

GENERAL FUND



	2021-2022 Audited	2022-2023 Audited	2023-2024 Unaudited	2023-2024 Estimated Actuals	2024-2025 Proposed Budget
Beginning Fund Balance	\$ 6,415,762	\$ 6,793,073	\$ 1,455,254	\$ 1,455,254	\$ 1,679,251
Tax Revenue					
100-4000 GF Property Tax	\$ 2,606,576	\$ 2,972,345	\$ 3,412,758	\$ 3,400,000	\$ 3,728,462
100-4001 GF Property Tax Penalty	\$ 33,278	\$ 16,090	\$ 19,002	\$ 15,000	\$ 15,000
100-4002 GF Property Tax Interest	\$ 14,487	\$ 6,706	\$ 14,389	\$ 10,000	\$ 10,000
100-4003 City Sales Taxes	\$ 1,379,266	\$ 1,405,423	\$ 1,362,427	\$ 1,387,200	\$ 1,386,000
100-4005 Mixed Beverage Tax	\$ 11,333	\$ 21,187	\$ 19,891	\$ 20,000	\$ 20,000
100-4006 Franchise Taxes	\$ 382,055	\$ 403,599	\$ 416,835	\$ 397,201	\$ 395,000
100-4010 TIF Revenue	\$ 57,236	\$ 62,674	\$ 68,032	\$ 68,032	\$ 70,000
Total Tax Revenue	\$ 4,484,232	\$ 4,888,023	\$ 5,313,334	\$ 5,297,433	\$ 5,624,462
Charges for Services					
100-4008 ESD Contract Fee	\$ 156,000	\$ 190,237	\$ 447,436	\$ 447,436	\$ 689,224
100-4008.01 ESD Staffing	\$ -	\$ 7,939	\$ 24,820	\$ 24,820	\$ 26,280
100-4008.02 ESD Incentive	\$ 16,267	\$ 2,738	\$ 48,750	\$ 32,500	\$ -
100-4008.03 ESD Fuel Stipend	\$ 9,360	\$ 3,120	\$ -	\$ -	\$ -
100-4008.04 ESD Personnel Stipend	\$ 4,680	\$ 1,560	\$ -	\$ -	\$ -
100-4008.05 ESD Training	\$ -	\$ -	\$ -	\$ -	\$ -
100-4108 Trash Collection Service Charges	\$ 350,903	\$ 88,172	\$ -	\$ -	\$ -
Total Charges for Services	\$ 537,210	\$ 293,766	\$ 521,006	\$ 504,756	\$ 715,504
Fees					
100-4100 Permits/Fees	\$ 524,358	\$ 353,044	\$ 325,292	\$ 300,000	\$ 300,000
100-4102 Rabies Vouchers	\$ 1,890	\$ 1,375	\$ 225	\$ 500	\$ -
100-4105 Gas Well Fees	\$ 26,600	\$ 33,800	\$ 45,063	\$ 44,800	\$ 44,800
100-4106 Development Fees/Reimbursements	\$ 198,859	\$ 65,695	\$ 6,797	\$ 3,000	\$ 3,000
100-4109 Utility Penalties	\$ -	\$ -	\$ -	\$ -	\$ -
100-4110 Utility Admin Fees	\$ 13,999	\$ 5,702	\$ -	\$ -	\$ -
100-4112 Pet Adoption Fees	\$ -	\$ 10,461	\$ 14,500	\$ 15,000	\$ 20,145
100-4113 Pet Microchip Fees	\$ -	\$ 3,814	\$ 3,320	\$ 3,000	\$ -
100-4114 Credit Card Fees	\$ -	\$ 1,289	\$ 14,921	\$ -	\$ -
Total Fees	\$ 765,705	\$ 475,180	\$ 410,118	\$ 366,300	\$ 367,945
Donations					
100-4200 Fire Dept Donations	\$ 500	\$ -	\$ -	\$ -	\$ -
100-4201 Animal Services Donations	\$ 3,153	\$ -	\$ -	\$ -	\$ -
100-4202 Police Dept Donations	\$ -	\$ -	\$ -	\$ -	\$ -
100-4203 General Fund Donations	\$ 1,800	\$ 3,987	\$ -	\$ -	\$ -
Total Donations	\$ 5,453	\$ 3,987	\$ -	\$ -	\$ -
Intergovernmental Revenue					
100-4400 Police Department Grants	\$ 400	\$ 19,994	\$ 14,976	\$ 20,000	\$ 2,891
100-4401 FD Grants	\$ 152,183	\$ 152,183	\$ 152,183	\$ 150,183	\$ -
100-4402 ESD Grant	\$ -	\$ 195,000	\$ 97,500	\$ 97,500	\$ -
100-4404 LEOSE/Continuing Education	\$ 1,154	\$ 1,197	\$ 3,266	\$ 3,266	\$ 1,500
100-4407 ARPA Funding	\$ 432,603	\$ 874,256	\$ 232,666	\$ 215,204	\$ 120,160
Total Intergov't Revenue	\$ 586,340	\$ 1,242,630	\$ 500,591	\$ 486,153	\$ 124,551
Fines & Forfeitures					
100-4101 Fines/Court Fees	\$ 233,280	\$ 206,885	\$ 276,819	\$ 200,000	\$ 200,000
100-4115 Local Truancy and Prevention	\$ 8,981	\$ 9,297	\$ 15,121	\$ 14,000	\$ 10,000
100-4116 Municipal Jury Fund	\$ 179	\$ 186	\$ 303	\$ 300	\$ 300
100-4117 Time Payment Reimbursement	\$ 2,254	\$ 2,151	\$ 3,930	\$ 3,500	\$ 2,500
Total Fines & Forfeitures	\$ 244,694	\$ 218,518	\$ 296,173	\$ 217,800	\$ 212,800
Interest Income					
100-4600 Interest Income	\$ 1,343	\$ 54,621	\$ 104,681	\$ 84,000	\$ 60,000
Total Interest Income	\$ 1,343	\$ 54,621	\$ 104,681	\$ 84,000	\$ 60,000
Miscellaneous					
100-4901 Misc. Revenue	\$ (13,608)	\$ 5,550	\$ 113,718	\$ 121,534	\$ 37,520

