

**EXHIBIT 1: FUND SUMMARY
FISCAL YEAR 2025**

GENERAL FUND

REVENUES		SUBTOTAL
PROPERTY TAXES		182,187,501
FRANCHISE TAXES		18,050,000
Utility Service Taxes	20,500,000	
Simplified Communications Tax	5,000,000	
UTILITY SERVICE TAXES		25,500,000
LICENSES & PERMITS		2,565,000
State Shared Revenues	22,115,000	
County Shared Revenues	160,000	
In Lieu Of Taxes	525,000	
Other Shared Revenues	261,000	
INTERGOVERNMENTAL		23,061,000
Fire Rescue Assessment	32,832,200	
Fire Inspection Assessment	2,420,240	
Nuisance Abatement Assessment	125,000	
Fees for Services	7,898,711	
Governmental Fees	3,904,500	
Recreation Fees	1,951,500	
Rents	2,600,000	
Other Fees and Charges	332,000	
USER CHARGES/FEES		52,064,151
FINES AND FORFEITS		902,815
Reimbursements from Other Funds	23,979,765	
Administrative Service Charges	9,202,704	
REIMBURSEMENTS		33,182,469
OPERATING TRANSFERS		7,765,121
Interest Earned	2,250,000	
Miscellaneous	1,852,000	
MISCELLANEOUS		4,102,000
FUND BALANCE - TARGET		48,400,141
TOTAL REVENUES		397,780,198
APPROPRIATIONS		
PERSONAL SERVICES		239,815,287
OPERATING EXPENSES		53,829,627
CAPITAL OUTLAY		503,695
DEBT SERVICE		6,127,563
NON-OPERATING EXPENSES		49,103,885
TOTAL APPROPRIATIONS		349,380,057
RESERVES		
FUND BALANCE RESERVES		48,400,141
TOTAL RESERVES		48,400,141
TOTAL APPROPRIATIONS AND RESERVES		397,780,198

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BUILDING FUND

REVENUES

LICENSES AND PERMITS	12,907,500
USER CHARGES/FEES	523,000
FINES & FOREFEITURES	300,000
MISCELLANEOUS	700,000
FUND BALANCE	1,779,517
TOTAL REVENUES	16,210,017

APPROPRIATIONS

PERSONAL SERVICES	11,519,417
OPERATING EXPENSES	3,492,698
CAPITAL OUTLAY	105,000
DEBT SERVICE	129,965
NON-OPERATING EXPENSES	962,937
FUND BALANCE	0
TOTAL APPROPRIATIONS	16,210,017

SPECIAL REVENUE FUNDS

REVENUES

INTERGOVERNMENTAL REVENUE	9,245,452
USER CHARGES/FEES	981,182
MISCELLANEOUS	20,000
EMERALD HILLS SAFETY ENHANCEMENT DISTRICT	125,150
TOTAL REVENUES	10,371,784

APPROPRIATIONS

PERSONAL SERVICES	563,030
OPERATING EXPENSES	218,200
CAPITAL OUTLAY	911,782
NON-OPERATING EXPENSES	8,678,773
TOTAL APPROPRIATIONS	10,371,784

DEBT SERVICE FUND

REVENUES

TRANSFER FROM GENERAL FUND	4,956,130
TRANSFER FROM BUILDING FUND	34,318
TRANSFER FROM CENTRAL SERVICES FUND	705,393
TRANSFER FROM GAS TAX FUND	200,000
TOTAL REVENUES	5,895,841

APPROPRIATIONS

DEBT SERVICE	5,895,841
TOTAL APPROPRIATIONS	5,895,841

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DEBT SERVICE FUND -GENERAL OBLIGATION

REVENUES

PROPERTY TAXES - VOTED DEBT SERVICE	13,819,380
TOTAL REVENUES	<u>13,819,380</u>

APPROPRIATIONS

DEBT SERVICE	13,819,380
TOTAL APPROPRIATIONS	<u>13,819,380</u>

GENERAL CAPITAL OUTLAY

REVENUES

TRANSFERS IN	2,925,000
FUND BALANCE	35,000
TOTAL REVENUES	<u>2,960,000</u>

APPROPRIATIONS

CAPITAL IMPROVEMENT PLAN	2,960,000
TOTAL APPROPRIATIONS	<u>2,960,000</u>

MAJOR EQUIPMENT REPLACEMENTS FUND

REVENUES

TRANSFERS IN	2,700,000
TOTAL REVENUES	<u>2,700,000</u>

APPROPRIATIONS

CAPITAL IMPROVEMENT PLAN	2,700,000
TOTAL APPROPRIATIONS	<u>2,700,000</u>

GAS TAX FUND

REVENUES

INTERGOVERNMENTAL REVENUE	2,849,440
MISCELLANEOUS	75,000
USE OF FUND BALANCE	135,560
TOTAL REVENUES	<u>3,060,000</u>

APPROPRIATIONS

TRANSPORTATION RELATED APPROPRIATIONS	825,000
CAPITAL IMPROVEMENT PLAN	1,585,000
OPERATING TRANSFER - GENERAL FUND	450,000
DEBT SERVICE	200,000
TOTAL APPROPRIATIONS	<u>3,060,000</u>

