

GENERAL FUND REVENUES

| TAX REVENUE | | FY2020 ACTUAL | FY2021 ACTUAL | FY2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|------------------------------|-------------------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|
| 10-31-100 | Property Tax | \$707,326 | \$726,049 | \$735,000 | \$747,703 | \$12,703 |
| 10-31-150 | Motor Vehicle Tax | \$77,359 | \$72,852 | \$70,000 | \$70,000 | \$0 |
| 10-31-200 | Delinquent Tax | \$34,924 | \$42,347 | \$32,000 | \$32,000 | \$0 |
| 10-31-250 | Penalty & Interest | \$2,081 | \$1,033 | \$1,000 | \$1,000 | \$0 |
| 10-31-275 | Fees in Lieu of Taxes | \$7,892 | \$11,951 | \$10,000 | \$5,000 | (\$5,000) |
| 10-31-300 | Sales & Use Tax | \$1,546,816 | \$1,810,195 | \$1,960,000 | \$1,772,000 | (\$188,000) |
| 10-31-400 | Franchise Tax | \$373,225 | \$398,657 | \$405,000 | \$400,000 | (\$5,000) |
| 10-31-500 | Telecom Tax | \$43,556 | \$30,584 | \$24,000 | \$22,000 | (\$2,000) |
| | | \$2,793,179 | \$3,093,667 | \$3,237,000 | \$3,049,703 | (\$187,297) |
| LICENSES & PERMITS | | FY2020 ACTUAL | FY2021 ACTUAL | FY2022 PROJECTED | FY 2023 BUDGET | CHANGE |
| 10-32-190 | Business License | \$9,925 | \$11,018 | \$11,500 | \$11,000 | (\$500) |
| 10-32-200 | Building Permits | \$94,074 | \$200,580 | \$120,000 | \$60,000 | (\$60,000) |
| 10-32-210 | Plan Check Fees | \$62,914 | \$160,904 | \$65,000 | \$40,000 | (\$25,000) |
| 10-32-260 | Miscellaneous Inspection Fees | \$12,411 | \$15,944 | \$11,500 | \$10,000 | (\$1,500) |
| | | \$179,324 | \$388,446 | \$208,000 | \$121,000 | (\$87,000) |
| INTERGOVERNMENTAL REVENUE | | FY2020 ACTUAL | FY2021 ACTUAL | FY2022 PROJECTED | FY 2023 BUDGET | CHANGE |
| 10-33-401 | District/County/State Court Split | \$0 | \$15,939 | \$12,000 | \$10,000 | (\$2,000) |
| 10-33-450 | Emergency Management Grant | \$1,750 | \$1,526 | \$2,000 | \$0 | (\$2,000) |
| 10-33-475 | Forestry Grant | \$1,615 | \$0 | \$0 | \$5,000 | \$5,000 |
| 10-33-700 | CARES Grant | \$376,751 | \$364,839 | \$0 | \$0 | \$0 |
| | | \$380,116 | \$382,305 | \$14,000 | \$15,000 | \$1,000 |
| CHARGES FOR SERVICES | | FY2020 ACTUAL | FY2021 ACTUAL | FY2022 PROJECTED | FY 2023 BUDGET | CHANGE |
| 10-34-110 | Garbage Fees | \$410,059 | \$426,865 | \$443,000 | \$443,000 | \$0 |
| 10-34-120 | Recycling Fees | \$149,766 | \$162,377 | \$169,000 | \$169,000 | \$0 |
| 10-34-200 | Penalty Fees-Non-Utility | \$0 | \$100 | \$0 | \$0 | \$0 |
| 10-34-300 | Processing, Printing & Postage Fees | \$18,379 | \$23,893 | \$20,500 | \$20,000 | (\$500) |
| 10-34-325 | Passport Fees | \$91,040 | \$120,918 | \$150,000 | \$110,000 | (\$40,000) |
| 10-34-350 | Zoning Violation Fees | \$3,837 | \$247 | \$1,000 | \$0 | (\$1,000) |
| 10-34-450 | Fire/Paramedic Fees | \$220,303 | \$222,381 | \$225,000 | \$0 | (\$225,000) |
| | | \$893,384 | \$956,782 | \$1,008,500 | \$742,000 | (\$266,500) |
| RECREATION & CULTURE REVENUE | | FY2020 ACTUAL | FY2021 ACTUAL | FY2022 PROJECTED | FY 2023 BUDGET | CHANGE |
| 10-35-100 | Family Festival Income | \$4,000 | \$35,882 | \$30,000 | \$30,000 | \$0 |
| 10-35-105 | Youth City Council Fundraisers | \$20 | \$0 | \$0 | \$0 | \$0 |
| 10-35-106 | Community Arts | \$0 | \$170 | \$0 | \$0 | \$0 |
| 10-35-110 | Recreation Programs | \$129,230 | \$152,473 | \$165,000 | \$150,000 | (\$15,000) |
| 10-35-111 | Recreation & Cultural Classes | \$14,315 | \$18,702 | \$22,000 | \$18,000 | (\$4,000) |
| 10-35-112 | Event Center Rentals | \$172,561 | \$155,017 | \$280,000 | \$205,000 | (\$75,000) |
| 10-35-120 | Event Center Concessions | \$2,400 | \$5,429 | \$7,000 | \$5,000 | (\$2,000) |
| 10-35-130 | Park Reservations | \$5,153 | \$12,598 | \$10,000 | \$10,000 | \$0 |
| | | \$327,679 | \$380,271 | \$514,000 | \$418,000 | \$96,000 |
| MISCELLANEOUS REVENUE | | FY2020 ACTUAL | FY2021 ACTUAL | FY2022 PROJECTED | FY 2023 BUDGET | CHANGE |
| 10-36-100 | Interest Income | \$20,219 | \$8,366 | \$3,000 | \$3,000 | \$0 |
| 10-36-200 | Penalty Fees | \$0 | \$0 | \$100 | \$500 | \$400 |
| 10-36-500 | Construction Bond Forfeiture | \$4,000 | \$2,000 | \$0 | \$0 | \$0 |
| 10-36-700 | Sale of Capital Assets | \$4,500 | \$0 | \$10,000 | \$0 | (\$10,000) |
| 10-36-900 | Other Income | \$40,279 | \$21,968 | \$30,000 | \$20,000 | (\$10,000) |
| 10-36-903 | Transfer in from Capital Projects | \$9,000 | \$9,000 | \$15,000 | \$15,000 | \$0 |
| | | \$77,998 | \$41,335 | \$58,100 | \$38,500 | (\$19,600) |
| GRAND TOTALS | | \$4,651,679 | \$5,242,806 | \$5,039,600 | \$4,384,203 | \$655,397 |

