



*City of*  
NORTH SALT LAKE

CITY COUNCIL  
Budget Retreat

March 26, 2022  
8:00 a.m.

# Levels of Service

**What is a level of service? An affirmative standard established to provide desired outcomes**

**Technical – Response times, LOS A-F for a road or intersection, maintenance schedules, annual investment in infrastructure replacement**

**Social/Quality of Life – certain park and trail amenities, fireworks shows, farmers markets**

**Levels of service can most always be measured**

**Levels of service have a financial impact**

**The City Council establishes LOS standards:**

**Ordinances, the General Plan, hiring of professional staff, oversight and accountability in reporting and making needed changes**

# Levels of Service

**How does a level of service relate to a budget retreat?**

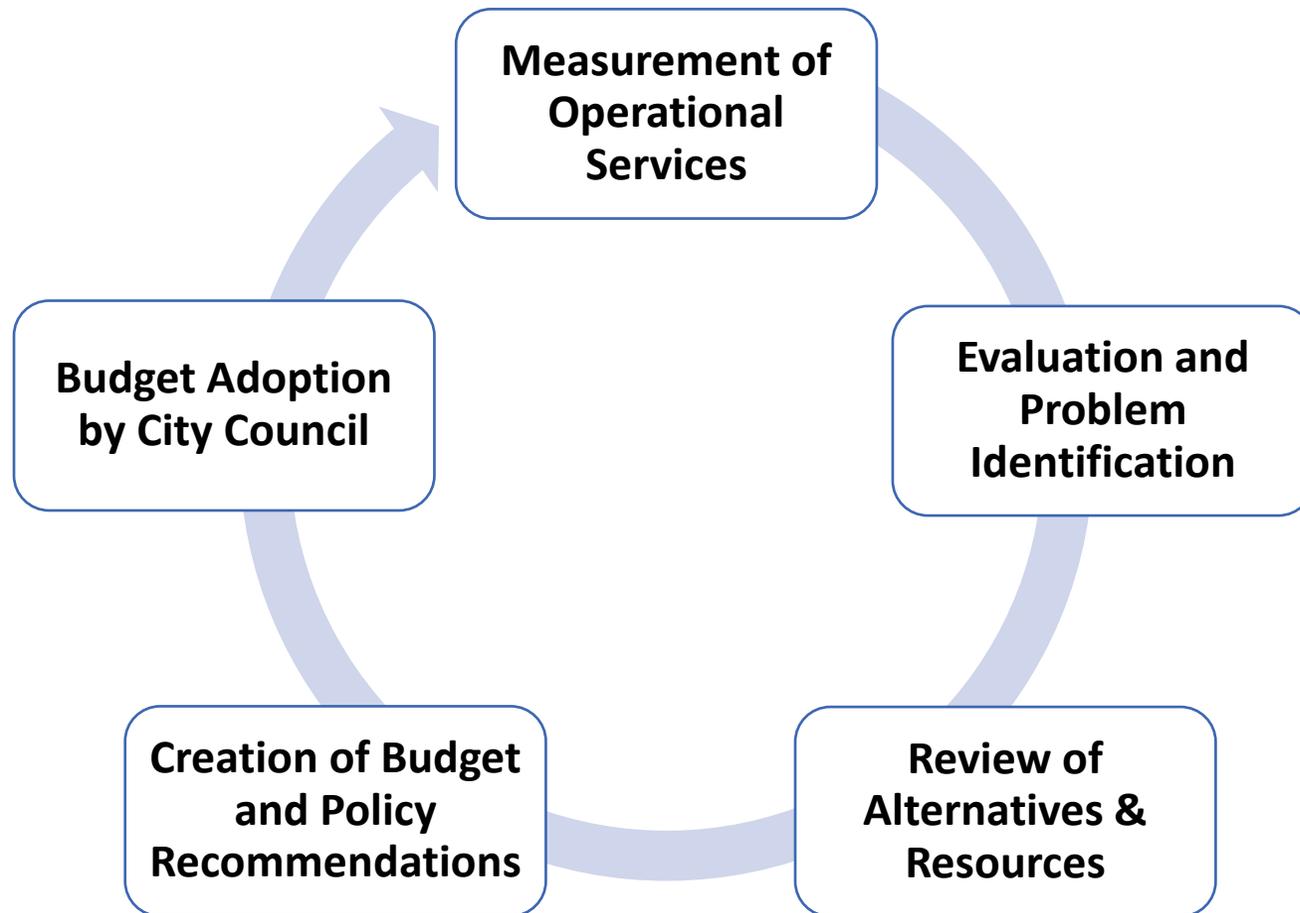
## **Maintaining services & Improving services**

**The City's finance staff have identified what is needed to maintain services in a changing environment: growth, cost unpredictability, tools and equipment, adapting to changing public needs**

**The City's executive staff have identified corrections which should be made to continue level of service standards**

**City Council role is to determine Levels of Service and approve or modify proposed implementation**

# How are budget requests made?



## Considerations

LOS Standards, Plans and Ordinances  
Grant availability  
Other funding opportunities  
Cost increases  
Revenue projections  
Tool and equipment needs  
Training  
Long-term vs. Short-term impacts and returns

# Revenue Projections

**Stable moderate growth in property tax and franchise tax**

**12% growth in sales tax (one year increase)**

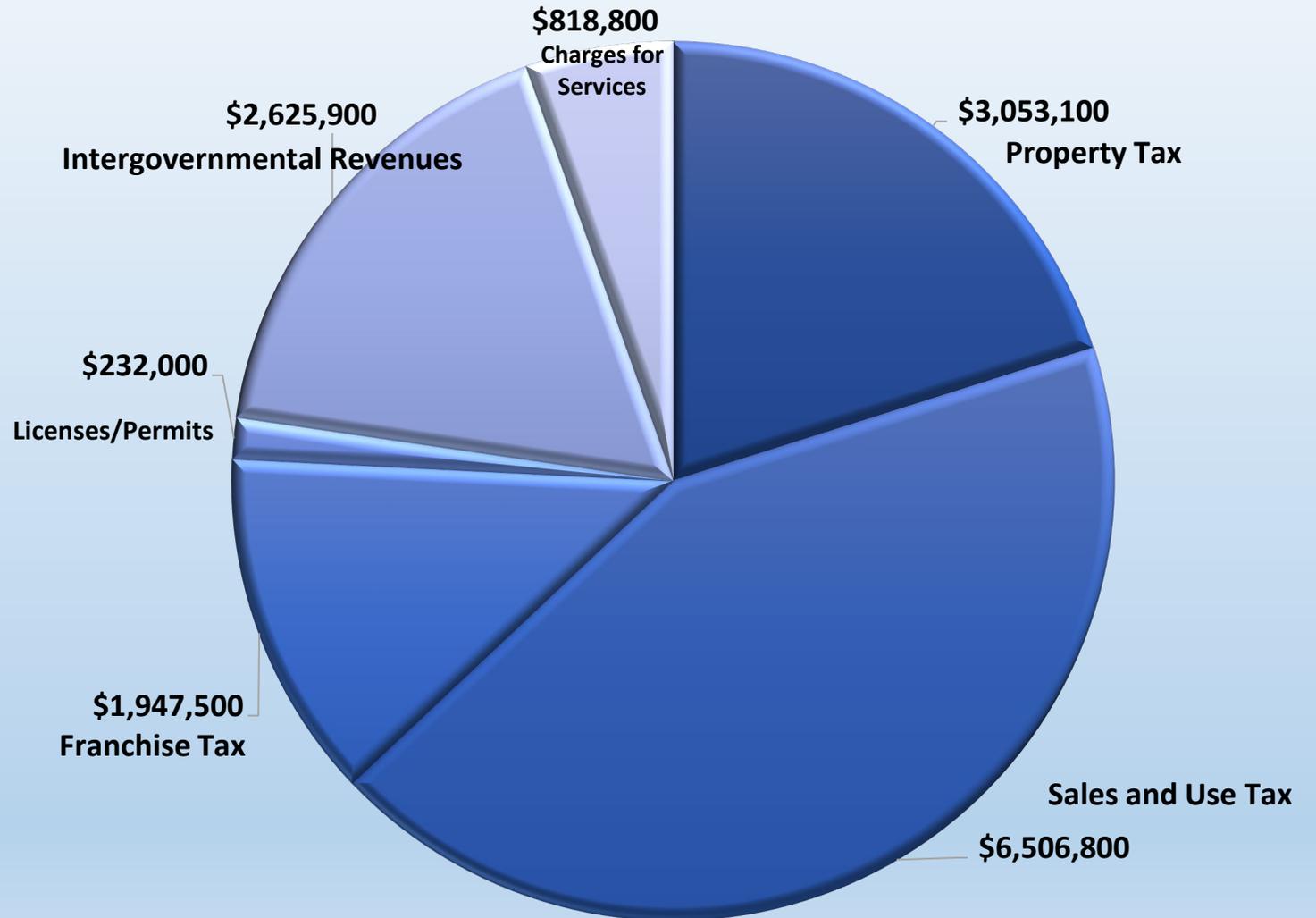
**73.8% of the General Fund revenues come from our 3 tax categories:**

