

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	40,797,141	47,516,409	62,409,404	39,192,899	49,263,887	49,263,887	45,325,282
REVENUES							
Taxes	84,805,357	91,835,433	103,845,288	104,806,491	108,812,865	93,982,709	111,451,530
Licenses & Permits	3,716,475	5,465,506	4,035,397	3,987,547	3,740,480	3,626,446	3,193,144
Intergovernmental Revenues	559,318	700,847	757,716	986,988	748,835	588,479	750,000
Charges for Services	10,423,635	7,079,739	7,340,188	6,587,113	7,352,392	6,272,606	7,243,915
Culture and Recreation Revenues	2,923,193	4,008,661	4,659,634	3,846,362	3,941,653	2,585,294	3,990,742
Investment Earnings and Contributions	219,253	412,421	1,554,035	469,540	1,171,344	878,143	1,146,342
Fines, Forfeitures and other Court Fees	2,457,896	2,445,366	1,983,813	2,030,365	2,320,365	1,964,233	2,348,298
Other Financing Sources	985,642	6,930,547	932,773	626,837	626,837	755,503	812,981
Transfers In	5,170,163	7,438,522	7,306,591	6,024,684	6,024,684	5,494,447	8,338,303
Total Revenues	111,260,933	126,317,040	132,415,434	129,365,927	134,739,455	116,147,859	139,275,255
Total Resources	152,058,074	173,833,449	194,824,838	168,558,826	184,003,342	165,411,747	184,600,537
EXPENDITURES							
City Attorney	678,117	768,589	885,919	1,025,080	1,067,054	900,452	1,261,873
City Manager	1,449,014	1,672,762	1,800,814	2,027,323	1,971,841	1,647,012	1,876,154
City Secretary	453,027	507,749	498,820	690,363	690,363	574,921	709,674
Community Relations/Tourism	1,243,903	1,170,488	1,757,173	1,830,510	1,867,040	1,556,973	1,853,498
Economic Development	482,555	432,498	716,174	813,489	901,189	685,982	785,329
Emergency Management	204,312	221,502	-	-	-	-	-
Engineering	1,628,215	1,788,384	1,956,067	2,433,450	2,433,450	2,017,595	2,373,614
Finance	1,506,887	1,689,135	1,877,449	2,253,921	2,253,921	1,982,061	2,279,234
Fire	23,103,612	24,568,581	25,942,193	28,560,876	28,796,490	25,933,721	29,963,689
Human Resources	1,108,523	1,287,215	1,289,140	2,604,074	2,604,074	2,326,466	1,861,389
Information Technology	2,927,010	3,803,840	4,551,424	5,434,627	5,468,724	4,724,335	6,211,307
Library Services	1,594,110	1,760,294	2,097,341	2,393,368	2,522,987	2,106,785	2,555,068
Mayor & Council	70,222	99,754	114,172	150,016	150,016	108,600	150,016
Municipal Court	1,071,210	1,111,831	1,278,824	1,399,263	1,400,013	1,254,630	1,459,165
Neighborhood Services	4,271,941	5,342,718	5,759,300	6,165,451	6,146,168	5,351,017	6,362,645
Non-Departmental	2,399,790	3,608,115	5,068,164	2,386,328	2,380,523	1,770,994	2,908,790
Parks & Recreation	7,704,685	11,038,461	11,418,780	13,204,608	14,793,166	11,343,382	13,812,281
Planning	488,593	535,702	1,400,026	824,799	833,732	682,837	823,212
Police	29,197,483	29,820,374	33,259,363	35,539,444	35,895,710	32,233,253	37,742,626
Public Services	11,993,493	13,997,506	18,524,262	19,628,937	19,874,846	18,746,134	22,285,691
Total Expenditures	93,576,703	105,225,498	120,195,406	129,365,927	132,051,307	115,947,149	137,275,255
Current Rev. - Current Exp.	17,684,231	21,091,542	12,220,028	-	2,688,148	200,710	2,000,000
Expenditures from Fund Balance							
Non-Departmental	10,745,983	6,198,547	25,365,544	6,410,195	6,626,753	4,292,097	11,751,405

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
ENDING FUND BALANCE	47,516,409	62,409,404	49,263,887	32,782,704	45,325,282	45,172,501	35,573,877
OPERATING RESERVE: 20%	18,715,341	21,045,100	24,039,081	25,873,185	26,410,261	23,189,430	27,455,051
UNDESIGNATED RESERVE	28,801,068	41,364,304	25,224,806	6,909,519	18,915,021	21,983,071	8,118,826

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	3,694,099	3,747,996	2,575,019	1,666,449	745,515	745,515	1,309,396
REVENUES							
Taxes	14,716,948	30,823,025	20,455,772	23,892,635	23,892,635	23,146,934	23,952,116
Investment Earnings and Contributions	3,582,652	2,344,223	4,671,093	6,204,088	6,231,114	4,276,320	4,934,038
Other Financing Sources	1,881,552	6,638,864	9,506,131	-	-	1	-
Transfers In	-	-	1,212,380	-	-	-	-
Total Revenues	20,181,152	39,806,112	35,845,376	30,096,723	30,123,749	27,423,254	28,886,154
Total Resources	23,875,250	43,554,108	38,420,395	31,763,172	30,869,264	28,168,769	30,195,550
EXPENDITURES							
Non-Departmental	20,106,270	40,979,089	37,674,880	29,559,868	29,559,868	23,678,819	27,343,458
Total Expenditures	20,106,270	40,979,089	37,674,880	29,559,868	29,559,868	23,678,819	27,343,458
Current Rev. - Current Exp.	74,881	(1,172,977)	(1,829,504)	536,855	563,881	3,744,435	1,542,696
ENDING FUND BALANCE	3,747,996	2,575,019	745,515	2,203,304	1,309,396	4,489,950	2,852,092
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	3,747,996	2,575,019	745,515	2,203,304	1,309,396	4,489,950	2,852,092

