City of Tyler
Fiscal Year 2026-2027
Budget Cover Page
September 9, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,711,907 which is a 5.31 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $553,809.

The members of the governing body voted on the budget as follows:

For:	Stuart Hene, Mayor	Clint Childs, District 4 Lloyd Nichols, District 5 Carleen Dark-Bays, District 6
Against:	Petra Hawkins, District 2 Shonda Marsh, District 3	
Present and not voting:	None	
Absent:	None	

Property Tax Rate Comparison

	2026-2027	**2025-2026**
Property Tax Rates for the current and preceding fiscal year:	$0.242063/100	$0.236452/100
No-New-Revenue Tax Rate	$0.232965/100	$0.228305/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.232965/100	$0.228305/100
Voter-Approval Tax Rate:	$0.242063/100	$0.236452/100
Debt Rate:	$0.000000/100	$0.000000/100

The total amount of outstanding municipal debt obligations secured by property taxes is $0.

Debt service requirements for fiscal year 2027, including principal and interest, are $0 for obligations paid by property taxes and $280,010,000 for obligations paid by utility charges, $8,090,000 for obligations paid by Hotel Occupancy Tax, and $195,000 for obligations paid by customer facility charges. Additional details for the City's debt obligations, including future years' payment requirements, are included later in the budget document.

City of Tyler

Proposed Fiscal Year 2026-2027 Budget

Financial Snap Shot

Year to Year Comparison	2025-26	2026-27	$ Change	% Change
Adjusted Taxable Value	14,462,281,196	14,962,368,622	500,087,426	3.46%
Net Taxable Value	12,036,955,850	12,350,599,384	313,643,534	2.61%
Taxable value of all new properties	247,247,314	228,787,297	(18,460,017)	-7.47%
Taxable value of average home	272,661	286,241	13,580	4.98%
Tax Rate	0.236452	0.242063	0.005611	2.37%
General Fund Budget - Including	100,446,832	104,501,466	4,054,634	4.04%
Change in Property Tax Revenues	32,255,731	33,967,639	1,711,908	5.31%
Increase in tax revenues due to new properties		553,809		

Tax Rate Information			
Current Tax Rate	$	0.236452	per $100 valuation
No-new-revenue Tax Rate	$	0.232965	per $100 valuation
Voter-approval Tax Rate	$	0.242063	per $100 valuation
Proposed Tax Rate	**$**	**0.242063**	**per $100 valuation**

Tax Impact	2025-26	2026-27	$ Change	% Change
Tax Rate	0.236452	0.242063	0.005611	2.37%
Average Value Home	644.71	692.88	48.17	7.47%

Fiscal Year (Tax Year)	Median- Valued Homestead	Tax Rate per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$229,510	Adopted 2025 Tax Rate: $0.236452	**$543**
FY 2026-2027 (TY 2026)	$240,428	2026 No New Revenue Rax Rate: $0.232965	**$561**
FY 2026-2027 (TY 2026)	$240,428	Proposed 2026 Tax Rate based on the proposed budget for 2026-27: $0.242063	**$582**

This budget will raise more total property taxes than last year's budget by $1,711,907 or 5.31%, and of that $553,809 is revenue to be raised from new property added to the tax roll this year.

City Of Tyler

General Fund Proposed Budget (Including Transfers)

2024-25	104.75 million
2025-26	100.45 million
	4,308,003
	4% increase

Effective and Proposed Tax Rates

Current	23.6452 cents / $100 valuation
No-New-Revenue Rate	23.2965 cents / $100 valuation
Voter-Approval Rate	24.2063 cents / $100 valuation
Proposed	24.2063 cents / $100 valuation

Current Property Tax Revenues - General Fund (Based on 99.5% collection)

2025-26	$32.255 million
2026-27	$33.967 million
	$1,711,907 increase

* Of the Increase $553,809 related to new values.

Tax Impact of Proposed Rate

$100,000 Home
(Assuming no change in value or reduction for exemptions)

Current	Tax Bill $236.45
Proposed	Tax Bill $242.06
	$5.61 Increase

$200,000 Home
(Assuming no change in value or reduction for exemptions)

Current	Tax Bill $472.90
Proposed	Tax Bill $484.13
	$11.22 Increase

$300,000 Home
(Assuming no change in value or reduction for exemptions)

Current	Tax Bill $709.36
Proposed	Tax Bill $726.19
	$16.83 Increase

$286,241 Home (2026 Average Home Value)
(Comparisons of 2025 and 2026 Average Home Value)

Current	Tax Bill $644.71
Proposed	Tax Bill $692.88
	$48.17 Increase

ESTIMATED AD VALOREM TAX COLLECTION & ADOPTED DISTRIBUTION
FISCAL YEAR 2026-2027

Assessed Valuation for 2026		14,820,969,324
Gain (Loss) in Value (includes over 65 & disable)		141,399,298
Less Frozen - Over 65 & Disabled Values		(2,611,769,238)
Less Disabled Values		-
Net Taxable Value		12,350,599,384
Tax Rate Per $100 Valuation		0.242063
Revenue from Net Taxable Value	$	29,896,231
Plus Over 65 levy		3,953,714
Plus Disabled Levy		117,694
Total Levy	$	33,967,639
Estimated Collections		99.500%
TOTAL FUNDS AVAILABLE	$	33,797,801

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX COLLECTIONS	% COLLECTIONS TO LEVY
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*	14,429,606,986	0.236452	32,255,731	32,094,452	99.500%
2026*	14,820,969,324	0.242063	33,967,639	33,797,801	99.500%

DISTRIBUTION OF CURRENT TAXES

FUND	ADOPTED TAX RATE 2025-2026	PROPOSED TAX RATE 2026-2027	AMOUNT 2026-2027	PERCENT
General Fund	$0.236452	$0.242063	$33,449,276	98.97%
TIF/TIRZ #3	$0.236452	$0.242063	$95,751	0.28%
TIF/TIRZ #8	$0.236452	$0.242063	$252,774	0.75%
TOTAL	$0.236452	$0.242063	$33,797,801	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	13,671,875	105,515,507	97,791,169	(6,710,297)	14,685,916
102 General Capital Projects	126,826	23,000	1,227,959	1,152,959	74,826
103 Street Improvements	73,483	65,000	2,535,120	2,470,120	73,483
202 Development Services	2,686,029	3,579,533	4,089,827	-	2,175,735
204 Cemeteries Operating	166,232	140,369	642,327	425,000	89,274
205 Police Forfeitures	241,316	56,000	145,500	-	151,816
206 Park Improvement Fund	45,748	1,203,119	952,500	-	296,367
207 Court Special Fees	570,194	523,200	664,617	-	428,777
208 Economic Development Fund	437,222	16,500	203,750	175,000	424,972
211 Hotel Occupancy Tax	672,091	4,949,292	1,381,283	(3,895,000)	345,100
217 TIF/TIRZ # 4	1,465,013	639,409	476,315	-	1,628,107
218 TIF/TIRZ # 3	96,915	260,255	20,000	-	337,170
219 Tourism and Convention	347,958	1,112,900	4,480,964	3,124,881	104,775
234 Passenger Facility	957,426	232,000	-	(72,000)	1,117,426
235 Rainy Day Fund	8,041,205	350,000	100,000	-	8,291,205
236 PEG Fee	837,790	180,021	568,489	-	449,322
274 Homeownership and Housing	504	20	-	-	524
276 Housing Assistance	1,393,706	13,802,282	14,031,851	-	1,164,137
285 MPO	-	375,000	375,000	-	-
286 Transit System	13,738	4,095,812	5,012,020	916,208	13,738
294 Community Development Grant	117,692	733,761	704,055	-	147,398
295 Home Grant	1,172,664	993,486	993,486	-	1,172,664
302 HOT Debt Service Fund	963	-	595,000	595,000	963
502 Utilities Operations	19,654,194	69,134,895	49,728,281	(19,444,215)	19,616,593
503 Utilities Construction	9,777,009	400,000	13,601,561	12,000,000	8,575,448
504 Utilities Debt Service	2,259,108	15,225,920	21,394,888	5,988,238	2,078,378
505 Utilities Debt Reserve	11,746	-	-	-	11,746
524 Airport	1,819,135	1,782,616	2,007,469	(21,253)	1,573,029
560 Solid Waste	2,299,962	19,025,125	16,842,656	(1,938,106)	2,544,325
562 Solid Waste Capital	179,008	-	1,025,000	1,025,000	179,008
575 Storm Water	73,165	3,728,352	3,752,771	-	48,746
639 Productivity	792,597	55,000	3,396,626	2,911,832	362,803
640 Fleet Maintenance/Replacement	2,680,092	15,781,978	15,966,033	(157,465)	2,338,572
650 Property and Liability	6,517,479	3,921,482	4,593,190	(2,024)	5,843,747
661 Active Employees Benefits	465,656	20,565,207	19,899,420	-	1,131,443
663 Facilities Maintenance	250,333	874,176	1,385,586	492,864	231,787
671 Technology	3,142,168	4,908,192	9,493,121	1,605,888	163,127
713 Cemeteries Trust	3,173,156	209,600	-	(100,000)	3,282,756
761 Retired Employees Benefits	78,915	2,709,067	2,705,106	-	82,876

General Fund (101)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Unreserved Fund Balance	$ 1,459,327	$ 136,678	$ 136,678	$ (800,379)
Operating Reserve	13,356,122	13,835,000	13,835,000	14,472,255
Beginning Fund Balance / Working Capital	**14,815,449**	**13,971,678**	**13,971,678**	**13,671,875**
Revenues				
Property Taxes	30,207,651	32,114,266	31,904,748	33,827,912
Franchises	11,972,526	12,276,739	12,452,499	14,717,491
Sales & Use Taxes	42,793,589	44,006,140	43,850,291	45,175,855
Licenses & Permits	309,050	329,250	299,272	344,000
Fines & Penalties	4,947,801	4,652,000	4,983,670	4,961,500
Use of Money & Property	1,292,944	1,864,356	732,854	963,606
Current Services	3,242,122	3,519,341	4,093,093	4,484,560
Other Agencies	1,156,655	925,130	1,733,714	474,507
Miscellaneous	389,760	558,676	478,330	566,076
Total Revenues	**96,312,098**	**100,245,898**	**100,528,471**	**105,515,507**
Expenditures				
General Government	8,626,637	9,493,643	9,316,227	9,962,042
Police	37,606,700	38,695,676	39,372,580	39,157,990
Police Grants	300,417	264,791	264,356	270,078
Fire	26,214,573	26,128,055	26,117,331	27,109,942
Fire Grants	831,360	676,913	955,417	-
Public Services	8,800,805	9,733,592	9,815,745	10,030,638
Parks and Recreation	5,168,771	5,846,200	5,736,203	6,190,993
Library	2,165,808	2,477,032	2,244,955	2,279,409
Municipal Court	2,518,264	2,784,352	2,658,883	2,790,077
Total Expenditures	**92,233,335**	**96,100,254**	**96,481,697**	**97,791,169**
Transfer In	-	-	-	-
Rainy Day Fund (235)	-	-	-	-
(Transfer Out)	*(4,922,534)*	*(4,346,578)*	*(4,346,577)*	*(6,710,297)*
General Capital Projects (102)	(665,000)	(595,000)	(595,000)	(1,152,959)
Quality Street Commitment Fund (103)	(2,228,712)	(2,400,856)	(2,400,856)	(2,470,120)
Cemetery (204)	(325,000)	(325,000)	(325,000)	(325,000)
Transit (286)	(1,252,517)	(916,208)	(916,208)	(916,208)
Property Facility (663)	(101,305)	(109,514)	(109,513)	(123,216)
Productivity Fund (639)	-	-	-	(1,696,322)
Technology Admin (671)	(350,000)	-	-	(26,472)
Rainy Day Fund (235)	-	-	-	-
Unreserved Fund Balance	136,678	(644,294)	(800,379)	17,241
Operating Reserve	13,835,000	14,415,038	14,472,255	14,668,675
Ending Fund Balance / Working Capital	**$ 13,971,678**	**$ 13,770,744**	**$ 13,671,875**	**$ 14,685,916**

