

All Funds Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
GENERAL FUND					
Fund 101 - General Fund	\$ 184,490,064	\$ 190,046,650	\$ 186,855,606	\$ 199,966,575	7%
SPECIAL REVENUE FUNDS					
Fund 130 - Cultural Arts Master Plan					
Cannabis Q Bus Tax	\$ 132,412	\$ 231,201	\$ 242,200	\$ 242,200	0%
Total Fund 130	\$ 132,412	\$ 231,201	\$ 242,200	\$ 242,200	0%
Fund 140 - First Time Homebuyer Program					
Cannabis X Bus Tax	\$ -	\$ -	\$ 242,200	\$ 242,200	0%
Cannabis Q Bus Tax	132,412	231,201	-	-	0%
Total Fund 140	\$ 132,412	\$ 231,201	\$ 242,200	\$ 242,200	0%
Fund 150 - Disaster Fund					
FEMA Disaster Reimbursement	\$ -	\$ 63,574	\$ -	\$ -	0%
Total Fund 150	\$ -	\$ 63,574	\$ -	\$ -	0%
Fund 201 - Gas Tax					
Investment Earnings	\$ 209,088	\$ 342,767	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	140,331	134,499	-	-	0%
Gasoline Tax - Section 2103	1,023,298	1,074,745	1,023,777	1,099,842	7%
Gasoline Tax - Section 2105	682,428	698,938	716,150	735,444	3%
Gasoline Tax - Section 2106	439,467	455,475	458,786	474,070	3%
Gasoline Tax - Section 2107.1	923,725	927,202	977,383	983,457	1%
Gasoline Tax - Section 2107.5	10,000	10,000	10,000	10,000	0%
Other Reimbursements	167,874	218,959	-	-	0%
Total Fund 201	\$ 3,596,212	\$ 3,862,586	\$ 3,186,096	\$ 3,302,813	4%
Fund 203 - Air Quality					
Investment Earnings	\$ 10,571	\$ 17,906	\$ -	\$ -	0%
Air Quality Improvement Fees	150,191	145,853	145,800	145,800	0%
GASB 31 Market Value Adjustmnt	6,940	8,968	-	-	0%
Total Fund 203	\$ 167,702	\$ 172,727	\$ 145,800	\$ 145,800	0%
Fund 204 - American Rescue Plan					
Investment Earnings	\$ 166,876	\$ 77,484	\$ -	\$ -	100%
American Rescue Plan	3,620,652	4,894,160	-	-	0%
Total Fund 204	\$ 3,787,528	\$ 4,971,644	\$ -	\$ -	100%
Fund 205 - HOME Investment Partnerships Program (HOME)					
Lien/Loan Repayment	\$ 123,856	\$ 134,836	\$ 20,000	\$ 40,000	100%
Investment Earnings	34,543	8,791	-	-	0%
HOME Invest. Partnership Grant	930,233	560,386	376,014	340,848	-9%
GASB 31 Market Value Adjustmnt	3,752	5,864	-	-	0%
Total Fund 205	\$ 1,092,383	\$ 709,877	\$ 396,014	\$ 380,848	-4%

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Fund 207 - Community Development Block Grant (CDBG)					
Lien/Loan Repayment	\$ 30,900	\$ -	\$ -	\$ -	0%
Community Dev. Block Grant	\$ 619,833	\$ 1,509,889	\$ 874,288	\$ 815,535	-7%
Investment Earnings	4	1,661	-	-	0%
Total Fund 207	\$ 650,738	\$ 1,511,551	\$ 874,288	\$ 815,535	-7%
Fund 213 - Supplemental Law Enforcement Services (SLESF)					
Investment Earnings	\$ (33)	\$ (42)	\$ -	\$ -	0%
Citizens' Option Public Safety	321,103	332,622	332,622	332,622	0%
GASB 31 Market Value Adjustmnt	292	-	-	-	0%
Total Fund 213	\$ 321,361	\$ 332,580	\$ 332,622	\$ 332,622	0%
Fund 216 - Rental Rehabilitation Program					
Investment Earnings	\$ 6,975	\$ 10,767	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	4,318	4,997	-	-	0%
Lien/Loan Repayment	-	40,000	-	-	0%
Total Fund 216	\$ 11,293	\$ 55,764	\$ -	\$ -	0%
Fund 217 - Narcotics Forfeiture					
Investment Earnings	\$ 38,985	\$ 53,871	\$ -	\$ -	0%
Asset Forfeiture - Treasury	125,118	18,655	-	-	0%
GASB 31 Market Value Adjustmnt	23,516	24,215	-	-	0%
Total Fund 217	\$ 187,619	\$ 96,741	\$ -	\$ -	0%
Fund 220 - Office of Traffic Safety					
Other Federal Grants	\$ 170,219	\$ 329,559	\$ -	\$ -	0%
Total Fund 220	\$ 170,219	\$ 329,559	\$ -	\$ -	0%
Fund 230 - Federal Grants					
Investment Earnings	\$ 78,150	\$ 87,733	\$ -	\$ -	0%
Other Federal Grants	31,179	1,225,911	6,382,000	4,745,000	-26%
Local Law Enforcemnt Blk Grnt	5,638	18,946	-	-	0%
Other State Grants	47,310	-	-	-	0%
Other County Grants/Programs	83,009	-	-	-	0%
Total Fund 230	\$ 245,286	\$ 1,332,590	\$ 6,382,000	\$ 4,745,000	-26%
Fund 231 - State Grants					
Other State Grants	\$ 2,994,375	\$ 6,266,404	\$ 375,000	\$ 724,920	93%
Total Fund 231	\$ 2,994,375	\$ 6,266,404	\$ 375,000	\$ 724,920	93%
Fund 232 - Federal Grants					
State/Local Partnership Grant	\$ 50,000	\$ -	\$ -	\$ -	0%
Other Governmental Agencies	63,602	329,200	500,000	650,000	30%
Investment Earnings	78	(80)	-	-	0%
Total Fund 230	\$ 113,680	\$ 329,121	\$ 500,000	\$ 650,000	30%

