

General Fund

(#101)

The General Fund is the City's largest and primary operating fund. It is used to account for all financial resources traditionally associated with City government, except those required to be accounted for in another fund. The General Fund accounts for basic City services such as police, fire, street maintenance, and parks and leisure services. The three primary sources of revenue for this fund are sales tax, property tax, and other taxes.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	36,541,450	36,701,866	40,665,516	47,603,764	43,515,219	62,496,759	62,496,759
REVENUES							
Taxes	71,685,695	75,693,448	84,805,357	91,835,433	100,164,308	101,369,418	72,718,636
Licenses & Permits	2,627,670	2,618,581	3,716,475	5,465,506	2,988,033	3,525,471	2,550,416
Intergovernmental Revenues	416,181	1,964,328	559,318	700,847	939,463	939,463	179,143
Charges for Services	10,797,313	9,888,944	10,423,635	7,079,739	7,939,228	7,147,166	3,398,131
Culture and Recreation Revenues	1,832,742	2,073,051	2,923,193	4,008,661	2,909,576	3,432,710	1,990,252
Investment Earnings and Contributions	625,831	582,819	219,253	412,421	328,880	328,880	299,896
Fines, Forfeitures and other Court Fees	2,800,178	2,303,593	2,457,896	2,445,366	2,415,456	1,963,627	1,087,164
Other Financing Sources	437,792	436,878	985,642	6,930,547	609,200	661,370	470,279
Transfers In	4,717,632	4,869,097	5,170,163	7,438,522	5,796,250	5,911,403	4,518,844
Total Revenues	95,941,033	100,430,740	111,260,933	126,317,040	124,090,394	125,279,508	87,212,762
Total Resources	132,482,483	137,132,606	151,926,450	173,920,804	167,605,613	187,776,267	149,709,521
EXPENDITURES							
City Attorney	707,365	711,267	678,117	768,589	886,872	887,477	497,738
City Manager	1,262,292	1,330,395	1,449,014	1,672,762	1,837,568	1,828,456	1,101,047
City Secretary	479,175	489,657	453,027	507,749	456,457	508,716	258,690
Community Relations/Tourism	1,295,497	1,147,878	1,243,903	1,170,488	1,933,988	1,943,126	1,029,043
Development Services	567,231	555,610	-	-	-	-	2
Economic Development	478,187	519,777	482,555	432,498	747,980	737,582	371,171
Emergency Management	206,260	189,596	204,312	221,502	-	-	922
Engineering	1,760,272	1,822,402	1,628,215	1,788,384	2,025,293	2,085,223	1,237,100
Finance	1,624,234	1,633,831	1,506,887	1,689,135	1,953,157	1,943,247	1,262,615
Fire	21,914,431	21,943,896	23,103,612	24,568,581	26,840,333	26,367,966	16,525,768
Human Resources	982,561	1,039,691	1,108,523	1,287,215	1,401,816	1,285,165	748,727
Information Technology	3,106,708	3,196,074	2,927,010	3,803,840	4,721,787	4,741,521	2,993,189
Library Services	1,759,334	1,767,824	1,594,110	1,760,294	2,138,942	2,130,080	1,215,480
Mayor & Council	96,265	111,917	70,222	99,754	142,778	147,047	88,708
Municipal Court	1,049,930	1,072,931	1,071,210	1,111,831	1,288,841	1,272,444	788,832
Neighborhood Services	4,153,401	4,156,103	4,271,941	5,342,718	5,760,736	5,811,402	3,853,950
Non-Departmental	1,371,946	1,175,614	2,399,790	3,608,115	5,907,721	5,964,942	4,418,529
Parks & Recreation	6,914,966	7,069,311	7,704,685	11,038,461	11,653,698	11,896,475	5,785,142
Planning	493,696	507,059	488,593	535,702	1,414,515	1,417,233	1,035,582
Police	26,003,427	29,020,650	29,197,483	29,820,374	34,004,760	33,939,504	20,706,335
Public Services	12,135,585	11,103,182	11,993,493	13,997,506	18,973,152	19,062,837	16,025,129
Total Expenditures	88,362,767	90,564,666	93,576,703	105,225,498	124,090,394	123,970,443	79,943,698
Current Rev. - Current Exp.	7,578,266	9,866,073	17,684,231	21,091,542	-	1,309,065	7,269,064

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
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Expenditures from Fund Balance

Non-Departmental	7,784,313	5,902,423	10,745,983	6,198,547	18,293,301	28,600,708	22,718,502
ENDING FUND BALANCE	36,701,866	40,665,516	47,603,764	62,496,759	25,221,918	35,205,116	47,047,321
OPERATING RESERVE: 20%	17,672,553	18,112,933	18,715,341	21,045,100	24,818,079	24,794,089	15,988,740
UNDESIGNATED RESERVE	19,029,313	22,552,583	28,888,423	41,451,659	403,839	10,411,027	31,058,581

Debt Service Fund

(#120)

The Debt Service Fund's purpose is to provide for principal and interest payments for the City's General Obligation Bonds. Revenues and expenditures will vary each year in relation to the timing of issuance and the schedule of repayments.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	2,641,965	2,787,568	3,680,888	3,755,770	3,484,361	2,582,793	2,582,793
REVENUES							
Taxes	12,900,943	14,089,029	14,716,948	30,823,025	20,693,405	20,768,650	20,049,209
Investment Earnings and Contributions	3,598,199	3,653,939	3,582,652	2,344,223	6,598,566	6,582,567	4,221,494
Other Financing Sources	2,872,188	-	1,881,552	6,638,864	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	19,371,330	17,742,969	20,181,152	39,806,112	27,291,971	27,351,217	24,270,703
Total Resources	22,013,294	20,530,536	23,862,040	43,561,882	30,776,332	29,934,010	26,853,496
EXPENDITURES							
Non-Departmental	19,255,631	16,849,648	20,106,270	40,979,089	25,996,525	28,221,525	23,345,504
Total Expenditures	19,255,631	16,849,648	20,106,270	40,979,089	25,996,525	28,221,525	23,345,504
Current Rev. - Current Exp.	115,698	893,321	74,881	(1,172,977)	1,295,446	(870,308)	925,199
ENDING FUND BALANCE	2,787,568	3,680,888	3,755,770	2,582,793	4,779,807	1,712,485	3,507,992
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	2,787,568	3,680,888	3,755,770	2,582,793	4,779,807	1,712,485	3,507,992

2025 Implementation/Incentives

(#150)

