

General Fund (001)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Property	\$ 23,444,591	\$ 24,350,000	\$ 24,295,000	\$ 24,826,000
Sales Tax	27,433,315	28,922,000	31,399,000	31,790,000
Franchise Fees	6,893,125	7,751,000	7,314,000	7,935,000
Licenses and permits	1,489,221	1,446,000	1,534,000	1,577,000
Intergovernmental	789,569	919,000	551,000	919,000
Charges for services	8,590,019	12,982,000	12,679,000	14,613,000
Fines, forfeitures and penalties	964,988	1,400,000	850,000	800,000
Interest	447,695	250,000	350,000	350,000
Miscellaneous	659,957	963,000	963,000	1,051,000
Operating Transfers	4,373,345	17,518,000	17,518,000	11,617,000
Total	75,085,825	96,501,000	97,453,000	95,478,000
Expenditures				
Personal Services	51,072,328	55,761,000	56,040,000	59,632,000
Internal Services	4,299,589	8,395,000	9,156,000	11,197,000
Contractual Services	12,683,305	14,888,000	15,782,000	17,892,000
Commodities	5,751,711	9,917,000	9,931,000	8,190,000
Capital Outlay	1,366,083	3,343,000	3,690,000	2,881,000
Other	2,910	-	-	30,000
Transfers	1,890,318	2,896,000	2,896,000	3,574,000
Total	77,066,244	95,200,000	97,495,000	103,396,000
Revenue over/(under)				
Expenditure	(1,980,419)	1,301,000	(42,000)	(7,918,000)
Beginning Balance	26,997,596	19,406,096	25,017,177	24,975,177
<i>Less: Reserve by Policy</i>	<i>19,266,561</i>	<i>20,707,096</i>	<i>24,042,267</i>	<i>25,497,454</i>
Available for Use	5,750,616	-	932,910	(8,440,277)
Total Fund Balance	\$ 25,017,177	\$ 20,707,096	\$ 24,975,177	\$ 17,057,177

Note: The gap in the General Fund will be augmented using Federal Funding in FY2022 to allow us to continue to provide essential services while we recover from the impacts of COVID-19. This will not be sustainable long-term and some combination of service reductions, increased tax rates, or stronger growth in property values and sales tax will be required to sustain our direction.

Airport Fund (201)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 14,336	\$ -	\$ 5,000	\$ 10,000
Intergovernmental	-	-	-	-
Interest	10,968	7,000	7,000	7,000
Building Rentals	167,737	146,000	165,000	190,000
Operating Transfers	367,500	252,000	252,000	168,000
Total	560,541	405,000	429,000	375,000
Expenditures				
Personal Services	79,291	84,000	84,000	88,000
Internal Services	-	7,000	7,000	13,000
Contractual Services	96,798	197,000	198,000	232,000
Commodities	23,952	20,000	19,000	33,000
Capital Outlay	2,500	-	-	300,000
Other	103	-	-	-
Transfers	-	285,000	285,000	-
Total	202,644	593,000	593,000	666,000
Revenue over/(under)				
Expenditure	357,897	(188,000)	(164,000)	(291,000)
Beginning Balance	219,998	373,999	577,895	413,895
<i>Less: Reserve by Policy</i>	<i>32,423</i>	<i>-</i>	<i>94,880</i>	<i>106,560</i>
Available for Use	545,472	185,999	319,015	16,335
Ending Fund Balance	\$ 577,895	\$ 185,999	\$ 413,895	\$ 122,895

Capital Sales Tax Fund (202)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Taxes	\$ 4,973,283	\$ 5,347,000	\$ 5,339,000	\$ 5,405,000
Intergovernmental	1,648,326	-	-	-
Interest	163,686	20,000	35,000	35,000
Miscellaneous	575,331	-	500,000	500,000
Operating Transfers	-	-	-	-
Total	7,360,626	5,367,000	5,874,000	5,940,000
Expenditures				
Contractual Services	4,782,754	9,000	9,000	14,000
Capital Outlay	1,208,834	-	-	-
Debt Service	50,624	-	-	-
Transfer Out	200,000	12,335,000	13,899,000	5,145,000
Total	6,242,212	12,344,000	13,908,000	5,159,000
Revenue over/(under)				
Expenditure	1,118,414	(6,977,000)	(8,034,000)	781,000
Beginning Balance	9,651,771	7,236,771	10,770,185	2,736,185
<i>Less: Reserve by Policy</i>	<i>998,754</i>	<i>-</i>	<i>2,225,280</i>	<i>825,440</i>
Available for Use	9,771,431	259,771	510,905	2,691,745
Ending Fund Balance	\$ 10,770,185	\$ 259,771	\$ 2,736,185	\$ 3,517,185

