

General Fund

Definition: General Fund – the chief operating fund used to account for all resources except those required to be accounted for in another fund.

Note: In 2018, the City Council made several changes in the manner which some department expenditures were recorded. An example of this is within the General Fund prior to 2018 there was a department for the Custodian which tracked custodial expenditures. In 2018, the custodial expenditures were allocated between the various building departments which work was done. Several funds now have departments for operation and administration which were not recorded separately prior to 2018.

General Fund (01)

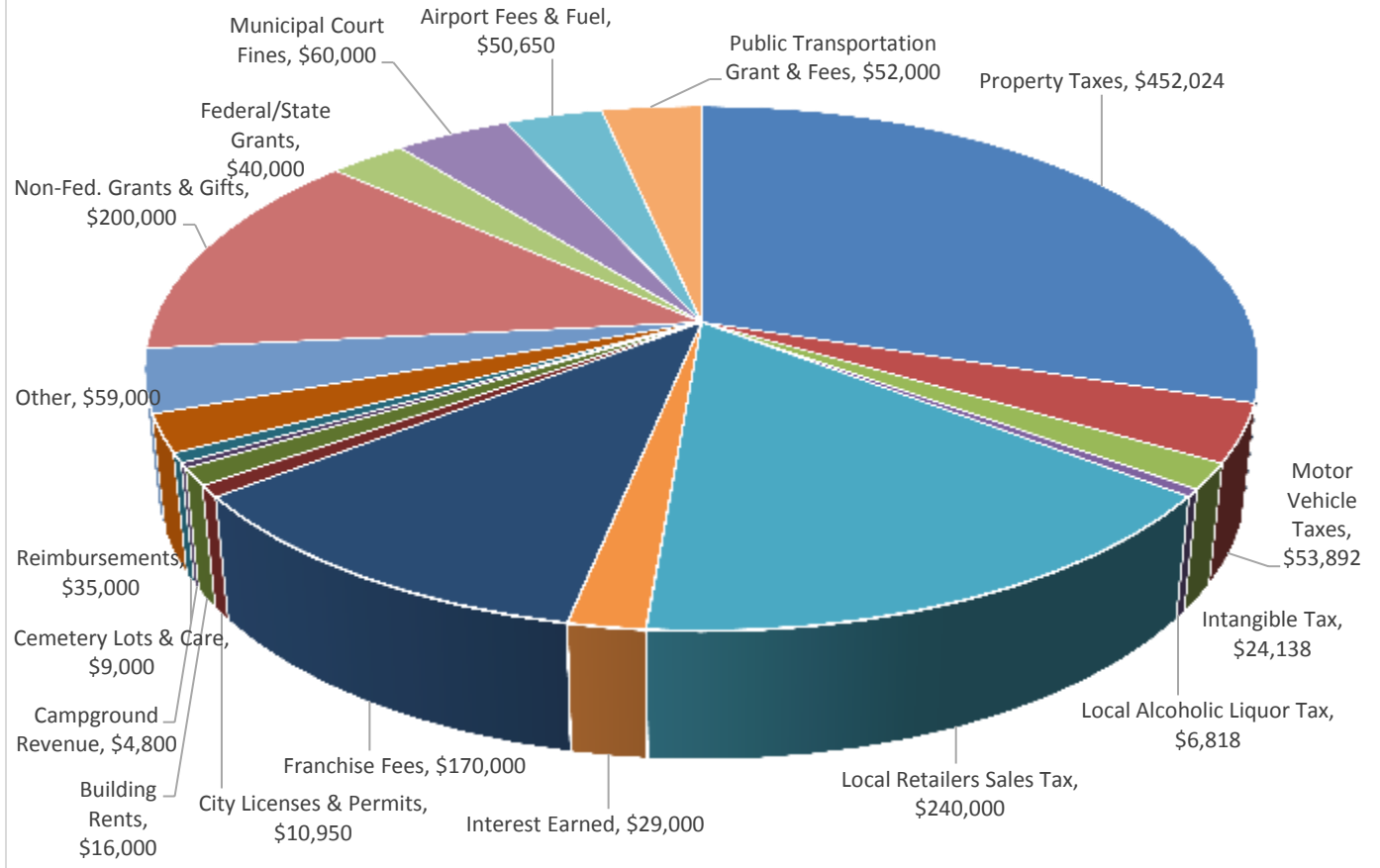
The General fund is the primary fund for the general operations of the City. This fund supports 19 operating departments as well as transfers to other funds. Revenue for the General Fund comes primarily from property taxes, sales tax, motor vehicle tax, franchise fees, as well as local fees set by ordinance or resolutions. Local fees include animal control fees, building rents, license fees, permit fees, as well as cemetery and airport fees.