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	4,876,095	4,593,111	5,193,531	5,034,434	6,208,160	6,208,160	6,378,558
REVENUES							
Taxes	1,915,656	2,698,429	2,893,594	2,340,550	2,693,598	2,252,506	2,693,598
Culture and Recreation Revenues	-	-	-	-	-	2,831	-
Investment Earnings and Contributions	30,777	31,978	174,306	36,705	73,410	120,714	182,917
Other Financing Sources	(103,332)	(30,300)	2,255	-	-	-	-
Total Revenues	1,843,101	2,700,107	3,070,154	2,377,255	2,767,008	2,376,051	2,876,515
Total Resources	6,719,196	7,293,219	8,263,685	7,411,689	8,975,168	8,584,211	9,255,073
EXPENDITURES							
Community Relations/Tourism	1,835,308	2,009,688	1,951,025	2,357,950	2,596,610	1,980,367	2,568,329
Non-Departmental	10,000	-	-	-	-	-	-
Total Expenditures	1,845,308	2,009,688	1,951,025	2,357,950	2,596,610	1,980,367	2,568,329
Current Rev. - Current Exp.	(2,206)	690,420	1,119,129	19,305	170,398	395,684	308,186
Expenditures from Fund Balance							
Non-Departmental	250,000	90,000	104,500	-	-	-	29,138
ENDING FUND BALANCE	4,593,111	5,193,531	6,208,160	5,053,739	6,378,558	6,603,844	6,657,606
OPERATING RESERVE: 20%	369,062	401,938	390,205	471,590	519,322	396,073	513,666
UNDESIGNATED RESERVE	4,224,050	4,791,593	5,817,955	4,582,149	5,859,236	6,207,771	6,143,940

Recreation Activity Fund

(#231)

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

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	213,544	214,894	239,975	256,386	355,620	355,620	356,533
REVENUES							
Culture and Recreation Revenues	162,356	184,375	295,603	731,818	731,818	286,623	487,701
Investment Earnings and Contributions	8,249	5,869	23,023	7,114	13,028	25,627	58,990
Total Revenues	170,605	190,244	318,627	738,932	744,846	312,250	546,691
Total Resources	384,149	405,138	558,601	995,318	1,100,466	667,869	903,224
EXPENDITURES							
Community Relations/Tourism	-	-	-	500	500	-	-
Library Services	115	506	6,095	1,200	1,200	-	1,200
Parks & Recreation	163,883	164,657	196,887	667,233	667,233	204,395	491,506
Total Expenditures	163,999	165,163	202,982	668,933	668,933	204,395	492,706
Current Rev. - Current Exp.	6,606	25,081	115,645	69,999	75,913	107,855	53,985
Expenditures from Fund Balance							
Non-Departmental	-	-	-	75,000	75,000	-	-
ENDING FUND BALANCE	214,894	239,975	355,620	251,385	356,533	463,474	410,518
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	214,894	239,975	355,620	251,385	356,533	463,474	410,518

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	1,234,801	1,172,050	1,172,838	1,172,156	1,256,088	1,256,088	1,226,165
<u>REVENUES</u>							
Taxes	194,296	174,707	146,843	186,507	186,507	85,014	173,758
Investment Earnings and Contributions	6,053	5,749	29,672	12,055	24,110	20,277	34,961
Total Revenues	200,350	180,456	176,515	198,562	210,617	105,292	208,719
Total Resources	1,435,150	1,352,507	1,349,353	1,370,718	1,466,705	1,361,380	1,434,884
<u>EXPENDITURES</u>							
Community Relations/Tourism	257,047	179,669	93,265	180,000	240,540	86,567	370,331
Total Expenditures	257,047	179,669	93,265	180,000	240,540	86,567	370,331
Current Rev. - Current Exp.	(56,697)	788	83,250	18,562	(29,923)	18,725	(161,612)
ENDING FUND BALANCE	1,172,050	1,172,838	1,256,088	1,190,718	1,226,165	1,274,813	1,064,553
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	1,172,050	1,172,838	1,256,088	1,190,718	1,226,165	1,274,813	1,064,553

Court Technology Fund

(#233)

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

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	241,161	276,859	282,972	284,698	282,853	282,853	268,352
REVENUES							
Investment Earnings and Contributions	1,655	1,567	7,578	3,032	6,064	5,016	8,740
Fines, Forfeitures and other Court Fees	52,579	51,214	40,622	44,000	44,000	45,737	49,000
Transfers In	21,813	-	-	-	-	-	-
Total Revenues	76,048	52,781	48,200	47,032	50,064	50,754	57,740
Total Resources	317,208	329,640	331,172	331,730	332,917	333,607	326,092
EXPENDITURES							
Information Technology	12,117	9,473	16,520	20,768	20,768	20,768	20,744
Municipal Court	26,576	37,196	31,800	43,797	43,797	33,716	43,797
Total Expenditures	38,693	46,668	48,319	64,565	64,565	54,484	64,541
Current Rev. - Current Exp.	37,354	6,113	(119)	(17,533)	(14,501)	(3,730)	(6,801)
ENDING FUND BALANCE	276,859	282,972	282,853	267,165	268,352	279,123	261,551
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	276,859	282,972	282,853	267,165	268,352	279,123	261,551

