

**Governmental Funds  
Consolidated Operating and Capital Budget Summary Statement  
Fiscal Year Ending December 31, 2026**

Description	2024			2025			2026		
	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	\$ 40,554,339	\$ 41,989,000	\$ 42,051,979	\$ 42,586,503	\$ 142,701	\$ 42,729,204	1.61%	\$ 42,358,000	-0.87%
Sales taxes	45,027,126	56,130,789	56,130,789	18,765,824	29,661,526	48,427,350	-13.72%	52,266,737	7.93%
Other taxes	1,502,435	1,437,000	1,437,000	121,084	1,367,116	1,488,200	3.56%	1,436,600	-3.47%
Licenses and permits	1,529,234	1,457,550	1,457,550	1,315,858	120,663	1,436,520	-1.44%	1,422,350	-0.99%
Intergovernmental revenues	20,955,696	56,917,419	73,520,089	6,883,693	13,119,472	20,003,164	-72.79%	77,332,581	286.60%
Fees, charges, and commissions	2,913,362	1,028,250	4,778,250	4,066,067	1,176,683	5,242,749	9.72%	2,013,400	-61.60%
Fines and forfeitures	1,306,778	1,536,700	1,536,700	536,829	653,122	1,189,950	-22.56%	1,257,975	5.72%
Investment earnings	7,885,595	7,366,240	7,366,240	2,908,337	3,763,914	6,672,251	-9.42%	6,079,870	-8.88%
Miscellaneous	1,389,754	1,164,882	1,164,882	806,178	435,823	1,241,999	6.62%	1,155,858	-6.94%
<b>Total Revenues</b>	<b>123,064,319</b>	<b>169,027,830</b>	<b>189,443,479</b>	<b>77,990,373</b>	<b>50,441,020</b>	<b>128,431,387</b>		<b>185,323,371</b>	
<b>Expenditures:</b>									
Personal Services	39,972,799	45,577,104	45,577,104	19,093,584	20,853,747	39,947,321	-12.35%	47,388,197	18.63%
Operating Services	20,851,358	24,150,831	25,603,120	8,600,669	15,212,314	23,812,976	-6.99%	27,077,182	13.71%
Materials & Supplies	6,642,195	8,605,885	8,895,885	3,463,838	5,194,751	8,658,586	-2.67%	9,159,141	5.78%
Other Charges	1,537,636	1,023,716	1,144,115	211,614	623,231	834,844	-27.03%	1,078,178	29.15%
Debt Service	10,997,642	3,755,121	3,755,121	2,887,311	867,311	3,754,621	-0.01%	3,749,019	-0.15%
Capital Outlay	47,040,172	182,557,472	202,886,086	12,643,331	85,796,486	98,439,815	-51.48%	155,479,436	57.94%
Intergovernmental	7,411,955	9,652,786	19,261,564	4,955,719	5,118,859	10,074,578	-47.70%	13,498,682	33.99%
<b>Total Expenditures</b>	<b>134,453,757</b>	<b>275,322,915</b>	<b>307,122,995</b>	<b>51,856,066</b>	<b>133,666,699</b>	<b>185,522,741</b>		<b>257,429,835</b>	
Excess (Deficiency) of Revenues Over Expenditures	(11,389,438)	(106,295,085)	(117,679,516)	26,134,307	(83,225,679)	(57,091,354)		(72,106,464)	
<b>Other Financing Sources (Uses):</b>									
Transfer in	13,888,460	39,151,769	52,427,609	3,663,052	13,234,077	16,897,129	-67.77%	43,067,196	154.88%
Transfer out	(16,248,602)	(42,303,125)	(55,578,965)	(3,668,052)	(15,559,043)	(19,227,095)	-65.41%	(47,270,408)	145.85%
Proceeds from the sale of assets	39,489	176,000	176,000	44,340	18,156	62,496	-64.49%	170,000	172.02%
<b>Total Other Financing Sources</b>	<b>(2,320,653)</b>	<b>(2,975,356)</b>	<b>(2,975,356)</b>	<b>39,340</b>	<b>(2,306,810)</b>	<b>(2,267,470)</b>		<b>(4,033,212)</b>	
Net change in Fund Balance	(13,710,091)	(109,270,441)	(120,654,872)	26,173,647	(85,532,489)	(59,358,824)		(76,139,676)	
Fund Balance - Beginning	169,191,064	135,966,497	152,441,707			155,480,973		96,122,149	
<b>Fund Balance - Ending</b>	<b>\$ 155,480,973</b>	<b>\$ 26,696,056</b>	<b>\$ 31,786,835</b>			<b>\$ 96,122,149</b>		<b>\$ 19,982,473</b>	

