



POPULAR ANNUAL FINANCIAL REPORT



The consolidated government of the City of Lafayette and the Parish of Lafayette, Louisiana

**FOR THE YEAR ENDED
OCTOBER 31, 2025**

Photos by LafayetteTravel.com

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The information in the Popular Annual Financial Report provides an overview of Lafayette City-Parish Consolidated Government's (LCG) General Fund. LCG's Annual Comprehensive Financial Report includes all governmental funds, proprietary funds, fiduciary funds, special revenue funds, debt service funds, and discretely presented component units.

Prepared by: Office of Finance & Management
Karen V. Fontenot, CPA, Chief Financial Officer

Introduction

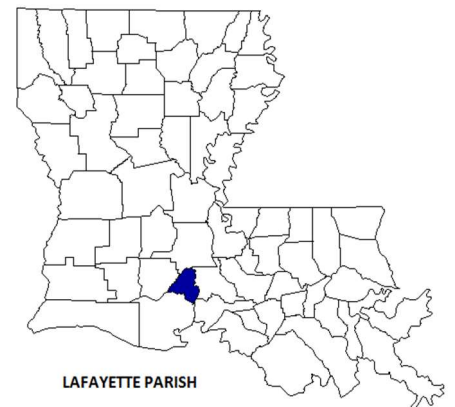
About the Popular Annual Financial Report (PAFR)

The purpose of this Popular Annual Financial Report (PAFR) is to summarize and simplify the statistical, economical, and financial information provided in Lafayette City-Parish Consolidated Government's Annual Comprehensive Financial Report. The annual comprehensive financial report is developed in conformity with generally accepted accounting principles and is independently audited by Kolder, Slaven & Company, LLC. Although unaudited, the PAFR provides readers a summary of the Government's General Fund revenues, General Fund expenditures, and local economic indicators for the fiscal year ended October 31, 2025.

This report is intended for readers that prefer to review operational and financial information in summary form and is not a replacement for the Consolidated Government's Annual Comprehensive Financial Report. For a fully detailed, fully disclosed, GAAP-based presentation of the Consolidated Government's financial position, the Annual Comprehensive Financial Report in its entirety, is available on Lafayette City-Parish Consolidated Government's website at <https://www.lafayettela.gov/your-government/finance-management/financial-reports/>.

Profile of Government

The City of Lafayette, Louisiana is the parish seat of the Parish of Lafayette. The 2024 estimated population of the City is 136,390 and the Parish is 251,372. The region was settled in 1763 by exiled Acadians from Nova Scotia (commonly called Cajuns). The Parish was created on January 17, 1823 and covers a total of 277 square miles. The City of Lafayette was originally founded as Vermilionville in 1821 and later renamed Lafayette in 1884. The City was incorporated in 1914. The Parish is located in the heart of Acadiana, an eight-parish area in the center of southern Louisiana between New Orleans and Houston.



Prior to January 2020, the governing authority of LCG was the Lafayette City-Parish Council, consisting of nine members elected from nine single member districts. By a general vote of Lafayette citizens, effective January 6, 2020, this Council was replaced by two separate councils consisting of five members each. The Lafayette City Council serves as the governing authority for the City of Lafayette. The Lafayette Parish Council serves as the governing authority for the Parish of Lafayette. The City Council and Parish Council, jointly, serve as the governing authority for Lafayette City-Parish Consolidated Government. The LCG chief executive is the Mayor-President.

A listing of the principal Elected Officials as of October 31, 2025 follows:



	Members of Parish Council	Members of City Council
Honorable Monique B. Boulet Lafayette Mayor-President	Bryan Tabor, <i>District 1</i>	Elroy Broussard, <i>District 1</i>
	Donald Richard, <i>District 2</i>	Andy Naquin, <i>District 2</i>
	Ken Stansbury, <i>District 3</i>	Liz W. Hebert, <i>District 3</i>
	John J. Guilbeau, <i>District 4</i>	Thomas Hooks, <i>District 4</i>
	Abraham "AB" Rubin Jr., <i>District 5</i>	Kenneth Boudreaux, <i>District 5</i>

LCG's governance structure is by home rule charter which, in its current form, was voted on by the citizenry in 1992. Although the governments were consolidated in 1996, the Home Rule Charter states that "The City of Lafayette shall continue to exist as a legal entity... and shall exercise all powers granted by general state law and the state constitution for municipalities of the same population class." The Charter also states that all fees, charges, and taxes levied by Lafayette Parish and the City of Lafayette shall continue to be levied by the City-Parish Government for purposes and services as prior to consolidation until changed by the appropriate Council(s) having legislative power over the subject matter of the fees, charges, and/or taxes, or by a vote of the people when a vote is required for tax purposes; therefore, after consolidating administration and operations of the two governments, LCG continues to maintain separate accounts for the City of Lafayette and Lafayette Parish funds.