**Property Tax: 19.6%**

**Sales/Use Tax: 41.7%**

**Franchise Tax: 12.5%**

**General Fund Revenue Sources**



# Important Budget Issues

## Cost of Living Adjustment

**Cities surveyed by UCMA show average COLAs of 6.2%, though some given in January**

**Western Region CPI Data & Zions Bank: 7.1% - This data has been used consistently for City COLAs**

**7% is built into the proposed FY23 Budget – Previous year's data and COLA was 1.5%**

# Important Budget Issues-continued

## New Positions

**2 full-time positions in the Parks Division**

**1 new Police Officer**

**1 new Golf Department Maintenance Employee**

# Important Budget Issues-continued

## User Fee Increases

**Water Rates that encourage conservation**

**Storm Drain Fees that cover projected capital facilities**

**Solid Waste Fee increase to cover operational costs  
and ACE cost increase**

# Final Budget Notes

**10% increase in Fire Department contract**

**The City's financial health is excellent: strong revenues, strong cash balances**

**Challenges: water conservation, infrastructure replacement, expanding costs, housing affordability**

**Interim or Long-term work: Establish stronger property tax policy for sustained financial well-being**

# Final Budget Notes

## **Future budget meetings:**

**Adoption of Rate Increases – Staff to Prepare Impact Samples**

**Review of Compensation Survey Results**

**Refined Cost Estimates for Councilmembers Requests**

**Adoption of Tentative Budget (1<sup>st</sup> meeting in May)**

**Budget Public Hearing (1<sup>st</sup> meeting in June)**

**Adoption of Final Budget not later than June 22**

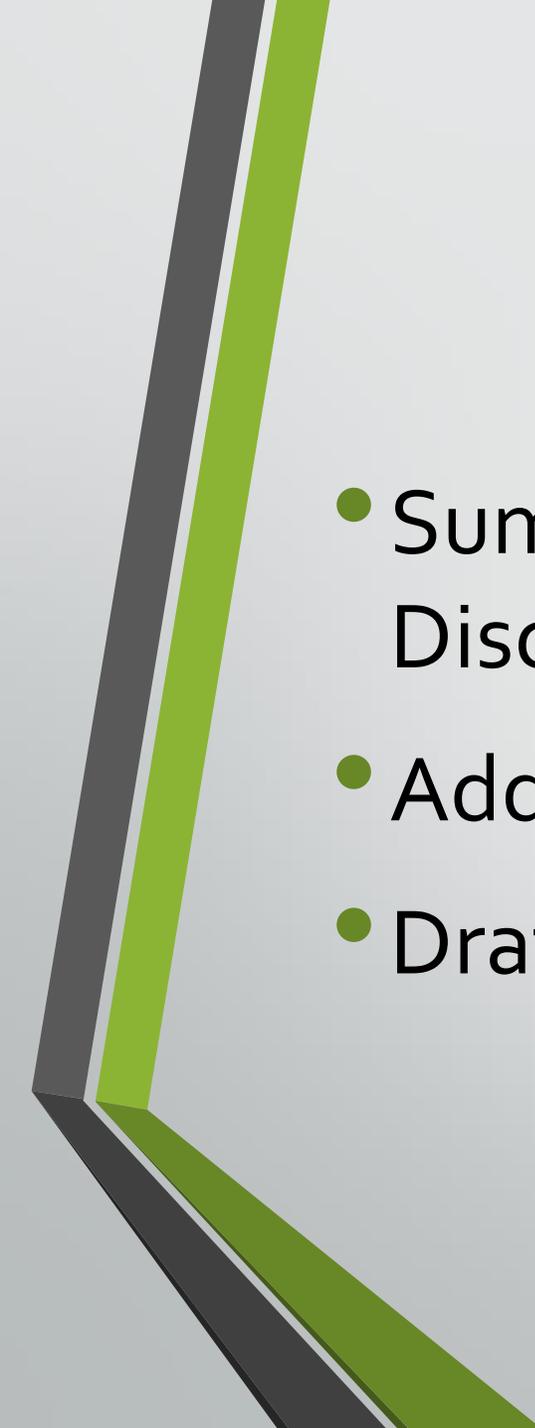
**Discussion of Hatch Park Funding Strategies**



# Water and Storm Water Master Plans – Draft Rate Recommendations

North Salt Lake

Presented by Bowen Collins & Associates



## Presentation Outline

- Summary of Previous Revenue and Rate Discussion
- Additional Detailed Rate Observations
- Draft Rate Recommendations