GENERAL FUND EXPENDITURES

| GENERAL GOVERNMENT EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------------------------|----------------------------|-------------------|-------------------|----------------------|-------------------|-----------------|
| 10-40-200 | Materials & Supplies | \$9,437 | \$9,110 | \$9,000 | \$9,200 | \$200 |
| 10-40-210 | Dues & Subscriptions | \$11,907 | \$12,147 | \$15,500 | \$15,000 | (\$500) |
| 10-40-211 | Continuing Education | \$3,126 | \$3,689 | \$4,500 | \$5,000 | \$500 |
| 10-40-220 | Newsletter/Utility Billing | \$14,151 | \$12,674 | \$18,000 | \$18,000 | \$0 |
| 10-40-221 | Legal Advertising | \$2,131 | \$1,184 | \$1,200 | \$1,200 | \$0 |
| 10-40-240 | Computer/IT Expenses | \$12,678 | \$15,534 | \$15,000 | \$16,000 | \$1,000 |
| 10-40-250 | Repairs & Maintenance | \$33,523 | \$11,364 | \$10,000 | \$10,000 | \$0 |
| 10-40-260 | Office Equipment | \$5,759 | \$7,828 | \$8,300 | \$8,500 | \$200 |
| 10-40-275 | Motor Pool Charges | \$8,500 | \$6,667 | \$7,300 | \$7,800 | \$500 |
| 10-40-280 | Utilities | \$13,296 | \$12,512 | \$13,500 | \$14,000 | \$500 |
| 10-40-281 | Postage | \$7,674 | \$9,499 | \$12,200 | \$12,500 | \$300 |
| 10-40-290 | Communications/Telephone | \$7,117 | \$5,981 | \$7,000 | \$7,000 | \$0 |
| 10-40-305 | Legal Services | \$100,122 | \$94,428 | \$90,000 | \$110,000 | \$20,000 |
| 10-40-315 | Auditing Services | \$14,500 | \$14,500 | \$14,000 | \$14,000 | \$0 |
| 10-40-330 | Professional/Technical | \$21,910 | \$29,556 | \$36,000 | \$38,000 | \$2,000 |
| 10-40-350 | Other Events | \$3,000 | \$1,244 | \$4,500 | \$4,600 | \$100 |
| 10-40-510 | Insurance | \$29,949 | \$26,300 | \$27,500 | \$30,000 | \$2,500 |
| 10-40-975 | Bad Debt | \$16,232 | \$5 | \$1,000 | \$1,000 | \$0 |
| | | \$315,013 | \$274,223 | \$294,500 | \$321,800 | \$27,300 |

| MAYOR/COUNCIL EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|----------------------------|--------------------------|-------------------|-------------------|----------------------|-------------------|----------------|
| 10-41-110 | Salary & Wages (FT) | \$52,703 | \$50,882 | \$54,152 | \$57,270 | \$3,118 |
| 10-41-115 | Planning Commission | \$1,900 | \$4,225 | \$4,000 | \$4,000 | \$0 |
| 10-41-150 | Employee Benefits | \$6,386 | \$4,244 | \$5,453 | \$5,767 | \$314 |
| 10-41-200 | Materials & Supplies | \$802 | \$450 | \$200 | \$200 | \$0 |
| 10-41-211 | Continuing Education | \$1,922 | \$1,732 | \$8,000 | \$8,400 | \$400 |
| 10-41-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$700 | \$750 | \$50 |
| 10-41-213 | Water & Food Supplies | \$0 | \$0 | \$500 | \$500 | \$0 |
| 10-41-290 | Communications/Telephone | \$6,300 | \$6,125 | \$6,300 | \$6,300 | \$0 |
| | | \$70,013 | \$67,658 | \$79,305 | \$83,187 | \$3,882 |

| ADMINISTRATIVE SERVICES EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------------------------|--------------------------|-------------------|-------------------|----------------------|-------------------|-----------------|
| 10-44-110 | Salary & Wages (FT) | \$118,569 | \$124,725 | \$144,640 | \$154,157 | \$9,517 |
| 10-44-111 | Overtime | \$129 | \$342 | \$866 | \$1,003 | \$137 |
| 10-44-120 | Salary & Wages (PT) | \$20,653 | \$29,576 | \$37,627 | \$50,793 | \$13,166 |
| 10-44-150 | Employee Benefits | \$55,454 | \$61,614 | \$73,282 | \$76,169 | \$2,887 |
| 10-44-210 | Dues & Subscriptions | \$16 | \$898 | \$1,000 | \$1,000 | \$0 |
| 10-44-211 | Continuing Education | \$881 | \$1,855 | \$3,000 | \$3,600 | \$600 |
| 10-44-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$800 | \$800 | \$0 |
| 10-44-213 | Water & Food Supplies | \$0 | \$0 | \$1,000 | \$750 | (\$250) |
| 10-44-290 | Communications/Telephone | \$532 | \$480 | \$500 | \$500 | \$0 |
| | | \$196,233 | \$219,490 | \$262,715 | \$288,772 | \$26,057 |

| ADMINISTRATIVE SERVICES - RECORDER | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|------------------------------------|-----------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| 10-45-110 | Salary & Wages (FT) | \$41,686 | \$46,039 | \$48,500 | \$54,973 | \$6,473 |
| 10-45-111 | Overtime | \$416 | \$264 | \$802 | \$936 | \$134 |
| 10-45-150 | Employee Benefits | \$17,444 | \$18,666 | \$23,139 | \$25,227 | \$2,088 |
| 10-45-200 | Materials & Supplies | \$137 | \$216 | \$500 | \$500 | \$0 |
| 10-45-210 | Dues & Subscriptions | \$585 | \$540 | \$600 | \$600 | \$0 |
| 10-45-211 | Continuing Education | \$1,150 | \$540 | \$2,200 | \$2,200 | \$0 |
| 10-45-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$200 | \$200 | \$0 |
| 10-45-213 | Water & Food Supplies | \$0 | \$0 | \$100 | \$100 | \$0 |
| 10-45-215 | Contract Labor | \$2,320 | \$3,715 | \$5,500 | \$5,500 | \$0 |
| 10-45-250 | City Code | \$1,070 | \$3,790 | \$2,000 | \$2,500 | \$500 |
| 10-45-300 | Document Imaging | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10-45-400 | Election Expenses | \$0 | \$0 | \$28,500 | \$0 | (\$28,500) |
| | | \$64,808 | \$73,769 | \$112,041 | \$92,735 | (\$19,306) |

| FINANCE DEPARTMENT EXPENDITURES | | FY 2020 | FY 2021 | FY 2022 | FY 2023 | CHANGE |
|---------------------------------|--|---------|---------|---------|---------|--------|
|---------------------------------|--|---------|---------|---------|---------|--------|

| FINANCE DEPARTMENT EXPENDITURES | | ACTUAL | ACTUAL | PROJECTED | BUDGET | CHANGE |
|---------------------------------|--------------------------|------------------|------------------|------------------|------------------|-----------------|
| 10-50-110 | Salary & Wages (FT) | \$102,835 | \$112,353 | \$119,517 | \$133,870 | \$14,353 |
| 10-50-111 | Overtime | \$0 | \$0 | \$462 | \$1,035 | \$573 |
| 10-50-120 | Salary & Wages (PT) | \$1,304 | \$1,330 | \$1,632 | \$1,728 | \$96 |
| 10-50-150 | Employee Benefits | \$57,557 | \$59,533 | \$69,503 | \$75,116 | \$5,613 |
| 10-50-200 | Materials & Supplies | \$429 | \$1,347 | \$1,500 | \$1,500 | \$0 |
| 10-50-210 | Dues & Subscriptions | \$220 | \$233 | \$300 | \$300 | \$0 |
| 10-50-211 | Continuing Education | \$2,358 | \$1,190 | \$3,900 | \$4,000 | \$100 |
| 10-50-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$600 | \$600 | \$0 |
| 10-50-213 | Water & Food Supplies | \$0 | \$0 | \$400 | \$400 | \$0 |
| 10-50-290 | Communications/Telephone | \$660 | \$861 | \$1,000 | \$1,000 | \$0 |
| | | \$165,363 | \$176,847 | \$198,814 | \$219,549 | \$20,735 |

| PUBLIC SAFETY EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|----------------------------|--------------------------|--------------------|--------------------|----------------------|--------------------|-------------------|
| 10-55-280 | Utilities | \$9,037 | \$10,035 | \$10,000 | \$10,000 | \$0 |
| 10-55-300 | Fire Services | \$764,562 | \$703,494 | \$851,564 | \$747,416 | (\$104,148) |
| 10-55-400 | Police Services | \$538,985 | \$544,535 | \$558,926 | \$570,035 | \$11,109 |
| 10-55-450 | Dispatch Fees | \$28,637 | \$31,450 | \$46,494 | \$53,000 | \$6,506 |
| 10-55-500 | Crossing Guard Expenses | \$16,907 | \$17,874 | \$11,000 | \$12,000 | \$1,000 |
| 10-55-600 | Animal Control | \$6,327 | \$4,833 | \$5,027 | \$7,000 | \$1,973 |
| 10-55-700 | Other Public Safety | \$33,051 | \$132,122 | \$0 | \$0 | \$0 |
| 10-55-975 | Bad Debt - Paramedic Fee | \$263 | \$65 | \$500 | \$500 | \$0 |
| | | \$1,397,770 | \$1,444,408 | \$1,483,511 | \$1,399,951 | (\$83,560) |