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Fund 251 - Road Maintenance and Rehabilitation Account (RMRA) Gas Tax					
Investment Earnings	\$ 297,830	\$ 446,790	\$ -	\$ -	0%
Gasoline Tax - RMRA	2,902,974	3,069,996	2,951,612	3,156,556	7%
GASB 31 Market Value Adjustmnt	198,542	218,444	-	-	0%
Total Fund 251	\$ 3,399,347	\$ 3,735,230	\$ 2,951,612	\$ 3,156,556	7%
CAPITAL PROJECTS FUNDS					
Fund 208 - Park Development Fees					
Investment Earnings	\$ 66,926	\$ 74,554	\$ -	\$ -	0%
Park Development Fees	142,598	262,786	100,000	200,000	100%
GASB 31 Market Value Adjustmnt	36,908	29,783	-	-	0%
Total Fund 208	\$ 246,433	\$ 367,122	\$ 100,000	\$ 200,000	100%
Fund 209 - Drainage Fees					
Investment Earnings	\$ 53,870	\$ 74,699	\$ 2,339	\$ -	-100%
Drainage Assessment Fees	81,806	150,933	100,000	120,000	20%
GASB 31 Market Value Adjustmnt	32,291	34,818	-	-	0%
Total Fund 209	\$ 167,968	\$ 260,450	\$ 102,339	\$ 120,000	17%
Fund 214 - Traffic Impact Fees					
Investment Earnings	\$ 120,724	\$ 145,916	\$ -	\$ -	0%
Traffic Impact Fees	39,292	554,731	600,000	400,000	-33%
GASB 31 Market Value Adjustmnt	69,611	61,768	-	-	0%
Total Fund 214	\$ 229,627	\$ 762,416	\$ 600,000	\$ 400,000	-33%
Fund 401 - Capital Outlay					
Investment Earnings	\$ 726,432	\$ 1,067,851	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	477,293	502,418	-	-	0%
Other Federal Grants	2,972	516,334	-	-	0%
Other Governmental Agencies	150,000	50,000	-	-	0%
Other Reimbursements	9,254	22,376	-	-	0%
Other	26,598	25	-	-	0%
Total Revenues	\$ 1,392,551	\$ 2,159,003	\$ -	\$ -	0%
Operating Transfers In	\$ 7,194,994	\$ 3,949,994	\$ 1,200,000	\$ 6,709,516	459%
Total Other Financing Sources	\$ 7,194,994	\$ 3,949,994	\$ 1,200,000	\$ 6,709,516	459%
Total Fund 401	\$ 8,587,545	\$ 6,108,997	\$ 1,200,000	\$ 6,709,516	459%

