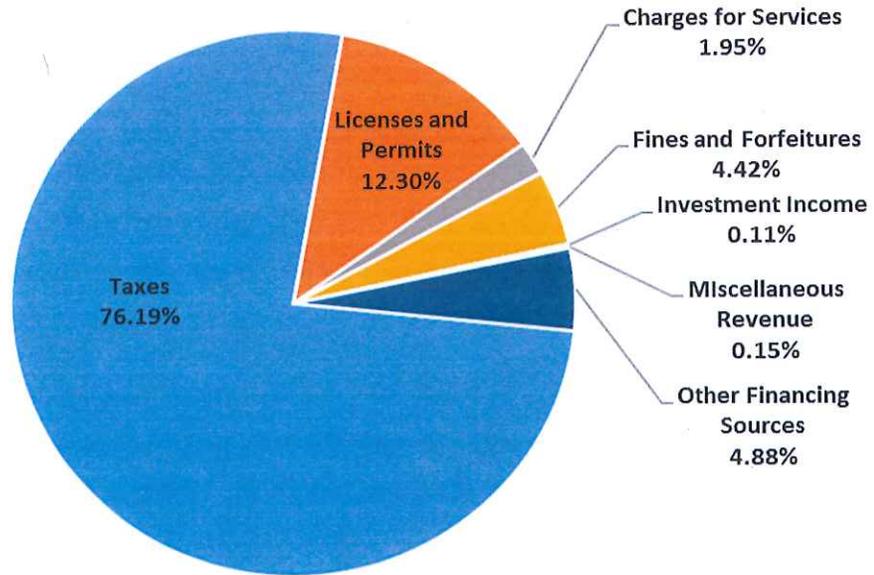
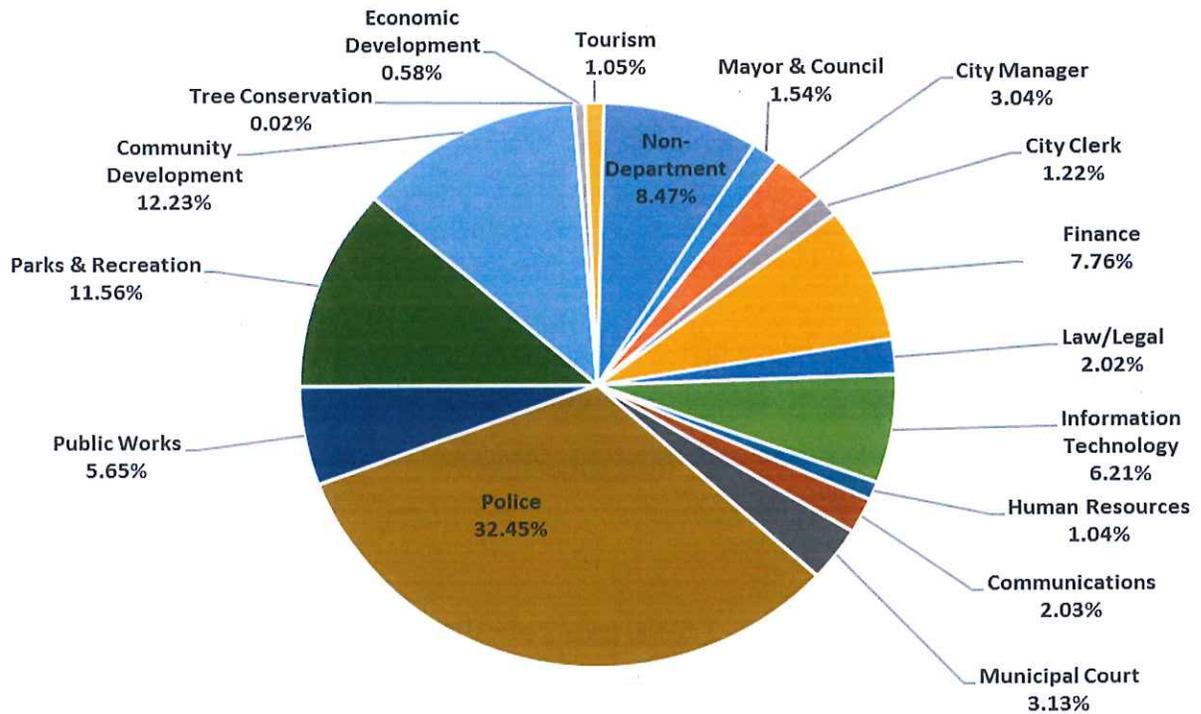


**Where Does it Come From?
General Fund Budget of \$27.7 million**



**Where Does it Go?
General Fund Budget of \$27.7 million**



General Fund Revenues

Real Property Taxes	\$9,097,347
Other Taxes	\$11,999,260
Licenses and Permits	\$3,407,291
Charges for Services	\$539,650
Fines and Forfeitures	\$1,225,000
Investment Income	\$30,000
Miscellaneous Revenue	\$42,000
Other Financing Sources	\$1,350,000
Total	\$27,690,548

General Fund Expenditures by Department

Mayor & Council	\$426,700
City Manager	841,100
City Clerk	338,850
Finance	2,148,303
City Attorney	560,000
Information Technology	1,718,435
Human Resources	287,150
Communications	562,385
Municipal Court	866,900
Police	8,985,585
Public Works	1,565,900
Parks & Recreation	3,201,127
Community Development	3,387,310
Tree Conservation	5,000
Economic Development	159,850
Tourism	290,000
Non-Department	2,345,953
Total	\$27,690,548

