

**EXHIBIT 1: FUND SUMMARY
FISCAL YEAR 2026**

GENERAL FUND

REVENUES		SUBTOTAL
PROPERTY TAXES		193,353,802
FRANCHISE TAXES		18,850,000
Utility Service Taxes	20,625,000	
Simplified Communications Tax	5,000,000	
UTILITY SERVICE TAXES		25,625,000
LICENSES & PERMITS		2,527,500
State Shared Revenues	21,370,000	
County Shared Revenues	160,000	
In Lieu Of Taxes	0	
Other Shared Revenues	275,000	
INTERGOVERNMENTAL		21,805,000
Fire Rescue Assessment	32,747,480	
Fire Inspection Assessment	2,420,240	
Nuisance Abatement Assessment	125,000	
Fees for Services	7,355,961	
Governmental Fees	4,726,500	
Recreation Fees	1,932,150	
Rents	2,610,000	
Other Fees and Charges	358,500	
USER CHARGES/FEES		52,275,831
FINES AND FORFEITS		1,849,500
Reimbursements from Other Funds	23,334,898	
Administrative Service Charges	9,202,704	
REIMBURSEMENTS		32,537,602
OPERATING TRANSFERS		8,320,573
Interest Earned	4,502,500	
Miscellaneous	1,767,000	
MISCELLANEOUS		6,269,500
FUND BALANCE - TARGET		52,932,562
TOTAL REVENUES		416,346,870
APPROPRIATIONS		
PERSONAL SERVICES		252,656,658
OPERATING EXPENSES		58,763,998
CAPITAL OUTLAY		1,113,335
DEBT SERVICE		5,343,788
NON-OPERATING EXPENSES		45,536,529
TOTAL APPROPRIATIONS		363,414,308
RESERVES		
FUND BALANCE RESERVES		52,932,562
TOTAL RESERVES		52,932,562
TOTAL APPROPRIATIONS AND RESERVES		416,346,870

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BUILDING FUND

REVENUES

LICENSES AND PERMITS	10,957,500
USER CHARGES/FEES	400,000
FINES & FOREFEITURES	201,900
MISCELLANEOUS	700,000
FUND BALANCE	5,856,936
TOTAL REVENUES	18,116,336

APPROPRIATIONS

PERSONAL SERVICES	13,051,141
OPERATING EXPENSES	4,047,939
CAPITAL OUTLAY	20,000
DEBT SERVICE	34,319
NON-OPERATING EXPENSES	962,937
FUND BALANCE	0
TOTAL APPROPRIATIONS	18,116,336

SPECIAL REVENUE FUNDS

REVENUES

INTERGOVERNMENTAL REVENUE	8,920,263
USER CHARGES/FEES	1,007,707
MISCELLANEOUS	20,000
EMERALD HILLS SAFETY ENHANCEMENT DISTRICT	125,150
TOTAL REVENUES	10,073,121

APPROPRIATIONS

PERSONAL SERVICES	461,811
OPERATING EXPENSES	175,167
CAPITAL OUTLAY	940,707
NON-OPERATING EXPENSES	8,495,435
TOTAL APPROPRIATIONS	10,073,121

DEBT SERVICE FUND

REVENUES

TRANSFER FROM GENERAL FUND	5,343,788
TRANSFER FROM BUILDING FUND	34,319
TRANSFER FROM CENTRAL SERVICES FUND	705,397
TRANSFER FROM GAS TAX FUND	200,000
TOTAL REVENUES	6,283,504

APPROPRIATIONS

DEBT SERVICE	6,283,504
TOTAL APPROPRIATIONS	6,283,504

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DEBT SERVICE FUND -GENERAL OBLIGATION

REVENUES

PROPERTY TAXES - VOTED DEBT SERVICE	13,814,720
TOTAL REVENUES	<u>13,814,720</u>

APPROPRIATIONS

DEBT SERVICE	13,814,720
TOTAL APPROPRIATIONS	<u>13,814,720</u>

GENERAL CAPITAL OUTLAY

REVENUES

TRANSFERS IN	5,585,000
FUND BALANCE	35,000
TOTAL REVENUES	<u>5,620,000</u>

APPROPRIATIONS

CAPITAL IMPROVEMENT PLAN	5,620,000
TOTAL APPROPRIATIONS	<u>5,620,000</u>

MAJOR EQUIPMENT REPLACEMENTS FUND

REVENUES

TRANSFERS IN	3,175,000
TOTAL REVENUES	<u>3,175,000</u>

APPROPRIATIONS

CAPITAL IMPROVEMENT PLAN	3,175,000
TOTAL APPROPRIATIONS	<u>3,175,000</u>

GAS TAX FUND

REVENUES

INTERGOVERNMENTAL REVENUE	2,575,000
MISCELLANEOUS	250,000
USE OF FUND BALANCE	610,000
TOTAL REVENUES	<u>3,435,000</u>

APPROPRIATIONS

TRANSPORTATION RELATED APPROPRIATIONS	1,225,000
CAPITAL IMPROVEMENT PLAN	1,560,000
OPERATING TRANSFER - GENERAL FUND	450,000
DEBT SERVICE	200,000
TOTAL APPROPRIATIONS	<u>3,435,000</u>

