

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	47,735,388	62,628,383	49,482,867	45,325,282	49,517,446	49,517,446	44,969,146
REVENUES							
Taxes	91,835,433	103,845,288	106,735,218	111,451,530	111,295,904	92,550,076	114,804,523
Licenses & Permits	5,465,506	4,035,397	4,257,001	3,193,144	4,335,062	4,261,152	3,466,752
Intergovernmental Revenues	700,847	757,716	748,847	750,000	750,000	440,837	750,000
Charges for Services	7,079,739	7,340,188	8,127,924	7,243,915	8,531,480	6,529,781	8,631,282
Culture and Recreation Revenues	4,008,661	4,659,634	3,166,384	3,990,742	4,508,104	3,843,448	3,961,221
Investment Earnings and Contributions	412,421	1,554,035	1,938,567	1,146,342	1,832,504	892,496	1,557,629
Fines, Forfeitures and other Court Fees	2,445,366	1,983,813	2,407,878	2,348,298	2,140,169	1,700,344	2,195,272
Other Financing Sources	6,930,547	932,773	1,021,039	812,981	912,629	488,569	996,900
Transfers In	7,438,522	7,306,591	6,249,783	8,338,303	13,364,002	12,448,381	6,569,592
Total Revenues	126,317,040	132,415,434	134,652,641	139,275,255	147,669,854	123,155,084	142,933,171
Total Resources	174,052,428	195,043,817	184,135,507	184,600,537	197,187,300	172,672,530	187,902,317
EXPENDITURES							
City Attorney	768,589	885,919	1,054,767	1,261,873	1,262,039	1,056,868	1,292,046
City Manager	1,672,762	1,800,814	1,891,426	1,876,154	1,864,508	1,626,261	2,484,860
City Secretary	507,749	498,820	670,710	709,674	651,465	489,449	-
Community Relations/Tourism	1,170,488	1,757,173	1,809,458	1,853,498	1,869,662	1,549,117	1,870,972
Economic Development	432,498	716,174	798,185	785,329	834,409	648,676	795,314
Emergency Management	221,502	-	-	-	-	-	-
Engineering	1,788,384	1,956,067	2,343,671	2,373,614	2,381,373	2,057,867	2,568,470
Finance	1,689,135	1,877,449	2,152,284	2,279,234	2,279,234	2,036,731	2,353,574
Fire	24,568,581	25,942,193	28,690,423	29,963,689	30,024,356	26,864,115	30,509,314
Human Resources	1,287,215	1,289,140	2,540,551	1,861,389	1,861,574	1,520,425	1,943,997
Information Technology	3,803,840	4,551,424	5,308,613	6,211,307	6,336,595	5,413,168	6,721,578
Library Services	1,760,294	2,097,341	2,420,837	2,555,068	2,573,082	2,166,431	2,612,435
Mayor & Council	99,754	114,172	138,773	150,016	150,016	139,605	161,516
Municipal Court	1,111,831	1,278,824	1,399,141	1,459,165	1,459,165	1,258,727	1,503,123
Neighborhood Services	5,342,718	5,759,300	5,987,353	6,362,645	6,363,574	5,611,956	6,563,657
Non-Departmental	3,608,115	5,068,164	2,300,247	2,908,790	4,708,380	4,273,232	3,516,666
Parks & Recreation	11,038,461	11,418,780	13,698,852	13,812,281	14,416,278	10,425,744	14,163,040
Planning	535,702	1,400,026	774,376	823,212	826,561	732,760	859,346
Police	29,820,374	33,259,363	35,878,758	37,742,626	38,102,041	33,639,896	39,801,513
Public Services	13,997,506	18,524,262	19,673,338	22,285,691	22,379,293	21,137,240	23,211,750
Total Expenditures	105,225,498	120,195,406	129,531,765	137,275,255	140,343,605	122,648,268	142,933,171
Current Rev. - Current Exp.	21,091,542	12,220,028	5,120,876	2,000,000	7,326,249	506,816	-
Expenditures from Fund Balance							
Non-Departmental	6,198,547	25,365,544	5,086,296	11,751,405	11,874,549	10,564,356	9,817,538

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
ENDING FUND BALANCE	62,628,383	49,482,867	49,517,446	35,573,877	44,969,146	39,459,906	35,151,608
OPERATING RESERVE: 20%	21,045,100	24,039,081	25,906,353	27,455,051	28,068,721	24,529,654	28,586,634
UNDESIGNATED RESERVE	41,583,284	25,443,786	23,611,093	8,118,826	16,900,425	14,930,252	6,564,974

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	3,768,980	2,596,003	766,499	1,309,396	818,448	818,448	33,083
REVENUES							
Taxes	30,823,025	20,455,772	23,202,444	23,952,116	23,524,467	24,009,589	25,229,999
Investment Earnings and Contributions	2,344,223	4,671,093	2,876,203	4,934,038	1,313,441	2,234,465	1,308,598
Other Financing Sources	6,638,864	9,506,131	1	-	-	-	-
Transfers In	-	1,212,380	3,533,169	-	3,576,125	1,639,907	3,604,340
Total Revenues	39,806,112	35,845,376	29,611,817	28,886,154	28,414,033	27,883,962	30,142,937
Total Resources	43,575,092	38,441,379	30,378,316	30,195,550	29,232,481	28,702,409	30,176,020
EXPENDITURES							
Non-Departmental	40,979,089	37,674,880	29,559,868	27,343,458	29,199,398	23,152,238	29,873,906
Total Expenditures	40,979,089	37,674,880	29,559,868	27,343,458	29,199,398	23,152,238	29,873,906
Current Rev. - Current Exp.	(1,172,977)	(1,829,504)	51,949	1,542,696	(785,365)	4,731,723	269,031
ENDING FUND BALANCE	2,596,003	766,499	818,448	2,852,092	33,083	5,550,171	302,114
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	2,596,003	766,499	818,448	2,852,092	33,083	5,550,171	302,114

