

**Governmental Funds**  
**Consolidated Operating and Capital Budget Summary Statement**  
**Fiscal Year Ending December 31, 2023**

Description	2021			2022			2023		
	Prior Year Actual	Original Budget	Last Adopted Budget	Actual Year-to-Date (as of June 30th)	Estimated Remaining for Year	Projected Actual Result at Year End	% Change Last Adopted vs Projected Actual	Proposed Budget	% Change Projected Actual vs Proposed
<b>Revenues:</b>									
Taxes:									
Ad Valorem taxes	\$ 32,206,050	\$ 28,796,500	\$ 28,796,500	\$ 30,214,038	\$ 110,374	\$ 30,324,412	5.31%	\$ 34,364,000	13.32%
Sales taxes	39,159,413	35,138,694	35,138,694	16,915,787	23,903,278	40,819,065	16.17%	41,065,674	0.60%
Other taxes	1,154,929	1,240,000	1,240,000	267,903	1,170,097	1,438,000	15.97%	1,342,000	-6.68%
Licenses and permits	1,453,330	1,322,850	1,322,850	1,271,849	160,201	1,432,050	8.25%	1,412,250	-1.38%
Intergovernmental revenues	14,312,343	17,178,460	65,038,513	7,133,643	46,114,140	53,247,783	-18.13%	29,652,541	-44.31%
Fees, charges, and commissions	970,702	972,050	972,050	319,589	487,093	806,682	-17.01%	899,850	11.55%
Fines and forfeitures	788,033	767,800	767,800	381,009	439,651	820,660	6.88%	763,750	-6.93%
Investment earnings	902,789	857,959	909,104	317,675	733,955	1,051,630	15.68%	948,390	-9.82%
Miscellaneous	1,193,561	1,036,792	1,276,792	606,228	3,406,381	4,012,609	214.27%	1,054,493	-73.72%
<b>Total Revenues</b>	<b>92,141,150</b>	<b>87,311,105</b>	<b>135,462,303</b>	<b>57,427,721</b>	<b>76,525,170</b>	<b>133,952,891</b>		<b>111,502,948</b>	
<b>Expenditures:</b>									
Personal Services	34,941,116	39,363,210	39,602,394	15,286,190	18,735,029	34,021,219	-14.09%	40,744,827	19.76%
Operating Services	40,012,597	19,046,022	25,296,838	10,482,914	14,170,327	24,653,241	-2.54%	19,294,741	-21.74%
Materials & Supplies	6,231,699	5,707,846	5,717,475	2,389,306	3,316,224	5,705,530	-0.21%	6,220,162	9.02%
Other Charges	1,066,466	852,203	852,203	241,797	541,456	783,253	-8.09%	858,527	9.61%
Debt Service	1,486,325	1,487,477	21,810,402	1,540,659	20,596,744	22,137,403	1.50%	2,679,903	-87.89%
Capital Outlay	17,643,539	98,096,556	139,135,377	5,819,534	42,992,232	48,811,766	-64.92%	140,249,078	187.33%
Intergovernmental	3,950,005	14,382,846	14,382,846	2,152,142	5,144,926	7,297,068	-49.27%	13,863,089	89.98%
<b>Total Expenditures</b>	<b>105,331,747</b>	<b>178,936,160</b>	<b>246,797,535</b>	<b>37,912,542</b>	<b>105,496,938</b>	<b>143,409,480</b>		<b>223,910,327</b>	
Excess (Deficiency) of Revenues Over Expenditures	(13,190,597)	(91,625,055)	(111,335,232)	19,515,179	(28,971,768)	(9,456,589)		(112,407,379)	
<b>Other Financing Sources (Uses):</b>									
Transfer in	14,940,351	24,570,543	88,951,500	29,502,505	44,167,481	73,669,986	-17.18%	40,005,087	-45.70%
Transfer out	(17,020,921)	(26,408,043)	(90,789,000)	(29,502,505)	(34,429,068)	(63,931,573)	-29.58%	(40,802,088)	-36.18%
Proceeds from the sale of assets	791,153	80,000	183,527	215,871	23,363	239,234	30.35%	181,000	-24.34%
Compensation for Loss/Damaged Assets	21,780	-	-	-	-	-	0.00%	-	0.00%
Bond Proceeds	-	-	32,056,951	32,056,951	(12,056,951)	20,000,000	-37.61%	-	-100.00%
<b>Total Other Financing Sources</b>	<b>(1,267,637)</b>	<b>(1,757,500)</b>	<b>30,402,978</b>	<b>32,272,822</b>	<b>(2,295,175)</b>	<b>29,977,647</b>		<b>(616,001)</b>	
Net change in Fund Balance	(14,458,234)	(93,382,555)	(80,932,254)	51,788,001	(31,266,943)	20,521,058		(113,023,380)	
Fund Balance - Beginning	124,966,633	109,660,467	108,846,384			110,508,399		131,029,457	
<b>Fund Balance - Ending</b>	<b>\$ 110,508,399</b>	<b>\$ 16,277,912</b>	<b>\$ 27,914,130</b>			<b>\$ 131,029,457</b>		<b>\$ 18,006,077</b>	

**Proprietary Funds  
Consolidated Operating And Capital Budget Summary Statement  
Fiscal Year Ending December 31, 2023**

