CERTIFIED COPY OF ORDER

STATE OF MISSOURI

December Session of the October Adjourned

Term. 20 23

County of Boone

In the County Commission of said county, on the

14th

December day of

20 23

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve the attached Consultant Agreement between Boone County and the following:

1. Patricia Schreiner

The terms of the Agreement are set out in the attached and the Presiding Commissioner is authorized to sign said Agreement.

Done this 14th day of December 2023.

ATTEST:

Brianna L. Lennon

Clerk of the County Commission

Kip Kendrick

Presiding Commissioner

Justin Aldred

District I Commissioner

Janet M. Thompson

District II Commissioner

CONSULTANT SERVICES AGREEMENT

IN CONSIDERATION OF the performance of the services rendered under this Agreement and payment for such services, the parties agree to the following:

- 1. **Agreement duration** This contract shall be effective beginning December 18, 2023, and run through December 31, 2024, unless extended by mutual agreement.
- 2. **Services** Consultant will provide consulting services to County as mutually agreed upon with respect to the operation of the Boone County Joint Communications Department (BCJC).
- 3. **Compensation** In consideration of the Consultant's provision of services under this agreement County agrees to compensate the Consultant for services rendered at the hourly rate of \$38.00 per hour.
- 4. **Not-To-Exceed Amount** County's obligations under this contract for all fee payments to Consultant shall not exceed Nineteen Thousand Dollars (\$19,000.00) without prior, written approval of County.
- 5. **Invoices & Payment** Invoices shall be sent to Blair Barber, Budget Administrator, BCJC, who shall review, receive approval, and route invoices for further processing.
- 6. **IT** Access In order to facilitate Consultant in providing services under this Agreement, Boone County IT will provide Consultant's access to county network services through the duration of this Agreement.
- 7. **Termination** Either party may terminate this agreement at any time upon thirty (30) days' written notice to the other party. Such notice may be by email or traditional mail addressed to Consultant or Commission at an address provided for such purposes.
- 8. Certification of Lawful Presence / Work Authorization Consultant shall complete and return the Work Authorization Certification attached hereto as required by Missouri law.
- 9. Status of Consultant The parties agree that Consultant is an independent contractor and not an employee of Boone County. Consultant will return a completed W-9 contemporaneously with their signature and acceptance of this Agreement.

IN WITNESS WHEREOF, the parties have executed this agreement by their duly authorized signatories effective the date and year first-above written.

CONSULTANT:
Patricia Schreiner
Dated: /2//3/23
BOONE COUNTY, MISSOURI By:
Kip Kendrick, Presiding Commissioner
Briana & Lenny
Brianna L. Lennon, County Clerk
APPROVED AS TO FORM: CJ Dykhouse, County Counselor

Auditor Certification:

I certify that this contract is within the purpose of the appropriation to which it is to be charged and there is an unencumbered balance of said appropriation sufficient to pay the costs arising from this contract.

Kyle Rieman, Auditor Date

CERTIFICATION OF INDIVIDUAL CONTRACTOR

Pursuant to Section 208.009 RSMo, any person applying for or receiving any grant, contract, loan, retirement, welfare, health benefit, post-secondary education, scholarship, disability benefit, housing benefit or food assistance who is over 18 must verify their lawful presence in the United States. Please indicate compliance below. Note: A parent or guardian applying for a public benefit on behalf of a child who is citizen or permanent resident need not comply.

<u>X</u> 1.	I have provided a copy of documents showing citizenship or lawful presence in the United States. (Such proof may be a Missouri driver's license, U.S. passport, birth certificate, or immigration documents). Note: If the applicant is an alien, verification of lawful presence must occur prior to receiving a public benefit.
2.	I do not have the above documents, but provide an affidavit (copy attached) which may allow for temporary 90 day qualification.
3.	I have provided a completed application for a birth certificate pending in the State of Qualification shall terminate upon receipt of the birth certificate or determination that a birth certificate does not exist because I am not a United States citizen.
	Ratricia Schreiner Date

CERTIFIED COPY OF ORDER

574 -2023

STATE OF MISSOURI

December Session of the October Adjourned

Term. 20

County of Boone

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In the County Commission of said county, on the

14th

day of

December

20 23

23

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of Boone County does hereby approve and adopt the Boone County Operating Budget for fiscal year 2024. The adopted operating budget shall consist of all appropriations included in the Proposed Budget submitted to the County Commission by the County Auditor, subject to the adjustments shown in the attached schedule of Commission.

Directed Changes to the fiscal year 2024 Proposed Budget. Final wage and benefit appropriations for each office and department have been calculated using actual salaries in effect as of December 11, 2023, incorporating all approved range re-classifications having an effective date of January 1, 2024.

Total appropriations are set forth by line item and are summarized as follows:

- 1) by category of expenditure (i.e., class 1, class 2, etc. up to and including class 9).
- 2) by office, department, or spending agency; and,
- 3) by fund.

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's FY2024 Budget. The Proposed Budget submitted by the County Auditor, which is hereby incorporated into this appropriation order by reference, contains detailed documentation and descriptions for each line-item account within each category of expenditure. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included.

The County Commission approves all employee positions included in the Proposed Budget, adjusted for Commission-directed changes noted in the attached schedule, together with the specified budgeted hours, range, and benefit status for each position. Certain positions may be subject to additional Commission Order approval, per County Policy, before those positions can be advertised or filled.

The County Commission approves appropriations for the specific fixed assets identified in the various fixed asset appropriation accounts and authorizes procurement of the same in accordance with the County's Purchasing Policy adopted by the County Commission.

The County Commission tentatively fixes the property tax rates necessary to finance the budget and which are shown in the attached Draft Revenue Commission Order.

The County Commission authorizes the County Auditor to re-appropriate unspent FY 2023 grant funds which may be carried forward into FY 2024 according to the terms of the grant award upon determination that a remaining balance of the grant award is available for re-budgeting. In addition, the County Commission authorizes the County Auditor to re-appropriate unencumbered

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

County of Boone

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In the County Commission of said county, on the

day of

20

Term. 20

the following, among other proceedings, were had, viz:

FY 2023 appropriations for projects approved in the FY 2023 budget, including Boone County's American Rescue Plan Act (ARPA) funds, which require extension into FY 2024 for completion.

Done this 14th day of December 2023.

ATTEST:

Brianna L. Lennon

Clerk of the County Commission

Kip Kendrick

Presiding Commissioner

Justin Aldred

District I Commissioner

Janet M. Thompson

District II Commissioner

FY 2024 Appropriation Order

Now on this day, the County Commission of Boone County does hereby approve and adopt the **Boone County Operating Budget for fiscal year 2024**. The adopted operating budget shall consist of all appropriations included in the Proposed Budget submitted to the County Commission by the County Auditor, subject to the adjustments shown in the attached schedule of **Commission Directed Changes to the fiscal year 2024 Proposed Budget**. Final wage and benefit appropriations for each office and department have been calculated using actual salaries in effect as of December 11, 2023, incorporating all approved range re-classifications having an effective date of January 1, 2024.

Total appropriations are set forth by line item and are summarized as follows:

- 1) by category of expenditure (i.e., class 1, class 2, etc. up to and including class 9.);
- 2) by office, department or spending agency; and,
- 3) by fund.

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's FY 2024 Budget. The Proposed Budget submitted by the County Auditor, which is hereby incorporated into this appropriation order by reference, contains detailed documentation and descriptions for each line-item account within each category of expenditure. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included.

The County Commission approves all employee positions included in the Proposed Budget, adjusted for Commission-directed changes noted in the attached schedule, together with the specified budgeted hours, range, and benefit status for each position. Certain positions may be subject to additional Commission Order approval, per County Policy, before those positions can be advertised or filled.

The County Commission approves appropriations for the specific fixed assets identified in the various fixed asset appropriation accounts and authorizes procurement of the same in accordance with the County's Purchasing Policy adopted by the County Commission.

The County Commission tentatively fixes the property tax rates necessary to finance the budget and which are shown in the attached **Draft Revenue Commission Order**.

The County Commission authorizes the County Auditor to re-appropriate unspent FY 2023 grant funds which may be carried forward into FY 2024 according to the terms of the grant award upon determination that a remaining balance of the grant award is available for re-budgeting. In addition, the County Commission authorizes the County Auditor to re-appropriate unencumbered FY 2023 appropriations for projects approved in the FY 2023 budget, including Boone County's American Rescue Plan Act (ARPA) funds, which require extension into FY 2024 for completion.

Done this 14th day of December 2023.

FOR PURPOSES OF SETTING THE FISCAL YEAR 2024 PROPERTY TAX RATES, THE COUNTY COMMISSION IS REQUIRED TO CONDUCT A PUBLIC HEARING AFTER GIVING DUE NOTICE. THE PUBLIC HEARING WILL OCCUR SOMETIME AROUND AUGUST OR EARLY SEPTEMBER 2024. THE COUNTY'S ACTUAL PROPERTY TAX RATE FOR FISCAL YEAR 2024 WILL BE ESTABLISHED AT THAT TIME.

THE DRAFT WORDING BELOW REPRESENTS THE COMMISSION ORDER THAT WOULD BE REQUIRED AT THAT TIME TO ESTABLISH THE PROPERTY TAX RATES REFLECTED IN THE FY 2024 BUDGET.

DRAFT REVENUE COMMISSION ORDER FOR PURPOSES OF RSMO SEC. 50.590(3) and RSMO SEC. 50.610:

Now on this day the County Commission of the County of Boone, pursuant to the provisions of RSMo Sec. 137.055, after due notice and public hearing, does hereby set the property tax levies for the County of Boone as follows:

County of Boone Total: \$0.2820

General Revenue \$0.1200 Common Road and Bridge \$0.0500 Group Homes \$0.1120

County-wide Surtax on Subclass III Property \$0.6100

Done this ___ day of September 2024.

ditures by Function and Class— All Governmental Funds Combined Excluding Capital Project Funds

	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense	Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Otho
	\$ 9,630,603	\$ 722,829	\$ 402,774	\$ 97,455	\$ 17,735	\$ 375,290	\$ 3,810,264	\$ -	\$ 3,907,590	\$ 2,107,700	\$ 21,072,240	\$
	3,001,166	214,757	120,745	121,458	4,650	40,640	825,088	÷	1,007,095	431,242	5,766,841	
/Corrections	13,963,577	433,805	155,334	376,207	349,731	131,283	1,124,154		1,966,114	1,125,943	19,626,148	
uting Attorney	3,724,338	67,764	53,670	12,389	7,620	4,688	7,921	堂	343,733	6,733	4,228,856	
	7,772,441	814,421	328,273	527,357	35,371	638,935	2,850,187		3,278,316	10,549,410	26,794,711	
	661,606	5,520	4,002	1,875	2	960	414,673	2	238,651	123	1,327,287	
on & Infrastructure	6,887,277	2,929,520	82,621	141,432	959,669	133,068	11,796,812	*	2,321,673	1,599,464	26,851,536	
rices	695,299	11,446	29,701	6,195	1,500	1,637	14,264,497	9	4,447,520	27,351	19,485,146	
	<u> </u>		<u></u>	<u> </u>		18		980,879	66,250		1,047,129	
	\$ 46,336,307	\$ 5,200,062	\$ 1,177,120	\$ 1,284,368	\$ 1,376,276	\$ 1,326,501	\$ 35,093,596	\$ 980,879	\$ 17,576,942	\$15,847,843	\$ 126,199,894	\$

phones, and data communications; also includes building utilities for those or department. Utilities for facilities housing multiple offices are accounted for in sted in the departmental cost as "Facilities Internal Service Charge", included in

2024 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

	Functional Area			Major Funds					
0		0	Road	Law	Community	911/Emergency	Recovery Act	Non-	Total
Cost Center#	Department/Cost Center Name	General Fund	and Bridge Fund	Enforcement Services Fund	Children's Services Fund	Management Fund	Stimulus Fund	Major Funds	Governmental Funds
General G	overnment Operations								
1110	Audilor		÷	(30)	590	<u> </u>	*	58	865,968
1115	Human Resources & Risk Mgmt	584,546	3	3				S.*	584,546
1118 1121	Purchasing County Commission	466,475 802,698	3			1		3	466,475 802,698
1122	County Association Dues	51,868		-		¥1			51,868
1123	GF Emergency & Contingency	1,188,704			-			1.7	1,188,704
1125	Centralia Office	9,645	8	2		-		-	9,645
1126	County Counselor	599,013							599,013
1131	GF County Clerk Operations	375,053		-			**		375,053
1132 2300	GF Elections and VR Operations Election Services Fund Operations	835,646				**		116,525	952,171
2320	Election Equip Replamnt Fund Activity	- 4	- 3	2	- 3	į.		110,020	
1133	GF Election Activities	910,900	2	200					910,900
1140	Treasurer	437,809		187	157	E		55	437,809
			-		(4)				
1150 2110	GF Collector Collector Tax Maint Fnd Activity	836,394						322,271	1,158,665
1160	IGF Recorder	703,901		121	150			022,277	
2800	Record Preservation Fund Activity	,00,501					-	327,085	1,030,986
1170	GF IT Administration	763,813	-						763,813
1171	GF IT Facilities Security	169,452			240			-	169,452
1172	GF IT Hardware & Software	3,082,609	8	9	-	1	€	72	3,082,609
1173	GF IT Software Development	801,289			(4)	€.	; = :	₹	801,289
1174	GF IT Technical Support GF IT GIS	944,128			(*)		*	•	944,128 406,819
1176 1190	GF Non-Departmental	406,819 1,476,402	9	3	3	Į.	9	3	1.476,402
1191	Safety & Risk Management	13,465							13,465
1192	Recruitment & Retention	203,945				5:		35	203,945
1194	GF IT Mail Services	469,445	3				3	· ·	469,445
1195	GF Insurance Activity	975,614							975,614
1196 2010	GF Records Management Services Assessment	18,926						2,182,677	18,926 2,182,677
2011	Assessment Insurance Activity		2					10,497	10,497
2012	ARS IT Hardware & Software	4	<u> </u>	4	3.	3		118,658	118,658
2983	American Rescue Plan Act			140		- 6		- 54	<u>iei</u>
	Sub-Total	17,994,527						3,077,713	21,072,240
Public Safe	ety & Judiclal - Courts								
1210	GF Court Operations	2,567,066							2,567,066
1221	GF Circuit Clerk	854,890	3		9		Q		654,890
1230	GFJury Costs	102,300	-	-		-	-	34	102,300
1241 1242	GF Juvenile Office	628,756			30			2"	628,756
1242	GF Juvenile Detention GF Juvenile Grants	708,229 57,791	- 1	1	8		8	į.	708,229 57,791
1244	GF Court Ops Grants	34					Ž.	-	07,701
1245	GF Treatment Court Grants	59					*		
2820	FMSRV&JUST FD Court Operations	39	3		31	- E	5	16,850	16,850
2821	FMSRV&JUST FD Juvenile Office	54	*	12	-		=	23,000	23,000
2830 2831	DRUG COURT FUND Drug Court DRUG COURT FUND Veterans Court	1.5	*			0.00		208,725 25,071	208,725 25,071
2850	ADMIN JUST FD Court Operations	覆	3		2		3	47,560	47,560
2860	GARNISHMENT FEE FD Circuit Clerk Garnishi	n ÷			4	123	Ž.	17,000	17,000
2870	JJ Preservation Juvenile Office	<u>:</u> *		22		(E)	×	90,662	90,662
2871 2904	JJ Preservation Juvenile Detention	72	2	200 200	2	- 1	2	59,773	59,773
2904	LEST Alt Senlencing Programs LEST Court Ops/Alt Sent Prog			329,386 229,782		100	- 0		329,386 229,782
2000	Sub-Total	4,719,032	-	559,168				488,641	5,766,841
				- AND AND CONTRACTOR					- Academic Adam
	ety & Judicial - Sheriff & Corrections								
1228 1251		3,804,419			9	1063	*	:	3,804,419
1251		5,093,324 445,084	3	- 5	8		5	3	5,093,324 445,084
1255		5,803,846	- 3		- 3		<u> </u>	<u> </u>	5,803,846
2510	SH Training Fund Activity	36	3	(*	- 2	2,€	*	16,400	16,400
2521	CTZNCNTRBFD Cmnty Traffic Safety		3	2.5	12	18		7,800	7,800
2525		12	2	-	9	3	8	430	430
2531 2532	Justice Assistance Grant FYX1 Justice Assistance Grant FYX2			==	-	2.20	2	36,950 36,295	36,950 36,295
2540	Sheriff Civil Charges Fund Activity				1.5	335		36,295	3,500
2550	Sheriff Revolving Fund Activity	<u></u>	ĝ	1	1	(<u>a</u>	<u></u>	36,880	36,880
2560	Inmate Prisoner Security Fund Activity	38	3		59	100	€	36,400	36,400
2570		笼	3	0.050.005	25	2.43	8	25,095	25,095
2901 2902	LEST Sheriff Operations LEST Detention Operations	Ů.	3	2,853,885 1,076,236	1		\$	Ş	2,853,885 1,076,236
2902	LEST Contract Inmate Housing		- î	180,000	-	(%)	*	- ŝ	180.000
2909	LEST Sheriff/Detention Administration	<u> </u>		125,794	-				125,794
	Sub-Total \$	15,146,673		4,235,915	- 4	12		243,560	19,626,148

2024 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

	Functional Area	313			Major Funds					
Cost Center#	Department/Cost Center Name	Gen Fu	eral nd	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non- Major Funds	Total Governmental Funds
Public Saf	ety & Judicial - Prosecuting Attorney	2011								
1261			42,156	0.63	*:	*		287	•	3,042,156
1262 1263	GF Pros Almy Victim Wilness Pros Atmy Child Support Enforcement		10,747 62,965		2	3	Ş.		71	410,747 262,965
2600	Pros Attrny Training Fund Activity		*	(*)	*2		94	1.5%	5,622	5,622
2610 2620	Pros Attray Tax Collection		7		5		-	9	24,074 20,000	24,074 20,000
2640	Pros Attrny Contingency Pros Attrny Forfeiture		**	(*)	**			(90)	1,000	1,000
2650	Pros Attrny Admin Handling Cost		*	1.0	*		-	(7)	955	955
2651 2903	Pros Attrny Bad Check		27	(2)	461,182	-	-	520	155	155 461,182
2503	LEST Prosecuting Attorney Sub-Total	3,7	15,868		461,182	-			51,806	4,228,856
Public Safe	ety & Judicial - 911 & Emergency Managen	nent								
2101			27	-	20	2.		201	3,950	3,950
2700 2701			- 20	-	#3	*	1,916,387 5,646,202	(4)	-	1,916,387 5,646,202
	Emergency Management Operations		- 5	(*)	**	**	2,330,453			2,330,453
2703	911/EM IT Administration		\$		1	2	3,100			3,100
2704	BOCO Joint Comm Radio Operations		*(100	*0		2,525,624			2,525,624
2705 2706	911/EM FM Bullding Maintenance BOCO Joint Comm Radio Improvements		- 5		<u> </u>	ž.	480,504 7,897,079	8		480,504 7,897,079
2707	Disaster Relief Activities				40		500,000	543.	DE:	500,000
2708	911/EM IT Hardware & Software		+3		*	**	3,317,329	363		3,317,329
2709	911/EM IT Technical Support		7/	15	2	5	684,760	٠,	60,000	684,760
2710 2711	WRLSFEEFND BOCO Joint Comm 911 BOCO Joint Comm Administration		20	190			1,330,073	-	60,000	60,000 1,330,073
	911/EM Insurance Activity						99,250	-		99,250
	Sub-Total						26,730,761		63,950	26,794,711
	ety & Judicial - Other									
1200 1280	Public Administrator Medical Examiner		35,130	200	*5	*	-		: *	735,130 411,573
1285	GF District Defender		11,573 47,984				į.	<u> </u>		47,984
2900	LEST Non-Departmental	_		- 28	132,600				36	132,600
	Sub-Total	1,1	94,687	TRE	132,600	8.	- 4	540		1,327,287
Environme	ent, Protective inspection & Infrastructure									
	GF RM Solid Waste		72,356		•					172,356
	GF RM Land Use Planning		55,765 93,303	740		*3			196	565,765 593,303
1711 1720	GF RM Administration GF RM Building Inspection		98,300		**	**			1000	698,300
1725	GF RM Stormwater Planning		57,557	120	2	2	-		727	357,557
2040	R&B Road Mainlenance		ě:	8,443,349	¥5	*5			:€	8,443,349
2041 2042	RM Road Infrastructure Rehab Preservation R&B Fleet Mntc Operations		•	5,252,000 1,782,080	<u> </u>	**	-	1		5,252,000 1,782,080
2043	R&B Traffic/Sign		1	179,956	鬟	<u></u>	8	8		179,956
2044	R&B Administration		63	382,359	**	*				382,359
2045 2046	RM Road Inspection		- 3	342,296	*:	53	- 3	3	*	342,296 355,775
2045	RM Stormwater Planning R&B Facilities Mntc/Custodial		- 5	355,775 1,006,427	1					1,006,427
2048	R&B Insurance Activity		-	247,500	*()	*	9		1002	247,500
2049	R&B Non-Departmental			5,154,557	*	5	2	2	970	5,154,557
2081 2082	RM Administration R&B Fund RM Engineering R&B Fund			568,859 605,100	a\ a)	a*	-	19		568,859 605,100
2082	R&B IT Hardware & Software		-	138,747	-	**				138,747
	Sub-Total	2,3	92,531	24,459,005	-					26,851,536
Communit	y Health & Public Services									
1410	Public Health Services		27,310	200		+3	*	ie	2.60	1,627,310
1420 1430	GF Community Services Administration Civic Services		56,573 29,000	383	#3	**	ð	12	0.75	56,573 129.000
1730	Animal Control		90,832		<u> </u>	1/		益	-	290,832
2030	Domestic Violence Fund Activity		385	(40)	÷:	*	*	19	23,818	23,818
2130	CMTYHLTHFND Comm Services Admin		. 5		5	5			1,870,579	1,870,579
2131 2160	CMTYHLTHFND Strategic Opportunity CSF Community Services Administration			- 5	1	1,073,146			108,888	108,888 1,073,146
2161	CSF Strategic Opportunities		(6)	500	e)	650,000	(3)	:=	590	650,000
2162	CSF Program Funding	-	-			13,500,000			-	13,500,000
	Sub-Total	2,1	03,715	-	20	15,223,146		-	2,158,285	19,485,148
Other	F									
1510 3060	Economic Support 2015 Series Spec Oblg Bond-ECC	(53,000		5	**	3	13 12	871,063	63,000 871,063
3870	2008 Series GO Bnd Swr NID DNR		0	£	5	1	2	5	67,712	67,712
3880	2010A Series GO Bond -Swr NID			281	€5	₩.	34	5#	14,125	14,125
3890 3920	2010A Series GO Bond -Swr DNR NID 2011B GO Bonds-Swr NID Non-DNR			(*)	•	*?	*	27	10,685	10,685
3920	2011B GO Bonds-Swr NID Non-DNR 2016 Series GO Bonds-Sewer NID				<u>_</u>		3	17	5,850 14,694	5,850 14,694
	Sub-Total	\$	33,000	300	-				984,129	1,047,129
	Total Expenditures	47,33	30,033	24,459,005	5,388,865	15,223,146	26,730,761	19	7,088,084	126,199,894
	Other Financing Uses	,	7,530			-	871,062	2,500,000	16,500	3,395,092
	Grand Total	\$ 47,33	37,583	24,459,005	5,388,865	15,223,146	27,601,823	2,500,000	7,084,584	129,594,986

