

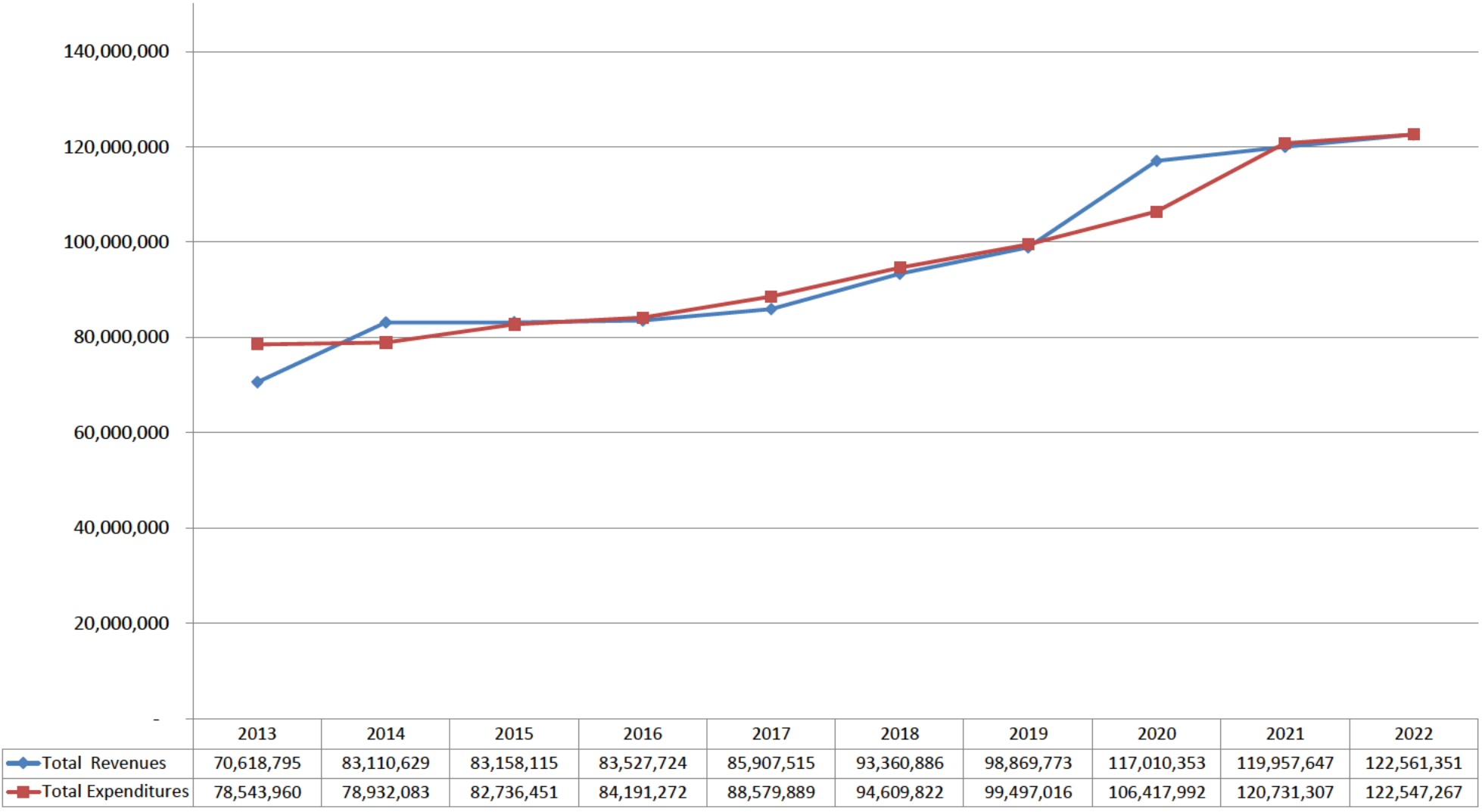
Countywide General Fund Five Year Comparison

	2018	2019	2020	2021	2022
Revenues					
Taxes	55,176,696	58,402,513	71,651,035	75,177,661	79,668,627
Licenses and Permits	462,182	489,034	485,251	530,672	504,505
Intergovernmental (1)	19,718,014	21,360,928	47,947,175	33,094,676	25,769,775
Charges for Services	12,702,102	13,330,570	14,898,428	15,767,155	15,044,350
Fines and Forfeitures	110,167	137,409	128,878	198,608	147,248
Investment Income (Loss)	227,855	1,120,746	1,166,271	84,734	(2,371,310)
Miscellaneous	1,456,065	1,637,594	5,401,409	2,746,219	2,483,866
Total Revenues	89,853,081	96,478,794	141,678,447	127,599,725	121,247,061
Expenditures					
Current					
General Government	22,264,779	22,766,601	22,837,187	26,424,780	27,475,790
Public Safety	48,693,366	51,776,924	55,173,881	57,634,971	62,627,142
Physical Environment	328,852	444,670	496,058	515,117	603,428
Transportation	2,514,283	2,415,463	2,723,307	2,878,645	3,179,680
Economic Environment	469,298	558,060	2,949,502	4,928,949	713,316
Human Services	4,609,019	4,686,387	4,828,136	5,941,076	4,965,909
Culture and Recreation	5,201,253	5,675,994	5,442,599	6,177,042	6,597,701
Court Operations	1,266,448	1,388,518	1,540,870	1,558,259	1,671,019
Debt Service					
Principal	424,739	441,217	563,348	811,662	910,419
Interest and Fiscal Charges	66,194	69,632	78,403	75,771	70,940
Capital Outlay	3,358,739	3,607,192	4,155,093	7,729,843	8,157,892
Total Expenditures	89,196,970	93,830,658	100,788,384	114,676,115	116,973,236
Excess of Revenues Over (Under) Expenditures	656,111	2,648,136	40,890,063	12,923,610	4,273,825
Other Financing Sources (Uses)					
Transfers In	3,365,406	2,390,979	775,376	357,922	855,149
Transfers Out	(5,412,852)	(5,666,358)	(5,629,608)	(6,055,192)	(4,174,031)
Lease Liabilities Issued	0	0	0	0	459,141
Additions to Long-Term Debt	142,399	0	556,530	0	0
Total Other Financing Sources (Uses)	(1,905,047)	(3,275,379)	(4,297,702)	(5,697,270)	(2,859,741)
Change in Fund Balance	(1,248,936)	(627,243)	36,592,361	7,226,340	1,414,084
Fund Balance-Beginning	23,854,816	22,605,880	21,978,637	58,570,998	65,797,338
Fund Balance-Ending	22,605,880	21,978,637	58,570,998	65,797,338	67,211,422