Mission Statement

The mission of Lafayette City-Parish Consolidated Government is to enhance the quality of life of our community by providing high-quality; cost-effective services that meet the needs and expectations of the public.

Local Economy

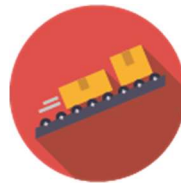
The business base of the Parish includes:



Energy Services



Healthcare



Manufacturing



Transportation & Distribution



Education



Information Technology



Finance



Tourism

and other service-related industries

600,000

People in Trade Market

1M+

Tourists Annually

20%

Of Retail Dollars Spent by Visitors

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Lafayette City-Parish Consolidated Government for its Popular Annual Financial Report for the fiscal year ended October 31, 2024. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another award.

GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to LCG for its annual comprehensive financial report for the fiscal year ended October 31, 2024. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable program requirements.

In addition, Lafayette City-Parish Consolidated Government also received GFOA's Distinguished Budget Presentation Award for its annual operating budget prepared for the fiscal year ended October 31, 2026. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**Lafayette Consolidated Government
Louisiana**

For its Annual Financial Report
For the Fiscal Year Ended
October 31, 2024

Christopher P. Morrell
Executive Director/CEO



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lafayette Consolidated Government
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended
October 31, 2024

Christopher P. Morrell
Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lafayette Consolidated Government
Louisiana**

For the Fiscal Year Beginning
November 01, 2025

Christopher P. Morrell
Executive Director

LCG by the Numbers

Fiscal Year 2025

2,258



Budgeted Employees

Budgeted Position History

(# of employees)

	2025	2024
City General Fund	935	936
Parish General Fund	55	54
Special & Other Fund Positions (Including Grants)	1,268	1,270
Total All Funds	2,258	2,260

\$137,592,078

Combined General Fund
Final Operating Budget

Construction Permits Issued

51 Commercial Permits

775 Residential Permits



Public Safety



4

Police Stations

221

Patrol Units

310

Police Uniform Positions



14

Fire Stations

7

Volunteer Departments

265

Fire Uniform Positions

47

Miles of Transmission Lines

1,067

Miles of Distribution Lines

73,037

Meters in Service

1,027

Miles of Water Mains

6,988

Fire Hydrants

60,892

Service Connections

1,361 Miles of Streets

198 Bridges

21,849 Street Lights



9

Libraries

1,486,712

Items Checked Out

774,676

Visits to a Library

718

Miles of Sanitary Sewers

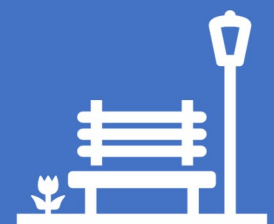
49,049

Service Connections

29 Parks on 1,191 Acres

3 Golf Courses

11 Community Centers



— 2025 —

Parish of Lafayette by the Numbers



Demographic & Economic Information

Population	251,372
Per Capita Income	66,179
Median Age	37.5
Unemployment Rate	3.7
Public School Enrollment	29,706



\$14,453,191

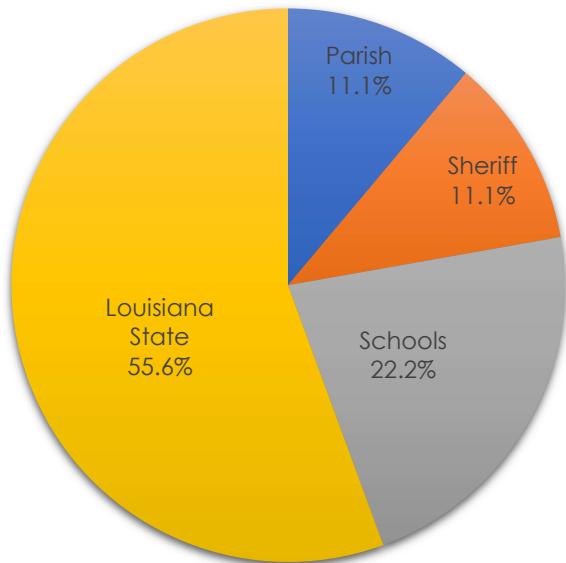
Parish General Fund
Final Operating Budget

Sales Tax Information*

	<u>Sales Tax Rate</u>
State	5.00%
Schools	2.00%
Sheriff	1.00%
Parish	<u>1.00%</u>
Total Sales Tax Rate	9.00%

Property Tax Information

	<u>Millage Rate</u>
General Alimony	4.875
Road & Bridge Maint.	4.548
Parish-wide Drainage Maint.	3.58
Adult Correctional Facility Maint.	2.21
Library	4.96
Courthouse & Jail Maint.	2.51
Juvenile Detention Home Maint.	1.25
Combined Public Health	2.07
Storm Water Management	1.24
Parish Fire Protection	0.422
Debt Service Contingency	<u>1.85</u>
Total Millage Rate	29.515



Gross Revenue
\$7,832,579

Parish 1% Sales Tax

Principal Property Taxpayers
December 31, 2024

1. Stuller Inc.
2. Halliburton
3. Atmos Energy
4. First Horizon Bank
5. J P Morgan Chase Bank
6. Franks Casing
7. Entergy Gulf States
8. Southwest La Electric (SLEMCO)
9. Wal-Mart/ Sams
10. Amazon

*Note: The above Sales Tax information does not include TIF or Economic Development Districts.

