

City of Tyler, Texas

Quarterly Revenue and Expenditure Report

**For the Quarter Ended
December 31, 2025**

General Fund (101)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Unreserved Fund Balance				\$ 136,678	\$ 136,678
Operating Reserve				13,835,000	13,835,000
Beginning Fund Balance / Working Capital				13,971,678	13,971,678
Revenues					
Property Taxes	12,994,174	13,641,956	42.48%	32,114,266	31,898,466
Franchises	3,086,497	3,289,255	26.79%	12,276,739	12,497,739
Sales & Use Taxes	10,753,703	10,555,801	23.99%	44,006,140	44,166,721
Licenses & Permits	88,259	71,975	21.86%	329,250	318,908
Fines & Penalties	1,082,293	1,074,349	23.09%	4,652,000	4,711,148
Use of Money & Property	217,719	81,152	4.35%	1,864,356	1,369,072
Current Services	744,905	796,632	22.71%	3,507,841	3,511,161
Other Agencies	80,930	91,884	9.93%	925,130	938,689
Miscellaneous	105,052	89,653	16.05%	558,676	516,034
Total Revenues	29,153,532	29,692,659	29.62%	100,234,398	99,927,938
Expenditures					
General Government	3,837,503	1,772,928	18.55%	9,559,507	9,103,921
Police	9,464,978	8,917,190	23.04%	38,704,216	38,526,290
Police Grants	55,470	60,006	23.42%	256,251	242,022
Fire	6,432,423	5,770,846	22.13%	26,073,783	25,488,845
Fire Grants	152,851	233,268	34.46%	676,913	828,450
Public Services	2,394,999	1,986,633	20.43%	9,722,000	9,661,038
Parks and Recreation	1,234,927	1,136,045	19.43%	5,846,200	5,650,796
Library	546,907	554,199	22.37%	2,477,032	2,342,403
Municipal Court	465,322	561,557	20.17%	2,784,352	2,742,667
Total Expenditures	24,585,379	20,992,671	21.84%	96,100,254	94,586,432
Transfer In	-	-		-	-
Fair Plaza Fund (240)	-	-		-	-
(Transfer Out)	(157,500)	(148,750)		(4,346,578)	(4,346,578)
General Capital Projects (102)	(70,000)	(148,750)	25.00%	(595,000)	(595,000)
Quality Street Commitment Fund (103)	-	-	0.00%	(2,400,856)	(2,400,856)
Cemetery (204)	-	-	0.00%	(325,000)	(325,000)
TIF/ TIRZ #4 (217)	-	-		-	-
Transit (286)	-	-	0.00%	(916,208)	(916,208)
Property Facility (663)	-	-	0.00%	(109,514)	(109,514)
Productivity Fund (639)	-	-		-	-
Technology Admin (671)	(87,500)	-		-	-
Fleet Fund (640)	-	-		-	-
Fair Parking Garage (240)	-	-		-	-
Rainy Day Fund (235)	-	-		-	-
Unreserved Fund Balance				(655,794)	778,641
Operating Reserve				14,415,038	14,187,965
Ending Fund Balance / Working Capital				\$ 13,759,244	\$ 14,966,606

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

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Property Taxes					
Current	\$ 12,942,730	\$ 13,594,116	42.81%	\$ 31,752,674	\$ 31,544,615
Delinquent	24,785	27,256	18.80%	145,000	124,509
Penalty and Interest	26,659	20,585	9.50%	216,592	229,342
Total Property Taxes	12,994,174	13,641,956	42.48%	32,114,266	31,898,466
Franchises					
Power and Light	1,411,677	1,413,638	30.59%	4,621,550	4,822,278
Natural Gas	238,524	235,111	22.55%	1,042,800	1,022,247
Telephone	115,822	98,448	20.73%	475,000	418,134
Cable Television	211,041	181,531	21.43%	847,000	787,165
Commercial Waste Hauler	263,400	292,740	23.06%	1,269,475	1,176,771
Water and Sewer Franchise	846,032	1,067,786	26.56%	4,020,914	4,271,144
Total Franchises	3,086,497	3,289,255	26.79%	12,276,739	12,497,739
Sales and Use Taxes					
Sales Taxes	10,640,438	10,446,131	24.10%	43,343,928	43,487,179
Mixed Drink Taxes	105,258	102,228	16.30%	627,212	649,996
Bingo Taxes	8,007	7,442	21.26%	35,000	29,546
Total Sales and Use Taxes	10,753,703	10,555,801	23.99%	44,006,140	44,166,721
Licenses and Permits					
Parking Meters	13,142	-		-	-
Wrecker Permits	1,060	1,100	25.88%	4,250	4,286
Burglar Alarms	74,057	70,525	21.70%	325,000	314,272
ROW Permits	-	350		-	350
Total Licenses and Permits	88,259	71,975	21.86%	329,250	318,908
Fines & Penalties					
Moving Violations	622,548	584,234	23.37%	2,500,000	2,504,234
Tax Fees	-	-	0.00%	150,000	150,000
Arrest Fees	29,705	30,628	28.10%	109,000	109,528
Administrative Fees	22,421	22,254	24.73%	90,000	90,254
Warrant Fees	73,039	59,148	17.92%	330,000	330,148
Child Safety	28,499	18,067	12.04%	150,000	150,067
Miscellaneous Court	15,057	10,917	16.79%	65,000	65,416
Special Court Fees	194,809	237,181	28.58%	830,000	872,181
Collection Firm Fees	73,982	83,701	23.91%	350,000	350,701
Court Fee - Clearing	987	(1,648)		-	(1,648)
Omnibase Program	10,226	10,209	25.52%	40,000	40,009
Parking Fines	8,321	15,701	62.80%	25,000	34,901
Scofflaw	613	811	27.02%	3,000	3,210
Animal Fines	2,087	3,148	31.48%	10,000	12,147
Total Fines and Penalties	1,082,293	1,074,349	23.09%	4,652,000	4,711,148
Use of Money and Property					
Glass Center Rental	7,041	4,611	13.17%	35,000	25,586
Senior Citizen Rental	450	645	12.90%	5,000	2,445
Miscellaneous Rent	4,299	10,705	22.97%	46,600	45,705
Ballfield Concessions	-	-	0.00%	2,500	2,250
Glass Rec Concessions	330	88	5.87%	1,500	753
Fair Plaza Non-Tenant Parking	3,780	1,440	8.70%	16,560	3,670
Interest Earnings	201,819	63,663	3.62%	1,757,196	1,288,663
Total Use of Money and Property	217,719	81,152	4.35%	1,864,356	1,369,072