**Proprietary Funds  
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<b>Operating revenues</b>									
Ad Valorem Taxes	\$ 4,826,946	\$ 5,014,000	\$ 5,014,000	\$ 5,082,938	\$ 9,713	\$ 5,092,651	1.57%	\$ 5,095,000	0.05%
Charges for services	30,079,339	30,535,794	30,535,794	14,037,341	16,304,975	30,342,316	-0.63%	31,012,655	2.21%
Connection and service fees	519,802	414,564	414,564	345,211	150,989	496,200	19.69%	510,928	2.97%
Delinquent charges	586,886	501,617	501,617	288,949	463,053	752,002	49.92%	789,603	5.00%
Intergovernmental revenues	3,730,845	-	-	149,824	-	149,824	0.00%	-	-100.00%
Non-employer contributions	115,517	-	-	-	-	-	0.00%	-	0.00%
OPEB Contributions	312,162	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous	88,216	45,500	45,500	32,548	22,702	55,250	21.43%	56,250	1.81%
<b>Total Operating revenues</b>	<b>40,259,713</b>	<b>36,511,475</b>	<b>36,511,475</b>	<b>19,936,811</b>	<b>16,951,432</b>	<b>36,888,243</b>		<b>37,464,436</b>	
<b>Operating expenses</b>									
Personal Services	12,866,793	15,798,570	15,798,570	6,672,586	7,093,830	13,766,415	-12.86%	15,745,416	14.38%
Operating Services	10,689,840	12,128,492	12,128,492	4,426,365	7,303,419	11,729,780	-3.29%	12,265,803	4.57%
Material & Supplies	4,130,547	4,298,696	4,298,696	1,859,627	2,126,322	3,985,947	-7.28%	5,416,759	35.90%
Other Charges	7,889,304	8,010,827	8,010,827	13,839	8,312,708	8,326,545	3.94%	8,554,988	2.74%
Intergovernmental	429,383	425,161	425,161	285,266	49,965	335,231	-21.15%	428,396	27.79%
<b>Total Operating expenses</b>	<b>36,005,867</b>	<b>40,661,746</b>	<b>40,661,746</b>	<b>13,257,683</b>	<b>24,886,244</b>	<b>38,143,918</b>		<b>42,411,362</b>	
Operating Income (loss)	4,253,846	(4,150,271)	(4,150,271)	6,679,128	(7,934,812)	(1,255,675)		(4,946,926)	
<b>Non-operating revenues (expenses)</b>									
Investment earnings	1,458,777	1,363,707	1,363,707	473,035	956,637	1,429,672	4.84%	1,288,129	-9.90%
Judgements Recovered	2,489,801	-	-	-	-	-	0.00%	-	0.00%
Proceeds/(Loss) on sale of Assets	72,185	28,000	28,000	555	27,445	28,000	0.00%	28,000	0.00%
Amortication - Expense	(1,132)	-	-	-	-	-	0.00%	-	0.00%
Bond interest and paying agent fees	(482,874)	(342,087)	(342,087)	(265,182)	(1,513,440)	(1,778,622)	419.93%	(1,778,985)	0.02%
<b>Total Non-operating revenues (expenses)</b>	<b>3,536,757</b>	<b>1,049,620</b>	<b>1,049,620</b>	<b>208,408</b>	<b>(529,358)</b>	<b>(320,950)</b>		<b>(462,856)</b>	
Income (loss) before contributions and transfers	7,790,603	(3,100,651)	(3,100,651)	6,887,536	(8,464,170)	(1,576,625)	-49.15%	(5,409,782)	243.12%
Issuance of Bond	-	4,000,000	4,000,000	-	5,550,000	5,550,000	38.75%	10,750,000	93.69%
Capital Contributions of Donated Assets	2,685,043	-	-	-	-	-	0.00%	-	0.00%
Transfer in	1,484,000	1,484,000	1,484,000	-	1,486,000	1,486,000	0.13%	5,089,000	242.46%
Transfer out	(1,177,547)	(1,263,000)	(1,263,000)	-	(1,298,000)	(1,298,000)	2.77%	(1,308,000)	0.77%
Change in Net Position	10,782,099	1,120,349	1,120,349			4,161,375		9,121,218	
Total net position - Beginning	<b>116,674,813</b>	<b>121,995,911</b>	<b>121,995,911</b>			<b>127,456,912</b>	<b>4.48%</b>	<b>131,618,287</b>	3.26%
Total net position - Beginning as restated	116,674,813	121,995,911	121,995,911			127,456,912	4.48%	131,618,287	3.26%
<b>Total net position - Ending</b>	<b>\$ 127,456,912</b>	<b>\$ 123,116,260</b>	<b>\$ 123,116,260</b>			<b>\$ 131,618,287</b>		<b>\$ 140,739,505</b>	
Net investment in capital assets	\$ 106,705,992	\$ 85,968,364	\$ 85,968,364			\$ 128,356,031		\$ 93,381,402	
Restricted for debt service	3,477,213	2,960,622	2,960,622			2,975,364		2,965,467	

Proprietary Funds (Continued)  
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Restricted for capital projects	8,918,691	20,770,571	20,770,571			20,215,258		19,870,089	
<b>Unrestricted</b>	<b>\$ 8,355,016</b>	<b>\$ 13,416,703</b>	<b>\$ 13,416,703</b>			<b>\$ (19,928,366)</b>		<b>\$ 24,522,547</b>	