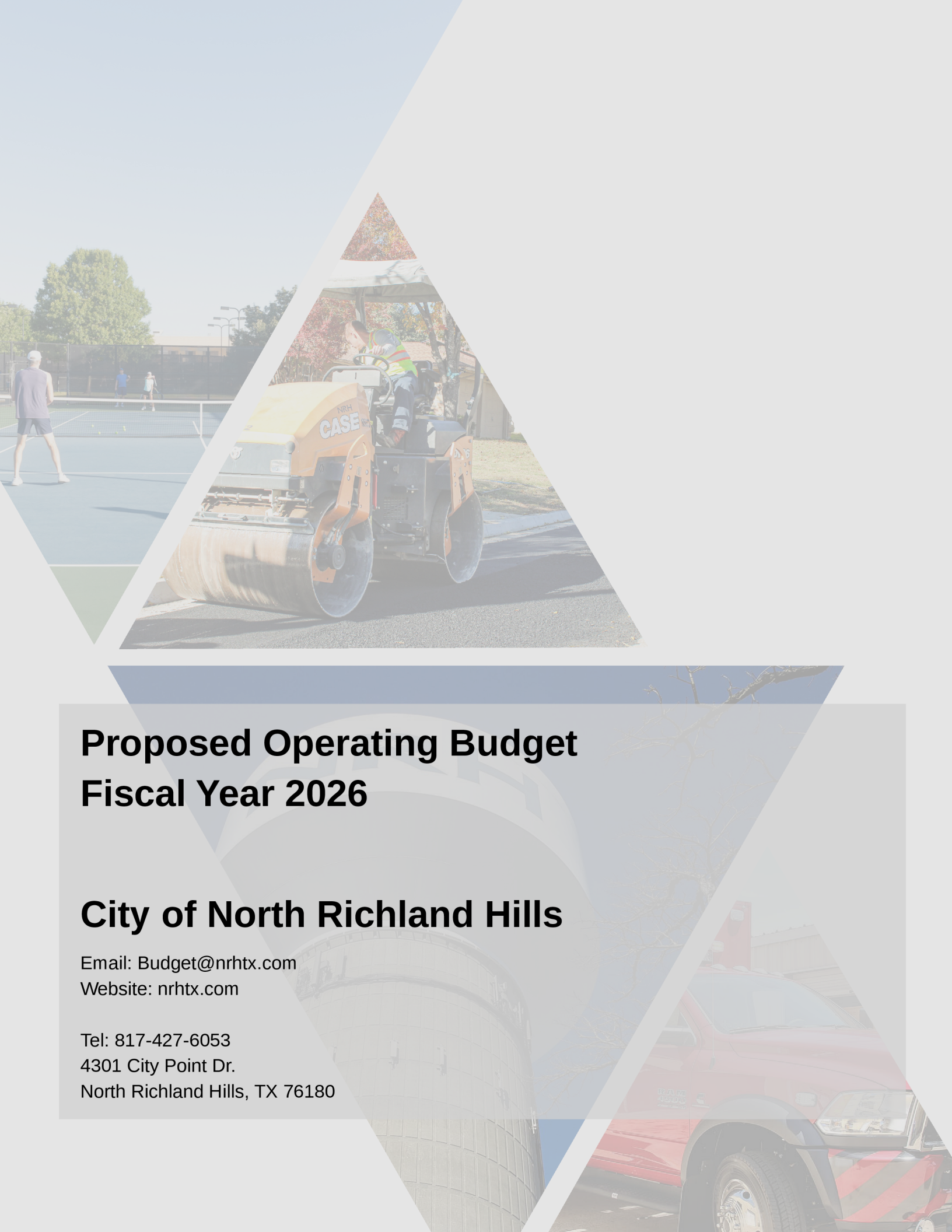




Proposed Operating Budget Fiscal Year 2026

City of North Richland Hills

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4301 City Point Dr.

North Richland Hills, TX 76180

City of North Richland Hills Fiscal Year 2026 Proposed Budget

This budget will raise more total property taxes than last year's budget by \$1,091,822 or 2.59%, and of that amount \$509,192 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 \$107,054,887.

FISCAL YEAR 2026
SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES

	GENERAL FUND		ADOPTED	REVISED	PROPOSED
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
	FY 2022/23	FY 2023/24	FY 2024/25	FY 2024/25	FY 2026
<u>REVENUES</u>					
Taxes	\$43,298,767	\$42,658,157	\$48,459,869	\$47,318,001	\$49,895,953
Fines & Forfeitures	1,320,238	1,246,624	1,126,791	1,632,079	1,643,552
Licenses & Permits	1,721,452	2,602,478	2,086,600	2,738,834	2,254,420
Charges for Service	7,419,429	7,071,695	3,918,664	3,722,683	3,739,496
Intergovernmental	2,699,100	2,676,509	5,554,581	5,554,581	5,740,242
Miscellaneous	4,845,625	2,837,065	2,626,442	2,708,742	1,726,809
TOTAL REVENUES	\$61,304,611	\$59,092,528	\$63,772,947	\$63,674,920	\$65,000,472
<u>APPROPRIATION OF FUND BALANCE</u>					
Appropriation of Fund Balance	\$0	\$0	\$0	\$0	\$1,958,186
SUB-TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$1,958,186
TOTAL RESOURCES	\$61,304,611	\$59,092,528	\$63,772,947	\$63,674,920	\$66,958,658
<u>EXPENDITURES</u>					
City Council	\$102,148	\$94,397	\$135,436	\$135,436	\$134,030
City Manager	858,186	872,182	876,380	949,948	889,143
Communications	479,065	485,209	519,268	517,330	544,416
City Secretary	667,740	669,398	686,769	691,490	726,286
Legal	655,658	657,823	580,166	580,166	515,000
Human Resources	185,273	150,848	167,452	187,164	175,822
Finance	860,034	852,620	943,354	926,018	942,353
Budget & Research	485,229	480,515	560,088	552,780	566,422
Municipal Court	1,502,023	1,499,625	1,754,989	1,688,853	1,793,692
Planning	407,250	397,146	445,371	488,097	562,207
Economic Development	369,553	398,039	407,552	407,859	403,271
Library	2,454,987	2,428,244	2,593,127	2,560,922	2,712,509
Community Development	3,399,129	3,450,585	3,637,047	3,605,193	3,820,869
Public Works	3,421,820	3,487,972	3,532,633	3,465,575	3,641,908
Parks & Recreation	1,975,652	1,993,597	1,620,526	1,621,529	1,677,354
Police	17,532,010	17,980,242	19,778,294	19,990,296	20,664,430
Fire	15,773,229	16,698,955	17,331,139	17,485,028	18,019,452
Building Services	899,730	899,730	899,730	899,730	899,730
Non-Departmental	2,760,654	3,686,673	4,379,574	4,007,454	4,137,010
SUB-TOTAL DEPARTMENTS	\$54,789,369	\$57,183,798	\$60,848,895	\$60,760,868	\$62,825,904
<u>RESERVES & OTHER EXPENDITURES</u>					
Planned Contribution to Fund Balance	\$0	\$0	\$10,000	\$0	\$0
Capital Project Transfers	1,589,512	1,000,000	2,640,000	2,640,000	4,000,000
Operational Transfers	190,848	132,067	274,052	274,052	132,754
SUB-TOTAL RESERVES AND OTHER	\$1,780,360	\$1,132,067	\$2,924,052	\$2,914,052	\$4,132,754
TOTAL EXPENDITURES	\$56,569,729	\$58,315,865	\$63,772,947	\$63,674,920	\$66,958,658
BALANCE	\$4,734,882	\$776,663	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 2 - SUMMARY OF REVENUES