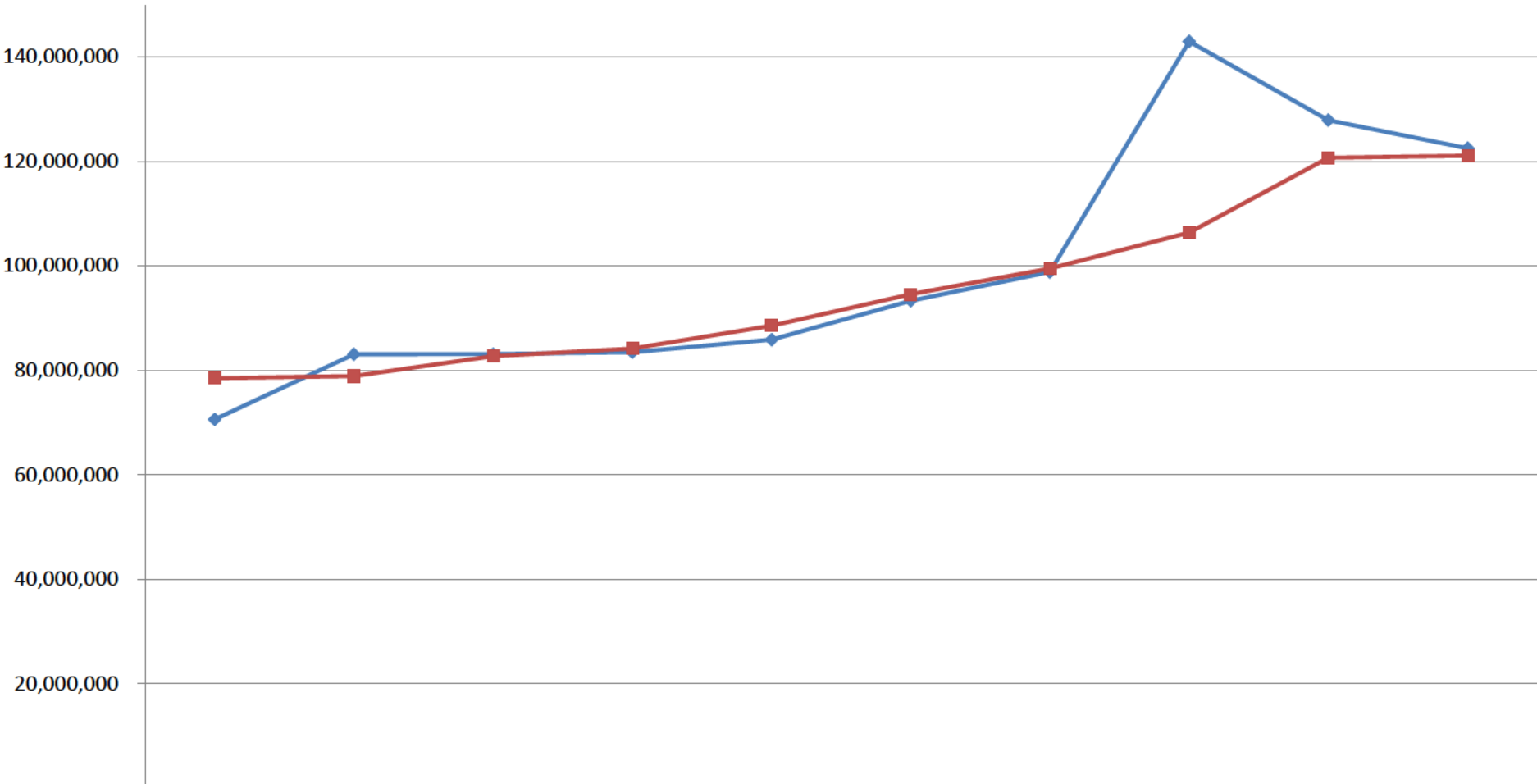
(1) Fiscal year 2020 includes \$26 million in grant funding received for Coronavirus Aid, Relief, and Economic Security (CARES) Act provided by the Federal government to aid with response and recovery from the COVID-19 pandemic.

(1) Fiscal year 2021 includes \$8 million in grant funding received for Coronavirus Aid, Relief, and Economic Security (CARES) Act provided by the Federal government to aid with response and recovery from the COVID-19 pandemic and reimbursement dollars left from funds received in fiscal year 2020.