Court Security Fund

(#234)

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

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	98,059	134,928	157,554	170,908	167,500	167,500	174,594
REVENUES							
Investment Earnings and Contributions	705	757	4,001	1,669	3,338	2,926	5,010
Fines, Forfeitures and other Court Fees	62,300	61,608	49,008	47,000	47,000	55,535	60,000
Total Revenues	63,005	62,365	53,009	48,669	50,338	58,461	65,010
Total Resources	161,063	197,293	210,563	219,577	217,838	225,961	239,604
EXPENDITURES							
Municipal Court	25,593	39,740	43,063	43,244	43,244	33,481	47,000
Total Expenditures	25,593	39,740	43,063	43,244	43,244	33,481	47,000
Current Rev. - Current Exp.	37,412	22,625	9,946	5,425	7,094	24,980	18,010
ENDING FUND BALANCE	134,928	157,554	167,500	176,333	174,594	192,480	192,604
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	134,928	157,554	167,500	176,333	174,594	192,480	192,604

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	185,218	183,870	185,391	177,776	168,006	168,006	170,922
REVENUES							
Investment Earnings and Contributions	998	923	4,196	1,772	3,544	2,830	4,769
Fines, Forfeitures and other Court Fees	65,582	63,955	50,681	48,550	48,550	57,072	60,900
Total Revenues	66,580	64,877	54,877	50,322	52,094	59,902	65,669
Total Resources	251,798	248,748	240,268	228,098	220,100	227,907	236,591
EXPENDITURES							
Municipal Court	66,929	63,357	72,262	49,178	49,178	41,070	49,871
Total Expenditures	66,929	63,357	72,262	49,178	49,178	41,070	49,871
Current Rev. - Current Exp.	(349)	1,520	(17,385)	1,144	2,916	18,831	15,798
ENDING FUND BALANCE	183,870	185,391	168,006	178,920	170,922	186,837	186,720
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	183,870	185,391	168,006	178,920	170,922	186,837	186,720

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	5,771	7,518	82,009	82,078	14,575	14,575	9,750
<u>REVENUES</u>							
Intergovernmental Revenues	35,617	122,897	108,167	74,500	74,500	137,198	170,749
Culture and Recreation Revenues	5,000	5,000	-	-	-	-	-
Investment Earnings and Contributions	813	2,460	4,467	4,012	4,524	5,927	6,514
Total Revenues	41,430	130,357	112,634	78,512	79,024	143,125	177,263
Total Resources	47,200	137,875	194,643	160,590	93,599	157,700	187,013
<u>EXPENDITURES</u>							
Fire	22,737	35,145	150,069	56,000	56,000	-	144,249
Police	16,877	20,721	29,999	22,512	27,849	5,336	30,000
Total Expenditures	39,614	55,866	180,068	78,512	83,849	5,336	174,249
Current Rev. - Current Exp.	1,816	74,491	(67,434)	-	(4,825)	137,789	3,014
ENDING FUND BALANCE	7,518	82,009	14,575	82,078	9,750	152,364	12,764
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	7,518	82,009	14,575	82,078	9,750	152,364	12,764

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	31,859	34,071	8,540	1,642	144	144	358
REVENUES							
Intergovernmental Revenues	10,760	9,287	9,418	10,760	10,760	24,234	16,000
Investment Earnings and Contributions	164	56	(17)	214	214	80	-
Total Revenues	10,924	9,343	9,401	10,974	10,974	24,313	16,000
Total Resources	42,782	43,414	17,942	12,616	11,118	24,457	16,358
EXPENDITURES							
Police	8,548	34,874	17,798	10,760	10,760	10,285	16,000
Total Expenditures	8,548	34,874	17,798	10,760	10,760	10,285	16,000
Current Rev. - Current Exp.	2,376	(25,530)	(8,397)	214	214	14,028	-
ENDING FUND BALANCE	34,071	8,540	144	1,856	358	14,172	358
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	34,071	8,540	144	1,856	358	14,172	358

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	269,252	269,203	260,218	249,928	251,656	251,656	241,860
REVENUES							
Investment Earnings and Contributions	1,483	1,308	6,438	2,602	5,204	4,009	7,029
Total Revenues	1,483	1,308	6,438	2,602	5,204	4,009	7,029
Total Resources	270,735	270,511	266,656	252,530	256,860	255,666	248,889
EXPENDITURES							
Parks & Recreation	49	10,293	15,000	15,000	15,000	7,734	14,178
Total Expenditures	49	10,293	15,000	15,000	15,000	7,734	14,178
Current Rev. - Current Exp.	1,434	(8,985)	(8,562)	(12,398)	(9,796)	(3,725)	(7,149)
ENDING FUND BALANCE	269,203	260,218	251,656	237,530	241,860	247,932	234,711
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	269,203	260,218	251,656	237,530	241,860	247,932	234,711