— 2025 —

City of Lafayette by the Numbers



Demographic & Economic Information

Population	136,390
Per Capita Income	40,517
Median Age	38.3
Unemployment Rate	4.0

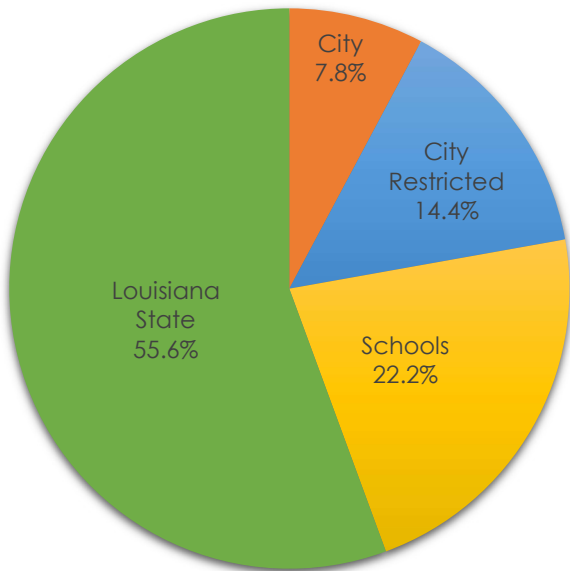


\$123,138,887

City General Fund
Final Operating Budget

Sales Tax Information*

	<u>Sales Tax Rate</u>
State	5.00%
Schools	2.00%
City Restricted	1.30%
City	<u>0.70%</u>
Total Sales Tax Rate	9.00%



Property Tax Information

	<u>Millage Rate</u>
General Alimony	5.67
Street Maintenance	1.35
Public Building Maint.	1.18
Public Safety	8.33
Parks & Recreation	<u>2.01</u>
Total Millage Rate	18.54

Principal Property Taxpayers
December 31, 2024

1. Stuller Inc.
2. First Horizon Bank
3. Halliburton
4. J P Morgan Chase Bank NA
5. Franks Casing
6. Hancock Whitney Bank
7. Entergy Gulf States
8. Wal-Mart / Sams
9. Atmos Energy
10. LHC Real Estate II LLC

Gross Revenue

1961 1% Sales Tax	\$61,593,161
1985 1% Sales Tax	<u>50,095,128</u>
Total City Sales Tax	\$111,688,289

*Note: The above Sales Tax information does not include TIF or Economic Development Districts.

Budget Performance – Fiscal Year 2025

The fund structure for LCG is especially complex. City and Parish funds are accounted for separately due to the source of revenue and authority granted by the voters of both the City and the Parish. There are two General Funds; one for the City and one for the Parish that are reported as one combined General Fund to comply with generally accepted accounting principles.

The combined General Fund final budget appropriations totaled \$137,592,078. The final actual expenditures of \$126,167,197 were \$11,424,881 less than the final budget appropriations. The final actual revenues were \$141,012,734, which was \$272,119 more than the budgeted amount.

Below is a condensed Combined Budgetary Comparison Schedule for the General Fund. The full schedule can be found on page 103 of the Annual Comprehensive Financial Report for the year ended October 31, 2025.

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balance, Beginning as restated	\$86,322,448	\$86,322,448	-
Revenues:			
Taxes	113,128,587	113,896,397	767,810
Licenses and Permits	3,452,623	3,351,399	(101,224)
Intergovernmental	5,165,700	5,037,437	(128,263)
Charges for Services	11,671,284	11,940,786	269,502
Fines and Forfeits	1,275,842	1,261,445	(14,397)
Investment Earnings	4,528,552	4,626,083	97,531
Miscellaneous	1,518,027	899,187	(618,840)
Total Revenues	140,740,615	141,012,734	272,119
Expenditures:			
Current-			
General Government	31,646,166	27,890,128	3,756,038
Public Safety	93,349,613	89,731,704	3,617,909
Public Works	10,697,089	5,952,941	4,744,148
Health and Welfare	41,827	41,826	1
Economic Opportunity	1,563,306	1,317,692	245,614
Debt Service	281,275	281,275	-
Capital outlay	12,802	951,631	(938,829)
Total Expenditures	137,592,078	126,167,197	11,424,881
Excess (deficiency) of revenues over expenditures	3,148,537	14,845,537	11,697,000
Other Financing Sources (Uses)			
Issuance of long-term debt	67,441	782,298	714,857
Transfers In	2,765,801	3,344,513	578,712
Transfers Out	(23,469,198)	(13,353,413)	10,115,785
Total Other Financing Sources (Uses)	(20,635,956)	(9,226,602)	11,409,354
Net Change in Fund Balance	(17,487,419)	5,618,935	23,106,354
Fund Balance, Ending	\$68,835,029	\$91,941,383	\$23,106,354

Final budgeted appropriations for the General Fund were \$137,592,078 while actual expenditures were \$126,167,197, creating a positive variance of \$11,424,881. The overall positive variance was due to the government's monitoring of expenditures and conservative approach, as well as staff vacancies.

