



FUTURE READY

Budget Presentation
Fiscal Year 2023-2024





2024 BUDGET HIGHLIGHTS

CIVIL SERVICE

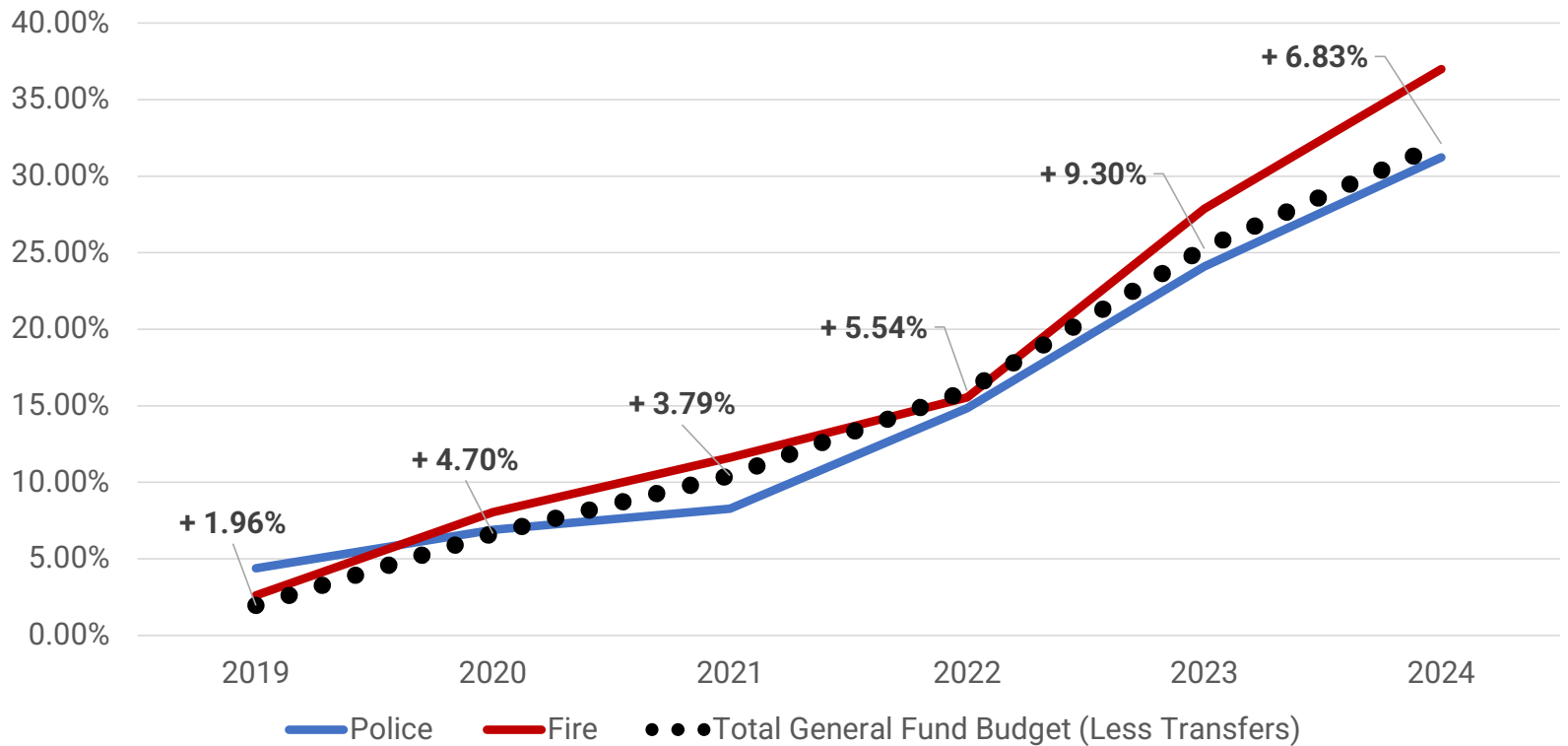
- Implementation of Compensation and Classification Study for all Civil Service staff
- Purchase of two new fire engines to keep average life of fleet within ISO standards

**PUBLIC
SAFETY**



2024 BUDGET HIGHLIGHTS

PUBLIC SAFETY BUDGET GROWTH



PUBLIC
SAFETY



2024 BUDGET HIGHLIGHTS

ROSE COMPLEX

- Funds to draft design updates to the Rose Garden
- Begin replacing rose bed borders with stamped concrete to cut down on bed maintenance.
- Purchase and installation of Shade structure for Heritage Garden



QUALITY
OF LIFE

2024 BUDGET HIGHLIGHTS

PARKS CAPITAL PROJECTS

- Replace median planted beds with stamped concrete
- Lindsey Park light conversion to LED
- Lindsey Ball Field renovation Lindsey Park Soccer Fields
- Extension of Lindsey Park Water Well to Softball Side
- Winters Park Renovation



INFRASTRUCTURE INVESTMENTS

TYLER WATER UTILITIES

FISCAL YEAR 2024 CAPITAL PROJECTS



Water Production

\$17.3 million

- Filter Repair and Replacement at both Golden Road and Lake Palestine Water Treatment Plants
- West 2nd Street Elevated Storage Tank Interior and Exterior Repairs
- Shiloh Road Elevated Storage Tank Rehabilitation
- Demo of South Glenwood Ground Storage Tank



Distribution & Collection

\$8.7 million

- Meters and Meter Boxes
- 2-inch water line replacement
- Emergency Sewer Repairs
- TXDOT Utility Relocation FM 756/2934



Waste Treatment

\$20.6 million

- Wastewater Treatment Plant & Lift Station - Pump, Motor, Gear Box Replacements
- South Side Wastewater Treatment Plant – Chlorination/Dechlorination System Improvements
- WS Wastewater Treatment Plant – Facilities Upgrades



2024 BUDGET HIGHLIGHTS

QUALITY STREET COMMITMENT FUND

Fiscal Year 2024 budget includes:

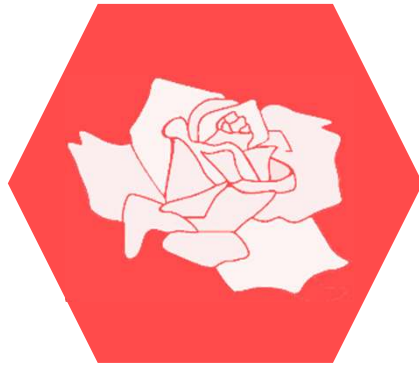
- 1.4 million for Seal Coat/Crack Seal overlays
 - Estimated to cover 20 lane miles
- \$423,000 for Brick Streets
- \$165,000 for Public Alley repairs



INFRASTRUCTURE
INVESTMENTS

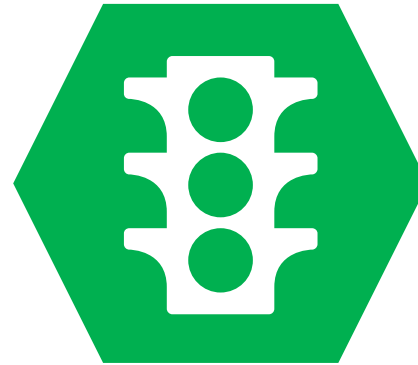
HALF-CENT SALES TAX

FISCAL YEAR 2024 FUNDING



Tourism/Trails

\$672,872



Streets/Traffic

\$12.9 million



Drainage

\$7.1 million

Includes funding for:

- Phase II of Legacy Trails
- Year 4 of Traffic Signal Modernization Plan
- Annual Asphalt Overlays
- Keaton and West Mud Creek drainage projects.



2024 BUDGET HIGHLIGHTS

CITY OF TYLER WORKFORCE

- Phase 1 – Compensation and Classification Study
 - Ensure no employee is greater than 15% out of market.
- 3% Merit increase
- Update to Enterprise Resource Planning software



GENERAL FUND REVENUES



PROPERTY TAX
Funds from taxes on properties within the City.



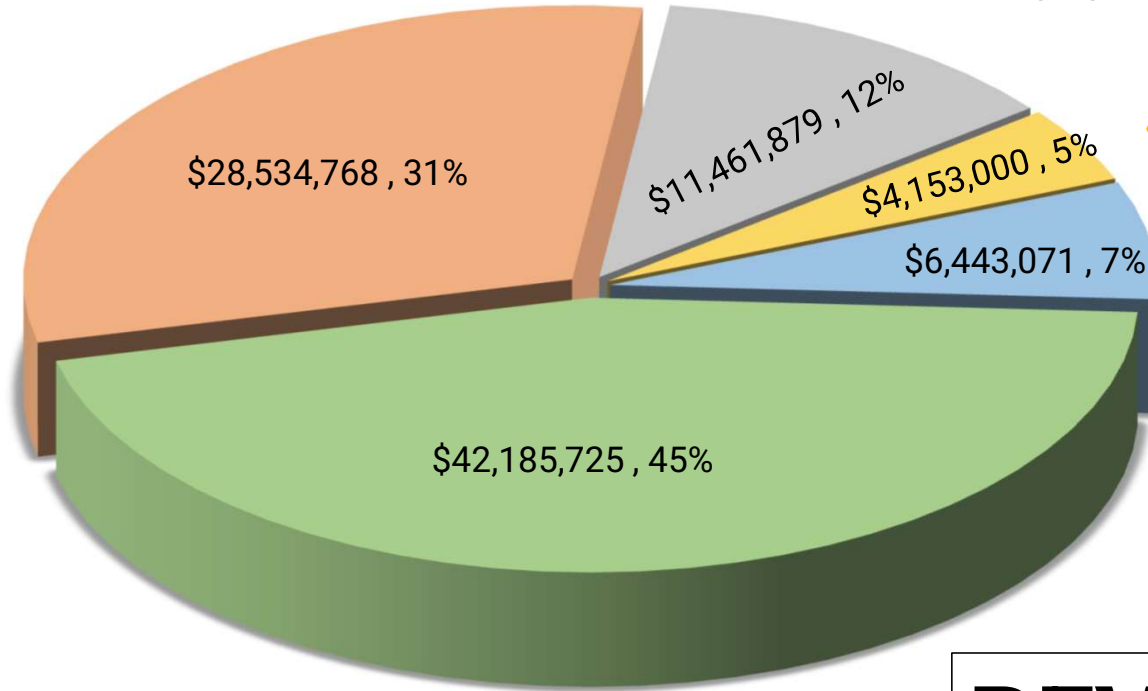
FRANCHISE FEES
Fees for using City owned properties.



FINES & PENALTIES
Revenues from fines and other citations.



OTHER REVENUES
Revenues from all other sources.



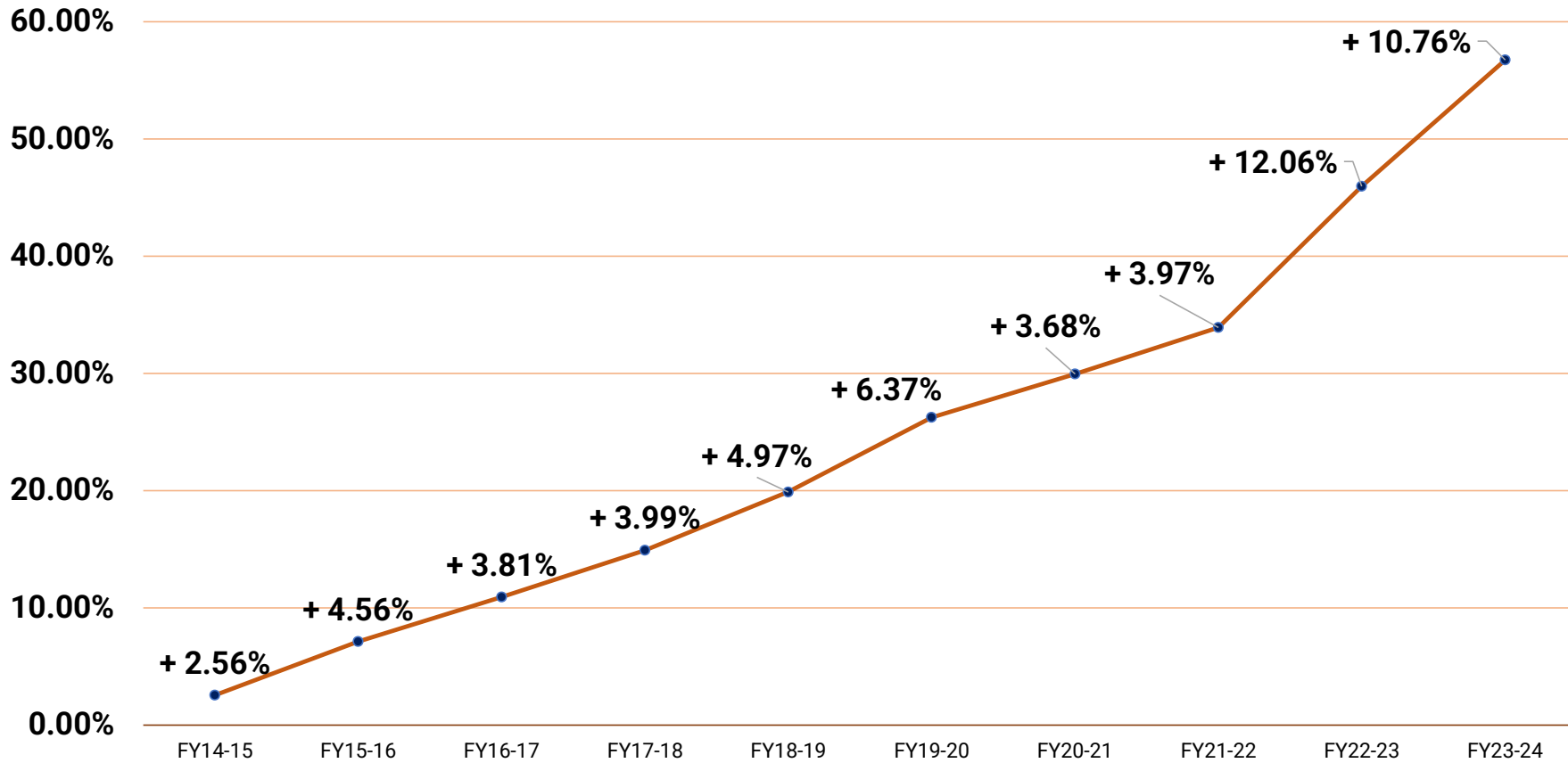
SALES & USE TAX
Main source of funds.
Affected by shifts in economy.

