

FIVE YEAR FORECAST ASSUMPTIONS

The five-year forecast was created based on several assumptions related to revenues and expenditures including:

Revenues

- Sales Tax revenues projected to increase 1% per year which takes into account the increase in online sales

- Telephone revenues projected to decrease 5% per year based on historical declines
- All other utility revenues projected to increase 1% per year

- Motor Fuel tax revenues scheduled to increase 2.5 cents per year through 2025 per recent legislation that went into effect in October 2021.

- Franchise fees projected to decrease 4% per year due to phase out per legislation
- Matching grant revenues were not forecasted
- Agreements based on CPI were estimated at 2.5% per year
- Pool revenues forecasted to decrease 0.5% per year
- All other license, permit, courts, and charges for services were forecasted with no increase

Expenditures

- Forecast does not include increase in headcount
- Salary merit increases and FOP step increases were forecast at 2.5% per year

- City benefits including medical, dental, life, and long term disability were projected to increase 4% per year

- Workers compensation insurance forecast to increase 5-15% through 2025 based on significant increases during the past few years. 15% increase in 2023, 10% in 2024-2025, and 5% increase projected for 2026-2027.

- General insurance forecast to increase 5% per year.
- Maintenance and repairs contractual services forecast at 3% annual increase
- Utilities and other contractual services forecast at 3% annual increase
- Gasoline and oil forecast at 4% annual increase
- All other commodities forecast at 3% annual increase
- Capital forecast based on the 10 year plan based on estimated life of current assets
- Debt service payments including principal, interest, and trustee / agent fees forecast based on scheduled debt payments and planned usage of pre-paid debt reserves.

The five-year forecast is included on the statement of revenues and expenditures for each fund. On the left is the 2019-2020 actual, 2021 projected, and 2022 budget. On the right is the forecast for 2023 - 2027.

In addition, the following pages provide a summary of all funds for forecast years 2023 - 2027.

Forecast Assumptions (5 year)							
as of March 10, 2022							
	2023	2024	2025	2026	2027		
	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Comments / Explanations	Acct #
Revenues							
Sales Tax	1.0%	1.0%	1.0%	1.0%	1.0%		4200
Utility Tax							
Non-Telephone	1.0%	1.0%	1.0%	1.0%	1.0%		4101 4102 4104
Telephone	-5.0%	-5.0%	-5.0%	-5.0%	-5.0%		4103
Intergovernmental							
Motor Fuel Tax	10.0%	8.0%	6.0%	4.0%	2.0%	2.5 cent increase for 5 years (2021 - 2025) - fluctuations in gas prices	4300
Vehicle Sales	2.0%	2.0%	2.0%	2.0%	2.0%	increase in vehicle sale prices	4310
Cigarette Tax	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	declining	4320
County Road and Bridge	1.0%	2.0%	4.0%	1.0%	1.0%	completion of Wildhorse Village in 2024 will increase 2025	4330
Other Intergovernmental (flat)	0.0%	0.0%	0.0%	0.0%	0.0%		4340-4380
Grants	\$ - \$	- \$	\$ -	\$ - \$	-	assume no grants in subsequent years	4381
Licenses and Permits							
Franchise Fees	-4.0%	-4.0%	-4.0%	-4.0%	-4.0%		4430
Business Licenses	3.0%	1.0%	1.0%	1.0%	1.0%		4400
All other licenses (flat)	0.0%	0.0%	0.0%	0.0%	0.0%		all other 44xx accounts
Charges for Services							
Parkway SRO agreement	0.0%	0.0%	0.0%	0.0%	0.0%		4350
Rockwood SRO agreement	0.0%	0.0%	0.0%	0.0%	0.0%		4354
Clarkson Valley Police Services	0.0%	0.0%	0.0%	0.0%	0.0%		4541
Concession revenues	0.0%	0.0%	0.0%	0.0%	0.0%	if PG MOU/agreement approved this changes	4620 4630
Pool revenues	-0.5%	-0.5%	-0.5%		-0.5%		4640
Field rentals	0.0%	0.0%	0.0%	0.0%	0.0%	if PG MOU/agreement approved this changes	4680
Amphitheater rentals	0.0%	0.0%	0.0%	0.0%	0.0%		4685
Sewer Lateral	0.0%	0.0%	0.0%	0.0%	0.0%		
All other Services (flat)	0.0%	0.0%	0.0%	0.0%	0.0%		all other 45xx-46xx accounts
Court Receipts (other) Court Fines & Fees	0.0%	0.0%	0.0%	0.0%	0.0%	increase in court fees now that court is in person	4810-4820 4800
	2.5%	2.5%	2.5%	2.5%	2.5%		4800
Clarkson Valley Court Services	0.0%	0.0%	2.5%	0.0%	0.0%	based on CPI (estimated at 2.5% on average)	4050 4051
Property Taxes Other Revenues	0.0%	0.0%	0.0%	0.0%	0.0%		4050 4051
Investment Income	0.0%	0.0%	0.0%	0.0%	0.0%	rates expected to increase; however balances will also change	4901
Miscellaneous Revenues	0.0%	0.0%	0.0%	0.0%	0.0%		4901
IT Services - Frontenac	2.5%	2.5%	2.5%	2.5%	2.5%	based on CPI (estimated at 2.5% on average)	4925
NID Reimbursement	0.0%	0.0%	0.0%		0.0%	assumes no one pays off in full during the year	4923
Other Miscellaneous (flat)	0.0%	0.0%	0.0%	0.0%	0.0%		all other 49xx accounts
	0.078	0.076	0.078	0.078	0.078		
Expenditures							
Personnel Services							
Headcount Increases	0.0%	0.0%	0.0%	0.0%	0.0%	Assumes no headcount increase during the 5 years	
Salaries	0.070	0.070	0.070	0.076	0.070		
Full-time/job share	2.5%	2.5%	2.5%	2.5%	2.5%	historically Council has approved 2.5%	5111
FOP salaries	2.5%	2.5%	2.5%	2.5%	2.5%	current FOP contract includes 2.5% step increases annually	5111
Part-time/seasonal	1.0%	1.0%	1.0%	1.0%	1.0%	adjusted for changes in minimum wage	5112
Overtime & Elected Officials	0.0%	0.0%	0.0%	0.0%	0.0%		5113/5114
Benefits	0.070	0.070	0.070	0.070	0.070		
Health, Dental, Life, LTD	4.0%	4.0%	4.0%	4.0%	4.0%	on average the increase over the past few years	5124-5127
401a, SS/Medicare	2.5%	2.5%	2.5%	2.5%	2.5%	based on the increase to salaries (no other impact)	5130 5120
Workers compensation	15.0%	10.0%	10.0%	5.0%	5.0%	significant increases past few years. expect it to continue for 3 years	5122
Retiree Bridge to Medicare	4.0%	4.0%	4.0%	4.0%	4.0%	Change to premiums only; not including additional retirees	5124 5126
Health reimb/Ref. Forfeitures	0.0%	0.0%	0.0%	0.0%	0.0%		
All other personnel related	2.5%	2.5%	2.5%	2.5%	2.5%		all other 51xx accounts
Contractual Services	2.0.0	2.0.0	2.370	2.0.0	2.073		
Advertising	1.0%	1.0%	1.0%	1.0%	1.0%		5210
Audit Services	2.5%	3.0%	2.5%	2.5%	3.0%	based on RFP in 2021	5211
	2.070						
Education Reimb/Training	0.0%	0.0%	0.0%	0.0%	0.0%	no planned increases at this time	5222

cast Assumptions (5 year)							
as of March 10, 2022							
	2023	2024	2025	2026	2027		
	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Comments / Explanations	Acct #
Employee recruitment	2.5%	2.5%	2.5%	2.5%	2.5%		5224
Environmental Expenses	0.0%	0.0%	0.0%	0.0%	0.0%		5227
Parks Fund (CC fees)	10.0%	3.0%	3.0%	3.0%	3.0%	budgeted 2022 lower than 2021 actual	5233
General Insurance	5.0%	5.0%	5.0%	5.0%	5.0%	based on past couple of year increases	5240
Residential Street Tree Program	0.0%	0.0%	0.0%	0.0%	0.0%		5242
Memberships & subscriptions	0.0%	0.0%	0.0%	0.0%	0.0%		5249
Printing & binding	1.0%	1.0%	1.0%	1.0%	1.0%		5260
Professional services	1.0%	1.0%	1.0%	1.0%	1.0%		5261
Public Relations	1.0%	1.0%	1.0%	1.0%	1.0%		5262
Subdivision beautification	0.0%	0.0%	0.0%	0.0%	0.0%		5263
egal services	4.0%	4.0%	4.0%	4.0%	4.0%		5264
Rental equipment (Central Services only)	-40.0%	3.0%	3.0%	3.0%	3.0%	copiers will be owned after 2022 (reduction in 2023)	5268
nmate Security	0.0%	0.0%	0.0%	0.0%	0.0%		5273
elephone	1.0%	1.0%	1.0%	1.0%	1.0%		5276
raining/continuing ed	0.0%	0.0%	0.0%	0.0%	0.0%		5277
raining Post commission	0.0%	0.0%	0.0%	0.0%	0.0%		5279
Naintenance & repairs	3.0%	3.0%	3.0%	3.0%	3.0%		5245 - 5248
street lighting	0.0%	0.0%	0.0%	0.0%	0.0%		5274
axes	0.0%	0.0%	0.0%	0.0%	0.0%		5275
Jtilities	3.0%	3.0%	3.0%	3.0%	3.0%		5285-5288
Snow removal reimbursement							
137-072 (ARPA funding)	\$ 170,000 \$	170,000 \$	- \$	- \$	-	private street snow removal reimbursements	
001-072 (Non-ARPA funding) Data Processing	\$ - \$	- \$	170,000 \$	170,000 \$	170,000	private street snow removal reimbursements	5254
137-037 (ARPA funding)	\$ 12,500 \$	12,500 \$	- \$	- \$	-	Replica software	5221
001-034			5,000 \$	5,000 \$	5,000	Replica soltwale	5221
							5200
Special Projects	\$ - \$		- \$		-	identify through one-off programs	5299
Sewer Lateral maint. repairs	1.0%	1.0%	1.0%	1.0%	1.0%	Fund 110	
Allocations	0.0%	0.0%	0.0%	0.0%	0.0%	to ensure allocations balance to zero each year forecasted	5975
Other contractual services	4.0%	3.0%	3.0%	3.0%	3.0%		all other 52xx accounts
odities							
Gasoline & oil	4.0%	4.0%	4.0%	4.0%	4.0%		5318
DOJ Forf Expense	\$ - \$		- \$		-		5322
reasury Forf Expense	\$ - \$	- \$	- \$	- \$	-		5323
Office Supplies	0.0%	0.0%	0.0%	0.0%	0.0%		5330
Salt & Abrasives	1.0%	1.0%	1.0%	1.0%	1.0%		5340
Salt co-op	\$ - \$		- \$		-	no longer responsible for billing this for the co-op	5341
Tools	0.0%	0.0%	0.0%	0.0%	0.0%		5342
Jniforms	0.0%	0.0%	0.0%	0.0%	0.0%		5343
Computers Under \$5k	1.0%	1.0%	1.0%	1.0%	1.0%		5350
Department Supplies	1.070	1.070	1.070	1.070	1.070		5313
137-084 (ARPA funding)	\$ 55,000 \$	55,000 \$	- \$	- \$		Senior center at mall	
137-084 (ARPA funding) 137-085 (ARPA funding)	\$ 40,000 \$		- >		-	Fall festival	
					-		
General Fund	0.0%	0.0%	0.0%	0.0%	0.0%		5005
Aiscellaneous supplies							5325
137-084 (ARPA funding)	\$ 35,000 \$		- \$		-	Holiday festival Central Park	
137-084 (ARPA funding)	\$ 25,000 \$		- \$		-	Enhanced Independence Day celebration	
General Fund	0.0%	0.0%	0.0%	0.0%	0.0%		
Other commodities	3.0%	3.0%	3.0%	3.0%	3.0%		all other 53xx accounts
1							
Computer equipment							5410
137-041 (ARPA funding)	\$ 50,000 \$	- \$	- \$	- \$	-	Firearms Simulator for training room	
Furniture							5420
Machinery & equipment							5440
072 - Streets	\$ 110,000 \$	110,000 \$	110,000 \$	110,000 \$	110,000	per Jim's capital forecast email	
					55,000	per Jim's capital forecast email	
	¢ 55 000 ¢						
073 - Fleet	\$ 55,000 \$		55,000 \$	55,000 \$			
	\$ 55,000 \$ \$ 30,000 \$ \$ - \$	30,000 \$	<u> </u>	30,000 \$	30,000	per Jim's capital forecast email per Jim's capital forecast email per Jim's capital forecast	