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

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Current Services					
Swimming Pool	-	-	0.00%	25,000	26,250
Fire Inspection	40,574	53,764	22.98%	234,000	213,613
Lot Mowing	8,499	8,509	21.27%	40,000	34,036
Glass Membership	15,330	14,860	18.57%	80,000	74,209
Copying Fees	3,925	2,999	19.99%	15,000	14,249
Utility Cuts	-	-	0.00%	232,000	232,000
Library Non Resident Fees	4,125	4,873	24.36%	20,000	21,758
Library Lost Books	636	536	14.88%	3,600	3,057
Library Fines	2,479	2,860	16.25%	17,600	9,355
Non Resident Internet Use	314	291	18.16%	1,600	1,195
Open Records	8,282	10,816	43.26%	25,000	29,563
Overhead Reimbursement - Fund 219	12,248	12,983	25.00%	51,933	51,932
1/2 Cent Administration Costs	131,176	131,176	25.00%	524,702	524,704
Overhead Reimbursement - Fund 502	367,519	389,570	25.00%	1,558,280	1,558,280
Overhead Reimbursement - Fund 560	68,049	72,132	25.00%	288,526	288,528
Softball Fees	-	420	7.00%	6,000	3,565
Basketball Fees	750	1,000	12.35%	8,100	7,875
Volleyball Fees	-	-	0.00%	4,000	3,350
Tournament Fees	-	-	-	-	-
Other Sports Fees	1,730	550	8.46%	6,500	7,925
Field Maintenance	32,327	36,788	30.66%	120,000	156,583
Recreation Classes/Events	4,374	4,501	7.50%	60,000	46,826
Faulkner Tennis Center	-	-	-	-	-
Animal Adoption Fees	2,800	2,915	19.43%	15,000	6,915
Animal Shelter Fees	1,500	1,613	26.88%	6,000	3,413
Fire Cost Recovery Fees	38,268	43,479	26.35%	165,000	191,980
Library Auditorium Rental	-	-	0.00%	11,500	11,500
Total Current Services	744,905	796,632	22.71%	3,507,841	3,511,161
Other Agencies					
State Government	29,933	30,663	127.76%	24,000	31,863
Income from Restitution	90	205	82.00%	250	430
Auto Theft Task Force	44,495	40,830	26.34%	155,000	157,083
Comprehensive Traffic	6,412	20,187	25.55%	79,000	79,433
County Haz-Mat Service	-	-	0.00%	6,000	9,000
SHSP PD Grant	-	-	0.00%	17,723	17,723
Fire TCLEOSE Allocation	-	-	0.00%	1,000	1,000
State JAG Allocation	-	-	0.00%	21,807	21,807
Federal JAG Allocation	-	-	0.00%	25,350	25,350
PSAP SC 911	-	-	0.00%	35,000	35,000
SAFER Grant	-	-	0.00%	560,000	560,000
Total Other Agencies	80,930	91,884	9.93%	925,130	938,689
Miscellaneous					
Miscellaneous	27,042	15,370	9.41%	163,276	121,170
Unclaimed Property Revenue	2,632	6,411	51.29%	12,500	20,837
Return Checks	-	150	-	-	430
Sale of Equipment	-	-	0.00%	400	250
Junk Vehicle Revenue	-	-	-	-	-
Methane Gas Sales	73,979	66,923	17.85%	375,000	366,922
Funeral Escorts	1,400	800	10.67%	7,500	6,425
Total Miscellaneous	105,052	89,653	16.05%	558,676	516,034
Total General Fund Revenues	\$ 29,153,532	\$ 29,692,659	29.62%	\$ 100,234,398	\$ 99,927,938