Equipment Reserve Fund (205)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Taxes	\$ 500,000	\$ -	\$ -	\$ -
Interest	43,757	75,000	25,000	25,000
Intergovernmental	-	-	-	-
Reimbursement	-	-	-	824,000
Fines, forfeitures and penalties	28,397	65,000	15,000	15,000
Operating Transfers	460,000	10,113,000	10,113,000	6,108,000
Total	1,032,154	10,253,000	10,153,000	6,972,000
Expenditures				
Contractual Services	151,755	2,000	1,020,000	3,054,000
Commodities	1,226,550	500,000	-	233,000
Capital Outlay	1,279,636	9,751,000	6,456,000	5,648,000
Total	2,657,941	10,253,000	7,476,000	8,935,000
Revenue over/(under) Expenditure	(1,625,787)	-	2,677,000	(1,963,000)
Beginning Balance	2,660,573	1,729,570	1,034,786	3,711,786
Reserve for Municipal Court	1,575,002	1,700,688	1,590,002	1,605,002
Available for VERP	(540,216)	28,882	2,121,784	143,784
Total Fund Balance	\$ 1,034,786	\$ 1,729,570	\$ 3,711,786	\$ 1,748,786

Guest Tax (206)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Guest Tax	\$ 923,627	\$ 1,600,000	\$ 1,191,000	\$ 1,728,000
Interest	17,270	2,000	2,000	2,000
Reimbursements	-	-	-	-
Total	940,897	1,602,000	1,193,000	1,730,000
Expenditures				
Personal Services	272,393	32,000	32,000	35,000
Internal Services	63,895	136,000	136,000	77,000
Contractual Services	663,383	1,343,000	1,160,000	1,333,000
Commodities	25,167	27,000	27,000	39,000
Capital Outlay	-	-	-	-
Debt Service	2,280	-	-	-
Transfers	-	377,000	167,000	167,000
Total	1,027,118	1,915,000	1,522,000	1,651,000
Revenue over/(under)				
Expenditure	(86,221)	(313,000)	(329,000)	79,000
Beginning Balance	671,620	470,621	585,399	256,399
<i>Less: Reserve by Policy</i>	<i>164,339</i>	<i>-</i>	<i>243,520</i>	<i>264,160</i>
Available for Use	421,060	157,621	12,879	71,239
Ending Fund Balance	\$ 585,399	\$ 157,621	\$ 256,399	\$ 335,399

Library Fund (209)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Property Taxes	\$ 4,734,141	\$ 4,903,000	\$ 4,923,000	\$ 5,023,000
Interest	1,637	-	-	-
Total	4,735,778	4,903,000	4,923,000	5,023,000
Expenditures				
Contractual Services	4,782,000	\$ 4,978,000	\$ 4,952,000	5,023,000
Total	4,782,000	4,978,000	4,952,000	5,023,000
Revenue over/(under) Expenditure	(46,222)	(75,000)	(29,000)	-
Beginning Balance	75,546	75,547	29,324	324
Ending Fund Balance	\$ 29,324	\$ 547	\$ 324	\$ 324

Transportation Fund (210)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Sales Tax	\$ 3,648,856	\$ 4,258,000	\$ 4,117,000	\$ 4,168,000
Charges for services	270,145	400,000	265,000	310,000
Interest	266,888	300,000	200,000	200,000
Miscellaneous	4,100	-	-	-
Operating Transfers	10,000	-	-	-
Total	4,199,989	4,958,000	4,582,000	4,678,000
Expenditures				
Personal Services	104,671	92,000	92,000	99,000
Internal Services	134,964	202,000	232,000	189,000
Contractual Services	2,620,557	2,411,000	2,650,000	1,997,000
Commodities	600,902	800,000	832,000	793,000
Capital Outlay	-	1,000	1,000	31,000
Transfers	-	5,738,000	5,655,000	10,850,000
Total	3,461,094	9,244,000	9,462,000	13,959,000
Revenue over/(under)				
Expenditure	738,895	(4,286,000)	(4,880,000)	(9,281,000)
Beginning Balance	16,538,788	15,428,264	17,277,683	12,397,683
<i>Less: Reserve by Policy</i>	<i>553,775</i>	<i>-</i>	<i>1,513,920</i>	<i>2,233,440</i>
Available for Use	16,723,908	11,142,264	10,883,763	883,243
Ending Fund Balance	\$ 17,277,683	\$ 11,142,264	\$ 12,397,683	\$ 3,116,683

Recreation Fund (211)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Sales Tax	\$ 2,340,250	\$ -	\$ -	\$ -
Charges for services	734,965	-	-	-
Interest	11,996	-	-	-
Building Rental	42,534	-	-	-
Lease Of Property	51,456	-	-	-
Miscellaneous	29,208	-	-	-
Donations	346	-	-	-
Licenses and permits	-	-	-	-
Operating Transfers	807,388	-	-	-
Total	4,018,143	-	-	-
Expenditures				
Personal Services	3,825,608	-	-	-
Internal Services	255,750	-	-	-
Contractual Services	532,446	-	-	-
Commodities	291,842	-	-	-
Capital	78,177	-	-	-
Other	13,142	-	-	-
Transfers	-	-	-	-
Total	4,996,965	-	-	-
Revenue over/(under)				
Expenditure	(978,822)	-	-	-
Beginning Balance	978,822	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