This fund is used to track expenditures related to Vision 2025 Implementation.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	76,430	10,787	14,572	4,511	-	1,489	1,489
REVENUES							
Investment Earnings and Contributions	9,504	3,785	726	486	-	520	520
Transfers In	186,332	49,275	-	-	-	-	-
Total Revenues	195,836	53,060	726	486	-	520	520
Total Resources	272,266	63,847	15,298	4,998	-	2,009	2,009
EXPENDITURES							
City Manager	263,197	49,275	10,787	3,509	-	-	-
Total Expenditures	263,197	49,275	10,787	3,509	-	-	-
Current Rev. - Current Exp.	(67,361)	3,785	(10,061)	(3,023)	-	520	520
ENDING FUND BALANCE	10,787	14,572	4,511	1,489	-	2,009	2,009
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	10,787	14,572	4,511	1,489	-	2,009	2,009

Hotel/Motel Tax Fund

(#230)

The Hotel Motel Tax Fun accounts for the expenditure of revenues accumulated through a 7% charge on room occupancy at Lewisville hotels and motels.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	6,226,344	5,097,230	4,860,232	4,608,026	4,568,921	5,208,445	5,208,445
REVENUES							
Taxes	2,545,311	1,655,180	1,915,656	2,698,429	1,936,993	2,888,169	1,397,374
Intergovernmental Revenues	-	-	-	-	-	-	-
Investment Earnings and Contributions	133,350	92,101	30,777	31,978	46,166	88,863	35,481
Other Financing Sources	(227,352)	(139,002)	(103,332)	(30,300)	-	2,255	2,255
Total Revenues	2,451,310	1,608,279	1,843,101	2,700,107	1,983,159	2,979,287	1,435,109
Total Resources	8,677,654	6,705,509	6,703,333	7,308,133	6,552,080	8,187,732	6,643,554
EXPENDITURES							
Community Relations/Tourism	3,425,544	1,550,867	1,835,308	2,009,688	1,983,159	2,058,008	969,069
Non-Departmental	-	10,000	10,000	-	-	-	-
Total Expenditures	3,425,544	1,560,867	1,845,308	2,009,688	1,983,159	2,058,008	969,069
Current Rev. - Current Exp.	(974,235)	47,412	(2,206)	690,420	-	921,279	466,040
Expenditures from Fund Balance							
Non-Departmental	236,153	284,410	250,000	90,000	40,000	104,500	104,500
ENDING FUND BALANCE	5,097,230	4,860,232	4,608,026	5,208,445	4,528,921	6,025,224	5,569,985
OPERATING RESERVE: 20%	685,109	312,173	369,062	401,938	396,632	411,602	193,814
UNDESIGNATED RESERVE	4,412,121	4,548,059	4,238,964	4,806,508	4,132,289	5,613,623	5,376,171

Recreation Activity Fund

(#231)

This fund is used to track expenditures related to recreational programs including league play and recreation center classes.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	28,327	194,609	209,946	216,552	214,894	241,633	241,633
REVENUES							
Charges for Services	1,930	314	-	-	-	-	-
Culture and Recreation Revenues	271,354	99,145	162,356	184,375	675,172	366,904	175,890
Investment Earnings and Contributions	167,308	168,895	8,249	5,869	9,085	13,860	9,441
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	440,591	268,354	170,605	190,244	684,257	380,764	185,331
Total Resources	468,919	462,963	380,551	406,796	899,151	622,397	426,964
EXPENDITURES							
Community Relations/Tourism	64	-	-	-	500	250	-
Library Services	154	938	115	506	1,200	5,975	5,910
Parks & Recreation	283,954	252,079	163,883	164,657	665,492	366,654	65,428
Total Expenditures	284,172	253,018	163,999	165,163	667,192	372,879	71,338
Current Rev. - Current Exp.	156,419	15,336	6,606	25,081	17,065	7,885	113,993
Expenditures from Fund Balance							
Non-Departmental	-	-	-	-	-	-	-
ENDING FUND BALANCE	194,609	209,946	216,552	241,633	231,959	249,518	355,625
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	194,609	209,946	216,552	241,633	231,959	249,518	355,625

PEG Programming Fund

(#232)

Cable providers pay a franchise fee based on 5% of gross revenues. In addition, they pay a one percent fee to support Public, Educational, and Governmental cable channels. This fund tracks the 1% PEG revenue and related expenditures. Under FCC rules, expenditures from PEG revenues are limited to capital costs associated with PEG production.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	1,201,359	1,329,881	1,229,819	1,173,122	1,186,063	1,173,909	1,173,909
REVENUES							
Taxes	237,515	211,395	194,296	174,707	194,296	158,060	39,515
Investment Earnings and Contributions	22,900	22,431	6,053	5,749	9,080	16,074	6,172
Total Revenues	260,415	233,826	200,350	180,456	203,376	174,134	45,687
Total Resources	1,461,774	1,563,707	1,430,168	1,353,578	1,389,439	1,348,043	1,219,596
EXPENDITURES							
Community Relations/Tourism	145,031	333,888	257,047	179,669	180,000	113,050	17,632
Total Expenditures	145,031	333,888	257,047	179,669	180,000	113,050	17,632
Current Rev. - Current Exp.	115,383	(100,062)	(56,697)	788	23,376	61,084	28,055
ENDING FUND BALANCE	1,329,881	1,229,819	1,173,122	1,173,909	1,209,439	1,234,993	1,201,964
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	1,329,881	1,229,819	1,173,122	1,173,909	1,209,439	1,234,993	1,201,964

Court Technology Fund

(#233)

This fund has revenues from specific fees attached to fines and must be used for court technology purposes.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	246,192	233,795	240,317	277,672	278,063	283,784	283,784
REVENUES							
Investment Earnings and Contributions	5,685	4,778	1,655	1,567	2,484	4,043	1,580
Fines, Forfeitures and other Court Fees	65,948	48,969	52,579	51,214	61,868	40,000	22,656
Transfers In	-	-	21,813	-	-	-	-
Total Revenues	71,633	53,747	76,048	52,781	64,352	44,043	24,236
Total Resources	317,825	287,542	316,365	330,453	342,415	327,827	308,020
EXPENDITURES							
Information Technology	-	-	12,117	9,473	19,685	19,685	15,129
Municipal Court	37,267	34,725	26,576	37,196	43,797	44,597	28,278
Non-Departmental	-	-	-	-	-	-	-
Total Expenditures	37,267	34,725	38,693	46,668	63,482	64,282	43,407
Current Rev. - Current Exp.	34,366	19,022	37,354	6,113	870	(20,239)	(19,171)
Expenditures from Fund Balance							
Non-Departmental	50,000	12,500	-	-	-	-	-
ENDING FUND BALANCE	233,795	240,317	277,672	283,784	278,933	263,545	264,614
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	233,795	240,317	277,672	283,784	278,933	263,545	264,614

