

FIVE YEAR FORECAST ASSUMPTIONS HIGHLIGHTS

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

Revenues

- Sales Tax revenues projected to increase 2% per year which takes into account the increase in inflation that is offset by the increase in online sales
- Telephone revenues projected to decrease 5% per year based on historical declines
- Water utility revenues includes the 2023 projected rate increase
- 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 Missouri 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
- Aquatics revenues forecasted to decrease 0.5% per year due to aging facility
- User CVAC license fees and concession revenues forecasted per agreement with Perfect Games
- All other license, permit, courts, and charges for services were forecasted with no increase

Expenditures

- Forecast includes .5 FTE increase for Parks Communications in 2024 but no additional increases in headcount 2025 2028
- Salary merit increases were forecast at 4% per year. FOP step increases were forecast at 2.5% for 2024 and 4% for 2025 through 2028
- City benefits including medical, dental, life, and long term disability were projected to increase 4% per year
- Workers compensation insurance forecast to increase 10-15% through 2026 based on significant increases during the past few years. 15% increase in 2024, 10% in 2025-2026, and 5% increase projected for 2027-2028.
- Part-time/seasonal staff increases forecast at 3% in 2024 and 2% for 2025 2028
- General insurance forecast to increase 10% in 2024 and 5% per year 2025-2028.
- Maintenance and repairs contractual services forecast at 3% annual increase
- Utilities and other contractual services forecast at 3% annual increase; 2023 Water utility expense adjusted for 30% increase announced in May 2023
- 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 2020-2022 actual, 2023 projected, and 2023 adopted budget. On the right is the forecast for 2024 - 2028.

In addition, the following pages provide a summary of all funds for forecast years 2024 - 2028.

| Forecast Assumptions (5 year) | | | | | | | |
|---------------------------------------|-----------------------|--------------------|----------------------|------------|----------------|--|------------------------------|
| as of July 19, 2023 | | | | | | | |
| | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| | Yr 1 | Yr 2 | Yr 3 | Yr 4 | Yr 5 | Comments / Explanations | Acct # |
| Revenues | | | | | | | |
| Sales Tax | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | Projected 2023 to be 2% higher than 2022 actual. | 4200 |
| Utility Tax | 1.00/ | 1.00/ | 1.00/ | 1.00/ | 1.00/ | | 4101 4100 |
| Non-Telephone | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | Projected 2023 with \$150k increase due to 30% rate increase split between Jul | 4101 4102 |
| Water | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2023 and January 2024 | 4104 |
| Telephone | -5.0% | -5.0% | -5.0% | -5.0% | -5.0% | 2023 and January 2024 | 4103 |
| Intergovernmental | -5.070 | -3.070 | -3.070 | -3.070 | -3.070 | | 4103 |
| Motor Fuel Tax | 8.0% | 6.0% | 2.0% | 1.0% | 1.0% | 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 | 2.0% | 4.0% | 1.0% | 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% | timing of development WHV/Mall redevelopment is unknown | 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% | PG MOU/agreement shown in User CVAC accounts | 4620 4630 |
| Pool revenues Field rentals | -0.5% | -0.5% 0.0% | -0.5% | -0.5% | -0.5% | DC MOLL/agreement chave in Llear CVAC accounts | 4640 |
| Amphitheater rentals | 0.0% | 0.0% | 0.0% 0.0% | 0.0% | 0.0% 0.0% | PG MOU/agreement shown in User CVAC accounts | 4685 |
| Sewer Lateral | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 4063 |
| All other Services (flat) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | all other 45xx-46xx accounts |
| User CVAC License Fees | \$ 125,000 \$ | 150,000 \$ | 175,000 \$ | 225,000 \$ | 300,000 | per PG MOU/agreement signed June 2022 | 4750 |
| User CVAC Concession Revenues | \$ 65,000 \$ | 65,000 \$ | 65,000 \$ | 65,000 \$ | 65,000 | per 1 3 1410 07 agreement signed 3 and 2022 | 4751 |
| User CVAC Contributions | \$ - \$ | - \$ | - \$ | - \$ | - | | 4752 |
| User CVAC Advertising & Sponsorships | \$ 50,000 \$ | 50,000 \$ | 50,000 \$ | 50,000 \$ | 50,000 | Not enough information to increased projections at this time | 4753 |
| Court Receipts (other) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | , , | 4810-4820 |
| Court Fines & Fees | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | Projected 2023 to be approximately the same as 2022 actual | 4800 4880 |
| Clarkson Valley Court Services | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | based on CPI (estimated at 2.5% on average) | 4825 |
| Property Taxes | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 4050 4051 |
| Other Revenues | | | | | | | |
| Investment Income | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | rates expected to increase; however balances will also change | 4901 4903 |
| Miscellaneous Revenues | | | | | | | |
| NID Reimbursement | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | assumes no one pays off in full during the year | 4921 |
| Grant Revenues | ф 2F(2F0 ф | 1/5 000 \$ | 1 407 500 ¢ | F/F 000 ¢ | 45.000 | man limba anno delegat | 4050 |
| 120-079 Other Miscellaneous (flat) | \$ 356,250 \$ 0.0% | 165,000 \$ 0.0% | 1,487,500 \$ 0.0% | 565,000 \$ | 45,000 0.0% | per Jim's spreadsheet | 4950 |
| Other Miscenarieous (nat) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | all other 49xx accounts |
| | | | | | | | |
| Expenditures | | | | | | | |
| Personnel Services | | | | | | | |
| | | | | | | Assumes addition .5 FTE for Parks Communications in 2024. Assumes no | |
| Headcount Increases | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | headcount increase 2025-2028. | |
| Salaries | | | | | | | |
| | | | | | | historically Council has approved 2.5% until 2022; using 4% based on current | |
| Full-time/job share | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | wage market conditions | 5111 |
| | | | | | | current FOP contract includes 2.5% step increases annually thru 2025; | |
| FOP salaries | 2.5% | 4.0% | 4.0% | 4.0% | 4.0% | adjusting to 4% beginning in 2025 | 5111 |
| | | | | | | adjusted for changes in minimum wage (assumes 3% in 2024 as market is still | |
| Part-time/seasonal | 3.0% | 2.0% | 2.0% | 2.0% | 2.0% | adjusting | 5112 |
| Overtime & Elected Officials Benefits | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 5113/5114 |
| | 1 | | | | | | |

| Forecast Assumptions (5 year) | | | | | | | |
|--|-----------------|--------------|--------------|--------------|--------------|--|------------------------------|
| as of July 19, 2023 | | | | | | | |
| 22 5. 5 G.j. 17, 2525 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| | Yr 1 | Yr 2 | Yr 3 | Yr 4 | Yr 5 | Comments / Explanations | Acct # |
| 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 | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 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% | The state of the s | |
| All other personnel related | 2.5% | 2.5% | 2.5% | 2.5% | 2.5% | | all other 51xx accounts |
| Contractual Services | 2.070 | 2.070 | 2.070 | 2.070 | 2.070 | | an other office and accounts |
| Advertising | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | 5210 |
| Advoi tioning | 1.070 | 1.070 | 1.070 | 1.070 | 1.070 | based on RFP in 2021; 2026-2028 is estimated; however it is outside contract | 0210 |
| | | | | | | term; included additional beginning in 2025 due to TIF/SBD creation and | |
| Audit Services | 3.0% | 10.5% | 2.5% | 3.0% | 3.0% | additional services to be added | 5211 |
| Education Reimb/Training | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | no planned increases at this time | 5222 |
| Election Expense | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | The planned mercases at this time | 5223 |
| Licetion Expense | 0.070 | 0.070 | 0.070 | 0.070 | 0.070 | significant increase in 2024 due to changing labor market; additional | 3223 |
| Employee recruitment | 10.0% | 2.5% | 2.5% | 2.5% | 2.5% | recruitment efforts | 5224 |
| Environmental Expenses | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100 Attition to onor to | 5227 |
| Parks Fund (CC fees) | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | | 5233 |
| General Insurance | 10.0% | 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% | pased on past couple or year increases | 5240 |
| Memberships & subscriptions | 1.5% | 1.5% | 1.5% | 1.5% | 1.5% | | 5242 |
| Contractual | 1.370 | 1.370 | 1.070 | 1.3% | 1.370 | | J247 |
| 120-079 | \$ 160,000 \$ | 110,000 \$ | 110,000 \$ | 160,000 \$ | 160,000 | per Jim's Capital forecast details 2024-2028 | 5251 |
| | 1.0% | 1.0% | | 1.0% | 1.0% | per Jim's Capital forecast details 2024-2020 | 5260 |
| Printing & binding Professional services | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | 5261 |
| 120-079 | | | | | | nor limb Capital forecast dataile 2024 2020 | |
| Public Relations | \$ 540,000 \$ | | 345,000 \$ | 175,000 \$ | 125,000 | per Jim's Capital forecast details 2024-2028 | 5261 5262 |
| | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | |
| Subdivision beautification | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 5263 |
| Legal services | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | continuo augusta di often 2022 (medication in 2022) | 5264 |
| Rental equipment (Central Services only) | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | copiers owned after 2022 (reduction in 2023) | 5268 |
| Inmate Security | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 5273 |
| Telephone | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | 5276 |
| Training/continuing ed | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | | 5277 |
| Training Post commission | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 5279 |
| Maintenance & repairs | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | | 5245 - 5248 |
| Street lighting | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | 5274 |
| Taxes | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | | 5275 |
| Utilities | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 000/ 1 11 14 0000 0000 15 1 1 | 5285 5286 5288 |
| Utilities - water | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 30% increase announced in May 2023; 2023 adjusted | 5287 |
| Snow removal reimbursement | h 170 000 h | 470.000 A | 470.000 # | 470.000 A | 470.000 | | 5054 |
| 001-072 (Non-ARPA funding) | \$ 170,000 \$ | 170,000 \$ | 170,000 \$ | 170,000 \$ | 170,000 | private street snow removal reimbursements | 5254 |
| Data Processing | ¢ | F 000 & | F 000 A | F 000 ¢ | F 000 | | |
| 001-034 | \$ 5,000 \$ | | 5,000 \$ | 5,000 \$ | 5,000 | identify through one off progress | F200 |
| Special Projects - Parks | \$ 1,000,000 \$ | | 1,000,000 \$ | 1,000,000 \$ | 1,000,000 | identify through one-off programs | 5299 |
| Special Projects - Capital Fund | \$ - \$ | - | - \$ | - \$ | - | identify through one-off programs | 5299 |
| Sewer Lateral maint. repairs | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | Fund 110 | 5075 |
| 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 |
| Commodities | | | 4.00: | | | | 5040 |
| Gasoline & oil | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | | 5318 |
| Office Supplies | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | 5330 |
| Salt & Abrasives | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | | 5340 |
| Tools | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | 5342 |
| Uniforms | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | 5343 |
| Computers Under \$5k | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | 5350 |
| Department Supplies | | | | | | | 5313 |
| General Fund | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | | |
| Miscellaneous supplies | | | | | | | 5325 |
| | | | 4 00/ | 4 00/ | 4 00/ | | 1 |
| General Fund Other commodities | 1.0% | 1.0% 3.0% | 1.0% 3.0% | 1.0% 3.0% | 1.0% 3.0% | | all other 53xx accounts |

