

CERTIFIED COPY OF ORDER

573 -2023

STATE OF MISSOURI

December Session of the October Adjourned

Term. 20 23

County of Boone

} ea.

In the County Commission of said county, on the

14th

day of December

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.

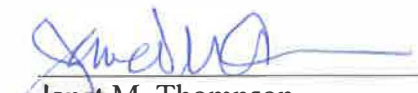
ATTEST:



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

THIS AGREEMENT dated this 14th day of December 2023, by and between **Boone County, Missouri**, a first-class county and political subdivision of the state of Missouri, by and through its County Commission, ("County") and Patricia Schreiner, (herein "Consultant").

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.

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.

- X 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.


Patricia Schreiner

12/13/23
Date

574 -2023

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STATE OF MISSOURI

} ea.

December Session of the October Adjourned

Term. 20 23

County of Boone

In the County Commission of said county, on the

14th

day of

December

20 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

} ea.

Term. 20

In the County Commission of said county, on the

day of

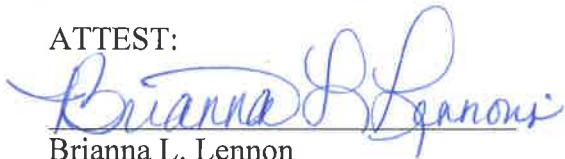
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the following, among other proceedings, were had, viz:

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.

Expenditures 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	Other
	\$ 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	\$ -
Department of Corrections	3,001,166	214,757	120,745	121,458	4,650	40,640	825,088	-	1,007,095	431,242	5,766,841	-
Legal Services (Attorney)	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	-
Public Safety	3,724,338	67,764	53,670	12,389	7,620	4,688	7,921	-	343,733	6,733	4,228,856	-
Public Works	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	-
Information Technology	661,606	5,520	4,002	1,875	-	960	414,673	-	238,651	-	1,327,287	-
Transportation & 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	-
Utilities	695,299	11,446	29,701	6,195	1,500	1,637	14,264,497	-	4,447,520	27,351	19,485,146	-
	-	-	-	-	-	-	-	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	\$ -

* includes building utilities for those departments. Utilities for facilities housing multiple offices are accounted for 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**

Cost Center #	Functional Area Department/Cost Center Name	Major Funds						Non-Major Funds	Total Governmental Funds
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund		
General Government Operations									
1110	Auditor	\$ 865,968	-	-	-	-	-	-	865,968
1115	Human Resources & Risk Mgmt	584,546	-	-	-	-	-	-	584,546
1118	Purchasing	466,475	-	-	-	-	-	-	466,475
1121	County Commission	802,698	-	-	-	-	-	-	802,698
1122	County Association Dues	51,868	-	-	-	-	-	-	51,868
1123	GF Emergency & Contingency	1,188,704	-	-	-	-	-	-	1,188,704
1125	Centralia Office	9,645	-	-	-	-	-	-	9,645
1126	County Counselor	599,013	-	-	-	-	-	-	599,013
1131	GF County Clerk Operations	375,053	-	-	-	-	-	-	375,053
1132	GF Elections and VR Operations	835,646	-	-	-	-	-	-	835,646
2300	Election Services Fund Operations	-	-	-	-	-	-	116,525	116,525
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	-	-	-
1133	GF Election Activities	910,900	-	-	-	-	-	-	910,900
1140	Treasurer	437,809	-	-	-	-	-	-	437,809
1150	GF Collector	836,394	-	-	-	-	-	-	836,394
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	-	322,271	322,271
1160	GF Recorder	703,901	-	-	-	-	-	-	703,901
2800	Record Preservation Fund Activity	-	-	-	-	-	-	327,085	327,085
1170	GF IT Administration	763,813	-	-	-	-	-	-	763,813
1171	GF IT Facilities Security	169,452	-	-	-	-	-	-	169,452
1172	GF IT Hardware & Software	3,082,609	-	-	-	-	-	-	3,082,609
1173	GF IT Software Development	801,289	-	-	-	-	-	-	801,289
1174	GF IT Technical Support	944,128	-	-	-	-	-	-	944,128
1176	GF IT GIS	406,819	-	-	-	-	-	-	406,819
1190	GF Non-Departmental	1,476,402	-	-	-	-	-	-	1,476,402
1191	Safety & Risk Management	13,465	-	-	-	-	-	-	13,465
1192	Recruitment & Retention	203,945	-	-	-	-	-	-	203,945
1194	GF IT Mail Services	469,445	-	-	-	-	-	-	469,445
1195	GF Insurance Activity	975,614	-	-	-	-	-	-	975,614
1196	GF Records Management Services	18,926	-	-	-	-	-	-	18,926
2010	Assessment	-	-	-	-	-	-	2,182,677	2,182,677
2011	Assessment Insurance Activity	-	-	-	-	-	-	10,497	10,497
2012	ARS IT Hardware & Software	-	-	-	-	-	-	118,658	118,658
2983	American Rescue Plan Act	-	-	-	-	-	-	-	-
	Sub-Total	17,994,527	-	-	-	-	-	3,077,713	21,072,240
Public Safety & Judicial - Courts									
1210	GF Court Operations	2,567,066	-	-	-	-	-	-	2,567,066
1221	GF Circult Clerk	654,890	-	-	-	-	-	-	654,890
1230	GF Jury Costs	102,300	-	-	-	-	-	-	102,300
1241	GF Juvenile Office	628,756	-	-	-	-	-	-	628,756
1242	GF Juvenile Detention	708,229	-	-	-	-	-	-	708,229
1243	GF Juvenile Grants	57,791	-	-	-	-	-	-	57,791
1244	GF Court Ops Grants	-	-	-	-	-	-	-	-
1245	GF Treatment Court Grants	-	-	-	-	-	-	-	-
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	-	16,850	16,850
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	-	23,000	23,000
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	-	208,725	208,725
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	-	25,071	25,071
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	-	47,560	47,560
2860	GARNISHMENT FEE FD Circuit Clerk Garnishn	-	-	-	-	-	-	17,000	17,000
2870	JJ Preservation Juvenile Office	-	-	-	-	-	-	90,662	90,662
2871	JJ Preservation Juvenile Detention	-	-	-	-	-	-	59,773	59,773
2904	LEST Alt Sentencing Programs	-	-	329,386	-	-	-	-	329,386
2908	LEST Court Ops/Alt Sent Prog	-	-	229,782	-	-	-	-	229,782
	Sub-Total	4,719,032	-	559,168	-	-	-	486,641	5,765,841
Public Safety & Judicial - Sheriff & Corrections									
1228	GF Sheriff/Detention Administration	3,804,419	-	-	-	-	-	-	3,804,419
1251	GF Sheriff Operations	5,093,324	-	-	-	-	-	-	5,093,324
1253	GF Sheriff Grants	445,084	-	-	-	-	-	-	445,084
1255	GF Detention Operations	5,803,846	-	-	-	-	-	-	5,803,846
2510	SH Training Fund Activity	-	-	-	-	-	-	16,400	16,400
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	-	7,800	7,800
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	-	430	430
2531	Justice Assistance Grant FYX1	-	-	-	-	-	-	36,950	36,950
2532	Justice Assistance Grant FYX2	-	-	-	-	-	-	36,295	36,295
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	-	3,500	3,500
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	36,880	36,880
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	-	36,400	36,400
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	-	25,095	25,095
2901	LEST Sheriff Operations	-	-	2,853,885	-	-	-	-	2,853,885
2902	LEST Detention Operations	-	-	1,078,236	-	-	-	-	1,078,236
2906	LEST Contract Inmate Housing	-	-	180,000	-	-	-	-	180,000
2909	LEST Sheriff/Detention Administration	-	-	125,784	-	-	-	-	125,784
	Sub-Total	\$ 15,148,673	-	4,235,915	-	-	-	243,560	19,628,148