Court Security Fund

(#234)

This fund has revenues from specific fees attached to fines and must be used for court security purposes.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	59,221	60,388	97,688	135,100	152,832	157,725	157,725
REVENUES							
Investment Earnings and Contributions	1,068	1,214	705	757	1,057	2,225	814
Fines, Forfeitures and other Court Fees	49,470	48,477	62,300	61,608	55,000	47,000	27,272
Total Revenues	50,538	49,691	63,005	62,365	56,057	49,225	28,085
Total Resources	109,759	110,079	160,693	197,464	208,889	206,950	185,810
EXPENDITURES							
Municipal Court	50,051	12,391	25,593	39,740	43,244	43,244	27,340
Total Expenditures	50,051	12,391	25,593	39,740	43,244	43,244	27,340
Current Rev. - Current Exp.	486	37,300	37,412	22,625	12,813	5,981	746
ENDING FUND BALANCE	60,388	97,688	135,100	157,725	165,645	163,706	158,470
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	60,388	97,688	135,100	157,725	165,645	163,706	158,470

Truancy Prevention & Diversion

(#235)

This fund tracks expenses related to the \$5 reimbursement fee paid by the State to finance the salary, benefits, training, travel expenses, office supplies and other necessary expenses related to the Juvenile Case Manager.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	181,252	184,021	184,684	184,335	183,913	185,855	185,855
REVENUES							
Investment Earnings and Contributions	3,499	2,907	998	923	1,497	2,363	929
Fines, Forfeitures and other Court Fees	81,605	60,875	65,582	63,955	63,000	48,550	28,237
Total Revenues	85,104	63,781	66,580	64,877	64,497	50,913	29,167
Total Resources	266,356	247,802	251,264	249,212	248,410	236,768	215,022
EXPENDITURES							
Municipal Court	84,429	63,118	66,929	63,357	73,110	73,110	47,823
Total Expenditures	84,429	63,118	66,929	63,357	73,110	73,110	47,823
Current Rev. - Current Exp.	675	663	(349)	1,520	(8,613)	(22,197)	(18,657)
ENDING FUND BALANCE	184,021	184,684	184,335	185,855	175,300	163,658	167,198
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	184,021	184,684	184,335	185,855	175,300	163,658	167,198

Fire & Police Training Fund

(#237)

This fund was established in FY 2002-03 to allocate revenue from training tower rentals to ongoing maintenance of the facility. In FY 2007-08, firearms simulator rentals and maintenance costs were added for the police department. The fund also accounts for various police and fire donations.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	34,344	37,559	5,573	7,389	74,271	81,880	81,880
REVENUES							
Intergovernmental Revenues	96,322	85,884	35,617	122,897	109,602	110,506	90,781
Charges for Services	-	-	-	-	-	-	-
Culture and Recreation Revenues	25,008	5,000	5,000	5,000	5,000	5,000	-
Investment Earnings and Contributions	5,417	2,283	813	2,460	4,255	3,351	2,271
Transfers In	-	-	-	-	-	-	-
Total Revenues	126,746	93,168	41,430	130,357	118,857	118,857	93,051
Total Resources	161,090	130,727	47,003	137,746	193,128	200,737	174,931
EXPENDITURES							
Fire	87,191	90,024	22,737	35,145	94,755	94,755	69,558
Non-Departmental	-	-	-	-	-	-	-
Police	37,564	35,130	16,877	20,721	24,102	24,102	5,897
Total Expenditures	124,755	125,154	39,614	55,866	118,857	118,857	75,454
Current Rev. - Current Exp.	1,991	(31,986)	1,816	74,491	-	-	17,597
ENDING FUND BALANCE	37,559	5,573	7,389	81,880	74,271	81,880	99,477
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	37,559	5,573	7,389	81,880	74,271	81,880	99,477

LEOSE Fund

(#238)

The Law Enforcement Officers Standards and Education (LEOSE) fund accounts for grant revenue received from the Comptroller's Office exclusively for the training of police officers.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	23,371	24,805	31,736	34,112	17,697	8,582	8,582
REVENUES							
Intergovernmental Revenues	9,640	11,524	10,760	9,287	10,760	15,544	9,418
Investment Earnings and Contributions	425	508	164	56	246	246	(43)
Total Revenues	10,065	12,031	10,924	9,343	11,006	15,790	9,375
Total Resources	33,436	36,836	42,660	43,455	28,703	24,372	17,957
EXPENDITURES							
Police	8,897	5,100	8,548	34,874	28,703	24,372	24,372
Total Expenditures	8,897	5,100	8,548	34,874	28,703	24,372	24,372
Current Rev. - Current Exp.	1,168	6,931	2,376	(25,530)	(17,697)	(8,582)	(14,997)
ENDING FUND BALANCE	24,805	31,736	34,112	8,582	-	-	(6,415)
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	24,805	31,736	34,112	8,582	-	-	(6,415)

Waters Ridge PID Fund

(#239)

The Lewisville Public Improvement District No. 1 (PID) is a designated geographic area comprised of approximately 300 acres of land in the Waters' Ridge Business Park. Resolution 2078-1-96 was passed by the City Council in 1996, authorizing the creation of the PID. This fund accounts for resources raised for infrastructure improvements funded through a special assessment of the ad valorem tax. The assessment is \$50 per acre. In 2017-18 the assessment was discontinued. Accumulated funding will be used for maintenance of the levy until funding is depleted.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	271,199	264,240	268,459	269,894	254,203	260,909	260,909
REVENUES							
Taxes	-	-	-	-	-	-	-
Investment Earnings and Contributions	4,937	4,219	1,483	1,308	2,226	2,226	1,381
Total Revenues	4,937	4,219	1,483	1,308	2,226	2,226	1,381
Total Resources	276,136	268,459	269,943	271,202	256,429	263,135	262,290
EXPENDITURES							
Economic Development	-	-	-	-	-	-	-
Parks & Recreation	15,000	-	49	10,293	15,000	15,000	-
Total Expenditures	15,000	-	49	10,293	15,000	15,000	-
Current Rev. - Current Exp.	(10,063)	4,219	1,434	(8,985)	(12,774)	(12,774)	1,381
ENDING FUND BALANCE	264,240	268,459	269,894	260,909	241,429	248,135	262,290
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	264,240	268,459	269,894	260,909	241,429	248,135	262,290