GENERAL FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>TAXES</u>					
Current Property Taxes	\$25,391,158	\$25,164,541	\$29,304,286	\$26,989,493	\$29,256,442
Delinquent Property Taxes	33	(380,926)	(300,000)	62,841	0
Penalty and Interest	80,226	102,481	50,000	262,626	150,000
Recalculated Property Taxes	0	34,981	(500,000)	0	0
Franchise Fees	3,847,902	3,594,399	3,647,600	3,590,893	3,579,000
Utility Fund Franchise Taxes	0	0	1,261,825	1,261,825	1,395,508
Sales Taxes	13,819,833	13,990,500	14,446,136	14,600,301	15,006,494
Mixed Beverages	159,615	152,181	150,800	150,800	153,000
Payment in Lieu of Taxes	0	0	399,222	399,222	355,509
SUB-TOTAL	\$43,298,767	\$42,658,157	\$48,459,869	\$47,318,001	\$49,895,953
<u>FINES AND FORFEITURES</u>					
Municipal Court Fines	\$1,212,614	\$1,136,444	\$1,024,519	\$1,509,839	\$1,516,312
Warrant & Arrest Fees	107,613	110,180	102,272	122,240	127,240
Library Fines	10	0	0	0	0
SUB-TOTAL	\$1,320,238	\$1,246,624	\$1,126,791	\$1,632,079	\$1,643,552
<u>LICENSES AND PERMITS</u>					
Building Permits	\$793,652	\$1,419,062	\$1,000,000	\$1,423,228	\$1,150,000
Electrical Permits	81,791	108,335	100,000	165,378	105,000
Plumbing Permits	92,834	144,032	100,000	155,330	120,000
Mechanical Permits	132,055	189,336	150,000	150,000	150,000
Miscellaneous Permits	114,248	92,552	104,100	105,100	95,800
Certificate of Occupancy	10,620	10,533	9,000	9,000	10,000
Plan/Review/Application Fee	5,496	17,327	38,300	56,300	33,000
Apartment Inspection Fees	115,654	119,742	118,000	118,000	110,000
Curb & Drainage Inspection Fees	4,960	78,137	88,500	164,098	89,000
Re-Inspection Fees	23,683	29,316	15,000	15,000	20,000
License Fees	760	2,800	8,700	5,400	5,620
Fire Inspection	9,776	22,542	20,000	20,000	19,000
Gas Well Inspection	56,000	56,000	56,000	56,000	56,000
Food Service Permits	176,561	206,908	182,000	199,000	189,000
Food Managers School	4,078	4,711	2,500	2,500	2,500
Animal License/Adoption Fees	14,997	12,119	12,500	12,500	12,500
Animal Control Impoundment	6,035	13,602	7,000	7,000	7,000
Auto Impoundment Fees	20,198	20,659	15,000	15,000	20,000
Burglar Alarm Permits	58,055	54,765	60,000	60,000	60,000
SUB-TOTAL	\$1,721,452	\$2,602,478	\$2,086,600	\$2,738,834	\$2,254,420
<u>CHARGES FOR SERVICE</u>					
Park Facility Rental	\$0	\$212	\$500	\$500	\$0
Ambulance Fees	2,490,862	2,474,710	2,966,400	2,972,450	2,972,000
Ambulance Supplemental Program	203,991	10,095	204,000	30,255	33,616
Garbage Billing	4,405,184	4,507,469	630,000	630,000	660,000
Recreation Fees	12,682	13,159	11,700	11,700	11,700
Athletic Revenue	1,625	25	0	0	0
Recreation Special Events	16,938	17,824	9,500	9,500	16,900
Planning & Zoning Fees	186,147	23,394	25,000	25,000	25,000
Sale of Accident Reports	3,097	54	4,000	4,000	1,000
Mowing	95,356	19,419	44,000	15,000	15,000
Fire Dept Certification/CPR Citizen Class	2,975	4,640	3,064	3,778	3,780
Miscellaneous	572	693	20,500	20,500	500
SUB-TOTAL	\$7,419,429	\$7,071,695	\$3,918,664	\$3,722,683	\$3,739,496

FISCAL YEAR 2026
SCHEDULE 2 - SUMMARY OF REVENUES

GENERAL FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>INTERGOVERNMENTAL</u>					
Indirect Costs:					
Utility Fund	\$0	\$0	\$2,182,176	\$2,182,176	\$2,182,176
Park & Rec Facilities Dev. Corp.	31,994	0	469,207	469,207	469,207
Crime Control District	31,994	0	0	0	85,272
Aquatic Park Fund	0	0	0	0	0
Consolidation Reimbursements	2,635,113	2,676,509	2,903,198	2,903,198	3,003,587
Transfers In					
Park Fund	0	0	0	0	0
SUB-TOTAL	\$2,699,100	\$2,676,509	\$5,554,581	\$5,554,581	\$5,740,242
<u>MISCELLANEOUS</u>					
Interest Income	\$1,443,449	\$1,202,128	\$1,212,000	\$1,212,000	\$953,700
Radio Reimbursement	292,334	195,863	288,241	288,241	288,241
Lease Income	258,889	222,315	225,500	225,500	222,557
Grant Proceeds	2,102,813	540,000	676,444	809,377	45,000
Park Fund Reimbursement	0	0	0	0	0
Fleet Service Fund Reimbursement	467,112	391,050	0	0	0
Teen Court Reimbursement	12,988	12,988	12,988	0	0
Other Income	200,721	206,045	145,269	107,624	157,311
Public Safety Reimbursements	67,318	66,675	66,000	66,000	60,000
SUB-TOTAL	\$4,845,625	\$2,837,065	\$2,626,442	\$2,708,742	\$1,726,809
<u>APPROPRIATION - FUND BALANCE</u>					
Appropriation of Fund Balance	\$0	\$0	\$0	\$0	\$1,958,186
SUB-TOTAL	\$0	\$0	\$0	\$0	\$1,958,186
TOTAL REVENUES	\$61,304,611	\$59,092,528	\$63,772,947	\$63,674,920	\$66,958,658

FISCAL YEAR 2026
SCHEDULE 3 - SUMMARY OF EXPENDITURES

GENERAL FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>EXPENDITURES</u>					
City Council	\$102,148	\$94,397	\$135,436	\$135,436	\$134,030
City Manager's Office					
City Manager's Office Administration	\$858,186	\$872,182	\$637,963	\$599,666	\$647,282
Emergency Management	0	0	238,417	350,282	241,861
Total City Manager's Office	\$858,186	\$872,182	\$876,380	\$949,948	\$889,143
Communications					
Public Information	\$324,246	\$340,768	\$356,767	\$356,072	\$364,848
Citicable	154,819	144,441	162,501	161,258	179,568
Total Communications	\$479,065	\$485,209	\$519,268	\$517,330	\$544,416
City Secretary					
City Secretary	\$545,013	\$533,352	\$532,393	\$538,529	\$571,909
Record Management	122,728	136,046	154,376	152,961	154,377
Total City Secretary	\$667,740	\$669,398	\$686,769	\$691,490	\$726,286
Legal	\$655,658	\$657,823	\$580,166	\$580,166	\$515,000
Human Resources	\$185,273	\$150,848	\$167,452	\$187,164	\$175,822
Finance					
Accounting & Administration	\$550,832	\$530,440	\$608,461	\$603,174	\$618,577
Purchasing	309,202	322,180	334,893	322,844	323,776
Total Finance	\$860,034	\$852,620	\$943,354	\$926,018	\$942,353
Budget & Research	\$485,229	\$480,515	\$560,088	\$552,780	\$566,422
Municipal Court					
Administration / Prosecution	\$989,442	\$968,495	\$1,189,528	\$1,157,674	\$1,233,506
Warrant Division	355,465	402,706	410,024	418,641	417,897
Teen Court	112,916	19,429	30,474	28,426	29,725
Code Court	44,200	108,995	124,963	84,112	112,564
Total Municipal Court	\$1,502,023	\$1,499,625	\$1,754,989	\$1,688,853	\$1,793,692
Planning	\$407,250	\$397,146	\$445,371	\$488,097	\$562,207
Economic Development	\$369,553	\$398,039	\$407,552	\$407,859	\$403,271
Library					
General Services	\$468,267	\$476,694	\$499,628	\$510,081	\$529,030
Public Services	1,055,348	999,352	1,051,581	1,034,267	1,080,169
Technical Services	931,372	952,198	1,041,918	1,016,574	1,103,310
Total Library	\$2,454,987	\$2,428,244	\$2,593,127	\$2,560,922	\$2,712,509

FISCAL YEAR 2026
SCHEDULE 3 - SUMMARY OF EXPENDITURES

GENERAL FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
Community Development					
Neighborhood Resources	\$480,680	\$534,398	\$552,111	\$568,734	\$684,834
Animal Services	930,860	937,475	927,061	913,418	961,029
Consumer Health	376,960	351,276	417,187	392,316	392,166
Code Compliance	567,855	561,101	599,952	586,605	601,718
Inspections and Permitting	1,042,775	1,066,335	1,140,736	1,144,120	1,181,122
Total Community Development	<u>\$3,399,129</u>	<u>\$3,450,585</u>	<u>\$3,637,047</u>	<u>\$3,605,193</u>	<u>\$3,820,869</u>
Public Works					
General Services	\$268,909	\$324,010	\$327,408	\$315,253	\$320,237
Traffic Control	1,199,540	1,260,809	1,302,342	1,292,977	1,364,850
Street & Drainage	1,953,372	1,903,152	1,902,883	1,857,345	1,956,821
Total Public Works	<u>\$3,421,820</u>	<u>\$3,487,972</u>	<u>\$3,532,633</u>	<u>\$3,465,575</u>	<u>\$3,641,908</u>
Parks & Recreation					
General Services	\$120,481	\$116,402	\$171,797	\$151,270	\$186,137
Parks Maintenance	1,021,053	1,047,830	1,077,656	1,097,430	1,110,740
Recreation Services	487,102	487,102	0	0	0
Athletic Program Services	0	0	0	0	0
Senior Adult Services	315,582	308,925	325,276	327,032	334,680
Youth Outreach & Cultural	31,433	33,338	45,797	45,797	45,797
Total Parks & Recreation	<u>\$1,975,652</u>	<u>\$1,993,597</u>	<u>\$1,620,526</u>	<u>\$1,621,529</u>	<u>\$1,677,354</u>
Police					
General Services	\$1,595,264	\$1,505,374	\$1,623,499	\$1,684,120	\$1,692,724
Administrative Services	808,863	828,961	945,908	929,250	984,032
Criminal Investigations	3,007,100	3,327,988	3,603,065	3,657,489	3,718,762
Uniform Patrol	6,616,721	7,117,766	7,890,234	8,057,203	8,206,088
Detention Services	1,932,670	1,815,804	1,984,281	1,936,365	2,098,968
Property Evidence	631,310	533,388	598,873	651,252	622,453
Communications	2,940,081	2,850,962	3,132,434	3,074,617	3,341,403
Total Police	<u>\$17,532,010</u>	<u>\$17,980,242</u>	<u>\$19,778,294</u>	<u>\$19,990,296</u>	<u>\$20,664,430</u>
Fire Department					
General Services	\$502,223	\$525,983	\$1,199,417	\$1,274,551	\$1,482,755
Operations	11,708,644	12,348,868	13,045,885	13,133,076	13,527,912
Emergency Medical	2,155,142	2,340,771	2,376,041	2,360,601	2,271,463
Fire Inspections	615,686	640,635	709,796	716,800	737,322
Emergency Management	791,533	842,698	0	0	0
Total Fire	<u>\$15,773,229</u>	<u>\$16,698,955</u>	<u>\$17,331,139</u>	<u>\$17,485,028</u>	<u>\$18,019,452</u>
Building Services	<u>\$899,730</u>	<u>\$899,730</u>	<u>\$899,730</u>	<u>\$899,730</u>	<u>\$899,730</u>
Non Departmental	<u>\$2,760,654</u>	<u>\$3,686,673</u>	<u>\$4,379,574</u>	<u>\$4,007,454</u>	<u>\$4,137,010</u>
SUB-TOTAL DEPARTMENTS	<u>\$54,789,369</u>	<u>\$57,183,798</u>	<u>\$60,848,895</u>	<u>\$60,760,868</u>	<u>\$62,825,904</u>

