



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 utility revenues expected to be flat
- Water utility revenues includes the rate increases (July 2023; January 2024)
- 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.
- County Road and Bridge tax includes an increase for completion of Wildhorse Village in 2025
- Franchise fees projected to decrease 10 to 17% per year due to phase out per legislation (License fee decrease 0.5% each year beginning 8/28/2022 to 8/28/2027 when the license fee will be 2.5%; down from the 5.0% prior to the legislation enacted.
- Matching grant revenues were not forecasted
- Clarkson Valley Court Services based on CPI were estimated at 2.5% increase per year
- Anticipate full closure of the Aquatics facility in 2027 and 2028
- User CVAC license fees and concession revenues forecasted per agreement with Perfect Game
- All other license, permit, courts, and charges for services were forecasted with no increase

Expenditures

- Forecast includes no additional increases in headcount 2025 - 2029 for General Fund.
- Forecast includes one additional Project Manager in 2025 for the Capital Improvements Fund.
- Salary merit increases were forecast at 4% per year. FOP step increases were proposed at 4% for 2025 through 2029
- City benefits including medical, dental, life, and long term disability were projected to increase 4% per year
- Workers compensation insurance forecast to increase 10% through 2026 based on significant increases during the past few years. 5% increase projected for 2027-2029.
- Part-time/seasonal staff increases forecast at 5% for 2025 - 2026 due to changes in minimum wage; 2% increase 2027-2029
- General insurance forecast to increase 10% in 2025, 5% per year 2026-2029. Increase in deductibles effective August 2024.
- Maintenance and repairs contractual services forecast at 3% annual increase
- Utilities and other contractual services forecast at 3% annual increase; Water utility expense adjusted for 30% increase announced in May 2023
- Gasoline and oil forecast at 5% annual increase
- All other commodities forecast at 3% annual increase
- MSD Impervious charge - \$30,000 per year
- 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 2021-2023 actual, 2024 projected, and 2024 proposed budget. On the right is the forecast for 2025 - 2029.

In addition, the following pages provide a summary of all funds for forecast years 2025 - 2029.

Forecast Assumptions (5 year)								
as of June 26, 2024								
		2025	2026	2027	2028	2029		
		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 2% annual increase	4200
Utility Tax								
Non-Telephone		1.0%	1.0%	1.0%	1.0%	1.0%		4101 4102
Water		1.0%	1.0%	1.0%	1.0%	1.0%	30% increase occurred (Split between July 2023/January 2024); not anticipating any major increase in next five years	4104
Telephone		0.0%	0.0%	0.0%	0.0%	0.0%	Projected flat as a result of the Charter court case	4103
Intergovernmental								
Motor Fuel Tax		6.0%	2.0%	1.0%	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 offset by sluggish sales	4310
Cigarette Tax		-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	declining	4320
County Road and Bridge		4.0%	1.0%	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		-11.0%	-13.0%	-14.0%	-17.0%	0.0%	8/28/2022 (5% fee); 8/28/2023 (4.5% fee); 8/28/2024 (4% fee); 8/28/2025 (3.5% fee); 8/28/2026 (3% fee); 8/28/2027 (2.5% fee)	4430
Business Licenses		1.0%	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		-0.5%	-0.5%	-100.0%	0.0%	100.0%	Anticipate full closure in 2027 & 2028; reopen in 2029	4640
Field rentals		0.0%	0.0%	0.0%	0.0%	0.0%	PG MOU/agreement shown in User CVAC accounts	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
User CVAC License Fees		\$ 150,000	\$ 175,000	\$ 225,000	\$ 300,000	\$ 350,000	per PG MOU/agreement signed June 2022	4750
User CVAC Concession Revenues		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	Not enough information to increase projections at this time	4751
User CVAC Contributions		\$ -	\$ -	\$ -	\$ -	\$ -		4752
User CVAC Advertising & Sponsorships		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Not enough information to increase 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%	no City of Chesterfield property tax at this time	4050 4051
Other Revenues								
Investment Income		0.0%	0.0%	0.0%	0.0%	0.0%	although rates changes are anticipated, timing is unknown	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								
120-079		\$ 165,000	\$ 1,487,500	\$ 565,000	\$ 545,000	\$ 545,000	per Jim's spreadsheet 2025-2028; estimate for 2029	4950
Other Miscellaneous (flat)		0.0%	0.0%	0.0%	0.0%	0.0%		all other 49xx accounts
Expenditures								
Personnel Services								
Headcount Increases		0.0%	0.0%	0.0%	0.0%	0.0%	Assumes no headcount increase 2025-2029 in General and Parks Funds	
One Project Manager (Capital)		\$ 80,000					Assumes Project manager added in 2025 for Capital Fund	
Salaries								
Full-time/job share		4.0%	4.0%	4.0%	4.0%	4.0%	historically Council has approved 2.5% until 2022; using 4% based on current wage market conditions	5111
FOP salaries		4.0%	4.0%	4.0%	4.0%	4.0%	current FOP contract includes 4.0% step increases annually thru 2027; assume the same for 2028 and 2029	5111