Commission Directed Changes to the 2024 Proposed Operating Budget

	Expenditure	Dept. Accoun	t Revenue	Description
General (Fund #100)				
Other Changes: Replacement Office Equipment	9,000	1121 92000		Replacement Copier
Software Subscriptions	27	1171 70100		Cisco Duo - Multifactor Authenticator
Software Subscriptions	10,935	1172 70100		Cisco Duo - Multifactor Authenticator
Outsourced Services	18,071	1172 71100		Cisco Duo Implementation Services
Software Subscriptions Facilities Internal Service Charge	81 30,000	1176 70100 1190 83815		Cisco Duo - Multifactor Authenticator Family Health Center - Roof Top Unit Controllers
Equipment Installation Charges	40,000	1251 60250		Fixed Site LPR - Roll From FY23
Engineering Services	6,000	1251 71102		Fixed Site LPR
Machinery & Equipment	110,000	1251 91300		Fixed Site LPR - Roll From FY23
Software Subscriptions	81	1263 70100		Cisco Duo - Multifactor Authenticator
Computer Hardware <\$1000	(132)	1420 23820		Reallocating new FTE accessories to 2130
Untagged Equipment & Tools Registration	(215) (9)			Reallocating new FTE accessories to 2130 Reallocating new FTE accessories to 2130
Telephones	(24)			Reallocating new FTE accessories to 2130
Software Service Contract	(12)			Reallocating new FTE accessories to 2130
Software Subscriptions	(286)			Reallocating new FTE accessories to 2130
Software Subscriptions	71	1420 70100		Cisco Duo - Multifactor Authenticator
Computer Hardware	(528)			Reallocating new FTE accessories to 2130
Historical Soceity Economic Development - REDI	5,000 5,000	1430 86689 1510 86685		Additional Funds Additional Funds
Economic Development - REDI	3,000	1310 80083		Additional Funds
Total Changes to General Fund	\$ 233,060	ř	\$	
Assessment (Fund #201)				
Software Subscriptions	486	2012 70100		Cisco Duo - Multifactor Authenticator
Total Changes to Assessment Fund	\$ 486	<u>.</u>	\$	
Road and Bridge (Fund #204)				
Road & Bridge -Maintenance Operations				
Srface Stabilization Mtrl	71,000	2040 26301		Additional magnesium chloride application
Machinery & Equipment	5,700	2040 91300		Electric hoists
Replcment Mach & Equip	21,000	2040 92300		Saw blade for boom mowers
Subtotal	\$ 97,700		\$	
David C David . MTXX 1	,			
Road & Bridge -IT Hardware & Software				
Software Subscriptions	675	2083 70100		Cisco Duo - Multifactor Authenticator
Subtotal	\$ 675		\$	
Total Changes to Road & Bridge Fund	\$ 98,375		\$ -	
Community Health/Medical-Hos	spital Lease (Fund #213	5)	
0.07				
Office Supplies Printed Materials	\$ 1,000	2130 23000	\$	New FTE program manager-new office setup
Computer Hardware <\$1K	500 400	2130 23001 2130 23820		New FTE program manager-printed materials New FTE program manager-monitors
Minor Equip & Tools <\$1000	800	2130 23820		New FTE program manager-monitors New FTE program manager-phone, desktop, mitel
Registration	1,525	2130 37200		New FTE program manager-cyber security trai
Travel: Training Related	1,000	2130 37220		New FTE program manager-travel
Telephones	72	2130 48000		New FTE program manager-phone,desktop-servi
Cell Phone/Data-Employee Reimb	420	2130 48060		Cell phone reimbursement program manager

Commission Directed Changes to the 2024 Proposed Operating Budget

	Expenditure	Dept.	Account	Revenue	Description
Software Service Contract	36	2130	70050		New FTE program manager-symantec
Software Subscription Services	890	2130	70100		New FTE program manager-software
Reception/Meetings	500	2130	84010		New FTE program manager-receptions & meetin
Travel-Other	250	2130	85710		New FTE program manager-local milage
Furniture and Fixtures	9,000	2130	91100		Desk for new position (program manager)
Computer Hardware	1,600	2130	91301		New FTE program manager-pc workstation
Total Changes to Community Health/Medical- Hospital Lease Fund	17,993			\$	
Community Children's Services (Fundamental Computer Hardware <\$1K	(268)	2160	23820		Reallocating new FTE accessories to 2130
Registration	(17)	2160	37200		Reallocating new FTE accessories to 2130
Software Service Contract	(24)	2160	70050		Reallocating new FTE accessories to 2130
Software Subscription Services	144	2160	70100		Cisco Duo - Multifactor Authenticator
Software Subscription Services	(596)	2160	70100		Reallocating new FTE accessories to 2130
Computer Hardware	(1,072)	2160	91301		Reallocating new FTE accessories to 2130
Total Changes to Community Children's Services Fund	(1,833)			\$ -	

Commission Directed Changes to the 2024 Proposed Operating Budget

	Expenditure	Dept. A	ccount	Revenue	Description
911/Emergency Management Sales Ta IT Hardware/Software-911/EM	x (Fund #27	(0)			
Software Subscriptions	2,025	2708	70100		Cisco Duo - Multifactor Authenticator
Outsourced Services	2,829	2708	71100		Cisco Duo Implementation Services
					<u>-</u>
Subtotal \$	4,854			\$	
Total Changes to 911/Emergency Management Sales Tax Fund	4,854			\$	—- -: —:
Facilities & Grounds (Fund #610) FM IT Hardware & Software Software Subcriptions	432		70100		Cisco Duo - Multifactor Authenticator
Software Subcriptions Subtotal \$	23,100 23,532	6107	70100		- Migrate Work Order Software to Cloud
Total Changes to Facilities and Grounds Fund \$	23,532			\$	
Capital Repairs & Replacements - Equip Repairs/Maintenance Internal Service Charge	Family He		ente 1 60200 3530	r (Fund 3 30,000	Roof Top Unit Controllers
Total Changes to Capital Repairs & Replacements Fund	30,000			\$ 30,000	—;) —
Summary of Changes to the Proposed	Budget (By	Fund):	:		
	Expenditure			Revenue	
Governmental Funds (excluding Capital Project Funds):				-	-
General (Fund #100) \$	233,060			\$	
Assessment (201) Road and Bridge (Fund #204)	486 98,375				•
Community Health/Medical-Hospital Lease (Fund #213)	17,993				
Community Children's Services (Fund #216)	(1,833)				•
911/Emergency Management Sales Tax (Fund #270)	4,854				=
Internal Service Funds: Facilities & Grounds (Fund #610) Capital Repairs & Replacements - Family Health Center (Fun	23,532 30,000 406,467			30,000 \$ 30,000	
					=

Fund Statements—

This section contains Fund Statements for the County's various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County's Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

Fund Statement-All Governmental Funds Combined

(Excluding Capital Project Funds)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:		Actua	Dutget	Estimated	Dinger
Revenues					
Property Taxes	\$	6,416,525	6,510,975	6,738,500	6,970,022
Assessments		98,913	71,012	72,006	70,178
Sales & Use Taxes		62,235,930	68,080,000	71,983,979	73,509,068
Franchise Taxes		159,330	163,000	145,460	163,000
Licenses and Permits		754,589	683,785	800,427	741,715
Intergovernmental		6,196,496	8,813,593	13,482,084	9,039,735
Charges for Services		7,353,341	6,722,324	6,598,945	7,110,890
Fines and Forfeitures		10,092	16,000	16,000	16,000
Interest		(7,385,825)	925,067	2,145,812	1,632,364
Hospital Lease		*		:≝3	(* 5)
Other	82	2,887,188	2,580,317	2,743,886	4,425,985
Total Revenues		78,726,579	94,566,073	104,727,099	103,678,957
Other Financing Sources					
Transfer In from other funds		1,917,962	4,745,259	4,851,053	3,406,282
Proceeds of Long-Term Debt		=		347	(4)
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	408,303	466,000	531,899	167,925
Total Other Financing Sources		2,326,265	5,211,259	5,382,952	3,574,207
Fund Balance Used for Operations		2,277,740	42,892,138	1,088,046	24,570,804
TOTAL FINANCIAL SOURCES	\$	83,330,584	142,669,470	111,198,097	131,823,968
FINANCIAL USES: Expenditures					
Personal Services	\$	30,672,397	39,950,343	34,187,039	46,336,307
Materials & Supplies		3,821,693	5,211,893	4,543,251	5,200,062
Dues Travel & Training		468,261	1,044,224	701,001	1,177,120
Utilities		1,110,872	1,262,332	1,200,298	1,284,368
Vehicle Expense		1,284,357	1,490,203	1,223,324	1,376,276
Equip & Bldg Maintenance		786,603	1,427,669	1,162,617	1,326,501
Contractual Services		23,282,680	34,467,431	27,679,244	35,093,596
Debt Service (Principal and Interest)		976,563	978,009	978,010	980,879
Emergency		*	1,440,700	(€)	1,472,000
Other		8,582,238	33,457,750	12,710,907	16,104,942
Fixed Asset Additions	-	6,057,605	16,756,965	9,310,743	15.847.843
Total Expenditures		77,043,269	137,487,519	93,696,434	126,199,894
Other Financing Uses					
Transfer Out to other funds		2,095,139	4,398,908	4,398,666	3,395,092
Early Retirement of Long-Term Debt	-	<u>=_</u>		(2)	
Total Other Financing Uses		2,095,139	4,398,908	1,898,666	3,395,092
TOTAL FINANCIAL USES	\$	79,138,408	141,886,427	98,095,100	129,594,986
EUNID DALANCE.					
FUND BALANCE:	_	105 01 5 000	100 001 100	100 201 102	116616615
FUND BALANCE (GAAP), beginning of year	\$	105,216,898	108,281,102	108,281,102	116,018,247
Less encumbrances, beginning of year		(3,128,038)	(4,277,806)	(4,277,806)	
Add encumbrances, end of year		4,277,806	200000000000000000000000000000000000000	12.014.051	(22.241.022)
Fund Balance Increase (Decrease) from operations (NET) *	-	1,914,436	(42,109,095)	12,014,951	(22,341,822)
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		108,281,102	61,894,201	116,018,247	93,676,425
APPROPRIATION, end of year		(19,407,249)	(23,061,634)	(18,763,520)	(19,126,726)
NET FUND BALANCE, end of year	\$	88,873,853	38,832,567	97,254,727	74,549,699
			·	•	

Fund Statement-General Fund 100 (Major Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:			25 anger		22 11 15 1
Revenues	6	1.500.250	4 5 9 1 6 0 0	1.725.100	4 804 022
Property Taxes Assessments	\$	4,500,359	4,581,600	4,735,100	4,894,922
Sales & Use Taxes		17,919,546	20,593,000	22,660,924	23,198,642
Franchise Taxes		159,330	163,000	145,460	163,000
Licenses and Permits		721,154	652,936	765,557	711,910
Intergovernmental		2,775,049	2,705,814	2,834,510	2,943,801
Charges for Services Fines and Forfeitures		4,646,994 10,092	4,426,161 16,000	4,319,983 16,000	4,465,374 16,000
Interest		(2,902,456)	349,411	1,024,015	815,111
Hospital Lease		=	=	***	520
Other		2,510,272	2,514,082	2,437,675	4,207,777
Total Revenues		30,340,340	36,002,004	38,939,224	41,416,537
Other Financing Sources			2.505.044	0.500.000	2.507.600
Transfer In from other funds		514,311	2,597,264	2,703,058	2,527,690
Proceeds of Long-Term Debt Other (Sale of Capital Assets, Insurance Proceeds, etc)		60,461	7,000	55,575	1,000
Total Other Financing Sources		574,772	2,604,264	2,758,633	2,528,690
•					3,392,336
Fund Balance Used for Operations		713,029	3,486,141	:=:	3,392,330
TOTAL FINANCIAL SOURCES	\$	31,628,141	42,092,409	41,697,857	47,337,563
FINANCIAL USES:					
Expenditures					
Personal Services	\$	18,863,193	23,192,745	21,159,575	26,903,268
Materials & Supplies		895,250 274,442	1,191,677 522,846	1,019,626 375,874	1,118,161 577,298
Dues Travel & Training Utilities		556,536	567,002	566,576	566,240
Vehicle Expense		345,607	425,421	370,534	395,480
Equip & Bldg Maintenance		271,781	469,348	395,910	512,656
Contractual Services		3,825,654	5,997,057	4,895,240	5,830,711
Debt Service (Principal and Interest)		ŝ		120	520
Emergency		5.5(1,692	1,070,000	5 2 17 22 1	1,070,000
Other		5,561,682 1,021,996	6,277,631 2,366,682	5,247,231 2,255,630	7,517,561 2,838,658
Fixed Asset Additions Total Expenditures	-	31,616,141	42,080,409	36,286,196	47,330,033
Other Financing Uses		- 1,010,11	,_,,,,,,,,	,,	,,
Transfer Out to other funds		12,000	12,000	12,000	7,530
Early Retirement of Long-Term Debt				(A)	
Total Other Financing Uses		12,000	12,000	12,000	7,530
TOTAL FINANCIAL USES	\$	31,628,141	42,092,409	36,298,196	47,337,563
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	29,185,948	29.055,094	29,055,094	32,866,479
Less encumbrances, beginning of year		(1,006,101)	(1,588,276)	(1,588,276)	•
Add encumbrances, end of year		1,588,276	94	(4)	(4)
Fund Balance Increase (Decrease) resulting from operations	-	(713,029)	(3,486,141)	5,399,661	(3,392,336)
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		29,055,094	23,980,677	32,866,479	29,474,143
APPROPRIATION, end of year		(1,931,926)	(5,343,650)	(5,343,650)	(5,343,650)
NET FUND BALANCE, end of year	\$	27,123,168	18,637,027	27,522,829	24,130,493
Net Fund Balance as a percent of expenditures		85.79° o	44,29° o	75.85°°	50.98%

Fund Statement-Road & Bridge Fund 204 (Major Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	1,916,166	1,929,375	2,003,400	2,075,100
Assessments			555	ŧ	30
Sales & Use Taxes		17,903,676	19,621,000	20,723,291	21,137,757
Franchise Taxes		20%	***	5:	
Licenses and Permits		12,292	9,325	12,570	9,325
Intergovernmental		2,469,053	2,950,650	2,476,691	2,917,222
Charges for Services		9,184	8,100	8,500	126,135
Fines and Forfeitures Interest		(1,215,719)	123,475	315,310	260,575
Hospital Lease		(1,213,719)	123,473	313,310	200,575
Other		64,279	44,300	54,955	47,698
Total Revenues	_	21,158,931	24,686,225	25,594,717	26,573,812
Other Financing Sources		,,		,,	, , , , , , , , , , , , , , , , , , , ,
Transfer In from other funds		367,609	9.0		1.7
Proceeds of Long-Term Debt		33	≈	1.60	9
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_	273,116	459,000	379,962	114,175
Total Other Financing Sources	1.5	640,725	459,000	379,962	114,175
Fund Balance Used for Operations		549		140	5
TOTAL FINANCIAL SOURCES	\$	21,799,656	25,145,225	25,974,679	26,687,987
FINANCIAL USES:					
Expenditures					
Personal Services	\$	3,942,643	4,991,470	4,240,492	5,518,527
Materials & Supplies		2,363,883	2,716,581	2,601,471	2,913,845
Dues Travel & Training		12,471	42,514	32,704	54,537
Utilities		103,759	129,443	132,376	133,248
Vehicle Expense		921,966	1,029,942	822,056	937,925
Equip & Bldg Maintenance		82,696	121,958	123,652	131,293
Contractual Services		8,213,486	10,830,764	10,210,081	11,103,298
Debt Service (Principal and Interest) Emergency			218,700	3.55	250,000
Other		870,966	983,693	906,596	1,884,232
Fixed Asset Additions		1,913,485	2,483,442	2,484,809	1,532,100
Total Expenditures	-	18,425,355	23,548,507	21,554,237	24,459,005
Other Financing Uses		- , . ,	, ,	, ,	, ,
Transfer Out to other funds		1,200,000	979,750	979,750	
Early Retirement of Long-Term Debt		⊛:,	385		÷.,,
Total Other Financing Uses	_	1,200,000	979,750	979,750	E
TOTAL FINANCIAL USES	\$	19,625,355	24,528,257	22,533,987	24,459,005
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	S	19,913,830	22.037.935	22,037,935	24.611,284
Less encumbrances, beginning of year	_	(917,539)	(867,343)	(867.343)	- 11 11 1
Add encumbrances, end of year		867,343	36	(*************************************	
Fund Balance Increase (Decrease) resulting from operations		2,174,301	616.968	3,440,692	2,228,982
FUND BALANCE (GAAP), end of year	-	22,037,935	21,787,560	24,611,284	26,840,266
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	-	(5,400,000)	(5,800,000)	(5,800,000)	(6,200,000)
NET FUND BALANCE, end of year	\$	16,637,935	15,987,560	18,811,284	20,640,266
Net Fund Balance as a percent of expenditures		90.30%	67.89° o	87.27%	84.39%

Fund Statement-Road & Bridge Fund 204 (Major Fund)

	-	Departments funded by Road & Bridge Sales Tax											
		2040 R&B Road Maintenance		2041 Resource Mgt Infrastructure Preservat/Rehab		2042 R&B Fleet Maintenance Operations		2043 R&B Traffic & Sign Operations		2044 R&B Administration		2045 ource Mgmt Road aspection	
REVENUES:													
Property Taxes	\$	26	\$	- 2	\$	달	\$	35	\$	741	\$	¥	
Sales Taxes		94		(2)		¥		2		1/20			
Licenses and Permits		4:		- 1		2		≆		140		7,000	
Intergovernmental		39,800		677,000		*		*		12		ž.	
Charges for Services		2		5		¥				7.45			
Fines and Forfeitures		¥:		9		*		2		X 😜		2	
Interest				5		#		#		(9 6)		*	
Hospital Lease		()		*		-		*				(K)	
Other	_	300,800		- 3		28,500		4,000				6,000	
Total Revenues	\$	340,600	\$	677,000	\$	28,500	\$	4,000	\$		\$	13,000	
EXPENDITURES:													
Personal Services		3,017,046				387,980		135,967		304,573		303,784	
Materials & Supplies		2,530,370				180,140		22,807		4,730		1,826	
Dues Travel & Training		11,240				4,500				6,909		1,016	
Utilities		21,736				1,230		558		949		3,384	
Vehicle Expense		970		9		1,005,800						18,431	
Equip & Bldg Maintenance		6		9		75,000				1,320		100	
Contractual Services		804,581		5,662,000		11,600		199		18,493		1,110	
Emergency		150,000		ž.				-				0.4	
Other		2,500		-		4,400		123		320		3,217	
Fixed Asset Additions		2,133,030		- 4				161		-		41,450	
Total Expenditures	\$	8,670,503	\$	5,662,000	\$	1,670,650	\$	159,332	\$	337,294	\$	374,318	

FUND BALANCE USED FOR OPERATIONS

Fund Statement-Road & Bridge Fund 204 (Major Fund)

&	2083 R&B IT Hardware & Software	R&B IT Hardware &	2082 Resource Management Engineering	2081 Resource Management Administration	2049 R&B Non- Departmental	2048 Insurance Claim Activity	Maintenance/ Insurance	
	\$	\$ -	\$	\$	\$ 1,929,375	\$	\$ -	\$ -
ē			€	9	19,621,000		3/5	-
		2	-	9	9			2,325
27		2	1,750		2,232,100	•		€
2.		2.	12	2	7,900			200
12		5.5	· 🖨	a	=	520	027	≘
120		÷	1.6	2	123,475	127	041	20
			1.00	¥	12	828	(%)	2
·					2	(2)	1980	12
9 # 1	\$	\$	\$ 1,750	\$	\$ 23,913,850	\$	\$	\$ 2,525
(- # 3		(#:	546,047	89,450	*	×:	:81	154,605
17	2,91	2,917	801	8,098	*	1901	3,350	7,542
25	72:	725	13,036	325	÷	(#)	260	4,763
37	28,53	28,537	2,292	4,428	35	(8)	65,658	671
(S#)		555	4,524	*		: ≪	(4)	1,187
94	1,39	1,394	150	1,254	5	12.7	48,620	120
74	25,77	25,774	6,951	58,373	3,443,007	224,550	7,380	9,308
7.75		7.75	725	100,000	12	120	372	#
0.7		0.7	4,865	57,659	749,000	550	151,900	9,832
62	64,66	64,662	4,500				950	
009	\$ 124,009	\$ 124,009	\$ 583,166	\$ 319,587	\$ 4,192,007	\$ 224,550	\$ 276,908	\$ 188,028

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Fund Statement-Law Enforcement Services Fund 290 (Major Fund)

ergoeti

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-	120000		2301777777	
Revenues					
Property Taxes	\$	(14)	-		-
Assessments		1 m	*	343	100
Sales & Use Tax		4,475,918	4,794,000	5,158,242	5,261,406
Franchise Taxes		(a)	2	348	27
Licenses and Permits		(C#)		33	5:
Intergovernmental		(F)	9	•	12
Charges for Services		(e)	300	(2)	300
Fines and Forfeitures		(207.511)	22.100	60.005	22.100
Interest		(227,511)	32,100	69,885	32,100
Hospital Lease Other		19,455		9,000	7,235
Total Revenues	-	4,267,862	4,826,400	5,237,127	5,301,041
Other Financing Sources		4,207,002	4,020,400	3,237,127	5,501,041
Transfer In from other funds		115,006			10
Proceeds of Long-Term Debt			- T	380 380	(**)
Other (Sale of Capital Assets, Insurance Proceeds, etc)		69,864	•	91,000	52,750
Total Other Financing Sources		184,870		91,000	52,750
Fund Balance Used for Operations		S21	¥	-	35,074
TOTAL FINANCIAL SOURCES	\$	4,452,732	4,826,400	5,328,127	5,388,865
FINANCIAL USES:					
Expenditures					
Personal Services	\$	2,387,900	3,339,242	2,635,987	3,910,940
Materials & Supplies		120,597	210,507	207,888	129,991
Dues Travel & Training		23,472	49,767	36,571	48,252
Utilities		49,859	48,641	46,952	49,620
Vehicle Expense			8	-	-
Equip & Bldg Maintenance		20,709	76,264	72,226	30,573
Contractual Services		442,230	243,802	641,869	238,937
Debt Service (Principal and Interest)				(*)	
Emergency		16.056	25,000	20.000	25,000
Other		46,856	51,702	39,829	160,192
Fixed Asset Additions	-	3,515,997	615,400	579,400	795,360
Total Expenditures		3,515,997	4,660,325	4,260,722	5,388,865
Other Financing Uses Transfer Out to other funds		920	9	520	924
Early Retirement of Long-Term Debt					
Total Other Financing Uses	-				
TOTAL FINANCIAL USES	\$	3,515,997	4,660,325	4,260,722	5,388,865
FUND BALANCE:					
	Ф	4 112 021	5.001.002	5.004.002	(005 105
FUND BALANCE (GAAP), beginning of year	\$	4,112,831 (21,776)	5,084,993 (57,203)	5,084,993 (57,203)	6,095,195
Less encumbrances, beginning of year Add encumbrances, end of year		57,203	(37,203)	(57,203)	120
Fund Balance Increase (Decrease) resulting from operations		936,735	166.075	1.067,405	(35,074)
FUND BALANCE (GAAP), end of year	-	5,084,993	5,193,865	6,095,195	6,060,121
Less: FUND BALANCE UNAVAILABLE FOR		5,004,220	0,170,000	シャワノシャメノジ	7,000,121
APPROPRIATION, end of year		(1,295,889)	(1,238,686)	(1,238,686)	(1,238,686)
NET FUND BALANCE, end of year	\$	3,789,104	3,955,179	4,856,509	4,821,435
Net Fund Balance as a percent of expenditures		107.7 7° o	84.87%	113,98%	89.47° o

Fund Statement-Law Enforcement Services Fund 290 (Major Fund)

3.5

	Departments funded by Law Enforcement Sales Tax										
	2900 Revenue	2901 Sheriff Operations	2902 Detention Operations	2903 Prosecuting Attorney	2904 Alternative Sentencing						
	- Acvenue										
REVENUES:											
Taxes	\$ 4,794,00	0 \$	\$	\$	\$						
Licenses and Permits		m di		*	72						
Intergovernmental		=		3 €0	5€						
Charges for Services			•	-	300						
Fines and Forfeitures		E 16	(€)	:#V	5=1						
Interest	32,10	0	323	120	=						
Hospital Lease		* *		*	S.						
Other		<u> </u>		-							
Total Revenues	\$ 4,826,10	0 \$:	\$ -	\$	\$ 300						
EXPENDITURES:											
Personal Services		1,486,708	971,584	377,447	183,421						
Materials & Supplies		110,177	3,400	10,360	4,570						
Dues Travel & Training		- 27,884	-,	4,278	13,605						
Utilities		38,311		600	9,730						
Vehicle Expense			-	· ·	· (2)						
Equip & Bldg Maintenance		31,069	7,100	5	200						
Contractual Services		23,802	722	120	40,000						
Emergency	25,00		· **								
Other	2,30		341	9	49,252						
Fixed Asset Additions		229,300			3.5						
Total Expenditures	\$ 27,30	_	\$ 982,084	\$ 392,685	\$ 300,778						

REVENUES OVER (UNDER) EXPENDITURES

Fund Statement-Law Enforcement Services Fund 290 (Major Fund)

6. \$ (\$ 10g)

Departments funded by Law Enforcement Sales Ta	Departments	funded	bv	Law	Enforcement Sales	Tax
--	-------------	--------	----	-----	--------------------------	-----

Fund 290 Total	Sheriff/ etention	2909 Sheriff/ Detention Administration		2908 Court/ Altern. Sentencing Programs		2906 Contract Inmate Housing		2905 IT Hardware & Software	
\$ 4,054,000	180	\$	¥	\$	\$ -	(4)	\$		
-	1.00		ā		=			(1 5)	
Ę-	296		¥		5-	-		2 <u>~</u>	
300	(5)					253		S.E.	
3			×		=	590		-	
23,600			3		5	(2)		<u>:</u>	
9	*		×		:*			56	
35,400	02		<u>10</u>		- 3			, -	
\$ 4,113,300	=	\$	#	\$	\$ -	:=3	\$	*	
2 0 4 9 0 7 2	97 977		150 027						
	87,877		159,937			360		(**)	
146,747	246		159,937		- E	#\ #I		-	
146,747 38,363	4,000		159,937		 	(8) (8) (8)		(#) 124 (#)	
146,747 38,363 49,264	4,000		159,937		# # #	(8) (2) (3) (4)		1901 1925 1901 1901	
146,747 38,363 49,264	4,000		159,937		- - - - -			20 12 20 20 20	
146,747 38,363 49,264 49,454	4,000		159,937		- - - - - - -	180,000		187 188 188 188 188	
146,747 38,363 49,264 49,454 258,130	4,000		159,937		# # # # # # # # # # # # # # # # # # #	180,000			
3,048,973 146,747 38,363 49,264 49,454 258,130 25,000	4,000		159,937		7 2 6 2 7 2 2	180,000			
146,747 38,363 49,264 49,454 258,130	4,000		159,937			180,000			

