

General Fund Summary

	<u>Audited</u> <u>FY18</u>	<u>Audited</u> <u>FY19</u>	<u>Audited</u> <u>FY20</u>	<u>Adusted</u> <u>FY21</u>	<u>Estimated</u> <u>FY21</u>	<u>Adopted</u> <u>FY22</u>	<u>Change</u> <u>Adj FY21-22</u>	<u>% Change</u> <u>Adj FY21-22</u>
REVENUES								
Taxes and utility fees	16,511,119	17,485,510	17,834,681	18,225,744	17,573,910	18,473,270	247,526	1.4%
Licenses and permits	107,513	84,908	66,942	83,606	84,000	104,500	20,894	25.0%
Fines and forfeitures	253,980	195,802	174,189	210,000	176,000	176,000	(34,000)	-16.2%
Use of money and property	126,545	330,940	345,338	57,900	45,240	49,240	(8,660)	-15.0%
Charges for service	1,188,260	1,228,834	980,290	558,366	492,508	808,331	249,965	44.8%
Intergovernmental	6,071,029	6,213,141	6,322,336	6,418,371	6,329,805	7,464,933	1,046,562	16.3%
Miscellaneous	111,121	194,199	163,187	79,675	44,212	63,000	(16,675)	-20.9%
Total Revenues	24,369,567	25,733,334	25,886,963	25,633,662	24,745,675	27,139,274	1,505,612	5.9%
EXPENDITURES								
General Government	2,905,388	3,056,001	3,009,773	3,594,042	3,219,305	3,893,656	299,614	8.3%
Police	7,685,288	7,917,412	8,385,135	8,883,292	8,936,094	9,318,722	435,430	4.9%
Public Works	4,738,309	5,073,497	4,941,626	5,421,867	4,733,486	5,866,480	444,613	8.2%
Recreation	1,748,827	1,907,344	1,768,952	1,740,149	1,296,386	1,930,634	190,485	10.9%
Housing and Community Development	1,329,781	1,454,808	1,683,213	1,904,484	1,659,772	2,109,417	204,933	10.8%
Communications	512,517	507,869	529,330	614,918	511,444	727,996	113,078	18.4%
Library	1,270,738	1,319,114	1,317,662	1,433,334	1,186,478	1,361,464	(71,870)	-5.0%
Non-Departmental	1,220,628	1,400,240	1,157,120	2,511,975	2,005,304	1,702,417	(809,558)	-32.2%
Capital Outlay**	2,070,491	3,463,316	2,555,994	6,387,705	2,749,236	7,619,002	1,231,297	19.3%
Debt Service	982,447	919,868	916,403	743,005	743,005	871,460	128,455	17.3%
Total Expenditures	24,464,414	27,019,468	26,265,208	33,234,771	27,040,510	35,401,249	2,166,478	6.5%
Excess (deficiency) of revenues over expenditures	(94,847)	(1,286,134)	(378,245)	(7,601,109)	(2,294,835)	(8,261,975)	(660,866)	8.7%
OTHER FINANCING SOURCES (USES)								
Bond proceeds	9,125,459	-	-	-	-	-	-	
Capital lease	-	-	-	-	-	-	-	
Sale of property	-	-	-	-	-	-	-	
Operating transfers in (out)	(58,180)	(41,718)	-	-	-	(65,000)	-	
Total Other Financing Sources (Uses)	9,067,279	(41,718)	-	-	-	(65,000)	-	
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	8,972,432	(1,327,852)	(378,245)	(7,601,109)	(2,294,835)	(8,326,975)	(660,866)	8.7%
FUND BALANCE								
Beginning of year	13,097,678	22,070,110	20,742,258	20,364,013	20,364,013	18,069,179	(2,294,835)	-11.3%
End of year	22,070,110	20,742,258	20,364,013	12,762,904	18,069,179	9,742,204	(3,020,700)	-23.7%

** Note: The FY22 budgeted expenditure (\$4.7 million) of the Library Construction is partially funded by 2017 Series Bond designated to the restricted bond reserve and partially by the State Grant in the Special Revenue Fund.

