

Estimated Changes to Unassigned Fund Balances
FY25 Actual through FY27 Projected (By Fund)

	Revenues	Transfers	Fund Balance
GENERAL FUND			
Unassigned Fund Balance - FY25 Actual (Fund Balance)			\$197,905,496
FY26 Budgeted Revenues (Revenues)	1,539,583,500		
FY26 Budgeted Expenditures (Transfers)		-1,355,608,576	
FY26 Budgeted Transfers to Other Funds (Transfers)		-174,521,008	
FY26 Use of Fund Balance - Capital Projects (Transfers)		-32,500,000	
FY26 Anticipated Results of Operations (Fund Balance)			5,435,790
FY26 Projected Use of Fund Balance - Capital Projects (Fund Balance)			-23,046,084
Projected Ending Unassigned Fund Balance FY26 (Fund Balance)			\$180,295,202
FY27 Budgeted Revenues	1,585,976,000		
FY27 Budgeted Expenditures (Transfers)		-1,399,887,041	
FY27 Budgeted Transfers to Other Funds (Transfers)		-175,041,009	
FY27 Use of Fund Balance - Capital Projects (Transfers)		-30,500,000	
FY27 Anticipated Results of Operations (Fund Balance)			49,139,904
FY27 Projected Use of Fund Balance - Capital Projects (Fund Balance)			-19,452,050
Projected Ending Unassigned Fund Balance FY27 (Fund Balance)			\$209,983,056
SPECIAL REVENUE FUND			
Unassigned Fund Balance - FY25 Actual (Fund Balance)			\$0
FY26 Budgeted Revenues (Revenues)	262,018,268		
FY26 Budgeted Use of Reserves - net (Revenues)	4,244,444		
FY26 Budgeted Total Resources (Revenues)	266,262,712		
FY26 Budgeted Expenditures (Transfers)		-266,262,712	
FY26 Projected Use of Unassigned Fund Balance (Fund Balance)			0
Projected Ending Unassigned Fund Balance FY26 (Fund Balance)			\$0
FY27 Budgeted Revenues (Revenues)	269,916,172		
FY27 Budgeted Use of Reserves - net (Revenues)	3,999,043		
FY27 Budgeted Total Resources (Revenues)	273,915,215		
FY27 Budgeted Expenditures (Transfers)		-273,915,215	
FY27 Projected Use of Unassigned Fund Balance (Fund Balance)			0
Projected Ending Unassigned Fund Balance FY27 (Fund Balance)			\$0
INTERNAL SERVICE FUNDS			
Unreserved Retained Earnings - FY25 Actual (Fund Balance)			\$43,934,156
FY26 Budgeted Revenues (Revenues)	214,795,948		
FY26 Budgeted Expenditures (Transfers)		-215,262,991	
FY26 Projected Use of Retained Earnings and Fund Balance (Fund Balance)			-467,043
Projected Ending Unreserved Retained Earnings FY26 (Fund Balance)			43,467,113
FY27 Budgeted Revenues (Revenues)	246,174,002		
FY27 Budgeted Expenditures (Transfers)		-246,834,510	
FY27 Projected Use of Retained Earnings and Fund Balance (Fund Balance)			-660,508
Projected Ending Unreserved Retained Earnings FY27 (Fund Balance)			\$42,806,605
WATER & SEWER ENTERPRISE FUND			
Unreserved Fund Equity - FY25 Actual (Fund Balance)			\$178,127,546
FY26 Budgeted Revenues (Revenues)	175,264,500		
FY26 Revenue Bonds - Capital (Revenues)	150,000,000		
FY26 Budgeted Operating Expenditures (Transfers)		-136,858,071	
FY26 Estimated Capital Expenditures (Transfers)		-198,050,000	
FY26 Budgeted Expenditures and Transfers (Transfers)		-334,908,071	
FY26 Projected Change to Unreserved Fund Equity (Fund Balance)			-9,643,571
Projected Unreserved Fund Equity FY26 (Fund Balance)			\$168,483,975
FY27 Budgeted Revenues (Revenues)	186,084,500		
FY27 Revenue Bonds - Capital (Revenues)	0		

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FY27 Budgeted Expenditures (Transfers)		-138,088,164	
FY27 Budgeted for Capital Use (Transfers)		-134,850,000	
FY27 Budgeted Expenditures and Transfers (Transfers)		<u>-272,938,164</u>	
FY27 Projected Change to Unreserved Fund Equity (Fund Balance)			-86,853,664
Projected Unreserved Fund Equity FY27 (Fund Balance)			<u>\$81,630,311</u>
JRDC AGENCY FUND			
Unreserved Retained Earnings - FY25 Actual (Fund Balance)			\$5,435,240
FY26 Budgeted Revenues (Revenues)	7,164,426		
FY26 Budgeted Expenditures (Transfers)		-7,590,051	
FY26 Budgeted Use of Unreserved Retained Earnings (Fund Balance)			-425,625
Projected Ending Unreserved Retained Earnings FY26 (Fund Balance)			<u>\$5,009,615</u>
FY27 Budgeted Revenues (Revenues)	7,536,357		
FY27 Budgeted Expenditures (Transfers)		-7,848,449	
FY27 Budgeted Use of Unreserved Retained Earnings (Fund Balance)			-312,092
Projected Ending Unreserved Retained Earnings FY27 (Fund Balance)			<u>\$4,697,523</u>