

FISCAL YEAR 2025 RECONCILIATION ITEMS		
RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT
Total General Fund Revenues		\$ 30,602,931
Real Property Tax Rate @55.22 Revenue \$16,401,186*		
Decrease: Tax Duplication Revenue	City Manager	\$ (764)
Increase: Library Aid Revenue	City Manager	\$ 14,090
Revised Revenues		\$ 30,616,257
Change in Revenues		\$ 13,326

*Each cent of the tax rate equals \$297,015.

RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT
General Fund Expenditures		\$ 32,245,760
Public Works		
Increase: Sustainability Intern 0.48 to 1.0	Dyballa	\$ 20,000
Recreation		
Increase: Recreation Teen Staffing (20/hrs)	Small	\$ 19,285
Increase: Recreation Teen Staffing (benefits)	Small	\$ 19,487
Department Personnel Cost		
Decrease: Delay in MD Paid FMLA	City Manager	\$ (69,110)
Inter-Departmental		
Increase: General Contingency	Staff	\$ 66
Capital Improvement Project		
Increase: Replace Boyd Alley apron	Gibson	\$ 30,000
Equipment Replacement Reserve (ERR) Expenditure		
Decrease: Equipment Replacement - Facilities	City Manager	\$ (195,571)
Revised Expenditures		\$ 32,069,917
Change in Expenditures		\$ (175,843)
Change in Expenditures (Impact Unassigned Reserve)**		\$ 19,728

**The amount \$19,728 represents the above reconciling items with the exception of ERR expenditures.

Proposed General Fund Unassigned Fund Balance		\$ 5,193,162
*Expenditure Reduction without (), Expenditure Increase with ()		\$ (19,728)
*Revenue Reduction with (), Revenue Increase without ()		\$ 13,326
Revised General Fund Unassigned Fund Balance		\$ 5,186,760

* Expenditure Reduction and or Revenue increase will increase the reserve balance. On the contrary, expenditure increase and or revenue reduction will decrease the reserve balance.

Stormwater Management Fund Revenues		\$ 775,000
Revised Revenues		\$ 775,000

Stormwater Management Fund Expenditures		\$ 779,438
Decrease: Delay in MD Paid FMLA	City Manager	\$ (398)
Revised Expenditures		\$ 779,040

Special Revenue Funds Revenues		\$ 2,520,695
Revised Revenues		\$ 2,520,695

Special Revenue Funds Expenditures		\$ 5,334,456
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Revised Expenditures		\$	5,334,456
Speed & Red Light Camera Fund Revenues		\$	1,932,000
Revised Revenues		\$	1,932,000
Speed & Red Light Camera Fund Expenditures		\$	1,892,340
Decrease: Delay in MD Paid FMLA	City Manager	\$	(1,898)
Revised Expenditures		\$	1,890,442
ARPA Fund Revenues		\$	3,752,033
Revised Revenues		\$	3,752,033
ARPA Fund Expenditures		\$	2,437,640
Increase: Food Security Program	City Manager	\$	155,000
Increase: Quality of Life grants	City Manager	\$	60,000
Increase: Multi-family and energy efficiency grants	City Manager	\$	100,000
Increase: Equipment replacement - Facilities	City Manager	\$	195,571
Increase: Street maintenance	City Manager	\$	125,000
Increase: Library redevelopment	City Manager	\$	500,000
Increase: Develop and design performance measurement program	City Manager	\$	30,000
Decrease: Delay in MD Paid FMLA	City Manager	\$	(1,178)
Revised Expenditures Total		\$	3,602,033