REVENUE HIGHLIGHTS



GENERAL FUND REVENUES

CHANGE IN TAXABLE VALUE

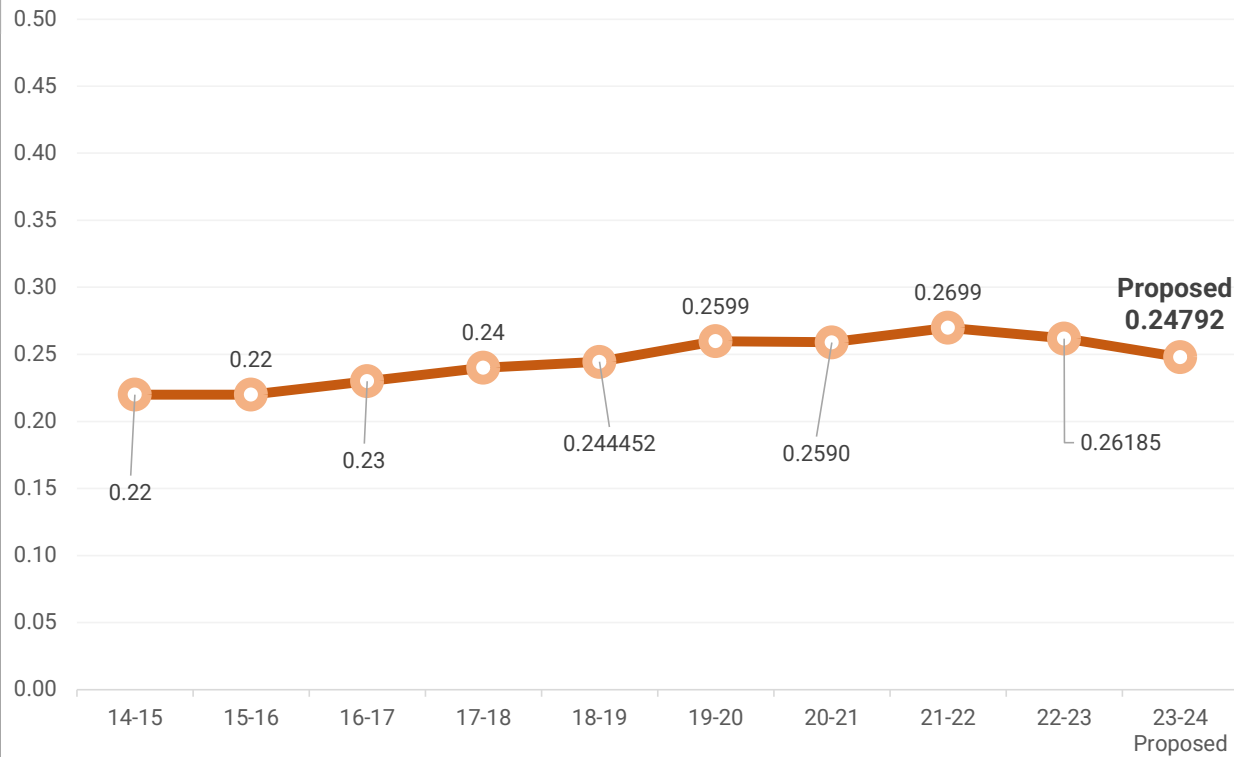


Percentages are changes in taxable value from previous fiscal year.



GENERAL FUND REVENUES

HISTORICAL TAX RATE



1995

Pledge of Fiscal Responsibility

City Council takes a pledge of fiscal responsibility, which led to the approval of the ½ Cent Local Sales Tax. Council then worked to take the City to \$0 general obligation debt and utilize a pay-as-you-go approach.

2008/09

Tyler Pays Off General Obligation Debt

After thirteen years of effort, the City of Tyler paid off all general revenue bonds and began paying for major capital improvement projects through the Half Cent Sales Tax CIP.

2019

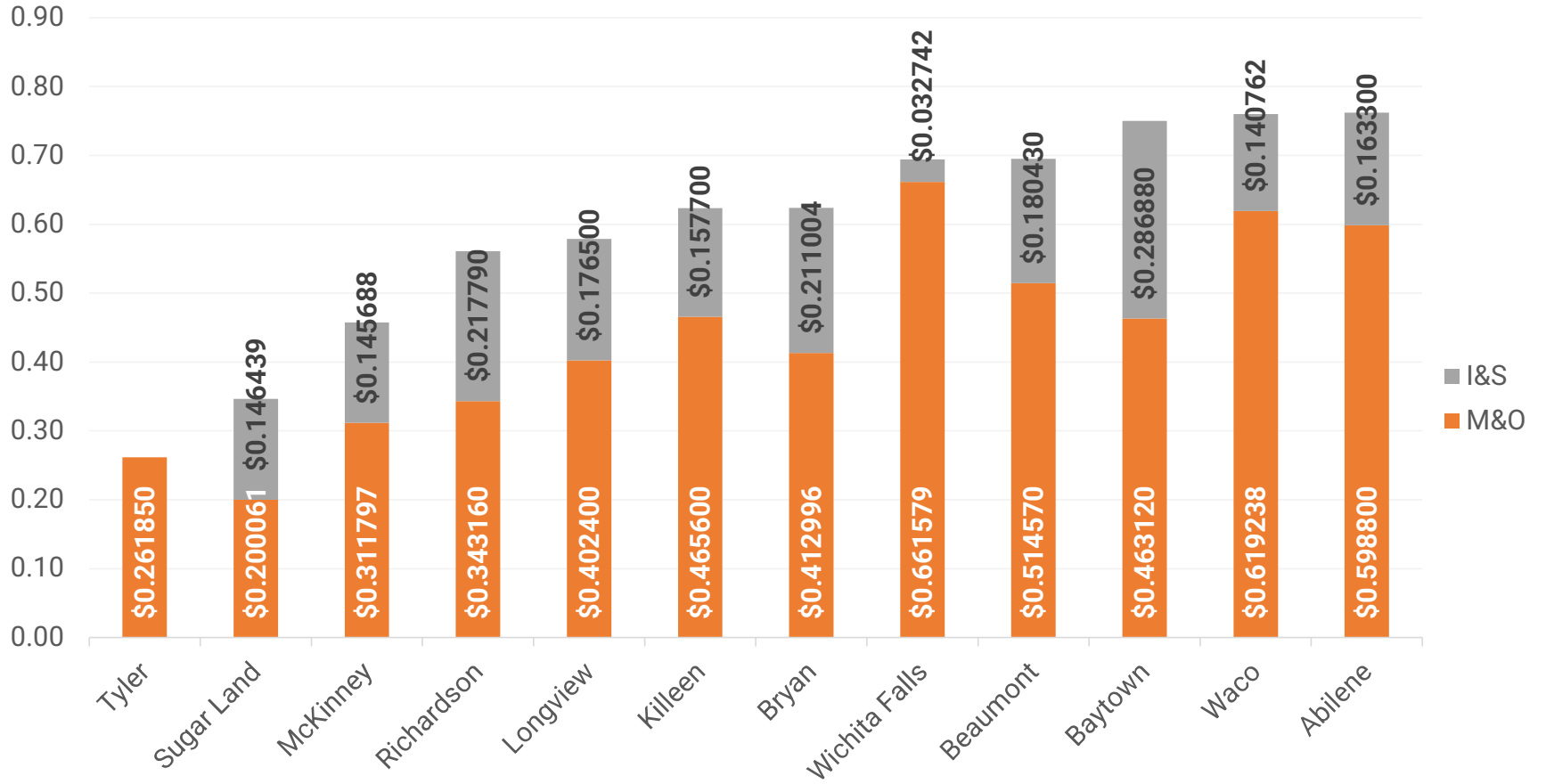
Infrastructure Investment

The City Council authorized a one cent property tax increase in 2016, dedicating that extra cent to a Street Maintenance Fund. In 2019 they increased that pledge one cent as part of their infrastructure investment policy.



GENERAL FUND REVENUES

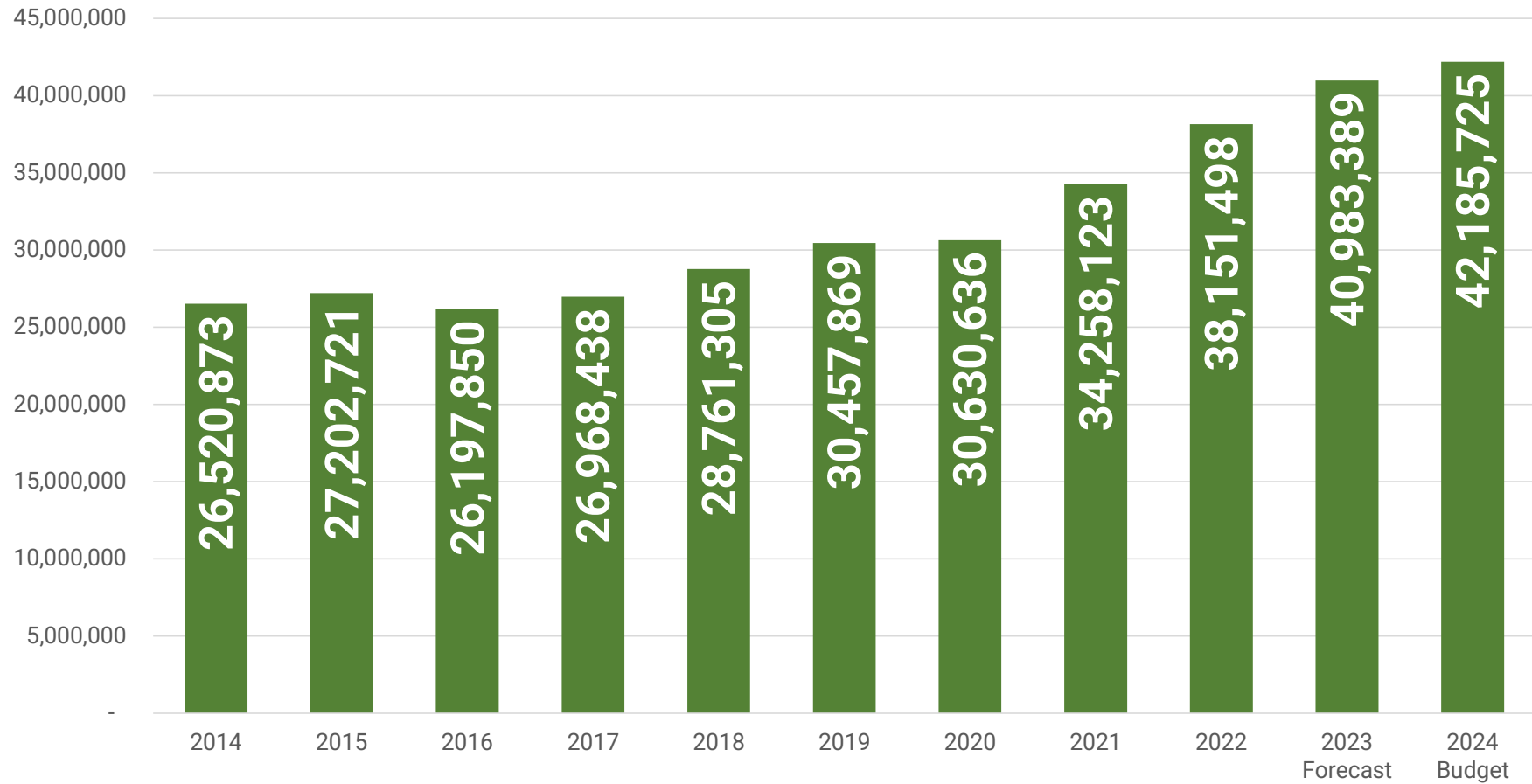
TAX RATE COMPARISONS





GENERAL FUND REVENUES

HISTORIC SALES TAX

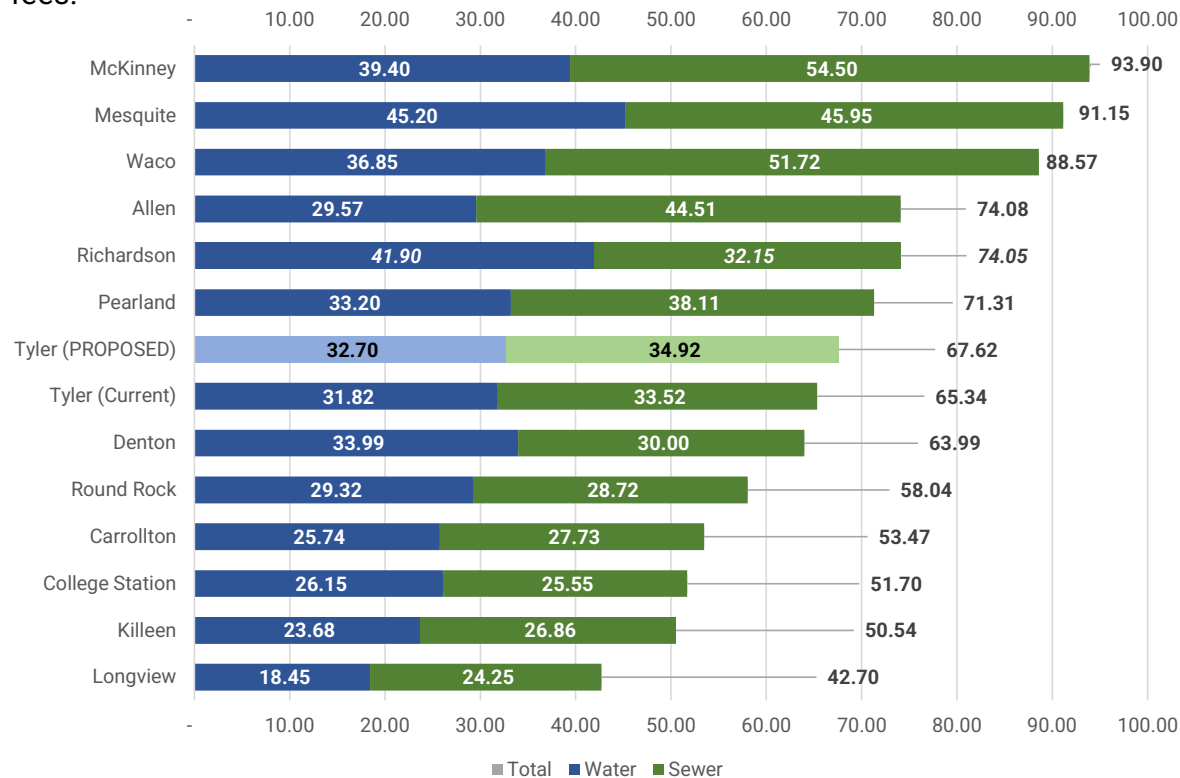




UTILITY RATES

COMPARISON

Chart provides compares water and wastewater rates of selected municipalities. These comparisons are based on 5,000 gallons of usage and do not include other applicable fees.



WATER UTILITIES
REVENUES

2016

EPA Consent Decree

Investment in upgrading the wastewater collection system. The City has adopted a Capacity, Management, Operation and Maintenance (CMOM) program to ensure continual progress to comply fully with EPA and TCEQ regulations.

2015

Water Quality Commitment

Tyler Water Utilities has joined the American Water Works Association Safe Water Treatment Program to perform a detailed evaluation the water treatment plants.

2015

Sustainable Infrastructure

Council committed to reinvesting resources into maintaining and enhancing the City's infrastructure. To take actions that would create sustainable funding practices to reinvest in an aging infrastructure and build system readiness for future growth.



WATER UTILITIES REVENUES

PROPOSED RATE INCREASES

- No increase to water or sewer base rates
- Water/wastewater volumetric rate increase of \$0.20 per tier
- \$6.28 Regulatory Compliance Fee Increase
- Phase II of uniform volumetric rate effective October 1, 2023

Consumption of 5,000 gallons		
	Proposed	Current
Water	32.70	31.82
Sewer	34.92	33.52
Water Service	0.27	0.27
Water Quality	0.35	0.35
Storm Water	4.73	4.57
Regulatory Compliance	19.70	13.42
Water Franchise Fee	4.63	4.20
Total	97.31	88.15
Increase/(Decrease)	9.16	

Consumption of 7,000 gallons		
	Proposed	Current
Water	39.66	38.50
Sewer	41.24	39.28
Water Service	0.27	0.27
Water Quality	0.35	0.35
Storm Water	5.66	5.44
Regulatory Compliance	19.70	13.42
Water Franchise Fee	5.34	4.86
Total	112.23	102.13
Increase/(Decrease)	10.10	

Consumption of 10,000 gallons		
	Proposed	Current
Water	50.10	48.52
Sewer	50.72	47.92
Water Service	0.27	0.27
Water Quality	0.35	0.35
Storm Water	7.06	6.75
Regulatory Compliance	19.70	13.42
Water Franchise Fee	6.41	5.86
Total	134.61	123.09
Increase/(Decrease)	11.51	



PROPOSED RATE INCREASES

- Rate increase of \$1.85 to residential collection

SOLID WASTE REVENUES



QUICKFACTS

CURRENT RATE: \$20.81

PROPOSED RATE: \$22.66

Residential waste collection twice a week. Pick up days depend on where you live in the City. Nineteen total routes in the City.

