance	**1,163,031**	**3,290,015**	**608,132**	**601,288**

Productivity Improvement Fund (639)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**2,078,018**	**1,971,619**	**1,971,619**	**1,887,740**
Total Revenues	**101,750**	**55,000**	**81,756**	**75,000**
Expenditures				
Services	-	75,000	-	100,000
Productivity Pay & Severance	60,836	231,319	58,470	200,000
Internal Audit	88,826	95,300	53,800	213,800
Strategic Planning	134,770	126,321	141,829	189,203
Lean Six Sigma/City U	473,717	517,079	461,536	552,897
Total Expenditures	**758,149**	**1,045,019**	**715,635**	**1,255,900**
Transfer In	*550,000*	*550,000*	*550,000*	*300,000*
General Fund (101)	250,000	250,000	250,000	-
Rainy Day Fund (235)	-	-	-	-
Utilities Fund (502)	250,000	250,000	250,000	250,000
Solid Waste Fund (560)	50,000	50,000	50,000	50,000
Airport Fund (524)	-	-	-	-
Storm Water (575)	-	-	-	-
Special Revenue Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**1,971,619**	**1,531,600**	**1,887,740**	**1,006,840**

Fleet Maintenance & Replacement Fund (640)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**5,065,867**	**2,751,434**	**2,751,434**	**4,767,868**
Revenues				
Interest Earnings	193,897	40,000	286,058	40,000
Amortization Charges	6,620,842	5,661,873	6,018,007	8,950,968
Service Fees	1,342,876	1,768,000	1,267,727	1,768,000
Fuel Revenue	2,622,277	3,324,431	2,046,413	2,875,290
Parts Revenue	4,970,012	4,700,655	4,612,315	5,170,720
Compressed Natural Gas	9,729	35,000	1,763	3,000
Miscellaneous Income	76,298	1,000	4,546	1,000
Sale of Equipment	1,237,409	300,000	465,421	300,000
Sale of Salvage	3,914	8,000	5,100	8,000
Health District	10,170	14,238	(5,429)	14,238
Total Revenues	**17,087,424**	**15,853,197**	**14,701,921**	**19,131,216**
Expenditures				
Replacement	10,510,511	6,143,248	4,202,369	9,299,500
Maintenance	2,445,832	3,745,377	2,552,935	3,257,407
Health	8,473	13,004	7,743	13,004
Fuel, Parts and Contractual Services	6,837,041	6,900,570	5,822,440	6,801,195
Contingency	-	-	-	200,000
Total Expenditures	**19,801,857**	**16,802,199**	**12,585,487**	**19,571,106**
Transfer In	*500,000*	-	-	-
General Fund (101)	500,000	-	-	-
Transfer Out	*(100,000)*	*(100,000)*	*(100,000)*	*(100,000)*
Technology Fund (671)	(100,000)	(100,000)	(100,000)	(100,000)
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	**2,751,434**	**1,702,432**	**4,767,868**	**4,227,978**

Risk Fund(650)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Reserved for Workers Comp.	$ 1,650,470	$ 2,987,701	$ 2,987,701	$ 3,287,410
Reserved Property/Liability	550,157	995,900	995,900	1,095,803
Beginning Fund Balance / Working Capital	**2,200,627**	**3,983,601**	**3,983,601**	**4,383,213**
Revenues				
Distributed Interest	160,395	85,000	231,572	85,000
Special Event Policy	13,350	15,500	22,436	31,000
Unemployment / Disability Premiums	113,594	113,450	122,429	122,830
Property and Liability Premiums	1,801,748	2,199,704	2,202,903	2,422,631
Workers Comp Premiums	2,157,367	1,062,746	1,673,479	2,118,110
ARPA Reimbursement	29,895	-	-	-
Total Revenues	**4,276,349**	**3,476,400**	**4,252,819**	**4,779,571**
Expenditures				
Employee Cost	220,117	225,040	236,289	241,415
Unemployment / Disability	224,019	231,693	236,109	231,261
Property and Liability	1,706,684	2,178,712	2,219,410	2,338,183
Workers Comp	342,555	917,287	661,399	825,300
Contingency	-	500,000	500,000	1,000,000
Total Expenditures	**2,493,375**	**4,052,732**	**3,853,207**	**4,636,159**
Transfer Out	-	*1,880*	-	-
Productivity Fund (639)	-	1,880	-	-
Reserved for Workers Comp.	2,987,701	2,556,862	3,287,410	3,394,969
Reserved Property/Liability	995,900	852,287	1,095,803	1,131,656
Ending Fund Balance / Working Capital	**$ 3,983,601**	**$ 3,409,149**	**$ 4,383,213**	**$ 4,526,625**