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WATER AND SEWER UTILITY FUND

REVENUES

USER CHARGES / FEES	122,863,670
RENEWAL, REPLACEMENT AND IMPROVEMENT RESERVES (RR&I)	43,454,061
TRANSFERS IN	350,882
MISCELLANEOUS REVENUE	32,340,000
USE OF NET ASSETS	195,000
NET ASSETS	12,765,168
TOTAL REVENUES	211,968,781

APPROPRIATIONS

PERSONAL SERVICES	32,516,710
OPERATING EXPENSES	39,101,487
CAPITAL OUTLAY	1,045,000
DEBT SERVICE	19,950,108
NON-OPERATING EXPENSES	25,902,498
CAPITAL IMPROVEMENT PLAN	80,687,810
NET ASSETS	12,765,168
TOTAL APPROPRIATIONS	211,968,781

STORM WATER UTILITY ENTERPRISE FUND

REVENUES

USER CHARGES / FEES	11,000,000
MISCELLANEOUS REVENUE	250,000
USE OF NET ASSETS	3,706,134
NET ASSETS	5,592,905
TOTAL REVENUES	20,549,039

APPROPRIATIONS

PERSONAL SERVICES	1,932,141
OPERATING EXPENSES	956,383
CAPITAL OUTLAY	595,000
DEBT SERVICE	136,269
NON-OPERATING EXPENSES	786,341
CAPITAL IMPROVEMENT PLAN	10,550,000
NET ASSETS	5,592,905
TOTAL APPROPRIATIONS	20,549,039

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GOLF ENTERPRISE FUND

REVENUES

USER CHARGES / FEES	2,685,500
TOTAL REVENUES	<u>2,685,500</u>

APPROPRIATIONS

PERSONAL SERVICES	4,325
OPERATING EXPENSES	2,435,657
CAPITAL OUTLAY	15,000
DEBT SERVICE	142,231
NON-OPERATING EXPENSES	88,287
TOTAL APPROPRIATIONS	<u>2,685,500</u>

SANITATION ENTERPRISE FUND

REVENUES

USER CHARGES / FEES	20,062,193
FINES AND FORFEITURES	30,000
MISCELLANEOUS REVENUE	250,000
USE OF NET ASSETS	732,460
NET ASSETS	5,585,746
TOTAL REVENUES	<u>26,660,399</u>

APPROPRIATIONS

PERSONAL SERVICES	2,487,186
OPERATING EXPENSES	17,120,935
DEBT SERVICE	37,678
NON-OPERATING EXPENSES	1,428,854
NET ASSETS	5,585,746
TOTAL APPROPRIATIONS	<u>26,660,399</u>

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PARKING ENTERPRISE FUND

REVENUES

USER CHARGES / FEES	11,872,237
MISCELLANEOUS REVENUE	50,000
USE OF NET ASSETS	2,868,543
NET ASSETS	6,411,814
TOTAL REVENUES	21,202,594

APPROPRIATIONS

PERSONAL SERVICES	5,575,829
OPERATING EXPENSES	3,465,523
DEBT SERVICE	78,818
NON-OPERATING EXPENSES	2,666,273
CAPITAL IMPROVEMENT PLAN	3,004,337
NET ASSETS	6,411,814
TOTAL APPROPRIATIONS	21,202,594

RECORDS PRESERVATION FUND

REVENUES

MISCELLANEOUS REVENUE	33,500
USE OF NET ASSETS	43,704
NET ASSETS	167,936
TOTAL REVENUES	245,140

APPROPRIATIONS

OPERATING EXPENSES	63,500
NON-OPERATING EXPENSES	13,704
NET ASSETS	167,936
TOTAL APPROPRIATIONS	245,140

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CENTRAL SERVICES FUND

REVENUES

USER CHARGES / FEES	22,786,961
TRANSFERS IN	4,671,837
TOTAL REVENUES	<u>27,458,798</u>

APPROPRIATIONS

PERSONAL SERVICES	8,205,801
OPERATING EXPENSES	11,060,386
CAPITAL OUTLAY	1,306,200
DEBT SERVICE	3,893,199
NON-OPERATING EXPENSES	2,493,212
CAPITAL IMPROVEMENT PLAN	500,000
TOTAL APPROPRIATIONS	<u>27,458,798</u>

SELF INSURANCE FUND

REVENUES

USER CHARGES / FEES	61,395,321
MISCELLANEOUS REVENUE	6,400,000
USE OF NET ASSETS	1,736,456
NET ASSETS	13,956,378
TOTAL REVENUES	<u>83,488,155</u>

APPROPRIATIONS

PERSONAL SERVICES	940,797
OPERATING EXPENSES	2,017,214
NON-OPERATING EXPENSES	66,557,750
DEBT SERVICE	16,016
NET ASSETS	13,956,378
TOTAL APPROPRIATIONS	<u>83,488,155</u>

SUBTOTAL ALL FUNDS	847,055,626
LESS INTERFUND TRANSFERS	<u>(24,308,681)</u>
TOTAL ALL FUNDS	<u>822,746,945</u>