PROPOSED FY 2027

OPERATING BUDGET

8/7/2026 Version

City of North Richland Hills
Fiscal Year 2027
Proposed Budget

This budget will raise more total property taxes than last year's budget by $1,894,033 or 4.37%, and of that amount $231,600 is tax revenue to be raised from new property added to the tax roll this year.

The total amount of municipal debt obligations secured by property taxes for the City of North Richland Hills is $98,102,726.

FISCAL YEAR 2027
SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

GENERAL FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Taxes	$42,658,157	$48,166,976	$49,895,953	$50,883,348	$54,510,891
Fines & Forfeitures	1,246,624	1,894,073	1,643,552	1,614,315	1,611,154
Licenses & Permits	2,602,478	2,370,305	2,254,420	2,244,700	2,152,677
Charges for Service	7,071,695	3,664,921	3,739,496	3,951,832	3,960,356
Intergovernmental	2,676,509	5,548,980	5,740,242	5,740,242	6,032,414
Miscellaneous	2,837,065	4,323,583	1,726,809	1,630,090	1,405,395
SUB-TOTAL	$59,092,528	$65,968,838	$65,000,472	$66,064,527	$69,672,887
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$1,958,186	$2,058,970	$0
SUB-TOTAL	$0	$0	$1,958,186	$2,058,970	$0
TOTAL RESOURCES	$59,092,528	$65,968,838	$66,958,658	$68,123,497	$69,672,887
EXPENDITURES					
City Council	$94,397	$109,361	$134,030	$134,030	$125,339
City Manager	872,182	889,643	889,143	967,402	1,023,233
Communications	485,209	515,289	544,416	560,394	593,690
City Secretary	669,398	610,975	726,286	821,848	826,820
Legal	657,823	533,061	515,000	515,000	515,000
Human Resources	150,848	169,115	175,822	178,986	190,199
Finance	852,497	924,293	942,353	864,245	960,667
Budget & Research	480,515	522,949	566,422	566,019	565,471
Municipal Court	1,499,625	1,628,288	1,793,692	1,740,043	1,751,976
Planning	395,288	452,168	562,207	572,154	600,004
Economic Development	398,039	408,302	403,271	404,907	413,579
Library	2,428,244	2,493,950	2,712,509	2,720,819	2,806,660
Community Development	3,450,585	3,505,339	3,820,869	3,805,205	3,880,108
Public Works	3,487,972	3,340,298	3,641,908	3,729,001	4,154,416
Parks & Recreation	1,993,597	1,601,651	1,677,354	1,695,051	1,689,647
Police	17,980,242	19,731,161	20,664,430	20,478,408	21,525,742
Fire	16,698,955	17,080,872	18,019,452	18,062,169	18,349,303
Building Services	899,730	899,730	899,730	899,730	1,228,105
Non-Departmental	3,686,673	5,258,462	4,137,010	4,121,332	4,227,614
SUB-TOTAL	$57,181,817	$60,674,906	$62,825,904	$62,836,743	$65,427,573
RESERVES & OTHER EXPENDITURES					
Planned Contribution to Fund Balance	$0	$0	$0	$0	$0
Capital Project Transfers	1,000,000	2,640,000	4,000,000	5,154,000	4,187,842
Operational Transfers	132,067	274,052	132,754	132,754	57,472
SUB-TOTAL	$1,132,067	$2,914,052	$4,132,754	$5,286,754	$4,245,314
TOTAL EXPENDITURES	$58,313,884	$63,588,958	$66,958,658	$68,123,497	$69,672,887
BALANCE	$778,644	$2,379,880	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 2 - SUMMARY OF REVENUES

GENERAL FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
TAXES					
Current Property Taxes	$25,164,541	$27,665,225	$29,256,442	$29,539,511	$32,953,615
Delinquent Property Taxes	(380,926)	49,374	0	(205,000)	0
Penalty and Interest	102,481	240,148	150,000	310,000	200,000
Recalculated Property Taxes	34,981	(31,396)	0	0	0
Franchise Fees	3,594,399	3,600,126	3,579,000	3,735,769	3,622,480
Utility Fund Franchise Taxes	0	1,261,933	1,395,508	1,416,117	1,511,195
Sales Taxes	13,990,500	14,828,583	15,006,494	15,578,442	15,707,954
Mixed Beverages	152,181	153,761	153,000	153,000	154,000
Payment in Lieu of Taxes	0	399,222	355,509	355,509	361,647
SUB-TOTAL	$42,658,157	$48,166,976	$49,895,953	$50,883,348	$54,510,891
FINES AND FORFEITURES					
Municipal Court Fines	$1,136,444	$1,768,715	$1,516,312	$1,492,689	$1,494,384
Warrant & Arrest Fees	110,180	125,355	127,240	121,626	116,770
Library Fines	0	4	0	0	0
SUB-TOTAL	$1,246,624	$1,894,073	$1,643,552	$1,614,315	$1,611,154
LICENSES AND PERMITS					
Building Permits	$1,419,062	$1,012,472	$1,150,000	$1,150,000	$1,150,000
Electrical Permits	108,335	147,098	105,000	125,000	105,000
Plumbing Permits	144,032	128,289	120,000	120,000	120,000
Mechanical Permits	189,336	180,644	150,000	150,000	150,000
Miscellaneous Permits	92,552	91,859	95,800	96,500	89,500
Certificate of Occupancy	10,533	13,995	10,000	10,000	10,000
Plan/Review/Application Fee	17,327	90,939	33,000	33,000	22,500
Apartment Inspection Fees	119,742	110,146	110,000	110,000	115,000
Curb & Drainage Inspection Fees	78,137	203,975	89,000	89,000	50,000
Re-Inspection Fees	29,316	20,320	20,000	20,000	20,000
License Fees	2,800	4,300	5,620	5,000	4,750
Fire Inspection	22,542	18,524	19,000	19,000	19,000
Gas Well Inspection	56,000	56,000	56,000	56,000	56,000
Food Service / Consumer Health Permits	206,908	203,938	189,000	166,200	166,200
Food Managers School	4,711	3,896	2,500	2,500	2,500
Animal License/Adoption Fees	12,119	12,903	12,500	5,500	0
Animal Control Impoundment	13,602	9,706	7,000	7,000	7,000
Auto Impoundment Fees	20,659	13,971	20,000	20,000	15,000
Burglar Alarm Permits	54,765	47,330	60,000	60,000	50,227
SUB-TOTAL	$2,602,478	$2,370,305	$2,254,420	$2,244,700	$2,152,677

FISCAL YEAR 2027
SCHEDULE 2 - SUMMARY OF REVENUES

GENERAL FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
CHARGES FOR SERVICE					
Park Facility Rental	$212	$0	$0	$0	$0
Ambulance Fees	2,474,710	2,774,200	2,972,000	3,130,376	3,127,376
Ambulance Supplemental Program	10,095	74,659	33,616	33,616	35,000
Garbage Billing	4,507,469	706,089	660,000	710,000	715,000
Recreation Fees	13,159	12,480	11,700	11,700	11,700
Athletic Revenue	25	0	0	0	0
Recreation Special Events	17,824	21,126	16,900	16,900	16,900
Planning & Zoning Fees	23,394	26,038	25,000	25,000	30,000
Sale of Accident Reports	54	19	1,000	1,000	100
Mowing / Code Compliance Fees	19,419	45,929	15,000	20,000	20,000
Fire Dept Certification/CPR Citizen Class	4,640	4,155	3,780	2,740	3,780
Miscellaneous	693	227	500	500	500
SUB-TOTAL	$7,071,695	$3,664,921	$3,739,496	$3,951,832	$3,960,356
INTERGOVERNMENTAL					
Indirect Costs:					
Utility Fund	$0	$2,182,176	$2,182,176	$2,182,176	$2,182,176
Park & Rec Facilities Dev. Corp.	0	469,207	469,207	469,207	469,207
Crime Control District	0	0	85,272	85,272	64,419
Consolidation Reimbursements	2,676,509	2,897,597	3,003,587	3,003,587	3,316,612
SUB-TOTAL	$2,676,509	$5,548,980	$5,740,242	$5,740,242	$6,032,414
MISCELLANEOUS					
Interest Income	$1,202,128	$1,204,746	$953,700	$901,763	$784,500
Radio Reimbursement	195,863	134,233	288,241	199,672	210,541
Lease Income	222,315	236,925	222,557	222,557	224,000
Grant Proceeds	540,000	777,397	45,000	163,287	92,466
Fleet Service Fund Reimbursement	391,050	0	0	0	0
Teen Court Reimbursement	12,988	20,386	0	0	0
Other Income	206,045	1,897,765	157,311	82,811	62,888
Public Safety Reimbursements	66,675	52,131	60,000	60,000	31,000
SUB-TOTAL	$2,837,065	$4,323,583	$1,726,809	$1,630,090	$1,405,395
APPROPRIATION - FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$1,958,186	$2,058,970	$0
SUB-TOTAL	$0	$0	$1,958,186	$2,058,970	$0
TOTAL RESOURCES	$59,092,528	$65,968,838	$66,958,658	$68,123,497	$69,672,887