Property & Facilities Management (663)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Roof Replacement Reserve	$ 480,288	$ 677,863	$ 677,863	$ 473,185
Tourism Roof Replacement & HVAC	617,022	642,022	642,022	667,022
Unreserved Fund Balance	(85,333)	(260,660)	(260,660)	(611,241)
Beginning Fund Balance / Working Capital	**1,011,977**	**1,059,225**	**1,059,225**	**528,966**
Revenues				
Miscellaneous Rental Income	18,000	18,000	18,000	18,000
Miscellaneous Income	-	-	-	-
Interest Earnings	54,793	12,000	59,033	50,000
Roof Maintenance	79,372	80,674	82,674	83,520
Roof Replacement	236,952	260,541	236,952	312,541
HVAC Maintenance	407,903	344,898	354,898	372,483
Total Revenues	**797,020**	**716,113**	**751,557**	**836,544**
Expenditures				
Employee Costs	213,221	203,956	216,263	213,265
Property and Facility Maintenance	214,447	280,512	275,899	261,980
Health District	8,964	9,200	5,627	9,200
HVAC Maintenance	366,565	414,897	438,126	372,485
HVAC Replacement	55,437	75,000	49,207	75,000
Roof Maintenance	86,884	88,090	68,646	83,519
Roof Replacement	31,865	463,816	455,658	481,000
Total Expenditures	**977,383**	**1,535,471**	**1,509,426**	**1,496,449**
Transfer In	*227,611*	*227,611*	*227,610*	*244,028*
General Fund (101)	101,305	101,305	101,305	109,514
Development Services (202)	-	-	-	-
Hotel Tax Fund (211)	25,000	25,000	25,000	25,000
Water Utilities Fund (502)	50,653	50,653	50,652	54,757
Solid Waste Fund (560)	50,653	50,653	50,653	54,757
PEG Fund (236)	-	-	-	-
(Transfer Out)	-	-	-	-
Productivity Fund (639)	-	-	-	-
Roof Replacement Reserve	677,863	609,365	473,185	304,727
Tourism Roof Replacement & HVAC	642,022	667,022	667,022	692,022
Unreserved Fund Balance	(260,660)	(808,909)	(611,241)	(883,660)
Ending Fund Balance / Working Capital	**$ 1,059,225**	**$ 467,478**	**$ 528,966**	**$ 113,089**

Technology Fund (671)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**2,799,558**	**3,715,292**	**3,715,292**	**3,253,112**
Revenues				
Rental Income	24,684	30,275	25,013	30,275
Interest Earning	172,640	75,000	175,477	120,000
Technology Charges	5,860,439	6,264,430	6,277,884	7,157,631
Miscellaneous Income	251,649	331,743	-	338,583
Total Revenues	**6,309,412**	**6,701,448**	**6,478,374**	**7,646,489**
Expenditures				
Administration	1,741,492	1,908,104	1,881,112	2,014,255
Technology Costs	4,959,186	7,663,342	6,266,442	9,378,213
Contingency	-	293,000	-	-
Total Expenditures	**6,700,678**	**9,864,446**	**8,147,554**	**11,392,468**
Transfer In	*1,307,000*	*1,207,000*	*1,207,000*	*857,000*
General Fund (101)	450,000	350,000	350,000	-
Water Utilities Fund (502)	450,000	450,000	450,000	450,000
Solid Waste Fund (560)	250,000	250,000	250,000	250,000
Tourism & Convention Fund (219)	20,000	20,000	20,000	20,000
Airport Operating Fund (524)	37,000	37,000	37,000	37,000
Fleet Maintenance & Replacement Fund (640)	100,000	100,000	100,000	100,000
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	**3,715,292**	**1,759,294**	**3,253,112**	**364,133**