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

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
General Government					
General Government	\$ 259,250	\$ 291,322	26.27%	\$ 1,108,909	\$ 1,064,964
Outside Agencies	33,250	66,625	23.55%	282,943	282,943
GF Non-Dept Exp	2,345,419	180,484	5.82%	3,100,063	2,799,076
Innovation and Economic Development	8,190	2,761	30.32%	9,106	9,044
Finance	580,064	586,267	28.70%	2,043,029	1,974,443
Legal	312,392	320,392	20.61%	1,554,321	1,523,356
Communications	146,879	153,299	21.75%	704,701	704,012
Human Resources	152,060	171,777	22.71%	756,435	746,083
Total General Government	3,837,503	1,772,928	18.55%	9,559,507	9,103,921
Public Safety					
Police Services	9,464,978	8,917,190	23.04%	38,704,216	38,526,290
State JAG	-	21,807	100.00%	21,807	21,807
Federal JAG	-	-	0.00%	25,350	25,350
COPS Grant	15,399	-		-	-
Auto Theft Task Force	35,280	36,285	19.19%	189,094	192,951
L.E. Education Grant	4,792	1,914	9.57%	20,000	1,914
Fire Services	6,432,423	5,770,846	22.13%	26,073,783	25,488,845
Fire SAFER Grant	152,851	181,156	26.76%	676,913	724,527
Fire TIFMAS	-	52,112		-	103,923
Total Public Safety	16,105,722	14,929,198	22.72%	65,711,163	64,981,684
Public Services					
Engineering Services	263,246	258,408	21.04%	1,228,429	1,218,691
Streets	1,146,952	838,419	21.51%	3,897,169	3,871,021
Traffic Operations	563,871	520,248	17.74%	2,933,222	2,933,041
Parking Garage	9,351	2,839	9.77%	29,060	22,702
Animal Services	411,579	366,719	22.44%	1,634,120	1,615,583
Total Public Services	2,394,999	1,986,633	20.43%	9,722,000	9,661,038
Parks & Recreation					
Administration	888,784	809,043	20.33%	3,979,813	3,975,598
Indoor Recreation	214,778	175,946	19.56%	899,298	831,234
Outdoor Recreation	36,377	43,538	10.21%	426,292	281,401
Median Maint/Arborist	94,988	107,517	19.88%	540,797	562,563
Total Parks & Recreation	1,234,927	1,136,045	19.43%	5,846,200	5,650,796
Library	546,907	554,199	22.37%	2,477,032	2,342,403
Municipal Court	465,322	561,557	20.17%	2,784,352	2,742,667
Total General Fund Expenditures	\$ 24,585,379	\$ 20,940,560	21.79%	\$ 96,100,254	\$ 94,482,509

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

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Beginning Fund Balance				2,693,050	2,693,050
Revenues					
Building Permits	532,130	556,761	26.01%	2,140,288	2,238,175
Electrical Permits	57,869	39,233	17.06%	230,000	213,769
Plumbing Permits	30,878	30,247	18.90%	160,000	151,664
Zoning Permits	24,716	10,792	10.79%	100,000	86,247
Mechanical Permits	13,442	16,244	18.05%	90,000	82,997
Cert. of Occupancy Fees	4,960	4,150	13.83%	30,000	27,077
Local TABC Fee	2,270	3,930	19.65%	20,000	20,000
Billboard Registration	-	340	2.26%	15,045	15,045
Sign Permits	7,900	7,235	18.09%	40,000	38,388
Contractor License	14,600	17,900	35.80%	50,000	58,803
House Moving Permits	-	-		-	-
Permit Fee - Clearing	-	-		-	-
Interest Earnings	52,648	42,036	42.04%	100,000	159,037
Copying/Printing Fees	19	(1)		-	(1)
Platting Fees	18,215	14,575	17.15%	85,000	79,725
Miscellaneous Income	-	-		-	-
Contractor Testing Fees	-	-		-	-
Subdivision Plan Review	7,000	7,000	14.00%	50,000	43,000
CLG Grant	-	-		-	-
Total Revenues	766,647	750,443	24.13%	3,110,333	3,213,926
Expenditures					
Planning and Zoning	225,231	234,000	14.02%	1,669,587	1,577,818
Building Services	365,873	398,934	22.56%	1,768,392	1,777,660
Total Expenditures	591,104	632,935	18.41%	3,437,979	3,355,478
Transfer Out	-	-		-	-
Productivity Fund (639)	-	-		-	-
Ending Fund Balance				2,365,404	2,551,498