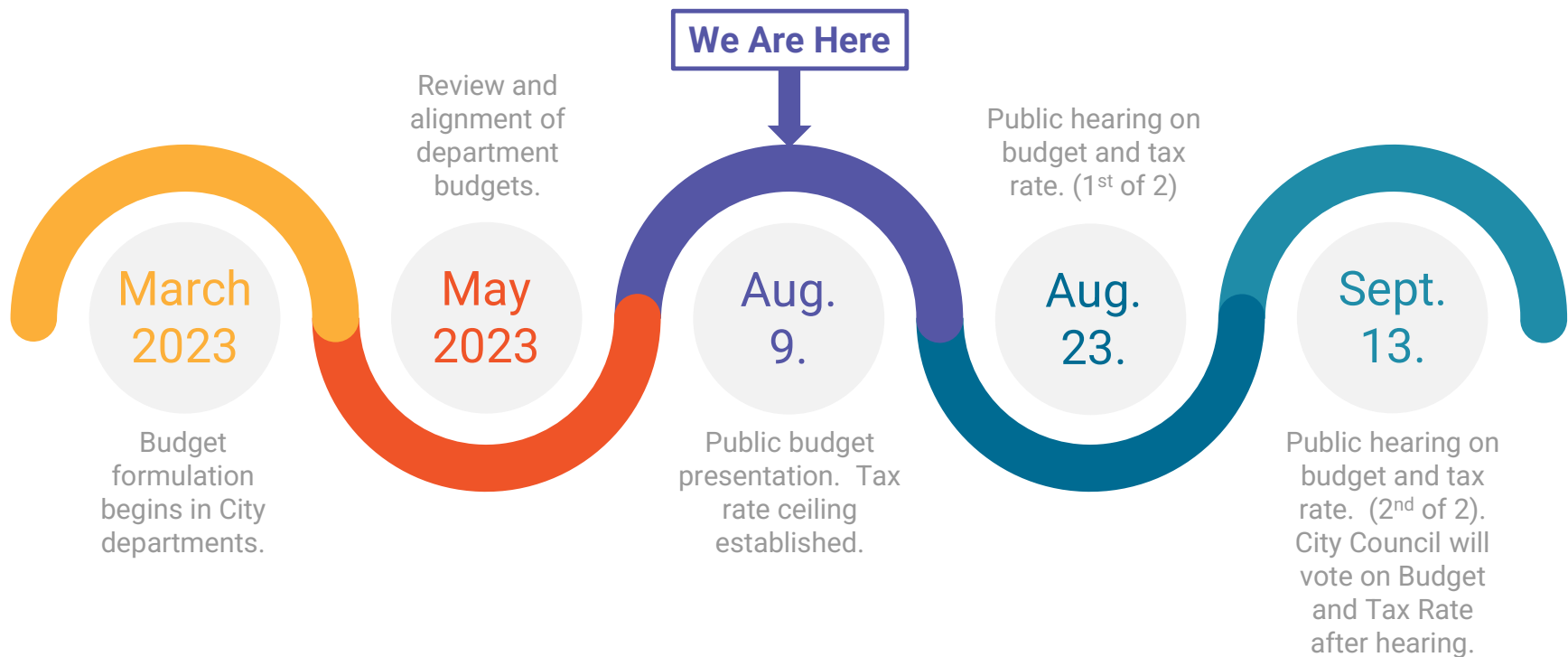
Optional curbside recycle pickup occurs once per week. Pick up day depends on where you live in the City. Currently one route in the City

Currently serve 31,333 customers.

FISCAL YEAR 2023-2024 BUDGET TIMELINE

Below is a quick overview of the City of Tyler budget process.

The dates for our public meetings are included below. Both hearings and the adoption of the budget and tax rate will occur during the regularly scheduled City Council meetings on those dates. Those meetings occur on the 2nd and 4th Wednesday of every month. They are held in the City Council chambers at City Hall (located at 212 N. Bonner) and begin at 9:00 a.m.



City Of Tyler

General Fund Proposed Budget (Including Transfers)

2023-24	92.57 million
2022-23	86.81 million
	5,765,836
	7% increase

Taxable Values *

2022-23	\$10.94 billion
plus	1.24 billion existing values
plus	<u>216.67 million new values</u>
2022-23	\$12.19 billion
	\$1.24 billion increase
Existing	9.09 % Increase
New	<u>2.37 % Increase</u>
Total:	11.47 % increase

* Based on figures from Smith County Appraisal District

Effective and Proposed Tax Rates

Current	26.1850 cents / \$100 valuation
No-New-Revenue Rate	23.9537 cents / \$100 valuation
Voter-Approval Rate	24.7920 cents / \$100 valuation
Proposed	<u>24.7920 cents / \$100 valuation</u>

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

2022-23	\$27.164 million
2023-24	\$28.771 million
	\$1,607,581 increase

* Of the Increase \$537,173 related to new values.

Tax Impact of Proposed Rate

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

Current	Tax Bill \$261.85
Proposed	<u>Tax Bill \$247.92</u>
	\$13.93 Decrease

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

Current	Tax Bill \$523.70
Proposed	<u>Tax Bill \$495.84</u>
	\$27.86 Decrease

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

Current	Tax Bill \$785.55
Proposed	<u>Tax Bill \$743.76</u>
	\$41.79 Decrease

\$319,506 Home (2023 Average Home Value)
(Comparisons of 2022 and 2023 Average Home Value)

Current	Tax Bill \$684.18
Proposed	<u>Tax Bill \$792.12</u>
	\$107.94 Increase

This budget will raise more total property taxes than last year's budget by \$1,607,581 or 5.92%, and of that \$537,173 is revenue to be raised from new property added to the tax roll this year.

**ESTIMATED AD VALOREM TAX COLLECTION & ADOPTED DISTRIBUTION
FISCAL YEAR 2023-2024**

Assessed Valuation for 2023	10,948,828,831
Gain (Loss) in Value (includes over 65 & disable)	1,242,842,935
Less Over 65 Values	(1,906,168,266)
Less Disabled Values	(57,063,524)
Net Taxable Value	<u>10,228,439,976</u>
Tax Rate Per \$100 Valuation	0.247920
Revenue from Net Taxable Value	\$ 25,358,348
Plus Over 65 levy	3,318,062
Plus Disabled Levy	95,395
Total Levy	\$ <u>28,771,805</u>
Estimated Collections	99.500%
TOTAL FUNDS AVAILABLE	<u>\$ 28,627,946</u>

SCHEDULE OF TAX LEVY AND COLLECTION RATE

TAX YEAR	TOTAL ASSESSED VALUATION	TAX RATE	TAX LEVY	TAX COLLECTIONS	% COLLECTIONS TO LEVY
2004	4,757,237,999	0.248855	11,838,625	11,698,410	98.816%
2005	5,088,514,168	0.238375	12,092,796	11,909,913	98.488%
2006	5,569,801,329	0.223657	12,457,251	12,228,626	98.165%
2007	6,143,037,626	0.199000	12,224,645	12,015,970	98.293%
2008	6,574,872,417	0.204000	13,412,740	13,181,061	98.273%
2009	6,700,382,716	0.204000	13,668,781	13,434,088	98.283%
2010	6,667,500,469	0.208865	13,926,075	13,686,546	98.280%
2011	6,730,580,806	0.208865	14,057,828	13,853,146	98.544%
2012	6,844,942,994	0.207708	14,217,494	14,010,487	98.544%
2013*	7,012,396,334	0.220000	15,249,367	15,027,336	98.544%
2014*	7,191,673,279	0.220000	15,672,125	15,515,404	99.000%
2015*	7,519,723,382	0.220000	16,342,661	16,179,234	99.000%
2016*	7,807,290,136	0.230000	17,586,620	17,410,754	99.000%
2017*	8,117,880,826	0.240000	18,942,816	18,696,559	98.700%
2018*	8,675,367,458	0.244452	20,639,743	20,536,545	99.500%
2019*	9,064,015,823	0.259900	22,690,051	22,576,601	99.500%
2020*	9,397,648,602	0.259000	23,354,636	23,237,863	99.500%
2021*	9,770,807,914	0.269900	25,115,312	24,989,735	99.500%
2022*	10,948,828,831	0.261850	27,164,224	27,028,403	99.500%
2023*	12,191,671,766	0.247920	28,771,805	28,627,946	99.500%

DISTRIBUTION OF CURRENT TAXES

FUND	ADOPTED TAX RATE 2023-2024	PROPOSED TAX RATE 2023-2024	AMOUNT 2023-2024	PERCENT
General Fund	\$0.247920	\$0.247920	\$28,394,656	99.19%
TIF/TIRZ #3	\$0.247920	\$0.247920	\$77,433	0.27%
TIF/TIRZ #8	\$0.247920	\$0.247920	\$155,857	0.54%
TOTAL	\$0.247920	\$0.247920	\$28,627,946	100.00%

Combined Statement of Revenue and Expenditures
All Funds
Fiscal Year 2022-2023

Fund	Opening Balance	Revenues	Expenditures	Transfers In / (Transfers Out)	Closing Balance
101 General	16,735,624	92,782,193	88,791,595	(3,986,493)	16,739,729
102 General Capital Projects	1,684,580	58,000	1,728,001	70,000	84,579
103 Street Improvements	312,087	18,000	2,082,318	2,045,688	293,457
202 Development Services	2,213,435	2,877,417	2,568,179	-	2,522,673
204 Cemeteries Operating	73,262	131,369	591,660	390,000	2,971
205 Police Forfeitures	293,333	41,000	122,000	-	212,333
206 Park Improvement Fund	162,442	723,241	777,500	-	108,183
207 Court Special Fees	87,315	527,900	423,480	-	191,735
208 Economic Development Fund	434,585	5,500	208,750	275,000	506,335
211 Hotel Occupancy Tax	1,068,499	5,185,167	2,408,900	(3,518,600)	326,166
217 TIF/TIRZ # 4	186,327	202,126	5,000	-	383,453
218 TIF/TIRZ # 3	814,966	172,508	10,000	-	977,474
219 Tourism and Convention	142,549	1,023,900	3,973,031	2,880,000	73,418
234 Passenger Facility	313,086	154,000	-	(72,000)	395,086
235 Rainy Day Fund	11,585,862	206,000	100,000	-	11,691,862
236 PEG Fee	1,108,245	234,065	340,326	-	1,001,984
274 Homeownership and Housing	441	12	-	-	453
276 Housing Assistance	1,100,499	10,796,421	10,697,838	-	1,199,082
285 MPO	-	780,236	780,236	-	-
286 Transit System	7,696	5,488,139	6,202,479	744,500	37,856
294 Community Development Grant	104,952	761,440	754,313	-	112,079
295 Home Grant	361,362	1,061,456	1,061,456	-	361,362
302 HOT Debt Service Fund	5,163	-	593,600	593,600	5,163
502 Utilities Operations	19,128,724	55,715,475	43,718,484	(13,111,720)	18,013,995
503 Utilities Construction	3,629,506	4,386,797	10,682,697	5,500,000	2,833,606
504 Utilities Debt Service	1,274,794	8,855,841	10,172,513	6,686,068	6,644,190
505 Utilities Debt Reserve	839,761	18,000	-	-	857,761
524 Airport	1,045,700	1,977,655	1,915,967	(15,000)	1,092,388
560 Solid Waste	2,685,096	18,640,422	17,318,565	(1,275,653)	2,731,300
562 Solid Waste Capital	56,205	5,000	675,000	825,000	211,205
575 Storm Water	1,072,384	2,457,023	3,217,052	-	312,355
639 Productivity	1,793,878	55,000	1,573,949	550,000	824,929
640 Fleet Maintenance/Replacement	2,463,343	17,358,724	17,567,095	(100,000)	2,154,972
650 Property and Liability	1,674,738	3,874,336	3,502,569	-	2,046,505
661 Active Employees Benefits	2,419,885	16,629,360	16,996,075	-	2,053,170
663 Facilities Maintenance	1,403,145	754,227	1,223,331	227,611	1,161,652
671 Technology	3,051,083	6,183,268	8,777,632	1,307,000	1,763,719
713 Cemeteries Trust	3,346,978	174,600	-	(65,000)	3,456,578
761 Retired Employees Benefits	81,336	3,136,785	3,136,785	-	81,336

General Fund (101)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Unreserved Fund Balance	\$ 4,720,172	\$ 6,077,310	\$ 6,077,310	\$ 4,453,969
Operating Reserve	10,642,464	11,373,315	11,373,315	12,281,655
Beginning Fund Balance / Working Capital	15,362,636	17,450,625	17,450,625	16,735,624
Revenues				
Property Taxes	25,156,232	27,223,265	27,278,958	28,534,768
Franchises	10,956,378	11,204,758	11,089,732	11,461,879
Sales & Use Taxes	38,539,585	39,568,835	40,983,389	42,185,725
Licenses & Permits	486,778	503,513	464,333	493,739
Fines & Penalties	4,150,874	3,961,000	3,962,859	4,153,000
Use of Money & Property	321,501	230,480	1,367,312	1,281,985
Current Services	2,569,703	2,817,593	2,577,902	2,820,013
Other Agencies	690,704	1,268,882	768,588	1,114,808
Miscellaneous	763,970	693,276	738,506	736,276
Total Revenues	83,635,725	87,471,602	89,231,579	92,782,193
Expenditures				
General Government	8,040,408	9,052,036	8,542,281	8,629,445
Police	30,885,455	33,622,048	33,169,661	35,963,380
Police Grants	412,092	525,286	483,291	467,657
Fire	20,546,198	23,145,373	22,851,246	24,614,100
Fire Grants	-	483,928	-	483,928
Public Services	7,666,249	8,712,684	8,178,296	8,939,859
Parks and Recreation	4,421,053	4,528,834	4,520,925	5,116,923
Library	1,854,824	2,014,641	1,906,990	2,157,041
Municipal Court	1,995,818	2,383,101	2,225,009	2,419,262
Total Expenditures	75,822,097	84,467,931	81,877,699	88,791,595
Transfer In	-	-	-	-
Fair Plaza Fund (240)	-	-	-	-
(Transfer Out)	(5,725,639)	(3,401,167)	(8,068,881)	(3,986,493)
General Capital Projects (102)	(2,582,000)	(70,000)	(570,000)	(70,000)
Quality Street Commitment Fund (103)	(1,953,408)	(1,829,862)	(1,829,864)	(2,045,688)
Cemetery (204)	(200,000)	(300,000)	(300,000)	(325,000)
Fair Plaza Fund (240)	(38,926)	-	-	-
Transit (286)	-	(400,000)	(717,713)	(744,500)
Property Facility (663)	(401,305)	(101,305)	(101,304)	(101,305)
Productivity Fund (639)	(250,000)	(250,000)	(250,000)	(250,000)
Technology Admin (671)	(300,000)	(450,000)	(1,300,000)	(450,000)
Rainy Day Fund (235)	-	-	(3,000,000)	-
Unreserved Fund Balance	6,077,310	4,382,939	4,453,969	3,420,990
Operating Reserve	11,373,315	12,670,190	12,281,655	13,318,739
Ending Fund Balance / Working Capital	\$ 17,450,625	\$ 17,053,129	\$ 16,735,624	\$ 16,739,729