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	4,623,888	5,224,308	6,238,937	6,378,558	6,799,662	6,799,662	7,519,049
REVENUES							
Taxes	2,698,429	2,893,594	2,871,093	2,693,598	2,685,441	2,200,868	2,787,139
Culture and Recreation Revenues	-	-	2,831	-	-	-	-
Investment Earnings and Contributions	31,978	174,306	275,825	182,917	363,357	197,164	358,387
Other Financing Sources	(30,300)	2,255	-	-	-	99	-
Transfers In	-	-	-	-	373,996	373,996	-
Total Revenues	2,700,107	3,070,154	3,149,749	2,876,515	3,422,794	2,772,127	3,145,526
Total Resources	7,323,996	8,294,462	9,388,687	9,255,073	10,222,456	9,571,789	10,664,575
EXPENDITURES							
Community Relations/Tourism	2,009,688	1,951,025	2,589,024	2,568,329	2,490,359	1,941,488	2,062,037
Economic Development	-	-	-	-	183,910	31,117	559,359
Total Expenditures	2,009,688	1,951,025	2,589,024	2,568,329	2,674,269	1,972,605	2,621,396
Current Rev. - Current Exp.	690,420	1,119,129	560,725	308,186	748,525	799,521	524,130
Expenditures from Fund Balance							
Non-Departmental	90,000	104,500	-	29,138	29,138	9,383	-
ENDING FUND BALANCE	5,224,308	6,238,937	6,799,662	6,657,606	7,519,049	7,589,800	8,043,179
OPERATING RESERVE: 20%	401,938	390,205	517,805	513,666	534,854	394,521	524,279
UNDESIGNATED RESERVE	4,822,370	5,848,732	6,281,857	6,143,940	6,984,195	7,195,279	7,518,900

Recreation Activity Fund

(#231)

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	220,150	245,231	360,876	356,533	443,438	443,438	659,077
REVENUES							
Culture and Recreation Revenues	184,375	295,603	324,387	487,701	487,701	353,495	474,685
Investment Earnings and Contributions	5,869	23,023	40,295	58,990	74,877	23,058	45,969
Transfers In	-	-	-	-	181,565	181,565	-
Total Revenues	190,244	318,627	364,682	546,691	744,143	558,118	520,654
Total Resources	410,394	563,857	725,557	903,224	1,187,581	1,001,556	1,179,731
EXPENDITURES							
Library Services	506	6,095	1,200	1,200	5,076	3,876	1,200
Parks & Recreation	164,657	196,887	234,420	491,506	498,228	222,957	485,245
Total Expenditures	165,163	202,982	235,620	492,706	503,304	226,833	486,445
Current Rev. - Current Exp.	25,081	115,645	129,062	53,985	240,839	331,285	34,209
Expenditures from Fund Balance							
Non-Departmental	-	-	46,500	-	25,200	21,600	-
ENDING FUND BALANCE	245,231	360,876	443,438	410,518	659,077	753,123	693,286
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	245,231	360,876	443,438	410,518	659,077	753,123	693,286

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	1,178,104	1,178,891	1,262,141	1,226,165	1,273,396	1,273,396	1,056,226
<u>REVENUES</u>							
Taxes	174,707	146,843	120,286	173,758	173,758	69,551	91,154
Investment Earnings and Contributions	5,749	29,672	44,804	34,961	52,243	28,391	50,452
Total Revenues	180,456	176,515	165,089	208,719	226,001	97,942	141,606
Total Resources	1,358,560	1,355,407	1,427,231	1,434,884	1,499,397	1,371,338	1,197,832
<u>EXPENDITURES</u>							
Community Relations/Tourism	179,669	93,265	153,835	370,331	443,171	356,287	160,000
Total Expenditures	179,669	93,265	153,835	370,331	443,171	356,287	160,000
Current Rev. - Current Exp.	788	83,250	11,255	(161,612)	(217,170)	(258,345)	(18,394)
ENDING FUND BALANCE	1,178,891	1,262,141	1,273,396	1,064,553	1,056,226	1,015,052	1,037,832
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	1,178,891	1,262,141	1,273,396	1,064,553	1,056,226	1,015,052	1,037,832

Court Technology Fund

(#233)

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	278,515	284,628	284,508	268,352	292,524	292,524	304,184
REVENUES							
Investment Earnings and Contributions	1,567	7,578	11,216	8,740	13,746	7,731	13,619
Fines, Forfeitures and other Court Fees	51,214	40,622	53,009	49,000	49,000	38,646	47,500
Transfers In	-	-	-	-	13,621	13,621	-
Total Revenues	52,781	48,200	64,225	57,740	76,367	59,998	61,119
Total Resources	331,296	332,828	348,733	326,092	368,891	352,522	365,303
EXPENDITURES							
Information Technology	9,473	16,520	20,768	20,744	20,744	-	20,394
Municipal Court	37,196	31,800	35,441	43,797	43,963	42,952	46,797
Total Expenditures	46,668	48,319	56,209	64,541	64,707	42,952	67,191
Current Rev. - Current Exp.	6,113	(119)	8,016	(6,801)	11,660	17,045	(6,072)
ENDING FUND BALANCE	284,628	284,508	292,524	261,551	304,184	309,570	298,112
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	284,628	284,508	292,524	261,551	304,184	309,570	298,112

Court Security Fund

(#234)

