

All Funds Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
GENERAL FUND					
Fund 101 - General Fund	\$ 177,491,471	\$ 184,490,064	\$ 189,894,159	\$ 186,855,606	-2%
SPECIAL REVENUE FUNDS					
Fund 130 - Cultural Arts Master Plan					
Cannabis Q Bus Tax	\$ 16,000	\$ 132,412	\$ 238,300	\$ 242,200	2%
Total Fund 130	\$ 16,000	\$ 132,412	\$ 238,300	\$ 242,200	2%
Fund 140 - First Time Homebuyer Program					
Cannabis X Bus Tax	\$ -	\$ -	\$ 238,300	\$ 242,200	2%
Cannabis Q Bus Tax	16,000	132,412	-	-	0%
Total Fund 140	\$ 16,000	\$ 132,412	\$ 238,300	\$ 242,200	2%
Fund 150 - Disaster Fund					
Operating Transfers In	637,856	-	-	-	0%
Other County Grants/Programs	306,283	-	-	-	0%
Total Fund 150	\$ 944,139	\$ -	\$ -	\$ -	0%
Fund 201 - Gas Tax					
Investment Earnings	\$ 116,514	\$ 209,088	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(46,049)	140,331	-	-	0%
Gasoline Tax - Section 2103	916,823	1,023,298	998,927	1,023,777	2%
Gasoline Tax - Section 2105	640,351	682,428	698,377	716,150	3%
Gasoline Tax - Section 2106	406,599	439,467	445,387	458,786	3%
Gasoline Tax - Section 2107.1	872,692	923,725	954,427	977,383	2%
Gasoline Tax - Section 2107.5	10,000	10,000	20,000	10,000	-50%
Other Reimbursements	-	167,874	-	-	0%
Total Fund 201	\$ 2,916,929	\$ 3,596,212	\$ 3,117,118	\$ 3,186,096	2%
Fund 203 - Air Quality					
Investment Earnings	\$ 6,644	\$ 10,571	\$ -	\$ -	0%
Air Quality Improvement Fees	177,214	150,191	145,800	145,800	0%
GASB 31 Market Value Adjustmnt	(2,801)	6,940	-	-	0%
Total Fund 203	\$ 181,057	\$ 167,702	\$ 145,800	\$ 145,800	0%
Fund 204 - American Rescue Plan					
Investment Earnings	\$ 208,050	\$ 166,876	\$ -	\$ -	100%
American Rescue Plan	4,802,856	3,620,652	2,972,172	-	-100%
Total Fund 204	\$ 5,010,906	\$ 3,787,528	\$ 2,972,172	\$ -	100%

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Fund 205 - HOME Investment Partnerships Program (HOME)					
Lien/Loan Repayment	\$ 40,000	\$ 123,856	\$ 20,000	\$ 20,000	0%
Investment Earnings	24,201	34,543	-	-	0%
HOME Invest. Partnership Grant	137,581	930,233	509,260	376,014	-26%
GASB 31 Market Value Adjustmnt	(9,084)	3,752	-	-	0%
Total Fund 205	\$ 192,698	\$ 1,092,383	\$ 529,260	\$ 396,014	-25%
Fund 207 - Community Development Block Grant (CDBG)					
Lien/Loan Repayment	\$ -	\$ 30,900	\$ -	\$ -	0%
Community Dev. Block Grant	\$ 1,794,310	\$ 619,833	\$ 1,360,506	\$ 874,288	-36%
Investment Earnings	609	4	-	-	0%
Total Fund 207	\$ 1,794,919	\$ 650,738	\$ 1,360,506	\$ 874,288	-36%
Fund 213 - Supplemental Law Enforcement Services (SLESF)					
Investment Earnings	\$ 887	\$ (33)	\$ -	\$ -	0%
Citizens' Option Public Safety	284,819	321,103	331,480	332,622	0%
GASB 31 Market Value Adjustmnt	(365)	292	-	-	0%
Total Fund 213	\$ 285,341	\$ 321,361	\$ 331,480	\$ 332,622	0%
Fund 216 - Rental Rehabilitation Program					
Investment Earnings	\$ 4,655	\$ 6,975	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(1,818)	4,318	-	-	0%
Total Fund 216	\$ 2,837	\$ 11,293	\$ -	\$ -	0%
Fund 217 - Narcotics Forfeiture					
Investment Earnings	\$ 28,497	\$ 38,985	\$ -	\$ -	0%
Asset Forfeiture - Treasury	76,487	125,118	-	-	0%
GASB 31 Market Value Adjustmnt	(10,745)	23,516	-	-	0%
Total Fund 217	\$ 94,240	\$ 187,619	\$ -	\$ -	0%
Fund 220 - Office of Traffic Safety					
Other Federal Grants	\$ 259,141	\$ 170,219	\$ -	\$ -	0%
Total Fund 220	\$ 259,141	\$ 170,219	\$ -	\$ -	0%
Fund 230 - Federal Grants					
Investment Earnings	\$ 32,757	\$ 78,150	\$ -	\$ -	0%
Other Federal Grants	826,056	31,179	6,033,090	6,382,000	6%
Local Law Enforcemnt Blk Grnt	108,137	5,638	-	-	0%
Other State Grants	-	47,310	-	-	0%
Other County Grants/Programs	-	83,009	-	-	0%
Total Fund 230	\$ 966,950	\$ 245,286	\$ 6,033,090	\$ 6,382,000	6%
Fund 231 - State Grants					
Other State Grants	\$ 1,075,470	\$ 2,994,375	\$ 350,490	\$ 375,000	7%
Beverage Container Program	159,969	-	-	-	0%
Total Fund 231	\$ 1,235,439	\$ 2,994,375	\$ 350,490	\$ 375,000	7%