Cemetery Trust Fund (713)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**3,323,804**	**3,351,215**	**3,351,215**	**3,463,115**
Revenues				
Interest Earnings	146,794	65,000	141,759	65,000
Sales	28,862	109,600	110,400	109,600
Total Revenues	**175,656**	**174,600**	**252,159**	**174,600**
Transfer In	-	-	-	-
Transfer Out	*(148,245)*	*(65,000)*	*(140,259)*	*(65,000)*
Cemetery Operating Fund (204)	(148,245)	(65,000)	(140,259)	(65,000)
Ending Fund Balance	**3,351,215**	**3,460,815**	**3,463,115**	**3,572,715**

Utilities Debt Service Fund (504)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**1,249,401**	**2,336,062**	**2,336,062**	**3,764,505**
Revenues				
Interest Earnings	337,643	75,000	326,510	275,000
Miscellaneous Income	-	-	-	-
Regulatory Compliance Fee	8,456,798	8,780,841	8,581,482	11,417,689
Total Revenues	**8,794,441**	**8,855,841**	**8,907,992**	**11,692,689**
Expenditures				
Series 2012 Interest	13,306	13,306	13,306	7,175
Series 2012 Principal	130,000	130,000	130,000	140,000
Series 2015 A Interest	248,200	248,200	248,200	230,000
Series 2015 A Principal	255,000	255,000	255,000	275,000
Series 2015 B Interest	451,850	451,850	451,850	314,500
Series 2015 B Principal	1,490,000	1,490,000	1,490,000	1,630,000
Series 2017A Interest	86,150	86,150	86,150	69,800
Series 2017A Principal	270,000	270,000	270,000	285,000
Series 2017B Interest	250,925	250,925	250,925	250,925
Series 2017B Principal	-	-	-	-
Series 2018A Interest	272,000	272,000	272,000	246,400
Series 2018A Principal	360,000	360,000	360,000	385,000
Series 2018B Interest	145,800	145,800	145,800	90,000
Series 2018B Principal	915,000	915,000	915,000	970,000
Series 2019 Interest	584,069	584,071	584,071	537,819
Series 2019 Principal	450,000	450,001	450,001	495,000
Series 2020 Interest	97,150	82,950	82,950	68,550
Series 2020 Principal	710,000	710,001	710,001	740,000
Series 2021 Interest	690,262	667,063	667,063	642,863
Series 2021 Principal	580,000	605,000	605,000	630,000
Series 2022 Interest	1,287,800	1,244,300	1,244,300	1,207,700
Series 2022 Principal	870,000	915,000	915,000	950,000
Series 2023 Interest	2,300,531	3,029,000	3,029,000	2,980,250
Series 2023 Principal	1,925,000	975,000	975,000	1,030,000
Series 2025 Interest	-	-	-	2,513,772
Series 2025 Principal	-	-	-	365,000
Fiscal Agent Fees/Special Services	10,805	15,000	15,000	15,000
Total Expenditures	**14,393,848**	**14,165,617**	**14,165,617**	**17,069,753**
Transfer In	*6,686,068*	*6,686,068*	*6,686,068*	*5,584,310*
Water Utilities Fund (502)	6,686,068	6,686,068	6,686,068	5,584,310
Transfer Out	-	-	-	-
Water Utilities Fund (502)	-	-	-	-
Ending Fund Balance	**2,336,062**	**3,712,354**	**3,764,505**	**3,971,751**