General Fund (101)

Statement of Revenues

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Property Taxes				
Current	$ 29,839,452	$ 31,752,674	$ 31,493,060	$ 33,447,912
Delinquent	132,178	145,000	156,892	145,000
Penalty and Interest	236,021	216,592	254,796	235,000
Total Property Taxes	**30,207,651**	**32,114,266**	**31,904,748**	**33,827,912**
Franchises				
Power and Light	4,735,318	4,621,550	4,930,803	4,830,803
Natural Gas	1,025,368	1,042,800	1,020,230	1,031,505
Telephone	434,935	475,000	383,148	430,489
Cable Television	816,675	847,000	716,931	756,451
Commercial Waste Hauler	1,157,431	1,269,475	1,219,308	2,406,294
Water and Sewer Franchise	3,802,799	4,020,914	4,182,079	5,261,949
Total Franchises	**11,972,526**	**12,276,739**	**12,452,499**	**14,717,491**
Sales and Use Taxes				
Sales Taxes	42,113,558	43,343,928	43,182,101	44,502,363
Mixed Drink Taxes	649,920	627,212	638,467	646,363
Bingo Taxes	30,111	35,000	29,723	27,129
Total Sales and Use Taxes	**42,793,589**	**44,006,140**	**43,850,291**	**45,175,855**
Licenses and Permits				
Parking Meters	14,173	-	-	15,000
Wrecker Permits	3,150	4,250	3,347	4,000
Burglar Alarms	291,027	325,000	295,925	325,000
ROW Permits	700	-	-	-
Total Licenses and Permits	**309,050**	**329,250**	**299,272**	**344,000**
Fines & Penalties				
Moving Violations	2,649,229	2,500,000	2,649,568	2,650,000
Tax Fees	170,377	150,000	170,650	170,000
Arrest Fees	120,596	109,000	117,226	120,000
Administrative Fees	100,378	90,000	89,499	100,000
Warrant Fees	325,539	330,000	322,253	330,000
Child Safety	170,315	150,000	170,672	170,000
Teen Court Fines	-	-	-	-
Miscellaneous Court	62,417	65,000	55,672	65,000
Time Payment Fees	-	-	-	-
Special Court Fees	877,502	830,000	889,847	875,000
Collection Firm Fees	383,400	350,000	421,411	385,000
Court Fee - Clearing	4,354	-	(998)	-
Omnibase Program	39,786	40,000	40,825	40,000
Parking Fines	27,570	25,000	39,430	40,000
Scofflaw	3,857	3,000	4,075	3,500
Animal Fines	12,481	10,000	13,540	13,000
Total Fines and Penalties	**4,947,801**	**4,652,000**	**4,983,670**	**4,961,500**
Use of Money and Property				
Glass Center Rental	27,985	35,000	23,822	35,000
Senior Citizen Rental	1,885	5,000	2,875	4,000
Miscellaneous Rent	29,958	46,600	27,332	46,600
Ballfield Concessions	2,667	2,500	1,409	2,750
Glass Rec Concessions	1,026	1,500	541	1,500
Fair Plaza Non-Tenant Parking	16,675	16,560	16,560	16,560
Interest Earnings	1,212,748	1,757,196	660,315	857,196
Total Use of Money and Property	**1,292,944**	**1,864,356**	**732,854**	**963,606**

General Fund (101)

Statement of Revenues

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Current Services				
Swimming Pool	27,167	25,000	28,195	27,000
Fire Inspection	178,106	234,000	212,293	234,000
Lot Mowing	33,444	40,000	38,000	40,000
Glass Membership	79,141	80,000	73,166	85,000
Copying Fees	16,732	15,000	14,637	15,000
Utility Cuts	132,000	232,000	332,000	254,265
Library Non Resident Fees	22,090	20,000	20,666	20,000
Library Lost Books	3,234	3,600	3,100	2,800
Library Fines	9,707	17,600	9,801	11,200
Non Resident Internet Use	1,288	1,600	1,213	1,200
Open Records	43,370	25,000	38,060	37,500
Library Auditorium Rental	-	11,500	2,100	4,800
Overhead Reimbursement - Fund 219	48,993	51,933	48,257	124,762
1/2 Cent Administration Costs	524,702	524,702	1,046,016	1,077,397
Overhead Reimbursement - Fund 502	1,470,075	1,558,280	1,558,280	1,605,028
Overhead Reimbursement - Fund 560	272,914	288,526	275,833	485,231
Overhead Reimbursement - Fund 202	-	-	-	95,877
Softball Fees	2,600	6,000	6,665	6,000
Basketball Fees	7,900	8,100	6,550	9,500
Volleyball Fees	2,295	4,000	2,450	4,000
Tournament Fees	-	-	-	-
Other Sports Fees	8,300	6,500	6,537	7,000
Field Maintenance	151,743	120,000	155,725	120,000
Recreation Classes/Events	44,586	60,000	49,433	60,000
Animal Adoption Fees	13,100	15,000	7,965	6,000
Animal Shelter Fees	5,680	6,000	7,706	6,000
Fire Cost Recovery Fees	142,955	165,000	148,445	145,000
Total Current Services	**3,242,122**	**3,519,341**	**4,093,093**	**4,484,560**
Other Agencies				
State Government	23,955	24,000	56,064	20,000
Income from Restitution	278	250	280	250
Auto Theft Task Force	161,087	155,000	149,267	159,650
School Crossing Guards	-	-	-	-
Comprehensive Traffic	81,968	79,000	75,209	147,000
County Haz-Mat Service	5,692	6,000	14,569	6,000
SHSP PD Grant	23,591	17,723	17,723	52,400
Fire TCLEOSE Allocation	-	1,000	1,000	1,000
State JAG Allocation	26,456	21,807	21,807	22,107
COPS Grant	-	-	-	-
Federal JAG Allocation	28,802	25,350	25,350	31,100
BJA Cares Grant	-	-	-	-
Police Safety OOG	-	-	-	-
AFG Grant	-	-	-	-
SAFER Grant	657,348	560,000	547,957	-
FEMA	13,787	-	563,431	-
PSAP SC 911	94,239	35,000	35,000	35,000
Fire TIFMAS	39,452	-	226,057	-
Total Other Agencies	**1,156,655**	**925,130**	**1,733,714**	**474,507**
Miscellaneous				
Miscellaneous	135,640	163,276	117,016	163,276
Unclaimed Property Revenue	24,872	12,500	24,999	22,500
Return Checks	225	-	371	400
Sale of Equipment	-	400	275	400
Junk Vehicle Revenue	222	-	462	-
Methane Gas Sales	224,901	375,000	330,932	375,000
Funeral Escorts	3,900	7,500	4,275	4,500
Total Miscellaneous	**389,760**	**558,676**	**478,330**	**566,076**
Total General Fund Revenues	**$ 96,312,098**	**$ 100,245,898**	**$ 100,528,471**	**$ 105,515,507**

General Fund (101)

Statement of Expenditures

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
General Government				
General Government	$ 1,016,836	$ 1,108,909	$ 1,164,783	$ 1,261,970
Outside Agencies	282,943	282,943	282,943	116,443
GF Non-Dept Exp	2,539,745	3,034,199	2,723,894	3,554,145
Innovation and Economic Development	13,184	9,106	10,906	9,594
Finance	1,931,435	2,043,029	2,032,977	2,036,907
Legal	1,479,476	1,554,321	1,635,056	1,600,436
Communications	675,289	704,701	704,713	713,805
Human Resources	687,729	756,435	760,955	668,742
Total General Government	**8,626,637**	**9,493,643**	**9,316,227**	**9,962,042**
Public Safety				
Police Services	37,606,700	38,695,676	39,372,580	39,157,990
State JAG	26,458	21,807	21,607	22,107
Police OOG	-	-	-	-
Federal JAG	28,931	31,811	25,350	31,100
COPS Grant	33,126	-	-	-
Auto Theft Task Force	187,947	191,173	194,941	196,871
L.E. Education Grant	23,955	20,000	22,458	20,000
Fire Services	26,214,573	26,128,055	26,117,331	27,109,942
Fire SAFER Grant	757,025	676,913	727,870	-
Fire TIFMAS	74,335	-	227,547	-
Total Public Safety	**64,953,050**	**65,765,435**	**66,709,684**	**66,538,010**
Public Services				
Engineering Services	1,057,815	1,228,429	1,273,122	1,392,564
Streets	3,493,583	3,908,761	3,908,705	4,095,565
Traffic Operations	2,699,201	2,933,222	2,916,433	2,881,903
Parking Garage	26,490	29,060	26,620	29,060
Animal Services	1,523,716	1,634,120	1,690,865	1,631,546
Total Public Services	**8,800,805**	**9,733,592**	**9,815,745**	**10,030,638**
Parks & Recreation				
Administration	3,578,653	3,979,813	3,983,371	4,289,307
Indoor Recreation	807,428	899,298	830,981	869,332
Outdoor Recreation	334,801	426,292	371,360	440,237
Median Maint/Aborist	447,889	540,797	550,491	592,117
Total Parks & Recreation	**5,168,771**	**5,846,200**	**5,736,203**	**6,190,993**
Library	**2,165,808**	**2,477,032**	**2,244,955**	**2,279,409**
Municipal Court	**2,518,264**	**2,784,352**	**2,658,883**	**2,790,077**
Total General Fund Expenditures	**$ 92,233,335**	**$ 96,100,254**	**$ 96,481,697**	**$ 97,791,169**