General Fund (101)
Statement of Revenues
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Property Taxes				
Current	\$ 24,858,557	\$ 26,914,322	\$ 26,911,209	\$ 28,204,129
Delinquent	113,803	138,693	152,641	144,485
Penalty and Interest	183,872	170,250	215,108	186,154
Total Property Taxes	25,156,232	27,223,265	27,278,958	28,534,768
Franchises				
Power and Light	4,604,452	4,505,044	4,624,264	4,624,264
Natural Gas	1,033,662	1,047,933	1,012,809	1,047,933
Telephone	534,038	599,852	530,205	530,371
Cable Television	1,104,500	1,115,349	1,032,823	1,056,760
Commercial Waste Hauler	1,077,509	1,096,561	1,179,650	1,161,374
Water and Sewer Franchise	2,602,217	2,840,019	2,709,981	3,041,177
Total Franchises	10,956,378	11,204,758	11,089,732	11,461,879
Sales and Use Taxes				
Sales Taxes	37,874,791	38,919,609	40,288,539	41,497,196
Mixed Drink Taxes	624,295	602,911	656,849	648,529
Bingo Taxes	40,499	46,315	38,001	40,000
Total Sales and Use Taxes	38,539,585	39,568,835	40,983,389	42,185,725
Licenses and Permits				
Parking Meters	145,739	140,513	121,747	145,739
Wrecker Permits	5,749	4,000	4,515	4,250
Burglar Alarms	335,290	359,000	338,071	340,000
ROW Permits	-	-	-	3,750
Total Licenses and Permits	486,778	503,513	464,333	493,739
Fines & Penalties				
Moving Violations	2,059,296	2,000,000	2,034,147	2,060,000
Tax Fees	147,753	140,000	141,264	148,000
Arrest Fees	104,558	100,000	106,604	105,000
Administrative Fees	111,907	102,000	77,425	91,000
Warrant Fees	209,047	200,000	214,682	215,000
Child Safety	128,810	100,000	103,350	129,000
Teen Court Fines	10	-	10	-
Miscellaneous Court	44,650	40,000	51,048	50,000
Time Payment Fees	-	-	-	-
Special Court Fees	974,356	900,000	879,157	975,000
Collection Firm Fees	282,903	280,000	275,199	280,000
Court Fee - Clearing	(1,892)	-	334	-
Omnibase Program	18,511	23,000	26,917	27,000
Parking Fines	51,856	55,000	37,183	52,000
Scofflaw	11,018	12,000	6,511	12,000
Animal Fines	8,091	9,000	9,028	9,000
Total Fines and Penalties	4,150,874	3,961,000	3,962,859	4,153,000
Use of Money and Property				
Glass Center Rental	24,174	30,000	25,434	35,000
Senior Citizen Rental	2,940	5,000	5,310	5,000
Miscellaneous Rent	45,617	35,000	31,608	38,825
Ballfield Concessions	-	2,500	60	2,500
Glass Rec Concessions	769	1,500	900	1,500
Fair Plaza Non-Tenant Parking	4,290	6,480	4,000	11,160
Interest Earnings	243,711	150,000	1,300,000	1,188,000
Total Use of Money and Property	321,501	230,480	1,367,312	1,281,985
Current Services				
Swimming Pool	17,068	9,500	19,950	20,000
Fire Inspection	49,405	104,000	45,104	109,000
Lot Mowing	49,318	61,138	45,000	61,138
Glass Membership	63,251	50,000	43,055	65,000
Copying Fees	15,479	20,000	17,928	15,000
Utility Cuts	132,000	132,000	132,000	132,000
Library Non Resident Fees	24,658	22,222	22,064	22,222
Library Lost Books	3,015	2,400	3,319	2,400
Library Fines	21,473	32,200	18,453	32,200
Non Resident Internet Use	1,640	4,000	1,506	4,000
Open Records	23,536	33,000	26,251	24,700
Overhead Reimbursement - Fund 219	47,566	47,566	47,568	48,993
1/2 Cent Administration Costs	175,000	183,750	183,752	189,263
Overhead Reimbursement - Fund 502	1,332,641	1,399,273	1,399,272	1,441,250
Overhead Reimbursement - Fund 560	246,747	259,084	129,542	266,857
Softball Fees	-	-	2,520	2,240
Basketball Fees	-	-	-	6,300
Volleyball Fees	-	2,005	-	4,800
Tournament Fees	-	8,500	-	-
Other Sports Fees	55	5,655	-	5,500
Field Maintenance	82,355	75,000	79,851	114,150
Recreation Classes/Events	44,029	50,000	61,381	50,000
Animal Adoption Fees	30,616	35,000	20,015	30,000
Animal Shelter Fees	18,202	15,000	12,243	18,000
Fire Cost Recovery Fees	191,649	266,300	267,128	155,000
Total Current Services	2,569,703	2,817,593	2,577,902	2,820,013
Other Agencies				
State Government	19,917	20,000	35,017	21,000
Income from Restitution	-	-	-	-
Auto Theft Task Force	117,055	124,681	62,702	126,000
School Crossing Guards	271,748	258,342	258,342	281,334
Comprehensive Traffic	46,890	64,000	77,081	47,500
County Haz-Mat Service	2,500	6,000	6,250	6,000
SHSP PD Grant	-	-	-	44,685
Fire TCLEOSE Allocation	-	1,000	-	1,000
State JAG Allocation	18,000	18,000	27,500	47,117
COPS Grant	81,976	90,342	90,342	18,828
Federal JAG Allocation	33,182	25,000	33,765	37,416
BJA Cares Grant	99,436	-	-	-
Police Safety OOG	-	94,725	94,725	-
AFG Grant	-	82,864	82,864	-
SAFER Grant	-	483,928	-	483,928
Coronavirus Relief Funds	-	-	-	-
Total Other Agencies	690,704	1,268,882	768,588	1,114,808
Miscellaneous				
Miscellaneous	230,077	163,276	233,902	203,276
Unclaimed Property Revenue	29,928	15,000	15,539	20,000
Return Checks	200	-	525	-
Sale of Equipment	69	1,000	39	500
Junk Vehicle Revenue	-	-	6,642	-
Methane Gas Sales	489,996	500,000	474,944	500,000
Funeral Escorts	13,700	14,000	6,915	12,500
Total Miscellaneous	763,970	693,276	738,506	736,276
Total General Fund Revenues	\$ 83,635,725	\$ 87,471,602	\$ 89,231,579	\$ 92,782,193

General Fund (101)
Statement of Expenditures
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
General Government				
General Government	\$ 904,854	\$ 915,762	\$ 876,498	\$ 1,059,506
Outside Agencies	362,943	362,943	362,943	282,943
GF Non-Dept Exp	3,019,172	3,366,078	3,162,462	2,680,227
Innovation and Economic Development	7,826	8,481	8,497	9,994
Finance	1,484,119	1,667,704	1,654,218	1,877,843
Legal	1,202,787	1,473,172	1,246,928	1,390,525
Communications	546,122	609,567	615,078	649,848
Human Resources	512,585	648,329	615,657	678,559
Total General Government	8,040,408	9,052,036	8,542,281	8,629,445
Public Safety				
Police Services	30,885,455	33,622,048	33,169,661	35,963,380
State JAG	18,847	27,500	27,501	47,117
Police OOG	-	94,725	94,725	-
Federal JAG	34,405	34,000	33,765	37,416
COPS Grant	189,724	191,521	169,769	197,533
Auto Theft Task Force	149,199	157,540	156,427	165,591
L.E. Education Grant	19,917	20,000	1,104	20,000
Fire Services	20,546,198	23,145,373	22,851,246	24,614,100
Fire SAFER Grant	-	483,928	-	483,928
Total Public Safety	51,843,745	57,776,635	56,504,198	61,529,065
Public Services				
Engineering Services	645,784	877,723	775,112	780,185
Streets	3,240,038	3,570,271	3,307,685	3,664,581
Traffic Operations	2,534,465	2,736,864	2,662,427	2,898,305
Parking Garage	30,318	27,520	23,400	28,520
Animal Services	1,215,644	1,500,306	1,409,672	1,568,268
Total Public Services	7,666,249	8,712,684	8,178,296	8,939,859
Parks & Recreation				
Administration	2,979,917	3,120,910	3,133,062	3,472,952
Indoor Recreation	740,839	642,030	659,873	796,795
Outdoor Recreation	213,228	290,921	305,061	360,213
Median Maint/Arborist	487,069	474,973	422,929	486,963
Total Parks & Recreation	4,421,053	4,528,834	4,520,925	5,116,923
Library	1,854,824	2,014,641	1,906,990	2,157,041
Municipal Court	1,995,818	2,383,101	2,225,009	2,419,262
Total General Fund Expenditures	\$ 75,822,097	\$ 84,467,931	\$ 81,877,699	\$ 88,791,595

General Capital Fund (102)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	2,094,362	2,949,966	2,949,966	1,684,580
Revenues				
Interest Earnings	6,986	1,000	61,652	50,000
Miscellaneous Income	2,810	8,000	22,433	8,000
Capital Lease Proceeds	1,858,748	-	-	-
Total Revenues	1,868,544	9,000	84,085	58,000
Expenditures				
Library Bldg. Imprv	37,810	-	-	-
Parks Improvements Projects	16,500	-	-	47,688
City Building Improvements	311,370	1,336,890	829,903	-
Substandard Structure Program	-	200,000	200,000	200,000
Capital Lease Purchase	1,858,748	545,000	533,429	523,768
PD Equipment & Improvements	-	-	-	145,000
Fire Equipment/Facilities	1,277,504	510,012	177,944	100,545
Downtown	-	451,792	451,792	-
Parking Lot Improvements	-	56,194	25,000	-
NBS Remodel	93,008	54,903	-	-
Tree Removal/Medians	-	100,000	93,195	250,000
Streets Misc Equipment	-	103,000	60,000	-
Animal Care Facility Improvements	-	-	-	45,000
Contingency	-	110,422	-	416,000
Total Expenditures	3,594,940	3,468,213	2,371,263	1,728,001
Transfer in				
General Fund (101)	2,582,000	545,603	1,021,792	70,000
Rainy Day Fund (235)	-	93,811	570,000	70,000
Water Utilities Fund (502)	-	451,792	451,792	-
	-	-	-	-
Ending Fund Balance	2,949,966	36,356	1,684,580	84,579

Quality Street Commitment Fund (103)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	463,920	1,187,884	1,187,884	312,087
Revenues				
Interest Earnings	9,240	1,394	30,226	18,000
Miscellaneous Income	-	-	-	-
Total Revenues	9,240	1,394	30,226	18,000
Expenditures				
Street Improvement Program	1,148,943	1,729,801	1,635,887	1,493,818
Public Alley Improvements	69,675	245,000	200,000	165,000
Brick Street Improvements	20,066	985,000	900,000	423,500
Total Expenditures	1,238,684	2,959,801	2,735,887	2,082,318
Transfer In	1,953,408	1,829,862	1,829,864	2,045,688
General Fund (101)	1,953,408	1,829,862	1,829,864	2,045,688
Ending Fund Balance	1,187,884	59,339	312,087	293,457

Development Services Fund (202)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	852,543	1,898,224	1,898,224	2,213,435
Revenues				
Building Permits	2,043,810	1,616,755	1,747,445	1,799,822
Electrical Permits	241,845	185,000	212,379	200,000
Plumbing Permits	146,290	135,000	155,627	145,000
Zoning Permits	81,905	80,000	77,279	80,000
Mechanical Permits	89,360	90,000	83,595	90,000
Cert. of Occupancy Fees	27,700	30,000	25,561	30,000
Local TABC Fee	9,065	15,000	17,665	15,000
Billboard Registration	18,190	17,595	17,595	17,595
Sign Permits	36,729	60,000	50,992	50,000
Contractor License	32,800	50,000	51,080	40,000
House Moving Permits	-	-	-	-
Permit Fee - Clearing	-	-	-	-
Interest Earnings	20,215	10,000	95,995	20,000
Copying/Printing Fees	10	-	19	-
Platting Fees	97,931	80,000	74,413	80,000
Miscellaneous Income	-	-	-	-
Contractor Testing Fees	385,304	250,000	220,706	250,000
Historic Preservation	-	-	-	-
Subdivision Plan Review	50,000	60,000	46,000	60,000
Total Revenues	3,281,154	2,679,350	2,876,351	2,877,417
Expenditures				
Planning and Zoning	808,096	1,076,981	1,001,583	912,912
Building Services	1,427,377	1,552,082	1,459,557	1,655,267
Total Expenditures	2,235,473	2,629,063	2,461,140	2,568,179
Transfer Out	-	-	(100,000)	-
Productivity Fund (639)	-	-	-	-
Facilities Fund (663)	-	-	(100,000)	-
Ending Fund Balance	1,898,224	1,948,511	2,213,435	2,522,673

Water Utilities Fund(502)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Unreserved Fund Balance	\$ 10,084,013	\$ 12,384,876	\$ 12,384,876	\$ 13,419,426
Operating Reserve	4,619,342	4,939,829	4,939,829	5,709,298
Beginning Fund Balance / Working Capital	14,703,355	17,324,704	17,324,704	19,128,724
Revenues				
Use of Money and Property	178,375	142,867	438,190	407,604
Charges for Current Services	46,232,498	51,058,796	50,359,530	55,256,380
Miscellaneous Income	46,316	49,750	52,419	51,491
Total Revenues	46,457,189	51,251,413	50,850,139	55,715,475
Expenditures				
741 Administration	4,443,520	5,636,174	5,230,789	6,727,038
742 Water Office	2,458,779	2,936,209	2,671,345	2,903,721
743 Water Distribution	4,513,926	4,614,630	5,268,039	4,862,310
744 Water Plant	7,117,154	9,566,895	7,973,337	10,199,442
745 Waste Collection	3,226,471	3,317,618	3,442,180	3,881,175
746 Waste Treatment	5,076,712	5,557,979	5,240,681	6,033,277
747 Lake Tyler	1,083,708	1,616,913	1,245,912	1,383,705
749 GIS	1,080,392	1,232,286	1,191,894	1,368,446
1741 Purchasing	276,778	312,152	309,615	318,006
1745 CD/CMOM (Regulatory Monitoring)	2,454,594	4,705,061	4,103,934	4,576,127
1746 Sludge Disposal	1,200,156	1,336,557	1,384,258	1,465,237
Total Expenditures	32,932,190	40,832,474	38,061,984	43,718,484
Transfer In	-	-	-	-
(Transfer Out)	(10,903,650)	(10,984,135)	(10,984,135)	(13,111,721)
Economic Development Fund (208)	(175,000)	(175,000)	(175,000)	(175,000)
Utilities Capital Fund (503)	(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)
Productivity Fund (639)	(250,000)	(250,000)	(250,000)	(250,000)
Property and Facility Fund (663)	(50,653)	(50,653)	(50,653)	(50,653)
Debt Service Fund (504)	(4,527,997)	(4,558,482)	(4,558,482)	(6,686,068)
Technology Fund (671)	(400,000)	(450,000)	(450,000)	(450,000)
General Capital Fund (102)	-	-	-	-
Unreserved Fund Balance	12,384,876	10,634,637	13,419,426	11,456,221
Operating Reserve	4,939,829	6,124,871	5,709,298	6,557,773
Ending Fund Balance / Working Capital	\$ 17,324,704	\$ 16,759,508	\$ 19,128,724	\$ 18,013,994