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	126,433	173,749	214,358	145,238	203,377	203,377	228,064
<u>REVENUES</u>							
Intergovernmental Revenues	38,502	103,776	115,185	22,178	145,807	149,799	110,000
Other Financing Sources	47,975	-	-	1,000	1,000	1,050	1,000
Total Revenues	86,477	103,776	115,185	23,178	146,807	150,849	111,000
Total Resources	212,911	277,524	329,543	168,416	350,184	354,226	339,064
<u>EXPENDITURES</u>							
Police	39,162	63,167	126,166	111,605	122,120	113,704	83,895
Total Expenditures	39,162	63,167	126,166	111,605	122,120	113,704	83,895
Current Rev. - Current Exp.	47,315	40,609	(10,981)	(88,427)	24,687	37,145	27,105
ENDING FUND BALANCE	173,749	214,358	203,377	56,811	228,064	240,522	255,169
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	173,749	214,358	203,377	56,811	228,064	240,522	255,169

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	131,574	67,049	12,880	1,649	248,527	248,527	304,136
<u>REVENUES</u>							
Intergovernmental Revenues	13,053	59,622	272,615	60,000	114,379	144,261	60,000
Investment Earnings and Contributions	1,093	300	4,253	1,230	2,460	5,257	8,276
Total Revenues	14,147	59,921	276,868	61,230	116,839	149,518	68,276
Total Resources	145,720	126,970	289,748	62,879	365,366	398,045	372,412
<u>EXPENDITURES</u>							
Police	77,579	114,090	41,221	61,230	61,230	36,513	61,230
Total Expenditures	77,579	114,090	41,221	61,230	61,230	36,513	61,230
Current Rev. - Current Exp.	(63,432)	(54,168)	235,647	-	55,609	113,005	7,046
ENDING FUND BALANCE	67,049	12,880	248,527	1,649	304,136	361,532	311,182
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	67,049	12,880	248,527	1,649	304,136	361,532	311,182

Josey Lane PID Administrative

(#242)

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

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	36,838	50,786	43,989	38,670	41,462	41,462	41,462
REVENUES							
Taxes	42,208	29,951	30,139	48,590	48,590	48,230	50,060
Total Revenues	42,208	29,951	30,139	48,590	48,590	48,230	50,060
Total Resources	79,046	80,737	74,128	87,260	90,052	89,691	91,522
EXPENDITURES							
Non-Departmental	28,260	36,748	32,666	48,590	48,590	29,929	50,060
Total Expenditures	28,260	36,748	32,666	48,590	48,590	29,929	50,060
Current Rev. - Current Exp.	13,948	(6,797)	(2,527)	-	-	18,300	-
ENDING FUND BALANCE	50,786	43,989	41,462	38,670	41,462	59,762	41,462
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	50,786	43,989	41,462	38,670	41,462	59,762	41,462

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	402,267	362,398	507,449	503,405	560,331	560,331	329,845
<u>REVENUES</u>							
Culture and Recreation Revenues	210,062	439,373	465,721	500,594	500,594	409,069	576,274
Investment Earnings and Contributions	180,720	252,252	260,758	260,742	266,984	216,533	300,766
Total Revenues	390,781	691,626	726,479	761,336	767,578	625,602	877,040
Total Resources	793,049	1,054,024	1,233,928	1,264,741	1,327,909	1,185,933	1,206,885
<u>EXPENDITURES</u>							
Community Relations/Tourism	395,766	504,122	624,926	913,336	913,336	513,410	901,612
Economic Development	22,000	30,000	30,000	57,000	69,000	39,000	57,000
Neighborhood Services	10,000	12,453	18,671	10,000	15,728	5,728	10,000
Total Expenditures	427,766	546,575	673,597	980,336	998,064	558,138	968,612
Current Rev. - Current Exp.	(36,984)	145,051	52,883	(219,000)	(230,486)	67,464	(91,572)
ENDING FUND BALANCE	362,398	507,449	560,331	284,405	329,845	627,796	238,273
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	362,398	507,449	560,331	284,405	329,845	627,796	238,273

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	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	3,047,023	3,271,346	7,527,235	4,285,128	26,259,918	17,802,476	4,963,155
Total Revenues	3,047,023	3,271,346	7,527,235	4,285,128	26,259,918	17,802,476	4,963,155
Total Resources	3,089,393	3,313,716	7,569,605	4,327,498	26,302,288	17,844,846	5,005,525
EXPENDITURES							
City Manager	-	-	63,519	-	158,000	-	-
Community Relations/Tourism	142,672	8,525	6,675	12,000	12,000	7,445	12,000
Emergency Management	106,392	142,686	-	-	-	-	-
Fire	1,870,139	1,590,237	3,435,526	1,810,628	2,310,628	1,636,831	3,023,655
Library Services	809	2,983	5,289	2,500	2,500	-	2,500
Neighborhood Services	-	-	-	-	15,000	-	500,000
Non-Departmental	341,170	133,173	2,746,696	-	17,061,818	5,861,618	-
Parks & Recreation	473,835	1,285,720	1,245,273	2,435,000	6,650,016	441,444	1,275,000
Police	112,006	108,022	24,258	25,000	49,956	23,349	150,000
Total Expenditures	3,047,023	3,271,346	7,527,235	4,285,128	26,259,918	7,970,687	4,963,155
Current Rev. - Current Exp.	-	-	-	-	-	9,831,788	-
ENDING FUND BALANCE	42,370	42,370	42,370	42,370	42,370	9,874,159	42,370
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	42,370	42,370	42,370	42,370	42,370	9,874,159	42,370

CDBG Grant Fund

(#280)