General Fund Revenues

<u>REVENUES BY SOURCE</u>	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Audited FY20</u>	<u>Adjusted FY21</u>	<u>Estimated FY21</u>	<u>Adopted FY22</u>	<u>Change Adj FY21-22</u>	<u>% Change Adj FY21-22</u>
Taxes and Utility Fees								
Real Property	12,094,212	12,621,745	13,132,607	13,548,565	13,527,910	13,917,270	368,705	2.7%
Personal Property	404,640	445,678	353,659	300,000	(150,000)	150,000	(150,000)	-50.0%
RR and Public Utilities	230,185	242,116	202,230	242,000	200,000	200,000	(42,000)	-17.4%
Penalties and Interest	37,561	46,162	49,438	46,000	31,000	40,000	(6,000)	-13.0%
Admission and Amusement	127,029	138,280	98,162	69,300	15,000	60,000	(9,300)	-13.4%
Additions and Abatements	(46,782)	(15,833)	(14,360)	(18,500)	(3,000)	(14,000)	4,500	-24.3%
Highway	360,336	395,435	447,113	453,379	453,000	470,000	16,621	3.7%
Income Tax	3,303,938	3,611,927	3,565,831	3,585,000	3,500,000	3,650,000	65,000	1.8%
							-	
Total--Taxes and Utility Fees	16,511,119	17,485,510	17,834,681	18,225,744	17,573,910	18,473,270	247,526	1.4%
							-	
Licenses and Permits	107,513	84,908	66,942	83,606	84,000	104,500	20,894	25.0%
							-	
Fines and Forfeitures	253,980	195,802	174,189	210,000	176,000	176,000	(34,000)	-16.2%
							-	
Use of Money and Property	126,545	330,940	345,338	57,900	45,240	49,240	(8,660)	-15.0%
Charges for Services								
Inspection Fees	325,942	314,765	321,593	321,000	321,000	321,000	-	0.0%
Public Parking Facilities	107,907	103,160	92,324	61,500	40,000	50,000	(11,500)	-18.7%
Waste Collection & Disposal Charges	64,592	62,643	47,235	48,000	61,633	62,000	14,000	29.2%
Recreation Programs and Services	565,872	615,539	425,478	18,566	33,015	311,671	293,105	1578.7%
Library Fines and Fees	16,457	15,781	9,550	15,000	400	-	(15,000)	-100.0%
Passport Services	59,860	64,855	41,380	50,000	3,000	30,000	(20,000)	-40.0%
EV Charger	4,797	9,505	4,025	4,000	1,260	1,260	(2,740)	-68.5%
Telephone Commissions	18	7	-	-	-	-	-	0.0%
Special Trash Pickup	10,467	12,005	9,727	10,000	9,000	9,800	(200)	-2.0%
Recyclable Sales	184	342	292	300	900	300	-	0.0%
Mulch Sales	21,827	22,416	25,324	22,000	22,000	22,000	-	0.0%
Advertising--Bus Shelters	4,617	1,992	293	2,100	300	300	(1,800)	-85.7%
Farmer's Market	5,720	5,824	3,069	5,900	-	-	(5,900)	-100.0%
							-	
Total--Charges for Services	1,188,260	1,228,834	980,290	558,366	492,508	808,331	249,965	44.8%
Intergovernmental Revenues								
Police Protection (State)	457,251	453,058	461,499	445,000	445,000	452,000	7,000	1.6%
Federal Emergency/Homeland Grant	-	-	50,158	-	22,000	-	-	
CARES Act	-	-	124,151	279,499	279,499	-	(279,499)	-100.0%
Revenue -ARPA	-	-	-	-	-	1,191,900	1,191,900	100.0%
State & County Projects	10,595	93,540	19,177	-	-	-	-	0.0%
Bank Share Tax	5,643	5,643	5,643	5,643	5,643	5,643	-	0.0%
Library Aid	168,704	186,058	182,499	185,973	185,000	176,742	(9,231)	-5.0%
Police Rebate	1,013,685	1,104,672	1,172,721	1,126,000	1,126,000	1,263,255	137,255	12.2%
In Lieu of Police	2,515,147	2,515,147	2,515,147	2,615,740	2,515,147	2,575,799	(39,941)	-1.5%
In Lieu of Roads Maintenance	743,199	743,199	743,199	743,199	743,199	761,121	17,922	2.4%
In Lieu of Parks Maintenance	72,913	72,913	72,913	72,913	72,913	74,671	1,758	2.4%
In Lieu of Crossing Guard	182,384	182,384	182,384	182,384	182,384	186,782	4,398	2.4%
Takoma/Langley Rec. Agreement	85,020	85,020	85,020	85,020	85,020	85,020	-	0.0%
Hotel Motel Tax	121,430	117,251	92,027	59,000	54,000	90,000	31,000	52.5%
Cable Franchise Fees	244,920	231,298	215,745	214,000	214,000	212,000	(2,000)	-0.9%
Cable--Operating	450,138	422,957	400,051	404,000	400,000	390,000	(14,000)	-3.5%
							-	
Total--Intergovernmental Revenues	6,071,029	6,213,141	6,322,334	6,418,371	6,329,805	7,464,933	1,046,562	16.3%

General Fund Revenues

(continued)