| COMMUNITY DEVELOPMENT/BUILDING & ZONING EXPEN | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---|--------------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| 10-60-110 | Salary & Wages (FT) | \$26,576 | \$72,465 | \$87,567 | \$52,206 | (\$35,361) |
| 10-60-111 | Overtime | \$0 | \$0 | \$0 | \$780 | \$780 |
| 10-60-120 | Salary & Wages (PT) | \$50,245 | \$8,357 | \$12,241 | \$82,968 | \$70,727 |
| 10-60-150 | Employee Benefits | \$45,928 | \$48,497 | \$62,723 | \$29,304 | (\$33,419) |
| 10-60-200 | Materials & Supplies | \$530 | \$887 | \$1,500 | \$1,500 | \$0 |
| 10-60-210 | Dues & Subscriptions | \$345 | \$530 | \$600 | \$600 | \$0 |
| 10-60-211 | Continuing Education | \$1,451 | \$816 | \$4,350 | \$4,000 | (\$350) |
| 10-60-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$600 | \$600 | \$0 |
| 10-60-213 | Water & Food Supplies | \$0 | \$0 | \$500 | \$500 | \$0 |
| 10-60-215 | Contract Labor | \$48,082 | \$59,271 | \$50,000 | \$55,000 | \$5,000 |
| 10-60-265 | Tools & Equipment | \$116 | \$131 | \$300 | \$300 | \$0 |
| 10-60-275 | Motor Pool Charges | \$7,218 | \$7,218 | \$7,950 | \$7,800 | (\$150) |
| 10-60-290 | Communications/Telephone | \$150 | \$262 | \$600 | \$1,000 | \$400 |
| 10-60-310 | Engineering | \$0 | \$0 | \$40,000 | \$15,000 | (\$25,000) |
| 10-60-330 | Professional & Technical | \$0 | \$0 | \$4,400 | \$4,400 | \$0 |
| | | \$180,641 | \$198,435 | \$273,331 | \$255,959 | (\$17,372) |

| PUBLIC WORKS EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------------------|--------------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| 10-61-110 | Salary & Wages (FT) | \$62,788 | \$65,480 | \$75,277 | \$75,697 | \$420 |
| 10-61-111 | Overtime | \$1,006 | \$1,120 | \$2,034 | \$2,208 | \$174 |
| 10-61-120 | Salary & Wages (PT) | \$5,382 | \$12,888 | \$14,179 | \$18,412 | \$4,233 |
| 10-61-150 | Employee Benefits | \$41,089 | \$44,167 | \$55,154 | \$54,867 | (\$287) |
| 10-61-200 | Materials & Supplies | \$4,436 | \$5,275 | \$6,000 | \$6,000 | \$0 |
| 10-61-210 | Dues & Subscriptions | \$245 | \$68 | \$500 | \$500 | \$0 |
| 10-61-211 | Continuing Education | \$2,488 | \$1,570 | \$3,200 | \$3,300 | \$100 |
| 10-61-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$1,900 | \$4,000 | \$2,100 |
| 10-61-213 | Water & Food Supplies | \$0 | \$0 | \$1,000 | \$1,000 | \$0 |
| 10-61-265 | Tools & Equipment | \$2,508 | \$4,010 | \$4,000 | \$4,000 | \$0 |
| 10-61-275 | Motor Pool Charges | \$60,989 | \$54,707 | \$40,515 | \$66,561 | \$26,046 |
| 10-61-290 | Communications/Telephone | \$1,398 | \$1,504 | \$1,500 | \$1,600 | \$100 |
| 10-61-310 | Engineering Services | \$8,325 | \$24,747 | \$40,000 | \$5,000 | (\$35,000) |
| | | \$190,653 | \$215,534 | \$245,259 | \$243,145 | (\$2,114) |

| SOLID WASTE EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------------|----------------------|-------------------|-------------------|----------------------|-------------------|-----------------|
| 10-63-300 | Solid Waste Services | \$332,507 | \$340,793 | \$348,000 | \$380,000 | \$32,000 |
| 10-63-400 | Recycling | \$111,071 | \$116,455 | \$125,400 | \$130,000 | \$4,600 |
| 10-63-975 | Bad Debt | \$669 | \$173 | \$1,000 | \$1,000 | \$0 |
| | | \$444,247 | \$457,421 | \$474,400 | \$511,000 | \$36,600 |

| PARKS EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------|----------------------------------|-------------------|-------------------|----------------------|-------------------|-----------------|
| 10-64-110 | Salary & Wages (FT) | \$12,870 | \$40,887 | \$46,111 | \$56,319 | \$10,208 |
| 10-64-120 | Salary & Wages (PT) | \$7,269 | \$34,064 | \$56,150 | \$95,828 | \$39,678 |
| 10-64-150 | Employee Benefits | \$8,298 | \$26,284 | \$47,501 | \$56,809 | \$9,308 |
| 10-64-210 | Dues & Subscriptions | \$0 | \$0 | \$50 | \$50 | \$0 |
| 10-64-211 | Continuing Education | \$0 | \$675 | \$1,700 | \$1,800 | \$100 |
| 10-64-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$1,200 | \$2,000 | \$800 |
| 10-64-213 | Water & Food Supplies | \$0 | \$0 | \$500 | \$500 | \$0 |
| 10-64-230 | Tree pruning, supplies, planning | \$14,301 | \$65,693 | \$24,000 | \$25,000 | \$1,000 |
| 10-64-240 | Park Supplies & Maintenance | \$103,771 | \$54,020 | \$55,000 | \$64,000 | \$9,000 |
| 10-64-245 | Beautification Committee | \$4,347 | \$2,897 | \$4,000 | \$4,500 | \$500 |
| 10-64-250 | Utilities | \$15,202 | \$20,668 | \$21,000 | \$22,000 | \$1,000 |
| 10-64-265 | Tools & Equipment | \$6,779 | \$9,211 | \$5,000 | \$5,500 | \$500 |
| 10-64-275 | Motor Pool | \$209 | \$8,608 | \$11,334 | \$5,387 | (\$5,947) |
| 10-64-290 | Communications & Telephone | \$0 | \$402 | \$0 | \$0 | \$0 |
| | | \$173,047 | \$263,410 | \$273,546 | \$339,693 | \$66,147 |