Asset Forfeiture-State Fund

(#240)

This fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	128,820	116,007	126,433	173,749	136,410	214,358	214,358
REVENUES							
Intergovernmental Revenues	36,602	78,952	38,502	103,776	45,000	63,672	63,672
Investment Earnings and Contributions	-	-	-	-	-	-	-
Other Financing Sources	7,650	47,175	47,975	-	1,000	1,000	-
Total Revenues	44,252	126,127	86,477	103,776	46,000	64,672	63,672
Total Resources	173,072	242,134	212,911	277,524	182,410	279,030	278,030
EXPENDITURES							
Police	57,065	115,701	39,162	63,167	149,167	160,442	115,222
Total Expenditures	57,065	115,701	39,162	63,167	149,167	160,442	115,222
Current Rev. - Current Exp.	(12,813)	10,426	47,315	40,609	(103,167)	(95,770)	(51,550)
ENDING FUND BALANCE	116,007	126,433	173,749	214,358	33,243	118,588	162,808
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	116,007	126,433	173,749	214,358	33,243	118,588	162,808

Asset Forfeiture-Dept of Justice

(#241)

This fund accounts for the accumulation of resources that are obtained through police seizure of personal and real property. Cases must go through litigation in district court before being awarded to the City. Funds can only be used for police activities.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	217,405	213,602	130,827	67,395	-	13,227	13,227
REVENUES							
Intergovernmental Revenues	97,008	187,180	13,053	59,622	60,000	171,827	171,827
Investment Earnings and Contributions	3,835	5,168	1,093	300	1,640	548	239
Other Financing Sources	-	-	-	-	-	-	-
Total Revenues	100,843	192,348	14,147	59,921	61,640	172,375	172,066
Total Resources	318,248	405,950	144,973	127,316	61,640	185,602	185,292
EXPENDITURES							
Police	106,722	275,123	77,579	114,090	61,640	73,966	23,050
Total Expenditures	106,722	275,123	77,579	114,090	61,640	73,966	23,050
Current Rev. - Current Exp.	(5,879)	(82,775)	(63,432)	(54,168)	-	98,409	149,016
ENDING FUND BALANCE	213,602	130,827	67,395	13,227	-	111,636	162,242
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	213,602	130,827	67,395	13,227	-	111,636	162,242

Josey Lane PID Administrative

(#242)

This fund accounts for the administrative costs associated with the Josey Lane PID improvements.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	13,959	26,218	36,838	50,786	50,922	43,989	43,989
REVENUES							
Taxes	48,317	50,593	42,208	29,951	37,600	37,634	30,091
Investment Earnings and Contributions	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	48,317	50,593	42,208	29,951	37,600	37,634	30,091
Total Resources	62,276	76,811	79,046	80,737	88,522	81,623	74,080
EXPENDITURES							
Non-Departmental	36,058	39,973	28,260	36,748	42,919	38,319	19,422
Total Expenditures	36,058	39,973	28,260	36,748	42,919	38,319	19,422
Current Rev. - Current Exp.	12,259	10,620	13,948	(6,797)	(5,319)	(685)	10,669
ENDING FUND BALANCE	26,218	36,838	50,786	43,989	45,603	43,304	54,658
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	26,218	36,838	50,786	43,989	45,603	43,304	54,658

Asset Forfeiture-Dpt of Treasury

(#243)

This fund accounts for the accumulation of resources by the Department of Treasury that are obtained through police seizure of personal and real property. Cases must go through litigation \n in district court before being awarded to the City. Funds can only be used for police activities.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	18,767	19,342	5,512	406	-	25	25
REVENUES							
Intergovernmental Revenues	-	-	-	-	-	-	-
Investment Earnings and Contributions	363	159	-	1	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Total Revenues	363	159	-	1	-	-	-
Total Resources	19,130	19,500	5,512	407	-	25	25
EXPENDITURES							
Non-Departmental	-	-	-	-	-	-	-
Police	-	13,988	5,107	382	-	-	-
Total Expenditures	-	13,988	5,107	382	-	-	-
Current Rev. - Current Exp.	363	(13,829)	(5,107)	(381)	-	-	-
ENDING FUND BALANCE	19,342	5,512	406	25	-	25	25
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	19,342	5,512	406	25	-	25	25

Community Activities Fund

(#255)

This fund accounts for MCL revenue, donations from economic development agreements related to community benefit, and donations and sponsorships related to special events.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	167,144	503,148	400,575	363,591	402,988	508,642	508,642
REVENUES							
Intergovernmental Revenues	-	-	-	-	-	-	-
Culture and Recreation Revenues	593,696	201,916	210,062	439,373	448,380	439,164	247,919
Investment Earnings and Contributions	358,120	269,708	180,720	252,252	276,472	281,472	163,779
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	951,816	471,624	390,781	691,626	724,852	720,636	411,698
Total Resources	1,118,960	974,771	791,357	1,055,217	1,127,840	1,229,278	920,339
EXPENDITURES							
Community Relations/Tourism	600,404	515,685	395,766	504,122	654,118	590,920	178,778
Development Services	-	-	-	-	-	-	-
Economic Development	9,000	38,702	22,000	30,000	42,000	36,000	15,000
Neighborhood Services	10,000	19,809	10,000	12,453	10,000	10,000	8,671
Total Expenditures	619,404	574,196	427,766	546,575	706,118	636,920	202,449
Current Rev. - Current Exp.	332,412	(102,572)	(36,984)	145,051	18,734	83,716	209,249
ENDING FUND BALANCE	503,148	400,575	363,591	508,642	421,722	592,358	717,890
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	503,148	400,575	363,591	508,642	421,722	592,358	717,890

Grants Fund

(#270)