<u>REVENUES BY SOURCE</u>	<u>Audited</u> <u>FY18</u>	<u>Audited</u> <u>FY19</u>	<u>Audited</u> <u>FY20</u>	<u>Adopted</u> <u>FY21</u>	<u>Estimated</u> <u>FY21</u>	<u>Adopted</u> <u>FY22</u>	<u>Change</u> <u>Adj FY21-22</u>	<u>% Change</u> <u>Adj FY21-22</u>
Miscellaneous								
Tree Fund	25,000	25,000	25,000	25,000	25,000	25,000	-	0.0%
Sales of Impounded Property	-	-	-	-	212	-	-	0.0%
Other Miscellaneous	17,002	23,441	60,745	23,000	15,000	15,000	(8,000)	-34.8%
Insurance Claims	20,787	7,918	21,004	3,000	3,000	3,000	-	0.0%
Administrative Fees--Parking	3,625	2,305	75	2,000	-	-	(2,000)	-100.0%
Federal Grant	3,200	7,907	7,675	5,675	-	-	(5,675)	-100.0%
Sale of City Property	40,400	21,439	44,788	20,000	1,000	20,000	-	0.0%
Donations	1,107	106,187	3,900	1,000	-	-	(1,000)	-100.0%
	-	-	-	-	-	-	-	-
Total--Miscellaneous	111,121	194,198	163,187	79,675	44,212	63,000	(16,675)	-20.9%
	-	-	-	-	-	-	-	-
Total General Fund Revenues	24,369,567	25,733,334	25,886,959	25,633,662	24,745,675	27,139,274	1,505,612	5.9%

General Fund Summary-Expenditures

	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Audited FY20</u>	<u>Adjusted FY21</u>	<u>Estimated FY21</u>	<u>Adopted FY22</u>	<u>Change Adj FY21-22</u>	<u>% Change Adj FY21-22</u>
General Government								
1110 Legislative								
Personnel Expenses	109,428	112,316	115,144	116,509	108,746	114,523	(1,986)	-1.7%
Other Operating Expenses	90,129	100,266	62,146	127,419	113,339	58,541	(68,878)	-54.1%
Total	199,557	212,582	177,290	243,928	222,085	173,064	(70,864)	-29.1%
1120 City Administration								
Personnel Expenses	529,662	547,948	517,368	512,500	444,386	613,802	101,302	19.8%
Other Operating Expenses	94,274	142,626	118,037	189,850	181,200	337,406	147,556	77.7%
Total	623,936	690,574	635,405	702,350	625,586	951,208	248,858	35.4%
1130 Finance								
Personnel Expenses	516,013	544,839	542,149	608,773	496,612	636,547	27,774	4.6%
Other Operating Expenses	73,979	85,280	77,844	105,632	94,124	132,665	27,033	25.6%
Total	589,992	630,119	619,993	714,405	590,736	769,212	54,807	7.7%
1140 Legal								
Personnel Expenses	-	-	-	-	-	-	-	-
Other Operating Expenses	212,731	235,046	248,106	361,200	359,000	254,000	(107,200)	-29.7%
Total	212,731	235,046	248,106	361,200	359,000	254,000	(107,200)	-29.7%
1150 Information System								
Personnel Expenses	376,275	406,041	442,439	487,000	426,944	512,560	25,560	5.2%
Other Operating Expenses	220,060	191,743	212,278	288,383	293,002	353,379	64,996	22.5%
Total	596,335	597,784	654,717	775,383	719,946	865,939	90,556	11.7%
1160 Human Resources								
Personnel Expenses	310,565	355,441	315,635	341,000	294,156	386,525	45,525	13.4%
Other Operating Expenses	83,047	76,583	97,481	177,300	156,687	156,558	(20,742)	-11.7%
Total	393,612	432,024	413,116	518,300	450,843	543,083	24,783	4.8%
1170 City Clerk								
Personnel Expenses	269,223	235,666	242,762	257,914	233,057	315,034	57,120	22.1%
Other Operating Expenses	20,002	22,203	18,383	20,562	18,052	22,115	1,553	7.6%
Total	289,225	257,869	261,145	278,476	251,109	337,149	58,673	21.1%
Total General Government	2,905,387	3,055,998	3,009,772	3,594,042	3,219,305	3,893,655	299,613	8.3%
Police								
2100 Office of Chief								
Personnel Expenses	299,351	524,889	669,914	665,930	643,171	684,758	18,828	2.8%
Other Operating Expenses	268,516	296,423	264,589	388,786	365,214	388,902	116	0.0%
Total	567,867	821,312	934,503	1,054,716	1,008,385	1,073,660	18,944	1.8%
2200 Communications								
Personnel Expenses	432,884	515,982	587,071	576,208	497,914	593,082	16,874	2.9%
Other Operating Expenses	38,841	23,485	23,233	33,140	33,140	34,735	1,595	4.8%
Total	471,725	539,467	610,304	609,348	531,054	627,817	18,469	3.0%
2300 Operations/Patrol								
Personnel Expenses	3,741,419	3,637,521	3,922,174	3,889,845	4,368,639	4,008,367	118,522	3.0%
Other Operating Expenses	179,374	128,824	112,510	161,860	131,897	119,411	(42,449)	-26.2%
Total	3,920,793	3,766,345	4,034,684	4,051,705	4,500,536	4,127,778	76,073	1.9%
2400 CID Investigations								
Personnel Expenses	1,550,660	1,392,511	1,491,678	1,700,380	1,569,241	1,933,461	233,081	13.7%
Other Operating Expenses	49,284	49,413	47,414	64,160	60,899	71,552	7,392	11.5%
Total	1,599,944	1,441,924	1,539,092	1,764,540	1,630,140	2,005,013	240,473	13.6%