| COMMUNITY SERVICES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------|------------------------------------|-------------------|-------------------|----------------------|-------------------|-----------------|
| 10-65-110 | Salary & Wages (FT) | \$59,018 | \$67,285 | \$69,414 | \$77,710 | \$8,296 |
| 10-65-120 | Salary & Wages (PT) | \$94,443 | \$83,810 | \$131,149 | \$138,162 | \$7,013 |
| 10-65-150 | Employee Benefits | \$44,274 | \$43,800 | \$42,046 | \$47,747 | \$5,701 |
| 10-65-200 | Materials & Supplies | \$10,449 | \$9,456 | \$22,000 | \$23,000 | \$1,000 |
| 10-65-210 | Dues & Subscriptions | \$200 | \$215 | \$250 | \$500 | \$250 |
| 10-65-211 | Continuing Education | \$2,147 | \$201 | \$2,000 | \$2,000 | \$0 |
| 10-65-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$1,250 | \$1,250 | \$0 |
| 10-65-213 | Water & Food Supplies | \$0 | \$0 | \$500 | \$500 | \$0 |
| 10-65-250 | Utilities | \$19,730 | \$23,690 | \$23,000 | \$23,000 | \$0 |
| 10-65-275 | Motor Pool Charges | \$5,768 | \$7,768 | \$8,500 | \$10,000 | \$1,500 |
| 10-65-290 | Communications/Telephone | \$1,490 | \$1,393 | \$2,000 | \$2,000 | \$0 |
| 10-65-300 | Recreation & Cultural Classes | \$16,324 | \$16,455 | \$14,000 | \$14,500 | \$500 |
| 10-65-400 | Recreation Programs | \$52,648 | \$52,026 | \$55,000 | \$60,000 | \$5,000 |
| 10-65-401 | Recreation Equipment | \$1,040 | \$741 | \$2,500 | \$2,500 | \$0 |
| 10-65-500 | Library Expenses | \$14,182 | \$13,680 | \$16,000 | \$20,000 | \$4,000 |
| 10-65-550 | Credit Card Fees | \$5,916 | \$10,607 | \$10,000 | \$10,500 | \$500 |
| 10-65-600 | Family Festival Celebration | \$17,559 | \$59,973 | \$70,000 | \$75,000 | \$5,000 |
| 10-65-601 | Cultural Events--Creekside Theater | \$576 | \$15,475 | \$15,000 | \$15,000 | \$0 |
| 10-65-602 | Easter Egg Hunt | \$323 | \$0 | \$1,500 | \$1,700 | \$200 |
| 10-65-605 | Youth City Council | \$963 | \$246 | \$2,000 | \$2,000 | \$0 |
| 10-65-610 | Advertising | \$1,906 | \$2,578 | \$2,000 | \$4,000 | \$2,000 |
| 10-65-615 | Insurance | \$1,497 | \$1,473 | \$1,537 | \$1,600 | \$63 |
| 10-65-620 | Building Maintenance | \$21,756 | \$25,010 | \$20,000 | \$26,000 | \$6,000 |
| | | \$372,207 | \$435,882 | \$511,646 | \$558,670 | \$47,023 |

| TRANSFERS OUT | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------|------------------------------------|-------------------|--------------------|----------------------|-------------------|----------------------|
| 10-69-910 | Transfer to Capital Projects Fund | \$150,000 | \$1,325,000 | \$1,025,000 | \$0 | (\$1,025,000) |
| 10-69-913 | Transfer to Golf Fund | \$135,000 | \$100,000 | \$100,000 | \$50,000 | (\$50,000) |
| 10-69-916 | Transfer to Golf Debt Service fund | \$0 | \$50,000 | \$0 | \$0 | \$0 |
| 10-69-917 | Transfer to Class C Roads fund | \$0 | \$325,000 | \$75,000 | \$0 | (\$75,000) |
| | | \$285,000 | \$1,800,000 | \$1,200,000 | \$50,000 | (\$1,150,000) |

| | | | | | |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| GRAND TOTALS | \$3,854,996 | \$5,627,077 | \$5,409,069 | \$4,364,460 | \$1,044,608 |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

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|-------------------|------------------|------------------|------------------|-----------------|--|
| NET TOTALS | \$796,683 | \$384,271 | \$369,469 | \$19,743 | |
|-------------------|------------------|------------------|------------------|-----------------|--|

| ESTIMATED FUND BALANCE | | | | FY 2023 BUDGET |
|--|--|--|--|--------------------|
| Beginning Fund Bal | | | | \$1,100,000 |
| Projected Revenue over Expenditures | | | | \$19,743 |
| Potential Drawdowns from One-Time Capital Project Expenditures | | | | \$0 |
| Remaining Unrestricted Fund Balance | | | | \$1,119,743 |

GOLF FUND REVENUES

| GOLF REVENUE | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------|---------------------------|--------------------|--------------------|----------------------|--------------------|------------------|
| 20-30-100 | Green Fees | \$776,721 | \$913,219 | \$960,000 | \$883,000 | (\$77,000) |
| 20-30-300 | Short course | \$22,874 | \$41,800 | \$11,000 | \$30,000 | \$19,000 |
| 20-30-400 | Pro Shop Revenue | \$92,393 | \$132,614 | \$140,000 | \$100,000 | (\$40,000) |
| 20-30-500 | Snack Shack & Concessions | \$15,599 | \$18,269 | \$20,000 | \$16,000 | (\$4,000) |
| 20-30-600 | Season Passes | \$69,982 | \$115,674 | \$85,000 | \$55,000 | (\$30,000) |
| 20-30-800 | Other Income | \$5,399 | \$843 | \$0 | \$0 | \$0 |
| 20-30-900 | Interest Income | \$4,225 | \$2,271 | \$1,000 | \$0 | (\$1,000) |
| 20-35-300 | Transfer from Other Funds | \$135,000 | \$100,000 | \$100,000 | \$50,000 | (\$50,000) |
| GRAND TOTAL | | \$1,122,192 | \$1,324,690 | \$1,317,000 | \$1,134,000 | \$183,000 |

| GOLF EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------|-----------------------------------|-------------------|--------------------|----------------------|--------------------|-----------------|
| 20-43-110 | Salary & Wages (FT) | \$206,448 | \$224,588 | \$237,201 | \$267,369 | \$30,168 |
| 20-43-111 | Overtime | \$0 | \$339 | \$127 | \$147 | \$20 |
| 20-43-120 | Salary & Wages (PT)** | \$101,456 | \$124,207 | \$128,000 | \$180,720 | \$52,720 |
| 20-43-150 | Employee Benefits | \$141,527 | \$147,109 | \$161,203 | \$178,889 | \$17,686 |
| 20-43-290 | Communications/Telephone | \$2,519 | \$3,132 | \$3,100 | \$3,100 | \$0 |
| 20-50-100 | Practice Area & Pro Shop Supplies | \$11,508 | \$11,099 | \$10,000 | \$10,000 | \$0 |
| 20-50-200 | Utilities | \$53,796 | \$56,779 | \$59,000 | \$59,000 | \$0 |
| 20-50-330 | Professional/Technical | \$4,768 | \$2,090 | \$1,400 | \$1,600 | \$200 |
| 20-50-500 | Snack Shack & Concessions | \$10,883 | \$13,323 | \$15,000 | \$23,000 | \$8,000 |
| 20-50-600 | Credit Card Expenses | \$23,917 | \$37,651 | \$35,000 | \$34,000 | (\$1,000) |
| 20-50-700 | Pro Shop | \$87,527 | \$98,321 | \$100,000 | \$70,000 | (\$30,000) |
| 20-50-800 | Building Maintenance | \$4,053 | \$3,444 | \$4,000 | \$4,500 | \$500 |
| 20-60-100 | Repairs & Maintenance - Course | \$24,623 | \$59,850 | \$35,000 | \$38,000 | \$3,000 |
| 20-60-200 | Fertilizer & Chemicals | \$26,561 | \$32,869 | \$30,000 | \$38,000 | \$8,000 |
| 20-60-300 | Water & Pumping Costs | \$15,644 | \$16,554 | \$17,000 | \$18,500 | \$1,500 |
| 20-60-500 | Petroleum & Oil | \$7,462 | \$6,270 | \$10,000 | \$10,000 | \$0 |
| 20-60-600 | Equipment Repair & Replacement | \$13,505 | \$18,778 | \$20,000 | \$21,000 | \$1,000 |
| 20-60-700 | Equipment Rental | \$760 | \$483 | \$1,000 | \$1,500 | \$500 |
| 20-60-750 | Insurance | \$1,997 | \$1,578 | \$1,700 | \$4,800 | \$3,100 |
| 20-60-900 | Cart Repair & Replacement | \$3,309 | \$1,817 | \$2,600 | \$3,000 | \$400 |
| 20-60-980 | Resident Claims | \$0 | \$3,058 | \$2,000 | \$2,000 | \$0 |
| 20-70-100 | Dues & Subscriptions | \$955 | \$755 | \$800 | \$800 | \$0 |
| 20-70-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$2,000 | \$2,500 | \$500 |
| 20-70-213 | Water & Food Supplies | \$0 | \$0 | \$750 | \$750 | \$0 |
| 20-70-300 | Continuing Education | \$2,140 | \$484 | \$2,000 | \$3,500 | \$1,500 |
| 20-70-500 | Computers/Phones | \$2,919 | \$2,949 | \$3,000 | \$5,000 | \$2,000 |
| 20-70-600 | Advertising | \$34,075 | \$30,700 | \$18,000 | \$20,000 | \$2,000 |
| 20-80-250 | Golf Cart Rental | \$71,930 | \$80,878 | \$110,000 | \$110,185 | \$185 |
| 20-80-275 | Motor Pool Charges | \$25,853 | \$24,967 | \$24,967 | \$20,912 | (\$4,055) |
| 20-80-912 | Transfer to Capital Projects Fund | \$0 | \$275,000 | \$0 | \$0 | \$0 |
| 20-95-202 | Capital Outlay | \$0 | \$77,696 | \$72,000 | \$20,000 | (\$52,000) |
| GRAND TOTAL | | \$880,134 | \$1,356,767 | \$1,106,848 | \$1,152,773 | \$45,925 |