This fund accounts for revenues received through intergovernmental grants and expenditures related to those grant specific projects. The fund receives revenue through Federal, State and local sources and matching contributions from the City.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	28,459	(648,645)	42,370	42,370	521,343	42,370	42,370
REVENUES							
Intergovernmental Revenues	1,055,154	8,920,093	3,047,023	3,271,346	1,658,010	22,850,263	20,020,138
Investment Earnings and Contributions	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	5,184	5,184	-	-	5,184	5,184	-
Total Revenues	1,060,338	8,925,277	3,047,023	3,271,346	1,663,194	22,855,447	20,020,138
Total Resources	1,088,797	8,276,631	3,089,393	3,313,716	2,184,537	22,897,817	20,062,509
EXPENDITURES							
City Manager	-	-	-	-	-	-	-
Community Relations/Tourism	8,350	750	142,672	8,525	12,000	4,275	3,150
Development Services	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-
Emergency Management	274,334	174,992	106,392	142,686	-	26,325	26,325
Engineering	-	-	-	-	-	-	-
Fire	1,279,573	1,492,147	1,870,139	1,590,237	394,760	1,043,149	1,050,385
Information Technology	2,904	13,704	-	-	-	-	-
Library Services	3,814	805	809	2,983	1,250	1,250	-
Neighborhood Services	-	-	-	-	-	-	-
Non-Departmental	-	5,944,926	341,170	133,173	-	19,445,976	1,162,989
Parks & Recreation	17,283	501,933	473,835	1,285,720	1,170,000	2,246,392	408,786
Police	99,835	105,003	112,006	108,022	85,184	88,080	3,267
Public Services	51,349	-	-	-	-	-	-
Total Expenditures	1,737,442	8,234,261	3,047,023	3,271,346	1,663,194	22,855,447	2,654,903
Current Rev. - Current Exp.	(677,105)	691,016	-	-	-	-	17,365,236
ENDING FUND BALANCE	(648,645)	42,370	42,370	42,370	521,343	42,370	17,407,606
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	(648,645)	42,370	42,370	42,370	521,343	42,370	17,407,606

CDBG Grant Fund

(#280)

This fund accounts for revenue and expenditures related to the federally funded Community Development Block Grant.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	(1,200)	175	12,015	12,015	245,675	12,015	12,015
REVENUES							
Intergovernmental Revenues	374,735	986,192	1,541,625	658,129	783,866	1,197,546	255,528
Investment Earnings and Contributions	-	-	-	-	-	-	-
Other Financing Sources	850	48,164	1,622	-	25,000	25,000	-
Transfers In	111,707	111,707	160,882	220,617	261,501	261,501	261,501
Total Revenues	487,292	1,146,063	1,704,129	878,746	1,070,367	1,484,047	517,029
Total Resources	486,092	1,146,238	1,716,144	890,761	1,316,042	1,496,062	529,044
EXPENDITURES							
Neighborhood Services	485,917	1,134,223	1,704,129	878,746	1,070,367	1,484,047	464,852
Total Expenditures	485,917	1,134,223	1,704,129	878,746	1,070,367	1,484,047	464,852
Current Rev. - Current Exp.	1,375	11,840	-	-	-	-	52,178
ENDING FUND BALANCE	175	12,015	12,015	12,015	245,675	12,015	64,193
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	175	12,015	12,015	12,015	245,675	12,015	64,193

Crime Cntr & Prevention District

(#285)

A creation election for the Crime Control and Prevention District was approved by voters in November of 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax may only be used for law enforcement programs.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	2,634,657	2,492,918	3,545,656	5,439,183	4,052,834	5,236,070	5,236,070
REVENUES							
Taxes	3,828,102	4,048,061	4,912,850	5,119,829	4,352,715	4,737,500	2,114,845
Investment Earnings and Contributions	37,017	38,206	20,947	29,037	31,420	80,573	27,922
Other Financing Sources	-	-	-	3,891	-	-	-
Total Revenues	3,865,120	4,086,266	4,933,796	5,152,757	4,384,135	4,818,073	2,142,767
Total Resources	6,499,776	6,579,184	8,479,452	10,591,941	8,436,969	10,054,143	7,378,837
EXPENDITURES							
Information Technology	178,111	188,209	73,476	106,894	113,074	113,074	99,655
Neighborhood Services	243,978	192,104	91,654	76,978	93,024	83,159	48,492
Non-Departmental	7,187	146,227	3,478	-	-	-	-
Police	3,601,219	2,506,989	2,871,661	5,171,999	5,539,424	6,670,040	4,785,870
Total Expenditures	4,030,496	3,033,529	3,040,269	5,355,870	5,745,522	6,866,273	4,934,018
Current Rev. - Current Exp.	(165,377)	1,052,738	1,893,527	(203,113)	(1,361,387)	(2,048,200)	(2,791,250)
ENDING FUND BALANCE	2,492,918	3,545,656	5,439,183	5,236,070	2,691,447	3,187,870	2,444,820
OPERATING RESERVE: 20%	806,099	606,706	608,054	1,071,174	1,149,104	1,373,255	986,804
UNDESIGNATED RESERVE	1,686,819	2,938,950	4,831,130	4,164,896	1,542,343	1,814,616	1,458,016

Fire Cntr & Prevention District

(#286)

A creation election for the Fire Control, Prevention, and Emergency Medical Services District was approved by voters in November of 2011 allowing for the collection of a one-eighth of one percent sales tax. Proceeds from this sales tax may only be used for fire prevention programs.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	1,511,912	1,369,200	2,763,032	5,402,205	5,503,800	6,379,195	6,379,195
REVENUES							
Taxes	3,884,965	4,101,478	4,975,579	5,239,233	4,352,715	4,737,500	2,118,139
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges for Services	139,305	146,083	158,729	-	-	-	-
Investment Earnings and Contributions	53,547	60,036	33,874	50,961	50,812	58,875	58,875
Other Financing Sources	-	-	-	1,006,747	-	-	-
Total Revenues	4,077,816	4,307,597	5,168,182	6,296,941	4,403,527	4,796,375	2,177,015
Total Resources	5,589,729	5,676,798	7,931,214	11,699,146	9,907,327	11,175,570	8,556,210
EXPENDITURES							
Emergency Management	25,236	34,345	36,195	35,811	-	-	5,312
Fire	4,209,825	2,793,578	2,429,670	5,222,783	5,126,175	6,220,034	4,611,358
Information Technology	16,212	80,606	59,666	61,358	86,294	76,607	47,067
Neighborhood Services	-	-	-	-	-	-	-
Non-Departmental	7,187	5,237	3,478	-	-	-	-
Total Expenditures	4,258,461	2,913,766	2,529,009	5,319,951	5,212,469	6,296,641	4,663,737
Current Rev. - Current Exp.	(180,644)	1,393,831	2,639,173	976,990	(808,942)	(1,500,266)	(2,486,723)
ENDING FUND BALANCE	1,369,200	2,763,032	5,402,205	6,379,195	4,694,858	4,878,929	3,892,472
OPERATING RESERVE: 20%	851,692	582,753	505,802	1,063,990	1,042,494	1,259,328	932,747
UNDESIGNATED RESERVE	517,508	2,180,278	4,896,403	5,315,205	3,652,364	3,619,601	2,959,725

Water & Sewer Fund

(#402)