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

	FY 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	12,015	12,015	12,015	12,015	12,015	12,015	12,015
REVENUES							
Intergovernmental Revenues	1,541,625	658,129	909,444	762,768	2,064,140	1,004,271	818,349
Other Financing Sources	1,622	-	-	-	-	637	-
Transfers In	160,882	220,617	261,501	273,956	273,956	273,956	283,003
Total Revenues	1,704,129	878,746	1,170,945	1,036,724	2,338,096	1,278,864	1,101,352
Total Resources	1,716,144	890,761	1,182,960	1,048,739	2,350,111	1,290,879	1,113,367
EXPENDITURES							
Neighborhood Services	1,704,129	878,746	1,170,945	1,036,724	2,338,096	1,226,035	1,101,352
Total Expenditures	1,704,129	878,746	1,170,945	1,036,724	2,338,096	1,226,035	1,101,352
Current Rev. - Current Exp.	-	-	-	-	-	52,829	-
ENDING FUND BALANCE	12,015	12,015	12,015	12,015	12,015	64,844	12,015
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	12,015	12,015	12,015	12,015	12,015	64,844	12,015

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	3,557,770	5,433,368	5,230,255	3,492,045	4,247,225	4,247,225	3,306,916
<u>REVENUES</u>							
Taxes	4,912,850	5,119,829	5,267,222	5,149,068	5,451,574	4,002,299	5,451,574
Investment Earnings and Contributions	20,947	29,037	144,268	60,430	120,860	97,017	170,887
Other Financing Sources	-	3,891	-	-	-	-	-
Total Revenues	4,933,796	5,152,757	5,411,490	5,209,498	5,572,434	4,099,316	5,622,461
Total Resources	8,491,566	10,586,125	10,641,744	8,701,543	9,819,659	8,346,541	8,929,377
<u>EXPENDITURES</u>							
Information Technology	73,476	106,894	107,900	226,764	229,621	222,145	278,254
Neighborhood Services	91,654	76,978	81,002	96,878	96,878	82,672	95,475
Non-Departmental	3,478	-	-	-	-	-	-
Police	2,871,661	5,171,999	6,205,617	4,540,855	4,652,133	4,028,477	5,165,889
Total Expenditures	3,040,269	5,355,870	6,394,519	4,864,497	4,978,632	4,333,294	5,539,618
Current Rev. - Current Exp.	1,893,527	(203,113)	(983,029)	345,001	593,802	(233,978)	82,843
Expenditures from Fund Balance							
Non-Departmental	-	-	-	1,534,111	1,534,111	1,401,959	801,655
ENDING FUND BALANCE	5,433,368	5,230,255	4,247,225	2,302,935	3,306,916	2,611,288	2,588,104
OPERATING RESERVE: 20%	608,054	1,071,174	1,278,904	972,899	995,726	866,659	1,107,924
UNDESIGNATED RESERVE	4,825,314	4,159,080	2,968,321	1,330,036	2,311,190	1,744,629	1,480,180

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	2,780,366	5,393,317	6,370,307	5,362,679	5,985,341	5,985,341	4,443,700
<u>REVENUES</u>							
Taxes	4,975,579	5,239,233	5,272,133	5,149,068	5,451,574	4,007,569	5,451,574
Charges for Services	158,729	-	-	-	-	-	-
Investment Earnings and Contributions	33,874	50,961	293,765	124,366	248,732	202,525	353,434
Other Financing Sources	-	1,006,747	-	-	-	-	-
Total Revenues	5,168,182	6,296,941	5,565,898	5,273,434	5,700,306	4,210,094	5,805,008
Total Resources	7,948,549	11,690,258	11,936,205	10,636,113	11,685,647	10,195,435	10,248,708
<u>EXPENDITURES</u>							
Emergency Management	36,195	35,811	-	-	-	-	-
Fire	2,429,670	5,222,783	5,871,644	5,069,236	5,227,008	4,677,523	5,418,273
Information Technology	59,666	61,358	79,219	88,827	88,827	81,574	116,886
Non-Departmental	3,478	-	-	-	-	-	77,707
Total Expenditures	2,529,009	5,319,951	5,950,864	5,158,063	5,315,835	4,759,096	5,612,866
Current Rev. - Current Exp.	2,639,173	976,990	(384,966)	115,371	384,471	(549,002)	192,142
Expenditures from Fund Balance							
Non-Departmental	-	-	-	1,926,112	1,926,112	1,888,332	1,935,385
ENDING FUND BALANCE	5,393,317	6,370,307	5,985,341	3,551,938	4,443,700	3,548,007	2,700,457
OPERATING RESERVE: 20%	505,802	1,063,990	1,190,173	1,031,613	1,063,167	951,819	1,122,573
UNDESIGNATED RESERVE	4,887,515	5,306,316	4,795,168	2,520,325	3,380,533	2,596,187	1,577,884