cast Assumptions (5 year) as of March 10, 2022										
		2023	202	1	2025	2026	2027			
		2023 Yr 1	202 Yr		2025 Yr 3	2020 Yr 4			Commente / Evalenations	Acet #
		ΎΓΙ	Ϋ́	2	113	YI 4	Yr 5		Comments / Explanations	Acct #
Automobiles & trucks						+	+			5460
072 - Streets	\$	-	\$	- \$		\$ -	+	-	per Jim's capital forecast email	
073 - Fleet	\$	65,000	\$ 6	65,000 \$	65,000	\$ 65,00	0 \$ 65,	000	per Jim's capital forecast email	
076 - Bldg Maint									per Jim's capital forecast email	
079 - Capital	\$	398,000	\$ 24	44,000 \$	516,000	\$ 519,00	0 \$ 510,	000	per Jim's capital forecast	
Parks										
Improvements building & grounds									per Jim's capital forecast	5470
079 - Capital	\$	144,200	\$ 22	26,000 \$	609,000	\$ 212,00	0 \$ 300,	000	per Jim's capital forecast	
137-076 (ARPA Funding)	\$	240,000	\$	- \$	-	\$ -	\$	-	City Hall flooring	
Parks		1	1				1			
Land										5475
Improvements other than building										5480
NID projects		0.0%		0.0%	0.0%	0.0	% (.0%	none planned at this time	5489
Street Improvements										5490
079 - Capital	\$ 4	4,215,000	\$ 4,30	00,000 \$	4,150,000	\$ 4,050,00	0 \$ 3,920,	000	per Jim's spreadsheet (adjusted for grant funding)	
Storm sewer improvements										5495
079 - Capital	\$	40,000	\$ 4	40,000 \$	40,000	\$ 40,00	0 \$ 40,	000	per Jim's spreadsheet	
Sidewalks improvements										5497
079 - Capital	\$	345,000	\$ 34	45,000 \$	345,000	\$ 345,00	0 \$ 345,	000	per Jim's spreadsheet	
Other capital		3.0%		3.0%	3.0%	3.0		.0%		all other 54xx accounts
									does not include unfunded projects list in Jim's spreadsheet	

orecast Assumptions (5 year)							
as of March 10, 2022							
	2023	2024	2025	2026	2027		
	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Comments / Explanations	Acct #
bt Service by COP/Bond			11 0		11 0		
Fund 422 - Parks COP 2013							
Principal payment	\$ 2,180,000	\$ 2,365,000	\$ 2,510,000 \$	_	\$ -		5600
Interest Expense	\$ 255,250				\$ -		5601
Trustee/Agent Fees		\$ 950			\$ -	may have a pro-rated amount due	5602
Transfers in			\$ (2,586,250) \$		\$ -	from Parks Fund	4990
	\$ (2,100,200	φ (2,012,200)	φ (2,000,200) φ		Ŷ		1770
Fund 424 - Parks COP 2016							
Principal payment	\$ 300,000	\$ 310,000	\$ 315,000 \$	320,000	\$ 335,000		5600
Interest Expense	\$ 45,428						5601
Trustee/Agent Fees		\$ \$					5602
Transfers in	\$ (346,378					from Parks Fund	4990
	\$ (340,370) \$ (330,370)	φ (347,170) φ	(344,720)	\$ (330,120)		4770
Fund 428 - Prepaid Debt Fund (was COP 20)14)						
Transfers in (add'l pre-paid)	\$ (1,000,000)				From General Fund (ARPA pays portion of Public Safety labor)	4990
Transfers out (to use prepaid)	\$ 484,172		\$ 179,172 \$	2,091	\$ 6,642	Debt Service funds 422, 424, 429, 430 (GF offsets)	5990
Transfers out (to use prepaid)			\$ 2,211,900 \$			Debt Service funds 422, 424, 429, 430 (Gronsets)	
	Ψ 2,000,000	$\psi z_1 1 3 z_1 1 0 0$	Ψ 2,211,700 Φ	07,740	Ψ /1,107		
Fund 429 - Parks COP 2020A (non-taxable)							
Principal payment	\$ -	\$ -	\$ - \$	1,470,000	\$ 1,500,000		5600
Interest Expense	\$ 94,125						5601
Trustee/Agent Fees	\$ 950						5602
Transfers in	\$ (95,075				\$ (1,565,675)	From Parks Fund / General Fund	4990
	\$ (75,075	(93,073)	φ (75,075) φ	(1,303,073)	\$ (1,303,073)		4770
Fund 430 - Parks COP 2020B (taxable)							
Principal payment	\$ 1.450.000	\$ 1,415,000	\$ 1,230,000 \$	_	\$ -		5600
Interest Expense	\$ 122,850				\$ -		5601
Trustee/Agent Fees		\$ 79,350 \$ 950			\$ -	may have a pro-rated amount due	5602
Transfers in			\$ (1,267,850) \$		\$ - \$ -	From Parks Fund / General Fund	4990
	\$ (1,575,000) \$ (1,493,300)	φ (1,207,000) φ	_	ψ -		4770
Fund 431 - Brandywine NID 2020							
Principal payment	\$ 31,943	\$ 32,806	\$ 33,805 \$	34,777	\$ 35,777		5600
Interest Expense	\$ 21,256						5601
Transfers in	\$ (53,199						4990
Transfers out (fund 020)	\$ 53,199						5990
Estimated NID payments (fund 020)	\$ (52,481					# of unpaid as of 2/22/2022) * \$391.65	4921
	φ (32,401)	φ (52,401) φ	(32,401)	\$ (52,401)		4721
perating Transfers in/out (Major Funds)							
General Fund 001-036-5990							
Prepaid Debt Contribution	\$ 1,000,000) \$ -	\$ - \$	_	\$ -	transfer to 428	
2020B GF contribution		5 \$ 1,003,025				Fund 429	
2020B GF contribution	\$ 1,073,625		\$ 708,025 \$ -			Fund 429 Fund 430	
Use PPD Debt (Fund 428)	<u> </u>					per Debt Service schedule including trustee fees	
Transfer to PD (Fund 121)			\$ 9,421,836 \$			per Debt Service schedule including trastee lees	
	\$ 1,110,032	. \$ 9,093,024	\$ 9,421,030 \$	9,131,040	\$ 10,003,234		
Parks Fund 119							
Fund 422 debt payment/trustee	\$ 2126200	\$ 2,512,200	\$ 2,586,250 \$	_	\$ -	per Debt Service schedule including trustee fees	5990
Fund 422 debt payment/trustee	\$ 346,378					per Debt Service schedule including trustee fees	5990
							5990
Fund 429 debt payment/trustee	\$ 95,075			1,018,763		per Debt Service schedule including trustee fees per Debt Service schedule including trustee fees	5990
Fund 430 debt payment/trustee	\$ 500,175		\$ 499,225 \$ \$ (2,211,900) \$		\$ - \$ (71 190)		0770
Use PPD Debt (Fund 428)	φ (2,000,000	η φ (Ζ,ΙΟΖ,ΙΟΟ)	ϕ (∠,∠ΙΙ,ΫΟΟ) \$	(69,740)	\$ (71,189)	per Debt Service schedule including trustee fees	
Public Safety Fund 121							
4990 - transfer from ARPA	\$ (1,000,000	\$	\$ - \$		\$	Police salaries covered by ARPA	
4990 - transfer from ARPA 4990 - transfer from GF			\$ - \$ \$ (9,421,836) \$		ψ - \$ (10.042.25.4)		
	φ (1,178,032	.) φ (γ,υγ3,824)	⊅ (∀,4∠1,830) \$	(7,131,040)	φ (10,003,254)	per policy	
ARPA Fund 137							
5990 - transfer to Fund 121	\$ 1,000,000) \$ -	¢ *		\$	transfer to Fund 121 to cover police salaries per ARPA strategy	
	φ 1,000,000	φ -	\$ - \$	-	\$ -	Transier to Fund 121 to cover poince sataries per ARPA strategy	



GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES

	2019 ACTUAL (AUDITED)	2020 ACTUAL (AUDITED)	2021 ACTUAL (AUDITED)	2022 PROJECTED	2022 BUDGET (ADOPTED)	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	1	FORECAST 2027
FUND BALANCE, JANUARY 1	\$ 11,829,864	\$ 10,648,380	\$ 10,049,646	\$ 11,487,049	\$ 11,487,049	\$ 11,862,015	\$ 12,177,941	\$ 12,126,606	\$ 11,546,926	\$	10,572,149
REVENUES:											
Sales Tax	\$7,193,842	\$6,447,574	\$7,516,503	\$6,915,000	\$6,915,000	\$6,984,150	\$7,053,992	\$7,124,531	\$7,195,777		\$7,267,734
Utility Taxes	6,715,585	6,344,049	6,551,257	6,373,000	6,373,000	6,393,230	6,415,837	6,440,737	6,467,848		6,497,096
Intergovernmental	4,047,508	3,994,013	4,279,837	4,285,500	4,285,500	4,458,655	4,636,669	4,835,413	4,942,478		5,016,717
Licenses and Permits	1,490,178	1,426,233	1,430,736	1,392,420	1,392,420	1,381,620	1,360,522	1,340,567	1,321,711		1,297,760
Charges for Services	107,313	85,575	100,937	92,100	92,100	92,100	92,100	92,100	92,100		92,100
Court Receipts	779,665	558,107	782,360	796,152	796,152	849,768	850,913	852,085	853,287		854,520
Other Revenues	666,828	344,085	549,025	318,183	318,183	319,113	320,067	321,044	322,046		323,073
TOTAL REVENUE	\$ 21,000,919	\$ 19,199,636	\$ 21,210,654	\$ 20,172,355	\$ 20,172,355	\$ 20,478,637	\$ 20,730,100	\$ 21,006,478	\$ 21,195,248	\$	21,349,000
EXPENDITURES:											
Executive & Legislative	\$70,788	\$66,223	\$69,565	\$74,671	\$74,671	74,894	75,109	75,331	75,551		75,779
Department of Administration						,	,	,	,		,
City Administrator	477,297	448,265	460,817	539,706	539,706	552,334	565,270	578,562	592,164		606,136
Finance	557,667	584,308	591,297	682,068	682,068	693,824	711,161	728,779	746,799		765,496
Information Technology	799,514	836,569	843,546	1,126,920	1,035,474	1,068,090	1,098,596	1,129,952	1,162,073		1,195,078
Courts	254,155	267,425	273,289	290,155	290,155	296,777	303,552	310,504	317,614		324,910
Central Services	1,242,256	1,242,747	1,222,295	1,411,284	1,338,262	1,367,700	1,423,422	1,481,608	1,542,372		1,605,832
Customer Service	70,376	65,546	70,385	84,996	84,996	87,190	89,436	91,743	94,101		96,523
Public Services	10,010	00,010	10,000	01,000	01,000	01,1200	05,100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	51,101		50,020
Planning and Development	960,643	714,779	743,177	831,377	831,377	852,926	874,870	897,420	920,506		944,223
Public Works	5,578,580	4,913,907	5,077,876	6,165,656	5,782,001	5,954,211	6,120,973	6,463,917	6,631,805		6,804,804
Capital Items for All Departments	224,790	310,532	230,498	459,106	315,200	297,080	298,192	299,338	300,518		301,734
TOTAL EXPENDITURES	\$ 10,236,066	\$ 9,450,301	\$ 9,582,745	\$ 11,665,939	\$ 10,973,910	\$ 11,245,027	\$ 11,560,581	\$ 12,057,155	\$ 12,383,504	\$	12,720,514
TRANSFERS TO / (FROM) OTHER FUNDS	11,946,338	10,348,068	10,190,507	8,598,087	8,578,314	9,367,485	9,683,277	10,011,289	10,281,861		10,607,475
TOTAL EXPENDITURES AND TRANSFERS	\$ 22,182,404	\$ 19,798,370	\$ 19,773,252	\$ 20,264,026	\$ 19,552,224	\$ 20,612,512	\$ 21,243,858	\$ 22,068,444	\$ 22,665,365	\$	23,327,989
% of Annual Budget Spent based on histo	rical trends	96%	Est. Ann. Savings	466,638	438,956	449,801	462,423	482,286	495,340		508,821
Net Change in Fund Balance	(1,181,484)	(598,733)	1,437,402	374,967	1,059,087	315,926	(51,335)	(579,680)	(974,777)		(1,470,169)
FUND BALANCE, DECEMBER 31	\$ 10,648,380	\$ 10,049,646	\$ 11,487,049	\$ 11,862,015	\$ 12,546,136	\$ 12,177,941	\$ 12,126,606	\$ 11,546,926	\$ 10,572,149	\$	9,101,980
40% GENERAL FUND RESERVE POLICY F	REQUIREMENT					\$ 8,245,005	\$ 8,497,543	\$ 8,827,378	\$ 9,066,146	\$	9,331,196



CAPITAL IMPROVEMENTS FUND STATEMENT OF REVENUES AND EXPENDITURES

	2019 ACTUAL (AUDITED)	2020 ACTUAL (AUDITED)	2021 ACTUAL (AUDITED)	2022 PROJECTED	2022 BUDGET (ADOPTED)	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
FUND BALANCE, JANUARY 1	\$ 1,861,728	\$ 680,939	\$ 247,996	\$ 2,237,356	\$ 2,237,356	\$ 666,641	\$ 596,694	\$ 554,118	\$ 46,807	\$ 74,022
REVENUES: Sales Tax Other Revenues	\$5,709,344 (188,423)	\$4,966,930 63,599	\$5,871,160 157,052	\$5,502,900 55,000	\$5,502,900 55,000	\$5,557,929 55,000	\$5,613,508 55,000	\$5,669,643 55,000	\$5,726,340 55,000	\$5,783,603 55,000
TOTAL REVENUE	\$ 5,520,922	\$ 5,030,529	\$ 6,028,213	\$ 5,557,900	\$ 5,557,900	\$ 5,612,929	\$ 5,668,508	\$ 5,724,643	\$ 5,781,340	\$ 5,838,603
EXPENDITURES: Public Services Public Works Capital Items	830,045 3,927,416	851,683 5,507,675	865,588 4,019,198	967,753 6,160,862	523,171 4,903,000	540,676 5,142,200	556,084 5,155,000	571,954 5,660,000	588,125 5,166,000	604,762 5,115,000
TOTAL EXPENDITURES	\$ 4,757,461	\$ 6,359,359	\$ 4,884,786	\$ 7,128,615	\$ 5,426,171	\$ 5,682,876	\$ 5,711,084	\$ 6,231,954	\$ 5,754,125	\$ 5,719,762
TRANSFERS TO / (FROM) OTHER FUNDS	1,944,250	(895,885)	(845,934)	-		-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 6,701,711	\$ 5,463,473	\$ 4,038,852	\$ 7,128,615	\$ 5,426,171	\$ 5,682,876	\$ 5,711,084	\$ 6,231,954	\$ 5,754,125	\$ 5,719,762
Net Change in Fund Balance	(1,180,789)	(432,944)	1,989,360	(1,570,715)	131,729	(69,947)	(42,576)	(507,311)	27,215	118,841
FUND BALANCE, DECEMBER 31	\$ 680,939	\$ 247,996	\$ 2,237,356	\$ 666,641	\$ 2,369,085	\$ 596,694	\$ 554,118	\$ 46,807	\$ 74,022	\$ 192,864
						Forecast 2026 in million in grant		on for unfunded W	ïilson Avenue proje	ct less \$1.15



PARKS FUND STATEMENT OF REVENUES AND EXPENDITURES

	2019 ACTUAL (AUDITED)	2020 ACTUAL (AUDITED)	2021 ACTUAL (AUDITED)	2022 PROJECTED	2022 BUDGET (ADOPTED)	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
FUND BALANCE, JANUARY 1	\$ 931,748	\$ 2,325,576	\$ 1,545,482	\$ 2,407,472	\$ 2,407,472	\$ 2,394,071	\$ 3,053,685	\$ 3,583,449	\$ 3,977,416	\$ 4,262,495
<u>REVENUES:</u>										
Sales Tax	\$6,716,871	\$5,843,589	\$6,907,181	\$6,474,100	\$6,474,100	\$6,538,841	\$6,604,229	\$6,670,272	\$6,736,974	\$6,804,344
Intergovernmental	24,800	201,963	6,400	525,000	525,000	-	-	-	-	-
Charges for Services Other Revenues	2,093,035 91,941	255,067 27,616	2,210,479 28,247	2,125,600 20,460	2,125,600 20,460	2,124,521 20,460	2,123,447 20,460	2,122,379 20,460	2,121,316 20,460	2,120,259 20,460
TOTAL REVENUE	\$ 8,926,647	\$ 6,328,235	\$ 9,152,308	\$ 9,145,160	\$ 9,145,160	\$ 8,683,822	\$ 8,748,137	\$ 8,813,111	\$ 8,878,751	\$ 8,945,063
EXPENDITURES: Parks Department										
Parks and Recreation	\$4,103,472	\$2,955,875	\$3,787,596	\$4,657,425	\$4,187,332	\$4,316,246	\$4,442,883	\$4,573,903	\$4,702,957	\$4,835,833
Arts and Entertainment	473,196	196,025	540,720	723,048	631,099	651,648	670,990	690,963	710,996	731,622
Aquatics	310,985	70,424	346,659	446,245	417,745	430,664	443,134	456,035	468,614	481,550
CVAC Concession	516,680	85,423	323,582	408,327	380,617	393,233	404,851	416,843	428,879	441,268
Central Park Concession	24,844	-	69,493	81,326	81,326	83,839	86,255	88,756	91,186	93,686
Sports and Wellness	-	-	332,888	401,418	401,418	413,716	425,886	438,474	450,859	463,606
Capital Items for All Departments	325,037	972,490	74,385	356,228	307,800	317,034	326,545	336,341	346,432	356,825
TOTAL EXPENDITURES	\$ 5,754,215	\$ 4,280,237	\$ 5,475,323	\$ 7,074,017	\$ 6,407,337	\$ 6,606,380	\$ 6,800,545	\$ 7,001,315	\$ 7,199,921	\$ 7,404,390
TRANSFERS TO / (FROM) OTHER FUNDS	1,778,604	2,678,092	2,714,994	\$1,984,544	1,984,544	1,317,828	1,317,828	1,317,828	1,293,751	1,293,751
OTAL EXPENDITURES AND TRANSFERS	\$ 7,532,819	\$ 6,958,329	\$ 8,190,318	\$ 9,058,561	\$ 8,391,881	\$ 7,924,208	\$ 8,118,373	\$ 8,319,143	\$ 8,493,672	\$ 8,698,141
Net Change in Fund Balance	1,393,828	(630,094)	961,990	86,599	753,279	759,614	629,764	493,968	385,078	246,922
Contribution to Restricted Fund - Synthetic Field Replacem	ent	(150,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
FUND BALANCE, DECEMBER 31	\$ 2,325,576	\$ 1,545,482	\$ 2,407,472	\$ 2,394,071	\$ 3,160,751	\$ 3,053,685	\$ 3,583,449	\$ 3,977,416	\$ 4,262,495	\$ 4,409,417
Restricted Funds - Synthetic Field Replac	ement - \$350,000	as of 12/31/2022				\$10 r	nillion Aquatics Ce	enter expenditure	not included in for	ecast



