

# Comprehensive Fund Summary

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Category	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Expected	FY 2026 Proposed	FY 2027 Proposed
<b>Beginning Fund Balance</b>	<b>\$8,683,194</b>	<b>\$18,772,980</b>	<b>\$12,546,939</b>	<b>\$12,927,208</b>	<b>\$13,725,805</b>	<b>\$13,796,258</b>
<b>Revenues</b>						
Taxes and Franchises	\$28,298,421	\$29,716,383	\$30,195,963	\$30,034,800	\$32,251,087	\$33,556,278
Licenses, Permits, and Service Charges	\$298,327	\$288,572	\$343,017	\$656,996	\$540,126	\$542,473
Penalties and Fines	\$136,238	\$167,366	\$86,476	\$123,870	\$92,966	\$94,789
Investments and Property Revenues	\$200,510	\$595,113	\$750,344	\$469,472	\$510,918	\$514,456
Revenues from other agencies	\$10,025,267	\$1,257,794	\$1,402,517	\$2,106,575	\$1,509,043	\$1,028,284
Other Revenue	\$2,880,050	\$1,580,164	\$2,318,782	\$2,071,518	\$1,911,070	\$2,195,914
Current Service Charges	\$1,065,686	\$633,326	\$1,296,526	\$965,130	\$951,135	\$986,344
Internal Service Charges	\$10,211,762	\$10,741,621	\$11,576,260	\$12,573,890	\$12,541,965	\$13,325,720
Transfers from other funds	\$6,178,884	\$5,880,052	\$6,130,277	\$7,209,826	\$7,111,204	\$7,554,815
<b>Total Revenues</b>	<b>\$59,295,143</b>	<b>\$50,860,390</b>	<b>\$54,100,163</b>	<b>\$56,212,077</b>	<b>\$57,419,513</b>	<b>\$59,799,073</b>
<b>Expenditures</b>						
Personnel	\$31,128,621	\$34,480,930	\$35,738,309	\$38,467,681	\$40,099,376	\$40,934,374
Operating	\$1,549,590	\$1,801,646	\$1,788,589	\$1,880,928	\$1,884,761	\$1,875,036
Professional Services	\$6,078,785	\$6,812,898	\$7,876,087	\$7,563,789	\$7,820,362	\$7,913,152
Training & Travel, Insurance, Permits	\$743,860	\$793,181	\$1,004,367	\$1,142,691	\$1,373,180	\$1,486,195
Vehicles and Rentals	\$1,987,582	\$2,900,767	\$2,536,535	\$2,485,409	\$1,616,837	\$2,836,322
Internal Services	-\$34,741	-\$35,149	\$9,516	-\$56,920	-\$58,865	-\$62,343
Interest	\$13,656	-	\$7,030	\$210	\$4,406	\$2,504
Credit Expenses	-\$363,999	-\$419,973	-\$722,395	-\$641,248	-\$577,823	-\$622,163
Debt Service	-	\$23,862	\$110,318	\$79,296	\$81,154	\$83,056
Capital Projects	\$300,398	-	-\$248,744	-	\$907,620	\$592,217
Interfund Transfers	\$5,304,704	\$8,104,690	\$2,603,523	\$1,989,141	\$1,033,325	\$1,023,128
Cost Allocation Charges	\$2,467,013	\$2,075,863	\$2,842,197	\$2,476,692	\$3,050,228	\$3,143,208
Miscellaneous	\$29,888	\$111,077	\$174,564	\$25,811	\$114,500	\$104,500
<b>Total Expenditures</b>	<b>\$49,205,357</b>	<b>\$56,649,793</b>	<b>\$53,719,894</b>	<b>\$55,413,479</b>	<b>\$57,349,060</b>	<b>\$59,309,186</b>
<b>Total Revenues Less Expenditures</b>	<b>\$10,089,786</b>	<b>-\$5,789,403</b>	<b>\$380,269</b>	<b>\$798,597</b>	<b>\$70,453</b>	<b>\$489,887</b>
<b>Ending Fund Balance</b>	<b>\$18,772,980</b>	<b>\$12,983,577</b>	<b>\$12,927,208</b>	<b>\$13,725,805</b>	<b>\$13,796,258</b>	<b>\$14,286,145</b>

## Revenues by Source

The General Fund budgeted revenues from Taxes and Franchises are expected to increase by 7.4%, from \$30.0M to \$32.3M. This is largely due in part to rising assessed valuations yielding a projected 5.6% increase in property tax revenues for fiscal year 2025-26. Projected revenues in the remaining sources are anticipated to remain consistent.