| | | | | | |
|------------------|------------------|-----------------|------------------|-----------------|------------------|
| NET TOTAL | \$242,058 | \$32,077 | \$210,152 | \$18,773 | \$228,925 |
|------------------|------------------|-----------------|------------------|-----------------|------------------|

| ESTIMATED FUND BALANCE | | FY 2023 BUDGET |
|-------------------------------------|--|-------------------|
| Beginning Unrestricted Fund Bal | | \$400,000 |
| Projected operations | | \$1,227 |
| Capital Outlay-- | | (\$20,000) |
| Remaining Unrestricted Fund Balance | | \$381,227 |

CLASS C ROADS FUND REVENUES

| | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--|-------------------|-------------------|----------------------|-------------------|------------------|
| 21-30-100 Class C Roads | \$340,514 | \$365,452 | \$395,000 | \$366,000 | (\$29,000) |
| 21-30-110 Highway Sales Tax Distribution | \$130,277 | \$155,434 | \$175,000 | \$153,000 | (\$22,000) |
| 21-30-400 Grant Income | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21-30-900 Interest Income | \$6,335 | \$4,888 | \$1,500 | \$1,500 | \$0 |
| 21-36-900 Other Income | \$0 | \$5,722 | \$0 | \$0 | \$0 |
| 21-30-801 Transfers in from General Fund | \$0 | \$325,000 | \$75,000 | \$0 | (\$75,000) |
| | \$477,126 | \$856,497 | \$646,500 | \$520,500 | \$126,000 |

CLASS C ROADS FUND EXPENDITURES

| | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|------------------------------------|-------------------|-------------------|----------------------|-------------------|-------------------|
| 21-62-110 Salary & Wages (FT) | \$53,502 | \$67,755 | \$71,556 | \$97,867 | \$26,311 |
| 21-62-111 Overtime | \$873 | \$185 | \$2,014 | \$2,958 | \$944 |
| 21-62-120 Salary & Wages (PT) | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21-62-150 Employee Benefits | \$36,637 | \$43,816 | \$53,432 | \$66,181 | \$12,750 |
| 21-62-275 Motor Pool Charges | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21-62-310 Engineering | \$24,975 | \$6,399 | \$5,000 | \$10,000 | \$5,000 |
| 21-62-410 Street Light Operation | \$35,393 | \$34,976 | \$35,000 | \$38,000 | \$3,000 |
| 21-62-415 Street Light Maintenance | \$19,147 | \$16,250 | \$18,000 | \$20,000 | \$2,000 |
| 21-62-420 Street Signs | \$9,745 | \$4,331 | \$10,000 | \$25,000 | \$15,000 |
| 21-62-440 Street Maintenance | \$215,507 | \$502,631 | \$300,000 | \$220,000 | (\$80,000) |
| 21-62-450 Snow Removal | \$6,061 | \$20,574 | \$15,000 | \$15,000 | \$0 |
| 21-62-470 Sidewalk Maintenance | \$13,803 | \$11,993 | \$25,000 | \$25,000 | \$0 |
| | \$415,642 | \$708,910 | \$535,002 | \$520,007 | (\$80,000) |
| NET TOTALS | \$61,484 | \$147,586 | \$111,499 | \$493 | \$46,000 |

ESTIMATED FUND BALANCE

| | FY 2023 BUDGET |
|------------------------|-------------------|
| Beginning Fund Bal | \$750,000 |
| Change in Fund Balance | \$493 |
| Remaining Fund Balance | \$750,493 |

GOLF DEBT SERVICE FUND

| DEBT SERVICE REVENUE | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------------------------------|-------------------|-------------------|----------------------|-------------------|------------------|
| 30-31-102 2012 GO Bond - Property Tax | \$300,570 | \$304,189 | \$307,000 | \$306,000 | (\$1,000) |
| 30-31-103 Motor Vehicle Tax | \$32,873 | \$30,522 | \$28,000 | \$26,000 | (\$2,000) |
| 30-31-104 Delinquent Tax | \$14,841 | \$17,742 | \$14,000 | \$12,000 | (\$2,000) |
| 30-31-105 Penalty & Interest | \$884 | \$433 | \$300 | \$300 | \$0 |
| 30-36-100 Interest Income | \$1,649 | \$457 | \$0 | \$0 | \$0 |
| 30-35-300 Transfer In | \$0 | \$50,000 | \$0 | \$0 | \$0 |
| GRAND TOTAL | \$350,816 | \$403,343 | \$349,300 | \$344,300 | (\$5,000) |

| DEBT SERVICE EXPENDITURES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2021 PROJECTED | FY 2022 BUDGET | CHANGE |
|----------------------------------|-------------------|-------------------|----------------------|-------------------|----------------|
| 30-98-102 2012 GO Bond Principal | \$240,000 | \$250,000 | \$250,000 | \$260,000 | \$10,000 |
| 30-98-202 2012 GO Bond Interest | \$118,720 | \$113,920 | \$106,420 | \$98,920 | (\$7,500) |
| 30-98-795 Trustee Fees | \$350 | \$350 | \$350 | \$350 | \$0 |
| GRAND TOTAL | \$359,070 | \$364,270 | \$356,770 | \$359,270 | \$2,500 |

| | | | | | |
|------------------|----------------|-----------------|----------------|-----------------|----------------|
| NET TOTAL | \$8,254 | \$39,073 | \$7,470 | \$14,970 | \$7,500 |
|------------------|----------------|-----------------|----------------|-----------------|----------------|

| ESTIMATED FUND BALANCE | FY 2023 BUDGET |
|-------------------------------------|-------------------|
| Beginning Fund Bal | \$95,000 |
| Change of Unrestricted Fund Balance | \$14,970 |
| Remaining Fund Balance | \$80,030 |

CAPITAL PROJECTS FUND REVENUES

| | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--|--------------------|----------------------|-------------------|----------------------|
| 40-30-100 Impact Fees - Park Development | \$133,104 | \$70,000 | \$11,280 | (\$58,720) |
| 40-30-130 Impact Fees - Public Safety | \$31,205 | \$30,000 | \$4,609 | (\$25,391) |
| 40-30-140 Impact Fees - Streets | \$37,613 | \$45,000 | \$5,624 | (\$39,376) |
| 40-30-550 PARC Sales Tax Revenues | \$76,657 | \$80,000 | \$73,000 | (\$7,000) |
| 40-30-600 Interest Income | \$12,248 | \$2,000 | \$2,000 | \$0 |
| 40-30-700 Grant Income | \$4,964 | \$5,000 | \$15,000 | \$10,000 |
| 40-30-750 ARPA Grant | \$0 | \$596,665 | \$596,665 | \$0 |
| 40-30-801 Transfers in from General Fund | \$1,325,000 | \$1,025,000 | \$0 | (\$1,025,000) |
| 40-30-803 Transfers in from Golf Fund | \$275,000 | \$0 | \$0 | \$0 |
| | \$1,895,796 | \$1,853,665 | \$708,178 | (\$1,145,487) |