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

Cost Center #	Functional Area Department/Cost Center Name	Major Funds							Total Governmental Funds
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non-Major Funds	
Public Safety & Judicial - Prosecuting Attorney									
1261	GF Prosecuting Attorney	\$ 3,042,156	-	-	-	-	-	-	3,042,156
1262	GF Pros Atmny Viclim Wilness	410,747	-	-	-	-	-	-	410,747
1263	Pros Atmny Child Support Enforcement	262,965	-	-	-	-	-	-	262,965
2600	Pros Atmny Training Fund Activity	-	-	-	-	-	-	5,622	5,622
2610	Pros Atmny Tax Collection	-	-	-	-	-	-	24,074	24,074
2620	Pros Atmny Contingency	-	-	-	-	-	-	20,000	20,000
2640	Pros Atmny Forfeiture	-	-	-	-	-	-	1,000	1,000
2650	Pros Atmny Admin Handling Cost	-	-	-	-	-	-	955	955
2651	Pros Atmny Bad Check	-	-	-	-	-	-	155	155
2903	LEST Prosecuting Attorney	-	-	461,182	-	-	-	-	461,182
	Sub-Total	<u>3,715,868</u>	-	<u>461,182</u>	-	-	-	<u>51,806</u>	<u>4,228,856</u>
Public Safety & Judicial - 911 & Emergency Management									
2101	LEPC-CEPF Grant	-	-	-	-	-	-	3,950	3,950
2700	911/EM Non-Departmental	-	-	-	-	1,916,387	-	-	1,916,387
2701	BOCO Joint Comm 911 Operations	-	-	-	-	5,646,202	-	-	5,646,202
2702	Emergency Management Operations	-	-	-	-	2,330,453	-	-	2,330,453
2703	911/EM IT Administration	-	-	-	-	3,100	-	-	3,100
2704	BOCO Joint Comm Radio Operations	-	-	-	-	2,525,624	-	-	2,525,624
2705	911/EM FM Building Maintenance	-	-	-	-	480,504	-	-	480,504
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	7,897,079	-	-	7,897,079
2707	Disaster Relief Activities	-	-	-	-	500,000	-	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	3,317,329	-	-	3,317,329
2709	911/EM IT Technical Support	-	-	-	-	684,760	-	-	684,760
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	-	60,000	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	1,330,073	-	-	1,330,073
2712	911/EM Insurance Activity	-	-	-	-	99,250	-	-	99,250
	Sub-Total	-	-	-	-	<u>26,730,761</u>	-	<u>63,950</u>	<u>26,794,711</u>
Public Safety & Judicial - Other									
1200	Public Administrator	735,130	-	-	-	-	-	-	735,130
1280	Medical Examiner	411,573	-	-	-	-	-	-	411,573
1285	GF District Defender	47,984	-	-	-	-	-	-	47,984
2900	LEST Non-Departmental	-	-	132,600	-	-	-	-	132,600
	Sub-Total	<u>1,194,687</u>	-	<u>132,600</u>	-	-	-	-	<u>1,327,287</u>
Environment, Protective Inspection & Infrastructure									
1360	GF RM Solid Waste	172,356	-	-	-	-	-	-	172,356
1710	GF RM Land Use Planning	565,765	-	-	-	-	-	-	565,765
1711	GF RM Administration	593,303	-	-	-	-	-	-	593,303
1720	GF RM Building Inspection	698,300	-	-	-	-	-	-	698,300
1725	GF RM Stormwater Planning	357,557	-	-	-	-	-	-	357,557
2040	R&B Road Maintenance	-	8,443,349	-	-	-	-	-	8,443,349
2041	RM Road Infrastructure Rehab Preservation	-	5,252,000	-	-	-	-	-	5,252,000
2042	R&B Fleet Mntc Operations	-	1,782,080	-	-	-	-	-	1,782,080
2043	R&B Traffic/Sign	-	179,956	-	-	-	-	-	179,956
2044	R&B Administration	-	382,359	-	-	-	-	-	382,359
2045	RM Road Inspection	-	342,296	-	-	-	-	-	342,296
2046	RM Stormwater Planning	-	355,775	-	-	-	-	-	355,775
2047	R&B Facilities Mntc/Custodial	-	1,006,427	-	-	-	-	-	1,006,427
2048	R&B Insurance Activity	-	247,500	-	-	-	-	-	247,500
2049	R&B Non-Departmental	-	5,154,557	-	-	-	-	-	5,154,557
2081	RM Administration R&B Fund	-	568,859	-	-	-	-	-	568,859
2082	RM Engineering R&B Fund	-	605,100	-	-	-	-	-	605,100
2083	R&B IT Hardware & Software	-	138,747	-	-	-	-	-	138,747
	Sub-Total	<u>2,392,531</u>	<u>24,459,005</u>	-	-	-	-	-	<u>26,851,536</u>
Community Health & Public Services									
1410	Public Health Services	1,627,310	-	-	-	-	-	-	1,627,310
1420	GF Community Services Administration	56,573	-	-	-	-	-	-	56,573
1430	Civic Services	129,000	-	-	-	-	-	-	129,000
1730	Animal Control	290,832	-	-	-	-	-	-	290,832
2030	Domestic Violence Fund Activity	-	-	-	-	-	-	23,818	23,818
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	-	1,870,579	1,870,579
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	-	108,888	108,888
2160	CSF Community Services Administration	-	-	-	1,073,146	-	-	-	1,073,146
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	-	650,000
2162	CSF Program Funding	-	-	-	13,500,000	-	-	-	13,500,000
	Sub-Total	<u>2,103,715</u>	-	-	<u>15,223,146</u>	-	-	<u>2,158,285</u>	<u>19,485,146</u>
Other									
1510	Economic Support	63,000	-	-	-	-	-	-	63,000
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	-	871,063	871,063
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	-	67,712	67,712
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	-	14,125	14,125
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	-	10,685	10,685
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	-	5,850	5,850
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	-	14,694	14,694
	Sub-Total	<u>\$ 63,000</u>	-	-	-	-	-	<u>984,129</u>	<u>1,047,129</u>
	Total Expenditures	<u>47,330,033</u>	<u>24,459,005</u>	<u>5,388,865</u>	<u>15,223,146</u>	<u>26,730,761</u>	-	<u>7,088,084</u>	<u>126,199,894</u>
	Other Financing Uses	<u>7,530</u>	-	-	-	<u>871,062</u>	<u>2,500,000</u>	<u>16,500</u>	<u>3,395,092</u>
	Grand Total	<u>\$ 47,337,563</u>	<u>24,459,005</u>	<u>5,388,865</u>	<u>15,223,146</u>	<u>27,601,823</u>	<u>2,500,000</u>	<u>7,084,584</u>	<u>129,594,986</u>

