

FISCAL YEAR 2025 RECONCILIATION ITEMS		
RECONCILIATION ITEMS BY FUNDING CATEGORY	PROPOSED BY	AMOUNT
<b>Total General Fund Revenues</b>		<b>\$ 30,602,931</b>
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
<b>Revised Revenues</b>		<b>\$ 30,616,257</b>
<b>Change in Revenues</b>		<b>\$ 13,326</b>

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

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

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

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

\* 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.

<b>Stormwater Management Fund Revenues</b>		<b>\$ 775,000</b>
<b>Revised Revenues</b>		<b>\$ 775,000</b>

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

<b>Special Revenue Funds Revenues</b>		\$	2,520,695
<b>Revised Revenues</b>		\$	2,520,695

<b>Special Revenue Funds Expenditures</b>		\$	5,334,456
<b>Revised Expenditures</b>		\$	5,334,456

<b>Speed &amp; Red Light Camera Fund Revenues</b>		\$	1,932,000
<b>Revised Revenues</b>		\$	1,932,000

<b>Speed &amp; Red Light Camera Fund Expenditures</b>		\$	1,892,340
Decrease: Delay in MD Paid FMLA	City Manager	\$	(1,898)
<b>Revised Expenditures</b>		\$	1,890,442

<b>ARPA Fund Revenues</b>		\$	3,752,033
<b>Revised Revenues</b>		\$	3,752,033

<b>ARPA Fund Expenditures</b>		\$	<b>2,437,640</b>
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)
<b>Revised Expenditures Total</b>		\$	<b>3,602,033</b>