

**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
Revenues:									
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%
Total Revenues	92,141,150	87,311,105	135,462,303	57,427,721	76,525,170	133,952,891		111,502,948	
Expenditures:									
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	14,202,627	24,685,541	-2.42%	19,269,941	-21.94%
Materials & Supplies	6,231,699	5,707,846	5,717,475	2,389,306	3,340,924	5,730,230	0.22%	6,221,662	8.58%
Other Charges	1,066,466	852,203	852,203	241,797	546,456	788,253	-7.50%	836,827	6.16%
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%	139,192,078	185.16%
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%
Total Expenditures	105,331,747	178,936,160	246,797,535	37,912,542	105,558,938	143,471,480		222,808,327	
Excess (Deficiency) of Revenues Over Expenditures	(13,190,597)	(91,625,055)	(111,335,232)	19,515,179	(29,033,768)	(9,518,589)		(111,305,379)	
Other Financing Sources (Uses):									
Transfer in	14,940,351	24,570,543	88,951,500	29,502,505	44,167,481	73,669,986	-17.18%	39,186,387	-46.81%
Transfer out	(17,020,921)	(26,408,043)	(90,789,000)	(29,502,505)	(34,429,068)	(63,931,573)	-29.58%	(39,983,388)	-37.46%
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%
Total Other Financing Sources	(1,267,637)	(1,757,500)	30,402,978	32,272,822	(2,295,175)	29,977,647		(616,001)	
Net change in Fund Balance	(14,458,234)	(93,382,555)	(80,932,254)	51,788,001	(31,328,943)	20,459,058		(111,921,380)	
Fund Balance - Beginning	124,966,633	109,660,467	108,846,384			110,508,399		130,967,457	
Fund Balance - Ending	\$ 110,508,399	\$ 16,277,912	\$ 27,914,130			\$ 130,967,457		\$ 19,046,077	

Proprietary 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
Operating Revenues									
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%
Total Operating revenues	34,628,995	31,907,978	31,907,978	20,343,585	19,512,833	39,856,418		33,290,811	
Operating Expenses									
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%
Total Operating expenses	31,555,175	34,748,515	34,748,515	9,670,127	23,082,352	32,752,479		37,145,998	
Operating Income (loss)	3,073,820	(2,840,537)	(2,840,537)	10,673,458	(3,569,519)	7,103,939		(3,855,187)	
Non-Operating Revenues (Expenses)									
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%
Total Non-operating revenues (expenses)	(710,487)	(708,383)	(708,383)	(249,041)	1,681,958	1,432,917		1,661,201	
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%
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	

Proprietary Funds (Continued)
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
Total net position - Beginning	105,896,512	112,168,571	112,168,571	-	-	108,775,093	-3.03%	121,609,130	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%
Total net position - Ending	\$ 108,775,093	\$ 111,954,651	\$ 111,954,651			\$ 121,609,130		\$ 123,751,144	
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	
Unrestricted	\$ 8,180,823	\$ 18,918,842	\$ 18,918,842			\$ 31,269,130		\$ 17,113,971	