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	24,010,955	28,497,537	29,421,611	25,372,605	33,478,233	33,478,233	20,861,374
REVENUES							
Utility Revenues	41,590,829	53,689,678	56,023,170	51,412,712	52,931,570	40,494,060	56,386,534
Charges for Services	19,620	41,698	35,030	28,186	28,186	13,811	28,394
Investment Earnings and Contributions	137,460	185,116	921,488	196,058	392,116	311,345	712,097
Other Financing Sources	7,221	396,590	13,772	7,635	7,635	20,640	11,047
Transfers In	120,420	120,000	120,000	120,000	120,000	120,000	123,600
Total Revenues	41,875,550	54,433,084	57,113,460	51,764,591	53,479,507	40,959,856	57,261,672
Total Resources	65,886,505	82,930,621	86,535,071	77,137,196	86,957,740	74,438,089	78,123,046
EXPENDITURES							
Engineering	185,848	119,620	136,688	217,729	217,729	156,744	218,360
Finance	1,400,092	1,615,428	1,833,416	2,021,607	2,027,687	1,583,828	2,089,885
Information Technology	229,727	228,096	250,069	343,299	343,299	243,984	339,816
Non-Departmental	17,635,653	17,663,366	18,268,444	17,599,306	17,612,709	13,965,279	17,128,207
Public Services	17,207,778	27,822,765	29,778,119	31,582,650	31,974,483	25,109,032	37,485,404
Total Expenditures	36,659,098	47,449,275	50,266,736	51,764,591	52,175,907	41,058,868	57,261,672
Current Rev. - Current Exp.	5,216,452	6,983,809	6,846,725	-	1,303,600	(99,011)	-
Expenditures from Fund Balance							
Non-Departmental	572,037	6,059,735	2,790,103	6,748,343	13,920,459	13,476,981	2,852,735
ENDING FUND BALANCE	28,497,537	29,421,611	33,478,233	18,624,262	20,861,374	19,902,240	18,008,639
OPERATING RESERVE: 20%	7,331,820	9,489,855	10,053,347	10,352,918	10,435,181	8,211,774	11,452,334
UNDESIGNATED RESERVE	21,165,717	19,931,756	23,424,886	8,271,344	10,426,192	11,690,466	6,556,304

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	-	318,362	280,598	3,815	611,183	611,183	961,475
<u>REVENUES</u>							
Utility Revenues	4,342,670	4,465,723	5,861,823	6,474,612	6,778,853	5,544,348	7,918,903
Investment Earnings and Contributions	56,478	37,413	189,647	92,003	184,006	291,054	351,257
Other Financing Sources	-	2,057	-	-	-	-	-
Total Revenues	4,399,148	4,505,192	6,051,470	6,566,615	6,962,859	5,835,402	8,270,160
Total Resources	4,399,148	4,823,555	6,332,068	6,570,430	7,574,042	6,446,585	9,231,635
<u>EXPENDITURES</u>							
Non-Departmental	3,728,975	2,977,313	3,900,906	4,282,764	4,282,764	4,282,764	6,393,769
Parks & Recreation	-	-	90,177	90,177	90,177	23,929	50,022
Public Services	295,332	1,565,644	1,729,802	2,193,674	2,239,626	1,916,238	2,787,844
Total Expenditures	4,024,307	4,542,957	5,720,885	6,566,615	6,612,567	6,222,931	9,231,635
Current Rev. - Current Exp.	374,841	(37,765)	330,585	-	350,292	(387,529)	(961,475)
ENDING FUND BALANCE	318,362	280,598	611,183	3,815	961,475	223,654	-
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	318,362	280,598	611,183	3,815	961,475	223,654	-

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	6,935,955	5,270,095	6,109,036	6,495,191	7,246,368	7,246,368	7,655,058
REVENUES							
Internal Service Revenues	3,801,139	4,602,050	5,781,004	5,991,641	5,991,641	6,236,521	6,871,277
Investment Earnings and Contributions	40,116	37,276	190,236	74,037	148,074	162,168	266,631
Other Financing Sources	180,620	(146)	248,579	119,727	119,727	215,578	210,335
Transfers In	328,210	591,446	-	-	-	-	-
Total Revenues	4,350,085	5,230,626	6,219,818	6,185,405	6,259,442	6,614,267	7,348,243
Total Resources	11,286,040	10,500,721	12,328,854	12,680,596	13,505,810	13,860,635	15,003,301
EXPENDITURES							
Information Technology	1,396,932	321,846	186,101	562,761	567,504	536,830	646,474
Non-Departmental	1,500,000	214,272	-	-	-	-	-
Public Services	3,079,325	3,807,130	4,896,386	4,400,255	5,283,248	4,270,783	4,862,552
Total Expenditures	5,976,257	4,343,249	5,082,486	4,963,016	5,850,752	4,807,613	5,509,026
Current Rev. - Current Exp.	(1,626,172)	887,378	1,137,332	1,222,389	408,690	1,806,654	1,839,217
Expenditures from Fund Balance							
Non-Departmental	-	48,437	-	-	-	-	-
ENDING FUND BALANCE	5,270,095	6,109,036	7,246,368	7,717,580	7,655,058	9,053,021	9,494,275
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	5,270,095	6,109,036	7,246,368	7,717,580	7,655,058	9,053,021	9,494,275

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	4,374,175	5,405,101	4,907,419	7,853,332	7,814,644	7,814,644	9,262,575
REVENUES							
Internal Service Revenues	2,062,415	2,197,172	5,299,468	4,531,171	4,531,171	4,477,710	4,688,488
Investment Earnings and Contributions	32,950	41,318	215,802	56,932	113,864	168,744	299,274
Other Financing Sources	4,672	3,667	14,074	3,873	3,873	-	2,430
Transfers In	1,000,000	-	-	-	-	-	-
Total Revenues	3,100,037	2,242,157	5,529,344	4,591,976	4,648,908	4,646,454	4,990,192
Total Resources	7,474,212	7,647,259	10,436,763	12,445,308	12,463,552	12,461,098	14,252,767
EXPENDITURES							
Human Resources	2,039,248	2,664,162	2,622,119	2,525,102	2,904,803	2,783,295	3,154,204
Total Expenditures	2,039,248	2,664,162	2,622,119	2,525,102	2,904,803	2,783,295	3,154,204
Current Rev. - Current Exp.	1,060,789	(422,005)	2,907,225	2,066,874	1,744,105	1,863,159	1,835,988
Expenditures from Fund Balance							
Non-Departmental	-	75,678	-	200,000	296,174	296,174	2,318,299
ENDING FUND BALANCE	5,405,101	4,907,419	7,814,644	9,720,206	9,262,575	9,381,629	8,780,264
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	5,405,101	4,907,419	7,814,644	9,720,206	9,262,575	9,381,629	8,780,264