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Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
Fund 409 - Vehicle Parking District 1					
Secured Property Tax	\$ 9,124	\$ 9,972	\$ 4,000	\$ 4,000	0%
Unsecured Property Tax	12	13	12	12	0%
Supplemental Property Tax	11	10	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	1,284	2,072	-	-	0%
GASB 31 Market Value Adjustmnt	870	1,026	-	-	0%
Total Fund 409	\$ 11,303	\$ 13,095	\$ 4,026	\$ 4,026	0%
Fund 410 - Vehicle Parking District 2					
Secured Property Tax	\$ 15,440	\$ 17,894	\$ 12,260	\$ 12,260	0%
Unsecured Property Tax	10	11	11	11	0%
Supplemental Property Tax	9	8	11	11	0%
Homeowners Property Tax	1	1	2	2	0%
Delinquent Tax - Penalties/Int	0	1	1	1	0%
Investment Earnings	2,844	4,445	-	-	0%
GASB 31 Market Value Adjustmnt	1,888	2,174	-	-	0%
Total Fund 410	\$ 20,193	\$ 24,534	\$ 12,285	\$ 12,285	0%
Fund 413 - Golf Course Improvement					
Investment Earnings	\$ 15,581	\$ 67,726	\$ -	\$ -	0%
Golf Course Operations	179,443	186,142	110,000	110,000	0%
GASB 31 Market Value Adjustmnt	9,183	12,030	-	-	0%
Total Fund 413	\$ 204,207	\$ 265,897	\$ 110,000	\$ 110,000	0%
Fund 415 - Measure M2 Competitive					
Measure "M2" Regional Grant	\$ 680,760	\$ 375,000	\$ -	\$ -	0%
Total Fund 415	\$ 680,760	\$ 375,000	\$ -	\$ -	0%
Fund 416 - Measure M2 Fairshare					
Investment Earnings	\$ 176,465	\$ 254,273	\$ -	\$ -	0%
Measure "M2" Fairshare	3,489,746	3,485,654	3,982,472	3,675,207	-8%
GASB 31 Market Value Adjustmnt	119,330	120,327	-	-	0%
Total Fund 416	\$ 3,785,541	\$ 3,860,254	\$ 3,982,472	\$ 3,675,207	-8%
Fund 417 - Jack Hammett Sports Complex Capital Improvement					
Investment Earnings	\$ 9,809	\$ 15,605	\$ -	\$ -	0%
Jack Hammett Field Rental	165,000	-	-	-	0%
GASB 31 Market Value Adjustmnt	7,527	8,278	-	-	0%
Total Fund 417	\$ 182,336	\$ 23,882	\$ -	\$ -	0%
Fund 420 - Park Land Acquisition					
Operating Transfers In	\$ 384,576	\$ -	\$ -	\$ -	100%
Investment Earnings	\$ 1,516	\$ 11,104	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	\$ 5,866	\$ 5,960	\$ -	\$ -	0%
Total Fund 420	\$ 391,958	\$ 17,065	\$ -	\$ -	100%

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INTERNAL SERVICE FUNDS					
Fund 601 - Equipment Replacement Fund					
Investment Earnings	\$ 193,338	\$ 190,744	\$ 52,313	\$ 52,313	0%
Sale of Automotive Equipment	118,453	123,424	-	-	0%
Sale of Other Equipment	59,764	4,406	-	-	0%
Automotive Equipment, Rental	5,846,393	6,143,747	5,901,286	5,901,286	0%
GASB 31 Market Value Adjustmnt	117,420	98,154	-	-	0%
Damage to City Property	10,000	-	-	-	0%
Other Reimbursements	-	44,188	-	-	0%
Other	-	232	-	-	0%
Total Revenues	\$ 6,345,367	\$ 6,604,893	\$ 5,953,599	\$ 5,953,599	0%
Operating Transfers In	\$ 170,000	\$ -	\$ -	\$ -	0%
Total Other Financing Sources	\$ 170,000	\$ -	\$ -	\$ -	0%
Total Fund 601	\$ 6,515,367	\$ 6,604,893	\$ 5,953,599	\$ 5,953,599	0%
Fund 602 - Self Insurance Fund					
Investment Earnings	\$ 452,080	\$ 556,617	\$ -	\$ -	0%
Unemployment Premiums	80,180	80,180	80,180	80,180	0%
General Liability Premiums	2,072,221	2,072,221	2,392,171	2,900,864	21%
Workers' Compensation Premiums	2,939,914	2,939,914	2,939,914	2,939,914	0%
GASB 31 Market Value Adjustmnt	283,642	255,878	-	-	0%
Damage to City Property	-	29,258	-	-	0%
Total Revenues	\$ 5,828,037	\$ 5,934,068	\$ 5,412,265	\$ 5,920,958	9%
Operating Transfers In	\$ 432,039	\$ -	\$ -	\$ -	0%
Total Other Financing Sources	\$ 432,039	\$ -	\$ -	\$ -	0%
Total Fund 602	\$ 6,260,076	\$ 5,934,068	\$ 5,412,265	\$ 5,920,958	9%
Fund 603 - IT Replacement Fund					
Investment Earnings	\$ 248,493	\$ 362,202	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	174,489	189,300	-	-	0%
Total Revenues	\$ 422,981	\$ 551,501	\$ -	\$ -	0%
Operating Transfers In	\$ 3,114,347	\$ 2,856,000	\$ 1,597,836	\$ 3,115,809	95%
Total Other Financing Sources	\$ 3,114,347	\$ 2,856,000	\$ 1,597,836	\$ 3,115,809	95%
Total Fund 603	\$ 3,537,328	\$ 3,407,501	\$ 1,597,836	\$ 3,115,809	95%
TOTAL REVENUES	\$ 221,401,890	\$ 235,498,183	\$ 218,760,424	\$ 231,101,144	6%
TOTAL OTHER SOURCES	\$ 10,911,380	\$ 6,805,994	\$ 2,797,836	\$ 9,825,325	251%
GRAND TOTAL ALL FUNDS	\$ 232,313,270	\$ 242,304,177	\$ 221,558,260	\$ 240,926,469	9%