Fund Statement-Community Children's Services 216 (Major Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	3 4 .0	(4 9)	÷	¥
Assessments		:es	#1		*
Sales & Use Taxes		8,498,293	9,314,000	9,857,864	10,055,021
Franchise Taxes Licenses and Permits		:20	*	₩.	*
Intergovernmental		45,238	127	5	
Charges for Services		43,236		-	
Fines and Forfeitures				-	-
Interest		(740,466)	98,000	148,130	98,000
Hospital Lease		28	(** 3)		*
Other	-	48,032		34,160	
Total Revenues		7,851,097	9,412,000	10,040,154	10,153,021
Other Financing Sources					
Transfer In from other funds Proceeds of Long-Term Debt		-	127	2	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)					-
Total Other Financing Sources	-				
Fund Balance Used for Operations		1,142,749	5,933,948	843,435	5,070,125
TOTAL FINANCIAL SOURCES	\$	8,993,846	15,345,948	10,883,589	15,223,146
FINANCIAL USES:					
Expenditures					
Personal Services	\$	323,584	493,068	423,539	556,853
Materials & Supplies		2,900	7,818	6,032	6,324
Dues Travel & Training		6,756	24,086	18,125	23,528
Utilities		2,836	4,004	3,280	4,211
Vehicle Expense		502	1.705	1.005	1.007
Equip & Bldg Maintenance Contractual Services		583 8,216,191	1,705 14,049,760	1,065 10,019,018	1,097
Debt Service (Principal and Interest)		6,210,191	14,049,700	10,019,018	14,050,539
Emergency		27) 32)	15,000		15,000
Other		433,306	734.007	396,030	551,401
Fixed Asset Additions		7,690	16,500	16,500	14,193
Total Expenditures		8,993,846	15,345,948	10,883,589	15,223,146
Other Financing Uses					
Transfer Out to other funds		9	\$	¥	329
Early Retirement of Long-Term Debt	20		9.	*	
Total Other Financing Uses		77	=	=	(5)
TOTAL FINANCIAL USES	\$	8,993,846	15,345,948	10,883,589	15,223,146
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	12,433,074	11.165.710	11.165.710	10.191.790
Less encumbrances, beginning of year		(255,100)	(130,485)	(130,485)	
Add encumbrances, end of year		130,485	*	(· , · · - ,	· ·
Fund Balance Increase (Decrease) resulting from operations		(1,142,749)	(5.933.948)	(843,435)	(5,070,125)
FUND BALANCE (GAAP), end of year	1	11,165,710	5,101,277	10,191,790	5,121,665
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	_				56
NET FUND BALANCE, end of year	\$	11,165,710	5,101,277	10,191,790	5,121,665
Net Fund Balance as a percent of expenditures		124.15%	33.24%	93.64%	33.64%

Fund Statement-911/Emergency Management 270 (Major Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	9				
Revenues					
Property Taxes	\$	120	2	=	2
Assessments		386		*	*
Sales & Use Taxes		13,426,333	13,750,000	13,576,708	13,848,242
Franchise Taxes		120	/4	€	23
Licenses and Permits		(⊕)	9		÷
Intergovernmental		187,449	156,848	160,700	114,890
Charges for Services		48	350	150	350
Fines and Forfeitures		(+)	9	=	*
Interest		(1,759,640)	245,000	447,810	340,000
Hospital Lease		120	32	2	
Other	-	63,671	17,250	36,257	27,250
Total Revenues		11,917,861	14,169,448	14,221,625	14,330,732
Other Financing Sources			1 0// 192	1.0// 102	
Transfer In from other funds		(96)	1,266,183	1,266,183	
Proceeds of Long-Term Debt		4.960	±		5 2
Other (Sale of Capital Assets, Insurance Proceeds, etc) Total Other Financing Sources	-	4,862	1,266,183	1,266,183	
Total Other Pinancing Sources		4,002	1,200,103	1,200,103	
Fund Balance Used for Operations		앞	14,675,510	≘	13,271,091
TOTAL FINANCIAL SOURCES	\$	11,922,723	30,111,141	15,487,808	27,601,823
FINANCIAL USES:					
Expenditures					
Personal Services	\$	4,070,523	6,466,616	4,549,652	7,772,441
Materials & Supplies		244,959	650,677	317,189	814,421
Dues Travel & Training		92,814	266,561	128,814	328,273
Utilities		396,059	509,970	449,314	527,357
Vehicle Expense		12,840	28,340	21,972	35,371
Equip & Bldg Maintenance		403,426	746,955	562,763	638,935
Contractual Services		1,350,447	2,206,329	1,324,194	2,848,687
Debt Service (Principal and Interest)			8	*	
Emergency			100,000	*	100,000
Other		821,361	7,604,391	629,234	3,115,866
Fixed Asset Additions	-	2,625,342	10,661,490	3,439,625	10,549,410
Total Expenditures		10,017,771	29,241,329	11,422,757	26,730,761
Other Financing Uses		967.063	869,812	869.812	971 072
Transfer Out to other funds Early Retirement of Long-Term Debt		867,962	009,012	009,012	871,062
Total Other Financing Uses	-	867,962	869,812	869,812	871,062
TOTAL FINANCIAL USES	\$	10,885,733	30,111,141	12,292,569	27,601,823
FIND DATANCE.					
FUND BALANCE:	c	20.257.400	22 042 602	22 042 702	22 (20 202
FUND BALANCE (GAAP), beginning of year	S	30,257,409	32,043,693	32.043,693	33,670,383
Less encumbrances, beginning of year		(819,255)	(1,568,549)	(1,568,549)	
Add encumbrances, end of year		1,568,549	(14 675 510)	2 105 220	(12 271 001)
Fund Balance Increase (Decrease) resulting from operations	_	1,036,990 32,043,693	(14,675,510) 15,799,634	3,195,239	(13,271,091)
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		34,043,033	15,799,034	33,070,363	20,399,292
APPROPRIATION, end of year		(10,300,000)	(10.300.000)	(6,000,000)	(6 000 000)
NET FUND BALANCE, end of year	s —		(10,300,000)		(6,000,000)
· ·	Ð	21,743,693	5,499,634	27,670,383	14,399,292
Net Fund Balance as a percent of expenditures		217.05%	18.81%	242,24%	53.87%

Governmental FundsFund Statement-911/Emergency Management 270 (Major Fund)

	Departments funded by 911/Emergency Management Fund										
	2700 Revenue	2701 Joint Communications Operations	2702 Emergency Management Operations	2703 Information Technology Administration	2704 Joint Communications Radio Network						
REVENUES:											
Taxes	\$ 13,848,242	\$	\$	\$	\$						
Licenses and Permits	85	==	*	551	151						
Intergovernmental	3,≡5	1,890	113,000		000						
Charges for Services		÷	2	327	(=						
Fines and Forfeitures	280	•	/ * €	383	(2)						
Interest	340,000	=	(4)	340	241						
Hospital Lease	370	5	9		19						
Other	26,000	250		187	1,000						
Total Revenues	\$ 14,214,242	\$ 2,140	\$ 113,000	\$	\$ 1,000						
EXPENDITURES:											
Personal Services	5 .5 5	5,311,400	695,650	2 0 31	262,563						
Materials & Supplies	-	27,300	143,652	900	68,500						
Dues Travel & Training		125,377	106,166	99	27,750						
Utilities		134,700	16,320	(8)	135,770						
Vehicle Expense	(a)	23	15,233	140	9,713						
Equip & Bldg Maintenance		2,200	100,846	100	37,330						
Contractual Services		37,175	583,630	2,200	304,378						
Emergency	100,000	ž.	27	14 1	\$						
Other	1,816,387	1,050	289,296	3.5	51,120						
Fixed Asset Additions		7,000	379,660	181	1,628,500						
Total Expenditures	\$ 1,916,387	\$ 5,646,202	\$ 2,330,453	\$ 3,100	\$ 2,525,624						

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

Fund Statement-911/Emergency Management 270 (Major Fund)

Departments	funded	hv 9	11/Emergency	Management F	und

F: Hou	2705 acilities sekeeping rounds	F Ne	2706 Radio etwork ovements		2707 Disaster Relief ctivities	2708 Information Technology Hardware/ Software		2709 Information Technology Technical Support		2711 Joint Communication Administration		2712 Insurance Activity			Fund 270 Total
\$	20	\$	æ	\$	()#)	\$	3,81	\$	345	S	(4)	\$	•	\$	13,848,242
	1.5		-		*				•				3		9
	×		000		· ·		3.00		***		(9)		30		114,890
	12		1/21		199		100		***		350		97		350
	152		1983								350				5
	160		(%)		300		(30)		360		3 €0		9		340,000
	*		*		-		120		-		120		5		2
	F		[7 2]	-	<u> </u>			-	170		58		<u></u>	-	27,250
\$	1.61	\$	(#)	\$	*	\$	<i>6</i> €3	\$	*	\$	350	\$	3	\$	14,330,732
	.1 7 5		970		:0:				629,470		873,358				7,772,441
	11,300		484,179				58,220				20,370		-		814,421
	725		100		120		1,925		42,320		24,735		=		328,273
	114,518		825		(2)		50,849		2,220		72,980		25		527,357
	16E		*		***		363		(4)		10,425		i.e		35,371
	81,924						413,255		97		3,380		9		638,935
	22,109		399,650		(4)		1,272,080		10,050		118,165		99,250		2,848,687
	343		848		563		848		-		:		2		100,000
	250,653		(7)		500,000		180		700		206,660		97		3,115,866
\$	480,504		,013,250 ,897,079	\$	500,000	\$	1,521,000 3,317,329	\$	684,760	\$	1,330,073	\$	99,250	\$	10,549,410 26,730,761

\$ (12,400,029)

Fund Statement-Recovery Act Stimulus 298 (Major Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-		(,	,
Revenues					
Property Taxes	\$	•	£	¥	34
Assessments		**	2		
Sales & Use Taxes		*	2	*	-
Franchise Taxes		3.00	*	8	9
Licenses and Permits		•	•	3	
Intergovernmental		268,610	2,500,000	7,500,000	2,500,000
Charges for Services		8.58	=		37
Fines and Forfeitures		120	20	2	2
Interest			*	*	*
Hospital Lease			-	5	.7
Other				-	
Total Revenues		268,610	2,500,000	7,500,000	2,500,000
Other Financing Sources					
Transfer In from other funds			*	*	9
Proceeds of Long-Term Debt		070	8	*	
Other (Sale of Capital Assets, Insurance Proceeds, etc)					
Total Other Financing Sources		3.00	*	*	31
Fund Balance Used for Operations			17,037,611	-	
TOTAL FINANCIAL SOURCES	\$	268,610	19,537,611	7,500,000	2,500,000
FINANCIAL USES: Expenditures					
Personal Services	\$	(7)	0.70		÷
Materials & Supplies		4,620	4	2	2
Dues Travel & Training		**	(%)	*	*
Utilities		•		€	-
Vehicle Expense		90	()高(*	*
Equip & Bldg Maintenance		2	(E)		ā
Contractual Services		(30,160)	220,000	≝	±
Debt Service (Principal and Interest)			1960	*	*
Emergency		•			
Other		250,000	16,817,611	5,000,000	*
Fixed Asset Additions		(2)	35	TO 25	
Total Expenditures		224,460	17,037,611	5,000,000	2
Other Financing Uses					
Transfer Out to other funds		27	2,500,000	2,500,000	2,500,000
Early Retirement of Long-Term Debt			120		
Total Other Financing Uses			2,500,000	2,500,000	2,500,000
TOTAL FINANCIAL USES	\$	224,460	19,537,611	7,500,000	2,500,000
EUNID DALANCE.					
FUND BALANCE:	4P				
FUND BALANCE (GAAP), beginning of year	\$	ē•	192	*	8
Less encumbrances, beginning of year		(44,150)		8	€.
Add encumbrances, end of year			· ·	#i	*
Fund Balance Increase (Decrease) resulting from operations	_	44,150	(17,037,611)	s <u> </u>	
FUND BALANCE (GAAP), end of year			(17,037,611)	2	2
Less: FUND BALANCE UNAVAILABLE FOR	11400-11		- 6-	a ^{to} .	8
APPROPRIATION, end of year	5	<u> </u>	2 -	<u>s</u>	<u>S</u>
NET FUND BALANCE, end of year	\$	-	(17,037,611)	=	*
* The county commission budgeted 16.9 Million on September 10th, 2023, County	San	hardinational community	panditura. To be avounded by	12 31 2026	

^{*} The county commission budgeted 16.8 Million on September 19th, 2023. County revenue will be realized upon expenditure. To be expended by 12/31/2026.

Fund Statement-Special Revenue Funds Combined (Nonmajor Funds)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-			\ /	
Revenues					
Property Taxes	\$) ()	350		(4)
Assessments		0.27	522	12	74
Sales & Use Taxes		12,164	8,000	6,950	8,000
Franchise Taxes		*		2	72
Licenses and Permits		21,143	21,524	22,300	20,480
Intergovernmental		451,097	500,281	510,183	563,822
Charges for Services		2,697,115	2,287,413	2,270,312	2,518,731
Fines and Forfeitures		\ e			
Interest		(484,275)	68,986	131,675	80,483
Hospital Lease		9.85			
Other	_	181,479	4,685	171,839	136,025
Total Revenues		2,878,723	2,890,889	3,113,259	3,327,541
Other Financing Sources			10.000	10.000	7.520
Transfer In from other funds		53,074	12,000	12,000	7,530
Proceeds of Long-Term Debt		1.22		5.262	
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	52.074	12.000	5,362	7.520
Total Other Financing Sources		53,074	12,000	17,362	7,530
Fund Balance Used for Operations		352,591	1,724,742	212,311	2,765,384
TOTAL FINANCIAL SOURCES	\$	3,284,388	4,627,631	3,342,932	6,100,455
FINANCIAL USES:					
Expenditures					
Personal Services	\$	1,084,554	1,467,202	1,177,794	1,674,278
Materials & Supplies		189,484	434,633	391,045	217,320
Dues Travel & Training		58,306	138,450	108,913	145,232
Utilities		1,823	3,272	1,800	3,692
Vehicle Expense		3,944	6,500	8,762	7,500
Equip & Bldg Maintenance		7,408	11,439	7,001	11,947
Contractual Services		1,264,832	919,719	588,842	1,021,424
Debt Service (Principal and Interest)		(*)	10.000	8	10.000
Emergency		604140	12,000	100.207	12,000
Other		594,142	985,124	488,397	2,872,440
Fixed Asset Additions	-	64,718	613,451 4,591,790	3,307,333	6,083,955
Total Expenditures		3,269,211	4,391,790	3,307,333	0,003,933
Other Financing Uses Transfer Out to other funds		15,177	35.841	35,599	16,500
Early Retirement of Long-Term Debt		15,177	55.041	33.377	10,500
Total Other Financing Uses	_	15,177	35,841	35,599	16,500
TOTAL FINANCIAL USES	\$	3,284,388	4,627,631	3,342,932	6,100,455
		-,,	.,,	-,,-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
FUND BALANCE:	sh.	0 020 051	0 100 102	0 100 103	9 201 022
FUND BALANCE (GAAP), beginning of year	\$	8,830,951	8,480,193	8.480,193	8,201,932
Less encumbrances, beginning of year		(64,117)	(65.950)	(65,950)	:::::::::::::::::::::::::::::::::::::::
Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations		65,950		(212.311)	(2.765.20.1)
FUND BALANCE (GAAP), end of year	-	(352,591) 8,480,193	(1.724.742) 6,689,501	8,201,932	(2,765,384) 5,436,548
Less: FUND BALANCE UNAVAILABLE FOR		0,100,175	0,007,5771	U14 U1 17 U2	U) 150,010
APPROPRIATION, end of year		(65,950)			
·	\$	8,414,243	6,689,501	8,201,932	5,436,548
NET FUND BALANCE, end of year	3	0,414,243	0,009,501	0,401,934	5,430,548

Fund Statement-Assessment Fund 201 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-	Actual	Dunger	- Datimated	Dunger
Revenues					
Property Taxes	\$	540	*	=	540
Assessments	*	-	2	9	-
Sales & Use Taxes		D#01	*		(#):
Franchise Taxes			ŧ.	9	
Licenses and Permits		1901	£	€	163
Intergovernmental		238,590	238,920	238,920	243,926
Charges for Services		1,395,341	1,408,000	1,400,000	1,450,000
Fines and Forfeitures		(20)	2		±57.
Interest		(109,880)	13,425	22,240	21,550
Hospital Lease		188			220
Other	-	4,692	3,500	1,901	1,500
Total Revenues		1,528,743	1,663,845	1,663,061	1,716,976
Other Financing Sources		40.047			
Transfer In from other funds		40,047	51 U.	:# S	3 2 7
Proceeds of Long-Term Debt Other (Sale of Capital Assets, Insurance Proceeds, etc)				5,362	-
Total Other Financing Sources	-	40,047		5,362	
Total Other Financing bourtes		70,077	=	3,302	
Fund Balance Used for Operations		251,948	714,722	232,255	594,856
TOTAL FINANCIAL SOURCES	\$	1,820,738	2,378,567	1,900,678	2,311,832
FINANCIAL USES:					
Expenditures					
Personal Services	\$	1,023,869	1,304,849	1,112,759	1,434,561
Materials & Supplies		155,503	164,714	146,745	165,405
Dues Travel & Training		11,681	26,550	13,315	26,575
Utilities		1,673	2,000	1,600	2,000
Vehicle Expense		3,944	6,500	8,762	7,500
Equip & Bldg Maintenance		5,578	9,490	5,100	9,975
Contractual Services		278,139	461,346	273,424	324,001
Debt Service (Principal and Interest)		-	12,000	-	12.000
Emergency Other		317,905	270,168	266,217	270,615
Fixed Asset Additions		22,446	120,950	72,756	59,200
Total Expenditures	-	1,820,738	2,378,567	1,900,678	2,311,832
Other Financing Uses		-,,	_, ,	-,,- · -	_,,_
Transfer Out to other funds		4	, in	8	3
Early Retirement of Long-Term Debt			565		
Total Other Financing Uses	_	20	/ 15.	3	15
TOTAL FINANCIAL USES	\$	1,820,738	2,378,567	1,900,678	2,311,832
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	2,247,349	1,995.690	1.995.690	1.760,914
Less encumbrances, beginning of year	9	(2,232)	(2,521)	(2,521)	
Add encumbrances, end of year		2,521	(2,321)	(2,221)	~ %
Fund Balance Increase (Decrease) resulting from operations		(251,948)	(714.722)	(232,255)	(594,856)
FUND BALANCE (GAAP), end of year	-	1,995,690	1,278,447	1,760,914	1,166,058
Less: FUND BALANCE UNAVAILABLE FOR				·	
APPROPRIATION, end of year		(2,521)			
NET FUND BALANCE, end of year	\$	1,993,169	1,278,447	1,760,914	1,166,058

Fund Statement-Domestic Violence Fund 203 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$			(4)	₹ <u>1</u>
Assessments		•		-	-
Sales & Use Taxes		19	-		*
Franchise Taxes		7/2	5	*	
Licenses and Permits Intergovernmental			-		-
Charges for Services		23,224	22,000	21,000	22,000
Fines and Forfeitures		20,227	22,000	21,000	22,000
Interest		(1,758)	220	415	220
Hospital Lease		294	2	90	(ie)
Other		570			2. 5 0
Total Revenues		21,466	22,220	21,415	22,220
Other Financing Sources					
Transfer In from other funds		:≅:	2	141	141
Proceeds of Long-Term Debt		35	*	<i>3</i> €?	9€
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				121
Total Other Financing Sources		*	•	.9.0	(#) [*]
Fund Balance Used for Operations		355	780	1,126	1,598
TOTAL FINANCIAL SOURCES	\$	21,821	23,000	22,541	23,818
FINANCIAL USES:					
Expenditures					
Personal Services	\$	•	*	-	-
Materials & Supplies			×	±0.	(ie)
Dues Travel & Training Utilities		552 253	5	150 801	152
Vehicle Expense			•		-
Equip & Bldg Maintenance		· · · · · · · · · · · · · · · · · · ·	2		(E)
Contractual Services		-	-	-	(*)
Debt Service (Principal and Interest)		-	9	2	(%)
Emergency		:e:	€	-	**
Other		21,821	23,000	22,541	23.818
Fixed Asset Additions					
Total Expenditures	_	21,821	23,000	22,541	23,818
Other Financing Uses					
Transfer Out to other funds		(*)	*	=	(*)
Early Retirement of Long-Term Debt	_				((4)
Total Other Financing Uses		-	3	-	
TOTAL FINANCIAL USES	\$	21,821	23,000	22,541	23,818
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	S	27.892	27,537	27.537	26,411
Less encumbrances, beginning of year		2	= 21	- 2	924
Add encumbrances, end of year		*	¥:	9	
Fund Balance Increase (Decrease) resulting from operations		(355)	(780)	(1,126)	(1.598)
FUND BALANCE (GAAP), end of year	-	27,537	26,757	26,411	24,813
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	-				
NET FUND BALANCE, end of year	8	27,537	26,757	26,411	24,813

Fund Statement-Local Emergency Planning Committee Fund 210 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	***	*	90	
Assessments			8		
Sales & Use Taxes			8		100
Franchise Taxes					
Licenses and Permits		3.0	*	5	(-)
Intergovernmental		12,159	32,955	26,750	150
Charges for Services		(₹)	*	8	-
Fines and Forfeitures			*		3.53
Interest		(1,448)	2	400	3=3
Hospital Lease		3.53	5	-	326
Other	-			:2	
Total Revenues		10,711	32,955	27,150	:#0
Other Financing Sources					
Transfer In from other funds		(4)		*	(80)
Proceeds of Long-Term Debt		-	*	3	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	(2)			
Total Other Financing Sources		(1)	*		
Fund Balance Used for Operations		170	3,950	4,538	3,950
TOTAL FINANCIAL SOURCES	\$	10,711	36,905	31,688	3,950
FINANCIAL USES:					
Expenditures					
Personal Services	\$	12/1	5		253
Materials & Supplies		100	9,667	6,400	1
Dues Travel & Training		.	70	400	323
Utilities		¥1	£,	¥	-
Vehicle Expense		3.00	*	<u></u>	32
Equip & Bldg Maintenance			-	2	-
Contractual Services		298	8,400	6,900	1,500
Debt Service (Principal and Interest)		120	-	*	-
Emergency		(2 0)	(€	*	540
Other		1,570	2,450	1,600	2,450
Fixed Asset Additions	-		16,388	16.388	
Total Expenditures		1,868	36,905	31,688	3,950
Other Financing Uses					
Transfer Out to other funds			16		
Early Retirement of Long-Term Debt	900				
Total Other Financing Uses		**		=	
TOTAL FINANCIAL USES	\$	1,868	36,905	31,688	3,950
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	e	22 215	22.050	22 060	27 520
	\$	23,215	32,058	32,058	27.520
Less encumbrances, beginning of year		: E	(e	.	
Add encumbrances, end of year				(1.529)	(3.050)
Fund Balance Increase (Decrease) resulting from operations FUND BALANCE (GAAP), end of year		8,843 32,058	<u>(3,950)</u> 28,108	(4,538) 27,520	(3,950)
Less: FUND BALANCE UNAVAILABLE FOR		34,030	40,100	47,540	23,570
APPROPRIATION, end of year		= =			
NET FUND BALANCE, end of year	\$	32,058	28,108	27,520	23,570

Fund Statement-Tax Maintenance Fund 211 (Nonmajor Fund)

