Government-Wide Financial Statement Analysis (Continued)

Condensed Statement of Activities
Governmental Activities

For the Years Ended September 30,	Governmental Activities 2023	Governmental Activities 2022	Business-type Activities 2023	Business-type Activities 2022
Revenues:				
Program revenues:				
Charges for services	$ **3,885,446**	$ 3,697,165	$ **3,890,526**	$ 3,837,047
Operating grants and contributions	**14,864,576**	13,552,247	-	-
General revenue:				
Property taxes	**14,727,809**	15,188,164	-	-
Public service taxes	**4,391,176**	4,377,498	-	-
Intergovernmental revenues	**966,202**	883,061	-	-
Earnings on investments	**1,356,787**	151,515	-	-
Miscellaneous	**1,511,433**	1,170,813	-	-
Total revenues	**41,703,429**	39,020,463	$ **3,890,526**	$ 3,837,047
Expenses:				
General government	**17,805,581**	13,875,189	$ -	$ -
Public safety	**10,419,213**	9,494,879	-	-
Public works	**7,300,009**	7,784,420	-	-
Health and sanitation	**2,146,490**	2,664,023	-	-
Culture and recreation	**422,089**	448,945	-	-
Education	**68,500**	65,400	-	-
Conservation/economic development	**788,313**	753,495	-	-
Maintenance and preservation costs	**271,889**	899,981	-	-
Solid waste	-	-	**3,330,940**	3,068,057
911 emergency communication	-	-	**619,967**	629,402
Total expenses	**39,222,084**	35,986,332	**3,950,907**	3,697,459
Change in net position	$ **2,481,345**	$ 3,034,131	$ **(60,381)**	$ 139,588

Net position increased $2,420,964 over the previous year. The County's 2023 total governmental revenues come from a variety of sources including 35.3% from property taxes, and 10.5% comes from public service taxes. Another 9.3% comes from fees charged for services.

Government-Wide Financial Statement Analysis (Continued)

In the following table, we have presented the cost of each of the County's functions as well as the net cost (total cost less revenues generated by the activities) for each. Net costs help to show what functions are being covered by direct revenue and those that are covered by the net revenue of others.

	2023		2022	
For the years ended September 30,	Total Cost of Service	Net Cost (Surplus) of Service	Total Cost of Service	Net Cost (Surplus) of Service
Governmental Activities				
General government	$ 17,805,581	$ (10,300,192)	$ 13,875,189	$ (8,416,943)
Public safety	10,419,213	(7,369,493)	9,494,879	(7,159,450)
Public works	7,300,009	144,541	7,784,420	373,479
Health and sanitation	2,146,490	(1,793,012)	2,664,023	(1,744,460)
Culture and recreation	422,089	(218,916)	448,945	(252,714)
Education	68,500	36,907	65,400	36,201
Conservation/economic development	788,313	(700,008)	753,495	(673,052)
Maintenance and preservation costs	271,889	(271,889)	899,981	(899,981)
Total governmental activities	39,222,084	(20,472,062)	35,986,332	(18,736,920)
Business-type Activities				
Solid waste	3,330,940	21,150	3,068,057	227,976
911 emergency communication	619,967	(81,531)	629,402	(88,388)
Total business activities	$ 3,950,907	$ (60,381)	$ 3,697,459	$ 139,588

Charges for services, operating grants, and contributions of $18,750,022 are received and used to fund the general government expenses of the County. The remaining $(20,472,062) in general government expenses is funded by property taxes, public service taxes, intergovernmental revenues, and other revenue sources. The business-type activities have a net decrease from activities.

Financial Analysis of the County's Major Funds

The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.