Property Taxes

Parish of Lafayette

During fiscal year 2025, taxes were levied by Lafayette Parish in August of 2024 and were billed to the taxpayers by the Assessor in November of 2024 for the period November 1, 2024 through October 31, 2025. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Lafayette and are collected by the Sheriff. The taxes are remitted net of deductions for Pension Fund contributions.

For the year ended October 31, 2025, taxes of 29.515 mills were levied on property with net assessed valuations totaling \$2,850,785,960 and were dedicated as follows:



4.875 mills
General Alimony



4.548 mills
Road & Bridge Maintenance



3.58 mills
Drainage Maintenance



2.21 mills
Adult Correctional Center



4.96 mills
Library



2.51 mills
Courthouse & Jail Maint.



1.25 mills
Juvenile Detention Home Maint.



2.07 mills
Combined Public Health



1.24 mills
Storm Water Management



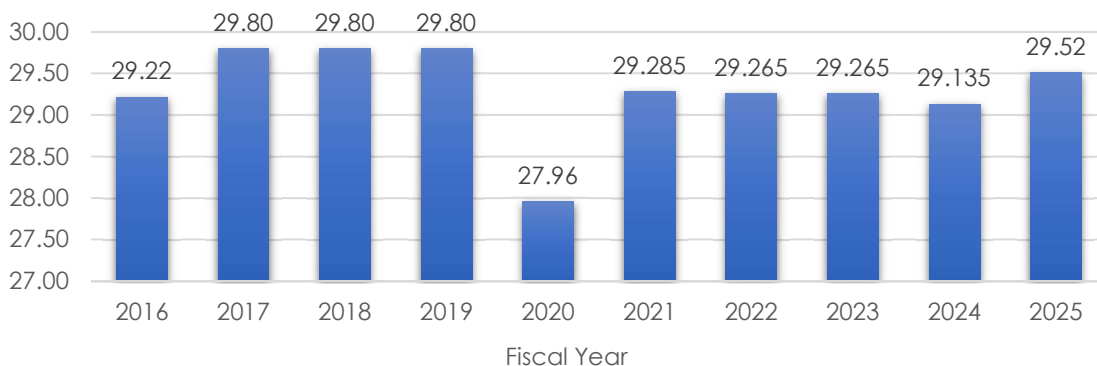
0.422 mills
Parish Fire Protection



1.85 mills
Debt Service Contingency

Total taxes levied during 2024 for 2025, exclusive of homestead exemptions, were \$75,665,975. Taxes receivable at October 31, 2025 totaled \$675,338, all of which is considered uncollectible. Therefore, an allowance for uncollectible taxes was established for the entire balance, resulting in net taxes receivable of \$0.

History of total Parish millage rate levied is reported below:



Millage Rate – A tax rate that is applied to the assessed value of real estate.

Mills – Tenth of a cent as it relates to the property tax rate.

City of Lafayette

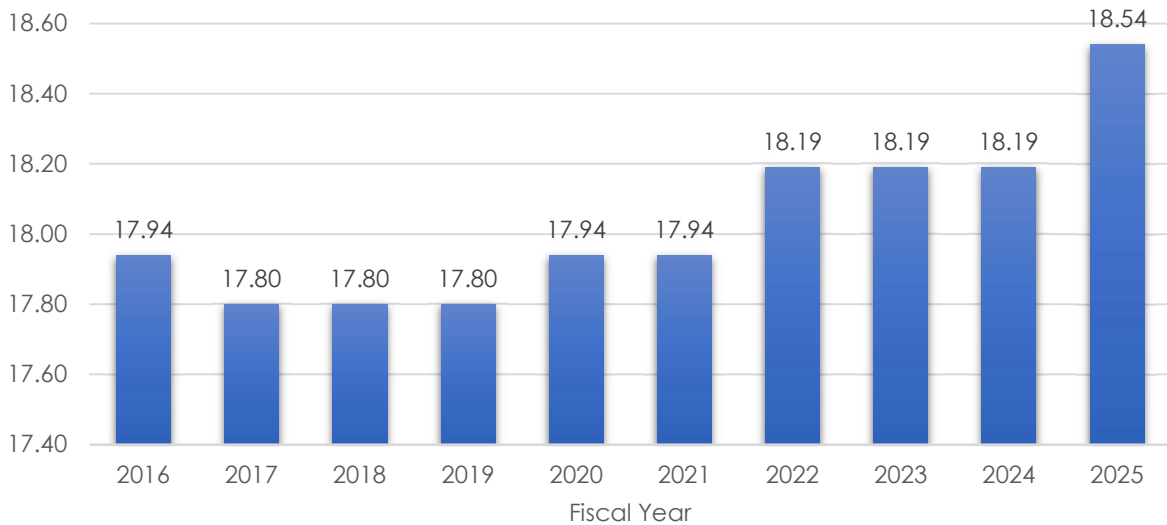
Taxes are levied by the City in April or May and are billed to taxpayers in November. The taxes are levied for the period of November 1 through October 31. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The City bills and collects its own property taxes using the assessed values determined by the Tax Assessor of Lafayette Parish.