**FISCAL YEAR 2026
SCHEDULE 3 - SUMMARY OF EXPENDITURES**

GENERAL FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>RESERVES & OTHER EXPENDITURES</u>					
<u>Operational Transfers</u>					
Transfer to Information Technology Fund	\$190,848	\$97,011	\$239,044	\$239,044	\$102,100
Transfer to Court Spec Rev Fund	0	35,056	35,008	35,008	30,654
Transfer to Fleet Fund	0	0	0	0	0
Transfer to NRH20	0	0	0	0	0
Transfer to Debt Service Fund	0	0	0	0	0
Operational Transfers Total	<u>\$190,848</u>	<u>\$132,067</u>	<u>\$274,052</u>	<u>\$274,052</u>	<u>\$132,754</u>
<u>Capital Project Transfers</u>					
General Capital Project Transfers	\$589,512	\$0	\$1,640,000	\$1,640,000	\$0
Property Purchase	0	0	0	0	0
Street & Sidewalk Capital Project Transfers	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Capital Project Transfers Total	<u>\$1,589,512</u>	<u>\$1,000,000</u>	<u>\$2,640,000</u>	<u>\$2,640,000</u>	<u>\$4,000,000</u>
<u>Planned Contribution to Fund Balance</u>					
General Fund Reserves	\$0	\$0	\$10,000	\$0	\$0
Transportation Fund Reserves	0	0	0	0	0
Public Educational Governmental (PEG) Reserve	0	0	0	0	0
Contribution to Fund Balance Total	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>
TOTAL RESERVES & OTHER EXPENDITURES	<u>\$1,780,360</u>	<u>\$1,132,067</u>	<u>\$2,924,052</u>	<u>\$2,914,052</u>	<u>\$4,132,754</u>
TOTAL EXPENDITURES	<u>\$56,569,729</u>	<u>\$58,315,865</u>	<u>\$63,772,947</u>	<u>\$63,674,920</u>	<u>\$66,958,658</u>
BALANCE	<u><u>\$4,734,881</u></u>	<u><u>\$776,664</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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 2024/25 were \$2,305.34 and for the FY 2026 Proposed Budget are \$6,615.00.
Legislative advocacy expenditures for FY 2024/25 were \$1,000.00 and for the FY 2026 Proposed Budget are \$0.00.

FISCAL YEAR 2026
SCHEDULE 4 - SUMMARY OF PROPERTY TAX REVENUE AND DISTRIBUTION

<u>NET TAXABLE VALUE:</u>	<u>M&O</u>	<u>I&S</u>	<u>TOTAL</u>
Total Appraised Value as of July 25, 2025			11,579,883,635
Less:			
Absolute Exemption			(626,112,889)
Cases Before ARB			(106,357,390)
Incomplete Accounts			(27,617,224)
Disabled Veteran			(111,132,984)
Over 65			(235,788,393)
Homestead			(1,205,112,516)
Disabled Persons			(12,166,252)
Freeport Inventory Value Loss			(15,654,470)
Pollution Control			(40,250)
Solar & Wind Powered Devices			(773,913)
Nominal Value Accounts			(412,169)
Miscellaneous Personal Property			(40,394,194)
Property Damaged by Disaster			0
In Process			(1,125,660)
Total Reduction to Values			(2,382,688,304)
NET TAXABLE VALUE AT July 25, 2025			9,197,195,331
Add:			
Estimated Minimum ARB protested values			65,548,900
Estimated Minimum Incomplete Property Values			5,222,897
Estimated Minimum Value of In Process Properties			1,052,690
ESTIMATED NET TAXABLE VALUE AT July 25, 2025			9,269,019,818
<u>ESTIMATED PROPERTY TAX COLLECTIONS:</u>			
Estimated Net Taxable Value			9,269,019,818
Less: TIF #3 Incremental Value			(109,358,386)
Less: Tax Ceiling Taxable Values			(1,752,736,907)
Net Taxable Values			7,406,924,525
Adopted Tax Rate per \$100 Valuation	0.346946	0.150895	0.497841
Estimated Total Tax Levy at 100% Collection	25,698,028	11,176,712	36,874,740
Less: Estimated Uncollectable from Net Taxable Values (3%)	(1,106,242)	0	(1,106,242)
Estimated Revenue from Property Tax	24,591,786	11,176,712	35,768,498
Estimated Revenue from Property Tax	24,591,786	11,176,712	35,768,498
Plus: Tax Ceiling Account Revenue	4,850,144	1,332,783	6,182,927
Less: Estimated Uncollectable from Tax Ceiling (3%)	(185,488)		(185,488)
ESTIMATED PROPERTY TAX DISTRIBUTION	29,256,442	12,509,495	41,765,937

FISCAL YEAR 2026
SCHEDULE 5 - SUMMARY OF REVENUES AND EXPENDITURES

DEBT SERVICE FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
PROPERTY TAXES					
General Debt Service Taxes	\$13,507,630	\$14,253,865	\$11,780,946	\$13,090,527	\$11,176,712
Tax Ceiling Distribution	0	0	0	0	1,332,783
PROPERTY TAXES	\$13,507,630	\$14,253,865	\$11,780,946	\$13,090,527	\$12,509,495
TRANSFER-IN					
Drainage Utility	\$203,975	\$189,213	\$184,800	\$184,800	\$175,513
Park & Rec. Facilities Dev. Corp	442,005	431,505	421,005	421,005	410,505
Fleet Services Fund	234,300	225,300	216,300	216,300	207,300
TOTAL TRANSFER-IN	\$880,280	\$846,018	\$822,105	\$822,105	\$793,318
OTHER REVENUES					
Interest Income	\$86,659	\$98,492	\$100,700	\$131,800	\$90,000
City of Watauga, CIP Participation	63,068	60,352	0	0	0
TOTAL OTHER REVENUES	\$149,727	\$158,844	\$100,700	\$131,800	\$90,000
TOTAL REVENUES	\$14,537,637	\$15,258,727	\$12,703,751	\$14,044,432	\$13,392,813
APPROPRIATION OF FUND BALANCE					
General Fund Fund Balance	\$0	\$0	\$0	\$0	\$0
Appropriation of Fund Balance	0	0	1,424,756	84,075	0
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$1,424,756	\$84,075	\$0
TOTAL RESOURCES	\$14,537,637	\$15,258,727	\$14,128,507	\$14,128,507	\$13,392,813
<u>EXPENDITURES</u>					
DEBT EXPENDITURES					
Existing Bonds & C.O.'s	\$14,389,522	\$15,116,435	\$14,113,167	\$14,113,167	\$13,377,473
Issuance Costs / Paying Agent Fees	(9,120)	9,273	15,340	15,340	15,340
Bond Defeasance / Refunding	0	0	0	0	0
TOTAL EXPENDITURES	\$14,380,402	\$15,125,708	\$14,128,507	\$14,128,507	\$13,392,813
BALANCE	\$157,235	\$133,019	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 6 - SUMMARY OF TAX INCREMENT FINANCE (TIF) DISTRICT PROPERTY TAX REVENUE AND DISTRIBUTION

TAX INCREMENT FINANCING DISTRICT #3 VALUE

	Taxable Value (2025 Tax Year)		\$166,952,397
	Less: Base Taxable Value (2019 Tax Year)		6,348,296
	Taxable Value Increment (2025 Tax Year)		
Gain/(Loss):			\$160,604,101

TAX INCREMENT FINANCING DISTRICT #3 CONTRIBUTION

	M&O Rate		\$0.346946
X	Participation Rate (45% of M&O)		45%
	Tax Rate per \$100 Valuation		\$ 0.156126
	Taxable Value Increment: TIF District #3		\$160,604,101
	\$100 of Value		\$1,606,041
X	Tax Rate per \$100 Valuation		\$0.156126
	TIF District #3 Property Tax Revenue at 100%		\$250,745
X	Collection Rate		97.00%
	TIF District #3 Property Tax Revenue		\$243,222

Notes:

- ⁽¹⁾ 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 2026
SCHEDULE 7 - SUMMARY OF REVENUES AND EXPENDITURES

TAX INCREMENT FINANCING FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
PROPERTY TAXES					
City of North Richland Hills	\$21,307	\$33,362	\$141,136	\$133,252	\$243,222
Tarrant County	7,521	11,449	46,883	41,871	75,254
TOTAL PROPERTY TAXES	\$28,828	\$44,811	\$188,019	\$175,123	\$318,476
OTHER FUNDING SOURCES					
Investment Income	\$0	\$0	\$0	\$0	\$9,200
TOTAL OTHER FUNDING SOURCES	\$0	\$0	\$0	\$0	\$9,200
TOTAL REVENUES	\$28,828	\$44,811	\$188,019	\$175,123	\$327,676
<u>EXPENDITURES</u>					
Public Improvement District Contribution	\$14,992	\$19,856	\$28,500	\$28,500	\$28,500
Contribution to Fund Balance	0	0	0	146,623	299,176
TOTAL EXPENDITURES	\$14,992	\$19,856	\$28,500	\$175,123	\$327,676
BALANCE	\$13,836	\$24,955	\$159,519	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES

PARKS AND RECREATION FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
OPERATING					
Sales Tax	\$6,909,918	\$6,995,252	\$7,223,071	\$7,300,152	\$7,503,261
Tennis Center Revenue	531,249	570,813	546,000	596,000	510,000
Athletic Program Revenue	111,640	147,002	145,000	145,000	155,000
Youth Association Fees	21,174	28,778	16,300	16,300	20,300
Other Income	215,376	581,302	427,150	267,450	434,050
TOTAL OPERATING	\$7,789,356	\$8,323,146	\$8,357,521	\$8,324,902	\$8,622,611
NRH CENTRE					
Memberships / Drop-In Passes	\$1,565,128	\$1,510,323	\$1,550,000	\$1,550,000	\$1,500,000
Fitness	461,293	505,594	478,000	512,000	505,000
Recreation / Sports	441,095	449,959	462,000	462,000	465,000
Grand Hall Rental	501,898	491,551	427,500	427,500	383,500
Catering & Event Fees	27,887	27,772	20,000	20,000	20,000
Aquatic Programs	248,975	245,204	250,000	250,000	250,000
Pool Rental	4,705	3,960	5,000	5,000	5,000
Gym Rental	60	40	0	0	0
Concessions / Merchandise	47,563	44,745	50,000	50,000	45,000
Special Events	10,500	11,798	11,000	11,000	13,000
Other	120,947	99,697	108,300	86,300	71,600
General Fund	487,102	487,102	0	0	0
Park Fund	0	0	487,102	487,102	487,102
TOTAL NRH CENTRE	\$3,917,154	\$3,877,744	\$3,848,902	\$3,860,902	\$3,745,202
PARK IMPACT FEES					
Park Impact Fees	\$12,154	\$32,841	\$45,000	\$45,000	\$20,000
TOTAL IMPACT FEE REVENUES	\$12,153	\$32,840	\$45,000	\$45,000	\$20,000
APPROPRIATION OF FUND BALANCE					
Appropriation of Park Impact Fee Reserves	\$0	\$0	\$0	\$0	\$0
Appropriation of NRH Centre Reserves	0	0	61,228	149,515	554,822
Appropriation of Sales Tax Reserves	0	0	1,690,214	1,574,902	0
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$1,751,442	\$1,724,417	\$554,822
TOTAL RESOURCES	\$11,718,663	\$12,233,732	\$14,002,865	\$13,955,221	\$12,942,635

FISCAL YEAR 2026
SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES

PARKS AND RECREATION FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>EXPENDITURES</u>					
OPERATING					
Park Facilities Development Admin.	\$760,641	\$760,349	\$752,111	\$783,958	\$734,812
Parks & Public Grounds	2,112,482	2,224,041	2,348,574	2,290,742	2,821,674
Athletic Program Services	151,109	159,499	176,225	175,904	176,029
Tennis Center Operations	642,095	674,376	707,622	739,496	815,823
Non-Departmental	75,567	71,162	159,264	91,567	128,623
TOTAL OPERATING	\$3,741,895	\$3,889,426	\$4,143,796	\$4,081,667	\$4,676,961
NRH CENTRE					
Center Management	\$1,033,342	\$1,051,861	\$1,128,922	\$1,125,727	\$1,118,712
Fitness	393,344	420,583	398,718	421,367	424,169
Building Operations	306,901	299,842	294,120	295,768	347,377
Aquatic	803,528	825,986	818,260	817,241	828,962
Recreation Sports	356,745	365,721	395,122	391,544	395,384
Grand Hall	343,773	321,825	344,574	340,627	380,996
Building Services	315,123	414,017	455,143	455,143	455,143
TOTAL NRH CENTRE	\$3,552,756	\$3,699,833	\$3,834,859	\$3,847,417	\$3,950,743
OTHER & RESERVES					
Debt Service	\$442,005	\$431,505	\$421,005	\$421,005	\$410,505
Indirect Costs	501,201	506,404	469,207	469,207	469,207
Transfers					
Parks Capital Projects	1,168,000	1,494,795	2,611,319	2,611,319	1,199,150
Parks NRH Centre	200	0	487,102	487,102	487,102
Aquatic Park Capital Projects	0	0	1,810,000	1,810,000	1,000,000
Impact Fee Capital Projects	0	0	34,000	34,000	0
Economic Development Transfer	172,748	174,441	180,577	182,504	187,582
Planned Contribution to Fund Balance					
Parks Fund Reserves	0	0	0	0	541,385
NRH Centre Fund Reserves	0	0	0	0	0
Impact Fee Reserves	0	0	11,000	11,000	20,000
TOTAL OTHER & RESERVES	\$2,284,154	\$2,607,144	\$6,024,210	\$6,026,137	\$4,314,931
TOTAL EXPENDITURES	\$9,578,805	\$10,196,403	\$14,002,865	\$13,955,221	\$12,942,635
BALANCE	\$2,139,859	\$2,037,329	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 9 - SUMMARY OF REVENUES AND EXPENDITURES

CRIME CONTROL DISTRICT

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Sales Tax	\$6,890,538	\$6,988,288	\$7,198,465	\$7,286,839	\$7,494,677
Franchise Tax	156,571	140,778	139,868	139,868	149,775
Interest Income	97,384	96,654	78,600	93,200	132,000
SRO Reimbursement (BISD)	325,546	340,168	828,113	828,113	1,156,397
Grant Proceeds	0	0	0	0	201,470
Other	129,488	105,935	78,392	75,992	91,807
TOTAL REVENUES	\$7,599,527	\$7,671,823	\$8,323,438	\$8,424,012	\$9,226,126
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$636,141	\$0	\$66,850
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$636,141	\$0	\$66,850
TOTAL RESOURCES	\$7,599,527	\$7,671,823	\$8,959,579	\$8,424,012	\$9,292,976
<u>EXPENDITURES</u>					
OPERATING EXPENDITURES					
Administration	\$18,630	\$22,675	\$18,978	\$19,335	\$20,578
Community Resources	1,401,535	1,322,918	2,210,851	2,112,394	2,296,456
Victim Assistance Program	27,444	28,308	30,962	30,962	325,295
Investigations	571,629	708,574	856,810	848,234	894,595
Uniform Patrol	3,795,091	3,934,841	4,532,535	4,204,121	4,696,254
Technical Services	556,834	527,923	579,597	562,455	567,339
Property Evidence	130,625	(85,534)	51,808	88,523	93,642
Partner Agency Funding	44,278	50,017	56,181	56,181	58,589
Non-Departmental	1,098,134	292,811	257,962	251,761	254,956
TOTAL OPERATING EXPENDITURES	\$7,644,200	\$6,802,534	\$8,595,684	\$8,173,966	\$9,207,704
OTHER & RESERVES					
Operating Transfers	\$76,959	\$198,983	\$0	\$0	\$85,272
Capital Project Transfers	0	0	0	0	0
Planned Contribution to Fund Balance	0	0	363,895	250,046	0
TOTAL OTHER & RESERVES	\$76,959	\$198,983	\$363,895	\$250,046	\$85,272
TOTAL EXPENDITURES	\$7,721,160	\$7,001,518	\$8,959,579	\$8,424,012	\$9,292,976
BALANCE	(\$121,632)	\$670,306	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 10 - SUMMARY OF REVENUES AND EXPENDITURES

MUNICIPAL COURT SPECIAL REVENUE FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Court Fees	\$0	\$14,614	\$13,965	\$14,942	\$14,736
Municipal Court Technology Fee	0	24,600	25,167	25,167	44,831
Municipal Court Building Security Fee	0	36,196	30,232	50,396	51,260
Local Truancy Prevention / Diversion Fee	0	45,379	35,148	55,318	69,156
Other	0	73,887	64,008	67,808	61,734
TOTAL OPERATING REVENUES	\$0	\$194,676	\$168,520	\$213,631	\$241,717
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$41,125	\$48,820	\$71,670
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$41,125	\$48,820	\$71,670
TOTAL RESOURCES	\$0	\$194,676	\$209,645	\$262,451	\$313,387
<u>EXPENDITURES</u>					
OPERATING EXPENDITURES					
Warrant Division	\$0	\$48,042	\$107,523	\$49,055	\$111,574
Teen Court Division	0	90,131	91,302	90,833	93,744
Court IT Technology/Equipment	0	7,414	10,820	85,676	108,069
TOTAL OPERATING EXPENDITURES	\$0	\$145,587	\$209,645	\$225,564	\$313,387
OTHER & RESERVES					
Planned Contributions to Fund Balance	\$0	\$0	\$0	\$36,887	\$0
TOTAL OTHER & RESERVES	\$0	\$0	\$0	\$36,887	\$0
TOTAL EXPENDITURES	\$0	\$145,587	\$209,645	\$262,451	\$313,387
BALANCE	\$0	\$49,089	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 11 - SUMMARY OF REVENUES AND EXPENDITURES

