

FY 2025 Budget Snapshot (as of August 31, 2025)

General Fund			
Revenues	Budget	Year to Date	%
Ad Valorem Taxes	\$ 12,519,250	\$ 12,682,685	101.31%
Franchise & Utility Taxes	6,933,000	6,071,163	87.57%
Business Tax Receipts	134,000	87,202	65.08%
Permits	1,680,000	1,245,050	74.11%
Fines & Forfeitures	105,000	72,761	69.30%
Intergovernmental	2,379,100	1,912,183	80.37%
Charges for Services	2,288,000	2,327,824	101.74%
Investment/Other Income	863,100	1,302,030	150.86%
Operating Transfers In	1,750,000	1,604,167	91.67%
SubTotal	28,651,450	27,305,065	95.30%

Expenditures	Budget	Year to Date	%
City Commission	134,974	114,750	85.02%
City Manager	846,740	642,032	75.82%
City Attorney	180,000	91,564	50.87%
City Clerk	291,092	210,652	72.37%
General Government	1,033,955	583,337	56.42%
Risk Management	21,800	12,321	56.52%
Finance	731,205	645,224	88.24%
Information Systems	823,967	653,873	79.36%
Community Development	574,829	372,902	64.87%
Building	1,324,948	874,819	66.03%
Facilities Maintenance	608,604	391,248	64.29%
Police Operations	7,477,628	6,985,795	93.42%
Fire Combat	7,817,089	6,613,209	84.60%
Community Risk Reduction	476,662	381,999	80.14%
Support Services	1,079,160	892,283	82.68%
Storm Activities	-	258,670	N/A
PW Admin & Engineering	379,520	318,906	84.03%
Streets/Sidewalks	836,922	582,540	69.61%
Parks & Recreation	3,044,223	2,486,644	81.68%
Events Center	675,260	540,230	80.00%
Community Center	179,269	150,070	83.71%
Senior Center	98,487	53,721	54.55%
Tennis Center	179,933	123,711	68.75%
Transfers Out	1,000,000	916,667	91.67%
SubTotal	29,816,267	24,897,167	83.50%

Fund Balance Forward	29,243,375	32,302,498	110.46%
Current Fund Balance	\$ 28,078,558	\$ 34,710,396	123.62%

Special Revenue Funds			
Revenues	Budget	Year to Date	%
Impact Fees	\$ 62,000	\$ 45,367	73.17%
Cemetery Sales	5,000	73,392	1467.84%
Fines & forfeitures	7,500	28,772	383.63%
Investment/Other Income	20,000	26,252	131.26%
SubTotal	94,500	173,783	183.90%

Expenditures	Budget	Year to Date	%
Training	10,000	8,633	86.33%
Operating & FOCUS	1,600	-	0.00%
Capital	200,000	200,000	100.00%
Cemetery Operations	9,600	4,943	51.49%
SubTotal	221,200	213,576	96.55%

Fund Balance Forward	1,010,697	1,059,465	104.83%
Current Fund Balance	\$ 883,997	\$ 1,019,672	115.35%

Capital Projects Fund			
Revenues	Budget	Year to Date	%
Intergovernmental	\$ 185,000	\$ 2,420,739	1308.51%
Transfers In	1,000,000	916,667	91.67%
SubTotal	1,185,000	3,337,406	281.64%

Expenditures	Budget	Year to Date	%
Capital Projects	1,701,600	2,940,168	172.79%

Fund Balance Forward	1,264,394	778,101	61.54%
Current Fund Balance	\$ 747,794	\$ 1,175,339	157.17%

One-Cent Sales Tax Fund			
Revenues	Budget	Year to Date	%
One-Cent Infrastructure Sale Tax	\$ 1,300,000	\$ 1,326,578	102.04%
Intergovernmental	500,000	-	0.00%
Investment Income/Other	63,500	121,208	190.88%
SubTotal	1,863,500	1,447,786	77.69%