13.4

	_	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$	•	ž	Ξ	•
Assessments		380	€	9	3.00
Sales & Use Taxes		•	-	5	3
Franchise Taxes			*	*	3#6
Licenses and Permits		150	***		(50)
Intergovernmental		(40)			(%)
Charges for Services		280,498	235,040	302,770	302,770
Fines and Forfeitures		(1.4.000)	2.022	****	
Interest		(14,088)	2,039	5,164	5,164
Hospital Lease		240	-	-	-
Other	-	2	227.070	207.02.4	207.024
Total Revenues		266,412	237,079	307,934	307,934
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		(#3)		*	340
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources		(9.1		*	
Fund Balance Used for Operations		· ·	111,175	8,084	14,337
TOTAL FINANCIAL SOURCES	\$	266,412	348,254	316,018	322,271
FINANCIAL USES:					
Expenditures					
Personal Services	\$	(4):	2,647	2,647	2,646
Materials & Supplies		872	4,565	1,700	1,700
Dues Travel & Training		600	11,050	11,050	11,050
Utilities		(#V)		5	:
Vehicle Expense		35	20	¥	12
Equip & Bldg Maintenance		726	749	749	7 72
Contractual Services		8,094	18,854	18,905	19,354
Debt Service (Principal and Interest)		341	S ± 3	*	E
Emergency		12	V#3	2	
Other		217,283	239,525	210,103	286.749
Fixed Asset Additions	2	18,948	56,028	56.028	
Total Expenditures		246,523	333,418	301,182	322,271
Other Financing Uses					
Transfer Out to other funds			14,836	14,836	-
Early Retirement of Long-Term Debt	7.		1.1.926	11026	
Total Other Financing Uses		9	14,836	14,836	-
TOTAL FINANCIAL USES	S	246,523	348,254	316,018	322,271
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	309,757	328,080	328.080	319,996
Less encumbrances, beginning of year	J	(1,566)	320,000	2,0,000	.19,990 ©
Add encumbrances, beginning of year Add encumbrances, end of year		(1,500)			-
Fund Balance Increase (Decrease) resulting from operations		19,889	(111,175)	(8,084)	(14.337)
FUND BALANCE (GAAP), end of year	-	328,080	216,905	319,996	305,659
Less: FUND BALANCE UNAVAILABLE FOR		520,000	4 x U1/2 U42	517,770	545,057
APPROPRIATION, end of year		=		24	⊆
NET FUND BALANCE, end of year	s —	328,080	216,905	319,996	305,659
THE I FORD DALANCE, thu of year	3	340,000	410,905	313,330	303,039

Fund Statement-Community Health/Medical Fund 213 (Nonmajor Fund)

10

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$		*	541	
Assessments			8	3.5	
Sales & Use Taxes		3.6	×	34	*
Franchise Taxes		370	72	577	551
Licenses and Permits		561	*	5	543
Intergovernmental		22,777	21,081	21,081	21,081
Charges for Services		80,509	21,081	•	21,081
Fines and Forfeitures Interest		(164,030)	21,600	28,725	21,600
Hospital Lease		(104,030)	21,000	20,723	21,000
Other			2	100,858	
Total Revenues	-	(60,744)	63,762	150,664	63,762
Other Financing Sources		. , ,	,	,	,
Transfer In from other funds		<u></u>	*	34	(8)
Proceeds of Long-Term Debt		~	£	3	
Other (Sale of Capital Assets, Insurance Proceeds, etc)		<u>≈</u> ,	- 6		
Total Other Financing Sources			E	3	-
Fund Balance Used for Operations		834,686	æ	3	2,070,705
TOTAL FINANCIAL SOURCES	\$	773,942	63,762	150,664	2,134,467
FINANCIAL USES:					
Expenditures					
Personal Services	\$	40,758	46,933	42,467	118,906
Materials & Supplies		502	2,045		2,700
Dues Travel & Training		20	70		2,525
Utilities Vehicle Expense		(40)	72		492
Equip & Bldg Maintenance		(2) (2)	, E		
Contractual Services		724,598	5,500	5,500	160,176
Debt Service (Principal and Interest)		72 1,000 F48	3,300	3,300	100,170
Emergency		±#23	(e)	*	
Other		8,084	4,825	1,761	1,839,068
Fixed Asset Additions		(87)	1,500	1.350	10,600
Total Expenditures		773,942	60,875	51,078	2,134,467
Other Financing Uses					
Transfer Out to other funds		150	*	3	-
Early Retirement of Long-Term Debt	-	[#1]	(9)		
Total Other Financing Uses		27	55	5.	15
TOTAL FINANCIAL USES	\$	773,942	60,875	51,078	2,134,467
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	2 811 360	1,986,683	1 096 692	2 070 705
Less encumbrances, beginning of year	J)	2,811,369 (5,564)	(15,564)	1,986,683 (15,564)	2.070.705
Add encumbrances, end of year		15,564	(15,504)	(15,504)	15
Fund Balance Increase (Decrease) resulting from operations		(834,686)	2.887	99.586	(2.070.705)
FUND BALANCE (GAAP), end of year	-	1,986,683	1,974,006	2,070,705	4
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	140	(15,564)			2
NET FUND BALANCE, end of year	s	1,971,119	1,974,006	2,070,705	2

Fund Statement-Stormwater Grants Fund 214 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				\$	
Revenues					
Property Taxes	\$	27	22		5
Assessments		34		12	~
Sales & Use Taxes				5	
Franchise Taxes Licenses and Permits			:-		-
Intergovernmental		32,414	14,773	14,772	- S
Charges for Services		=	= 1,7,70	: 1,7.72	
Fines and Forfeitures		· ·	<u> </u>	· ·	9
Interest		9	9	9	*
Hospital Lease					5
Other	· -				
Total Revenues		32,414	14,773	14,772	Ξ.
Other Financing Sources					
Transfer In from other funds			37	57 32	
Proceeds of Long-Term Debt Other (Sale of Capital Assets, Insurance Proceeds, etc)					-
Total Other Financing Sources	_				
Total Other Financing Sources					
Fund Balance Used for Operations		6,832	â	Ê	2
TOTAL FINANCIAL SOURCES	\$	39,246	14,773	14,772	*
FINANCIAL USES:					
Expenditures					
Personal Services	\$	2 420			5
Materials & Supplies		2,528	56	55	×
Dues Travel & Training Utilities					
Vehicle Expense		_			_
Equip & Bldg Maintenance		6	2	2	
Contractual Services		36,546	*		
Debt Service (Principal and Interest)			9	9	2
Emergency		*	7.	Ξ.	*
Other		166	2	3	2
Fixed Asset Additions	_	*	*		
Total Expenditures		39,246	56	55	2
Other Financing Uses Transfer Out to other funds					
Early Retirement of Long-Term Debt			5	8 9	3
Total Other Financing Uses	_		× ×	=	
TOTAL FINANCIAL USES	\$	39,246	56	55	¥
ELIMID DALANCE.					
FUND BALANCE:	ď	1 271	1 142	1 440	1 156
FUND BALANCE (GAAP), beginning of year	\$	1,271 (8,000)	1,442 (15,003)	1,442 (15,003)	1.156
Less encumbrances, beginning of year Add encumbrances, end of year		15,003	(13,003)	(12,002)	5 2
Fund Balance Increase (Decrease) resulting from operations		(6,832)	14,717	14.717	
FUND BALANCE (GAAP), end of year	_	1,442	1,156	1,156	1,156
Less: FUND BALANCE UNAVAILABLE FOR		,	,	,	•
APPROPRIATION, end of year	_	(15,003)			±.
NET FUND BALANCE, end of year	\$	(13,561)	1,156	1,156	1,156

Fund Statement-Boone County Fairground Regional Recreation District Fund 215 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-	7 COM	Danger	Listeriute	Bunger
Revenues					
Property Taxes	\$	50 - 2	56	049	(4)
Assessments	*		500	2.40	(=)
Sales & Use Taxes		12,164	8,000	6,950	8,000
Franchise Taxes		386		:::	
Licenses and Permits		856	150	/. **	(70)
Intergovernmental					20
Charges for Services			(<u>*</u>)	76	(#0)
Fines and Forfeitures		•	•		3
Interest		(4,888)	650	1,250	900
Hospital Lease		3.55	323	(*)	(80)
Other		- 120, ,			(21)
Total Revenues	S===	7,276	8,650	8,200	8,900
Other Financing Sources					
Transfer In from other funds		543	190	F-1	121
Proceeds of Long-Term Debt		<u>;•</u> ;	380		180
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources		œ [°]			
Fund Balance Used for Operations		(2)	(26)	**	50
TOTAL FINANCIAL SOURCES	\$	7,276	8,650	8,200	8,900
FINANCIAL USES: Expenditures					
Personal Services	\$	540	(4)	SE3	•
Materials & Supplies		33	25	0.00	
Dues Travel & Training		32	120	-	3
Utilities		365	(#)		9
Vehicle Expense		3.50	(2)		12
Equip & Bldg Maintenance		7471	127	4	12
Contractual Services		200	3-	360	5
Debt Service (Principal and Interest)		350			
Emergency		:50	52	37	3
Other		170	28	2	÷
Fixed Asset Additions	-				
Total Expenditures		-	-	(#)	
Other Financing Uses					
Transfer Out to other funds		14.1	-		
Early Retirement of Long-Term Debt	_				_ 3
Total Other Financing Uses		2.0	±10	35	2
TOTAL FINANCIAL USES	\$	F27	5	127	· ·
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	79,516	86,792	86,792	94,992
Less encumbrances, beginning of year	D.	17,510	00,772	00.792	24.222
Add encumbrances, eginning of year				2	
Fund Balance Increase (Decrease) resulting from operations		7,276	8.650	8.200	8,900
FUND BALANCE (GAAP), end of year	_	86,792	95,442	94,992	103,892
Less: FUND BALANCE UNAVAILABLE FOR		Oxig 1 2 As	> U1 TT 12	ν ⁻¹ 427 Δ	105,072
APPROPRIATION, end of year					
NET FUND BALANCE, end of year	S	86,792	95,442	94,992	103,892

Fund Statement-Road Development Agreements Fund 217 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	{ -	Actual	Dutiget	Estimateu	Duaget
Revenues					
Property Taxes	\$	-	(#)		
Assessments		5	38		5.65
Sales & Use Taxes			195		383
Franchise Taxes		2	020	2	121
Licenses and Permits		9		*	3.00
Intergovernmental			£	3	•
Charges for Services		118,438	1983		-
Fines and Forfeitures		(5.406)	100	1 445	(5)
Interest		(5,486)	-	1,445	(3)
Hospital Lease Other		8			580
Total Revenues		112,952		1,445	
Other Financing Sources		112,702		1,110	
Transfer In from other funds		*		*	
Proceeds of Long-Term Debt		3		<u> </u>	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		¥ .	·		190
Total Other Financing Sources		5	250	-	(5)
Fund Balance Used for Operations		ā			•
TOTAL FINANCIAL SOURCES	\$	112,952	120	1,445	137
FINANCIAL USES:					
Expenditures					
Personal Services	\$	*		3	(*)
Materials & Supplies		3	370	ē.	170
Dues Travel & Training		*		*	190
Utilities		*	S20	Ø	2 (1)
Vehicle Expense		₽	-		
Equip & Bldg Maintenance Contractual Services		*	285 (3)	5 5	# G
Debt Services (Principal and Interest)		-	-		-
Emergency		· ·		# # # # # # # # # # # # # # # # # # #	5
Other		*			
Fixed Asset Additions					-
Total Expenditures		*	(#3		-
Other Financing Uses					
Transfer Out to other funds		*	12.0	€	- 12
Early Retirement of Long-Term Debt	-	<u> </u>	(2)		
Total Other Financing Uses		2	- EX	2	-
TOTAL FINANCIAL USES	\$	8	**	ē	9
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	40,113	153,065	153,065	154,510
Less encumbrances, beginning of year		×	391		3
Add encumbrances, end of year		<u> </u>	a 1	2	=
Fund Balance Increase (Decrease) resulting from operations	-	112,952	81	1.445	
FUND BALANCE (GAAP), end of year	-	153,065	153,065	154,510	154,510
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	_				<u> </u>
NET FUND BALANCE, end of year	S	153,065	153,065	154,510	154,510

Fund Statement-Opioid Settlement Fund 218 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	0	710101	Dunger	Logimeet	Dunger
Revenues					
Property Taxes	\$	(a)	ŭ.	÷	848
Assessments		**		×	(왕)
Sales & Use Taxes		90	3	2	98
Franchise Taxes			*	×	(6 0)
Licenses and Permits				₹	\\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
Intergovernmental		19	2	÷	323
Charges for Services			*		N ® 2
Fines and Forfeitures		35		8	*
Interest		-			le.
Hospital Lease Other		165,477		68,160	133,340
Total Revenues	_	165,477		68,160	133,340
Other Financing Sources		200,177		00,100	100,010
Transfer In from other funds		340			15#3
Proceeds of Long-Term Debt		27.1			\(\mathbb{E}\)
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7_	127		- E.	
Total Other Financing Sources	_	9		8	
Fund Balance Used for Operations		編:	-	-	3=3
TOTAL FINANCIAL SOURCES	\$	165,477	7	68,160	133,340
FINANCIAL USES:					
Expenditures					
Personal Services	\$	54V		5	
Materials & Supplies		13	•	¥	*
Dues Travel & Training Utilities					: <u>.</u>
Vehicle Expense					
Equip & Bldg Maintenance		-	_	-	
Contractual Services		14	· · · · · · · · · · · · · · · · · · ·		:
Debt Service (Principal and Interest)				#:	3.00
Emergency		-	9		-
Other		-2	-	¥3	
Fixed Asset Additions		<u> </u>			- 2
Total Expenditures		4	2	€ 1	25
Other Financing Uses					
Transfer Out to other funds			=	5	•
Early Retirement of Long-Term Debt	-		-		<u></u>
Total Other Financing Uses		-	=	Ħ	(=)
TOTAL FINANCIAL USES	\$		3	8	3
EVAID DAY ANGE					
FUND BALANCE:	4Ds		1/2 400	1/5 177	222 627
FUND BALANCE (GAAP), beginning of year	\$	98	165,477	165,477	233.637
Less encumbrances, beginning of year		2	8	5 25	35
Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations		165,477	*	68,160	133,340
FUND BALANCE (GAAP), end of year	c -	165,477	165,477	233,637	366,977
Less: FUND BALANCE UNAVAILABLE FOR		AUGTII	1009T//	200,007	500,211
APPROPRIATION, end of year		-	-	-	
NET FUND BALANCE, end of year	s —	165,477	165,477	233,637	366,977

Fund Statement-Election Services Fund 230 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-	710001	Dauget	- Intiliited	Dudget
Revenues					
Property Taxes	\$	520	223	<u>~</u>	-
Assessments		(#)i	· •	5	*
Sales & Use Taxes			<u>@</u>	F	21
Franchise Taxes		(40)	*		£
Licenses and Pennits		720	125		
Intergovernmental		14,252	15,000	25,857	15,000
Charges for Services		130,585	36,000	33,013	120,000
Fines and Forfeitures Interest		(18,775)	3,500	3,800	3,500
Hospital Lease		(10,773)	3,300	3,000	3,500
Other		180 180	7	E	2
Total Revenues		126,062	54,500	62,670	138,500
Other Financing Sources		,	,-	,	ŕ
Transfer In from other funds		(2)	:¥3	20	20
Proceeds of Long-Term Debt		(2 %)	(#S	5.00	53
Other (Sale of Capital Assets, Insurance Proceeds, etc)					=======================================
Total Other Financing Sources		- 7	W.	160	
Fund Balance Used for Operations		4	39,100	121	<u></u>
TOTAL FINANCIAL SOURCES	\$	126,062	93,600	62,670	138,500
FINANCIAL USES:					
Expenditures					
Personal Services	S	*			=
Materials & Supplies		*	6,000	2.600	7,500
Dues Travel & Training		150	3,000	3,600 200	5,200 1,200
Utilities		150	1,200	200	1,200
Vehicle Expense Equip & Bldg Maintenance			(E)		2
Contractual Services		42,501	43,400	43,400	62,625
Debt Service (Principal and Interest)		V2,501	15,100	13,100	52,523
Emergency		100			*
Other) = 0	40,000		40,000
Fixed Asset Additions		(\$9	(4)	le le	=1
Total Expenditures	_	42,651	93,600	47,200	116,525
Other Financing Uses					
Transfer Out to other funds		:36)	269	· ·	*
Early Retirement of Long-Term Debt	-		<u>==</u>		*
Total Other Financing Uses		ā			*
TOTAL FINANCIAL USES	\$	42,651	93,600	47,200	116,525
ELIND DALANCE.					
FUND BALANCE:	S	300.264	292 675	383,675	300 145
FUND BALANCE (GAAP), beginning of year	2	300,264	383,675	303,073	399,145
Less encumbrances, beginning of year Add encumbrances, end of year				-	-
Fund Balance Increase (Decrease) resulting from operations		83,411	(39,100)	15,470	21.975
FUND BALANCE (GAAP), end of year	-	383,675	344,575	399,145	421,120
Less: FUND BALANCE UNAVAILABLE FOR		000,070	0711070	2.7,110	,
APPROPRIATION, end of year		(4)	96	160	£1.
NET FUND BALANCE, end of year	\$	383,675	344,575	399,145	421,120

Fund Statement-Election Equipment Replacement Fund 232 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	(4)	-	*	541
Assessments		(2)	Ē.	:	- 5
Sales & Use Taxes		340	¥:		
Franchise Taxes		#####	•		=
Licenses and Permits		140	10.000	10.000	10.000
Intergovernmental		04.010	10,000	10,000	10,000
Charges for Services		94,010	30,000	26,260	90,000
Fines and Forfeitures Interest		7.412	5,000	20,000	2,000
Hospital Lease		7,412	5,000	20,000	2,000
Other			720	- î	
Total Revenues	-	101,422	45,000	56,260	102,000
Other Financing Sources		101,122	10,000	20,200	104,000
Transfer In from other funds		90	1961	-	9
Proceeds of Long-Term Debt		-	.070	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)			(A)		
Total Other Financing Sources	-		7.55		
Fund Balance Used for Operations		:=	165,000	153,740	a
TOTAL FINANCIAL SOURCES	\$	101,422	210,000	210,000	102,000
FINANCIAL USES: Expenditures Personal Services Materials & Supplies Dues Travel & Training Utilities Vehicle Expense Equip & Bldg Maintenance Contractual Services Debt Service (Principal and Interest) Emergency Other Fixed Asset Additions Total Expenditures Other Financing Uses Transfer Out to other funds Early Retirement of Long-Term Debt Total Other Financing Uses	\$	#7 20 20 20 20 20 30 30 40 40 40 40 40 40 40 4	210,000	210,000	# # # # # # # # # # # # # # # # # # #
TOTAL FINANCIAL USES	\$	200 200	210,000	210,000	12
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	298,148	399,570	399,570	245,830
Less encumbrances, beginning of year		54	(SE)	*	9-
Add encumbrances, end of year			100		17
Fund Balance Increase (Decrease) resulting from operations	-	101.422	(165,000)	(153,740)	102,000
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		399,570	234,570	245,830	347,830
APPROPRIATION, end of year	-	= = =		= =	<u> </u>
NET FUND BALANCE, end of year	\$	399,570	234,570	245,830	347,830

Fund Statement-Sheriff Forfeiture Fund 250 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	_				_
Revenues	db.				
Property Taxes	\$	**	2	*	
Assessments Sales & Use Taxes			8		181
Franchise Taxes					-
Licenses and Permits		120	2		NA.
Intergovernmental		:-=);	40	-	(40)
Charges for Services		22	2		- F
Fines and Forfeitures		:::::::::::::::::::::::::::::::::::::::	+:	*	35
Interest		(22,190)	3,120	10,725	1,200
Hospital Lease		· **:	*	*	
Other	_	130			
Total Revenues		(22,190)	3,120	10,725	1,200
Other Financing Sources					
Transfer In from other funds		340	- 2	2	54
Proceeds of Long-Term Debt		223	U.S.		
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_			-	
Total Other Financing Sources		(*)	5.5	-	:5
Fund Balance Used for Operations		22,190	336,526	328,921	5
TOTAL FINANCIAL SOURCES	\$	<i>S2</i> /	339,646	339,646	1,200
FINANCIAL USES:					
Expenditures					
Personal Services	\$	360	(€	*	<u>:</u>
Materials & Supplies		-			7
Dues Travel & Training			080	*	
Utilities		3			
Vehicle Expense Equip & Bldg Maintenance		-			
Contractual Services		50/ 543	102 2 2 3	2 2	
Debt Service (Principal and Interest)		1.0			
Emergency			2.25	-	
Other		121	9 ± 1		37
Fixed Asset Additions			339,646	339,646	
Total Expenditures		= 1	339,646	339,646	=
Other Financing Uses					
Transfer Out to other funds		3 8 0	(#:	*	÷
Early Retirement of Long-Term Debt	_				
Total Other Financing Uses		30	16	*	-
TOTAL FINANCIAL USES	\$	9	339,646	339,646	<u> </u>
THE PAR ANGE					
FUND BALANCE:		221.122	242.222	21222	
FUND BALANCE (GAAP), beginning of year	\$	364,499	342,309	342.309	13,388
Less encumbrances, beginning of year		-	796	*	*
Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations		(22,190)	(336,526)	(328,921)	1.200
FUND BALANCE (GAAP), end of year	-	342,309	5,783	13,388	14,588
Less: FUND BALANCE UNAVAILABLE FOR		0.2,000	0,100	20,000	13,000
APPROPRIATION, end of year		_ =			

Fund Statement-Sheriff Training Fund 251 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:		=====(
Revenues					
Property Taxes	\$	98	- 1 200	1.5	**
Assessments		120	26	2	*
Sales & Use Taxes		12X	5	÷	(#?
Franchise Taxes		131	=	5	
Licenses and Permits		:=0:	=======================================	*	: * 5
Intergovernmental		2,561	3,600	500	2,560
Charges for Services		10,272	9,900	9,935	8,800
Fines and Forfeitures					
Interest		(406)	65	220	220
Hospital Lease		30	*	₩	-
Other	-	10.10	10.555	40.474	11.500
Total Revenues		12,427	13,565	10,655	11,580
Other Financing Sources					m 400
Transfer In from other funds		12,000	12,000	12,000	7,530
Proceeds of Long-Term Debt		4	326	2	120
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-		- 125		(4)
Total Other Financing Sources		12,000	12,000	12,000	7,530
Fund Balance Used for Operations		₩	741	ş	(2)
TOTAL FINANCIAL SOURCES	\$	24,427	25,565	22,655	19,110
FINANCIAL USES:					
Expenditures					
Personal Services	\$	₹.	74	2	÷
Materials & Supplies		30	100	8	8
Dues Travel & Training		16,399	16,400	20,240	16,400
Utilities		(4)		*	
Vehicle Expense		3.	S#5	3	2
Equip & Bldg Maintenance		-	(@ C	*	9
Contractual Services				7.	1.5
Debt Service (Principal and Interest)		[#]	200	~	5
Emergency				a	-
Other		52	(P		9
Fixed Asset Additions			- 35		
Total Expenditures		16,399	16,400	20,240	16,400
Other Financing Uses					
Transfer Out to other funds		1=	II EI	-	12
Early Retirement of Long-Term Debt Total Other Financing Uses	-	- 3	- 16		<u> </u>
TOTAL FINANCIAL USES	\$	16,399	16,400	20,240	16,400
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	13,961	21,989	21,989	24,404
Less encumbrances, beginning of year		97	(5)		
Add encumbrances, end of year		-	7.60	=	54
Fund Balance Increase (Decrease) resulting from operations		8,028	9,165	2,415	2,710
FUND BALANCE (GAAP), end of year	-	21,989	31,154	24,404	27,114
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year		= = = 1	<u> </u>		4

Fund Statement-Public Safety Citizen Contribution Fund 252 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	· 2				
Revenues					
Property Taxes	\$	(4)	*	*	(4)
Assessments		2	5		12)
Sales & Use Taxes		(3 2)	€:	설	(3)
Franchise Taxes		853	±:		:51
Licenses and Permits		12:	€	~	
Intergovernmental		(2)	5	8	(#7
Charges for Services		4/	2	3	-
Fines and Forfeitures		1#01	×.		; *
Interest		(1,626)	223	373	420
Hospital Lease		387			
Other	_	4 400			
Total Revenues		(1,626)	223	373	420
Other Financing Sources					
Transfer In from other funds			(F)	×	3
Proceeds of Long-Term Debt		251	12	5.	
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_				
Total Other Financing Sources		Ø1	0 2 0	5.	
Fund Balance Used for Operations		1,626	8,007	ā	7,810
TOTAL FINANCIAL SOURCES	\$	(4)	8,230	373	8,230
FINANCIAL USES:					
Expenditures					
Personal Services	\$			5	
Materials & Supplies			1,100	-	1,100
Dues Travel & Training		185	700		700
Utilities		141	-		:=
Vehicle Expense			10 1	*	
Equip & Bldg Maintenance		-	1/4=	-	-
Contractual Services		;#	X#2	*	28
Debt Service (Principal and Interest)		-	0.21	•	-
Emergency		3	C 420	*	÷
Other		-	6,430	*	6,430
Fixed Asset Additions	_	 : ;	0.430		0.220
Total Expenditures		5	8,230	20	8,230
Other Financing Uses					
Transfer Out to other funds		=	(15)	5	=======================================
Early Retirement of Long-Term Debt	-		7.61		
Total Other Financing Uses		=	1.5	2	đ.
TOTAL FINANCIAL USES	S	£	8,230	Ę.	8,230
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	S	26,650	25,024	25,024	25.397
Less encumbrances, beginning of year		20.000	20,024	25,027	23.371
Add encumbrances, end of year				2	
Fund Balance Increase (Decrease) resulting from operations		(1,626)	(8,007)	373	(7.810)
FUND BALANCE (GAAP), end of year	-	25,024	17,017	25,397	17,587
Less: FUND BALANCE UNAVAILABLE FOR		AUqUAT	A 1901 1	24 Ty F J	17,007
APPROPRIATION, end of year	-				
NET FUND BALANCE, end of year	\$	25,024	17,017	25,397	17,587