# Rate Study Process

Step 1

Revenue Needs Analysis

Step 2

Cost of Service Evaluation

Step 3

Rate Design



# Three Challenges Facing the City



INFRASTRUCTURE IN THE CITY IS  
AGING AND MUST BE  
REHABILITATED OR REPLACED

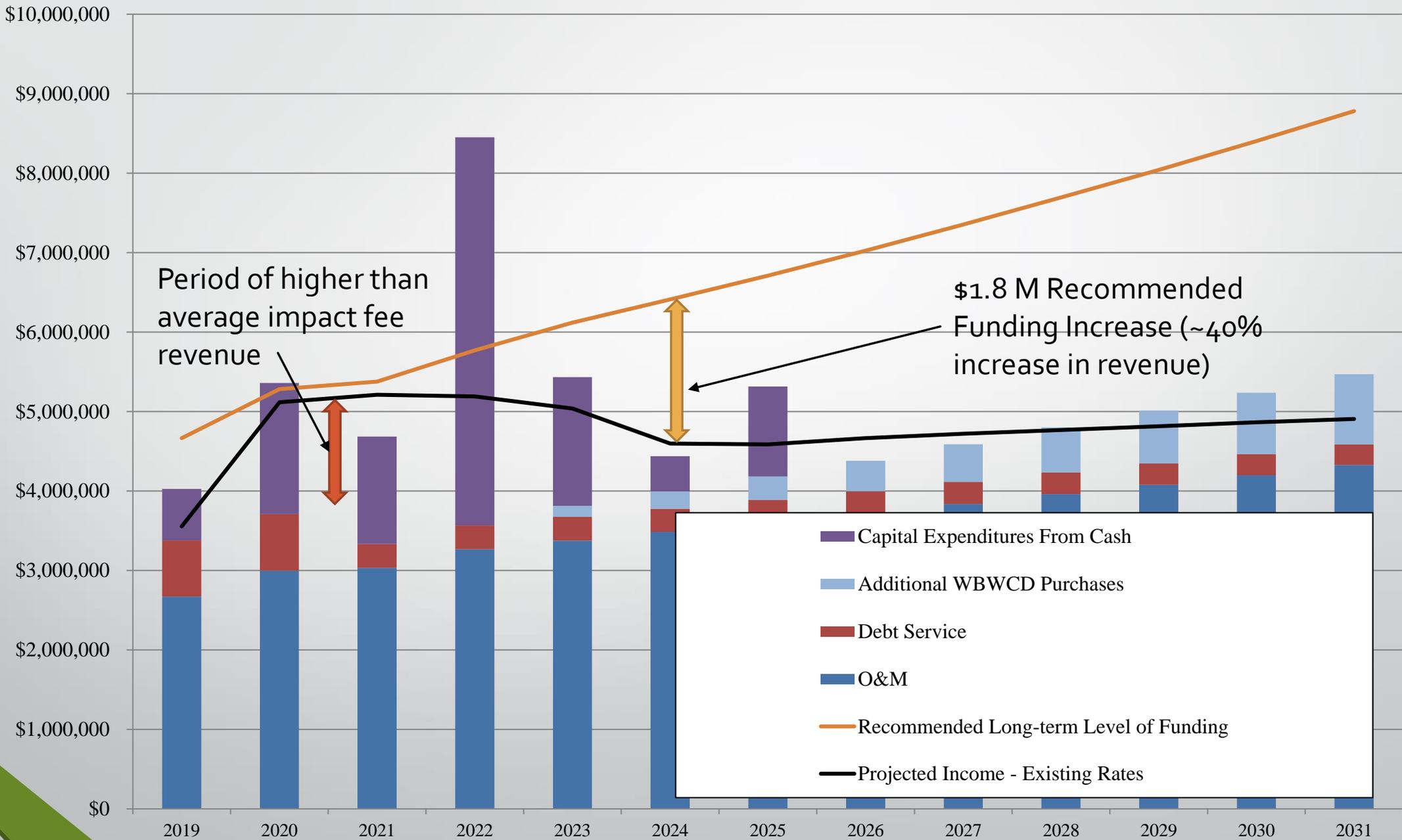


GROUNDWATER AQUIFER IS  
APPROACHING OR HAS EXCEEDED  
ITS SUSTAINABLE CAPACITY

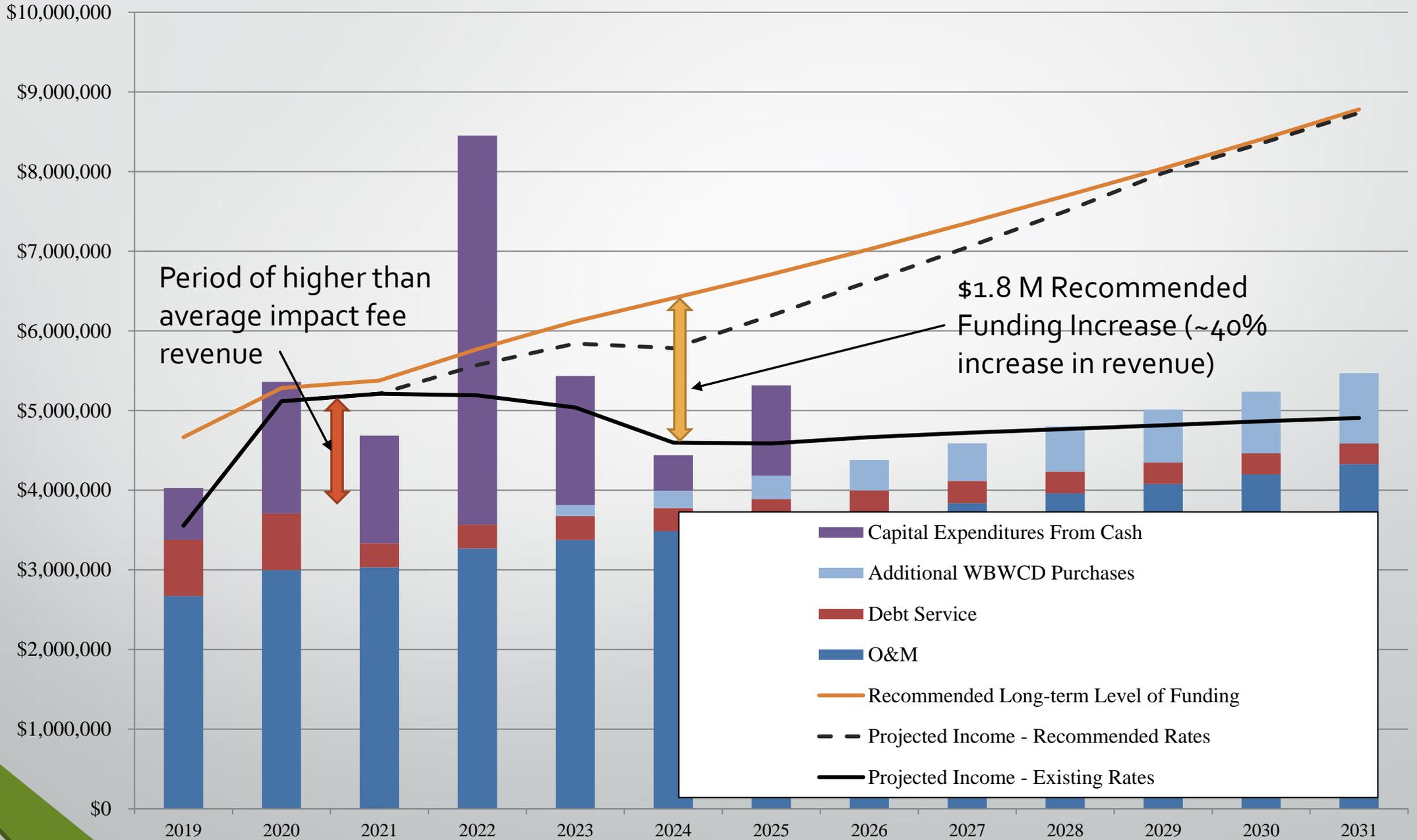


ANNEXATION & FUTURE GROWTH  
WILL RESULT IN ADDITIONAL  
DEMANDS ON THE SYSTEM

# 10-Year Revenue and Expenditures - Water



# 10-Year Revenue and Expenditures - Water

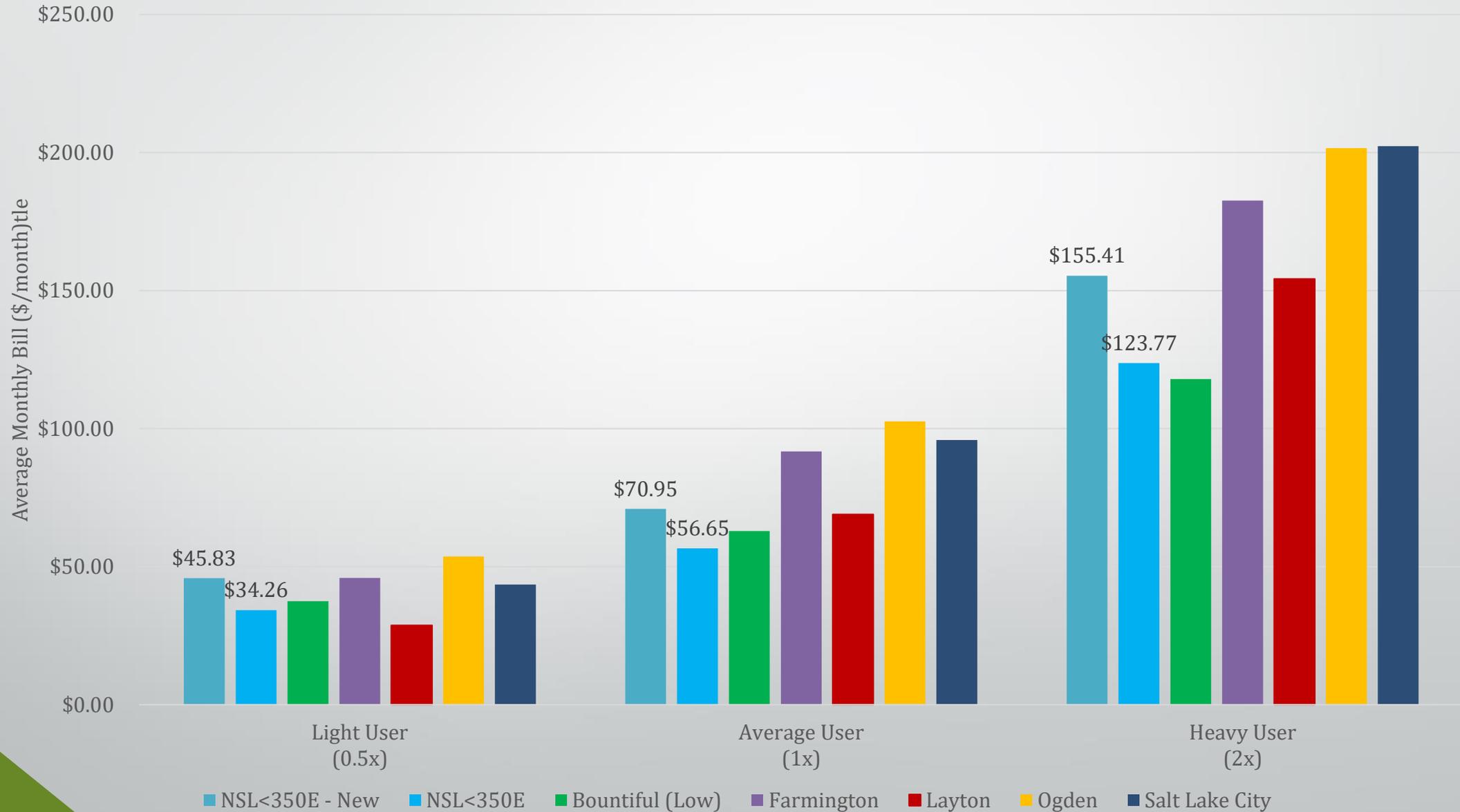


# Revenue Need Recommendations:

Year	Water Rate Revenue Increase
2022	10.0%
2023	10.0%
2024	8.0%
2025	8.0%
2026	6.0%
2027	6.0%