PUBLIC SAFETY FUND STATEMENT OF REVENUES AND EXPENDITURES

		2019 ACTUAL AUDITED)		2020 ACTUAL AUDITED)		2021 ACTUAL AUDITED)	PI	2022 Rojected	2022 BUDGET ADOPTED)	I	FORECAST 2023	F	ORECAST 2024	F	ORECAST 2025	F	ORECAST 2026	FC	RECAST 2027
FUND BALANCE, JANUARY 1	\$	64,652	\$	(310,187)	\$	51,636	\$	51,636	\$ 52,767	\$	43,307	\$	43,307	\$	43,307	\$	43,307	\$	43,307
<u>REVENUES:</u> Sales Tax Intergovernmental Charges for Services Court Receipts		2,639,884 569,579 484,697 2,808		2,442,115 3,801,549 447,862 15,501		2,758,312 664,606 520,779 23,538		2,636,000 500,453 456,753 20,000	2,636,000 500,453 456,753 20,000		2,662,360 500,453 456,753 20,000		2,688,984 500,453 456,753 20,000		2,715,873 500,453 456,753 20,000		2,743,032 500,453 456,753 20,000		2,770,462 500,453 456,753 20,000
TOTAL REVENUE	\$	3,696,968	\$	6,707,026	\$	3,967,235	\$	3,613,206	\$ 3,613,206	\$	3,639,566	\$	3,666,190	\$	3,693,079	\$	3,720,238	\$	3,747,668
EXPENDITURES: Police Department Capital Items		10,776,154 308,617		10,713,791 365,711		10,906,572 366,549		11,700,123 393,773	11,691,794 374,000		12,032,378 385,220		12,363,237 396,777		12,706,236 408,680		13,036,938 420,940		13,377,354 433,569
TOTAL EXPENDITURES	\$	11,084,771	\$	11,079,502	\$	11,273,120	\$	12,093,896	\$ 12,065,794	\$	12,417,598	\$	12,760,014	\$	13,114,915	\$	13,457,878	\$	13,810,922
TRANSFERS TO / (FROM) OTHER FUNDS		(7,012,963)		(4,734,299)		(7,307,016)		(8,472,361)	(8,452,588)		(8,778,032)		(9,093,824)		(9,421,836)		(9,737,640)		(10,063,254)
TOTAL EXPENDITURES AND TRANSFERS	\$	4,071,808	\$	6,345,203	\$	3,966,105	\$	3,621,535	\$ 3,613,206	\$	3,639,566	\$	3,666,190	\$	3,693,079	\$	3,720,238	\$	3,747,668
Net Change in Fund Balance		(374,840)		361,824		1,130		(8,329)	-		-		-		-		-		-
FUND BALANCE, DECEMBER 31	\$	(310,187)	\$	51,636	\$	52,767	\$	43,307	\$ 52,767	\$	43,307	\$	43,307	\$	43,307	\$	43,307	\$	43,307
Fund Balance includes restricted funds of \$52,76	67 as of	12/31/2021 for	POST	Commission and	Inmat	te Security													



SEWER LATERAL FUND STATEMENT OF REVENUES AND EXPENDITURES

	2019 ACTUAL AUDITED)	l	2020 ACTUAL UDITED)	2021 ACTUAL AUDITED)	PF	2022 ROJECTED	2022 BUDGET .DOPTED)	1	FORECAST 2023	F	ORECAST 2024	F	ORECAST 2025	F	ORECAST 2026	F	ORECAST 2027
FUND BALANCE, JANUARY 1	\$ 386,974	\$	378,442	\$ 373,587	\$	411,351	\$ 411,351	\$	411,351	\$	406,951	\$	398,107	\$	384,775	\$	366,909
<u>REVENUES:</u> Sales Tax Charges for Services	\$0 435,598		\$0 437,375	\$0 437,762		\$0 440,000	\$0 440,000		\$0 440,000		\$0 440,000		\$0 440,000		\$0 440,000		\$0 440,000
TOTAL REVENUE	\$ 435,598	\$	437,375	\$ 437,762	\$	440,000	\$ 440,000	\$	440,000	\$	440,000	\$	440,000	\$	440,000	\$	440,000
EXPENDITURES: Public Services Public Works Capital Items for All Departments	\$ 444,131 -	\$	442,230 -	\$ 399,998 -	\$	440,000 -	\$ 440,000 -	\$	444,400 -	\$	448,844 -	\$	453,332 -	\$	457,866 -	\$	462,444
TOTAL EXPENDITURES	\$ 444,131	\$	442,230	\$ 399,998	\$	440,000	\$ 440,000	\$	444,400	\$	448,844	\$	453,332	\$	457,866	\$	462,444
TRANSFERS TO / (FROM) OTHER FUNDS																	
TOTAL EXPENDITURES AND TRANSFERS	\$ 444,131	\$	442,230	\$ 399,998	\$	440,000	\$ 440,000	\$	444,400	\$	448,844	\$	453,332	\$	457,866	\$	462,444
Net Change in Fund Balance	(8,533)		(4,855)	37,764		-	-		(4,400)		(8,844)		(13,332)		(17,866)		(22,444)
FUND BALANCE, DECEMBER 31	\$ 378,442	\$	373,587	\$ 411,351	\$	411,351	\$ 411,351	\$	406,951	\$	398,107	\$	384,775	\$	366,909	\$	344,464



POLICE FORFEITURES FUND STATEMENT OF REVENUES AND EXPENDITURES

	A	2019 CTUAL UDITED)	A	2020 CTUAL UDITED)	A	2021 ACTUAL UDITED)	2022 OJECTED	В	2022 UDGET DOPTED)	F	DRECAST 2023	FC	DRECAST 2024	RECAST 2025	RECAST 2026	RECAST 2027
FUND BALANCE, JANUARY 1	\$	74,117	\$	50,000	\$	26,366	\$ 11,249	\$	11,249	\$	13,749	\$	13,749	\$ 13,749	\$ 13,749	\$ 13,749
REVENUES: Sales Tax Intergovernmental		\$0 5,378		\$0 5,249		\$0 -	\$0 5,000		\$0 5,000		\$0 5,000		\$0 5,000	\$0 5,000	\$0 5,000	\$0 5,000
TOTAL REVENUE	\$	5,378	\$	5,249	\$	-	\$ 5,000	\$	5,000	\$	5,000	\$	5,000	\$ 5,000	\$ 5,000	\$ 5,000
<u>EXPENDITURES:</u> Police Department Capital Items for All Departments		29,495 -		- 28,883		15,117 -	2,500		- 2,500		2,500 2,500		2,500 2,500	2,500 2,500	2,500 2,500	2,500 2,500
TOTAL EXPENDITURES	\$	29,495	\$	28,883	\$	15,117	\$ 2,500	\$	2,500	\$	5,000	\$	5,000	\$ 5,000	\$ 5,000	\$ 5,000
TRANSFERS TO / (FROM) OTHER FUNDS		-		-		-	-		-		-		-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$	29,495	\$	28,883	\$	15,117	\$ 2,500	\$	2,500	\$	5,000	\$	5,000	\$ 5,000	\$ 5,000	\$ 5,000
Net Change in Fund Balance		(24,117)		(23,634)		(15,117)	2,500		2,500		-		-	-	-	-
FUND BALANCE, DECEMBER 31	\$	50,000	\$	26,366	\$	11,249	\$ 13,749	\$	13,749	\$	13,749	\$	13,749	\$ 13,749	\$ 13,749	\$ 13,749



ARPA FUND STATEMENT OF REVENUES AND EXPENDITURES

	AC1)19 TUAL ITED)	AC	020 TUAL DITED)	AC	D21 FUAL DITED)		022 JECTED	B	2022 UDGET OOPTED)	F	ORECAST 2023	FC	DRECAST 2024	ECAST	ECAST 026	ECAST 027
FUND BALANCE, JANUARY 1	\$	-	\$	-	\$	-	\$	3,416	\$	3,416	\$	(0)	\$	(0)	\$ (0)	\$ (0)	\$ (0)
REVENUES:																	
Sales Tax		\$0		\$0		\$0		\$0		\$0		\$0		\$0	\$0	\$0	\$0
Intergovernmental		-		-	2	,055,100	Ę	5,471,806		5,401,821		1,627,500		337,500	-	-	-
Other Revenues		-		-		3,417		-		-		-		-	-	-	-
TOTAL REVENUE	\$	-	\$	-	\$2	,058,517	\$5	,471,806	\$	5,401,821	\$	1,627,500	\$	337,500	\$ -	\$ -	\$ -
EXPENDITURES:																	
Department of Administration																	
Information Technology		-		-		12,500		12,500		12,500		12,500		12,500	-	-	-
Police Department Public Services		-		-		-		115,643		81,737		-		-	-	-	-
Public Works								170,000		170,000		170,000		170,000			
Capital Improvements		-		-		-		-		170,000		-		-	-	-	-
Parks Department		-		-		-		-		-		-		-	-	-	-
Parks and Recreation		_		_		20,233		635,000		635,000		115,000		115,000	_	_	_
Arts and Entertainment		-		-		7,798		898,000		890,000		40,000		40,000	_	-	_
Aquatics		_		-		-		25,000		25,000		-		-	-	-	-
Sports and Wellness		-		-		-		500,000		500,000		_		-	_	-	-
Capital Items for All Departments		-		-		13,913	2	2,119,079		2,091,000		290,000		-	-	-	-
TOTAL EXPENDITURES	\$	-	\$	-	\$	54,444	\$4	,475,222	\$	4,405,237	\$	627,500	\$	337,500	\$ -	\$ -	\$ -
RANSFERS TO / (FROM) OTHER FUNDS		-		-	2	,000,656	:	1,000,000		1,000,000		1,000,000		-	-	-	-
DTAL EXPENDITURES AND TRANSFERS	\$	-	\$	-	\$2,	,055,100	\$5	,475,222	\$	5,405,237	\$	1,627,500	\$	337,500	\$ -	\$ -	\$ -
Net Change in Fund Balance		-		-		3,416		(3,417)		(3,417)		-		-	-	-	-
FUND BALANCE, DECEMBER 31	\$	-	\$	-	\$	3,416	\$	(0)	\$	(0)	\$	(0)	\$	(0)	\$ (0)	\$ (0)	\$ (0
\$2,741,141 deferred revenue as of 12/31	/2021. Po	er Guideli	ines we 1	ecognize 1	revenue a	as expend	itures ar	e incurred	•								



