

.25 CENT SALES TAX FUND - 2025 FUND FINANCIAL (2180)

	2023 Actuals	2024 Adopted	2024 Revised	2025 Approved	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
Beginning Fund Balance	\$ 11,925,775	\$ 14,341,033	\$ 14,341,033	\$ 6,275,815	\$ 5,408,518	\$ 4,605,101	\$ 3,927,075	\$ 3,478,940	\$ 3,197,920
Sources of Funds									
Sales and Use Tax	\$ 11,277,793	\$ 11,369,343	\$ 11,292,861	\$ 11,594,711	\$ 11,831,487	\$ 12,116,090	\$ 12,410,684	\$ 12,715,783	\$ 13,031,958
Investment Earnings & Bonds	335,412	55,000	450,308	246,012	220,127	186,046	158,654	140,549	129,196
Other Revenues	113,800	65,000	65,000	65,000	67,015	69,092	71,234	73,443	75,719
Charges for Services	113,297	-	16,100	-	-	-	-	-	-
Grant Revenues	90,452	-	-	-	-	-	-	-	-
Transfers In	-	-	-	13,744	-	-	-	-	-
Total Sources of Funds	\$ 11,930,754	\$ 11,489,343	\$ 11,824,269	\$ 11,919,467	\$ 12,118,629	\$ 12,371,229	\$ 12,640,572	\$ 12,929,775	\$ 13,236,873
Uses of Funds									
Administration	\$ 1,012,940	\$ 1,513,654	\$ 1,561,282	\$ 1,340,869	\$ 1,282,020	\$ 1,298,679	\$ 1,316,852	\$ 1,336,540	\$ 1,357,850
Community Building & Partnerships	531,495	631,694	631,694	631,934	651,524	671,721	692,545	714,013	736,148
Facility Operations	505,691	527,944	588,736	549,938	566,986	584,563	602,684	621,367	640,630
Natural Resources	1,088,910	1,066,464	1,196,051	1,125,524	1,160,415	1,196,388	1,233,476	1,271,714	1,311,137
Park Operations	3,278,000	2,958,598	3,097,594	3,044,929	3,139,322	3,236,641	3,336,977	3,440,423	3,547,076
Planning & Construction	614,044	948,430	1,000,354	977,485	1,007,787	1,039,028	1,071,238	1,104,447	1,138,685
Urban Rangers Program				298,141	307,383	316,912	326,737	336,865	347,308
Transfers Out .25 Cent Sales Tax Fund (Ongoing)		1,231,984	1,231,984	1,270,176	1,309,551	1,350,147	1,392,002	1,435,154	1,435,154
Transfers Out .25 Cent Sales Tax Fund (Conditional)	311,000	1,984,715	1,984,715	850,000	800,000	700,000	400,000		
Transfers & Cost Allocation	686,525	706,859	706,859	887,768	1,172,058	1,230,175	1,291,198	1,355,272	1,422,550
Capital Improvement Program	1,486,891	2,903,000	7,890,218	1,810,000	1,525,000	1,425,000	1,425,000	1,595,000	1,325,000
Total Uses of Funds	\$ 9,515,496	\$ 14,473,342	\$ 19,889,487	\$ 12,786,764	\$ 12,922,046	\$ 13,049,254	\$ 13,088,708	\$ 13,210,795	\$ 13,261,537
Ending Fund Balance Before Reserves	\$ 14,341,033	\$ 11,357,034	\$ 6,275,815	\$ 5,408,518	\$ 4,605,101	\$ 3,927,075	\$ 3,478,940	\$ 3,197,920	\$ 3,173,256
Reserves									
Operating Reserve	\$ 1,340,777	\$ 1,932,247	\$ 2,003,878	\$ 1,330,793	\$ 1,355,278	\$ 1,393,437	\$ 1,432,945	\$ 1,473,837	\$ 1,516,165
Pay Period 27 Reserve	135,251								
Sick/Vacation Reserve	16,129	16,613	14,098	14,521	14,956	15,405	15,867	16,343	16,833
Total Reserves	\$ 1,492,157	\$ 1,948,860	\$ 2,017,976	\$ 1,345,314	\$ 1,370,234	\$ 1,408,842	\$ 1,448,812	\$ 1,490,180	\$ 1,532,998
Ending Fund Balance After Reserves	\$ 12,848,876	\$ 9,408,173	\$ 4,257,839	\$ 4,063,204	\$ 3,234,867	\$ 2,518,234	\$ 2,030,128	\$ 1,707,740	\$ 1,640,258