

All Funds Summary  
Sources and Uses

|   | 2022-23<br>Budget   | 2022-23<br>Actual  | 2023-24<br>Budget   | 2023-24 Est.<br>Actual | 2024-25<br>Budget<br>(Proposed) | 2024-25<br>Budget<br>(Update) | Variance           | \$ Change FY24<br>Budget to<br>FY25 Budget | \$ Chg FY25<br>Budget to<br>FY24 Est. Act | % Change<br>FY24 Budget<br>to FY25<br>Budget | % Change<br>FY25 Budget<br>to FY24 Est<br>Act |
|---|---------------------|--------------------|---------------------|------------------------|---------------------------------|-------------------------------|--------------------|--|---|--|---|
| <b>Revenues</b>                           |                     |                    |                     |                        |                                 |                               |                    |  |   |  |   |
| Sales and Fees                            | 35,353,526          | 35,833,216         | 39,519,024          | 37,558,309             | 40,247,413                      | 41,326,463                    | 1,079,050          | 1,807,439                                  | 3,768,154                                 | 4.57%  | 10.03%  |
| Intergovernmental - Operating Grants      | 139,875             | 156,995            | 116,984             | 17,085                 | 67,000                          | 67,000                        | -                  | (49,984)                                   | 49,915                                    | -42.73%                                      | 292.16%                                       |
| Interfund Services                        | 3,826,605           | 3,019,154          | 3,770,322           | 3,409,820              | 4,986,714                       | 4,346,814                     | (639,900)          | 576,492                                    | 936,994                                   | 15.29%                                       | 27.48%  |
| <b>Sub-Total Revenues</b>                 | <b>39,320,006</b>   | <b>39,009,365</b>  | <b>43,406,330</b>   | <b>40,985,214</b>      | <b>45,301,127</b>               | <b>45,740,277</b>             | <b>439,150</b>     | <b>2,333,947</b>                           | <b>4,755,063</b>                          | <b>5.38%</b>                                 | <b>11.60%</b>                                 |
| <b>Taxes</b>                              |                     |                    |                     |                        |                                 |                               |                    |  |   |  |   |
| Ad Valorem Property Tax                   | 2,008,289           | 2,013,975          | 2,145,020           | 2,145,020              | 2,228,155                       | 2,228,155                     | -                  | 83,135                                     | 83,135                                    | 3.88%  | 3.88%   |
| Personal Property Tax                     | 12,480              | 17,537             | 13,000              | 13,000                 | 18,000                          | 18,000                        | -                  | 5,000                                      | 5,000                                     | 38.46%                                       | 38.46%  |
| Consolidated Taxes                        | 1,821,440           | 1,719,029          | 1,910,494           | 1,910,494              | 1,816,461                       | 1,816,461                     | -                  | (94,033)                                   | (94,033)                                  | -4.92%                                       | -4.92%  |
| Local Government Tax Act                  | 258,965             | 307,309            | 269,300             | 269,300                | 312,000                         | 312,000                       | -                  | 42,700                                     | 42,700                                    | 15.86%                                       | 15.86%  |
| <b>Sub-Total Taxes</b>                    | <b>4,101,174</b>    | <b>4,057,850</b>   | <b>4,337,814</b>    | <b>4,337,814</b>       | <b>4,374,616</b>                | <b>4,374,616</b>              | <b>-</b>           | <b>36,802</b>                              | <b>36,802</b>                             | <b>0.85%</b>                                 | <b>0.85%</b>                                  |
| <b>Intergovernmental</b>                  |                     |                    |                     |                        |                                 |                               |                    |  |   |  |   |
| Operating Grants                          | -                   | 97                 | 800                 | 800                    | 22,875                          | 22,875                        | -                  | 22,075                                     | 22,075                                    | 2759.38%                                     | 2759.38%                                      |
| Operating Contributions                   | -                   | -                  | 12,100              | 12,100                 | 12,100                          | 12,100                        | -                  | -  | -   | 0.00%  | 0.00%   |
| Interfund Charges                         | -                   | -                  | 145,903             | 145,903                | 145,903                         | 145,903                       | -                  | -  | -   | 0.00%  | 0.00%   |
| <b>Sub-Total Intergovernmental</b>        | <b>-</b>            | <b>97</b>          | <b>158,803</b>      | <b>158,803</b>         | <b>180,878</b>                  | <b>180,878</b>                | <b>-</b>           | <b>22,075</b>                              | <b>22,075</b>                             | <b>13.90%</b>                                | <b>13.90%</b>                                 |