Forecast Assumptions (5 year)								
as of June 26, 2024								
		2025	2026	2027	2028	2029		
		Yr 1	Yr 2	Yr 3	Yr 4	Yr 5		
							Comments / Explanations	Acct #
	DOJ Forf Expense	\$ 200,000.00	\$ 97,615.00	\$ -	\$ -	\$ -		5322
	Treasury Forf Expense	\$ -	\$ -	\$ -	\$ -	\$ -		5323
	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
	General Fund	1.0%	1.0%	1.0%	1.0%	1.0%		
	Other commodities	3.0%	3.0%	3.0%	3.0%	3.0%		all other 53xx accounts
	<i>Capital</i>							
	Computer equipment							5410
	Furniture							5420
	Machinery & equipment							5440
	<i>General Fund</i>							
	072 - Streets	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	estimated; not on forecast 2025-2028 provided by JAE	
	073 - Fleet	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	estimated; not on forecast 2025-2028 provided by JAE	
	076 - Bldg Maint	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	estimated; not on forecast 2025-2028 provided by JAE	
	<i>Capital Fund</i>							
	079 - Capital	\$ -	\$ -	\$ -	\$ -	\$ -	per Jim's capital forecast	
	<i>Parks Fund</i>							
	Parks	\$ 42,500	\$ 44,625	\$ 46,856	\$ 49,199	\$ 51,659	per TW's capital forecast 2025-2028; estimated for 2029	
	Automobiles & trucks							5460
	<i>General Fund</i>							
	072 - Streets	\$ -	\$ -	\$ -	\$ -	\$ -	estimated; not on 5 yr forecast 2024-2028 provided by JAE	
	073 - Fleet	\$ 65,000	\$ 67,000	\$ 68,000	\$ 70,000	\$ 73,000	estimated; not on 5 yr forecast 2024-2028 provided by JAE	
	076 - Bldg Maint						estimated; not on 5 yr forecast 2024-2028 provided by JAE	
	<i>Capital Fund</i>							
	079 - Capital	\$ 424,000	\$ 426,000	\$ 618,000	\$ 336,000	\$ 336,000	per Jim's capital forecast 2025-2028; estimated for 2029	
	<i>Parks Fund</i>							
	Parks	\$ 76,500	\$ 80,325	\$ 84,341	\$ 88,558	\$ 92,986	per TW's capital forecast 2025-2028; estimated for 2029	
	Improvements building & grounds							5470
	079 - Capital	\$ 309,000	\$ 350,000	\$ 100,000	\$ 126,000	\$ 126,000	per Jim's capital forecast 2025-2028; estimated for 2029	
	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
	<u>Capital Fund:</u>							
	Street Improvements							5490
	079 - Capital	\$ 5,650,000	\$ 6,200,000	\$ 5,820,000	\$ 5,880,000	\$ 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 forecast 2025-2028; estimated for 2029	
	Sidewalks improvements							5497
	079 - Capital	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	per Jim's spreadsheet forecast 2025-2028; estimated for 2029	
	Other capital	3.0%	3.0%	3.0%	3.0%	3.0%		all other 54xx accounts
							does not include unfunded projects list in Jim's spreadsheet	