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 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	7,692,253	9,956,869	8,933,720	7,082,183	8,931,588	8,931,588	7,188,535
REVENUES							
Charges for Services	2,091,537	2,075,587	2,173,218	1,875,821	1,875,821	1,780,920	1,986,087
Internal Service Revenues	11,905,412	9,785,655	10,407,967	11,408,536	11,408,536	11,245,400	11,980,451
Investment Earnings and Contributions	70,248	58,809	289,958	131,230	262,460	223,429	359,799
Other Financing Sources	12,511	10,098	3,896	5,000	5,000	12,360	5,000
Total Revenues	14,079,707	11,930,148	12,875,040	13,420,587	13,551,817	13,262,109	14,331,337
Total Resources	21,771,960	21,887,017	21,808,760	20,502,770	22,483,405	22,193,697	21,519,872
EXPENDITURES							
Human Resources	11,767,660	12,953,296	12,877,172	15,289,346	15,294,870	12,536,090	15,380,470
Total Expenditures	11,767,660	12,953,296	12,877,172	15,289,346	15,294,870	12,536,090	15,380,470
Current Rev. - Current Exp.	2,312,048	(1,023,149)	(2,132)	(1,868,759)	(1,743,053)	726,019	(1,049,133)
ENDING FUND BALANCE	9,956,869	8,933,720	8,931,588	5,213,424	7,188,535	9,657,607	6,139,402
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	9,956,869	8,933,720	8,931,588	5,213,424	7,188,535	9,657,607	6,139,402

OPEB Liability Trust Fund

(#610)

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

	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2023-2024	FY 2023-2024	FY 2024-2025
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD	PROPOSED
BEGINNING FUND BALANCES	5,283,056	6,186,868	6,090,907	4,972,893	5,716,441	5,716,441	5,300,957
REVENUES							
Internal Service Revenues	164,150	117,530	101,070	101,070	101,070	-	115,000
Investment Earnings and Contributions	75,954	124,489	108,916	92,764	185,528	104,990	116,639
Other Financing Sources	-	-	-	-	-	-	-
Total Revenues	240,105	242,019	209,986	193,834	286,598	104,990	231,639
Total Resources	5,523,160	6,428,887	6,300,893	5,166,727	6,003,039	5,821,432	5,532,596
EXPENDITURES							
Human Resources	215,000	337,980	584,452	584,452	702,082	342,982	584,452
Total Expenditures	215,000	337,980	584,452	584,452	702,082	342,982	584,452
Current Rev. - Current Exp.	25,105	(95,961)	(374,466)	(390,618)	(415,484)	(237,992)	(352,813)
ENDING FUND BALANCE	6,186,868	6,090,907	5,716,441	4,582,275	5,300,957	5,478,450	4,948,144
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	6,186,868	6,090,907	5,716,441	4,582,275	5,300,957	5,478,450	4,948,144

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	707,217	166,693	687,186	964,699	1,138,482	1,138,482	1,627,161
<u>REVENUES</u>							
Taxes	1,104,571	1,229,058	1,925,070	1,925,071	2,268,179	2,338,500	2,710,254
Investment Earnings and Contributions	8,913	9,855	49,119	15,000	30,000	22,676	32,907
Total Revenues	1,113,484	1,238,913	1,974,189	1,940,071	2,298,179	2,361,176	2,743,161
Total Resources	1,820,701	1,405,606	2,661,375	2,904,770	3,436,661	3,499,659	4,370,322
<u>EXPENDITURES</u>							
Economic Development	952,095	170	767,267	610,000	1,010,000	1,000,137	610,000
Non-Departmental	693,000	718,250	755,625	799,500	799,500	738,000	839,625
Total Expenditures	1,645,095	718,420	1,522,892	1,409,500	1,809,500	1,738,137	1,449,625
Current Rev. - Current Exp.	(531,611)	520,493	451,296	530,571	488,679	623,040	1,293,536
Expenditures from Fund Balance							
Non-Departmental	-	-	-	-	-	-	933,675
ENDING FUND BALANCE	166,693	687,186	1,138,482	1,495,270	1,627,161	1,761,522	1,987,022
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	166,693	687,186	1,138,482	1,495,270	1,627,161	1,761,522	1,987,022

