

General Fund

Amounts from the City's Audited Financial Statements - Comprehensive Annual Financial Reports

	12/31/2023	12/31/2022	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015
	?								
Revenues - Expenditures =									
Excess (Deficiency) of Revenues									
Over (Under) Expenditures		(\$4,980,169)	(\$4,608,029)	(\$3,439,946)	(\$4,661,288)	(\$3,772,031)	(\$3,787,819)	(\$3,554,048)	(\$3,582,298)
Other Financing Sources (Uses)									
Initiation of Lease / Capital Lease		\$402,311	\$0	\$113,162	\$0	\$285,322	\$313,745	\$0	\$0
Transfers In * (Mainly from Utility Pmt in Lieu of Taxes)		\$4,295,177	\$4,329,551	\$4,298,908	\$4,302,629	\$4,272,565	\$4,238,611	\$4,263,178	\$4,248,125
Transfers Out *		(\$240,951)	(\$277,365)	(\$50,000)	\$0	(\$96,318)	(\$47,961)	\$0	(\$19,938)
Total Other Financing Sources (Uses)		\$4,456,537	\$4,052,186	\$4,362,070	\$4,302,629	\$4,461,569	\$4,504,395	\$4,263,178	\$4,228,187
Net Change in Fund Balance		(\$523,632)	(\$555,843)	\$922,124	(\$358,659)	\$689,538	\$716,576	\$709,130	\$645,889
Beginning Fund Balance - Restated		\$9,105,387	\$9,661,230	\$8,739,106	\$9,097,765	\$8,408,227	\$7,691,651	\$6,982,521	\$6,336,632
Ending Fund Balance		\$8,581,755	\$9,105,387	\$9,661,230	\$8,739,106	\$9,097,765	\$8,408,227	\$7,691,651	\$6,982,521
Fund Balance by Classification: (Note **)									
Non-Spendable									
Prepaid Items		\$684,743	\$602,710	\$555,996	\$488,223	\$472,440	\$618,758	\$463,418	\$606,445
Delinquent Personal Property Taxes		\$28,994	\$14,440	\$0	\$0	\$0	\$0	\$0	\$0
Long Term Accounts & Interfund Receivables		\$823,169	\$802,652	\$1,804,313	\$1,606,514	\$1,687,285	\$3,076,822	\$2,991,145	\$3,329,843
Total Non-Spendable		\$1,536,906	\$1,419,802	\$2,360,309	\$2,094,737	\$2,159,725	\$3,695,580	\$3,454,563	\$3,936,288
Restricted		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Committed		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned		\$2,327,842	\$1,712,583	\$1,688,067	\$1,001,598	\$1,632,877	\$723,240	\$349,349	\$292,984
Unrestricted/ Unassigned ***	?	\$4,717,007	\$5,973,002	\$5,612,854	\$5,642,771	\$5,305,163	\$3,989,407	\$3,887,739	\$2,753,249
Total Fund Balance		\$8,581,755	\$9,105,387	\$9,661,230	\$8,739,106	\$9,097,765	\$8,408,227	\$7,691,651	\$6,982,521
General Obligation Debt:									
Total GO Debt		\$64,058,470	\$59,576,048	\$55,714,040	\$53,342,196	\$51,173,355	\$50,130,103	\$52,311,444	\$52,889,000
Total Notes Payable (to MPU)	?	\$859,000	\$859,000	\$859,000	\$0	\$0	\$0	\$0	\$0
		\$64,917,470	\$60,435,048	\$56,573,040	\$53,342,196	\$51,173,355	\$50,130,103	\$52,311,444	\$52,889,000
Other Long-term Obligations:									
All Debt Premiums/Discounts / MPU Rev. Bonds / Capital Leases / Compensated Absences, etal.		\$18,791,788	\$19,101,170	\$19,840,034	\$20,413,306	\$29,551,771	\$28,933,368	\$28,225,506	\$34,539,701
Total Governmental & Business Type Debt		\$83,709,258	\$79,536,218	\$76,413,074	\$73,755,502	\$80,725,126	\$79,063,471	\$80,536,950	\$87,428,701

* From Statement of Revenues, Expenditures and Changes in Fund Balances. Can also see Financial Note Section for more information.

** Note 8, 9, or I, J - Fund Equity in the Notes to the Financial Statements depending upon audit year.

*** From Balance Sheet Governmental Funds - General Fund Column. Comprehensive Annual Financial Report.

	From Budget Books	1100-19100-493100	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund Balance Unassigned Applied to the Budget	\$2,000,000		\$2,650,000	\$390,000	\$1,273,530	\$959,689	Not Listed	Not Listed	Not Listed	Not Listed	Not Listed	Not Listed

per 2021 Book 2020 and prior, the budget presentation that's available on the City's Web site did not provide the user with this information.