Forecast Assumptions (5 year)									
as of June 26, 2024									
		2025	2026	2027	2028	2029			
		Yr 1	Yr 2	Yr 3	Yr 4	Yr 5		Comments / Explanations	Acct #
Debt Service by COP/Bond									
Fund 422 - Parks COP 2013									
	Principal payment	\$ 2,510,000	\$ -	\$ -	\$ -	\$ -			5600
	Interest Expense	\$ 75,300	\$ -	\$ -	\$ -	\$ -			5601
	Trustee/Agent Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -			5602
	Transfers in	\$ (2,586,300)	\$ -	\$ -	\$ -	\$ -	from Parks Fund		4990
Fund 424 - Parks COP 2016									
	Principal payment	\$ 315,000	\$ 995,000	\$ -	\$ -	\$ -	Assume we exercise 2026 call option		5600
	Interest Expense	\$ 33,228	\$ 45,266	\$ -	\$ -	\$ -			5601
	Trustee/Agent Fees	\$ 950	\$ 15,950	\$ -	\$ -	\$ -			5602
	Transfers in	\$ (349,178)	\$ (1,056,216)	\$ -	\$ -	\$ -	from Parks Fund		4990
Fund 428 - Prepaid Debt Fund (was COP 2014)									
	Transfers out (to use prepaid)	\$ 330,481	\$ 108,167	\$ 1,274,200	\$ -	\$ -	Debt Service funds 422, 424, 429, 430 (GF offsets)		5990
	Transfers out (to use prepaid)	\$ 2,211,652	\$ 743,802	\$ 3,429,625	\$ -	\$ -	Debt Service funds 422, 424, 429, 430 (Parks offsets)		
Fund 429 - Parks COP 2020A (non-taxable)									
	Principal payment	\$ -	\$ 1,470,000	\$ 4,585,000	\$ -	\$ -			5600
	Interest Expense	\$ 94,125	\$ 94,125	\$ 118,825	\$ -	\$ -			5601
	Trustee/Agent Fees	\$ 950	\$ 950	\$ 15,950	\$ -	\$ -			5602
	Transfers in	\$ (95,075)	\$ (1,565,075)	\$ (4,719,775)	\$ -	\$ -	From Parks Fund / General Fund		4990
Fund 430 - Parks COP 2020B (taxable)									
	Principal payment	\$ 1,230,000	\$ -	\$ -	\$ -	\$ -			5600
	Interest Expense	\$ 36,900	\$ -	\$ -	\$ -	\$ -			5601
	Trustee/Agent Fees	\$ 950	\$ -	\$ -	\$ -	\$ -	may have a pro-rated amount due		5602
	Transfers in	\$ (1,267,850)	\$ -	\$ -	\$ -	\$ -	From Parks Fund / General Fund		4990
Fund 431 - Brandywine NID 2020									
	Principal payment	\$ 33,805	\$ 34,777	\$ 35,777	\$ 36,760	\$ 37,862			5600
	Interest Expense	\$ 19,395	\$ 18,423	\$ 17,423	\$ 16,439	\$ 15,337			5601
	Transfers in	\$ (53,200)	\$ (53,200)	\$ (53,200)	\$ (53,199)	\$ (53,199)			4990
	Transfers out (fund 020)	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,199	\$ 53,199			5990
	Estimated NID payments (fund 020)	\$ (52,089)	\$ (52,089)	\$ (52,089)	\$ (52,089)	\$ (52,089)	# of unpaid as of 12/31/2022) * \$391.65		4921
Operating Transfers in/out (Major Funds)									
General Fund 001-036-5990									
	2020B GF contribution	\$ 768,625	\$ -	\$ -	\$ -	\$ -	Fund 430		
	2020A GF contribution	\$ -	\$ 546,312	\$ 1,274,200	\$ -	\$ -	Fund 429 - assume we exercise December 2027 call option		
	Use PPD Debt (Fund 428)	\$ (330,481)	\$ (108,167)	\$ (1,274,200)	\$ -	\$ -	per Debt Service schedule including trustee fees		
	Transfer to PD (Fund 121)	\$ 9,481,543	\$ 9,950,041	\$ 10,415,019	\$ 10,899,646	\$ 11,404,733			
Parks Fund 119									
	Fund 422 debt payment/trustee	\$ 2,586,300	\$ -	\$ -	\$ -	\$ -	per Debt Service schedule including trustee fees		5990
	Fund 424 debt payment/trustee	\$ 349,178	\$ 1,056,216	\$ -	\$ -	\$ -	per Debt Service schedule including trustee fees		5990
	Fund 429 debt payment/trustee	\$ 95,075	\$ 1,018,763	\$ 3,445,575	\$ -	\$ -	per Debt Service schedule including trustee fees		5990
	Fund 430 debt payment/trustee	\$ 499,225	\$ -	\$ -	\$ -	\$ -	per Debt Service schedule including trustee fees		5990
	Use PPD Debt (Fund 428)	\$ (2,211,652)	\$ (743,802)	\$ (3,429,625)	\$ -	\$ -	per Debt Service schedule including trustee fees		
Public Safety Fund 121									
	4990 - transfer from GF	\$ (9,481,543)	\$ (9,950,041)	\$ (10,415,019)	\$ (10,899,646)	\$ (11,404,733)	per policy		