NOTE: The Recreation Fund has been consolidated into the General Fund beginning in FY 2021

	Special Alcohol (213)			
	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Liquor Tax	\$ 535,544	\$ 818,000	\$ 450,000	\$ 818,000
Interest	6,335	-	-	-
Building Rental	9,092	-	-	-
Transfer In	-	-	-	-
Total	550,971	818,000	450,000	818,000
Expenditures				
Contractual Services	816,741	-	-	-
Commodities	-	-	-	-
Transfer Out	-	970,000	459,000	800,000
Total	816,741	970,000	459,000	800,000
Revenue over/(under)				
Expenditure	(265,770)	(152,000)	(9,000)	18,000
Beginning Balance	274,997	233,996	9,227	227
<i>Less: Reserve by Policy</i>	<i>130,679</i>	<i>-</i>	<i>73,440</i>	<i>128,000</i>
Available for Use	(121,452)	81,996	(73,213)	(109,773)
Ending Fund Balance	\$ 9,227	\$ 81,996	\$ 227	\$ 18,227

Note: The Fund Balance Policy reserve used is aligned with the the target of 60 days of operating expenditures. The minimum operating balance for special revenue funds is 30 days. In FY2023, this would trigger a restoration plan if this fund is not excluded from the Fund Balance Policy now that this fund only captures a transfer to the General Fund.

Special Gasoline Tax (214)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Gasoline Tax	\$ 2,715,965	\$ 2,899,000	\$ 2,742,000	\$ 2,728,000
Interest	26,256	40,000	8,000	6,000
Sale Of Assets	-	-	-	-
Operating Transfer	-	-	-	-
Total	2,742,221	2,939,000	2,750,000	2,734,000
Expenditures				
Personal Services	1,877,996	-	-	-
Internal Services	190,076	-	-	-
Contractual Services	277,583	-	-	3,000
Commodities	674,483	-	-	-
Capital Outlay	49,384	-	-	-
Transfer Out	-	3,914,000	3,914,000	2,806,000
Total	3,069,522	3,914,000	3,914,000	2,809,000
Revenue over/(under)				
Expenditure	(327,301)	(975,000)	(1,164,000)	(75,000)
Beginning Balance	2,779,251	1,301,245	2,451,950	1,287,950
<i>Less: Reserve by Policy</i>	<i>491,124</i>	<i>-</i>	<i>626,240</i>	<i>449,440</i>
Available for Use	1,960,826	326,245	661,710	763,510
Ending Fund Balance	\$ 2,451,950	\$ 326,245	\$ 1,287,950	\$ 1,212,950

	Special Recreation (216)			
	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Liquor Tax	\$ 535,544	\$ 818,000	\$ 450,000	\$ 818,000
Interest	4,731	-	1,000	-
Reimbursements	-	-	-	-
Total	540,275	818,000	451,000	818,000
Expenditures				
Personal Services	116,734	-	-	-
Internal Services	20,720	-	-	-
Contractual Services	530,601	-	-	-
Commodities	127,018	-	-	-
Capital Outlay	4,554	-	-	-
Transfer Out	-	1,050,000	606,000	818,000
Total	799,627	1,050,000	606,000	818,000
Revenue over/(under)				
Expenditure	(259,352)	(232,000)	(155,000)	-
Beginning Balance	414,398	317,040	155,046	46
<i>Less: Reserve by Policy</i>	<i>127,940</i>	<i>-</i>	<i>96,960</i>	<i>130,880</i>
Available for Use	27,106	85,040	(96,914)	(130,834)
Ending Fund Balance	\$ 155,046	\$ 85,040	\$ 46	\$ 46

Note: The Fund Balance Policy reserve used is aligned with the the target of 60 days of operating expenditures. The minimum operating balance for special revenue funds is 30 days. In FY2023, this would trigger a restoration plan if this fund is not excluded from the Fund Balance Policy now that this fund only captures a transfer to the General Fund.

Economic Development Funds

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Property	\$ 1,808,952	\$ 1,830,000	\$ 1,830,000	\$ 1,842,000
Sales Tax	557,844	788,000	788,000	679,000
Douglas County	31,458	28,000	28,000	-
Interest	2,192	-	-	-
Total	2,400,446	2,646,000	2,646,000	2,521,000
Expenditures				
Contractual Services	2,230,118	2,646,000	2,646,000	2,521,000
Total	2,230,118	2,646,000	2,646,000	2,521,000
Revenue over/(under)				
Expenditure	170,328	-	-	-
Beginning Balance	587,816	504,905	758,144	758,144
Ending Fund Balance	\$ 758,144	\$ 504,905	\$ 758,144	\$ 758,144