Water Utilities Fund(502)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Unreserved Fund Balance				\$ 9,901,200	\$ 9,901,200
Operating Reserve				6,332,562	6,332,562
Beginning Fund Balance / Working Capital				16,233,762	16,233,762
Revenues					
Use of Money and Property	83,933	214,901	35.69%	602,152	588,979
Charges for Current Services	14,889,175	16,753,438	25.78%	64,976,982	65,674,339
Miscellaneous Income	148,959	27,777	40.97%	67,800	160,468
Total Revenues	15,122,067	16,996,116	25.89%	65,646,934	66,423,786
Expenditures					
741 Administration	2,300,938	1,451,758	20.70%	7,014,745	6,886,674
742 Water Office	674,157	837,175	23.84%	3,511,917	3,702,590
743 Water Distribution	1,324,265	1,333,159	25.78%	5,170,704	5,264,900
744 Water Plant	1,751,825	2,005,773	18.05%	11,111,191	11,158,051
745 Waste Collection	1,480,004	922,876	22.99%	4,014,418	4,148,682
746 Waste Treatment	1,410,946	1,453,089	24.12%	6,025,153	5,935,641
747 Lake Tyler	350,083	248,359	15.26%	1,627,463	1,563,011
749 GIS	321,686	314,672	21.72%	1,448,943	1,448,116
1741 Purchasing	80,295	71,027	19.81%	358,458	297,999
1745 CD/CMOM (Regulatory Monitoring)	715,820	371,468	7.00%	5,306,089	5,297,128
1746 Sludge Disposal	872,386	356,955	20.74%	1,720,768	1,660,025
Total Expenditures	11,282,405	9,366,312	19.80%	47,309,849	47,362,817
Transfer In	-	-		-	-
(Transfer Out)	(16,573,566)	(5,066,017)		(19,514,067)	(19,514,068)
Economic Development Fund (208)	(43,750)	(43,750)	25.00%	(175,000)	(175,000)
Utilities Capital Fund (503)	(14,483,136)	(3,250,000)	25.00%	(13,000,000)	(13,000,000)
Productivity Fund (639)	(250,000)	(250,000)	100.00%	(250,000)	(250,000)
Property and Facility Fund (663)	(12,663)	(13,689)	25.00%	(54,757)	(54,756)
Debt Service Fund (504)	(1,671,517)	(1,396,078)	25.00%	(5,584,310)	(5,584,312)
Technology Fund (671)	(112,500)	(112,500)	25.00%	(450,000)	(450,000)
General Capital Fund (102)	-	-		-	-
Unreserved Fund Balance				7,960,303	8,676,240
Operating Reserve				7,096,477	7,104,423
Ending Fund Balance / Working Capital				\$ 15,056,780	\$ 15,780,663

**Water Utilities Fund(502)
Statement of Revenues
Fiscal Year 2025-2026**

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Use of Money and Property					
Lake Tyler Lot Rental	88,836	76,917	84.50%	91,022	\$ 76,917
Lake Tyler Marina	12,346	6,112	18.45%	33,130	42,430
Barge Concession	3,869	4,266	15.23%	28,000	27,026
Interest Earnings	(21,119)	127,606	28.36%	450,000	442,606
Total Use of Money and Property	83,933	214,901	35.69%	602,152	588,979
Charges for Current Services					
Meter Activation	93,991	183,712	45.93%	400,000	419,630
Water Service	24,175	62,816	31.41%	200,000	217,343
Sewer Service	43,950	46,740	32.23%	145,000	159,181
Sewer Activation	2,279	3,237	26.98%	12,000	15,580
EMS Billing Fees	-	1,988	25.00%	7,953	7,952
Water System Fee	27,009	30,338	25.52%	118,894	123,072
Meter Set & Test Fees	5,350	12,950	58.86%	22,000	44,850
Plug Fee	-	7,200	128.57%	5,600	10,200
After Hrs./Additional Trip Fees	11,450	12,825	26.72%	48,000	49,725
Water Quality Fee	32,971	37,133	25.66%	144,732	150,550
Current Water Sales	7,464,814	7,917,142	25.14%	31,497,479	30,641,874
Miscellaneous Water Sales	9,005	8,781	43.90%	20,000	39,620
Old Account Collection Fees	-	-		-	-
Reconnect Fees	103,800	132,050	33.86%	390,000	474,500
Overhead Reimbursment from Solid Waste Fund	86,097	100,978	25.00%	403,910	403,912
Sewer Charges	6,157,754	7,224,332	26.40%	27,367,708	28,538,012
Labor & Equipment	7,803	62,282	88.97%	70,000	53,732
Water Connect Fees	55,450	63,550	24.92%	255,000	276,450
Septic Tank Dumping Fees	324,228	312,381	23.76%	1,315,000	1,602,269
Wholesale Water Sales	304,156	353,266	19.63%	1,800,000	1,602,467
Late Notice Fees	81,090	114,345	22.87%	500,000	576,200
Fire Line Charges	39,525	49,184	26.04%	188,875	202,388
Overhead Reimbursment from Storm Water Fund	14,279	16,208	25.00%	64,831	64,832
Total Charges for Current Services	14,889,175	16,753,438	25.78%	64,976,982	65,674,339
Miscellaneous					
Miscellaneous Income	11,265	9,267	26.48%	35,000	104,718
Lake Tyler East Registration	2,800	2,795	99.82%	2,800	2,795
FEMA	125,129	-		-	-
Returned Check Fees	9,765	15,715	52.38%	30,000	52,955
Total Miscellaneous	148,959	27,777	40.97%	67,800	160,468
Total Revenues	\$ 15,122,067	\$ 16,996,116	25.89%	\$ 65,646,934	\$ 66,423,786