| <b>Other Financing Sources</b>            |                     |                    |                     |                        |                                 |                               |                    |  |   |  |   |
| Investment Earnings                       | 105,948             | 629,421            | 967,900             | 967,900                | -                               | 967,900                       | 967,900            | -  | -   | 0.00%  | 0.00%   |
| Insurance Proceeds                        | -                   | -                  | -                   | -                      | -                               | -                             | -                  | -  | -   | 0.00%  | 0.00%   |
| Non Operating Leases                      | 129,074             | 131,864            | 128,950             | 129,000                | 128,950                         | 128,950                       | -                  | -  | (50)                                      | 0.00%  | -0.04%  |
| Capital Grants                            | 1,443,679           | 1,139,421          | 5,529,250           | 5,000,000              | 9,539,089                       | 9,539,089                     | -                  | 4,009,839                                  | 9,039,089                                 | 72.52%                                       | 1807.82%                                      |
| Debt Proceeds                             | 3,710,000           | -                  | 50,889,877          | 5,834,888              | 10,000,000                      | 10,000,000                    | -                  | (40,889,877)                               | 4,165,112                                 | -80.35%                                      | 71.38%  |
| Proceeds from capital assets dispositions | -                   | 43,585             | -                   | 11,520                 | -                               | -                             | -                  | -  | -   | 0.00%  | 0.00%   |
| Operating Contributions                   | 12,100              | -                  | -                   | -                      | -                               | -                             | -                  | -  | -   | 0.00%  | 0.00%   |
| Other Interest Income                     | -                   | 43,369             | -                   | -                      | -                               | -                             | -                  | -  | -   | 0.00%  | 0.00%   |
| <b>Sub-Total Other Financing Sources</b>  | <b>5,400,801</b>    | <b>1,987,660</b>   | <b>57,515,977</b>   | <b>7,443,308</b>       | <b>19,668,039</b>               | <b>20,635,939</b>             | <b>967,900</b>     | <b>(36,880,038)</b>                        | <b>13,204,151</b>                         | <b>-64.12%</b>                               | <b>177.24%</b>                                |
| <b>Total Revenues and Other Sources</b>   | <b>48,821,981</b>   | <b>45,054,972</b>  | <b>105,418,924</b>  | <b>52,925,139</b>      | <b>69,524,660</b>               | <b>70,931,710</b>             | <b>1,407,050</b>   | <b>(34,487,214)</b>                        | <b>18,018,091</b>                         | <b>-32.71%</b>                               | <b>34.02%</b>                                 |
| <b>Expenditures and Uses</b>              |                     |                    |                     |                        |                                 |                               |                    |  |   |  |   |
| Wages and Benefits                        | 24,888,041          | 23,130,950         | 25,566,488          | 25,721,726             | 30,608,658                      | 29,980,641                    | (628,017)          | 4,414,153                                  | 4,258,915                                 | 17.27%                                       | 16.56%  |
| Professional Services                     | 702,800             | 482,412            | 1,100,200           | 606,730                | 793,800                         | 745,800                       | (48,000)           | (306,400)                                  | 139,070                                   | -32.21%                                      | 22.92%  |
| Services and Supplies                     | 12,832,059          | 10,655,040         | 12,800,560          | 9,438,217              | 15,825,888                      | 14,727,369                    | (1,098,519)        | 3,025,328                                  | 5,289,152                                 | 15.05%                                       | 56.04%  |
| R&M General                               |                     |                    |                     |                        |                                 | 1,245,878                     |                    |  |   |  |   |
| Capital Expense Projects                  |                     |                    |                     |                        |                                 | 2,448,900                     |                    |  |   |  |   |
| Insurance                                 | 764,900             | 859,082            | 900,500             | 1,189,894              | 1,351,924                       | 1,351,924                     | -                  | 451,424                                    | 162,030                                   | 50.13%                                       | 13.62%  |
| Utilities                                 | 2,515,493           | 3,034,729          | 2,628,059           | 3,232,602              | 3,326,200                       | 3,295,100                     | (31,100)           | 698,141                                    | 62,498                                    | 25.38%                                       | 1.93%   |