# Water Rate Comparison

Average Monthly Bill Comparison





# Conservation Oriented Rate Design Considerations

# Rate Study Process

Step 1

Revenue Needs Analysis



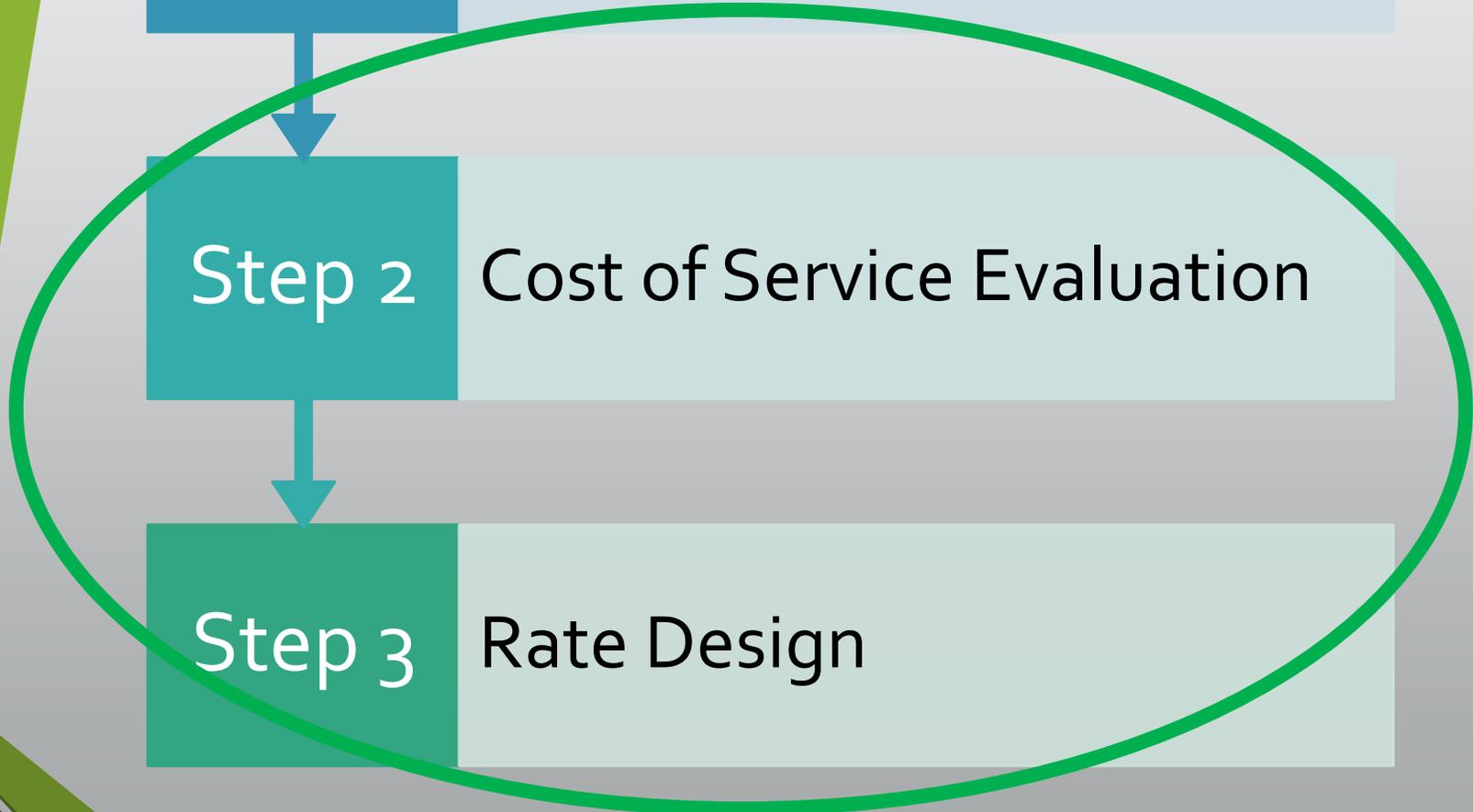
Step 2

Cost of Service Evaluation



Step 3

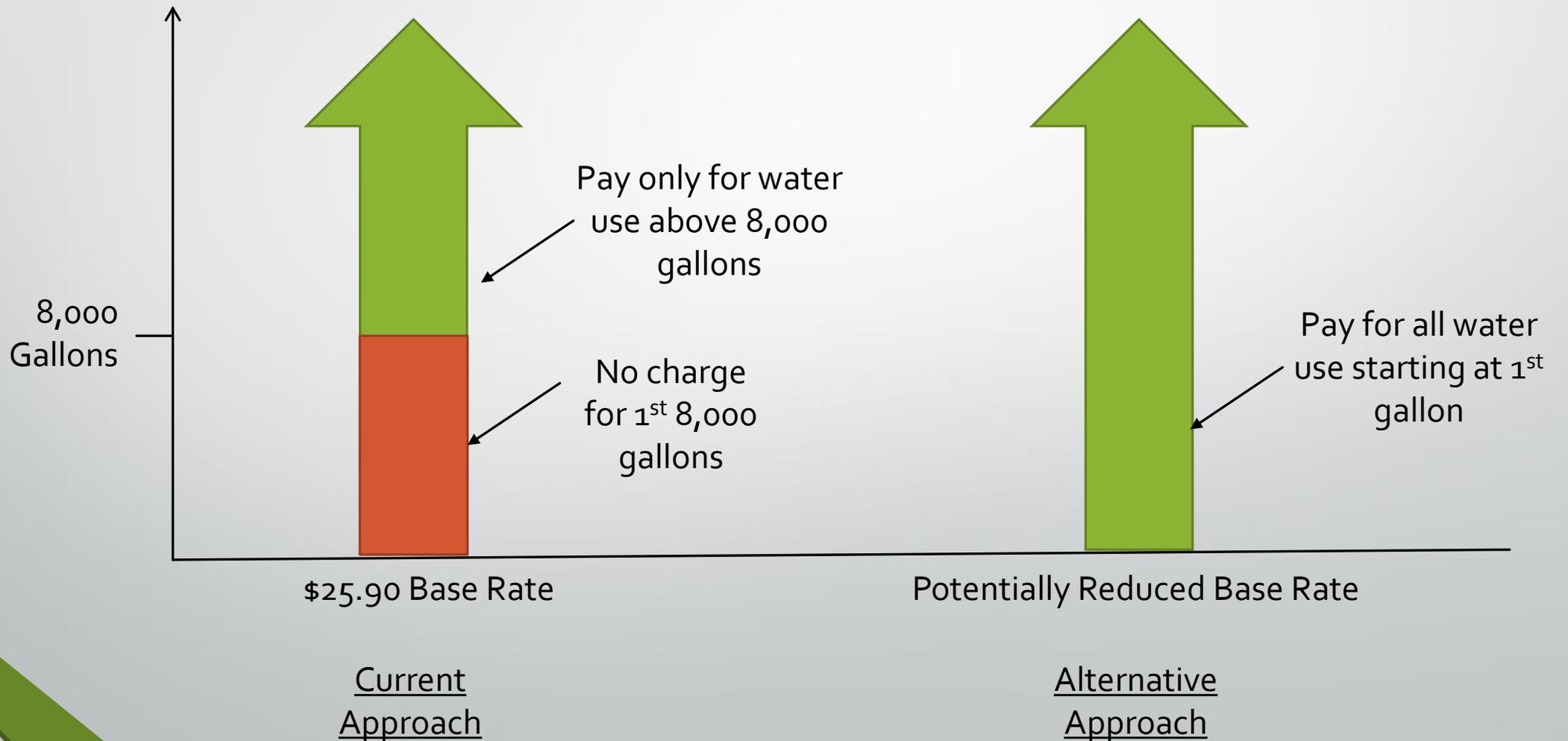
Rate Design



# Cost of Service and Rate Design Observations:

- Industry trend away from water allowance included in base rate

# Eliminate Allowance in Base Rate

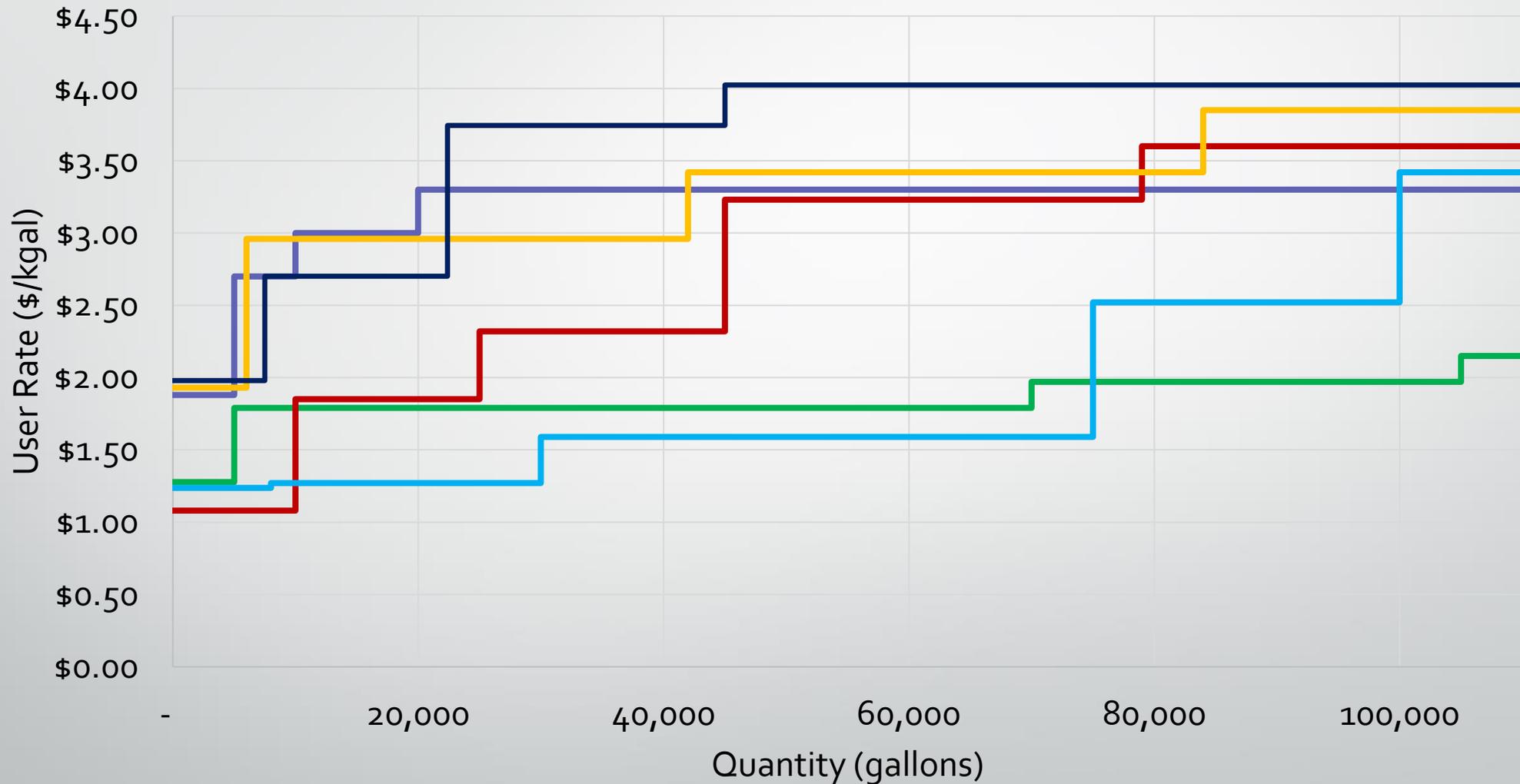


# Cost of Service and Rate Design Observations:

- Industry trend away from water allowance included in base rate
- Some adjustment of tiers may be justified based on cost of service or desire for conservation

# Water – Tier Design

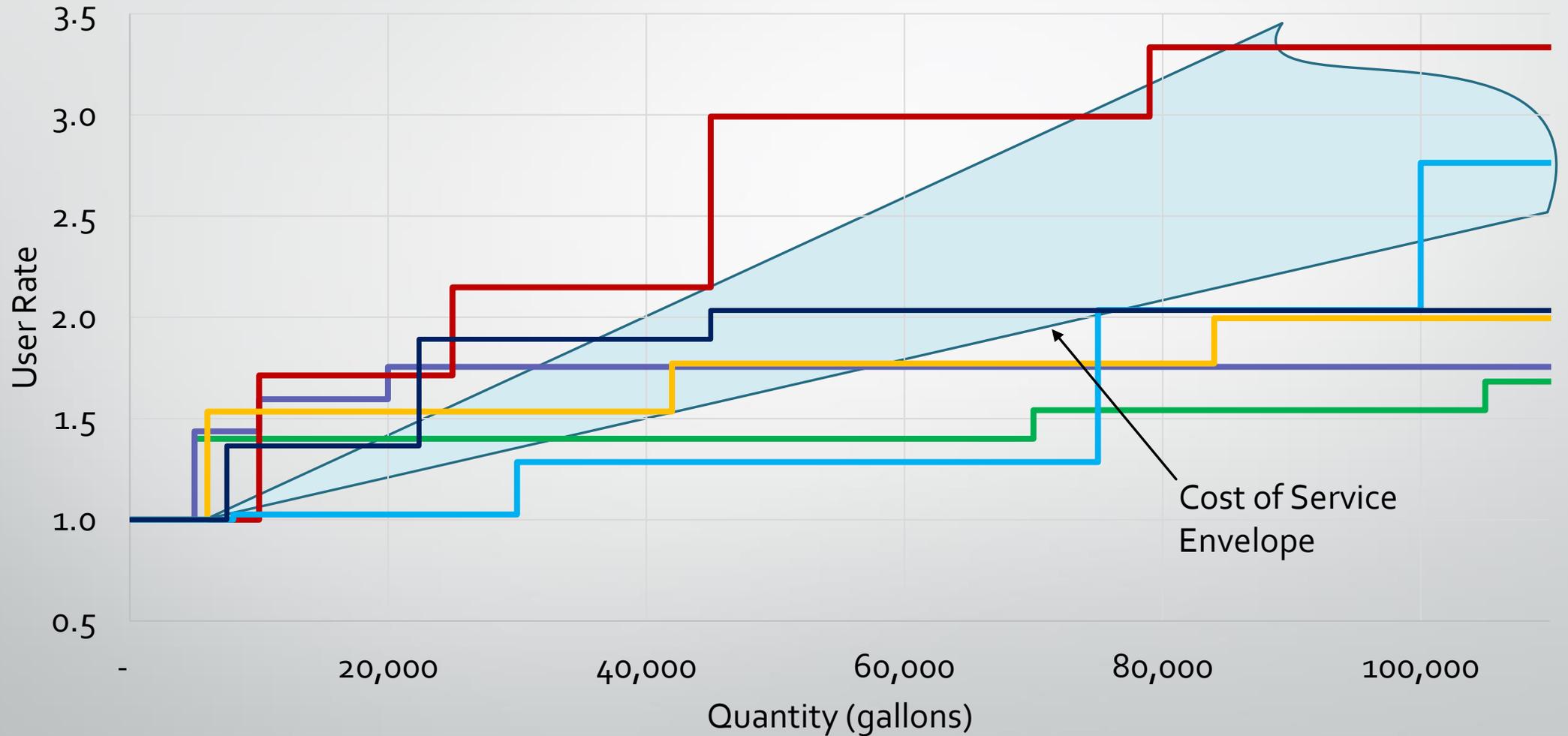
Comparison Tiered Rate



— Bountiful (Low) — Farmington — Layton — Ogden — NSL - Below 350 E — Salt Lake City