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WATER AND SEWER UTILITY FUND

REVENUES

USER CHARGES / FEES	124,506,500
RENEWAL, REPLACEMENT AND IMPROVEMENT RESERVES (RR&I)	0
TRANSFERS IN	350,882
MISCELLANEOUS REVENUE	10,890,000
USE OF NET ASSETS	46,112,910
NET ASSETS	82,264,453
TOTAL REVENUES	264,124,745

APPROPRIATIONS

PERSONAL SERVICES	34,816,550
OPERATING EXPENSES	42,898,420
CAPITAL OUTLAY	1,300,000
DEBT SERVICE	16,088,389
NON-OPERATING EXPENSES	26,606,933
CAPITAL IMPROVEMENT PLAN	60,150,000
NET ASSETS	82,264,453
TOTAL APPROPRIATIONS	264,124,745

STORM WATER UTILITY ENTERPRISE FUND

REVENUES

USER CHARGES / FEES	22,000,000
MISCELLANEOUS REVENUE	500,000
USE OF NET ASSETS	2,452,996
NET ASSETS	8,978,760
TOTAL REVENUES	33,931,756

APPROPRIATIONS

PERSONAL SERVICES	2,389,397
OPERATING EXPENSES	1,040,128
CAPITAL OUTLAY	595,000
DEBT SERVICE	108,592
NON-OPERATING EXPENSES	819,879
CAPITAL IMPROVEMENT PLAN	20,000,000
NET ASSETS	8,978,760
TOTAL APPROPRIATIONS	33,931,756

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GOLF ENTERPRISE FUND

REVENUES

USER CHARGES / FEES	2,830,789
TOTAL REVENUES	<u>2,830,789</u>

APPROPRIATIONS

PERSONAL SERVICES	4,325
OPERATING EXPENSES	2,590,314
CAPITAL OUTLAY	15,000
DEBT SERVICE	135,240
NON-OPERATING EXPENSES	85,910
TOTAL APPROPRIATIONS	<u>2,830,789</u>

SANITATION ENTERPRISE FUND

REVENUES

USER CHARGES / FEES	20,200,000
FINES AND FORFEITURES	30,000
MISCELLANEOUS REVENUE	500,000
USE OF NET ASSETS	1,835,290
NET ASSETS	7,955,830
TOTAL REVENUES	<u>30,521,120</u>

APPROPRIATIONS

PERSONAL SERVICES	2,863,849
OPERATING EXPENSES	17,696,509
DEBT SERVICE	0
NON-OPERATING EXPENSES	1,429,932
CAPITAL IMPROVEMENT PLAN	575,000
NET ASSETS	7,955,830
TOTAL APPROPRIATIONS	<u>30,521,120</u>

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PARKING ENTERPRISE FUND

REVENUES

USER CHARGES / FEES	12,549,773
MISCELLANEOUS REVENUE	500,000
USE OF NET ASSETS	2,804,927
NET ASSETS	9,144,450
TOTAL REVENUES	24,999,150

APPROPRIATIONS

PERSONAL SERVICES	6,162,566
OPERATING EXPENSES	3,631,100
DEBT SERVICE	23,230
NON-OPERATING EXPENSES	2,691,509
CAPITAL IMPROVEMENT PLAN	3,346,295
NET ASSETS	9,144,450
TOTAL APPROPRIATIONS	24,999,150

RECORDS PRESERVATION FUND

REVENUES

MISCELLANEOUS REVENUE	40,000
USE OF NET ASSETS	37,204
NET ASSETS	188,263
TOTAL REVENUES	265,467

APPROPRIATIONS

OPERATING EXPENSES	63,500
NON-OPERATING EXPENSES	13,704
NET ASSETS	188,263
TOTAL APPROPRIATIONS	265,467

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CENTRAL SERVICES FUND

REVENUES

USER CHARGES / FEES	25,202,746
TRANSFERS IN	5,385,019
TOTAL REVENUES	<u>30,587,765</u>

APPROPRIATIONS

PERSONAL SERVICES	9,462,815
OPERATING EXPENSES	13,802,607
CAPITAL OUTLAY	1,324,200
DEBT SERVICE	3,005,121
NON-OPERATING EXPENSES	2,493,022
CAPITAL IMPROVEMENT PLAN	500,000
TOTAL APPROPRIATIONS	<u>30,587,765</u>

SELF INSURANCE FUND

REVENUES

USER CHARGES / FEES	61,817,444
MISCELLANEOUS REVENUE	5,875,000
USE OF NET ASSETS	2,082,677
NET ASSETS	15,147,093
TOTAL REVENUES	<u>84,922,214</u>

APPROPRIATIONS

PERSONAL SERVICES	850,684
OPERATING EXPENSES	2,482,776
NON-OPERATING EXPENSES	66,441,661
DEBT SERVICE	0
NET ASSETS	15,147,093
TOTAL APPROPRIATIONS	<u>84,922,214</u>

SUBTOTAL ALL FUNDS	949,047,557
LESS INTERFUND TRANSFERS	<u>(29,099,978)</u>
TOTAL ALL FUNDS	<u>919,947,579</u>