Description	2021			2022			2023		
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<b>Operating revenues</b>									
Ad Valorem Taxes	\$ 3,681,460	\$ 3,450,000	\$ 3,450,000	\$ 3,440,912	\$ 12,647	\$ 3,453,559	0.10%	\$ 3,913,000	13.30%
Charges for services	24,451,172	27,415,809	27,415,809	11,194,276	14,854,767	26,049,043	-4.99%	28,544,763	9.58%
Connection and service fees	521,704	440,169	440,169	263,844	175,827	439,671	-0.11%	384,548	-12.54%
Delinquent charges	350,094	562,000	562,000	262,384	240,616	503,000	-10.50%	420,000	-16.50%
Intergovernmental revenues	5,276,420	-	-	5,167,336	4,200,839	9,368,175	0.00%	-	-100.00%
Non-employer contributions	93,892	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	218,721	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	35,532	40,000	40,000	14,833	28,137	42,970	7.42%	28,500	-33.67%
<b>Total Operating revenues</b>	<b>34,628,995</b>	<b>31,907,978</b>	<b>31,907,978</b>	<b>20,343,585</b>	<b>19,512,833</b>	<b>39,856,418</b>		<b>33,290,811</b>	
<b>Operating expenses</b>									
Personal Services	10,889,609	12,971,584	12,971,584	5,127,645	6,379,817	11,507,462	-11.29%	14,353,758	24.73%
Operating Services	10,287,688	9,801,913	9,801,913	3,095,756	6,133,982	9,229,738	-5.84%	10,727,143	16.22%
Material & Supplies	3,061,626	3,837,897	3,837,897	1,194,782	2,456,474	3,651,256	-4.86%	4,092,792	12.09%
Other Charges	6,944,159	7,765,781	7,765,781	18,520	7,932,704	7,951,224	2.39%	7,556,387	-4.97%
Capital Outlay	-	-	-	5,889	(5,889)	-	0.00%	-	0.00%
Intergovernmental	372,093	371,340	371,340	227,535	185,264	412,799	11.16%	415,918	0.76%
<b>Total Operating expenses</b>	<b>31,555,175</b>	<b>34,748,515</b>	<b>34,748,515</b>	<b>9,670,127</b>	<b>23,082,352</b>	<b>32,752,479</b>		<b>37,145,998</b>	
Operating Income (loss)	3,073,820	(2,840,537)	(2,840,537)	10,673,458	(3,569,519)	7,103,939		(3,855,187)	
<b>Non-operating revenues (expenses)</b>									
Investment earnings	50,085	154,111	154,111	61,327	122,474	183,801	19.27%	118,750	-35.39%
Proceeds/(Loss) on sale of Assets	43,845	23,000	23,000	8,841	1,842,332	1,851,173	7948.58%	2,100,758	13.48%
Amortication - Expense	-	(1,132)	(1,132)	-	(1,132)	(1,132)	0.00%	(1,132)	0.00%
Bond interest and paying agent fees	(804,417)	(884,362)	(884,362)	(319,209)	(281,716)	(600,925)	-32.05%	(557,175)	-7.28%
<b>Total Non-operating revenues (expenses)</b>	<b>(710,487)</b>	<b>(708,383)</b>	<b>(708,383)</b>	<b>(249,041)</b>	<b>1,681,958</b>	<b>1,432,917</b>		<b>1,661,201</b>	
Income (loss) before contributions and transfers	2,363,333	(3,548,920)	(3,548,920)	10,424,417	(1,887,561)	8,536,856	-340.55%	(2,193,986)	-125.70%

**Proprietary Funds (Continued)**  
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Issuance of Bond	-	2,600,000	2,600,000	-	4,312,181	4,312,181	65.85%	3,500,000	-18.83%
Transfer in	1,454,082	1,821,000	1,821,000	701,000	345,000	1,046,000	-42.56%	1,922,000	83.75%
Transfer out	(938,834)	(1,086,000)	(1,086,000)	(1,115,000)	54,000	(1,061,000)	-2.30%	(1,086,000)	2.36%
Change in Net Position	2,878,581	(213,920)	(213,920)			12,834,037		2,142,014	
Total net position - Beginning	<b>105,896,512</b>	<b>112,168,571</b>	<b>112,168,571</b>			<b>108,775,093</b>	<b>-3.03%</b>	<b>121,609,130</b>	11.80%
Total net position - Beginning as restated	105,896,512	112,168,571	112,168,571			108,775,093	-3.03%	121,609,130	11.80%
<b>Total net position - Ending</b>	<b>\$ 108,775,093</b>	<b>\$ 111,954,651</b>	<b>\$ 111,954,651</b>			<b>\$ 121,609,130</b>		<b>\$ 123,751,144</b>	
Net investment in capital assets	\$ 90,803,675	\$ 80,277,804	\$ 80,277,804			\$ 77,219,092		\$ 86,264,564	
Restricted for debt service	2,064,573	2,477,996	2,477,996			2,486,029		2,488,298	
Restricted for capital projects	7,726,022	10,280,009	10,280,009			10,634,879		17,884,311	
<b>Unrestricted</b>	<b>\$ 8,180,823</b>	<b>\$ 18,918,842</b>	<b>\$ 18,918,842</b>			<b>\$ 31,269,130</b>		<b>\$ 17,113,971</b>	