

All Funds Revenues and Sources of Funds From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

Fund/Account Description	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Adopted Budget	FY 24-25 Proposed Budget	% Incr/ (Dec)
GENERAL FUND					
Fund 101 - General Fund	\$ 165,941,399	\$ 177,491,471	\$ 180,327,042	\$ 189,894,159	5%
SPECIAL REVENUE FUNDS					
Fund 130 - Cultural Arts Master Plan					
Cannabis Q Bus Tax	-	16,000	166,667	238,300	43%
Total Fund 130	\$ -	\$ 16,000	\$ 166,667	\$ 238,300	43%
Fund 140 - First Time Homebuyer Program					
Cannabis X Bus Tax	\$ -	\$ -	\$ 166,667	\$ 238,300	43%
Cannabis Q Bus Tax	-	16,000	-	-	0%
Total Fund 140	\$ -	\$ 16,000	\$ 166,667	\$ 238,300	43%
Fund 150 - Disaster Fund					
Other County Grants/Programs	\$ 498	\$ 306,283	\$ -	\$ -	0%
FEMA Disaster Reimbursement	107,377	-	-	-	0%
Operating Transfers In	-	637,856	-	-	0%
Total Fund 150	\$ 107,876	\$ 944,139	\$ -	\$ -	0%
Fund 201 - Gas Tax					
Investment Earnings	\$ 63,481	\$ 116,514	\$ 0	\$ 0	0%
GASB 31 Market Value Adjustmnt	(226,216)	(46,049)	-	-	0%
Gasoline Tax - Section 2103	891,312	916,823	1,114,720	998,927	-10%
Gasoline Tax - Section 2105	625,561	640,351	738,171	698,377	-5%
Gasoline Tax - Section 2106	392,595	406,599	461,312	445,387	-3%
Gasoline Tax - Section 2107.1	747,903	872,692	886,642	954,427	8%
Gasoline Tax - Section 2107.5	10,000	10,000	10,000	20,000	100%
Other Reimbursements	32,354	-	-	-	0%
Total Fund 201	\$ 2,536,990	\$ 2,916,929	\$ 3,210,845	\$ 3,117,118	-3%
Fund 203 - Air Quality					
Air Quality Improvement Fees	\$ 108,657	\$ 177,214	\$ 145,800	\$ 145,800	0%
Investment Earnings	4,629	6,644	-	-	0%
GASB 31 Market Value Adjustmnt	(14,523)	(2,801)	-	-	0%
Total Fund 203	\$ 98,763	\$ 181,057	\$ 145,800	\$ 145,800	0%
Fund 204 - American Rescue Plan					
American Rescue Plan	\$ -	\$ 4,802,856	\$ 1,440,737	\$ 2,972,172	106%
Investment Earnings	50,330	208,050	-	-	0%
Total Fund 204	\$ 50,330	\$ 5,010,906	\$ 1,440,737	\$ 2,972,172	100%

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Fund 205 - HOME Investment Partnerships Program (HOME)					
Lien/Loan Repayment	\$ 45,009	\$ 40,000	\$ 20,000	\$ 20,000	0%
Investment Earnings	14,226	24,201	-	14,803	0%
HOME Invest. Partnership Grant	16,638	137,581	509,260	509,260	0%
GASB 31 Market Value Adjustmnt	(51,498)	(9,084)	-	-	0%
Total Fund 205	\$ 24,376	\$ 192,698	\$ 529,260	\$ 544,063	3%
Fund 207 - Community Development Block Grant (CDBG)					
Lien/Loan Repayment	\$ 7,500	\$ -	\$ -	\$ -	0%
Community Dev. Block Grant	\$ 594,256	\$ 1,794,310	\$ 1,722,893	\$ 1,360,506	-21%
Investment Earnings	153	609	-	-	0%
Total Fund 207	\$ 601,909	\$ 1,794,919	\$ 1,722,893	\$ 1,360,506	-21%
Fund 213 - Supplemental Law Enforcement Services (SLESF)					
Citizens' Option Public Safety	\$ 279,629	\$ 284,819	\$ 331,480	\$ 331,480	0%
Investment Earnings	(60)	887	-	-	0%
GASB 31 Market Value Adjustmnt	(634)	(365)	-	-	0%
Total Revenues	\$ 278,936	\$ 285,341	\$ 331,480	\$ 331,480	0%
Total Fund 213	\$ 278,936	\$ 285,341	\$ 331,480	\$ 331,480	0%
Fund 216 - Rental Rehabilitation Program					
Investment Earnings	2,658	4,655	-	-	0%
GASB 31 Market Value Adjustmnt	(9,509)	(1,818)	-	-	0%
Total Fund 216	\$ (6,851)	\$ 2,837	\$ -	\$ -	0%
Fund 217 - Narcotics Forfeiture					
Asset Forfeiture-County/Other	\$ 4,728	\$ -	\$ -	\$ -	0%
Asset Forf OC Drug/Gang Actvty	834	-	-	-	0%
Asset Forfeiture - Treasury	-	76,487	-	-	0%
Investment Earnings	15,660	28,497	-	-	0%
GASB 31 Market Value Adjustmnt	(56,873)	(10,745)	-	-	0%
Total Fund 217	\$ (35,650)	\$ 94,240	\$ -	\$ -	0%
Fund 219 - Local Law Enforcement Block Grant					
Fund 220 - Office of Traffic Safety					
Other Federal Grants	\$ 130,022	\$ 259,141	\$ -	\$ -	0%
Total Fund 220	\$ 130,022	\$ 259,141	\$ -	\$ -	0%
Fund 226 - Housing Trust Fund					
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	100%
Total Fund 226	\$ -	\$ -	\$ -	\$ -	100%
Fund 230 - Federal Grants					
Other Federal Grants	\$ 252,925	\$ 826,056	\$ 3,830,472	\$ 6,033,090	58%
Investment Earnings	-	32,757	-	-	0%
Local Law Enforcemnt Blk Grnt	-	108,137	-	-	0%
Total Fund 230	\$ 252,925	\$ 966,950	\$ 3,830,472	\$ 6,033,090	58%