FISCAL YEAR 2027
SCHEDULE 3 - SUMMARY OF EXPENDITURES

GENERAL FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
EXPENDITURES					
City Council	$94,397	$109,361	$134,030	$134,030	$125,339
City Manager's Office					
City Manager's Office Administration	$872,182	$609,453	$647,282	$663,429	$684,073
Emergency Management	0	280,190	241,861	303,973	339,160
Total City Manager's Office	$872,182	$889,643	$889,143	$967,402	$1,023,233
Communications					
Public Information	$340,768	$354,370	$364,848	$380,844	$387,195
Citicable	144,441	160,919	179,568	179,550	206,495
Total Communications	$485,209	$515,289	$544,416	$560,394	$593,690
City Secretary					
City Secretary	$533,352	$518,001	$571,909	$667,845	$667,137
Record Management	136,046	92,974	154,377	154,003	159,683
Total City Secretary	$669,398	$610,975	$726,286	$821,848	$826,820
Legal	$657,823	$533,061	$515,000	$515,000	$515,000
Human Resources	$150,848	$169,115	$175,822	$178,986	$190,199
Finance					
Accounting & Administration	$530,317	$611,269	$618,577	$552,110	$623,012
Purchasing	322,180	313,024	323,776	312,135	337,655
Total Finance	$852,497	$924,293	$942,353	$864,245	$960,667
Budget & Research	$480,515	$522,949	$566,422	$566,019	$565,471
Municipal Court					
Administration / Prosecution	$968,495	$1,145,786	$1,233,506	$1,171,259	$1,240,249
Warrant Division	402,706	405,837	417,897	417,443	387,187
Teen Court	19,429	6,978	29,725	28,150	1,293
Code Court	108,995	69,686	112,564	123,191	123,247
Total Municipal Court	$1,499,625	$1,628,288	$1,793,692	$1,740,043	$1,751,976
Planning	$395,288	$452,168	$562,207	$572,154	$600,004
Economic Development	$398,039	$408,302	$403,271	$404,907	$413,579
Library					
General Services	$476,694	$513,027	$529,030	$534,092	$580,213
Public Services	999,352	998,251	1,080,169	1,086,721	1,203,045
Technical Services	952,198	982,672	1,103,310	1,100,006	1,023,402
Total Library	$2,428,244	$2,493,950	$2,712,509	$2,720,819	$2,806,660

FISCAL YEAR 2027
SCHEDULE 3 - SUMMARY OF EXPENDITURES

GENERAL FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
Community Development					
Neighborhood Resources	$534,398	$578,432	$684,834	$647,559	$635,888
Animal Services	937,475	901,369	961,029	979,428	1,001,333
Consumer Health	351,276	369,202	392,166	392,847	389,844
Code Compliance	561,101	552,484	601,718	616,650	649,742
Inspections and Permitting	1,066,335	1,103,851	1,181,122	1,168,721	1,203,301
Total Community Development	$3,450,585	$3,505,339	$3,820,869	$3,805,205	$3,880,108
Public Works					
General Services	$324,010	$303,131	$320,237	$311,808	$338,848
Traffic Control	1,260,809	1,260,210	1,364,850	1,469,606	1,438,159
Street & Drainage	1,903,152	1,776,958	1,956,821	1,947,587	2,377,409
Total Public Works	$3,487,972	$3,340,298	$3,641,908	$3,729,001	$4,154,416
Parks & Recreation					
General Services	$116,402	$132,766	$186,137	$182,579	$191,168
Parks Maintenance	1,047,830	1,108,529	1,110,740	1,130,707	1,107,094
Recreation Services	487,102	0	0	0	0
Senior Adult Services	308,925	316,893	334,680	335,968	344,105
Youth Outreach & Cultural	33,338	43,463	45,797	45,797	47,280
Total Parks & Recreation	$1,993,597	$1,601,651	$1,677,354	$1,695,051	$1,689,647
Police					
General Services	$1,505,374	$1,627,218	$1,692,724	$1,697,274	$1,762,066
Administrative Services	828,961	893,361	984,032	939,025	1,036,360
Criminal Investigations	3,327,988	3,617,452	3,718,762	3,648,910	3,691,982
Uniform Patrol	7,117,766	8,047,273	8,206,088	8,168,796	8,632,971
Detention Services	1,815,804	1,890,384	2,098,968	2,058,186	2,199,340
Property Evidence	533,388	602,385	622,453	607,094	645,597
Communications	2,850,962	3,053,087	3,341,403	3,359,123	3,557,426
Total Police	$17,980,242	$19,731,161	$20,664,430	$20,478,408	$21,525,742
Fire Department					
General Services	$525,983	$1,230,041	$1,482,755	$1,396,164	$1,490,786
Operations	12,348,868	12,917,187	13,527,912	13,631,994	14,348,208
Emergency Medical	2,340,771	2,231,078	2,271,463	2,326,992	1,730,087
Fire Inspections	640,635	702,566	737,322	707,019	780,222
Emergency Management	842,698	0	0	0	0
Total Fire	$16,698,955	$17,080,872	$18,019,452	$18,062,169	$18,349,303
Building Services	$899,730	$899,730	$899,730	$899,730	$1,228,105
Non Departmental	$3,686,673	$5,258,462	$4,137,010	$4,121,332	$4,227,614
SUB-TOTAL DEPARTMENTS	$57,181,817	$60,674,906	$62,825,904	$62,836,743	$65,427,573

FISCAL YEAR 2027
SCHEDULE 3 - SUMMARY OF EXPENDITURES

GENERAL FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
RESERVES & OTHER EXPENDITURES					
Operational Transfers					
Transfer to Information Technology Fund	$97,011	$239,044	$102,100	$102,100	$57,472
Transfer to Court Spec Rev Fund	35,056	35,008	30,654	30,654	0
SUB-TOTAL	$132,067	$274,052	$132,754	$132,754	$57,472
Capital Project Transfers					
General Capital Project Transfers	$0	$1,640,000	$0	$719,000	$631,412
Property Purchase	0	0	0	0	0
Streets & Sidewalks	1,000,000	1,000,000	4,000,000	4,435,000	3,556,430
SUB-TOTAL	$1,000,000	$2,640,000	$4,000,000	$5,154,000	$4,187,842
Planned Contribution to Fund Balance					
General Fund Reserves	$0	$0	$0	$0	$0
SUB-TOTAL	$0	$0	$0	$0	$0
SUB-TOTAL RESERVES & OTHER	$1,132,067	$2,914,052	$4,132,754	$5,286,754	$4,245,314
TOTAL EXPENDITURES	$58,313,884	$63,588,958	$66,958,658	$68,123,497	$69,672,887
BALANCE	$778,645	$2,379,880	$0	$0	$0

As required by Local Government Code 140.0045 as added in the 85th Legislature (S.B. 622)
and amended in the 86th Legislature (H.B. 1495).
Legal Notice Expenditures for FY 2026 were $1,820.40
and for the FY 2027 Proposed Budget are $7,915.00.
Legislative advocacy expenditures for FY 2026 were $36,664.63
and for the FY 2027 Proposed Budget are $29,634.00.