Solid Waste Fund(560)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Operating Reserve				2,403,945	2,403,945
Unreserved Fund Balance				(1,061,139)	(1,061,139)
Beginning Fund Balance / Working Capital				1,342,806	1,342,806
Revenues					
Interest and Rental Income	3,075	6,563	54.69%	12,000	22,313
Charges for Residential Serv.	2,190,770	2,540,705	25.32%	10,035,847	10,257,896
Charges for Commercial Serv.	1,161,070	1,336,714	25.07%	5,331,503	5,446,191
Recycle Sales	26,416	18,270	20.30%	90,000	68,224
Roll-Off	449,039	428,687	21.80%	1,966,219	1,757,228
Miscellaneous	211,794	338,907	25.59%	1,324,167	1,130,754
Total Revenues	4,042,164	4,669,846	24.89%	18,759,736	18,682,606
Expenditures					
Administration	959,512	470,259	20.71%	2,270,233	2,322,238
Residential Collection	1,401,087	1,610,275	22.30%	7,220,721	7,285,510
Commercial Collection	1,104,798	1,206,303	19.80%	6,091,543	5,997,932
Keep Tyler Beautiful	48,892	39,470	16.98%	232,472	232,383
Code Enforcement	383,336	325,852	23.46%	1,388,805	1,392,521
Total Expenditures	3,897,626	3,652,158	21.23%	17,203,774	17,230,584
(Transfer Out)	(937,500)	(318,750)	27.02%	(1,179,757)	(1,125,000)
Economic Development Fund (208)	-	-		-	-
SW Capital Fund (562)	(825,000)	(206,250)	25.00%	(825,000)	(825,000)
Productivity Fund (639)	(50,000)	(50,000)	100.00%	(50,000)	(50,000)
Property and Facility Fund (663)	-	-	0.00%	(54,757)	-
Technology Fund (671)	(62,500)	(62,500)	25.00%	(250,000)	(250,000)
Operating Reserve				2,580,566	2,584,588
Unreserved Fund Balance				(861,555)	(914,760)
Ending Fund Balance / Working Capital				1,719,011	1,669,828

**Solid Waste Fund(560)
Statement of Revenues
Fiscal Year 2025-2026**

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Use of Money and Property					
Rent - Miscellaneous	\$ 3,075	\$ 3,015	25.13%	\$ 12,000	\$ 12,015
Interest Earnings	-	3,547		-	10,298
Total Use of Money and Property	3,075	6,563	54.69%	12,000	22,313
Charges for Current Services					
Residential Sanitation Fees	2,177,419	2,530,276	25.36%	9,975,847	10,201,480
Special Pickup Revenue	13,352	10,429	17.38%	60,000	56,416
Commercial Fees	1,161,070	1,336,714	25.07%	5,331,503	5,446,191
Roll-Off Collection Fees	449,039	428,687	21.80%	1,966,219	1,757,228
Total Charges for Current Services	3,800,879	4,306,106	24.84%	17,333,569	17,461,315
Recycle Sales					
Recycle Sales	26,416	18,270	20.30%	90,000	68,224
Total Recycle Sales	26,416	18,270	20.30%	90,000	68,224
Miscellaneous Income					
Landfill Royalty Fee	200,050	259,490	25.44%	1,020,000	927,308
Miscellaneous Income	11,745	79,417	26.11%	304,167	203,446
Total Miscellaneous Income	211,794	338,907	25.59%	1,324,167	1,130,754
Total Revenues	\$ 4,042,164	\$ 4,669,846	24.89%	\$ 18,759,736	\$ 18,682,606

Airport Operating Fund (524)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Reserve for Construction				\$ 300	\$ 300
Reserve for Customer Facility				483,079	483,079
Unreserve Working Capital				1,459,474	1,459,474
Beginning Fund Balance				1,942,853	1,942,853
Revenues					
Use of Money and Property	320,369	371,342	27.11%	1,369,575	1,378,245
Current Service Charges	31,021	57,248	32.42%	176,600	183,248
Customer Facility Service Charges	28,869	30,549	25.04%	122,000	121,331
Miscellaneous Income	4,547	5,120	29.99%	17,072	14,760
Other Agencies	-	-		-	-
Total Revenues	384,806	464,260		1,685,247	1,697,584
Expenditures					
Airport					
Operations	530,604	403,825	21.72%	1,859,329	1,833,124
Capital	-	-		-	-
Contingency	-	-	0.00%	5,000	-
Airport Total	530,604	403,825		1,864,329	1,833,124
Customer Facility					
Wash Bay Maintenance	-	-	0.00%	8,000	-
Wash Bay Debt Service	-	-	0.00%	105,900	113,000
Total Customer Facility	-	-		113,900	113,000
Total Expenditures	530,604	403,825		1,978,229	1,946,124
Transfer In	-	-		100,000	100,000
PFC (234)	-	-	0.00%	100,000	100,000
Transfer Out	(9,250)	(9,250)		(48,000)	(87,000)
Airport Grant Fund (525)	-	-	0.00%	(11,000)	(50,000)
Technology Fund (671)	(9,250)	(9,250)	25.00%	(37,000)	(37,000)
Productivity Fund (639)	-	-		-	-
Reserve for Construction				300	300
Reserve for Customer Facility				491,179	491,410
Unreserve Working Capital				1,210,392	1,215,603
Ending Fund Balance				\$ 1,701,871	\$ 1,707,313