For the year ended October 31, 2025, taxes of 18.54 mills were levied on property with net assessed valuations totaling \$1,878,993,730 and were dedicated as follows:



Total taxes levied were \$34,718,556. Taxes receivable at October 31, 2025 totaled \$1,577,123, all of which is considered uncollectible. Therefore, an allowance for uncollectible taxes was established for the entire balance, resulting in net taxes receivable of \$0.

History of the total City millage rate levied is reported below:









Sales Taxes

Sales taxes make up one of the largest parts of local revenues and are usually restricted (dedicated) to specific uses by the voters.







City of Lafayette

Proceeds of the 1961 one percent (1%) general sales and use tax levied by the City of Lafayette are dedicated to capital improvements including but not limited to street improvements, building construction, drainage, and any other work of permanent public improvement. Proceeds of the 1985 one percent (1%) general sales and use tax levied by the City of Lafayette are dedicated to capital improvements. Both the 1961 and 1985 general sales and use taxes are dedicated to supplementing the revenues of the City's General Fund after providing the debt service on outstanding bonds, provided that such an amount cannot exceed 35% of the annual sales tax revenues.

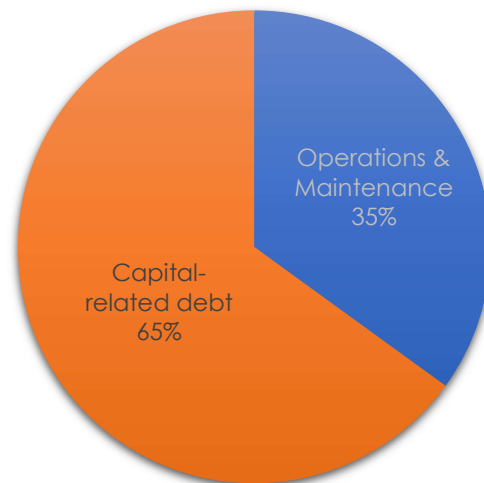
Where does my sales tax go in the City of Lafayette?

Purchase		=	\$10.00
State of Louisiana		=	\$0.50
Schools		=	\$0.20
City Restricted		=	\$0.13
City		=	\$0.07
Total Cost		=	\$10.90

Where does my sales tax go in the Unincorporated Areas of Lafayette?

Purchase		=	\$10.00
State of Louisiana		=	\$0.50
Schools		=	\$0.20
Sheriff		=	\$0.10
Parish		=	\$0.10
Total Cost		=	\$10.90

City Sales & Use Tax 2%



Parish of Lafayette

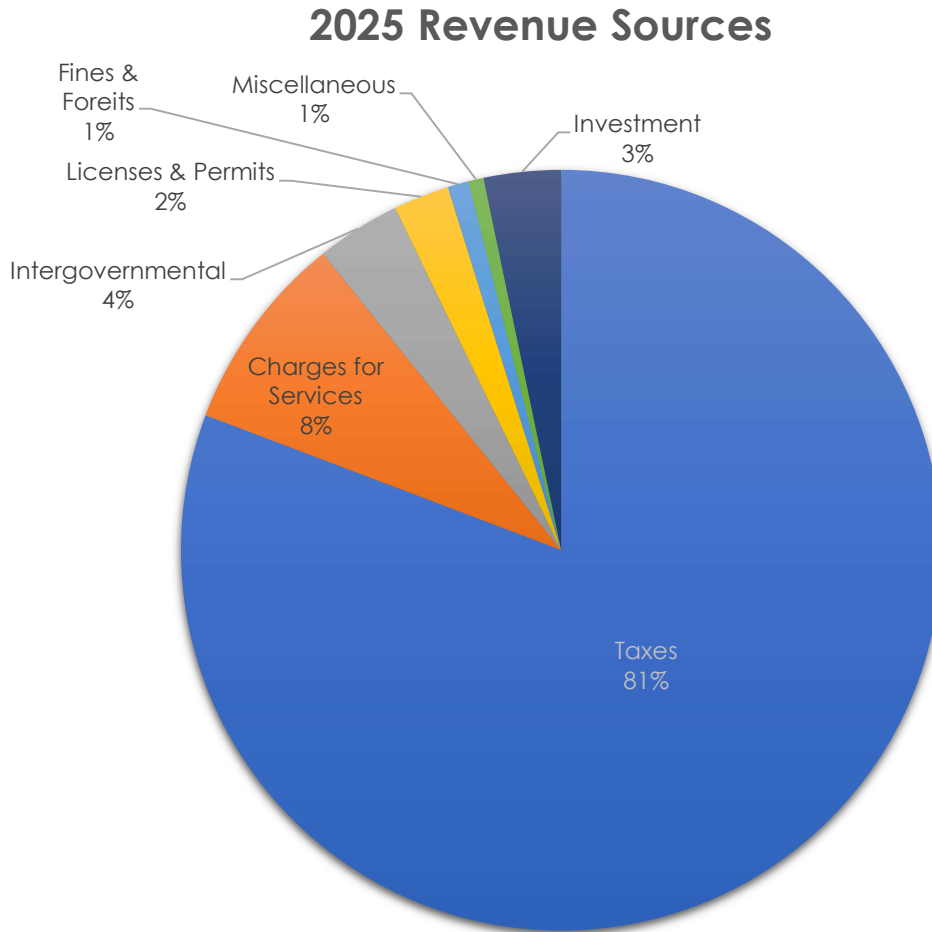
Lafayette Parish is authorized by the voters to levy and collect one percent (1%) general sales and use tax on a parish-wide basis except for territory located within the boundaries of any incorporated municipality situated within the Parish. The net proceeds of the sales tax are deposited in the Parish General Fund for general expenditures.