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Fund 232 - Federal Grants					
State/Local Partnership Grant	\$ -	\$ 50,000	\$ -	\$ -	0%
Other Governmental Agencies	-	63,602	500,000	500,000	0%
Investment Earnings	(4)	78	-	-	0%
Total Fund 230	\$ (4)	\$ 113,680	\$ 500,000	\$ 500,000	0%
Fund 251 - Road Maintenance and Rehabilitation Account (RMRA) Gas Tax					
Investment Earnings	\$ 158,361	\$ 297,830	\$ -	\$ -	0%
Gasoline Tax - RMRA	2,510,541	2,902,974	2,878,935	2,951,612	3%
GASB 31 Market Value Adjustmnt	(66,616)	198,542	-	-	0%
Total Fund 251	\$ 2,602,286	\$ 3,399,347	\$ 2,878,935	\$ 2,951,612	3%
CAPITAL PROJECTS FUNDS					
Fund 208 - Park Development Fees					
Investment Earnings	\$ 52,806	\$ 66,926	\$ -	\$ -	0%
Park Development Fees	158,327	142,598	100,000	100,000	0%
GASB 31 Market Value Adjustmnt	(19,612)	36,908	-	-	0%
Total Fund 208	\$ 191,520	\$ 246,433	\$ 100,000	\$ 100,000	0%
Fund 209 - Drainage Fees					
Investment Earnings	\$ 37,174	\$ 53,870	\$ -	\$ 2,339	0%
Drainage Assessment Fees	76,516	81,806	100,000	100,000	0%
GASB 31 Market Value Adjustmnt	(14,462)	32,291	-	-	0%
Measure "M2" Regional Grant	107,327	-	-	-	0%
Total Fund 209	\$ 206,555	\$ 167,968	\$ 100,000	\$ 102,339	2%
Fund 214 - Traffic Impact Fees					
Investment Earnings	\$ 98,890	\$ 120,724	\$ -	\$ -	0%
Traffic Impact Fees	601,330	39,292	1,500,000	600,000	-60%
GASB 31 Market Value Adjustmnt	(38,513)	69,611	-	-	0%
Other Reimbursements	7,167	-	-	-	0%
Total Fund 214	\$ 668,873	\$ 229,627	\$ 1,500,000	\$ 600,000	-60%
Fund 401 - Capital Outlay					
Investment Earnings	\$ 401,158	\$ 726,432	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(184,930)	477,293	-	-	0%
Other Federal Grants	190,599	2,972	-	-	0%
Other Governmental Agencies	-	150,000	-	-	0%
Other Reimbursements	64,585	9,254	-	-	0%
Other	-	26,598	-	-	0%
Total Revenues	\$ 471,412	\$ 1,392,551	\$ -	\$ -	0%
Operating Transfers In	\$ 13,482,325	\$ 7,194,994	\$ 6,849,994	\$ -	-100%
Total Other Financing Sources	\$ 13,482,325	\$ 7,194,994	\$ 6,849,994	\$ -	-100%
Total Fund 401	\$ 13,953,737	\$ 8,587,545	\$ 6,849,994	\$ -	-100%

