GENERAL FUND (10)
STATEMENT OF REVENUES AND EXPENDITURES

#		A	B	C	D	E	F	G	H	I
		FYE 25 ACTUAL	FYE 26 ADOPTED	FYE 26 ESTIMATED	FYE 27 PROJECTED	FYE 27 ADOPTED	FYE 28 PROJECTED	FYE 29 PROJECTED	FYE 30 PROJECTED	FYE 31 PROJECTED
1	Beginning Fund Balance	$ 17,677,482	$ 12,075,889	$ 11,656,126	$ 7,076,996	$ 7,076,996	$ 8,526,313	$ 8,713,320	$ 6,637,276	$ 943,549
2										
3	Revenues:									
4	Sales Tax	$ 54,499,647	$ 56,283,247	$ 56,283,247	$ 57,940,142	$ 57,940,142	$ 59,098,945	$ 60,280,924	$ 61,486,542	$ 62,716,273
5	State Use Tax	12,592,773	12,979,200	13,637,973	14,183,492	14,183,492	14,750,832	15,340,865	15,954,500	16,592,680
6	Franchise Fees	7,271,012	7,589,409	8,200,000	8,446,000	8,446,000	8,699,380	8,960,361	9,229,172	9,506,047
7	Other Tax	2,339,717	2,622,545	2,800,000	2,884,000	2,884,000	2,970,520	3,059,636	3,151,425	3,245,968
8	Fines/Forfeitures	1,756,850	1,293,876	1,850,000	1,905,500	1,905,500	1,962,665	2,021,545	2,082,191	2,144,657
9	Interest/Investment Income	543,396	201,020	372,000	379,440	379,440	387,029	394,769	402,665	410,718
10	Other Revenues	310,342	2,418,664	2,418,664	2,442,851	2,442,851	2,467,280	2,491,953	2,516,873	2,542,042
11	License/Permit Fees	1,154,499	1,021,611	1,021,611	1,031,827	1,031,827	1,042,145	1,052,566	1,063,092	1,073,723
12	Service Fees and Charges	1,656,465	2,279,793	1,750,000	1,767,500	1,767,500	1,785,175	1,803,027	1,821,057	1,839,268
13	Cost Allocation Chrgs.	5,876,085	5,293,785	5,293,785	5,858,423	5,858,423	5,917,007	5,976,177	4,785,939	4,833,798
14	Internal Chrgs.	8,676,716	9,059,566	9,059,566	8,775,164	8,775,164	8,950,667	9,129,681	9,312,274	9,498,520
15										
16	Subtotal	$ 96,677,502	$ 101,042,716	$ 102,686,846	$ 105,614,339	$ 105,614,339	$ 108,031,645	$ 110,511,504	$ 111,805,730	$ 114,403,694
17										
18	I/F Transf - Water	$ 1,398,776	$ 1,565,797	$ 1,565,797	$ 2,037,001	$ 2,037,001	$ 1,613,564	$ 1,637,993	$ 1,662,792	$ 1,687,969
19	I/F Transf - Wastewater	540,939	579,819	579,819	588,516	588,516	597,344	606,304	615,399	624,630
21	I/F Transf - CIP (St Maint)	89,340	93,807	93,807	98,497	98,497	103,422	108,593	114,023	119,724
22	I/F Transf - Capital Outlay	4,233,795	3,428,384	5,226,711	4,728,384	4,728,384	4,856,391	4,953,519	5,052,590	5,153,641
23	I/F Transf - Norman Forward Fd	393,147	409,055	409,055	425,758	425,758	443,295	461,710	481,046	501,348
24	I/F Transf - Special Grants Fund	14,705	-	-	-	-	-	-	-	-
25	I/F Transf - Insurance	79,570	-	3,215	-	-	-	-	-	-
27										
28	Subtotal	$ 6,750,272	$ 6,076,862	$ 7,878,404	$ 7,878,156	$ 7,878,156	$ 7,614,017	$ 7,768,120	$ 7,925,849	$ 8,087,312
29										
30	Total Revenue	$ 103,427,774	$ 107,119,578	$ 110,565,250	$ 113,492,495	$ 113,492,495	$ 115,645,662	$ 118,279,624	$ 119,731,579	$ 122,491,007
31										
32	Expenditures:									
33	Salary / Benefits	$ 76,682,245	$ 77,303,906	$ 77,278,442	$ 76,165,826	$ 76,175,826	$ 79,984,617	$ 83,983,848	$ 88,183,041	$ 92,592,193