**Countywide General Fund
Without CARES Act Funding
10 Year Revenues and Expenditures**



**Countywide General Fund
With CARES Act Funding
10 Year Revenues and Expenditures**

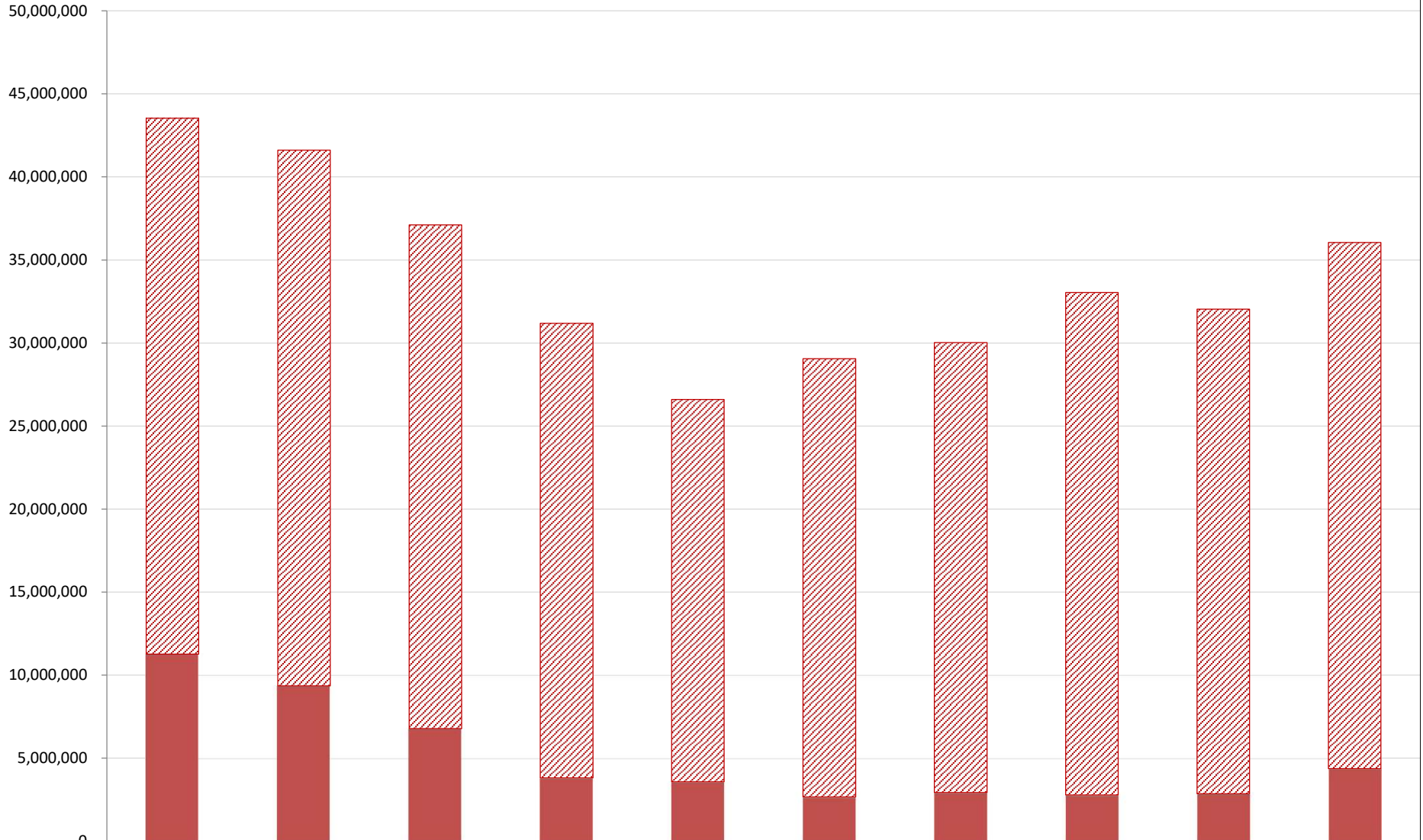


	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Revenues	70,618,795	83,110,629	83,158,115	83,527,724	85,907,515	93,360,886	98,869,773	143,010,353	127,957,647	122,561,351
Total Expenditures	78,543,960	78,932,083	82,736,451	84,191,272	88,579,889	94,609,822	99,497,016	106,417,992	120,731,307	121,147,267

Transportation Trust and Gas Taxes Five Year Comparison

	2018	2019	2020	2021	2022
Revenues					
Taxes	14,451,191	14,794,635	14,596,325	15,689,766	17,498,454
Licenses and Permits	386	0	1,528	7,678	13,827
Intergovernmental	5,610,702	4,176,945	4,780,399	3,637,100	3,722,513
Charges for Services	1,288,800	1,124,761	1,573,206	1,350,333	1,347,931
Fines and Forfeitures	904	376	0	0	684
Investment Income (Loss)	81,090	1,170,289	853,161	51,850	(997,485)
Miscellaneous	120,169	169,662	285,574	147,805	104,890
Total Revenues	21,553,242	21,436,668	22,090,193	20,884,532	21,690,814
Expenditures					
Current					
Public Safety	0	2,236	708	4,929	2,188
Transportation	11,949,152	12,322,232	12,675,843	13,793,440	14,859,060
Culture and Recreation	0	0	0	0	0
Capital Outlay	9,322,735	8,873,742	6,644,875	8,123,696	2,897,797
Total Expenditures	21,271,887	21,198,210	19,321,426	21,922,065	17,759,045
Excess of Revenues Over (Under) Expenditures	281,355	238,458	2,768,767	(1,037,533)	3,931,769
Other Financing Sources (Uses)					
Transfers In	2,932,115	1,535,686	956,002	600,354	634,094
Transfers Out	(758,476)	(803,270)	(719,625)	(554,268)	(543,317)
Total Other Financing Sources (Uses)	2,173,639	732,416	236,377	46,086	90,777
Change in Fund Balance	2,454,994	970,874	3,005,144	(991,447)	4,022,546
Fund Balance-Beginning	26,601,460	29,056,454	30,027,328	33,032,472	32,041,025
Fund Balance-Ending	29,056,454	30,027,328	33,032,472	32,041,025	36,063,571
Transportation Trust Fund Balance	2,667,123	2,928,671	2,783,467	2,867,992	4,383,966
Gas Taxes Fund Balance	26,389,331	27,098,657	30,249,005	29,173,033	31,679,605