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

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
PEG Fees	\$0	\$86,862	\$157,600	\$157,600	\$45,400
Other	0	37,661	37,100	37,100	33,800
TOTAL OPERATING REVENUES	\$0	\$124,522	\$194,700	\$194,700	\$79,200
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$46,186	\$19,419	\$114,391
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$46,186	\$19,419	\$114,391
TOTAL RESOURCES	\$0	\$124,522	\$240,886	\$214,119	\$193,591
<u>EXPENDITURES</u>					
OPERATING EXPENDITURES					
Equipment Expenses	\$0	\$13,899	\$63,000	\$36,233	\$193,591
Transfer to IT Capital	0	0	177,886	177,886	0
TOTAL OPERATING EXPENDITURES	\$0	\$13,899	\$240,886	\$214,119	\$193,591
OTHER & RESERVES					
Planned Contributions to Fund Balance	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER & RESERVES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$13,899	\$240,886	\$214,119	\$193,591
BALANCE	\$0	\$110,623	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 12 - SUMMARY OF REVENUES AND EXPENDITURES

PROMOTIONAL FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Occupancy Tax Proceeds	\$312,158	\$446,332	\$417,500	\$417,500	\$417,500
Interest Income	40,052	41,529	40,000	40,000	38,200
Other	0	0	0	0	0
TOTAL OPERATING REVENUES	\$352,210	\$487,861	\$457,500	\$457,500	\$455,700
<u>APPROPRIATION OF FUND BALANCE</u>					
Appropriation of Fund Balance	\$0	\$0	\$12,491	\$39,753	\$139,326
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$12,491	\$39,753	\$139,326
TOTAL RESOURCES	\$352,210	\$487,861	\$469,991	\$497,253	\$595,026
<u>EXPENDITURES</u>					
<u>OPERATING EXPENDITURES</u>					
Economic Development	\$131,664	\$131,235	\$306,499	\$294,542	\$310,665
Cultural & Leisure	148,288	156,328	162,835	202,406	183,924
Non-Departmental	192	195	657	305	437
Capital Project Transfers	0	0	0	0	100,000
TOTAL OPERATING EXPENDITURES	\$280,144	\$287,757	\$469,991	\$497,253	\$595,026
<u>OTHER & RESERVES</u>					
Planned Contributions to Fund Balance	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER & RESERVES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$280,144	\$287,758	\$469,991	\$497,253	\$595,026
BALANCE	\$72,066	\$200,103	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 13 - SUMMARY OF REVENUES AND EXPENDITURES

DONATIONS FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Parks & Recreation Program Donations	\$78,385	\$114,885	\$88,950	\$101,450	\$95,767
Library Program Donations	42,169	44,408	43,500	43,500	41,500
Neighborhood Services Program Donations	76,785	81,427	89,800	89,800	91,800
Public Safety Program Donations	8,950	20,050	27,556	30,476	24,634
Teen Court Program Donations	3,354	3,983	4,100	4,100	4,120
Investment Income	33,283	34,046	35,200	35,200	29,040
TOTAL REVENUES	\$242,927	\$298,799	\$289,106	\$304,526	\$286,861
<u>APPROPRIATION OF FUND BALANCE</u>					
Appropriation of Fund Balance	\$0	\$0	\$25,760	\$18,637	\$114,524
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$25,760	\$18,637	\$114,524
TOTAL RESOURCES	\$242,927	\$298,799	\$314,866	\$323,163	\$401,385
<u>EXPENDITURES</u>					
<u>OPERATING EXPENDITURES</u>					
Parks & Recreation Programs	\$41,491	\$86,059	\$88,000	\$114,000	\$140,163
Library Programs	36,138	25,718	74,075	74,075	79,975
Neighborhood Services Programs	78,859	36,157	127,143	110,782	101,143
Public Safety Programs	9,148	3,256	21,648	20,306	26,104
Teen Court Program	4,000	0	4,000	4,000	4,000
TOTAL OPERATING EXPENDITURES	\$169,637	\$151,190	\$314,866	\$323,163	\$351,385
<u>OTHER & RESERVES</u>					
Capital Project Transfers	\$0	\$27,000	\$0	\$0	\$50,000
Planned Contribution to Fund Balance	0	0	0	0	0
TOTAL OTHER & RESERVES	\$0	\$27,000	\$0	\$0	\$50,000
TOTAL EXPENDITURES	\$169,637	\$178,190	\$314,866	\$323,163	\$401,385
BALANCE	\$73,290	\$120,609	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 14 - SUMMARY OF REVENUES AND EXPENDITURES

SPECIAL INVESTIGATIONS FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Federal Forfeited Funds	\$81,177	\$172,548	\$50,000	\$50,000	\$90,000
State Forfeited Funds	35,591	29,608	35,000	35,000	32,500
Local Forfeited Funds	1,353	3,416	1,000	1,000	1,000
AFIS Program Revenues	14,424	4,958	0	0	0
Other Income	21,144	21,599	11,000	79,807	17,000
TOTAL REVENUES	\$153,688	\$232,129	\$97,000	\$165,807	\$140,500
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$164,000	\$95,901	\$120,500
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$164,000	\$95,901	\$120,500
TOTAL RESOURCES	\$153,688	\$232,129	\$261,000	\$261,708	\$261,000
<u>EXPENDITURES</u>					
OPERATING EXPENDITURES					
Federal Forfeited Funds	\$133,888	\$30,965	\$175,000	\$175,000	\$175,000
State Forfeited Funds	1,676	2,915	85,000	85,000	85,000
Local Forfeited Funds	0	528	1,000	1,000	1,000
AFIS Maintenance & Equipment	13,973	13,175	0	708	0
TOTAL OPERATING EXPENDITURES	\$149,538	\$47,583	\$261,000	\$261,708	\$261,000
OTHER & RESERVES					
Planned Contribution to Fund Balance	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER & RESERVES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$149,538	\$47,583	\$261,000	\$261,708	\$261,000
BALANCE	\$4,150	\$184,546	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 15 - SUMMARY OF REVENUES AND EXPENDITURES

DRAINAGE UTILITY FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Drainage Fees	\$1,751,877	\$1,763,632	\$1,732,442	\$1,732,442	\$1,714,600
Interest Income	111,571	121,918	121,000	142,200	126,200
Other	0	0	0	0	0
TOTAL REVENUES	\$1,863,448	\$1,885,550	\$1,853,442	\$1,874,642	\$1,840,800
<u>APPROPRIATION OF FUND BALANCE</u>					
Appropriation of Fund Balance	\$0	\$0	\$0	\$0	\$2,596,290
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$0	\$0	\$2,596,290
TOTAL RESOURCES	\$1,863,448	\$1,885,550	\$1,853,442	\$1,874,642	\$4,437,090
<u>EXPENDITURES</u>					
<u>OPERATING EXPENDITURES</u>					
Public Works Administration	\$109,901	\$160,023	\$187,165	\$190,348	\$198,423
Drainage Utility Crew	147,704	193,170	166,825	217,630	212,794
Non-Departmental	1,045	3,810	15,306	3,240	360
Debt Service Payments	203,975	189,213	184,800	184,800	175,513
TOTAL OPERATING EXPENDITURES	\$462,625	\$546,216	\$554,096	\$596,018	\$587,090
<u>OTHER & RESERVES</u>					
Capital Project Transfers	\$2,237,000	\$700,000	\$125,000	\$125,000	\$3,850,000
Planned Contribution to Fund Balance	0	0	1,174,346	1,153,624	0
TOTAL OTHER & RESERVES	\$2,237,000	\$700,000	\$1,299,346	\$1,278,624	\$3,850,000
TOTAL EXPENDITURES	\$2,699,625	\$1,246,216	\$1,853,442	\$1,874,642	\$4,437,090
BALANCE	(\$836,177)	\$639,334	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 16 - SUMMARY OF REVENUES AND EXPENDITURES

ECONOMIC DEVELOPMENT FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Park Fund Transfer In	\$172,748	\$174,441	\$180,577	\$182,504	\$187,582
Other	23,227	90,979	141,423	35,000	26,400
TOTAL OPERATING REVENUES	\$195,975	\$265,420	\$322,000	\$217,504	\$213,982
<u>APPROPRIATION OF FUND BALANCE</u>					
Appropriation of Fund Balance	\$0	\$0	\$0	\$120,496	\$143,830
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$0	\$120,496	\$143,830
TOTAL RESOURCES	\$195,975	\$265,420	\$322,000	\$338,000	\$357,812
<u>EXPENDITURES</u>					
<u>OPERATING EXPENDITURES</u>					
Economic Development Administration	\$0	\$0	\$0	\$0	\$28,812
Other Expenses	0	159,736	322,000	338,000	329,000
TOTAL OPERATING EXPENDITURES	\$0	\$159,736	\$322,000	\$338,000	\$329,000
<u>OTHER & RESERVES</u>					
Planned Contributions to Fund Balance	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER & RESERVES	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$159,736	\$322,000	\$338,000	\$357,812
BALANCE	\$195,975	\$105,683	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 17 - SUMMARY OF REVENUES AND EXPENDITURES