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Fund 231 - State Grants					
Other State Grants	\$ 742,996	\$ 1,075,470	\$ 11,531,955	\$ 350,490	-97%
Beverage Container Program	(103,431)	159,969	-	-	0%
Total Fund 231	\$ 639,565	\$ 1,235,439	\$ 11,531,955	\$ 350,490	-97%
Fund 251 - Road Maintenance and Rehabilitation Account (RMRA) Gas Tax					
Investment Earnings	\$ 68,651	\$ 158,361	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(269,430)	(66,616)	-	-	0%
Gasoline Tax - RMRA	2,270,154	2,510,541	2,780,829	2,878,935	4%
Total Fund 251	\$ 2,069,375	\$ 2,602,286	\$ 2,780,829	\$ 2,878,935	4%
CAPITAL PROJECTS FUNDS					
Fund 208 - Park Development Fees					
Park Development Fees	\$ 1,278,941	\$ 158,327	\$ 328,095	\$ 100,000	-70%
Investment Earnings	43,050	52,806	-	-	0%
GASB 31 Market Value Adjustmnt	(143,842)	(19,612)	-	-	0%
Total Fund 208	\$ 1,178,149	\$ 191,520	\$ 328,095	\$ 100,000	-70%
Fund 209 - Drainage Fees					
Measure "M2" Regional Grant	\$ -	\$ 107,327	\$ -	\$ -	0%
Drainage Assessment Fees	348,736	76,516	213,206	100,000	-53%
Investment Earnings	20,782	37,174	-	-	0%
GASB 31 Market Value Adjustmnt	(77,839)	(14,462)	-	-	0%
Total Fund 209	\$ 291,679	\$ 206,555	\$ 213,206	\$ 100,000	-53%
Fund 214 - Traffic Impact Fees					
Traffic Impact Fees	\$ 437,943	\$ 601,330	\$ 1,533,025	\$ 1,500,000	-2%
Other Reimbursements	-	7,167	-	-	0%
Investment Earnings	53,938	98,890	-	-	0%
GASB 31 Market Value Adjustmnt	(197,108)	(38,513)	-	-	0%
Total Fund 214	\$ 294,773	\$ 668,873	\$ 1,533,025	\$ 1,500,000	-2%
Fund 218 - Fire System Development					
Fund 228 - Fire Protection System Paramedic Fund					
Fund 401 - Capital Outlay					
Other Federal Grants	\$ 530,982	\$ 190,599	\$ -	\$ -	0%
Other State Grants	15,147	-	-	-	0%
Investment Earnings	174,364	401,158	-	-	0%
GASB 31 Market Value Adjustmnt	(778,219)	(184,930)	-	-	0%
Other Reimbursements	59,435	64,585	-	-	0%
Total Revenues	\$ 1,708	\$ 471,412	\$ -	\$ -	0%
Operating Transfers In	\$ 8,533,467	\$ 13,482,325	\$ 6,849,994	\$ 6,849,994	0%
Total Other Financing Sources	\$ 8,533,467	\$ 13,482,325	\$ 6,849,994	\$ 6,849,994	0%
Total Fund 401	\$ 8,535,176	\$ 13,953,737	\$ 6,849,994	\$ 6,849,994	0%