**TRANSPORTATION TRUST & GAS TAXES FUNDS
10 YEAR END FUND BALANCES**

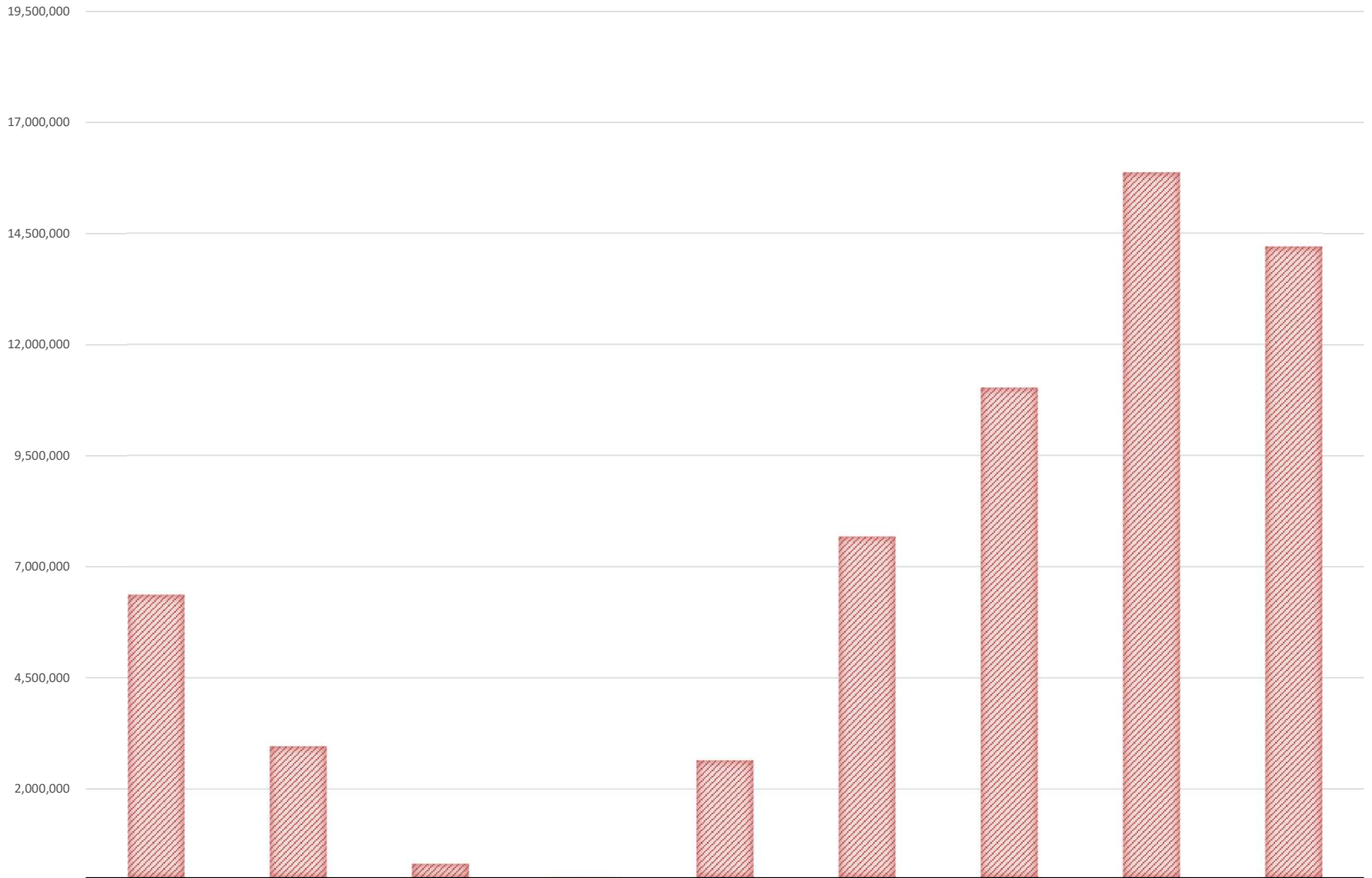


Gas Taxes	32,258,518	32,254,023	30,326,614	27,378,550	23,027,705	26,389,331	27,098,657	30,249,005	29,173,033	31,679,605
Transportation Trust	11,268,725	9,351,009	6,785,286	3,808,189	3,573,755	2,667,122	2,928,671	2,783,467	2,857,891	4,373,787

Fire Rescue-Fire Fund Five Year Comparison

	2018	2019	2020	2021	2022
Current Assets					
Cash and Cash Equivalents	150	150	150	150	150
Pooled Cash and Investments	8,434,986	11,189,635	12,163,122	16,368,374	14,915,557
Total Cash and Investments	<u>8,435,136</u>	<u>11,189,785</u>	<u>12,163,272</u>	<u>16,368,524</u>	<u>14,915,707</u>
Cash Advance from General Fund at year end	5,273,149	3,069,320	787,489	0	0
Revenues					
Taxes	3,680,416	9,824	5,526	999	3,188
Licenses and Permits	66,188	135,857	91,809	72,185	91,712
Intergovernmental	54,000	194,762	158,575	72,600	1,049,789
Charges for Services	84,056	82,061	106,168	116,264	145,053
Fines and Forfeitures	0	0	0	0	0
Special Assessments	20,810,709	27,230,714	27,349,149	27,603,084	27,972,563
Investment Income (Loss)	28,701	614,739	431,762	117,362	(393,042)
Miscellaneous	223,284	247,320	324,767	460,209	243,827
Total Revenues	<u>24,947,354</u>	<u>28,515,277</u>	<u>28,467,756</u>	<u>28,442,703</u>	<u>29,113,090</u>
Expenditures					
Current					
Public Safety	21,482,297	23,082,356	24,630,479	26,369,291	26,756,566
Debt Service					
Principal	164,115	167,569	171,294	175,107	694,400
Interest and Fiscal Charges	149,829	204,407	145,467	24,723	121,519
Capital Outlay	52,631	31,948	204,644	147,891	3,356,821
Total Expenditures	<u>21,848,872</u>	<u>23,486,280</u>	<u>25,151,884</u>	<u>26,717,012</u>	<u>30,929,306</u>
Excess of Revenues Over (Under) Expenditures	3,098,482	5,028,997	3,315,872	1,725,691	(1,816,216)
Other Financing Sources (Uses)					
Transfers In	256,528	295,812	324,060	315,285	515,083
Transfers Out	(243,150)	(292,778)	(293,759)	(2,596,127)	(368,398)
Additions to Long-Term Debt	0	0	0	5,400,000	0
Total Other Financing Sources (Uses)	<u>13,378</u>	<u>3,034</u>	<u>30,301</u>	<u>3,119,158</u>	<u>146,685</u>
Change in Fund Balance	<u>3,111,860</u>	<u>5,032,031</u>	<u>3,346,173</u>	<u>4,844,849</u>	<u>(1,669,531)</u>
Fund Balance-Beginning	(468,350)	2,643,510	7,675,541	11,021,714	15,866,563
Fund Balance-Ending	<u>2,643,510</u>	<u>7,675,541</u>	<u>11,021,714</u>	<u>15,866,563</u>	<u>14,197,032</u>