FISCAL YEAR 2027
SCHEDULE 4 - SUMMARY OF PROPERTY TAX REVENUE AND DISTRIBUTION

NET TAXABLE VALUE:	**M&O**	**I&S**	**TOTAL**
Total Appraised Value as of July 25, 2026			11,374,751,134
Less:			
Absolute Exemption			(870,214,642)
Cases Before ARB			(111,258,042)
Disabled Veteran			(162,135,032)
Over 65			(245,086,619)
Homestead			(1,141,061,412)
Disabled Persons			(5,551,297)
Freeport Inventory Value Loss			(23,213,457)
Miscellaneous Personal Property			(77,283,420)
Total Reduction to Values			(2,635,803,921)
NET TAXABLE VALUE AT July 25, 2026			8,738,947,213
Add:			
Estimated Minimum ARB Protested Value			99,163,568
Estimated Minimum Incomplete / In Process Value			6,100,000
Total Addition to Values			105,263,568
ESTIMATED NET TAXABLE VALUE AT July 25, 2026			8,844,210,781

ESTIMATED PROPERTY TAX COLLECTIONS:	**M&O**	**I&S**	**TOTAL**
Estimated Net Taxable Value			8,844,210,781
Less: TIF #3 Incremental Value			(150,192,235)
Less: Tax Ceiling Taxable Values			(1,670,125,067)
Less: Pollution Control Exemption			(32,829)
Net Taxable Values			7,023,860,650
Proposed Tax Rate per $100 Valuation	0.404249	0.150895	0.555144
Estimated Total Tax Levy at 100% Collection	28,393,886	10,598,655	38,992,541
Less: Estimated Uncollectable from Net Taxable Values (3.0%	(1,169,776)	0	(1,169,776)
Estimated Revenue from Property Tax	27,224,110	10,598,655	37,822,765
Estimated Revenue from Property Tax	27,224,110	10,598,655	37,822,765
Plus: Tax Ceiling Account Revenue	5,906,706	-	5,906,706
Less: Estimated Uncollectable from Tax Ceiling (3.0%)	(177,201)	0	(177,201)
ESTIMATED PROPERTY TAX DISTRIBUTION	32,953,615	10,598,655	43,552,270

FISCAL YEAR 2027
SCHEDULE 5 - SUMMARY OF REVENUES AND EXPENDITURES

DEBT SERVICE FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
PROPERTY TAXES					
General Debt Service Taxes	$14,253,865	$13,090,527	$11,176,712	$11,176,712	$10,598,655
Tax Ceiling Distribution	0	0	1,332,783	1,332,783	0
SUB-TOTAL	$14,253,865	$13,090,527	$12,509,495	$12,509,495	$10,598,655
TRANSFER-IN					
Drainage Utility	$189,213	$184,800	$175,513	$175,513	$169,975
Park & Rec. Facilities Dev. Corp	431,505	421,005	410,505	410,505	400,005
Fleet Services Fund	225,300	216,300	207,300	207,300	154,425
SUB-TOTAL	$846,018	$822,105	$793,318	$793,318	$724,405
OTHER REVENUES					
Interest Income	$98,492	$132,760	$90,000	$145,232	$126,400
City of Watauga, CIP Participation	60,352	0	0	0	0
SUB-TOTAL	$158,844	$132,760	$90,000	$145,232	$126,400
TOTAL REVENUES	$15,258,727	$14,045,392	$13,392,813	$13,448,045	$11,449,460
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$0	$0	$1,498,425
SUB-TOTAL	$0	$0	$0	$0	$1,498,425
TOTAL RESOURCES	$15,258,727	$14,045,392	$13,392,813	$13,448,045	$12,947,885
EXPENDITURES					
DEBT EXPENDITURES					
Existing Bonds & C.O.'s	$15,116,435	$14,101,011	$13,377,473	$13,377,473	$12,941,350
Issuance Costs / Paying Agent Fees	9,273	4,140	15,340	15,340	6,535
Bond Defeasance / Refunding	0	0	0	0	0
SUB-TOTAL	$15,125,708	$14,105,151	$13,392,813	$13,392,813	$12,947,885
OTHER & RESERVES					
Planned Contribution to Fund Balance	$0	$0	$0	$55,232	$0
SUB-TOTAL	$0	$0	$0	$55,232	$0
TOTAL EXPENDITURES	$15,125,708	$14,105,151	$13,392,813	$13,448,045	$12,947,885
BALANCE	$133,019	($59,759)	$0	$0	$0

FISCAL YEAR 2027

SCHEDULE 6 - SUMMARY OF TAX INCREMENT FINANCE (TIF) DISTRICT
PROPERTY TAX REVENUE AND DISTRIBUTION

TAX INCREMENT FINANCING DISTRICT #3 VALUE

	Taxable Value (2026 Tax Year)		$173,040,193
Less:	Base Taxable Value (2019 Tax Year)		6,348,296
	Taxable Value Increment (2026 Tax Year)	Gain/(Loss):	$166,691,897

TAX INCREMENT FINANCING DISTRICT #3 CONTRIBUTION

	M&O Rate	$0.404203
X	Participation Rate (45% of M&O)	45%
	Tax Rate per $100 Valuation	$ 0.181891
	Taxable Value Increment: TIF District #3	$166,691,897
	$100 of Value	$1,666,919
X	Tax Rate per $100 Valuation	$0.181891
	TIF District #3 Property Tax Revenue at 100%	$303,198
X	Collection Rate	97.00%
	Estimated TIF District #3 Property Tax Revenue	$294,102

Note:
The information presented on this schedule represents the contribution of the City of North Richland Hills to the Tax Increment Financing Districts in which it participates. This schedule does not reflect the contribution of other entities.

FISCAL YEAR 2027
SCHEDULE 7 - SUMMARY OF REVENUES AND EXPENDITURES

TAX INCREMENT FINANCING FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
PROPERTY TAXES					
City of North Richland Hills	$33,362	$133,252	$243,222	$243,222	$294,102
Tarrant County	11,449	41,471	75,254	75,254	67,526
SUB-TOTAL	$44,811	$174,723	$318,476	$318,476	$361,628
OTHER FUNDING SOURCES					
Investment Income	$0	$2,805	$9,200	$10,345	$9,000
Appropriation of Fund Balance	0	0	0	0	0
SUB-TOTAL	$0	$2,805	$9,200	$10,345	$9,000
TOTAL RESOURCES	$44,811	$177,527	$327,676	$328,821	$370,628
EXPENDITURES					
Public Improvement District Contribution	$19,856	$20,799	$28,500	$28,500	$63,000
Contribution to Fund Balance	0	0	299,176	300,321	307,628
TOTAL EXPENDITURES	$19,856	$20,799	$327,676	$328,821	$370,628
BALANCE	$24,955	$156,729	$0	$0	$0