Note: The Sales Tax information on this page does not include TIF or Economic Development Districts.

Revenues: Where it Came From

In fiscal year 2025, \$113.9 million or 81% of the General Fund (City & Parish) revenues were from taxes. Taxes includes Ad Valorem, Sales & Use, Payment in Lieu of Taxes (ILOT) and others. Overall, the General Fund saw an increase in revenue of \$560 thousand.

The chart below graphically depicts the sources of revenue for the General Fund (City & Parish).

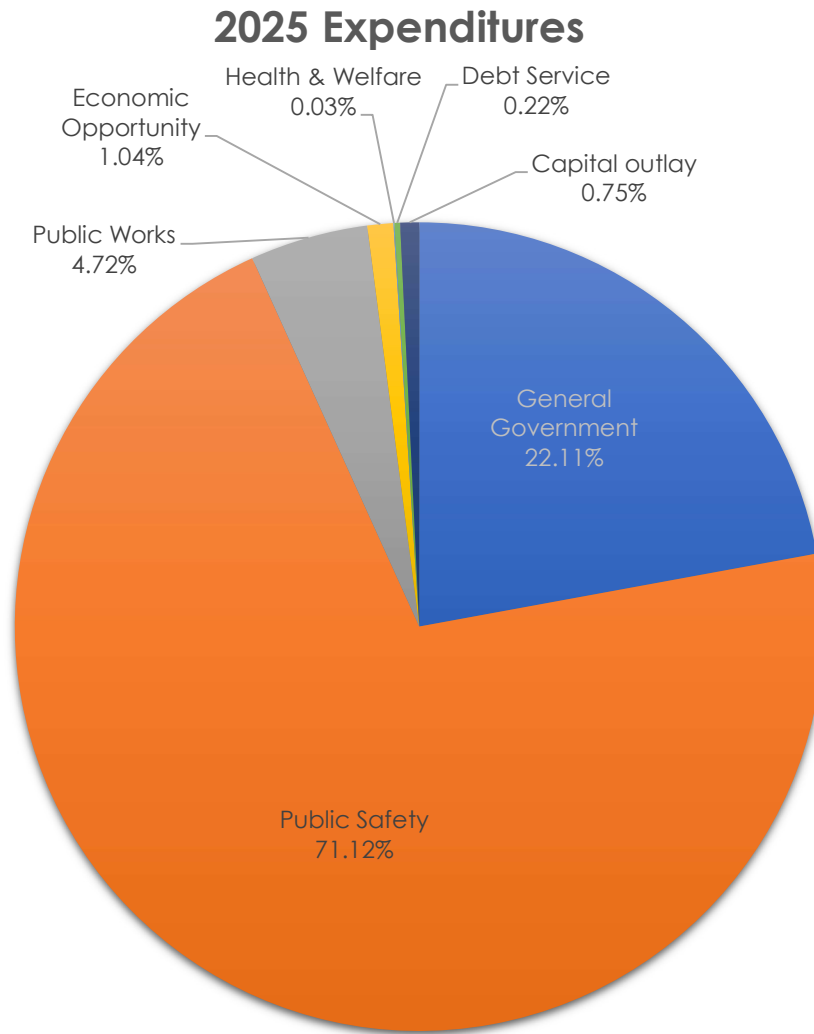


Revenue Sources	2023	*2024	2025
Taxes	\$107,241,170	\$113,776,194	\$113,896,397
Charges for Services	9,762,703	10,472,920	11,940,786
Intergovernmental	4,759,984	5,027,274	5,037,437
Licenses & Permits	3,399,499	3,441,010	3,351,399
Fines & Forfeits	1,117,618	1,291,939	1,261,445
Miscellaneous	681,930	894,924	899,187
Investment Earnings	5,667,766	5,548,037	4,626,083
Total Revenues	\$132,630,670	\$140,452,298	\$141,012,734
*Restated			