FIRE & RESCUE - FIRE 9 YEAR END FUND BALANCES

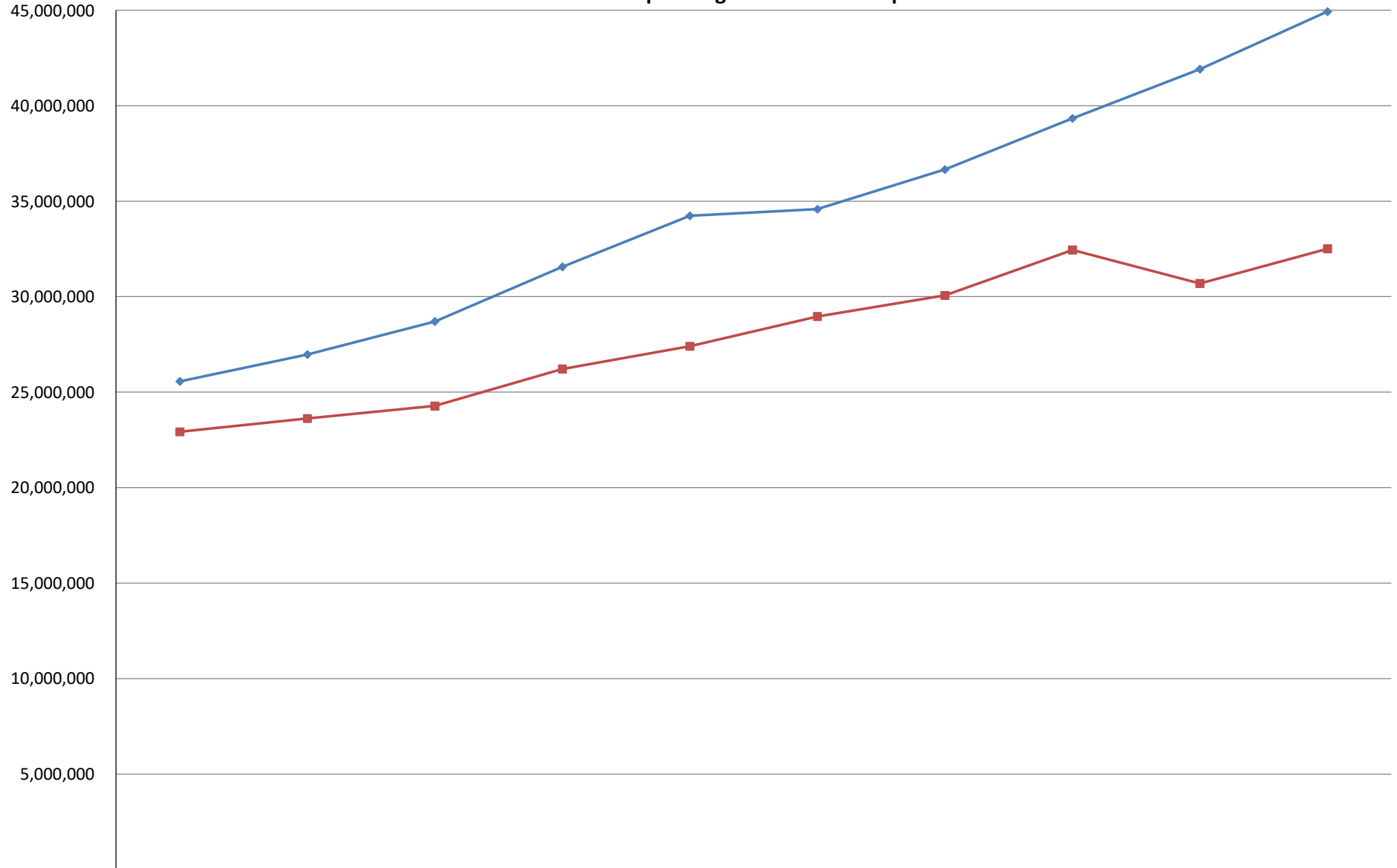


	2014	2015	2016	2017	2018	2019	2020	2021	2022
■ Fund Balance	6,365,490	2,958,806	317,047	(468,350)	2,643,510	7,675,541	11,021,714	15,866,563	14,197,032

Water and Sewer District Five Year Comparison

	2018	2019	2020	2021	2022
Operating Revenues					
Licenses and Permits	4,200	8,550	10,250	10,850	19,450
Charges for Services	34,108,510	36,133,965	38,922,432	41,614,139	44,541,692
Miscellaneous	466,955	511,282	401,977	287,808	366,027
Total Operating Revenues	34,579,665	36,653,797	39,334,659	41,912,797	44,927,169
Operating Expenses					
Personal Services	9,075,201	9,897,899	10,225,603	8,966,060	9,920,134
Other Services & Charges	10,517,510	10,826,671	13,097,421	12,624,161	13,440,060
Depreciation and Amortization	9,367,984	9,340,670	9,120,902	9,105,234	9,144,949
Total Operating Expenses	28,960,695	30,065,240	32,443,926	30,695,455	32,505,143
Operating Income (Loss)	5,618,970	6,588,557	6,890,733	11,217,342	12,422,026
Non-Operating Revenues (Expenses)					
Investment Income (Loss)	159,142	2,206,169	1,664,166	101,977	(2,301,508)
Interest Expense	(2,573,854)	(2,242,087)	(1,862,311)	(3,344,016)	(2,031,380)
Operating Grants	107,209	169,660	394,680	31,142	44,322
Discontinued Projects	0	(552,835)	0	0	0
Gain (Loss) on Sale of Capital Assets	312,233	2,300	1,921	118,379	41,621
Amortization of Bond Discount/Premium	177,656	178,783	176,849	318,130	515,880
Total Non-Operating Revenues (Expense)	(1,817,614)	(238,010)	375,305	(2,774,388)	(3,731,065)
Income (Loss) Before Contributions and Transfers	3,801,356	6,350,547	7,266,038	8,442,954	8,690,961
Capital Grants and Contributions	4,904,267	5,937,606	2,975,679	14,515,699	11,819,457
Transfers In	9,661	88,277	13,219	100,633	10,153
Transfers Out	(146,586)	(190,775)	(215,875)	(526,358)	(201,530)
Total Contributions and Transfers	4,767,342	5,835,108	2,773,023	14,089,974	11,628,080
Change in Net Position	8,568,698	12,185,655	10,039,061	22,532,928	20,319,041
Net Position-Beginning (1)	181,720,469	190,289,167	202,474,822	212,513,883	235,046,811
Net Position-Ending	190,289,167	202,474,822	212,513,883	235,046,811	255,365,852
(1) Net Position-Beginning was restated in fiscal 2018 in accordance with GASB 68 and 71 relating to financial reporting for pensions and other post employment benefits (OPEB).					
Net Investment in Capital Assets	142,799,531	146,878,795	152,016,590	164,420,088	177,763,280
Restricted for:					
Capital Assets	12,059,654	32,231,813	44,440,431	13,944,873	13,944,873
Renewal and Replacement	6,758,556	7,908,612	6,896,183	6,987,150	6,987,150
Unrestricted	28,671,426	15,455,602	9,160,679	49,694,700	56,670,549
Net Position-Ending	190,289,167	202,474,822	212,513,883	235,046,811	255,365,852
Debt Coverage on Pledged Funds					
Actual	4.45	5.22	7.89	13.44	4.35
Required - Bonds	1.20	1.20	1.20	1.20	1.20
Required - SRF Loans	1.15	1.15	1.15	N/A	N/A