# Water – Tier Design

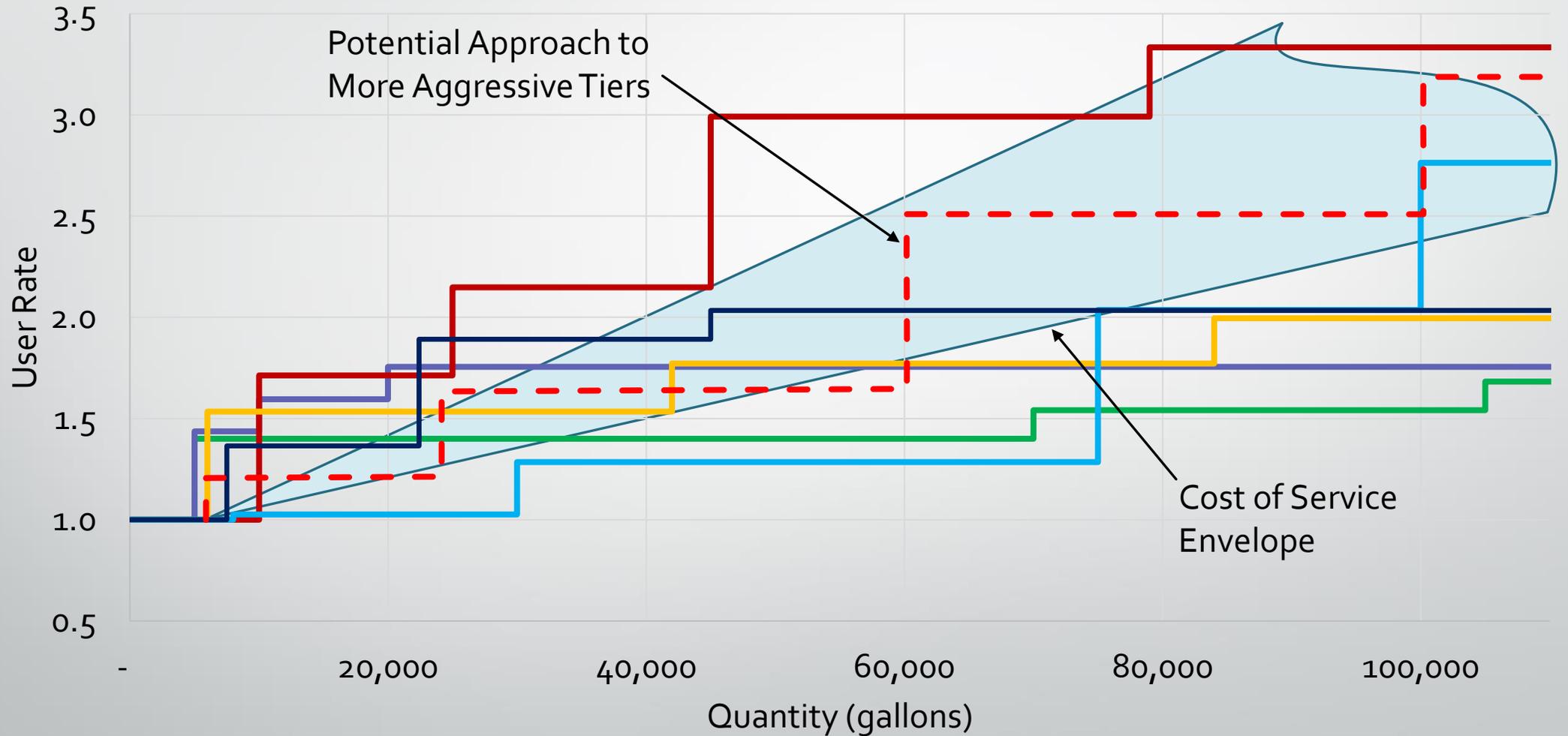
Normalized Tiered Rate



— Bountiful (Low) — Farmington — Layton — Ogden — NSL - Below 350 E — Salt Lake City

# Water – Tier Design

## Normalized Tiered Rate



— Bountiful (Low) — Farmington — Layton — Ogden — NSL - Below 350 E — Salt Lake City



# Additional Detailed Rate Observations

# Cost of Service and Rate Design Observations:

- Industry trend away from water allowance included in base rate
- Some adjustment of tiers may be justified based on cost of service or desire for conservation
- Allowance (Block 1 water use) and other blocks are inconsistent between water users

6.1 Culinary & Secondary Water							
Service Area #2							
Customer Classes		Base Charges		Overage Charges (per 1,000 gallons)			
Rate Description	Customer Type	Base Rate	Gallons included in Base Rate	8,001-30,000	30,001-75,000	75,001-100,000	100,001+
3/4" Above 350 E	Residential	\$25.90	8,000	\$1.59	\$1.88	\$2.98	\$4.11

Rate Description	Customer Type	Base Rate	Gallons included in Base Rate	10,001-30,000	30,001-75,000	75,001-100,000	100,001+
3/4"	Commercial	\$25.90	10,000	\$1.97	\$1.97	\$1.97	\$1.97
1"	Commercial	\$36.39	10,000	\$1.97	\$1.97	\$1.97	\$1.97

6.2 Culinary Water						
Service Area #1 (Foxboro)						
Culinary Water Indoor Only Rates		Base Charges		Overage Charges (per 1,000 gallons)		
Rate Description	Customer Type	Base Rate	Gallons included in Base Rate	6,001-10,000	10,001-20,000	20,001+
3/4"	Residential	\$17.28	6,000	\$1.01	\$1.65	\$3.28

6.4 Culinary Water-Multi-Dwelling Unit Development				
Service Area #1 & #2				
Customer Class		Base Charges		
Rate Description	Customer Type	Base Rate	Gallons included in Base Rate	5,001+ (per 1,000 gallons)
Multi-Unit (fee per unit)	Residential	\$16.50	5,000	\$1.59

# Cost of Service and Rate Design Observations:

- Industry trend away from water allowance included in base rate
- Some adjustment of tiers may be justified based on cost of service or desire for conservation
- Allowance (Block 1 water use) and other blocks are inconsistent between water users
- Recommended moving to industry standard for large meter base rates

## 6.1 Culinary & Secondary Water

### Service Area #2

Customer Classes		Base Charges		Overage Charges (per 1,000 gallons)			
Rate Description	Customer Type	Base Rate	Gallons included in Base Rate	8,001-30,000	30,001-75,000	75,001-100,000	100,001+
3/4" Above 350 E	Residential	\$25.90	8,000	\$1.59	\$1.88	\$2.98	\$4.11
1" Above 350 E	Residential	\$36.36	8,000	\$1.59	\$1.88	\$2.98	\$4.11
3/4" Below 350 E	Residential	\$25.90	8,000	\$1.27	\$1.59	\$2.52	\$3.42
HOA/PUD Outdoor Only	Residential Common Areas	\$25.90	#Homes x 4,000/#outdoor meters in HOA	Same Tier Structures Related Residential Properties			
Rate Description	Customer Type	Base Rate	Gallons included in Base Rate	10,001-30,000	30,001-75,000	75,001-100,000	100,001+
3/4"	Commercial	\$25.90	10,000	\$1.97	\$1.97	\$1.97	\$1.97
1"	Commercial	\$36.39	10,000	\$1.97	\$1.97	\$1.97	\$1.97
1 1/2"	Commercial	\$72.74	10,000	\$1.97	\$1.97	\$1.97	\$1.97
2"	Commercial	\$104.58	10,000	\$1.97	\$1.97	\$1.97	\$1.97
3"	Commercial	\$155.62	10,000	\$1.97	\$1.97	\$1.97	\$1.97
4"	Commercial	\$209.42	10,000	\$1.97	\$1.97	\$1.97	\$1.97
6"	Commercial	\$520.79	10,000	\$1.97	\$1.97	\$1.97	\$1.97
10"	Commercial	\$1,744.73	10,000	\$1.97	\$1.97	\$1.97	\$1.97

Exemptions to Water Rates: The City Manager or designee, with approval of the Mayor, shall have the authority to reduce the

# Water – Base Rate Ratios

Meter Size	Current NSL Base Rates*	Current NSL Base Rate Ratios	AWWA Cost Ratios	AWWA Capacity Ratios	50% Cost Ratio / 50% Capacity Ratio
3/4"	\$15.98	1.0	1.0	1.0	1.0
1"	\$26.44	1.7	1.3	1.7	1.5
1.5"	\$62.82	3.3	1.6	3.3	2.5
2"	\$94.66	5.3	2.6	5.3	4.0
3"	\$145.70	8.5	10.0	11.7	10.9
4"	\$199.50	11.9	12.7	21.0	16.9
6"	\$510.87	31.4	19.1	43.3	31.2
10"	\$1,734.81	107.9	36.4	140.0	88.2

\*Excludes portion of cost associated with allowance.

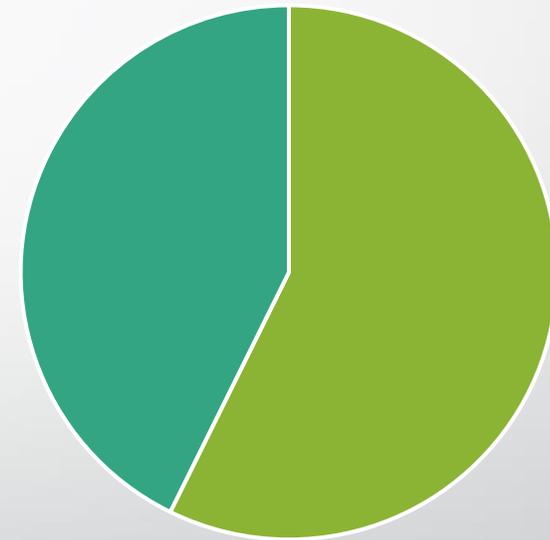
# Cost of Service and Rate Design Observations:

- Industry trend away from water allowance included in base rate
- Some adjustment of tiers may be justified based on cost of service or desire for conservation
- Allowance (Block 1 water use) and other blocks are inconsistent between water users
- Recommended moving to industry standard for large meter base rates
- Power surcharge for customers above 350 E appear to be appropriate but this will need to be re-examined periodically

# Power Costs

- 17 Pressure Zones – 15 above 350 East
- Power Surcharge for Above 350 East = 20%
- Approximate Revenue from Power Surcharge = \$130,000 (in normal water year)
- Total Water Power Cost per Year = ~\$400,000
- Estimated that 1/3 of total is associated with boosting to higher pressure zones

Peak Day Demand Distribution



■ Above 350 East    ■ Below 350 East



# Draft Rate Recommendations

# 5-Year Recommended Base Rate Changes

Size	Customer Type	Existing	2022	2023	2024	2025	2026	2027
3/4"	Culinary	\$16.50 - \$25.90 <sup>a</sup>	\$20.00	\$22.00	\$23.76	\$25.66	\$27.20	\$28.83
1"	Culinary	\$36.36 - \$36.69 <sup>b</sup>	\$30.00	\$33.00	\$35.64	\$38.49	\$40.80	\$43.25
1 1/2"	Culinary	\$72.74	\$67.00	\$67.00	\$67.00	\$67.00	\$68.00	\$72.08
2"	Culinary	\$104.58	\$99.00	\$99.00	\$99.00	\$99.00	\$100.00	\$115.33
3"	Culinary	\$155.62	\$178.96	\$205.00	\$205.00	\$205.00	\$205.00	\$314.27
4"	Culinary	\$209.42	\$241.00	\$265.10	\$304.07	\$350.59	\$409.69	\$487.27
6"	Culinary	\$520.79	\$533.00	\$686.40	\$741.31	\$800.62	\$848.65	\$899.57
10"	Culinary	\$1,744.73	\$1,739.00	\$1,739.00	\$2,095.63	\$2,263.28	\$2,399.08	\$2,543.02
Secondary								
3/4"	Residential Secondary	\$14.55	\$5.00	\$5.50	\$5.94	\$6.42	\$6.80	\$7.21

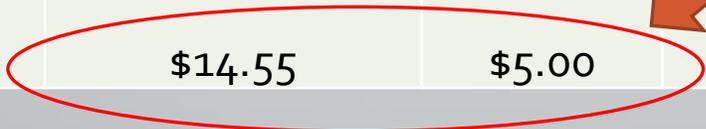
Uniform Culinary Base Rate for All Customers – Decrease Overall Base Rate for Removal of Allowance



