

## GENERAL FUND CHANGES IN FUND BALANCE

	2017	2018	2019	2020	2021	2022 Preliminary
<b>Beginning Fund Balance</b>	<b>9,841,719</b>	<b>10,273,342</b>	<b>11,233,279</b>	<b>15,552,188</b>	<b>13,868,744</b>	<b>15,915,322</b>
<b>Revenue</b>						
Taxes	29,572,203	30,755,578	30,846,665	30,738,452	32,979,704	34,129,072
Licenses and permits	2,506,800	2,401,855	2,299,972	2,276,861	2,453,186	2,568,363
Intergovernmental	890,572	1,014,434	1,008,432	1,633,633	1,608,646	1,359,083
Charges for services	5,463,913	5,810,961	6,419,836	5,412,044	5,913,557	6,281,412
Fines and forfeitures	459,929	616,783	496,093	287,693	272,302	182,880
Investment earnings	154,737	273,228	573,806	265,627	122,257	266,012
Miscellaneous	471,675	931,495	587,882	322,816	347,519	368,221
<b>Operating Revenues</b>	<b>39,519,829</b>	<b>41,804,334</b>	<b>42,232,686</b>	<b>40,937,126</b>	<b>43,697,171</b>	<b>45,155,043</b>
<b>Nonoperating Revenues</b>						
Transfers in	26,300	75,884	4,793,650	1,535,800	388,547	26,300
Debt proceeds	-	-	-	-	-	-
Sale of capital assets	7,143	5,273	-	-	-	-
Insurance recoveries	-	15,570	-	16,977	-	-
<b>Total Revenue</b>	<b>39,553,272</b>	<b>41,901,061</b>	<b>47,026,336</b>	<b>42,489,903</b>	<b>44,085,718</b>	<b>45,181,343</b>
<b>Expenditures</b>						
General government	9,714,867	10,288,694	11,565,563	12,514,526	11,866,885	13,238,057
Public safety	22,228,871	22,585,212	23,036,185	23,759,212	22,765,260	26,056,589
Transportation	3,600	4,779	5,012	5,012	2,088	-
Economic environment	1,551,152	1,460,763	1,562,702	1,675,334	1,991,624	2,254,742
Mental and physical health	126,791	178,859	164,888	147,957	84,642	38,676
Culture and recreation	3,959,731	4,331,806	4,158,397	3,732,644	4,341,658	5,026,796
Debt service	198,361	197,694	197,967	296,624	60,228	321,989
Capital outlay	90,573	93,105	110,935	835,048	268,885	694,570
<b>Operating Expenditures</b>	<b>37,873,946</b>	<b>39,140,912</b>	<b>40,801,649</b>	<b>42,966,358</b>	<b>41,381,270</b>	<b>47,631,420</b>
<b>Nonoperating Expenditures</b>						
Transfers out	1,247,703	1,800,212	1,905,778	1,206,990	657,870	885,000
Debt refunding	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>39,121,649</b>	<b>40,941,124</b>	<b>42,707,427</b>	<b>44,173,348</b>	<b>42,039,140</b>	<b>48,516,420</b>
Prior Period Adjustments	-	-	-	-	-	-
<b>Change in position</b>	<b>431,623</b>	<b>959,937</b>	<b>4,318,909</b>	<b>(1,683,445)</b>	<b>2,046,578</b>	<b>(3,335,077)</b>
<b>Ending Fund Balance</b>	<b>10,273,342</b>	<b>11,233,279</b>	<b>15,552,188</b>	<b>13,868,744</b>	<b>15,915,322</b>	<b>12,580,245</b>

Attachment: Jan-Dec 2022 P&amp;L (Preliminary December 2022 Monthly Financial Report)

This Report was DISCONTINUED  
 in Sept 2023 as the City Administrator  
 had a \$4 million change between ending  
 fund balance and beginning fund balance.

No explanation or reconciliation mandated  
 by Rosen - but said he would consider  
 reinstating report