CAPITAL IMPROVEMENTS FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 247,996	\$ 2,237,356	\$ 4,483,054	\$ 4,893,814	\$ 4,893,814	\$ 1,535,712	\$ 830,802	\$ 903,248	\$ 731,222	\$ 907,254
REVENUES:										
Sales Tax	\$5,871,160	\$6,520,217	\$6,609,572	\$6,660,000	\$6,660,000	\$6,793,200	\$6,929,064	\$7,067,645	\$7,208,998	\$7,353,178
Other Revenues	157,052	1,027,660	62,417	55,000	55,000	165,000	1,487,500	565,000	545,000	545,000
TOTAL REVENUE	\$ 6,028,213	\$ 7,547,876	\$ 6,671,988	\$ 6,715,000	\$ 6,715,000	\$ 6,958,200	\$ 8,416,564	\$ 7,632,645	\$ 7,753,998	\$ 7,898,178
EXPENDITURES:										
Public Services										
Public Works	865,588	689,069	831,005	3,397,035	1,207,350	830,109	918,119	816,671	785,966	806,036
Capital Items	4,019,198	4,888,109	5,430,224	8,801,067	7,225,500	6,833,000	7,426,000	6,988,000	6,792,000	6,792,000
TOTAL EXPENDITURES	\$ 4,884,786	\$ 5,577,178	\$ 6,261,229	\$ 12,198,102	\$ 8,432,850	\$ 7,663,109	\$ 8,344,119	\$ 7,804,671	\$ 7,577,966	\$ 7,598,036
TRANSFERS TO / (FROM) OTHER FUNDS	(845,934)	(275,000)	-	(2,125,000)	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 4,038,852	\$ 5,302,178	\$ 6,261,229	\$ 10,073,102	\$ 8,432,850	\$ 7,663,109	\$ 8,344,119	\$ 7,804,671	\$ 7,577,966	\$ 7,598,036
Net Change in Fund Balance	1,989,360	2,245,699	410,759	(3,358,102)	(1,717,850)	(704,909)	72,445	(172,025)	176,032	300,143
FUND BALANCE, DECEMBER 31	<u>\$ 2,237,356</u>	<u>\$ 4,483,054</u>	<u>\$ 4,893,814</u>	<u>\$ 1,535,712</u>	<u>\$ 3,175,964</u>	<u>\$ 830,802</u>	<u>\$ 903,248</u>	<u>\$ 731,222</u>	<u>\$ 907,254</u>	<u>\$ 1,207,397</u>



PARKS FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 1,545,482	\$ 2,407,472	\$ 2,765,153	\$ 5,273,523	\$ 5,273,523	\$ 5,474,124	\$ 5,180,292	\$ 4,780,329	\$ 5,411,671	\$ 6,011,567
REVENUES:										
Sales Tax	\$6,907,181	\$7,670,843	\$7,770,378	\$7,850,000	\$7,850,000	\$8,007,000	\$8,167,140	\$8,330,483	\$8,497,092	\$8,667,034
Intergovernmental	6,400	-	1,050,000	546,250	546,250	-	-	-	-	-
Charges for Services	2,210,479	2,139,579	2,244,205	1,526,465	1,526,465	1,600,360	1,624,261	1,455,465	1,530,465	1,580,465
Other Revenues	28,247	144,638	633,972	100,000	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL REVENUE	\$ 9,152,308	\$ 9,955,060	\$ 11,698,555	\$ 10,022,715	\$ 10,022,715	\$ 9,707,360	\$ 9,891,401	\$ 9,885,948	\$ 10,127,557	\$ 10,347,499
EXPENDITURES:										
Parks Department										
Parks and Recreation	\$3,787,596	\$6,270,551	\$5,254,754	\$6,130,523	\$6,068,362	\$6,016,347	\$6,209,053	\$6,402,376	\$6,603,062	\$6,811,396
Arts and Entertainment	540,720	564,923	708,907	759,545	745,299	771,134	797,930	825,047	853,107	882,144
Aquatics	346,659	356,061	376,331	548,670	524,790	544,329	565,209	586,017	607,607	630,010
CVAC Concession	323,582	332,827	3,410	-	-	-	-	-	-	-
Central Park Concession	69,493	72,254	76,186	86,435	86,435	89,848	93,408	96,943	100,614	104,427
Sports and Wellness	332,888	369,540	491,248	588,885	588,885	611,260	634,555	657,940	682,205	707,381
Capital Items for All Departments	74,385	371,549	41,023	333,316	236,769	250,148	260,032	270,332	281,066	292,253
TOTAL EXPENDITURES	\$ 5,475,323	\$ 8,337,705	\$ 6,951,860	\$ 8,447,374	\$ 8,250,540	\$ 8,283,065	\$ 8,560,187	\$ 8,838,655	\$ 9,127,661	\$ 9,427,611
TRANSFERS TO / (FROM) OTHER FUNDS	2,714,994	1,159,674	1,797,850	\$974,740	974,740	1,318,126	1,331,177	15,950	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 8,190,318	\$ 9,497,379	\$ 8,749,710	\$ 9,422,114	\$ 9,225,280	\$ 9,601,191	\$ 9,891,364	\$ 8,854,605	\$ 9,127,661	\$ 9,427,611
Net Change in Fund Balance	961,990	457,681	2,948,845	600,601	797,435	106,169	36	1,031,342	999,896	919,888
Contribution to Restricted Fund - Synthetic Field Replacement	(100,000)	(100,000)	(150,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Contribution to Restricted Fund - CVAC Improvements			(290,475)							
FUND BALANCE, DECEMBER 31 (Unrestricted)	<u>\$ 2,407,472</u>	<u>\$ 2,765,153</u>	<u>\$ 5,273,523</u>	<u>\$ 5,474,124</u>	<u>\$ 5,670,958</u>	<u>\$ 5,180,292</u>	<u>\$ 4,780,329</u>	<u>\$ 5,411,671</u>	<u>\$ 6,011,567</u>	<u>\$ 6,531,455</u>
Restricted Fund Balance - Synthetic Field Replacement - \$500,000 as of 12/30/2023 Restricted Fund Balance - CVAC Improvements - \$290,475 as of 12/30/2023						Aquatics Center replacement not included in forecast				