| precast Assumptions (5 year) | | | | | | | |
|----------------------------------|--------------------|---|-----------|--------------|--------------|--|-------------------------|
| as of July 19, 2023 | 2024 | 2025 | 2027 | 2027 | 2020 | | |
| | 2024 | 2025 | 2026 | 2027 | 2028 | | A 1 // |
| | Yr 1 | Yr 2 | Yr 3 | Yr 4 | Yr 5 | Comments / Explanations | Acct # |
| pital | | | | | | | |
| Computer equipment | | | | | | | 5410 |
| Furniture | | | | | | | 5420 |
| Machinery & equipment | | | | | | | 5440 |
| General Fund | | | | | | | |
| 072 - Streets | \$ 115,000 \$ | 115,000 \$ | 115,000 | | | | |
| 073 - Fleet | \$ 75,000 \$ | 75,000 \$ | 75,000 | | | | |
| 076 - Bldg Maint | \$ 60,000 \$ | 60,000 \$ | 60,000 | \$ 60,000 | \$ 60,000 | estimated; not on 5 yr forecast 2024-2028 provided by JAE | |
| Capital Fund | | | | | | | |
| 079 - Capital | \$ - \$ | - \$ | - | \$ - | \$ - | per Jim's capital forecast | |
| Parks Fund | | | | | | | |
| Parks | | | | | | | |
| Automobiles & trucks | | | | | | | 5460 |
| General Fund | | | | | | | |
| 072 - Streets | \$ - \$ | - \$ | | | \$ - | estimated; not on 5 yr forecast 2024-2028 provided by JAE | |
| 073 - Fleet | \$ 63,000 \$ | 65,000 \$ | 67,000 | \$ 68,000 | \$ 71,000 | | |
| 076 - Bldg Maint | | | | | | estimated; not on 5 yr forecast 2024-2028 provided by JAE | |
| Capital Fund | | | | | | | |
| 079 - Capital | \$ 306,000 \$ | 424,000 \$ | 426,000 | \$ 618,000 | \$ 336,000 | per Jim's capital forecast | |
| ARPA Fund | | | | | | | |
| 137-072 (ARPA Funding/Streets) | \$ 445,836 | , in the second of the second | | · | | 2024 not determined at this time; placeholder only | |
| 137-084 (ARPA Funding/Parks) | \$ 155,000 | | | | | 2024 not determined at this time; placeholder only | |
| Improvements building & grounds | | | | | | | 5470 |
| 079 - Capital | \$ 318,400 \$ | 309,000 \$ | 350,000 | \$ 100,000 | \$ 126,000 | per Jim's capital forecast | |
| 137-076 (ARPA Funding) | \$ - \$ | - \$ | - | \$ - | \$ - | | |
| Parks | · | ' | " | • | | | |
| Land | | | | | | | 5475 |
| Improvements other than building | | | | | | | 5480 |
| NID projects | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | none planned at this time | 5489 |
| Capital Fund: | | | | | | | |
| Street Improvements | | | | | | | 5490 |
| 079 - Capital | \$ 6,500,000 \$ | 5,650,000 \$ | 6,200,000 | \$ 5,820,000 | \$ 5,880,000 | per Jim's spreadsheet (adjusted for grant funding) | |
| Storm sewer improvements | | | | | | | 5495 |
| 079 - Capital | \$ 50,000 \$ | 50,000 \$ | 50,000 | \$ 50,000 | \$ 50,000 | per Jim's spreadsheet | |
| Sidewalks improvements | | | | | | | 5497 |
| 079 - Capital | \$ 400,000 \$ | 400,000 \$ | 400,000 | \$ 400,000 | \$ 400,000 | per Jim's spreadsheet | |
| Other capital | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | | all other 54xx accounts |
| <u>'</u> | | | | | | does not include unfunded projects list in Jim's spreadsheet | |

| recast Assumptions (5 year) | | | | | | | | | |
|--|-------------------|-------------------|-------------|--------------|--------|--------------|-----|--|--------|
| as of July 19, 2023 | 225 | | | | | | | | |
| | 2024 | 2025 | 2026 | 2027 | | 2028 | | | |
| | Yr 1 | Yr 2 | Yr 3 | Yr 4 | | Yr 5 | Co | omments / Explanations | Acct # |
| Service by COP/Bond | | | | | | | | | |
| Fund 422 - Parks COP 2013 | | | | | | | | | |
| Principal payment | \$ 2,365,000 \$ | | - | \$ - | \$ | - | | | 5600 |
| Interest Expense | \$ 146,250 \$ | | - | \$ - | \$ | - | | | 5601 |
| Trustee/Agent Fees | \$ 950 \$ | | - | \$ - | | - | | | 5602 |
| Transfers in | \$ (2,512,200) | \$ (2,584,682) \$ | - | \$ - | \$ | - | fro | om Parks Fund | 4990 |
| | | | | | | | | | |
| Fund 424 - Parks COP 2016 | | | | | | | | | |
| Principal payment | \$ 310,000 \$ | | 320,000 | | 00 \$ | 340,000 | | | 5600 |
| Interest Expense | \$ 39,428 \$ | | 23,778 | | 78 \$ | 7,310 | | | 5601 |
| Trustee/Agent Fees | \$ 950 \$ | | 950 | | 50 \$ | 950 | | | 5602 |
| Transfers in | \$ (350,946) | (349,178) \$ | (344,728) | \$ (350,1 | 28) \$ | (348,260) | fro | om Parks Fund | 4990 |
| | | | | | | | | | |
| Fund 428 - Prepaid Debt Fund (was COP 2014 | | | | | | | | | |
| Transfers out (to use prepaid) | \$ 646,614 | | 189,902 | | | 194,889 | | ebt Service funds 422, 424, 429, 430 (GF offsets) | 5990 |
| Transfers out (to use prepaid) | \$ 2,465,353 | 5 2,545,153 \$ | 380,817 | \$ 382,2 | 66 \$ | 384,962 | De | ebt Service funds 422, 424, 429, 430 (Parks offsets) | |
| | | | | | | | | | |
| Fund 429 - Parks COP 2020A (non-taxable) | | | 4 170 77 | h 1 ==== | 00 + | 4 505 555 | | | 5.00 |
| Principal payment | \$ - 9 | | 1,470,000 | | | 1,535,000 | | | 5600 |
| Interest Expense | \$ 94,125 \$ | | 94,125 | | 25 \$ | 34,725 | | | 5601 |
| Trustee/Agent Fees | \$ 950 \$ | | 950 | | 50 \$ | 950 | | | 5602 |
| Transfers in | \$ (95,075) | (95,075) \$ | (1,565,075) | \$ (1,565,6 | 75) \$ | (1,570,675) | Fr | om Parks Fund / General Fund | 4990 |
| Fund 430 - Parks COP 2020B (taxable) | | | | | | | | | |
| Principal payment | \$ 1,415,000 \$ | 1,230,000 \$ | - | \$ - | \$ | _ | | | 5600 |
| Interest Expense | \$ 79,350 \$ | | | \$ - | _ | - | | | 5601 |
| Trustee/Agent Fees | \$ 950 \$ | | | \$ - | \$ | | ma | ay have a pro-rated amount due | 5602 |
| Transfers in | \$ (1,495,300) | | - | \$ - | \$ | - | | rom Parks Fund / General Fund | 4990 |
| | | | | | | | | | |
| Fund 431 - Brandywine NID 2020 | | | | | | | | | |
| Principal payment | \$ 32,806 | 33,805 \$ | 34,777 | \$ 35,7 | 77 \$ | 36,760 | | | 5600 |
| Interest Expense | \$ 20,393 | | 18,423 | | 23 \$ | 16,439 | | | 5601 |
| Transfers in | \$ (53,199) | | (53,200) | | 00) \$ | (53,199) | | | 4990 |
| Transfers out (fund 020) | \$ 53,199 | | 53,200 | | 00 \$ | 53,199 | | | 5990 |
| Estimated NID payments (fund 020) | \$ (52,089) | | (52,089) | | 89) \$ | (52,089) | # (| of unpaid as of 12/31/2022) * \$391.65 | 4921 |
| | , , , , , , | , , | , , / | (= 1/2 | | , , / | | • | |
| rating Transfers in/out (Major Funds) | | | | | | | | | |
| General Fund 001-036-5990 | | | | | | | | | |
| 2020B GF contribution | \$ 1,003,025 \$ | 768,625 \$ | - | \$ - | \$ | - | Fu | und 430 | |
| 2020A GF contribution | \$ - 9 | | 546,312 | | 63 \$ | 551,299 | | und 429 | |
| Use PPD Debt (Fund 428) | \$ (646,614) | | (189,902) | | | (194,889) | | er Debt Service schedule including trustee fees | |
| Transfer to PD (Fund 121) | | 9,467,720 \$ | 9,941,107 | | | | | J | |
| | | | • | | | • | | | |
| Parks Fund 119 | | | | | | | | | |
| Fund 422 debt payment/trustee | \$ 2,512,200 | 2,584,682 \$ | - | \$ - | \$ | - | ре | er Debt Service schedule including trustee fees | 5990 |
| Fund 424 debt payment/trustee | \$ 350,946 | | 344,728 | \$ 350,1 | 28 \$ | 348,260 | | r Debt Service schedule including trustee fees | 5990 |
| Fund 429 debt payment/trustee | \$ 95,075 | | 1,018,763 | | | 1,019,376 | | er Debt Service schedule including trustee fees | 5990 |
| Fund 430 debt payment/trustee | \$ 492,275 | | | Φ. | \$ | - | | er Debt Service schedule including trustee fees | 5990 |
| Use PPD Debt (Fund 428) | \$ (2,465,353) \$ | | (380,817) | | | (384,962) | | er Debt Service schedule including trustee fees | |
| | | , , , , , , , , , | . , / | (=== 1/= | | <u> </u> | 1 | 5 | |
| Public Safety Fund 121 | | | | | | | | | |
| 4990 - transfer from GF | \$ (0.016.166) | \$ (9,467,720) \$ | (9 941 107) | \$ (10,407,6 | 78) \$ | (10.894.049) | ne | er policy | |



GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL (AUDITED) | 2021 ACTUAL (AUDITED) | 2022 ACTUAL (AUDITED) | 2023 PROJECTED | 2023 BUDGET (ADOPTED) | F | ORECAST 2024 | | FORECAST 2025 | | FORECAST 2026 | | FORECAST 2027 | | FORECAST 2028 |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------|-----------------------------|-----------|-----------------|----|------------------|----|------------------|----|------------------|----|------------------|
| FUND BALANCE, JANUARY 1 | \$ 10,648,380 | \$ 10,049,646 | \$ 11,487,049 | \$ 13,896,607 | \$ 13,896,607 | \$ | 15,222,757 | \$ | 16,865,813 | \$ | 18,001,662 | \$ | 18,466,656 | \$ | 18,252,469 |
| REVENUES: | | | | | | | | | | | | | | | |
| Sales Tax | \$6,447,574 | \$7,516,503 | \$8,569,905 | \$8,741,303 | \$7,600,250 | | \$8,916,129 | | \$9,094,451 | | \$9,276,340 | | \$9,461,867 | | \$9,651,105 |
| Utility Taxes | 6,344,049 | 6,551,257 | 7,007,908 | 8,330,367 | 6,561,900 | | 6,939,694 | | 6,969,832 | | 7,002,235 | | 7,036,826 | | 7,073,535 |
| Intergovernmental | 3,994,013 | 4,279,837 | 4,575,438 | 4,606,350 | 4,441,350 | | 4,792,619 | | 5,000,287 | | 5,075,073 | | 5,132,412 | | 5,190,486 |
| Licenses and Permits | 1,426,233 | 1,430,736 | 1,485,720 | 1,369,870 | 1,369,870 | | 1,360,070 | | 1,340,006 | | 1,321,041 | | 1,303,135 | | 1,280,134 |
| Charges for Services | 120,575 | 143,147 | 141,431 | 120,994 | 120,994 | | 122,216 | | 123,469 | | 124,753 | | 126,070 | | 127,419 |
| Court Receipts | 523,107 | 740,150 | 846,570 | 846,500 | 776,500 | | 846,500 | | 846,500 | | 846,500 | | 846,500 | | 846,500 |
| Other Revenues | 344,085 | 549,025 | 270,002 | 315,081 | 315,081 | | 315,081 | | 315,081 | | 315,081 | | 315,081 | | 315,081 |
| TOTAL REVENUE | \$ 19,199,636 | \$ 21,210,654 | \$ 22,896,973 | \$ 24,330,465 | \$ 21,185,945 | \$ | 23,292,309 | \$ | 23,689,627 | \$ | 23,961,024 | \$ | 24,221,891 | \$ | 24,484,260 |
| % Increase | -8.6% | 10.5% | 8.0% | 6.3% | -7.5% | | -4.5% | | 1.7% | | 1.1% | | 1.1% | | 1.1% |
| EXPENDITURES: | | | | | | | | | | | | | | | |
| Executive & Legislative Department of Administration | \$66,223 | \$69,565 | \$70,146 | \$75,213 | \$75,213 | | \$75,634 | | \$76,052 | | \$76,485 | | \$76,922 | | \$77,373 |
| City Administrator | 448,265 | 460,817 | 437,232 | 606,986 | 583,358 | | 629,938 | | 653,741 | | 678,501 | | 704,166 | | 730,854 |
| Finance | 584,308 | 591,297 | 636,293 | 727,871 | 717,872 | | 744,664 | | 775,812 | | 805,117 | | 835,695 | | 867,481 |
| Information Technology | 836,569 | 843,546 | 1,018,547 | 1,166,471 | 1,108,233 | | 1,154,033 | | 1,198,614 | | 1,244,885 | | 1,292,755 | | 1,342,426 |
| Courts | 267,425 | 273,289 | 276,262 | 330,221 | 275,721 | | 284,987 | | 294,579 | | 304,541 | | 314,851 | | 325,556 |
| Central Services | 1,242,747 | 1,222,295 | 1,229,227 | 1,440,989 | 1,383,879 | | 1,478,266 | | 1,540,017 | | 1,604,491 | | 1,671,815 | | 1,742,120 |
| Customer Service | 65,546 | 70,385 | 83,264 | 93,650 | 93,650 | | 97,402 | | 101,296 | | 105,347 | | 109,546 | | 113,914 |
| Public Services | | | | | | | | | | | | | | | |
| Planning and Development | 714,779 | 743,177 | 740,790 | 931,300 | 921,300 | | 957,382 | | 994,675 | | 1,033,458 | | 1,073,665 | | 1,115,465 |
| Public Works | 4,913,907 | 5,077,876 | 5,473,056 | 6,653,121 | 6,355,926 | | 6,991,099 | | 7,246,608 | | 7,513,064 | | 7,776,711 | | 8,050,321 |
| Capital Items for All Departments | 310,532 | 230,498 | 380,329 | 337,750 | 274,800 | | 374,800 | | 378,654 | | 382,564 | | 385,531 | | 390,556 |
| TOTAL EXPENDITURES | \$ 9,450,301 | \$ 9,582,745 | \$ 10,345,146 | \$ 12,363,572 | \$ 11,789,952 | \$ | 12,788,204 | \$ | 13,260,048 | \$ | 13,748,451 | \$ | 14,241,656 | \$ | 14,756,066 |
| TRANSFERS TO / (FROM) OTHER FUNDS | 10,348,068 | 10,190,507 | 10,142,268 | 10,640,744 | 8,836,222 | | 9,372,577 | | 9,824,131 | | 10,297,517 | | 10,764,088 | | 11,250,459 |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 19,798,370 | \$ 19,773,252 | \$ 20,487,414 | \$ 23,004,316 | \$ 20,626,174 | \$ | 22,160,781 | \$ | 23,084,180 | \$ | 24,045,968 | \$ | 25,005,744 | \$ | 26,006,525 |
| % of Annual Budget Spent based on histor | rical trends | 96% | | Est. Ann. Savings | | | 511,528 | | 530,402 | | 549,938 | | 569,666 | | 590,243 |
| Net Change in Fund Balance | (598,733) | 1,437,402 | 2,409,558 | 1,326,149 | 559,771 | | 1,643,056 | | 1,135,849 | | 464,994 | | (214,187) | | (932,022) |
| FUND BALANCE, DECEMBER 31 | \$ 10.049.646 | \$ 11.487.049 | \$ 13.896.607 | \$ 15,222,757 | \$ 14,456,378 | \$ | 16,865,813 | | 18.001.662 | | 18.466.656 | • | 18,252,469 | Φ. | 17,320,447 |
| I GIND DALANCE, DECEIVIDER 31 | φ 10,047,040 | φ 11,407,049 | φ 13,070,007 | Φ 10,222,707 | ψ 14,430,370 | Φ | 10,000,013 | Φ | 10,001,002 | Φ | 10,400,000 | Φ | 10,202,409 | Φ | 11,320,441 |
| 40% GENERAL FUND RESERVE POLICY R | EQUIREMENT | | | \$ 9,201,726 | \$ 8,250,470 | \$ | 8,864,313 | \$ | 9,233,672 | \$ | 9,618,387 | \$ | 10,002,298 | \$ | 10,402,610 |
| Over / (Under) General Fund Reserve Poli | cy Requirement | | | \$ 6,021,030 | \$ 6,205,909 | \$ | 8,001,500 | \$ | 8,767,990 | \$ | 8,848,269 | \$ | 8,250,171 | \$ | 6,917,837 |



CAPITAL IMPROVEMENTS FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL AUDITED) | 2021 ACTUAL AUDITED) | 2022 ACTUAL AUDITED) | PF | 2023 ROJECTED | 2023 BUDGET ADOPTED) | FORECAST 2024 | ſ | FORECAST 2025 | F | ORECAST 2026 | F | FORECAST 2027 | F | DRECAST 2028 |
|---|----------------------------|----------------------------|----------------------------|----|-----------------------|----------------------------|--------------------------------------|----|------------------------|--------|--------------------------|--------|------------------------|--------|-----------------------|
| FUND BALANCE, JANUARY 1 | \$ 680,939 | \$ 247,996 | \$ 2,237,356 | \$ | 4,483,054 | \$ 4,483,054 | 2,137,796 | \$ | 687,061 | \$ | 224,273 | \$ | 545,957 | \$ | 630,549 |
| REVENUES: Sales Tax Other Revenues | \$4,966,930 63,599 | \$5,871,160 157,052 | \$6,520,217 1,027,660 | | \$6,650,621 55,000 | \$6,060,000 55,000 | \$6,783,633 356,250 | | \$6,919,306 165,000 | | \$7,057,692 1,487,500 | | \$7,198,846 565,000 | | \$7,342,823 45,000 |
| TOTAL REVENUE | \$ 5,030,529 | \$ 6,028,213 | \$ 7,547,876 | \$ | 6,705,621 | \$ 6,115,000 | 7,139,883 | \$ | 7,084,306 | \$ | 8,545,192 | \$ | 7,763,846 | \$ | 7,387,823 |
| EXPENDITURES: Public Services Public Works Capital Items | 851,683 5,507,675 | 865,588 4,019,198 | 689,069 4,888,109 | | 953,267 8,097,612 | 629,708 5,481,000 | 1,016,218 7,574,400 | | 714,094 6,833,000 | | 797,508 7,426,000 | | 691,254 6,988,000 | | 655,552 6,792,000 |
| TOTAL EXPENDITURES | \$ 6,359,359 | \$ 4,884,786 | \$ 5,577,178 | \$ | 9,050,879 | \$ 6,110,708 | 8,590,618 | \$ | 7,547,094 | \$ | 8,223,508 | \$ | 7,679,254 | \$ | 7,447,552 |
| TRANSFERS TO / (FROM) OTHER FUNDS | (895,885) | (845,934) | (275,000) | | - | - | - | | - | | - | | - | | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 5,463,473 | \$ 4,038,852 | \$ 5,302,178 | \$ | 9,050,879 | \$ 6,110,708 | 8,590,618 | \$ | 7,547,094 | \$ | 8,223,508 | \$ | 7,679,254 | \$ | 7,447,552 |
| Net Change in Fund Balance | (432,944) | 1,989,360 | 2,245,699 | | (2,345,258) | 4,292 | (1,450,735) | | (462,788) | | 321,684 | | 84,592 | | (59,729) |
| FUND BALANCE, DECEMBER 31 | \$ 247,996 | \$ 2,237,356 | \$ 4,483,054 | \$ | 2,137,796 | \$ 4,487,346 | \$ 687,061 | \$ | 224,273 | \$ | 545,957 | \$ | 630,549 | \$ | 570,820 |
| | | | | | | | Forecast 2026 in nillion in grant | | | for ur | nfunded Wilso | on Ave | enue project le | ss \$1 | .275 |



