



# FY 22-23 Mid-Year Budget Update

## General Fund - Budget Summary

### General Fund

**Beginning Available Balance**  
Reserve per Council policy:

- 25% to Pension
- 25% to Operating Reserve (Not applied)
- 50% to Capital Reserve

**Beginning Available Balance, as adjusted**

### Revenues

#### Taxes

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23 Activities thru 12/31/2022		FY 22-23	Proposed Mid-Year Adjustments
	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	6-Months Actuals	% Used	Mid-Year Update	
Utility User Tax	3,483,843	3,590,649	3,828,410	3,589,000	1,754,196	49%	3,589,000	-
Sales Tax	4,212,285	4,775,496	6,263,066	4,998,000	2,908,360	58%	5,398,000	400,000
Property Taxes	1,415,995	1,451,716	1,524,791	1,571,000	886,096	56%	1,571,000	-
Franchise Fees	948,503	862,104	970,054	905,000	270,863	30%	905,000	-
Business Licenses	251,418	268,697	257,289	274,000	56,918	21%	274,000	-
Transfer Tax	142,850	126,488	199,673	146,000	51,101	35%	146,000	-
Transient Occupancy Tax	6,179	7,635	25,778	114,000	9,994	9%	114,000	-
Intergovernmental	2,151,433	2,285,392	2,391,327	2,511,000	1,252,963	50%	2,511,000	-
Fines & Forefeitures	62,582	36,586	48,663	38,000	16,627	44%	38,000	-
Program Revenues								
Community Development	675,556	824,891	644,862	306,000	101,169	33%	306,000	-
Parks and Recreation	1,020,758	396,290	1,034,173	1,156,000	547,330	47%	1,156,000	-
Police	483,367	65,915	136,878	139,000	50,903	37%	139,000	-
Public Works	28,978	46,908	10,464	38,000	25,194	66%	38,000	-
Other	6,770	10,571	6,723	11,000	4,729	43%	11,000	-
Use of Money & Property	600,707	511,188	347,905	286,000	79,617	28%	286,000	-
Cost allocated to other funds	534,346	602,677	624,568	684,000	342,000	50%	684,000	-
Transfers In	227,335	150,000	396,816	150,000	75,000	50%	150,000	-
	<b>16,252,905</b>	<b>16,013,203</b>	<b>18,711,440</b>	<b>16,916,000</b>	<b>8,433,060</b>	<b>50%</b>	<b>17,316,000</b>	<b>400,000</b>

### Expenditures

Police	7,564,927	7,549,028	7,759,504	7,821,727	4,255,489	54%	7,881,727	60,000
Public Works	305,464	292,525	313,571	382,857	199,527	52%	383,857	1,000
Community Development	611,297	792,456	1,039,919	810,561	238,243	29%	858,561	48,000
Parks and Recreation	2,165,547	1,434,988	1,952,419	2,077,537	1,191,985	57%	2,108,537	31,000
City Council	376,082	407,588	330,296	358,645	163,152	45%	358,645	-
City Manager	385,675	360,115	496,216	490,186	251,509	51%	493,186	3,000
Legal	284,709	154,562	209,134	273,000	94,218	35%	273,000	-
Administrative Services	700,608	682,878	685,122	766,299	349,620	46%	772,299	6,000
Finance	1,054,307	1,119,462	1,114,284	1,191,122	620,795	52%	1,196,622	5,500
Workers Comp/General Liability	1,084,650	1,077,619	1,135,659	1,265,554	1,047,167	83%	1,265,554	-
Non-Department	756,736	362,474	260,000	615,934	399,983	65%	615,934	-
Transfers Out	205,099	214,976	423,542	330,000	328,981	100%	330,000	-
	<b>15,495,101</b>	<b>14,448,671</b>	<b>15,719,666</b>	<b>16,383,422</b>	<b>9,140,669</b>	<b>56%</b>	<b>16,537,922</b>	<b>154,500</b>



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## General Fund - Budget Summary

**Net Annual Activity**

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 22-23 Activities thru 12/31/2022	FY 22-23	Proposed Mid-Year Adjustments
	Audited Actuals	Audited Actuals	Audited Actuals	Adopted Budget	6-Months Actuals    % Used	Mid-Year Update	
Baseline Operations	757,804	\$ 1,564,532	\$ 2,991,774	\$ 532,578	\$ (707,609)	\$ 778,078	245,500
One-Time Revenues	1,723,486	600,750	1,431,000	-	-	-	-
One-Time Expenditures	(3,046,245)	(1,873,567)	(2,652,580)	(786,025)	(125,000)    16%	(786,025)	-
Net of One-Time Activities	(1,322,759)	(1,272,817)	(1,221,580)	(786,025)	(125,000)    16%	(786,025)	-
<b>Ending Available Balance (Before ARPA)</b>	<b>1,847,113</b>	<b>2,138,828</b>	<b>3,909,022</b>	<b>699,578</b>		<b>969,308</b>	<b>245,500</b>

**American Rescue Plan Act (ARPA)**

<b>Beginning Available Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,897,838</b>		<b>2,057,389</b>	
One-Time ARPA (Loss of Revenue)			3,142,889	-	-	3,142,889	
One-Time ARPA Expenditures			(1,085,500)	(225,000)	-	(525,000)	0%
Net of ARPA	-	-	2,057,389	(225,000)	-	2,617,889	
<b>Ending Available Balance</b>	<b>-</b>	<b>-</b>	<b>2,057,389</b>	<b>1,672,838</b>		<b>4,675,278</b>	

**Operating Reserve:**

<b>Beginning Balance</b>	<b>3,797,650</b>	<b>\$ 2,764,975</b>	<b>\$ 4,209,129</b>	<b>\$ 4,209,129</b>		<b>\$ 4,222,158</b>	
Interest Earned		174,612	13,029				
<b>Ending Balance</b>	<b>2,764,975</b>	<b>\$ 4,209,129</b>	<b>\$ 4,222,158</b>	<b>\$ 4,209,129</b>		<b>\$ 4,222,158</b>	
<b>% of Projected Operating Expenditures</b>	<b>18%</b>	<b>29%</b>	<b>27%</b>	<b>26%</b>		<b>26%</b>	