

General Fund | Financial Summary

Base Scenario 10-22-21

	ACTUAL REVENUE / EXPENDITURE								BUDGET		
	2017	2018	% Δ	2019	% Δ	2020	% Δ	2021	% Δ	2022	% Δ
REVENUES											
Property Taxes	\$5,580,215	\$5,728,020	2.65%	\$5,917,339	3.31%	\$9,211,146	55.66%	\$9,607,361	4.30%	\$9,027,632	-6.03%
State	24,051,009	24,480,490	1.79%	25,294,588	3.33%	25,599,867	1.21%	25,545,804	-0.21%	25,171,181	-1.47%
Federal	827,915	810,586	-2.09%	816,396	0.72%	909,266	11.38%	2,701,302	197.09%	947,133	-64.94%
Other	1,559,320	1,538,621	-1.33%	1,646,320	7.00%	1,563,654	-5.02%	1,213,031	-22.42%	1,246,954	2.80%
TOTAL REVENUE	\$32,018,459	\$32,557,718	1.68%	\$33,674,643	3.43%	\$37,283,932	10.72%	\$39,067,498	4.78%	\$36,392,900	-6.85%
EXPENDITURES											
Salaries & Benefits	\$22,208,222	\$22,327,715	0.54%	\$23,326,687	4.47%	\$24,301,119	4.18%	\$25,206,799	3.73%	\$25,132,117	-0.30%
Other	9,058,342	9,682,918	6.90%	10,349,996	6.89%	11,054,063	6.80%	11,666,295	5.54%	11,371,435	-2.53%
TOTAL EXPENDITURES	\$31,266,564	\$32,010,633	2.38%	\$33,676,684	5.20%	\$35,355,182	4.98%	\$36,873,094	4.29%	\$36,503,552	-1.00%
SURPLUS / (DEFICIT)	\$751,895	\$547,085		-\$2,041		\$1,928,750		\$2,194,404		-\$110,652	
BEGINNING FUND BALANCE - ALL ACCOUNTS	\$2,318,734	\$3,070,629		\$3,617,714		\$3,614,465		\$5,524,450		\$7,718,854	
Assigned	\$138,040	\$173,993		\$185,171		\$141,986		\$171,267		\$171,267	
Committed	0	0		0		0		0		0	
Nonspendable	68,734	70,544		60,287		117,447		400,838		0	
Restricted	0	0		0		0		0		0	
Restricted/Reserved	585,805	898,775		1,025,206		1,407,012		1,793,197		1,736,239	
Unassigned	2,278,050	2,474,402		2,343,801		3,858,005		5,353,552		5,700,696	
ENDING FUND BALANCE - ALL ACCOUNTS	\$3,070,629	\$3,617,714		\$3,614,465		\$5,524,450		\$7,718,854		\$7,608,202	
Unassigned Fund Balance as a % of Expenditures	7.29%	7.73%		6.96%		10.91%		14.52%		15.62%	
Unassigned Fund Balance as # of Months of Exp.	0.87	0.93		0.84		1.31		1.74		1.87	