# 5-Year Recommended Base Rate Changes

Size	Customer Type	Existing	2022	2023	2024	2025	2026	2027
3/4"	Culinary	\$16.50 - \$25.90 <sup>a</sup>	\$20.00	\$22.00	\$23.76	\$25.66	\$27.20	\$28.83
1"	Culinary	\$36.36 - \$36.69 <sup>b</sup>	\$30.00	\$33.00	\$35.64	\$38.49	\$40.80	\$43.25
1 1/2"	Culinary	\$72.74	\$67.00	\$67.00	\$67.00	\$67.00	\$68.00	\$72.08
2"	Culinary	\$104.58	\$99.00	\$99.00	\$99.00	\$102.64	\$108.80	\$115.33
3"	Culinary	\$155.62	\$178.96	\$205.81	\$236.68	\$272.18	\$296.48	\$314.27
4"	Culinary	\$209.42	\$241.00	\$265.10	\$304.87	\$350.59	\$459.69	\$487.27
6"	Culinary	\$520.79	\$533.00	\$686.40	\$741.21	\$800.62	\$848.65	\$899.57
10"	Culinary	\$1,744.73	\$1,739.00	\$1,739.00	\$1,739.00	\$1,739.00	\$1,739.00	\$2,543.02
Secondary								
3/4"	Residential Secondary	\$14.55	\$5.00	\$5.50	\$5.94	\$6.42	\$6.80	\$7.21

Increase in Culinary Base Rate for Secondary Users is Offset by Decrease in Secondary Base Rate



# 5 Year Recommended Base Rate Changes

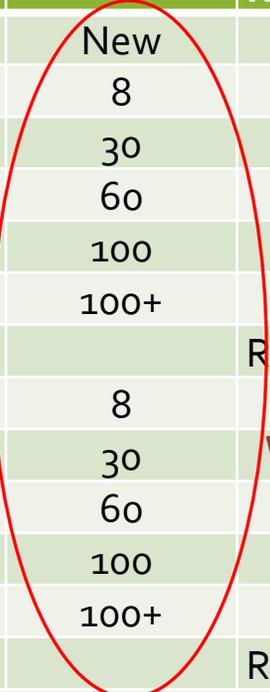
Larger Meter Base Rates Adjusted to Match AWWA Meter Ratios – Change is Phased in Over Several Years

Size			2022	2023	2024	2025	2026	2027
3/4"	Culinary	\$16.50 - \$25.30 <sup>a</sup>	\$20.00	\$22.00	\$23.76	\$25.66	\$27.20	\$28.83
1"	Culinary	\$36.36 - \$36.69 <sup>b</sup>	\$30.00	\$33.00	\$35.64	\$38.49	\$40.80	\$43.25
1 1/2"	Culinary	\$72.74	\$67.00	\$67.00	\$67.00	\$67.00	\$68.00	\$72.08
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10"	Culinary	\$1,744.73	\$1,739.00	\$1,739.00	\$2,095.63	\$2,263.28	\$2,399.08	\$2,543.02
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3/4"	Residential Secondary	\$14.55	\$5.00	\$5.50	\$5.94	\$6.42	\$6.80	\$7.21



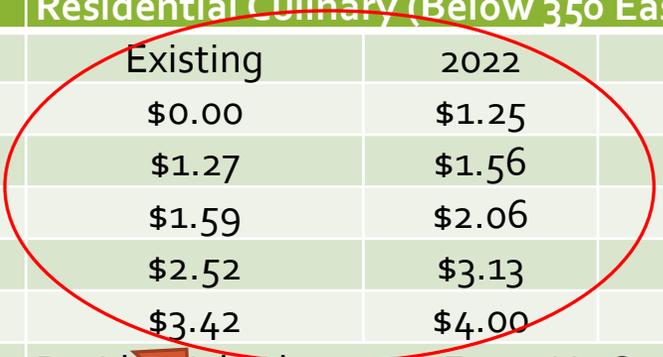
			Residential Culinary (Below 350 East - No Secondary Available)							
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027	
Tier 1	5-10	8	\$0.00	\$1.25	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91	
Tier 2	30	30	\$1.27	\$1.56	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39	
Tier 3	75	60	\$1.59	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14	
Tier 4	100	100	\$2.52	\$3.13	\$3.48	\$3.83	\$4.13	\$4.46	\$4.78	
Tier 5	100+	100+	\$3.42	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11	
			Residential (Above 350 East - No Secondary Available)							
Tier 1	5-10	8	\$0.00	\$1.50	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29	
Tier 2	30	30	\$1.59	\$1.87	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87	
Tier 3	75	60	\$1.87	\$2.47	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77	
Tier 4	100	100	\$2.91	\$3.59	\$3.96	\$4.33	\$4.96	\$5.36	\$5.73	
Tier 5	100+	100+	\$4.11	\$4.87	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33	
			Residential (Above 350 E - No Secondary Available)							
Tier 1	6	8	\$0.00	\$1.50	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29	
Tier 2	10	12	\$1.01	\$1.56	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39	
Tier 3	20	20	\$1.65	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14	
Tier 4	20+	20+	\$3.28	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11	
Tier 5										
			Residential Culinary (Above 350 E - Secondary Available)							
Tier 1	6	8	*	\$1.50	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29	
Tier 2	10	12	*	\$1.87	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87	
Tier 3	20	20	*	\$2.47	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77	
Tier 4	20+	20+	*	\$4.80	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33	
Tier 5										
			Commercial Culinary							
No Tiers			\$1.97	\$2.01	\$2.21	\$2.43	\$2.62	\$2.83	\$3.03	

All Culinary Tiers the Same for Residential (Without Access to Secondary). Adjust Tier 3 to 60 kgals



			Residential Culinary (Below 350 East - No Secondary Available)							
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027	
Tier 1	5-10	8	\$0.00	\$1.25	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91	
Tier 2	30	30	\$1.27	\$1.56	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39	
Tier 3	75	60	\$1.59	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14	
Tier 4	100	100	\$2.52	\$3.13	\$3.48	\$3.83	\$4.13	\$4.46	\$4.78	
Tier 5	100+	100+				\$4.90	\$5.29	\$5.71	\$6.11	
			Res	All Culinary Tiers the Same for Residential (With Access to Secondary). Tiers Lowered to Discourage Culinary Use Outdoors.						
Tier 1	5-10	8				\$1.83	\$1.98	\$2.14	\$2.29	
Tier 2	30	30				\$2.30	\$2.48	\$2.68	\$2.87	
Tier 3	75	60				\$3.02	\$3.26	\$3.53	\$3.77	
Tier 4	100	100	\$2.98	\$3.76	\$4.18	\$4.59	\$4.96	\$5.36	\$5.73	
Tier 5	100+	100+	\$4.11	\$4.80	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33	
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Tier 4	20+	20+	\$3.28	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11	
Tier 5										
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Tier 3	20	20	*	\$2.47	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77	
Tier 4	20+	20+	*	\$4.80	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33	
Tier 5										
			Commercial Culinary							
No Tiers			\$1.97	\$2.01	\$2.21	\$2.43	\$2.62	\$2.83	\$3.03	

			Residential Culinary (Below 350 East - No Secondary Available)							
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Tier 3	75	60	\$1.59	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14	
Tier 4	100	100	\$2.52	\$3.13	\$3.48	\$3.83	\$4.13	\$4.46	\$4.78	
Tier 5	100+	100+	\$3.42	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11	
			Residential Culinary (Above 350 East - No Secondary Available)							
Tier 1	5-10	8	\$0.00	\$1.50	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29	
Tier 2	30	30	\$1.59	\$1.87	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87	
Tier 3	75	60	\$1.88	\$2.47	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77	
Tier 4	100	100	\$2.98	\$3.76	\$4.18	\$4.59	\$4.96	\$5.36	\$5.73	
Tier 5	100+	100+	\$4.11	\$4.80	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33	
			Residential Culinary (Below 350 E - Secondary Available)							
Tier 1	6	8	\$0.00	\$1.25	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91	
Tier 2	10	12	\$1.01	\$1.56	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39	
Tier 3	20	20	\$1.65	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14	
Tier 4	20+	20+	\$3.28	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11	
Tier 5										
			Residential Culinary (Above 350 E - Secondary Available)							
Tier 1	6	8	*	\$1.50	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29	
Tier 2	10	12	*	\$1.87	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87	
Tier 3	20	20	*	\$2.47	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77	
Tier 4	20+	20+	*	\$4.80	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33	
Tier 5										
			Commercial Culinary							
No Tiers			\$1.97	\$2.01	\$2.21	\$2.43	\$2.62	\$2.83	\$3.03	



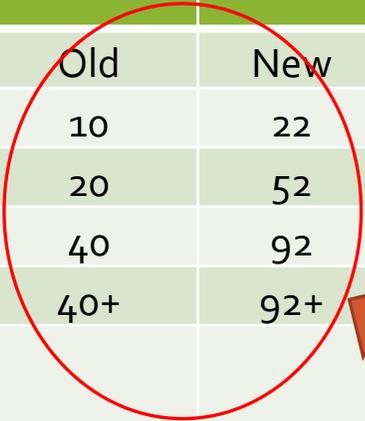
Tier Costs Adjusted to Match Cost of Service and Encourage Conservation. Most Aggressive Increases in Upper Tiers.