Bond & Interest Fund (301)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Property Taxes	\$ 11,005,554	\$ 11,368,000	\$ 11,368,000	\$ 11,589,000
Special Assessments	1,259,162	1,116,000	1,116,000	1,116,000
Intergovernmental	100,000	-	-	-
Interest	162,695	300,000	215,000	220,000
Miscellaneous	142,659	325,000	240,000	240,000
Operating Transfers	8,425,819	1,069,000	1,069,000	23,272,000
Total	21,095,889	14,178,000	14,008,000	36,437,000
Expenditures				
Contractual Services	16,085	12,000	13,000	18,000
Interest & Other Charges	9,958,250	4,555,000	4,555,000	4,639,000
Principal	9,658,000	8,908,000	8,907,000	32,190,000
Total	19,632,335	13,475,000	13,475,000	36,847,000
Revenue over/(under)				
Expenditure	1,463,554	703,000	533,000	(410,000)
Beginning Balance	12,471,538	13,970,540	13,935,092	14,468,092
Ending Fund Balance	\$ 13,935,092	\$ 14,673,540	\$ 14,468,092	\$ 14,058,092

Capital Projects Fund (400)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Intergovernmental	\$ 343,107	\$ 4,900,000	\$ 3,000,000	\$ -
Interest	-	-	-	15,000
Miscellaneous	2,951	-	-	-
Bond Proceeds	2,485,465	17,310,000	55,383,000	23,407,000
Operating Transfers	-	13,765,000	6,766,000	11,230,000
Total	2,831,523	35,975,000	65,149,000	34,652,000
Expenditures				
Contractual Services	-	-	1,077,000	415,000
Capital Outlay	19,161,686	35,427,000	23,550,000	34,237,000
Transfer Out	-	-	-	-
Debt Services	19,552	-	40,674,000	-
Total	19,181,238	35,427,000	65,301,000	34,652,000
Revenue over/(under)				
Expenditure	(16,349,715)	548,000	(152,000)	-
Beginning Balance	31,305,186	23,059,720	14,955,471	14,803,471
Ending Fund Balance	\$ 14,955,471	\$ 23,607,720	\$ 14,803,471	\$ 14,803,471

Note: Before 2021, Fund 400 was only used for Capital Bond Projects. Beginning in 2021, this fund will be used to account for all CIP projects that are not tied to the Enterprise Funds.

Water & Wastewater Fund (501)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 48,265,742	\$ 55,043,000	\$ 55,043,000	\$ 59,824,000
Interest	452,508	500,000	400,000	400,000
Miscellaneous	219,000	-	220,000	220,000
Transfer In	5,636,982	349,000	349,000	453,000
Total	54,574,232	55,892,000	56,012,000	60,897,000
Expenditures				
Personal Services	10,965,826	12,452,000	12,452,000	12,654,000
Internal Services	1,375,945	2,773,000	2,883,000	5,370,000
Contractual Services	7,000,987	7,914,000	9,576,000	8,919,000
Commodities	4,713,635	5,477,000	3,737,000	3,836,000
Capital Outlay	-	324,000	808,000	679,000
Debt Service &				
Depreciation	17,913,589	19,570,000	19,550,000	17,804,000
Transfers	4,799,167	6,369,000	5,873,000	10,640,000
Total	46,769,149	54,879,000	54,879,000	59,902,000
Revenue over/(under)				
Expenditure	7,805,083	1,013,000	1,133,000	995,000
Beginning Balance	20,815,509	32,126,931	28,620,592	29,753,592
<i>Less: Reserve by Policy</i>	21,492,798	18,500,000	27,022,470	28,195,470
Available for use	7,127,794	14,639,931	2,731,122	2,553,122
Total Fund Balance	\$ 28,620,592	\$ 33,139,931	\$ 29,753,592	\$ 30,748,592

Solid Waste Fund (502)				
	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Intergovernmental	\$ 45,002	\$ 35,000	\$ 45,000	\$ 35,000
Charges for services	14,532,388	14,683,000	14,303,000	15,536,000
Interest	167,089	250,000	100,000	100,000
Miscellaneous	394,154	244,000	244,000	639,000
Operating Transfer	-	-	-	-
Total	15,138,633	15,212,000	14,692,000	16,310,000
Expenditures				
Personal Services	6,684,406	6,057,000	6,057,000	6,445,000
Internal Services	768,717	1,412,000	1,412,000	2,086,000
Contractual Services	4,378,907	4,786,000	4,858,000	5,126,000
Commodities	751,745	1,133,000	1,061,000	1,175,000
Capital Outlay	-	285,000	2,427,000	1,640,000
Debt Service	(135,204)	336,000	336,000	336,000
Other	1,082,464	-	-	-
Transfers	806,667	7,927,000	1,300,000	1,447,000
Total	14,337,702	21,936,000	17,451,000	18,255,000
Revenue over/(under)				
Expenditure	800,931	(6,724,000)	(2,759,000)	(1,945,000)
Beginning Balance	8,911,491	8,851,124	9,712,422	6,953,422
<i>Less: Reserve by Policy</i>	4,108,028	-	5,329,830	5,546,640
Available for use	5,604,394	2,127,124	1,623,592	(538,218)
Ending Fund Balance	\$ 9,712,422	\$ 2,127,124	\$ 6,953,422	\$ 5,008,422

Note: The Fund Balance Policy reserve used is aligned with the target of 120 days of operating expenditures. The minimum operating balance for the Solid Waste Fund is 90 days. While the recommended budget maintains the 90 day minimum it does not hit the 120 day target.