FISCAL YEAR 2027

SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES

PARKS AND RECREATION FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
OPERATING					
Sales Tax	$6,995,252	$7,414,294	$7,503,261	$7,789,224	$7,853,969
Tennis Center Revenue	570,813	502,744	510,000	510,000	510,000
Athletic Program Revenue	147,002	177,175	155,000	185,000	185,000
Youth Association Fees	28,778	23,214	20,300	38,984	20,300
Other Income	581,302	329,865	434,050	245,781	215,550
SUB-TOTAL	$8,323,146	$8,447,292	$8,622,611	$8,768,989	$8,784,819
NRH CENTRE					
Memberships / Drop-In Passes	$1,510,323	$1,448,308	$1,500,000	$1,300,000	$1,559,275
Fitness	505,594	507,554	505,000	521,000	525,000
Recreation / Sports	449,959	475,938	465,000	487,000	491,000
Grand Hall Rental	491,551	378,029	383,500	361,500	380,000
Catering & Event Fees	27,772	20,069	20,000	20,000	20,000
Aquatic Programs	245,204	225,215	250,000	180,000	250,000
Pool Rental	3,960	1,550	5,000	2,000	5,000
Gym Rental	40	50	0	0	0
Concessions / Merchandise	44,745	42,371	45,000	45,000	43,000
Special Events	11,798	12,190	13,000	13,000	13,000
Other	99,697	86,811	71,600	46,163	40,200
General Fund	487,102	0	0	0	0
Park Fund	0	487,102	487,102	487,102	705,021
SUB-TOTAL	$3,877,744	$3,685,186	$3,745,202	$3,462,765	$4,031,496
PARK IMPACT FEES					
Park Impact Fees	$32,841	$32,105	$20,000	$20,000	$20,000
Other Income	0	33,038	0	32,561	28,300
SUB-TOTAL	$32,841	$65,142	$20,000	$52,561	$48,300
APPROPRIATION OF FUND BALANCE					
Appropriation of Sales Tax Reserves	$0	$0	$0	$0	$2,033,294
Appropriation of NRH Centre Reserves	0	0	554,822	815,870	83,436
Appropriation of Park Impact Fee Reserves	0	0	0	0	451,700
SUB-TOTAL	$0	$0	$554,822	$815,870	$2,568,430
TOTAL RESOURCES	$12,233,732	$12,197,620	$12,942,635	$13,100,185	$15,433,045

FISCAL YEAR 2027
SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES

PARKS AND RECREATION FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
EXPENDITURES					
OPERATING					
Park Facilities Development Admin.	$760,349	$797,018	$734,812	$738,318	$591,611
Parks & Public Grounds	2,224,041	2,258,312	2,821,674	2,803,531	3,238,205
Athletic Program Services	159,499	167,618	176,029	178,565	179,631
Tennis Center Operations	674,376	638,195	815,823	699,853	718,471
Non-Departmental	71,162	85,191	128,623	89,205	79,613
SUB-TOTAL	$3,889,426	$3,946,333	$4,676,961	$4,509,472	$4,807,531
NRH CENTRE					
Center Management	$1,051,861	$1,112,974	$1,118,712	$1,094,736	$1,068,831
Fitness	$420,583	442,344	424,169	557,372	553,206
Building Operations	$299,842	287,276	347,377	268,896	359,877
Aquatic	$825,986	841,398	828,962	797,707	826,990
Recreation Sports	$365,721	368,783	395,384	391,841	396,595
Grand Hall	$321,825	328,964	380,996	396,790	380,934
Building Services	$414,017	455,143	455,143	455,143	526,104
Non-Departmental	$0	1,223	0	0	2,395
SUB-TOTAL	$3,699,833	$3,838,105	$3,950,743	$3,962,485	$4,114,932
OTHER & RESERVES					
Parks Debt Service	$431,505	$421,005	$410,505	$410,505	$400,005
Parks Indirect Costs	506,404	469,207	469,207	469,207	469,207
Transfers					
Parks Capital Projects	1,494,795	2,448,319	1,199,150	1,042,661	740,000
NRH Centre Capital Projects	0	163,000	0	316,150	0
Impact Fee Capital Projects	0	0	0	0	500,000
Aquatic Park Capital Projects	0	1,810,000	1,000,000	1,000,000	3,500,000
Parks NRH Centre	0	487,102	487,102	487,102	705,021
Economic Development Transfer	174,441	185,357	187,582	194,730	196,349
Planned Contribution to Fund Balance					
Parks Fund Reserves	0	0	541,385	655,312	0
NRH Centre Fund Reserves	0	0	0	0	0
Impact Fee Reserves	0	0	20,000	52,561	0
SUB-TOTAL	$2,607,144	$5,983,990	$4,314,931	$4,628,228	$6,510,582
TOTAL EXPENDITURES	$10,196,403	$13,768,428	$12,942,635	$13,100,185	$15,433,045
BALANCE	$2,037,329	($1,570,808)	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 9 - SUMMARY OF REVENUES AND EXPENDITURES

CRIME CONTROL DISTRICT

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Sales Tax	$6,988,288	$7,413,086	$7,494,677	$7,786,558	$7,851,302
Franchise Tax	140,778	151,973	149,775	175,975	156,242
Interest Income	96,654	117,140	132,000	75,308	67,400
SRO & Campus Officer Reimbursement	340,168	576,985	1,156,397	1,156,397	1,653,930
Grant Proceeds	0	0	201,470	201,470	201,470
Other	105,935	76,372	91,807	89,407	56,270
SUB-TOTAL	$7,671,823	$8,335,556	$9,226,126	$9,485,115	$9,986,614
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$66,850	$0	$759,395
SUB-TOTAL	$0	$0	$66,850	$0	$759,395
TOTAL RESOURCES	$7,671,823	$8,335,556	$9,292,976	$9,485,115	$10,746,009
EXPENDITURES					
OPERATING EXPENDITURES					
Administration	$22,675	$19,784	$20,578	$17,678	$36,476
Community Resources	1,322,918	1,914,653	2,296,456	2,142,448	3,249,493
Victim Assistance Program	28,308	30,774	325,295	228,617	355,325
Investigations	708,574	807,506	894,595	900,772	899,029
Uniform Patrol	3,934,841	4,044,082	4,696,254	5,040,514	5,031,962
Technical Services	527,923	544,355	567,339	555,757	574,376
Property Evidence	(85,534)	53,431	93,642	93,642	54,948
Partner Agency Funding	50,017	43,607	58,589	58,589	38,000
Non-Departmental	292,811	645,499	254,956	233,418	239,493
SUB-TOTAL	$6,802,534	$8,103,691	$9,207,704	$9,271,435	$10,479,102
OTHER & RESERVES					
Operating Transfers	$198,983	$0	$85,272	$85,272	$64,419
Capital Project Transfers	0	0	0	0	202,488
Planned Contribution to Fund Balance	0	0	0	128,408	0
SUB-TOTAL	$198,983	$0	$85,272	$213,680	$266,907
TOTAL EXPENDITURES	$7,001,518	$8,103,692	$9,292,976	$9,485,115	$10,746,009
BALANCE	$670,306	$231,865	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 10 - SUMMARY OF REVENUES AND EXPENDITURES

MUNICIPAL COURT SPECIAL REVENUE FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Court Fees	$14,614	$15,087	$14,736	$18,461	$21,000
Municipal Court Technology Fee	24,600	44,649	44,831	36,590	40,000
Municipal Court Building Security Fee	36,196	54,444	51,260	44,647	45,000
Local Truancy Prevention / Diversion Fee	45,379	61,382	70,056	50,984	74,200
Other	73,887	76,255	60,834	65,858	30,600
SUB-TOTAL	$194,676	$251,816	$241,717	$216,540	$210,800
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$71,670	$171,163	$84,538
SUB-TOTAL	$0	$0	$71,670	$171,163	$84,538
TOTAL RESOURCES	$194,676	$251,816	$313,387	$387,703	$295,338
EXPENDITURES					
OPERATING EXPENDITURES					
Warrant Division	$48,042	$29,096	$111,574	$115,428	$119,881
Teen Court Division	90,131	91,141	93,744	93,744	125,137
Court IT Technology/Equipment	7,414	4,565	108,069	178,531	37,315
Other Expenditures	0	0	0	0	13,005
SUB-TOTAL	$145,587	$124,802	$313,387	$387,703	$282,333
OTHER & RESERVES					
Planned Contributions to Fund Balance	$0	$0	$0	$0	$0
Transfer to IT Capital Projects	0	0	0	0	0
SUB-TOTAL	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	$145,587	$124,802	$313,387	$387,703	$295,338
BALANCE	$49,089	$127,014	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 11 - SUMMARY OF REVENUES AND EXPENDITURES