Commission Directed Changes to the 2024 Proposed Operating Budget

General (Fund #100)	Expenditure	Dept.	Account	Revenue	Description
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	81	1176	70100		Cisco Duo - Multifactor Authenticator
Facilities Internal Service Charge	30,000	1190	83815		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	(215)	1420	23850		Reallocating new FTE accessories to 2130
Registration	(9)	1420	37200		Reallocating new FTE accessories to 2130
Telephones	(24)	1420	48000		Reallocating new FTE accessories to 2130
Software Service Contract	(12)	1420	70050		Reallocating new FTE accessories to 2130
Software Subscriptions	(286)	1420	70100		Reallocating new FTE accessories to 2130
Software Subscriptions	71	1420	70100		Cisco Duo - Multifactor Authenticator
Computer Hardware	(528)	1420	91301		Reallocating new FTE accessories to 2130
Historical Soceity	5,000	1430	86689		Additional Funds
Economic Development - REDI	5,000	1510	86685		Additional Funds
Total Changes to General Fund	\$ 233,060			\$ -	
Assessment (Fund #201)					
Software Subscriptions	486	2012	70100		Cisco Duo - Multifactor Authenticator
Total Changes to Assessment Fund	\$ 486			\$ -	
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
Replcmnt Mach & Equip	21,000	2040	92300		Saw blade for boom mowers
Subtotal	\$ 97,700			\$ -	
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-Hospital Lease (Fund #213)					
Office Supplies	\$ 1,000	2130	23000	\$ -	New FTE program manager-new office setup
Printed Materials	500	2130	23001	-	New FTE program manager-printed materials
Computer Hardware <\$1K	400	2130	23820		New FTE program manager-monitors
Minor Equip & Tools <\$1000	800	2130	23850		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 (Fund #216)

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. Account	Revenue	Description
911/Emergency Management Sales Tax (Fund #270)				
IT Hardware/Software-911/EM				
Software Subscriptions	2,025	2708 70100		Cisco Duo - Multifactor Authenticator
Outsourced Services	2,829	2708 71100		Cisco Duo Implementation Services
Subtotal	\$ 4,854		\$ -	
Total Changes to 911/Emergency Management Sales Tax Fund	\$ 4,854		\$ -	

Facilities & Grounds (Fund #610)

FM IT Hardware & Software

Software Subscriptions	432	6107 70100		Cisco Duo - Multifactor Authenticator
Software Subscriptions	23,100	6107 70100		Migrate Work Order Software to Cloud
Subtotal	\$ 23,532		\$ -	
Total Changes to Facilities and Grounds Fund	\$ 23,532		\$ -	

Capital Repairs & Replacements - Family Health Center (Fund #622)

Equip Repairs/Maintenance	30,000	6220 60200		Roof Top Unit Controllers
Internal Service Charge		6220 3530	30,000	Transfer from GF to cover expenses
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)	486	-
Road and Bridge (Fund #204)	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)	23,532	-
Capital Repairs & Replacements - Family Health Center (Fund #622)	30,000	30,000
Total	\$ 406,467	\$ 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)

Governmental Funds

Fund Statement—All Governmental Funds Combined

(Excluding Capital Project Funds)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
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	-	-	-	-
Other	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	-	-	-	-
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	-	-	-	-
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
FUND BALANCE:				
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	-	-	-
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	108,281,102	61,894,201	116,018,247	93,676,425
Less: FUND BALANCE UNAVAILABLE FOR				
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

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,500,359	4,581,600	4,735,100	4,894,922
Assessments	-	-	-	-
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	4,646,994	4,426,161	4,319,983	4,465,374
Fines and Forfeitures	10,092	16,000	16,000	16,000
Interest	(2,902,456)	349,411	1,024,015	815,111
Hospital Lease	-	-	-	-
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				
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
Fund Balance Used for Operations	713,029	3,486,141	-	3,392,336
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	1,191,677	1,019,626	1,118,161
Dues Travel & Training	274,442	522,846	375,874	577,298
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)	-	-	-	-
Emergency	-	1,070,000	-	1,070,000
Other	5,561,682	6,277,631	5,247,231	7,517,561
Fixed Asset Additions	1,021,996	2,366,682	2,255,630	2,838,658
Total Expenditures	31,616,141	42,080,409	36,286,196	47,330,033
Other Financing Uses				
Transfer Out to other funds	12,000	12,000	12,000	7,530
Early Retirement of Long-Term Debt	-	-	-	-
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	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(713,029)	(3,486,141)	5,399,661	(3,392,336)
FUND BALANCE (GAAP), end of year	29,055,094	23,980,677	32,866,479	29,474,143
Less: FUND BALANCE UNAVAILABLE FOR 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%	44.29%	75.85%	50.98%

Governmental Funds

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	-	-	-	-
Sales & Use Taxes	17,903,676	19,621,000	20,723,291	21,137,757
Franchise Taxes	-	-	-	-
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	-	-	-	-
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	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	273,116	459,000	379,962	114,175
Total Other Financing Sources	640,725	459,000	379,962	114,175
Fund Balance Used for Operations	-	-	-	-
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	-	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	-	-	-	-
Total Other Financing Uses	1,200,000	979,750	979,750	-
TOTAL FINANCIAL USES	\$ 19,625,355	24,528,257	22,533,987	24,459,005
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 19,913,830	22,037,935	22,037,935	24,611,284
Less encumbrances, beginning of year	(917,539)	(867,343)	(867,343)	-
Add encumbrances, end of year	867,343	-	-	-
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%	87.27%	84.39%

Governmental Funds

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 Resource Mgmt Road Inspection
REVENUES:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	7,000
Intergovernmental	39,800	677,000	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-
Other	300,800	-	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	-	-	1,005,800	-	-	18,431
Equip & Bldg Maintenance	-	-	75,000	-	1,320	100
Contractual Services	804,581	5,662,000	11,600	-	18,493	1,110
Emergency	150,000	-	-	-	-	-
Other	2,500	-	4,400	-	320	3,217
Fixed Asset Additions	2,133,030	-	-	-	-	41,450
Total Expenditures	\$ 8,670,503	\$ 5,662,000	\$ 1,670,650	\$ 159,332	\$ 337,294	\$ 374,318

FUND BALANCE USED FOR OPERATIONS

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Tax	4,475,918	4,794,000	5,158,242	5,261,406
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	300	-	300
Fines and Forfeitures	-	-	-	-
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				
Transfer In from other funds	115,006	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
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	-	-	-	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	-	-	-	-
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	-	25,000	-	25,000
Other	46,856	51,702	39,829	160,192
Fixed Asset Additions	424,374	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	-	-	-	-
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:				
FUND BALANCE (GAAP), beginning of year	\$ 4,112,831	5,084,993	5,084,993	6,095,195
Less encumbrances, beginning of year	(21,776)	(57,203)	(57,203)	-
Add encumbrances, end of year	57,203	-	-	-
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 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	107.77%	84.87%	113.98%	89.47%

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

	2900	2901	2902	2903	2904
	Revenue	Sheriff Operations	Detention Operations	Prosecuting Attorney	Alternative Sentencing
REVENUES:					
Taxes	\$ 4,794,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	300
Fines and Forfeitures	-	-	-	-	-
Interest	32,100	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ 4,826,100	\$ -	\$ -	\$ -	\$ 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	-	-	-	-	-
Equip & Bldg Maintenance	-	31,069	7,100	-	200
Contractual Services	-	23,802	-	-	40,000
Emergency	25,000	-	-	-	-
Other	2,300	-	-	-	49,252
Fixed Asset Additions	-	229,300	-	-	-
Total Expenditures	\$ 27,300	\$ 1,947,251	\$ 982,084	\$ 392,685	\$ 300,778