34	Supplies/Materials	7,599,610	7,816,884	8,694,485	7,416,735	7,416,735	7,490,902	7,565,811	7,641,469	7,717,884
35	Services/Maintenance	15,203,257	15,643,673	17,309,109	15,766,949	15,818,549	15,976,734	16,136,502	16,297,867	16,460,846
36	Internal Services	4,657,762	5,524,264	5,524,264	5,440,972	5,440,972	5,549,791	5,660,787	5,774,003	5,889,483
37	Capital Equipment	4,233,795	3,428,384	5,226,711	4,728,384	4,728,384	4,856,391	4,953,519	5,052,590	5,153,641
38	Capital Projects	353,753	-	304,024	-	-	-	-	-	-
39										
40	Subtotal	$ 108,730,422	$ 109,717,111	$ 114,337,035	$ 109,518,866	$ 109,580,466	$ 113,858,437	$ 118,300,468	$ 122,948,970	$ 127,814,047
41										
42	Audit Adjustments/Encumbrances	$ (1,056,651)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	I/F Transf - Westwood	447,043	-	-	-	-	-	-	-	76,482
44	I/F Transf - Capital Fund	-	-	6,188	-	-	-	-	-	-
45	I/F Transf - CDBG Fund	800,000	-	-	-	-	-	-	-	-
46	I/F Transf - Special Grts Fd	-	-	-	-	-	-	-	-	-
47	I/F Transf - PSST Fd	212,216	482,453	26,615	-	-	-	-	-	-
48	I/F Transf - Insurance Fd	-	-	1,571,512	2,192,268	2,192,268	2,015,279	2,413,909	2,800,711	3,212,403
49	I/F Transf - Transportation Fund	-	-	-	-	-	384,939	402,811	421,503	441,081
50	I/F Transf - YFAC Fund	302,089	-	-	-	-	-	38,480	54,123	70,051
51	I/F Transf - Norman Forward Fund	-	-	-	-	-	-	-	-	-
52	I/F Transf - CLEET Fund	14,011	-	3,030	-	-	-	-	-	-
53	Emergency Reserve	-	1,059,712	-	1,047,904	1,070,443	-	-	-	-
54										
55	Subtotal	$ 718,708	$ 1,542,165	$ 1,607,345	$ 3,240,172	$ 3,262,711	$ 2,400,218	$ 2,855,200	$ 3,276,337	$ 3,800,017
56										
57	Total Expenditures	$ 109,449,130	$ 111,259,276	$ 115,944,380	$ 112,759,038	$ 112,843,177	$ 116,258,655	$ 121,155,668	$ 126,225,307	$ 131,614,064
58	Employee Turnover Savings		(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
59	Supplies/Materials/Svs/Maint Savings	-	-	-	-	-	-	-	-	-
60										
61	Net Expenditures	$ 109,449,130	$ 110,459,276	$ 115,144,380	$ 111,959,038	$ 112,043,177	$ 115,458,655	$ 120,355,668	$ 125,425,307	$ 130,814,064
62										
63	Net Difference	$ (6,021,356)	$ (3,339,698)	$ (4,579,130)	$ 1,533,457	$ 1,449,318	$ 187,007	$ (2,076,044)	$ (5,693,727)	$ (8,323,057)
64										
65	Ending Fund Balance	$ 11,656,126	$ 8,736,191	$ 7,076,996	$ 8,610,452	$ 8,526,313	$ 8,713,320	$ 6,637,276	$ 943,549	$ (7,379,508)
66										
67	Reserved for encumbrances	$ 3,520,109	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
68	Reserved for Operations (3%)	3,156,460	3,179,135	3,297,530	3,185,483	3,187,331	3,318,068	3,462,064	3,611,182	3,769,813
69	Reserve (Deficit)	4,979,557	5,557,056	3,779,466	5,424,970	5,338,983	5,395,252	3,175,212	(2,667,633)	(11,149,321)
70										
71	Total Reserves	$ 11,656,126	$ 8,736,191	$ 7,076,996	$ 8,610,452	$ 8,526,313	$ 8,713,320	$ 6,637,276	$ 943,549	$ (7,379,508)