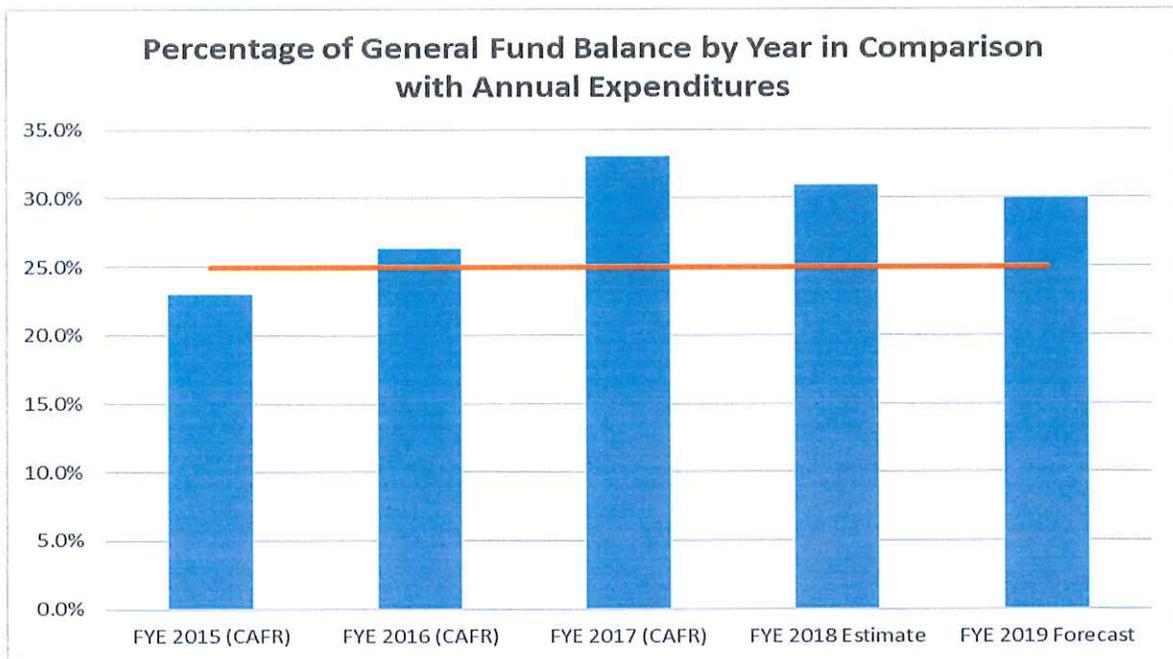
Execution of the Budget Establishes Fund Balance...

Through the conservative execution of the annual budget, the amounts that are remaining as unencumbered revenue will add to what is called the governmental fund balance. The purpose of the City's governmental fund balance is to provide near-term information on balances of spendable resources. This information is useful and necessary in assessing the City's financial viability. As an example, the unassigned fund balance may serve as a measurement of the City's net resources available for spending at the end of the fiscal year. This resource often is governed by strict policy levels.

Included in the City's Fiscal Year 2019 budget document is a financial policy that sets forth an appropriate level of fund balance. The fund balance policy also defines different categories of fund balance as required by Government Accounting Standards Board (GASB) statement 54. These categories include:

- Non-spendable
- Restricted
- Committed
- Assigned
- Unassigned

The definitions for each of these categories are detailed within the fund balance policy included in the Financial Policies section of this budget document. The fund balance policy also includes rules for replenishment of the fund balance if it drops below the policy's stated target at fiscal year-end (FYE) of 25% of the subsequent year's approved expenditure budget.



General Fund					
Five Year Schedule of Sources of Funds, Uses of Funds and Changes in Fund Balance					
	2019	2020	2021	2022	2023
Beginning Balance (Unassigned)	\$8,565,833	\$8,565,833	\$8,698,766	\$8,922,276	\$9,245,190
Sources of Funds					
Taxes	\$21,096,607	\$21,940,471	\$22,818,090	\$23,730,814	\$24,680,046
License and Permits	3,407,291	3,577,656	3,756,538	3,944,365	4,141,584
Charges for Services	539,650	545,047	550,497	556,002	561,562
Fines and Forfeitures	1,225,000	1,237,250	1,249,623	1,262,119	1,274,740
Investment Income	30,000	30,300	30,603	30,909	31,218
Miscellaneous Revenue	42,000	42,420	42,844	43,273	43,705
Other Financing Sources	1,350,000	1,363,500	1,377,135	1,390,906	1,404,815
Total Sources of Funds	27,690,548	28,736,643	29,825,330	30,958,388	32,137,671
Available Sources	36,256,381	37,302,476	38,524,096	39,880,663	41,382,860
Uses of Funds					
Personnel Services	13,461,435	13,999,892	14,559,888	15,142,284	15,747,975
Purchased/Contracted Services	10,893,518	11,220,324	11,556,933	11,903,641	12,260,750
Supplies	1,554,942	1,601,590	1,649,638	1,699,127	1,750,101
Capital Outlay	197,700	203,631	209,740	216,032	222,513
Transfers Out	(1,012,000)	(1,042,360)	(1,073,631)	(1,105,840)	(1,139,015)
Other Costs	856,000	881,680	908,130	935,374	963,436
Other Financing Uses	1,738,953	1,738,953	1,791,122	1,844,855	1,900,201
Total Uses of Funds	27,690,548	28,603,710	29,601,820	30,635,474	31,705,961
Ending Balance	8,565,833	8,698,766	8,922,276	9,245,190	9,676,899

Forecasting future activity requires various assumptions. The assumptions used in this model are based on past experience and anticipated future activity.

The growth rate assumptions are:

Taxable Assessed Value	4.0%
License & Permits	5.0%
Other Revenues	1.0%
Personnel Services	4.0%
Operating	2.0%

Budgets are monitored monthly through internal management reporting. Any changes can be made periodically through action by the City Council.