General Capital Fund (102)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**1,822,600**	**1,275,559**	**1,275,559**	**126,826**
Revenues				
Interest Earnings	50,740	50,000	6,923	15,000
Miscellaneous Income	7,791	8,000	18,678	8,000
Capital Lease Proceeds	-	-	-	-
Total Revenues	**58,531**	**58,000**	**25,601**	**23,000**
Expenditures				
Library Bldg. Imprv	-	-	-	-
Parks Improvements Projects	8,592	126,341	124,500	-
City Building Improvements	238,174	235,990	235,990	-
Substandard Structure Program	198,565	200,000	195,000	-
Capital Lease Purchase	518,625	523,768	518,625	523,768
Firetruck Lease Purchase	-	-	671,268	604,191
Fire Equipment/Facilities	82,948	193,000	125,000	-
Downtown	-	-	-	-
Parking Lot Improvements	-	-	-	-
NBS Remodel	32,723	-	-	-
Tree Removal/Medians	140,945	300,000	295,000	100,000
Streets Misc Equipment	-	230,000	218,732	-
Animal Care Facility Improvements	50,000	70,000	56,487	-
Contingency	-	-	-	-
Total Expenditures	**1,270,572**	**1,879,099**	**2,440,602**	**1,227,959**
Transfer in	*665,000*	*595,000*	*1,266,268*	*1,152,959*
General Fund (101)	665,000	595,000	595,000	1,152,959
VES (640)	-	-	671,268	-
Solid Waste Capital Fund (562)	-	-	-	-
Ending Fund Balance	**1,275,559**	**49,460**	**126,826**	**74,826**

Quality Street Commitment Fund (103)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**752,753**	**1,432,264**	**1,432,264**	**73,483**
Revenues				
Interest Earnings	79,641	65,000	77,169	65,000
Miscellaneous Income	-	-	-	-
Total Revenues	**79,641**	**65,000**	**77,169**	**65,000**
Expenditures				
Street Improvement Program	929,144	1,802,426	1,802,426	1,500,348
Public Alley Improvements	221,722	272,573	272,573	165,000
Brick Street Improvements	477,976	1,761,806	1,761,807	869,772
Total Expenditures	**1,628,842**	**3,836,805**	**3,836,806**	**2,535,120**
Transfer In	*2,228,712*	*2,400,856*	*2,400,856*	*2,470,120*
General Fund (101)	2,228,712	2,400,856	2,400,856	2,470,120
Ending Fund Balance	**1,432,264**	**61,315**	**73,483**	**73,483**

Development Services Fund (202)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**3,016,046**	**2,693,051**	**2,693,051**	**2,686,029**
Revenues				
Building Permits	1,754,455	2,140,288	2,181,369	2,300,288
Electrical Permits	179,967	230,000	208,498	230,000
Plumbing Permits	118,762	160,000	148,711	155,000
Zoning Permits	81,257	100,000	75,002	80,000
Mechanical Permits	94,311	90,000	86,723	100,000
Cert. of Occupancy Fees	23,310	30,000	26,117	25,000
Local TABC Fee	10,925	20,000	8,485	15,000
Billboard Registration	15,130	15,045	15,215	15,045
Sign Permits	30,725	40,000	39,192	45,000
Contractor License	53,250	50,000	56,418	55,000
House Moving Permits	300	-	-	-
Permit Fee - Clearing	-	-	-	-
Interest Earnings	215,113	100,000	171,195	200,000
Copying/Printing Fees	56	-	46	1,700
Platting Fees	68,315	85,000	69,876	80,000
Miscellaneous Income	75	-	-	-
Contractor Testing Fees	-	-	-	-
Historic Preservation	-	-	-	-
Subdivision Plan Review	35,000	50,000	30,000	40,000
CLG Grant	-	-	-	237,500
Total Revenues	**2,680,951**	**3,110,333**	**3,116,847**	**3,579,533**
Expenditures				
Planning and Zoning	1,393,103	1,944,587	1,334,290	1,662,817
Building Services	1,610,843	1,768,392	1,789,579	2,066,798
Total Expenditures	**3,003,946**	**3,712,979**	**3,123,869**	**3,729,615**
Transfer Out	-	-	-	*(360,212)*
Productivity Fund (639)	-	-	-	(166,986)
Information Technology Fund (671)	-	-	-	(131,618)
Facilities Fund (663)	-	-	-	(61,608)
Ending Fund Balance	**2,693,051**	**2,090,405**	**2,686,029**	**2,175,735**

Water Utilities Fund(502)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Unreserved Fund Balance	$ 9,984,754	$ 9,901,200	$ 9,901,200	$ 13,085,765
Operating Reserve	6,498,402	6,332,562	6,332,562	6,568,430
Beginning Fund Balance / Working Capital	**16,483,156**	**16,233,762**	**16,233,762**	**19,654,194**
Revenues				
Use of Money and Property	525,872	602,152	584,195	563,025
Charges for Current Services	63,260,563	64,976,982	66,017,518	68,471,070
Miscellaneous Income	276,106	67,800	129,803	100,800
Total Revenues	**64,062,541**	**65,646,934**	**66,731,516**	**69,134,895**
Expenditures				
741 Administration	5,905,282	6,823,970	6,550,649	7,871,096
742 Water Office	3,577,271	3,511,917	3,745,142	4,018,838
743 Water Distribution	4,846,205	5,185,704	5,703,944	5,770,207
744 Water Plant	8,465,708	11,111,191	9,612,817	11,752,601
745 Waste Collection	3,998,989	4,014,418	3,971,012	4,504,653
746 Waste Treatment	6,394,822	6,300,928	6,009,810	6,518,173
747 Lake Tyler	1,392,825	1,627,463	1,619,491	1,786,702
749 GIS	1,332,344	1,448,943	1,448,119	1,394,716
1741 Purchasing	324,554	358,458	333,573	387,033
1745 CD/CMOM (Regulatory Monitoring)	3,947,835	5,306,089	3,306,703	4,053,774
1746 Sludge Disposal	2,031,243	1,620,768	1,488,270	1,670,488
Total Expenditures	**42,217,078**	**47,309,849**	**43,789,530**	**49,728,281**
Transfer In	-	-	-	-
(Transfer Out)	*(22,094,857)*	*(19,514,067)*	*(19,521,554)*	*(19,444,216)*
Economic Development Fund (208)	(175,000)	(175,000)	(175,000)	(175,000)
Utilities Capital Fund (503)	(14,483,136)	(13,000,000)	(13,000,000)	(12,000,000)
Productivity Fund (639)	(250,000)	(250,000)	(250,000)	(631,290)
Property and Facility Fund (663)	(50,653)	(54,757)	(54,756)	(123,216)
Debt Service Fund (504)	(6,686,068)	(5,584,310)	(5,591,798)	(5,988,238)
Technology Fund (671)	(450,000)	(450,000)	(450,000)	(526,472)
General Capital Fund (102)	-	-	-	-
Unreserved Fund Balance	9,901,200	7,960,303	13,085,765	12,157,350
Operating Reserve	6,332,562	7,096,477	6,568,430	7,459,242
Ending Fund Balance / Working Capital	**$ 16,233,762**	**$ 15,056,780**	**$ 19,654,194**	**$ 19,616,592**

Water Utilities Fund(502)

Statement of Revenues

Fiscal Year 2026-2027

		Actuals 2024-2025		Amended Budget 2025-2026		Projected 2025-2026		Budget 2026-2027
Use of Money and Property								
Lake Tyler Lot Rental	$	89,127	$	91,022	$	88,979	$	91,574
Lake Tyler Marina		44,412		33,130		41,402		38,729
Barge Concession		25,738		28,000		27,776		26,653
Interest Earnings		366,595		450,000		426,038		406,069
Total Use of Money and Property		**525,872**		**602,152**		**584,195**		**563,025**
Charges for Current Services								
Meter Activation		331,455		400,000		480,391		400,000
Water Service		176,559		200,000		198,306		200,000
Sewer Service		160,492		145,000		141,940		160,000
Sewer Activation		14,092		12,000		16,374		14,000
EMS Billing Fees		7,953		7,953		7,952		7,953
Water System Fee		119,323		118,894		121,965		120,010
Meter Set & Test Fees		36,900		22,000		41,600		22,000
Plug Fee		1,300		5,600		15,000		7,000
After Hrs./Additional Trip Fees		47,925		48,000		46,925		48,000
Water Quality Fee		145,857		144,732		149,116		150,420
Current Water Sales		29,660,880		31,497,479		31,092,064		32,501,695
Miscellaneous Water Sales		82,270		20,000		27,085		20,000
Old Account Collection Fees		(1)		-		-		-
Reconnect Fees		420,900		390,000		580,293		406,000
Overhead Reimbursment from Solid Waste Fund		344,386		403,910		403,912		629,033
Sewer Charges		27,541,565		27,367,708		28,475,807		29,536,295
Labor & Equipment		16,136		70,000		86,507		70,000
Water Connect Fees		271,850		255,000		273,450		265,000
Septic Tank Dumping Fees		1,589,955		1,315,000		1,490,479		1,565,000
Wholesale Water Sales		1,551,389		1,800,000		1,502,061		1,531,000
Late Notice Fees		489,708		500,000		600,900		500,000
Fire Line Charges		192,554		188,875		200,559		198,000
Overhead Reimbursment from Storm Water Fund		57,115		64,831		64,832		119,664
Total Charges for Current Services		**63,260,563**		**64,976,982**		**66,017,518**		**68,471,070**
Miscellaneous								
Miscellaneous Income		103,207		35,000		67,778		60,000
Lake Tyler East Registration		2,690		2,800		2,805		2,800
Returned Check Fees		45,080		30,000		59,220		38,000
FEMA		125,129		-		-		-
Total Miscellaneous		**276,106**		**67,800**		**129,803**		**100,800**
Total Revenues	**$**	**64,062,541**	**$**	**65,646,934**	**$**	**66,731,516**	**$**	**69,134,895**

Utilities Construction Fund (503)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**7,222,783**	**13,282,913**	**13,282,913**	**9,777,009**
Revenues				
ARPA Funds	1,471,952	-	-	-
Interest Earnings	620,359	350,000	557,623	400,000
Total Revenues	**2,092,311**	**350,000**	**557,623**	**400,000**
Expenditures				
Contingencies	-	8,672,550	-	-
Water Business Office	-	-	-	-
Water System Improvements	4,818,367	3,152,697	2,432,947	700,000
Water Treatment Plant	2,712,882	3,291,923	3,242,150	-
Waste System Improvements	2,505,280	3,730,019	3,730,019	-
Waste Treatment Plant	219,073	5,773,642	5,773,642	6,070,747
Lake Tyler Improvements	259,715	1,884,768	1,884,769	6,830,814
Total Expenditures	**10,515,317**	**26,505,599**	**17,063,527**	**13,601,561**
Transfer In	*14,483,136*	*13,000,000*	*13,000,000*	*12,000,000*
Water Utilities Fund (502)	14,483,136	13,000,000	13,000,000	12,000,000
Water Utilities Debt Reserve Fund (505)	-	-	-	-
Transfer Out	-	-	-	-
Water Utilities Fund (502)	-	-	-	-
Ending Fund Balance	**13,282,913**	**127,314**	**9,777,009**	**8,575,448**

Storm Water Fund (575)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**1,481,212**	**1,650,305**	**1,650,305**	**73,165**
Revenues				
Interest Earnings	56,317	45,000	25,059	40,000
Storm Water Management	3,195,447	3,588,352	3,318,030	3,688,352
Miscellaneous Income	-	-	-	-
Total Revenues	**3,251,764**	**3,633,352**	**3,343,089**	**3,728,352**
Expenditures				
Hazardous Material Operations	92,721	88,888	78,606	88,888
Storm Water Operations and Maint.	2,203,377	2,680,982	2,624,883	2,936,343
Storm Water Capital Projects	786,573	2,267,406	2,216,740	704,198
Total Expenditures	**3,082,671**	**5,037,276**	**4,920,229**	**3,729,429**
Transfer Out	-	-	-	*(23,342)*
Productivity Fund (639)	-	-	-	(23,342)
Ending Fund Balance	**1,650,305**	**246,381**	**73,165**	**48,746**

