

GENERAL FUND



	2022-2023 Audited	2023-2024 Audited	2024-2025 Unaudited	2024-2025 Estimated Actuals	2025-2026 Budget
Beginning Fund Balance	\$ 6,791,068	\$ 1,453,251	\$ 2,039,443	\$ 2,039,443	\$ 2,790,311
Tax Revenue					
100-80-400000 GF Property Tax	2,972,345	3,412,758	3,741,297	3,749,000	3,861,467
100-80-400100 GF Property Tax Penalty	16,090	19,003	17,383	15,500	15,000
100-80-400200 GF Property Tax Interest	6,706	14,389	13,344	12,000	10,000
100-81-401000 City Sales Taxes	1,405,423	1,362,427	1,611,192	1,400,000	1,400,000
100-84-404000 Mixed Beverage Tax	21,187	19,891	19,112	19,000	20,000
100-83-403000 Franchise Taxes	403,599	416,835	417,540	395,000	395,000
100-80-400300 TIF Revenue	62,674	68,032	70,487	70,000	-
Total Tax Revenue	4,888,023	5,313,334	5,890,354	5,660,500	5,701,467
Charges for Services					
100-85-408000 ESD Contract Fee	190,237	447,436	344,612	344,612	-
100-85-408001 ESD Staffing	7,939	24,820	13,140	13,140	-
100-85-408002 ESD Incentive	2,738	-	-	-	-
100-85-408003 ESD Fuel Stipend	3,120	-	-	-	-
100-85-408004 ESD Personnel Stipend	1,560	-	-	-	-
100-86-410800 Trash Collection Service Charges	88,172	-	-	-	-
Total Charges for Services	293,766	472,256	357,752	357,752	-
Fees					
100-86-410000 Permits/Fees	353,044	325,292	381,645	200,000	200,000
100-86-410200 Rabies Vouchers	1,375	225	-	-	-
100-86-410500 Gas Well Fees	33,800	45,063	31,000	31,000	28,000
100-86-410600 Development Fees/Reimbursements	65,695	6,797	10,605	3,000	3,000
100-86-410809 Utility Admin Fees	5,702	-	-	-	-
100-86-410820 Pet Adoption Fees	10,461	14,500	17,955	20,145	20,145
100-86-410830 Pet Microchip Fees	3,814	3,320	-	-	-
100-86-410840 Credit Card Fees	1,289	14,922	18,029	-	-
Total Fees	475,180	410,118	459,235	254,145	251,145
Donations					
100-87-420300 General Fund Donations	3,987	-	-	-	-
Total Donations	3,987	-	-	-	-
Intergovernmental Revenue					
100-87-420400 Police Department Grants	19,994	14,976	2,046	2,046	20,000
100-87-420401 FD Grants	152,183	152,183	-	-	-
100-87-420500 ESD Grant	195,000	195,000	48,750	-	-
100-87-420800 LEOSE/Continuing Education	1,197	3,266	3,456	3,456	1,500
100-87-420700 ARPA Funding	874,256	232,666	129,450	130,000	20,000
Total Intergov't Revenue	\$ 1,242,630	\$ 598,091	\$ 183,702	\$ 135,502	\$ 41,500
Fines & Forfeitures					
100-86-410100 Fines/Court Fees	\$ 206,885	\$ 276,819	\$ 147,428	\$ 170,000	\$ 170,000
100-86-410850 Local Truancy and Prevention	9,297	15,121	6,248	7,700	7,500
100-86-410860 Municipal Jury Fund	186	302	121	174	300
100-86-410870 Time Payment Reimbursement	2,151	3,930	3,202	3,000	2,500
Total Fines & Forfeitures	218,518	296,173	156,999	180,874	180,300
Interest Income					
100-88-460000 Interest Income	54,621	104,681	138,447	105,000	60,000
Total Interest Income	54,621	104,681	138,447	105,000	60,000
Miscellaneous					
100-89-490100 Misc. Revenue	5,550	113,718	44,547	37,520	37,520
100-96-496000 Proceeds from Insurance	-	112,493	98,742	67,621	-
Total Miscellaneous	5,550	226,211	143,289	105,141	37,520
Sale of Assets					
100-96-492000 Proceeds from Disposal	116,306	81,280	-	-	-
Total Sale of Assets	116,306	81,280	-	-	-
Transfers					
100-90-491200 Transfer from Type A	111,635	125,135	72,867	129,827	-
100-90-491300 Transfer from Type B	334,751	423,974	374,402	375,496	-
100-96-494000 Proceeds from Debt	279,810	278,531	-	-	-
Total Transfers	726,196	827,640	447,269	505,323	-
Total Revenues	\$ 8,024,777	\$ 8,329,783	\$ 7,777,048	\$ 7,304,237	\$ 6,271,932

Expenditures

Community Service	\$ 288,550	\$ 108,201	\$ -	\$ -	\$ -
Non-Departmental	6,656,499	1,093,255	650,329	631,168	552,691
City Manager	995,086	640,201	535,285	570,243	560,391
City Secretary	223,153	251,572	179,373	209,833	259,111
Human Resources	-	139,470	152,023	155,034	205,337
Finance	-	369,099	304,985	306,877	330,726
Municipal Court	116,130	128,008	123,139	131,235	135,999
Development Services	453,416	345,953	354,497	349,214	335,217
Police	1,873,825	2,026,177	1,937,025	2,011,069	2,347,951
Animal Services	257,352	264,158	256,409	291,302	335,264
Fire	1,208,055	1,143,184	691,717	693,944	100,274
Fire Marshal	87,953	62,016	-	-	106,649
Public Works	784,031	748,323	813,827	835,691	984,103
Parks & Recreation	418,546	423,974	216,099	367,759	-
Total Operating Expenses	13,362,595	7,743,590	6,214,708	6,553,370	6,253,713

Revenue to Expenditure	(5,337,818)	586,193	1,562,340	750,867	18,219
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Ending Fund Balance	\$ 1,453,250	\$ 2,039,443	\$ 3,601,783	\$ 2,790,311	\$ 2,808,530
Assigned through Parkland Dedication			139,848	139,848	139,848
Reserved for radios through Johnson County			-	-	17,067
Restricted through LEOSE			28,992	28,992	28,649
Restricted through Opioid Initiative			12,660	12,660	12,660
Restricted through ARPA			20,000	20,000	-

Ending Unreserved Fund Balance			\$ 3,400,283	\$ 2,588,810	\$ 2,610,305
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Minimum Fund Balance per policy			\$ 1,553,677	\$ 1,638,342	\$ 1,563,428
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Overage/(Deficit) of Fund Balance				\$ 950,468	\$ 1,046,877
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Ending Unreserved Fund Balance was higher than estimated by	\$ 811,473
Amended Budget Fund Balance Addition	\$ 219,353
Actual Fund Balance Addition	\$ 1,562,340