Water and Sewer District 10 Year Operating Revenues and Expenses

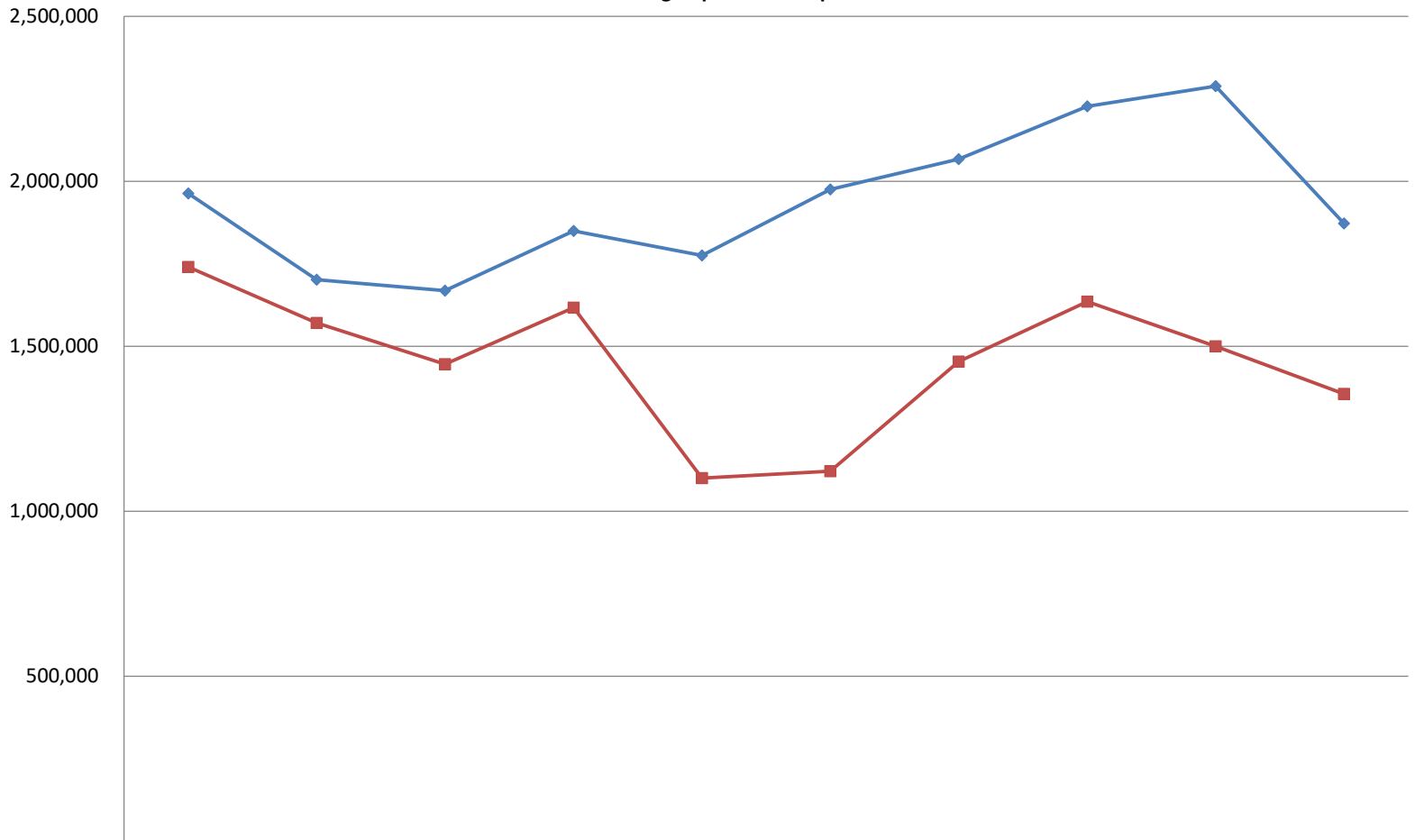


◆ Total Operating Revenues	25,560,008	26,969,293	28,705,762	31,562,736	34,227,969	34,579,665	36,653,797	39,334,659	41,912,797	44,927,169
■ Total Operating Expenses	22,925,266	23,615,578	24,277,076	26,212,466	27,403,867	28,960,695	30,065,240	32,443,926	30,695,455	32,505,143

Aviation Operations Five Year Comparison

	2018	2019	2020	2021	2022
Operating Revenues					
Charges for Services	1,907,860	1,987,839	2,120,385	2,182,998	1,745,165
Miscellaneous	68,150	79,343	107,045	105,603	127,616
Total Operating Revenues	<u>1,976,010</u>	<u>2,067,182</u>	<u>2,227,430</u>	<u>2,288,601</u>	<u>1,872,781</u>
Operating Expenses					
Personal Services	408,893	475,703	566,950	491,717	575,981
Other Services & Charges	712,048	977,918	1,068,092	1,008,494	779,583
Depreciation and Amortization	1,076,418	1,167,415	1,348,947	1,533,397	1,453,738
Total Operating Expenses	<u>2,197,359</u>	<u>2,621,036</u>	<u>2,983,989</u>	<u>3,033,608</u>	<u>2,809,302</u>
Operating Income (Loss)	<u>(221,349)</u>	<u>(553,854)</u>	<u>(756,559)</u>	<u>(745,007)</u>	<u>(936,521)</u>
Non-Operating Revenues (Expenses)					
Investment Income (Loss)	5,109	77,742	46,273	136	725,432
Interest Expense	(59,631)	(51,213)	(44,237)	(36,990)	(29,457)
Operating Grants	0	145,860	41,033	134,041	73,996
Gain (Loss) on Sale of Capital Assets	1,490	(22,281)	37,724	1,794,000	(660,123)
Total Non-Operating Revenues (Expenses)	<u>(53,032)</u>	<u>150,108</u>	<u>80,793</u>	<u>1,891,187</u>	<u>109,848</u>
Income (Loss) Before Contributions and Transfers	<u>(274,381)</u>	<u>(403,746)</u>	<u>(675,766)</u>	<u>1,146,180</u>	<u>(826,673)</u>
Capital Grants and Contributions	1,699,649	1,932,004	5,557,815	1,451,234	9,783,196
Transfers In	0	0	100,000	725,149	0
Transfers Out	(5,530)	(8,319)	(9,620)	(100,028)	(9,590)
Total Contributions and Transfers	<u>1,694,119</u>	<u>1,923,685</u>	<u>5,648,195</u>	<u>2,076,355</u>	<u>9,773,606</u>
Change in Net Position	<u>1,419,738</u>	<u>1,519,939</u>	<u>4,972,429</u>	<u>3,222,535</u>	<u>8,946,933</u>
Net Position-Beginning (1)	<u>19,819,256</u>	<u>21,238,994</u>	<u>22,758,933</u>	<u>27,731,362</u>	<u>30,953,897</u>
Net Position-Ending	<u>21,238,994</u>	<u>22,758,933</u>	<u>27,731,362</u>	<u>30,953,897</u>	<u>39,900,830</u>
(1) Net Position-Beginning was restated in fiscal year 2018 in accordance with GASB 68 and 71 relating to financial reporting for pensions and other post employment benefits (OPEB).					
Net Investment in Capital Assets	19,645,490	21,111,683	26,126,982	26,807,482	36,423,367
Unrestricted	<u>1,593,504</u>	<u>1,647,250</u>	<u>1,604,380</u>	<u>4,146,415</u>	<u>3,477,463</u>
	<u>21,238,994</u>	<u>22,758,933</u>	<u>27,731,362</u>	<u>30,953,897</u>	<u>39,900,830</u>

