



***GENERAL FUND
FY 2024 FUND BALANCE
REPORT***



INCREASE IN FUND BALANCE OVERVIEW

Fund Balance Category	Fund Balance Increase
Non-spendable Fund Balance	\$958,813
Unassigned Fund Balance	\$8,362,054
Total Increase in Fund Balance	\$9,320,867



Components of Unassigned Fund Balance

<i>Component</i>	<i>Budgeted Amount</i>	<i>Actual Amount</i>	<i>Increase in Fund Balance</i>
Revenue	\$88,263,327	\$94,565,260	\$6,301,933
Expenditure	\$87,304,514	\$85,244,393	\$2,060,121
INCREASE IN UNASSIGNED FUND BALANCE			\$8,362,054

Components of Revenue Increase in Fund Balance

Category	Budget	Actual	Increase
General Property Taxes	\$40,440,253	\$44,987,698	\$4,547,445
Other Local Taxes	\$16,661,901	\$17,304,453	\$642,552
Permits, Fees And License	\$369,490	\$595,683	\$226,193
Fines & Forfeitures	\$522,500.00	\$646,323	\$123,823
Revenue From Use Of Money/Property	\$81,000	\$65,621	(\$15,379)
Charges For Services	\$3,116,176	\$2,947,638	(\$168,538)
Miscellaneous Revenue	\$1,601,057	\$4,417,445	\$2,816,388
Recovered Costs	\$30,500	\$47,105	\$16,605
Non Categorical Aid	\$4,512,499	\$4,684,562	\$172,063
State Shared Exp-Categorical	\$2,605,005	\$2,526,880	(\$78,125)
Categorical Aid	\$9,818,367	\$10,995,628	\$1,177,261
Categorical Aid – Federal	\$5,029,001	\$5,118,035	\$89,034
American Rescue Plan Act (ARPA)	\$3,174,415	\$2,500	(\$3,171,915)
Non-Revenue Receipts	\$380,000	\$212,728	(\$167,272)
Communications, Tourism & Museums	\$21,663	\$12,832	(\$8,831)
Revenue Adjustments			\$100,629
TOTALS	\$88,363,827	\$94,565,131	\$6,301,933

Components of Expenditure Increase in Fund Balance

Category	Budget	Actual	Increase
Salary & Wages	\$28,387,708	\$27,045,685	\$1,342,023
Fringe Benefits	\$9,321,103	\$8,064,105	\$1,256,998
Sub-Total Vacancy Savings [Note: a detailed analysis is available that documents the totals by department]	\$37,708,811	\$35,109,790	\$2,599,021
Sub-total Other Expenditures	\$ 49,595,703	\$47,593,377	\$2,002,326
TOTAL EXPENDITURES	\$ 87,304,514	\$82,703,167	\$4,601,347
Transfers To Other Funds		\$2,541,226	(\$2,541,226)
Net Increase in Fund Balance		\$85,244,393	\$2,060,121



INCREASE IN FUND BALANCE SUMMARY

Category	Budget	Actual	Increase
Revenue	\$88,363,827	\$94,565,131	\$6,301,933
Expenditure	\$87,304,514	\$85,244,393	\$2,060,121
TOTAL			\$8,362,054