Solid Waste Fund(560)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Operating Reserve	2,708,427	2,403,945	2,403,945	2,538,127
Unreserved Fund Balance	(2,109,914)	(1,061,139)	(1,061,139)	(238,165)
Beginning Fund Balance / Working Capital	**598,513**	**1,342,806**	**1,342,806**	**2,299,962**
Revenues				
Interest and Rental Income	9,461	12,000	21,107	12,000
Charges for Residential Serv.	9,580,122	9,975,847	10,189,002	10,200,000
Charges for Commercial Serv.	5,172,925	5,331,503	5,447,469	5,400,000
Recycle Sales	79,604	90,000	66,364	70,000
Roll-Off	1,836,708	1,966,219	1,797,419	1,880,000
Miscellaneous	1,267,426	1,384,167	1,536,388	1,463,125
Total Revenues	**17,946,246**	**18,759,736**	**19,057,749**	**19,025,125**
Expenditures				
Administration	2,082,992	2,290,233	2,274,170	2,825,905
Residential Collection	6,876,581	7,200,721	7,427,786	6,774,286
Commercial Collection	5,430,381	6,091,543	5,591,677	5,560,266
Keep Tyler Beautiful	237,481	232,472	232,445	-
Code Enforcement	1,398,865	1,388,805	1,394,767	1,682,199
Total Expenditures	**16,026,300**	**17,203,774**	**16,920,845**	**16,842,656**
(Transfer Out)	*(1,175,653)*	*(1,179,757)*	*(1,179,748)*	*(1,938,106)*
Economic Development Fund (208)	-	-	-	-
SW Capital Fund (562)	(825,000)	(825,000)	(825,000)	(1,025,000)
Productivity Fund (639)	(50,000)	(50,000)	(50,000)	(263,418)
Property and Facility Fund (663)	(50,653)	(54,757)	(54,748)	(123,216)
Technology Fund (671)	(250,000)	(250,000)	(250,000)	(526,472)
Operating Reserve	2,403,945	2,580,566	2,538,127	2,526,398
Unreserved Fund Balance	(1,061,139)	(861,555)	(238,165)	17,927
Ending Fund Balance / Working Capital	**1,342,806**	**1,719,011**	**2,299,962**	**2,544,325**

Solid Waste Fund(560)

Statement of Revenues

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Use of Money and Property				
Rent - Miscellaneous	$ 9,081	$ 12,000	$ 12,297	$ 12,000
Interest Earnings	380	-	8,810	-
Total Use of Money and Property	**9,461**	**12,000**	**21,107**	**12,000**
Charges for Current Services				
Residential Sanitation Fees	9,580,122	9,975,847	10,189,002	10,200,000
Commercial Fees	5,172,925	5,331,503	5,447,469	5,400,000
Roll-Off Collection Fees	1,836,708	1,966,219	1,797,419	1,880,000
Total Charges for Current Services	**16,589,755**	**17,273,569**	**17,433,890**	**17,480,000**
Recycle Sales				
Recycle Sales	79,604	90,000	66,364	70,000
Total Recycle Sales	**79,604**	**90,000**	**66,364**	**70,000**
Miscellaneous Income				
Landfill Royalty Fee	891,110	1,020,000	947,428	1,103,125
Miscellaneous Income	376,316	364,167	588,960	360,000
Landfill Tipping Fee	-	-	-	-
Total Miscellaneous Income	**1,267,426**	**1,384,167**	**1,536,388**	**1,463,125**
Total Revenues	**$ 17,946,246**	**$ 18,759,736**	**$ 19,057,749**	**$ 19,025,125**

Solid Waste Capital Fund (562)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Unreserved Fund Balance	313,927	176,985	176,985	179,008
Beginning Fund Balance	**313,927**	**176,985**	**176,985**	**179,008**
Revenues				
Interest Earnings	33,038	25,000	2,021	-
Miscellaneous Income	-	-	-	-
Total Revenues	**33,038**	**25,000**	**2,021**	**-**
Expenditures				
Sanitation Containers	299,966	354,916	344,915	300,000
New Commercial Trucks	645,713	465,000	474,999	675,000
Keep Tyler Beautiful Projects	-	-	-	-
Contingency	49,301	5,084	5,084	50,000
Total Expenditures	**994,980**	**825,000**	**824,998**	**1,025,000**
Transfer In	*825,000*	*825,000*	*825,000*	*1,025,000*
Solid Waste Fund (560)	825,000	825,000	825,000	1,025,000
Unreserved Fund Balance	176,985	201,985	179,008	179,008
Ending Fund Balance	**176,985**	**201,985**	**179,008**	**179,008**

Airport Operating Fund (524)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Reserve for Construction	$ 300	$ 300	$ 300	$ 300
Reserve for Customer Facility	459,791	483,079	483,079	500,526
Unreserve Working Capital	1,215,746	1,459,474	1,459,474	1,318,309
Beginning Fund Balance	**1,675,837**	**1,942,853**	**1,942,853**	**1,819,135**
Revenues				
Use of Money and Property	1,297,849	1,369,575	1,413,235	1,430,944
Current Service Charges	190,683	176,600	189,985	202,600
Customer Facility Service Charges	129,422	122,000	130,899	122,000
Miscellaneous Income	21,739	17,072	17,882	27,072
Other Agencies	463,532	-	-	-
Total Revenues	**2,103,225**	**1,685,247**	**1,752,001**	**1,782,616**
Expenditures				
Airport				
Operations	1,736,117	1,859,329	1,809,267	1,893,569
Capital	-	-	-	-
Contingency	7,624	5,000	5,000	-
Airport Total	**1,743,741**	**1,864,329**	**1,814,267**	**1,893,569**
Customer Facility				
Wash Bay Maintenance	1,846	8,000	8,000	8,000
Wash Bay Debt Service	104,288	105,900	105,452	105,900
Total Customer Facility	**106,134**	**113,900**	**113,452**	**113,900**
Total Expenditures	**1,849,875**	**1,978,229**	**1,927,719**	**2,007,469**
Transfer In	*72,000*	*100,000*	*100,000*	*200,000*
PFC (234)	72,000	100,000	100,000	200,000
Transfer Out	*(58,334)*	*(48,000)*	*(48,000)*	*(221,253)*
Airport Grant Fund (525)	(21,334)	(11,000)	(11,000)	(11,000)
Technology Fund (671)	(37,000)	(37,000)	(37,000)	(131,618)
Productivity Fund (639)	-	-	-	(17,027)
Facilities Fund (663)	-	-	-	(61,608)
Reserve for Construction	300	300	300	300
Reserve for Customer Facility	483,079	491,179	500,526	508,626
Unreserve Working Capital	1,459,474	1,210,392	1,318,309	1,064,103
Ending Fund Balance	**$ 1,942,853**	**$ 1,701,871**	**$ 1,819,135**	**$ 1,573,029**

Airport Operating Fund (524)

Revenue Detail

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Use of Money and Property				
Airline Facilities Rental	45,000	45,000	45,000	45,000
Airport Long-Term Parking	506,371	556,300	536,965	584,769
Interest Earnings	70,701	51,000	66,850	51,000
Landing Fees	50,161	50,000	46,338	55,000
Restaurant Concessions	10,395	8,900	11,328	10,800
FAA Building Rental	73,862	79,382	79,802	79,382
Car Leasing Rental	327,488	331,800	389,368	343,800
Agricultural Lease	-	1,693	2,573	1,693
Hangar Land Lease	154,121	190,500	199,183	202,500
HAMM	15,000	15,000	-	15,000
Common Use Fees	17,879	17,500	15,855	17,500
Wash Bay Fees	19,764	16,500	14,595	18,500
Non Aviation Land Lease	7,107	6,000	5,378	6,000
Total Use of Money and Property	**1,297,849**	**1,369,575**	**1,413,235**	**1,430,944**
Current Service Charges				
Airport Fuel Flowage	81,964	94,000	105,550	102,000
Customer Facility Charge	129,422	122,000	130,899	122,000
Advertising Space Fees	108,719	82,600	84,435	100,600
Total Current Service Charges	**320,105**	**298,600**	**320,884**	**324,600**
Miscellaneous Income				
Miscellaneous Income	19,239	14,072	15,029	24,072
Oil Leases and Royalties	2,500	3,000	2,853	3,000
Total Miscellaneous Income	**21,739**	**17,072**	**17,882**	**27,072**
Other Agencies				
CARES Act	463,532	-	-	-
CRSSA Grant	-	-	-	-
CRSSA Concession	-	-	-	-
Total Other Agencies	**463,532**	**-**	**-**	**-**
Total Revenues	**2,103,225**	**1,685,247**	**1,752,001**	**1,782,616**

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
2027	3,666	3,666	95,000	102,332	100,000
2028	1,880	1,880	100,000	103,760	-
TOTAL	$5,546	$5,546	$195,000	$206,092	

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 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Unreserved Fund Balance	$ 3,302,673	$ 3,138,389	$ 3,138,389	$ 1,979,396
Reserve (2% Tax)	(1,744,905)	(1,695,693)	(1,695,693)	(1,307,305)
Beginning Fund Balance / Working Capital	**1,557,768**	**1,442,696**	**1,442,696**	**672,091**
Revenues				
7 % Occupancy Tax	3,414,652	3,835,656	3,427,817	3,451,650
2 % Occupancy Tax	980,010	1,152,303	983,788	990,642
Interest Earnings	15,168	20,000	4,103	7,000
Donations	500,000	500,000	500,000	500,000
Misc Income	5,196	-	-	-
Total Revenues	**4,915,026**	**5,507,959**	**4,915,708**	**4,949,292**
Expenditures				
Texas Rose Festival	15,000	18,000	18,000	18,000
Discovery Place	25,000	20,000	20,000	20,000
Symphony	45,000	45,000	45,000	45,000
Museum of Art	30,000	20,000	20,000	-
Historical Museum	10,000	10,000	10,000	10,000
Visitors and Convention Bureau	737,000	749,386	749,384	849,783
Caldwell Zoo	-	20,000	20,000	-
McClendon House	-	-	-	-
Historic Aviation Museum	13,000	13,000	13,000	13,000
Texas Hotel & Lodging Dues	-	-	-	-
2% Convention Center Facility	336,798	1,500	-	1,500
Sport Tyler Award	25,000	25,000	25,000	25,000
Special Services	76,601	72,500	56,883	79,000
Parking Lot Improvement	120,697	500,000	488,646	245,000
Tournament Expenses	-	-	-	-
Contingencies	-	200,000	-	75,000
Total Expenditures	**1,434,096**	**1,694,386**	**1,465,913**	**1,381,283**
Transfers In	-	-	-	-
Half-Cent Fund (231)	-	-	-	-
Rainy Day Fund (235)	-	-	-	-
(Transfers Out)	*(3,596,002)*	*(4,220,400)*	*(4,220,400)*	*(3,895,000)*
Tourism Fund (219)	(2,977,002)	(3,600,000)	(3,600,000)	(3,300,000)
HOT Debt Service (302)	(594,000)	(595,400)	(595,400)	(595,000)
Property and Facility Management (663)	(25,000)	(25,000)	(25,000)	-
(Roof Replacement Tourism)				
Unreserved Fund Balance	3,138,389	2,176,159	1,979,396	1,258,263
Reserve (2% Tax)	(1,695,693)	(1,140,290)	(1,307,305)	(913,163)
Ending Fund Balance / Working Capital	**$ 1,442,696**	**$ 1,035,869**	**$ 672,091**	**$ 345,100**