PARKS FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL (AUDITED) | 2021 ACTUAL (AUDITED) | 2022 ACTUAL (AUDITED) | 2023 PROJECTED | 2023 BUDGET (ADOPTED) | FORECAST 2024 | FORECAST 2025 | FORECAST 2026 | FORECAST 2027 | FORECAST 2028 |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------|--------------------|-------------------|--------------------|------------------|
| FUND BALANCE, JANUARY 1 | \$ 2,325,576 | \$ 1,545,482 | \$ 2,407,472 | \$ 2,765,153 | \$ 2,765,153 | \$ 2,823,585 | \$ 2,964,576 | \$ 3,026,322 | \$ 2,999,303 | \$ 2,911,164 |
| REVENUES: | | | | | | | | | | |
| Sales Tax Intergovernmental | \$5,843,589 201,963 | \$6,907,181 6,400 | \$7,670,843 - | \$7,824,260 750.000 | \$7,135,650 750.000 | \$7,980,745 - | \$8,140,360 - | \$8,303,167 - | \$8,469,230 | \$8,638,615 |
| Charges for Services | 255,067 | 2,210,479 | 2,139,579 | 1,757,000 | 1,757,000 | 1,530,896 | - 1,554,797 | - 1,578,703 | - 1,627,615 | 1,701,532 |
| Other Revenues | 27,616 | 28,247 | 144,638 | 55,390 | 55,390 | 55,390 | 55,390 | 55,390 | 55,390 | 55,390 |
| TOTAL REVENUE | \$ 6,328,235 | \$ 9,152,308 | \$ 9,955,060 | \$ 10,386,650 | \$ 9,698,040 | \$ 9,567,030 | \$ 9,750,546 | \$ 9,937,260 | \$ 10,152,235 | \$ 10,395,537 |
| EXPENDITURES: | | | | | | | | | | |
| Parks Department | | | | | | | | | | |
| Parks and Recreation | \$2,955,875 | \$3,787,596 | \$6,270,551 | \$6,418,363 | \$5,077,285 | \$6,034,889 | \$6,226,583 | \$6,426,271 | \$6,626,182 | \$6,833,658 |
| Arts and Entertainment | 196,025 | 540,720 | 564,923 | 747,625 | 729,157 | 756,416 | 782,941 | 810,488 | 838,073 | 866,621 |
| Aquatics | 70,424 | 346,659 | 356,061 | 400,587 | 395,637 | 411,633 | 427,621 | 444,291 | 460,851 | 478,040 |
| CVAC Concession | 85,423 | 323,582 | 332,827 | 4,750 | 3,750 | 2,840 | 2,925 | 3,013 | 3,103 | 3,196 |
| Central Park Concession | - | 69,493 | 72,254 | 77,239 | 77,239 | 80,368 | 83,503 | 86,772 | 90,016 | 93,385 |
| Sports and Wellness | - | 332,888 | 369,540 | 536,078 | 536,078 | 557,481 | 579,030 | 601,485 | 623,911 | 647,189 |
| Capital Items for All Departments | 972,490 | 74,385 | 371,549 | 191,525 | 122,500 | 197,271 | 203,189 | 209,285 | 215,563 | 222,030 |
| TOTAL EXPENDITURES | \$ 4,280,237 | \$ 5,475,323 | \$ 8,337,705 | \$ 8,376,167 | \$ 6,941,646 | \$ 8,040,897 | \$ 8,305,792 | \$ 8,581,605 | \$ 8,857,700 | \$ 9,144,118 |
| TRANSFERS TO / (FROM) OTHER FUNDS | 2,678,092 | 2,714,994 | 1,159,674 | \$1,802,050 | 1,802,050 | 985,143 | 983,007 | 982,674 | 982,674 | 982,674 |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 6,958,329 | \$ 8,190,318 | \$ 9,497,379 | \$ 10,178,217 | \$ 8,743,696 | \$ 9,026,040 | \$ 9,288,800 | \$ 9,564,279 | \$ 9,840,374 | \$ 10,126,792 |
| Net Change in Fund Balance | (630,094) | 961,990 | 457,681 | 208,433 | 954,344 | 540,990 | 461,746 | 372,981 | 311,861 | 268,745 |
| Contribution to Restricted Fund - Synthetic Field Replacement | (150,000) | (100,000) | (100,000) | (150,000) | (150,000) | (400,000) | (400,000) | (400,000) | (400,000) | (400,000) |
| FUND BALANCE, DECEMBER 31 (Unrestricted) | \$ 1,545,482 | \$ 2,407,472 | \$ 2,765,153 | \$ 2,823,585 | \$ 3,719,497 | \$ 2,964,576 | \$ 3,026,322 | \$ 2,999,303 | \$ 2,911,164 | \$ 2,779,909 |
| Restricted Fund Balance - Synthetic Field Re | placement - \$500 | ,000 as of 6/30/20 | 023 | | | \$10 r | million Aquatics C | enter expenditure | not included in fo | recast |



PUBLIC SAFETY FUND STATEMENT OF REVENUES AND EXPENDITURES

| | А | 2020 CTUAL UDITED) | | 2021 ACTUAL JUDITED) | Д | 2022 CTUAL UDITED) | PR | 2023 OJECTED | 2023 BUDGET DOPTED) | F | FORECAST 2024 | F | ORECAST 2025 | F | ORECAST 2026 | F | ORECAST 2027 | RECAST 2028 |
|---|------------|--------------------------|--------|----------------------------|--------|--------------------------|------|-----------------|---------------------------|----|------------------|----|-----------------|----|-----------------|----|-----------------|------------------|
| FUND BALANCE, JANUARY 1 | \$ | (310,187) | \$ | 51,636 | \$ | 52,767 | \$ | 39,348 | \$ 39,348 | \$ | (0) | \$ | (0) | \$ | (O) | \$ | (O) | \$ (0) |
| REVENUES: | | | | | | | | | | | | | | | | | | |
| Sales Tax | | 2,442,115 | | 2,758,312 | | 3,034,530 | | 3,095,221 | 2,903,750 | | 3,157,125 | | 3,220,268 | | 3,284,673 | | 3,350,367 | 3,417,374 |
| Intergovernmental | | 3,801,549 | | 664,606 | | 559,630 | | 607,228 | 607,228 | | 607,228 | | 607,228 | | 607,228 | | 607,228 | 607,228 |
| Charges for Services | | 447,862 | | 520,779 | | 541,171 | | 473,400 | 473,400 | | 473,400 | | 473,400 | | 473,400 | | 473,400 | 473,400 |
| Court Receipts | | 15,501 | | 23,538 | | 27,231 | | 25,500 | 25,500 | | 25,500 | | 25,500 | | 25,500 | | 25,500 | 25,500 |
| TOTAL REVENUE | \$ | 6,707,026 | \$ | 3,967,235 | \$ | 4,162,562 | \$ | 4,201,349 | \$ 4,009,878 | \$ | 4,263,253 | \$ | 4,326,396 | \$ | 4,390,801 | \$ | 4,456,495 | \$ 4,523,502 |
| EXPENDITURES: Police Department | | 10,713,791 | | 10,906,572 | | 11,234,654 | | 12,830,730 | 12,271,816 | | 12,774,720 | | 13,274,275 | | 13,796,472 | | 14,312,673 | 14,849,507 |
| Capital Items | | 365,711 | | 366,549 | | 356,673 | | 526,963 | 490,000 | | 504,700 | | 519,841 | | 535,436 | | 551,499 | 568,044 |
| TOTAL EXPENDITURES | \$ | 11,079,502 | \$ | 11,273,120 | \$ | 11,591,327 | \$ | 13,357,693 | \$ 12,761,816 | \$ | 13,279,420 | \$ | 13,794,116 | \$ | 14,331,908 | \$ | 14,864,173 | \$ 15,417,551 |
| | | | | | | | | | | | | | | | | | | |
| TRANSFERS TO / (FROM) OTHER FUNDS | | (4,734,299) | | (7,307,016) | | (7,415,347) | | (9,116,996) | (8,730,941) | | (9,016,166) | | (9,467,720) | | (9,941,107) | | (10,407,678) | (10,894,049) |
| TOTAL EXPENDITURES AND TRANSFERS | \$ | 6,345,203 | \$ | 3,966,105 | \$ | 4,175,981 | \$ | 4,240,698 | \$ 4,030,875 | \$ | 4,263,253 | \$ | 4,326,396 | \$ | 4,390,801 | \$ | 4,456,495 | \$ 4,523,502 |
| % of Annual Budget Spent based on histor | rical tre | ends | 98% | | | | Est. | Ann. Savings | | | 265,588 | | 275,882 | | 286,638 | | 297,283 | 308,351 |
| Net Change in Fund Balance | | 361,824 | | 1,130 | | (13,418) | | (39,349) | (20,997) | | - | | - | | - | | - | - |
| FUND BALANCE, DECEMBER 31 | \$ | 51,636 | \$ | 52,767 | \$ | 39,348 | \$ | (O) | \$ 18,351 | \$ | (0) | \$ | (0) | \$ | (0) | \$ | (O) | \$ (O) |
| Fund Balance includes restricted funds of \$39,34 | 48 as of 1 | 2/31/2022 for | POST (| Commission and | Inmate | Security | | | | | | | | | | | | |



SEWER LATERAL FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL JUDITED) | 2021 ACTUAL UDITED) | 2022 ACTUAL AUDITED) | PF | 2023 ROJECTED | 2023 BUDGET .DOPTED) | | FORECAST 2024 | F | ORECAST 2025 | F | ORECAST 2026 | F | ORECAST 2027 | F | DRECAST 2028 |
|--|----------------------------|---------------------------|----------------------------|----|------------------|----------------------------|---|------------------|----|-----------------|----|-----------------|----|-----------------|----|-----------------|
| FUND BALANCE, JANUARY 1 | \$ 378,442 | \$ 373,587 | \$ 411,351 | \$ | 362,097 | \$ 362,097 | | \$ 374,097 | \$ | 377,497 | \$ | 372,125 | \$ | 357,805 | \$ | 334,360 |
| REVENUES: Sales Tax Charges for Services | \$0 437,375 | \$0 437,762 | \$0 426,636 | | \$0 442,000 | \$0 430,000 | | \$0 442,000 | | \$0 442,000 | | \$0 442,000 | | \$0 442,000 | | \$0 442,000 |
| TOTAL REVENUE | \$ 437,375 | \$ 437,762 | \$ 426,636 | \$ | 442,000 | \$ 430,000 | | \$ 442,000 | \$ | 442,000 | \$ | 442,000 | \$ | 442,000 | \$ | 442,000 |
| EXPENDITURES: Public Services Public Works Capital Items for All Departments | \$ 442,230 - | \$ 399,998 - | \$ 475,890 - | \$ | 430,000 - | \$ 430,000 - | : | \$ 438,600 - | \$ | 447,372 - | \$ | 456,319 - | \$ | 465,446 - | \$ | 474,755 - |
| TOTAL EXPENDITURES | \$ 442,230 | \$ 399,998 | \$ 475,890 | \$ | 430,000 | \$ 430,000 | | \$ 438,600 | \$ | 447,372 | \$ | 456,319 | \$ | 465,446 | \$ | 474,755 |
| TRANSFERS TO / (FROM) OTHER FUNDS | | | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 442,230 | \$ 399,998 | \$ 475,890 | \$ | 430,000 | \$ 430,000 | | \$ 438,600 | \$ | 447,372 | \$ | 456,319 | \$ | 465,446 | \$ | 474,755 |
| Net Change in Fund Balance | (4,855) | 37,764 | (49,254) | | 12,000 | - | | 3,400 | | (5,372) | | (14,319) | | (23,446) | | (32,755) |
| FUND BALANCE, DECEMBER 31 | \$ 373,587 | \$ 411,351 | \$ 362,097 | \$ | 374,097 | \$ 362,097 | | \$ 377,497 | \$ | 372,125 | \$ | 357,805 | \$ | 334,360 | \$ | 301,605 |