Public Parking Fund (503)				
	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 294,958	\$ 863,000	\$ 575,000	\$ 715,000
Interest	17,347	15,000	8,000	10,000
Miscellaneous	106,167	100,000	123,000	106,000
Licenses and permits	117,630	185,000	149,000	249,000
Fines, forfeitures and penalties	223,535	659,000	535,000	575,000
Operating Transfer	42,167	-	-	-
Total	801,804	1,822,000	1,390,000	1,655,000
Expenditures				
Personal Services	665,917	701,000	701,000	736,000
Internal Services	87,049	135,000	135,000	205,000
Contractual Services	267,980	459,000	450,000	462,000
Commodities	19,843	46,000	85,000	79,000
Capital Outlay	-	104,000	104,000	-
Debt Service	-	145,000	115,000	145,000
Other	38,799	-	-	-
Transfers	50,000	200,000	-	-
Total	1,129,588	1,790,000	1,590,000	1,627,000
Revenue over/(under) Expenditure	(327,784)	32,000	(200,000)	28,000
Beginning Balance	589,785	105,264	262,001	62,001
<i>Less: Reserve by Policy</i>	166,526	-	254,400	260,320
Available for use	95,475	137,264	(192,399)	(170,319)
Ending Fund Balance	\$ 262,001	\$ 137,264	\$ 62,001	\$ 90,001

Note: The Fund Balance Policy reserve used is aligned with the target of 60 days of operating expenditures. The minimum operating balance for the Public Parking Fund is 30 days. In FY2023, this would trigger a restoration plan. However, it is anticipated that in FY23 better revenue projections will be available with the transition to the new parking system and modifications will be made to the fund as needed.

Central Maintenance Garage (504)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 3,944,491	\$ -	\$ -	\$ -
Interest	21,988	-	-	-
Miscellaneous	5,167	-	-	-
Total	3,971,646	-	-	-
Expenditures				
Personal Services	1,518,133	-	-	-
Contractual Services	379,026	-	-	-
Commodities	1,904,845	-	-	-
Capital Outlay	-	-	-	-
Other	38,879	-	-	-
Transfers	468,879	-	-	-
Total	4,309,762	-	-	-
Revenue over/(under)				
Expenditure	(338,116)	-	-	-
Beginning Balance	338,116	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Note: Moved to Administrative Services Fund in 2021

	Storm Water Fund (505)			
	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 3,707,752	\$ 5,383,000	\$ 5,383,000	\$ 5,536,000
Interest	90,198	125,000	50,000	50,000
Miscellaneous	(90,947)	-	-	-
Total	3,707,003	5,508,000	5,433,000	5,586,000
Expenditures				
Personal Services	929,319	1,159,000	1,100,000	1,086,000
Internal Services	97,530	156,000	156,000	482,000
Contractual Services	1,372,040	661,000	3,077,000	3,377,000
Commodities	558,038	457,000	392,000	382,000
Capital Outlay	-	448,000	926,000	337,000
Debt Service	-	-	-	621,000
Other	619,367	-	-	-
Transfers	367,667	3,486,000	716,000	737,000
Total	3,943,961	6,367,000	6,367,000	7,022,000
Revenue over/(under)				
Expenditure	(236,958)	(859,000)	(934,000)	(1,436,000)
Beginning Balance	8,911,491	4,823,177	8,674,533	7,740,533
<i>Less: Reserve by Policy</i>	473,108	-	904,160	1,005,600
Available for use	8,201,425	3,964,177	6,836,373	5,298,933
Ending Fund Balance	\$ 8,674,533	\$ 3,964,177	\$ 7,740,533	\$ 6,304,533

Golf Course Fund (506)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 751,649	\$ -	\$ -	\$ -
Interest	5,562	-	-	-
Miscellaneous	15,034	-	-	-
Credit Card Fees	-	-	-	-
Operating Transfer	171,995	-	-	-
Total	944,240	-	-	-
Expenditures				
Personal Services	562,215	-	-	-
Internal Services	39,417	-	-	-
Contractual Services	168,138	-	-	-
Commodities	159,173	-	-	-
Capital Outlay	-	-	-	-
Other	15,297	-	-	-
Transfers	-	-	-	-
Total	944,240	-	-	-
Revenue over/(under)				
Expenditure	-	-	-	-
Beginning Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Note: The Golf Fund has been consolidated into the General Fund beginning in FY 2021