GAS DEVELOPMENT FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Gas Royalty Revenue	\$545,431	\$335,440	\$414,100	\$363,273	\$363,273
Interest Income	105,526	122,192	122,000	108,700	33,800
Other Income	351,459	0	0	0	0
TOTAL REVENUES	\$1,002,416	\$457,632	\$536,100	\$471,973	\$397,073
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$0	\$2,448,027	\$0
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$0	\$2,448,027	\$0
TOTAL RESOURCES	\$1,002,416	\$457,632	\$536,100	\$2,920,000	\$397,073
<u>EXPENDITURES</u>					
OPERATING					
Transfer to Capital Projects	\$250,000	\$0	\$0	\$0	\$0
Miscellaneous Expenditures	0	0	0	2,920,000	36,000
TOTAL OPERATING EXPENDITURES	\$250,000	\$0	\$0	\$2,920,000	\$36,000
OTHER & RESERVES					
Planned Contribution to Fund Balance	\$0	\$0	\$536,100	\$0	\$361,073
TOTAL OTHER & RESERVES	\$0	\$0	\$536,100	\$0	\$361,073
TOTAL EXPENDITURES	\$250,000	\$0	\$536,100	\$2,920,000	\$397,073
BALANCE	\$752,416	\$457,632	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 18 - SUMMARY OF REVENUES AND EXPENDITURES

TRAFFIC SAFETY FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
Gross Fine Revenues	\$0	\$0	\$0	\$0	\$0
Interest Income	28,964	24,386	20,000	14,200	0
TOTAL REVENUES	\$28,964	\$24,386	\$20,000	\$14,200	\$0
<u>APPROPRIATION OF FUND BALANCE</u>					
Appropriation of Fund Balance	\$0	\$0	\$389,428	\$397,046	\$171,880
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$389,428	\$397,046	\$171,880
TOTAL RESOURCES	\$28,964	\$24,386	\$409,428	\$411,246	\$171,880
<u>EXPENDITURES</u>					
<u>OPERATING EXPENDITURES</u>					
Traffic Enforcement / Traffic Safety	\$0	\$34,855	\$32,500	\$32,500	\$0
Pedestrian Safety	71,908	92,121	101,423	103,241	0
TOTAL OPERATING EXPENDITURES	\$71,908	\$126,976	\$133,923	\$135,741	\$0
<u>OTHER & RESERVES</u>					
Transfer to Capital Projects	\$0	\$0	\$275,505	\$275,505	\$171,880
Contribution to Reserves	0	0	0	0	0
TOTAL OTHER & RESERVES	\$0	\$0	\$275,505	\$275,505	\$171,880
TOTAL EXPENDITURES	\$71,908	\$126,976	\$409,428	\$411,246	\$171,880
BALANCE	(\$42,944)	(\$102,590)	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 19 - SUMMARY OF REVENUES AND EXPENDITURES

UTILITY FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
WATER CHARGES					
Water Charges	\$28,056,000	\$27,292,806	\$28,161,951	\$29,124,908	\$30,094,318
Water Prior Year Settle-up	1,542,944	1,212,095	0	0	0
Water Taps	23,315	38,750	52,000	52,000	45,000
Water Inspection Fees	25,217	75,074	51,500	51,500	51,500
TOTAL WATER CHARGES	\$29,647,476	\$28,618,725	\$28,265,451	\$29,228,408	\$30,190,818
SEWER TREATMENT CHARGES					
Sewer Treatment Charges	\$13,678,991	\$15,039,017	\$14,849,147	\$16,151,140	\$16,270,762
Sewer Prior Year Settle-Up	294,887	178,267	0	0	0
Sewer Taps	7,200	11,999	14,800	14,800	14,800
Sewer Inspection Fees	2,971	23,261	19,900	19,900	19,900
TOTAL SEWER TREATMENT CHARGES	\$13,984,049	\$15,252,544	\$14,883,847	\$16,185,840	\$16,305,462
MISCELLANEOUS					
Interest Income	\$773,578	\$1,031,664	\$866,000	\$1,004,500	\$843,300
Service Charges	117,307	121,048	128,000	128,000	123,000
Late Charges	521,887	588,735	500,000	550,000	500,000
Miscellaneous	652,288	751,541	953,800	721,800	94,300
Joint Use Reimbursement - Watauga	93,594	86,902	111,575	57,294	95,867
Subdivision Meter Revenue	35,586	45,759	60,621	60,621	60,621
TOTAL MISCELLANEOUS	\$2,194,241	\$2,625,649	\$2,619,996	\$2,522,215	\$1,717,088
TOTAL REVENUE	\$46,280,131	\$47,324,965	\$45,769,294	\$47,936,463	\$48,213,368
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$0	\$0	\$691,887
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$0	\$0	\$691,887
TOTAL RESOURCES	\$46,280,131	\$47,324,965	\$45,769,294	\$47,936,463	\$48,905,255

FISCAL YEAR 2026
SCHEDULE 19 - SUMMARY OF REVENUES AND EXPENDITURES

UTILITY FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
EXPENDITURES					
WATER SERVICES					
Water Operations	\$3,713,512	\$5,277,913	\$5,058,454	\$5,187,602	\$5,132,618
Purchase of Water FTW	3,764,898	4,533,143	3,696,004	4,670,825	4,692,202
Purchase of Water TRA	8,729,334	7,884,506	8,857,140	7,447,189	8,985,702
TOTAL WATER SERVICES	\$16,207,743	\$17,695,562	\$17,611,598	\$17,305,616	\$18,810,522
SEWER TREATMENT SERVICES					
Sewer Operations	\$1,386,452	\$1,385,545	\$1,463,226	\$1,468,118	\$1,514,105
Sewer Treatment FTW	1,389,175	1,499,405	1,728,068	1,728,068	1,950,779
Sewer Treatment TRA	5,979,273	6,407,387	6,724,096	8,033,217	8,145,648
TOTAL SEWER TREATMENT SERVICES	\$8,754,900	\$9,292,336	\$9,915,390	\$11,229,403	\$11,610,532
UTILITY BILLING & FINANCIAL SERVICES					
Utility Meter Reading	\$590,983	\$628,015	\$741,447	\$731,576	\$742,702
Utility Billing & Customer Service	1,207,235	1,272,973	1,197,891	1,305,383	1,064,305
Utility Collection Services	244,212	230,960	297,970	305,283	303,168
Accounting Services	434,353	357,229	440,657	436,307	460,998
Budget & Research	272,731	247,384	285,089	277,779	288,805
TOTAL UTILITY BILLING & FINANCIAL	\$2,749,515	\$2,736,561	\$2,963,054	\$3,056,328	\$2,859,978
OTHER OPERATING EXPENDITURES					
Administration	\$391,389	\$526,790	\$387,842	\$384,666	\$396,698
Development	1,087,039	1,186,284	1,382,600	1,386,750	1,412,478
Right of Way Maintenance	271,211	310,115	329,234	329,161	340,679
Utility Construction Crew & Support	1,275,977	1,220,243	1,337,259	1,324,759	1,384,536
Building Services	1,852,138	1,852,138	1,852,138	1,852,138	1,852,138
Non Departmental	3,252,484	1,187,138	1,262,680	1,114,701	582,843
TOTAL OTHER OPERATING	\$8,130,239	\$6,282,709	\$6,551,753	\$6,392,175	\$5,969,372
TOTAL DEPARTMENT EXPENDITURES	\$35,842,398	\$36,007,168	\$37,041,795	\$37,983,522	\$39,250,404
OTHER & RESERVES					
Debt Service	\$2,146,451	\$2,564,776	\$2,453,538	\$2,453,538	\$2,383,795
Franchise Fees	1,243,806	1,268,028	1,261,825	1,261,825	1,395,508
Indirect Costs	2,182,170	2,182,176	2,182,176	2,182,176	2,182,176
Payment in Lieu of Taxes	399,222	399,222	399,222	399,222	355,509
Transfer for IT & Support Services	175,000	209,500	175,000	175,000	251,800
Transfer to Capital	1,460,000	1,250,000	2,086,600	2,086,600	3,086,063
Planned Contribution to Fund Balance	0	0	169,138	1,394,580	0
TOTAL OTHER & RESERVES	\$7,606,649	\$7,873,702	\$8,727,499	\$9,952,941	\$9,654,851
TOTAL EXPENDITURES	\$43,449,047	\$43,880,870	\$45,769,294	\$47,936,463	\$48,905,255
BALANCE	\$2,831,084	\$3,444,095	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 20 - SUMMARY OF REVENUES AND EXPENDITURES