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	135,470	158,095	168,042	174,594	199,614	199,614	222,583
REVENUES							
Investment Earnings and Contributions	757	4,001	6,743	5,010	9,969	5,147	9,843
Fines, Forfeitures and other Court Fees	61,608	49,008	64,391	60,000	60,000	47,016	58,000
Total Revenues	62,365	53,009	71,134	65,010	69,969	52,163	67,843
Total Resources	197,835	211,105	239,176	239,604	269,583	251,777	290,426
EXPENDITURES							
Municipal Court	39,740	43,063	39,562	47,000	47,000	33,058	47,000
Total Expenditures	39,740	43,063	39,562	47,000	47,000	33,058	47,000
Current Rev. - Current Exp.	22,625	9,946	31,572	18,010	22,969	19,105	20,843
ENDING FUND BALANCE	158,095	168,042	199,614	192,604	222,583	218,719	243,426
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	158,095	168,042	199,614	192,604	222,583	218,719	243,426

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	184,868	186,389	169,004	170,922	195,392	195,392	214,978
REVENUES							
Investment Earnings and Contributions	923	4,196	6,558	4,769	8,557	4,820	8,466
Fines, Forfeitures and other Court Fees	63,955	50,681	66,151	60,900	60,900	48,705	59,900
Total Revenues	64,877	54,877	72,709	65,669	69,457	53,525	68,366
Total Resources	249,746	241,266	241,713	236,591	264,849	248,918	283,344
EXPENDITURES							
Municipal Court	63,357	72,262	46,321	49,871	49,871	42,103	52,257
Total Expenditures	63,357	72,262	46,321	49,871	49,871	42,103	52,257
Current Rev. - Current Exp.	1,520	(17,385)	26,389	15,798	19,586	11,423	16,109
ENDING FUND BALANCE	186,389	169,004	195,392	186,720	214,978	206,815	231,087
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	186,389	169,004	195,392	186,720	214,978	206,815	231,087

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	7,587	82,078	14,644	9,750	91,403	91,403	20,236
<u>REVENUES</u>							
Intergovernmental Revenues	122,897	108,167	151,600	170,749	170,749	165,951	216,282
Culture and Recreation Revenues	5,000	-	-	-	-	-	-
Investment Earnings and Contributions	2,460	4,467	9,009	6,514	9,820	7,958	10,310
Total Revenues	130,357	112,634	160,609	177,263	180,569	173,908	226,592
Total Resources	137,944	194,712	175,252	187,013	271,972	265,312	246,828
<u>EXPENDITURES</u>							
Fire	35,145	150,069	56,000	144,249	194,902	50,653	179,782
Police	20,721	29,999	27,849	30,000	56,834	26,834	40,000
Total Expenditures	55,866	180,068	83,849	174,249	251,736	77,487	219,782
Current Rev. - Current Exp.	74,491	(67,434)	76,760	3,014	(71,167)	96,421	6,810
ENDING FUND BALANCE	82,078	14,644	91,403	12,764	20,236	187,825	27,046
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	82,078	14,644	91,403	12,764	20,236	187,825	27,046

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	34,234	8,704	307	358	14,366	14,366	15,065
REVENUES							
Intergovernmental Revenues	9,287	9,418	24,234	16,000	16,000	20,414	21,000
Investment Earnings and Contributions	56	(17)	355	-	699	422	744
Total Revenues	9,343	9,401	24,589	16,000	16,699	20,836	21,744
Total Resources	43,578	18,105	24,896	16,358	31,065	35,202	36,809
EXPENDITURES							
Police	34,874	17,798	10,530	16,000	16,000	16,277	33,000
Total Expenditures	34,874	17,798	10,530	16,000	16,000	16,277	33,000
Current Rev. - Current Exp.	(25,530)	(8,397)	14,059	-	699	4,559	(11,256)
ENDING FUND BALANCE	8,704	307	14,366	358	15,065	18,926	3,809
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	8,704	307	14,366	358	15,065	18,926	3,809

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	270,686	261,702	253,140	241,860	247,007	247,007	243,248
REVENUES							
Investment Earnings and Contributions	1,308	6,438	8,868	7,029	10,419	5,944	10,283
Total Revenues	1,308	6,438	8,868	7,029	10,419	5,944	10,283
Total Resources	271,995	268,140	262,007	248,889	257,426	252,951	253,531
EXPENDITURES							
Parks & Recreation	10,293	15,000	15,000	14,178	14,178	8,525	14,603
Total Expenditures	10,293	15,000	15,000	14,178	14,178	8,525	14,603
Current Rev. - Current Exp.	(8,985)	(8,562)	(6,132)	(7,149)	(3,759)	(2,581)	(4,320)
ENDING FUND BALANCE	261,702	253,140	247,007	234,711	243,248	244,427	238,928
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	261,702	253,140	247,007	234,711	243,248	244,427	238,928

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	173,749	214,358	203,377	228,064	265,292	265,292	292,397
REVENUES							
Intergovernmental Revenues	103,776	115,185	183,404	110,000	110,000	65,516	115,000
Other Financing Sources	-	-	-	1,000	1,000	-	-
Total Revenues	103,776	115,185	183,404	111,000	111,000	65,516	115,000
Total Resources	277,524	329,543	386,781	339,064	376,292	330,807	407,397
EXPENDITURES							
Police	63,167	126,166	121,489	83,895	83,895	77,599	23,178
Total Expenditures	63,167	126,166	121,489	83,895	83,895	77,599	23,178
Current Rev. - Current Exp.	40,609	(10,981)	61,915	27,105	27,105	(12,083)	91,822
ENDING FUND BALANCE	214,358	203,377	265,292	255,169	292,397	253,208	384,219
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	214,358	203,377	265,292	255,169	292,397	253,208	384,219