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

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Use of Money and Property					
Airline Facilities Rental	11,250	11,250	25.00%	45,000	45,000
Airport Long-Term Parking	121,495	140,032	25.17%	556,300	539,853
Interest Earnings	13,585	16,784	32.91%	51,000	61,783
Landing Fees	14,364	13,628	27.26%	50,000	50,265
Restaurant Concessions	2,077	2,367	26.59%	8,900	10,767
FAA Building Rental	16,232	19,845	25.00%	79,382	70,256
Car Leasing Rental	91,944	97,681	29.44%	331,800	355,680
Agricultural Lease	-	-	0.00%	1,693	1,500
Hangar Land Lease	37,464	58,229	30.57%	190,500	184,228
HAMM	-	-	0.00%	15,000	15,000
Common Use Fees	4,519	4,535	25.92%	17,500	18,756
Wash Bay Fees	6,057	5,763	34.93%	16,500	19,779
Non Aviation Land Lease	1,382	1,228	20.47%	6,000	5,378
Total Use of Money and Property	320,369	371,342		1,369,575	1,378,245
Current Service Charges					
Airport Fuel Flowage	20,881	30,393	32.33%	94,000	99,393
Customer Facility Charge	28,869	30,549	25.04%	122,000	121,331
Advertising Space Fees	10,140	26,855	32.51%	82,600	83,855
Total Current Service Charges	59,890	87,797	29.40%	298,600	304,579
Miscellaneous Income					
Miscellaneous Income	3,920	4,370	31.06%	14,072	11,985
Oil Leases and Royalties	627	750	25.00%	3,000	2,775
Total Miscellaneous Income	4,547	5,120	29.99%	17,072	14,760
Other Agencies					
ARPA - Airport	-	-		-	-
CRRSSA Grant	-	-		-	-
Total Other Agencies	-	-		-	-
Total Revenues	384,806	464,260	27.55%	1,685,247	1,697,584

Hotel Tax Fund(211)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Unreserved Fund Balance				\$ 3,138,389	\$ 3,138,389
Reserve (2% Tax)				(1,695,693)	(1,695,693)
Beginning Fund Balance / Working Capital				1,442,696	1,442,696
Revenues					
7 % Occupancy Tax	856,438	870,342	22.69%	3,835,656	3,785,566
2 % Occupancy Tax	245,799	249,789	21.68%	1,152,303	1,071,639
Interest Earnings	5,126	970	4.85%	20,000	16,269
Donations	-	500,000	100.00%	500,000	500,000
Total Revenues	1,107,362	1,621,102		5,507,959	5,373,474
Expenditures					
Texas Rose Festival	15,000	18,000	100.00%	18,000	18,000
Discovery Place	25,000	20,000	100.00%	20,000	20,000
Symphony	45,000	45,000	100.00%	45,000	45,000
Museum of Art	30,000	20,000	100.00%	20,000	20,000
Historical Museum	10,000	10,000	100.00%	10,000	10,000
Visitors and Convention Bureau	368,500	187,347	25.00%	749,386	749,384
Caldwell Zoo	-	-	0.00%	20,000	-
Historic Aviation Museum	13,000	13,000	100.00%	13,000	13,000
2% Convention Center Facility	-	-	0.00%	1,500	1,500
Sport Tyler Award	-	-	0.00%	25,000	25,000
Special Services	-	9,400	12.97%	72,500	59,400
Parking Lot Improvement	-	43,565	8.71%	500,000	483,565
Contingencies	-	-	0.00%	200,000	-
Total Expenditures	506,500	366,311		1,694,386	1,444,849
Transfers In	-	-		-	-
Half Cent (231)	-	-		-	-
Rainy Day Fund (235)	-	-		-	-
(Transfers Out)	(744,251)	(900,000)		(4,220,400)	(4,220,400)
Tourism Fund (219)	(744,251)	(900,000)	25.00%	(3,600,000)	(3,600,000)
Debt Service Fund (302)	-	-	0.00%	(595,400)	(595,400)
Property and Facility Management (663) (Roof Replacement Tourism)	-	-	0.00%	(25,000)	(25,000)
Unreserved Fund Balance				1,580,759	1,276,475
Reserve (2% Tax)				(544,890)	(125,554)
Ending Fund Balance / Working Capital				\$ 1,035,869	\$ 1,150,921

Rainy Day Fund(235)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Beginning Fund Balance / Working Capital				\$ 7,664,841	\$ 7,664,841
Revenues					
Oil Leases and Royalties	5,578	3,919	7.13%	55,000	30,263
Sale of Property	-	-		-	-
Interest Earnings	75,989	66,356	22.12%	300,000	264,356
Total Revenues	81,567	70,275		355,000	294,619
Expenditures					
Downtown Property Maintenance	-	-		-	-
Special Services	-	-		-	-
Building Improvements	-	-		-	-
Contingencies	-	-	0.00%	100,000	-
Total Expenditures	-	-		100,000	-
Transfers In	-	-		-	-
General Fund (101)	-	-		-	-
(Transfers Out)	-	-		-	-
Hotel Tax Fund (211)	-	-		-	-
General Capital Projects Fund (102)	-	-		-	-
Ending Fund Balance / Working Capital				\$ 7,919,841	\$ 7,959,460