POLICE FORFEITURES FUND STATEMENT OF REVENUES AND EXPENDITURES

| | А | 2020 CTUAL UDITED) | А | 2021 CTUAL JDITED) | А | 2022 CTUAL JDITED) | 2023 OJECTED | 2023 SUDGET DOPTED) | F | ORECAST 2024 | RECAST 2025 | F | ORECAST 2026 | RECAST 2027 | F(| DRECAST 2028 |
|---|----|--------------------------|----|--------------------------|----|--------------------------|-----------------|---------------------------|----|-----------------|----------------|----|-----------------|----------------|----|-----------------|
| FUND BALANCE, JANUARY 1 | \$ | 50,000 | \$ | 26,366 | \$ | 11,249 | \$ 41,781 | \$ 41,781 | \$ | 16,000 | \$ 13,000 | \$ | 10,000 | \$ 10,000 | \$ | 10,000 |
| REVENUES: Sales Tax Intergovernmental | | \$0 5,249 | | \$0 - | | \$0 30,533 | \$0 10,000 | \$0 10,000 | | \$0 10,000 | \$0 10,000 | | \$0 10,000 | \$0 10,000 | | \$0 10,000 |
| TOTAL REVENUE | \$ | 5,249 | \$ | - | \$ | 30,533 | \$ 10,000 | \$ 10,000 | \$ | 10,000 | \$ 10,000 | \$ | 10,000 | \$ 10,000 | \$ | 10,000 |
| EXPENDITURES: Police Department Capital Items for All Departments | | - 28,883 | | 15,117 - | | - - | 35,781 - | 24,222 - | | 13,000 - | 13,000 - | | 10,000 - | 10,000 - | | 10,000 - |
| TOTAL EXPENDITURES | \$ | 28,883 | \$ | 15,117 | \$ | - | \$ 35,781 | \$ 24,222 | \$ | 13,000 | \$ 13,000 | \$ | 10,000 | \$ 10,000 | \$ | 10,000 |
| TRANSFERS TO / (FROM) OTHER FUNDS | | - | | - | | - | - | | | - | - | | - | - | | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ | 28,883 | \$ | 15,117 | \$ | - | \$ 35,781 | \$ 24,222 | \$ | 13,000 | \$ 13,000 | \$ | 10,000 | \$ 10,000 | \$ | 10,000 |
| Net Change in Fund Balance | | (23,634) | | (15,117) | | 30,533 | (25,781) | (14,222) | | (3,000) | (3,000) | | - | - | | - |
| FUND BALANCE, DECEMBER 31 | \$ | 26,366 | \$ | 11,249 | \$ | 41,781 | \$ 16,000 | \$ 27,559 | \$ | 13,000 | \$ 10,000 | \$ | 10,000 | \$ 10,000 | \$ | 10,000 |



ARPA FUND STATEMENT OF REVENUES AND EXPENDITURES

| | AC | 2020 CTUAL DITED) | F | 2021 ACTUAL UDITED) | А | 2022 CTUAL JDITED) | 2023 OJECTED | 2023 BUDGET ADOPTED) | RECAST 2024 | ECAST 025 | ECAST 026 | ECAST 027 | ECAST 028 |
|---|----|-------------------------|----|---------------------------|----|-----------------------------|-----------------------------|----------------------------|----------------|--------------|--------------|--------------|--------------|
| FUND BALANCE, JANUARY 1 | \$ | - | \$ | - | \$ | 3,416 | \$ 47,989 | \$ 47,989 | \$ 47,989 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: Intergovernmental Other Revenues | | \$0 - | | \$2,055,100 3,417 | | \$3,559,069 44,573 | \$3,517,900 - | \$2,806,697 - | \$552,847 - | \$0 - | \$0 - | \$0 - | \$0 - |
| TOTAL REVENUE | \$ | - | \$ | 2,058,517 | \$ | 3,603,642 | \$ 3,517,900 | \$ 2,806,697 | \$ 552,847 | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: Department of Administration Information Technology Police Department | | - - | | 12,500 - | | - 110,714 | - - | | <u>-</u> - | - - | - - | <u>-</u> | - |
| Public Services Public Works Capital Improvements Parks Department | | - | | - - | | 139,477 - | 154,715 - | 170,000 | - - | - - | - | - | - |
| Parks and Recreation Arts and Entertainment Aquatics | | - | | 20,233 7,798 | | 117,417 51,095 19,809 | 350,592 908,820 5,179 | 332,127 850,000 | - - - | - | - - | - - | - - |
| Sports and Wellness Capital Items for All Departments | | - | | - 13,913 | | 500,000 1,620,541 | 1,098,594 | - 454,570 | - 600,836 | - | - | - | - |
| TOTAL EXPENDITURES | \$ | - | \$ | 54,444 | \$ | 2,559,054 | \$ 2,517,900 | \$ 1,806,697 | \$ 600,836 | \$ - | \$ - | \$ - | \$ - |
| RANSFERS TO / (FROM) OTHER FUNDS | | - | | 2,000,656 | | 1,000,015 | 1,000,000 | 1,000,000 | - | - | - | - | = |
| OTAL EXPENDITURES AND TRANSFERS | \$ | - | \$ | 2,055,100 | \$ | 3,559,069 | \$ 3,517,900 | \$ 2,806,697 | \$ 600,836 | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | | - | | 3,416 | | 44,573 | - | | (47,989) | - | - | - | - |
| FUND BALANCE, DECEMBER 31 | \$ | - | \$ | 3,416 | \$ | 47,989 | \$ 47,989 | \$ 47,989 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| FUND BALANCE, DECEMBER 31 \$4,070,748 deferred revenue as of 12/31. Per Guidelines we recognize revenue as ex | | - ires are inc | | | | | | \$ 47,989 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ _ |



CHESTERFIELD VALLEY SPECIAL ALLOCATION FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL UDITED) | 2021 ACTUAL UDITED) | 2022 ACTUAL AUDITED) | PF | 2023 ROJECTED | 2023 BUDGET ADOPTED) | FORECAST 2024 | F | ORECAST 2025 | F | ORECAST 2026 | F | ORECAST 2027 | F | ORECAST 2028 |
|--|---------------------------|---------------------------|----------------------------|----|------------------|----------------------------|------------------|----|-----------------|----|-----------------|----|-----------------|----|-----------------|
| FUND BALANCE, JANUARY 1 | \$ 350,290 | \$ 337,090 | \$ 320,886 | \$ | 831,565 | \$ 831,565 | \$ 3,096,620 | \$ | 3,096,620 | \$ | 3,096,620 | \$ | 3,096,620 | \$ | 3,096,620 |
| REVENUES: Sales Tax Other Revenues | \$0 1,840 | \$0 14,041 | \$0 523,934 | | \$0 2,402,106 | \$0 10,000 | \$0 10,000 | | \$0 10,000 | | \$0 10,000 | | \$0 10,000 | | \$0 10,000 |
| TOTAL REVENUE | \$ 1,840 | \$ 14,041 | \$ 523,934 | \$ | 2,402,106 | \$ 10,000 | \$ 10,000 | \$ | 10,000 | \$ | 10,000 | \$ | 10,000 | \$ | 10,000 |
| EXPENDITURES: Public Services Public Works Capital Items for All Departments | \$15,040 | \$30,245 | \$13,255 | | \$137,051 | \$10,000 | \$10,000 | | \$10,000 | | \$10,000 | | \$10,000 | | \$10,000 |
| TOTAL EXPENDITURES | \$ 15,040 | \$ 30,245 | \$ 13,255 | \$ | 137,051 | \$ 10,000 | \$ 10,000 | \$ | 10,000 | \$ | 10,000 | \$ | 10,000 | \$ | 10,000 |
| TRANSFERS TO / (FROM) OTHER FUNDS | | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 15,040 | \$ 30,245 | \$ 13,255 | \$ | 137,051 | \$ 10,000 | \$ 10,000 | \$ | 10,000 | \$ | 10,000 | \$ | 10,000 | \$ | 10,000 |
| Net Change in Fund Balance | (13,200) | (16,204) | 510,679 | | 2,265,055 | - | - | | - | | = | | - | | = |
| FUND BALANCE, DECEMBER 31 | \$ 337,090 | \$ 320,886 | \$ 831,565 | \$ | 3,096,620 | \$ 831,565 | \$ 3,096,620 | \$ | 3,096,620 | \$ | 3,096,620 | \$ | 3,096,620 | \$ | 3,096,620 |



PARKS CONSTRUCTION 2020 STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL (AUDITED) | 2021 ACTUAL (AUDITED) | 2022 ACTUAL (AUDITED) | 2023 PROJECTED | 2023 BUDGET (ADOPTED) | FORECAST 2024 | FORECAST 2025 | FORECAST 2026 | FORECAST 2027 | FORECAST 2028 |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|
| FUND BALANCE, JANUARY 1 | \$ - | \$ 1,649,414 | \$ 1,597,428 | \$ 1,571,496 | \$ 1,571,496 | \$ 17,568 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES: Sales Tax Other Revenues | \$0 49 | \$0 191 | \$0 14,068 | \$0 - | \$O - | \$0 - | \$0 - | \$0 - | \$0 - | \$0 - |
| TOTAL REVENUE | \$ 49 | \$ 191 | \$ 14,068 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: Parks Department Parks and Recreation Capital Items for All Departments Debt Service | \$6,855,635 | \$52,177 | \$40,000 | \$1,553,928 | \$955,928 | \$17,568 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$ 6,855,635 | \$ 52,177 | \$ 40,000 | \$ 1,553,928 | \$ 955,928 | \$ 17,568 | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS TO / (FROM) OTHER FUNDS | (8,505,000) | - | - | - | | | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ (1,649,365) | \$ 52,177 | \$ 40,000 | \$ 1,553,928 | \$ 955,928 | \$ 17,568 | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | 1,649,414 | (51,986) | (25,932) | (1,553,928) | (955,928) | (17,568) | - | - | - | - |
| FUND BALANCE, DECEMBER 31 | \$ 1,649,414 | \$ 1,597,428 | \$ 1,571,496 | \$ 17,568 | \$ 615,568 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |



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

| | Д | 2020 CTUAL UDITED) | A | 2021 CTUAL UDITED) | Д | 2022 CTUAL UDITED) | 2023 OJECTED | В | 2023 UDGET DOPTED) | F | FORECAST 2024 | FC | RECAST 2025 | FC | DRECAST 2026 | FC | RECAST 2027 | RECAST 2028 |
|---|----|--------------------------|----|--------------------------|----|--------------------------|-----------------|----|--------------------------|----|------------------|----|-----------------|----|-----------------|----|-----------------|-----------------|
| FUND BALANCE, JANUARY 1 | \$ | - | \$ | 36,637 | \$ | 68,302 | \$ 75,482 | \$ | 75,482 | \$ | 74,764 | \$ | 73,654 | \$ | 72,543 | \$ | 71,433 | \$ 70,323 |
| REVENUES: Sales Tax Other Revenues | | \$0 985,000 | | \$0 269,450 | | \$0 60,380 | \$0 52,481 | | \$0 52,481 | | \$0 52,089 | | \$0 52,089 | | \$0 52,089 | | \$0 52,089 | \$0 52,089 |
| TOTAL REVENUE | \$ | 985,000 | \$ | 269,450 | \$ | 60,380 | \$ 52,481 | \$ | 52,481 | \$ | 52,089 | \$ | 52,089 | \$ | 52,089 | \$ | 52,089 | \$ 52,089 |
| EXPENDITURES: Public Services Public Works Capital Items for All Departments Debt Service | | \$52,478 \$0 | | \$0 \$237,785 | | \$0 \$53,200 | \$0 \$53,199 | | \$0 \$53,199 | | \$0 \$53,199 | | \$0 \$53,200 | | \$0 \$53,200 | | \$0 \$53,200 | \$0 \$53,199 |
| TOTAL EXPENDITURES | \$ | 52,478 | \$ | 237,785 | \$ | 53,200 | \$ 53,199 | \$ | 53,199 | \$ | 53,199 | \$ | 53,200 | \$ | 53,200 | \$ | 53,200 | \$ 53,199 |
| TRANSFERS TO / (FROM) OTHER FUNDS | | 895,885 | | - | | - | - | | - | | - | | - | | - | | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ | 948,363 | \$ | 237,785 | \$ | 53,200 | \$ 53,199 | \$ | 53,199 | \$ | 53,199 | \$ | 53,200 | \$ | 53,200 | \$ | 53,200 | \$ 53,199 |
| Net Change in Fund Balance | | 36,637 | | 31,665 | | 7,180 | (718) | | (718) | | (1,110) | | (1,110) | | (1,110) | | (1,110) | (1,110) |
| FUND BALANCE, DECEMBER 31 | \$ | 36,637 | \$ | 68,302 | \$ | 75,482 | \$ 74,764 | \$ | 74,764 | \$ | 73,654 | \$ | 72,543 | \$ | 71,433 | \$ | 70,323 | \$ 69,213 |