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Fund 409 - Vehicle Parking District 1					
Secured Property Tax	\$ 4,607	\$ 5,052	\$ 4,000	\$ 4,000	0%
Unsecured Property Tax	13	12	12	12	0%
Supplemental Property Tax	9	17	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	383	758	-	-	0%
GASB 31 Market Value Adjustmnt	(1,430)	(307)	-	-	0%
Total Fund 409	\$ 3,584	\$ 5,535	\$ 4,026	\$ 4,026	0%
Fund 410 - Vehicle Parking District 2					
Secured Property Tax	\$ 12,277	\$ 10,243	\$ 12,260	\$ 12,260	0%
Unsecured Property Tax	10	10	11	11	0%
Supplemental Property Tax	8	14	11	11	0%
Homeowners Property Tax	2	1	2	2	0%
Delinquent Tax - Penalties/Int	1	0	1	1	0%
Investment Earnings	873	1,723	-	-	0%
GASB 31 Market Value Adjustmnt	(3,281)	(695)	-	-	0%
Total Fund 410	\$ 9,890	\$ 11,297	\$ 12,285	\$ 12,285	0%
Fund 413 - Golf Course Improvement					
Investment Earnings	\$ 4,546	\$ 10,573	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(18,093)	(4,318)	-	-	0%
Golf Course Operations	163,020	159,695	110,000	110,000	0%
Total Fund 413	\$ 149,474	\$ 165,951	\$ 110,000	\$ 110,000	0%
Fund 415 - Measure M2 Competitive					
Fund 416 - Measure M2 Fairshare					
Measure "M2" Fairshare	\$ 3,096,611	\$ 3,453,031	\$ 3,010,812	\$ 3,871,148	29%
Investment Earnings	41,711	92,748	-	-	0%
GASB 31 Market Value Adjustmnt	(147,423)	(39,696)	-	-	0%
Total Fund 416	\$ 2,990,899	\$ 3,506,083	\$ 3,010,812	\$ 3,871,148	29%
Fund 417 - Jack Hammett Sports Complex Capital Improvement					
Fund 418 - Lions Park Project 2017 Bond					
Fund 420 - Park Land Acquisition					
Operating Transfers In	\$ -	\$ -	\$ 384,576	\$ -	-100%
Total Fund 420	\$ -	\$ -	\$ 384,576	\$ -	-100%

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INTERNAL SERVICE FUNDS					
Fund 601 - Equipment Replacement Fund					
Investment Earnings	\$ 43,626	\$ 133,510	\$ -	\$ 52,313	100%
GASB 31 Market Value Adjustmnt	(246,084)	(56,771)	-	-	0%
Sale of Automotive Equipment	55,749	57,220	-	-	0%
Sale of Other Equipment	9,831	10,739	-	-	0%
Other Governmental Agencies	-	159,985	-	-	0%
Automotive Equipment, Rental	2,629,809	5,442,580	2,656,416	5,901,286	122%
Damage to City Property	-	160	-	-	0%
Other Reimbursements	500,000	41,402	-	-	0%
Total Revenues	\$ 2,992,932	\$ 5,788,825	\$ 2,656,416	\$ 5,953,599	124%
Operating Transfers In	\$ 3,567,549	\$ 1,003,556	\$ 3,167,403	\$ -	-100%
Total Other Financing Sources	\$ 3,567,549	\$ 1,003,556	\$ 3,167,403	\$ -	-100%
Total Fund 601	\$ 6,560,481	\$ 6,792,381	\$ 5,823,819	\$ 5,953,599	2%
Fund 602 - Self Insurance Fund					
Investment Earnings	\$ 129,090	\$ 279,402	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(553,025)	(125,604)	-	-	0%
Settlements Revenue	3,000	1,326,382	-	-	0%
Unemployment Premiums	80,180	80,180	80,000	80,180	0%
General Liability Premiums	2,072,221	2,072,221	2,051,459	2,072,221	1%
Workers' Compensation Premiums	2,689,915	2,689,915	2,940,018	2,939,914	0%
Total Revenues	\$ 4,421,381	\$ 6,322,496	\$ 5,071,477	\$ 5,092,315	0%
Operating Transfers In	\$ 1,800,000	\$ 1,648,622	\$ -	\$ -	0%
Total Other Financing Sources	\$ 1,800,000	\$ 1,648,622	\$ -	\$ -	0%
Total Fund 602	\$ 6,221,381	\$ 7,971,118	\$ 5,071,477	\$ 5,092,315	0%
Fund 603 - IT Replacement Fund					
Investment Earnings	\$ 71,168	\$ 138,353	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(286,085)	(63,678)	-	-	0%
Total Revenues	\$ (214,917)	\$ 74,675	\$ -	\$ -	0%
Operating Transfers In	\$ 2,881,301	\$ 3,558,484	\$ 3,080,192	\$ 2,856,000	-7%
Total Other Financing Sources	\$ 2,881,301	\$ 3,558,484	\$ 3,080,192	\$ 2,856,000	-7%
Total Fund 603	\$ 2,666,383	\$ 3,633,159	\$ 3,080,192	\$ 2,856,000	-7%
TOTAL REVENUES	\$ 184,809,517	\$ 211,423,574	\$ 219,123,989	\$ 224,847,786	3%
TOTAL OTHER SOURCES	\$ 16,782,317	\$ 19,692,987	\$ 13,097,589	\$ 9,705,994	-26%
GRAND TOTAL ALL FUNDS	\$ 201,591,834	\$ 231,116,561	\$ 232,221,578	\$ 234,553,780	1%