Fund Statement-Local Law Enforcement Grant Fund 253 (Nonmajor Fund)

	_	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				1	
Revenues					
Property Taxes	\$	2400	(9)	×	300
Assessments		*	100	-	-
Sales & Use Taxes		90	(10e)	*	14
Franchise Taxes		===1	N®.	*	==
Licenses and Permits		50,577	73,245	-	117.055
Intergovernmental Charges for Services		30,377	73,243		117,055
Fines and Forfeitures		-			
Interest		-	3.00 2.00	-	
Hospital Lease			2 e 2	-	
Other		€,,		¥.	
Total Revenues	-	50,577	73,245	-	117,055
Other Financing Sources					
Transfer In from other funds		5	36	*	9
Proceeds of Long-Term Debt		8	*	8	3
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-			
Total Other Financing Sources		1.4	.	9	€ "
Fund Balance Used for Operations		2	120	5	<i>a</i>
TOTAL FINANCIAL SOURCES	\$	50,577	73,245	~	117,055
FINANCIAL USES:					
Expenditures Personal Services	\$				
Materials & Supplies	D	8,791	7.83 900		· ·
Dues Travel & Training		0,791			-
Utilities Utilities				# # # # # # # # # # # # # # # # # # #	
Vehicle Expense			740		
Equip & Bldg Maintenance		4	0.27	2	2
Contractual Services		20,522	43,947	*	70,233
Debt Service (Principal and Interest)		9	190	2	8
Emergency		æ			8
Other		<u> </u>	190	3	€
Fixed Asset Additions	<u> </u>	21,264	29,298		46,822
Total Expenditures		50,577	73,245	70	117,055
Other Financing Uses					
Transfer Out to other funds			(2)	5	
Early Retirement of Long-Term Debt	4-				
Total Other Financing Uses		*		-	=
TOTAL FINANCIAL USES	\$	50,577	73,245	~	117,055
THIND DATA NOT					
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	2	=="		
Less encumbrances, beginning of year		*	=0	±:	8
Add encumbrances, end of year		*		*	3
Fund Balance Increase (Decrease) resulting from operations	_		-		
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		Ξ.	8.	-	5
APPROPRIATION, end of year			3		-
NET FUND BALANCE, end of year	\$	3	:=>	120	5

Fund Statement-Sheriff Civil Charges Fund 254 (Nonmajor Fund)

	_	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				-	
Revenues					
Property Taxes	\$		S. 20		5.
Assessments		(4)	(≆)	*	9
Sales & Use Taxes		(50	1.50	=	=
Franchise Taxes Licenses and Permits		(*):	/*	*	-
Intergovernmental		(a)	7.55 7.55		3
Charges for Services		50,000	50,000	50,000	50,000
Fines and Forfeitures		12	174	₹	:=
Interest		(9,803)	1,250	2,877	1,364
Hospital Lease		(a)	161	9	· · · · · · · · · · · · · · · · · · ·
Other	-	<u>a_</u>	360		
Total Revenues		40,197	51,250	52,877	51,364
Other Financing Sources					
Transfer In from other funds		*	-	8	3
Proceeds of Long-Term Debt			390	*	3
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources		∺ ″		•	•
Fund Balance Used for Operations		Si I	•	*	*
TOTAL FINANCIAL SOURCES	\$	40,197	51,250	52,877	51,364
FINANCIAL USES:					
Expenditures					
Personal Services	\$	54	(2)	¥	*
Materials & Supplies		511	1,500		1,500
Dues Travel & Training		(4)	2.4	-	~
Utilities Vehicle Expense		: <u>*</u>	3 5 3		
Equip & Bldg Maintenance					
Contractual Services		= =	16,750	16,750	2
Debt Service (Principal and Interest)			10,750	10,750	~
Emergency		=		2	g g
Other		æ	2,000	5	2,000
Fixed Asset Additions				<u>.</u>	
Total Expenditures	2	511	20,250	16,750	3,500
Other Financing Uses					
Transfer Out to other funds		9		*	94
Early Retirement of Long-Term Debt	-	<u>z_</u> ,			
Total Other Financing Uses		14	~	£	2
TOTAL FINANCIAL USES	\$	511	20,250	16,750	3,500
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	S	129,299	168,985	168,985	205,112
Less encumbrances, beginning of year	0	127.27	100,203	100,265	203.112
Add encumbrances, end of year			-		-
Fund Balance Increase (Decrease) resulting from operations		39.686	31,000	36.127	47.864
FUND BALANCE (GAAP), end of year		168,985	199,985	205,112	252,976
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	_	*		18	*
NET FUND BALANCE, end of year	S	168,985	199,985	205,112	252,976

Fund Statement-Sheriff Revolving Fund 255 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenucs					
Property Taxes	\$		0.70	5.	
Assessments		2	8€	-	≨
Sales & Use Taxes		12	(8 *	₹:	
Franchise Taxes		-	343	2	2
Licenses and Permits		21,143	21,524	22,300	20,480
Intergovernmental		:4	14.	*	÷
Charges for Services		5,082	4,992	4,782	4,680
Fines and Forfeitures		41 (001)	2.22	2.060	2.060
Interest		(16,321)	2,280	3,860	3,860
Hospital Lease		2 112	_	-	-
Other	-	3,113 13,017	28,796	30,942	29,020
Total Revenues Other Financing Sources		13,017	20,790	30,942	29,020
Transfer In from other funds		2	12	2	2
Proceeds of Long-Term Debt			: : : : : : : : : : : : : : : : : : :	2	5.
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-			
Total Other Financing Sources	-			N #1	
Fund Balance Used for Operations		¥	8,396	2	7,860
TOTAL FINANCIAL SOURCES	\$	13,017	37,192	30,942	36,880
Expenditures Personal Services Materials & Supplies Dues Travel & Training Utilities Vehicle Expense	\$	2 2 3 3	1,000	250	1,000
Equip & Bldg Maintenance		1,098	1,200	1,152	1,200
Contractual Services		9,221	16,932	12,157	24,680
Debt Service (Principal and Interest)		*	(98)		
Emergency		3	-	12	9
Other		*	10,000	(13,881)	10.000
Fixed Asset Additions			8,060	8,060	
Total Expenditures		10,319	37,192	7,738	36,880
Other Financing Uses					
Transfer Out to other funds		-	30	€	~
Early Retirement of Long-Term Debt	-	- 2	20		
Total Other Financing Uses		-	-		
TOTAL FINANCIAL USES	S	10,319	37,192	7,738	36,880
ETIND DAT ANCE.					
FUND BALANCE:	en.	256 514	260,200	260,222	0/5 5/1
FUND BALANCE (GAAP), beginning of year	\$	256,544	260,322	260,322	265,564
Less encumbrances, beginning of year		(16,882)	(17,962)	(17,962)	
Add encumbrances, end of year		17.962 2.698	(8,396)	23.204	(7.960)
Fund Balance Increase (Decrease) resulting from operations	-				
Fund Balance Increase (Decrease) resulting from operations FUND BALANCE (GAAP), end of year	-	260,322	233,964	265,564	257,704
Fund Balance Increase (Decrease) resulting from operations	-				(7,860) 257,704

Fund Statement-Inmate Prisoner Detainee Security Fund 256 (Nonmajor Fund)

	-	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$		100	*	2
Assessments		-	9	5	3
Sales & Use Taxes		≆0		*	9
Franchise Taxes		570	82		š
Licenses and Permits		-	0.81	*	
Intergovernmental Charges for Services		25,698	21,000	23,500	21,500
Fines and Forfeitures		25,098	21,000	23,300	21,500
Interest		(5,382)	760	1,420	847
Hospital Lease		(0,002)	500	-,	
Other		7,461			
Total Revenues		27,777	21,760	24,920	22,347
Other Financing Sources					
Transfer In from other funds		3	330	*	
Proceeds of Long-Term Debt				-	2
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	<u> </u>			
Total Other Financing Sources	_	= 1		1	3
Fund Balance Used for Operations			6,890	7)	14,053
TOTAL FINANCIAL SOURCES	\$	27,777	28,650	24,920	36,400
FINANCIAL USES:					
Expenditures	O				
Personal Services	\$				
Materials & Supplies		-		-	
Dues Travel & Training Utilities			3.5		
Vehicle Expense					
Equip & Bldg Maintenance		12	121		≈ =
Contractual Services		12,281	28,650	16,400	36,400
Debt Service (Principal and Interest)		· ·		- 2	⊆
Етегделсу		-			*
Other		(738)		(14,900)	<u> </u>
Fixed Asset Additions		a			<u> </u>
Total Expenditures	_	11,543	28,650	1,500	36,400
Other Financing Uses					
Transfer Out to other funds			::::		:5
Early Retirement of Long-Term Debt	-				
Total Other Financing Uses		188	:=:	==	*
TOTAL FINANCIAL USES	\$	11,543	28,650	1,500	36,400
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	77.645	93.141	93,141	101.661
Less encumbrances, beginning of year	Ψ.	(15,638)	(14,900)	(14,900)	
Add encumbrances, end of year		14,900	(2.,,200)	(* 132.00)	2
Fund Balance Increase (Decrease) resulting from operations		16,234	(6,890)	23,420	(14,053)
FUND BALANCE (GAAP), end of year	-	93,141	71,351	101,661	87,608
Less: FUND BALANCE UNAVAILABLE FOR		-			
APPROPRIATION, end of year		(14,900)		===	
NET FUND BALANCE, end of year	\$	78,241	71,351	101,661	87,608

Fund Statement-Sheriff K9 Operations Fund 257 (Nonmajor Fund)

PINANCIAL SOURCES Reverue Reve	·		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
Neverties	FINANCIAL SOURCES:	-		- Dittiget		23.00
Sale & Use Taxons						
Salos & Use Taxon	Property Taxes	\$	<u> </u>	9		£
Franchise Taxes	Assessments		€.			*
License and Permits			£	3		8
Intergovernmental			**		583	8
Charges for Services 54,500 34,000 72,000 71,000 Fines and Forfishures			€:	10.107	10.406	*
First and Forfsitures	*		54.500	,		71.000
Interest Company Com			54,500	34,000	72,000	71,000
Hospital Lease			(10.541)	1.431	3 100	3 100
Coller			(10,541)	1,431	5,100	5,100
Total Revenues	1		-) as 2	
Transfer In from other funds		-	43,959	45,838	85,506	74,100
Transfer In from other funds			,	,	,	,
Total Other Financing Sources			36	9		
Total Other Financing Sources	Proceeds of Long-Term Debt		(4)	*	190	*
Fund Balance Used for Operations	Other (Sale of Capital Assets, Insurance Proceeds, etc)	_				
TOTAL FINANCIAL SOURCES \$ 43,959	Total Other Financing Sources		845			*
TOTAL FINANCIAL SOURCES \$ 43,959	Fund Balance Used for Operations		-	9	-	29
FINANCIAL USES: Expenditures Personal Services \$ \$	•			45.000		
Personal Services	TOTAL FINANCIAL SOURCES	\$	43,959	45,838	85,506	74,100
Personal Services	FINANCIAL USES:					
Materials & Supplies 2,341 5,146 4,550 3,870 Dues Travel & Training 2,354 3,245 2,250 3,825 Utilities - - - - Vehicle Expense - - - - Equip & Bldg Maintenance - - - - Contractual Services 1,549 4,600 647 5,100 Debt Service (Principal and Interest) -	Expenditures					
Dues Travel & Training	Personal Services	\$	2	<u> </u>		26
Utilities Vehicle Expense - - - Equip & Bldg Maintenance - - - - Contractual Services 1,549 4,600 647 5,100 Debt Service (Principal and Interest) -						
Vehicle Expense			2,354	3,245	2,250	3,825
Equip & Bidg Maintenance 1,549 4,600 647 5,100 Contractual Services 1,549 4,600 647 5,100 Debt Service (Principal and Interest) - <t< td=""><td></td><td></td><td>-</td><td></td><td>(**)</td><td>*</td></t<>			-		(**)	*
Contractual Services			-	3	•	5
Debt Service (Principal and Interest) Emergency 10,800 10,800 10,800 10,800 10,800 10,800 15,000 15,			1.640	4.600		£ 100
Emergency Other			1,549	4,600	647	5,100
Other 10,800 10,800 Fixed Asset Additions 9,261 9,261 1,500 Total Expenditures 6,244 33,052 16,708 25,095 Other Financing Uses 7 2 4 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 4 3 3 3 </td <td></td> <td></td> <td>-</td> <td>*</td> <td></td> <td>*</td>			-	*		*
Fixed Asset Additions			151	10.800		10.800
Total Expenditures					9.261	,
Cother Financing Uses		-	6.244			
Transfer Out to other funds Early Retirement of Long-Term Debt Total Other Financing Uses TOTAL FINANCIAL USES \$ 6,244 33,052 16,708 25,095 FUND BALANCE: FUND BALANCE (GAAP), beginning of year Add encumbrances, beginning of year Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations FUND BALANCE (GAAP), end of year Fund Balance Increase (Decrease) resulting from operations FUND BALANCE (GAAP), end of year Fund Balance Increase (Decrease) resulting from operations FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year			0,244	25,002	10,700	20,000
Early Retirement of Long-Term Debt Total Other Financing Uses TOTAL FINANCIAL USES \$ 6,244 33,052 16,708 25,095 FUND BALANCE: FUND BALANCE (GAAP), beginning of year S 161.025 198,740 198,740 267,538 Less encumbrances, beginning of year Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations 37,715 12,786 68,798 49.005 FUND BALANCE (GAAP), end of year 198,740 211,526 267,538 316,543 Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year			161	9	:23	E)
### Total Other Financing Uses TOTAL FINANCIAL USES \$ 6,244 33,052 16,708 25,095 ###################################			165	*		= 2
FUND BALANCE: FUND BALANCE (GAAP), beginning of year \$ 161,025 198,740 198,740 267,538 Less encumbrances, beginning of year Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations 37,715 12,786 68,798 49,005 FUND BALANCE (GAAP), end of year 198,740 211,526 267,538 316,543 Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	· -	-	· · ·	€		-
FUND BALANCE (GAAP), beginning of year \$ 161.025 198,740 198,740 267,538 Less encumbrances, beginning of year Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations 37,715 12,786 68,798 49,005 FUND BALANCE (GAAP), end of year 198,740 211,526 267,538 316,543 Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	TOTAL FINANCIAL USES	\$	6,244	33,052	16,708	25,095
FUND BALANCE (GAAP), beginning of year \$ 161.025 198,740 198,740 267,538 Less encumbrances, beginning of year Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations 37,715 12,786 68,798 49,005 FUND BALANCE (GAAP), end of year 198,740 211,526 267,538 316,543 Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	ELIND RAL ANCE.					
Less encumbrances, beginning of year Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations 57.715 12.786 68.798 49.005 FUND BALANCE (GAAP), end of year 198,740 211,526 267,538 316,543 Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		2	161.025	109 740	109 740	267 539
Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations 57.715 12.786 68.798 49.005 FUND BALANCE (GAAP), end of year 198,740 211,526 267,538 316,543 Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		3	101.023	190,740	170,140	207,330
Fund Balance Increase (Decrease) resulting from operations 37.715 12.786 68.798 49.005 FUND BALANCE (GAAP), end of year 198,740 211,526 267,538 316,543 Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year 5.500 49.005			274 921	<u> </u>	570 1410	
FUND BALANCE (GAAP), end of year 198,740 211,526 267,538 316,543 Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year 5			37.715	12 786		49.005
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-				
APPROPRIATION, end of year					,	
					(4)	12,
		s	198,740	211,526	267,538	316,543

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-		24464		
Revenues					
Property Taxes	\$	1071	ж.	(*)	=
Assessments		(é ?	2	(2)	28
Sales & Use Taxes		(1 <u>55</u>)	2	783	±:
Franchise Taxes			-	14	28
Licenses and Permits		(- 8)	*	经济	5
Intergovernmental		10.005	11.000	40.000	41.000
Charges for Services		13,035	11,000	12,000	11,000
Fines and Forfeitures Interest		(1,564)	257	476	147
Hospital Lease		(1,304)	257	470	147
Other			3	:50 (#)	S79 1987
Total Revenues	-	11,471	11,257	12,476	11,147
Other Financing Sources		,	,	,	,
Transfer In from other funds		303			050
Proceeds of Long-Term Debt		243	2	2	122
Other (Sale of Capital Assets, Insurance Proceeds, etc)				<u> </u>	<u> </u>
Total Other Financing Sources	-	(#)	ž.,		
Fund Balance Used for Operations		*	¥1	-	42
TOTAL FINANCIAL SOURCES	\$	11,471	11,257	12,476	11,147
FINANCIAL USES:					
Expenditures					
Personal Services	\$	93	2	2	721
Materials & Supplies	w.	55		= = =	(.
Dues Travel & Training		4,045	5,268	2,100	5,622
Utilities		.,o.io	€	2,100	3,022
Vehicle Expense			-	-	/#:
Equip & Bldg Maintenance		==	a a	₽	S=6
Contractual Services		250	5		:33
Debt Service (Principal and Interest)		543	25	22	as
Emergency		3.3	2:		283
Other		23	E:	· ·	-
Fixed Asset Additions	_	<u> </u>		<u> </u>	30
Total Expenditures		4,045	5,268	2,100	5,622
Other Financing Uses					
Transfer Out to other funds		200	-	3	•
Early Retirement of Long-Term Debt	_				- 35
Total Other Financing Uses		37.	95	±.	35
TOTAL FINANCIAL USES	\$	4,045	5,268	2,100	5,622
FUND BALANCE:					
	c	24 694	20.110	22.110	10 107
FUND BALANCE (GAAP), beginning of year Less encumbrances, beginning of year	\$	24.684	32,110	32,110	42.486
Add encumbrances, beginning of year			135 134	*	120 120
Fund Balance Increase (Decrease) resulting from operations		7,426	5,989	10.376	5,525
FUND BALANCE (GAAP), end of year	-	32,110	38,099	42,486	48,011
Less: FUND BALANCE UNAVAILABLE FOR		,,,,,	-0,022	.2,100	2040 # #
APPROPRIATION, end of year					
NET FUND BALANCE, end of year	\$	32,110	38,099	42,486	48,011

Fund Statement-PA Tax Collection Fund 261 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	2.5	*	(*)	260
Assessments			2	120	120
Sales & Use Taxes		>=:	\$		(36)
Franchise Taxes Licenses and Permits			*		
Intergovernmental			-		
Charges for Services		14,628	25,000	7,200	25,000
Fines and Forfeitures		1,,020	=	7,200	20,000
Interest		(2,264)	330	430	330
Hospital Lease				-	(±0)
Other	-				341
Total Revenues		12,364	25,330	7,630	25,330
Other Financing Sources					
Transfer In from other funds		826	5 4	÷	(2)
Proceeds of Long-Term Debt		547	-	· ·	(2)
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources		120	-	*	8
Fund Balance Used for Operations		5,651		11,223	ė,
TOTAL FINANCIAL SOURCES	\$	18,015	25,330	18,853	25,330
FINANCIAL USES:					
Expenditures					
Personal Services	\$	17,818	20,186	18,733	22,849
Materials & Supplies		197	1,125	120	1,125
Dues Travel & Training		157	T.E.	*	37
Utilities				*	
Vehicle Expense Equip & Bldg Maintenance		253 250	18		
Contractual Services			100	-	100
Debt Service (Principal and Interest)		1911	100	÷	100
Emergency		(9)	(e)		
Other		120	102	2	2
Fixed Asset Additions			161	-	
Total Expenditures		18,015	21,411	18,853	24,074
Other Financing Uses					
Transfer Out to other funds		3	v2)	5	12
Early Retirement of Long-Term Debt		- (a)	(#)		
Total Other Financing Uses		31	-	8	=
TOTAL FINANCIAL USES	\$	18,015	21,411	18,853	24,074
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	S	37,678	32,027	32,027	20,804
Less encumbrances, beginning of year	-	27,070	- 2,02,	= 240 227	
Add encumbrances, end of year		2	CE:	2	2
Fund Balance Increase (Decrease) resulting from operations		(5,651)	3,919	(11,223)	1.256
FUND BALANCE (GAAP), end of year	_	32,027	35,946	20,804	22,060
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	_				
NET FUND BALANCE, end of year	\$	32,027	35,946	20,804	22,060

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	_	ACTUAL	Dauget	Estimated	Duoger
Revenues					
Property Taxes	\$		(*)	-	
Assessments			33		*
Sales & Use Taxes			131	*:	a
Franchise Taxes		2	(A)	· ·	ş
Licenses and Permits		*:	*	186	
Intergovernmental		2	(4)	-	
Charges for Services		20,000	20,000	20,000	20,000
Fines and Forfeitures		2	-	-	-
Interest		*	=	096	*
Hospital Lease Other				(*)	5
Total Revenues	(20,000	20,000	20,000	20,000
Other Financing Sources		20,000	20,000	20,000	20,000
Transfer In from other funds				p.e.;	
Proceeds of Long-Term Debt		2	== ==	22	<u> </u>
Other (Sale of Capital Assets, Insurance Proceeds, etc)		=:	· ·		-
Total Other Financing Sources	-	= =	2		-
Fund Balance Used for Operations		25	=		2
TOTAL FINANCIAL SOURCES	\$	20,000	20,000	20,000	20,000
FINANCIAL USES:					
Expenditures					
Personal Services	\$	*			8
Materials & Supplies		-	1,000		1,000
Dues Travel & Training		50	±	C*=	*
Utilities		*1		5 mc	=
Vehicle Expense		<u>=</u> :		=	5
Equip & Bldg Maintenance			500		500
Contractual Services Debt Service (Principal and Interest)		±:	500	**	500
Emergency		-	-	-	-
Other		15,545	18,500	124	18,500
Fixed Asset Additions		=:	-	(*)	
Total Expenditures	-	15,545	20,000	-	20,000
Other Financing Uses					
Transfer Out to other funds		150			
Early Retirement of Long-Term Debt		181_		<u></u>	-
Total Other Financing Uses		751	*	372	*
TOTAL FINANCIAL USES	\$	15,545	20,000	l s a	20,000
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	020	4,455	4,455	24,455
Less encumbrances, beginning of year	9	S-81	=	7,733	24.400
Add encumbrances, end of year					-
Fund Balance Increase (Decrease) resulting from operations		4,455		20,000	is:
FUND BALANCE (GAAP), end of year	-	4,455	4,455	24,455	24,455
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year					
ATT NOT KIATTON, CHO OF YEAR		121			-

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-	-			
Revenues					
Property Taxes	\$.	=	1.7
Assessments			*		7. * C
Sales & Use Taxes		:::			
Franchise Taxes			-	-	***
Licenses and Permits		S=9		27	2.00
Intergovernmental			2	-	
Charges for Services Fines and Forfeitures		2. 9 .5			3.00
Interest		(244)	111	62	111
Hospital Lease		(244)	2111	02	34.44
Other			2		
Total Revenues	-	(244)	111	62	111
Other Financing Sources		(244)	****	02	
Transfer In from other funds					
Proceeds of Long-Term Debt			3 2	2	
Other (Sale of Capital Assets, Insurance Proceeds, etc)					
Total Other Financing Sources	-			 	-
Fund Balance Used for Operations		244	889	x	889
TOTAL FINANCIAL SOURCES	\$	*	1,000	62	1,000
Expenditures Personal Services Materials & Supplies Dues Travel & Training Utilities Vehicle Expense Equip & Bldg Maintenance Contractual Services Debt Service (Principal and Interest) Emergency Other Fixed Asset Additions Total Expenditures Other Financing Uses Transfer Out to other funds Early Retirement of Long-Term Debt Total Other Financing Uses	\$		1,000		1,000
TOTAL FINANCIAL USES	\$	-	1,000	*	1,000
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	4,051	3,807	3,807	3.869
Less encumbrances, beginning of year		92.0	1.70	=	-
Add encumbrances, end of year		(4)	286	¥	=
Fund Balance Increase (Decrease) resulting from operations		(244)	(889)	62	(889)
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		3,807	2,918	3,869	2,980
APPROPRIATION, end of year	-		72,		
NET FUND BALANCE, end of year	\$	3,807	2,918	3,869	2,980

Fund Statement-PA Administrative Handling Fund 265 (Nonmajor Fund)