Aviation Operations
10 Year Operating Revenues and Expenses,
Excluding Depreciation Expense



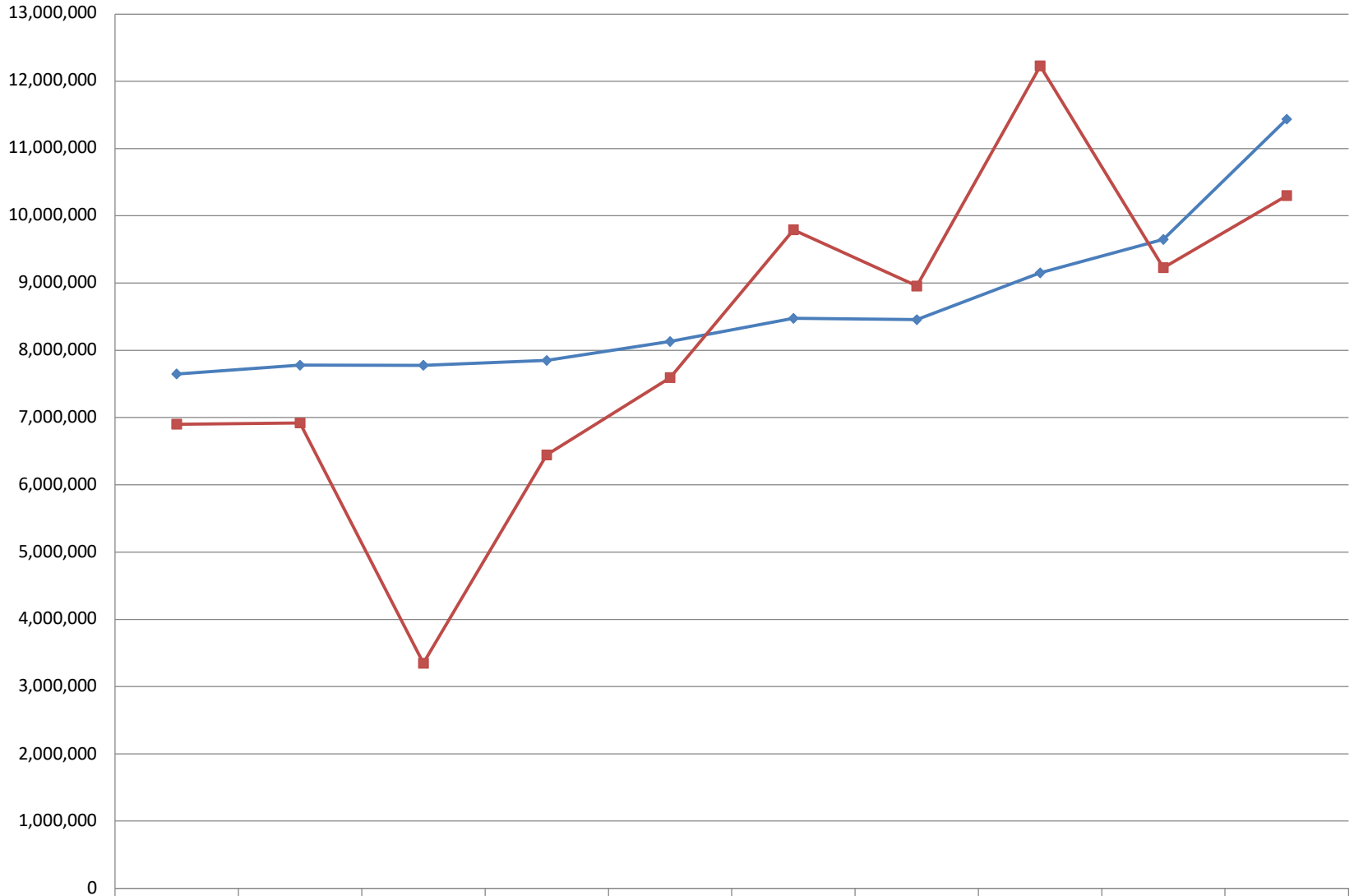
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
◆ Total Operating Revenues	1,963,463	1,701,674	1,668,635	1,849,576	1,774,956	1,976,010	2,067,182	2,227,430	2,288,601	1,872,781
■ Total Operating Expenses	1,740,737	1,570,888	1,445,649	1,616,956	1,100,196	1,120,941	1,453,621	1,635,042	1,500,211	1,355,564

Waste Management Five Year Comparison

	2018	2019	2020	2021	2022
Operating Revenues					
Licenses and Permits	26,000	24,000	24,000	24,000	24,000
Charges for Services	7,974,720	8,270,114	9,007,844	9,381,682	11,107,255
Miscellaneous	475,158	162,962	120,623	241,458	305,325
Total Operating Revenues	<u>8,475,878</u>	<u>8,457,076</u>	<u>9,152,467</u>	<u>9,647,140</u>	<u>11,436,580</u>
Operating Expenses					
Personal Services	2,246,880	2,355,994	2,487,552	2,144,115	2,405,438
Other Services & Charges	5,948,955	5,025,792	5,156,122	5,425,279	5,182,232
Closure and LTC	588,805	563,285	3,528,930	796,219	1,019,507
Depreciation and Amortization	1,006,888	1,012,065	1,054,741	864,740	1,691,614
Total Operating Expenses	<u>9,791,528</u>	<u>8,957,136</u>	<u>12,227,345</u>	<u>9,230,353</u>	<u>10,298,791</u>
Operating Income (Loss)	<u>(1,315,650)</u>	<u>(500,060)</u>	<u>(3,074,878)</u>	<u>416,787</u>	<u>1,137,789</u>
Non-Operating Revenues (Expenses)					
Investment Income (Loss)	75,307	1,106,574	795,547	42,976	(888,656)
Interest Expense	0	0	0	0	(42,701)
Operating Grants	0	1,205,011	406,691	0	0
Gain (Loss) on Sale of Capital Assets	1,227	10,224	7,578	1,174	34,712
Total Non-Operating Revenues (Expenses)	<u>76,534</u>	<u>2,321,809</u>	<u>1,209,816</u>	<u>44,150</u>	<u>(896,645)</u>
Income (Loss) Before Contributions and Transfers	<u>(1,239,116)</u>	<u>1,821,749</u>	<u>(1,865,062)</u>	<u>460,937</u>	<u>241,144</u>
Capital Grants and Contributions	25,329	0	0	0	0
Transfers In	58,340	53,225	81,703	62,941	73,298
Transfers Out	(35,636)	(44,395)	(44,395)	(45,695)	(50,610)
Total Contributions and Transfers	<u>48,033</u>	<u>8,830</u>	<u>37,308</u>	<u>17,246</u>	<u>22,688</u>
Change in Net Position	<u>(1,191,083)</u>	<u>1,830,579</u>	<u>(1,827,754)</u>	<u>478,183</u>	<u>263,832</u>
Net Position-Beginning ⁽¹⁾	<u>30,623,423</u>	<u>29,432,340</u>	<u>31,262,919</u>	<u>29,435,165</u>	<u>29,913,348</u>
Net Position-Ending	<u>29,432,340</u>	<u>31,262,919</u>	<u>29,435,165</u>	<u>29,913,348</u>	<u>30,177,180</u>
Net Investment in Capital Assets	9,120,142	8,926,241	9,607,484	9,492,535	10,395,041
Unrestricted	<u>20,312,198</u>	<u>22,336,678</u>	<u>19,827,681</u>	<u>20,420,813</u>	<u>19,782,139</u>
	<u>29,432,340</u>	<u>31,262,919</u>	<u>29,435,165</u>	<u>29,913,348</u>	<u>30,177,180</u>