HOT Debt Service Fund (302)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2023-2024	Amended Budget 2024-2025	Projected 2024-2025	Budget 2025-2026
Beginning Fund Balance	**3,763**	**963**	**963**	**963**
Revenues				
Misc Income	-	-	-	-
Interest Earnings	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**
Expenditures				
Paying Agent/Arbit Fees	2,800	1,400	1,400	1,400
Interest Payments	344,000	334,000	334,000	323,600
Principal Payments	250,000	260,000	260,000	270,000
Total Expenditures	**596,800**	**595,400**	**595,400**	**595,000**
Transfer In	*594,000*	*595,400*	*595,400*	*595,000*
HOT Series 2021 Fund (402)	-	-	-	-
Hotel Tax Fund (211)	594,000	595,400	595,400	595,000
Ending Fund Balance	**963**	**963**	**963**	**963**

HOTEL OCCUPANCY TAX REVENUE BONDS

SERIES 2021

	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$1,906,900**	**$1,906,900**	**$8,090,000**	**$11,903,800**	

Rainy Day Fund(235)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance / Working Capital	**$ 7,297,157**	**$ 7,664,841**	**$ 7,664,841**	**$ 8,041,205**
Revenues				
Oil Leases and Royalties	35,936	55,000	96,051	75,000
Sale of Property	-	-	-	-
Interest Earnings	331,748	300,000	280,313	275,000
Total Revenues	**367,684**	**355,000**	**376,364**	**350,000**
Expenditures				
Downtown Property Maintenance	-	-	-	-
Special Services	-	-	-	-
Building Improvements	-	-	-	-
Purchase of Land	-	-	-	-
Contingencies	-	100,000	-	100,000
Total Expenditures	**-**	**100,000**	**-**	**100,000**
Transfers In	-	-	-	-
General Fund (101)	-	-	-	-
(Transfers Out)	-	-	-	-
HOT Fund (211)	-	-	-	-
General Capital Fund (102)	-	-	-	-
Ending Fund Balance / Working Capital	**$ 7,664,841**	**$ 7,919,841**	**$ 8,041,205**	**$ 8,291,205**

Employee Benefits Fund(661)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**$ 3,401,265**	**$ 3,956,417**	**$ 3,956,417**	**$ 465,656**
Revenues				
Health Benefits	15,494,230	15,731,296	16,080,486	18,895,190
Dental Benefits	428,004	435,988	411,658	455,456
Life Insurance	302,057	296,210	312,852	311,920
Other Benefits	805,971	688,694	2,835,350	802,641
Interest Earnings	201,036	100,000	119,273	100,000
ARPA Funds	-	-	-	-
Total Revenues	**17,231,298**	**17,252,188**	**19,759,619**	**20,565,207**
Expenditures				
Health Benefits	15,566,987	16,855,231	22,049,331	18,644,154
Dental Benefits	512,877	572,491	560,128	600,101
Life Insurance	301,149	312,000	312,673	312,280
Other Benefits	23,907	27,506	27,503	26,503
Affordable Care Act	5,316	5,317	5,317	5,871
Special Services	49,746	74,572	68,086	74,564
Travel and Training	1,686	3,000	1,861	3,000
Benefit Analyst	121,103	143,051	129,683	134,807
Vision Insurance	93,375	94,000	95,798	98,140
Total Expenditures	**16,676,146**	**18,087,168**	**23,250,380**	**19,899,420**
Transfer In	-	-	-	-
(Transfer Out)	-	-	-	-
Ending Fund Balance	**$ 3,956,417**	**$ 3,121,437**	**$ 465,656**	**$ 1,131,443**

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	$ 201,036	$ 100,000	$ 119,273	$ 100,000
Employee Assistance Program	5,949	26,196	5,949	-
Section 125 Forfeiture	-	-	-	-
Health Benefits Paid by City	12,988,689	13,191,575	13,393,612	16,055,190
Health Benefits paid by employee	2,505,541	2,539,721	2,686,874	2,840,000
COBRA Premiums	2,655	-	13,160	12,741
Dental Benefits paid by employees	284,995	291,305	291,521	320,456
Dental Benefits paid by City	143,009	144,683	120,137	135,000
Life Insurance Premiums paid by City	8,185	8,210	8,083	8,200
Life Insurance Premiums paid by employees	293,872	288,000	304,769	303,720
Miscellaneous Income - Rebates	535,950	480,000	594,525	600,000
Vidion Insurance	74,091	87,890	82,858	94,900
Stop loss Reimbursement	187,326	94,608	2,138,858	95,000
ARPA Funds	-	-	-	-
Total Revenues	**$ 17,231,298**	**$ 17,252,188**	**$ 19,759,619**	**$ 20,565,207**

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	$ 121,103	$ 143,051	$ 129,683	$ 134,807
Life Insurance Premiums	301,149	312,000	312,673	312,280
Affordable Care Act	5,316	5,317	5,317	5,871
Special Services	49,746	74,572	68,086	74,564
Travel and Training	1,686	3,000	1,861	3,000
Employee Assistance Program Fees	23,907	27,506	27,503	26,503
HSA Contribution	27,000	40,000	30,500	40,000
Health Claim Payments	10,757,344	10,735,358	16,070,481	12,716,459
Rx Claims	3,445,905	4,528,208	4,523,519	4,464,095
Dental Administrative Fees	17,651	19,056	20,571	22,311
Dental Claim	495,226	553,435	539,557	577,790
Health Admin Fees	451,935	467,571	473,407	498,000
Health Stop loss	884,803	1,084,094	951,424	925,600
Vision Insurance	93,375	94,000	95,798	98,140
Premium Rebate	-	-	-	-
Total Expenditures	**$ 16,676,146**	**$ 18,087,168**	**$ 23,250,380**	**$ 19,899,420**

Retiree Benefits Fund(761)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance/Reserved for Commitments	**$ 78,918**	**$ 78,918**	**$ 78,918**	**$ 78,915**
Revenues				
Health Benefits	2,392,126	2,740,219	2,778,530	2,654,467
Dental Benefits	43,354	89,990	51,392	54,600
Interest Earnings	303	-	-	-
Total Revenues	**2,435,783**	**2,830,209**	**2,829,922**	**2,709,067**
Expenditures				
Health Benefits	2,113,517	2,476,461	2,477,224	2,398,323
Dental Benefits	194,200	222,159	229,157	186,820
Life Insurance	29,714	36,571	30,388	30,000
Special Services	46,407	31,770	26,435	31,770
Benefit Analyst	51,945	61,210	66,210	57,893
Affordable Care Act	-	511	511	300
Total Expenditures	**2,435,783**	**2,828,682**	**2,829,925**	**2,705,106**
Transfer In				
(Transfer Out)	-	-	-	-
Ending Fund Balance/Reserved for Commitments	**$ 78,918**	**$ 80,445**	**$ 78,915**	**$ 82,876**

Retiree Benefits Fund(761)
Statement of Revenues
Fiscal Year 2026-2027

		Actuals 2024-2025		Amended Budget 2025-2026		Projected 2025-2026		Budget 2026-2027
Interest Earnings	$	303	$	-	$	-	$	-
Retiree Health Premium		280,024		248,953		260,063		296,600
Retiree Medicare Supplemental Ins Premiums		586,254		499,942		693,022		732,000
Retiree Dental Premium		43,354		89,990		51,392		54,600
Health Stop Loss		-		-		-		-
PARS Trust Fund Reimbursement		1,525,848		1,991,324		1,825,445		1,625,867
Total Revenues	**$**	**2,435,783**	**$**	**2,830,209**	**$**	**2,829,922**	**$**	**2,709,067**

Retiree Benefits Fund(761)

Statement of Expenditures

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Life Insurance	$ 29,714	$ 36,571	$ 30,388	$ 30,000
Benefit Analyst	51,945	61,210	66,210	57,893
Special Services	46,407	31,770	26,435	31,770
Medicare Supplement	1,018,548	1,144,970	1,131,303	1,250,000
Health Claim Payments	648,459	713,046	737,626	729,338
Rx Claims	318,520	400,257	391,208	373,655
Dental Administrative Fees	8,810	9,035	10,312	8,820
Dental Claim	185,390	213,124	218,845	178,000
Health Admin Fees	46,416	65,657	65,745	45,330
Health Stop loss	81,570	152,531	151,342	-
Affordable Care Act	-	511	511	300
Total Expenditures	**$ 2,435,779**	**$ 2,828,682**	**$ 2,829,925**	**$ 2,705,106**

Cemeteries Operating Fund(204)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**139,491**	**208,214**	**208,214**	**166,232**
Revenues				
Permits	2,995	8,000	6,450	8,000
Interest Earnings	11,011	5,369	10,597	10,369
Current Service Charges	110,700	122,000	95,155	122,000
Total Revenues	**124,706**	**135,369**	**112,202**	**140,369**
Expenditures				
Cemetery	533,585	603,819	601,844	639,533
Total Expenditures	**533,585**	**603,819**	**601,844**	**639,533**
Transfer In	*477,602*	*390,000*	*447,660*	*425,000*
Cemetery Trust Fund (713)	152,602	65,000	122,660	100,000
General Fund (101)	325,000	325,000	325,000	325,000
Transfer Out	-	-	-	*(2,794)*
Productivity Fund (639)	-	-	-	(2,794)
Ending Fund Balance	**208,214**	**129,764**	**166,232**	**89,274**

Police Forfeiture Fund (205)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**331,528**	**305,847**	**305,847**	**241,316**
Revenues				
Judgement of Forfeitures - State	20,387	41,000	42,178	41,000
Judgement of Forfeitures - Federal	1,545	-	-	-
Training Registration	-	-	-	-
Interest Earnings	17,669	15,000	11,518	15,000
Total Revenues	**39,601**	**56,000**	**53,696**	**56,000**
Expenditures				
Federal Forefeiture	60,781	85,000	60,310	85,000
State Forefeiture	4,501	102,000	57,917	60,500
Training/Range Upgrades	-	-	-	-
Total Expenditures	**65,282**	**187,000**	**118,227**	**145,500**
Ending Fund Balance	**305,847**	**174,847**	**241,316**	**151,816**