Healthcare Fund (522)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 13,212,443	\$ 13,571,000	\$ 13,571,000	\$ 13,329,000
Interest	157,296	-	-	125,000
Miscellaneous	474,868	375,000	375,000	620,000
Total	13,844,607	13,946,000	13,946,000	14,074,000
Expenditures				
Insurance/Claims	11,380,140	13,117,000	13,117,000	13,952,000
Contractual Services	306,855	417,000	417,000	439,000
Commodities	-	-	-	-
Transfers	-	-	-	-
Total	11,686,995	13,534,000	13,534,000	14,391,000
Revenue over/(under)				
Expenditure	2,157,612	412,000	412,000	(317,000)
Beginning Balance	11,372,213	-	13,529,825	13,941,825
Ending Fund Balance	\$ 13,529,825	\$ 412,000	\$ 13,941,825	\$ 13,624,825

Administrative Services Fund (523)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 7,333,652	\$ 15,414,000	\$ 16,350,000	\$ 21,679,000
Licenses and permits	-	115,000	115,000	118,000
Interest	10,875	-	-	10,000
Miscellaneous	58,878	3,000	3,000	3,000
Operating Transfers	468,878	-	-	-
Total	7,872,283	15,532,000	16,468,000	21,810,000
Expenditures				
Personal Services	5,795,638	8,066,000	8,354,000	11,035,000
Internal Services	-	73,000	73,000	-
Contractual Services	1,328,556	2,691,000	3,888,000	6,118,000
Commodities	244,548	3,757,000	3,215,000	3,477,000
Capital Outlay	34,662	55,000	166,000	25,000
Other	-	-	-	20,000
Transfers	-	890,000	890,000	1,159,000
Total	7,403,404	15,532,000	16,586,000	21,834,000
Revenue over/(under)				
Expenditure	468,879	-	(118,000)	(24,000)
Beginning Balance	(147)	(147)	668,732	550,732
Ending Fund Balance	\$ 468,732	\$ (147)	\$ 550,732	\$ 526,732

Note: Risk Management was moved to Fund 524 in 2021.

Risk Management Fund (524)

	2020 Audited	2021 Adopted Budget	2021 Revised Budget	2022 Adopted Budget
Revenues				
Charges for services	\$ -	\$ 2,872,000	\$ 2,872,000	\$ 2,907,000
Interest	-	-	-	25,000
Operating Transfers	1,298,306	-	-	-
Total	1,298,306	2,872,000	2,872,000	2,932,000
Expenditures				
Personal Services	-	93,000	93,000	100,000
Contractual Services	-	2,764,000	2,764,000	2,797,000
Commodities	-	4,000	4,000	3,000
Transfers	-	-	-	-
Total	-	2,861,000	2,861,000	2,900,000
Revenue over/(under) Expenditure	1,298,306	11,000	11,000	32,000
Beginning Balance	-	-	1,298,306	1,309,306
Ending Fund Balance	\$ 1,298,306	\$ 11,000	\$ 1,309,306	\$ 1,341,306

Note: Risk Management activities were consolidated into Fund 524 in 2021. The revenues in FY2020 reflect the closure of the General Liability and the Worker's Compensation Reserve Funds.

Utilities Bonded Construction Fund (551)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Interest	\$ 284,086	\$ -	\$ -	\$ -
Other	(2,843)	-	-	-
Revenue Bonds	-	-	-	23,683,000
Total	281,243	-	-	23,683,000
Expenditures				
Contractual Services	2,757,978	-	-	23,000
Capital Outlay	4,890	-	-	23,660,000
Debt Service	(1,083,219)	-	-	-
Transfer	5,636,982	-	-	-
Total	7,316,631	-	-	23,683,000
Revenue over/(under) Expenditure	(7,035,388)	-	-	-
Beginning Balance	12,491,641	-	-	5,456,253
Ending Fund Balance	\$ 5,456,253	\$ -	\$ -	\$ 5,456,253

Note: Fund 551 has not traditionally been shown as part of the budget process as bond projects are authorized separately. In our effort to improve our commitment to Sound Fiscal Stewardship, we are now including this as part of our annual budget.

Utilities Non-Bonded Construction Fund (552)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Interest	\$ 120,878	\$ 90,000	\$ 90,000	\$ 90,000
Other	225,000	-	\$ -	
Operating Transfers	1,600,000	3,021,000	3,021,000	7,550,000
Total	1,945,878	3,111,000	3,111,000	7,640,000
Expenditures				
Contractual Services	2,146,058	7,000	634,000	10,000
Commodities	-	-	3,000	-
Capital Outlay	-	4,060,000	4,132,000	10,481,000
Total	2,146,058	4,067,000	4,769,000	10,491,000
Revenue over/(under)				
Expenditure	(200,180)	(956,000)	(1,658,000)	(2,851,000)
Beginning Balance	7,772,121	2,079,789	7,571,941	5,913,941
Ending Fund Balance	\$ 7,571,941	\$ 1,123,789	\$ 5,913,941	\$ 3,062,941