PUBLIC, EDUCATIONAL, AND GOVERNMENTAL ACCESS CHANNELS "PEG" SPECIAL REVENUE FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
PEG Fees	$86,862	$73,738	$45,400	$45,400	$53,600
Other	37,661	42,306	33,800	33,603	29,200
SUB-TOTAL	$124,522	$116,044	$79,200	$79,003	$82,800
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$114,391	$114,588	$0
SUB-TOTAL	$0	$0	$114,391	$114,588	$0
TOTAL RESOURCES	$124,522	$116,044	$193,591	$193,591	$82,800
EXPENDITURES					
OPERATING EXPENDITURES					
Equipment Expenses	$13,899	$35,780	$193,591	$193,591	$53,000
Transfer to IT Capital	0	177,886	0	0	0
SUB-TOTAL	$13,899	$213,666	$193,591	$193,591	$53,000
OTHER & RESERVES					
Planned Contributions to Fund Balance	0	0	0	0	29,800
SUB-TOTAL	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	$13,899	$213,666	$193,591	$193,591	$82,800
BALANCE	$110,623	($97,622)	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 12 - SUMMARY OF REVENUES AND EXPENDITURES

PROMOTIONAL FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Occupancy Tax Proceeds	$446,332	$430,548	$417,500	$724,341	$619,753
Other Income	41,529	48,567	38,200	37,102	32,100
SUB-TOTAL	$487,861	$479,116	$455,700	$761,443	$651,853
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$139,326	$0	$46,521
SUB-TOTAL	$0	$0	$139,326	$0	$46,521
TOTAL RESOURCES	$487,861	$479,116	$595,026	$761,443	$698,374
EXPENDITURES					
OPERATING EXPENDITURES					
Economic Development	$131,235	$234,676	$310,665	$363,740	$508,396
Cultural & Leisure	156,328	200,175	183,924	184,624	186,392
Non-Departmental	195	197	437	342	3,586
Capital Project Transfers	0	0	100,000	100,000	0
SUB-TOTAL	$287,757	$435,047	$595,026	$648,706	$698,374
OTHER & RESERVES					
Planned Contributions to Fund Balance	$0	$0	$0	$112,737	$0
SUB-TOTAL	$0	$0	$0	$112,737	$0
TOTAL EXPENDITURES	$287,758	$435,048	$595,026	$761,443	$698,374
BALANCE	$200,103	$44,068	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 13 - SUMMARY OF REVENUES AND EXPENDITURES

DONATIONS FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Parks & Recreation Program Donations	$114,885	$135,071	$95,767	$159,919	$137,300
Library Program Donations	44,408	62,382	41,500	83,446	57,000
Neighborhood Services Program Donations	81,427	99,021	91,800	136,746	91,800
Public Safety Program Donations	20,050	9,039	24,634	24,634	18,531
Teen Court Program Donations	3,983	3,305	4,000	3,000	3,000
Investment Income	34,046	42,484	29,160	40,084	35,100
Other Income	0	50,000	0	0	0
SUB-TOTAL	$298,799	$351,303	$286,861	$447,829	$342,731
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$114,524	$12,893	$39,924
SUB-TOTAL	$0	$0	$114,524	$12,893	$39,924
TOTAL RESOURCES	$298,799	$401,303	$401,385	$460,722	$382,655
EXPENDITURES					
OPERATING EXPENDITURES					
Parks & Recreation Programs	$86,059	$94,659	$140,163	$193,500	$152,000
Library Programs	25,718	38,517	79,975	81,975	100,711
Neighborhood Services Programs	36,157	89,908	101,143	106,143	101,143
Public Safety Programs	3,256	8,896	26,104	26,104	24,801
Teen Court Program	0	4,500	4,000	3,000	4,000
SUB-TOTAL	$151,190	$236,480	$351,385	$410,722	$382,655
OTHER & RESERVES					
Capital Project Transfers	$27,000	$0	$50,000	$50,000	$0
Planned Contribution to Fund Balance	0	0	0	0	0
SUB-TOTAL	$27,000	$0	$50,000	$50,000	$0
TOTAL EXPENDITURES	$178,190	$236,480	$401,385	$460,722	$382,655
BALANCE	$120,609	$164,823	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 14 - SUMMARY OF REVENUES AND EXPENDITURES

SPECIAL INVESTIGATIONS FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Federal Forfeited Funds	$172,548	$80,329	$90,000	$90,000	$80,000
State Forfeited Funds	29,608	14,165	32,500	32,500	6,090
Local Forfeited Funds	3,416	2,404	1,000	1,000	500
AFIS Program Revenues	4,958	853	0	0	0
Other Income	21,599	130,570	17,000	29,633	25,800
SUB-TOTAL	$232,129	$228,321	$140,500	$153,133	$112,390
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$120,500	$130,154	$255,846
SUB-TOTAL	$0	$0	$120,500	$130,154	$255,846
TOTAL RESOURCES	$232,129	$228,321	$261,000	$283,287	$368,236
EXPENDITURES					
OPERATING EXPENDITURES					
Federal Forfeited Funds	$30,965	$60,641	$175,000	$218,036	$232,414
State Forfeited Funds	2,915	4,121	85,000	64,251	96,101
Local Forfeited Funds	528	0	1,000	1,000	21,067
AFIS Maintenance & Equipment	13,175	708	0	0	4,162
SUB-TOTAL	$47,583	$65,470	$261,000	$283,287	$353,744
OTHER & RESERVES					
Other Expenditures	$0	$34,267	$0	$0	$14,492
Planned Contribution to Fund Balance	$0	$0	$0	$0	$0
SUB-TOTAL	$0	$34,267	$0	$0	$14,492
TOTAL EXPENDITURES	$47,583	$99,737	$261,000	$283,287	$368,236
BALANCE	$184,546	$128,584	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 15 - SUMMARY OF REVENUES AND EXPENDITURES

DRAINAGE UTILITY FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Drainage Fees	$1,763,632	$1,740,271	$1,714,600	$1,821,228	$1,821,228
Interest Income	121,918	176,706	126,200	29,200	25,400
SUB-TOTAL	$1,885,550	$1,916,977	$1,840,800	$1,850,428	$1,846,628
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$2,596,290	$3,867,439	$0
SUB-TOTAL	$0	$0	$2,596,290	$3,867,439	$0
TOTAL RESOURCES	$1,885,550	$1,916,977	$4,437,090	$5,717,867	$1,846,628
EXPENDITURES					
OPERATING EXPENDITURES					
Public Works Administration	$160,023	$192,172	$198,423	$198,572	$211,356
Drainage Utility Crew	193,170	198,106	212,794	214,970	188,593
Non-Departmental	3,810	535	360	60	910
Debt Service Payments	189,213	184,800	175,513	175,513	169,975
SUB-TOTAL	$546,216	$575,614	$587,090	$589,115	$570,834
OTHER & RESERVES					
Capital Project Transfers	$700,000	$125,000	$3,850,000	$5,128,752	$1,073,187
Planned Contribution to Fund Balance	0	0	0	0	202,607
SUB-TOTAL	$700,000	$125,000	$3,850,000	$5,128,752	$1,275,794
TOTAL EXPENDITURES	$1,246,216	$700,614	$4,437,090	$5,717,867	$1,846,628
BALANCE	$639,334	$1,216,364	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 16 - SUMMARY OF REVENUES AND EXPENDITURES

ECONOMIC DEVELOPMENT FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Park Fund Transfer In	$174,441	$185,357	$187,582	$194,730	$196,349
Other	90,979	40,705	26,400	3,658,470	82,600
SUB-TOTAL	$265,420	$226,063	$213,982	$3,853,200	$278,949
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$143,830	$777,612	$1,552
SUB-TOTAL	$0	$0	$143,830	$777,612	$1,552
TOTAL RESOURCES	$265,420	$226,063	$357,812	$4,630,812	$280,501
EXPENDITURES					
OPERATING EXPENDITURES					
Economic Development Administration	$0	$670	$28,812	$28,605	$32,501
Other Expenses	159,736	202,582	329,000	4,602,207	248,000
SUB-TOTAL	$159,736	$203,252	$329,000	$4,630,812	$280,501
OTHER & RESERVES					
Planned Contributions to Fund Balance	$0	$0	$0	$0	$0
SUB-TOTAL	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	$159,736	$203,252	$357,812	$4,630,812	$280,501
BALANCE	$105,683	$22,810	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 17 - SUMMARY OF REVENUES AND EXPENDITURES