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

<u>2905</u> <u>IT Hardware</u> <u>& Software</u>	<u>2906</u> <u>Contract</u> <u>Inmate Housing</u>	<u>2907</u> <u>Juvenile</u> <u>Detention</u>	<u>2908</u> <u>Court/</u> <u>Altern. Sentencing</u> <u>Programs</u>	<u>2909</u> <u>Sheriff/</u> <u>Detention</u> <u>Administration</u>	<u>Fund</u> <u>290</u> <u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,054,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	300
-	-	-	-	-	-
-	-	-	-	-	23,600
-	-	-	-	-	-
-	-	-	-	-	35,400
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,113,300</u>
-	-	-	159,937	87,877	3,048,973
-	-	-	-	-	146,747
-	-	-	-	4,000	38,363
-	-	-	-	-	49,264
-	-	-	-	-	-
-	-	-	-	-	49,454
-	180,000	-	-	-	258,130
-	-	-	-	-	25,000
-	-	-	-	150	59,611
-	-	-	-	-	444,900
<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ 159,937</u>	<u>\$ 92,027</u>	<u>\$ 4,120,442</u>
					<u>\$ (7,142)</u>

Governmental Funds

Fund Statement—Community Children’s Services 216 (Major Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	8,498,293	9,314,000	9,857,864	10,055,021
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	45,238	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(740,466)	98,000	148,130	98,000
Hospital Lease	-	-	-	-
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	-	-	-	-
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	-	-	-	-
Equip & Bldg Maintenance	583	1,705	1,065	1,097
Contractual Services	8,216,191	14,049,760	10,019,018	14,050,539
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	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	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
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	11,165,710	5,101,277	10,191,790	5,121,665
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
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%

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	13,426,333	13,750,000	13,576,708	13,848,242
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	187,449	156,848	160,700	114,890
Charges for Services	48	350	150	350
Fines and Forfeitures	-	-	-	-
Interest	(1,759,640)	245,000	447,810	340,000
Hospital Lease	-	-	-	-
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				
Transfer In from other funds	-	1,266,183	1,266,183	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	4,862	-	-	-
Total Other Financing Sources	4,862	1,266,183	1,266,183	-
Fund Balance Used for Operations	-	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)	-	-	-	-
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				
Transfer Out to other funds	867,962	869,812	869,812	871,062
Early Retirement of Long-Term Debt	-	-	-	-
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
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 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	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,036,990	(14,675,510)	3,195,239	(13,271,091)
FUND BALANCE (GAAP), end of year	32,043,693	15,799,634	33,670,383	20,399,292
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(10,300,000)	(10,300,000)	(6,000,000)	(6,000,000)
NET FUND BALANCE, end of year	\$ 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 Funds

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

Departments funded by 911/Emergency Management Fund

	2700	2701 Joint Communications	2702 Emergency Management Operations	2703 Information Technology Administration	2704 Joint Communications Radio Network
	<u>Revenue</u>	<u>Operations</u>	<u>Operations</u>	<u>Administration</u>	<u>Radio Network</u>
REVENUES:					
Taxes	\$ 13,848,242	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	1,890	113,000	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	340,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	26,000	250	-	-	1,000
Total Revenues	\$ 14,214,242	\$ 2,140	\$ 113,000	\$ -	\$ 1,000
EXPENDITURES:					
Personal Services	-	5,311,400	695,650	-	262,563
Materials & Supplies	-	27,300	143,652	900	68,500
Dues Travel & Training	-	125,377	106,166	-	27,750
Utilities	-	134,700	16,320	-	135,770
Vehicle Expense	-	-	15,233	-	9,713
Equip & Bldg Maintenance	-	2,200	100,846	-	37,330
Contractual Services	-	37,175	583,630	2,200	304,378
Emergency	100,000	-	-	-	-
Other	1,816,387	1,050	289,296	-	51,120
Fixed Asset Additions	-	7,000	379,660	-	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 by 911/Emergency Management Fund

2705 Facilities Housekeeping Grounds	2706 Radio Network Improvements	2707 Disaster Relief Activities	2708 Information Technology Hardware/ Software	2709 Information Technology Technical Support	2711 Joint Communication Administration	2712 Insurance Activity	Fund 270 Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,848,242
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	114,890
-	-	-	-	-	350	-	350
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	340,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,250
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ 14,330,732</u>
-	-	-	-	629,470	873,358	-	7,772,441
11,300	484,179	-	58,220	-	20,370	-	814,421
-	-	-	1,925	42,320	24,735	-	328,273
114,518	-	-	50,849	2,220	72,980	-	527,357
-	-	-	-	-	10,425	-	35,371
81,924	-	-	413,255	-	3,380	-	638,935
22,109	399,650	-	1,272,080	10,050	118,165	99,250	2,848,687
-	-	-	-	-	-	-	100,000
250,653	-	500,000	-	700	206,660	-	3,115,866
-	7,013,250	-	1,521,000	-	-	-	10,549,410
<u>\$ 480,504</u>	<u>\$ 7,897,079</u>	<u>\$ 500,000</u>	<u>\$ 3,317,329</u>	<u>\$ 684,760</u>	<u>\$ 1,330,073</u>	<u>\$ 99,250</u>	<u>\$ 26,730,761</u>
							<u>\$ (12,400,029)</u>

Governmental Funds

Fund Statement—Recovery Act Stimulus 298 (Major Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	268,610	2,500,000	7,500,000	2,500,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	268,610	2,500,000	7,500,000	2,500,000
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	-	-	-	-
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	\$ -	-	-	-
Materials & Supplies	4,620	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(30,160)	220,000	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	250,000	16,817,611	5,000,000	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	224,460	17,037,611	5,000,000	-
Other Financing Uses				
Transfer Out to other funds	-	2,500,000	2,500,000	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-
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
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	(44,150)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	44,150	(17,037,611)	-	-
FUND BALANCE (GAAP), end of year	-	(17,037,611)	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	(17,037,611) *	-	-

* 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

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	12,164	8,000	6,950	8,000
Franchise Taxes	-	-	-	-
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	-	-	-	-
Interest	(484,275)	68,986	131,675	80,483
Hospital Lease	-	-	-	-
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				
Transfer In from other funds	53,074	12,000	12,000	7,530
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	5,362	-
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)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	594,142	985,124	488,397	2,872,440
Fixed Asset Additions	64,718	613,451	534,779	118,122
Total Expenditures	3,269,211	4,591,790	3,307,333	6,083,955
Other Financing Uses				
Transfer Out to other funds	15,177	35,841	35,599	16,500
Early Retirement of Long-Term Debt	-	-	-	-
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:				
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	65,950	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(352,591)	(1,724,742)	(212,311)	(2,765,384)
FUND BALANCE (GAAP), end of year	8,480,193	6,689,501	8,201,932	5,436,548
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	(65,950)	-	-	-
NET FUND BALANCE, end of year	\$ 8,414,243	6,689,501	8,201,932	5,436,548

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
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	-	-	-	-
Interest	(109,880)	13,425	22,240	21,550
Hospital Lease	-	-	-	-
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				
Transfer In from other funds	40,047	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	5,362	-
Total Other Financing Sources	40,047	-	5,362	-
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)	-	-	-	-
Emergency	-	12,000	-	12,000
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	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
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	(2,232)	(2,521)	(2,521)	-
Add encumbrances, end of year	2,521	-	-	-
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

Governmental Funds

Fund Statement—Domestic Violence Fund 203 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,224	22,000	21,000	22,000
Fines and Forfeitures	-	-	-	-
Interest	(1,758)	220	415	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,466	22,220	21,415	22,220
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	-	-	-	-
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	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
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	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 21,821	23,000	22,541	23,818
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 27,892	27,537	27,537	26,411
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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	\$ 27,537	26,757	26,411	24,813

