

## 2023-2024 Adopted General Fund (10) Financial Plan (in millions)

Summary includes Inmate Welfare (16) and Goat Hill Garage Operations (1415) subfunds as reported in CAFR

	2021-2022 Estimated	2023-2024 Adopted	2025-2026 Projected	2027-2028 Projected
<b>BEGINNING FUND BALANCE</b>	<b>174.2</b>	<b>225.9</b>	<b>110.1</b>	<b>38.4</b>
<b>REVENUES *</b>				
Property Tax *	780.2	821.2	857.6	895.0
Sales Tax *	355.6	381.2	406.7	421.4
Federal Revenue	269.3	113.6	15.4	15.4
State Revenue	64.8	43.7	41.9	41.9
Fines, Fees, Transfers	181.8	178.6	155.2	157.3
Charges for Services	583.3	660.7	687.6	724.2
Other Taxes	14.6	11.0	11.2	11.4
Interest	12.6	31.4	33.6	32.4
<b>General Fund Revenues</b>	<b>2,262.3</b>	<b>2,241.3</b>	<b>2,209.0</b>	<b>2,298.9</b>
<b>EXPENDITURES</b>				
Justice and Safety	1,380.4	1,677.4	1,681.1	1,761.5
Administration/General Government	319.8	446.2	376.1	394.1
Public Health	69.7	81.1	83.8	87.8
Debt Service	68.1	66.1	66.8	50.7
Elections	46.2	50.8	50.4	52.9
Human Services	36.1	52.8	30.7	32.2
Physical Environment	11.8	19.5	17.5	18.3
Supplementals/Carryover/Reappropriations	350.2	-	-	-
Underexpenditures*	(71.7)	(47.0)	(36.0)	(37.0)
<b>General Fund Expenditures</b>	<b>2,210.6</b>	<b>2,346.9</b>	<b>2,270.4</b>	<b>2,360.3</b>
Other Fund Transactions *	-	10.2	10.3	10.5
<b>Ending Fund Balance</b>	<b>225.9</b>	<b>110.1</b>	<b>38.4</b>	<b>(33.5)</b>
<b>DESIGNATIONS AND SUBFUNDS *</b>				
Designations	3.9	3.0	2.6	2.2
Subfund Balances	1.8	-	-	-
<b>EXPENDITURE RESERVES</b>				
Carryover and Reappropriation	10.2	10.3	10.5	10.7
Credit Rating Reserve*	3.7	4.3	4.9	5.5
Executive Contingency	0.1	0.1	0.1	0.1
South Park Bridge Post Annexation Operations	-	-	2.0	4.0
Jail Diversion and Reentry Hub Reserve*	1.4	-	-	-
Public Safety Alternative Investments Reserve*	0.5	-	-	-
Trial Court Improvement Account Reserve	1.0	1.5	2.1	2.7
Criminal Justice Expense Reserve*	7.4	2.8	2.8	2.8
COVID Response Reserve*	48.8	-	-	-
Risk Reserve*	85.4	26.2	35.8	45.4
<b>Reserves</b>	<b>164.0</b>	<b>48.3</b>	<b>60.9</b>	<b>73.4</b>
<b>Ending Undesignated Fund Balance*</b>	<b>61.9</b>	<b>61.8</b>	<b>(22.4)</b>	<b>(106.9)</b>
6% Undesignated Fund Balance Minimum	46.4	53.0	53.3	55.4
<b>Over/(Under) 6% Minimum</b>	<b>15.5</b>	<b>8.8</b>	<b>(75.7)</b>	<b>(162.3)</b>
<b>Over/(Under) 8.0%</b>	<b>-</b>	<b>(8.8)</b>	<b>(93.5)</b>	<b>(180.7)</b>
Rainy Day Reserve	22.4	22.6	22.7	22.8