GENERAL FUND

	2023-2024 Audited	2024-2025 Audited	2025-2026 Unaudited	2025-2026 Estimated Actuals	2026-2027 Budget
Beginning Fund Balance	**$ 1,453,251**	**$ 2,039,443**	**$ 3,389,364**	**$ 3,389,364**	**$ 3,647,783**
Tax Revenue					
100-80-400000 GF Property Tax	3,412,758	3,741,297	3,810,461	3,800,000	4,494,659
100-80-400100 GF Property Tax Penalty	19,003	17,383	17,590	15,000	15,000
100-80-400200 GF Property Tax Interest	14,389	13,344	10,524	10,000	10,000
100-81-401000 City Sales Taxes	1,362,427	1,679,506	1,639,548	1,500,000	1,500,000
100-84-404000 Mixed Beverage Tax	19,891	19,112	20,407	20,000	20,000
100-83-403000 Franchise Taxes	416,835	419,507	444,342	440,000	440,000
100-80-400300 TIF Revenue	68,032	70,487	-	-	-
Total Tax Revenue	**5,313,334**	**5,960,636**	**5,942,873**	**5,785,000**	**6,479,659**
Charges for Services					
100-85-408000 ESD Contract Fee	447,436	344,612	-	-	-
100-85-408001 ESD Staffing	24,820	13,140	-	-	-
100-85-408002 ESD Incentive	-	-	-	-	-
100-85-408003 ESD Fuel Stipend	-	-	-	-	-
100-85-408004 ESD Personnel Stipend	-	-	-	-	-
100-86-410800 Trash Collection Service Charges	-	-	-	-	-
Total Charges for Services	**472,256**	**357,752**	**-**	**-**	**-**
Fees					
100-86-410000 Permits/Fees	325,292	381,645	313,359	300,000	300,000
100-86-410200 Rabies Vouchers	225	-	-	-	-
100-86-410500 Gas Well Fees	45,063	31,000	16,400	16,400	16,400
100-86-410600 Development Fees/Reimbursements	6,797	10,605	5,285	3,615	3,000
100-86-410809 Utility Admin Fees	-	-	-	-	-
100-86-410820 Pet Adoption Fees	14,500	17,955	35,030	28,000	30,000
100-86-410830 Pet Microchip Fees	3,320	-	-	-	-
100-86-410840 Credit Card Fees	14,922	18,029	9,384	10,000	8,000
Total Fees	**410,118**	**459,235**	**379,458**	**358,015**	**357,400**
Intergovernmental Revenue					
100-87-420400 Police Department Grants	14,976	2,046	69,010	67,835	2,500
100-87-420401 FD Grants	152,183	-	-	-	-
100-87-420500 ESD Grant	195,000	48,750	-	-	-
100-87-420800 LEOSE/Continuing Education	3,266	3,456	2,874	2,874	2,500
100-87-420700 ARPA Funding	232,666	129,450	15,424	14,715	-
Total Intergov't Revenue	**$ 598,091**	**$ 183,702**	**$ 87,309**	**$ 85,424**	**$ 5,000**
Fines & Forfeitures					
100-86-410100 Fines/Court Fees	$ 276,819	$ 147,428	$ 56,007	$ 70,000	$ 100,000
100-86-410850 Local Truancy and Prevention	15,121	6,248	6,017	5,262	5,000
100-86-410860 Municipal Jury Fund	302	121	107	100	100
100-86-410870 Time Payment Reimbursement	3,930	3,202	2,307	2,300	2,000
Total Fines & Forfeitures	**296,173**	**156,999**	**64,439**	**77,662**	**107,100**
Interest Income					
100-88-460000 Interest Income	104,681	138,447	172,797	150,000	76,847
Total Interest Income	**104,681**	**138,447**	**172,797**	**150,000**	**76,847**
Miscellaneous					
100-89-490100 Misc. Revenue	113,718	44,547	93,709	74,128	40,000
100-96-496000 Proceeds from Insurance	112,493	98,742	72,717	61,461	-
Total Miscellaneous	**226,211**	**143,289**	**166,426**	**135,589**	**40,000**
Sale of Assets					
100-96-492000 Proceeds from Disposal	81,280	-	7,305	7,305	-
Total Sale of Assets	**81,280**	**-**	**7,305**	**7,305**	**-**
Transfers					
100-90-491200 Transfer from Type A	125,135	72,867	-	.	-
100-90-491300 Transfer from Type B	423,974	374,402	-	-	-
100-96-494000 Proceeds from Debt	278,531	-	-	-	-
Total Transfers	**827,640**	**447,269**	**-**	**-**	**-**
Total Revenues	**$ 8,329,783**	**$ 7,847,329**	**$ 6,820,606**	**$ 6,598,995**	**$ 7,066,006**

Expenditures					
Community Service	$ 108,201	$ -	$ -	$ -	$ -
Non-Departmental	1,093,255	627,579	551,265	560,382	460,741
City Manager	640,201	535,285	546,483	569,490	543,010
City Secretary	251,572	179,373	228,134	247,732	291,573
Human Resources	139,470	152,023	190,475	198,185	261,927
Finance	369,099	304,985	322,980	333,050	365,613
Municipal Court	128,008	123,139	120,236	126,721	126,831
Development Services	345,953	354,497	309,717	320,814	336,426
Police	2,026,177	1,937,025	2,085,039	2,137,171	2,653,538
Animal Services	264,158	256,409	303,557	347,796	358,970
Fire	1,143,184	691,717	102,343	122,160	88,731
Fire Marshal	62,016	-	98,838	102,095	141,022
Public Works	748,323	813,827	876,373	908,892	994,880
Parks & Recreation	423,974	374,402	-	-	-
Transfers Out	-	147,147	366,088	366,088	753,310
Total Operating Expenses	**7,743,590**	**6,497,408**	**6,101,529**	**6,340,576**	**7,376,572**
Revenue to Expenditure	**586,193**	**1,349,920**	**719,077**	**258,419**	**(310,566)**
Ending Fund Balance	**$ 2,039,443**	**$ 3,389,364**	**$ 4,108,441**	**$ 3,647,783**	**$ 3,337,217**
Assigned through Parkland Dedication			139,848	139,848	139,848
Reserved for radios through Johnson County			17,067	17,067	34,134
Restricted through LEOSE			31,072	24,550	2,874
Restricted through Opioid Initiative			12,660	14,253	14,253
Restricted through ARPA			-	282	-
Ending Unreserved Fund Balance			**$ 3,907,794**	**$ 3,451,782**	**$ 3,146,107**
Minimum Fund Balance per policy			**$ 1,525,382**	**$ 1,585,144**	**$ 1,844,143**
Overage/(Deficit) of Fund Balance				**$ 1,866,638**	**$ 1,301,964**

Ending Unreserved Fund Balance was higher than estimated by	$ 456,012
Amended Budget Fund Balance Addition (Depletion)	$ (466,772)
Actual Fund Balance Addition	$ 719,077