PARKS 1998 DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

| | AC | 2020 CTUAL DITED) | AC. | 021 TUAL DITED) | AC. | 022 TUAL DITED) | |)23 ECTED | BUE | D23 DGET PTED) | ECAST 024 | ECAST 025 | ECAST 026 | RECAST 2027 | ECAST 028 |
|---|------------|-------------------------|-----------|-----------------------|------------|-----------------------|-------------|--------------|-------|----------------------|--------------|--------------|--------------|----------------|--------------|
| FUND BALANCE, JANUARY 1 | \$ | (3,114) | \$ | - | \$ | - | \$ | - | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - |
| REVENUES: Sales Tax Property Taxes | | \$O - | | \$0 - | | \$0 - | | \$0 - | | \$0 - | \$0 - | \$0 - | \$0 - | \$0 - | \$0 - |
| TOTAL REVENUE | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 | | (3,114) | | - | | - | | - | | - | - | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ | (3,114) | \$ | - | \$ | - | \$ | - | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | | 3,114 | | - | | = | | - | | - | - | - | - | = | - |
| FUND BALANCE, DECEMBER 31 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - |
| This fund collected a property tax to make debt serv | vice payme | ents on debt t | hat matur | ed in 2016. | The negati | ive fund bala | ance was el | iminated in | 2020. | | | | | | |



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

| | 2020 ACTUAL UDITED) | Α | 2021 CTUAL JDITED) | ACT | 122 TUAL ITED) | 023 IECTED | BUE | D23 DGET PTED) | RECAST 2024 | ECAST 025 | ECAST 026 | ECAST 027 | ECAST |
|--|---------------------------|----|--------------------------|-----|----------------------|---------------|-----|----------------------|----------------|--------------|--------------|--------------|---------|
| FUND BALANCE, JANUARY 1 | \$ 59,431 | \$ | 59,431 | \$ | - | \$ - | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - |
| REVENUES: | | | | | | | | | | | | | |
| Sales Tax | \$0 | | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Property Taxes | - | | - | | - | - | | - | = | - | - | - | - |
| Other Revenues | - | | - | | - | - | | - | = | = | - | - | - |
| TOTAL REVENUE | \$ - | \$ | - | \$ | - | \$ - | \$ | - | \$ - | \$ - | \$ | \$ - | \$ - |
| EXPENDITURES: Public Services Capital Items for All Departments Debt Service | \$0 | | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | | | | | | | | | | | | | |
| TRANSFERS TO / (FROM) OTHER FUNDS | - | | 59,431 | | = | - | | - | - | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ | \$ | 59,431 | \$ | | \$ | \$ | - | \$ | \$ | \$ | \$ | \$ |
| Net Change in Fund Balance | - | | (59,431) | | - | - | | - | - | - | - | - | - |
| FUND BALANCE, DECEMBER 31 | \$ 59,431 | \$ | - | \$ | - | \$ - | \$ | - | \$ - | \$ - | \$ - | \$ - | \$ - |



CITY HALL DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL (AUDITED) | 2021 ACTUAL (AUDITED) | 2022 ACTUAL (AUDITED) | 2023 PROJECTED | 2023 BUDGET (ADOPTED) | FOREC <i>F</i> 2024 | | ORECAST 2025 | FORECAST 2026 | FORECAST 2027 | FORECAST 2028 |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------|-----------------------------|------------------------|----------|-----------------|------------------|------------------|------------------|
| FUND BALANCE, JANUARY 1 | \$ 3,090,835 | \$ 2,504,519 | \$ 1,025,001 | \$ - | \$ - | \$ | - \$ | - | \$ - | \$ - | \$ - |
| REVENUES: Sales Tax Other Revenues | \$0 600 | \$0 6 | \$0 - | \$0 - | \$0 - | | \$0 - | \$0 - | \$0 - | \$0 - | \$0 - |
| TOTAL REVENUE | \$ 600 | \$ 6 | \$ - | \$ - | \$ - | \$ | - \$ | - | \$ - | \$ - | \$ - |
| EXPENDITURES: Department of Administration Capital Items for All Departments Debt Service | \$1,660,150 | \$1,487,650 | \$1,026,216 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$ 1,660,150 | \$ 1,487,650 | \$ 1,026,216 | \$ - | \$ - | \$ | - \$ | - | \$ - | \$ - | \$ - |
| TRANSFERS TO / (FROM) OTHER FUNDS | (1,073,234) | (8,126) | (1,215) | - | | | - | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 586,916 | \$ 1,479,524 | \$ 1,025,001 | \$ - | \$ - | \$ | - \$ | - | \$ - | \$ - | \$ - |
| Net Change in Fund Balance | (586,316) | (1,479,518) | (1,025,001) | - | | | - | - | - | - | - |
| FUND BALANCE, DECEMBER 31 | \$ 2,504,519 | \$ 1,025,001 | \$ - | \$ - | \$ - | \$ | - \$ | - | \$ - | \$ - | \$ - |
| This debt was paid off on February 15, 2022. | | | | | | | | | | | |



2013 PARKS BOND DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL AUDITED) | 2021 ACTUAL AUDITED) | 2022 ACTUAL AUDITED) | PF | 2023 ROJECTED | 2023 BUDGET ADOPTED) | F | FORECAST 2024 | F | ORECAST 2025 | | RECAST 2026 | | RECAST 2027 | ECAST 028 |
|---|----------------------------|----------------------------|----------------------------|----|------------------|----------------------------|----|------------------|------|-----------------|--------|----------------|----|----------------|--------------|
| FUND BALANCE, JANUARY 1 | \$ (317) | \$ (993) | \$ 7 | \$ | 1,568 | \$ 1,568 | \$ | 1,568 | \$ | 1,568 | \$ | (O) | \$ | (O) | \$ (O) |
| REVENUES: Sales Tax Other Revenues | \$0 60 | \$0 7 | \$0 2,575 | | \$0 - | \$0 - | | \$0 - | | \$0 - | | \$0 - | | \$0 - | \$0 - |
| TOTAL REVENUE | \$ 60 | \$ 7 | \$ 2,575 | \$ | - | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ - |
| EXPENDITURES: Parks Department Capital Items for All Departments Debt Service | \$2,225,375 | \$2,295,625 | \$2,361,500 | | \$2,436,250 | \$2,436,250 | | \$2,512,200 | | \$2,586,250 | | \$0 | | \$0 | \$ 0 |
| TOTAL EXPENDITURES | \$ 2,225,375 | \$ 2,295,625 | \$ 2,361,500 | \$ | 2,436,250 | \$ 2,436,250 | \$ | 2,512,200 | \$ | 2,586,250 | \$ | - | \$ | - | \$ - |
| TRANSFERS TO / (FROM) OTHER FUNDS | (2,224,639) | (2,296,618) | (2,360,486) | | (2,436,250) | (2,436,250) | | (2,512,200) | | (2,584,682) | | - | | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 736 | \$ (993) | \$ 1,015 | \$ | - | \$ - | \$ | - | \$ | 1,568 | \$ | - | \$ | - | \$ - |
| Net Change in Fund Balance | (676) | 1,000 | 1,561 | | - | | | - | | (1,568) | | - | | - | - |
| FUND BALANCE, DECEMBER 31 | \$ (993) | \$ 7 | \$ 1,568 | \$ | 1,568 | \$ 1,568 | \$ | 1,568 | \$ | (0) | \$ | (O) | \$ | (O) | \$ (O) |
| | | | | | | | | Debt is sched | uled | to be paid off | in Dec | cember 2025 | 5 | | |



2016 PARKS BOND DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 CTUAL UDITED) | 2021 ACTUAL JUDITED) | 2022 ACTUAL UDITED) | 2023 OJECTED | 2023 SUDGET DOPTED) | FORECAST 2024 | FC | DRECAST 2025 | FC | DRECAST 2026 | FC | RECAST 2027 | FC | DRECAST 2028 |
|---|--------------------------|----------------------------|---------------------------|-----------------|---------------------------|------------------|----|-----------------|----|-----------------|----|----------------|----|-----------------|
| FUND BALANCE, JANUARY 1 | \$ 256 | \$ 272 | \$ 1 | \$ 382 | \$ 382 | \$ (568) | \$ | (O) | \$ | (0) | \$ | (O) | \$ | (O) |
| REVENUES: Sales Tax Other Revenues | \$0 16 | \$0 1 | \$0 384 | \$0 - | \$0 - | \$0 - | | \$0 - | | \$0 - | | \$0 - | | \$0 - |
| TOTAL REVENUE | \$ 16 | \$ 1 | \$ 384 | \$ - | \$ - | \$ - | \$ | - | \$ | - | \$ | - | \$ | - |
| EXPENDITURES: Parks Department Capital Items for All Departments Debt Service | \$350,728 | \$350,028 | \$350,628 | \$347,328 | \$346,378 | \$350,378 | | \$349,178 | | \$344,728 | | \$350,128 | | \$348,260 |
| TOTAL EXPENDITURES | \$ 350,728 | \$ 350,028 | \$ 350,628 | \$ 347,328 | \$ 346,378 | \$ 350,378 | \$ | 349,178 | \$ | 344,728 | \$ | 350,128 | \$ | 348,260 |
| TRANSFERS TO / (FROM) OTHER FUNDS | (350,728) | (349,756) | (350,625) | (346,378) | (346,378) | (350,946) | | (349,178) | | (344,728) | | (350,128) | | (348,260) |
| TOTAL EXPENDITURES AND TRANSFERS | \$ - | \$ 272 | \$ 2 | \$ 950 | \$ - | \$ (568) | \$ | - | \$ | - | \$ | - | \$ | - |
| Net Change in Fund Balance | 16 | (270) | 381 | (950) | | 568 | | - | | - | | - | | - |
| FUND BALANCE, DECEMBER 31 | \$ 272 | \$ 1 | \$ 382 | \$ (568) | \$ 382 | \$ (0) | \$ | (0) | \$ | (0) | \$ | (0) | \$ | (O) |