CHESTERFIELD VALLEY SPECIAL ALLOCATION FUND STATEMENT OF REVENUES AND EXPENDITURES

	2019 ACTUAL AUDITED)	2020 ACTUAL UDITED)	2021 ACTUAL AUDITED)	PF	2022 ROJECTED	2022 BUDGET (DOPTED)	F	ORECAST 2023	F	ORECAST 2024	F	ORECAST 2025	F	ORECAST 2026	FC	DRECAST 2027
FUND BALANCE, JANUARY 1	\$ 384,814	\$ 350,290	\$ 337,090	\$	320,886	\$ 320,886	\$	177,805	\$	177,805	\$	177,805	\$	177,805	\$	177,805
REVENUES: Sales Tax Other Revenues	\$0 81,658	\$0 1,840	\$0 14,041		\$0 10,000	\$0 10,000		\$0 10,000		\$0 10,000		\$0 10,000		\$0 10,000		\$0 10,000
TOTAL REVENUE	\$ 81,658	\$ 1,840	\$ 14,041	\$	10,000	\$ 10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000
EXPENDITURES: Public Services Public Works Capital Items for All Departments	\$116,182	\$15,040	\$30,245		\$153,081	\$10,000		\$10,000		\$10,000		\$10,000		\$10,000		\$10,000
TOTAL EXPENDITURES	\$ 116,182	\$ 15,040	\$ 30,245	\$	153,081	\$ 10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000
TRANSFERS TO / (FROM) OTHER FUNDS																
TOTAL EXPENDITURES AND TRANSFERS	\$ 116,182	\$ 15,040	\$ 30,245	\$	153,081	\$ 10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000	\$	10,000
Net Change in Fund Balance	(34,524)	(13,200)	(16,204)		(143,081)	-		-		-		-		-		-
FUND BALANCE, DECEMBER 31	\$ 350,290	\$ 337,090	\$ 320,886	\$	177,805	\$ 320,886	\$	177,805	\$	177,805	\$	177,805	\$	177,805	\$	177,805



PARKS CONSTRUCTION 2020 STATEMENT OF REVENUES AND EXPENDITURES

	AC	D19 FUAL DITED)	2020 ACTUAL AUDITED)	2021 ACTUAL AUDITED)	PF	2022 ROJECTED	2022 BUDGET ADOPTED)	FORECAST 2023		FORECAS 2024	T	RECAST 2025	DRECAST 2026	F	ORECA 2027	-
FUND BALANCE, JANUARY 1	\$	-	\$ -	\$ 1,649,414	\$	1,597,428	\$ 1,597,428	\$ 89		\$	89	\$ 89	\$ 89	\$		89
REVENUES: Sales Tax Other Revenues		\$0 -	\$0 49	\$0 191		\$0 -	\$0 -	\$0			\$0	\$0	\$0 _			\$0
TOTAL REVENUE	\$	-	\$ 49	\$ 191	\$	-	\$	\$ -		\$	-	\$ -	\$ -	\$		-
EXPENDITURES: Parks Department Parks and Recreation Capital Items for All Departments Debt Service		\$0	\$6,855,635	\$52,177		\$1,597,339	\$1,597,339	\$0			\$0	\$0	\$0			\$0
TOTAL EXPENDITURES	\$	-	\$ 6,855,635	\$ 52,177	\$	1,597,339	\$ 1,597,339	\$ -		\$	-	\$ -	\$ -	\$		-
TRANSFERS TO / (FROM) OTHER FUNDS		-	(8,505,000)	-		-	-	-			-	-	-			-
TOTAL EXPENDITURES AND TRANSFERS	\$	-	\$ (1,649,365)	\$ 52,177	\$	1,597,339	\$ 1,597,339	\$ -		\$	-	\$ -	\$ -	\$		-
Net Change in Fund Balance		-	1,649,414	(51,986)		(1,597,339)	(1,597,339)	-			-	-	-			-
FUND BALANCE, DECEMBER 31	\$	-	\$ 1,649,414	\$ 1,597,428	\$	89	\$ 89	\$ 89	=	\$	89	\$ 89	\$ 89	\$		89



BRANDYWINE NEIGHBORHOOD IMPROVEMENT (NID) FUNDS STATEMENT OF REVENUES AND EXPENDITURES

	AC	019 TUAL DITED)	А	2020 ACTUAL UDITED)	A	2021 CTUAL UDITED)	2022 OJECTED	2022 SUDGET PROVED)	FORECAST 2023	F	ORECAST 2024	F	ORECAST 2025	FC	DRECAST 2026	FC	DRECAST 2027
FUND BALANCE, JANUARY 1	\$	-	\$	-	\$	36,637	\$ 68,302	\$ 68,302	\$ 67,584	\$	66,866	\$	66,147	\$	65,429	\$	64,710
REVENUES: Sales Tax		\$0		\$0		\$0	\$0	\$0	\$0		\$0		\$0		\$0		\$0
Other Revenues		-		985,000		269,450	52,482	52,482	52,481		52,481		52,481		52,481		52,481
TOTAL REVENUE	\$	-	\$	985,000	\$	269,450	\$ 52,482	\$ 52,482	\$ 52,481	\$	52,481	\$	52,481	\$	52,481	\$	52,481
EXPENDITURES: Public Services Public Works Capital Items for All Departments Debt Service		\$0 \$0		\$52,478 \$0		\$0 \$237,785	\$0 \$53,200	\$0 \$53,200	\$0 \$53,199		\$0 \$53,199		\$0 \$53,200		\$0 \$53,200		\$0 \$53,200
TOTAL EXPENDITURES	\$	-	\$	52,478	\$	237,785	\$ 53,200	\$ 53,200	\$ 53,199	\$	53,199	\$	53,200	\$	53,200	\$	53,200
TRANSFERS TO / (FROM) OTHER FUNDS		-		895,885		-	-	-	-		-		-		-		-
TOTAL EXPENDITURES AND TRANSFERS	\$	-	\$	948,363	\$	237,785	\$ 53,200	\$ 53,200	\$ 53,199	\$	53,199	\$	53,200	\$	53,200	\$	53,200
Net Change in Fund Balance		-		36,637		31,665	(718)	(718)	(718)		(718)		(718)		(719)		(719)
FUND BALANCE, DECEMBER 31	\$	-	\$	36,637	\$	68,302	\$ 67,584	\$ 67,584	\$ 66,866	\$	66,147	\$	65,429	\$	64,710	\$	63,992



PARKS 1998 DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	А	2019 CTUAL UDITED)	A	2020 CTUAL UDITED)	AC	2021 TUAL DITED)		022 JECTED	BU	2022 JDGET PROVED)	RECAST 2023	ECAST 024	RECAST 2025	RECAST 2026	ECAST 027
FUND BALANCE, JANUARY 1	\$	(3,610)	\$	(3,114)	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
<u>REVENUES:</u> Sales Tax Property Taxes		\$0 (322)		\$0 -		\$0 -		\$0 -		\$0 -	\$0 -	\$0 -	\$0 -	\$0 -	\$0 -
TOTAL REVENUE	\$	(322)	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES: Parks Department Capital Items for All Departments Debt Service		\$0		\$0		\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS		(818)		(3,114)		-		-			-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$	(818)	\$	(3,114)	\$	-	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance		496		3,114		-		-		-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	\$	(3,114)	\$	-	\$	-	\$	-	\$		\$ -	\$ -	\$ -	\$ -	\$
This fund collected a property tax to make debt serv	vice paym	ients on debt t	hat mat	ured in 2016. ′	The negat	tive fund bala	ince was e	eliminated in	2020.						