Water Utilities Fund(502)
Statement of Revenues
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Use of Money and Property				
Lake Tyler Lot Rental	\$ 62,670	\$ 66,867	\$ 65,562	\$ 72,604
Lake Tyler Marina	9,779	14,000	14,203	14,000
Barge Concession	21,421	14,000	9,612	21,000
Interest Earnings	84,505	48,000	348,813	300,000
Total Use of Money and Property	178,375	142,867	438,190	407,604
Charges for Current Services				
Meter Activation	430,050	310,000	377,490	375,000
Water Service	261,638	176,000	194,427	200,000
Sewer Service	230,870	150,000	145,074	175,000
Sewer Activation	13,788	16,200	13,241	16,000
EMS Billing Fees	7,953	7,953	7,954	7,953
Water System Fee	119,502	118,522	117,512	117,321
Meter Set & Test Fees	14,400	16,000	14,100	16,000
Plug Fee	8,200	4,500	11,500	5,240
After Hrs./Additional Trip Fees	41,700	29,000	33,475	30,000
Water Quality Fee	144,941	142,000	145,084	142,800
Current Water Sales	23,196,003	25,939,709	25,930,599	27,823,547
Miscellaneous Water Sales	49,238	20,000	7,666	20,000
Old Account Collection Fees	-	-	-	-
Reconnect Fees	362,825	312,000	348,750	362,000
Overhead Reimbursement from Solid Waste Fund	313,710	301,546	304,546	347,884
Sewer Charges	17,960,324	20,800,940	19,671,040	22,598,235
Labor & Equipment	116,994	50,000	83,560	70,000
Water Connect Fees	269,500	272,500	242,000	272,500
Septic Tank Dumping Fees	578,643	594,482	847,546	834,482
Wholesale Water Sales	1,382,401	1,100,000	1,120,072	1,100,000
Late Notice Fees	480,324	450,000	509,260	500,000
Fire Line Charges	205,434	204,000	191,190	197,500
Overhead Reimbursement from Storm Water Fund	44,060	43,444	43,444	44,918
Total Charges for Current Services	46,232,498	51,058,796	50,359,530	55,256,380
Miscellaneous				
Miscellaneous Income	19,671	29,950	20,743	30,191
Lake Tyler East Registration	2,635	2,800	2,801	2,800
Returned Check Fees	24,010	17,000	28,875	18,500
Total Miscellaneous	46,316	49,750	52,419	51,491
Total Revenues	\$ 46,457,189	\$ 51,251,413	\$ 50,850,139	\$ 55,715,475

Utilities Construction Fund (503)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	6,529,102	7,285,986	7,285,986	3,629,506
Revenues				
ARPA Funds	-	5,912,090	1,768,332	4,314,797
Interest Earnings	55,523	50,000	192,234	72,000
Total Revenues	55,523	5,962,090	1,960,566	4,386,797
Expenditures				
Contingencies	-	-	-	1,000,000
Water Business Office	-	-	-	96,252
Water System Improvements	672,324	3,341,540	1,670,994	1,926,445
Water Treatment Plant	2,212,434	6,820,050	3,582,731	1,500,000
Waste System Improvements	259,793	501,715	384,028	550,000
Waste Treatment Plant	1,654,088	7,130,630	5,229,293	5,610,000
Lake Tyler Improvements	-	500,000	250,000	-
Total Expenditures	4,798,639	18,293,935	11,117,046	10,682,697
Transfer In	5,500,000	5,500,000	5,500,000	5,500,000
Water Utilities Fund (502)	5,500,000	5,500,000	5,500,000	5,500,000
Water Utilities Debt Reserve Fund (505)	-	-	-	-
Transfer Out	-	-	-	-
Water Utilities Fund (502)	-	-	-	-
Ending Fund Balance	7,285,986	454,141	3,629,506	2,833,606

Storm Water Fund (575)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	1,913,919	2,034,489	2,034,489	1,072,384
Revenues				
Interest Earnings	13,811	15,000	49,727	45,000
Storm Water Management	2,097,512	2,234,908	2,234,907	2,412,023
Miscellaneous Income	773	-	-	-
Total Revenues	2,112,096	2,249,908	2,284,634	2,457,023
Expenditures				
Hazardous Material Operations	59,715	109,038	122,349	121,229
Storm Water Operations and Maint.	1,432,349	1,893,351	2,036,879	2,168,923
Storm Water Capital Projects	499,462	1,087,510	1,087,511	926,900
Total Expenditures	1,991,526	3,089,899	3,246,739	3,217,052
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	2,034,489	1,194,498	1,072,384	312,355

Solid Waste Fund(560)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Operating Reserve	1,999,484	2,273,060	2,273,060	2,420,900
Unreserved Fund Balance	70,331	171,025	171,025	264,196
Beginning Fund Balance / Working Capital	2,069,815	2,444,085	2,444,085	2,685,096
Revenues				
Interest and Rental Income	5,356	8,365	25,763	17,859
Charges for Residential Serv.	8,323,908	8,961,000	8,925,672	9,678,910
Charges for Commercial Serv.	4,587,656	4,803,359	4,738,533	5,150,250
Recycle Sales	108,876	128,140	81,843	83,259
Roll-Off	1,718,238	1,717,905	1,747,302	1,928,410
Miscellaneous	1,684,622	1,657,809	2,036,886	1,781,734
Total Revenues	16,428,656	17,276,578	17,555,999	18,640,422
Expenditures				
Administration	1,971,540	1,984,209	1,965,247	2,157,470
Residential Collection	7,377,507	8,025,155	8,072,605	8,570,247
Commercial Collection	4,688,634	4,623,125	4,766,365	5,087,275
Keep Tyler Beautiful	190,919	212,501	201,481	215,043
Code Enforcement	925,133	1,194,081	1,133,637	1,288,530
Total Expenditures	15,153,733	16,039,071	16,139,335	17,318,565
(Transfer Out)	(900,653)	(1,175,653)	(1,175,653)	(1,275,653)
Economic Development Fund (208)	-	(100,000)	(100,000)	(100,000)
SW Capital Fund (562)	(800,000)	(725,000)	(725,000)	(825,000)
Productivity Fund (639)	(50,000)	(50,000)	(50,000)	(50,000)
Property and Facility Fund (663)	(50,653)	(50,653)	(50,653)	(50,653)
Technology Fund (671)	-	(250,000)	(250,000)	(250,000)
Operating Reserve	2,273,060	2,405,861	2,420,900	2,597,785
Unreserved Fund Balance	171,025	100,078	264,196	133,515
Ending Fund Balance / Working Capital	2,444,085	2,505,939	2,685,096	2,731,300

Solid Waste Fund(560)
Statement of Revenues
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Use of Money and Property				
Rent - Miscellaneous	\$ 2,061	\$ 6,084	\$ 4,444	\$ 3,655
Interest Earnings	3,295	2,281	21,319	14,204
Total Use of Money and Property	5,356	8,365	25,763	17,859
Charges for Current Services				
Residential Sanitation Fees	8,323,908	8,961,000	8,925,672	9,678,910
Commercial Fees	4,587,656	4,803,359	4,738,533	5,150,250
Roll-Off Collection Fees	1,718,238	1,717,905	1,747,302	1,928,410
Total Charges for Current Services	14,629,802	15,482,264	15,411,507	16,757,570
Recycle Sales				
Recycle Sales	108,876	128,140	81,843	83,259
Total Recycle Sales	108,876	128,140	81,843	83,259
Miscellaneous Income				
Landfill Royalty Fee	793,972	793,761	848,420	885,900
Miscellaneous Income	890,650	864,048	1,188,466	895,834
Landfill Tipping Fee	-	-	-	-
Total Miscellaneous Income	1,684,622	1,657,809	2,036,886	1,781,734
Total Revenues	\$ 16,428,656	\$ 17,276,578	\$ 17,555,999	\$ 18,640,422

Solid Waste Capital Fund (562)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Unreserved Fund Balance	32,834	120,167	120,167	56,205
Beginning Fund Balance	32,834	120,167	120,167	56,205
Revenues				
Interest Earnings	1,276	5,000	1,825	5,000
Miscellaneous Income	-	-	-	-
Total Revenues	1,276	5,000	1,825	5,000
Expenditures				
Sanitation Containers	324,547	300,000	294,504	300,000
New Commercial Trucks	309,277	485,000	461,475	275,000
Keep Tyler Beautiful Projects	80,119	-	-	-
Contingency	-	75,000	34,808	100,000
Total Expenditures	713,943	860,000	790,787	675,000
Transfer In	800,000	725,000	725,000	825,000
Solid Waste Fund (560)	800,000	725,000	725,000	825,000
Unreserved Fund Balance	120,167	(9,833)	56,205	211,205
Ending Fund Balance	120,167	(9,833)	56,205	211,205

Airport Operating Fund (524)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Reserve for Construction	\$ 300	\$ 300	\$ 300	\$ 300
Reserve for Customer Facility	448,718	450,437	450,437	432,716
Unreserve Working Capital	484,826	581,030	581,030	612,684
Beginning Fund Balance	933,844	1,031,767	1,031,767	1,045,700
Revenues				
Use of Money and Property	1,024,211	986,817	1,081,844	1,043,295
Current Service Charges	91,714	100,600	134,779	170,360
Customer Facility Service Charges	105,767	104,000	97,136	100,000
Miscellaneous Income	20,385	14,176	18,372	14,000
Other Agencies	597,643	701,629	601,629	650,000
Total Revenues	1,839,720	1,907,222	1,933,760	1,977,655
Expenditures				
Airport				
Operations	1,659,906	1,676,633	1,703,970	1,750,287
Capital	12,843	24,600	14,000	-
Contingency	-	150,000	-	50,000
Airport Total	1,672,749	1,851,233	1,717,970	1,800,287
Customer Facility				
Wash Bay Maintenance	360	8,700	9,177	10,000
Wash Bay Debt Service	103,688	105,680	105,680	105,680
Total Customer Facility	104,048	114,380	114,857	115,680
Total Expenditures	1,776,797	1,965,613	1,832,827	1,915,967
Transfer In	72,000	72,000	-	72,000
PFC (234)	72,000	72,000	-	72,000
Transfer Out	(37,000)	(69,475)	(87,000)	(87,000)
Airport Grant Fund (525)	-	(50,000)	(50,000)	(50,000)
Technology Fund (671)	(37,000)	(19,475)	(37,000)	(37,000)
Productivity Fund (639)	-	-	-	-
Reserve for Construction	300	300	300	300
Reserve for Customer Facility	450,437	440,057	432,716	417,036
Unreserve Working Capital	581,030	535,544	612,684	675,052
Ending Fund Balance	\$ 1,031,767	\$ 975,901	\$ 1,045,700	\$ 1,092,388

Airport Operating Fund (524)
Revenue Detail
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Use of Money and Property				
Airline Facilities Rental	45,000	45,000	45,000	45,000
Airport Long-Term Parking	387,196	360,000	413,726	385,000
Interest Earnings	4,475	3,000	17,709	4,000
Landing Fees	41,556	45,000	39,826	40,022
Restaurant Concessions	11,729	9,500	9,983	9,500
FAA Building Rental	55,590	55,806	52,311	59,005
Car Leasing Rental	317,307	290,000	316,971	300,000
Agricultural Lease	2,110	1,693	1,693	1,693
Hangar Land Lease	111,931	129,791	126,609	151,363
HAMM	15,000	15,000	15,000	15,000
Common Use Fees	14,572	15,000	15,408	15,212
Wash Bay Fees	13,446	11,500	12,749	11,500
Non Aviation Land Lease	4,299	5,527	14,859	6,000
Total Use of Money and Property	1,024,211	986,817	1,081,844	1,043,295
Current Service Charges				
Airport Fuel Flowage	75,399	78,000	74,761	75,000
Customer Facility Charge	105,767	104,000	97,136	100,000
Advertising Space Fees	16,315	22,600	60,018	95,360
Total Current Service Charges	197,481	204,600	231,915	270,360
Miscellaneous Income				
Miscellaneous Income	15,933	11,176	15,294	11,000
Oil Leases and Royalties	4,452	3,000	3,078	3,000
Total Miscellaneous Income	20,385	14,176	18,372	14,000
Other Agencies				
CARES Act	-	450,000	350,000	650,000
CRSSA Grant	597,387	251,629	251,629	-
CRSSA Concession	256	-	-	-
Total Other Agencies	597,643	701,629	601,629	650,000
Total Revenues	1,839,720	1,907,222	1,933,760	1,977,655

Customer Facility Charge Revenue Bonds
SERIES 2013
 Fiscal Year 2023-2024

Year Ending Sept. 30	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	10,340	10,340	85,000	105,680	\$380,000
2025	7,144	7,144	90,000	104,288	290,000
2026	5,452	5,452	95,000	105,904	195,000
2027	3,666	3,666	95,000	102,332	100,000
2028	1,880	1,880	100,000	103,760	-
TOTAL	\$28,482	\$28,482	\$465,000	\$521,964	

Note: Debt Service is part of Fund 524

Interest Rate 3.76%

Hotel Tax Fund(211)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Unreserved Fund Balance	\$ 1,436,728	\$ 1,507,271	\$ 1,507,271	\$ 1,985,170
Reserve (2% Tax)	4,715,689	4,449,331	4,449,331	(916,671)
Beginning Fund Balance / Working Capital	6,152,417	5,956,602	5,956,602	1,068,499
Revenues				
7 % Occupancy Tax	3,334,827	3,323,177	3,413,339	3,607,455
2 % Occupancy Tax	954,819	949,885	981,797	1,032,712
Interest Earnings	48,063	30,000	39,095	45,000
Donations	-	500,000	500,000	500,000
Total Revenues	4,337,709	4,803,062	4,934,231	5,185,167
Expenditures				
Texas Rose Festival	10,000	10,000	10,000	15,000
Discovery Place	32,400	32,400	32,400	32,400
Symphony	50,000	50,000	50,000	50,000
Museum of Art	35,000	35,000	35,000	35,000
Historical Museum	13,500	13,500	13,500	13,500
Visitors and Convention Bureau	691,500	691,500	691,500	754,500
Tyler Civic Theatre	-	-	-	-
McClendon House	4,500	4,500	4,500	4,500
Historic Aviation Museum	13,500	13,500	13,500	13,500
Texas Hotel & Lodging Dues	16,924	20,500	16,054	20,500
2% Convention Center Facility	6,877,089	9,005,000	9,004,999	1,250,000
Sport Tyler Award	25,000	25,000	25,000	25,000
Special Services	23,355	50,000	58,081	45,000
Parking Lot Improvement	41,668	-	-	-
Tournament Expenses	5,000	-	-	-
Contingencies	-	130,000	-	150,000
Total Expenditures	7,839,436	10,080,900	9,954,534	2,408,900
Transfers In				
Half-Cent Fund (231)	6,250,000	3,250,000	3,250,000	-
Rainy Day Fund (235)	3,250,000	3,250,000	3,250,000	-
(Transfers Out)	3,000,000	-	-	-
Tourism Fund (219)	(2,944,088)	(3,117,800)	(3,117,800)	(3,518,600)
HOT Debt Service (302)	(2,325,000)	(2,500,000)	(2,500,000)	(2,900,000)
Property and Facility Management (663)	(594,088)	(592,800)	(592,800)	(593,600)
(Roof Replacement Tourism)	(25,000)	(25,000)	(25,000)	(25,000)
Unreserved Fund Balance	1,507,271	1,759,548	1,985,170	2,053,725
Reserve (2% Tax)	4,449,331	(948,584)	(916,671)	(1,727,559)
Ending Fund Balance / Working Capital	\$ 5,956,602	\$ 810,964	\$ 1,068,499	\$ 326,166

HOT Debt Service Fund (302)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	2,437	5,163	5,163	5,163
Revenues				
Misc Income	2,727	-	-	-
Interest Earnings	-	-	-	-
Total Revenues	2,727	-	-	-
Expenditures				
Interest Payments	464,089	362,800	362,800	353,600
Principal Payments	130,000	230,000	230,000	240,000
Total Expenditures	594,089	592,800	592,800	593,600
Transfer In	594,088	592,800	592,800	593,600
HOT Series 2021 Fund (402)	-	-	-	-
Hotel Tax Fund (211)	594,088	592,800	592,800	593,600
Ending Fund Balance	5,163	5,163	5,163	5,163