2014 PARKS BOND DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUAL (AUDITED) | 2021 ACTUAL (AUDITED) | 2022 ACTUAL (AUDITED) | 2023 PROJECTED | 2023 BUDGET (ADOPTED) | FORECAST 2024 | FORECAST 2025 | FORECAST 2026 | FORECAST 2027 | FORECAST 2028 |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|
| FUND BALANCE, JANUARY 1 | \$ 3,020,899 | \$ 3,559,127 | \$ 7,305,522 | \$ 8,510,237 | \$ 8,510,237 | \$ 8,384,532 | \$ 5,272,565 | \$ 2,315,198 | \$ 1,744,479 | \$ 1,167,760 |
| REVENUES: Sales Tax Other Revenues | \$0 28 | \$0 0 | \$0 20,400 | \$0 - | \$0 - | \$0 - | \$0 - | \$0 - | \$0 - | \$0 - |
| TOTAL REVENUE | \$ 28 | \$ 0 | \$ 20,400 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: Parks Department Capital Items for All Departments Debt Service | \$576,950 | \$750 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$ 576,950 | \$ 750 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TRANSFERS TO / (FROM) OTHER FUNDS | (1,115,150) | (3,747,144) | (1,184,316) | 125,705 | 1,544,172 | 3,111,967 | 2,957,367 | 570,719 | 576,719 | 579,851 |
| TOTAL EXPENDITURES AND TRANSFERS | \$ (538,200) | \$ (3,746,394) | \$ (1,184,316) | \$ 125,705 | \$ 1,544,172 | \$ 3,111,967 | \$ 2,957,367 | \$ 570,719 | \$ 576,719 | \$ 579,851 |
| Net Change in Fund Balance | 538,228 | 3,746,394 | 1,204,716 | (125,705) | (1,544,172) | (3,111,967) | (2,957,367) | (570,719) | (576,719) | (579,851) |
| FUND BALANCE, DECEMBER 31 | \$ 3,559,127 | \$ 7,305,522 | \$ 8,510,237 | \$ 8,384,532 | \$ 6,966,065 | \$ 5,272,565 | \$ 2,315,198 | \$ 1,744,479 | \$ 1,167,760 | \$ 587,909 |
| The fund balance includes pre-paid debt r | eserve for Parks de | ebt to be paid off in | า 2029. | | | | | | | |



2020A PARKS BOND DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

| | 2020 ACTUA (AUDITE | | AC | 2021 CTUAL DITED) | A | 2022 CTUAL JDITED) | 2023 DJECTED | В | 2023 UDGET OOPTED) | F | ORECAST 2024 | RECAST 2025 | FC | ORECAST 2026 | F | ORECAST 2027 | F | ORECAST 2028 |
|--|--------------------------|-------------|----|-------------------------|----|--------------------------|-----------------|----|--------------------------|----|-----------------|----------------|----|-----------------|----|-----------------|----|-----------------|
| FUND BALANCE, JANUARY 1 | \$ | = | \$ | 2,418 | \$ | 0 | \$ 55 | \$ | 55 | \$ | 0 | \$ 0 | \$ | 0 | \$ | 0 | \$ | 0 |
| REVENUES: Sales Tax Other Revenues | 6,344 | \$0 ,016 | | \$0 0 | | \$0 57 | \$0 - | | \$0 - | | - - | - - | | - | | - | | - |
| TOTAL REVENUE | \$ 6,344 | ,016 | \$ | 0 | \$ | 57 | \$ - | \$ | - | \$ | - | \$ - | \$ | - | \$ | - | \$ | - |
| EXPENDITURES: Parks Department Capital Items for All Departments Debt Service | 117 | ,373 | | 104,492 | | 96,355 | 96,025 | | 95,075 | | 95,075 | 95,075 | | 1,565,075 | | 1,565,675 | | 1,570,675 |
| TOTAL EXPENDITURES | \$ 117 | ,373 | \$ | 104,492 | \$ | 96,355 | \$ 96,025 | \$ | 95,075 | \$ | 95,075 | \$ 95,075 | \$ | 1,565,075 | \$ | 1,565,675 | \$ | 1,570,675 |
| TRANSFERS TO / (FROM) OTHER FUNDS | 6,224 | ,225 | | (102,074) | | (96,353) | (95,970) | | (95,075) | | (95,075) | (95,075) | | (1,565,075) | | (1,565,675) | | (1,570,675) |
| TOTAL EXPENDITURES AND TRANSFERS | \$ 6,341 | ,598 | \$ | 2,418 | \$ | 2 | \$ 55 | \$ | | \$ | - | \$ - | \$ | - | \$ | - | \$ | - |
| Net Change in Fund Balance | 2 | ,418 | | (2,418) | | 55 | (55) | | - | | - | = | | - | | - | | - |
| FUND BALANCE, DECEMBER 31 | \$ 2, | 418 | \$ | 0 | \$ | 55 | \$ 0 | \$ | 55 | \$ | 0 | \$ 0 | \$ | 0 | \$ | 0 | \$ | 0 |



2020B PARKS BOND DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

| | А | 2020 CTUAL JDITED) | А | 2021 CTUAL JDITED) | А | 2022 CTUAL UDITED) | PF | 2023 ROJECTED | 2023 BUDGET DOPTED) | F | FORECAST 2024 | F | DRECAST 2025 | | RECAST 2026 | RECAST 2027 | ECAST 028 |
|--|----|--------------------------|----|--------------------------|----|--------------------------|----|------------------|---------------------------|----|------------------|--------|-----------------|--------|----------------|----------------|--------------|
| FUND BALANCE, JANUARY 1 | \$ | - | \$ | 2,592 | \$ | 1 | \$ | 645 | \$ 645 | \$ | 0 | \$ | 0 | \$ | 0 | \$ 0 | \$ 0 |
| REVENUES: Sales Tax Other Revenues | | \$0 5,166,380 | | \$0 1 | | \$0 648 | | \$0 - | \$0 - | | \$0 - | | \$0 - | | \$0 - | \$0 - | \$0 - |
| TOTAL REVENUE | \$ | 5,166,380 | \$ | 1 | \$ | 648 | \$ | - | \$ - | \$ | - | \$ | - | \$ | - | \$ - | \$ - |
| EXPENDITURES: Parks Department Capital Items for All Departments Debt Service | | \$6,343,788 | | \$311,513 | | \$618,620 | | \$1,574,750 | \$1,573,800 | | 1,495,300 | | 1,267,850 | | - | - | - |
| TOTAL EXPENDITURES | \$ | 6,343,788 | \$ | 311,513 | \$ | 618,620 | \$ | 1,574,750 | \$ 1,573,800 | \$ | 1,495,300 | \$ | 1,267,850 | \$ | | \$ - | \$ - |
| TRANSFERS TO / (FROM) OTHER FUNDS | | (1,180,000) | | (308,921) | | (618,616) | | (1,574,105) | (1,573,800) | | (1,495,300) | | (1,267,850) | | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS | \$ | 5,163,788 | \$ | 2,592 | \$ | 4 | \$ | 645 | \$ | \$ | - | \$ | - | \$ | | \$ - | \$ - |
| Net Change in Fund Balance | | 2,592 | | (2,591) | | 645 | | (645) | | | - | | - | | - | - | - |
| FUND BALANCE, DECEMBER 31 | \$ | 2,592 | \$ | 1 | \$ | 645 | \$ | 0 | \$ 645 | \$ | 0 | \$ | 0 | \$ | 0 | \$ 0 | \$ 0 |
| | | | | | | | | | | | Debt schedu | led to | be paid off i | n 202! | 5. | | |



| | | | | Special Re | Work to | | | Capital I | Projects | Limited GO Bond | | | Debt Service | | | |
|--|---|--|---|---|-----------------------------------|----------------------------------|---|---|----------------------------|---------------------------------------|---------------------------------|----------------------------|------------------------|----------------------------|-------------------------------------|--|
| | General Fund | Public Safety Fund | Capital Improvements Fund | Parks Fund | Sewer Lateral Fund | Police Forfeiture Fund | ARPA Fund | Capital of 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 | \$15,223 | (\$0) | \$2,138 | \$2,824 | \$374 | \$16 | \$48 | \$3,097 | \$18 | \$75 | \$0 | \$2 | (\$1) | \$0 | \$8,385 | \$32,197 |
| Revenues Sales Tax Utility Taxes Intergovernmental Licenses and Permits Charges for Services Court Receipts Property Taxes Other Revenues | 8,916 6,940 4,793 1,360 122 847 - 315 | 3,157 - 607 - 473 26 - | 6,784 - - - - - - - 356 | 7,981 - - - 1,531 - - 55 | - - - - 442 - - | - - 10 - - - - | - 553 - - - - - | - - - - - - - 10 | - - - - - - | - - - - - - - 52 | - - - - - - - | - - - - - - | - | - | - | \$26,838 \$6,940 \$5,963 \$1,360 \$2,569 \$872 \$0 \$789 |
| Total Revenue | \$ 23,292 | \$4,263 | \$7,140 | \$9,567 | \$442 | \$10 | \$553 | \$10 | \$0 | 52 | \$0 | \$0 | \$0 | \$0 | \$0 | \$45,329 |
| 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 | 76 630 745 1,154 285 1,478 97 957 6,991 | 12,775 | 1,016 7,574 | 6,035 756 412 3 80 557 197 | 439 | - | - - - - - - - - - - - - - - - - - - - | 10 | 18 | 0 | <u>-</u> | 2,512 | 350 | 1,590 | | \$76 \$630 \$745 \$1,154 \$285 \$1,478 \$957 \$12,788 \$957 \$8,456 \$0 \$6,052 \$756 \$412 \$3 \$80 \$557 \$9,252 \$4,506 |
| Total Expenditures | \$ 12,788 | \$13,279 | \$8,591 | \$8,041 | \$439 | \$13 | \$601 | \$10 | \$18 | \$53 | \$0 | \$2,512 | \$350 | \$1,590 | \$0 | \$48,285 |
| Transfers To / (From) Other Funds | 9,373 | (9,016) | = | 985 | - | - | = | - | - | - | - | (2,512) | (351) | (1,590) | 3,112 | \$0 |
| Estimated Annual Savings | 512 | | | | | | | | | | | | | | | \$512 |
| Change in Fund Balance | 1,643 | - | (1,451) | 541 | 3 | (3) | (48) | - | (18) | (1) | - | - | 1 | - | (3,112) | (2,444) |
| Synthetic Field Replacement Contribution | | | | (400) | | | | | | | | | | | | (\$400) |
| Fund Balance, December 31 | \$16,866 | (\$0) | \$687 | \$2,965 | \$377 | \$13 | \$0 | \$3,097 | \$0 | \$74 | \$0 | \$2 | (\$0) | \$0 | \$5,273 | \$29,352 |
| 40% GENERAL FUND RESERVE POLICY REQUIREMENT | \$8,864 | | | | | | | | | | | | | | | |