Expenditures: Where it Went

The 2025 General Fund (City & Parish) expenditures totaled \$126,167,197 which is below the final budgeted amount of \$137,592,078. The General Fund budget provides funding for all major programs except those required to be accounted for in another fund. Public Safety accounted for the majority of the General Fund expenditures at \$89,731,704 or 71.12% of actual expenditures.

The chart below graphically depicts the expenditures for the General Fund (City & Parish).



Expenditures	2023	2024	2025
General Government	\$25,642,581	\$24,956,792	\$27,890,128
Public Safety	81,502,365	86,546,094	89,731,704
Public Works	4,618,118	4,554,265	5,952,941
Economic Opportunity	1,200,502	1,350,240	1,317,692
Health & Welfare	41,827	41,826	41,826
Debt Service	466,875	272,697	281,275
Capital Outlay	2,150,280	281,943	951,631
Total Expenditures	\$115,622,547	\$118,003,857	\$126,167,197

Outstanding Debt

At the end of the current fiscal year, LCG had total bonded debt outstanding of \$741.9 million. Of this amount, \$21.5 million is comprised of debt backed by the full faith and credit of the Lafayette Parish Government. The remainder of the debt represents bonds secured solely by specified revenue sources such as the Utilities System revenues, Communications System revenues and the 2% City sales tax revenues. There were no general obligation bonds outstanding for the City of Lafayette at the end of the fiscal year.

Summary of Outstanding Debt at Year-End (in millions)						
October 31, 2025 and 2024						
	Governmental Activities		Business-Type Activities		Total	
	2025	*2024	2025	*2024	2025	*2024
Claims payable	\$18.7	\$19.6	\$ -	\$ -	\$18.7	\$19.6
Compensated absences	33.3	30.5	14.4	14.1	47.7	44.5
Other postemployment benefits	29.4	30.9	8.2	7.9	37.5	38.8
Net pension liability	77.8	107.5	13.9	19.7	91.6	127.2
Lease liability	5.2	0.3	4.9	3.3	10.2	3.6
Subscription liability	4.3	8.2	0.5	0.8	4.8	9.0
Parish G.O. Bonds	21.5	25.6	-	-	21.5	25.6
City Sales Tax Revenue Bonds	218.7	238.0	-	-	218.7	238.0
City Certificates	0.5	1.0	-	-	0.5	1.0
Taxable Refunding Bonds	19.3	22.5	-	-	19.3	22.5
Utilities Revenue Bonds	-	-	373.4	394.8	373.4	394.8
Communications System Revenue Bonds	-	-	60.1	65.4	60.1	65.4
Lafayette Public Power Authority Revenue Bonds	-	-	48.4	55.4	48.4	55.4
Total	\$ 428.7	\$ 484.0	\$ 523.7	\$ 561.5	\$952.4	\$ 1,045.5

Lafayette Consolidated Government's total debt decreased during the year by \$93.1 million, reflecting a reduction in new debt issuances combined with ongoing scheduled principal repayments.

For more information about Long-term Liabilities, see Note 17 on page of the Fiscal Year 2025 Annual Comprehensive Financial Report.

Net Position

The statement of net position presents information on all of LCG's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of LCG is improving or deteriorating.

Below is a condensed Statement of Net Position for October 31, 2025, with comparative figures for 2024:

Condensed Statement of Net Position (in millions)						
	Governmental Activities		Business-Type Activities		Total	
	2025	*2024	2025	*2024	2025	*2024
Assets:						
Current and other assets	\$491.7	\$493.5	\$145.5	\$129.8	\$637.3	\$623.2
Restricted assets	5.2	1.7	357.6	410.7	362.8	412.4
Capital assets	854.9	823.2	983.5	896.6	1,838.4	1,719.8
Total Assets	1,351.8	1,318.4	1,486.6	1,437.1	2,838.4	2,755.4
Deferred Outflows of Resources	28.1	39.3	8.2	13.0	36.3	52.3
Liabilities:						
Current liabilities	30.1	43.1	45.6	39.0	75.7	82.1
Long-term liabilities	428.7	484.0	523.7	561.5	952.4	1,045.5
Total Liabilities	458.7	527.1	569.3	600.5	1,028.1	1,127.6
Deferred Inflows of Resources	30.7	21.8	9.9	7.8	40.6	29.6
Net Position:						
Net Investment in Capital Assets	624.0	585.9	653.6	586.3	1,277.6	1,172.3
Restricted	300.9	281.7	169.5	181.9	470.4	463.6
Unrestricted	(34.4)	(58.8)	92.5	73.7	58.1	14.9
Total Net Position	\$890.5	\$808.8	\$915.7	\$841.9	\$1,806.1	\$1,650.7
*Restated						

For the year-ended October 31, 2025, total assets and deferred outflows exceeded liabilities and deferred inflows by \$1,806.1 million. The largest portion of LCG's net position, \$1,277.6 million (70.7%), represents its investment in capital assets less any related debt used to acquire those assets that are still outstanding and includes assets such as land, infrastructure, improvements, buildings, machinery and equipment, and intangibles.