**HOTEL OCCUPANCY TAX REVENUE BONDS
SERIES 2021**

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	176,800	176,800	240,000	593,600	8,600,000
2025	172,000	172,000	250,000	594,000	8,350,000
2026	167,000	167,000	260,000	594,000	8,090,000
2027	161,800	161,800	270,000	593,600	7,820,000
2028	156,400	156,400	285,000	597,800	7,535,000
2029	150,700	150,700	295,000	596,400	7,240,000
2030	144,800	144,800	305,000	594,600	6,935,000
2031	138,700	138,700	320,000	597,400	6,615,000
2032	132,300	132,300	330,000	594,600	6,285,000
2033	125,700	125,700	345,000	596,400	5,940,000
2034	118,800	118,800	360,000	597,600	5,580,000
2035	111,600	111,600	370,000	593,200	5,210,000
2036	104,200	104,200	385,000	593,400	4,825,000
2037	96,500	96,500	400,000	593,000	4,425,000
2038	88,500	88,500	420,000	597,000	4,005,000
2039	80,100	80,100	435,000	595,200	3,570,000
2040	71,400	71,400	450,000	592,800	3,120,000
2041	62,400	62,400	470,000	594,800	2,650,000
2042	53,000	53,000	490,000	596,000	2,160,000
2043	43,200	43,200	510,000	596,400	1,650,000
2044	33,000	33,000	530,000	596,000	1,120,000
2045	22,400	22,400	550,000	594,800	570,000
2046	11,400	11,400	570,000	592,800	-
TOTAL	\$2,422,700	\$2,422,700	\$8,840,000	\$13,685,400	

Employee Benefits Fund(661)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	\$ 3,820,104	\$ 1,649,864	\$ 1,649,864	\$ 2,419,885
Revenues				
Health Benefits	10,958,436	14,455,504	14,365,951	15,454,138
Dental Benefits	412,174	409,568	414,042	427,825
Life Insurance	179,725	181,172	201,576	208,366
Other Benefits	611,000	824,949	3,602,703	512,692
Interest Earnings	9,021	28,794	49,881	26,339
ARPA Funds	1,939,705	-	69,735	-
Total Revenues	14,110,061	15,899,987	18,703,888	16,629,360
Expenditures				
Health Benefits	14,965,392	14,554,046	16,897,304	15,952,173
Dental Benefits	448,473	486,227	458,993	483,724
Life Insurance	186,459	175,287	187,667	208,184
Other Benefits	449,043	24,949	24,949	26,196
Affordable Care Act	3,845	5,683	4,000	6,594
Special Services	38,606	70,000	70,003	74,572
Travel and Training	-	1,260	1,260	2,000
Benefit Analyst	104,528	158,698	159,098	156,941
Vision Insurance	83,955	90,728	130,593	85,691
Total Expenditures	16,280,301	15,566,878	17,933,867	16,996,075
Transfer In	-	-	-	-
(Transfer Out)	-	-	-	-
Ending Fund Balance	\$ 1,649,864	\$ 1,982,973	\$ 2,419,885	\$ 2,053,170

Employee Benefits Fund(661)
Statement of Revenues
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Interest Earnings	\$ 9,021	\$ 28,794	\$ 49,881	\$ 26,339
Employee Assistance Program	5,949	24,949	5,949	26,196
Section 125 Forfeiture	-	-	-	-
Health Benefits Paid by City	8,643,810	12,078,354	12,060,006	12,903,497
Health Benefits paid by employee	2,314,626	2,377,150	2,305,945	2,550,641
COBRA Premiums	547	-	1,738	-
Dental Benefits paid by employees	275,732	275,048	279,523	284,708
Dental Benefits paid by City	136,442	134,520	134,519	143,117
Life Insurance Premiums paid by City	7,800	7,672	7,671	7,868
Life Insurance Premiums paid by employees	171,925	173,500	193,905	200,498
Miscellaneous Income - Rebates	412,215	600,000	428,911	400,000
Vidion Insurance	53,303	-	75,331	86,496
Stop loss Reimbursement	138,986	200,000	3,090,774	-
ARPA Funds	1,939,705	-	69,735	-
Total Revenues	\$ 14,110,061	\$ 15,899,987	\$ 18,703,888	\$ 16,629,360

Employee Benefits Fund(661)
Statement of Expenditures
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Benefit Analyst	\$ 104,528	\$ 158,698	\$ 159,098	\$ 156,941
Life Insurance Premiums	186,459	175,287	187,667	208,184
Affordable Care Act	3,845	5,683	4,000	6,594
Special Services	38,606	70,000	70,003	74,572
Travel and Training	-	1,260	1,260	2,000
Employee Assistance Program Fees	24,222	24,949	24,949	26,196
HSA Contribution	-	75,000	20,000	75,000
Health Claim Payments	10,948,670	10,320,877	11,867,983	10,305,754
Rx Claims	3,059,509	3,061,249	3,748,577	4,092,612
Dental Administrative Fees	19,671	21,087	18,421	21,372
Dental Claim	428,802	465,140	440,572	462,352
Health Admin Fees	368,129	391,227	435,521	450,000
Health Stop loss	589,084	705,693	825,223	1,028,807
Vision Insurance	83,955	90,728	130,593	85,691
Premium Rebate	424,821	-	-	-
Total Expenditures	\$ 16,280,301	\$ 15,566,878	\$ 17,933,867	\$ 16,996,075

Retiree Benefits Fund(761)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance/Reserved for Commitments	\$ 78,916	\$ 78,917	\$ 78,917	\$ 81,336
Revenues				
Health Benefits	2,932,106	2,871,923	3,143,247	3,048,417
Dental Benefits	75,688	71,150	120,746	88,368
Interest Earnings	-	2,486	-	-
Total Revenues	3,007,794	2,945,559	3,263,993	3,136,785
Expenditures				
Health Benefits	2,717,010	2,645,291	2,944,911	2,812,339
Dental Benefits	183,619	179,479	188,871	187,464
Life Insurance	31,566	36,571	29,040	36,571
Special Services	23,984	30,000	29,999	31,770
Benefit Analyst	49,966	68,014	68,193	67,261
Affordable Care Act	1,648	558	560	1,380
Total Expenditures	3,007,793	2,959,913	3,261,574	3,136,785
Transfer In				
(Transfer Out)	-	-	-	-
Ending Fund Balance/Reserved for Commitments	\$ 78,917	\$ 64,563	\$ 81,336	\$ 81,336

Retiree Benefits Fund(761)
Statement of Revenues
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Interest Earnings	\$ -	\$ 2,486	\$ -	\$ -
Retiree Health Premium	308,954	285,098	275,881	249,567
Retiree Medicare Supplemental Ins Premiums	389,508	397,397	439,406	476,134
Retiree Dental Premium	75,688	71,150	120,746	88,368
Health Stop Loss	-	-	25,000	-
PARS Trust Fund Reimbursement	2,233,644	2,189,428	2,402,960	2,322,716
Total Revenues	\$ 3,007,794	\$ 2,945,559	\$ 3,263,993	\$ 3,136,785

Retiree Benefits Fund(761)
Statement of Expenditures
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Life Insurance	\$ 31,566	\$ 36,571	\$ 29,040	\$ 36,571
Benefit Analyst	49,966	68,014	68,193	67,261
Special Services	23,984	30,000	29,999	31,770
Medicare Supplement	871,556	963,959	942,232	972,227
Health Claim Payments	1,350,684	944,609	1,377,375	1,173,936
Rx Claims	358,547	439,537	476,197	475,337
Dental Administrative Fees	10,387	10,329	9,303	8,836
Dental Claim	173,232	169,150	179,568	178,628
Health Admin Fees	69,770	91,740	54,543	73,076
Health Stop loss	66,453	205,446	94,564	117,763
Affordable Care Act	1,648	558	560	1,380
Total Expenditures	\$ 3,007,793	\$ 2,959,913	\$ 3,261,574	\$ 3,136,785

Cemeteries Operating Fund(204)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	15,854	(4,862)	(4,862)	73,262
Revenues				
Permits	3,750	8,000	4,650	8,000
Interest Earnings	(4)	3,369	1,037	1,369
Current Service Charges	53,865	174,500	151,631	122,000
Total Revenues	57,611	185,869	157,318	131,369
Expenditures				
Cemetery	297,541	470,870	454,276	591,660
Total Expenditures	297,541	470,870	454,276	591,660
Transfer In	219,214	315,000	375,082	390,000
Cemetery Trust Fund (713)	19,214	15,000	75,082	65,000
General Fund (101)	200,000	300,000	300,000	325,000
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	(4,862)	25,137	73,262	2,971

TIF / TIRZ #4 (217)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	6,223	60,118	60,118	186,327
Revenues				
Property Tax	53,501	102,516	123,215	199,126
Interest Earnings	394	150	2,994	3,000
Total Revenues	53,895	102,666	126,209	202,126
Expenditures				
TIRZ	-	-	-	5,000
Total Expenditures	-	-	-	5,000
Transfer In	-	-	-	-
General Fund (101)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	60,118	162,784	186,327	383,453

Police Forfeiture Fund (205)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Year-to-Date Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	464,900	332,945	332,945	293,333
Revenues				
Judgement of Forfeitures - State	35,842	41,000	30,000	41,000
Judgement of Forfeitures - Federal	4,267	-	12,000	-
Training Registration	(51,100)	20,000	-	-
Interest Earnings	3,352	2,233	10,388	-
Total Revenues	(7,639)	63,233	52,388	41,000
Expenditures				
Federal Forfeiture	52,185	70,000	52,000	60,000
State Forefeiture	72,131	82,000	40,000	62,000
Training/Range Upgrades	-	25,000	-	-
Total Expenditures	124,316	177,000	92,000	122,000
Ending Fund Balance	332,945	219,178	293,333	212,333

Rainy Day Fund(235)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance / Working Capital	\$ 11,175,690	\$ 8,316,856	\$ 8,316,856	\$ 11,585,862
Revenues				
Oil Leases and Royalties	76,858	60,000	75,089	76,000
Sale of Property	-	-	-	-
Interest Earnings	64,308	55,000	193,917	130,000
Total Revenues	141,166	115,000	269,006	206,000
Expenditures				
Downtown Property Maintenance	-	-	-	-
Special Services	-	144	-	-
Building Improvements	-	-	-	-
Purchase of Land	-	-	-	-
Contingencies	-	99,856	-	100,000
Total Expenditures	-	100,000	-	100,000
Transfers In	-	-	3,000,000	-
General Fund (101)	-	-	3,000,000	-
(Transfers Out)	(3,000,000)	(451,792)	-	-
HOT Fund (211)	(3,000,000)	-	-	-
General Capital Fund (102)	-	(451,792)	-	-
Ending Fund Balance / Working Capital	\$ 8,316,856	\$ 7,880,064	\$ 11,585,862	\$ 11,691,862

Park Improvement Fund (206)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	-	539,024	539,024	162,442
Revenues				
Landfill Access Fee	696,120	675,000	670,791	723,241
Interest Earnings	-	385	-	-
Total Revenues	696,120	675,385	670,791	723,241
Expenditures				
Park Capital Improvements	157,096	1,047,374	1,047,373	777,500
Total Expenditures	157,096	1,047,374	1,047,373	777,500
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	539,024	167,035	162,442	108,183

Court Special Fee (207)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Reserve for Technology	\$ 10,874	\$ (59,643)	\$ (59,643)	\$ (80,141)
Reserve for Efficiency	29,499	61,145	61,145	101,745
Reserve for Partners for Youth	31,637	(30,437)	(30,437)	(87,233)
Reserve for Jury	2,277	4,144	4,144	5,905
Reserve for Security	(28,844)	69,260	69,260	147,039
Beginning Fund Balance / Working Capital	45,443	44,469	44,469	87,315
Revenues				
Technology Fees	110,140	104,000	102,416	110,000
Security Fees	99,904	94,000	90,797	100,000
Partners for Youth Fees	104,188	100,000	95,506	104,000
Juvenile Class Fees	113,668	130,000	89,236	114,000
Efficiency Fees	67,236	65,000	91,420	95,000
Jury Fees	1,867	2,000	1,761	1,900
Truancy Prevention	2,018	2,000	2,283	2,000
Interest Earnings	377	4,019	1,275	1,000
Total Revenues	499,398	501,019	474,694	527,900
Expenditures				
Expenditures for Technology	181,034	102,866	124,189	4,907
Expenditures for Security	1,800	14,050	13,018	89,123
Expenditures for Partners for Youth	281,948	308,605	243,821	162,450
Expenditures for Jury	-	-	-	-
Expenditures for Efficiency	35,590	60,300	50,820	167,000
Total Expenditures	500,372	485,821	431,848	423,480
(Transfer Out)	-	-	-	-
Productivity Fund (639)	-	-	-	-
Reserve for Technology	(59,643)	(54,490)	(80,141)	25,952
Reserve for Efficiency	61,145	65,845	101,745	29,745
Reserve for Partners for Youth	(30,437)	(107,042)	(87,233)	(29,683)
Reserve for Jury	4,144	6,144	5,905	7,805
Reserve for Security	69,260	149,210	147,039	157,916
Ending Fund Balance / Working Capital	\$ 44,469	\$ 59,667	\$ 87,315	\$ 191,735

Economic Development Fund (208)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	347,885	360,275	360,275	434,585
Revenues				
Interest Earnings	2,390	1,500	8,060	5,500
Total Revenues	2,390	1,500	8,060	5,500
Expenditures				
Economic Development	165,000	208,750	208,750	208,750
Total Expenditures	165,000	208,750	208,750	208,750
Transfer In	175,000	275,000	275,000	275,000
Water Utilities Fund (502)	175,000	175,000	175,000	175,000
Solid Waste Fund (560)	-	100,000	100,000	100,000
Airport Operations Fund (524)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	360,275	428,025	434,585	506,335

TIF / TIRZ #3 (218)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	521,207	626,573	626,573	814,966
Revenues				
Property Tax	110,446	125,371	174,120	143,878
Interest Earnings	4,957	3,000	19,273	28,630
Total Revenues	115,403	128,371	193,393	172,508
Expenditures				
TIRZ	10,037	5,000	5,000	10,000
Total Expenditures	10,037	5,000	5,000	10,000
Transfer In	-	-	-	-
TIF / TIRZ #2 (209)	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	626,573	749,944	814,966	977,474

Tourism & Convention Fund (219)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	287,003	365,596	365,596	142,549
Revenues				
Rose Garden	103,436	232,000	130,916	227,500
Convention Center	4,530	595,000	206,712	595,000
Main Street Revenue	9,951	10,000	5,307	6,000
Liberty Hall Revenue	97,911	128,400	114,312	183,400
Interest Earnings	3,417	2,500	17,167	12,000
Total Revenues	219,245	967,900	474,414	1,023,900
Expenditures				
Rose Garden Center	289,205	495,501	487,858	579,370
Rose Garden Maint.	555,337	645,091	684,073	1,049,210
Convention Center & Goodman	904,271	1,193,766	1,234,956	1,446,168
Liberty Hall	196,133	328,473	306,744	385,770
Main Street	500,706	509,387	463,830	512,513
Contingencies	-	149,500	-	-
Total Expenditures	2,445,652	3,321,718	3,177,461	3,973,031
Transfer In	2,325,000	2,500,000	2,500,000	2,900,000
Hotel Tax Fund (211)	2,325,000	2,500,000	2,500,000	2,900,000
Transfer Out	(20,000)	(20,000)	(20,000)	(20,000)
Technology Fund (671)	(20,000)	(20,000)	(20,000)	(20,000)
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	365,596	491,778	142,549	73,418

Airport Passenger Facility Fund (234)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	123,750	214,401	214,401	313,086
Revenues				
Passenger Facility Charge	161,289	150,000	164,302	150,000
Interest Earnings	1,362	2,000	6,383	4,000
Total Revenues	162,651	152,000	170,685	154,000
Total Expenditures				
	-	-	-	-
Transfer In	-	-	-	-
Transfer Out	(72,000)	(72,000)	(72,000)	(72,000)
Half-Cent Sales Tax (Non-Budgetary Fund)	-	-	-	-
Airport Operations Fund (524)	(72,000)	(72,000)	(72,000)	(72,000)
Ending Fund Balance	214,401	294,401	313,086	395,086