GAS DEVELOPMENT FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
Gas Royalty Revenue	$335,440	$398,455	$363,273	$551,942	$551,942
Interest Income	122,192	111,149	33,800	67,479	58,700
Other Income	0	100	0	0	0
SUB-TOTAL	$457,632	$509,705	$397,073	$619,421	$610,642
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$0	$441,240	$0
SUB-TOTAL	$0	$0	$0	$441,240	$0
TOTAL RESOURCES	$457,632	$509,705	$397,073	$1,060,661	$610,642
EXPENDITURES					
OPERATING					
Transfers to Other Funds	$0	$0	$0	$0	$195,800
Miscellaneous Expenditures	0	1,895,339	36,000	1,060,661	0
SUB-TOTAL	$0	$1,895,339	$36,000	$1,060,661	$195,800
OTHER & RESERVES					
Planned Contribution to Fund Balance	$0	$0	$361,073	$0	$414,842
SUB-TOTAL	$0	$0	$361,073	$0	$414,842
TOTAL EXPENDITURES	$0	$1,895,339	$397,073	$1,060,661	$610,642
BALANCE	$457,632	($1,385,634)	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 19 - SUMMARY OF REVENUES AND EXPENDITURES

UTILITY FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
WATER CHARGES					
Water Charges	$27,292,806	$28,281,255	$30,094,318	$31,082,388	$33,635,907
Water Prior Year Settle-up	1,212,095	0	0	2,061,681	0
Water Taps	38,750	18,348	45,000	13,450	13,500
Water Inspection Fees	75,074	59,411	51,500	36,537	36,500
City of Watauga Water Charges	0	0	0	0	2,502,382
SUB-TOTAL	$28,618,725	$28,359,014	$30,190,818	$33,194,056	$36,188,289
SEWER TREATMENT CHARGES					
Sewer Treatment Charges	$15,039,017	$14,684,958	$16,270,762	$16,121,516	$17,441,145
Sewer Prior Year Settle-Up	178,267	0	0	849,274	0
Sewer Taps	11,999	5,450	14,800	3,795	3,800
Sewer Inspection Fees	23,261	38,447	19,900	10,000	10,000
SUB-TOTAL	$15,252,544	$14,728,855	$16,305,462	$16,984,585	$17,454,945
MISCELLANEOUS					
Interest Income	$1,031,664	$921,203	$843,300	$563,902	$500,000
Service Charges	121,048	68,269	123,000	69,150	71,850
Late Charges	588,735	353,511	500,000	0	500,000
Miscellaneous	751,541	834,651	94,300	727,484	731,782
Joint Use Reimbursement - Watauga	86,902	33,291	95,867	39,551	33,291
Subdivision Meter Revenue	45,759	23,837	60,621	20,992	31,002
SUB-TOTAL	$2,625,649	$2,234,762	$1,717,088	$1,421,079	$1,867,925
TOTAL REVENUE	$47,324,965	$45,322,631	$48,213,368	$51,599,720	$55,511,159
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$691,887	$0	$2,717,273
SUB-TOTAL	$0	$0	$691,887	$0	$2,717,273
TOTAL RESOURCES	$47,324,965	$45,322,631	$48,905,255	$51,599,720	$58,228,432

FISCAL YEAR 2027
SCHEDULE 19 - SUMMARY OF REVENUES AND EXPENDITURES

UTILITY FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
EXPENDITURES					
WATER SERVICES					
Water Operations	$5,277,913	$5,198,933	$5,132,618	$5,279,204	$4,632,415
Purchase of Water FTW	4,533,143	4,846,650	4,692,202	5,419,920	9,216,181
Purchase of Water TRA	7,884,506	6,627,999	8,985,702	10,552,911	9,649,727
SUB-TOTAL	$17,695,562	$16,673,582	$18,810,522	$21,252,035	$23,498,323
SEWER TREATMENT SERVICES					
Sewer Operations	$1,385,545	$1,442,256	$1,514,105	$1,551,605	$1,945,513
Sewer Treatment FTW	1,499,405	1,716,920	1,950,779	1,334,854	2,032,772
Sewer Treatment TRA	6,407,387	8,033,217	8,145,648	7,295,450	8,298,226
SUB-TOTAL	$9,292,336	$11,192,392	$11,610,532	$10,181,909	$12,276,511
UTILITY BILLING & FINANCIAL SERVICES					
Utility Meter Reading	$628,015	$721,067	$742,702	$712,351	$728,471
Utility Billing & Customer Service	1,272,973	1,291,850	1,064,305	1,288,223	1,170,865
Utility Collection Services	230,960	298,152	303,168	300,461	321,266
Accounting Services	357,229	386,949	460,998	395,555	457,169
Budget & Research	247,384	269,530	288,805	290,091	291,483
SUB-TOTAL	$2,736,561	$2,967,548	$2,859,978	$2,986,681	$2,969,254
OTHER OPERATING EXPENDITURES					
Administration	$526,790	$388,877	$396,698	$410,968	$418,846
Development	1,186,284	1,373,600	1,412,478	1,408,027	1,436,302
Right of Way Maintenance	310,115	324,910	340,679	339,194	363,125
Utility Construction Crew & Support	1,220,243	1,288,426	1,384,536	1,373,553	1,560,281
Building Services	1,852,138	1,852,138	1,852,138	1,852,138	2,140,902
Non Departmental	1,187,138	1,145,415	582,843	1,274,141	1,294,958
SUB-TOTAL	$6,282,709	$6,373,366	$5,969,372	$6,658,021	$7,214,414
TOTAL DEPARTMENT EXPENDITURES	$36,007,168	$37,206,889	$39,250,404	$41,078,646	$45,958,502
OTHER & RESERVES					
Debt Service	$2,564,776	$2,465,692	$2,383,795	$2,383,795	$2,307,338
Franchise Fees	1,268,028	1,261,933	1,395,508	1,395,508	1,511,195
Indirect Costs	2,182,176	2,182,176	2,182,176	2,182,176	2,182,176
Payment in Lieu of Taxes	399,222	399,222	355,509	355,509	361,467
Transfer for IT & Support Services	209,500	175,000	251,800	251,800	272,338
Transfer to Capital	1,250,000	2,086,600	3,086,063	3,386,063	5,635,416
Planned Contribution to Fund Balance	0	0	0	566,223	0
SUB-TOTAL	$7,873,702	$8,570,623	$9,654,851	$10,521,074	$12,269,930
TOTAL EXPENDITURES	$43,880,870	$45,777,512	$48,905,255	$51,599,720	$58,228,432
BALANCE	$3,444,095	($454,881)	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 20 - SUMMARY OF REVENUES AND EXPENDITURES

AQUATIC PARK FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
ATTENDANCE	166,009	161,896	200,000	188,000	188,000
REVENUES					
OPERATING					
Admissions	$3,426,239	$3,454,273	$4,508,080	$4,023,200	$4,069,481
Food and Beverage	831,686	1,013,125	1,088,520	1,175,600	1,179,600
Merchandise	181,366	163,234	220,000	189,880	189,880
Rentals	218,343	279,298	372,000	323,360	327,079
SUB-TOTAL	$4,657,633	$4,909,931	$6,188,600	$5,712,040	$5,766,040
OTHER REVENUES					
Interest Income	$61,241	$74,554	$45,500	$72,320	$62,900
Other Income	16,203	26,591	35,000	16,500	94,500
SUB-TOTAL	$77,444	$101,145	$80,500	$88,820	$157,400
TOTAL REVENUES	$4,735,077	$5,011,075	$6,269,100	$5,800,860	$5,923,440
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	0	0	0	0	0
SUB-TOTAL	$0	$0	$0	$0	$0
TOTAL RESOURCES	$4,735,078	$5,011,075	$6,269,100	$5,800,860	$5,923,440
EXPENDITURES					
OPERATING					
General Services & Utilities	$736,909	$822,112	$893,840	$807,890	$943,706
Public Grounds / Aquatics / Maint.	1,794,418	1,627,820	1,984,899	1,859,034	1,925,482
Business & Office Administration	417,659	437,556	543,047	495,799	595,703
Gift Shop / Concessions	827,499	831,094	1,114,155	998,583	946,668
Sales / Special Events/ Admissions	349,901	329,388	399,090	341,658	447,843
Non-Departmental	112,314	118,234	122,930	112,736	118,280
SUB-TOTAL	$4,238,700	$4,166,204	$5,057,961	$4,615,700	$4,977,682
OTHER & RESERVES					
Debt Service	$567,304	$959,046	$1,006,726	$1,006,726	$933,916
Debt Defeasance / Refunding / Agent Fees	1,497	856	1,173	1,173	1,173
Transfer to Capital Projects	375,000	550,000	150,000	150,000	0
Planned Contribution to Fund Balance	0	0	53,240	27,261	10,669
SUB-TOTAL	$943,801	$1,509,902	$1,211,139	$1,185,160	$945,758
TOTAL EXPENDITURES	$5,182,501	$5,676,106	$6,269,100	$5,800,860	$5,923,440
BALANCE	($447,423)	($665,031)	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 21 - SUMMARY OF REVENUES AND EXPENDITURES