Capital assets are used to provide services to the citizens of LCG and are not available for further spending. Although LCG's investment in capital assets is reported net of related debt, the resources needed to repay the debt must be provided from other sources, as capital assets cannot be used to liquidate liabilities. Of the total net position, \$470.4 million represents resources subject to external restrictions on their use.

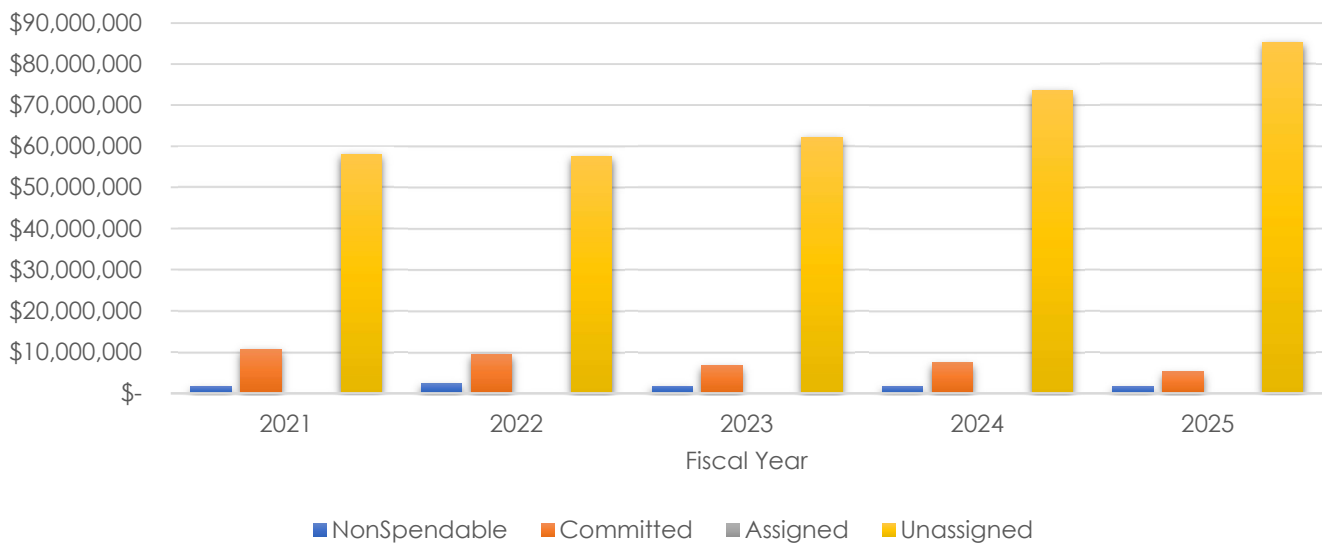
The deficit of \$34.4 million in unrestricted net position in governmental activities is primarily the result of long-term liabilities such as the net pension liability required under GASB 68, the accounting for non-pension related benefits under GASB 75, and the liability for unused employee vacation and sick days not previously funded, which together exceed current assets that are not externally dedicated for specific purposes. The business-type activities' unrestricted assets were \$92.5 million at year-end.

Fund Balance

Fund balance shows Lafayette Consolidated Government's overall financial health. For the fiscal year 2025, the fund balance for the combined General Fund equaled \$91,941,383, an increase of \$5,618,935 from the previous year fund balance.

There are two major categories for fund balance: nonspendable (not in spendable form) and spendable. Spendable Fund Balance is further broken down into four categories; restricted, committed, assigned, and unassigned. The unassigned fund balance represents amounts available for additional appropriations at the end of the fiscal year. Ninety-two percent (92%) of the total fund balance, or \$85,215,926 is unassigned fund balance, which is a sign of strong financial health.

Combined General Fund - Fund Balance History



Combined General Fund – Fund Balance History

Fiscal Year	2021	2022	2023	2024*	2025
NonSpendable	\$ 1,537,490	\$2,279,021	\$1,684,058	\$1,534,684	\$1,520,952
Committed	10,742,016	9,567,531	6,775,036	7,464,218	5,204,505
Assigned	-	-	-	-	-
Unassigned	58,036,195	57,594,161	62,163,837	77,323,546	85,215,926
Total Fund Balance	\$70,315,701	\$69,440,713	\$70,622,931	\$86,322,448	\$91,941,383

*Restated

