

GENERAL FUND BUDGET SUMMARY PROJECTED

GENERAL FUND BUDGET 10 - YEAR UPDATED PROJECTION - FOR PURPOSES OF DISCUSSION (UNAUDITED)

			\$ Variance FY2025 Adopted vs Projected	% Variance FY2025 Adopted vs Projected										
	FY2025 Adopted	FY2025 Projected			FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected
Beginning Fund Balance														
Nonspendable	\$ 2,351,751	2,351,751	-	0.0%	2,351,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751
Restricted for Cash Requirements	9,675,930	11,183,121	1,507,191	14.9%	11,183,121	8,075,902	8,447,870	8,829,018	9,098,159	9,426,365	9,714,212	10,010,857	10,298,934	10,611,488
Other Restricted/Assigned	16,050,000	27,841,968	11,791,968	83.1%	27,841,968	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000
Unassigned	39,077,809	59,542,731	20,464,922	39.3%	59,542,731	52,206,583	28,282,829	15,530,705	3,858,906	(4,072,095)	(9,889,912)	(13,581,290)	(15,040,066)	(16,156,788)
Total beginning fund balance	67,155,490	100,919,571	33,764,081	43.0%	100,919,571	78,739,236	55,187,450	42,816,474	31,413,816	23,811,021	18,281,051	14,886,318	13,715,619	12,911,451
Revenues														
Gross Receipts Taxes	100,106,000	77,390,000	(22,716,000)	-22.7%	77,390,000	79,682,000	89,488,000	92,158,000	94,261,000	97,089,000	100,003,000	103,008,000	106,094,000	109,278,000
Property Taxes	9,153,817	9,153,817	-	0.0%	9,153,817	9,428,432	9,711,284	10,002,623	10,302,702	10,611,783	10,930,136	11,258,040	11,595,782	11,943,655
Interdepartmental Charges	14,575,287	14,575,287	-	0.0%	14,575,287	15,064,420	15,547,590	16,063,216	17,181,719	17,755,416	18,348,200	18,757,546	19,361,581	19,942,429
Investment Income	2,542,563	2,542,563	-	0.0%	2,542,563	2,422,000	1,716,000	1,344,000	1,002,000	774,000	608,000	507,000	522,210	537,876
Grants	1,368,592	1,368,592	-	0.0%	1,368,592	1,409,650	1,451,940	1,495,498	1,540,363	1,586,574	1,634,171	1,683,196	1,733,692	1,785,703
User Charges	2,420,112	2,420,112	-	0.0%	2,420,112	2,470,112	2,520,112	2,570,112	2,620,112	2,670,112	2,720,112	2,770,112	2,853,215	2,938,811
Other	1,202,976	1,202,976	-	0.0%	1,202,976	1,239,065	1,276,237	1,314,524	1,353,960	1,394,579	1,436,416	1,479,508	1,523,893	1,569,610
Total Revenues	131,369,347	108,653,347	(22,716,000)	-17.3%	108,653,347	111,715,679	121,711,163	124,947,973	128,261,856	131,881,463	135,680,035	139,463,402	143,684,373	147,996,084
Transfers from other funds	5,110,237	5,110,237	-	0.0%	5,110,237	3,288,000	3,411,000	3,513,000	3,593,000	3,701,000	3,812,000	3,927,000	4,044,000	4,166,000
Total sources of funds	\$ 203,635,074	214,683,155	11,048,081	5%	214,683,155	193,742,915	180,309,613	171,277,447	163,268,672	159,393,484	157,773,086	158,276,720	161,443,991	165,073,535
Expenditures														
County Council	\$ 428,753	343,002	(85,751)	-20.0%	343,002	353,292	363,891	374,808	386,052	397,634	409,563	421,850	434,506	447,541
County Assessor	622,192	497,754	(124,438)	-20.0%	497,754	512,686	528,067	543,909	560,226	577,033	594,344	612,174	630,539	649,455
County Clerk	1,118,480	937,046	(181,434)	-16.2%	937,046	965,157	994,112	1,023,935	1,054,653	1,086,293	1,118,882	1,152,448	1,187,021	1,222,632
County Sheriff	17,512	14,010	(3,502)	-20.0%	14,010	14,430	14,863	15,309	15,768	16,241	16,728	17,230	17,747	18,279
Municipal Court	689,407	551,526	(137,881)	-20.0%	551,526	568,071	585,113	602,666	620,746	639,368	658,549	678,305	698,654	719,614