AQUATIC PARK FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>ATTENDANCE</u>	165,463	166,009	200,000	200,000	200,000
<u>REVENUES</u>					
OPERATING					
Admissions	\$3,592,919	\$3,426,239	\$4,641,600	\$4,382,080	\$4,508,080
Advanced & Group Sales	0	0	0	0	0
Food and Beverage	933,849	831,686	1,112,758	1,088,520	1,088,520
Merchandise	133,141	181,366	251,200	220,000	220,000
Rentals	208,362	218,343	357,192	372,000	372,000
TOTAL OPERATING	\$4,868,270	\$4,657,633	\$6,362,750	\$6,062,600	\$6,188,600
OTHER REVENUES					
Interest Income	\$74,696	\$61,241	\$71,000	\$51,400	\$45,500
Other Income	13,910	16,203	125,000	15,000	35,000
TOTAL OTHER REVENUES	\$88,605	\$77,444	\$196,000	\$66,400	\$80,500
TOTAL REVENUES	\$4,956,876	\$4,735,077	\$6,558,750	\$6,129,000	\$6,269,100
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	0	0	0	0	0
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES	\$4,956,877	\$4,735,078	\$6,558,750	\$6,129,000	\$6,269,100
<u>EXPENDITURES</u>					
OPERATING					
General Services & Utilities	\$805,387	\$736,909	\$1,002,201	\$925,694	\$893,840
Public Grounds / Aquatics / Maint.	1,659,626	1,794,418	1,757,855	1,759,788	1,984,899
Business & Office Administration	334,677	417,659	531,637	441,328	543,047
Gift Shop / Concessions	803,209	827,499	1,004,835	915,330	1,114,155
Sales / Special Events/ Admissions	310,267	349,901	447,395	387,248	399,090
Non-Departmental	81,324	112,314	121,892	119,181	122,930
TOTAL OPERATING	\$3,994,490	\$4,238,700	\$4,865,815	\$4,548,569	\$5,057,961
OTHER & RESERVES					
Debt Service	\$699,117	\$567,304	\$999,945	\$959,059	\$1,006,726
Debt Defeasance / Refunding / Agent Fees	681	1,497	860	860	1,173
Transfer to Capital Projects	0	375,000	550,000	550,000	150,000
Transfer Out					
General Fund	0	0	0	0	0
Planned Contribution to Fund Balance	0	0	142,130	70,512	53,240
TOTAL OTHER & RESERVES	\$699,799	\$943,801	\$1,692,935	\$1,580,431	\$1,211,139
TOTAL EXPENDITURES	\$4,694,289	\$5,182,501	\$6,558,750	\$6,129,000	\$6,269,100
BALANCE	\$262,588	(\$447,423)	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 21 - SUMMARY OF REVENUES AND EXPENDITURES

GOLF COURSE FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>ROUNDS</u>	42,842	45,751	47,973	47,973	50,849
<u>REVENUES</u>					
OPERATING REVENUE					
Green Fees	\$1,743,589	\$1,764,773	\$1,960,400	\$1,960,400	\$2,141,175
Pro Shop	270,864	247,381	283,319	283,319	306,205
Driving Range	138,389	142,257	157,966	157,966	154,915
Carts	338,223	399,432	380,175	380,175	435,848
Food & Beverage	699,965	698,642	762,282	762,282	793,152
Miscellaneous	6,203	2,700	0	0	17,500
TOTAL OPERATING REVENUE	\$3,197,233	\$3,255,185	\$3,544,142	\$3,544,142	\$3,848,795
RESERVES & INTERFUND LOANS					
Appropriation of Fund Balance	\$0	\$0	\$0	\$0	\$0
TOTAL USE OF RESERVES & INTERFUND LOANS	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES	\$3,197,233	\$3,255,185	\$3,544,142	\$3,544,142	\$3,848,795
<u>EXPENDITURES</u>					
OPERATING					
Pro Shop	\$202,680	\$223,188	\$220,629	\$220,629	\$235,144
Pro Shop: Cost of Goods Sold	148,162	149,911	171,077	171,077	190,629
Driving Range	7,929	17,318	8,900	8,900	11,700
Golf Carts	358,599	386,923	372,634	372,634	405,828
Course Maintenance	928,066	968,163	1,002,533	1,002,533	1,064,458
Food & Beverage	299,837	311,345	291,633	291,633	322,653
Food & Beverage: Cost of Goods Sold	210,381	212,314	227,451	227,451	233,879
Sales & Membership	95,870	103,484	125,066	125,066	125,200
General & Administrative	563,721	572,171	665,744	665,744	648,516
Clubhouse	0	0	0	0	0
Management Fees	130,392	130,099	141,766	141,766	153,251
Equipment Repair and Replacement	0	0	0	0	0
TOTAL OPERATING	\$2,945,634	\$3,074,916	\$3,227,433	\$3,227,433	\$3,391,258
OTHER & RESERVES					
Debt Service	\$310,331	\$281,209	\$298,187	\$298,187	\$291,490
Transfer to Capital Projects	0	0	0	0	0
Planned Contribution to Reserves	0	0	18,522	18,522	166,047
TOTAL OTHER & RESERVES	\$310,331	\$281,209	\$316,709	\$316,709	\$457,537
TOTAL EXPENDITURES	\$3,255,968	\$3,356,125	\$3,544,142	\$3,544,142	\$3,848,795
BALANCE	(\$58,735)	(\$100,940)	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 22 - SUMMARY OF REVENUES AND EXPENDITURES

FACILITIES / CONSTRUCTION MANAGEMENT FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
CHARGES FOR SERVICE					
Transfer From:					
General Fund	\$899,730	\$899,730	\$899,730	\$899,730	\$899,730
Park Development Fund	315,123	442,017	455,143	455,143	455,143
Utility Fund	1,852,138	1,852,138	1,852,138	1,852,138	1,852,138
SUB-TOTAL	\$3,066,991	\$3,193,885	\$3,207,011	\$3,207,011	\$3,207,011
OTHER REVENUES					
Interest Income	\$98,436	\$90,649	\$76,000	\$66,000	\$9,700
Rent From Rental Properties	0	0	0	0	0
Other Income	0	36,272	0	0	500,000
SUB-TOTAL	\$98,436	\$126,921	\$76,000	\$66,000	\$509,700
TOTAL REVENUES	\$3,165,427	\$3,320,806	\$3,283,011	\$3,273,011	\$3,716,711
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$979,746	\$1,828,086	\$53,492
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$979,746	\$1,828,086	\$53,492
TOTAL RESOURCES	\$3,165,427	\$3,320,806	\$4,262,757	\$5,101,097	\$3,770,203
<u>EXPENDITURES</u>					
OPERATING EXPENDITURES					
Administration	\$263,338	\$266,981	\$275,987	\$273,916	\$284,705
Building Services	2,948,710	3,107,136	3,240,345	3,279,003	3,289,068
Rental Property Program	15,679	0	0	0	0
Non-Departmental	87,922	41,419	92,875	44,628	196,430
TOTAL OPERATING EXPENDITURES	\$3,315,649	\$3,415,536	\$3,609,207	\$3,597,547	\$3,770,203
OTHER & RESERVES					
Capital Project Transfers	\$59,000	\$0	\$653,550	\$1,503,550	\$0
Planned Contribution to Fund Balance	0	0	0	0	0
TOTAL OTHER & RESERVES	\$59,000	\$0	\$653,550	\$1,503,550	\$0
TOTAL EXPENDITURES	\$3,374,649	\$3,415,536	\$4,262,757	\$5,101,097	\$3,770,203
BALANCE	(\$209,223)	(\$94,730)	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 23 - SUMMARY OF REVENUES AND EXPENDITURES

FLEET SERVICES FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
CHARGES FOR SERVICE					
General Fund	\$1,569,269	\$1,569,269	\$1,466,421	\$1,466,421	\$1,464,421
Utility Fund	2,514,175	2,514,175	2,625,356	2,625,356	2,349,399
Crime Control District Fund	189,903	189,903	179,457	179,457	182,457
Park & Recreation Dev. Fund	191,591	191,591	179,035	179,035	179,035
Other Funds	88,874	26,874	25,113	25,113	25,113
TOTAL CHARGES FOR SERVICE	\$4,553,812	\$4,491,812	\$4,475,382	\$4,475,382	\$4,200,425
OTHER REVENUES					
Interest Income	\$174,082	\$160,789	\$83,000	\$143,600	\$86,100
Sale of City Property	0	240,911	110,000	58,797	110,000
Other Income	3,675	3,068	0	0	0
TOTAL OTHER REVENUES	\$177,757	\$404,767	\$193,000	\$202,397	\$196,100
TOTAL REVENUES	\$4,731,569	\$4,896,579	\$4,668,382	\$4,677,779	\$4,396,525
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$54,756	\$532,528	\$1,056,474
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$54,756	\$532,528	\$1,056,474
TOTAL RESOURCES	\$4,731,569	\$4,896,579	\$4,723,138	\$5,210,307	\$5,452,999
<u>EXPENDITURES</u>					
OPERATING EXPENDITURES					
Administration	\$313,599	\$280,145	\$327,199	\$273,724	\$316,696
Fleet Services Operations	1,961,353	1,674,163	1,896,991	1,914,306	1,885,662
Fire Fleet Maintenance Operations	518,780	555,560	577,016	666,172	583,756
Vehicle and Equipment Purchases	1,163,322	1,854,039	1,558,172	1,995,784	1,058,894
Non-Departmental	25,340	40,967	147,460	144,021	44,107
TOTAL OPERATING EXPENDITURES	\$3,982,393	\$4,404,874	\$4,506,838	\$4,994,007	\$3,889,115
OTHER & RESERVES					
Debt Service	\$234,300	\$225,300	\$216,300	\$216,300	\$207,300
Transfer to General Fund	467,112	391,050	0	0	0
Capital Project Transfers	0	109,000	0	0	1,356,584
Planned Contribution to Fund Balance	0	0	0	0	0
TOTAL OTHER & RESERVES	\$701,412	\$725,350	\$216,300	\$216,300	\$1,563,884
TOTAL EXPENDITURES	\$4,683,805	\$5,130,224	\$4,723,138	\$5,210,307	\$5,452,999
BALANCE	\$47,763	(\$233,645)	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 24 - SUMMARY OF REVENUES AND EXPENDITURES