CAPITAL PROJECTS FUND EXPENDITURES

| STREET PROJECTS | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--|-------------------|----------------------|-------------------|-----------------|
| 40-78-784 Median and Roundabout Improvements | \$0 | \$0 | \$57,000 | \$57,000 |
| | \$5 | \$0 | \$57,000 | \$57,000 |

| PARK PROJECTS | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------------------------------|-------------------|----------------------|--------------------|--------------------|
| 40-80-803 Harvey Park - Development | \$117,670 | \$60,000 | \$0 | (\$60,000) |
| 40-80-824 Park Renewal--Heritage Park | \$169,297 | \$750,000 | \$2,400,000 | \$1,650,000 |
| | \$286,967 | \$810,000 | \$2,400,000 | \$1,590,000 |

| MISCELLANEOUS PROJECTS | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------------------------|-------------------|----------------------|-------------------|--------------------|
| 40-95-225 Building Improvements | \$25,000 | \$0 | \$100,000 | \$100,000 |
| 40-95-128 Golf Improvements | \$8,749 | \$1,140,000 | \$100,000 | (\$1,040,000) |
| | \$33,749 | \$1,140,000 | \$200,000 | (\$940,000) |

| OTHER USES | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|------------------------------------|-------------------|----------------------|-------------------|------------|
| 40-96-100 Transfer to the Gen Fund | \$9,000 | \$15,000 | \$15,000 | \$0 |
| | \$9,000 | \$15,000 | \$15,000 | \$0 |

| | | | | |
|---------------------|-------------------|---------------------|---------------------|-------------------|
| GRAND TOTALS | \$ 329,720 | \$ 1,965,000 | \$ 2,672,000 | \$ 707,000 |
|---------------------|-------------------|---------------------|---------------------|-------------------|

| | | | | |
|-------------------|--------------------|------------------|--------------------|--------------------|
| NET TOTALS | \$1,566,076 | \$111,335 | \$1,963,822 | \$1,852,487 |
|-------------------|--------------------|------------------|--------------------|--------------------|

| ESTIMATED FUND BALANCE | FY 2023 BUDGET |
|--|-------------------|
| Beginning Fund Bal | \$2,600,000 |
| Change in Restricted/Nonspendable Fund Bal | \$1,963,822 |
| Net change of Unrestricted Fund Balance | \$0 |
| Remaining Fund Balance | \$636,178 |

WATER, SEWER, & STORM DRAIN REVENUES

| WATER REVENUE | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------|----------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| 51-37-110 | Water Fees - Residents | \$694,279 | \$725,002 | \$714,000 | \$715,000 | \$1,000 |
| 51-37-112 | Water Fees - Contractor | \$3,595 | \$10,795 | \$8,000 | \$3,000 | (\$5,000) |
| 51-37-113 | PI Fees - Usage | \$527,176 | \$523,812 | \$532,000 | \$533,000 | \$1,000 |
| 51-37-114 | PI Fees - Base Rate | \$529,886 | \$665,525 | \$560,000 | \$500,000 | (\$60,000) |
| 51-37-115 | CUP | \$150,423 | \$151,857 | \$152,000 | \$152,000 | \$0 |
| 51-37-116 | Water Fees from City departments | \$37,750 | \$37,750 | \$37,750 | \$37,750 | \$0 |
| 51-37-160 | Water Lateral Inspections | \$1,200 | \$4,500 | \$1,000 | \$1,000 | \$0 |
| 51-37-190 | Water Meters | \$16,802 | \$66,125 | \$40,000 | \$2,000 | (\$38,000) |
| 51-37-195 | Grants | \$0 | \$0 | \$0 | \$1,520,000 | \$1,520,000 |
| 51-37-350 | Water Impact Fees | \$19,662 | \$65,783 | \$40,000 | \$10,000 | (\$30,000) |
| | | \$1,980,774 | \$2,251,148 | \$2,084,750 | \$3,473,750 | \$1,389,000 |

| STORM DRAIN REVENUE | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------------|-------------------------|-------------------|-------------------|----------------------|-------------------|----------------|
| 51-35-110 | Storm Drain - Residents | \$373,017 | \$378,294 | \$391,000 | \$547,400 | \$156,400 |
| 51-35-150 | Land Disturbance Fees | \$0 | \$350 | \$0 | \$1,000 | \$1,000 |
| | | \$373,017 | \$378,644 | \$391,000 | \$548,400 | \$1,000 |

| SEWER REVENUE | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---------------|----------------------------------|--------------------|--------------------|----------------------|--------------------|-----------------|
| 51-38-110 | Sewer Fees - Residents | \$1,123,009 | \$1,111,171 | \$1,121,000 | \$1,121,000 | \$0 |
| 51-38-111 | Sewer Fees from City departments | \$1,750 | \$1,750 | \$1,750 | \$1,750 | \$0 |
| 51-38-115 | Sewer Fees - Nonresidents | \$35,844 | \$35,844 | \$36,000 | \$36,000 | \$0 |
| 51-38-160 | Sewer Lateral Inspections | \$2,022 | \$4,425 | \$3,000 | \$500 | (\$2,500) |
| 51-38-665 | Sewer Impact Fees | \$16,904 | \$54,799 | \$35,000 | \$2,000 | (\$33,000) |
| | | \$1,179,529 | \$1,207,989 | \$1,196,750 | \$1,161,250 | \$35,500 |

| MISCELLANEOUS REVENUE | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|-----------------------|-----------------------------|--------------------|-------------------|----------------------|-------------------|------------------|
| 51-39-100 | Contribution from Developer | \$1,227,507 | \$620,487 | \$0 | \$0 | \$0 |
| 51-39-200 | Penalty Fees | \$32,993 | \$38,641 | \$33,000 | \$33,000 | \$0 |
| 51-39-410 | Interest Income | \$42,037 | \$10,014 | \$5,000 | \$5,000 | \$0 |
| 51-39-600 | Utility Setup Fees | \$10,400 | \$12,200 | \$8,000 | \$2,000 | (\$6,000) |
| 51-39-900 | Other Income | \$1,442 | \$246 | \$11,000 | \$750 | (\$10,250) |
| 51-39-902 | Financing Income | \$0 | \$0 | \$0 | \$500,000 | \$500,000 |
| 51-39-950 | Contribution Income | \$0 | \$0 | \$0 | \$5,000 | \$5,000 |
| | | \$1,314,379 | \$681,588 | \$57,000 | \$545,750 | \$488,750 |

| GRAND TOTALS | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------|--|--------------------|--------------------|----------------------|--------------------|--------------------|
| | | \$4,847,700 | \$4,519,369 | \$3,729,500 | \$5,729,150 | \$1,843,250 |