10		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	*	*		-
Assessments		£	3	·	-
Sales & Use Taxes		*	2	3.00	€
Franchise Taxes		€	8		5
Licenses and Permits		*	景		- 3
Intergovernmental		21.880	11.500	1.1.270	14.500
Charges for Services Fines and Forfeitures		21,889	14,500	14,370	14,500
Interest		(1,432)	150	400	150
Hospital Lease		(1,432)	150	400	150
Other		14	35	15	35
Total Revenues	-	20,471	14,685	14,785	14,685
Other Financing Sources		20,112	2 -,000	11,100	1,,,,,,
Transfer In from other funds		1,027	*		(e)
Proceeds of Long-Term Debt		191	8	-	14
Other (Sale of Capital Assets, Insurance Proceeds, etc)		(+)	*	18%	7±1
Total Other Financing Sources	· ·	1,027		127	72,
Fund Balance Used for Operations		79	7,305	6,703	2,925
TOTAL FINANCIAL SOURCES	\$	21,498	21,990	21,488	17,610
FINANCIAL USES: Expenditures Personal Services	\$		9	3)	
Materials & Supplies		737	975	725	1,100
Dues Travel & Training			<u> </u>	3)	
Utilities		1961		(#)	10 0)
Vehicle Expense			€		
Equip & Bldg Maintenance		(#E	¥	(4)	7367
Contractual Services		(9)	€.	(7)	(3)
Debt Service (Principal and Interest)		(#E	*		
Emergency		1,51		31	
Other		(8)	10	-	10
Fixed Asset Additions	-	737	005	725	1 110
Total Expenditures		131	985	725	1,110
Other Financing Uses Transfer Out to other funds		15,177	21,005	20,763	16,500
Early Retirement of Long-Term Debt		13,177	21,005	20,703	10,500
Total Other Financing Uses	:-	15,177	21,005	20,763	16,500
TOTAL FINANCIAL USES	\$	15,914	21,990	21,488	17,610
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	15.177	20.761	20,761	14.058
Less encumbrances, beginning of year		9	<u> </u>	-	
Add encumbrances, end of year			£ 2050	E	
Fund Balance Increase (Decrease) resulting from operations	-	5,584	(7.305)	(6.703)	(2.925)
FUND BALANCE (GAAP), end of year		20,761	13,456	14,058	11,133
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year					
NET FUND BALANCE, end of year	\$	20,761	13,456	14,058	11,133
THE TOTAL DALATICE, CHI OF YOU	3	20,701	101+00	14,000	11,133

Fund Statement-911 Prepaid Wireless Fee Fund 271 (Nonmajor Fund)

	_	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				3	
Revenues					
Property Taxes	\$:40	2	(#)	;
Assessments			5	(<u>#</u>)	25
Sales & Use Taxes		-	~	297	2
Franchise Taxes		·**		8 5 1	<u></u>
Licenses and Permits				-	-
Intergovernmental Charges for Services		45,950	60,000	55,000	60,000
Fines and Forfeitures		45,950	00,000	33,000	00,000
Interest		(9,847)		5,100	
Hospital Lease		(3,0.77)	=	742	2
Other		200	*		
Total Revenues	-	36,103	60,000	60,100	60,000
Other Financing Sources					
Transfer In from other funds		•	9		9
Proceeds of Long-Term Debt		(9)	÷	5.00	*
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_	170			
Total Other Financing Sources		(#))	-		2
Fund Balance Used for Operations		125	2		ä
TOTAL FINANCIAL SOURCES	\$	36,103	60,000	60,100	60,000
FINANCIAL USES: Expenditures					
Personal Services	\$	-			
Materials & Supplies		548	***	·	======================================
Dues Travel & Training		(#)	*	2.0	-
Utilities		20	Ŧ	100	_
Vehicle Expense			*	3.0	*
Equip & Bldg Maintenance			<u> </u>		
Contractual Services		(4)	*		~
Debt Service (Principal and Interest)		750	ē.	170	*
Emergency		149	€	[4]	-
Other		(m)	60,000	(2)	60,000
Fixed Asset Additions	-		40.000		40.000
Total Expenditures		201	60,000	*	60,000
Other Financing Uses Transfer Out to other funds					
Early Retirement of Long-Term Debt					-
Total Other Financing Uses	77		= =		
TOTAL FINANCIAL USES	\$	*	60,000	(ex	60,000
FUND BALANCE:					
FUND BALANCE: FUND BALANCE (GAAP), beginning of year	\$	154707	176 575	176 575	236 675
	3	154,707	176.575	176,575	236.675
Less encumbrances, beginning of year		(14,235)	5 ;	(7).	
Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations		36,103	-	60.100	*
FUND BALANCE (GAAP), end of year	-	176,575	176,575	236,675	236,675
Less: FUND BALANCE UNAVAILABLE FOR		2109010	0,070	200,010	250,070
APPROPRIATION, end of year	_				
NET FUND BALANCE, end of year	S	176,575	176,575	236,675	236,675

Fund Statement-Record Preservation Fund 280 (Nonmajor Fund)

	_	2022 Actual	2023 Budget	2023Estimated	2024 Budget
FINANCIAL SOURCES:	5,			8	
Revenues					
Property Taxes	\$	<u>13</u> 0	1.5%	. 	
Assessments		340	F#1	*	24
Sales & Use Taxes		3.50	// E 5	:Ti	:
Franchise Taxes		143	(*)	€	74
Licenses and Permits		(5.0)	1.55	=	
Intergovernmental		540	141		12
Charges for Services		90,376	100,000	72,000	80,000
Fines and Forfeitures		(E)	5.400		4 0 0 0
Interest		(39,681)	5,400	7,700	6,000
Hospital Lease		(2)	14	-	-
Other	_	50.605	105 100	70.700	96.000
Total Revenues		50,695	105,400	79,700	86,000
Other Financing Sources					
Transfer In from other funds		3			~
Proceeds of Long-Term Debt		(41)	: : : :	*	9
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-			
Total Other Financing Sources		*	1000		•
Fund Balance Used for Operations		8,527	221,200	*	241,085
TOTAL FINANCIAL SOURCES	\$	59,222	326,600	79,700	327,085
FINANCIAL USES: Expenditures					
Personal Services	\$	1 4 00	N#6	*	54
Materials & Supplies		191	6,500	5,400	6,500
Dues Travel & Training		71	4,830	4,065	4,430
Utilities		7章3	1000		
Vehicle Expense		**	395	2	92
Equip & Bldg Maintenance		(2)	100		
Contractual Services		59,151	69,870	60,525	66,155
Debt Service (Principal and Interest)		(#S)	5 %)	*	
Emergency		(a)	(F)	₩.	5≟
Other		30	245,400	*	250,000
Fixed Asset Additions		- 25	(2)		
Total Expenditures		59,222	326,600	69,990	327,085
Other Financing Uses					
Transfer Out to other funds		-	796	*	
Early Retirement of Long-Term Debt	-				
Total Other Financing Uses				*	÷
TOTAL FINANCIAL USES	\$	59,222	326,600	69,990	327,085
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	642,839	634,312	634,312	644.022
Less encumbrances, beginning of year	Ψ	042,839	034,312	054,512	644,022
			100	*	
Add encumbrances, end of year Fund Balance Increase (Decrease) resulting from operations		(8,527)	(221,200)	9,710	(241.085)
FUND BALANCE (GAAP), end of year	-	634,312	413,112	644,022	402,937
Less: FUND BALANCE UNAVAILABLE FOR		UJT _I JI4	715,114	UTT,U22	704,73 /
APPROPRIATION, end of year					-
		62 1 212	(12 112	611.022	102 027
NET FUND BALANCE, end of year	\$	634,312	413,112	644,022	402,937

Fund Statement-Family Services & Justice Fund 282 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-		- Danger		Zunger
Revenues					
Property Taxes	\$	52	120	-	¥
Assessments			(4)	-	-
Sales & Use Taxes		=	(40)	i C	2
Franchise Taxes		5 -	E (1)	(K)	F
Licenses and Permits		<u>u</u>	(2)	4	8
Intergovernmental		36	380		
Charges for Services		40,358	38,500	38,760	39,000
Fines and Forfeitures		3	(*)	(*)	*
Interest		(14,844)	1,900	3,750	1,900
Hospital Lease			9.50	(*)	*
Other	-	720	950	750	950
Total Revenues		26,234	41,350	43,260	41,850
Other Financing Sources					
Transfer In from other funds		•	-		*
Proceeds of Long-Term Debt					
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources		3	13	(E)	5
Fund Balance Used for Operations		.5	31.		*
TOTAL FINANCIAL SOURCES	\$	26,234	41,350	43,260	41,850
FINANCIAL USES:					
Expenditures					
Personal Services	\$		27		*
Materials & Supplies		23	250	50	250
Dues Travel & Training		827	15,850	2,000	15,850
Utilities		-		-	-
Vehicle Expense		=	28	<u> </u>	-
Equip & Bldg Maintenance		12 101	22 750	0.400	22.750
Contractual Services		13,101	23,750	8,400	23,750
Debt Service (Principal and Interest) Emergency				•	
Other		<u>.</u>			7,5
Fixed Asset Additions			3		1.5
Total Expenditures	-	13,951	39,850	10,450	39,850
Other Financing Uses		13,751	37,030	10,450	37,030
Transfer Out to other funds					
Early Retirement of Long-Term Debt		*		(T)	701
Total Other Financing Uses	×=			25	15
TOTAL FINANCIAL USES	\$	13,951	39,850	10,450	39,850
FUND BALANCE:					
	ė	220 740	251 021	251 021	202.041
FUND BALANCE (GAAP), beginning of year	\$	238,748	251.031	251,031	283,841
Less encumbrances, beginning of year Add encumbrances, end of year			* *	(20) (4)	8 5 9 5
		12.283		32,810	
Fund Balance Increase (Decrease) resulting from operations FUND BALANCE (GAAP), end of year	22	251,031	252,531	283,841	2,000 285,841
Less: FUND BALANCE UNAVAILABLE FOR		431,031	434,331	403,041	400,041
APPROPRIATION, end of year		5	=======================================		325
NET FUND BALANCE, end of year	s —	251,031	252,531	283,841	285,841

Fund Statement-Circuit Drug Court Fund 283 (Nonmajor Fund)

	_	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	_				
Revenues					
Property Taxes	\$	340	(%)	=	5
Assessments			्हें।	-	2
Sales & Use Taxes		(20)	(/ ≥ :	-	
Franchise Taxes		-	0.50		=
Licenses and Permits Intergovernmental		7,421	10,300	75,000	154,200
Charges for Services		82,896	96,000	55,242	55,000
Fines and Forfeitures		02,000	20,000	33,242	33,000
Interest		(22,560)	3,300	4,797	2,900
Hospital Lease			289	*	
Other	25		100	155	100
Total Revenues		67,757	109,700	135,194	212,200
Other Financing Sources					
Transfer In from other funds		25	380	*	*
Proceeds of Long-Term Debt		~		8	3
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources		3		<u>\$</u>	
Fund Balance Used for Operations		27,367	89,668	21,783	21,596
TOTAL FINANCIAL SOURCES	\$	95,124	199,368	156,977	233,796
FINANCIAL USES:					
Expenditures					
Personal Services	\$	2,109	12,080	1,188	13,151
Materials & Supplies		17,301	13,665	12,573	17,825
Dues Travel & Training Utilities		18,042	30,907	32,310	30,170
Vehicle Expense					-
Equip & Bldg Maintenance					
Contractual Services		46,806	116,866	101,300	160,650
Debt Service (Principal and Interest)		10,000	110,000	101,000	100,000
Emergency		*	387	(6)	*
Other		10.866	25,850	9,606	12,000
Fixed Asset Additions					
Total Expenditures		95,124	199,368	156,977	233,796
Other Financing Uses					
Transfer Out to other funds		8	3.	E	
Early Retirement of Long-Term Debt	-		-	- I I I I I I I I I I I I I I I I I I I	=
Total Other Financing Uses		5		(7.7)	5
TOTAL FINANCIAL USES	\$	95,124	199,368	156,977	233,796
FUND BALANCE:		L			
FUND BALANCE (GAAP), beginning of year	\$	361.740	334,373	334,373	312,590
Less encumbrances, beginning of year			E	2.5	5
Add encumbrances, end of year		(07.2(7)	(00.660)	(21, 702)	(21.506)
Fund Balance Increase (Decrease) resulting from operations	-	(27,367) 334,373	(89,668) 244,705	(21,783)	(21,596) 290,994
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		334,3/3	444,700	312,590	49U,777
APPROPRIATION, end of year	7-	¥.			
NET FUND BALANCE, end of year	\$	334,373	244,705	312,590	290,994

Fund Statement-Administration of Justice Fund 285 (Nonmajor Fund)

8,400	Budget
#	8,400
#	8,400
#	8,400
#	8,400
#	8,400
#	8,400
#	8,400
#	8,400
958	
958	
-	1,100
	9
0.270	0.500
9,358	9,500
-	•
	
55,849	38,060
65,207	47,560
~	
450	1,225
17,583	22,885
*	-
13,534	5,200
*	
*	
	18,250
	45.50
65,207	47,560
	-
65,207	47,560
74.867	19,018
2	12,010
	170 040
	(38,060
19,018	(19,042
10.019	(10.042
12,018	(19,042
	450 17,583 13,534 2,350 31,290 65,207

Fund Statement-Circuit Clerk Garnishment Fee Fund 286 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	92		€	i i
Assessments		5*3	3	*	788
Sales & Use Taxes		3	3	9	
Franchise Taxes		(4)	(a)	¥	(%)
Licenses and Permits		(25)	27	×	
Intergovernmental		*	-	2	22
Charges for Services		15,860	15,000	17,080	17,000
Fines and Forfeitures		•		8	
Interest		(2,325)	325	588	500
Hospital Lease				=	0.74
Other	2.0	-	100		100
Total Revenues		13,535	15,425	17,668	17,600
Other Financing Sources					
Transfer In from other funds		: •	≥	*	19
Proceeds of Long-Term Debt			12		(8)
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources		120	•	*	~
Fund Balance Used for Operations		36	1,575	8	(m)
TOTAL FINANCIAL SOURCES	\$	13,535	17,000	17,668	17,600
FINANCIAL USES:					
Expenditures					
Personal Services	\$:**		=	375
Materials & Supplies		322	€	*	
Dues Travel & Training		3	3	*	5.5
Utilities		-		-	
Vehicle Expense			-	*	
Equip & Bldg Maintenance		11.525	15,000	5,000	15,000
Contractual Services		11,525	13,000	5,000	13,000
Debt Service (Principal and Interest)		20			
Emergency Other		279	2,000	2,000	2,000
Fixed Asset Additions		219	2,000	2,000	2,000
Total Expenditures	7.0	11,804	17,000	7,000	17,000
Other Financing Uses		11,004	17,000	7,000	17,000
Transfer Out to other funds				2	
Early Retirement of Long-Term Debt					
Total Other Financing Uses	-			5.	-
TOTAL FINANCIAL USES	\$	11,804	17,000	7,000	17,000
FUND BALANCE:					
	ď	25 070	27.600	37.600	48,277
FUND BALANCE (GAAP), beginning of year	\$	35,878	37,609	37,609	40.211
Less encumbrances, beginning of year		(*)	•		
Add encumbrances, end of year		1.721	(1.575)	10.669	600
Fund Balance Increase (Decrease) resulting from operations	_	37,609	(1,575)	10.668 48,277	48,877
FUND BALANCE (GAAP), end of year		37,009	30,034	±0,4 / /	10,0//
Less: FUND BALANCE UNAVAILABLE FOR				<i>a</i>	260
APPROPRIATION, end of year NET FUND BALANCE, end of year	s -	37,609	36,034	48,277	48,877
TELL FORD DALANCE, and or year	3	37,009	30,034	40,4//	10,0//

Fund Statement-Juvenile Justice Preservation Fund 287 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:			-		
Revenues					
Property Taxes	\$	=	*	**	(#C)
Assessments				21	120
Sales & Use Taxes Franchise Taxes		÷	×	=	3-0.0
Licenses and Permits		2	8 9	5) 24	20
Intergovernmental		70,346	70,000	86,897	-
Charges for Services		75,896	27,000	27,000	27,000
Fines and Forfeitures			±	186	30
Interest		(5,254)	550	1,400	1,400
Hospital Lease		34	~	8.85	
Other	-				90
Total Revenues		140,988	97,550	115,297	28,400
Other Financing Sources					
Transfer In from other funds		*	8	(%	-
Proceeds of Long-Term Debt		*	-	.000	3
Other (Sale of Capital Assets, Insurance Proceeds, etc) Total Other Financing Sources				(*)	
Total Other Phanting Sources		-	-	:1#c	
Fund Balance Used for Operations		3	33,877	Š.	122,035
TOTAL FINANCIAL SOURCES	\$	140,988	131,427	115,297	150,435
FINANCIAL USES:					
Expenditures					
Personal Services	\$	*	80,507	2.45	82,165
Materials & Supplies		*	4,450	2,027	3,520
Dues Travel & Training		*		141	3
Utilities		*	*	1960	
Vehicle Expense Equip & Bldg Maintenance			5.		
Contractual Services		-	26,720	6,000	45,000
Debt Service (Principal and Interest)			20,720	0,000	45,000
Emergency		*	**		9
Other		38	19,750	1,000	19,750
Fixed Asset Additions		×	PE	<u> </u>	
Total Expenditures	_	38	131,427	9,027	150,435
Other Financing Uses					
Transfer Out to other funds		*	i Ro	280	~
Early Retirement of Long-Term Debt	_			-	
Total Other Financing Uses		¥	a	4	=
TOTAL FINANCIAL USES	\$	38	131,427	9,027	150,435
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	S	66,737	207,687	207,687	313,957
Less encumbrances, beginning of year	w.	50,757	201,001	207,007	515,751
Add encumbrances, end of year			725	9	
Fund Balance Increase (Decrease) resulting from operations		140.950	(33.877)	106.270	(122,035)
FUND BALANCE (GAAP), end of year	-	207,687	173,810	313,957	191,922
Less: FUND BALANCE UNAVAILABLE FOR					•
APPROPRIATION, end of year		=		387	*
NET FUND BALANCE, end of year	S	207,687	173,810	313,957	191,922
·					

Fund Statement-All Debt Service Funds Combined (Nonmajor Funds)

•	2=	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-		<u>.</u>	/======	
Revenues					
Property Taxes	\$		(19)	#	=
Assessments		98,913	71,012	72,006	70,178
Sales & Use Taxes		14.1	24	*	12
Franchise Taxes		125	5 %)	=	*
Licenses and Permits		2	74	3	3
Intergovernmental		-	(4)	*	*
Charges for Services				5	
Fines and Forfeitures		(55 (J50)	0.005	0.007	6.005
Interest		(55,758)	8,095	8,987	6,095
Hospital Lease Other					5
Total Revenues	-	43,155	79,107	80,993	76,273
Other Financing Sources		43,133	79,107	00,223	70,273
Transfer In from other funds		867,962	869,812	869,812	871,062
		007,702	007,012	307,812	671,002
Other (Sale of Capital Assets, Insurance Proceeds, etc)					
Total Other Financing Sources	_	867,962	869,812	869,812	871,062
Total Street Timeling Sources		007,502	000,022	000,012	071,002
Fund Balance Used for Operations		69,371	34,186	32,300	36,794
TOTAL FINANCIAL SOURCES	\$	980,488	983,105	983,105	984,129
FINANCIAL USES:					
Expenditures					
Personal Services	\$	3	(4)		
Materials & Supplies		=	-21	20	2
Dues Travel & Training		9:		8.	*
Utilities			120		8
Vehicle Expense		· ·	193	*	-
Equip & Bldg Maintenance		*	200	E9	5
Contractual Services			*		
Debt Service (Principal and Interest)		976,563	978,009	978,010	980,879
Emergency		2.005	0.501	2.500	
Other		3,925	3,591	3,590	3,250
Fixed Asset Additions	-	000 100	001.600	001 (00	004.120
Total Expenditures Other Financing Uses		980,488	981,600	981,600	984,129
Transfer Out to other funds		2	1,505	1,505	·
Early Retirement of Long-Term Debt		*			=
Total Other Financing Uses		3	1,505	1,505	
TOTAL FINANCIAL USES	\$	980,488	983,105	983,105	984,129
FUND BALANCE:					
	ď	100 055	412 404	412 40A	201 10#
FUND BALANCE (GAAP), beginning of year	\$	482,855	413,484	413,484	381,184
Less encumbrances, beginning of year Add encumbrances, end of year		-		(m)	=:
Fund Balance Increase (Decrease) resulting from operations		(69,371)	(34,186)	(32,300)	(36,794)
FUND BALANCE (GAAP), end of year	_	413,484	379,298	381,184	344,390
Less: FUND BALANCE UNAVAILABLE FOR		715,707	517,270	301,104	ンササッシフひ
APPROPRIATION, end of year		(413,484)	(379,298)	(381,184)	(344,390)
NET FUND BALANCE, end of year	s —	(1.21101)	(=.>,=>)	(551)151)	(511,070)
TIDE A OTTO DISTRICT CITY OF JUST	9	-		572	

Fund Statement-Series 2015 Special Obligation Bonds-ECC Fund 306 (Nonmajor Fund)

FINANCIAL SOURCES: Revenues Property Taxes Assessments Sales Taxes Franchise Taxes Licenses and Permits Intergovernmental Charges for Services Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt Other (Sale of Capital Assets, Insurance Proceeds, etc)	(30,310)	9 9 9 9 9 9 9 9		* 6 × 6 × 6 × 6 × 6 × 6 × 6 × 6 × 6 × 6
Property Taxes Assessments Sales Taxes Franchise Taxes Licenses and Permits Intergovernmental Charges for Services Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	2 2 2 3 3 3 5 5 5		5 X X X X X X X X X X X X X X X X X X X
Assessments Sales Taxes Franchise Taxes Licenses and Permits Intergovernmental Charges for Services Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	5 6 6 6 6 6 6 6		2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Sales Taxes Franchise Taxes Licenses and Permits Intergovernmental Charges for Services Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	10 10 10 10 10 10 10 10 10 10 10 10 10 1	(%) (%) (%) (%) (%) (%) (%) (%) (%) (%)	5 2 5 2 5 2 5 2
Franchise Taxes Licenses and Permits Intergovernmental Charges for Services Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	6 6 6 6 6	96 97 98 98 98 98 98 98	2 2 3 3 3 3 3 3
Licenses and Permits Intergovernmental Charges for Services Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	19 12 13 15 15 15	(2) (2) (3) (3) (4) (4) (4)	5 2 3 5 2
Intergovernmental Charges for Services Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	2 2 3 5 5	(2) (2) (3) (4) (4)	2 2 2 2
Charges for Services Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	5 5 5	951 932 953 954 955	5 2 8 2
Fines and Forfeitures Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	3 5 5 8	(2) (2) (2)	¥ * \$
Interest Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)		181 181 181	* 2
Hospital Lease Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	3 3 2	62) 382	€
Other Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)	- E	(m)	
Total Revenues Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)			
Other Financing Sources Transfer In from other funds Proceeds of Long-Term Debt	(30,310)			
Transfer In from other funds Proceeds of Long-Term Debt		4,200	4,055	2,200
Proceeds of Long-Term Debt				
· ·	181	::	(*)	**
Other (Sale of Capital Assets, Insurance Proceeds, etc)	8	3		8
				•
Total Other Financing Sources	867,962	869,812	869,812	871,062
Fund Balance Used for Operations	30,310	g	-	Ę
TOTAL FINANCIAL SOURCES \$	867,962	874,012	873,867	873,262
FINANCIAL USES: Expenditures				
Personal Services \$	÷	-		-
Materials & Supplies	*			-
Dues Travel & Training	-	¥		£
Utilities	-	9	198	·
Vehicle Expense		-	2	5
Equip & Bldg Maintenance	1043	9	365	#
Contractual Services	7.5	3	9	
Debt Service (Principal and Interest)	7. 4.	*	3 0	870,745
Emergency	0.70		(#)	
Other	(4)	*	(4).	#:
Fixed Asset Additions	, te :		191	-
Total Expenditures	867,962	869,812	869,813	871,063
Other Financing Uses	,	,	,	,
Transfer Out to other funds	1.61	2	843	
Early Retirement of Long-Term Debt	1 40		962	-
Total Other Financing Uses	Vel 1	8		=
TOTAL FINANCIAL USES s	867,962	869,812	869,813	871,063
FUND BALANCE:				
	1.1.170	(1 (1 10)	(17.1.10)	(10.004)
FUND BALANCE (GAAP), beginning of year \$	14,162	(16,148)	(16,148)	(12,094)
Less encumbrances, beginning of year	161	•	12.7	7.2
Add encumbrances, end of year	(20.210)	1.000	1001	2.00
Fund Balance Increase (Decrease) resulting from operations	(30,310)	4.200	4.054	2,199
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR	(16,148)	(11,948)	(12,094)	(9,895)
APPROPRIATION, end of yearS	16,148	\$ 11,948	S 12,094	S 9,895
NET FUND BALANCE, end of year s				16