Park Improvement Fund (206)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**517,604**	**729,937**	**729,937**	**45,748**
Revenues				
Landfill Access Fee	741,735	799,119	761,194	1,199,119
Interest Earnings	11,457	4,000	32,953	4,000
Donations	-	-	-	-
Lindsey Park TXDot Grant	-	-	-	-
Total Revenues	**753,192**	**803,119**	**794,147**	**1,203,119**
Expenditures				
Park Capital Improvements	540,859	1,478,335	1,478,336	952,500
Keep Tyler Beautiful	-	-	-	254,555
Total Expenditures	**540,859**	**1,478,335**	**1,478,336**	**1,207,055**
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**729,937**	**54,721**	**45,748**	**41,812**

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)	$ (87,465)	$ (87,465)	$ (112,994)
Reserve for Efficeiency	109,341	183,454	183,454	242,602
Reserve for Partners for Youth	(74,797)	4,852	4,852	103,972
Reserve for Jury	5,890	8,145	8,145	10,314
Reserve for Security	157,168	268,676	268,676	326,300
Beginning Fund Balance / Working Capital	**118,025**	**377,662**	**377,662**	**570,194**
Revenues				
Technology Fees	111,227	113,000	99,598	115,000
Security Fees	113,809	105,000	109,434	115,000
Partners for Youth Fees	119,043	108,000	114,669	110,000
Juvenile Class Fees	46,930	50,000	42,735	45,000
Efficiency Fees	113,958	110,000	106,874	115,000
Jury Fees	2,255	2,100	2,169	2,200
Truancy Prevention	804	700	986	1,000
Interest Earnings	19,824	-	24,476	20,000
Total Revenues	**527,850**	**488,800**	**500,941**	**523,200**
Expenditures				
Expenditures for Technology	138,939	134,112	149,603	154,112
Expenditures for Security	2,301	106,974	51,810	107,732
Expenditures for Partners for Youth	87,128	147,576	59,270	337,773
Expenditures for Jury	-	-	-	-
Expenditures for Efficiency	39,845	48,000	47,726	65,000
Total Expenditures	**268,213**	**436,662**	**308,409**	**664,617**
(Transfer Out)	-	-	-	-
Productivity Fund (639)	-	-	-	-
Reserve for Technology	(87,465)	(108,577)	(112,994)	(132,106)
Reserve for Efficeiency	183,454	245,454	242,602	292,602
Reserve for Partners for Youth	4,852	15,976	103,972	(77,801)
Reserve for Jury	8,145	10,245	10,314	12,514
Reserve for Security	268,676	266,702	326,300	333,568
Ending Fund Balance / Working Capital	**$ 377,662**	**$ 429,800**	**$ 570,194**	**$ 428,777**

Economic Development Fund (208)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**439,355**	**453,205**	**453,205**	**437,222**
Revenues				
Interest Earnings	18,869	16,500	17,767	16,500
Total Revenues	**18,869**	**16,500**	**17,767**	**16,500**
Expenditures				
Economic Development	180,019	208,750	208,750	203,750
Total Expenditures	**180,019**	**208,750**	**208,750**	**203,750**
Transfer In	*175,000*	*175,000*	*175,000*	*175,000*
Water Utilities Fund (502)	175,000	175,000	175,000	175,000
Solid Waste Fund (560)	-	-	-	-
Airport Operations Fund (524)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**453,205**	**435,955**	**437,222**	**424,972**

TIF / TIRZ #4 (217)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**560,005**	**995,214**	**995,214**	**1,465,013**
Revenues				
Property Tax	481,085	676,276	594,175	500,521
Interest Earnings	38,398	30,000	46,967	45,000
COPS Grant	59,439	95,225	95,272	93,888
Total Revenues	**578,922**	**801,501**	**736,414**	**639,409**
Expenditures				
TIRZ	19,897	20,000	20,000	252,232
TIRZ PD	123,816	229,009	246,615	224,083
Total Expenditures	**143,713**	**249,009**	**266,615**	**476,315**
Transfer In	-	-	-	-
General Fund (101)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**995,214**	**1,547,706**	**1,465,013**	**1,628,107**

TIF / TIRZ #3 (218)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**1,142,380**	**331,368**	**331,368**	**96,915**
Revenues				
Property Tax	208,400	250,255	177,419	250,255
Interest Earnings	52,389	45,000	7,697	10,000
Total Revenues	**260,789**	**295,255**	**185,116**	**260,255**
Expenditures				
TIRZ	1,071,801	419,569	419,569	20,000
Total Expenditures	**1,071,801**	**419,569**	**419,569**	**20,000**
Transfer In	-	-	-	-
TIF / TIRZ #2 (209)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	**331,368**	**207,054**	**96,915**	**337,170**

Tourism & Convention Fund (219)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**(32,300)**	**101,225**	**101,225**	**347,958**
Revenues				
Rose Garden	142,017	228,000	135,125	232,500
Convention Center	653,773	620,000	695,275	672,000
Main Street Revenue	13,661	19,000	14,170	19,000
Liberty Hall Revenue	99,231	113,400	80,838	103,400
Mayfair Revenue	37,355	63,000	57,885	66,000
Interest Earnings	19,002	12,000	31,989	20,000
Total Revenues	**965,039**	**1,055,400**	**1,015,282**	**1,112,900**
Expenditures				
Rose Garden Center	486,984	872,680	865,921	536,104
Rose Garden Maint.	1,009,139	1,130,558	1,122,842	1,176,658
Convention Center & Goodman	1,473,661	1,578,361	1,564,430	1,646,021
Liberty Hall	271,413	352,181	222,753	344,448
Main Street	511,567	594,260	549,689	735,392
Mayfair	35,752	49,300	22,914	42,341
General Services	-	-	-	-
Total Expenditures	**3,788,516**	**4,577,340**	**4,348,549**	**4,480,964**
Transfer In	*2,977,002*	*3,600,000*	*3,600,000*	*3,300,000*
Hotel Tax Fund (211)	2,977,002	3,600,000	3,600,000	3,300,000
Transfer Out	*(20,000)*	*(20,000)*	*(20,000)*	*(175,119)*
Technology Fund (671)	(20,000)	(20,000)	(20,000)	(131,618)
Productivity Fund (639)	-	-	-	(43,501)
Ending Fund Balance	**101,225**	**159,285**	**347,958**	**104,775**

Airport Passenger Facility Fund (234)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**638,508**	**803,122**	**803,122**	**957,426**
Revenues				
Passenger Facility Charge	203,906	200,000	192,298	200,000
Interest Earnings	32,708	25,000	34,006	32,000
Total Revenues	**236,614**	**225,000**	**226,304**	**232,000**
Total Expenditures	**-**	**-**	**-**	**-**
Transfer In	-	-	-	-
Transfer Out	*(72,000)*	*(72,000)*	*(72,000)*	*(72,000)*
Half-Cent Sales Tax (Non-Budgetary Fund)	-	-	-	-
Airport Operations Fund (524)	(72,000)	(72,000)	(72,000)	(72,000)
Ending Fund Balance	**803,122**	**956,122**	**957,426**	**1,117,426**

PEG Fee Fund (236)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**1,322,473**	**1,175,905**	**1,175,905**	**837,790**
Revenues				
PEG Fee	157,446	126,165	143,336	145,021
Interest Earnings	51,398	30,000	35,596	35,000
Total Revenues	**208,844**	**156,165**	**178,932**	**180,021**
Expenditures				
Technology Costs	79,895	310,569	310,569	183,489
Technology Updates	274,357	155,318	155,318	115,000
Studio Renovations	-	175,000	50,000	175,000
Contingency	1,160	110,000	1,160	95,000
Total Expenditures	**355,412**	**750,887**	**517,047**	**568,489**
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	**1,175,905**	**581,183**	**837,790**	**449,322**

Home Ownership / Housing Fund (274)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**466**	**487**	**487**	**504**
Total Revenues	**21**	**20**	**17**	**20**
Total Expenditures	**-**	**-**	**-**	**-**
Ending Fund Balance	**487**	**507**	**504**	**524**

Housing Assistance Payments Fund (276)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Reserve for Voucher Program	175,906	391,986	391,986	41,407
Reserve for Administration	1,138,155	1,376,088	1,376,088	1,352,299
Beginning Fund Balance	**1,314,061**	**1,768,074**	**1,768,074**	**1,393,706**
Revenues				
HUD Voucher	11,268,990	11,405,520	11,324,699	12,570,600
HUD Administration	1,000,342	840,000	882,412	840,000
Portability Voucher	280,396	240,000	147,773	150,000
Portability Administration	15,367	16,800	8,532	10,500
FSS Administration	63,568	65,000	67,599	90,782
Vash Voucher	-	-	-	-
Fraud Reimbursement - Voucher	54,178	30,000	30,828	30,000
Fraud Reimbursement - Admisitration	54,138	30,000	30,828	30,000
Sale of Equipment	-	-	-	-
Rental Income	24,000	24,000	24,000	24,000
FSS Forfeitures	704	-	-	-
Unclaimed Property	-	-	-	-
Interest Earnings	63,252	25,000	64,887	56,400
Total Revenues	**12,824,935**	**12,676,320**	**12,581,558**	**13,802,282**
Expenditures				
HAP Voucher	10,887,904	10,947,960	11,399,010	12,078,600
HAP Administration	899,426	2,151,740	948,243	1,179,609
Poratbility Voucher	269,255	185,000	203,943	185,000
Poratbility Administration	-	-	-	-
FSS Administration	90,307	90,448	97,634	96,642
Tenant Protection Voucher	11,805	22,320	7,170	12,300
Tenant Protection Administration	4,846	5,267	-	-
Vash Voucher	207,379	435,240	299,926	479,700
CARES Act	-	-	-	-
Total Expenditures	**12,370,922**	**13,837,975**	**12,955,926**	**14,031,851**
Reserve for Voucher Program	391,986	421,986	41,407	71,407
Reserve for Administration	1,376,088	184,433	1,352,299	1,092,730
Ending Fund Balance	**1,768,074**	**606,419**	**1,393,706**	**1,164,137**

Grant Fund (285)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**829**	**829**	**829**	**-**
Total Revenues	**460,044**	**591,005**	**591,005**	**375,000**
Total Expenditures	**460,044**	**591,834**	**591,834**	**375,000**
Ending Fund Balance	**829**	**-**	**-**	**-**

Transit System Fund (286)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2025-2026

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**11,748**	**13,405**	**13,405**	**13,738**
Revenues				
Transit Fees	174,714	174,000	170,174	174,000
Advertising	16,260	10,000	20,000	18,000
Bus Sales and Other Income	69,195	6,200	23,751	14,200
Donations	15,454	16,000	15,600	16,000
State Grant	1,644,973	1,610,000	1,011,520	825,000
Federal Grant	2,886,718	2,524,108	2,569,929	3,048,612
Total Revenues	**4,807,314**	**4,340,308**	**3,810,974**	**4,095,812**
Expenditures				
Transit Operations	6,030,151	5,223,618	4,726,849	5,012,020
Total Expenditures	**6,030,151**	**5,223,618**	**4,726,849**	**5,012,020**
Transfer In	*1,224,494*	*916,208*	*916,208*	*916,208*
General Fund (101)	*1,224,494*	*916,208*	*916,208*	*916,208*
Transfer Out	-	-	-	-
Ending Fund Balance	**13,405**	**46,303**	**13,738**	**13,738**