PEG Fee Fund (236)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	896,085	1,039,105	1,039,105	1,108,245
Revenues				
PEG Fee	216,041	236,293	205,135	206,565
Interest Earnings	7,645	7,875	26,956	27,500
Total Revenues	223,686	244,168	232,091	234,065
Expenditures				
Technology Costs	60,230	53,116	53,116	77,326
Technology Updates	20,436	213,000	109,835	213,000
Studio Renovations	-	-	-	-
Contingency	-	50,000	-	50,000
Total Expenditures	80,666	316,116	162,951	340,326
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	1,039,105	967,157	1,108,245	1,001,984

Home Ownership / Housing Fund (274)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	427	430	430	441
Total Revenues	3	14	11	12
Total Expenditures	-	-	-	-
Ending Fund Balance	430	444	441	453

Housing Assistance Payments Fund (276)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Reserve for Voucher Program	112,169	225,250	225,250	344,313
Reserve for Administration	644,877	686,083	686,083	756,186
Beginning Fund Balance	757,046	911,333	911,333	1,100,499
Revenues				
HUD Voucher	8,842,037	8,500,000	9,301,604	9,420,000
HUD Administration	702,590	780,000	838,179	840,000
Portability Voucher	247,447	250,000	366,676	360,000
Portability Administration	14,905	16,200	23,220	25,200
FSS Administration	61,377	58,563	33,945	61,221
Vash Voucher	-	-	-	-
Fraud Reimbursement - Voucher	29,891	30,000	40,132	30,000
Fraud Reimbursement - Admisitration	29,996	30,000	28,784	30,000
CARES Act	-	-	-	-
Rental Income	12,000	12,000	12,000	18,000
Unclaimed Property	25	-	-	-
Interest Earnings	5,517	12,000	22,725	12,000
Total Revenues	9,945,785	9,688,763	10,667,265	10,796,421
Expenditures				
HAP Voucher	8,546,712	8,547,500	9,004,285	8,950,580
HAP Administration	707,254	1,469,737	782,118	1,019,732
Poratbility Voucher	254,193	200,000	397,744	250,000
Poratbility Administration	-	19,000	-	5,000
FSS Administration	70,512	87,663	75,564	80,306
Tenant Protection Voucher	24,947	32,500	12,725	15,000
Tenant Protection Administration	-	17,800	-	7,500
Vash Voucher	187,188	230,000	205,663	369,720
CARES Act	692	134	-	-
Total Expenditures	9,791,498	10,604,334	10,478,099	10,697,838
Reserve for Voucher Program	225,250	(54,750)	344,313	459,013
Reserve for Administration	686,083	50,512	756,186	740,069
Ending Fund Balance	911,333	(4,238)	1,100,499	1,199,082

Grant Fund (285)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	-	-	-	-
Total Revenues	354,956	881,817	881,817	780,236
Total Expenditures	354,956	881,817	881,817	780,236
Ending Fund Balance	-	-	-	-

Transit System Fund (286)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	55,196	(12,441)	(12,441)	7,696
Revenues				
Transit Fees	144,824	179,000	176,510	180,000
Advertising	14,500	25,000	5,200	6,000
Bus Sales and Other Income	8,101	10,000	7,046	16,000
State Grant	277,498	648,019	421,537	1,382,141
Federal Grant	3,449,853	3,555,745	2,165,554	3,903,998
Total Revenues	3,894,776	4,417,764	2,775,847	5,488,139
Expenditures				
Transit Operations	3,962,413	4,817,764	3,473,423	6,202,479
Total Expenditures	3,962,413	4,817,764	3,473,423	6,202,479
Transfer In	-	400,000	717,713	744,500
General Fund (101)	-	400,000	717,713	744,500
Transfer Out	-	-	-	-
Ending Fund Balance	(12,441)	(12,441)	7,696	37,856

Community Development Block Grant Fund (294)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	86,889	95,644	95,644	104,952
Revenues				
CDBG Grant Income	1,165,107	2,492,793	1,967,958	754,440
HIP Income	-	-	950	-
CARES Act	-	-	-	-
Miscellaneous Income	8,752	10,000	8,358	7,000
Total Revenues	1,173,859	2,502,793	1,977,266	761,440
Administration Expenditures				
Administration	111,500	160,895	164,088	150,761
Rehab Administration	-	-	-	-
Homebuyers Administration	301	4	3	-
Demolition Administration	2	40,198	16,000	-
Code Enforcement Administration	8,397	-	5,479	-
Public Facilities Administration	177	-	-	-
CARES Act Administration	-	-	-	-
Miscellaneous Expense (not covered by grant)	-	-	-	-
Total Administration Expenditures	120,377	201,097	185,570	150,761
Project Expenditures				
Administration	-	-	-	-
Rehab Administration	-	-	-	-
Homebuyers Administration	12,866	-	-	-
Demolition Administration	-	200,000	54,982	70,000
Code Enforcement Administration	-	-	-	-
Public Facilities Administration	1,007,276	887,870	593,580	408,552
CARES Act Projects	24,585	1,203,826	1,133,826	125,000
Miscellaneous Expense (not covered by grant)	-	-	-	-
Total Project Expenditures	1,044,727	2,291,696	1,782,388	603,552
Total Expenditures	1,165,104	2,492,793	1,967,958	754,313
Ending Fund Balance	95,644	105,644	104,952	112,079

HOME Grant Fund (295)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	18,335	361,362	361,362	361,362
Revenues				
HOME Grant Income	888,601	1,483,442	356,839	389,456
Program Income	428,195	672,000	-	672,000
Miscellaneous Income	-	-	-	-
Total Revenues	1,316,796	2,155,442	356,839	1,061,456
Expenditures				
Administration	12,089	307,199	33,521	38,946
Homebuyers	-	286,727	169,999	200,000
CHDO	-	48,919	-	-
New Construction / Re-construction	961,680	1,512,597	153,319	822,510
Local Match	-	-	-	-
Total Expenditures	973,769	2,155,442	356,839	1,061,456
Ending Fund Balance	361,362	361,362	361,362	361,362

Productivity Improvement Fund (639)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	2,562,120	2,228,124	2,228,124	1,793,878
Total Revenues	19,044	45,428	59,931	55,000
Expenditures				
Services	46,312	202,500	125,000	100,000
Productivity Pay & Severance	321,173	500,000	325,000	752,770
Internal Audit	56,428	85,300	59,500	93,800
Strategic Planning	120,083	132,926	129,086	136,306
Lean Six Sigma/City U	359,044	469,184	405,591	491,073
Total Expenditures	903,040	1,389,910	1,044,177	1,573,949
Transfer In	550,000	550,000	550,000	550,000
General Fund (101)	250,000	250,000	250,000	250,000
Rainy Day Fund (235)	-	-	-	-
Utilities Fund (502)	250,000	250,000	250,000	250,000
Solid Waste Fund (560)	50,000	50,000	50,000	50,000
Airport Fund (524)	-	-	-	-
Storm Water (575)	-	-	-	-
Special Revenue Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Transfer Out	-	-	-	-
Ending Fund Balance	2,228,124	1,433,642	1,793,878	824,929

Fleet Maintenance & Replacement Fund (640)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	6,654,485	6,539,310	6,539,310	2,463,343
Revenues				
Interest Earnings	56,892	40,000	101,618	40,000
Amortization Charges	5,500,379	5,847,623	5,758,890	7,168,436
Service Fees	991,802	1,504,100	1,011,750	1,613,300
Fuel Revenue	3,065,738	4,308,095	2,780,146	3,478,095
Parts Revenue	2,982,408	4,700,655	4,318,334	4,700,655
Compressed Natural Gas	17,097	50,200	15,946	35,000
Miscellaneous Income	76,202	1,000	-	1,000
Sale of Equipment	682,331	300,000	304,293	300,000
Sale of Salvage	2,251	8,000	7,914	8,000
Health District	11,919	14,238	9,587	14,238
Total Revenues	13,387,019	16,773,911	14,308,478	17,358,724
Expenditures				
Replacement	5,254,200	10,756,740	9,836,775	7,649,112
Maintenance	1,849,253	3,319,106	2,161,548	2,528,353
Health	11,053	12,705	9,734	13,004
Fuel, Parts and Contractual Services	6,322,341	6,820,496	6,276,388	7,176,626
Contingency	-	46,210	-	200,000
Total Expenditures	13,436,847	20,955,257	18,284,445	17,567,095
Transfer Out	(65,347)	(100,000)	(100,000)	(100,000)
Technology Fund (671)	(65,347)	(100,000)	(100,000)	(100,000)
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	6,539,310	2,257,964	2,463,343	2,154,972

Risk Fund(650)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Reserved for Workers Comp.	\$ 333,305	\$ 283,127	\$ 283,127	\$ 1,256,054
Reserved Property/Liability	111,102	94,376	94,376	418,685
Beginning Fund Balance / Working Capital	444,407	377,502	377,502	1,674,738
Revenues				
Distributed Interest	9,223	20,000	47,529	20,000
Special Event Policy	-	12,500	11,200	10,500
Unemployment / Disability Premiums	113,903	109,744	119,532	112,362
Property and Liability Premiums	1,730,502	1,789,040	1,889,008	1,785,472
Workers Comp Premiums	666,259	1,902,054	1,902,054	1,946,002
ARPA Reimbursement	154,449	-	-	-
Total Revenues	2,674,336	3,833,338	3,969,323	3,874,336
Expenditures				
Employee Cost	219,658	152,461	204,033	206,066
Unemployment / Disability	190,682	224,486	201,081	229,653
Property and Liability	1,158,003	1,586,286	1,449,687	1,611,542
Workers Comp	1,172,898	1,167,438	817,286	955,308
Contingency	-	250,000	-	500,000
Total Expenditures	2,741,241	3,380,671	2,672,087	3,502,569
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Reserved for Workers Comp.	283,127	622,627	1,256,054	1,534,879
Reserved Property/Liability	94,376	207,542	418,685	511,626
Ending Fund Balance / Working Capital	\$ 377,502	\$ 830,169	\$ 1,674,738	\$ 2,046,505

Property & Facilities Management (663)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Roof Replacement Reserve	\$ 433,565	\$ 430,819	\$ 430,819	\$ 524,153
Tourism Roof Replacement & HVAC	567,022	592,022	592,022	617,022
Unreserved Fund Balance	171,166	114,929	114,929	261,970
Beginning Fund Balance / Working Capital	1,171,753	1,137,770	1,137,770	1,403,145
Revenues				
Miscellaneous Rental Income	18,000	18,000	14,849	18,000
Miscellaneous Income	-	-	-	-
Interest Earnings	8,945	6,000	25,890	12,000
Roof Maintenance	63,914	78,065	78,064	79,373
Roof Replacement	179,286	205,834	205,488	236,951
HVAC Maintenance	239,690	304,406	304,405	407,903
Total Revenues	509,835	612,305	628,696	754,227
Expenditures				
Employee Costs	172,669	189,068	192,707	197,950
Property and Facility Maintenance	179,821	210,770	179,817	210,941
Health District	7,597	9,200	3,617	9,200
HVAC Maintenance	194,984	319,996	295,020	300,000
HVAC Replacement	270,412	81,005	79,550	-
Roof Maintenance	104,389	96,854	96,853	85,872
Roof Replacement	141,557	619,550	93,365	419,368
Total Expenditures	1,071,429	1,526,443	940,929	1,223,331
Transfer In				
General Fund (101)	527,611	227,611	577,608	227,611
Development Services (202)	401,305	101,305	351,304	101,305
Hotel Tax Fund (211)	-	-	100,000	-
Water Utilities Fund (502)	25,000	25,000	25,000	25,000
Solid Waste Fund (560)	50,653	50,653	50,652	50,653
PEG Fund (236)	50,653	50,653	50,652	50,653
(Transfer Out)	-	-	-	-
Productivity Fund (639)	-	-	-	-
Roof Replacement Reserve	430,819	140,507	524,153	335,237
Tourism Roof Replacement & HVAC	592,022	617,022	617,022	642,022
Unreserved Fund Balance	114,929	(306,286)	261,970	184,393
Ending Fund Balance / Working Capital	\$ 1,137,770	\$ 451,243	\$ 1,403,145	\$ 1,161,652

Technology Fund (671)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	1,684,455	2,391,789	2,391,789	3,051,083
Revenues				
Rental Income	27,660	30,275	24,000	30,275
Interest Earning	17,670	6,000	58,965	30,000
Technology Charges	4,984,388	5,082,403	5,082,404	5,935,225
Miscellaneous Income	216,728	187,768	252,069	187,768
Total Revenues	5,246,446	5,306,446	5,417,438	6,183,268
Expenditures				
Administration	1,491,234	1,718,757	1,702,360	1,782,404
Technology Costs	3,870,225	6,313,753	5,112,784	5,935,228
Contingency	-	-	-	1,060,000
Total Expenditures	5,361,459	8,032,510	6,815,144	8,777,632
Transfer In	822,347	1,307,000	2,057,000	1,307,000
General Fund (101)	300,000	450,000	1,300,000	450,000
Water Utilities Fund (502)	400,000	450,000	450,000	450,000
Solid Waste Fund (560)	-	250,000	250,000	250,000
Tourism & Convention Fund (219)	20,000	20,000	20,000	20,000
Airport Operating Fund (524)	37,000	37,000	37,000	37,000
Fleet Maintenance & Replacement Fund (640)	65,347	100,000	-	100,000
Transfer Out	-	-	-	-
Productivity Fund (639)	-	-	-	-
Ending Fund Balance	2,391,789	972,725	3,051,083	1,763,719

Cemetery Trust Fund (713)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	3,182,287	3,242,218	3,242,218	3,346,978
Revenues				
Interest Earnings	22,425	15,000	75,082	65,000
Sales	56,720	109,600	104,760	109,600
Total Revenues	79,145	124,600	179,842	174,600
Transfer In	-	-	-	-
Transfer Out	(19,214)	(15,000)	(75,082)	(65,000)
Cemetery Operating Fund (204)	(19,214)	(15,000)	(75,082)	(65,000)
Ending Fund Balance	3,242,218	3,351,818	3,346,978	3,456,578

Utilities Debt Service Fund (504)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Beginning Fund Balance	1,536,263	1,018,663	1,018,663	1,274,794
Revenues				
Interest Earnings	27,167	25,000	102,873	75,000
Miscellaneous Income	1,668	-	-	-
Regulatory Compliance Fee	3,617,487	5,743,141	5,743,141	8,780,841
Total Revenues	3,646,322	5,768,141	5,846,014	8,855,841
Expenditures				
Series 2012 Interest	18,206	15,806	15,806	13,306
Series 2012 Principal	120,000	125,000	125,000	130,000
Series 2015 A Interest	263,200	255,850	255,850	248,200
Series 2015 A Principal	245,000	255,000	255,000	255,000
Series 2015 B Interest	564,450	509,250	509,250	451,850
Series 2015 B Principal	1,380,000	1,435,000	1,435,000	1,490,000
Series 2017A Interest	101,750	94,100	94,100	86,150
Series 2017A Principal	255,000	265,000	265,000	270,000
Series 2017B Interest	250,925	250,925	250,925	250,925
Series 2017B Principal	-	-	-	-
Series 2018A Interest	292,700	282,500	282,500	272,000
Series 2018A Principal	340,000	350,000	350,000	360,000
Series 2018B Interest	198,150	172,350	172,350	145,800
Series 2018B Principal	860,000	885,000	885,000	915,000
Series 2019 Interest	626,069	605,569	605,569	584,069
Series 2019 Principal	410,000	430,000	430,000	450,000
Series 2020 Interest	123,950	111,050	111,050	97,150
Series 2020 Principal	645,000	659,000	659,000	710,000
Series 2021 Interest	916,654	712,663	712,663	690,263
Series 2021 Principal	355,000	560,000	560,000	580,000
Series 2022 Interest	716,345	1,329,300	1,329,300	1,287,800
Series 2022 Principal	-	830,000	830,000	870,000
Fiscal Agent Fees/Special Services	9,520	15,000	15,000	15,000
Total Expenditures	8,691,919	10,148,363	10,148,363	10,172,513
Transfer In	4,527,997	4,558,482	4,558,480	6,686,068
Water Utilities Fund (502)	4,527,997	4,558,482	4,558,480	6,686,068
Transfer Out	-	-	-	-
Water Utilities Fund (502)	-	-	-	-
Ending Fund Balance	1,018,663	1,196,923	1,274,794	6,644,190