General Fund Summary-Expenditures

	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Audited FY20</u>	<u>Adjusted FY21</u>	<u>Estimated FY21</u>	<u>Adopted FY22</u>	<u>Change Adj FY21-22</u>	<u>% Change Adj FY21-22</u>
2500 Administration								
Personnel Expenses	691,648	837,594	754,345	698,917	661,585	781,338	82,421	11.8%
Other Operating Expenses	107,090	113,240	99,415	134,688	80,895	133,543	(1,145)	-0.9%
Total	798,738	950,834	853,760	833,605	742,480	914,881	81,276	9.7%
2600 Neighborhood Services								
Personnel Expenses	312,900	364,032	378,795	455,250	413,870	470,283	15,033	3.3%
Other Operating Expenses	13,321	55,869	33,997	114,128	109,628	99,290	(14,838)	-13.0%
Total	326,221	419,901	412,792	569,378	523,498	569,573	195	0.0%
Total Police								
	7,685,288	7,939,783	8,385,135	8,883,292	8,936,093	9,318,722	435,430	4.9%
Public Works								
3100 Administration								
Personnel Expenses	378,440	412,459	254,642	354,768	276,683	426,178	71,410	20.1%
Other Operating Expenses	122,814	199,411	58,029	53,231	41,365	48,382	(4,849)	-9.1%
Total	501,254	611,870	312,671	407,999	318,048	474,560	66,561	16.3%
3200 Building Maintenance								
Personnel Expenses	452,857	467,972	424,912	506,877	405,072	497,156	(9,721)	-1.9%
Other Operating Expenses	382,419	420,067	432,547	495,500	442,499	462,400	(33,100)	-6.7%
Total	835,276	888,039	857,459	1,002,377	847,571	959,556	(42,821)	-4.3%
3300 Equipment Maintenance								
Personnel Expenses	285,162	307,736	247,506	295,434	274,058	295,698	264	0.1%
Other Operating Expenses	188,226	223,068	186,179	218,620	178,302	206,629	(11,991)	-5.5%
Total	473,388	530,804	433,685	514,054	452,360	502,327	(11,727)	-2.3%
3400 Right of Way								
Personnel Expenses	660,387	724,561	654,728	660,804	572,274	695,845	35,041	5.3%
Other Operating Expenses	409,179	411,183	372,856	274,289	224,400	277,145	2,856	1.0%
Total	1,069,566	1,135,744	1,027,584	935,093	796,674	972,990	37,897	4.1%
3500 Solid Waste								
Personnel Expenses	733,411	746,586	833,096	788,700	792,236	806,326	17,626	2.2%
Other Operating Expenses	319,728	345,372	420,191	406,824	444,800	440,715	33,891	8.3%
Total	1,053,139	1,091,958	1,253,287	1,195,524	1,237,036	1,247,041	51,517	4.3%
3600 Sustainability								
Personnel Expenses	-	-	151,087	194,264	150,567	193,855	(409)	-0.2%
Other Operating Expenses	-	3,374	57,072	343,075	261,850	342,850	(225)	-0.1%
Total	-	3,374	208,159	537,339	412,417	536,705	(634)	-0.1%
3700 Vegetation Management								
Personnel Expenses	233,193	194,594	244,686	252,762	162,786	366,673	113,911	45.1%
Other Operating Expenses	25,173	24,723	29,108	29,600	27,500	29,600	-	0.0%
Total	258,366	219,317	273,794	282,362	190,286	396,273	113,911	40.3%
3800 Urban Forest								
Personnel Expenses	112,083	120,469	96,802	90,350	74,320	124,897	34,547	38.2%
Other Operating Expenses	108,665	144,383	191,047	168,850	151,850	204,850	36,000	21.3%
Total	220,748	264,852	287,849	259,200	226,170	329,747	70,547	27.2%
3900 City Engineer								
Personnel Expenses	206,808	214,740	203,955	167,718	140,425	173,431	5,713	3.4%
Other Operating Expenses	119,764	111,976	83,183	120,200	112,500	273,850	153,650	127.8%
Total	326,572	326,716	287,138	287,918	252,925	447,281	159,363	55.4%
Total Public Works								
	4,738,309	5,072,674	4,941,626	5,421,866	4,733,487	5,866,480	444,614	8.2%