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	68,142	13,974	249,620	304,136	449,095	449,095	473,952
<u>REVENUES</u>							
Intergovernmental Revenues	59,622	272,615	244,199	60,000	60,000	132,247	110,000
Investment Earnings and Contributions	300	4,253	12,789	8,276	25,872	13,720	25,525
Transfers In	-	-	-	-	3,750	3,750	-
Total Revenues	59,921	276,868	256,987	68,276	89,622	149,717	135,525
Total Resources	128,063	290,841	506,608	372,412	538,717	598,812	609,477
<u>EXPENDITURES</u>							
Police	114,090	41,221	57,513	61,230	64,765	48,245	61,230
Total Expenditures	114,090	41,221	57,513	61,230	64,765	48,245	61,230
Current Rev. - Current Exp.	(54,168)	235,647	199,475	7,046	24,857	101,472	74,295
ENDING FUND BALANCE	13,974	249,620	449,095	311,182	473,952	550,567	548,247
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	13,974	249,620	449,095	311,182	473,952	550,567	548,247

Josey Lane PID Administrative

(#242)

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	50,786	43,989	41,462	41,462	54,963	54,963	52,501
REVENUES							
Taxes	29,951	30,139	48,433	50,060	50,060	54,833	52,895
Total Revenues	29,951	30,139	48,433	50,060	50,060	54,833	52,895
Total Resources	80,737	74,128	89,895	91,522	105,023	109,796	105,396
EXPENDITURES							
Non-Departmental	36,748	32,666	34,932	50,060	52,522	32,522	52,895
Total Expenditures	36,748	32,666	34,932	50,060	52,522	32,522	52,895
Current Rev. - Current Exp.	(6,797)	(2,527)	13,502	-	(2,462)	22,311	-
ENDING FUND BALANCE	43,989	41,462	54,963	41,462	52,501	77,274	52,501
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	43,989	41,462	54,963	41,462	52,501	77,274	52,501

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	365,283	510,333	563,216	329,845	415,777	415,777	325,825
REVENUES							
Culture and Recreation Revenues	439,373	465,721	531,111	576,274	576,274	368,850	570,741
Investment Earnings and Contributions	252,252	260,758	283,394	300,766	302,478	209,764	313,396
Transfers In	-	-	-	-	25,000	25,000	-
Total Revenues	691,626	726,479	814,505	877,040	903,752	603,613	884,137
Total Resources	1,056,908	1,236,813	1,377,721	1,206,885	1,319,529	1,019,390	1,209,962
EXPENDITURES							
Community Relations/Tourism	504,122	624,926	902,216	901,612	915,482	536,817	927,827
Economic Development	30,000	30,000	44,000	57,000	62,000	26,850	125,000
Neighborhood Services	12,453	18,671	15,728	10,000	16,222	6,222	10,000
Total Expenditures	546,575	673,597	961,944	968,612	993,704	569,889	1,062,827
Current Rev. - Current Exp.	145,051	52,883	(147,439)	(91,572)	(89,952)	33,725	(178,690)
ENDING FUND BALANCE	510,333	563,216	415,777	238,273	325,825	449,502	147,135
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	510,333	563,216	415,777	238,273	325,825	449,502	147,135

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	42,370	42,370	42,370	42,370	42,370	42,370	42,370
REVENUES							
Intergovernmental Revenues	3,271,346	7,527,235	12,664,470	4,963,155	13,669,791	5,617,431	10,082,281
Total Revenues	3,271,346	7,527,235	12,664,470	4,963,155	13,669,791	5,617,431	10,082,281
Total Resources	3,313,716	7,569,605	12,706,841	5,005,525	13,712,161	5,659,802	10,124,651
EXPENDITURES							
City Manager	-	63,519	-	-	158,370	86,982	-
Community Relations/Tourism	8,525	6,675	7,445	12,000	12,000	12,000	12,000
Emergency Management	142,686	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	5,680,000
Fire	1,590,237	3,435,526	2,004,699	3,023,655	3,115,967	977,318	2,429,625
Information Technology	-	-	-	-	39,202	-	59,287
Library Services	2,983	5,289	4,849	2,500	2,500	-	77,500
Neighborhood Services	-	-	2,564	500,000	536,923	42,329	376,555
Non-Departmental	133,173	2,746,696	9,934,323	-	8,271,308	5,509,413	-
Parks & Recreation	1,285,720	1,245,273	685,939	1,275,000	1,336,611	100,487	1,275,000
Police	108,022	24,258	24,652	150,000	196,910	170,180	172,314
Total Expenditures	3,271,346	7,527,235	12,664,470	4,963,155	13,669,791	6,898,710	10,082,281
Current Rev. - Current Exp.	-	-	-	-	-	(1,281,278)	-
ENDING FUND BALANCE	42,370	42,370	42,370	42,370	42,370	(1,238,908)	42,370
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	42,370	42,370	42,370	42,370	42,370	(1,238,908)	42,370

CDBG Grant Fund

(#280)

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	12,015	12,015	12,015	12,015	12,015	12,015	96,357
REVENUES							
Intergovernmental Revenues	658,129	909,444	1,325,911	818,349	1,826,263	556,469	847,606
Other Financing Sources	-	-	637	-	-	-	-
Transfers In	220,617	261,501	273,956	283,003	283,003	283,003	150,336
Total Revenues	878,746	1,170,945	1,600,504	1,101,352	2,109,266	839,472	997,942
Total Resources	890,761	1,182,960	1,612,519	1,113,367	2,121,281	851,487	1,094,299
EXPENDITURES							
Neighborhood Services	878,746	1,170,945	1,600,504	1,101,352	2,024,924	869,507	997,942
Total Expenditures	878,746	1,170,945	1,600,504	1,101,352	2,024,924	869,507	997,942
Current Rev. - Current Exp.	-	-	-	-	84,342	(30,035)	-
ENDING FUND BALANCE	12,015	12,015	12,015	12,015	96,357	(18,020)	96,357
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	12,015	12,015	12,015	12,015	96,357	(18,020)	96,357