The Utility Fund accounts for the City's water and wastewater utility operations. The utility fund is a proprietary fund that operates like a business and is self-sufficient. This means that the cost of providing services to citizens is financed or recovered through user fees. Water and Sewer sales comprise 87 percent of the fund's total revenue. Debt service reflected below is different from the scheduled debt service payments due to bond covenants that require monthly installments of the upcoming principle and interest payments.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	18,477,264	20,121,158	23,916,616	28,561,031	24,473,011	29,485,106	29,485,106
REVENUES							
Utility Revenues	36,650,027	37,335,169	41,590,829	53,689,678	49,132,871	49,765,578	24,681,891
Charges for Services	10,903	25,248	19,620	41,698	23,262	42,676	26,186
Investment Earnings and Contributions	369,280	364,847	137,460	185,116	206,190	206,190	185,016
Other Financing Sources	13,307	1,771	7,221	396,590	5,554	8,089	8,226
Transfers In	120,000	120,000	120,420	120,000	120,000	120,000	120,000
Total Revenues	37,163,516	37,847,035	41,875,550	54,433,084	49,487,877	50,142,533	25,021,319
Total Resources	55,640,780	57,968,193	65,792,166	82,994,115	73,960,888	79,627,639	54,506,425
EXPENDITURES							
City Manager	-	-	-	-	-	-	-
Engineering	164,387	187,195	185,848	119,620	187,011	128,791	40,014
Finance	1,270,126	1,396,144	1,400,092	1,615,428	1,851,557	1,890,625	1,144,115
Information Technology	261,071	193,458	229,727	228,096	289,438	285,948	183,333
Non-Departmental	12,375,968	12,720,011	17,635,653	17,663,366	15,656,773	18,047,853	8,405,126
Public Services	18,836,906	17,197,548	17,207,778	27,822,765	31,503,098	30,025,378	13,041,924
Total Expenditures	32,908,458	31,694,357	36,659,098	47,449,275	49,487,877	50,378,595	22,814,511
Current Rev. - Current Exp.	4,255,059	6,152,678	5,216,452	6,983,809	-	(236,062)	2,206,807
Expenditures from Fund Balance							
Non-Departmental	2,856,548	2,357,220	572,037	6,059,735	3,206,235	3,246,235	1,597,212
ENDING FUND BALANCE	20,121,158	23,916,616	28,561,031	29,485,106	21,266,776	26,002,809	30,094,701
OPERATING RESERVE: 20%	6,581,692	6,338,871	7,331,820	9,489,855	9,897,575	10,075,719	4,562,902
UNDESIGNATED RESERVE	13,539,466	17,577,745	21,229,212	19,995,251	11,369,201	15,927,090	25,531,799

Stormwater Utility Fund

(#430)

The Drainage Utility Fund accounts for the City's stormwater and drainage operations. The Utility fund is a proprietary fund that operates like a business and is self-sufficient.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	1,662,733	2,077,676	(32,743)	342,097	-	304,332	304,332
REVENUES							
Utility Revenues	3,909,847	3,814,952	4,342,670	4,465,723	5,395,510	5,395,534	3,019,747
Investment Earnings and Contributions	88,418	122,186	56,478	37,413	84,717	84,717	61,732
Other Financing Sources	-	-	-	2,057	-	-	-
Total Revenues	3,998,265	3,937,138	4,399,148	4,505,192	5,480,227	5,480,251	3,081,479
Total Resources	5,660,998	6,014,814	4,366,405	4,847,289	5,480,227	5,784,583	3,385,811
EXPENDITURES							
Non-Departmental	3,625,708	5,980,960	3,728,975	2,977,313	3,615,008	3,563,848	3,563,848
Parks & Recreation	-	-	-	-	90,177	90,177	53,464
Public Services	-	66,597	295,332	1,565,644	1,775,042	1,826,226	1,000,618
Total Expenditures	3,625,708	6,047,557	4,024,307	4,542,957	5,480,227	5,480,251	4,617,930
Current Rev. - Current Exp.	372,557	(2,110,420)	374,841	(37,765)	-	-	(1,536,451)
ENDING FUND BALANCE	2,077,676	(32,743)	342,097	304,332	-	304,332	(1,232,119)
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	2,077,676	(32,743)	342,097	304,332	-	304,332	(1,232,119)

Maintenance & Replacement Fund

(#503)

This fund is a proprietary fund that budgets citywide maintenance and replacement services. A proprietary fund operates like a business and is self supporting. One of the principle responsibilities of this fund is to manage the purchase of City vehicles and equipment in a manner that does not create the burden of high expenditures in any single year. Departments provide annual lease payments to the fund based on the number and type of vehicle/equipment, the average life expectancy, and the projected replacement cost.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	4,698,663	4,689,950	6,906,899	5,280,727	5,232,809	6,119,668	6,119,668
REVENUES							
Internal Service Revenues	4,561,792	3,841,704	3,801,139	4,602,050	4,386,580	5,781,006	5,781,004
Investment Earnings and Contributions	72,425	114,839	40,116	37,276	60,175	60,175	41,780
Other Financing Sources	144,126	145,267	180,620	(146)	135,709	135,709	3,050
Transfers In	200,000	212,028	328,210	591,446	200,000	-	-
Total Revenues	4,978,343	4,313,839	4,350,085	5,230,626	4,782,464	5,976,890	5,825,834
Total Resources	9,677,006	9,003,789	11,256,984	10,511,353	10,015,273	12,096,558	11,945,502
EXPENDITURES							
Information Technology	220,874	238,974	1,396,932	321,846	287,600	287,600	160,721
Non-Departmental	-	-	1,500,000	214,272	-	-	-
Public Services	4,726,676	1,857,916	3,079,325	3,807,130	4,731,866	5,469,154	3,183,471
Total Expenditures	4,947,550	2,096,890	5,976,257	4,343,249	5,019,466	5,756,754	3,344,191
Current Rev. - Current Exp.	30,793	2,216,948	(1,626,172)	887,378	(237,002)	220,136	2,481,643
Expenditures from Fund Balance							
Non-Departmental	-	-	-	48,437	-	-	-
ENDING FUND BALANCE	4,689,950	6,906,899	5,280,727	6,119,668	4,995,807	6,339,804	8,601,310
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	4,689,950	6,906,899	5,280,727	6,119,668	4,995,807	6,339,804	8,601,310

Self-Insurance Risk Fund

(#504)