WATER AND SEWER REVENUE DEBT RETIREMENT DATA

FY2026 - 2052

Fiscal Year 2024-2025

Year Ending Sept. 30	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	4,738,513	4,421,241	7,895,000	17,054,753	210,580,000
2027	4,248,128	4,248,128	8,540,000	17,036,256	202,040,000
2028	4,068,703	4,068,703	8,760,000	16,897,406	193,280,000
2029	3,879,553	3,879,553	8,485,000	16,244,106	184,795,000
2030	3,691,453	3,691,453	8,895,000	16,277,906	175,900,000
2031	3,510,216	3,510,216	7,170,000	14,190,431	168,730,000
2032	3,366,266	3,366,266	7,460,000	14,192,531	161,270,000
2033	3,225,716	3,225,716	7,365,000	13,816,431	153,905,000
2034	3,097,841	3,097,841	7,585,000	13,780,681	146,320,000
2035	2,965,616	2,965,616	6,380,000	12,311,231	139,940,000
2036	2,843,641	2,843,641	6,225,000	11,912,281	133,715,000
2037	2,724,616	2,724,616	6,460,000	11,909,231	127,255,000
2038	2,600,666	2,600,666	6,715,000	11,916,331	120,540,000
2039	2,471,416	2,471,416	6,375,000	11,317,831	114,165,000
2040	2,350,528	2,350,528	6,620,000	11,321,056	107,545,000
2041	2,224,044	2,224,044	6,805,000	11,253,088	100,740,000
2042	2,091,819	2,091,819	6,985,000	11,168,638	93,755,000
2043	1,956,744	1,956,744	7,250,000	11,163,488	86,505,000
2044	1,815,981	1,815,981	7,525,000	11,156,963	78,980,000
2045	1,667,088	1,667,088	7,835,000	11,169,175	71,145,000
2046	1,511,553	1,511,553	8,140,000	11,163,106	63,005,000
2047	1,349,381	1,349,381	8,465,000	11,163,763	54,540,000
2048	1,179,531	1,179,531	8,810,000	11,169,063	45,730,000
2049	1,002,150	1,002,150	9,140,000	11,144,300	36,590,000
2050	817,419	817,419	8,410,000	10,044,838	28,180,000
2051	644,413	644,413	8,755,000	10,043,825	19,425,000
2052	463,688	463,688	7,865,000	8,792,375	11,560,000
2053	289,000	289,000	6,210,000	6,788,000	5,350,000
2054	133,750	133,750	2,610,000	2,877,500	2,740,000
2055	68,500	68,500	2,740,000	2,877,000	-
TOTAL	$66,997,929	$66,680,656	$218,475,000	$352,153,585	

WATER AND SEWER REVENUE BONDS

SERIES 2012

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	3,588	3,588	140,000	147,175	140,000
2027	1,838	1,838	140,000	143,675	-
TOTAL	**$5,425**	**$5,425**	**$280,000**	**$290,850**	

Interest Rate 2.10%

WATER AND SEWER REVENUE REFUNDING BONDS

SERIES 2015 A

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	115,000	115,000	275,000	505,000	5,545,000
2027	110,188	110,188	285,000	505,375	5,260,000
2028	105,200	105,200	295,000	505,400	4,965,000
2029	99,300	99,300	850,000	1,048,600	4,115,000
2030	82,300	82,300	2,325,000	2,489,600	1,790,000
2031	35,800	35,800	330,000	401,600	1,460,000
2032	29,200	29,200	345,000	403,400	1,115,000
2033	22,300	22,300	360,000	404,600	755,000
2034	15,100	15,100	370,000	400,200	385,000
2035	7,700	7,700	385,000	400,400	-
TOTAL	**$622,088**	**$622,088**	**$5,820,000**	**$7,064,175**	

Interest Rate 2.93%

WATER AND SEWER REVENUE REFUNDING BONDS

SERIES 2015 B

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	157,250	157,250	1,630,000	1,944,500	4,830,000
2027	116,500	116,500	1,710,000	1,943,000	3,120,000
2028	78,000	78,000	1,790,000	1,946,000	1,330,000
2029	33,250	33,250	1,330,000	1,396,500	-
TOTAL	**$385,000**	**$385,000**	**$6,460,000**	**$7,230,000**	

Interest Rate 2.76%

WATER AND SEWER REVENUE BONDS

SERIES 2017A

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	34,900	34,900	285,000	354,800	1,850,000
2027	29,200	29,200	290,000	348,400	1,560,000
2028	23,400	23,400	295,000	341,800	1,265,000
2029	18,975	18,975	305,000	342,950	960,000
2030	14,400	14,400	310,000	338,800	650,000
2031	9,750	9,750	320,000	339,500	330,000
2032	4,950	4,950	330,000	339,900	-
TOTAL	**$135,575**	**$135,575**	**$2,135,000**	**$2,406,150**	
Interest Rate 2.27%					

WATER AND SEWER REVENUE BONDS

SERIES 2017B

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	125,463	125,463	-	250,925	7,950,000
2027	125,463	125,463	-	250,925	7,950,000
2028	125,463	125,463	-	250,925	7,950,000
2029	125,463	125,463	1,220,000	1,470,925	6,730,000
2030	104,113	104,113	1,265,000	1,473,225	5,465,000
2031	81,975	81,975	1,305,000	1,468,950	4,160,000
2032	62,400	62,400	1,345,000	1,469,800	2,815,000
2033	42,225	42,225	1,385,000	1,469,450	1,430,000
2034	21,450	21,450	1,430,000	1,472,900	-
TOTAL	**$814,013**	**$814,013**	**$7,950,000**	**$9,578,025**	
Interest Rate 2.73%					