INFORMATION TECHNOLOGY FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
CHARGES FOR SERVICE					
General Fund	\$1,977,477	\$1,974,869	\$2,447,894	\$2,449,344	\$2,487,664
Park Fund	267,896	272,056	325,774	325,774	380,774
Crime Control District	438,540	411,935	537,842	526,367	541,114
Utility Fund	1,419,161	1,428,474	1,727,888	1,727,888	1,804,988
Other Funds	467,669	529,613	575,395	575,395	583,395
TOTAL CHARGES FOR SERVICE	\$4,570,743	\$4,616,947	\$5,614,793	\$5,604,768	\$5,797,935
OTHER REVENUES					
Transmitter Lease	\$208,195	\$204,127	\$180,000	\$180,000	\$180,000
Transfer from General Fund	190,848	97,011	239,044	239,044	102,100
Interest Income	79,862	27,855	19,000	19,000	13,400
Other Income	4,702	11,813	5,229	5,229	5,000
TOTAL OTHER REVENUES	\$483,607	\$340,807	\$443,273	\$443,273	\$300,500
TOTAL REVENUES	\$5,054,350	\$4,957,754	\$6,058,066	\$6,048,041	\$6,098,435
APPROPRIATION OF FUND BALANCE					
Appropriation of Fund Balance	\$0	\$0	\$175,541	\$351,352	\$392,877
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$175,541	\$351,352	\$392,877
TOTAL RESOURCES	\$5,054,350	\$4,957,754	\$6,233,607	\$6,399,393	\$6,491,312
<u>EXPENDITURES</u>					
OPERATING EXPENDITURES					
General Services	\$3,538,224	\$3,874,077	\$4,576,237	\$4,634,042	\$5,067,259
Major Computer Systems	468	0	0	0	0
Microcomputer Systems	7,164	0	0	0	0
Telecommunications	10,819	0	0	0	0
Data Network	34,765	0	0	0	0
GIS System	0	0	0	0	0
Public Safety	825,605	1,072,212	1,136,779	1,275,051	1,098,785
Non-Departmental	15,122	19,822	152,091	121,800	325,268
TOTAL OPERATING EXPENDITURES	\$4,432,167	\$4,966,112	\$5,865,107	\$6,030,893	\$6,491,312
OTHER & RESERVES					
Transfer to Capital Projects	\$1,462,853	\$0	\$368,500	\$368,500	\$0
Planned Contribution to Fund Balance	0	0	0	0	0
TOTAL OTHER & RESERVES	\$1,462,853	\$0	\$368,500	\$368,500	\$0
TOTAL EXPENDITURES	\$5,895,019	\$4,966,112	\$6,233,607	\$6,399,393	\$6,491,312
BALANCE	(\$840,669)	(\$8,358)	\$0	\$0	\$0

FISCAL YEAR 2026
SCHEDULE 25 - SUMMARY OF REVENUES AND EXPENDITURES

SELF INSURANCE FUND

	ACTUAL FY 2022/23	ACTUAL FY 2023/24	ADOPTED BUDGET FY 2024/25	REVISED BUDGET FY 2024/25	PROPOSED BUDGET FY 2026
<u>REVENUES</u>					
<u>HEALTH & MEDICAL CONTRIBUTIONS</u>					
Health & Medical (City Contribution)	\$9,479,130	\$8,379,033	\$8,583,282	\$8,583,282	\$8,428,727
Health & Medical (Employee Contribution)	2,627,896	1,980,076	2,103,155	2,103,155	2,334,685
TOTAL HEALTH & MEDICAL CONTRIBUTIONS	\$12,107,026	\$10,359,110	\$10,686,437	\$10,686,437	\$10,763,412
<u>OTHER CONTRIBUTIONS</u>					
Worker's Comp & Admin (City Contribution)	\$1,233,834	\$517,130	\$529,296	\$529,296	\$524,378
Other Insurance (City Contribution)	1,141,803	1,743,593	1,831,800	1,831,800	1,831,800
Flexible Spending Account (Employee Contribution)	98,504	96,527	110,000	110,000	117,500
TOTAL OTHER CONTRIBUTIONS	\$2,474,140	\$2,357,250	\$2,471,096	\$2,471,096	\$2,473,678
<u>OTHER REVENUES</u>					
Stop Loss Reimbursement	\$111,052	\$646,315	\$400,000	\$3,600,000	\$600,000
Interest Income	999,976	991,724	962,000	867,600	737,300
Other Income	398,026	643,344	650,000	650,000	800,000
TOTAL OTHER REVENUES	\$1,509,054	\$2,281,383	\$2,012,000	\$5,117,600	\$2,137,300
TOTAL REVENUES	\$16,090,221	\$14,997,742	\$15,169,533	\$18,275,133	\$15,374,390
<u>APPROPRIATION OF FUND BALANCE</u>					
Self Insurance Fund Reserves	\$0	\$0	\$0	\$0	\$1,004,534
TOTAL APPROPRIATION OF FUND BALANCE	\$0	\$0	\$0	\$0	\$1,004,534
TOTAL RESOURCES	\$16,090,221	\$14,997,742	\$15,169,533	\$18,275,133	\$16,378,924
<u>EXPENDITURES</u>					
Health & Medical	\$10,402,926	\$11,701,562	\$11,612,317	\$14,808,595	\$13,137,180
Worker's Compensation	301,930	3,019,564	515,000	515,000	515,000
Personnel Expenses	698,733	708,952	800,123	790,785	760,862
Property, Liability, and Other Insurance	1,486,902	1,735,712	1,831,800	1,931,800	1,848,382
Flexible Spending Account Expense	98,369	91,913	110,000	110,000	117,500
Non-Departmental	26,575	357	5,143	105,143	0
TOTAL OPERATING EXPENDITURES	\$13,015,434	\$17,258,059	\$14,874,383	\$18,261,323	\$16,378,924
<u>OTHER & RESERVES</u>					
Transfer to Retiree Health Care Fund	\$0	\$0	\$0	\$0	\$0
Planned Contribution to Fund Balance	0	0	295,150	13,810	0
TOTAL OTHER & RESERVES	\$0	\$0	\$295,150	\$13,810	\$0
TOTAL EXPENDITURES	\$13,015,434	\$17,258,059	\$15,169,533	\$18,275,133	\$16,378,924
BALANCE	\$3,074,786	(\$2,260,316)	\$0	\$0	\$0

FISCAL YEAR 2026
FUND BALANCE SUMMARY - ALL OPERATING FUNDS

Schedule	Fund	FY 2024/25 Beginning Balance	FY 2024/25 Change in Fund Balance (Revised)	FY 2026 Estimated Beginning Balance	FY 2026 Change in Fund Balance (Proposed)	FY 2026 Estimated Ending Fund Balance	Minimum Fund Balance Policy Requirement
1	General Fund (Unrestricted)	\$ 28,593,543	\$ -	\$ 28,593,543	\$ -	\$ 28,593,543	\$ 22,096,357
	Designated for City Hall Reserves	1,958,186	-	1,958,186	(1,958,186)	-	-
5	General Debt Service	1,646,823	(84,075)	1,562,748	-	1,562,748	-
7	TIF 3 Debt Service	56,191	146,623	202,814	299,176	501,990	-
8	Parks Development	10,495,298	(1,574,902)	8,920,396	541,385	9,461,781	2,155,653
	Parks NRH Centre	2,174,952	(149,515)	2,025,437	(554,822)	1,470,615	645,003
	Parks Impact Fee	835,672	11,000	846,672	20,000	866,672	-
9	Crime Control District	3,209,565	250,046	3,459,611	(66,850)	3,392,761	2,323,244
10	Court Technology, Security and JCM Reserve	925,190	(11,933)	913,257	(71,670)	841,587	-
11	Public, Educational and Governmental Access	1,125,972	(19,419)	1,106,553	(114,391)	992,162	-
12	Promotional	1,248,372	(39,753)	1,208,619	(139,326)	1,069,293	-
13	Donations	945,903	(18,637)	927,266	(114,524)	812,742	-
14	Special Investigations	661,916	(95,901)	566,015	(120,500)	445,515	-
15	Drainage	3,920,672	1,173,624	5,094,296	(2,596,290)	2,498,006	1,109,273
16	Economic Development	964,257	(120,496)	843,761	(143,830)	699,931	89,453
17	Gas Development	3,327,196	(2,448,027)	879,169	361,073	1,240,242	-
18	Traffic Safety	568,926	(397,046)	171,880	(171,880)	-	-
19	Utility	23,343,552	1,444,580	24,788,132	(691,887)	24,096,245	16,138,734
20	Aquatic Park	1,254,058	70,512	1,324,570	53,240	1,377,810	940,365
21	Golf Course	426,837	18,522	445,359	166,047	611,406	577,319
22	Facilities and Construction	2,144,944	(1,828,086)	316,858	(53,492)	263,366	-
23	Fleet Services	3,631,674	(532,528)	3,099,146	(1,056,474)	2,042,672	-
24	Information Technology	949,847	(351,352)	598,495	(392,887)	205,608	-
25	Self Insurance	22,430,835	13,810	22,444,645	(1,004,534)	21,440,111	8,189,462
Total		\$116,840,381	(\$4,542,953)	\$112,297,428	(\$7,810,622)	\$104,486,806	\$54,264,863