GOLF COURSE FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
ROUNDS	45,751	46,451	50,849	50,810	51,593
REVENUES					
OPERATING REVENUE					
Green Fees	$1,764,773	$1,789,012	$2,141,175	$2,202,366	$2,164,748
Pro Shop	247,381	283,465	306,205	319,275	319,000
Driving Range	142,257	159,333	154,915	178,153	168,743
Carts	399,432	501,371	435,848	468,214	468,786
Food & Beverage	698,642	735,119	793,152	821,494	815,688
Miscellaneous	2,700	25,110	17,500	71,691	62,400
SUB-TOTAL	$3,255,185	$3,493,409	$3,848,795	$4,061,193	$3,999,365
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$0	$0	$0
SUB-TOTAL	$0	$0	$0	$0	$0
TOTAL RESOURCES	$3,255,185	$3,493,409	$3,848,795	$4,061,193	$3,999,365
EXPENDITURES					
OPERATING					
Pro Shop	$223,188	$246,953	$235,144	$253,080	$242,241
Pro Shop: Cost of Goods Sold	149,911	169,626	190,629	201,421	198,760
Driving Range	17,318	42,553	11,700	20,009	19,632
Golf Carts	386,923	420,995	405,828	426,781	442,636
Course Maintenance	968,163	890,378	1,064,458	1,103,177	1,141,353
Food & Beverage	311,345	308,453	322,653	301,678	315,174
Food & Beverage: Cost of Goods Sold	212,314	220,084	233,879	245,765	245,964
Sales & Membership	103,484	116,377	125,200	129,922	133,719
General & Administrative	572,171	153,109	648,516	665,856	589,125
Management Fees	130,099	138,732	153,251	159,580	157,468
SUB-TOTAL	$3,074,916	$2,707,259	$3,391,258	$3,507,269	$3,486,072
OTHER & RESERVES					
Debt Service	$281,209	$297,773	$291,490	$291,490	$284,887
Transfer to Capital Projects	0	0	0	0	0
Planned Contribution to Reserves	0	0	166,047	262,434	228,406
SUB-TOTAL	$281,209	$297,773	$457,537	$553,924	$513,293
TOTAL EXPENDITURES	$3,356,125	$3,005,032	$3,848,795	$4,061,193	$3,999,365
BALANCE	($100,940)	$488,377	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 22 - SUMMARY OF REVENUES AND EXPENDITURES

FACILITIES / CONSTRUCTION MANAGEMENT FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
CHARGES FOR SERVICE					
General Fund	$899,730	$899,730	$899,730	$899,730	$1,308,105
Park Development Fund	442,017	455,143	455,143	455,143	526,104
Utility Fund	1,852,138	1,852,138	1,852,138	1,852,138	2,140,902
SUB-TOTAL	$3,193,885	$3,207,011	$3,207,011	$3,207,011	$3,975,111
OTHER REVENUES					
Interest Income	$90,649	$58,292	$9,700	$26,305	$22,900
Other Income	36,272	916	500,000	500,000	0
SUB-TOTAL	$126,921	$59,208	$509,700	$526,305	$22,900
TOTAL REVENUES	$3,320,806	$3,266,219	$3,716,711	$3,733,316	$3,998,011
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$53,492	$166,890	$63,030
SUB-TOTAL	$0	$0	$53,492	$166,890	$63,030
TOTAL RESOURCES	$3,320,806	$3,266,219	$3,770,203	$3,900,206	$4,061,041
EXPENDITURES					
OPERATING EXPENDITURES					
Administration	$266,981	$272,695	$284,705	$285,005	$289,066
Building Services	3,107,136	3,198,191	3,289,068	3,426,455	3,501,985
Non-Departmental	41,419	43,485	196,430	188,746	269,990
SUB-TOTAL	$3,415,536	$3,514,371	$3,770,203	$3,900,206	$4,061,041
OTHER & RESERVES					
Capital Project Transfers	$0	$1,503,550	$0	$0	$0
Planned Contribution to Fund Balance	0	0	0	0	0
SUB-TOTAL	$0	$1,503,550	$0	$0	$0
TOTAL EXPENDITURES	$3,415,536	$5,017,921	$3,770,203	$3,900,206	$4,061,041
BALANCE	($94,730)	($1,751,702)	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 23 - SUMMARY OF REVENUES AND EXPENDITURES

FLEET SERVICES FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
General Fund	$1,569,269	$1,466,421	$1,464,421	$1,466,421	$1,038,656
Utility Fund	2,514,175	2,625,356	2,349,399	2,349,399	1,714,062
Crime Control District Fund	189,903	179,457	182,457	180,457	128,691
Park & Recreation Dev. Fund	191,591	179,035	179,035	249,035	126,809
Other Funds	26,874	25,113	25,113	25,113	17,788
SUB-TOTAL	$4,491,812	$4,475,382	$4,200,425	$4,270,425	$3,026,006
OTHER REVENUES					
Interest Income	160,789	169,566	86,100	121,124	105,400
Sale of City Property	240,911	114,446	110,000	178,000	0
Other Income	3,068	14,800	0	0	195,800
SUB-TOTAL	$404,767	$298,811	$196,100	$299,124	$301,200
TOTAL REVENUES	$4,896,579	$4,774,193	$4,396,525	$4,569,549	$3,327,206
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$1,056,474	$2,249,709	$1,866,712
SUB-TOTAL	$0	$0	$1,056,474	$2,249,709	$1,866,712
TOTAL RESOURCES	$4,896,579	$4,774,193	$5,452,999	$6,819,258	$5,193,918
EXPENDITURES					
OPERATING EXPENDITURES					
Administration	$280,145	$266,439	$316,696	$320,710	$329,578
Fleet Services Operations	1,674,163	1,852,654	1,886,862	2,092,774	2,293,229
Fire Fleet Maintenance Operations	555,560	651,058	583,756	582,601	560,079
Vehicle and Equipment Purchases	1,854,039	991,243	1,057,694	2,168,749	0
Non-Departmental	40,967	108,208	44,107	90,540	43,369
SUB-TOTAL	$4,404,874	$3,869,602	$3,889,115	$5,255,374	$3,226,255
OTHER & RESERVES					
Debt Service	$225,300	$216,300	$207,300	$207,300	$154,425
Transfer to General Fund	391,050	0	0	0	0
Capital Project Transfers	109,000	0	1,356,584	1,356,584	1,813,238
Planned Contribution to Fund Balance	0	0	0	0	0
SUB-TOTAL	$725,350	$216,300	$1,563,884	$1,563,884	$1,967,663
TOTAL EXPENDITURES	$5,130,224	$4,085,902	$5,452,999	$6,819,258	$5,193,918
BALANCE	($233,645)	$688,291	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 24 - SUMMARY OF REVENUES AND EXPENDITURES