Transit Fund(286)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Beginning Fund Balance				13,405	13,405
Revenues					
Transit Fees	39,619	43,441	24.97%	174,000	178,186
Advertising	12,260	2,000	20.00%	10,000	18,000
Bus Sales and Other Income	1,028	12,919	208.37%	6,200	18,000
Donations	4,610	7,400	46.25%	16,000	16,400
State Grant	-	-	0.00%	2,524,108	2,557,307
Federal Grant	-	-	0.00%	1,610,000	985,858
Total Revenues	57,517	65,760	1.52%	4,340,308	3,773,751
Expenditures					
Transit Main Operations	492,582	524,822	23.12%	2,269,795	2,130,552
Transit ADA Paratransit	356,609	308,180	24.79%	1,243,111	1,754,632
Transit Capital Purchases	576,835	78	0.01%	1,135,000	256,835
Transit Maintenance	52,468	61,403	20.89%	293,937	280,316
Transit Planning	48,299	45,587	16.18%	281,775	234,726
Total Expenditures	1,526,793	940,071	18.00%	5,223,618	4,657,061
Transfer In	-	-		916,208	916,208
General Fund (101)	-	-	0%	916,208	916,208
Ending Fund Balance				46,303	46,303

Risk Fund(650)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Reserved for Workers Comp.				\$ 4,130,209	\$ 4,130,209
Reserved Property/Liability				1,376,736	1,376,736
Beginning Fund Balance / Working Capital				5,506,945	5,506,945
Revenues					
Distributed Interest	58,638	44,504	52.36%	85,000	197,503
Special Event Policy	3,969	7,705	0	31,000	32,355
Unemployment / Disability Premiums	30,246	29,529	24.04%	122,830	122,107
Property and Liability Premiums	1,919,421	1,086,626	44.85%	2,422,631	2,420,636
Workers Comp Premiums	571,150	638,800	30.16%	2,118,110	2,320,224
Outside Agency - ARPA Reimbursement	-	-		-	-
Total Revenues	2,583,423	1,807,163		4,779,571	5,092,825
Expenditures					
Employee Cost	56,701	59,051	24.46%	241,415	241,205
Unemployment / Disability	70,813	17,942	7.76%	231,261	231,253
Property and Liability	1,511,137	1,428,265	61.08%	2,338,183	2,264,012
Workers Comp	226,883	251,758	30.51%	825,300	823,768
Contingency	-	-	-	1,000,000	1,000,000
Total Expenditures	1,865,535	1,757,016		4,636,159	4,560,238
Transfer Out	-	-		-	-
Productivity Fund (639)	-	-		-	-
Reserved for Workers Comp.				4,237,768	4,529,649
Reserved Property/Liability				1,412,589	1,509,883
Ending Fund Balance / Working Capital				\$ 5,650,357	\$ 6,039,532

Employee Benefits Fund(661)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Beginning Fund Balance				\$ 3,956,417	\$ 3,956,417
Revenues					
Health Benefits	3,546,210	3,934,328	25.01%	15,731,296	15,899,238
Dental Benefits	99,813	101,632	23.31%	435,988	411,411
Life Insurance	74,337	77,441	26.14%	296,210	312,945
Other Benefits	293,204	180,977	99.57%	688,694	575,655
Interest Earnings	43,217	41,109	41.11%	100,000	140,109
Outside Agencies -Grant Reimbursement	-	-		-	-
Total Revenues	4,056,781	4,335,488		17,252,188	17,339,358
Expenditures					
Health Benefits	4,131,970	4,653,433	27.61%	16,855,231	17,241,219
Dental Benefits	118,080	119,107	20.81%	572,491	559,659
Life Insurance	49,510	51,392	16.47%	312,000	311,972
Other Benefits	5,977	-	0.00%	27,506	27,503
Affordable Care Act	-	-	-	5,317	5,317
Special Services	18,412	9,114	12.22%	74,572	74,525
Travel and Training	-	2,116	-	3,000	3,000
Benefit Analyst	32,111	19,515	13.64%	143,051	128,500
Vision Insurance	23,213	23,210	-	94,000	95,768
Total Expenditures	4,379,274	4,877,887		18,087,168	18,447,463
Transfer In	-	-		-	-
(Transfer Out)	-	-		-	-
Ending Fund Balance				\$ 3,121,437	\$ 2,848,312