R&S SERIES I DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2019 ACTUAL AUDITED)	A	2020 CTUAL UDITED)	A	2021 CTUAL UDITED)	2022 JECTED	BU	022 DGET ROVED)	ECAST D23	ECAST 024	RECAST 2025	ECAST 026	RECAST 2027
FUND BALANCE, JANUARY 1	\$ 59,431	\$	59,431	\$	59,431	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES: Sales Tax Property Taxes Other Revenues	\$0 - -		\$0 - -		\$0 - -	\$0 - -		\$0 - -	\$0 _ _	\$0 - -	\$0 -	\$0 -	\$0 - -
TOTAL REVENUE	\$ -	\$	-	\$	-	\$ -	\$		\$ -	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u> Public Services Capital Items for All Departments Debt Service	\$1,944,250		\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$ 1,944,250	\$	-	\$	-	\$ -	\$	•	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(1,944,250)		-		59,431	-		-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ -	\$	-	\$	59,431	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	-		-		(59,431)	-		-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	\$ 59,431	\$	59,431	\$	-	\$ -	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -



CITY HALL DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2019 Actual (Audited)	2020 ACTUAL (AUDITED)	2020 ACTUAL (AUDITED)	2022 PROJECTED	2022 BUDGET (APPROVED)	FORECAST 2023	FORECAST 2024	FORECAST 2025	FORECAST 2026	FORECAST 2027
FUND BALANCE, JANUARY 1	\$ 2,019,760	\$ 3,090,835	\$ 2,504,519	\$ 1,025,001	\$ 1,025,001	\$ 1	. \$ 1	\$ 1	\$ 1	\$ 1
REVENUES: Sales Tax Other Revenues	\$0 259	\$0 600	\$0 6	\$0 -	\$0	\$C -) \$0 -	\$0 -	\$0	\$0 -
TOTAL REVENUE	\$ 259	\$ 600	\$ 6	\$-	\$-	\$-	\$-	\$-	\$-	\$-
<u>EXPENDITURES:</u> Department of Administration Capital Items for All Departments Debt Service	\$1,632,789	\$1,660,150	\$1,487,650	\$1,025,001	\$1,025,001	\$0) \$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$ 1,632,789	\$ 1,660,150	\$ 1,487,650	\$ 1,025,001	\$ 1,025,001	\$-	\$-	\$-	\$-	\$-
TRANSFERS TO / (FROM) OTHER FUNDS	(2,703,605)	(1,073,234)	(8,126)	(1)	(1)		-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ (1,070,816)	\$ 586,916	\$ 1,479,524	\$ 1,025,000	\$ 1,025,000	\$-	\$-	\$-	\$-	\$-
Net Change in Fund Balance	1,071,075	(586,316)	(1,479,518)	(1,025,000)	(1,025,000)	-	-	-	-	-
FUND BALANCE, DECEMBER 31	\$ 3,090,835	\$ 2,504,519	\$ 1,025,001	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Funds have been transferred for future debt paymen This debt was paid off on February 15, 2022.	nts above the current	year's required paymen	ts beginning in 2018.							



2013 PARKS BOND DEBT SERVICE FUND

	2019 ACTUAL AUDITED)	2020 ACTUAL AUDITED)	2021 ACTUAL AUDITED)	PF	2022 ROJECTED	2022 BUDGET PPROVED)	FORECAST 2023		FORECAST 2024	F	ORECAST 2025	F	ORECAST 2026	RECAST 2027
FUND BALANCE, JANUARY 1	\$ 285	\$ (317)	\$ (993)	\$	7	\$ 7	\$ 7	\$	7	\$	7	\$	7	\$ 7
REVENUES: Sales Tax Other Revenues	\$0 1,173	\$0 60	\$0 7		\$0	\$0 -	\$0 -		\$0 -		\$0 -		\$0 -	\$0 -
TOTAL REVENUE	\$ 1,173	\$ 60	\$ 7	\$	-	\$ -	\$-	\$	•	\$	-	\$	-	\$ -
<u>EXPENDITURES:</u> Parks Department Capital Items for All Departments Debt Service	\$2,157,975	\$2,225,375	\$2,295,625		\$2,361,500	\$2,361,500	\$2,436,200		\$2,512,200		\$2,586,250		\$0	\$0
TOTAL EXPENDITURES	\$ 2,157,975	\$ 2,225,375	\$ 2,295,625	\$	2,361,500	\$ 2,361,500	\$ 2,436,200	\$	2,512,200	\$	2,586,250	\$	-	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(2,156,201)	(2,224,639)	(2,296,618)		(2,361,500)	(2,361,500)	(2,436,200)		(2,512,200)		(2,586,250)		-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 1,774	\$ 736	\$ (993)	\$	-	\$ -	\$-	\$	-	\$	-	\$	-	\$ -
Net Change in Fund Balance	(601)	(676)	1,000		-	-	-		-		-		-	-
FUND BALANCE, DECEMBER 31	\$ (317)	\$ (993)	\$ 7	\$	7	\$ 7	\$ 7	\$	7	\$	7	\$	7	\$ 7
							Debt is sched	luled	to be paid off	in D	ecember 2025	5		



2016 PARKS BOND DEBT SERVICE FUND

	ł	2019 ACTUAL UDITED)	A	2020 ACTUAL UDITED)	A	2021 ACTUAL UDITED)	PR	2022 ROJECTED	B	2022 SUDGET PROVED)	H	ORECAST 2023	F	DRECAST 2024	DRECAST 2025	DRECAST 2026	DRECAST 2027
FUND BALANCE, JANUARY 1	\$	406	\$	256	\$	272	\$	1	\$	1	\$	1	\$	1	\$ 1	\$ 1	\$ 1
REVENUES: Sales Tax Other Revenues		\$0 326		\$0 16		\$0 1		\$0		\$0 -		\$0		\$0 -	\$0	\$0 -	\$0
TOTAL REVENUE	\$	326	\$	16	\$	1	\$	-	\$		\$	-	\$	-	\$ -	\$ -	\$ -
EXPENDITURES: Parks Department Capital Items for All Departments Debt Service		\$347,540		\$350,728		\$350,028		\$351,578		\$351,178		\$346,378		\$350,378	\$349,178	\$344,728	\$350,128
TOTAL EXPENDITURES	\$	347,540	\$	350,728	\$	350,028	\$	351,578	\$	351,178	\$	346,378	\$	350,378	\$ 349,178	\$ 344,728	\$ 350,128
TRANSFERS TO / (FROM) OTHER FUNDS		(347,064)		(350,728)		(349,756)		(351,178)		(351,178)		(346,378)		(350,378)	(349,178)	(344,728)	 (350,128)
TOTAL EXPENDITURES AND TRANSFERS	\$	476	\$	-	\$	272	\$	400	\$	•	\$	-	\$	-	\$ -	\$ -	\$ -
Net Change in Fund Balance		(150)		16		(270)		(400)		-		-		-	-	-	-
FUND BALANCE, DECEMBER 31	\$	256	\$	272	\$	1	\$	(399)	\$	1	\$	1	\$	1	\$ 1	\$ 1	\$ 1



2014 PARKS BOND DEBT SERVICE FUND

	A	2019 ACTUAL UDITED)		2020 ACTUAL AUDITED)		2021 ACTUAL AUDITED)	PR	2022 ROJECTED	2022 BUDGET PPROVED)	FORECAST 2023	F	ORECAST 2024	F	DRECAST 2025	FC	DRECAST 2026	FC	RECAST 2027
FUND BALANCE, JANUARY 1	\$	2,094,416	\$	3,020,899	\$	3,559,127	\$	7,305,522	\$ 7,305,522	\$ 6,989,838	\$	5,445,666	\$	2,899,994	\$	508,922	\$	437,091
REVENUES: Sales Tax Other Revenues		\$0 353		\$0 28		\$0 0		\$0 (24)	\$0 -	\$0		\$0 -		\$0 -		\$0 -		\$0 -
TOTAL REVENUE	\$	353	\$	28	\$	0	\$	(24)	\$	\$-	\$	-	\$	-	\$	-	\$	-
<u>EXPENDITURES:</u> Parks Department Capital Items for All Departments Debt Service		\$577,900		\$576,950		\$750		\$0	\$0	\$0		\$0		\$0		\$0		\$0
TOTAL EXPENDITURES	\$	577,900	\$	576,950	\$	750	\$	-	\$	\$-	\$	-	\$	-	\$	-	\$	-
TRANSFERS TO / (FROM) OTHER FUNDS		(1,504,030)		(1,115,150)		(3,747,144)		315,684	315,684	1,544,172		2,545,672		2,391,072		71,831		77,831
TOTAL EXPENDITURES AND TRANSFERS	\$	(926,130)	\$	(538,200)	\$	(3,746,394)	\$	315,684	\$ 315,684	\$ 1,544,172	\$	2,545,672	\$	2,391,072	\$	71,831	\$	77,831
Net Change in Fund Balance		926,483		538,228		3,746,394		(315,708)	(315,684)	(1,544,172)		(2,545,672)		(2,391,072)		(71,831)		(77,831)
FUND BALANCE, DECEMBER 31	\$ 3	3,020,899	\$	3,559,127	\$	7,305,522	\$	6,989,814	\$ 6,989,838	\$ 5,445,666	\$	2,899,994	\$	508,922	\$	437,091	\$	359,260
The fund balance includes pre-paid debt re	eserve	for Parks de	bt to	be paid off in	202	9.												



2020A PARKS BOND DEBT SERVICE FUND

	A	2019 CTUAL JDITED)	2020 ACTUAL AUDITED)	A	2021 CTUAL UDITED)	2022 DJECTED	B	2022 JDGET PROVED)	FORECAST 2023	F	ORECAST 2024	DRECAST 2025	F	ORECAST 2026	FO	DRECAST 2027
FUND BALANCE, JANUARY 1	\$	-	\$ -	\$	2,418	\$ 0	\$	0	\$ 0	\$	0	\$ 0	\$	0	\$	0
<u>REVENUES:</u> Sales Tax Other Revenues		\$0	\$0 6,344,016		\$0 0	\$0 -		\$0 -	-		-	-		-		-
TOTAL REVENUE	\$	-	\$ 6,344,016	\$	0	\$ -	\$	•	\$-	\$	-	\$ -	\$	-	\$	-
EXPENDITURES: Parks Department Capital Items for All Departments Debt Service		-	117,373		104,492	97,305		95,075	95,075		95,075	95,075		1,565,075		1,565,675
TOTAL EXPENDITURES	\$	-	\$ 117,373	\$	104,492	\$ 97,305	\$	95,075	\$ 95,075	\$	95,075	\$ 95,075	\$	1,565,075	\$	1,565,675
TRANSFERS TO / (FROM) OTHER FUNDS		-	6,224,225		(102,074)	(95,075)		(95,075)	(95,075)		(95,075)	(95,075)		(1,565,075)		(1,565,675)
TOTAL EXPENDITURES AND TRANSFERS	\$	-	\$ 6,341,598	\$	2,418	\$ 2,230	\$	•	\$ -	\$	-	\$ -	\$	-	\$	-
Net Change in Fund Balance		-	2,418		(2,418)	(2,230)		-	-		-	-		-		-
FUND BALANCE, DECEMBER 31	\$	-	\$ 2,418	\$	0	\$ (2,230)	\$	0	\$ 0	\$	0	\$ 0	\$	0	\$	0



2020B PARKS BOND DEBT SERVICE FUND

	AC	019 FUAL DITED)	2020 ACTUAL AUDITED)	A	2021 CTUAL UDITED)	2022 DJECTED	В	2022 UDGET PROVED)		RECAST 2023		RECAST 2024	F	ORECAST 2025	F	ORECAST 2026	F	ORECAST 2027
FUND BALANCE, JANUARY 1	\$	-	\$ -	\$	2,592	\$ 1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1
REVENUES: Sales Tax Other Revenues		\$0 -	\$0 5,166,380		\$0 1	\$0 -		\$0 -		\$0 -		\$0 -		\$0 -		\$0 -		\$0 -
TOTAL REVENUE	\$	-	\$ 5,166,380	\$	1	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<u>EXPENDITURES:</u> Parks Department Capital Items for All Departments Debt Service		\$0	\$6,343,788		\$311,513	\$619,570		\$618,200		1,573,800		1,495,300		1,267,850		-		-
TOTAL EXPENDITURES	\$	-	\$ 6,343,788	\$	311,513	\$ 619,570	\$	618,200	\$	1,573,800	\$	1,495,300	\$	1,267,850	\$	-	\$	-
TRANSFERS TO / (FROM) OTHER FUNDS		-	(1,180,000)		(308,921)	(618,200)		(618,200)		(1,573,800)		(1,495,300)		(1,267,850)		-		-
TOTAL EXPENDITURES AND TRANSFERS	\$	-	\$ 5,163,788	\$	2,592	\$ 1,370	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Net Change in Fund Balance		-	2,592		(2,591)	(1,370)		-		-		-		-		-		-
FUND BALANCE, DECEMBER 31	\$	-	\$ 2,592	\$	1	\$ (1,369)	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1
									Ι	Debt schedul	led to	be paid off i	in 202	25.				