			Residential Culinary (Below 350 East - No Secondary Available)							
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027	
Tier 1	5-10	8	\$0.00	\$1.25	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91	
Tier 2	30	30	\$1.27	\$1.56	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39	
Tier 3	75	60	\$1.59	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14	
Tier 4	100	100	\$2.52	\$3.13	\$3.48	\$3.83	\$4.13	\$4.46	\$4.78	
Tier 5	100+	100+	\$3.42	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11	
			Residential (Above 350 East - No Secondary Available)							
Tier 1	5-10	8	\$0.00	\$1.50	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29	
Tier 2	Maintain 20% Power Surcharge for Use Above 350 East	50	\$0.88	\$1.87	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87	
Tier 3		100	\$1.88	\$2.47	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77	
Tier 4		100	\$2.98	\$3.76	\$4.18	\$4.59	\$4.96	\$5.36	\$5.73	
Tier 5		100+	\$4.11	\$4.80	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33	
				Residential Culinary (Below 350 E - Secondary Available)						
Tier 1	6	8	\$0.00	\$1.25	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91	
Tier 2	10	12	\$1.01	\$1.56	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39	
Tier 3	20	20	\$1.65	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14	
Tier 4	20+	20+	\$3.28	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11	
Tier 5										
			Residential Culinary (Above 350 E - Secondary Available)							
Tier 1	6	8	*	\$1.50	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29	
Tier 2	10	12	*	\$1.87	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87	
Tier 3	20	20	*	\$2.47	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77	
Tier 4	20+	20+	*	\$4.80	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33	
Tier 5										
			Commercial Culinary							
No Tiers			\$1.97	\$2.01	\$2.21	\$2.43	\$2.62	\$2.83	\$3.03	

			Residential Culinary (Below 350 East - No Secondary Available)						
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027
Tier 1	5-10	8	\$0.00	\$1.25	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91
Tier 2	30	30	\$1.27	\$1.56	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39
Tier 3	75	60	\$1.59	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14
Tier 4	100	100	\$2.52	\$3.13	\$3.48	\$3.83	\$4.13	\$4.46	\$4.78
Tier 5	100+	100+	\$3.42	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11
			Residential (Above 350 East - No Secondary Available)						
Tier 1	5-10	8	\$0.00	\$1.50	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29
Tier 2	30	30	\$1.59	\$1.87	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87
Tier 3	75	60	\$1.88	\$2.47	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77
Tier 4	100	100	\$2.98	\$3.76	\$4.18	\$4.59	\$4.96	\$5.36	\$5.73
Tier 5	100+	100+	\$4.11	\$4.80	\$5.34	\$5.87	\$6.34	\$6.85	\$7.33
			Residential Culinary (Below 350 E - Secondary Available)						
Tier 1	6	8	\$0.00	\$1.25	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91
Tier 2	10	12	\$1.01	\$1.56	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39
Tier 3	20	20	\$1.65	\$2.06	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14
Tier 4	20+	20+	\$3.28	\$4.00	\$4.45	\$4.90	\$5.29	\$5.71	\$6.11
Tier 5									
			Residential Culinary (Above 350 E - Secondary Available)						
Tier 1	6	Non-Residential Set to Weighted Average Cost of Water			\$1.67	\$1.83	\$1.98	\$2.14	\$2.29
Tier 2	10				\$2.09	\$2.30	\$2.48	\$2.68	\$2.87
Tier 3	20				\$2.75	\$3.02	\$3.26	\$3.53	\$3.77
Tier 4	20+				20+	*	\$4.80	\$5.34	\$5.87
Tier 5									
			Commercial Culinary						
No Tiers			\$1.97	\$2.01	\$2.21	\$2.43	\$2.62	\$2.83	\$3.03

# 5-Year Recommended Secondary Volume Rates

			Residential Secondary (Below 350 East)						
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027
Tier 1	10	22	\$0.00	\$1.57	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91
Tier 2	20	52	\$1.02	\$2.06	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39
Tier 3	40	92	\$1.16	\$3.13	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14
Tier 4	40+	92+	\$2.43	\$4.01	\$3.48	\$3.83	\$4.13	\$4.46	\$4.78
			Residential Outdoor Water Use Tiers for Culinary						
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027
Tier 1	10	22	\$0.00	\$1.88	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29
Tier 2	20	52	\$1.22	\$2.47	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87
Tier 3	40	92	\$1.39	\$3.76	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77
Tier 4	40+	92+	\$2.92	\$4.81	\$4.18	\$4.59	\$4.96	\$5.36	\$5.73
			Commercial Secondary						
No Tiers			\$1.02	\$1.21	\$1.33	\$1.46	\$1.58	\$1.71	\$1.83



Set Secondary Tiers to Match Outdoor Water Use Tiers for Culinary

# 5-Year Recommended Secondary Volume Rates

Residential Secondary (Below 350 East)									
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027
Tier 1	10	22	\$0.00	\$1.57	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91
Tier 2	20	52	\$1.02	\$2.06	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39
Tier 3	40	92	\$1.16	\$3.13	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14
Tier 4	40+	92+	\$2.43	\$4.01	\$3.48	\$3.83	\$4.13	\$4.46	\$4.78
Residential Secondary (Above 350 East)									
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027
Tier 1	10	22	\$0.00	\$1.88	\$1.67	\$1.81	\$1.94	\$2.07	\$2.20
Tier 2	20	52	\$1.22	\$2.47	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87
Tier 3	40	92	\$1.39	\$3.76	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77
Tier 4	40+	92+	\$2.92	\$4.81	\$4.18	\$4.59	\$4.96	\$5.36	\$5.73
Commercial Secondary									
No Tiers			\$1.02	\$1.21	\$1.33	\$1.46	\$1.58	\$1.71	\$1.83

Secondary Volume Rates Set at 75% of Culinary Rates

# 5-Year Recommended Secondary Volume Rates

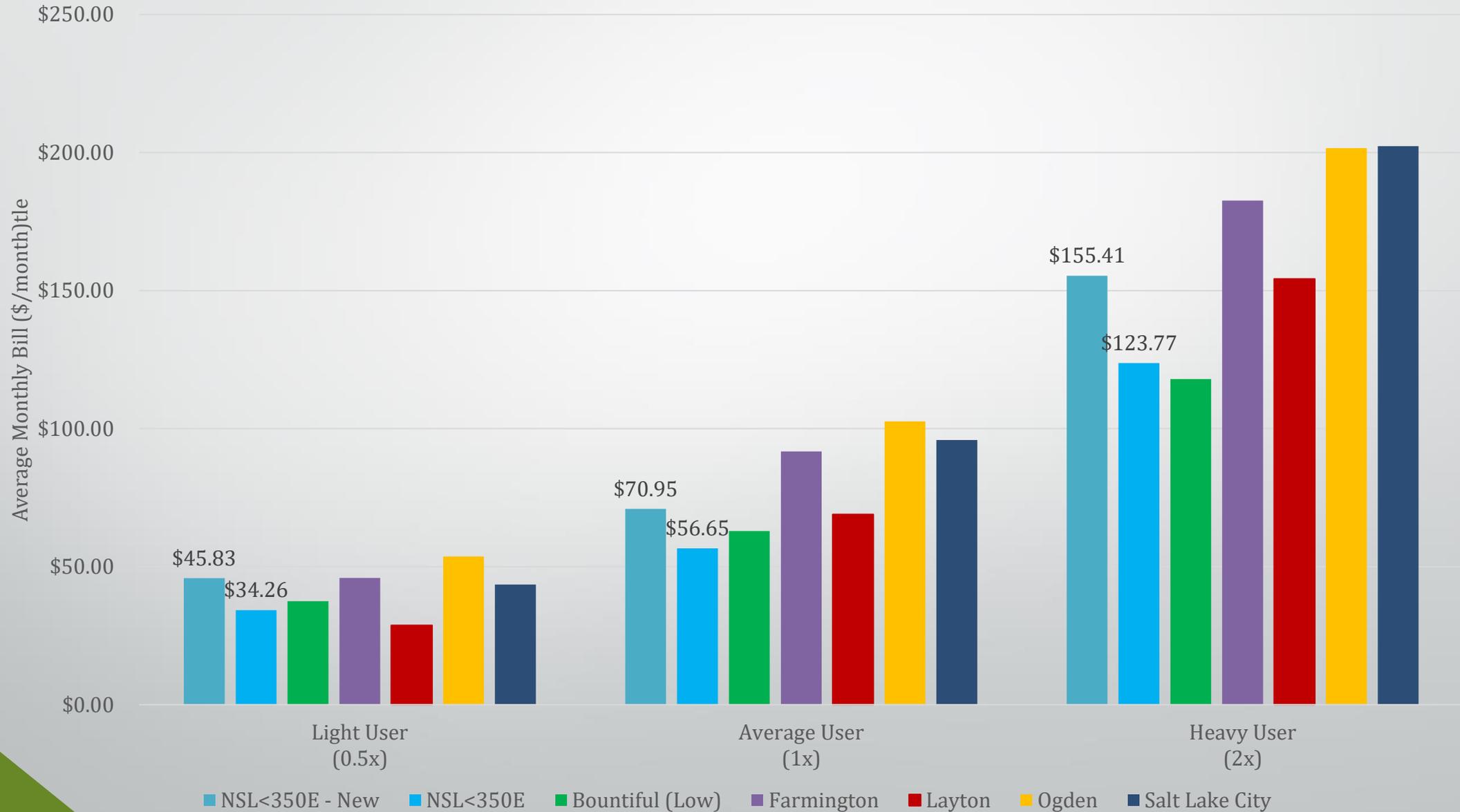
			Residential Secondary (Below 350 East)						
Block	Old	New	Existing	2022	2023	2024	2025	2026	2027
Tier 1	10	22	\$0.00	\$1.57	\$1.39	\$1.53	\$1.65	\$1.78	\$1.91
Tier 2	20	52	\$1.02	\$2.06	\$1.74	\$1.91	\$2.07	\$2.23	\$2.39
Tier 3	40	92	\$1.16	\$3.13	\$2.29	\$2.52	\$2.72	\$2.94	\$3.14
Tier 4	40+	92+	\$2.43	\$4.01	\$3.48	\$3.83	\$4.13	\$4.46	\$4.78
			Residential Secondary (Above 350 East)						
			Existing	2022	2023	2024	2025	2026	2027
Tier 1	10	22	\$0.00	\$1.88	\$1.67	\$1.83	\$1.98	\$2.14	\$2.29
Tier 2	20	52	\$1.22	\$2.47	\$2.09	\$2.30	\$2.48	\$2.68	\$2.87
Tier 3	40	92	\$1.39	\$3.76	\$2.75	\$3.02	\$3.26	\$3.53	\$3.77
Tier 4	40+	92+	\$2.92	\$4.81	\$4.18	\$4.59	\$4.96	\$5.36	\$5.73
			Commercial Secondary						
No Tiers			\$1.02	\$1.21	\$1.33	\$1.46	\$1.58	\$1.71	\$1.83