Expenditures	Budget	Year to Date	%
Rhinehart Rd Intersection Project	886,000	21,856	2.47%
Downtown Improvement Project	1,559,000	35,988	2.31%
Sidewalk Improvement Project	100,000	44,190	44.19%
Street Reconstruction Project	250,000	526,168	210.47%
SubTotal	2,795,000	628,202	22.48%

Fund Balance Forward	3,286,171	3,789,006	115.30%
Current Fund Balance	\$ 2,354,671	\$ 4,608,590	195.72%

Water and Sewer Fund			
Revenues	Budget	Year to Date	%
Water Sales	\$ 2,700,000	\$ 2,538,946	94.04%
Sewer Revenue	2,900,000	2,958,103	102.00%
Reclaimed Water	435,000	339,554	78.06%
Water Impact Fees	50,000	91,280	182.56%
Sewer Impact Fees	10,000	38,276	382.76%
Intergovernmental	-	88,121	N/A
Investment/Other Income	1,937,000	1,645,620	84.96%
SubTotal	8,032,000	7,699,900	95.87%

Expenses	Budget	Year to Date	%
Operating Expenses	4,691,353	3,228,265	68.81%
Capital Projects	2,989,000	164,946	5.52%
Wholesale Sewer/Reclaimed	2,715,000	2,286,444	84.22%
Transfers Out	1,750,000	1,604,167	91.67%
SubTotal	12,145,353	7,283,822	59.97%

Unrestricted Net Assets Forward	14,333,803	15,342,798	107.04%
Available Net Assets	\$ 10,220,450	\$ 15,758,876	154.19%

Stormwater Utility Fund			
Revenues	Budget	Year to Date	%
Stormwater Fees	\$ 430,000	\$ 435,834	101.36%
Intergovernmental	1,657,862	934,565	56.37%
Investment/Other Income	38,100	65,915	173.01%
SubTotal	2,125,962	1,436,314	67.56%

Expenses	Budget	Year to Date	%
Operating Expenses	498,995	300,248	60.17%
Capital Projects	2,233,358	844,075	37.79%
SubTotal	2,732,353	1,144,323	41.88%

Unrestricted Net Assets Forward	1,691,816	2,039,333	120.54%
Available Net Assets	\$ 1,085,425	\$ 2,331,324	214.78%

Vehicle Maintenance Fund			
Revenues	Budget	Year to Date	%
Investment/Other Income	\$ 161,900	\$ 268,491	165.84%
Interfund Vehicle Rental	1,448,360	1,327,663	91.67%
Interfund Repair Revenue	195,500	224,139	114.65%
SubTotal	1,805,760	1,820,293	100.80%

Expenses	Budget	Year to Date	%
Operating Expenses	430,953	322,381	74.81%
Capital Projects	1,866,100	1,272,953	68.21%
SubTotal	2,297,053	1,595,334	69.45%

Unrestricted Net Assets Forward	4,888,237	4,524,567	92.56%
Current Fund Balance	\$ 4,396,944	\$ 4,749,526	108.02%

American Rescue Plan Act (ARPA) Activity Report*			
Funding Source	Anticipated	Collected	%
ARPA**	\$ 8,754,420	\$ 8,754,421	100.00%
SubTotal	8,754,420	8,754,421	100.00%
ARPA Project Categories	Allocation	Expenditures	%
Downtown Improvements	2,511,067	2,511,067	100.00%
Stormwater Maintenance	40,004	40,004	100.00%
Public Safety Vehicles	1,409,102	1,409,102	100.00%
Public Safety Equipment	521,637	521,637	100.00%
Parks Enhancements	2,253,253	2,186,417	97.03%
Facility Improvements	1,567,923	1,567,923	100.00%
IT Upgrades	451,434	451,434	100.00%
SubTotal	8,754,420	8,687,584	99.24%
Available Funding to Date	\$ -	\$ 66,837	0.76%

\* - Reporting period is from September 2021 (first ARPA installment) through the current period.

\*\* - Funding is first reported as deferred revenue (liability) and will be recognized as revenue when expenditures have incurred, per accounting standards.

As of August 31, 2025, revenue recognized is \$8,687,584.