WATER AND SEWER REVENUE DEBT RETIREMENT DATA
FY2023 - 2052
Fiscal Year 2023-2024

Year Ending Sept. 30	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	2,063,756	2,063,756	6,030,000	10,157,513	121,040,002
2025	2,023,307	2,023,307	6,100,002	10,146,617	114,940,000
2026	1,832,866	1,832,866	6,500,000	10,165,731	108,440,000
2027	1,694,628	1,694,628	6,760,000	10,149,256	101,680,000
2028	1,559,703	1,559,703	6,890,000	10,009,406	94,790,000
2029	1,417,303	1,417,303	6,525,000	9,359,606	88,265,000
2030	1,278,203	1,278,203	6,840,000	9,396,406	81,425,000
2031	1,148,341	1,148,341	5,010,000	7,306,681	76,415,000
2032	1,058,391	1,058,391	5,195,000	7,311,781	71,220,000
2033	974,466	974,466	4,980,000	6,928,931	66,240,000
2034	906,216	906,216	5,085,000	6,897,431	61,155,000
2035	836,491	836,491	3,750,000	5,422,981	57,405,000
2036	780,266	780,266	3,465,000	5,025,531	53,940,000
2037	730,241	730,241	3,565,000	5,025,481	50,375,000
2038	678,666	678,666	3,675,000	5,032,331	46,700,000
2039	625,416	625,416	3,180,000	4,430,831	43,520,000
2040	584,403	584,403	3,265,000	4,433,806	40,255,000
2041	541,794	541,794	3,285,000	4,368,588	36,970,000
2042	497,569	497,569	3,290,000	4,285,138	33,680,000
2043	454,869	454,869	3,370,000	4,279,738	30,310,000
2044	411,106	411,106	3,455,000	4,277,213	26,855,000
2045	363,963	363,963	3,555,000	4,282,925	23,300,000
2046	315,428	315,428	3,645,000	4,275,856	19,655,000
2047	265,631	265,631	3,750,000	4,281,263	15,905,000
2048	213,656	213,656	3,850,000	4,277,313	12,055,000
2049	160,275	160,275	3,940,000	4,260,550	8,115,000
2050	105,544	105,544	3,045,000	3,256,088	5,070,000
2051	66,663	66,663	3,120,000	3,253,325	1,950,000
2052	26,813	26,813	1,950,000	2,003,625	-
TOTAL	\$23,615,970	\$23,615,970	\$127,070,002	\$174,301,942	

WATER AND SEWER REVENUE BONDS SERIES 2012

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	6,653	6,653	130,000	143,306	410,000
2025	6,653	6,653	130,000	143,306	280,000
2026	3,588	3,588	140,000	147,175	140,000
2027	1,838	1,838	140,000	143,675	-
TOTAL	\$18,731	\$18,731	\$540,000	\$577,463	

Interest Rate 2.10%

WATER AND SEWER REVENUE REFUNDING BONDS
SERIES 2015 A

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	124,100	124,100	255,000	503,200	6,075,000
2025	124,100	124,100	255,000	503,200	5,820,000
2026	115,000	115,000	275,000	505,000	5,545,000
2027	110,188	110,188	285,000	505,375	5,260,000
2028	105,200	105,200	295,000	505,400	4,965,000
2029	99,300	99,300	850,000	1,048,600	4,115,000
2030	82,300	82,300	2,325,000	2,489,600	1,790,000
2031	35,800	35,800	330,000	401,600	1,460,000
2032	29,200	29,200	345,000	403,400	1,115,000
2033	22,300	22,300	360,000	404,600	755,000
2034	15,100	15,100	370,000	400,200	385,000
2035	7,700	7,700	385,000	400,400	-
TOTAL	\$870,288	\$870,288	\$6,330,000	\$8,070,575	

Interest Rate 2.93%

**WATER AND SEWER REVENUE REFUNDING BONDS
SERIES 2015 B**

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	225,925	225,925	1,490,000	1,941,850	7,950,000
2025	225,925	225,925	1,490,000	1,941,850	6,460,000
2026	157,250	157,250	1,630,000	1,944,500	4,830,000
2027	116,500	116,500	1,710,000	1,943,000	3,120,000
2028	78,000	78,000	1,790,000	1,946,000	1,330,000
2029	33,250	33,250	1,330,000	1,396,500	-
TOTAL	\$836,850	\$836,850	\$9,440,000	\$11,113,700	

Interest Rate 2.76%

WATER AND SEWER REVENUE BONDS SERIES 2017A

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	43,075	43,075	270,000	356,150	2,405,000
2025	43,075	43,075	270,000	356,150	2,135,000
2026	34,900	34,900	285,000	354,800	1,850,000
2027	29,200	29,200	290,000	348,400	1,560,000
2028	23,400	23,400	295,000	341,800	1,265,000
2029	18,975	18,975	305,000	342,950	960,000
2030	14,400	14,400	310,000	338,800	650,000
2031	9,750	9,750	320,000	339,500	330,000
2032	4,950	4,950	330,000	339,900	-
TOTAL	\$221,725	\$221,725	\$2,675,000	\$3,118,450	

Interest Rate 2.27%

WATER AND SEWER REVENUE BONDS SERIES 2017B

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	125,463	125,463	-	250,925	7,950,000
2025	125,463	125,463	-	250,925	7,950,000
2026	125,463	125,463	-	250,925	7,950,000
2027	125,463	125,463	-	250,925	7,950,000
2028	125,463	125,463	-	250,925	7,950,000
2029	125,463	125,463	1,220,000	1,470,925	6,730,000
2030	104,113	104,113	1,265,000	1,473,225	5,465,000
2031	81,975	81,975	1,305,000	1,468,950	4,160,000
2032	62,400	62,400	1,345,000	1,469,800	2,815,000
2033	42,225	42,225	1,385,000	1,469,450	1,430,000
2034	21,450	21,450	1,430,000	1,472,900	-
TOTAL	\$1,064,938	\$1,064,938	\$7,950,000	\$10,079,875	
Interest Rate 2.73%					

WATER AND SEWER REVENUE BONDS SERIES 2018A

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	136,000	136,000	360,000	632,000	6,520,000
2025	136,000	136,000	360,000	632,000	6,160,000
2026	123,200	123,200	385,000	631,400	5,775,000
2027	115,500	115,500	400,000	631,000	5,375,000
2028	107,500	107,500	420,000	635,000	4,955,000
2029	99,100	99,100	435,000	633,200	4,520,000
2030	90,400	90,400	450,000	630,800	4,070,000
2031	81,400	81,400	470,000	632,800	3,600,000
2032	72,000	72,000	490,000	634,000	3,110,000
2033	62,200	62,200	470,000	594,400	2,640,000
2034	52,800	52,800	485,000	590,600	2,155,000
2035	43,100	43,100	505,000	591,200	1,650,000
2036	33,000	33,000	525,000	591,000	1,125,000
2037	22,500	22,500	550,000	595,000	575,000
2038	11,500	11,500	575,000	598,000	-
TOTAL	\$1,186,200	\$1,186,200	\$6,880,000	\$8,654,400	
Interest Rate 2.85%					

**WATER AND SEWER REVENUE BONDS
SERIES 2018B**

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	72,900	72,900	915,000	1,060,800	3,915,000
2025	72,900	72,900	915,000	1,060,800	3,000,000
2026	45,000	45,000	970,000	1,060,000	2,030,000
2027	30,450	30,450	1,000,000	1,060,900	1,030,000
2028	15,450	15,450	1,030,000	1,060,900	-
TOTAL	\$236,700	\$236,700	\$4,830,000	\$5,303,400	
Interest Rate 2.34%					

WATER AND SEWER REVENUE BONDS SERIES 2019

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	292,034	292,034	450,000	1,034,069	17,780,001
2025	292,035	292,035	450,001	1,034,072	17,330,000
2026	268,909	268,909	495,000	1,032,819	16,835,000
2027	256,534	256,534	520,000	1,033,069	16,315,000
2028	243,534	243,534	545,000	1,032,069	15,770,000
2029	229,909	229,909	575,000	1,034,819	15,195,000
2030	215,534	215,534	605,000	1,036,069	14,590,000
2031	209,484	209,484	615,000	1,033,969	13,975,000
2032	203,334	203,334	630,000	1,036,669	13,345,000
2033	193,884	193,884	645,000	1,032,769	12,700,000
2034	184,209	184,209	635,000	1,003,419	12,065,000
2035	174,684	174,684	655,000	1,004,369	11,410,000
2036	164,859	164,859	675,000	1,004,719	10,735,000
2037	154,734	154,734	695,000	1,004,469	10,040,000
2038	144,309	144,309	715,000	1,003,619	9,325,000
2039	133,584	133,584	735,000	1,002,169	8,590,000
2040	124,397	124,397	755,000	1,003,794	7,835,000
2041	114,488	114,488	775,000	1,003,975	7,060,000
2042	102,863	102,863	800,000	1,005,725	6,260,000
2043	92,363	92,363	820,000	1,004,725	5,440,000
2044	81,600	81,600	840,000	1,003,200	4,600,000
2045	69,000	69,000	865,000	1,003,000	3,735,000
2046	56,025	56,025	890,000	1,002,050	2,845,000
2047	42,675	42,675	920,000	1,005,350	1,925,000
2048	28,875	28,875	945,000	1,002,750	980,000
2049	14,700	14,700	980,000	1,009,400	-
TOTAL	\$4,088,560	\$4,088,560	\$18,230,001	\$26,407,122	

Estimated Interest Rate 3.45%

**WATER AND SEWER REVENUE BONDS
SERIES 2020**

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	48,575	48,575	710,000	807,150	2,995,001
2025	41,475	41,475	710,001	792,951	2,285,000
2026	34,275	34,275	740,000	808,550	1,545,000
2027	23,175	23,175	760,000	806,350	785,000
2028	11,775	11,775	785,000	808,550	-
TOTAL	\$159,275	\$159,275	\$3,705,001	\$4,023,551	

WATER AND SEWER REVENUE BONDS SERIES 2021

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	345,131	345,131	580,000	1,270,263	25,380,000
2025	333,531	333,531	605,000	1,272,063	24,775,000
2026	321,431	321,431	630,000	1,272,863	24,145,000
2027	305,681	305,681	660,000	1,271,363	23,485,000
2028	289,181	289,181	695,000	1,273,363	22,790,000
2029	271,806	271,806	730,000	1,273,613	22,060,000
2030	253,556	253,556	765,000	1,272,113	21,295,000
2031	234,431	234,431	805,000	1,273,863	20,490,000
2032	214,306	214,306	845,000	1,273,613	19,645,000
2033	205,856	205,856	860,000	1,271,713	18,785,000
2034	197,256	197,256	880,000	1,274,513	17,905,000
2035	188,456	188,456	895,000	1,271,913	17,010,000
2036	179,506	179,506	915,000	1,274,013	16,095,000
2037	170,356	170,356	930,000	1,270,713	15,165,000
2038	161,056	161,056	950,000	1,272,113	14,215,000
2039	151,556	151,556	970,000	1,273,113	13,245,000
2040	141,856	141,856	990,000	1,273,713	12,255,000
2041	131,956	131,956	1,010,000	1,273,913	11,245,000
2042	121,856	121,856	1,030,000	1,273,713	10,215,000
2043	111,556	111,556	1,050,000	1,273,113	9,165,000
2044	101,056	101,056	1,070,000	1,272,113	8,095,000
2045	89,688	89,688	1,095,000	1,274,375	7,000,000
2046	78,053	78,053	1,115,000	1,271,106	5,885,000
2047	66,206	66,206	1,140,000	1,272,413	4,745,000
2048	53,381	53,381	1,165,000	1,271,763	3,580,000
2049	40,275	40,275	1,165,000	1,245,550	2,415,000
2050	27,169	27,169	1,195,000	1,249,338	1,220,000
2051	13,725	13,725	1,220,000	1,247,450	-
TOTAL	\$4,799,878	\$4,799,878	\$25,960,000	\$35,559,756	

WATER AND SEWER REVENUE BONDS SERIES 2022

Fiscal Year 2023-2024	Interest Mar. 1	Interest Sept. 1	Principal Sept. 1	Total Prin.& Int.	Bond Balance
2024	643,900	643,900	870,000	2,157,800	39,660,000
2025	622,150	622,150	915,000	2,159,300	38,745,000
2026	603,850	603,850	950,000	2,157,700	37,795,000
2027	580,100	580,100	995,000	2,155,200	36,800,000
2028	560,200	560,200	1,035,000	2,155,400	35,765,000
2029	539,500	539,500	1,080,000	2,159,000	34,685,000
2030	517,900	517,900	1,120,000	2,155,800	33,565,000
2031	495,500	495,500	1,165,000	2,156,000	32,400,000
2032	472,200	472,200	1,210,000	2,154,400	31,190,000
2033	448,000	448,000	1,260,000	2,156,000	29,930,000
2034	435,400	435,400	1,285,000	2,155,800	28,645,000
2035	422,550	422,550	1,310,000	2,155,100	27,335,000
2036	402,900	402,900	1,350,000	2,155,800	25,985,000
2037	382,650	382,650	1,390,000	2,155,300	24,595,000
2038	361,800	361,800	1,435,000	2,158,600	23,160,000
2039	340,275	340,275	1,475,000	2,155,550	21,685,000
2040	318,150	318,150	1,520,000	2,156,300	20,165,000
2041	295,350	295,350	1,500,000	2,090,700	18,665,000
2042	272,850	272,850	1,460,000	2,005,700	17,205,000
2043	250,950	250,950	1,500,000	2,001,900	15,705,000
2044	228,450	228,450	1,545,000	2,001,900	14,160,000
2045	205,275	205,275	1,595,000	2,005,550	12,565,000
2046	181,350	181,350	1,640,000	2,002,700	10,925,000
2047	156,750	156,750	1,690,000	2,003,500	9,235,000
2048	131,400	131,400	1,740,000	2,002,800	7,495,000
2049	105,300	105,300	1,795,000	2,005,600	5,700,000
2050	78,375	78,375	1,850,000	2,006,750	3,850,000
2051	52,938	52,938	1,900,000	2,005,875	1,950,000
2052	26,813	26,813	1,950,000	2,003,625	-
TOTAL	\$10,132,825	\$10,132,825	\$40,530,000	\$58,792,025	

Utilities Debt Reserve Fund (505)
Statement of Revenues, Expenditures, and Changes in Working Capital
Fiscal Year 2023-2024

	Actuals 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Budget 2023-2024
Debt Service Reserve	786,725	786,725	786,725	786,725
Unreserved Fund Balance	28,188	33,887	33,887	53,036
Beginning Fund Balance	814,913	820,612	820,612	839,761
Revenues				
Interest Earnings	5,699	15,837	19,149	18,000
Total Revenues	5,699	15,837	19,149	18,000
Expenditures				
Special Services	-	-	-	-
Total Expenditures	-	-	-	-
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Water Utilities Fund (502)	-	-	-	-
Utilities Capital Fund (503)	-	-	-	-
Debt Service Reserve	786,725	786,725	786,725	786,725
Unreserved Fund Balance	33,887	49,724	53,036	71,036
Ending Fund Balance	820,612	836,449	839,761	857,761