PUBLIC SAFETY FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 51,636	\$ 52,767	\$ 39,348	\$ 28,966	\$ 28,966	\$ 16,986	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:										
Sales Tax	2,758,312	3,034,530	3,202,539	3,160,000	3,160,000	3,223,200	3,287,664	3,353,417	3,420,486	3,488,895
Intergovernmental	664,606	559,630	598,632	637,700	637,700	637,700	637,700	637,700	637,700	637,700
Charges for Services	520,779	541,171	502,624	474,100	474,100	474,100	474,100	474,100	474,100	474,100
Court Receipts	23,538	27,231	25,635	27,500	27,500	27,500	27,500	27,500	27,500	27,500
TOTAL REVENUE	\$ 3,967,235	\$ 4,162,562	\$ 4,329,430	\$ 4,299,300	\$ 4,299,300	\$ 4,362,500	\$ 4,426,964	\$ 4,492,717	\$ 4,559,786	\$ 4,628,195
EXPENDITURES:										
Police Department	10,906,572	11,234,654	12,104,257	12,884,514	12,836,566	13,336,072	13,853,795	14,368,830	14,904,358	15,461,203
Capital Items	366,549	356,673	451,614	493,176	493,176	507,971	523,210	538,907	555,074	571,726
TOTAL EXPENDITURES	\$ 11,273,120	\$ 11,591,327	\$ 12,555,871	\$ 13,377,690	\$ 13,329,742	\$ 13,844,043	\$ 14,377,005	\$ 14,907,736	\$ 15,459,431	\$ 16,032,929
TRANSFERS TO / (FROM) OTHER FUNDS	(7,307,016)	(7,415,347)	(8,216,059)	(9,066,410)	(9,018,462)	(9,464,557)	(9,950,041)	(10,415,019)	(10,899,646)	(11,404,733)
TOTAL EXPENDITURES AND TRANSFERS	\$ 3,966,105	\$ 4,175,981	\$ 4,339,812	\$ 4,311,280	\$ 4,311,280	\$ 4,379,486	\$ 4,426,964	\$ 4,492,717	\$ 4,559,786	\$ 4,628,195
% of Annual Budget Spent based on historic 98%				Est. Ann. Savings		276,881	287,540	298,155	309,189	320,659
Net Change in Fund Balance	1,130	(13,418)	(10,382)	(11,980)	(11,980)	(16,986)	-	-	-	-
FUND BALANCE, DECEMBER 31	\$ 52,767	\$ 39,348	\$ 28,966	\$ 16,986	\$ 16,986	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance includes restricted funds of \$28,966 as of 12/31/2023 (estimated) for POST Commission and Inmate Security Anticipate restricted balance to be used by 12/31/2025. All future years forecasted to consume restricted funds in year revenues earned										



SEWER LATERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 373,587	\$ 411,351	\$ 362,097	\$ 397,008	\$ 397,008	\$ 397,008	\$ 388,408	\$ 371,036	\$ 344,717	\$ 309,271
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	437,762	426,636	422,343	430,000	430,000	430,000	430,000	430,000	430,000	430,000
TOTAL REVENUE	\$ 437,762	\$ 426,636	\$ 422,343	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000	\$ 430,000
EXPENDITURES:										
Public Services										
Public Works	\$ 399,998	\$ 475,890	\$ 387,432	\$ 430,000	\$ 430,000	\$ 438,600	\$ 447,372	\$ 456,319	\$ 465,446	\$ 474,755
Capital Items for All Departments	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 399,998	\$ 475,890	\$ 387,432	\$ 430,000	\$ 430,000	\$ 438,600	\$ 447,372	\$ 456,319	\$ 465,446	\$ 474,755
TRANSFERS TO / (FROM) OTHER FUNDS										
TOTAL EXPENDITURES AND TRANSFERS	\$ 399,998	\$ 475,890	\$ 387,432	\$ 430,000	\$ 430,000	\$ 438,600	\$ 447,372	\$ 456,319	\$ 465,446	\$ 474,755
Net Change in Fund Balance	37,764	(49,254)	34,911	-	-	(8,600)	(17,372)	(26,319)	(35,446)	(44,755)
FUND BALANCE, DECEMBER 31	<u>\$ 411,351</u>	<u>\$ 362,097</u>	<u>\$ 397,008</u>	<u>\$ 397,008</u>	<u>\$ 397,008</u>	<u>\$ 388,408</u>	<u>\$ 371,036</u>	<u>\$ 344,717</u>	<u>\$ 309,271</u>	<u>\$ 264,516</u>