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	710,203	1,247,692	1,910,934	207,379	337,600	337,600	368,814
<u>REVENUES</u>							
Taxes	1,118,088	1,381,139	1,321,213	1,321,214	1,321,214	1,284,933	1,399,288
Investment Earnings and Contributions	6,581	10,590	25,529	10,000	20,000	17,642	27,136
Total Revenues	1,124,669	1,391,729	1,346,743	1,331,214	1,341,214	1,302,575	1,426,424
Total Resources	1,834,872	2,639,420	3,257,677	1,538,593	1,678,814	1,640,175	1,795,238
<u>EXPENDITURES</u>							
Economic Development	580,599	728,486	2,920,077	1,310,000	1,310,000	1,300,000	1,410,000
Total Expenditures	580,599	728,486	2,920,077	1,310,000	1,310,000	1,300,000	1,410,000
Current Rev. - Current Exp.	544,070	663,242	(1,573,334)	21,214	31,214	2,575	16,424
ENDING FUND BALANCE	1,247,692	1,910,934	337,600	228,593	368,814	340,175	385,238
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	1,247,692	1,910,934	337,600	228,593	368,814	340,175	385,238

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	7,628,947	9,402,462	10,867,701	11,443,000	13,175,123	13,175,123	12,989,843
<u>REVENUES</u>							
Taxes	10,242,976	10,507,369	10,570,532	10,298,135	10,903,148	8,072,433	10,903,148
Culture and Recreation Revenues	135,477	181,184	172,903	201,000	201,000	163,866	228,000
Investment Earnings and Contributions	72,407	85,161	493,847	192,781	385,562	366,989	483,950
Other Financing Sources	28,963	28,968	33,143	28,953	28,953	29,380	28,953
Total Revenues	10,479,822	10,802,682	11,270,425	10,720,869	11,518,663	8,632,668	11,644,051
Total Resources	18,108,769	20,205,145	22,138,127	22,163,869	24,693,786	21,807,791	24,633,894
<u>EXPENDITURES</u>							
Information Technology	84,535	95,773	81,842	107,466	107,466	94,865	107,383
Library Services	869,095	907,507	985,085	1,174,818	1,190,610	967,071	1,246,267
Non-Departmental	3,488,125	3,443,338	2,909,189	4,172,663	4,855,487	3,997,374	2,050,129
Parks & Recreation	2,539,636	2,854,169	3,131,888	3,812,922	3,993,420	3,164,497	4,755,782
Total Expenditures	6,981,390	7,300,787	7,108,003	9,267,869	10,146,983	8,223,807	8,159,561
Current Rev. - Current Exp.	3,498,432	3,501,896	4,162,422	1,453,000	1,371,680	408,861	3,484,490
Expenditures from Fund Balance							
Non-Departmental	1,652,500	2,036,657	1,855,000	1,556,960	1,556,960	1,556,960	2,628,529
ENDING FUND BALANCE	9,402,462	10,867,701	13,175,123	11,339,040	12,989,843	12,027,024	13,845,804
OPERATING RESERVE: 20%	1,396,278	1,460,157	1,421,601	1,853,574	2,029,397	1,644,761	1,631,912
UNDESIGNATED RESERVE	8,006,184	9,407,544	11,753,523	9,485,466	10,960,447	10,382,263	12,213,892

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	36,468	286,066	877,747	3,387	35,792	35,792	4,800
<u>REVENUES</u>							
Taxes	248,132	592,090	5,018,079	5,018,078	5,598,588	5,598,588	6,466,230
Investment Earnings and Contributions	1,465	4,093	22,962	2,500	5,000	37,958	37,004
Total Revenues	249,597	596,183	5,041,040	5,020,578	5,603,588	5,636,546	6,503,234
Total Resources	286,065	882,249	5,918,788	5,023,965	5,639,380	5,672,338	6,508,034
<u>EXPENDITURES</u>							
Non-Departmental	-	4,502	5,882,996	4,996,814	5,634,580	4,760,801	6,496,814
Total Expenditures	-	4,502	5,882,996	4,996,814	5,634,580	4,760,801	6,496,814
Current Rev. - Current Exp.	249,597	591,681	(841,956)	23,764	(30,992)	875,745	6,420
ENDING FUND BALANCE	286,066	877,747	35,792	27,151	4,800	911,537	11,220
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	286,066	877,747	35,792	27,151	4,800	911,537	11,220

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 2020-2021 ACTUAL	FY 2021-2022 ACTUAL	FY 2022-2023 ACTUAL	FY 2023-2024 ORIGINAL BUDGET	FY 2023-2024 ADJUSTED BUDGET	FY 2023-2024 YTD	FY 2024-2025 PROPOSED
BEGINNING FUND BALANCES	-	88,225	251,123	550,088	638,465	638,465	1,327,772
<u>REVENUES</u>							
Taxes	87,771	178,373	401,909	401,909	738,061	738,061	927,109
Investment Earnings and Contributions	454	1,241	14,930	6,000	12,000	20,886	23,766
Total Revenues	88,224	179,614	416,838	407,909	750,061	758,947	950,875
Total Resources	88,224	267,839	667,961	957,997	1,388,526	1,397,412	2,278,647
<u>EXPENDITURES</u>							
Economic Development	-	-	-	10,000	10,000	1,028	10,000
Non-Departmental	-	1,578	1,496	-	8,504	96	-
Parks & Recreation	-	15,138	28,000	42,250	42,250	16,444	42,250
Total Expenditures	-	16,716	29,496	52,250	60,754	17,568	52,250
Current Rev. - Current Exp.	88,224	162,898	387,343	355,659	689,307	741,379	898,625
ENDING FUND BALANCE	88,225	251,123	638,465	905,747	1,327,772	1,379,844	2,226,397
OPERATING RESERVE: NONE	-	-	-	-	-	-	-
UNDESIGNATED RESERVE	88,225	251,123	638,465	905,747	1,327,772	1,379,844	2,226,397