100-4906 Proceeds from Insurance	\$	-	\$	-	\$	112,493	\$	111,992	\$	-
Total Miscellaneous	\$	(13,608)	\$	5,550	\$	226,211	\$	233,526	\$	37,520
Sale of Assets										
100-4904 Proceeds from Disposal	\$	137,855	\$	116,306	\$	81,280	\$	57,685	\$	-
Total Sale of Assets	\$	137,855	\$	116,306	\$	81,280	\$	57,685	\$	-
Transfers										
100-4917 Transfer from Type A	\$	55,000	\$	111,635	\$	125,135	\$	125,286	\$	129,827
100-4918 Transfer from Type B	\$	383,338	\$	334,751	\$	423,974	\$	415,495	\$	375,496
100-4902 Proceeds from Debt	\$	238,006	\$	279,810	\$	278,531	\$	-	\$	-
Total Transfers	\$	676,344	\$	726,196	\$	827,640	\$	540,781	\$	505,323
Total Revenues	\$	7,425,568	\$	8,024,777	\$	8,281,034	\$	7,788,433	\$	7,648,105
Expenditures										
Community Service	\$	926,243	\$	288,550	\$	108,201	\$	102,661	\$	-
Non-Departmental	\$	472,750	\$	6,656,499	\$	1,093,255	\$	621,480	\$	651,640
Mayor/Council/City Secretary	\$	4,742	\$	223,153	\$	251,572	\$	255,290	\$	216,603
Administration	\$	819,848	\$	995,086	\$	640,201	\$	647,939	\$	577,732
Police	\$	1,547,730	\$	1,873,825	\$	2,026,177	\$	2,173,093	\$	2,146,265
Public Works	\$	1,225,791	\$	784,031	\$	748,323	\$	779,730	\$	826,297
Municipal Court	\$	102,226	\$	116,130	\$	128,008	\$	121,189	\$	118,315
Development Services	\$	445,606	\$	453,416	\$	345,953	\$	348,659	\$	446,747
Animal Services	\$	260,681	\$	257,352	\$	264,158	\$	322,139	\$	298,901
Fire	\$	758,016	\$	1,208,055	\$	1,140,684	\$	1,199,824	\$	1,131,513
Parks & Recreation	\$	380,659	\$	418,546	\$	423,974	\$	415,495	\$	375,496
Fire Marshal	\$	103,964	\$	87,953	\$	62,016	\$	62,205	\$	-
Human Resources	\$	-	\$	-	\$	139,470	\$	141,577	\$	175,826
Finance	\$	-	\$	-	\$	369,099	\$	373,156	\$	307,783
Total Operating Expenses	\$	7,048,258	\$	13,362,595	\$	7,741,091	\$	7,564,437	\$	7,273,118
Revenue to Expenditure	\$	377,310	\$	(5,337,818)	\$	539,943	\$	223,996	\$	374,987
Ending Fund Balance	\$	6,793,072	\$	1,455,254	\$	1,995,197	\$	1,679,251	\$	2,054,238
Assigned through Parkland Dedication					\$	139,848	\$	139,848	\$	139,848
Restricted through LEOSE					\$	40,649	\$	40,649	\$	28,649
Restricted through Opioid Initiative					\$	6,517	\$	6,517	\$	6,517
Restricted through ARPA					\$	210,778	\$	132,118	\$	-
Ending Unreserved Fund Balance					\$	1,597,405	\$	1,360,118	\$	1,879,224
Minimum Fund Balance per policy					\$	1,935,273	\$	1,891,109	\$	1,818,279
Overage/(Deficit) of Fund Balance					\$	(337,867)	\$	(530,991)	\$	60,944

Ending Unreserved Fund Balance was higher than estimated by \$ 237,287
Amended Budget Fund Balance Addition \$ 90,281
Actual Fund Balance Addition \$ 539,943