Fund Statement-Series 2008 Neighborhood Improvement District Sewer Bond Fund 387 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	_				- Daniget
Revenues					
Property Taxes	\$	C#3	×	÷	·
Assessments		1/4:			41,899
Sales Taxes		19	8	2	(40)
Franchise Taxes					980
Licenses and Permits		(4)	£	3	548
Intergovernmental		8#3			(#2)
Charges for Services		88	2	2	(2)
Fines and Forfeitures		(#)	*	*	#()
Interest		721	¥	8	2,125
Hospital Lease		7.5	*		
Other				<u>2</u>	40,
Total Revenues		37,056	44,207	46,030	44,024
Other Financing Sources					
Transfer In from other funds		385	•	*	340
Proceeds of Long-Term Debt			-	9	
Other (Sale of Capital Assets, Insurance Proceeds, etc)			<u> </u>	-	
Total Other Financing Sources		•			-
Fund Balance Used for Operations		31,540	23,960	22,137	23,688
TOTAL FINANCIAL SOURCES	\$	68,596	68,167	68,167	67,712
FINANCIAL USES:					
Expenditures					
Personal Services	\$		2:		
Materials & Supplies		(2)	¥1	*	12
Dues Travel & Training		2.5	ž:	. 	
Utilities		**	2	2	:
Vehicle Expense			53	5	2
Equip & Bldg Maintenance		₽	E:	·	=
Contractual Services		98.0			25
Debt Service (Principal and Interest)		220	2	2	66,143
Emergency		E#01	79	*	
Other		120	75	*	9
Fixed Asset Additions		36	(e)	8	
Total Expenditures	-	68,596	68,167	68,167	67,712
Other Financing Uses					
Transfer Out to other funds		6.			
Early Retirement of Long-Term Debt			-		
Total Other Financing Uses			757	5	: : : : : : : : : : : : : : : : : : :
TOTAL FINANCIAL USES	\$	68,596	68,167	68,167	67,712
FUND BALANCE:					
	\$	238,256	206,716	206 716	194 570
FUND BALANCE (GAAP), beginning of year	J.	40,430		206,716	184,579
Less encumbrances, beginning of year			(#) (#)	≅	*
Add encumbrances, end of year		(31.540)		(22.127)	(22 600)
Fund Balance Increase (Decrease) resulting from operations		(31,540)	(23,960)	(22,137)	(23,688)
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		206,716	182,756	184,579	160,891
APPROPRIATION, end of year		(206,716)	(182,756)	(184,579)	(160,891)
NET FUND BALANCE, end of year	s -	(200,110)	(302,700)	(2019010)	(100,001)
The A distribution, one of year	9			-	_

Fund Statement-Series 2010A Neighborhood Improvement District Sewer Bond Fund 388 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				N
Revenues					
Property Taxes	\$	•	:(∉)		*
Assessments		30	02)	3	8,124
Sales Taxes		2.00	(#C	•	
Franchise Taxes Licenses and Permits		-		3	
Intergovernmental			2.5		
Charges for Services		5	(3) 1941	5.	
Fines and Forfeitures			-	-	
Interest		54	196		870
Hospital Lease		=	520		
Other					
Total Revenues		5,376	9,086	9,590	8,994
Other Financing Sources					
Transfer In from other funds		87	(<u>*</u>)	5.	-
Proceeds of Long-Term Debt		3		2	2
Other (Sale of Capital Assets, Insurance Proceeds, etc)	***				=======================================
Total Other Financing Sources		-	•	-	-
Fund Balance Used for Operations		7,099	3,239	2,735	5,131
TOTAL FINANCIAL SOURCES	\$	12,475	12,325	12,325	14,125
FINANCIAL USES: Expenditures					
Personal Services	\$	2	12	ž	*
Materials & Supplies		=	*	•	*
Dues Travel & Training		12		2	
Utilities		≆	300		*
Vehicle Expense		у			
Equip & Bldg Maintenance Contractual Services		· ·	20	(6)	-
Debt Service (Principal and Interest)			-	12,325	14,125
Emergency			-	12,323	14,125
Other		¥	3.63	7545	
Fixed Asset Additions			121	-7.53	*
Total Expenditures	7	12,475	12,325	12,325	14,125
Other Financing Uses					
Transfer Out to other funds		¥.	(30)	F	2
Early Retirement of Long-Term Debt	-				<u> </u>
Total Other Financing Uses		-		727	2
TOTAL FINANCIAL USES	\$	12,475	12,325	12,325	14,125
EVIND DATANCE.					
FUND BALANCE:	ar.	100 604	100 405	100 405	00.740
FUND BALANCE (GAAP), beginning of year	\$	109,594	102,495	102,495	99,760
Less encumbrances, beginning of year Add encumbrances, end of year					Ť.,
Fund Balance Increase (Decrease) resulting from operations		(7,099)	(3,239)	(2,735)	(5.131)
FUND BALANCE (GAAP), end of year	-	102,495	99,256	99,760	94,629
Less: FUND BALANCE UNAVAILABLE FOR		2029220	//gas00	22,700	> T1 U4 /
APPROPRIATION, end of year		(102,495)	(99,256)	(99,760)	(94,629)
NET FUND BALANCE, end of year	s	= = = = = = = = = = = = = = = = = = = =	=		-
,,					

Fund Statement-Series 2010 Neighborhood Improvement District Sewer Bond Fund 389 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	3	:::	£	*
Assessments		3		2	3
Sales Taxes		9	3.83		*
Franchise Taxes			150	50	3
Licenses and Permits			353	**	9
Intergovernmental			3.5	2	*
Charges for Services		=	-	-	~
Fines and Forfeitures			25	5	
Interest Hospital Lease			· ·		-
Other				974 	
Total Revenues	_	4,240	6,030	6,105	6,031
Other Financing Sources			-,	-,	-,
Transfer In from other funds		8	(80)	(9)	*
Proceeds of Long-Term Debt		2	720	924	2
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_	<u> </u>	180		*
Total Other Financing Sources		•			•
Fund Balance Used for Operations		6,272	4,522	4,446	4,654
·		0,2 / 2	7,044	4,440	4,054
TOTAL FINANCIAL SOURCES	\$	10,512	10,552	10,551	10,685
FINANCIAL USES:					
Expenditures					
Personal Services	\$		450	053	±
Materials & Supplies		9	240	/#:	2
Dues Travel & Training			建划	3.5	5
Utilities		=	190	(#)	*
Vehicle Expense			(*)	3.00	51
Equip & Bldg Maintenance Contractual Services		Ĩ	2#3	· · · · · · · · · · · · · · · · · · ·	-
Debt Service (Principal and Interest)			120 121	051	9,322
Emergency			:-	Sec	-,022
Other			4	76	2
Fixed Asset Additions		~			=
Total Expenditures		10,512	10,552	10,551	10,685
Other Financing Uses					
Transfer Out to other funds		8	3.		8
Early Retirement of Long-Term Debt	-	= = =			×
Total Other Financing Uses			30	195	*
TOTAL FINANCIAL USES	\$	10,512	10,552	10,551	10,685
EUND DAI ANCE.					
FUND BALANCE: FUND BALANCE (GAAP), beginning of year	\$	33 297	27,015	27.015	22.560
	3	33,287		27,015	22,569
Less encumbrances, beginning of year Add encumbrances, end of year		0		(2)	
Fund Balance Increase (Decrease) resulting from operations		(6.272)	(4,522)	(4,446)	(4,654)
FUND BALANCE (GAAP), end of year	-	27,015	22,493	22,569	17,915
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year		(27,015)	(22,493)	(22,569)	(17,915)
NET FUND BALANCE, end of year	s —				
	-				

Fund Statement-Series 2011A Neighborhood Improvement District Road Bond Fund 390 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023Estimated	2024 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$	1	=	3	-
Assessments				9	-
Sales Taxes		130	7.	5	3
Franchise Taxes		(4)	ä.		54
Licenses and Permits		3 0	±.		::
Intergovernmental		143	₩.	2	4
Charges for Services		98	183		1,5
Fines and Forfeitures		243	/ 67	-	12
Interest		250	:#=	*	12
Flospital Lease		121	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	-	
Other	-	<u> </u>			
Total Revenues		761	1025		=======================================
Other Financing Sources					
Transfer In from other funds		•	€		3
Proceeds of Long-Term Debt		380	:(m)	*	9
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_	-			
Total Other Financing Sources			[46]	*	*
Fund Balance Used for Operations		94	1,505	1,505	9
TOTAL FINANCIAL SOURCES	\$	761	1,505	1,505	
FINANCIAL USES:					
Expenditures					
Personal Services	\$	(40)	340	2	- 2
Materials & Supplies		(*)	(#S	-	37
Dues Travel & Training		30	**	2	:
Utilities		(#)	() <u>#</u> 1	*	2
Vehicle Expense		127	18	2	72
Equip & Bldg Maintenance		3/	1(%)	*	
Contractual Services		-		2	-
Debt Service (Principal and Interest)		(*)	196	*	*
Emergency		-	-	3	
Other		2	325	*	æ
Fixed Asset Additions	_				
Total Expenditures		34	*	-	9
Other Financing Uses					
Transfer Out to other funds		-	-	*	
Early Retirement of Long-Term Debt			1 707	1.505	
Total Other Financing Uses			1,505	1,505	
TOTAL FINANCIAL USES	\$	20	1,505	1,505	*
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	S	744	1,505	1,505	~
Less encumbrances, beginning of year	9	744	1,505	1,505	2
Add encumbrances, end of year			·	¥	
Fund Balance Increase (Decrease) resulting from operations		761	(1,505)	(1,505)	
FUND BALANCE (GAAP), end of year	-	1,505	(1,505)	(1,505)	
Less: FUND BALANCE UNAVAILABLE FOR		1,000		_	_
APPROPRIATION, end of year		(1,505)	121	4	
	· ·				
NET FUND BALANCE, end of year	\$	9	-	=======================================	8

Fund Statement-Series 2011B Neighborhood Improvement District Sewer Bond Non-DNR Fund 392 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	_			-	
Revenues					
Property Taxes	\$	30	(4)	2	2
Assessments		180	5.50	5:	
Sales Taxes			747	2	Ş
Franchise Taxes		: ₩ Y	76:	*	
Licenses and Permits Intergovernmental		:=	1/20	-	
Charges for Services		120	(18)		8
Fines and Forfeitures				3	į.
Interest		8	148		2
Hospital Lease				*	-
Other		-			
Total Revenues	-	(869)	2,408	2,582	2,410
Other Financing Sources					
Transfer In from other funds		9	3.00	•	*
Proceeds of Long-Term Debt		15		*	
Other (Sale of Capital Assets, Insurance Proceeds, etc)		<u> </u>	342		
Total Other Financing Sources		=	:=:	=	.71:
Fund Balance Used for Operations		7,119	3,642	3,468	3,440
TOTAL FINANCIAL SOURCES	\$	6,250	6,050	6,050	5,850
FINANCIAL USES:					
Expenditures					
Personal Services	\$. 	===	*	H
Materials & Supplies				-	-
Dues Travel & Training		≘	:#E	383	
Utilities Vehicle Expense		-		-	-
Equip & Bldg Maintenance			- 120 - 120		
Contractual Services		-		15	3
Debt Service (Principal and Interest)			2	6,050	5,850
Emergency		÷	- CC	0,030	5,050
Other		9		170	-
Fixed Asset Additions		₩,,,,	140		
Total Expenditures	_	6,250	6,050	6,050	5,850
Other Financing Uses					
Transfer Out to other funds		8	180	151	81
Early Retirement of Long-Term Debt			255	18	- F
Total Other Financing Uses				351	
TOTAL FINANCIAL USES	S	6,250	6,050	6,050	5,850
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	51,787	44,668	44,668	41,200
Less encumbrances, beginning of year		*	:-	11,000	-
Add encumbrances, end of year		2	=		
Fund Balance Increase (Decrease) resulting from operations		(7,119)	(3.642)	(3,468)	(3,440)
FUND BALANCE (GAAP), end of year		44,668	41,026	41,200	37,760
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year		(44,668)	(41,026)	(41,200)	(37,760)
NET FUND BALANCE, end of year	\$	5	5	151	17

Fund Statement-Series 2016 Neighborhood Improvement District Sewer Bond Fund 393 (Nonmajor Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				-	
Revenues					
Property Taxes	\$		-	•	*
Assessments		3		: <u>*</u> :	*
Sales Taxes Franchise Taxes		-			-
Licenses and Permits			5 3	383	
Intergovernmental			-		
Charges for Services		2	2	120	2
Fines and Forfeitures		*	-	:00	
Interest		8	8	286	€
Hospital Lease		*		(*)	*
Other	_				
Total Revenues		26,901	13,176	12,631	12,614
Other Financing Sources					
Transfer In from other funds		9	((a)	:40	*
Proceeds of Long-Term Debt		5	0.20	(E)	7
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_		24		
Total Other Financing Sources		ē	(le)	120	*
Fund Balance Used for Operations		*	1,518	2,063	2,080
TOTAL FINANCIAL SOURCES	\$	26,901	14,694	14,694	14,694
FINANCIAL USES:					
Expenditures					
Personal Services	\$	3.		350	5.
Materials & Supplies		-	292	191	2
Dues Travel & Training		8	(5.00) Carrie	3®A	-
Utilities		-		:=/	-
Vehicle Expense Equip & Bldg Maintenance		2	(A)	5E 1	
Contractual Services		-	Vie:		-
Debt Service (Principal and Interest)		*	(2)	14,694	2
Emergency		*		: -	
Other		~	~	=======================================	
Fixed Asset Additions	-	*	3.00		
Total Expenditures	-	14,693	14,694	14,694	14,694
Other Financing Uses					
Transfer Out to other funds		8	353	15	7.1
Early Retirement of Long-Term Debt		×			<u>*</u>
Total Other Financing Uses		*	*	題	5
TOTAL FINANCIAL USES	\$	14,693	14,694	14,694	14,694
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	35,025	47,233	47,233	45,170
Less encumbrances, beginning of year			. 1 92000	. 1,200	45,170
Add encumbrances, end of year		± 50 €	34	= 2	121
Fund Balance Increase (Decrease) resulting from operations		12,208	(1,518)	(2,063)	(2,080)
FUND BALANCE (GAAP), end of year	· ·	47,233	45,715	45,170	43,090
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	- 8	(47,233)	\$ (45,715)	\$ (45,170)	\$ (43,090)
NET FUND BALANCE, end of year	8	(1,400)	(.0,710)	- (+0,170)	(10,000)

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	1	Actual	Budget	Estillated	Dunget
Revenues					
Property Taxes	\$		8		1.5
Assessments		123	9	3	i#5
Sales Taxes		F:	*	(E)	.*
Franchise Taxes		-			· ·
Licenses and Permits		100	9	(m)	56
Intergovernmental		**	=	953	151
Charges for Services		6,322,396	7,590,311	7,057,989	9,608,466
Fines and Forfeitures		100	10.000	100 700	100.440
Interest		361	43,270	102,720	100,440
Hospital Lease Other		462,146	407,031	428,021	407,031
Total Revenues	÷	6,252,389	8,040,612	7,588,730	10,115,937
Other Financing Sources		0,202,007	0,040,012	7,500,750	10,115,757
Transfer In from other funds		34,913	-	:=:	(* -
Proceeds of Long-Term Debt		// <u>=</u> 1	~ ¥	127	19
Other (Sale of Capital Assets, Insurance Proceeds, etc)		180,546	11,800	(*):	10,300
Total Other Financing Sources	_	215,459	11,800		10,300
Fund Balance Used for Operations		1,206,488	131,798	92,421	
TOTAL FINANCIAL SOURCES	\$	7,674,336	8,184,210	7,681,151	10,126,237
FINANCIAL USES:					
Expenditures					
Personal Services	\$	1,121,050	1,390,474	1,195,940	1,698,692
Materials & Supplies		143,615	111,621	112,268	130,806
Dues Travel & Training		303	3,900	4,969	24,625
Utilities		426,596	430,815	431,629	457,470
Vehicle Expense		27,659	22,060	15,505	24,490
Equip & Bldg Maintenance		1,089,284	778,752	723,502	480,916
Contractual Services		3,733,586	5,287,628	5,094,741	5,813,005
Debt Service (Principal and Interest)		· ·	5		*
Emergency		SE	11,000	8	11,000
Other		52,539	91,792	74,013	105,617
Fixed Asset Additions	-	52,533	56,168	28,584	909,800
Total Expenditures		6,647,165	8,184,210	7,681,151	9,656,421
Other Financing Uses		1 007 171			
Transfer Out to other funds		1,027,171	-	-	
Early Retirement of Long-Term Debt	-	1 027 171			
Total Other Financing Uses		1,027,171	<u>*</u>		-5/
TOTAL FINANCIAL USES	\$	7,674,336	8,184,210	7,681,151	9,656,421
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	7,315,595	6,184,892	6,184,892	5,920,631
Less encumbrances, beginning of year	-	(35,622)	(171,840)	(171,840)	·
Add encumbrances, end of year		171,840	= = = = = = = = = = = = = = = = = = = =	-,,	-
Proprietary adjustment to full accrual		(60,433)		÷	1 3 %
Fund Balance Increase (Decrease) resulting from operations		(1.206.488)	(131,798)	(92,421)	469,816
FUND BALANCE (GAAP), end of year	-	6,184,892	5,881,254	5,920,631	6,390,447
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	-	- 00	€.		100
NET FUND BALANCE, end of year	S	6,184,892	5,881,254	5,920,631	6,390,447

Internal Service Funds

Fund Statement-Self-Insured Health Plan Fund 600

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-	Zictum	Dauget	Estimated	Duuget
Revenues					
Property Taxes	\$	W §	<u> </u>	ŝ	€
Assessments		*	*	*	*
Sales Taxes		3		•	5
Franchise Taxes		*	*	*	*
Licenses and Permits Intergovernmental					
Charges for Services		3,359,995	4,509,354	3,987,390	5,170,845
Fines and Forfeitures		3,557,775	*,505,55 *	5,507,550	3,170,073
Interest		(184,633)	20,000	41,167	40,000
Hospital Lease		=	*	*	*
Other	_	442,470	400,000	397,533	400,000
Total Revenues		3,617,832	4,929,354	4,426,090	5,610,845
Other Financing Sources					
Transfer In from other funds		*	*	*	×
Proceeds of Long-Term Debt		5	5	-	5.
Other (Sale of Capital Assets, Insurance Proceeds, etc) Total Other Financing Sources	-				
Total Other Financing Sources		5		3	2
Fund Balance Used for Operations		162,064	5	332,288	5
TOTAL FINANCIAL SOURCES	\$	3,779,896	4,929,354	4,758,378	5,610,845
FINANCIAL USES: Expenditures					
Personal Services	\$		- 5		
Materials & Supplies		184	200	405	450
Dues Travel & Training				•	
Utilities		-	=	2	•
Vehicle Expense Equip & Bldg Maintenance					
Contractual Services		3,773,862	4,893,212	4,741,500	5,398,097
Debt Service (Principal and Interest)		=	.,0.2,2.2	***************************************	=
Emergency		5	5	*	
Other		5,850	33,000	16,473	33,000
Fixed Asset Additions	_	<u> </u>	5		
Total Expenditures		3,779,896	4,926,412	4,758,378	5,431,547
Other Financing Uses					
Transfer Out to other funds		2	¥	2	2
Early Retirement of Long-Term Debt	_				
Total Other Financing Uses		-	-	-	-
TOTAL FINANCIAL USES	\$	3,779,896	4,926,412	4,758,378	5,431,547
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	2.191,861	2,029,797	2.029,797	1,697,509
Less encumbrances, beginning of year		\$	-,,		=,==,,===
Add encumbrances, end of year		*	2	*	ē:
Proprietary adjustment to full accrual		9	5)	€	=
Fund Balance Increase (Decrease) resulting from operations	27-	(162.064)	2.942	(332,288)	179,298
FUND BALANCE (GAAP), end of year		2,029,797	2,032,739	1,697,509	1,876,807
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	(<u>-</u>				
NET FUND BALANCE, end of year	S	2,029,797	2,032,739	1,697,509	1,876,807

Internal Service Funds

Fund Statement-Self-Insured Dental Plan 601

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$. (177)			191
Assessments			•	-	3.
Sales Taxes		以後の	*:	8	
Franchise Taxes		(rē)	=	-	-
Licenses and Permits		5#3		*	35.
Intergovernmental		84	€:	2	54
Charges for Services		259,774	288,225	257,180	276,265
Fines and Forfeitures			\$1	2	12
Interest		(23,097)	2,500	5,187	5,000
Hospital Lease		127	2	2	
Other				×	
Total Revenues	_	236,677	290,725	262,367	281,265
Other Financing Sources					
Transfer In from other funds			ė.	9	9
Proceeds of Long-Term Debt			160	*	· ·
Other (Sale of Capital Assets, Insurance Proceeds, etc)			157		
Total Other Financing Sources		7.61	₹€	3	-
Fund Balance Used for Operations		5,067	Fig.		5,190
TOTAL FINANCIAL SOURCES	\$	241,744	290,725	262,367	286,455
FINANCIAL USES:					
Expenditures					
Personal Services	\$	·**	*	-	4
Materials & Supplies		100	(7 2 7	ä	*
Dues Travel & Training			1141	<u>=</u>	2
Utilities		197	78	*	*
Vehicle Expense		-	1/4	2	-
Equip & Bldg Maintenance		241.744	074.040	#	
Contractual Services		241,744	275,362	249,770	286,455
Debt Service (Principal and Interest)		1993	::::::::::::::::::::::::::::::::::::::	*	
Emergency			•	*	3
Other		9) 🕳	-	~
Fixed Asset Additions	-				
Total Expenditures		241,744	275,362	249,770	286,455
Other Financing Uses					
Transfer Out to other funds		14.1	242	21	-
Early Retirement of Long-Term Debt Total Other Financing Uses	-				
TOTAL FINANCIAL USES	5	241,744	275,362	249,770	286,455
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	345,506	340,439	340,439	353,036
Less encumbrances, beginning of year		9		<u>.</u>	•
Add encumbrances, end of year				*	*
Proprietary adjustment to full accrual		-	3	5:	
Fund Balance Increase (Decrease) resulting from operations	2	(5,067)	15,363	12,597	(5,190)
FUND BALANCE (GAAP), end of year		340,439	355,802	353,036	347,846
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year					
NET FUND BALANCE, end of year	s	340,439	355,802	353,036	347,846
The second control of the second seco	2	0,.00	000,002	0.0,000	01,,010

Fund Statement-Self-Insured Worker's Compensation Fund 602

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$	27	85	*	
Assessments		12		₩.	=
Sales Taxes		39	/ *	*	5
Franchise Taxes		-		•	-
Licenses and Permits		25	\ €	*	5.0
Intergovernmental Charges for Services		-	-	-	
Fines and Forfeitures		5	25		
Interest		(43,220)	100	2	
Hospital Lease		(43,220)		-	-
Other		1,000	3.0		
Total Revenues	-	(42,220)			
Other Financing Sources		, , ,			
Transfer In from other funds			7.0	5	-
Proceeds of Long-Term Debt		9	547	45	*
Other (Sale of Capital Assets, Insurance Proceeds, etc)		167,328	1.77		
Total Other Financing Sources		167,328	140	14	
Fund Balance Used for Operations		539,764	*3		2
TOTAL FINANCIAL SOURCES	\$	664,872	٠	*	=
FINANCIAL USES: Expenditures Personal Services Materials & Supplies Dues Travel & Training Utilities Vehicle Expense Equip & Bldg Maintenance Contractual Services Debt Service (Principal and Interest) Emergency Other Fixed Asset Additions Total Expenditures Other Financing Uses Transfer Out to other funds Early Retirement of Long-Term Debt Total Other Financing Uses TOTAL FINANCIAL USES	\$	(362,299) (362,299) 1,027,171 1,027,171 664,872			
FUND BALANCE: FUND BALANCE (GAAP), beginning of year Less encumbrances, beginning of year Add encumbrances, end of year Proprietary adjustment to full accrual Fund Balance Increase (Decrease) resulting from operations FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR	\$	539,764	3 3 3 3 3	(2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	# # 120 120
APPROPRIATION, end of year	-				
NET FUND BALANCE, end of year	S	2	9		250

Fund Statement-Facilities and Grounds Maintenance Fund 610

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$	190	196	*	*
Assessments		•		<u>.</u>	3
Sales & Use Taxes		980	: * :	*	*
Franchise Taxes Licenses and Permits		### (###)	(5)	•	
Intergovernmental		-	-		
Charges for Services		1,850,659	1,752,911	1,773,576	2,349,220
Fines and Forfeitures		100	18	-,,	=, ,=
Interest		(67,283)	9,750	16,250	14,000
Hospital Lease		191	888	*	3
Other		11,644	24	23,458	
Total Revenues		1,795,120	1,762,661	1,813,284	2,363,220
Other Financing Sources		21212			
Transfer In from other funds		34,913	195	*	
Proceeds of Long-Term Debt Other (Sale of Capital Assets, Insurance Proceeds, etc)		13,218	11,800		10,300
Total Other Financing Sources	-	48,131	11,800		10,300
Total Other Financing Sources		40,151	11,000		10,500
Fund Balance Used for Operations		=	322,953	15,883	364,204
TOTAL FINANCIAL SOURCES	\$	1,843,251	2,097,414	1,829,167	2,737,724
FINANCIAL USES:					
Expenditures					
Personal Services	\$	1,121,050	1,390,474	1,195,940	1,698,692
Materials & Supplies		97,853	111,321	111,863	130,256
Dues Travel & Training		303	3,900	4,969	24,625
Utilities Vehicle Expense		16,023 27,659	18,340 22,060	17,463 15,505	23,856 24,490
Equip & Bldg Maintenance		254,678	306,305	293,832	383,935
Contractual Services		80,279	119,054	103,471	128,453
Debt Service (Principal and Interest)		GU,219	110,001	200,477	120,155
Emergency			11,000		11,000
Other		49.815	58,792	57,540	72,617
Fixed Asset Additions		52,533	56,168	28,584	239,800
Total Expenditures	-	1,700,193	2,097,414	1,829,167	2,737,724
Other Financing Uses					
Transfer Out to other funds		10	120	20	2
Early Retirement of Long-Term Debt	-				<u>*</u> ,
Total Other Financing Uses		3	-	, *	3
TOTAL FINANCIAL USES	\$	1,700,193	2,097,414	1,829,167	2,737,724
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	947,989	1,017,367	1,017,367	982,234
Less encumbrances, beginning of year	9	(32.497)	(19,250)	(19,250)	J02,234
Add encumbrances, end of year		19,250	(15,250)	(17,230)	#
Proprietary adjustment to full accrual		(60,433)	750	1.65	
Fund Balance Increase (Decrease) resulting from operations		143.058	(322,953)	(15,883)	(364,204)
FUND BALANCE (GAAP), end of year		1,017,367	675,164	982,234	618,030
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	_		(*)	(*)	
NET FUND BALANCE, end of year	S	1,017,367	675,164	982,234	618,030