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Fund 409 - Vehicle Parking District 1					
Secured Property Tax	\$ 5,052	\$ 9,124	\$ 4,000	\$ 4,000	0%
Unsecured Property Tax	12	12	12	12	0%
Supplemental Property Tax	17	11	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	758	1,284	-	-	0%
GASB 31 Market Value Adjustmnt	(307)	870	-	-	0%
Total Fund 409	\$ 5,535	\$ 11,303	\$ 4,026	\$ 4,026	0%
Fund 410 - Vehicle Parking District 2					
Secured Property Tax	\$ 10,243	\$ 15,440	\$ 12,260	\$ 12,260	0%
Unsecured Property Tax	10	10	11	11	0%
Supplemental Property Tax	14	9	11	11	0%
Homeowners Property Tax	1	1	2	2	0%
Delinquent Tax - Penalties/Int	0	0	1	1	0%
Investment Earnings	1,723	2,844	-	-	0%
GASB 31 Market Value Adjustmnt	(695)	1,888	-	-	0%
Total Fund 410	\$ 11,297	\$ 20,193	\$ 12,285	\$ 12,285	0%
Fund 413 - Golf Course Improvement					
Investment Earnings	\$ 10,573	\$ 15,581	\$ -	\$ -	0%
Golf Course Operations	159,695	179,443	110,000	110,000	0%
GASB 31 Market Value Adjustmnt	(4,318)	9,183	-	-	0%
Total Fund 413	\$ 165,951	\$ 204,207	\$ 110,000	\$ 110,000	0%
Fund 415 - Measure M2 Competitive					
Measure "M2" Regional Grant	\$ 197,743	\$ 680,760	\$ 385,000	\$ -	-100%
Total Fund 415	\$ 197,743	\$ 680,760	\$ 385,000	\$ -	-100%
Fund 416 - Measure M2 Fairshare					
Investment Earnings	\$ 92,748	\$ 176,465	\$ -	\$ -	0%
Measure "M2" Fairshare	3,453,031	3,489,746	3,871,148	3,982,472	3%
GASB 31 Market Value Adjustmnt	(39,696)	119,330	-	-	0%
Total Fund 416	\$ 3,506,083	\$ 3,785,541	\$ 3,871,148	\$ 3,982,472	3%
Fund 417 - Jack Hammett Sports Complex Capital Improvement					
Investment Earnings	\$ 3,766	\$ 9,809	\$ -	\$ -	0%
Jack Hammett Field Rental	150,750	165,000	165,000	-	-100%
GASB 31 Market Value Adjustmnt	(1,600)	7,527	-	-	0%
Total Fund 417	\$ 152,915	\$ 182,336	\$ 165,000	\$ -	-100%
Fund 420 - Park Land Acquisition					
Operating Transfers In	\$ -	\$ 384,576	\$ -	\$ -	100%
Investment Earnings	\$ -	\$ 1,516	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	\$ -	\$ 5,866	\$ -	\$ -	0%
Total Fund 420	\$ -	\$ 391,958	\$ -	\$ -	100%

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INTERNAL SERVICE FUNDS					
Fund 601 - Equipment Replacement Fund					
Investment Earnings	\$ 133,510	\$ 193,338	\$ 52,313	\$ 52,313	0%
Sale of Automotive Equipment	57,220	118,453	-	-	0%
Sale of Other Equipment	10,739	59,764	-	-	0%
Automotive Equipment, Rental	5,442,580	5,846,393	5,901,286	5,901,286	0%
GASB 31 Market Value Adjustmnt	(56,771)	117,420	-	-	0%
Other Governmental Agencies	159,985	-	-	-	0%
Damage to City Property	160	10,000	-	-	0%
Other Reimbursements	41,402	-	-	-	0%
Total Revenues	\$ 5,788,825	\$ 6,345,367	\$ 5,953,599	\$ 5,953,599	0%
Operating Transfers In	\$ 1,003,556	\$ 170,000	\$ -	\$ -	0%
Total Other Financing Sources	\$ 1,003,556	\$ 170,000	\$ -	\$ -	0%
Total Fund 601	\$ 6,792,381	\$ 6,515,367	\$ 5,953,599	\$ 5,953,599	0%
Fund 602 - Self Insurance Fund					
Investment Earnings	\$ 279,402	\$ 452,080	\$ -	\$ -	0%
Unemployment Premiums	80,180	80,180	80,180	80,180	0%
General Liability Premiums	2,072,221	2,072,221	2,072,221	2,392,171	15%
Workers' Compensation Premiums	2,689,915	2,939,914	2,939,914	2,939,914	0%
GASB 31 Market Value Adjustmnt	(125,604)	283,642	-	-	0%
Settlements Revenue	1,326,382	-	-	-	0%
Total Revenues	\$ 6,322,496	\$ 5,828,037	\$ 5,092,315	\$ 5,412,265	6%
Operating Transfers In	\$ 1,648,622	\$ 432,039	\$ -	\$ -	0%
Total Other Financing Sources	\$ 1,648,622	\$ 432,039	\$ -	\$ -	0%
Total Fund 602	\$ 7,971,118	\$ 6,260,076	\$ 5,092,315	\$ 5,412,265	6%
Fund 603 - IT Replacement Fund					
Investment Earnings	\$ 138,353	\$ 248,493	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(63,678)	174,489	-	-	0%
Total Revenues	\$ 74,675	\$ 422,981	\$ -	\$ -	0%
Operating Transfers In	\$ 3,558,484	\$ 3,114,347	\$ 2,856,000	\$ 2,797,836	-2%
Total Other Financing Sources	\$ 3,558,484	\$ 3,114,347	\$ 2,856,000	\$ 2,797,836	-2%
Total Fund 603	\$ 3,633,159	\$ 3,537,328	\$ 2,856,000	\$ 2,797,836	-2%
TOTAL REVENUES	\$ 211,774,228	\$ 221,401,890	\$ 225,882,983	\$ 218,760,424	-3%
TOTAL OTHER SOURCES	\$ 19,692,987	\$ 10,911,380	\$ 9,705,994	\$ 2,797,836	-71%
GRAND TOTAL ALL FUNDS	\$ 231,467,215	\$ 232,313,270	\$ 235,588,977	\$ 221,558,260	-6%