



## General Fund

	FY22/23	FY23/24	FY24/25
June Adopted Budgeted Revenue	21,816,001	26,695,707	28,639,787
June Adopted Budgeted Expenses, net of transfers	25,013,662	28,599,443	31,339,180
Budgeted Surplus (Use of Fund Balance)	<u>(3,197,661)</u>	<u>(1,903,736)</u>	<u>(2,699,392)</u>
Mid-Year Amended Budgeted Revenues	26,244,277	28,891,077	
Mid-Year Amended Budgeted Expenses, net of transfers	25,573,882	28,599,443	
Amended Surplus (Use of Fund Balance)	<u>670,395</u>	<u>291,634</u>	
Actual / Anticipated Revenues	28,562,247	28,891,077	28,639,787
Actual / Anticipated Expenses, net of transfers	28,127,479	28,078,493	31,339,180
Actual / Reprojected Surplus (Use of Fund Balance)	<u>434,768</u>	<u>812,584</u>	<u>(2,699,392)</u>
Beginning Fund Balance	15,200,290	15,635,058	16,447,642
Ending Fund Balance	15,635,058	16,447,642	13,748,249
Reserve Policy:			
Recession Reserve	2,500,000	2,500,000	2,500,000
Unanticipated Events	3,500,000	3,500,000	3,500,000
Annual Fluctuation (5% Revenues/5% Expenses)	2,834,486	2,848,478	2,998,948
Total Required Reserve	<u>8,834,486</u>	<u>8,848,478</u>	<u>8,998,948</u>
Fund Balance Above Required Balance	6,800,572	7,599,163	4,749,301
Additional Restrictions on Fund Balance	5,810,028	6,500,000	5,500,000
Available Fund Balance	<u>990,544</u>	<u>1,099,163</u>	<u>(750,699)</u>