POLICE FORFEITURES FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 26,366	\$ 11,249	\$ 41,781	\$ 347,757	\$ 347,757	\$ 297,615	\$ 97,615	\$ 0	\$ 0	\$ 0
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental	-	30,533	317,987	10,000	10,000	10,000	-	-	-	-
TOTAL REVENUE	\$ -	\$ 30,533	\$ 317,987	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Police Department	15,117	-	12,011	60,142	37,675	210,000	97,615	-	-	-
Capital Items for All Departments	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 15,117	\$ -	\$ 12,011	\$ 60,142	\$ 37,675	\$ 210,000	\$ 97,615	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 15,117	\$ -	\$ 12,011	\$ 60,142	\$ 37,675	\$ 210,000	\$ 97,615	\$ -	\$ -	\$ -
Net Change in Fund Balance	(15,117)	30,533	305,976	(50,142)	(27,675)	(200,000)	(97,615)	-	-	-
FUND BALANCE, DECEMBER 31	<u>\$ 11,249</u>	<u>\$ 41,781</u>	<u>\$ 347,757</u>	<u>\$ 297,615</u>	<u>\$ 320,082</u>	<u>\$ 97,615</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



ARPA FUND

STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ -	\$ 3,416	\$ 47,989	\$ 195,090	\$ 195,090	\$ 164,855	\$ 164,855	\$ 164,855	\$ 164,855	\$ 164,855
REVENUES:										
Intergovernmental	\$2,055,100	\$3,559,069	\$2,368,389	\$1,702,358	\$1,283,410	\$0	\$0	\$0	\$0	\$0
Other Revenues	3,417	44,573	147,101	27,818	10,000	-	-	-	-	-
TOTAL REVENUE	\$ 2,058,517	\$ 3,603,642	\$ 2,515,490	\$ 1,730,176	\$ 1,293,410	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Department of Administration										
Information Technology	12,500	-	-	-	-	-	-	-	-	-
Police Department	-	110,714	-	-	-	-	-	-	-	-
Public Services										
Public Works	-	139,477	98,392	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-	-	-
Parks Department										
Parks and Recreation	20,233	117,417	126,657	14,252	-	-	-	-	-	-
Arts and Entertainment	7,798	51,095	98,062	1,084,847	834,629	-	-	-	-	-
Aquatics	-	19,809	1,348	-	-	-	-	-	-	-
Sports and Wellness	-	500,000	-	-	-	-	-	-	-	-
Capital Items for All Departments	13,913	1,620,541	1,043,825	661,312	495,000	-	-	-	-	-
TOTAL EXPENDITURES	\$ 54,444	\$ 2,559,054	\$ 1,368,284	\$ 1,760,411	\$ 1,329,629	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	2,000,656	1,000,015	1,000,105	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 2,055,100	\$ 3,559,069	\$ 2,368,389	\$ 1,760,411	\$ 1,329,629	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	3,416	44,573	147,101	(30,235)	(36,219)	-	-	-	-	-
FUND BALANCE, DECEMBER 31	<u>\$ 3,416</u>	<u>\$ 47,989</u>	<u>\$ 195,090</u>	<u>\$ 164,855</u>	<u>\$ 158,871</u>	<u>\$ 164,855</u>	<u>\$ 164,855</u>	<u>\$ 164,855</u>	<u>\$ 164,855</u>	<u>\$ 164,855</u>
<p>\$1,702,358.67 deferred revenue as of 12/31/2023. Per Guidelines we recognize revenue as expenditures are incurred. Investment Interest recognized as received. Estimated Fund Balance as of 12/31/2024 is related to a portion of interest earned 2021-2024.</p>						<p>Balance is related to unrestricted interest earnings</p>				



CHESTERFIELD VALLEY SPECIAL ALLOCATION FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 337,090	\$ 320,886	\$ 831,565	\$ 3,802,550	\$ 3,709,898	\$ 3,709,898	\$ 3,729,898	\$ 3,749,898	\$ 3,769,898	\$ 3,789,898
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	14,041	523,934	2,982,983	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL REVENUE	\$ 14,041	\$ 523,934	\$ 2,982,983	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
EXPENDITURES:										
Public Services										
Public Works	\$30,245	\$13,255	\$11,998	\$122,652	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Capital Items for All Departments										
TOTAL EXPENDITURES	\$ 30,245	\$ 13,255	\$ 11,998	\$ 122,652	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TRANSFERS TO / (FROM) OTHER FUNDS										
TOTAL EXPENDITURES AND TRANSFERS	\$ 30,245	\$ 13,255	\$ 11,998	\$ 122,652	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Net Change in Fund Balance	(16,204)	510,679	2,970,985	(92,652)	20,000	20,000	20,000	20,000	20,000	20,000
FUND BALANCE, DECEMBER 31	<u>\$ 320,886</u>	<u>\$ 831,565</u>	<u>\$ 3,802,550</u>	<u>\$ 3,709,898</u>	<u>\$ 3,729,898</u>	<u>\$ 3,729,898</u>	<u>\$ 3,749,898</u>	<u>\$ 3,769,898</u>	<u>\$ 3,789,898</u>	<u>\$ 3,809,898</u>
Other Revenues includes proceeds from selling land to Monarch-Chesterfield Levee District in July 2023.										