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	12,159	32,955	26,750	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,448)	-	400	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,711	32,955	27,150	-
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	-	-	-	-
Fund Balance Used for Operations	-	3,950	4,538	3,950
TOTAL FINANCIAL SOURCES	\$ 10,711	36,905	31,688	3,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	9,667	6,400	-
Dues Travel & Training	-	-	400	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	298	8,400	6,900	1,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
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	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,868	36,905	31,688	3,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 23,215	32,058	32,058	27,520
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,843	(3,950)	(4,538)	(3,950)
FUND BALANCE (GAAP), end of year	32,058	28,108	27,520	23,570
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,058	28,108	27,520	23,570

Governmental Funds

Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	280,498	235,040	302,770	302,770
Fines and Forfeitures	-	-	-	-
Interest	(14,088)	2,039	5,164	5,164
Hospital Lease	-	-	-	-
Other	2	-	-	-
Total Revenues	266,412	237,079	307,934	307,934
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	-	-	-	-
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	\$ -	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	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	726	749	749	772
Contractual Services	8,094	18,854	18,905	19,354
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	217,283	239,525	210,103	286,749
Fixed Asset Additions	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	-	-	-	-
Total Other Financing Uses	-	14,836	14,836	-
TOTAL FINANCIAL USES	\$ 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	(1,566)	-	-	-
Add encumbrances, end of year	-	-	-	-
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 APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 328,080	216,905	319,996	305,659

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
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	-	-	-	-
Other	-	-	100,858	-
Total Revenues	(60,744)	63,762	150,664	63,762
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	-	-	-	-
Fund Balance Used for Operations	834,686	-	-	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	-	-	-	2,525
Utilities	-	72	-	492
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	724,598	5,500	5,500	160,176
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	8,084	4,825	1,761	1,839,068
Fixed Asset Additions	-	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	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 773,942	60,875	51,078	2,134,467
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,811,369	1,986,683	1,986,683	2,070,705
Less encumbrances, beginning of year	(5,564)	(15,564)	(15,564)	-
Add encumbrances, end of year	15,564	-	-	-
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	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(15,564)	-	-	-
NET FUND BALANCE, end of year	\$ 1,971,119	1,974,006	2,070,705	-

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	32,414	14,773	14,772	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	32,414	14,773	14,772	-
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	-	-	-	-
Fund Balance Used for Operations	6,832	-	-	-
TOTAL FINANCIAL SOURCES	\$ 39,246	14,773	14,772	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,528	56	55	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	6	-	-	-
Contractual Services	36,546	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	166	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	39,246	56	55	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 39,246	56	55	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,271	1,442	1,442	1,156
Less encumbrances, beginning of year	(8,000)	(15,003)	(15,003)	-
Add encumbrances, end of year	15,003	-	-	-
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

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	12,164	8,000	6,950	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(4,888)	650	1,250	900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>7,276</u>	<u>8,650</u>	<u>8,200</u>	<u>8,900</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,276	8,650	8,200	8,900
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 79,516	86,792	86,792	94,992
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>7,276</u>	<u>8,650</u>	<u>8,200</u>	<u>8,900</u>
FUND BALANCE (GAAP), end of year	86,792	95,442	94,992	103,892
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 86,792	95,442	94,992	103,892

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	118,438	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(5,486)	-	1,445	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	112,952	-	1,445	-
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 112,952	-	1,445	-
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	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,113	153,065	153,065	154,510
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	112,952	-	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	-	-	-	-
NET FUND BALANCE, end of year	\$ 153,065	153,065	154,510	154,510

Governmental Funds

Fund Statement—Opioid Settlement Fund 218 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	165,477	-	68,160	133,340
Total Revenues	165,477	-	68,160	133,340
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 165,477	-	68,160	133,340
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	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	165,477	165,477	233,637
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	165,477	-	68,160	133,340
FUND BALANCE (GAAP), end of year	165,477	165,477	233,637	366,977
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 165,477	165,477	233,637	366,977

Governmental Funds

Fund Statement—Election Services Fund 230 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
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	-	-	-	-
Other	-	-	-	-
Total Revenues	126,062	54,500	62,670	138,500
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	-	-	-	-
Fund Balance Used for Operations	-	39,100	-	-
TOTAL FINANCIAL SOURCES	\$ 126,062	93,600	62,670	138,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	6,000	-	7,500
Dues Travel & Training	-	3,000	3,600	5,200
Utilities	150	1,200	200	1,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,501	43,400	43,400	62,625
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	40,000	-	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	42,651	93,600	47,200	116,525
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 42,651	93,600	47,200	116,525
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 300,264	383,675	383,675	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 APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 383,675	344,575	399,145	421,120

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	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	-	-	-	-
Other	-	-	-	-
Total Revenues	101,422	45,000	56,260	102,000
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	-	-	-	-
Fund Balance Used for Operations	-	165,000	153,740	-
TOTAL FINANCIAL SOURCES	\$ 101,422	210,000	210,000	102,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	210,000	210,000	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	210,000	210,000	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	210,000	210,000	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 298,148	399,570	399,570	245,830
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	101,422	(165,000)	(153,740)	102,000
FUND BALANCE (GAAP), end of year	399,570	234,570	245,830	347,830
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 399,570	234,570	245,830	347,830

Governmental Funds

Fund Statement—Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(22,190)	3,120	10,725	1,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(22,190)</u>	<u>3,120</u>	<u>10,725</u>	<u>1,200</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	22,190	336,526	328,921	-
TOTAL FINANCIAL SOURCES	\$ -	339,646	339,646	1,200
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	-	339,646	339,646	-
Total Expenditures	<u>-</u>	<u>339,646</u>	<u>339,646</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	339,646	339,646	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 364,499	342,309	342,309	13,388
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(22,190)</u>	<u>(336,526)</u>	<u>(328,921)</u>	<u>1,200</u>
FUND BALANCE (GAAP), end of year	342,309	5,783	13,388	14,588
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 342,309	5,783	13,388	14,588

Governmental Funds

Fund Statement—Sheriff Training Fund 251 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
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	-	-	-	-
Other	-	-	-	-
Total Revenues	12,427	13,565	10,655	11,580
Other Financing Sources				
Transfer In from other funds	12,000	12,000	12,000	7,530
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	12,000	12,000	12,000	7,530
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 24,427	25,565	22,655	19,110
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	16,399	16,400	20,240	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,399	16,400	20,240	16,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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	-	-	-	-
NET FUND BALANCE, end of year	\$ 21,989	31,154	24,404	27,114

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,626)	223	373	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(1,626)</u>	<u>223</u>	<u>373</u>	<u>420</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	1,626	8,007	-	7,810
TOTAL FINANCIAL SOURCES	\$ -	8,230	373	8,230
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,100	-	1,100
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	6,430	-	6,430
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>8,230</u>	<u>-</u>	<u>8,230</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	8,230	-	8,230
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,650	25,024	25,024	25,397
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(1,626)</u>	<u>(8,007)</u>	<u>373</u>	<u>(7,810)</u>
FUND BALANCE (GAAP), end of year	25,024	17,017	25,397	17,587
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 25,024	17,017	25,397	17,587