WATER AND SEWER REVENUE BONDS

SERIES 2018A

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	123,200	123,200	385,000	631,400	5,775,000
2027	115,500	115,500	400,000	631,000	5,375,000
2028	107,500	107,500	420,000	635,000	4,955,000
2029	99,100	99,100	435,000	633,200	4,520,000
2030	90,400	90,400	450,000	630,800	4,070,000
2031	81,400	81,400	470,000	632,800	3,600,000
2032	72,000	72,000	490,000	634,000	3,110,000
2033	62,200	62,200	470,000	594,400	2,640,000
2034	52,800	52,800	485,000	590,600	2,155,000
2035	43,100	43,100	505,000	591,200	1,650,000
2036	33,000	33,000	525,000	591,000	1,125,000
2037	22,500	22,500	550,000	595,000	575,000
2038	11,500	11,500	575,000	598,000	-
TOTAL	**$914,200**	**$914,200**	**$6,160,000**	**$7,390,400**	
Interest Rate 2.85%					

WATER AND SEWER REVENUE BONDS

SERIES 2018B

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	45,000	45,000	970,000	1,060,000	2,030,000
2027	30,450	30,450	1,000,000	1,060,900	1,030,000
2028	15,450	15,450	1,030,000	1,060,900	-
TOTAL	**$90,900**	**$90,900**	**$3,000,000**	**$3,181,800**	
Interest Rate 2.34%					

WATER AND SEWER REVENUE BONDS

SERIES 2019

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	268,909	268,909	495,000	1,032,819	16,835,000
2027	256,534	256,534	520,000	1,033,069	16,315,000
2028	243,534	243,534	545,000	1,032,069	15,770,000
2029	229,909	229,909	575,000	1,034,819	15,195,000
2030	215,534	215,534	605,000	1,036,069	14,590,000
2031	209,484	209,484	615,000	1,033,969	13,975,000
2032	203,334	203,334	630,000	1,036,669	13,345,000
2033	193,884	193,884	645,000	1,032,769	12,700,000
2034	184,209	184,209	635,000	1,003,419	12,065,000
2035	174,684	174,684	655,000	1,004,369	11,410,000
2036	164,859	164,859	675,000	1,004,719	10,735,000
2037	154,734	154,734	695,000	1,004,469	10,040,000
2038	144,309	144,309	715,000	1,003,619	9,325,000
2039	133,584	133,584	735,000	1,002,169	8,590,000
2040	124,397	124,397	755,000	1,003,794	7,835,000
2041	114,488	114,488	775,000	1,003,975	7,060,000
2042	102,863	102,863	800,000	1,005,725	6,260,000
2043	92,363	92,363	820,000	1,004,725	5,440,000
2044	81,600	81,600	840,000	1,003,200	4,600,000
2045	69,000	69,000	865,000	1,003,000	3,735,000
2046	56,025	56,025	890,000	1,002,050	2,845,000
2047	42,675	42,675	920,000	1,005,350	1,925,000
2048	28,875	28,875	945,000	1,002,750	980,000
2049	14,700	14,700	980,000	1,009,400	-
TOTAL	**$3,504,491**	**$3,504,491**	**$17,330,000**	**$24,338,981**	

Estimated Interest Rate 3.45%

WATER AND SEWER REVENUE BONDS

SERIES 2020

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	34,275	34,275	740,000	808,550	1,545,000
2027	23,175	23,175	760,000	806,350	785,000
2028	11,775	11,775	785,000	808,550	-
TOTAL	**$69,225**	**$69,225**	**$2,285,000**	**$2,423,450**	