PARKS CONSTRUCTION 2020 STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 1,649,414	\$ 1,597,428	\$ 1,571,496	\$ 1,019,460	\$ 1,019,460	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	191	14,068	54,858	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 191	\$ 14,068	\$ 54,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Parks Department										
Parks and Recreation	\$52,177	\$40,000	\$606,894	\$1,019,460	\$1,016,331	\$0	\$0	\$0	\$0	\$0
Capital Items for All Departments										
Debt Service										
TOTAL EXPENDITURES	\$ 52,177	\$ 40,000	\$ 606,894	\$ 1,019,460	\$ 1,016,331	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 52,177	\$ 40,000	\$ 606,894	\$ 1,019,460	\$ 1,016,331	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(51,986)	(25,932)	(552,036)	(1,019,460)	(1,016,331)	-	-	-	-	-
FUND BALANCE, DECEMBER 31	<u>\$ 1,597,428</u>	<u>\$ 1,571,496</u>	<u>\$ 1,019,460</u>	<u>\$ (0)</u>	<u>\$ 3,129</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>



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

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 36,637	\$ 68,302	\$ 75,482	\$ 74,801	\$ 74,801	\$ 73,691	\$ 72,581	\$ 71,471	\$ 70,360	\$ 69,251
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	269,450	60,380	52,519	52,090	52,090	52,089	52,089	52,089	52,089	52,089
TOTAL REVENUE	\$ 269,450	\$ 60,380	\$ 52,519	\$ 52,090	\$ 52,090	\$ 52,089	\$ 52,089	\$ 52,089	\$ 52,089	\$ 52,089
EXPENDITURES:										
Public Services										
Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Items for All Departments										
Debt Service	\$237,785	\$53,200	\$53,199	\$53,200	\$53,200	\$53,200	\$53,200	\$53,200	\$53,199	\$53,199
TOTAL EXPENDITURES	\$ 237,785	\$ 53,200	\$ 53,199	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,199	\$ 53,199
TRANSFERS TO / (FROM) OTHER FUNDS	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 237,785	\$ 53,200	\$ 53,199	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,199	\$ 53,199
Net Change in Fund Balance	31,665	7,180	(681)	(1,110)	(1,110)	(1,110)	(1,110)	(1,110)	(1,110)	(1,110)
FUND BALANCE, DECEMBER 31	\$ 68,302	\$ 75,482	\$ 74,801	\$ 73,691	\$ 73,691	\$ 72,581	\$ 71,471	\$ 70,360	\$ 69,251	\$ 68,141



CITY HALL DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 2,504,519	\$ 1,025,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	6	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Department of Administration										
Capital Items for All Departments										
Debt Service	\$1,487,650	\$1,026,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$ 1,487,650	\$ 1,026,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(8,126)	(1,215)	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 1,479,524	\$ 1,025,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(1,479,518)	(1,025,001)	-	-	-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	<u>\$ 1,025,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
This debt was paid off on February 15, 2022.										



2013 PARKS BOND DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ (993)	\$ 7	\$ 1,568	\$ 2,099	\$ 2,099	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	7	2,575	3,310	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 7	\$ 2,575	\$ 3,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Parks Department										
Capital Items for All Departments										
Debt Service	\$2,295,625	\$2,361,500	\$2,436,250	\$2,512,250	\$2,512,250	\$2,586,300	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$ 2,295,625	\$ 2,361,500	\$ 2,436,250	\$ 2,512,250	\$ 2,512,250	\$ 2,586,300	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(2,296,618)	(2,360,486)	(2,433,471)	(2,510,151)	(2,512,250)	(2,586,300)	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ (993)	\$ 1,015	\$ 2,779	\$ 2,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	1,000	1,561	531	(2,099)	-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	<u>\$ 7</u>	<u>\$ 1,568</u>	<u>\$ 2,099</u>	<u>\$ (0)</u>	<u>\$ 2,099</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>
Debt is scheduled to be paid off in December 2025										