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	50,577	73,245	-	117,055
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,577	73,245	-	117,055
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,577	73,245	-	117,055
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	8,791	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	20,522	43,947	-	70,233
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	21,264	29,298	-	46,822
Total Expenditures	50,577	73,245	-	117,055
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 50,577	73,245	-	117,055
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, 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	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	(9,803)	1,250	2,877	1,364
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	40,197	51,250	52,877	51,364
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 40,197	51,250	52,877	51,364
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	511	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	16,750	16,750	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	511	20,250	16,750	3,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 511	20,250	16,750	3,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 129,299	168,985	168,985	205,112
Less encumbrances, beginning of year	-	-	-	-
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	-	-	-	-
NET FUND BALANCE, end of year	\$ 168,985	199,985	205,112	252,976

Governmental Funds

Fund Statement—Sheriff Revolving Fund 255 (Nonmajor Fund)

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	21,143	21,524	22,300	20,480
Intergovernmental	-	-	-	-
Charges for Services	5,082	4,992	4,782	4,680
Fines and Forfeitures	-	-	-	-
Interest	(16,321)	2,280	3,860	3,860
Hospital Lease	-	-	-	-
Other	3,113	-	-	-
Total Revenues	13,017	28,796	30,942	29,020
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	-	-	-	-
Fund Balance Used for Operations	-	8,396	-	7,860
TOTAL FINANCIAL SOURCES	\$ 13,017	37,192	30,942	36,880
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,000	250	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
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)	-	-	-	-
Emergency	-	-	-	-
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	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,319	37,192	7,738	36,880
FUND BALANCE:				
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	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,698	(8,396)	23,204	(7,860)
FUND BALANCE (GAAP), end of year	260,322	233,964	265,564	257,704
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(17,962)	-	-	-
NET FUND BALANCE, end of year	\$ 242,360	233,964	265,564	257,704

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,698	21,000	23,500	21,500
Fines and Forfeitures	-	-	-	-
Interest	(5,382)	760	1,420	847
Hospital Lease	-	-	-	-
Other	7,461	-	-	-
Total Revenues	27,777	21,760	24,920	22,347
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	-	-	-	-
Fund Balance Used for Operations	-	6,890	-	14,053
TOTAL FINANCIAL SOURCES	\$ 27,777	28,650	24,920	36,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	12,281	28,650	16,400	36,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(738)	-	(14,900)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,543	28,650	1,500	36,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
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	(15,638)	(14,900)	(14,900)	-
Add encumbrances, end of year	14,900	-	-	-
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

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	10,407	10,406	-
Charges for Services	54,500	34,000	72,000	71,000
Fines and Forfeitures	-	-	-	-
Interest	(10,541)	1,431	3,100	3,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	43,959	45,838	85,506	74,100
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 43,959	45,838	85,506	74,100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
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)	-	-	-	-
Emergency	-	-	-	-
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				
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	\$ 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	-	-	-	-
NET FUND BALANCE, end of year	\$ 198,740	211,526	267,538	316,543

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,035	11,000	12,000	11,000
Fines and Forfeitures	-	-	-	-
Interest	(1,564)	257	476	147
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,471	11,257	12,476	11,147
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 11,471	11,257	12,476	11,147
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,045	5,268	2,100	5,622
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,045	5,268	2,100	5,622
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,045	5,268	2,100	5,622
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,684	32,110	32,110	42,486
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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 APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,110	38,099	42,486	48,011

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,628	25,000	7,200	25,000
Fines and Forfeitures	-	-	-	-
Interest	(2,264)	330	430	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,364	25,330	7,630	25,330
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	-	-	-	-
Fund Balance Used for Operations	5,651	-	11,223	-
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	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,015	21,411	18,853	24,074
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,015	21,411	18,853	24,074
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 37,678	32,027	32,027	20,804
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,000	20,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,000	20,000	20,000	20,000
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 20,000	20,000	20,000	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,000	-	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	15,545	18,500	-	18,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	15,545	20,000	-	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,545	20,000	-	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	4,455	4,455	24,455
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,455	-	20,000	-
FUND BALANCE (GAAP), end of year	4,455	4,455	24,455	24,455
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,455	4,455	24,455	24,455

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(244)	111	62	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(244)</u>	<u>111</u>	<u>62</u>	<u>111</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	244	889	-	889
TOTAL FINANCIAL SOURCES	\$ -	1,000	62	1,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(244)	(889)	62	(889)
FUND BALANCE (GAAP), end of year	<u>3,807</u>	<u>2,918</u>	<u>3,869</u>	<u>2,980</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,807	2,918	3,869	2,980

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,889	14,500	14,370	14,500
Fines and Forfeitures	-	-	-	-
Interest	(1,432)	150	400	150
Hospital Lease	-	-	-	-
Other	14	35	15	35
Total Revenues	20,471	14,685	14,785	14,685
Other Financing Sources				
Transfer In from other funds	1,027	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	1,027	-	-	-
Fund Balance Used for Operations	-	7,305	6,703	2,925
TOTAL FINANCIAL SOURCES	\$ 21,498	21,990	21,488	17,610
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	737	975	725	1,100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	-	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	737	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	-	-	-	-
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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	45,950	60,000	55,000	60,000
Fines and Forfeitures	-	-	-	-
Interest	(9,847)	-	5,100	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	36,103	60,000	60,100	60,000
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 36,103	60,000	60,100	60,000
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	-	60,000	-	60,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	60,000	-	60,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	60,000	-	60,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 154,707	176,575	176,575	236,675
Less encumbrances, beginning of year	(14,235)	-	-	-
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 APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 176,575	176,575	236,675	236,675

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	90,376	100,000	72,000	80,000
Fines and Forfeitures	-	-	-	-
Interest	(39,681)	5,400	7,700	6,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,695	105,400	79,700	86,000
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	-	-	-	-
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	\$ -	-	-	-
Materials & Supplies	-	6,500	5,400	6,500
Dues Travel & Training	71	4,830	4,065	4,430
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	59,151	69,870	60,525	66,155
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	245,400	-	250,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	59,222	326,600	69,990	327,085
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
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	-	-	-	-
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 APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 634,312	413,112	644,022	402,937

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	40,358	38,500	38,760	39,000
Fines and Forfeitures	-	-	-	-
Interest	(14,844)	1,900	3,750	1,900
Hospital Lease	-	-	-	-
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 26,234	41,350	43,260	41,850
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	23	250	50	250
Dues Travel & Training	827	15,850	2,000	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,101	23,750	8,400	23,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	13,951	39,850	10,450	39,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 13,951	39,850	10,450	39,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 238,748	251,031	251,031	283,841
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,283	1,500	32,810	2,000
FUND BALANCE (GAAP), end of year	251,031	252,531	283,841	285,841
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 251,031	252,531	283,841	285,841

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
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	-	-	-	-
Interest	(22,560)	3,300	4,797	2,900
Hospital Lease	-	-	-	-
Other	-	100	155	100
Total Revenues	67,757	109,700	135,194	212,200
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	-	-	-	-
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	18,042	30,907	32,310	30,170
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	46,806	116,866	101,300	160,650
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
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	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 95,124	199,368	156,977	233,796
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 361,740	334,373	334,373	312,590
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(27,367)	(89,668)	(21,783)	(21,596)
FUND BALANCE (GAAP), end of year	334,373	244,705	312,590	290,994
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 334,373	244,705	312,590	290,994