INFORMATION TECHNOLOGY FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
CHARGES FOR SERVICE					
General Fund	$1,974,869	$2,449,344	$2,487,664	$2,471,903	$2,649,233
Park Fund	272,056	325,774	380,774	380,774	377,278
Crime Control District	411,935	526,367	541,114	523,242	576,257
Utility Fund	1,428,474	1,727,888	1,804,988	1,807,268	2,060,302
Other Funds	529,613	575,160	583,395	583,435	636,786
SUB-TOTAL	$4,616,947	$5,604,533	$5,797,935	$5,766,622	$6,299,856
OTHER REVENUES					
Transmitter Lease	$204,127	$208,627	$180,000	$211,911	$220,210
Transfer from General Fund	97,011	239,044	102,100	102,100	57,472
Interest Income	27,855	31,155	13,400	53,379	46,400
Other Income	11,813	2,420	5,000	5,000	5,000
SUB-TOTAL	$340,807	$481,246	$300,500	$372,390	$329,082
TOTAL REVENUES	$4,957,754	$6,085,779	$6,098,435	$6,139,012	$6,628,938
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	$0	$0	$392,877	$801,909	$0
SUB-TOTAL	$0	$0	$392,877	$801,909	$0
TOTAL RESOURCES	$4,957,754	$6,085,779	$6,491,312	$6,940,921	$6,628,938
EXPENDITURES					
OPERATING EXPENDITURES					
General Services	$3,874,077	$4,028,330	$5,067,259	$5,430,550	$5,556,568
Public Safety	1,072,212	982,602	1,098,785	1,163,327	976,764
Non-Departmental	19,822	20,788	325,268	347,044	73,236
SUB-TOTAL	$4,966,112	$5,031,720	$6,491,312	$6,940,921	$6,606,568
OTHER & RESERVES					
Transfer to Capital Projects	$0	$368,500	$0	$0	$0
Planned Contribution to Fund Balance	0	0	0	0	22,370
SUB-TOTAL	$0	$368,500	$0	$0	$22,370
TOTAL EXPENDITURES	$4,966,112	$5,400,220	$6,491,312	$6,940,921	$6,628,938
BALANCE	($8,358)	$685,559	$0	$0	$0

FISCAL YEAR 2027
SCHEDULE 25 - SUMMARY OF REVENUES AND EXPENDITURES

SELF INSURANCE FUND

	ACTUAL FY 2023/24	ACTUAL FY 2024/25	ADOPTED BUDGET FY 2026	REVISED BUDGET FY 2026	PROPOSED BUDGET FY 2027
REVENUES					
HEALTH & MEDICAL CONTRIBUTIONS					
Health & Medical (City)	$8,379,033	$8,616,167	$8,428,727	$8,420,873	$8,652,000
Health & Medical (Employees)	1,980,076	2,137,367	2,334,685	2,334,685	2,523,718
SUB-TOTAL	$10,359,110	$10,753,535	$10,763,412	$10,755,558	$11,175,718
OTHER CONTRIBUTIONS					
Worker's Comp & Admin (City)	$517,130	$527,198	$524,378	$524,698	$531,111
Other Insurance (City)	1,743,593	1,831,800	1,831,800	1,748,380	1,798,290
Flexible Spending Account (Employees)	96,527	110,339	117,500	117,500	133,000
SUB-TOTAL	$2,357,250	$2,469,337	$2,473,678	$2,390,578	$2,462,401
OTHER REVENUES					
Stop Loss Reimbursement	$646,315	$4,424,655	$600,000	$600,000	$600,000
Interest Income	991,724	960,745	737,300	883,492	768,600
Other Income	643,344	700,844	800,000	1,107,359	800,000
SUB-TOTAL	$2,281,383	$6,086,244	$2,137,300	$2,590,851	$2,168,600
TOTAL REVENUES	$14,997,742	$19,309,116	$15,374,390	$15,736,987	$15,806,719
APPROPRIATION OF FUND BALANCE					
Self Insurance Fund Reserves	$0	$0	$1,004,534	$1,155,691	$2,135,864
SUB-TOTAL	$0	$0	$1,004,534	$1,155,691	$2,135,864
TOTAL RESOURCES	$14,997,742	$19,309,116	$16,378,924	$16,892,678	$17,942,583
EXPENDITURES					
Health & Medical	$11,701,562	$16,403,996	$13,137,180	$13,559,824	$14,553,216
Worker's Compensation	3,019,564	(2,243,627)	515,000	516,047	531,890
Personnel Expenses	708,952	808,588	760,862	760,342	772,186
Property, Liability, and Other Insurance	1,735,712	1,842,576	1,848,382	1,938,966	1,898,291
Flexible Spending Account Expense	91,913	139,292	117,500	117,500	187,000
Non-Departmental	357	95,690	0	0	0
SUB-TOTAL	$17,258,059	$17,046,515	$16,378,924	$16,892,678	$17,942,583
OTHER & RESERVES					
Planned Contribution to Fund Balance	0	0	0	0	0
SUB-TOTAL	$0	$0	$0	$0	$0
TOTAL EXPENDITURES	$17,258,059	$17,046,515	$16,378,924	$16,892,678	$17,942,583
BALANCE	($2,260,316)	$2,262,601	$0	$0	$0

FISCAL YEAR 2027
FUND BALANCE SUMMARY - ALL OPERATING FUNDS

Schedule	Fund	FY 2026 Beginning Balance	FY 2026 Change in Fund Balance (Revised)	FY 2027 Estimated Beginning Balance	FY 2027 Change in Fund Balance (Proposed)	FY 2027 Estimated Ending Fund Balance	Minimum Fund Balance Policy Requirement
1	General Fund (Unrestricted)	$ 28,339,705	$ (100,784)	$ 28,238,921	$ -	$ 28,238,921	$ 21,610,065
	Designated for City Hall Reserves	1,958,186	(1,958,186)	-	-	-	-
5	General Debt Service	1,587,877	55,232	1,643,109	(1,498,425)	144,684	-
7	TIF 3 Debt Service	209,770	300,321	510,091	307,628	817,719	-
8	Parks Development	9,173,972	655,312	9,829,284	(2,013,294)	7,815,990	1,639,529
	Parks NRH Centre	1,762,061	(815,870)	946,191	(103,436)	842,755	620,240
	Parks Impact Fee	876,862	52,561	929,423	(451,700)	477,723	-
9	Crime Control District	3,435,970	133,860	3,569,830	(759,395)	2,810,435	2,635,881
10	Court Special Revenue	1,052,764	(171,163)	881,601	(84,538)	797,063	-
11	Public, Educational and Governmental Access	1,029,661	(114,588)	915,073	29,800	944,873	-
12	Promotional	1,293,373	112,737	1,406,110	(46,521)	1,359,589	-
13	Donations	1,111,177	(12,893)	1,098,284	(39,924)	1,058,360	-
14	Special Investigations	889,274	(130,154)	759,120	(255,846)	503,274	-
15	Drainage	5,137,636	(3,867,439)	1,270,197	202,607	1,472,804	142,709
16	Economic Development	987,711	(777,612)	210,099	(1,552)	208,547	70,126
17	Gas Development	1,948,547	(441,240)	1,507,307	414,842	1,922,149	-
18	Traffic Safety	226,552	(226,552)	-	-	-	-
19	Utility	23,031,695	568,723	23,600,418	(2,717,273)	20,883,145	17,355,696
20	Aquatic Park	585,464	27,261	612,725	10,669	623,394	591,278
21	Golf Course	391,915	262,434	654,349	228,406	882,755	377,096
22	Facilities and Construction	392,644	(166,890)	225,754	(63,030)	162,724	-
23	Fleet Services	4,444,371	(2,249,709)	2,194,662	(1,866,712)	327,950	-
24	Information Technology	1,613,981	(801,909)	812,072	22,370	834,442	-
25	Self Insurance	24,704,292	(1,155,691)	23,548,601	(2,135,864)	21,412,737	8,971,292
	Total	**$116,185,460**	**($10,822,239)**	**$105,363,221**	**($10,821,188)**	**$94,542,033**	**$54,013,912**