WATER, SEWER, & STORM DRAIN EXPENDITURES

| STORM DRAIN EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------------|----------------------------|-------------------|-------------------|----------------------|-------------------|-----------------|
| 51-72-110 | Salary & Wages (FT) | \$153,952 | \$175,562 | \$197,600 | \$221,609 | \$24,009 |
| 51-72-111 | Overtime | \$1,611 | \$2,230 | \$4,262 | \$5,452 | \$1,190 |
| 51-72-120 | Salary & Wages (PT) | \$11,272 | \$15,907 | \$13,112 | \$16,860 | \$3,748 |
| 51-72-150 | Employee Benefits | \$93,178 | \$105,922 | \$109,611 | \$105,092 | (\$4,520) |
| 51-72-160 | GASB 68 Pension Expense | \$2,309 | \$17,744 | \$0 | \$0 | \$0 |
| 51-72-200 | Storm Drain Supplies | \$216 | \$1,320 | \$3,000 | \$3,000 | \$0 |
| 51-72-210 | Dues & Subscriptions | \$2,861 | \$2,936 | \$3,200 | \$3,200 | \$0 |
| 51-72-211 | Continuing Education | \$1,059 | \$1,294 | \$5,000 | \$5,000 | \$0 |
| 51-72-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$500 | \$500 | \$0 |
| 51-72-213 | Water & Food Supplies | \$0 | \$0 | \$500 | \$500 | \$0 |
| 51-72-240 | Computer Expenses | \$0 | \$2,520 | \$3,000 | \$3,000 | \$0 |
| 51-72-265 | Tools & Equipment | \$883 | \$847 | \$2,000 | \$2,000 | \$0 |
| 51-72-290 | Communications/Telephone | \$1,472 | \$1,877 | \$1,500 | \$1,500 | \$0 |
| 51-72-310 | Engineering Services | \$24,975 | \$7,958 | \$10,000 | \$10,000 | \$0 |
| 51-72-330 | Professional/Technical | \$1,568 | \$1,714 | \$1,550 | \$1,550 | \$0 |
| 51-72-510 | Insurance | \$6,988 | \$6,638 | \$7,000 | \$7,000 | \$0 |
| 51-72-751 | Storm Drain Maintenance | \$14,697 | \$13,593 | \$30,000 | \$30,000 | \$0 |
| 51-72-960 | Depreciation - Storm Drain | \$78,345 | \$106,074 | \$110,000 | \$115,000 | \$5,000 |
| 51-72-975 | Bad Debt | \$446 | \$111 | \$750 | \$750 | \$0 |
| | | \$391,214 | \$428,759 | \$502,585 | \$532,012 | \$29,427 |

| WATER EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------|------------------------------------|--------------------|--------------------|----------------------|--------------------|-----------------|
| 51-73-110 | Salary & Wages (FT) | \$233,887 | \$228,744 | \$257,182 | \$259,897 | \$2,715 |
| 51-73-111 | Overtime | \$2,139 | \$2,861 | \$4,634 | \$4,928 | \$294 |
| 51-73-120 | Salary & Wages (PT) | \$16,697 | \$12,156 | \$10,905 | \$18,862 | \$7,958 |
| 51-73-150 | Employee Benefits | \$139,441 | \$134,557 | \$161,073 | \$157,583 | (\$3,490) |
| 51-73-160 | GASB 68 Pension Expense | \$3,127 | \$25,661 | \$0 | \$0 | \$0 |
| 51-73-200 | Water Supplies | \$5,557 | \$10,968 | \$12,000 | \$12,000 | \$0 |
| 51-73-210 | Dues & Subscriptions | \$2,426 | \$1,816 | \$2,500 | \$7,500 | \$5,000 |
| 51-73-211 | Continuing Education | \$3,733 | \$4,065 | \$6,200 | \$6,200 | \$0 |
| 51-73-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$1,000 | \$1,500 | \$500 |
| 51-73-213 | Water & Food Supplies | \$0 | \$0 | \$500 | \$500 | \$0 |
| 51-73-240 | Computer Expenses | \$1,100 | \$8,610 | \$7,000 | \$7,000 | \$0 |
| 51-73-250 | Repairs & Maintenance | \$0 | \$8,664 | \$4,000 | \$4,000 | \$0 |
| 51-73-260 | Office Equipment | \$0 | \$0 | \$1,000 | \$1,000 | \$0 |
| 51-73-265 | Tools & Equipment | \$287 | \$9,986 | \$10,000 | \$10,000 | \$0 |
| 51-73-275 | Motor Pool Charges | \$65,988 | \$68,315 | \$56,849 | \$72,561 | \$15,712 |
| 51-73-280 | Utilities | \$318,272 | \$328,220 | \$335,000 | \$335,000 | \$0 |
| 51-73-282 | Blue Stakes | \$888 | \$784 | \$1,200 | \$1,200 | \$0 |
| 51-73-290 | Communications/Telephone | \$2,103 | \$2,488 | \$2,000 | \$2,000 | \$0 |
| 51-73-310 | Engineering Services | \$118,802 | \$27,944 | \$50,000 | \$35,000 | (\$15,000) |
| 51-73-330 | Professional/Technical | \$8,644 | \$10,556 | \$13,850 | \$50,000 | \$36,150 |
| 51-73-360 | Meter Installation & Maintenance | \$47,463 | \$36,570 | \$20,000 | \$15,000 | (\$5,000) |
| 51-73-470 | Water Purchases - AF | \$28,709 | \$4,177 | \$15,000 | \$15,000 | \$0 |
| 51-73-471 | Water Purchases - PG | \$24,574 | \$24,574 | \$25,000 | \$30,000 | \$5,000 |
| 51-73-472 | Water Testing/Treatment | \$10,357 | \$6,129 | \$8,000 | \$20,000 | \$12,000 |
| 51-73-510 | Insurance | \$15,973 | \$16,590 | \$17,000 | \$20,000 | \$3,000 |
| 51-73-751 | Water Construction Projects/Repair | \$25,421 | \$25,734 | \$30,000 | \$30,000 | \$0 |
| 51-73-800 | Supplementary Water | \$138,954 | \$164,750 | \$184,000 | \$164,000 | (\$20,000) |
| 51-73-801 | PI Expenses | \$3,609 | \$15,032 | \$45,000 | \$45,000 | \$0 |
| 51-73-900 | Credit Card Fees | \$27,350 | \$30,206 | \$32,000 | \$33,000 | \$1,000 |
| 51-73-950 | Trustee Fees | \$6,945 | \$4,950 | \$4,950 | \$3,300 | (\$1,650) |
| 51-73-955 | Bond Interest | \$160,317 | \$127,041 | \$112,524 | \$95,326 | (\$17,198) |
| 51-73-960 | Depreciation - Water | \$526,423 | \$559,987 | \$570,000 | \$600,000 | \$30,000 |
| 51-73-965 | Deferred Amortization Costs | \$31,329 | \$28,366 | \$25,589 | \$25,589 | (\$0) |
| 51-73-975 | Bad Debt | \$2,259 | \$565 | \$6,000 | \$6,000 | \$0 |
| 51-73-980 | Resident Claims | \$0 | \$0 | \$6,000 | \$6,000 | \$0 |
| | | \$1,966,519 | \$1,879,744 | \$2,037,956 | \$2,094,947 | \$56,991 |

| SEWER EXPENDITURES | | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------|--|-------------------|-------------------|----------------------|-------------------|--------|
|--------------------|--|-------------------|-------------------|----------------------|-------------------|--------|