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	8,070	8,400	8,400	8,400
Fines and Forfeitures	-	-	-	-
Interest	(5,050)	1,100	958	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,020	9,500	9,358	9,500
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	-	-	-	-
Fund Balance Used for Operations	5,328	66,295	55,849	38,060
TOTAL FINANCIAL SOURCES	\$ 8,348	75,795	65,207	47,560
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	178	875	450	1,225
Dues Travel & Training	4,287	20,650	17,583	22,885
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	500	17,534	13,534	5,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,323	4,416	2,350	18,250
Fixed Asset Additions	2,060	32,320	31,290	-
Total Expenditures	8,348	75,795	65,207	47,560
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 8,348	75,795	65,207	47,560
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 80,195	74,867	74,867	19,018
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,328)	(66,295)	(55,849)	(38,060)
FUND BALANCE (GAAP), end of year	74,867	8,572	19,018	(19,042)
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 74,867	8,572	19,018	(19,042)

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,860	15,000	17,080	17,000
Fines and Forfeitures	-	-	-	-
Interest	(2,325)	325	588	500
Hospital Lease	-	-	-	-
Other	-	100	-	100
Total Revenues	13,535	15,425	17,668	17,600
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	-	-	-	-
Fund Balance Used for Operations	-	1,575	-	-
TOTAL FINANCIAL SOURCES	\$ 13,535	17,000	17,668	17,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	11,525	15,000	5,000	15,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	279	2,000	2,000	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,804	17,000	7,000	17,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,804	17,000	7,000	17,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 35,878	37,609	37,609	48,277
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,731	(1,575)	10,668	600
FUND BALANCE (GAAP), end of year	37,609	36,034	48,277	48,877
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 37,609	36,034	48,277	48,877

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	70,346	70,000	86,897	-
Charges for Services	75,896	27,000	27,000	27,000
Fines and Forfeitures	-	-	-	-
Interest	(5,254)	550	1,400	1,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	140,988	97,550	115,297	28,400
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	-	-	-	-
Fund Balance Used for Operations	-	33,877	-	122,035
TOTAL FINANCIAL SOURCES	\$ 140,988	131,427	115,297	150,435
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	80,507	-	82,165
Materials & Supplies	-	4,450	2,027	3,520
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	26,720	6,000	45,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	38	19,750	1,000	19,750
Fixed Asset Additions	-	-	-	-
Total Expenditures	38	131,427	9,027	150,435
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 38	131,427	9,027	150,435
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66,737	207,687	207,687	313,957
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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	-	-	-	-
NET FUND BALANCE, end of year	\$ 207,687	173,810	313,957	191,922

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	98,913	71,012	72,006	70,178
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(55,758)	8,095	8,987	6,095
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>43,155</u>	<u>79,107</u>	<u>80,993</u>	<u>76,273</u>
Other Financing Sources				
Transfer In from other funds	867,962	869,812	869,812	871,062
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>867,962</u>	<u>869,812</u>	<u>869,812</u>	<u>871,062</u>
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	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	976,563	978,009	978,010	980,879
Emergency	-	-	-	-
Other	3,925	3,591	3,590	3,250
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>980,488</u>	<u>981,600</u>	<u>981,600</u>	<u>984,129</u>
Other Financing Uses				
Transfer Out to other funds	-	1,505	1,505	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>1,505</u>	<u>1,505</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 980,488	983,105	983,105	984,129
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 482,855	413,484	413,484	381,184
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(69,371)</u>	<u>(34,186)</u>	<u>(32,300)</u>	<u>(36,794)</u>
FUND BALANCE (GAAP), end of year	413,484	379,298	381,184	344,390
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(413,484)</u>	<u>(379,298)</u>	<u>(381,184)</u>	<u>(344,390)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
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	(30,310)	4,200	4,055	2,200
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	867,962	869,812	869,812	871,062
Fund Balance Used for Operations	30,310	-	-	-
TOTAL FINANCIAL SOURCES	\$ 867,962	874,012	873,867	873,262
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	870,745
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	867,962	869,812	869,813	871,063
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 867,962	869,812	869,813	871,063
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,162	(16,148)	(16,148)	(12,094)
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(30,310)	4,200	4,054	2,199
FUND BALANCE (GAAP), end of year	(16,148)	(11,948)	(12,094)	(9,895)
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ 16,148	\$ 11,948	\$ 12,094	\$ 9,895
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	41,899
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	2,125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	37,056	44,207	46,030	44,024
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	-	-	-	-
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	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	66,143
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	68,596	68,167	68,167	67,712
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 68,596	68,167	68,167	67,712
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 238,256	206,716	206,716	184,579
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(31,540)	(23,960)	(22,137)	(23,688)
FUND BALANCE (GAAP), end of year	206,716	182,756	184,579	160,891
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(206,716)	(182,756)	(184,579)	(160,891)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	8,124
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	870
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>5,376</u>	<u>9,086</u>	<u>9,590</u>	<u>8,994</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	12,325	14,125
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>12,475</u>	<u>12,325</u>	<u>12,325</u>	<u>14,125</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 12,475	12,325	12,325	14,125
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 109,594	102,495	102,495	99,760
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(7,099)</u>	<u>(3,239)</u>	<u>(2,735)</u>	<u>(5,131)</u>
FUND BALANCE (GAAP), end of year	102,495	99,256	99,760	94,629
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(102,495)</u>	<u>(99,256)</u>	<u>(99,760)</u>	<u>(94,629)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,240	6,030	6,105	6,031
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	-	-	-	-
Fund Balance Used for Operations	6,272	4,522	4,446	4,654
TOTAL FINANCIAL SOURCES	\$ 10,512	10,552	10,551	10,685
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	9,322
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,512	10,552	10,551	10,685
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,512	10,552	10,551	10,685
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,287	27,015	27,015	22,569
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
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	761	-	-	-
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	-	-	-	-
Fund Balance Used for Operations	-	1,505	1,505	-
TOTAL FINANCIAL SOURCES	\$ 761	1,505	1,505	-
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	-	1,505	1,505	-
TOTAL FINANCIAL USES	\$ -	1,505	1,505	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 744	1,505	1,505	-
Less encumbrances, beginning of year	-	-	-	-
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	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	(1,505)	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(869)</u>	<u>2,408</u>	<u>2,582</u>	<u>2,410</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	6,050	5,850
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>6,250</u>	<u>6,050</u>	<u>6,050</u>	<u>5,850</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(7,119)</u>	<u>(3,642)</u>	<u>(3,468)</u>	<u>(3,440)</u>
FUND BALANCE (GAAP), end of year	44,668	41,026	41,200	37,760
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	<u>(44,668)</u>	<u>(41,026)</u>	<u>(41,200)</u>	<u>(37,760)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	286	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,901	13,176	12,631	12,614
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	-	-	-	-
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	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	14,694	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,693	14,694	14,694	14,694
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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	\$ (47,233)	\$ (45,715)	\$ (45,170)	\$ (43,090)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,322,396	7,590,311	7,057,989	9,608,466
Fines and Forfeitures	100	-	-	-
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				
Transfer In from other funds	34,913	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
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)	-	-	-	-
Emergency	-	11,000	-	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				
Transfer Out to other funds	1,027,171	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,027,171	-	-	-
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)	-	-	-
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	-	-	-	-
NET FUND BALANCE, end of year	\$ 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:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,359,995	4,509,354	3,987,390	5,170,845
Fines and Forfeitures	-	-	-	-
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	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	162,064	-	332,288	-
TOTAL FINANCIAL SOURCES	\$ 3,779,896	4,929,354	4,758,378	5,610,845
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	184	200	405	450
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,773,862	4,893,212	4,741,500	5,398,097
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	5,850	33,000	16,473	33,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,779,896	4,926,412	4,758,378	5,431,547
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
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	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(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	-	-	-	-
NET FUND BALANCE, end of year	\$ 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	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	259,774	288,225	257,180	276,265
Fines and Forfeitures	-	-	-	-
Interest	(23,097)	2,500	5,187	5,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	236,677	290,725	262,367	281,265
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	-	-	-	-
Fund Balance Used for Operations	5,067	-	-	5,190
TOTAL FINANCIAL SOURCES	\$ 241,744	290,725	262,367	286,455
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	241,744	275,362	249,770	286,455
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	241,744	275,362	249,770	286,455
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(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	\$ 340,439	355,802	353,036	347,846