General Fund Summary-Expenditures

	Audited FY18	Audited FY19	Audited FY20	Adjusted FY21	Estimated FY21	Adopted FY22	Change Adj FY21-22	% Change Adj FY21-22
Recreation								
4100 Administration								
Personnel Expenses	276,351	460,317	481,063	430,273	403,331	443,792	13,519	3.1%
Other Operating Expenses	70,438	81,015	78,298	92,753	61,292	90,550	(2,203)	-2.4%
Total	<u>346,789</u>	<u>541,332</u>	<u>559,361</u>	<u>523,026</u>	<u>464,623</u>	<u>534,342</u>	<u>11,316</u>	<u>2.2%</u>
4200 Outreach								
Personnel Expenses	28,395	201,556	209,997	210,401	164,291	218,894	8,493	4.0%
Other Operating Expenses	1,076	52,419	20,423	56,850	36,350	51,650	(5,200)	-9.1%
Total	<u>29,471</u>	<u>253,975</u>	<u>230,420</u>	<u>267,251</u>	<u>200,641</u>	<u>270,544</u>	<u>3,293</u>	<u>1.2%</u>
4300 Recreation Center								
Personnel Expenses	210,948	150,289	151,151	94,318	74,817	157,412	63,094	66.9%
Other Operating Expenses	39,955	33,216	26,053	40,600	24,700	35,400	(5,200)	-12.8%
Total	<u>250,903</u>	<u>183,505</u>	<u>177,204</u>	<u>134,918</u>	<u>99,517</u>	<u>192,812</u>	<u>57,894</u>	<u>42.9%</u>
4400 Community Programs								
Personnel Expenses	118,292	154,737	158,617	165,654	128,102	181,149	15,495	9.4%
Other Operating Expenses	65,025	60,299	45,180	54,925	33,001	47,550	(7,375)	-13.4%
Total	<u>183,317</u>	<u>215,036</u>	<u>203,797</u>	<u>220,579</u>	<u>161,103</u>	<u>228,699</u>	<u>8,120</u>	<u>3.7%</u>
4500 Facilities and Athletic Fields								
Personnel Expenses	14,764	-	-	-	-	-	-	-
Other Operating Expenses	46,033	82,180	58,615	83,500	69,000	84,500	1,000	1.2%
Total	<u>60,797</u>	<u>82,180</u>	<u>58,615</u>	<u>83,500</u>	<u>69,000</u>	<u>84,500</u>	<u>1,000</u>	<u>1.2%</u>
4600 Camps								
Personnel Expenses	76,451	67,290	46,124	14,009	7,000	93,108	79,099	564.6%
Other Operating Expenses	40,285	58,018	45,620	25,420	17,200	16,100	(9,320)	-36.7%
Total	<u>116,736</u>	<u>125,308</u>	<u>91,744</u>	<u>39,429</u>	<u>24,200</u>	<u>109,208</u>	<u>69,779</u>	<u>177.0%</u>
4700 After School Programs								
Personnel Expenses	91,854	106,204	69,506	48,903	28,700	122,148	73,245	149.8%
Other Operating Expenses	7,107	7,807	7,075	4,850	3,850	13,050	8,200	169.1%
Total	<u>98,961</u>	<u>114,011</u>	<u>76,581</u>	<u>53,753</u>	<u>32,550</u>	<u>135,198</u>	<u>81,445</u>	<u>151.5%</u>
4800 Community Center								
Personnel Expenses	528,204	282,861	288,647	322,293	183,252	279,931	(42,362)	-13.1%
Other Operating Expenses	133,649	109,134	82,582	95,400	61,500	95,400	-	0.0%
Total	<u>661,853</u>	<u>391,995</u>	<u>371,229</u>	<u>417,693</u>	<u>244,752</u>	<u>375,331</u>	<u>(42,362)</u>	<u>-10.1%</u>
Total Recreation	1,748,827	1,907,342	1,768,951	1,740,149	1,296,386	1,930,634	190,485	10.9%
Housing and Community Development								
5400 Planning								
Personnel Expenses	236,749	274,595	327,649	353,877	260,136	368,941	15,064	4.3%
Other Operating Expenses	174,493	59,438	9,082	163,544	153,644	80,701	(82,843)	-50.7%
Total	<u>411,242</u>	<u>334,033</u>	<u>336,731</u>	<u>517,421</u>	<u>413,780</u>	<u>449,642</u>	<u>(67,779)</u>	<u>-13.1%</u>