Capital Improvements Fund 5,558 - - - - - 55 \$5,613	Improvements Fund Improvements Fund \$43 \$667 2,662 5,558 - - 500 - - - 500 - - - - - - - - - - - - - - - - - - - - - - - - - - -	Parks Fund \$2,394 - - 2,125 - 20 \$8,684	Sewer Lateral Fund - - - 440 - - - * 440 - *	Police Forfeiture Fund \$14 - - 5 - - - - - - - * 5 - - * 5 - - *	ARPA Fund (\$0) - - 1,628 - - - - - - - - - - * 1,628	Chesterfield Valley Special Allocation \$178 - - - - - - 10 \$10	Parks 2020 *0 - - - - - - - - - - *0	Brandywine NID \$68 - - - - - - - 52 52	City Hall Bonds 2004 \$0 - - - - - - - - - - - - - - - - - -	2013 Parks Bonds \$0 - - - - - - - - - - - - - - - - - -	2016 Parks Bonds - - - - - - - - - - - - - - - - - - -	2020 A/B Parks Bonds \$0 - - - - - - - - - - - - - - - - - -	Parks Debt Reserve (Pre-Paid) \$6,990 - - - - - - - - - - - - - - - - - -	Total Government \$22,626 \$21,743 \$6,592 \$1,382 \$3,113 \$870 \$457 \$40,550
5,558 - - - - - 55	2,662 5,558 500 - 457 - 20 - - 55	6,539 - - 2,125 - 20	- - - 440 - -	- 5 - - - - -	1,628 - - - - \$1,628	- - - - 10	- - - - -	- - - - - 52	- - - - -	- - - - -	- - - - -	- - - - -		\$21,743 \$6,393 \$6,592 \$1,382 \$3,113 \$870 \$0 \$457
- - - - 55	 500 - 457 - 20 - 55	- - 2,125 - - 20	- -	-	- 1,628 - - - - * \$1,628	- - - - 10		- - - - 52	- - - - - - - - - * 0	- - - - - - - - - - - - - - - - - -	- - - - - - - - - - -	- - - - - - - - -	- - - - - - - - - -	\$6,393 \$6,592 \$1,382 \$3,113 \$870 \$0 \$457
- - - - 55	 500 - 457 - 20 - 55	- - 2,125 - - 20	- -	-	- 1,628 - - - - * \$1,628	- - - - 10		- - - - 52	- - - - - - *	- - - - - - - - - - - - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	\$6,393 \$6,592 \$1,382 \$3,113 \$870 \$0 \$457
- - - 55	 457 - 20 - - 55	- 2,125 - - 20	- -	-	1,628 - - - - - * \$1,628	- - - - 10		- - - - 52	- - - - - - * 0	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - -	- - - - - - - -	- - - - - \$0	\$6,592 \$1,382 \$3,113 \$870 \$0 \$457
- - - 55	 457 - 20 - - 55	2,125 - - 20	- -	-	- - - \$1,628	- - - 10			- - - - - \$0	- - - - - - - - - - - - - - - - - - -	- - - - \$0	- - - - - -	- - - - - \$0	\$1,382 \$3,113 \$870 \$0 \$457
- - 55	457 - 20 - - 55	2,125 - - 20	- -		- - - \$1,628	- 10	- -		- - - - \$0	- - - \$0	- - - \$0	- - - - \$0	- - - - \$0	\$3,113 \$870 \$0 \$457
- - 55	20 - - 55	- 20	- -		- - \$1,628	- 10	- -		- - - \$0	- - - \$0	- - - \$0	- - - \$0	- - - \$0	\$870 \$0 \$457
- 55	 - 55	- 20	- - \$440		- - \$1,628 -	- 10	-		- - \$0	- - \$0	- - \$0	- - - \$0	- - \$0	\$0 \$457
		20	- \$440		\$1,628				- - \$0	- - \$0	- \$0	- - \$0	- - \$0	\$457
			- \$440		\$1,628				- \$0	- \$0	- \$0	- \$0	- \$0	
\$5,613	\$3,640 \$5,613	\$8,684	\$440	\$5	-	\$10	\$0	52	\$0	\$O	\$0	\$0	\$0	\$40,550
														\$75
					-									\$552
					-									\$694
					13									\$1,081
					-									\$297
					-									\$1,368
					-									\$87
	12,032			3	-									\$12,035
	;••-			-										+,
					_									\$853
541	541		444		170	10		0						\$7,119
541	541		444		-	10		0						\$7,119
					-									φΟ
		4.016			115									¢4 401
		4,316			115		-							\$4,431
		652			40									\$692
		431			-									\$431
		393			-									\$393
		84			-									\$84
		414			-									\$414
5,142	385 5,142	317	-	3	290	-								\$6,434
								53	-	2,436	346	1,669	-	\$4,505
\$5,683	\$12,418 \$5,683	\$6,606	\$444	\$5	\$628	\$10	\$0	\$53	\$0	\$2,436	\$346	\$1,669	\$0	\$41,543
-	(8,778) -	1,318	-	-	1,000		-		-	(2,436)	(346)	(1,669)	1,544	\$0
	••• •	,			,					() -)	/	(,)	ŕ	
														\$450
	- (70)	760	(4)	-	-	-	-	(1)	-	-	-	-	(1,544)	(544)
(70)		(100)												(\$100)
(70)	\$43 \$597	\$3,054	\$407	\$14	(\$0)	\$178	\$0	\$67	\$0	\$0	\$0	\$0	\$5,446	\$21,983
	\$43		(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)



				Special Re	venue			Capital F	rojects	Limited GO Bond			Debt Service			
	General Fund	Public Safety Fund	Capital Improvements Fund	Parks Fund	Sewer Lateral Fund	Police Forfeiture Fund	ARPA Fund	Chesterfield Valley Special Allocation	Parks 2020	Brandywine NID	City Hall Bonds 2004	2013 Parks Bonds	2016 Parks Bonds	2020 A/B Parks Bonds	Parks Debt Reserve (Pre-Paid)	Total Government
Fund Balance, January 1	\$12,178	\$43	\$597	\$3,054	\$407	\$14	(\$0)	\$178	\$0	\$67	\$0	\$ 0	\$ 0	\$O	\$5,446	\$21,983
Revenues	5 05 4	0.000	F (14	6.604												#01.0C
Sales Tax	7,054	2,689	5,614	6,604	-	-	-	-	-	-	-	-	-	-	-	\$21,96
Utility Taxes	6,416	-	-	-	-		-	-	-	-	-	-	-	-	-	\$6,41
Intergovernmental	4,637	500	-	-	-	5	338	-	-	-	-	-	-	-	-	\$5,48
Licenses and Permits	1,361	-	-		-	-	-	-	-	-	-	-	-	-	-	\$1,36
Charges for Services	92	457	-	2,123	440	-	-	-	-	-	-	-	-	-	-	\$3,11
Court Receipts	851	20	-	-	-	-	-	-	-	-	-	-	-	-	-	\$87
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$
Other Revenues	320	-	55	20	-	-	-	10	-	52	-	-	-	-	-	\$45
Total Revenue	\$ 20,730	\$3,666	\$5,669	\$8,748	\$440	\$5	\$338	\$10	\$0	52	\$0	\$0	\$0	\$0	\$0	\$39,658
Expenditures	75															ф 7
Executive & Legislative	75						-									\$7
Department of Administration																h =c
City Administrator	565						-									\$56
Finance	711						-									\$71
Information Technology	1,099						13									\$1,11
Courts	304						-									\$30
Central Services	1,423						-									\$1,42
Customer Service	89	40.000					-									\$89
Police Department		12,363				3	-									\$12,36
Public Services																
Planning and Development	875						-									\$87
Public Works	6,121		556		449		170	10		0						\$7,30
Capital Improvements							-									\$
Parks Department																
Parks and Recreation				4,443			115		-							\$4,55
Arts and Entertainment				671			40									\$71
Aquatics				443			-									\$44
CVAC Concession				405			-									\$40
Central Park Concession				86			-									\$8
Sports and Wellness				426			-									\$42
Capital Items for All Departments	298	397	5,155	327	-	3	-	-								\$6,17
Debt Service										53	-	2,512	350	1,590	-	\$4,50
Total Expenditures	\$ 11,561	\$12,760	\$5,711	\$6,801	\$449	\$5	\$338	\$10	\$0	\$53	\$0	\$2,512	\$350	\$1,590	\$0	\$42,140
Fransfers To / (From) Other Funds	9,683	(9,094)	-	1,318	-	-	-	-	-		-	(2,512)	(350)	(1,590)	2,546	\$
Estimated Annual Savings	462															\$46
Change in Fund Balance	(51)		(43)	630	(9)					(1)					(2,546)	(2,01
_			(43)		(5)			_		(1)	_				(2,540)	
Synthetic Field Replacement Contribu	ation			(100)												(\$10
Fund Balance, December 31	\$12,127	\$43	\$554	\$3,583	\$398	\$14	(\$0)	\$178	\$0	\$66	\$0	\$0	\$0	\$0	\$2,900	\$19,863
40% GENERAL FUND RESERVE POLICY REQUIREMENT	\$8,245															