Internal Service Funds

Fund Statement—Self-Insured Worker’s Compensation Fund 602

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(43,220)	-	-	-
Hospital Lease	-	-	-	-
Other	1,000	-	-	-
Total Revenues	(42,220)	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	167,328	-	-	-
Total Other Financing Sources	167,328	-	-	-
Fund Balance Used for Operations	539,764	-	-	-
TOTAL FINANCIAL SOURCES	\$ 664,872	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(362,299)	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(362,299)	-	-	-
Other Financing Uses				
Transfer Out to other funds	1,027,171	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,027,171	-	-	-
TOTAL FINANCIAL USES	\$ 664,872	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 539,764	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(539,764)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,850,659	1,752,911	1,773,576	2,349,220
Fines and Forfeitures	100	-	-	-
Interest	(67,283)	9,750	16,250	14,000
Hospital Lease	-	-	-	-
Other	11,644	-	23,458	-
Total Revenues	1,795,120	1,762,661	1,813,284	2,363,220
Other Financing Sources				
Transfer In from other funds	34,913	-	-	-
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
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	16,023	18,340	17,463	23,856
Vehicle Expense	27,659	22,060	15,505	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)	-	-	-	-
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	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
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	(32,497)	(19,250)	(19,250)	-
Add encumbrances, end of year	19,250	-	-	-
Proprietary adjustment to full accrual	(60,433)	-	-	-
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	\$ 1,017,367	675,164	982,234	618,030

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	265,746	392,840	392,860	425,193
Fines and Forfeitures	-	-	-	-
Interest	(118,545)	-	18,000	20,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	147,201	392,840	410,860	445,693
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	-	-	-	-
Fund Balance Used for Operations	729,857	16,626	-	-
TOTAL FINANCIAL SOURCES	\$ 877,058	409,466	410,860	445,693
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	45,578	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	834,606	409,466	370,560	40,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(3,126)	-	-	-
Fixed Asset Additions	-	-	-	50,000
Total Expenditures	877,058	409,466	370,560	90,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 877,058	409,466	370,560	90,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,811,847	1,231,455	1,231,455	1,119,165
Less encumbrances, beginning of year	(3,125)	(152,590)	(152,590)	-
Add encumbrances, end of year	152,590	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(729,857)	(16,626)	40,300	355,693
FUND BALANCE (GAAP), end of year	1,231,455	1,062,239	1,119,165	1,474,858
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,231,455	1,062,239	1,119,165	1,474,858

Internal Service Funds

Fund Statement—Utilities Fund 621

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
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	-	-	-	-
Other	-	-	-	-
Total Revenues	371,110	426,743	426,393	436,814
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	-	-	-	-
Fund Balance Used for Operations	39,463	-	-	-
TOTAL FINANCIAL SOURCES	\$ 410,573	426,743	426,393	436,814
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	410,573	412,475	414,166	433,614
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	410,573	412,475	414,166	433,614
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
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	-	-	-	-
NET FUND BALANCE, end of year	\$ 147,876	162,144	160,103	163,303

Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(6,235)	1,180	1,450	1,180
Hospital Lease	-	-	-	-
Other	7,032	7,031	7,030	7,031
Total Revenues	<u>797</u>	<u>8,211</u>	<u>8,480</u>	<u>8,211</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	54,870	50,630	48,870
TOTAL FINANCIAL SOURCES	<u>\$ 797</u>	<u>63,081</u>	<u>59,110</u>	<u>57,081</u>
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	100	-	100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	62,981	59,110	56,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>63,081</u>	<u>59,110</u>	<u>57,081</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	<u>\$ -</u>	<u>63,081</u>	<u>59,110</u>	<u>57,081</u>
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 99,478	100,275	100,275	49,645
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	797	(54,870)	(50,630)	(48,870)
FUND BALANCE (GAAP), end of year	<u>100,275</u>	<u>45,405</u>	<u>49,645</u>	<u>775</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE, end of year	<u>\$ 100,275</u>	<u>45,405</u>	<u>49,645</u>	<u>775</u>

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,979)	-	431	400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(1,979)	-	431	400
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	-	-	-	-
Fund Balance Used for Operations	1,979	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	431	400
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	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,200	30,221	30,221	30,652
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
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	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,221	30,221	30,652	31,052

Internal Service Funds

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	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	150,000	873,845
Fines and Forfeitures	-	-	-	-
Interest	(60,765)	6,500	14,300	16,020
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	89,235	156,500	164,300	889,865
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 89,235	156,500	164,300	889,865
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	-	-	-	620,000
Total Expenditures	-	-	-	620,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
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	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,083,951	1,240,451	1,248,251	1,518,116

Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	49,677	73,438	73,440	79,484
Fines and Forfeitures	-	-	-	-
Interest	(11,061)	140	3,085	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	38,616	73,578	76,525	79,624
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	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 38,616	73,578	76,525	79,624
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	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 164,895	203,511	203,511	280,036
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
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	-	-	-	-
NET FUND BALANCE, end of year	\$ 203,511	277,089	280,036	359,660

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(5,562)	769	1,115	769
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(5,562)</u>	<u>769</u>	<u>1,115</u>	<u>769</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6,369	9,382	9,615	11,056
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>6,369</u>	<u>9,382</u>	<u>9,615</u>	<u>11,056</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 6,369	9,382	9,615	11,056
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 92,020	80,089	80,089	71,589
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(11,931)</u>	<u>(8,613)</u>	<u>(8,500)</u>	<u>(10,287)</u>
FUND BALANCE (GAAP), end of year	80,089	71,476	71,589	61,302
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>
NET FUND BALANCE, end of year	\$ 42,418	33,805	33,918	23,631

Trust Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,966)	270	424	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(1,966)</u>	<u>270</u>	<u>424</u>	<u>270</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	2,221	33	-	30
TOTAL FINANCIAL SOURCES	\$ 255	303	424	300
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	255	303	303	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>255</u>	<u>303</u>	<u>303</u>	<u>300</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(2,221)</u>	<u>(33)</u>	<u>121</u>	<u>(30)</u>
FUND BALANCE (GAAP), end of year	30,022	29,989	30,143	30,113
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>
NET FUND BALANCE, end of year	\$ (2,378)	(2,411)	(2,257)	(2,287)

Trust Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(352)	49	76	49
Hospital Lease	-	-	-	-
Other	-	-	-	-
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	-	-	-	-
Fund Balance Used for Operations	352	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	49	76	49
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	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,761	5,409	5,409	5,485
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
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 APPROPRIATION , end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 138	187	214	263

Trust Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(3,244)	450	615	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(3,244)	450	615	450
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	-	-	-	-
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	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6,114	9,079	9,312	10,756
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,114	9,079	9,312	10,756
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,114	9,079	9,312	10,756
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 54,016	44,658	44,658	35,961
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(9,358)	(8,629)	(8,697)	(10,306)
FUND BALANCE (GAAP), end of year	44,658	36,029	35,961	25,655
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 44,658	36,029	35,961	25,655