| | | | | Special Re | evenue | | | Capital F | Projects | 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 | \$16,866 | (\$0) | \$687 | \$2,965 | \$377 | \$13 | \$0 | \$3,097 | \$0 | \$74 | \$0 | \$2 | (\$O) | \$0 | \$5,273 | \$29,352 |
| Revenues Sales Tax Utility Taxes Intergovernmental Licenses and Permits Charges for Services Court Receipts Property Taxes Other Revenues | 9,094 6,970 5,000 1,340 123 847 - 315 | 3,220 - 607 - 473 26 - | 6,919 - - - - - - - 165 | 8,140 - - - 1,555 - - 55 | - - - - 442 - - | - - 10 - - - - | - - - - - - | - - - - - - - 10 | - - - - - - | - - - - - - - 52 | - - - - - - | - - - - - - | - | - | - | \$27,374 \$6,970 \$5,618 \$1,340 \$2,594 \$872 \$0 \$598 |
| Total Revenue | \$ 23,690 | \$4,326 | \$7,084 | \$9,751 | \$442 | \$10 | \$0 | \$10 | \$0 | 52 | \$0 | \$0 | \$0 | \$0 | \$0 | \$45,365 |
| 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 | 76 654 776 1,199 295 1,540 101 995 7,247 | 13,274 520 | 714 6,833 | 6,227 783 428 3 84 579 203 | 447 | - | | 10 | - | 0 | - | 2,586 | 349 | 1,363 | | \$76 \$654 \$776 \$1,199 \$295 \$1,540 \$101 \$13,287 \$995 \$8,418 \$0 \$6,227 \$783 \$428 \$3 \$428 \$3 \$579 \$7,935 \$4,352 |
| Total Expenditures | \$ 13,260 | \$13,794 | \$7,547 | \$8,306 | \$447 | \$13 | \$0 | \$10 | \$0 | \$53 | \$0 | \$2,586 | \$349 | \$1,363 | \$0 | \$47,729 |
| Transfers To / (From) Other Funds | 9,824 | (9,468) | - | 983 | - | - | - | - | - | - | - | (2,585) | (349) | (1,363) | 2,957 | \$0 |
| Estimated Annual Savings | 530 | | | | | | | | | | | | | | | \$530 |
| Change in Fund Balance | 1,136 | - | (463) | 462 | (5) | (3) | - | - | - | (1) | - | (2) | - | - | (2,957) | (1,834) |
| Synthetic Field Replacement Contribu | ution | | | (400) | | | | | | | | | | | | (\$400) |
| Fund Balance, December 31 | \$18,002 | (\$0) | \$224 | \$3,026 | \$372 | \$10 | \$0 | \$3,097 | \$0 | \$73 | \$0 | (\$0) | (\$0) | \$0 | \$2,315 | \$27,119 |
| 40% GENERAL FUND RESERVE POLICY REQUIREMENT | \$8,864 | | | | | | | | | | | | | | | |



| | | | | Consid Da | | | | Carital | Danianta | Limited GO Bond | | | | | | |
|---|--|--|--|---|-----------------------------------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|---------------------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|-------------------------------------|--|
| | | | | Special Re | | | | Capital Chesterfield | Projects | Бопа | City | | Debt Service | | | |
| | General Fund | Public Safety Fund | Capital Improvements Fund | Parks Fund | Sewer Lateral Fund | Police Forfeiture Fund | ARPA Fund | Valley Special Allocation | Parks 2020 | Brandywine NID | 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 | \$18,002 | (\$O) | \$224 | \$3,026 | \$372 | \$10 | \$0 | \$3,097 | \$0 | \$73 | \$0 | (\$O) | (\$0) | \$0 | \$2,315 | \$27,119 |
| Revenues Sales Tax Utility Taxes Intergovernmental Licenses and Permits Charges for Services Court Receipts Property Taxes Other Revenues | 9,276 7,002 5,075 1,321 125 847 - 315 | 3,285 - 607 - 473 26 - | 7,058 - - - - - - 1,488 | 8,303 - - - 1,579 - - 55 | - - - - 442 - - | - 10 - - - - - | - - - - - - - | - - - - - - 10 | - - - - - - - | - - - - - - - 52 | - - - - - - - | - - - - - - | - - - - - - - | - - - - - - | - - - - - - | \$27,922 \$7,002 \$5,692 \$1,321 \$2,619 \$872 \$0 \$1,920 |
| Total Revenue | \$ 23,961 | \$4,391 | \$8,545 | \$9,937 | \$442 | \$10 | \$0 | \$10 | \$0 | 52 | \$0 | \$0 | \$0 | \$0 | \$0 | \$47,348 |
| 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 | 76 679 805 1,245 305 1,604 105 1,033 7,513 | 13,796 535 | 798 7,426 | 6,426 810 444 3 87 601 209 | 456 | - | | 10 | - | 0 | - | | 345 | 1,565 | | \$76 \$679 \$805 \$1,245 \$305 \$1,604 \$105 \$13,806 \$1,033 \$8,777 \$0 \$6,426 \$810 \$444 \$3 \$87 \$601 \$8,553 \$1,963 |
| Total Expenditures | \$ 13,748 | \$14,332 | \$8,224 | \$8,582 | \$456 | \$10 | \$0 | \$10 | \$0 | \$53 | \$0 | \$0 | \$345 | \$1,565 | \$0 | \$47,325 |
| Transfers To / (From) Other Funds | 10,298 | (9,941) | - | 983 | - | - | - | - | - | - | - | - | (345) | (1,565) | 571 | \$0 |
| Estimated Annual Savings | 550 | | | | | | | | | | | | | | | \$550 |
| Change in Fund Balance | 465 | - | 322 | 373 | (14) | - | - | - | - | (1) | - | - | - | - | (571) | 574 |
| Synthetic Field Replacement Contribu | ution | | | (400) | | | | | | | | | | | | (\$400) |
| Fund Balance, December 31 | \$18,467 | (\$0) | \$546 | \$2,999 | \$358 | \$10 | \$0 | \$3,097 | \$0 | \$71 | \$0 | (\$0) | (\$0) | \$0 | \$1,744 | \$27,292 |
| 40% GENERAL FUND RESERVE POLICY REQUIREMENT | \$9,618 | | | | | | | | | | | | | | | |



| | | | | Special Re | evenue | | | Capital F | Limited GO Bond | | | | | | | |
|--|--|--|---|---|-----------------------------------|----------------------------------|----------------------------|---|----------------------------|---------------------------------------|---------------------------------|------------------------|------------------------|----------------------------|-------------------------------------|---|
| | 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 | \$18,467 | (\$0) | \$546 | \$2,999 | \$358 | \$10 | \$0 | \$3,097 | \$0 | \$71 | \$0 | (\$O) | (\$0) | \$0 | \$1,744 | \$27,292 |
| Revenues Sales Tax Utility Taxes Intergovernmental Licenses and Permits Charges for Services Court Receipts Property Taxes Other Revenues | 9,462 7,037 5,132 1,303 126 847 - 315 | 3,350 - 607 - 473 26 - | 7,199 - - - - - - - 565 | 8,469 - - - 1,628 - - 55 | - - - - 442 - - | - - 10 - - - - | - - - - - - | - - - - - - 10 | - - - - - - | - - - - - - - 52 | - - - - - - - | - | - | - | | \$28,480 \$7,037 \$5,750 \$1,303 \$2,669 \$872 \$0 \$998 |
| Total Revenue | \$ 24,222 | \$4,456 | \$7,764 | \$10,152 | \$442 | \$10 | \$0 | \$10 | \$0 | 52 | \$0 | \$0 | \$0 | \$0 | \$0 | \$47,109 |
| 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 | 77 704 836 1,293 315 1,672 110 1,074 7,777 | 14,313 551 | 6,988 | 6,626 838 461 3 90 624 216 | 465 | 10 | | 10 | - | 0 | - | | 350 | 1,566 | | \$77 \$704 \$836 \$1,293 \$315 \$11,672 \$110 \$14,323 \$1,074 \$8,943 \$0 \$6,626 \$838 \$461 \$3 \$90 \$624 \$8,141 \$1,969 |
| Total Expenditures | \$ 14,242 | \$14,864 | \$7,679 | \$8,858 | \$465 | \$10 | \$0 | \$10 | \$0 | \$53 | \$0 | \$0 | \$350 | \$1,566 | \$0 | \$48,097 |
| Transfers To / (From) Other Funds | 10,764 | (10,408) | - | 983 | - | - | - | - | - | - | - | - | (350) | (1,566) | 577 | \$0 |
| Estimated Annual Savings | 570 | | | | | | | | | | | | | | | \$570 |
| Change in Fund Balance | (214) | - | 85 | 312 | (23) | - | - | - | - | (1) | - | - | - | - | (577) | (419) |
| Synthetic Field Replacement Contribu | ution | | | (400) | | | | | | | | | | | | (\$400) |
| Fund Balance, December 31 | \$18,252 | (\$0) | \$631 | \$2,911 | \$334 | \$10 | \$0 | \$3,097 | \$0 | \$70 | \$0 | (\$0) | (\$0) | \$0 | \$1,168 | \$26,473 |
| 40% GENERAL FUND RESERVE POLICY REQUIREMENT | \$10,002 | | | | | | | | | | | | | | | |



| | | | | | Capital I | Projects | Limited GO Bond | | | | | | | | | |
|---|--|--|---|--|-----------------------------------|----------------------------------|----------------------------|---|----------------------------|---------------------------------------|---------------------------------|----------------------------|--|----------------------------|-------------------------------------|---|
| | General Fund | Public Safety Fund | Capital Improvements Fund | Special Re 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 | Debt Service 2016 Parks Bonds | 2020 A/B Parks Bonds | Parks Debt Reserve (Pre-Paid) | Total Government |
| Fund Balance, January 1 | \$18,252 | (\$O) | \$631 | \$2,911 | \$334 | \$10 | \$0 | \$3,097 | \$0 | \$70 | \$0 | (\$0) | (\$0) | \$0 | \$1,168 | \$26,473 |
| Revenues Sales Tax Utility Taxes Intergovernmental Licenses and Permits Charges for Services Court Receipts Property Taxes Other Revenues | 9,651 7,074 5,190 1,280 127 847 - 315 | 3,417 - 607 - 473 26 - | 7,343 - - - - - - 45 | 8,639 - - - - 1,702 - - 55 | - - - - 442 - - | - - 10 - - - - | - - - - - - | - - - - - - - 10 | - - - - - - | - - - - - - - 52 | - - - - - - - | - - - - - - | | - - - - - - | - | \$29,050 \$7,074 \$5,808 \$1,280 \$2,744 \$872 \$0 \$478 |
| Total Revenue | \$ 24,484 | \$4,524 | \$7,388 | \$10,396 | \$442 | \$10 | \$0 | \$10 | \$0 | 52 | \$0 | \$0 | \$0 | \$0 | \$0 | \$47,305 |
| 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 | 77 731 867 1,342 326 1,742 114 1,115 8,050 | 14,850 568 | 656 6,792 | 6,834 867 478 3 93 647 222 | 475 | 10 | | 10 | - | 0 | - | | 348 | 1,571 | | \$777 \$731 \$867 \$1,342 \$326 \$1,742 \$114 \$14,860 \$1,115 \$9,191 \$0 \$6,834 \$867 \$478 \$3 \$93 \$647 \$7,973 \$1,972 |
| Total Expenditures | \$ 14,756 | \$15,418 | \$7,448 | \$9,144 | \$475 | \$10 | \$0 | \$10 | \$0 | \$53 | \$0 | \$0 | \$348 | \$1,571 | \$0 | \$49,232 |
| Transfers To / (From) Other Funds | 11,250 | (10,894) | - | 983 | - | - | - | - | - | - | - | - | (348) | (1,571) | 580 | \$0 |
| Estimated Annual Savings | 590 | | | | | | | | | | | | | | | \$590 |
| Change in Fund Balance | (932) | - | (60) | 269 | (33) | - | - | - | - | (1) | - | - | - | - | (580) | (1,337) |
| Synthetic Field Replacement Contribu | ution | | | (400) | | | | | | | | | | | | (\$400) |
| Fund Balance, December 31 | \$17,320 | (\$0) | \$571 | \$2,780 | \$302 | \$10 | \$0 | \$3,097 | \$0 | \$69 | \$0 | (\$0) | (\$0) | \$0 | \$588 | \$24,737 |
| 40% GENERAL FUND RESERVE POLICY REQUIREMENT | \$10,403 | | | | | | | | | | | | | | | |