General Fund Summary-Expenditures

	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Audited FY20</u>	<u>Adjusted FY21</u>	<u>Estimated FY21</u>	<u>Adopted FY22</u>	<u>Change Adj FY21-22</u>	<u>% Change Adj FY21-22</u>
5500 HCD Administration								
Personnel Expenses	271,859	257,572	149,466	100,000	98,352	277,495	177,495	177.5%
Other Operating Expenses	35,871	41,551	32,184	45,032	26,052	47,884	2,852	6.3%
Total	307,730	299,123	181,650	145,032	124,404	325,379	180,347	124.3%
5600 Economic Development								
Personnel Expenses	-	58,857	161,920	179,440	137,070	178,566	(874)	-0.5%
Other Operating Expenses	-	82,962	196,133	163,500	163,500	184,872	21,372	13.1%
Total	-	141,819	358,053	342,940	300,570	363,438	20,498	6.0%
5700 Arts & Humanities								
Personnel Expenses	-	1,254	72,894	57,066	45,570	73,855	16,789	29.4%
Other Operating Expenses	-	41	11,417	19,396	32,742	14,450	(4,946)	-25.5%
Total	-	1,295	84,311	76,462	78,312	88,305	11,843	15.5%
5800 Housing & Community Services								
Personnel Expenses	318,867	374,779	407,472	440,826	360,903	475,174	34,348	7.8%
Other Operating Expenses	291,942	304,360	314,995	381,803	381,803	407,478	25,675	6.7%
Total	610,809	679,139	722,467	822,629	742,706	882,652	60,023	7.3%
Total Housing & Community	1,329,781	1,455,409	1,683,212	1,904,484	1,659,772	2,109,416	204,932	10.8%
Communications 6000								
Personnel Expenses	385,329	381,297	408,603	465,840	366,945	537,330	71,490	15.3%
Other Operating Expenses	127,188	126,572	120,727	149,078	144,499	190,666	41,588	27.9%
Total	512,517	507,869	529,330	614,918	511,444	727,996	113,078	18.4%
Total Communications	512,517	507,869	529,330	614,918	511,444	727,996	113,078	18.4%
Library								
7000 Library								
Personnel Expenses	1,002,972	1,045,143	1,073,370	1,142,456	981,007	1,108,453	(34,003)	-3.0%
Other Operating Expenses	170,640	171,247	148,981	179,540	117,300	143,930	(35,610)	-19.8%
Total	1,173,612	1,216,390	1,222,351	1,321,996	1,098,307	1,252,383	(69,613)	-5.3%
7200 Computer Center								
Personnel Expenses	95,325	98,450	94,677	106,037	88,171	101,581	(4,456)	-4.2%
Other Operating Expenses	1,801	4,273	634	5,300	-	7,500	2,200	41.5%
Total	97,126	102,723	95,311	111,337	88,171	109,081	(2,256)	-2.0%
Total Library	1,270,738	1,319,113	1,317,662	1,433,333	1,186,478	1,361,464	(71,869)	-5.0%
Personnel Total	15,858,729	16,579,098	17,192,044	17,753,296	16,334,389	19,248,168	1,494,872	8.4%
Operating Exp Total	4,332,118	4,679,090	4,443,644	5,838,788	5,208,576	5,960,199	121,411	2.1%
Departmental Total	20,190,847	21,258,188	21,635,688	23,592,084	21,542,965	25,208,367	1,616,283	6.9%

General Fund Summary-Expenditures

	<u>Audited FY18</u>	<u>Audited FY19</u>	<u>Audited FY20</u>	<u>Adjusted FY21</u>	<u>Estimated FY21</u>	<u>Adopted FY22</u>	<u>Change Adj FY21-22</u>	<u>% Change Adj FY21-22</u>
Non-Departmental								
Workers Compensation	544,349	593,435	510,870	407,884	407,884	500,800	92,916	22.8%
Other Fringe Benefits	57,021	51,795	43,341	86,500	86,500	23,820	(62,680)	-72.5%
Recognition Non-Cash	15,413	19,758	1,093	15,000	5,000	15,000	-	0.0%
Safety and Wellness	1,172	2,460	-	3,000	-	-	(3,000)	-100.0%
Training	4,477	5,703	958	6,000	-	6,000	-	0.0%
Tuition Reimbursement	29,659	10,461	7,578	5,300	4,000	7,000	1,700	32.1%
Litigation Hearing	2,500	1,200	153	2,000	2,500	2,500	500	25.0%
Emergency Supplies	-	615	8,170	-	-	1,000	1,000	0.0%
General Insurance	119,114	131,273	144,092	161,200	187,800	188,600	27,400	0.0%
General Contingency	-	-	-	129,971	-	135,697	5,726	4.4%
Council Priority	-	-	-	-	-	-	-	100.0%
Community Festivals	17,867	19,340	17,500	-	-	7,000	7,000	100.0%
Fourth of July Exp	25,000	-	18,745	-	-	-	-	0.0%
Provision for Allowance	-	17,270	(5,670)	10,000	10,000	10,000	-	0.0%
Bad Debt Expense	-	227,523	-	11,620	11,620	-	(11,620)	0.0%
Covid Emergency Assistant Expense	-	-	55,000	578,500	415,000	-	(578,500)	-100.0%
Arts Commission	10,926	10,033	-	-	-	-	-	-
Grants	157,345	69,306	140,449	200,000	200,000	200,000	-	0.0%
Partnership Program	83,531	103,114	87,484	125,000	125,000	195,000	70,000	56.0%
Housing Fund Expenditures	20,000	10,000	10,000	610,000	410,000	210,000	(400,000)	-65.6%
Supplemental Tax Rebate Program	-	-	-	-	-	-	-	0.0%
Tax Rebate Program	132,253	126,953	117,358	160,000	140,000	200,000	40,000	25.0%
Total Non-Departmental	1,220,628	1,400,239	1,157,121	2,511,975	2,005,304	1,702,417	(809,558)	-32.2%
Capital Outlay	2,070,491	3,441,173	2,555,998	6,387,707	2,749,236	7,619,005	1,231,298	19.3%
Debt Service	982,447	919,868	916,402	743,005	743,005	871,460	128,455	17.3%
Transfer to Other Fund	58,180	-	-	-	-	65,000	65,000	100.0%
General Fund Total Expenditures	24,522,594	27,019,468	26,265,209	33,234,771	27,040,510	35,466,249	2,231,478	6.7%