Fund Statement-Capital Repair and Replacement Fund 620

	_	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$			3	-
Assessments		•	- E	8	7
Sales Taxes			= =	¥	3
Franchise Taxes Licenses and Permits		•	•	5	
Intergovernmental					
Charges for Services		265,746	392,840	392,860	425,193
Fines and Forfeitures		203,140	372,040	372,000	-125,155
Interest		(118,545)		18,000	20,500
Hospital Lease		(110,0 10)	16:	=	=-,
Other		**	i let	2	-
Total Revenues	_	147,201	392,840	410,860	445,693
Other Financing Sources					
Transfer In from other funds		580	0.00		
Proceeds of Long-Term Debt		21	72		14
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources	-	30	€	€	ê .
Fund Balance Used for Operations		729,857	16,626	3	- -
TOTAL FINANCIAL SOURCES	\$	877,058	409,466	410,860	445,693
FINANCIAL USES: Expenditures Personal Services Materials & Supplies Dues Travel & Training Utilities Vehicle Expense Equip & Bldg Maintenance Contractual Services Debt Service (Principal and Interest) Emergency Other Fixed Asset Additions Total Expenditures Other Financing Uses Transfer Out to other funds Early Retirement of Long-Term Debt Total Other Financing Uses TOTAL FINANCIAL USES	\$	45,578 834,606 (3,126) 877,058	409,466	370,560	40,000 50,000 90,000
FUND BALANCE: FUND BALANCE (GAAP), beginning of year Less encumbrances, beginning of year Add encumbrances, end of year Proprietary adjustment to full accrual Fund Balance Increase (Decrease) resulting from operations FUND BALANCE (GAAP), end of year	\$	1,811,847 (3,125) 152,590 (729,857) 1,231,455	1,231,455 (152,590) (16,626) 1,062,239	1,231,455 (152,590) 40,300 1,119,165	1,119,165 355.693 1,474,858
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	_	1 404 155	4.042.222	*****	£,
NET FUND BALANCE, end of year	\$	1,231,455	1,062,239	1,119,165	1,474,858

Fund Statement-Utilities Fund 621

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	=				
Revenues					
Property Taxes	\$	## (I	IF:	-	
Assessments		(2)	16	€	12
Sales Taxes		(*)		=	-
Franchise Taxes		20	-2	=	2
Licenses and Permits		300		*	=
Intergovernmental		206.545	102.512	102.542	422.614
Charges for Services		386,545	423,543	423,543	433,614
Fines and Forfeitures Interest		(15,435)	3,200	2,850	3,200
Hospital Lease		(13,433)	3,200	2,030	3,200
Other			(3)		
Total Revenues	-	371,110	426,743	426,393	436,814
Other Financing Sources		0,1,110	120,110	120,070	,
Transfer In from other funds		-	563		
Proceeds of Long-Term Debt		-	196	2	2
Other (Sale of Capital Assets, Insurance Proceeds, etc)		35	8.5	*	
Total Other Financing Sources	-	18			9
Fund Balance Used for Operations		39,463		ĝ.	2
TOTAL FINANCIAL SOURCES	\$	410,573	426,743	426,393	436,814
FINANCIAL USES:					
Expenditures					
Personal Services	\$	97	98		9
Materials & Supplies		3	393		-
Dues Travel & Training				*	9
Utilities		410,573	412,475	414,166	433,614
Vehicle Expense		3	·	5	8
Equip & Bldg Maintenance		54	7 Pc	*	€
Contractual Services		=======================================	(5)	*	7
Debt Service (Principal and Interest)		¥	240	*	2
Emergency					
Other		*		-	-
Fixed Asset Additions Total Expenditures	-	410,573	412,475	414,166	433,614
Other Financing Uses		410,573	412,475	414,100	433,014
Transfer Out to other funds		=	~	2	9
Early Retirement of Long-Term Debt		24		20	
Total Other Financing Uses	-	3			8
TOTAL FINANCIAL USES	\$	410,573	412,475	414,166	433,614
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	187,339	147,876	147.876	160,103
Less encumbrances, beginning of year	9		. 77.070		100,100
Add encumbrances, end of year		2	==: ==:	-	÷
Proprietary adjustment to full accrual		-		192	-
Fund Balance Increase (Decrease) resulting from operations		(39.463)	14.268	12.227	3.200
FUND BALANCE (GAAP), end of year		147,876	162,144	160,103	163,303
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	_	8	(B)	16	€,
NET FUND BALANCE, end of year	\$	147,876	162,144	160,103	163,303

Fund Statement - Capital Repairs and Replacements Family Health Center Fund 622

	v-	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				
Revenues					
Property Taxes	\$		9	(4)	£:
Assessments		5	*	**	₹.
Sales Taxes		2	€	3 4 3	29
Franchise Taxes Licenses and Permits		5.		983	** **
Intergovernmental			-		
Charges for Services			2		
Fines and Forfeitures		-0		:#:	16
Interest		(6,235)	1,180	1,450	1,180
Hospital Lease		•		160	100
Other	_	7,032	7,031	7,030	7,031
Total Revenues		797	8,211	8,480	8,211
Other Financing Sources					
Transfer In from other funds		10#3	*	(4)	(#S
Proceeds of Long-Term Debt		1/2/		(51	(e)
Other (Sale of Capital Assets, Insurance Proceeds, etc) Total Other Financing Sources	2 ←				
Total Other Financing Sources		I, ® S		-	5 .5 5
Fund Balance Used for Operations		98	54,870	50,630	48,870
TOTAL FINANCIAL SOURCES	\$	797	63,081	59,110	57,081
FINANCIAL USES:					
Expenditures					
Personal Services	\$		*		S#3
Materials & Supplies		020	100	3	100
Dues Travel & Training		S#€	€	÷	
Utilities Valviele Evenue					2
Vehicle Expense Equip & Bldg Maintenance		(*	62,981	59,110	56,981
Contractual Services		(S)	02,901	59,110	50,961
Debt Service (Principal and Interest)		1.71			
Emergency		360		9	(2)
Other			51	2	90
Fixed Asset Additions				<u> </u>	
Total Expenditures		(2)	63,081	59,110	57,081
Other Financing Uses					
Transfer Out to other funds		(2)		*	<u>:#:</u>
Early Retirement of Long-Term Debt					
Total Other Financing Uses			됮	8	
TOTAL FINANCIAL USES	\$	(2)	63,081	59,110	57,081
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	99,478	100,275	100.275	49,645
Less encumbrances, beginning of year	<u> </u>		,275	100.275	12,013
Add encumbrances, end of year			±1		33.5
Proprietary adjustment to full accrual		348			(4)
Fund Balance Increase (Decrease) resulting from operations	_	797	(54,870)	(50.630)	(48.870)
FUND BALANCE (GAAP), end of year	-	100,275	45,405	49,645	775
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year	-	120			
NET FUND BALANCE, end of year	S	100,275	45,405	49,645	775

Fund Statement -Capital Repairs and Replacements Health Department Fund 623

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	_		Dauger		
Revenues					
Property Taxes	\$	19+0		5	180
Assessments		373	2		-
Sales Taxes		(A)	*	5	(#)
Franchise Taxes		1/2-	÷.		170
Licenses and Permits		/961	2	34	(4)
Intergovernmental			5	3	
Charges for Services		()	¥	12	-
Fines and Forfeitures		529	5		(2)
Interest		(1,979)	<u>\$1</u>	431	400
Hospital Lease		3.5	ž:		(2 %)
Other	_	(F)		-	(4)
Total Revenues		(1,979)	*	431	400
Other Financing Sources					
Transfer In from other funds		399	÷	æ	(*)
Proceeds of Long-Term Debt		-	£	3	*
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_			<u> </u>	- 30
Total Other Financing Sources		3	2	3	-
Fund Balance Used for Operations		1,979	.00		27.1
TOTAL FINANCIAL SOURCES	\$	te:	÷	431	400
FINANCIAL USES:					
Expenditures					
Personal Services	\$			±:	
Materials & Supplies		220	25	2	541
Dues Travel & Training			5.5		31.
Utilities		-	€	*	-
Vehicle Expense		S#S	5		5.5
Equip & Bldg Maintenance			=	2	
Contractual Services			*	*	
Debt Service (Principal and Interest)		120	-	8	-
Emergency		: **	19 6 5	*	2
Other					=
Fixed Asset Additions	_	-	7(4)	Ξ_	-
Total Expenditures		3	1.5	- 5,	
Other Financing Uses					
Transfer Out to other funds		150	175		16
Early Retirement of Long-Term Debt	_				_ =
Total Other Financing Uses			-		-
TOTAL FINANCIAL USES	\$	20	: #	¥	9
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	32,200	30,221	30,221	30,652
Less encumbrances, beginning of year		350	0 8 1	*	*
Add encumbrances, end of year		120	1000	2	2
Proprietary adjustment to full accrual		30	365	8	*
Fund Balance Increase (Decrease) resulting from operations	_	(1,979)		431	400
FUND BALANCE (GAAP), end of year		30,221	30,221	30,652	31,052
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year		20.001	20.000	20.484	24.045
NET FUND BALANCE, end of year	S	30,221	30,221	30,652	31,052

Fund Statement - Capital Repairs and Replacements Road and Bridge Facilities Fund 624

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	=				
Revenues					
Property Taxes	\$		₩.	*	>
Assessments		•		3	3
Sales Taxes				*	34
Franchise Taxes			100	2	9
Licenses and Permits		3	*		
Intergovernmental Charges for Services		150,000	150,000	150,000	873,845
Fines and Forfeitures		150,000	130,000	150,000	075,045
Interest		(60,765)	6,500	14,300	16,020
Hospital Lease		(2)	1985		
Other		- 2	141		
Total Revenues		89,235	156,500	164,300	889,865
Other Financing Sources					
Transfer In from other funds		(20)	85		3.
Proceeds of Long-Term Debt Other (Sale of Capital Agests, Ingurance Proceeds, etc.)		(<u>2</u>)	323	-	
Other (Sale of Capital Assets, Insurance Proceeds, etc) Total Other Financing Sources	-		721		*
Your Other Emancing Sources		-		-	-
Fund Balance Used for Operations		3	•	-	
TOTAL FINANCIAL SOURCES	\$	89,235	156,500	164,300	889,865
FINANCIAL USES:					
Expenditures					
Personal Services	\$	•	45	2	
Materials & Supplies		30	·	8	¥
Dues Travel & Training		57.7		<u> </u>	
Utilities		(4)	960	*	*
Vehicle Expense		5	350	*	7
Equip & Bldg Maintenance		-	\#	€	•
Contractual Services		15	*		
Debt Service (Principal and Interest) Emergency					
Other			125	5.	
Fixed Asset Additions			-	-	620,000
Total Expenditures	-				620,000
Other Financing Uses					020,000
Transfer Out to other funds		4		- 8	€
Early Retirement of Long-Term Debt			300	•	
Total Other Financing Uses		19			=
TOTAL FINANCIAL USES	\$	*	-	e	620,000
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	994,716	1.083,951	1,083,951	1,248,251
Less encumbrances, beginning of year		*	124	12	*
Add encumbrances, end of year		€	190	1	2
Proprietary adjustment to full accrual			121	183	~
Fund Balance Increase (Decrease) resulting from operations	_	89,235	156,500	164,300	269,865
FUND BALANCE (GAAP), end of year		1,083,951	1,240,451	1,248,251	1,518,116
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		_			ş
NET FUND BALANCE, end of year	s -	1,083,951	1,240,451	1,248,251	1,518,116
THE T TOTAL DALLACTOR, ORGOT YEAR	J	1,000,731	1,440,431	1,470,431	1,010,110

Fund Statement -Capital Repairs and Replacements Emergency Communications Center Fund 625

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	_			-	
Revenues					
Property Taxes	\$	=	9	20	(5)
Assessments		*	9	54	760
Sales Taxes		-			(50
Franchise Taxes		*	*	34	190
Licenses and Permits		₹	<u> </u>		UT/1
Intergovernmental		*	8	5	(4)
Charges for Services		49,677	73,438	73,440	79,484
Fines and Forfeitures		8	*	3	36 0
Interest		(11,061)	140	3,085	140
Hospital Lease		×	~	· ·	34.5
Other	_			<u> </u>	
Total Revenues		38,616	73,578	76,525	79,624
Other Financing Sources					
Transfer In from other funds		*	=		
Proceeds of Long-Term Debt		5		8	- 1
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-			
Total Other Financing Sources		5		8	*
Fund Balance Used for Operations		2:	*	*	
TOTAL FINANCIAL SOURCES	\$	38,616	73,578	76,525	79,624
FINANCIAL USES:					
Expenditures					
Personal Services	\$	5	5		==
Materials & Supplies		*	×	꾶	; 2
Dues Travel & Training		털	~	÷	=
Utilities		₩	×	2	· ·
Vehicle Expense		-	5		
Equip & Bldg Maintenance		*	×	*	2
Contractual Services				5	33
Debt Service (Principal and Interest)		8	in)	2	22
Emergency			* 5		5
Other		P.	20	€	*
Fixed Asset Additions	_	(ter			
Total Expenditures		NF.	¥	ē.,	
Other Financing Uses					
Transfer Out to other funds			23	¥	2
Early Retirement of Long-Term Debt		18:			
Total Other Financing Uses		i ie	₩.	¥	8
TOTAL FINANCIAL USES	\$	T Es	•	*	ä
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	164,895	203,511	203,511	280,036
Less encumbrances, beginning of year		(E)	i.e.	27	-
Add encumbrances, end of year		8.50	10.0	*	*
Proprietary adjustment to full accrual		396	143	ş	€
Fund Balance Increase (Decrease) resulting from operations		38.616	73,578	76.525	79.624
FUND BALANCE (GAAP), end of year	-	203,511	277,089	280,036	359,660
Less: FUND BALANCE UNAVAILABLE FOR					
APPROPRIATION, end of year		202 711	AEE 000		950 110
NET FUND BALANCE, end of year	\$	203,511	277,089	280,036	359,660

Fund Statement - Private Purpose Trust Funds Combined

		2022 Actual	2023 Budget	2023 Estimated	2024
FINANCIAL SOURCES:	-	Actual	Duoget	Estimated	Budget
Revenues					
Property Taxes	\$				
Assessments	u u	(70 (3)	(1		S S
Sales & Use Taxes		100	i les		_
Franchise Taxes		(4)	846	2	
Licenses and Permits					
Intergovernmental		(*)	541	2	5
Charges for Services		121	(e)	*	*
Fines and Forfeitures		(a)	12	2	2
Interest		(5,562)	769	1,115	769
Hospital Lease		52.1	927		3
Other			(E)	*	
Total Revenues	_	(5,562)	769	1,115	769
Other Financing Sources					
Transfer In from other funds				<u> </u>	8
Proceeds of Long-Term Debt				*	*
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources	-	-	-	€	*
Fund Balance Used for Operations		11,931	8,613	8,500	10,287
TOTAL FINANCIAL SOURCES	\$	6,369	9,382	9,615	11,056
FINANCIAL USES:					
Expenditures					
Personal Services	\$	-	-		
Materials & Supplies	9	2	2	-	
Dues Travel & Training				2	5.
Utilities		2			-
Vehicle Expense			======================================	74	S1 25
Equip & Bldg Maintenance		2	-	-	_
Contractual Services			140	V#1	=
Debt Service (Principal and Interest)			-	100	
Emergency		9	145	0.2	20
Other		6,369	9,382	9,615	11,056
Fixed Asset Additions				88	E_
Total Expenditures		6,369	9,382	9,615	11,056
Other Financing Uses			,		,,,,
Transfer Out to other funds			*	1.00	(e)
Early Retirement of Long-Term Debt		3		2	4.
Total Other Financing Uses	_	*			7.0
TOTAL FINANCIAL USES	\$	6,369	9,382	9,615	11,056
FUND RALANCE					
FUND BALANCE:	6	02.020	00.000	00.000	M4 800
FUND BALANCE (GAAP), beginning of year	\$	92,020	80,089	80,089	71,589
Less encumbrances, beginning of year		3.	38	≥0.	· ·
Add encumbrances, end of year		(11.021)	(0.542)	120	44.0.40
Fund Balance Increase (Decrease) resulting from operations	: : : : : : : : : : : : : : : : : : :	(11,931)	(8,613)	(8,500)	(10,287)
FUND BALANCE (GAAP), end of year		80,089	71,476	71,589	61,302
Less: FUND BALANCE UNAVAILABLE FOR		(27 (71)	(27 (71)	(27 (71)	(27 (74)
APPROPRIATION, end of year	_	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$	42,418	33,805	33,918	23,631

Fund Statement -George Spencer Trust Fund 720 (Private Purpose Trust Fund)

	_	2022 Actual	2023 Budget	2023Estimated	2024 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$	0 % 3	*	÷	3
Assessments		073	2.	2	(3)
Sales Taxes		565	*	-	(40)
Franchise Taxes Licenses and Permits		R E 1	5		8.5
Intergovernmental		5.43	-		3-3
Charges for Services					20
Fines and Forfeitures		0.00	_		
Interest		(1,966)	270	424	270
Hospital Lease			*:	*	-
Other		(A)	<u> </u>	2_,	(2)
Total Revenues		(1,966)	270	424	270
Other Financing Sources					
Transfer In from other funds		383	*	*	960
Proceeds of Long-Term Debt		-	-	5	27
Other (Sale of Capital Assets, Insurance Proceeds, etc)	_			* * * · ·	
Total Other Financing Sources		150	20	•	3
Fund Balance Used for Operations		2,221	33	5	30
TOTAL FINANCIAL SOURCES	\$	255	303	424	300
FINANCIAL USES:					
Expenditures					
Personal Services	\$:::::::::::::::::::::::::::::::::::::::	5	*	
Materials & Supplies		*	=	-	-
Dues Travel & Training		(#K)	2		
Utilities Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance			-	<u>.</u>	= =
Contractual Services					
Debt Service (Principal and Interest)		-			-
Emergency		5 + 0;	(e)		
Other		255	303	303	300
Fixed Asset Additions			2#8	¥.,	
Total Expenditures	_	255	303	303	300
Other Financing Uses					
Transfer Out to other funds		25.5	1.5	**	
Early Retirement of Long-Term Debt	_	147	V2.	=======================================	-
Total Other Financing Uses		=	100	=	*
TOTAL FINANCIAL USES	\$	255	303	303	300
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	32,243	30,022	30,022	30,143
Less encumbrances, beginning of year	-		980	*	= -,
Add encumbrances, end of year		5	375	71	
Fund Balance Increase (Decrease) resulting from operations	9-	(2,221)	(33)	121	(30)
FUND BALANCE (GAAP), end of year Less: FUND BALANCE UNAVAILABLE FOR		30,022	29,989	30,143	30,113
APPROPRIATION, end of year		(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$	(2,378)	(2,411)	(2,257)	(2,287)

Fund Statement – Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	_	2022 Actual	2023 Budget	2023Estimated	2024 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$: - ::	75	5	
Assessments		-	92	9	9
Sales Taxes		(4)	· ·	€	
Franchise Taxes		-			3
Licenses and Permits			000	*	3
Intergovernmental		-	0 2 0	5	7.
Charges for Services		3		₹.	×
Fines and Forfeitures		(2.50)	(7)	5	10
Interest		(352)	49	76	49
Hospital Lease			(*)	*	
Other	-	(2.50)			- 10
Total Revenues		(352)	49	76	49
Other Financing Sources Transfer In from other funds					
				€.	
Proceeds of Long-Term Debt Other (Sale of Capital Assets, Insurance Proceeds, etc)			-	•	-
Total Other Financing Sources					_
Total Other Financing Sources				-	
Fund Balance Used for Operations		352	8	14	2
TOTAL FINANCIAL SOURCES	\$	s a	49	76	49
FINANCIAL USES:					
Expenditures					
Personal Services	\$	3		£	€.
Materials & Supplies		*	*	*	*
Dues Travel & Training		· ·		5	5
Utilities		3		-	*
Vehicle Expense		€	-	1.5	5
Equip & Bldg Maintenance		*	9.	-	-
Contractual Services		2	57.0), **	÷
Debt Service (Principal and Interest)			%	321	2
Emergency			131	1.2	55
Other		-	-	+	₩.
Fixed Asset Additions	-				
Total Expenditures		=	131	-	-
Other Financing Uses					/C
Transfer Out to other funds		-	:#1	1.0	-
Early Retirement of Long-Term Debt	_				
Total Other Financing Uses		-	-	(=)	5
TOTAL FINANCIAL USES	\$	8	(6)		*
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$	5,761	5,409	5,409	5,485
Less encumbrances, beginning of year	J	5,701	J.403	3,409	2,403
Add encumbrances, end of year		8			=: ≥:
Fund Balance Increase (Decrease) resulting from operations		(352)	49	76	49
FUND BALANCE (GAAP), end of year		5,409	5,458	5,485	5,534
Less: FUND BALANCE UNAVAILABLE FOR		29707	5,750	3,703	2,224
APPROPRIATION, end of year		(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year		138			
THE I POIND DALANCE, CHO OF YEAR	S	138	187	214	263

Fund Statement –Rocky Fork Cemetery Trust Fund 723 (Private Purpose Trust Fund)

		2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:	-				7
Revenues					
Property Taxes	\$	(77)	150		
Assessments		340.	(4)	*	·
Sales Taxes		::::	16		
Franchise Taxes		140	120	¥	2
Licenses and Permits		=	75	8	÷
Intergovernmental		(4)	100	2	2
Charges for Services		350	-	5	
Fines and Forfeitures		-	167	2	
Interest		(3,244)	450	615	450
Hospital Lease		:क्री:	1.6	2	≈
Other	_	(#7)		· · · · · · · · · · · · · · · · · · ·	
Total Revenues		(3,244)	450	615	450
Other Financing Sources					
Transfer In from other funds		•	•	*	-
Proceeds of Long-Term Debt			(EE)	<u>s</u>	*
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-				
Total Other Financing Sources		-			*
Fund Balance Used for Operations		9,358	8,629	8,697	10,306
TOTAL FINANCIAL SOURCES	\$	6,114	9,079	9,312	10,756
FINANCIAL USES:					
Expenditures					
Personal Services	\$		340	8	9
Materials & Supplies		970	(42)	5:	5
Dues Travel & Training		:#J	(+)	90	#
Utilities		.5.1	(6)	*	
Vehicle Expense		· ·	949	€	~
Equip & Bldg Maintenance			()意	55	
Contractual Services		-	(4)	2	#
Debt Service (Principal and Interest)			*	5	
Emergency		(4)	0.070	0.212	40.744
Other		6,114	9,079	9,312	10,756
Fixed Asset Additions	=	(114	0.070	0.212	10.75(
Total Expenditures		6,114	9,079	9,312	10,756
Other Financing Uses					
Transfer Out to other funds			25°		
Early Retirement of Long-Term Debt Total Other Financing Uses	-		-		
TOTAL FINANCIAL USES	\$	6,114	9,079	9,312	10,756
FUND BALANCE:	v	54.016	44.650	11650	25.061
FUND BALANCE (GAAP), beginning of year	\$	54,016	44,658	44,658	35,961
Less encumbrances, beginning of year		8		#6	×
Add encumbrances, end of year		(0.250)	(8 620)	(8 607)	(10.200)
Fund Balance Increase (Decrease) resulting from operations	-	(9,358) 44,658	36,029	<u>(8,697)</u> 35,961	(10,306)
FUND BALANCE (GAAP), end of year		44,000	30,029	35,301	25,655
Less: FUND BALANCE UNAVAILABLE FOR					_
APPROPRIATION, end of year		44.550	7 / 030	25.044	25.455
NET FUND BALANCE, end of year	\$	44,658	36,029	35,961	25,655