

FUND: 001 - General  
 FUND TYPE: Governmental

	Fiscal Year	Fiscal Year	Fiscal Year 2024			FY 2025 Budget
	2022 Actual	2023 Actual	Adopted Budget	Amended Budget	Estimated Actual	
Operating Millage Rate	1.8922	1.9750	2.5000	N/A	N/A	2.5000
<b>SOURCES OF FUNDS</b>						
Beginning Fund Balance	\$ 11,931,587	\$ 10,860,614	\$ 9,264,239	\$ 15,903,906	\$ 15,903,906	\$ 19,490,631
<b>Revenue</b>						
<b>Taxes</b>						
Ad Valorem Taxes, net of allowable discounts	10,211,055	12,036,235	10,016,044	10,016,044	10,617,158	11,300,552
Communications Services Tax	495,723	272,994	350,000	350,000	420,908	425,000
Business Tax Receipts	315,945	200,756	100,000	100,000	135,000	150,000
Casualty Insurance Premium Tax	95,004	98,722	100,000	100,000	100,000	100,000
<b>Total Taxes</b>	<b>11,117,727</b>	<b>12,608,707</b>	<b>10,566,044</b>	<b>10,566,044</b>	<b>11,273,066</b>	<b>11,975,552</b>
<b>Licenses and Permits</b>						
Franchise Fees	1,004,590	877,557	730,000	730,000	782,000	800,000
Special Events Permits/Licenses	11,694	-	2,500	2,500	4,675	5,000
<b>Total Licenses and Permits</b>	<b>1,016,284</b>	<b>877,557</b>	<b>732,500</b>	<b>732,500</b>	<b>786,675</b>	<b>805,000</b>
<b>Intergovernmental Revenue</b>						
Federal & State Grants	941,315	3,337,335	1,073,177	1,073,177	18,740	18,740
State Revenue Sharing Proceeds	211,622	216,091	250,000	250,000	191,020	250,000
Licenses & Rebates	27,418	17,475	25,000	25,000	15,095	20,000
Half-cent Sales Tax	777,659	731,775	675,000	675,000	734,682	725,000
Municipal Solid Waste	32,701	1,281	25,000	25,000	-	-
Grants from Other Local Units	50,000	50,000	75,000	75,000	75,000	75,000
<b>Total Intergovernmental Revenues</b>	<b>2,040,715</b>	<b>4,353,957</b>	<b>2,123,177</b>	<b>2,123,177</b>	<b>1,034,537</b>	<b>1,088,740</b>
<b>Charges for Services</b>						
<b>General Government</b>						
Land Development Code Fees/Other Charges	486,059	730,043	500,000	500,000	1,317,150	704,400
Dwelling Rental Fees	233,981	46,292	75,000	75,000	85,000	90,000
Indirect Cost Recovery	2,414,614	2,304,248	2,304,248	2,304,248	2,304,248	2,304,248
<b>Total General Government</b>	<b>3,134,654</b>	<b>3,080,583</b>	<b>2,879,248</b>	<b>2,879,248</b>	<b>3,706,398</b>	<b>3,098,648</b>
<b>Public Safety</b>						
Police Services	81,282	112,307	30,000	30,000	65,000	50,000
Solid Waste Tipping Fees	205,127	114,301	125,000	125,000	125,000	125,000
<b>Total Public Safety</b>	<b>286,409</b>	<b>226,608</b>	<b>155,000</b>	<b>155,000</b>	<b>190,000</b>	<b>175,000</b>
<b>Total Charges for Services</b>	<b>3,421,063</b>	<b>3,307,191</b>	<b>3,034,248</b>	<b>3,034,248</b>	<b>3,896,398</b>	<b>3,273,648</b>
<b>Fines and Forfeitures</b>	<b>261,562</b>	<b>30,757</b>	<b>30,000</b>	<b>30,000</b>	<b>43,200</b>	<b>27,500</b>
<b>Miscellaneous Revenues</b>						
Investment & Interest Earnings	(319,081)	421,461	150,000	150,000	75,000	150,000
Rents & Royalties	11,020	(1,871)	5,000	5,000	6,300	5,000
Sale of Capital Assets	14,218	-	5,000	5,000	575	5,000
Contributions	7,227	5,200	5,000	5,000	1,000	5,000
Other Miscellaneous Revenues	102,118	56,481	50,000	50,000	172,364	42,500
<b>Total Miscellaneous Revenue</b>	<b>(184,498)</b>	<b>481,271</b>	<b>215,000</b>	<b>215,000</b>	<b>255,239</b>	<b>207,500</b>
<b>Total Revenue</b>	<b>17,672,853</b>	<b>21,659,440</b>	<b>16,700,969</b>	<b>16,700,969</b>	<b>17,289,115</b>	<b>17,377,940</b>
<b>Other Financing Sources</b>						
Lease proceeds	-	253,483	-	-	-	-
Transfers In	749,302	234,695	306,438	306,438	541,000	500,775
Transfers In - Bridge Loan Funding	-	-	2,600,000	2,600,000	2,600,000	-
<b>Total Other Financing Sources</b>	<b>749,302</b>	<b>488,178</b>	<b>2,906,438</b>	<b>2,906,438</b>	<b>3,141,000</b>	<b>500,775</b>
<b>Total Sources of Funds</b>	<b>\$ 30,353,742</b>	<b>\$ 33,008,232</b>	<b>\$ 28,871,646</b>	<b>\$ 35,511,313</b>	<b>\$ 36,334,021</b>	<b>\$ 37,369,346</b>