Note: The variances in the total expenditures between the General Fund Expenditures and General Fund Summary are due to the inter-fund transfer amounts.

General Fund

Fund Balance Projection Detail

	<u>As Of</u> <u>June 30, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>As Of</u> <u>June 30, 2022</u>
Emergency Reserve	520,169			520,169			520,169
Equipment Replacement Reserve	3,906,954	600,000	615,517	3,891,437	700,000	1,082,123	3,509,314
WSSC Contribution for Future Street Work	97,516			97,516			97,516
Facility Maintenance Reserve	471,231		43,629	427,602		250,000	177,602
NonSpendable-Prepaid, Deposits, Inventory	11,612	12,000	6,631	16,981	12,000	11,000	17,981
Housing Reserve	1,078,509	10,000	610,000	478,509	229,000	210,000	497,509
Bond Reserve (Restricted)	7,973,064		1,300,000	6,673,064		4,550,479	2,122,585
Total Reserved/NonSpendable Fund Balance	14,059,056	622,000	2,575,777	12,105,279	941,000	6,103,602	6,942,677
Total Unassigned Fund Balance	6,304,957		341,057	5,963,900		3,164,373	2,799,527
Total Fund Balance	20,364,013			18,069,179			9,742,204

Special Revenue Funds Summary

	Audited <u>FY18</u>	Audited <u>FY19</u>	Audited <u>FY20</u>	Adjusted <u>FY21</u>	Estimated <u>FY21</u>	Adopted <u>FY22</u>	Change <u>Adj FY21-22</u>	% Change <u>Adj FY21-22</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental	969,584	1,858,000	4,208,991	2,090,925	1,335,635	7,257,755	5,166,830	247.1%
Miscellaneous	32,915	38,633	9,266	45,000	15,500	45,000	-	0.0%
Total Revenues	1,002,499	1,896,633	4,218,257	2,135,925	1,351,135	7,302,755	5,166,830	241.9%
<u>EXPENDITURES</u>								
General Government	327,724	75,664	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-
Public Works	1,128	-	-	-	-	-	-	-
Housing and Community Development	121,089	503,618	16,454	137,000	15,500	136,000	(1,000)	-1%
Recreation	-	-	-	-	-	-	-	-
Capital outlay	925,914	1,013,561	4,165,857	1,918,025	1,202,490	1,109,510	(808,515)	-42%
Total Expenditures	1,375,855	1,592,843	4,182,311	2,055,025	1,217,990	1,245,510	(809,515)	-39%
Excess (deficiency) of revenues over expenditures	(373,356)	303,790	35,946	80,900	133,145	6,057,245	5,976,345	7387%
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating transfers in (out)	58,180	41,718	-	-	-	-	-	-
Total Other Financing Sources (Uses)	58,180	41,718	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(315,176)	345,508	35,946	80,900	133,145	6,057,245	5,976,345	7387%
<u>FUND BALANCE</u>								
Beginning of year	3,394,545	3,079,369	3,424,877	3,460,823	3,460,823	3,593,968	133,145	4%
End of year	3,079,369	3,424,877	3,460,823	3,541,723	3,593,968	9,651,213	6,109,490	173%

Note: At June 30, 2022 ending fund reserve restricted for cable equipment purchases is \$3.5 million, Federal Aid-ARPA is \$6.1 million and other Capital Improvement Project is \$27,000.