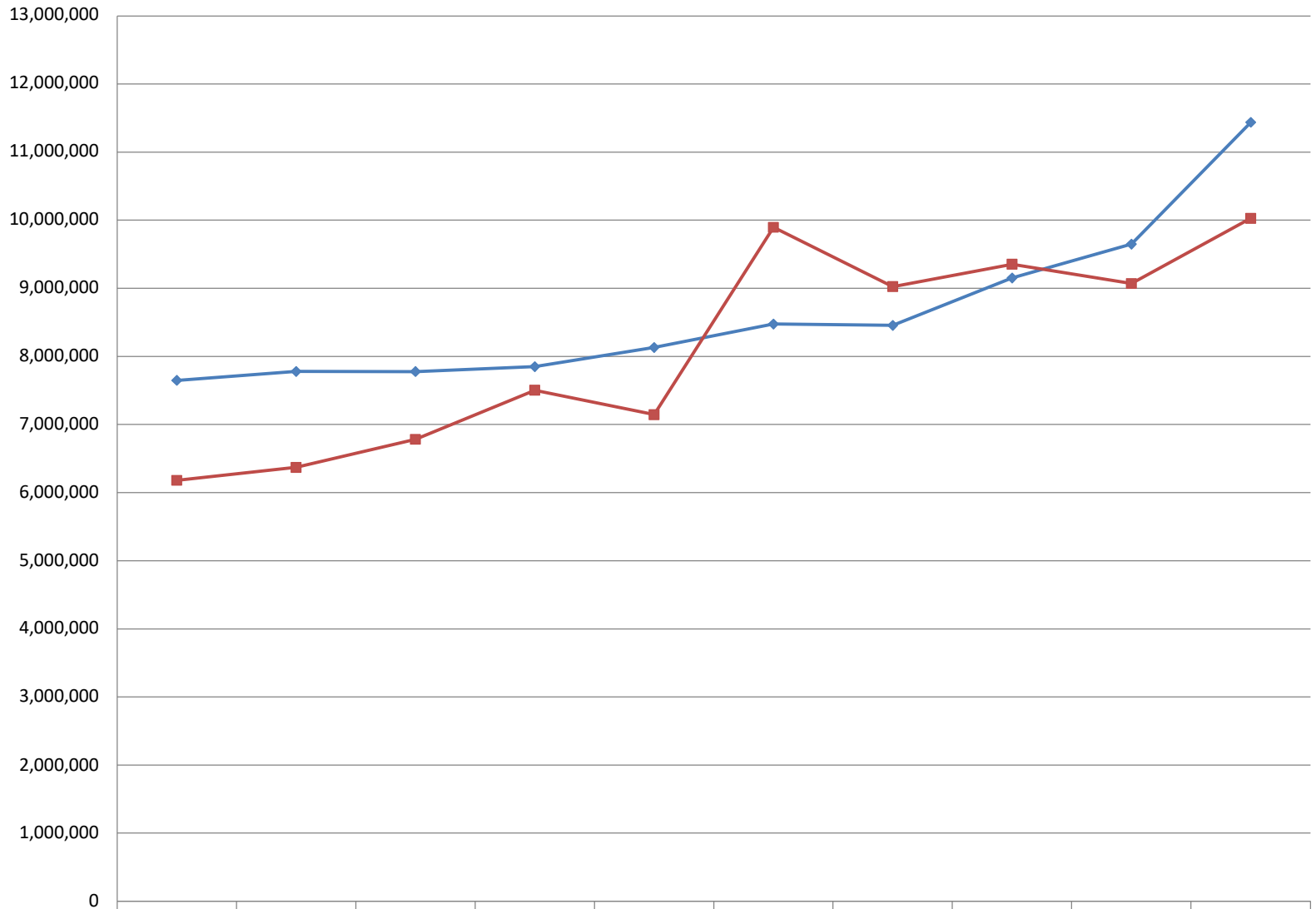
⁽¹⁾ Net Position-Beginning was restated in fiscal year 2018 in accordance with GASB 68 and 71 relating to financial reporting of pensions and other post employment benefits (OPEB).

Waste Management 10 Year Operating Revenues and Expenses



◆ Total Operating Revenues	7,648,149	7,779,247	7,776,700	7,849,555	8,130,203	8,475,878	8,457,076	9,152,467	9,647,140	11,436,580
■ Operating Expenses	6,901,679	6,918,240	3,348,066	6,446,772	7,593,760	9,791,528	8,957,136	12,227,345	9,230,353	10,298,791

**Waste Management with Normalized Expenses
10 Year Operating Revenues and Expenses**



◆ Total Operating Revenues	7,648,149	7,779,247	7,776,700	7,849,555	8,130,203	8,475,878	8,457,076	9,152,467	9,647,140	11,436,580
■ Operating Expenses--Normalized	6,181,923	6,370,494	6,783,607	7,505,290	7,144,673	9,896,633	9,026,770	9,354,299	9,070,091	10,028,170