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	5,451,297	5,248,184	4,265,155	3,306,916	3,578,105	3,578,105	2,738,528
<u>REVENUES</u>							
Taxes	5,119,829	5,267,222	5,309,100	5,451,574	5,451,574	3,487,309	5,451,574
Investment Earnings and Contributions	29,037	144,268	203,262	170,887	227,035	113,784	224,741
Other Financing Sources	3,891	-	-	-	-	-	-
Transfers In	-	-	-	-	24,267	24,267	-
Total Revenues	5,152,757	5,411,490	5,512,362	5,622,461	5,702,876	3,625,360	5,676,315
Total Resources	10,604,055	10,659,674	9,777,517	8,929,377	9,280,981	7,203,465	8,414,843
<u>EXPENDITURES</u>							
Information Technology	106,894	107,900	224,278	278,254	278,286	237,879	290,686
Neighborhood Services	76,978	81,002	92,218	95,475	95,475	85,422	103,900
Police	5,171,999	6,205,617	4,480,957	5,165,889	5,235,547	4,058,438	5,266,790
Total Expenditures	5,355,870	6,394,519	4,797,453	5,539,618	5,609,308	4,381,739	5,661,376
Current Rev. - Current Exp.	(203,113)	(983,029)	714,909	82,843	93,568	(756,379)	14,939
Expenditures from Fund Balance							
Non-Departmental	-	-	1,401,959	801,655	933,145	366,139	433,510
ENDING FUND BALANCE	5,248,184	4,265,155	3,578,105	2,588,104	2,738,528	2,455,587	2,319,957
OPERATING RESERVE: 20%	1,071,174	1,278,904	959,491	1,107,924	1,121,862	876,348	1,132,275
UNDESIGNATED RESERVE	4,177,010	2,986,251	2,618,614	1,480,180	1,616,666	1,579,240	1,187,682

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	5,419,540	6,396,530	6,023,723	4,443,700	4,479,107	4,479,107	3,005,651
<u>REVENUES</u>							
Taxes	5,239,233	5,272,133	5,297,613	5,451,574	5,451,574	3,447,469	5,451,574
Investment Earnings and Contributions	50,961	293,765	396,089	353,434	328,498	178,496	320,344
Other Financing Sources	1,006,747	-	-	-	-	-	-
Transfers In	-	-	-	-	351,602	351,602	-
Total Revenues	6,296,941	5,565,898	5,693,702	5,805,008	6,131,674	3,977,566	5,771,918
Total Resources	11,716,481	11,962,428	11,717,425	10,248,708	10,610,781	8,456,673	8,777,569
<u>EXPENDITURES</u>							
Emergency Management	35,811	-	-	-	-	-	-
Fire	5,222,783	5,859,485	5,226,079	5,418,273	5,475,152	4,674,824	5,572,859
Information Technology	61,358	79,219	88,535	116,886	116,886	83,624	117,626
Non-Departmental	-	-	-	77,707	77,707	-	77,707
Total Expenditures	5,319,951	5,938,704	5,314,614	5,612,866	5,669,745	4,758,448	5,768,192
Current Rev. - Current Exp.	976,990	(372,806)	379,087	192,142	461,929	(780,882)	3,726
Expenditures from Fund Balance							
Non-Departmental	-	-	1,923,704	1,935,385	1,935,385	1,922,865	347,251
ENDING FUND BALANCE	6,396,530	6,023,723	4,479,107	2,700,457	3,005,651	1,775,360	2,662,126
OPERATING RESERVE: 20%	1,063,990	1,187,741	1,062,923	1,122,573	1,133,949	951,690	1,153,638
UNDESIGNATED RESERVE	5,332,539	4,835,983	3,416,184	1,577,884	1,871,702	823,671	1,508,488

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	28,655,370	29,579,445	33,636,066	20,861,374	23,317,142	23,317,142	20,262,460
REVENUES							
Utility Revenues	53,689,678	56,023,170	53,811,759	56,386,534	58,382,102	42,377,847	61,356,475
Charges for Services	41,698	35,030	16,928	28,394	28,394	(2,245)	29,756
Investment Earnings and Contributions	185,116	921,488	777,286	712,097	624,043	345,532	640,433
Other Financing Sources	396,590	13,772	22,367	11,047	11,047	14,427	29,196
Transfers In	120,000	120,000	120,000	123,600	123,600	123,600	127,308
Total Revenues	54,433,084	57,113,460	54,748,339	57,261,672	59,169,186	42,859,161	62,183,168
Total Resources	83,088,454	86,692,905	88,384,405	78,123,046	82,486,328	66,176,303	82,445,628
EXPENDITURES							
Engineering	119,620	136,688	174,399	218,360	218,360	180,662	233,057
Finance	1,615,428	1,833,416	1,925,052	2,089,885	2,090,063	1,774,388	1,850,831
Information Technology	228,096	250,069	280,519	339,816	339,816	284,174	342,987
Non-Departmental	17,663,366	18,268,444	17,570,528	17,128,207	18,477,583	16,316,603	25,527,944
Public Services	27,822,765	29,778,119	31,243,282	37,485,404	37,814,437	30,547,279	34,228,349
Total Expenditures	47,449,275	50,266,736	51,193,781	57,261,672	58,940,259	49,103,106	62,183,168
Current Rev. - Current Exp.	6,983,809	6,846,725	3,554,558	-	228,927	(6,243,945)	-
Expenditures from Fund Balance							
Non-Departmental	6,059,735	2,790,103	13,873,482	2,852,735	3,283,609	994,937	3,298,062
ENDING FUND BALANCE	29,579,445	33,636,066	23,317,142	18,008,639	20,262,460	16,078,261	16,964,398
OPERATING RESERVE: 20%	9,489,855	10,053,347	10,238,756	11,452,334	11,788,052	9,820,621	12,436,634
UNDESIGNATED RESERVE	20,089,590	23,582,719	13,078,386	6,556,305	8,474,409	6,257,640	4,527,765