	General Fund			Special Re	evenue				Projects	Limited GO Bond						
		Public Safety Fund	Capital Improvements Fund	Parks Fund	Sewer Lateral Fund	Police Forfeiture Fund	ARPA Fund	Chesterfield Valley Special Allocation	Parks 2020	Brandywine NID	City Hall Bonds 2004	2013 Parks Bonds	2016 Parks Bonds	2020 A/B Parks Bonds	Parks Debt Reserve (Pre-Paid)	Total Governmen
Fund Balance, January 1	\$12,127	\$43	\$554	\$3,583	\$398	\$14	(\$0)	\$178	\$0	\$66	\$0	\$0	\$0	\$0	\$2,900	\$19,863
Revenues Sales Tax Utility Taxes Intergovernmental	7,125 6,441 4,835	2,716 - 500	5,670 - -	6,670 - -	- -	- - 5	- -		-	-	- -	- -	- -	- -	- - -	\$22,18 \$6,44 \$5,34
Licenses and Permits Charges for Services Court Receipts Property Taxes Other Revenues	1,341 92 852 - 321	- 457 20 - -	- - - 55	2,122 - - 20	- 440 - - -		- - -	- - - 10	-	- - - 52	- - -		-	-		\$1,34 \$3,11 \$87 \$ \$45
Total Revenue	\$ 21,006	\$3,693	\$5,725	\$8,813	\$440	\$5	\$0	\$10	\$0	52	\$0	\$0	\$0	\$0	\$0	\$39,745
Expenditures Executive & Legislative Department of Administration City Administrator Finance Information Technology Courts Central Services Customer Service Police Department Public Services Planning and Development Public Works Capital Improvements Parks and Recreation Arts and Entertainment Aquatics CVAC Concession Central Park Concession Sports and Wellness Capital Items for All Departments Debt Service	75 579 729 1,130 311 1,482 92 897 6,464 299	12,706	5,660	4,574 691 456 417 89 438 336	453	3		-		0	-	2,586	349	1,363		\$7 \$57 \$12 \$1,13 \$1,48 \$1,48 \$14,88 \$12,70 \$89 \$7,49 \$7,49 \$7,49 \$41 \$41 \$88 \$43 \$41 \$88 \$43 \$6,70 \$4,35
Total Expenditures	\$ 12,057	\$13,115	\$6,232	\$7,001	\$453	\$5	\$0	\$10	\$0	\$53	\$0	\$2,586	\$349	\$1,363	\$0	\$43,22
Fransfers To / (From) Other Funds Estimated Annual Savings	10,011 482	(9,422)	-	1,318	-	-	-	-	-	-	-	(2,586)	(349)	(1,363)	2,391	\$
Change in Fund Balance	(580)	-	(507)	494	(13)	-	-	-	-	(1)	-	-	-	-	(2,391)	(2,99
Synthetic Field Replacement Contribu	ution			(100)												(\$10
Fund Balance, December 31	\$11,547	\$43	\$47	\$3,977	\$385	\$14	(\$0)	\$178	\$0	\$65	\$0	\$0	\$0	\$0	\$509	\$16,76
40% GENERAL FUND RESERVE POLICY REQUIREMENT	\$8,827															



	General Fund		Special Revenue						rojects	Limited GO Bond						
		Public Safety Fund	Capital Improvements Fund	Parks Fund	Sewer Lateral Fund	Police Forfeiture Fund	ARPA Fund	Chesterfield Valley Special Allocation	Parks 2020	Brandywine NID	City Hall Bonds 2004	2013 Parks Bonds	2016 Parks Bonds	2020 A/B Parks Bonds	Parks Debt Reserve (Pre-Paid)	Total Governmer
Fund Balance, January 1	\$11,547	\$43	\$47	\$3,977	\$385	\$14	(\$0)	\$178	\$0	\$65	\$0	\$0	\$0	\$0	\$509	\$16,765
Revenues																
Sales Tax	7,196	2,743	5,726	6,737	-	-	-	-	-		-	-	-	-	-	\$22,40
Utility Taxes	6,468	-	-	-	-		-	-	-		-	-	-	-	-	\$6,46
Intergovernmental	4,942	500	-	-	-	5	-	-	-		-	-	-	-	-	\$5,44
Licenses and Permits	1,322	-	-		-	-	-	-	-		-	-	-	-	-	\$1,32
Charges for Services	92	457	-	2,121	440	-	-	-	-		-	-	-	-	-	\$3,11
Court Receipts	853	20	-	-	-	-	-	-	-		-	-	-	-	-	\$87
Property Taxes	-	-	-	-	-	-	-	-	-		-	-	-	-	-	\$
Other Revenues	322	-	55	20	-	-	-	10	-	52	-	-	-	-	-	\$46
Total Revenue	\$ 21,195	\$3,720	\$5,781	\$8,879	\$440	\$5	\$0	\$10	\$0	52	\$0	\$0	\$0	\$0	\$0	\$40,08
<u>Expenditures</u> Executive & Legislative	76															\$7
Department of Administration	10						-									ψ1
	592															\$59
City Administrator							-									
Finance	747						-									\$74
Information Technology	1,162						-									\$1,16
Courts	318						-									\$31
Central Services	1,542						-									\$1,54
Customer Service	94						-									\$9
Police Department		13,037				3	-									\$13,03
Public Services																
Planning and Development	921						-									\$92
Public Works	6,632		588		458		-	10		0						\$7,68
Capital Improvements							-									\$
Parks Department																
Parks and Recreation				4,703			-		-							\$4,70
Arts and Entertainment				711			-									\$71
Aquatics				469			-									\$46
CVAC Concession				429			-									\$42
Central Park Concession				91												\$9
Sports and Wellness				451												\$45
Capital Items for All Departments	301	421	5,166	346		3	-									\$6,23
Debt Service	301	421	5,100	340	-	5	-	-		53	-	-	345	1,565	-	\$1,96
Total Expenditures	\$ 12,384	\$13,458	\$5,754	\$7,200	\$458	\$5	\$0	\$10	\$0	\$53	\$0	\$0	\$345	\$1,565	\$0	\$41,23
Transfers To / (From) Other Funds	10,282	(9,738)	. ,	1,294									(345)			(\$
		(9,730)	-	1,294	-	-	-	-	-		-	-	(545)	(1,505)	12	
Estimated Annual Savings	495															\$49
Change in Fund Balance	(975)	-	27	385	(18)	-	-	-	-	(1)	-	-	-	-	(72)	(65
Synthetic Field Replacement Contribu	ation			(100)												(\$10
Fund Balance, December 31	\$10,572	\$43	\$74	\$4,262	\$367	\$14	(\$0)	\$178	\$0	\$65	\$0	\$0	\$0	\$0	\$437	\$16,01
Dumiter, Detember 01		ψτΟ				<u> </u>	(40)		<u></u>	<u>, , , , , , , , , , , , , , , , , , , </u>	γυ	<u> </u>		<u></u>	ψτ01	
40% GENERAL FUND RESERVE POLICY REQUIREMENT	\$9,066															



	General Fund			Special Re	evenue			Capital I	Projects	Limited GO Bond						
		Public Safety Fund	Capital Improvements Fund	Parks Fund	Sewer Lateral Fund	Police Forfeiture Fund	ARPA Fund	Chesterfield Valley Special Allocation	Parks 2020	Brandywine NID	City Hall Bonds 2004	2013 Parks Bonds	2016 Parks Bonds	2020 A/B Parks Bonds	Parks Debt Reserve (Pre-Paid)	Total Governmen
Fund Balance, January 1	\$10,572	\$43	\$74	\$4,262	\$367	\$14	(\$0)	\$178	\$0	\$65	\$0	\$0	\$0	\$0	\$437	\$16,012
Revenues Sales Tax Utility Taxes Intergovernmental Licenses and Permits Charges for Services Court Receipts Property Taxes	7,268 6,497 5,017 1,298 92 855 -	2,770 - 500 - 457 20	5,784 - - - - - -	6,804 - - 2,120 -	- - - 440 -	- 5 - - -					- - - -	- - - -	-		- - - - -	\$22,62 \$6,49 \$5,52 \$1,29 \$3,10 \$3,10 \$3,10 \$3,10
Other Revenues	323	-	55	20	-	-	-	10	-	52	-	-	-	-	-	\$46
Total Revenue	\$ 21,349	\$3,748	\$5,839	\$8,945	\$440	\$5	\$0	\$10	\$0	52	\$0	\$0	\$0	\$0	\$0	\$40,388
Expenditures Executive & Legislative Department of Administration City Administrator Finance Information Technology Courts Central Services Customer Service Police Department Public Services Planning and Development Public Works Capital Improvements Parks Department Parks and Recreation Arts and Entertainment Aquatics CVAC Concession Central Park Concession Sports and Wellness Capital Items for All Departments Debt Service	76 606 765 1,195 325 1,606 97 944 6,805	13,377	605	4,836 732 482 441 94 464 357	462	3		- 10	-	0	-		350	1,566	-	\$76 \$600 \$766 \$1,192 \$322 \$1,600 \$99 \$13,380 \$944 \$7,88 \$13,380 \$944 \$7,88 \$13,380 \$944 \$7,88 \$13,380 \$4,833 \$444 \$99 \$446 \$6,210 \$1,960
Total Expenditures	\$ 12,721	\$13,811	\$5,720	\$7,404	\$462	\$5	\$0	\$10	\$0	\$53	\$0	\$0	\$350	\$1,566	\$0	\$42,102
Transfers To / (From) Other Funds	10,607	(10,063)	-	1,294	-	-	-	-	-	-	-	-	(350)	(1,566)	78	(\$0
Estimated Annual Savings	509															\$50
Change in Fund Balance	(1,470)	-	119	247	(22)	-	-	-	-	(1)	-	-	-	-	(78)	(1,20
Synthetic Field Replacement Contribu	ation			(100)												(\$100
Fund Balance, December 31	\$9,102	\$43	\$193	\$4,409	\$344	\$14	(\$0)	\$178	\$0	\$64	\$0	\$0	\$0	\$0	\$359	\$14,707
40% GENERAL FUND RESERVE POLICY REQUIREMENT	\$9,331															