Community Development Block Grant Fund (294)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**123,812**	**108,717**	**108,717**	**117,692**
Revenues				
CDBG Grant Income	410,367	1,700,455	869,724	723,761
HIP Income	-	-	-	-
CARES Act	-	-	-	-
Miscellaneous Income	17,635	10,000	8,975	10,000
Total Revenues	**428,002**	**1,710,455**	**878,699**	**733,761**
Administration Expenditures				
Administration	160,367	185,403	244,607	131,185
Rehab Administration	38,483	15,182	52,376	37,790
Homebuyers Administration	41,227	-	35,111	-
Demolition Administration	1,178	-	63	-
Code Enforecment Administration	12,913	-	-	-
Public Faciliites Administration	-	-	3,824	-
CARES Act Administration	439	-	-	-
Miscellaneous Expense (not covered by grant)	-	-	1,243	-
Total Administration Expenditures	**254,607**	**200,585**	**337,224**	**168,975**
Project Expenditures				
Administration	-	-	-	-
Rehab	163,798	334,818	184,500	256,071
Homebuyers	-	60,000	23,000	-
Demolition	19,567	135,938	30,000	-
Code Enforecment	-	-	-	-
Public Facilities	3,000	852,261	295,000	279,009
CARES Act Projects	2,125	118,556	-	-
Miscellaneous Expense (not covered by grant)	-	-	-	-
Total Project Expenditures	**188,490**	**1,501,573**	**532,500**	**535,080**
Total Expenditures	**443,097**	**1,702,158**	**869,724**	**704,055**
Ending Fund Balance	**108,717**	**117,014**	**117,692**	**147,398**

HOME Grant Fund (295)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**1,163,031**	**1,182,029**	**1,182,029**	**1,172,664**
Revenues				
HOME Grant Income	145,740	2,612,359	805,328	298,486
Program Income	503,342	834,526	190,635	600,000
HOME - ARP	-	-	-	95,000
Total Revenues	**649,082**	**3,446,885**	**995,963**	**993,486**
Expenditures				
Administration	69,736	520,998	75,790	49,849
Homebuyers	140,523	240,000	175,635	200,000
CHDO	-	45,552	-	44,773
New Construction / Re-construction	399,892	2,063,818	725,425	623,864
HOME ARP	19,933	583,361	28,478	75,000
Total Expenditures	**630,084**	**3,453,729**	**1,005,328**	**993,486**
Ending Fund Balance	**1,182,029**	**1,175,185**	**1,172,664**	**1,172,664**

Productivity Improvement Fund (639)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**1,971,619**	**1,497,609**	**1,497,609**	**792,597**
Total Revenues	**85,150**	**75,000**	**52,911**	**55,000**
Expenditures				
Services	-	75,000	75,000	160,000
Productivity Pay & Severance	183,564	225,000	209,972	2,088,766
Internal Audit	44,071	213,800	132,910	263,800
Strategic Planning	155,484	189,203	191,744	259,765
Lean Six Sigma/City U	476,041	552,897	448,297	624,295
Total Expenditures	**859,160**	**1,255,900**	**1,057,923**	**3,396,626**
Transfer In	*300,000*	*300,000*	*300,000*	*2,911,832*
General Fund (101)	-	-	-	1,696,322
Rainy Day Fund (235)	-	-	-	-
Utilities Fund (502)	250,000	250,000	250,000	631,290
Solid Waste Fund (560)	50,000	50,000	50,000	263,418
Airport Fund (524)	-	-	-	17,027
Storm Water (575)	-	-	-	23,342
Special Revenue Funds	-	-	-	213,281
Internal Service Funds	-	-	-	67,152
Transfer Out	-	-	-	-
Ending Fund Balance	**1,497,609**	**616,709**	**792,597**	**362,803**

Fleet Maintenance & Replacement Fund (640)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**2,751,434**	**4,205,361**	**4,205,361**	**2,680,092**
Revenues				
Interest Earnings	291,216	40,000	173,695	150,000
Amortization Charges	6,018,007	8,950,968	5,500,348	5,613,250
Service Fees	1,257,363	1,768,000	1,267,563	1,768,000
Fuel Revenue	2,177,136	2,875,290	2,262,715	2,241,698
Parts Revenue	4,773,096	5,170,720	4,500,428	5,687,792
Compressed Natural Gas	1,763	3,000	-	-
Miscellaneous Income	4,546	1,000	-	1,000
Sale of Equipment	473,522	300,000	160,167	300,000
Sale of Salvage	4,949	8,000	2,528	6,000
Health District	898	14,238	8,709	14,238
Total Revenues	**15,002,496**	**19,131,216**	**13,876,153**	**15,781,978**
Expenditures				
Replacement	4,353,418	9,725,343	5,925,185	5,213,400
Maintenance	2,760,227	4,104,907	2,624,510	3,254,424
Health	9,221	13,004	7,914	12,598
Fuel, Parts and Contractual Services	6,325,703	6,901,195	6,072,545	7,285,611
Contingency	-	155,500	-	200,000
Total Expenditures	**13,448,569**	**20,899,949**	**14,630,154**	**15,966,033**
Transfer In	-	-	-	-
General Fund (101)	-	-	-	-
Transfer Out	*(100,000)*	*(100,000)*	*(771,268)*	*(157,465)*
Technology Fund (671)	(100,000)	(100,000)	(100,000)	(131,618)
General Capital Projects Fund (102)			(671,268)	
Productivity Fund (639)	-	-	-	(25,847)
Ending Fund Balance	**4,205,361**	**2,336,628**	**2,680,092**	**2,338,572**

Risk Fund(650)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Reserved for Workers Comp.	$ 2,987,701	$ 4,130,209	$ 4,130,209	$ 4,888,109
Reserved Property/Liability	995,900	1,376,736	1,376,736	1,629,370
Beginning Fund Balance / Working Capital	**3,983,601**	**5,506,945**	**5,506,945**	**6,517,479**
Revenues				
Distributed Interest	248,350	85,000	239,388	85,000
Special Event Policy	23,044	31,000	31,000	36,000
Unemployment / Disability Premiums	121,393	122,830	122,831	117,660
Property and Liability Premiums	1,922,496	2,422,631	2,422,631	2,489,004
Workers Comp Premiums	2,215,040	2,118,110	2,118,109	1,193,818
ARPA Reimbursement	-	-	-	-
Total Revenues	**4,530,323**	**4,779,571**	**4,933,959**	**3,921,482**
Expenditures				
Employee Cost	239,059	241,415	251,527	242,820
Unemployment / Disability	210,647	231,261	237,599	226,462
Property and Liability	2,065,996	2,338,848	1,945,429	2,299,045
Workers Comp	491,277	824,635	488,870	822,839
Contingency	-	1,000,000	1,000,000	1,000,000
Total Expenditures	**3,006,979**	**4,636,159**	**3,923,425**	**4,591,166**
Transfer Out	-	-	-	*(2,024)*
Productivity Fund (639)	-	-	-	(2,024)
Reserved for Workers Comp.	4,130,209	4,237,768	4,888,109	4,384,328
Reserved Property/Liability	1,376,736	1,412,589	1,629,370	1,461,443
Ending Fund Balance / Working Capital	**$ 5,506,945**	**$ 5,650,357**	**$ 6,517,479**	**$ 5,845,771**

Property & Facilities Management (663)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

		Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance / Working Capital		**1,059,225**	**778,584**	**778,584**	**250,333**
Revenues					
Miscellaneous Rental Income		19,500	18,000	10,500	18,000
Miscellaneous Income		-	-	-	-
Interest Earnings		59,132	50,000	27,544	30,000
Roof Maintenance		82,674	83,520	64,140	88,414
Roof Replacement		236,952	312,541	309,405	328,292
HVAC Maintenance		354,898	372,483	285,402	409,470
Total Revenues		**753,156**	**836,544**	**696,991**	**874,176**
Expenditures					
Employee Costs		220,717	213,265	213,930	220,416
Property and Facility Maintenance		287,239	281,980	246,564	272,445
Health District		4,533	9,200	7,033	9,200
HVAC Maintenance		476,334	412,485	406,953	400,292
HVAC Replacement		29,739	75,000	74,479	214,665
Roof Maintenance		81,906	83,519	47,083	80,571
Roof Replacement		160,940	738,713	473,217	184,630
Total Expenditures		**1,261,408**	**1,814,162**	**1,469,259**	**1,382,219**
Transfer In		*227,611*	*244,028*	*244,017*	*492,864*
General Fund (101)		101,305	109,514	109,513	123,216
Development Services (202)		-	-	-	61,608
Hotel Tax Fund (211)		25,000	25,000	25,000	-
Water Utilities Fund (502)		50,653	54,757	54,756	123,216
Solid Waste Fund (560)		50,653	54,757	54,748	123,216
Airport Fund (236)		-	-	-	61,608
(Transfer Out)		-	-	-	*(3,367)*
Productivity Fund (639)		-	-	-	(3,367)
Ending Fund Balance / Working Capital		**$ 778,584**	**$ 44,994**	**$ 250,333**	**$ 231,787**

Technology Fund (671)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**3,715,292**	**3,335,391**	**3,335,391**	**3,142,168**
Revenues				
Rental Income	25,178	30,275	27,716	30,275
Interest Earning	193,191	120,000	136,999	120,000
Technology Charges	6,319,493	7,157,631	7,110,412	4,419,334
Miscellaneous Income	52,000	338,583	341,480	338,583
Total Revenues	**6,589,862**	**7,646,489**	**7,616,607**	**4,908,192**
Expenditures				
Administration	1,890,529	2,014,255	2,024,023	2,176,104
Technology Costs	6,286,234	8,493,880	5,692,807	7,067,017
Contingency	-	293,000	-	250,000
Total Expenditures	**8,176,763**	**10,801,135**	**7,716,830**	**9,493,121**
Transfer In	*1,207,000*	*857,000*	*857,000*	*1,605,888*
General Fund (101)	350,000	-	-	26,472
Development Services (202)	-	-	-	131,618
Water Utilities Fund (502)	450,000	450,000	450,000	526,472
Solid Waste Fund (560)	250,000	250,000	250,000	526,472
Tourism & Convention Fund (219)	20,000	20,000	20,000	131,618
Airport Operating Fund (524)	37,000	37,000	37,000	131,618
Fleet Maintenance & Replacement Fund (640)	100,000	100,000	100,000	131,618
Transfer Out	-	*(950,000)*	*(950,000)*	-
Half Cent Fund (231)	-	(950,000)	(950,000)	-
Ending Fund Balance	**3,335,391**	**87,745**	**3,142,168**	**163,127**

Cemetery Trust Fund (713)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**3,016,046**	**3,120,565**	**3,120,565**	**3,173,156**
Revenues				
Interest Earnings	150,821	65,000	127,160	100,000
Sales	106,300	109,600	48,091	109,600
Total Revenues	**257,121**	**174,600**	**175,251**	**209,600**
Transfer In	-	-	-	-
Transfer Out	*(152,602)*	*(65,000)*	*(122,660)*	*(100,000)*
Cemetery Operating Fund (204)	(152,602)	(65,000)	(122,660)	(100,000)
Ending Fund Balance	**3,120,565**	**3,230,165**	**3,173,156**	**3,282,756**