Stormwater Utility Fund

(#430)

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	374,841	337,076	667,661	961,475	1,437,746	1,437,746	886,884
<u>REVENUES</u>							
Utility Revenues	4,465,723	5,861,823	6,799,172	7,918,903	7,939,969	6,683,045	8,272,406
Investment Earnings and Contributions	37,413	189,647	456,410	351,257	746,794	557,675	705,684
Other Financing Sources	2,057	-	-	-	-	-	-
Transfers In	-	-	-	-	5,232	5,232	-
Total Revenues	4,505,192	6,051,470	7,255,582	8,270,160	8,691,995	7,245,952	8,978,090
Total Resources	4,880,033	6,388,546	7,923,243	9,231,635	10,129,741	8,683,698	9,864,974
<u>EXPENDITURES</u>							
Non-Departmental	2,977,313	3,900,906	4,314,267	6,393,769	6,393,769	6,393,769	6,780,772
Parks & Recreation	-	90,177	30,766	50,022	50,022	40,608	50,022
Public Services	1,565,644	1,729,802	2,140,464	2,787,844	2,799,066	2,509,186	3,034,180
Total Expenditures	4,542,957	5,720,885	6,485,498	9,231,635	9,242,857	8,943,563	9,864,974
Current Rev. - Current Exp.	(37,765)	330,585	770,084	(961,475)	(550,862)	(1,697,611)	(886,884)
ENDING FUND BALANCE	337,076	667,661	1,437,746	-	886,884	(259,865)	-
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	337,076	667,661	1,437,746	-	886,884	(259,865)	-

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	5,309,783	6,148,724	7,286,055	7,655,058	8,633,654	8,633,654	10,267,330
REVENUES							
Internal Service Revenues	4,602,050	5,781,004	6,236,521	6,871,277	7,045,463	7,045,464	7,255,455
Investment Earnings and Contributions	37,276	190,236	332,142	266,631	463,915	277,382	456,652
Other Financing Sources	(146)	248,579	301,628	210,335	210,335	134,100	181,177
Transfers In	591,446	-	-	-	-	-	-
Total Revenues	5,230,626	6,219,818	6,870,292	7,348,243	7,719,713	7,456,946	7,893,284
Total Resources	10,540,409	12,368,542	14,156,347	15,003,301	16,353,367	16,090,599	18,160,614
EXPENDITURES							
Information Technology	321,846	186,101	556,756	646,474	646,474	611,635	2,125,178
Non-Departmental	214,272	-	-	-	-	-	-
Public Services	3,807,130	4,896,386	4,965,937	4,862,552	5,439,563	4,047,025	8,931,956
Total Expenditures	4,343,249	5,082,486	5,522,694	5,509,026	6,086,037	4,658,661	11,057,134
Current Rev. - Current Exp.	887,378	1,137,332	1,347,598	1,839,217	1,633,676	2,798,285	(3,163,850)
Expenditures from Fund Balance							
Non-Departmental	48,437	-	-	-	-	-	-
ENDING FUND BALANCE	6,148,724	7,286,055	8,633,654	9,494,275	10,267,330	11,431,939	7,103,480
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	6,148,724	7,286,055	8,633,654	9,494,275	10,267,330	11,431,939	7,103,480

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	5,434,964	4,937,282	7,844,506	9,262,575	9,872,871	9,872,871	5,229,877
REVENUES							
Internal Service Revenues	2,197,172	5,299,468	4,556,441	4,688,488	4,688,488	4,660,366	3,029,661
Investment Earnings and Contributions	41,318	215,802	395,316	299,274	495,448	228,862	471,399
Other Financing Sources	3,667	14,074	-	2,430	2,430	-	2,529
Transfers In	-	-	-	-	3,840	3,839	-
Total Revenues	2,242,157	5,529,344	4,951,757	4,990,192	5,190,206	4,893,068	3,503,589
Total Resources	7,677,121	10,466,626	12,796,263	14,252,767	15,063,077	14,765,938	8,733,466
EXPENDITURES							
Human Resources	2,664,162	2,622,119	2,627,218	3,154,204	3,161,447	2,623,703	3,768,116
Total Expenditures	2,664,162	2,622,119	2,627,218	3,154,204	3,161,447	2,623,703	3,768,116
Current Rev. - Current Exp.	(422,005)	2,907,225	2,324,538	1,835,988	2,028,759	2,269,365	(264,527)
Expenditures from Fund Balance							
Non-Departmental	75,678	-	296,174	2,318,299	6,671,753	6,598,741	464,762
ENDING FUND BALANCE	4,937,282	7,844,506	9,872,871	8,780,264	5,229,877	5,543,495	4,500,588
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	4,937,282	7,844,506	9,872,871	8,780,264	5,229,877	5,543,495	4,500,588