City Parks Memorial Fund (601)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Interest	\$ 1,999	\$ -	\$ -	\$ -
Miscellaneous	162	-	-	-
Donations	12,274	15,000	10,000	20,000
Total	14,435	15,000	10,000	20,000
Expenditures				
Contractual Services	10,058	13,000	9,000	20,000
Commodities	-	3,000	7,000	15,000
Transfers	845	-	-	-
Total	10,903	16,000	16,000	35,000
Revenue over/(under)				
Expenditure	3,532	(1,000)	(6,000)	(15,000)
Beginning Balance	86,037	86,036	89,569	83,569
Ending Fund Balance	\$ 89,569	\$ 85,036	\$ 83,569	\$ 68,569

Farmland Remediation Fund (604)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Interest	\$ 20,700	\$ 30,000	\$ 15,000	\$ 10,000
Miscellaneous	125	-	-	-
Total	20,825	30,000	15,000	10,000
Expenditures				
Personal Services	44,356	1,000	1,000	103,000
Contractual Services	73,090	927,000	927,000	937,000
Commodities	6,788	138,000	138,000	136,000
Capital Outlay	33,911	89,000	89,000	66,000
Total	158,145	1,155,000	1,155,000	1,242,000
Revenue over/(under)				
Expenditure	(137,320)	(1,125,000)	(1,140,000)	(1,232,000)
Beginning Balance	2,584,219	1,159,341	2,446,899	1,306,899
Ending Fund Balance	\$ 2,446,899	\$ 34,341	\$ 1,306,899	\$ 74,899

Cemetery Perpetual Care Fund (605)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Charges for services	\$ 11,600	\$ 5,000	\$ 5,000	\$ 8,000
Total	11,600	5,000	5,000	8,000
Expenditures				
Contractual Services	27	6,000	6,000	8,000
Total	27	6,000	6,000	8,000
Revenue over/(under)				
Expenditure	11,573	(1,000)	(1,000)	-
Beginning Balance	3,644	1,645	15,217	14,217
Ending Fund Balance	\$ 15,217	\$ 645	\$ 14,217	\$ 14,217

Housing Trust Fund (607)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Sales Tax	\$ 912,214	\$ 878,000	\$ 924,000	\$ 937,000
Interest	18,482	15,000	10,000	12,000
Miscellaneous	-	-	-	-
Operating Transfer	350,000	350,000	350,000	350,000
Total	1,280,696	1,243,000	1,284,000	1,299,000
Expenditures				
Contractual Services	1,179,417	1,236,000	1,236,000	1,661,000
Total	1,179,417	1,236,000	1,236,000	1,661,000
Revenue over/(under) Expenditure	101,279	7,000	48,000	(362,000)
Beginning Balance	1,090,471	693,562	1,191,750	1,239,750
<i>Less: Reserve by Policy</i>	<i>188,707</i>	<i>-</i>	<i>197,760</i>	<i>265,760</i>
<i>Less: Awarded Projects</i>	<i>575,000</i>		<i>575,000</i>	<i>575,000</i>
Available for Use	428,043	700,562	466,990	36,990
Ending Fund Balance	\$ 1,191,750	\$ 700,562	\$ 1,239,750	\$ 877,750

Misc. State Agency Grants (610)

			2021 Adopted		2021 Revised		2022 Adopted	
Revenues	2020	Audited	Budget		Budget		Budget	
State Grants	\$	-	\$	-	\$	4,112,000	\$	1,474,000
Miscellaneous		-		-		-		-
Transfer In		-		-		-		-
Total		-		-		4,112,000		1,474,000
Expenditures								
Personal Services		-		-		-		186,000
Contractual Services		-		-		1,112,000		623,000
Commodities		-		-		-		165,000
Capital Outlay		-		-		3,000,000		500,000
Total		-		-		4,112,000		1,474,000
Revenue over/(under)								
Expenditure		-		-		-		-
Beginning Balance		-		-		-		-
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-

Misc. Federal Agency Grants (611)

	2020	Audited	2021 Adopted Budget	2021 Revised Budget	2022 Adopted Budget
Revenues					
Federal Grants	\$	12,060,937	\$ 10,973,000	\$ 14,071,000	\$ 15,355,000
State Grants		-	-	-	-
Interest		-	-	-	-
Miscellaneous		(2,500)	-	-	-
Transfer In		-	-	-	-
Total		12,058,437	10,973,000	14,071,000	15,355,000
Expenditures					
Personal Services		323,169	333,000	309,000	386,000
Contractual Services		4,502,203	5,626,000	7,154,000	5,544,000
Commodities		602,062	26,000	172,000	945,000
Capital Outlay		6,280,457	4,956,000	6,436,000	8,480,000
Transfer		15,010	-	-	-
Total		11,722,901	10,941,000	14,071,000	15,355,000
Revenue over/(under)					
Expenditure		335,536	32,000	-	-
Beginning Balance		1,788	590,594	337,324	337,324
Ending Fund Balance	\$	337,324	\$ 622,594	\$ 337,324	\$ 337,324