2016 PARKS BOND DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 272	\$ 1	\$ 382	\$ 433	\$ 433	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	1	384	470	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 1	\$ 384	\$ 470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Parks Department										
Capital Items for All Departments										
Debt Service	\$350,028	\$350,628	\$346,328	\$350,378	\$350,378	\$349,178	\$1,056,216	\$0	\$0	\$0
TOTAL EXPENDITURES	\$ 350,028	\$ 350,628	\$ 346,328	\$ 350,378	\$ 350,378	\$ 349,178	\$ 1,056,216	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(349,756)	(350,625)	(345,909)	(349,945)	(350,378)	(349,178)	(1,056,216)	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 272	\$ 2	\$ 419	\$ 433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(270)	381	51	(433)	-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	\$ 1	\$ 382	\$ 433	\$ 0	\$ 433	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



2014 PARKS BOND DEBT SERVICE FUND STATEMENT OF REVENUES AND EXPENDITURES

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 3,559,127	\$ 7,305,522	\$ 8,510,237	\$ 11,165,779	\$ 11,165,779	\$ 8,097,927	\$ 5,555,794	\$ 4,703,825	\$ 0	\$ 0
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	0	20,400	283,247	60,000	60,000	-	-	-	-	-
TOTAL REVENUE	\$ 0	\$ 20,400	\$ 283,247	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Parks Department										
Capital Items for All Departments										
Debt Service	\$750	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$ 750	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(3,747,144)	(1,184,316)	(2,374,295)	3,127,852	3,127,852	2,542,133	851,969	4,703,825	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ (3,746,394)	\$ (1,184,316)	\$ (2,372,295)	\$ 3,127,852	\$ 3,127,852	\$ 2,542,133	\$ 851,969	\$ 4,703,825	\$ -	\$ -
Net Change in Fund Balance	3,746,394	1,204,716	2,655,542	(3,067,852)	(3,067,852)	(2,542,133)	(851,969)	(4,703,825)	-	-
FUND BALANCE, DECEMBER 31	<u>\$ 7,305,522</u>	<u>\$ 8,510,237</u>	<u>\$ 11,165,779</u>	<u>\$ 8,097,927</u>	<u>\$ 8,097,927</u>	<u>\$ 5,555,794</u>	<u>\$ 4,703,825</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<p>The fund balance includes pre-paid debt reserve for Parks debt to be paid off in 2027. Assumes we exercise first call options in December 2026 and December 2027. Will pay off debt two years early.</p>										



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

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 2,418	\$ 0	\$ 55	\$ 63	\$ 63	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Other Revenues	0	57	124	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 0	\$ 57	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Parks Department										
Capital Items for All Departments										
Debt Service	104,492	96,355	95,025	95,075	95,075	95,075	1,565,075	4,719,775	-	-
TOTAL EXPENDITURES	\$ 104,492	\$ 96,355	\$ 95,025	\$ 95,075	\$ 95,075	\$ 95,075	\$ 1,565,075	\$ 4,719,775	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(102,074)	(96,353)	(94,909)	(95,012)	(95,075)	(95,075)	(1,565,075)	(4,719,775)	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 2,418	\$ 2	\$ 116	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(2,418)	55	8	(63)	-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	<u>\$ 0</u>	<u>\$ 55</u>	<u>\$ 63</u>	<u>\$ 0</u>	<u>\$ 63</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



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

	2021 ACTUAL (AUDITED)	2022 ACTUAL (AUDITED)	2023 ACTUAL (AUDITED)	2024 PROJECTED	2024 BUDGET (ADOPTED)	FORECAST 2025	FORECAST 2026	FORECAST 2027	FORECAST 2028	FORECAST 2029
FUND BALANCE, JANUARY 1	\$ 2,592	\$ 1	\$ 645	\$ 2,029	\$ 2,029	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES:										
Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	1	648	2,120	-	-	-	-	-	-	-
TOTAL REVENUE	\$ 1	\$ 648	\$ 2,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:										
Parks Department										
Capital Items for All Departments										
Debt Service	\$311,513	\$618,620	\$1,573,750	\$1,495,300	\$1,495,300	1,267,850	-	-	-	-
TOTAL EXPENDITURES	\$ 311,513	\$ 618,620	\$ 1,573,750	\$ 1,495,300	\$ 1,495,300	\$ 1,267,850	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO / (FROM) OTHER FUNDS	(308,921)	(618,616)	(1,573,014)	(1,493,271)	(1,495,300)	(1,267,850)	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	\$ 2,592	\$ 4	\$ 736	\$ 2,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	(2,591)	645	1,384	(2,029)	-	-	-	-	-	-
FUND BALANCE, DECEMBER 31	<u>\$ 1</u>	<u>\$ 645</u>	<u>\$ 2,029</u>	<u>\$ 0</u>	<u>\$ 2,029</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
						Debt scheduled to be paid off in 2025.				