This fund is an internal fund which receives revenue from premium charges to the departments. Expenses include claim payments, administrative costs, and reinsurance premiums for Workers Compensation, Unemployment, and Liability/Property Casualty programs.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	4,325,061	4,532,070	4,360,833	5,421,622	7,931,754	4,923,940	4,923,940
REVENUES							
Internal Service Revenues	1,924,254	2,027,080	2,062,415	2,197,172	5,214,252	5,334,646	5,055,046
Investment Earnings and Contributions	113,026	89,632	32,950	41,318	49,425	49,425	29,054
Other Financing Sources	-	-	4,672	3,667	2,881	3,280	1,874
Transfers In	-	-	1,000,000	-	-	-	-
Total Revenues	2,037,279	2,116,711	3,100,037	2,242,157	5,266,558	5,387,351	5,085,974
Total Resources	6,362,341	6,648,781	7,460,870	7,663,780	13,198,312	10,311,291	10,009,914
EXPENDITURES							
Human Resources	1,315,543	2,210,534	2,039,248	2,664,162	2,320,022	2,377,964	1,801,643
Total Expenditures	1,315,543	2,210,534	2,039,248	2,664,162	2,320,022	2,377,964	1,801,643
Current Rev. - Current Exp.	721,736	(93,822)	1,060,789	(422,005)	2,946,536	3,009,387	3,284,332
Expenditures from Fund Balance							
Non-Departmental	579,975	77,414	-	75,678	-	-	-
ENDING FUND BALANCE	4,532,070	4,360,833	5,421,622	4,923,940	10,878,290	7,933,327	8,208,272
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	4,532,070	4,360,833	5,421,622	4,923,940	10,878,290	7,933,327	8,208,272

Health Benefit Trust Fund

(#505)

This is an internal fund which receives revenue from premium charges to the departments and employee contributions for dependent coverage. Expenses include claims payments, administrative costs, and reinsurance premiums for the Health and Dental programs.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	2,527,418	5,078,602	7,660,842	9,972,889	7,641,671	8,949,741	8,949,741
REVENUES							
Charges for Services	2,149,398	2,193,113	2,091,537	2,075,587	1,998,048	2,205,711	1,297,714
Internal Service Revenues	12,017,153	11,504,036	11,905,412	9,785,655	10,083,812	10,408,536	10,376,515
Investment Earnings and Contributions	137,346	157,420	70,248	58,809	105,372	105,372	76,832
Other Financing Sources	11,812	10,363	12,511	10,098	10,000	3,000	3,559
Transfers In	-	-	-	-	-	-	-
Total Revenues	14,315,709	13,864,932	14,079,707	11,930,148	12,197,232	12,722,619	11,754,620
Total Resources	16,843,127	18,943,534	21,740,549	21,903,037	19,838,903	21,672,360	20,704,361
EXPENDITURES							
Human Resources	11,809,409	11,282,692	11,767,660	12,953,296	14,087,201	14,096,201	6,781,457
Total Expenditures	11,809,409	11,282,692	11,767,660	12,953,296	14,087,201	14,096,201	6,781,457
Current Rev. - Current Exp.	2,506,300	2,582,240	2,312,048	(1,023,149)	(1,889,969)	(1,373,582)	4,973,162
ENDING FUND BALANCE	5,078,602	7,660,842	9,972,889	8,949,741	5,751,702	7,576,159	13,922,903
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	5,078,602	7,660,842	9,972,889	8,949,741	5,751,702	7,576,159	13,922,903

OPEB Liability Trust Fund

(#610)

This fund accounts for Other Post Employment Benefit liability associated with retiree health claims.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	4,743,933	4,637,816	4,796,740	4,821,844	6,036,288	4,725,884	4,725,884
REVENUES							
Internal Service Revenues	119,738	119,520	164,150	117,530	187,400	101,070	-
Investment Earnings and Contributions	83,596	80,463	75,954	124,489	157,745	113,801	64,832
Other Financing Sources	2	(15)	-	-	-	-	-
Total Revenues	203,336	199,968	240,105	242,019	345,145	214,871	64,832
Total Resources	4,947,269	4,837,785	5,036,844	5,063,864	6,381,433	4,940,755	4,790,716
EXPENDITURES							
Human Resources	357,757	41,045	215,000	337,980	553,000	584,452	553,000
Total Expenditures	357,757	41,045	215,000	337,980	553,000	584,452	553,000
Current Rev. - Current Exp.	(154,421)	158,923	25,105	(95,961)	(207,855)	(369,581)	(488,168)
ENDING FUND BALANCE	4,637,816	4,796,740	4,821,844	4,725,884	5,828,433	4,356,303	4,237,716
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	4,637,816	4,796,740	4,821,844	4,725,884	5,828,433	4,356,303	4,237,716

Tax Increment Reinvestment Zone1

(#792)

Old Town – The Tax Increment Fund No. 1 is a special taxing district that was created in December of 2001 to capture the City and County portions of increased property tax revenue. The district does not levy a tax but only dedicates future increased revenue from the district back to projects within the district. The boundary of the district generally follows the commercial properties along Main Street from I.H. 35 E east to the Railroad. The General Fund continues to retain tax revenue from the 2001 assessed TIF zone value of \$69,240,597.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	1,475,962	565,682	701,140	169,528	676,363	690,022	690,022
REVENUES							
Taxes	904,141	1,024,934	1,104,571	1,229,058	1,785,855	1,925,071	1,925,070
Investment Earnings and Contributions	35,443	31,774	8,913	9,855	13,370	26,000	11,870
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues	939,584	1,056,708	1,113,484	1,238,913	1,799,225	1,951,071	1,936,940
Total Resources	2,415,546	1,622,390	1,814,623	1,408,441	2,475,588	2,641,093	2,626,962
EXPENDITURES							
Economic Development	1,199,786	215,000	952,095	170	610,000	768,421	601,730
Non-Departmental	667,750	706,250	693,000	718,250	755,625	755,625	677,625
Total Expenditures	1,867,536	921,250	1,645,095	718,420	1,365,625	1,524,046	1,279,355
Current Rev. - Current Exp.	(927,952)	135,458	(531,611)	520,493	433,600	427,025	657,586
ENDING FUND BALANCE	565,682	701,140	169,528	690,022	1,109,963	1,117,047	1,347,608
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	565,682	701,140	169,528	690,022	1,109,963	1,117,047	1,347,608

Tax Increment Reinvestment Zone2

(#793)