Utilities Debt Service Fund (504)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**2,336,062**	**3,413,052**	**3,413,052**	**2,259,108**
Revenues				
Interest Earnings	350,116	275,000	357,563	350,000
Miscellaneous Income	-	-	63	-
Regulatory Compliance Fee	8,602,233	11,417,689	11,223,778	14,875,920
Total Revenues	**8,952,349**	**11,692,689**	**11,581,404**	**15,225,920**
Expenditures				
Series 2012 Interest	10,381	7,175	7,175	3,675
Series 2012 Principal	135,000	140,000	140,000	140,000
Series 2015 A Interest	239,275	230,000	124,800	9,975
Series 2015 A Principal	265,000	275,000	275,000	285,000
Series 2015 B Interest	392,250	314,500	161,000	12,750
Series 2015 B Principal	1,555,000	1,630,000	-	425,000
Series 2017A Interest	78,050	69,800	69,800	58,400
Series 2017A Principal	275,000	285,000	285,000	290,000
Series 2017B Interest	250,925	250,925	250,925	250,925
Series 2017B Principal	-	-	-	-
Series 2018A Interest	261,200	246,400	246,400	231,000
Series 2018A Principal	370,000	385,000	385,000	400,000
Series 2018B Interest	118,350	90,000	90,000	60,900
Series 2018B Principal	945,000	970,000	970,000	1,000,000
Series 2019 Interest	561,569	537,819	537,819	513,069
Series 2019 Principal	475,000	495,000	495,000	520,000
Series 2020 Interest	82,950	68,550	68,550	46,350
Series 2020 Principal	720,000	740,000	740,000	760,000
Series 2021 Interest	667,063	642,863	642,863	611,363
Series 2021 Principal	605,000	630,000	630,000	660,000
Series 2022 Interest	1,244,300	1,207,700	1,207,700	1,160,200
Series 2022 Principal	915,000	950,000	950,000	995,000
Series 2023 Interest	3,407,214	2,980,250	2,980,250	2,928,750
Series 2023 Principal	975,000	1,030,000	1,030,000	1,080,000
Series 2025 Interest	-	2,976,251	2,513,772	2,178,250
Series 2025 Principal	-	365,000	365,000	700,000
Series 2026 Interest	-	-	1,373,234	3,749,281
Series 2026 Principal	-	-	1,660,000	2,310,000
Bond Issue Expense	-	-	115,234	-
Fiscal Agent Fees/Special Services	12,900	15,000	12,625	15,000
Total Expenditures	**14,561,427**	**17,532,232**	**18,327,147**	**21,394,888**
Transfer In	*6,686,068*	*5,584,310*	*5,591,798*	*5,988,238*
Water Utilities Fund (502)	6,686,068	5,584,310	5,591,798	5,988,238
Transfer Out	-	-	-	-
Water Utilities Fund (502)	-	-	-	-
Ending Fund Balance	**3,413,052**	**3,157,819**	**2,259,108**	**2,078,378**

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
2027	5,907,444	5,907,444	9,565,000	21,379,888	270,445,000
2028	5,702,394	5,702,394	9,835,000	21,239,788	260,610,000
2029	5,484,894	5,484,894	9,615,000	20,584,788	250,995,000
2030	5,264,294	5,264,294	10,090,000	20,618,588	240,905,000
2031	5,041,556	5,041,556	8,450,000	18,533,113	232,455,000
2032	4,863,956	4,863,956	8,810,000	18,537,913	223,645,000
2033	4,687,931	4,687,931	8,785,000	18,160,863	214,860,000
2034	4,522,756	4,522,756	9,080,000	18,125,513	205,780,000
2035	4,351,306	4,351,306	7,955,000	16,657,613	197,825,000
2036	4,188,031	4,188,031	7,915,000	16,291,063	189,910,000
2037	4,026,756	4,026,756	8,235,000	16,288,513	181,675,000
2038	3,858,431	3,858,431	8,580,000	16,296,863	173,095,000
2039	3,682,556	3,682,556	8,330,000	15,695,113	164,765,000
2040	3,512,794	3,512,794	8,675,000	15,700,588	156,090,000
2041	3,343,925	3,343,925	8,945,000	15,632,850	147,145,000
2042	3,167,563	3,167,563	9,215,000	15,550,125	137,930,000
2043	2,985,100	2,985,100	9,575,000	15,545,200	128,355,000
2044	2,793,478	2,793,478	9,950,000	15,536,956	118,405,000
2045	2,591,538	2,591,538	10,365,000	15,548,075	108,040,000
2046	2,379,078	2,379,078	10,785,000	15,543,156	97,255,000
2047	2,157,394	2,157,394	11,230,000	15,544,788	86,025,000
2048	1,923,603	1,923,603	11,700,000	15,547,206	74,325,000
2049	1,679,391	1,679,391	12,165,000	15,523,781	62,160,000
2050	1,424,706	1,424,706	11,575,000	14,424,413	50,585,000
2051	1,176,531	1,176,531	12,070,000	14,423,063	38,515,000
2052	917,075	917,075	11,340,000	13,174,150	27,175,000
2053	659,856	659,856	9,845,000	11,164,713	17,330,000
2054	418,275	418,275	6,420,000	7,256,550	10,910,000
2055	262,538	262,538	6,730,000	7,255,075	4,180,000
2056	99,275	99,275	4,180,000	4,378,550	-
TOTAL	$93,074,425	$93,074,425	$280,010,000	$466,158,850	

WATER AND SEWER REVENUE BONDS

SERIES 2012

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2027	1,838	1,838	140,000	143,675	-
TOTAL	**$1,838**	**$1,838**	**$140,000**	**$143,675**	
Interest Rate 2.10%					

WATER AND SEWER REVENUE REFUNDING BONDS

SERIES 2015 A

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2027	4,988	4,988	285,000	294,975	-
TOTAL	**$4,988**	**$4,988**	**$285,000**	**$294,975**	
Interest Rate 2.93%					

WATER AND SEWER REVENUE REFUNDING BONDS

SERIES 2015 B

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2027	6,375	6,375	425,000	437,750	-
TOTAL	**$6,375**	**$6,375**	**$425,000**	**$437,750**	
Interest Rate 2.76%					

WATER AND SEWER REVENUE BONDS

SERIES 2017A

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$100,675**	**$100,675**	**$1,850,000**	**$2,051,350**	

Interest Rate 2.27%

WATER AND SEWER REVENUE BONDS

SERIES 2017B

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$688,550**	**$688,550**	**$7,950,000**	**$9,327,100**	

Interest Rate 2.73%

WATER AND SEWER REVENUE BONDS

SERIES 2018A

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$791,000**	**$791,000**	**$5,775,000**	**$6,759,000**	

Interest Rate 2.85%

WATER AND SEWER REVENUE BONDS

SERIES 2018B

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$45,900**	**$45,900**	**$2,030,000**	**$2,121,800**	

Interest Rate 2.34%

WATER AND SEWER REVENUE BONDS

SERIES 2019

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$3,235,581**	**$3,235,581**	**$16,835,000**	**$23,306,163**	
Estimated Interest Rate 3.45%					

WATER AND SEWER REVENUE BONDS

SERIES 2020

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2027	23,175	23,175	760,000	806,350	785,000
2028	11,775	11,775	785,000	808,550	-
TOTAL	**$34,950**	**$34,950**	**$1,545,000**	**$1,614,900**	

WATER AND SEWER REVENUE BONDS

SERIES 2021

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$3,799,784**	**$3,799,784**	**$24,145,000**	**$31,744,569**	

WATER AND SEWER REVENUE BONDS

SERIES 2022

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$8,262,925**	**$8,262,925**	**$37,795,000**	**$52,317,225**	

WATER AND SEWER REVENUE BONDS

SERIES 2023

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$24,627,250**	**$24,627,250**	**$58,575,000**	**$107,829,500**	

WATER AND SEWER REVENUE BONDS

SERIES 2025

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
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	**$19,936,125**	**$19,936,125**	**$43,565,000**	**$83,437,250**	

WATER AND SEWER REVENUE BONDS
SERIES 2026

Fiscal Year 2026-2027	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2027	1,874,641	1,874,641	2,310,000	6,059,281	76,785,000
2028	1,816,891	1,816,891	3,160,000	6,793,781	73,625,000
2029	1,737,891	1,737,891	3,310,000	6,785,781	70,315,000
2030	1,655,141	1,655,141	3,520,000	6,830,281	66,795,000
2031	1,567,141	1,567,141	1,610,000	4,744,281	65,185,000
2032	1,526,891	1,526,891	1,695,000	4,748,781	63,490,000
2033	1,484,516	1,484,516	1,780,000	4,749,031	61,710,000
2034	1,440,016	1,440,016	1,865,000	4,745,031	59,845,000
2035	1,393,391	1,393,391	1,960,000	4,746,781	57,885,000
2036	1,344,391	1,344,391	1,690,000	4,378,781	56,195,000
2037	1,302,141	1,302,141	1,775,000	4,379,281	54,420,000
2038	1,257,766	1,257,766	1,865,000	4,380,531	52,555,000
2039	1,211,141	1,211,141	1,955,000	4,377,281	50,600,000
2040	1,162,266	1,162,266	2,055,000	4,379,531	48,545,000
2041	1,119,881	1,119,881	2,140,000	4,379,763	46,405,000
2042	1,075,744	1,075,744	2,230,000	4,381,488	44,175,000
2043	1,028,356	1,028,356	2,325,000	4,381,713	41,850,000
2044	977,497	977,497	2,425,000	4,379,994	39,425,000
2045	924,450	924,450	2,530,000	4,378,900	36,895,000
2046	867,525	867,525	2,645,000	4,380,050	34,250,000
2047	808,013	808,013	2,765,000	4,381,025	31,485,000
2048	744,072	744,072	2,890,000	4,378,144	28,595,000
2049	677,241	677,241	3,025,000	4,379,481	25,570,000
2050	607,288	607,288	3,165,000	4,379,575	22,405,000
2051	532,119	532,119	3,315,000	4,379,238	19,090,000
2052	453,388	453,388	3,475,000	4,381,775	15,615,000
2053	370,856	370,856	3,635,000	4,376,713	11,980,000
2054	284,525	284,525	3,810,000	4,379,050	8,170,000
2055	194,038	194,038	3,990,000	4,378,075	4,180,000
2056	99,275	99,275	4,180,000	4,378,550	-
TOTAL	**$31,538,484**	**$31,538,484**	**$79,095,000**	**$142,171,969**	

Utilities Debt Reserve Fund (505)

Statement of Revenues, Expenditures, and Changes in Working Capital

Fiscal Year 2026-2027

	Actuals 2024-2025	Amended Budget 2025-2026	Projected 2025-2026	Budget 2026-2027
Beginning Fund Balance	**10,833**	**11,324**	**11,324**	**11,746**
Revenues				
Interest Earnings	491	450	422	-
Total Revenues	**491**	**450**	**422**	**-**
Expenditures				
Special Services	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Water Utilities Fund (502)	-	-	-	-
Utilities Capital Fund (503)	-	-	-	-
Ending Fund Balance	**11,324**	**11,774**	**11,746**	**11,746**