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	2022 Actual	2023 Actual	Adopted Budget	Amended Budget	Estimated Actual	
<b>USES OF FUNDS</b>						
<b>General Government</b>						
City Council	\$ -	\$ -	\$ 49,672	\$ 49,672	\$ 33,113	\$ 80,021
City Manager	-	-	674,713	674,713	598,402	947,741
City Clerk	693,265	543,706	436,583	436,583	515,584	580,865
Human Resources	793,563	724,994	415,824	415,824	335,196	590,174
Finance	1,209,024	1,164,438	1,197,267	1,197,267	979,428	1,276,820
Legal	340,626	356,786	413,964	413,964	388,487	391,282
Planning	959,183	929,784	1,186,239	1,186,239	1,173,478	1,238,454
Information Technology	1,533,733	1,735,461	1,775,177	1,775,177	1,863,698	1,996,345
Other General Government	946,627	1,038,840	1,327,375	1,327,375	1,609,386	1,748,075
<b>Total General Government</b>	<b>6,476,021</b>	<b>6,494,009</b>	<b>7,476,814</b>	<b>7,476,814</b>	<b>7,496,772</b>	<b>8,849,777</b>
<b>Public Safety</b>						
Police	5,408,263	5,143,397	5,442,435	5,442,435	4,862,648	5,975,900
Emergency Management	193,306	208,152	176,889	176,889	97,153	20,744
Code Enforcement	-	-	-	-	-	315,555
<b>Total Public Safety</b>	<b>5,601,569</b>	<b>5,351,549</b>	<b>5,619,324</b>	<b>5,619,324</b>	<b>4,959,801</b>	<b>6,312,199</b>
<b>Physical Environment</b>						
Recycling Center	44,168	115,818	77,000	77,000	89,000	-
Natural Resources	587,427	420,044	698,184	698,184	518,888	755,937
<b>Total Physical Environment</b>	<b>631,595</b>	<b>535,862</b>	<b>775,184</b>	<b>775,184</b>	<b>607,888</b>	<b>755,937</b>
Public Works	775,034	617,066	964,612	964,612	832,973	1,028,854
<b>Economic Environment</b>						
Below Market Rate Housing	409,575	430,738	346,582	346,582	361,233	415,320
<b>Culture/Recreation</b>						
Public Facilities	609,400	502,640	669,468	669,468	468,197	682,702
Historical Museum & Village	211,744	152,151	141,221	141,221	163,946	176,221
Performing Arts Facility	78,764	90,730	85,000	85,000	55,000	75,000
<b>Total Culture/Recreation</b>	<b>899,908</b>	<b>745,521</b>	<b>895,689</b>	<b>895,689</b>	<b>687,143</b>	<b>933,923</b>
<b>Total Operating Expenditures</b>	<b>14,793,702</b>	<b>14,174,745</b>	<b>16,078,205</b>	<b>16,078,205</b>	<b>14,945,810</b>	<b>18,296,010</b>
<b>Other Financing Uses</b>						
Reserve for Emergencies	-	-	5,900,000	5,900,000	-	5,900,000
Reserve for Operational Support	-	-	600,000	600,000	-	2,605,000
Reserve for Undercollection of Taxes	-	-	500,000	500,000	-	-
<b>Subtotal Reserves</b>	<b>-</b>	<b>-</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>-</b>	<b>8,505,000</b>
Debt Service for Leases	27,136	50,849	-	-	-	-
Transfer to other funds	4,672,290	2,878,732	1,897,580	1,897,580	1,897,580	3,557,250
<b>Total Other Financing Uses</b>	<b>4,699,426</b>	<b>2,929,581</b>	<b>8,897,580</b>	<b>8,897,580</b>	<b>1,897,580</b>	<b>12,062,250</b>
<b>Total Appropriations</b>	<b>19,493,128</b>	<b>17,104,326</b>	<b>24,975,785</b>	<b>24,975,785</b>	<b>16,843,390</b>	<b>30,358,260</b>
<b>Ending Fund Balance</b>						
17% Cash Flow Reserve per Policy	-	-	2,733,295	2,733,295	-	3,110,322
Restricted Fund Balance	129,048	129,048	-	-	-	-
Available for Appropriation Subsequent Year	10,731,566	15,774,858	1,162,566	7,802,233	19,490,631	3,900,764
<b>Total Ending Fund Balance</b>	<b>10,860,614</b>	<b>15,903,906</b>	<b>3,895,861</b>	<b>10,535,528</b>	<b>19,490,631</b>	<b>7,011,086</b>
<b>Total Uses of Funds</b>	<b>\$ 30,353,742</b>	<b>\$ 33,008,232</b>	<b>\$ 28,871,646</b>	<b>\$ 35,511,313</b>	<b>\$ 36,334,021</b>	<b>\$ 37,369,346</b>