Wee Folks Scholarship Fund (612)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Interest	\$ 1,896	\$ 2,000	\$ -	\$ -
Donations	1,039	1,000	1,000	5,000
Total	2,935	3,000	1,000	5,000
Expenditures				
Contractual Services	8,610	36,000	36,000	35,000
Total	8,610	36,000	36,000	35,000
Revenue over/(under) Expenditure	(5,675)	(33,000)	(35,000)	(30,000)
Beginning Balance	125,081	88,082	119,406	84,406
Ending Fund Balance	\$ 119,406	\$ 55,082	\$ 84,406	\$ 54,406

	Fair Housing Grant (621)			
	2020	2021 Adopted	2021 Revised	2022 Adopted
	Audited	Budget	Budget	Budget
Revenues				
Federal Grants	\$ 24,587	\$ -	\$ -	\$ -
Interest	1,093	2,000	-	2,000
Miscellaneous	-	-	-	-
Total	25,680	2,000	-	2,000
Expenditures				
Personal Services	12,733	13,000	13,000	13,000
Contractual Services	1,150	8,000	8,000	8,000
Commodities	-	1,000	1,000	1,000
Total	13,883	22,000	22,000	22,000
Revenue over/(under)				
Expenditure	11,797	(20,000)	(22,000)	(20,000)
Beginning Balance	201,628	157,627	213,425	191,425
Ending Fund Balance	\$ 213,425	\$ 137,627	\$ 191,425	\$ 171,425

Community Development Fund (631)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Federal Grants	\$ 935,886	\$ 760,000	\$ 760,000	\$ 790,000
Miscellaneous	6,311	250,000	250,000	250,000
Loan Repayments	94,008	50,000	50,000	50,000
Operating Transfer	2,510	-	-	-
Total	1,038,715	1,060,000	1,060,000	1,090,000
Expenditures				
Personal Services	187,845	221,000	221,000	224,000
Contractual Services	1,077,647	829,000	836,000	842,000
Commodities	426	-	-	-
Total	1,265,918	1,050,000	1,057,000	1,066,000
Revenue over/(under)				
Expenditure	(227,203)	10,000	3,000	24,000
Beginning Balance	256,716	(545,285)	29,513	32,513
Ending Fund Balance	\$ 29,513	\$ (535,285)	\$ 32,513	\$ 56,513

Home Program Fund (633)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Federal Grants	\$ 314,521	\$ 475,000	\$ 475,000	\$ 468,000
Loan Repayments	10,071	25,000	25,000	-
Total	324,592	500,000	500,000	468,000
Expenditures				
Personal Services	38,839	39,000	39,000	40,000
Contractual Services	284,768	460,000	606,000	424,000
Total	323,607	499,000	645,000	464,000
Revenue over/(under)				
Expenditure	985	1,000	(145,000)	4,000
Beginning Balance	7,604	(371,397)	8,589	(136,411)
Ending Fund Balance	\$ 8,589	\$ (370,397)	\$ (136,411)	\$ (132,411)

American Recovery Plan Fund (634)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Federal Grants	\$ -	\$ -	\$ -	\$ 19,301,000
Total	-	-	-	19,301,000
Expenditures				
Personal Services	-	-	-	93,000
Contractual Services	-	-	-	-
Commodities	-	-	-	-
Capital Outlay	-	-	-	19,208,000
Total	-	-	-	19,301,000
Revenue over/(under)				
Expenditure	-	-	-	-
Beginning Balance	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

Note: Approximately \$7,900,000 of these funds will be used to help augment the General Fund in FY2022. A placeholder amount has been noted here until the funds are actually received.

Transportation Planning Fund (641)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Federal Grants	\$ 220,039	\$ 304,000	\$ 304,000	\$ 270,000
Total	220,039	304,000	304,000	270,000
Expenditures				
Personal Services	169,506	142,000	142,000	210,000
Contractual Services	33,866	137,000	137,000	42,000
Commodities	6,901	13,000	13,000	2,000
Capital Outlay	-	-	-	-
Total	210,273	292,000	292,000	254,000
Revenue over/(under)				
Expenditure	9,766	12,000	12,000	16,000
Beginning Balance	(29,863)	28,137	(20,097)	(8,097)
Ending Fund Balance	\$ (20,097)	\$ 40,137	\$ (8,097)	\$ 7,903

Law Enforcement Trust Fund (652)

	2020	2021 Adopted	2021 Revised	2022 Adopted
Revenues	Audited	Budget	Budget	Budget
Interest	\$ 2,264	\$ 2,000	\$ 2,000	\$ 2,000
Confiscated Property	60,906	20,000	20,000	20,000
Total	63,170	22,000	22,000	22,000
Expenditures				
Contractual Services	202	41,000	41,000	41,000
Commodities	-	10,000	10,000	10,000
Total	202	51,000	51,000	51,000
Revenue over/(under)				
Expenditure	62,968	(29,000)	(29,000)	(29,000)
Beginning Balance	152,315	104,315	215,283	186,283
Ending Fund Balance	\$ 215,283	\$ 75,315	\$ 186,283	\$ 157,283