| SEWER EXPENDITURES | | ACTUAL | ACTUAL | PROJECTED | BUDGET | CHANGE |
|---------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 51-74-110 | Salary & Wages (FT) | \$150,905 | \$154,689 | \$169,078 | \$165,052 | (\$4,026) |
| 51-74-111 | Overtime | \$1,522 | \$1,918 | \$3,153 | \$3,360 | \$207 |
| 51-74-120 | Salary & Wages (PT) | \$9,829 | \$10,158 | \$7,574 | \$16,862 | \$9,289 |
| 51-74-150 | Employee Benefits | \$87,982 | \$89,490 | \$109,372 | \$105,092 | (\$4,281) |
| 51-74-160 | GASB 68 Pension Expense | (\$2,179) | (\$18,030) | \$0 | \$0 | \$0 |
| 51-74-200 | Sewer Supplies | \$157 | \$1,198 | \$2,000 | \$2,000 | \$0 |
| 51-74-211 | Continuing Education | \$557 | \$1,766 | \$1,750 | \$1,750 | \$0 |
| 51-74-212 | Uniforms/Clothing/PPE | \$0 | \$0 | \$500 | \$500 | \$0 |
| 51-74-213 | Water & Food Supplies | \$0 | \$0 | \$500 | \$500 | \$0 |
| 51-74-240 | Computer Expenses | \$0 | \$3,360 | \$4,000 | \$4,000 | \$0 |
| 51-74-265 | Tools & Equipment | \$280 | \$1,014 | \$1,000 | \$1,000 | \$0 |
| 51-74-280 | Utilities | \$130 | \$130 | \$200 | \$200 | \$0 |
| 51-74-281 | Postage | \$0 | \$400 | \$750 | \$750 | \$0 |
| 51-74-290 | Communications/Telephone | \$1,341 | \$1,596 | \$1,500 | \$1,500 | \$0 |
| 51-74-310 | Engineering Services | \$53,231 | \$18,503 | \$5,000 | \$5,000 | \$0 |
| 51-74-330 | Professional/Technical | \$1,901 | \$1,755 | \$2,500 | \$2,500 | \$0 |
| 51-74-470 | TSSD Billing | \$554,350 | \$542,649 | \$565,000 | \$565,000 | \$0 |
| 51-74-472 | Sewer Television Expenses | \$0 | \$0 | \$2,000 | \$2,000 | \$0 |
| 51-74-473 | Sewer Fee - AF | \$0 | \$0 | \$1,000 | \$1,000 | \$0 |
| 51-74-510 | Insurance | \$9,983 | \$9,994 | \$10,000 | \$10,000 | \$0 |
| 51-74-751 | Sewer Maintenance | \$3,191 | \$8,804 | \$6,000 | \$4,000 | (\$2,000) |
| 51-74-752 | Sewer Construction Projects | \$393 | \$793 | \$2,000 | \$2,000 | \$0 |
| 51-74-960 | Depreciation - Sewer | \$143,159 | \$152,158 | \$153,000 | \$153,000 | \$0 |
| 51-74-975 | Bad Debt | \$1,342 | \$326 | \$2,500 | \$2,500 | \$0 |
| | | \$1,018,075 | \$982,670 | \$1,050,377 | \$1,049,566 | \$811 |
| GRAND TOTALS | | \$3,375,808 | \$3,291,173 | \$3,590,918 | \$3,676,524 | \$85,607 |
| NET TOTALS | | \$1,471,893 | \$1,228,196 | \$138,582 | \$2,052,626 | \$1,757,643 |

Water, Sewer, & Storm Drain Fund Cash Flow Analysis

| | | |
|--|--|-----------------------|
| NET TOTALS BEFORE CASH ADJUSTMENTS | | \$2,052,626 |
| Less Debt Service | | |
| 2014 PI Bond Principal | | (\$294,000) |
| 2022 Public Works Building Utility Revenue Bonds | | (\$179,000) |
| Less Capital Improvements | | |
| Heritage Park Improvements | | (\$100,000) |
| Water Grant Harvey Well Project | | (\$850,000) |
| Harvey Well Chlorination Building | | (\$100,000) |
| Cottonwood Well Chlorination Improvements | | (\$100,000) |
| Water Grant Watersmart Meter Project | | (\$2,391,590) |
| American Fork Debris Basin | | \$0 |
| Water Stock | | (\$5,000) |
| Plus Non-Cash Items | | |
| Depreciation - Storm Drain | | \$115,000 |
| Depreciation - Water | | \$600,000 |
| Depreciation - Sewer | | \$153,000 |
| Amortization - Bond Costs | | \$25,589 |
| Accrued Interest Adjustment | | (\$4,000) |
| TOTAL CASH INFLOW | | (\$1,077,375) |
| ESTIMATED NET POSITION | | FY 2023 BUDGET |
| Beginning Unrestricted Net Position | | \$2,300,000 |
| Change of Unrestricted Position | | \$1,077,375 |
| Remaining Unrestricted Net Position | | \$1,222,625 |

MOTOR POOL REVENUES

| | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---|-------------------|-------------------|----------------------|-------------------|-----------------|
| 60-30-100 Charges to General Fund | \$82,475 | \$84,968 | \$75,599 | \$92,161 | \$16,562 |
| 60-30-200 Charges to Water & Sewer Fund | \$65,988 | \$68,315 | \$56,849 | \$72,561 | \$15,712 |
| 60-30-300 Charges to Golf Fund | \$25,853 | \$24,967 | \$24,967 | \$20,912 | (\$4,055) |
| 60-70-205 Gain on Sale of Assets | \$14,860 | \$63,024 | \$39,000 | \$32,500 | (\$6,500) |
| | \$189,176 | \$241,274 | \$196,415 | \$218,134 | \$21,719 |

MOTOR POOL EXPENDITURES

| VEHICLE EXPENDITURES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|---|-------------------|-------------------|----------------------|-------------------|-------------------|
| 60-40-100 Gas & Oil - Admin/Gen/Rec | \$1,298 | \$1,472 | \$2,000 | \$2,500 | \$500 |
| 60-40-200 Vehicle Maintenance - Admin/Gen/Rec | \$156 | \$8 | \$500 | \$500 | \$0 |
| 60-40-300 Insurance - Admin/Gen/Rec | \$2,080 | \$2,305 | \$2,500 | \$3,000 | \$500 |
| 60-40-400 Gas & Oil - Bldg/Zoning | \$690 | \$197 | \$750 | \$500 | (\$250) |
| 60-40-500 Vehicle Maintenance - Bldg/Zoning | \$0 | \$53 | \$300 | \$300 | \$0 |
| 60-40-600 Insurance - Bldg/Zoning | \$693 | \$768 | \$900 | \$1,000 | \$100 |
| 60-40-700 Gas & Oil - PW | \$18,477 | \$21,392 | \$28,000 | \$28,500 | \$500 |
| 60-40-800 Vehicle Maintenance - PW | \$4,941 | \$14,286 | \$30,000 | \$15,000 | (\$15,000) |
| 60-40-900 Insurance - PW | \$10,402 | \$11,523 | \$14,500 | \$16,000 | \$1,500 |
| 60-40-930 Gas & Oil - Golf | \$1,092 | \$3,228 | \$4,000 | \$4,000 | \$0 |
| 60-40-940 Vehicle Maintenance - Golf | \$426 | \$147 | \$400 | \$500 | \$100 |
| 60-40-950 Insurance - Golf | \$693 | \$768 | \$1,000 | \$1,100 | \$100 |
| | \$40,949 | \$56,146 | \$84,850 | \$72,900 | (\$11,950) |

| EQUIPMENT EXPENDITURES | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 PROJECTED | FY 2023 BUDGET | CHANGE |
|--------------------------|-------------------|-------------------|----------------------|-------------------|-----------------|
| 60-60-100 Capital Outlay | \$24,255 | \$8,389 | \$0 | \$0 | \$0 |
| 60-60-400 Rent Expense | \$8,661 | \$6,000 | \$12,000 | \$13,000 | \$1,000 |
| 60-70-200 Depreciation | \$76,745 | \$93,756 | \$115,965 | \$132,234 | \$16,269 |
| | \$109,661 | \$108,145 | \$127,965 | \$145,234 | \$17,269 |

| | | | | | |
|--------------------|------------------|------------------|------------------|------------------|----------------|
| GRAND TOTAL | \$150,610 | \$164,291 | \$212,815 | \$218,134 | \$5,319 |
|--------------------|------------------|------------------|------------------|------------------|----------------|

| | | | | | |
|-------------------|-----------------|-----------------|-----------------|------------|-----------------|
| NET TOTALS | \$38,566 | \$76,983 | \$16,400 | \$0 | \$16,400 |
|-------------------|-----------------|-----------------|-----------------|------------|-----------------|

| ESTIMATED NET POSITION | FY 2023 BUDGET |
|-------------------------------------|-------------------|
| Beginning Unrestricted Net Position | \$520,000 |
| Change of Unrestricted Position | \$120,000 |
| Remaining Unrestricted Net Position | \$400,000 |

| CAPITAL OUTLAY |
|-------------------------------|
| 2022 Zoning Truck |
| 2022 Community Services Truck |
| 2022 Parks Department Truck |