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 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	10,004,300	8,981,152	8,979,019	7,188,535	8,526,258	8,526,258	5,113,368
REVENUES							
Charges for Services	2,075,587	2,173,218	1,928,172	1,986,087	1,986,087	1,576,719	1,728,060
Internal Service Revenues	9,785,655	10,407,967	11,245,400	11,980,451	11,980,451	11,593,354	13,782,405
Investment Earnings and Contributions	58,809	289,958	419,724	359,799	457,489	275,040	436,200
Other Financing Sources	10,098	3,896	12,407	5,000	5,000	6,386	3,000
Total Revenues	11,930,148	12,875,040	13,605,703	14,331,337	14,429,027	13,451,500	15,949,665
Total Resources	21,934,448	21,856,192	22,584,722	21,519,872	22,955,285	21,977,758	21,063,033
EXPENDITURES							
Human Resources	12,953,296	12,877,172	14,058,464	15,380,470	17,841,917	16,440,321	15,863,675
Total Expenditures	12,953,296	12,877,172	14,058,464	15,380,470	17,841,917	16,440,321	15,863,675
Current Rev. - Current Exp.	(1,023,149)	(2,132)	(452,761)	(1,049,133)	(3,412,890)	(2,988,822)	85,990
ENDING FUND BALANCE	8,981,152	8,979,019	8,526,258	6,139,402	5,113,368	5,537,436	5,199,358
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	8,981,152	8,979,019	8,526,258	6,139,402	5,113,368	5,537,436	5,199,358

OPEB Liability Trust Fund

(#610)

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

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	5,308,160	5,212,200	4,837,734	5,300,957	4,615,650	4,615,650	14,000,202
REVENUES							
Internal Service Revenues	117,530	101,070	-	115,000	115,000	-	867,854
Investment Earnings and Contributions	124,489	108,916	120,898	116,639	150,868	141,730	122,320
Other Financing Sources	-	-	-	-	2,450,611	2,450,611	-
Transfers In	-	-	-	-	7,252,525	7,252,525	-
Total Revenues	242,019	209,986	120,898	231,639	9,969,004	9,844,866	990,174
Total Resources	5,550,180	5,422,186	4,958,632	5,532,596	14,584,654	14,460,516	14,990,376
EXPENDITURES							
Human Resources	337,980	584,452	342,982	584,452	584,452	-	375,000
Total Expenditures	337,980	584,452	342,982	584,452	584,452	-	375,000
Current Rev. - Current Exp.	(95,961)	(374,466)	(222,084)	(352,813)	9,384,552	9,844,866	615,174
ENDING FUND BALANCE	5,212,200	4,837,734	4,615,650	4,948,144	14,000,202	14,460,516	14,615,376
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	5,212,200	4,837,734	4,615,650	4,948,144	14,000,202	14,460,516	14,615,376

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	175,606	696,099	1,147,396	1,627,161	1,744,931	1,744,931	2,199,409
<u>REVENUES</u>							
Taxes	1,229,058	1,925,070	2,338,500	2,710,254	2,710,254	2,710,254	3,138,825
Investment Earnings and Contributions	9,855	49,119	58,722	32,907	96,957	49,920	82,413
Transfers In	-	-	-	-	30,567	30,567	-
Total Revenues	1,238,913	1,974,189	2,397,222	2,743,161	2,837,778	2,790,740	3,221,238
Total Resources	1,414,519	2,670,288	3,544,617	4,370,322	4,582,709	4,535,671	5,420,647
<u>EXPENDITURES</u>							
Economic Development	170	767,267	1,000,187	610,000	610,000	600,000	610,000
Non-Departmental	718,250	755,625	799,500	839,625	839,625	796,500	871,444
Total Expenditures	718,420	1,522,892	1,799,687	1,449,625	1,449,625	1,396,500	1,481,444
Current Rev. - Current Exp.	520,493	451,296	597,535	1,293,536	1,388,153	1,394,240	1,739,794
Expenditures from Fund Balance							
Non-Departmental	-	-	-	933,675	933,675	763,675	2,400,000
ENDING FUND BALANCE	696,099	1,147,396	1,744,931	1,987,022	2,199,409	2,375,496	1,539,203
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	696,099	1,147,396	1,744,931	1,987,022	2,199,409	2,375,496	1,539,203

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	1,254,273	1,917,515	344,181	368,814	353,438	353,438	372,989
<u>REVENUES</u>							
Taxes	1,381,139	1,321,213	1,284,933	1,399,288	1,399,288	1,399,288	1,447,069
Investment Earnings and Contributions	10,590	25,529	24,324	27,136	30,263	15,387	25,723
Total Revenues	1,391,729	1,346,743	1,309,257	1,426,424	1,429,551	1,414,675	1,472,792
Total Resources	2,646,002	3,264,258	1,653,438	1,795,238	1,782,989	1,768,113	1,845,781
<u>EXPENDITURES</u>							
Economic Development	728,486	2,920,077	1,300,000	1,410,000	1,410,000	1,400,000	441,004
Total Expenditures	728,486	2,920,077	1,300,000	1,410,000	1,410,000	1,400,000	441,004
Current Rev. - Current Exp.	663,242	(1,573,334)	9,257	16,424	19,551	14,675	1,031,788
ENDING FUND BALANCE	1,917,515	344,181	353,438	385,238	372,989	368,113	1,404,777
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	1,917,515	344,181	353,438	385,238	372,989	368,113	1,404,777