Stormwater Management Fund Summary

	<u>Audited</u> <u>FY18</u>	<u>Audited</u> <u>FY19</u>	<u>Audited</u> <u>FY20</u>	<u>Adopted</u> <u>FY21</u>	<u>Estimated</u> <u>FY21</u>	<u>Adopted</u> <u>FY22</u>	<u>Change</u> <u>Adj FY21-22</u>	<u>%Change</u> <u>Adj FY21-22</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	3,050	1,000	5,791	2,900	3,800	3,500	600	20.7%
Fines and forfeitures								
Use of money and property								
Charges for service	712,395	707,484	701,718	595,400	587,620	701,000	105,600	17.7%
Intergovernmental	-	168,750	-	-	-	-	-	-
Miscellaneous	14,659	3,053	2,350	-	-	-	-	-
Total Revenues	730,104	880,287	709,859	598,300	591,420	704,500	106,200	17.8%
<u>EXPENDITURES</u>								
Public Works	449,459	434,500	377,946	626,696	525,318	535,126	(91,570)	-14.6%
Capital outlay	272,918	362,688	219,878	304,000	298,395	373,000	69,000	22.7%
Total Expenditures	722,377	797,188	597,824	930,696	823,713	908,126	(22,570)	-2.4%
Excess (deficiency) of revenues over expenditures	7,727	83,099	112,035	(332,396)	(232,293)	(203,626)	128,770	-38.7%
<u>OTHER FINANCING SOURCES (USES)</u>								
Loan proceeds	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	65,000	65,000	100.0%
Total Other Financing Sources (Uses)	-	-	-	-	-	65,000	65,000	100.0%
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	7,727	83,099	112,035	(332,396)	(232,293)	(138,626)	193,770	-58.3%
<u>FUND BALANCE</u>								
Beginning of year	191,033	198,760	281,859	393,894	393,894	161,601	(232,293)	-59.0%
End of year	198,760	281,859	393,894	61,498	161,601	22,975	(38,523)	-62.6%

Note: Beginning Fiscal Year 2022, stormwater fee will be recalculated to support the increase project costs due to the fee re-structure based on the rate of \$25 per 500 square fee per impervious area.

Speed Camera Fund Summary

	<u>Audited</u> <u>FY18</u>	<u>Audited</u> <u>FY19</u>	<u>Audited</u> <u>FY20</u>	<u>Adjusted</u> <u>FY21</u>	<u>Estimated</u> <u>FY21</u>	<u>Adopted</u> <u>FY22</u>	<u>Change</u> <u>Adj FY21-22</u>	<u>%Change</u> <u>Adj FY21-22</u>
<u>REVENUES</u>								
Taxes and utility fees	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Fines and forfeitures	1,227,061	991,915	886,614	750,000	704,000	800,000	50,000	6.7%
Use of money and property	17,933	34,344	35,408	40,000	1,000	1,000	(39,000)	-97.5%
Charges for service	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	1,244,994	1,026,259	922,022	790,000	705,000	801,000	11,000	1.4%
<u>EXPENDITURES</u>								
Police	1,114,353	1,025,598	850,163	764,328	787,200	823,762	59,434	7.8%
Capital Outlay	74,415	267,278	42,837	50,000	50,000	51,000	1,000	2.0%
Total Expenditures	1,188,768	1,292,876	893,000	814,328	837,200	874,762	60,434	7.4%
Excess (deficiency) of revenues over expenditures	56,226	(266,617)	29,022	(24,328)	(132,200)	(73,762)	(49,434)	203.2%
<u>OTHER FINANCING SOURCES (USES)</u>								
Bond proceeds	-	-	-	-	-	-	-	-
Operating transfers in (out)	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	56,226	(266,617)	29,022	(24,328)	(132,200)	(73,762)	(49,434)	203.2%
<u>FUND BALANCE</u>								
Beginning of year	754,555	810,781	544,164	573,186	573,186	440,986	(132,200)	-23.1%
End of year	810,781	544,164	573,186	548,858	440,986	367,224	(181,634)	-33.1%

Fund Balance is restricted for Public Safety Purposes, including Police Equipment in the the Capital Improvement Plan designated as funded by the Speed Camera Fund.

**Combined Statement of Revenues, Expenditures, and
Changes in Fund Balance - All Governmental Funds For the
Fiscal Year Beginning July 1, 2021**

	General Fund	Stormwater Management Fund	Special Revenue Funds	Speed Camera Fund	Total
FY 2022 Revenues	27,139,274	704,500	7,302,755	801,000	35,947,529
FY 2022 Expenditures	35,401,249	908,126	1,245,510	874,762	38,429,647
Excess (deficiency) of revenues over expenditures	(8,261,975)	(203,626)	6,057,245	(73,762)	(2,482,118)
Other Financing Sources (Uses)					
Bond proceeds	-	-	-	-	-
Operating transfers in (out)	(65,000)	65,000	-	-	-
Total Other Financing Sources (Uses)	(65,000)	65,000	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(8,326,975)	(138,626)	6,057,245	(73,762)	(2,482,118)
Fund Balance					
Beginning of year	18,069,179	161,601	3,593,968	440,986	22,265,734
End of year	9,742,204	22,975	9,651,213	367,224	19,783,616