This Tax Increment Reinvestment Zone was established in October, 2008 and is comprised of 427 acres near I35E and SH121 (NW corner). The tax increment base is \$9,097,649. The City and Denton County participate in this TIRZ. TIRZ No. 2 will expire on December 31, 2038.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	1,045,655	1,777,231	707,189	1,251,259	1,884,734	1,914,501	1,914,501
REVENUES							
Taxes	685,546	1,009,705	1,118,088	1,381,139	1,211,506	1,321,214	1,321,213
Investment Earnings and Contributions	32,282	14,048	6,581	10,590	9,872	12,000	4,628
Total Revenues	717,827	1,023,753	1,124,669	1,391,729	1,221,378	1,333,214	1,325,841
Total Resources	1,763,482	2,800,984	1,831,858	2,642,988	3,106,112	3,247,715	3,240,342
EXPENDITURES							
Economic Development	-	693,795	580,599	728,486	2,925,000	2,931,514	1,525,077
Non-Departmental	-	1,400,000	-	-	-	-	-
Total Expenditures	-	2,093,795	580,599	728,486	2,925,000	2,931,514	1,525,077
Current Rev. - Current Exp.	717,827	(1,070,042)	544,070	663,242	(1,703,622)	(1,598,300)	(199,236)
ENDING FUND BALANCE	1,777,231	707,189	1,251,259	1,914,501	181,112	316,201	1,715,265
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	1,777,231	707,189	1,251,259	1,914,501	181,112	316,201	1,715,265

LPLDC (4B) Fund

(#794)

This fund was established during FY 2002/03 to account for projects and maintenance items funded through the 4B sales tax for parks and library improvements

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	4,479,791	6,138,047	7,589,607	9,435,539	8,514,926	10,900,778	10,900,778
REVENUES							
Taxes	8,195,326	8,380,881	10,242,976	10,507,369	8,705,429	9,475,000	4,263,121
Culture and Recreation Revenues	163,349	41,919	135,477	181,184	205,555	171,200	74,065
Investment Earnings and Contributions	309,138	240,928	72,407	85,161	108,611	257,041	102,799
Other Financing Sources	28,955	28,953	28,963	28,968	28,953	32,964	32,970
Transfers In	-	-	-	-	-	-	-
Total Revenues	8,696,768	8,692,681	10,479,822	10,802,682	9,048,548	9,936,205	4,472,955
Total Resources	13,176,559	14,830,727	18,069,430	20,238,221	17,563,474	20,836,983	15,373,733
EXPENDITURES							
Information Technology	111,739	88,180	84,535	95,773	105,859	92,533	53,411
Library Services	1,033,872	973,884	869,095	907,507	1,129,299	1,134,136	667,242
Non-Departmental	3,258,824	2,976,657	3,488,125	3,443,338	3,621,713	3,621,713	3,405,769
Parks & Recreation	2,337,816	2,302,399	2,539,636	2,854,169	3,482,392	3,794,458	1,691,237
Total Expenditures	6,742,251	6,341,120	6,981,390	7,300,787	8,339,263	8,642,840	5,817,659
Current Rev. - Current Exp.	1,954,517	2,351,561	3,498,432	3,501,896	709,285	1,293,365	(1,344,704)
Expenditures from Fund Balance							
Non-Departmental	475,000	900,000	1,652,500	2,036,657	1,855,000	1,855,000	1,855,000
ENDING FUND BALANCE	6,138,047	7,589,607	9,435,539	10,900,778	7,369,211	10,339,143	7,701,074
OPERATING RESERVE: 20%	1,348,450	1,268,224	1,396,278	1,460,157	1,667,853	1,728,568	1,163,532
UNDESIGNATED RESERVE	4,789,596	6,321,383	8,039,261	9,440,620	5,701,358	8,610,575	6,537,542

Tax Increment Reinvestment Zone3

(#795)

Tax Increment Fund No. 3 is a special taxing district that was created on December 3, 2018 to capture the City and County portions of increased property tax revenue. The district does not levy a tax but only dedicates future increased revenue from the district back to projects within the district. The boundary of the district encompasses Fresh Water Supply Districts 1-G and 1-H of the Castle Hills Development. The TIRZ will terminate on December 31, 2048, or earlier, if all project costs and debt service have been funded.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	-	-	36,468	286,065	868,156	877,746	877,746
REVENUES							
Taxes	-	36,468	248,132	592,090	2,824,784	5,018,078	5,018,079
Investment Earnings and Contributions	-	-	1,465	4,093	2,199	17,000	10,145
Total Revenues	-	36,468	249,597	596,183	2,826,983	5,035,078	5,028,223
Total Resources	-	36,468	286,065	882,248	3,695,139	5,912,824	5,905,969
EXPENDITURES							
Non-Departmental	-	-	-	4,502	1,696,814	5,889,723	4,169,142
Total Expenditures	-	-	-	4,502	1,696,814	5,889,723	4,169,142
Current Rev. - Current Exp.	-	36,468	249,597	591,681	1,130,169	(854,645)	859,081
ENDING FUND BALANCE	-	36,468	286,065	877,746	1,998,325	23,101	1,736,827
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	-	36,468	286,065	877,746	1,998,325	23,101	1,736,827

Tax Increment Reinvestment Zone4

(#796)

Tax Increment Fund No. 4 is a special taxing district that was created on December 16, 2019 to capture the City and County portions of increased property tax revenue. The district does not levy a tax but only dedicates future increased revenue from the district back to projects within the district. The boundary of the district is bounded by McGee to the West, I-35E to the East, Bogart Lane to the North, and Kansas City Southern Railroad to the South. The TIRZ will terminate on December 31, 2040, or earlier, if all project costs and debt service have been funded.

	FY 2018-2019 ACTUAL	FY 2019-2020 ACTUAL	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ORIGINAL BUDGET	FY 2022-2023 REVISED BUDGET	FY 2022-2023 YTD
BEGINNING FUND BALANCES	-	-	-	88,224	110,310	251,122	251,122
REVENUES							
Taxes	-	-	87,771	178,373	361,718	401,909	401,909
Investment Earnings and Contributions	-	-	454	1,241	681	6,000	2,222
Total Revenues	-	-	88,224	179,614	362,399	407,909	404,131
Total Resources	-	-	88,224	267,838	472,709	659,031	655,253
EXPENDITURES							
Non-Departmental	-	-	-	1,578	10,000	10,000	63
Parks & Recreation	-	-	-	15,138	53,433	38,100	-
Total Expenditures	-	-	-	16,716	63,433	48,100	63
Current Rev. - Current Exp.	-	-	88,224	162,898	298,966	359,809	404,068
ENDING FUND BALANCE	-	-	88,224	251,122	409,276	610,931	655,191
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	-	-	88,224	251,122	409,276	610,931	655,191