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	9,474,879	10,940,118	13,247,540	12,989,843	14,246,530	14,246,530	15,663,715
<u>REVENUES</u>							
Taxes	10,507,369	10,570,532	10,679,328	10,903,148	10,903,148	7,033,644	10,903,148
Culture and Recreation Revenues	181,184	172,903	179,047	228,000	228,000	204,270	220,000
Investment Earnings and Contributions	85,161	493,847	832,252	483,950	1,118,389	603,683	1,095,556
Other Financing Sources	28,968	33,143	29,380	28,953	28,953	29,128	28,953
Transfers In	-	-	-	-	6,529	6,529	-
Total Revenues	10,802,682	11,270,425	11,720,007	11,644,051	12,285,019	7,877,254	12,247,657
Total Resources	20,277,561	22,210,543	24,967,547	24,633,894	26,531,549	22,123,783	27,911,372
<u>EXPENDITURES</u>							
Information Technology	95,773	81,842	103,853	107,383	107,383	96,363	111,198
Library Services	907,507	985,085	1,155,407	1,246,267	1,251,690	1,048,897	1,518,322
Non-Departmental	3,443,338	2,909,189	4,163,993	2,050,129	2,050,129	1,904,135	2,033,920
Parks & Recreation	2,854,169	3,131,888	3,740,804	4,755,782	4,830,103	3,678,088	5,059,275
Total Expenditures	7,300,787	7,108,003	9,164,058	8,159,561	8,239,305	6,727,483	8,722,715
Current Rev. - Current Exp.	3,501,896	4,162,422	2,555,950	3,484,490	4,045,714	1,149,771	3,524,942
Expenditures from Fund Balance							
Non-Departmental	2,036,657	1,855,000	1,556,960	2,628,529	2,628,529	2,628,529	1,707,749
ENDING FUND BALANCE	10,940,118	13,247,540	14,246,530	13,845,804	15,663,715	12,767,772	17,480,908
OPERATING RESERVE: 20%	1,460,157	1,421,601	1,832,812	1,631,912	1,647,861	1,345,497	1,744,543
UNDESIGNATED RESERVE	9,479,960	11,825,939	12,413,718	12,213,892	14,015,854	11,422,275	15,736,365

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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	286,065	877,746	35,790	4,800	74,390	74,390	36,870
<u>REVENUES</u>							
Taxes	592,090	5,018,079	5,598,588	6,466,230	6,466,230	6,466,229	7,636,435
Investment Earnings and Contributions	4,093	22,962	44,219	37,004	67,139	54,525	57,068
Total Revenues	596,183	5,041,040	5,642,807	6,503,234	6,533,369	6,520,755	7,693,503
Total Resources	882,248	5,918,787	5,678,597	6,508,034	6,607,759	6,595,144	7,730,373
<u>EXPENDITURES</u>							
Non-Departmental	4,502	5,882,996	5,604,208	6,496,814	6,570,889	5,698,024	6,536,814
Total Expenditures	4,502	5,882,996	5,604,208	6,496,814	6,570,889	5,698,024	6,536,814
Current Rev. - Current Exp.	591,681	(841,956)	38,599	6,420	(37,520)	822,731	1,156,689
ENDING FUND BALANCE	877,746	35,790	74,390	11,220	36,870	897,121	1,193,559
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	877,746	35,790	74,390	11,220	36,870	897,121	1,193,559

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, Bogard 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 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ACTUAL	FY 2024-2025 ORIGINAL BUDGET	FY 2024-2025 ADJUSTED BUDGET	FY 2024-2025 YTD	FY 2025-2026 PROPOSED
BEGINNING FUND BALANCES	88,224	251,122	638,465	1,327,772	1,395,221	1,395,221	2,796,692
<u>REVENUES</u>							
Taxes	178,373	401,909	738,061	927,109	1,338,538	1,338,537	1,430,691
Investment Earnings and Contributions	1,241	14,930	47,969	23,766	123,205	54,204	104,724
Total Revenues	179,614	416,838	786,030	950,875	1,461,743	1,392,741	1,535,415
Total Resources	267,838	667,961	1,424,495	2,278,647	2,856,964	2,787,962	4,332,107
<u>EXPENDITURES</u>							
Economic Development	-	-	1,178	10,000	10,262	1,585	10,000
Non-Departmental	1,578	1,496	96	-	-	-	-
Parks & Recreation	15,138	28,000	28,000	42,250	50,010	25,816	43,090
Total Expenditures	16,716	29,496	29,274	52,250	60,272	27,400	53,090
Current Rev. - Current Exp.	162,898	387,343	756,756	898,625	1,401,471	1,365,341	1,482,325
ENDING FUND BALANCE	251,122	638,465	1,395,221	2,226,397	2,796,692	2,760,561	4,279,017
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	251,122	638,465	1,395,221	2,226,397	2,796,692	2,760,561	4,279,017

Lewisville PFC

(#797)

The Lewisville Public Facility Corporation (PFC) was created to support the development and preservation of workforce and affordable housing in the City of Lewisville. The PFC enables the City to finance, construct, renovate, and manage public facilities, including affordable housing developments, using tools such as bond issuance and public-private partnerships. The corporation serves as a flexible vehicle to help close housing gaps and ensure access to quality, attainable housing for Lewisville residents.

	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2024-2025	FY 2025-2026
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	-	-	-	-	-	-	389,937
REVENUES							
Investment Earnings and Contributions	-	-	-	-	-	719	-
Other Financing Sources	-	-	-	-	389,937	350,000	169,750
Total Revenues	-	-	-	-	389,937	350,719	169,750
Total Resources	-	-	-	-	389,937	350,719	559,687
EXPENDITURES							
Economic Development	-	-	-	-	-	-	559,687
Total Expenditures	-	-	-	-	-	-	559,687
Current Rev. - Current Exp.	-	-	-	-	389,937	350,719	(389,937)
ENDING FUND BALANCE	-	-	-	-	389,937	350,719	-
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	-	-	-	-	389,937	350,719	-