WATER AND SEWER REVENUE BONDS

SERIES 2021

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	321,431	321,431	630,000	1,272,863	24,145,000
2027	305,681	305,681	660,000	1,271,363	23,485,000
2028	289,181	289,181	695,000	1,273,363	22,790,000
2029	271,806	271,806	730,000	1,273,613	22,060,000
2030	253,556	253,556	765,000	1,272,113	21,295,000
2031	234,431	234,431	805,000	1,273,863	20,490,000
2032	214,306	214,306	845,000	1,273,613	19,645,000
2033	205,856	205,856	860,000	1,271,713	18,785,000
2034	197,256	197,256	880,000	1,274,513	17,905,000
2035	188,456	188,456	895,000	1,271,913	17,010,000
2036	179,506	179,506	915,000	1,274,013	16,095,000
2037	170,356	170,356	930,000	1,270,713	15,165,000
2038	161,056	161,056	950,000	1,272,113	14,215,000
2039	151,556	151,556	970,000	1,273,113	13,245,000
2040	141,856	141,856	990,000	1,273,713	12,255,000
2041	131,956	131,956	1,010,000	1,273,913	11,245,000
2042	121,856	121,856	1,030,000	1,273,713	10,215,000
2043	111,556	111,556	1,050,000	1,273,113	9,165,000
2044	101,056	101,056	1,070,000	1,272,113	8,095,000
2045	89,688	89,688	1,095,000	1,274,375	7,000,000
2046	78,053	78,053	1,115,000	1,271,106	5,885,000
2047	66,206	66,206	1,140,000	1,272,413	4,745,000
2048	53,381	53,381	1,165,000	1,271,763	3,580,000
2049	40,275	40,275	1,165,000	1,245,550	2,415,000
2050	27,169	27,169	1,195,000	1,249,338	1,220,000
2051	13,725	13,725	1,220,000	1,247,450	-
TOTAL	**$4,121,216**	**$4,121,216**	**$24,775,000**	**$33,017,431**	

WATER AND SEWER REVENUE BONDS
SERIES 2022

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	603,850	603,850	950,000	2,157,700	37,795,000
2027	580,100	580,100	995,000	2,155,200	36,800,000
2028	560,200	560,200	1,035,000	2,155,400	35,765,000
2029	539,500	539,500	1,080,000	2,159,000	34,685,000
2030	517,900	517,900	1,120,000	2,155,800	33,565,000
2031	495,500	495,500	1,165,000	2,156,000	32,400,000
2032	472,200	472,200	1,210,000	2,154,400	31,190,000
2033	448,000	448,000	1,260,000	2,156,000	29,930,000
2034	435,400	435,400	1,285,000	2,155,800	28,645,000
2035	422,550	422,550	1,310,000	2,155,100	27,335,000
2036	402,900	402,900	1,350,000	2,155,800	25,985,000
2037	382,650	382,650	1,390,000	2,155,300	24,595,000
2038	361,800	361,800	1,435,000	2,158,600	23,160,000
2039	340,275	340,275	1,475,000	2,155,550	21,685,000
2040	318,150	318,150	1,520,000	2,156,300	20,165,000
2041	295,350	295,350	1,500,000	2,090,700	18,665,000
2042	272,850	272,850	1,460,000	2,005,700	17,205,000
2043	250,950	250,950	1,500,000	2,001,900	15,705,000
2044	228,450	228,450	1,545,000	2,001,900	14,160,000
2045	205,275	205,275	1,595,000	2,005,550	12,565,000
2046	181,350	181,350	1,640,000	2,002,700	10,925,000
2047	156,750	156,750	1,690,000	2,003,500	9,235,000
2048	131,400	131,400	1,740,000	2,002,800	7,495,000
2049	105,300	105,300	1,795,000	2,005,600	5,700,000
2050	78,375	78,375	1,850,000	2,006,750	3,850,000
2051	52,938	52,938	1,900,000	2,005,875	1,950,000
2052	26,813	26,813	1,950,000	2,003,625	-
TOTAL	**$8,866,775**	**$8,866,775**	**$38,745,000**	**$54,474,925**	