Probate Court	9,278	9,278	-	0.0%	9,278	9,556	9,843	10,138	10,442	10,755	11,078	11,410	11,752	12,105
County Manager	9,585,986	12,835,870	3,249,884	33.9%	12,835,870	12,654,446	13,034,079	13,425,101	13,827,854	14,242,690	14,669,971	15,110,070	15,563,372	16,030,273
County Attorney	1,437,337	1,245,070	(192,267)	-13.4%	1,245,070	1,024,922	1,055,670	1,087,340	1,119,960	1,153,559	1,188,166	1,223,811	1,260,525	1,298,341
Administrative Services	14,052,614	12,182,715	(1,869,899)	-13.3%	12,182,715	12,548,197	12,924,643	13,312,382	13,711,753	14,123,106	14,546,799	14,983,203	15,432,699	15,895,680
Community Development	6,153,792	11,719,077	5,565,285	90.4%	11,719,077	12,070,649	12,432,768	12,805,751	13,189,924	13,585,622	13,993,191	14,412,987	14,845,377	15,290,738
Community Services	17,985,120	14,752,270	(3,232,850)	-18.0%	14,752,270	15,194,838	15,650,683	16,120,203	16,603,809	17,101,923	17,614,981	18,143,430	18,687,733	19,248,365
Fire	9,337,438	7,684,149	(1,653,289)	-17.7%	7,684,149	10,707,668	11,061,437	11,444,528	12,450,996	12,885,198	13,334,381	13,587,433	14,038,086	14,459,229
Police	15,741,260	13,124,142	(2,617,118)	-16.6%	13,124,142	13,182,420	13,577,892	13,985,229	14,404,786	14,836,930	15,282,038	15,740,499	16,212,714	16,699,095
Public Works	19,292,068	21,014,913	1,722,845	8.9%	21,014,913	21,568,110	23,715,153	24,426,608	25,159,406	25,914,188	26,691,614	27,492,362	28,317,133	29,166,647
Total Expenditures	96,471,237	96,910,820	439,583	0.45%	96,910,820	101,374,442	105,948,214	109,177,907	113,116,375	116,570,540	120,130,285	123,587,212	127,337,858	131,157,994
Transfers to other funds	30,333,099	39,033,099	8,700,000	28.7%	39,033,099	37,181,023	31,544,925	30,685,724	26,341,276	24,541,893	22,756,484	20,973,889	21,194,682	22,040,982
Ending fund balance														
Nonspendable	2,406,751	2,406,751	-	0.0%	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751	2,406,751
Restricted for Cash Requirements	8,039,270	8,075,902	36,632	0.5%	8,075,902	8,447,870	8,829,018	9,098,159	9,426,365	9,714,212	10,010,857	10,298,934	10,611,488	10,929,833
Other Restricted/Assigned	16,050,000	16,050,000	-	0.0%	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000	16,050,000
Unassigned	50,334,717	52,206,583	1,871,866	3.7%	52,206,583	28,282,829	15,530,705	3,858,906	(4,072,095)	(9,889,912)	(13,581,290)	(15,040,066)	(16,156,788)	(17,512,025)
Ending fund balance	76,830,738	78,739,236	1,908,498	2.5%	78,739,236	55,187,450	42,816,474	31,413,816	23,811,021	18,281,051	14,886,318	13,715,619	12,911,451	11,874,559
Total uses of funds	\$ 203,635,074	214,683,155	11,048,081	5.4%	214,683,155	193,742,915	180,309,613	171,277,447	163,268,672	159,393,484	157,773,086	158,276,720	161,443,991	165,073,535
Operating Surplus / (Shortfall)	\$ 9,675,248	(22,180,335)	(31,855,583)	329%	(22,180,335)	(23,551,786)	(12,370,976)	(11,402,658)	(7,602,795)	(5,529,970)	(3,394,733)	(1,170,699)	(804,168)	(1,036,892)
Unassigned as a % of Revenue	38.32%	48.05%	9.73%	25.40%	48.05%	25.32%	12.76%	3.09%	-3.17%	-7.50%	-10.01%	-10.78%	-11.24%	-11.83%
Unassigned Target (20% of Rev)	26,273,869	21,730,669	(4,543,200)	-17.29%	21,730,669	22,343,136	24,342,233	24,989,595	25,652,371	26,376,293	27,136,007	27,892,680	28,736,875	29,599,217
\$ over (under) target	24,060,848	30,475,914	6,415,066	26.66%	30,475,914	5,939,693	(8,811,527)	(21,130,689)	(29,724,467)	(36,266,205)	(40,717,298)	(42,932,747)	(44,893,662)	(47,111,242)