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

	Actuals		Percent of	Amended	
	2024-2025	2025-2026	Budget	2025-2026	Projected
					2025-2026
Interest Earnings	\$ 43,217	\$ 41,109	41.11%	\$ 100,000	\$ 140,109
Employee Assistance Program	5,949	5,949	22.71%	26,196	5,949
Section 125 Forfeiture	-	-		-	-
Health Benefits Paid by City	2,925,441	3,304,675	25.05%	13,191,575	13,191,576
Health Benefits paid by employee	620,769	629,653	24.79%	2,539,721	2,707,662
COBRA Premiums	95,188	167		-	4,088
Dental Benefits paid by employees	70,894	71,960	24.70%	291,305	291,200
Dental Benefits paid by City	28,919	29,672	20.51%	144,683	120,211
Life Insurance Premiums paid by City	1,826	1,890	23.02%	8,210	8,209
Life Insurance Premiums paid by employees	72,511	75,551	26.23%	288,000	304,736
Miscellaneous Income - Rebates	124,468	129,011	26.88%	480,000	489,011
Stop loss Reimbursement	48,987	27,068	28.61%	94,608	-
Vision Insurance	18,612	18,782	21.37%	87,890	76,607
Outside Agency - ARPA Reimbursement	-	-		-	-
Total Revenues	\$ 4,056,781	\$ 4,335,488	25.13%	\$ 17,252,188	\$ 17,339,358

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

	Actuals		Percent of	Amended	
	2024-2025	2025-2026	Budget	2025-2026	Projected
					2025-2026
Benefit Analyst	\$ 32,111	\$ 19,515	13.64%	\$ 143,051	\$ 128,500
Life Insurance Premiums	49,510	51,392	16.47%	312,000	311,972
Affordable Care Act	-	-	-	5,317	5,317
Special Services	18,412	9,114	12.22%	74,572	74,525
Travel and Training	-	2,116	1	3,000	3,000
Employee Assistance Program Fees	5,977	-	0.00%	27,506	27,503
Health Claim Payments	3,111,653	3,783,908	35.12%	10,775,358	11,075,862
Rx Claims	695,805	552,094	12.19%	4,528,208	4,613,741
Dental Administrative Fees	4,342	4,479	23.51%	19,056	18,879
Dental Claim	113,738	114,628	20.71%	553,435	540,780
Health Admin Fees	119,937	88,922	19.02%	467,571	467,522
Health Stop loss	204,575	228,510	21.08%	1,084,094	1,084,094
Vision Insurance	23,213	23,210	24.69%	94,000	95,768
Total Expenditures	\$ 4,379,274	\$ 4,877,887	26.97%	\$ 18,087,168	\$ 18,447,463

Retiree Benefits Fund(761)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2025-2026

	Actuals 2024-2025	Actuals 2025-2026	Percent of Budget	Amended Budget 2025-2026	Projected 2025-2026
Beginning Fund Balance/Reserved for Commitments				\$ 77,824	\$ 77,824
Revenues					
Health Benefits	-	171,507	6.26%	2,738,172	2,729,281
Dental Benefits	-	8,877	9.86%	89,990	43,917
Interest Earnings	-	-		-	-
Total Revenues	-	180,384	6.38%	2,828,162	2,773,198
Expenditures					
Health Benefits	604,155	663,332	26.79%	2,475,917	2,399,535
Dental Benefits	37,529	45,576	20.52%	222,159	224,955
Life Insurance	4,883	5,026	13.74%	36,571	36,176
Special Services	7,180	3,467	10.91%	31,770	3,467
Benefit Analyst	13,762	8,363	13.66%	61,210	107,389
Affordable Care Act	-	-	0.00%	511	511
Total Expenditures	667,509	725,765	25.66%	2,828,138	2,772,033
Transfer In					
(Transfer Out)	-	-		-	-
Ending Fund Balance/Reserved for Commitments				\$ 77,848	\$ 78,989

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

	Actuals		Percent of	Amended		Projected
	2024-2025	2025-2026	Budget	2025-2026	2025-2026	2025-2026
Interest Earnings	\$ -	\$ -		\$ -	\$ -	-
Retiree Health Premium	-	45,457	18.41%	246,906		239,812
Retiree Medicare Supplemental Ins Premiums	-	126,051	25.21%	499,942		657,691
Retiree Dental Premium	-	8,877	9.86%	89,990		43,917
PARS Trust Fund Reimbursement	-	-	0.00%	1,991,324		1,831,778
Health Stop Loss	-	-		-		-
Total Revenues	\$ -	\$ 180,384	\$ 1	\$ 2,828,162	\$	2,773,198

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

	Actuals		Percent of	Amended	
	2024-2025	2025-2026	Budget	2025-2026	Projected
					2025-2026
Life Insurance	\$ 4,883	\$ 5,026	13.74%	\$ 36,571	\$ 36,176
Benefit Analyst	13,762	8,363	13.66%	61,210	107,389
Special Services	7,180	3,467	10.91%	31,770	3,467
Medicare Supplement	328,567	374,921	36.03%	1,040,458	1,074,722
Health Claim Payments	166,422	207,644	29.14%	712,502	717,823
Rx Claims	73,869	50,166	9.94%	504,769	465,600
Dental Administrative Fees	2,217	2,183	24.16%	9,035	9,034
Dental Claim	35,312	43,393	20.36%	213,124	215,921
Health Admin Fees	13,455	10,974	16.71%	65,657	64,973
Health Stop loss	21,841	19,627	12.87%	152,531	76,417
Affordable Care Act	-	-	0.00%	511	511
Total Expenditures	\$ 667,509	\$ 725,765	25.66%	\$ 2,828,138	\$ 2,772,033