WATER AND SEWER REVENUE BONDS

SERIES 2023

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	1,490,125	1,490,125	1,030,000	4,010,250	58,575,000
2027	1,464,375	1,464,375	1,080,000	4,008,750	57,495,000
2028	1,437,375	1,437,375	1,135,000	4,009,750	56,360,000
2029	1,409,000	1,409,000	1,190,000	4,008,000	55,170,000
2030	1,379,250	1,379,250	1,245,000	4,003,500	53,925,000
2031	1,348,125	1,348,125	1,310,000	4,006,250	52,615,000
2032	1,315,375	1,315,375	1,375,000	4,005,750	51,240,000
2033	1,281,000	1,281,000	1,450,000	4,012,000	49,790,000
2034	1,244,750	1,244,750	1,515,000	4,004,500	48,275,000
2035	1,206,875	1,206,875	1,595,000	4,008,750	46,680,000
2036	1,167,000	1,167,000	1,675,000	4,009,000	45,005,000
2037	1,125,125	1,125,125	1,755,000	4,005,250	43,250,000
2038	1,081,250	1,081,250	1,845,000	4,007,500	41,405,000
2039	1,035,125	1,035,125	1,940,000	4,010,250	39,465,000
2040	986,625	986,625	2,035,000	4,008,250	37,430,000
2041	935,750	935,750	2,135,000	4,006,500	35,295,000
2042	882,375	882,375	2,240,000	4,004,750	33,055,000
2043	826,375	826,375	2,355,000	4,007,750	30,700,000
2044	767,500	767,500	2,470,000	4,005,000	28,230,000
2045	705,750	705,750	2,600,000	4,011,500	25,630,000
2046	640,750	640,750	2,730,000	4,011,500	22,900,000
2047	572,500	572,500	2,860,000	4,005,000	20,040,000
2048	501,000	501,000	3,010,000	4,012,000	17,030,000
2049	425,750	425,750	3,155,000	4,006,500	13,875,000
2050	346,875	346,875	3,220,000	3,913,750	10,655,000
2051	266,375	266,375	3,380,000	3,912,750	7,275,000
2052	181,875	181,875	3,550,000	3,913,750	3,725,000
2053	93,125	93,125	3,725,000	3,911,250	-
TOTAL	**$26,117,375**	**$26,117,375**	**$59,605,000**	**$111,839,750**	

WATER AND SEWER REVENUE BONDS
SERIES 2025

Fiscal Year 2025-2026	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2026	1,415,522	1,098,250	365,000	2,878,772	43,565,000
2027	1,089,125	1,089,125	700,000	2,878,250	42,865,000
2028	1,071,625	1,071,625	735,000	2,878,250	42,130,000
2029	1,053,250	1,053,250	770,000	2,876,500	41,360,000
2030	1,034,000	1,034,000	810,000	2,878,000	40,550,000
2031	1,013,750	1,013,750	850,000	2,877,500	39,700,000
2032	992,500	992,500	890,000	2,875,000	38,810,000
2033	970,250	970,250	935,000	2,875,500	37,875,000
2034	946,875	946,875	985,000	2,878,750	36,890,000
2035	922,250	922,250	1,035,000	2,879,500	35,855,000
2036	896,375	896,375	1,085,000	2,877,750	34,770,000
2037	869,250	869,250	1,140,000	2,878,500	33,630,000
2038	840,750	840,750	1,195,000	2,876,500	32,435,000
2039	810,875	810,875	1,255,000	2,876,750	31,180,000
2040	779,500	779,500	1,320,000	2,879,000	29,860,000
2041	746,500	746,500	1,385,000	2,878,000	28,475,000
2042	711,875	711,875	1,455,000	2,878,750	27,020,000
2043	675,500	675,500	1,525,000	2,876,000	25,495,000
2044	637,375	637,375	1,600,000	2,874,750	23,895,000
2045	597,375	597,375	1,680,000	2,874,750	22,215,000
2046	555,375	555,375	1,765,000	2,875,750	20,450,000
2047	511,250	511,250	1,855,000	2,877,500	18,595,000
2048	464,875	464,875	1,950,000	2,879,750	16,645,000
2049	416,125	416,125	2,045,000	2,877,250	14,600,000
2050	365,000	365,000	2,145,000	2,875,000	12,455,000
2051	311,375	311,375	2,255,000	2,877,750	10,200,000
2052	255,000	255,000	2,365,000	2,875,000	7,835,000
2053	195,875	195,875	2,485,000	2,876,750	5,350,000
2054	133,750	133,750	2,610,000	2,877,500	2,740,000
2055	68,500	68,500	2,740,000	2,877,000	-
TOTAL	**$21,351,647**	**$21,034,375**	**$43,930,000**	**$86,316,022**	

Utilities Debt Reserve Fund (505)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**851,482**	**10,833**	**10,833**	**11,296**
Revenues				
Interest Earnings	9,351	18,000	463	450
Total Revenues	**9,351**	**18,000**	**463**	**450**
Expenditures				
Special Services	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**
Transfer In	-	-	-	-
Transfer Out	*(850,000)*	-	-	-
Water Utilities Fund (502)	-	-	-	-
Utilities Capital Fund (503)	(850,000)	-	-	-
Ending Fund Balance	**10,833**	**28,833**	**11,296**	**11,746**