| Defensible Space                          | 200,000             | 179,912            | 200,000             | 200,000                | 200,000                         | 200,000                       | -                  | 0  | 0   | 0.00%  | 0.00%   |
| Cost of Goods & Services Sold             | 1,808,069           | 1,726,276          | 1,798,605           | 1,300,400              | 1,847,129                       | 1,847,129                     | -                  | 48,524                                     | 546,729                                   | 2.70%  | 42.04%  |
| Central Services Cost                     | -                   | -                  | 666,700             | 523,370                | -                               | -                             | -                  | (666,700)                                  | (523,370)                                 | -100.00%                                     | -100.00%                                      |
| Settlement Expense                        | 100,000             | 375,113            | 100,000             | -                      | -                               | -                             | -                  | (100,000)                                  | 0   | -100.00%                                     | -100.00%                                      |
| <b>Sub-Total Expenditures and Uses</b>    | <b>43,811,361</b>   | <b>40,443,514</b>  | <b>45,761,112</b>   | <b>42,212,939</b>      | <b>53,953,600</b>               | <b>52,147,963</b>             | <b>(1,805,637)</b> | <b>7,564,470</b>                           | <b>9,935,024</b>                          | <b>13.96%</b>                                | <b>23.54%</b>                                 |
| <b>Capital Outlay and Improvements</b>    |                     |                    |                     |                        |                                 |                               |                    |  |   |  |   |
| Capital Outlay and Improvements           | 31,384,703          | 12,875,221         | 73,247,835          | 18,679,458             | 28,802,200                      | 25,157,200                    | (3,645,000)        | (44,445,635)                               | 10,122,742                                | -65.65%                                      | 34.68%  |
| <b>Debt Service</b>                       |                     |                    |                     |                        |                                 |                               |                    |  |   |  |   |
| Principal                                 | 960,407             | 1,065,684          | 455,827             | 455,827                | 468,184                         | 468,183                       | (1)                | 12,357                                     | 12,357                                    | 2.71%  | 2.71%   |
| Interest                                  | 79,955              | 87,521             | 58,730              | 78,686                 | 150,010                         | 215,067                       | 65,057             | 91,280                                     | 71,324                                    | 266.20%                                      | 173.32%                                       |
| <b>Sub-Total Debt Service</b>             | <b>1,040,362</b>    | <b>1,153,205</b>   | <b>514,557</b>      | <b>534,513</b>         | <b>618,194</b>                  | <b>683,250</b>                | <b>65,056</b>      | <b>103,637</b>                             | <b>83,681</b>                             | <b>32.78%</b>                                | <b>27.83%</b>                                 |
| <b>Transfers</b>                          |                     |                    |                     |                        |                                 |                               |                    |  |   |  |   |
| Transfers                                 | -                   | -                  | -                   | -                      | -                               | -                             | -                  | -  | -   | -  | -   |
| <b>Total Expenditures and Uses</b>        | <b>76,236,426</b>   | <b>54,471,940</b>  | <b>119,523,504</b>  | <b>61,426,909</b>      | <b>83,373,993</b>               | <b>77,988,413</b>             | <b>(5,385,580)</b> | <b>(36,149,511)</b>                        | <b>16,561,504</b>                         | <b>-34.75%</b>                               | <b>26.96%</b>                                 |
| <b>Net Sources and Uses (NO FF)</b>       | <b>(27,414,445)</b> | <b>(9,416,968)</b> | <b>(14,104,580)</b> | <b>(8,501,770)</b>     | <b>(13,849,333)</b>             | <b>(7,056,703)</b>            | <b>6,792,630</b>   | <b>1,662,297</b>                           | <b>1,456,587</b>                          | <b>-49.97%</b>                               | <b>-17.00%</b>                                |
| Facility Fee                              | 6,249,540           | 6,820,534          | 3,525,340           | 3,525,340              | 6,260,612                       | 6,260,910                     | 298                | 2,735,570                                  | 2,735,570                                 | 77.60%                                       | 77.60%  |
| <b>Net Sources and Uses (WITH FF)</b>     | <b>(21,164,905)</b> | <b>(2,596,434)</b> | <b>(10,579,240)</b> | <b>(4,976,430)</b>     | <b>(7,588,721)</b>              | <b>(795,793)</b>              | <b>6,792,928</b>   | <b>9,783,447</b>                           | <b>4,180,637</b>                          | <b>-92.48%</b>                               | <b>-84.01%</b>                                |