

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

General Fund			
Revenues	Budget	Year to Date	%
Ad Valorem Taxes	\$ 12,519,250	\$ 12,681,191	101.29%
Franchise & Utility Taxes	6,933,000	5,343,755	77.08%
Business Tax Receipts	134,000	35,772	26.70%
Permits	1,680,000	1,173,828	69.87%
Fines & Forfeitures	105,000	72,461	69.01%
Intergovernmental	2,379,100	1,644,742	69.13%
Charges for Services	2,288,000	2,137,678	93.43%
Investment/Other Income	863,100	1,186,202	137.44%
Operating Transfers In	1,750,000	1,458,334	83.33%
SubTotal	28,651,450	25,733,963	89.82%

Expenditures	Budget	Year to Date	%
City Commission	134,974	104,579	77.48%
City Manager	846,740	579,097	68.39%
City Attorney	180,000	85,675	47.60%
City Clerk	291,092	192,168	66.02%
General Government	1,033,955	547,742	52.98%
Risk Management	21,800	11,304	51.85%
Finance	731,205	593,380	81.15%
Information Systems	823,967	616,580	74.83%
Community Development	574,829	342,973	59.67%
Building	1,324,948	817,511	61.70%
Facilities Maintenance	608,604	350,573	57.60%
Police Operations	7,477,628	6,403,346	85.63%
Fire Combat	7,817,089	6,056,291	77.48%
Community Risk Reduction	476,662	350,126	73.45%
Support Services	1,079,160	858,737	79.57%
Storm Activities	-	258,670	N/A
PW Admin & Engineering	379,520	292,354	77.03%
Streets/Sidewalks	836,922	520,607	62.20%
Parks & Recreation	3,044,223	2,248,655	73.87%
Events Center	675,260	498,798	73.87%
Community Center	179,269	139,431	77.78%
Senior Center	98,487	50,160	50.93%
Tennis Center	179,933	117,176	65.12%
Transfers Out	1,000,000	833,334	83.33%
SubTotal	29,816,267	22,869,267	76.70%

Fund Balance Forward	29,243,375	32,302,498	110.46%
Current Fund Balance	\$ 28,078,558	\$ 35,167,194	125.25%

Special Revenue Funds			
Revenues	Budget	Year to Date	%
Impact Fees	\$ 62,000	\$ 44,666	72.04%
Cemetery Sales	5,000	70,317	1406.34%
Fines & forfeitures	7,500	28,772	383.63%
Investment/Other Income	20,000	23,572	117.86%
SubTotal	94,500	167,327	177.07%

Expenditures	Budget	Year to Date	%
Training	10,000	7,301	73.01%
Operating & FOCUS	1,600	-	0.00%
Capital	200,000	200,000	100.00%
Cemetery Operations	9,600	4,943	51.49%
SubTotal	221,200	212,244	95.95%

Fund Balance Forward	1,010,697	1,059,465	104.83%
Current Fund Balance	\$ 883,997	\$ 1,014,548	114.77%

Capital Projects Fund			
Revenues	Budget	Year to Date	%
Intergovernmental	\$ 185,000	\$ 2,329,232	1259.04%
Transfers In	1,000,000	833,334	83.33%
SubTotal	1,185,000	3,162,566	266.88%

Expenditures	Budget	Year to Date	%
Capital Projects	1,701,600	2,811,099	165.20%

Fund Balance Forward	1,264,394	778,101	61.54%
Current Fund Balance	\$ 747,794	\$ 1,129,568	151.05%

One-Cent Sales Tax Fund			
Revenues	Budget	Year to Date	%
One-Cent Infrastructure Sale Tax	\$ 1,300,000	\$ 1,107,013	85.15%
Intergovernmental	500,000	-	0.00%
Investment Income/Other	63,500	106,402	167.56%
SubTotal	1,863,500	1,213,415	65.11%

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	28,348	28.35%
Street Reconstruction Project	250,000	526,168	210.47%
SubTotal	2,795,000	612,360	21.91%

Fund Balance Forward	3,286,171	3,789,006	115.30%
Current Fund Balance	\$ 2,354,671	\$ 4,390,061	186.44%

Water and Sewer Fund			
Revenues	Budget	Year to Date	%
Water Sales	\$ 2,700,000	\$ 2,317,978	85.85%
Sewer Revenue	2,900,000	2,707,049	93.35%
Reclaimed Water	435,000	305,770	70.29%
Water Impact Fees	50,000	91,476	182.95%
Sewer Impact Fees	10,000	36,714	367.14%
Intergovernmental	-	84,849	N/A
Investment/Other Income	1,937,000	1,580,776	81.61%
SubTotal	8,032,000	7,124,612	88.70%

Expenses	Budget	Year to Date	%
Operating Expenses	4,691,353	2,972,748	63.37%
Capital Projects	2,989,000	161,054	5.39%
Wholesale Sewer/Reclaimed	2,715,000	2,066,309	76.11%
Transfers Out	1,750,000	1,458,334	83.33%
SubTotal	12,145,353	6,658,445	54.82%

Unrestricted Net Assets Forward	14,333,803	15,342,798	107.04%
Available Net Assets	\$ 10,220,450	\$ 15,808,965	154.68%

Stormwater Utility Fund			
Revenues	Budget	Year to Date	%
Stormwater Fees	\$ 430,000	\$ 395,797	92.05%
Intergovernmental	1,657,862	840,522	50.70%
Investment/Other Income	38,100	60,291	158.24%
SubTotal	2,125,962	1,296,610	60.99%

Expenses	Budget	Year to Date	%
Operating Expenses	498,995	279,547	56.02%
Capital Projects	2,233,358	844,075	37.79%
SubTotal	2,732,353	1,123,622	41.12%

Unrestricted Net Assets Forward	1,691,816	2,039,333	120.54%
Available Net Assets	\$ 1,085,425	\$ 2,212,321	203.82%

Vehicle Maintenance Fund			
Revenues	Budget	Year to Date	%
Investment/Other Income	\$ 161,900	\$ 245,668	151.74%
Interfund Vehicle Rental	1,448,360	1,206,967	83.33%
Interfund Repair Revenue	195,500	209,520	107.17%
SubTotal	1,805,760	1,662,154	92.05%

Expenses	Budget	Year to Date	%
Operating Expenses	430,953	294,507	68.34%
Capital Projects	1,866,100	1,085,935	58.19%
SubTotal	2,297,053	1,380,442	60.10%

Unrestricted Net Assets Forward	4,888,237	4,524,567	92.56%
Current Fund Balance	\$ 4,396,944	\$ 4,806,279	109.31%

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	2,546,375	2,410,751	94.67%
Stormwater Maintenance	66,000	40,004	60.61%
Public Safety Vehicles	1,409,102	1,409,102	100.00%
Public Safety Equipment	521,638	521,638	100.00%
Parks Enhancements	2,191,947	2,094,909	95.57%
Facility Improvements	1,567,924	1,567,924	100.00%
IT Upgrades	451,434	451,434	100.00%
SubTotal	8,754,420	8,495,761	97.05%
Available Funding to Date	\$ -	\$ 258,660	2.95%

\* - 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 July 31, 2025, revenue recognized is \$8,495,761.