General Fund Revenue Sources	Actual 2017	Budget 2018	Revised 2018	Budget 2019
Ad Valorem Property Tax	325,400	353,402	353,402	450,124
Delinquent Taxes	1,670	17,000	1,800	1,900
Motor Vehicle Tax	51,133	67,832	67,832	48,465
RV Tax	1,139	1,460	1,460	1,041
Excise Tax	51	114	114	40
16/20 M Tax	946	971	971	1,100
Watercraft Tax	319	352	352	397
Commercial Vehicle	3,181	3,826	3,826	2,849
Intangible Tax	29,786	23,490	30,000	24,138
Neighborhood Revitalization Rebate	(5,049)	(4,317)	(4,317)	(3,993)
Cancelled Prior Year Encumbrance	400	0	0	0
Local Alcoholic Liquor Tax	6,178	5,276	6,200	6,818
Local Retailers Sales Tax	231,702	225,000	235,000	240,000
Interest Earned	12,433	27,818	27,818	29,000
Franchise Fees	155,803	177,000	160,000	170,000
Animal Tags & Fees	924	2,100	2,100	2,200
Licenses & Permits	7,183	8,000	8,000	8,000
Special Assessments	140	250	250	250
Reimbursements	88,003	25,000	30,000	35,000
Other	6,703	58,000	58,000	59,000
Non-Fed. Grants & Gifts	177	200,000	200,000	200,000
Federal/State Grants	1,196	36,000	40,000	40,000
Building Rents	16,260	16,000	16,000	16,000
Municipal Court Fines	29,277	55,000	55,000	60,000
Rural Fire Contract	46,404	0	0	0
Campground Revenue	4,442	4,200	4,700	4,800
Cemetery Lots & Care	6,815	9,000	9,000	9,000
Airport Rents	7,328	10,000	10,000	10,000
Airport Aviation Gas	34,655	25,000	36,000	37,000
Airport Courtesy Car	48	150	150	150

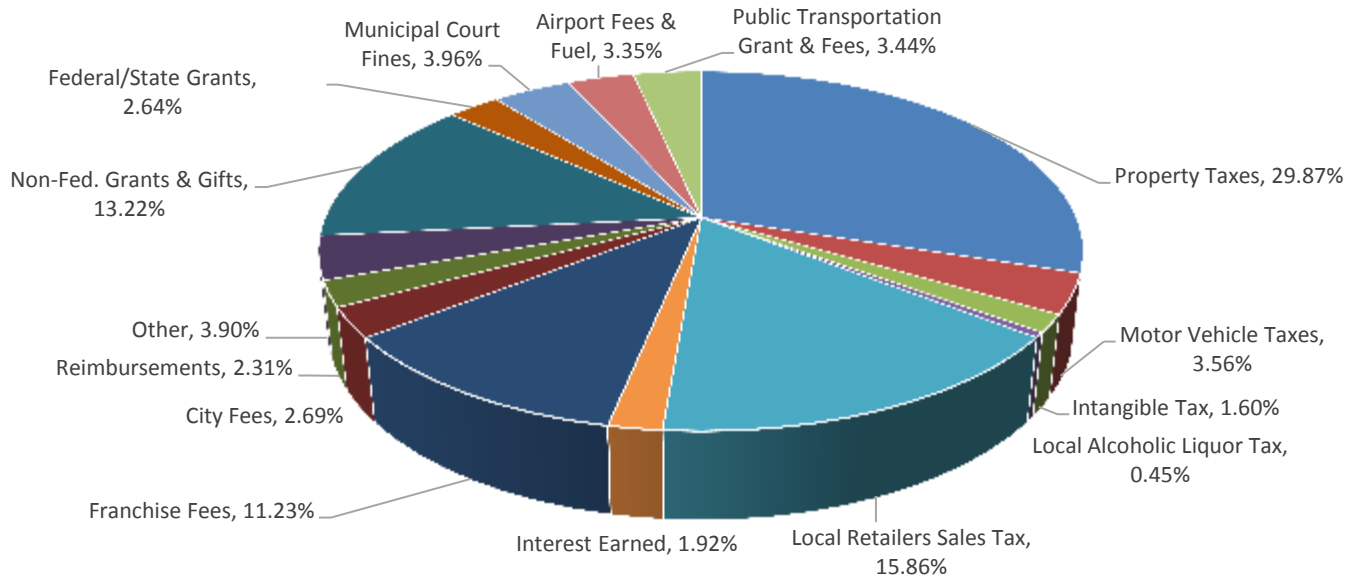
				2019 Budget
Airport Sales Tax Collected	3,119	3,000	3,500	3,500
Zoning Applications	300	300	500	500
Transportation Passes	5,101	40,000	6,000	6,000
Transit Council	40,890	46,000	46,000	46,000
Total Revenues	1,114,057	1,437,224	1,409,658	1,509,279
Revenue Forward	376,059	537,572	218,600	371,818
Total Resources	1,490,116	1,974,796	1,628,258	1,881,097

Expenditure Summary - All General Fund Departments	Actual 2017	Budget 2018	Revised 2018	Budget 2019
Personnel Services	192,783	285,750	288,800	329,100
Contractual Services	598,417	484,500	221,300	362,000
Commodities	125,126	146,237	111,300	225,637
Capital Outlay	69,373	431,666	48,400	342,064
Transfers	285,817	587,457	586,640	585,000
Total All General Fund Depts.	1,271,516	1,935,610	1,256,440	1,843,801

2019 General Fund Budgeted Revenues



% of 2019 General Fund Budgeted Revenue



% of 2019 General Fund Budgeted Expenditures