Rate Category Added for Secondary Above 350 East




# Water Rate Comparison

Average Monthly Bill Comparison





# Storm Water

Figure 1-2  
10-Year Revenue and Expenditures - Storm Drain

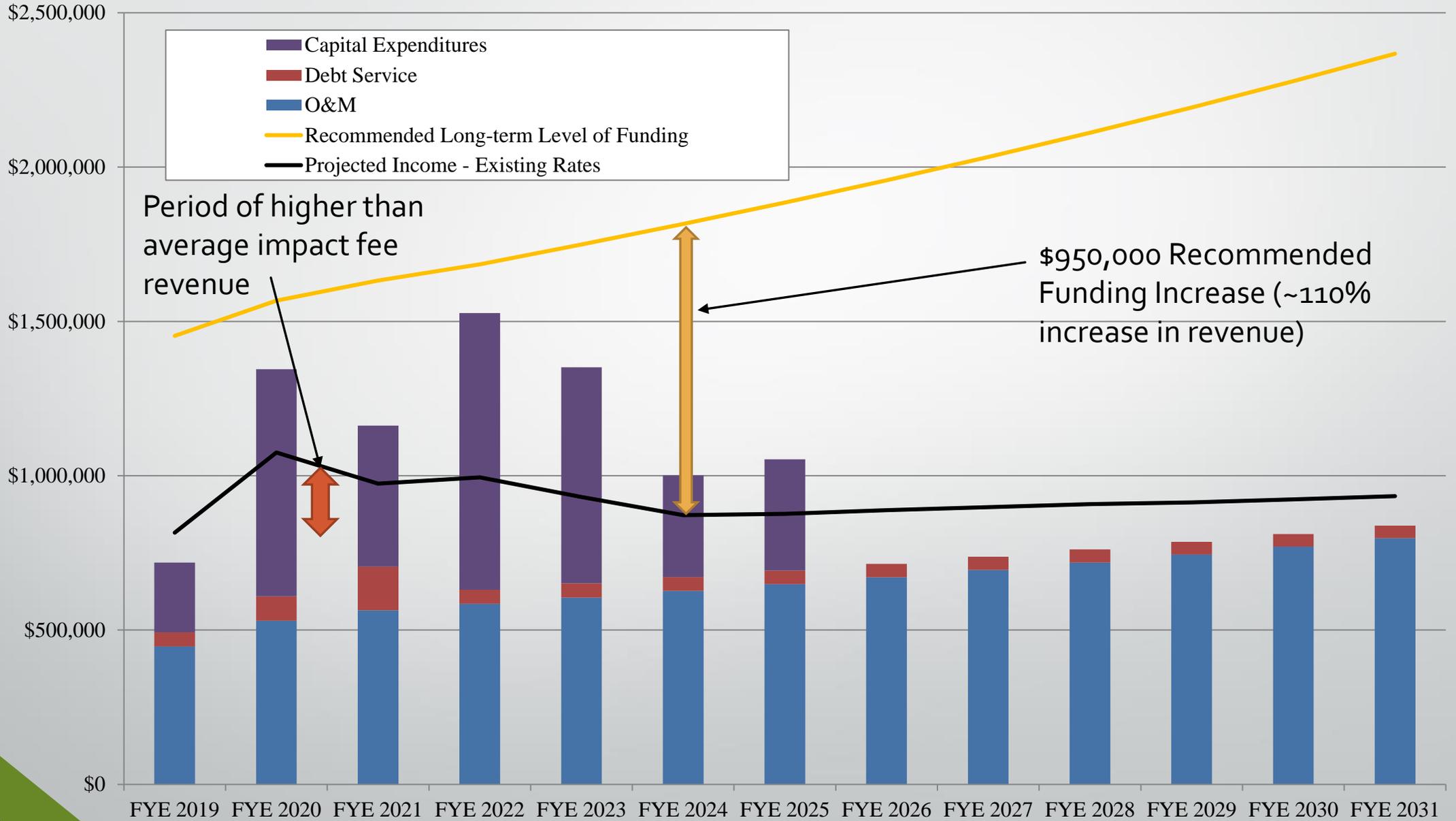
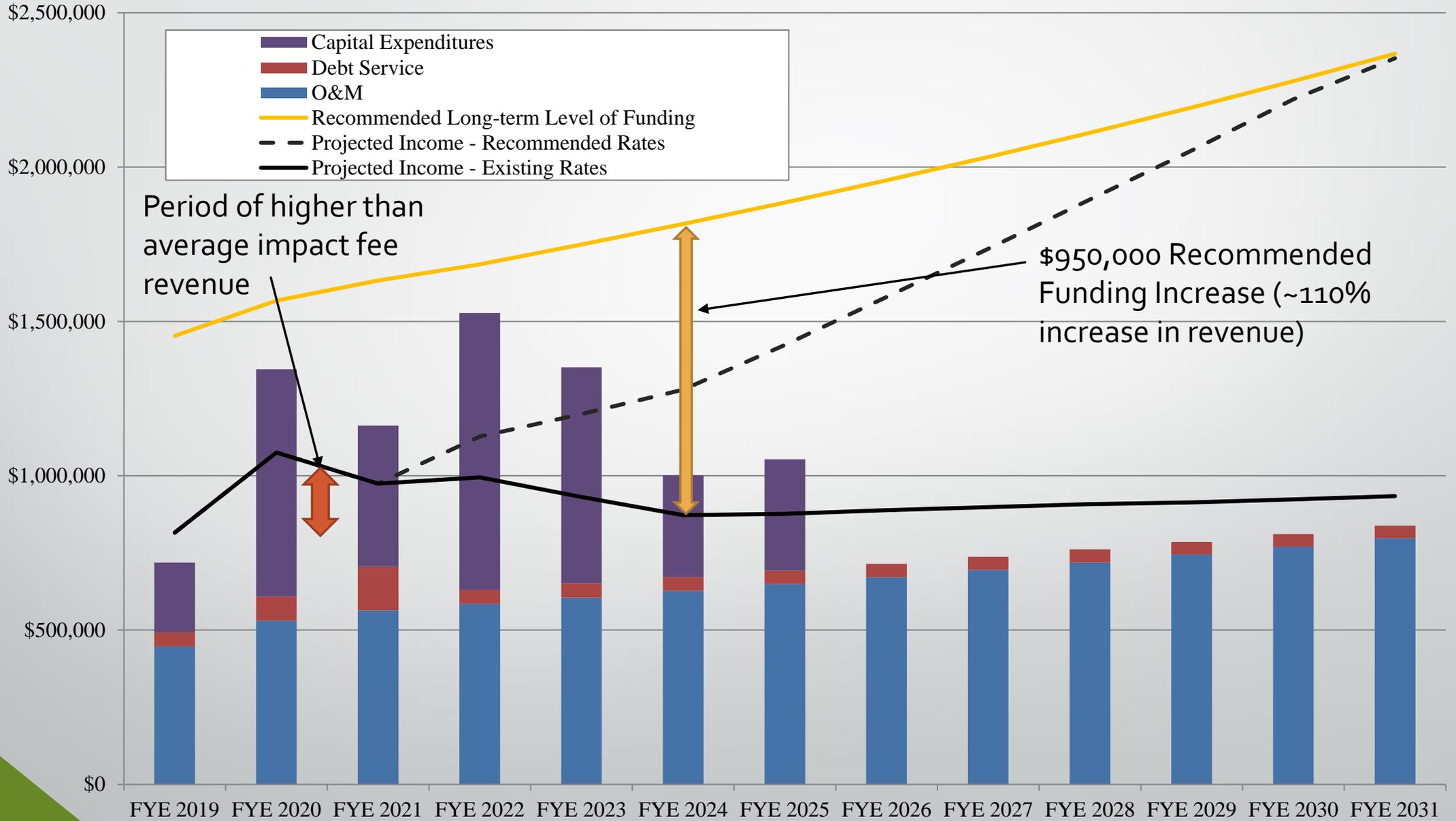


Figure 1-2  
10-Year Revenue and Expenditures - Storm Drain

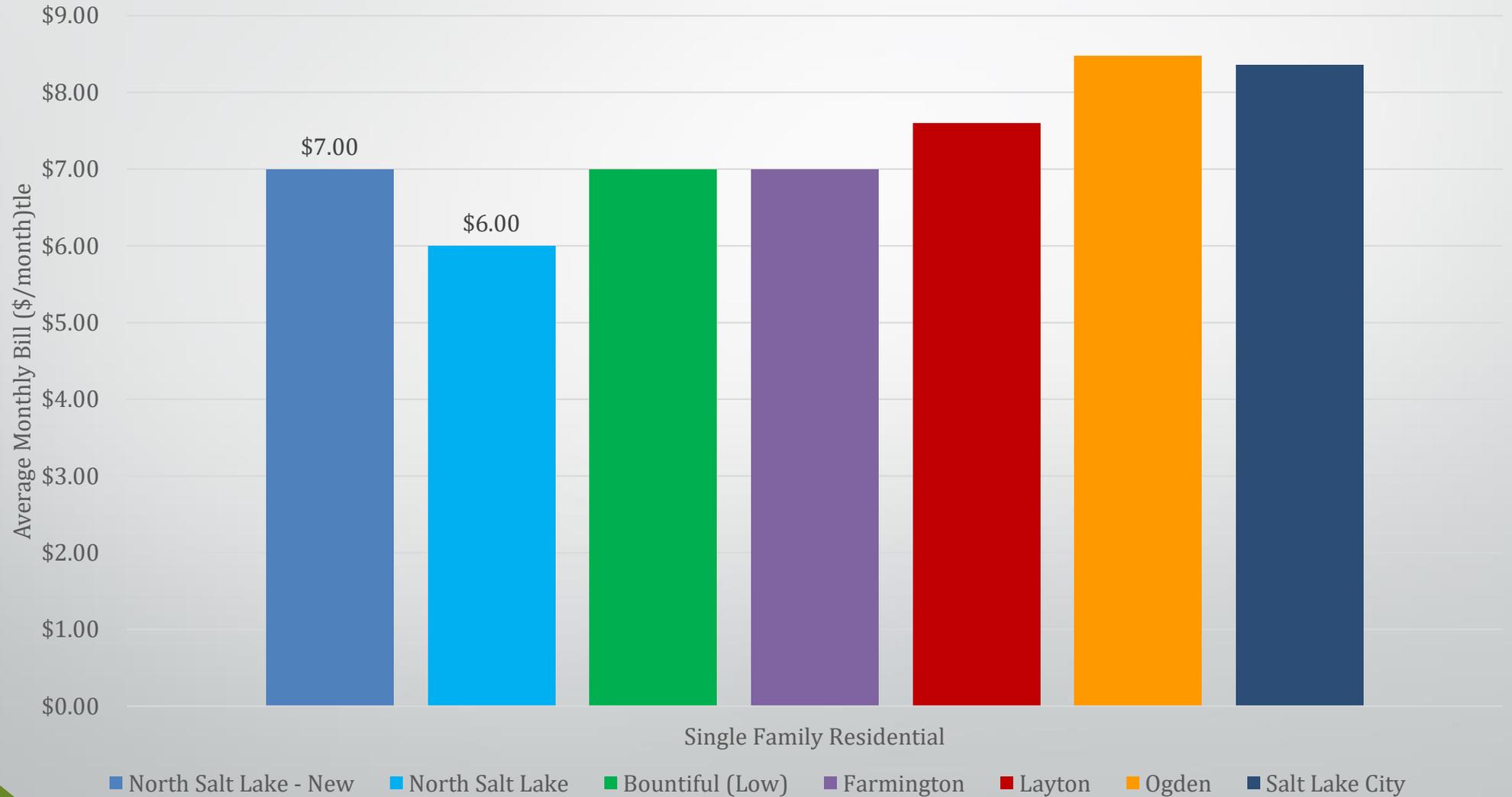


# 5-Year Recommended Storm Water Rates

Year of Increase	\$ / ESU*
Existing	\$6.00
2022	\$7.00
2023	\$8.00
2024	\$9.00
2025	\$10.00
2026	\$11.00
2027	\$12.00

# Storm Water Rate Comparison

Average Monthly Bill Comparison



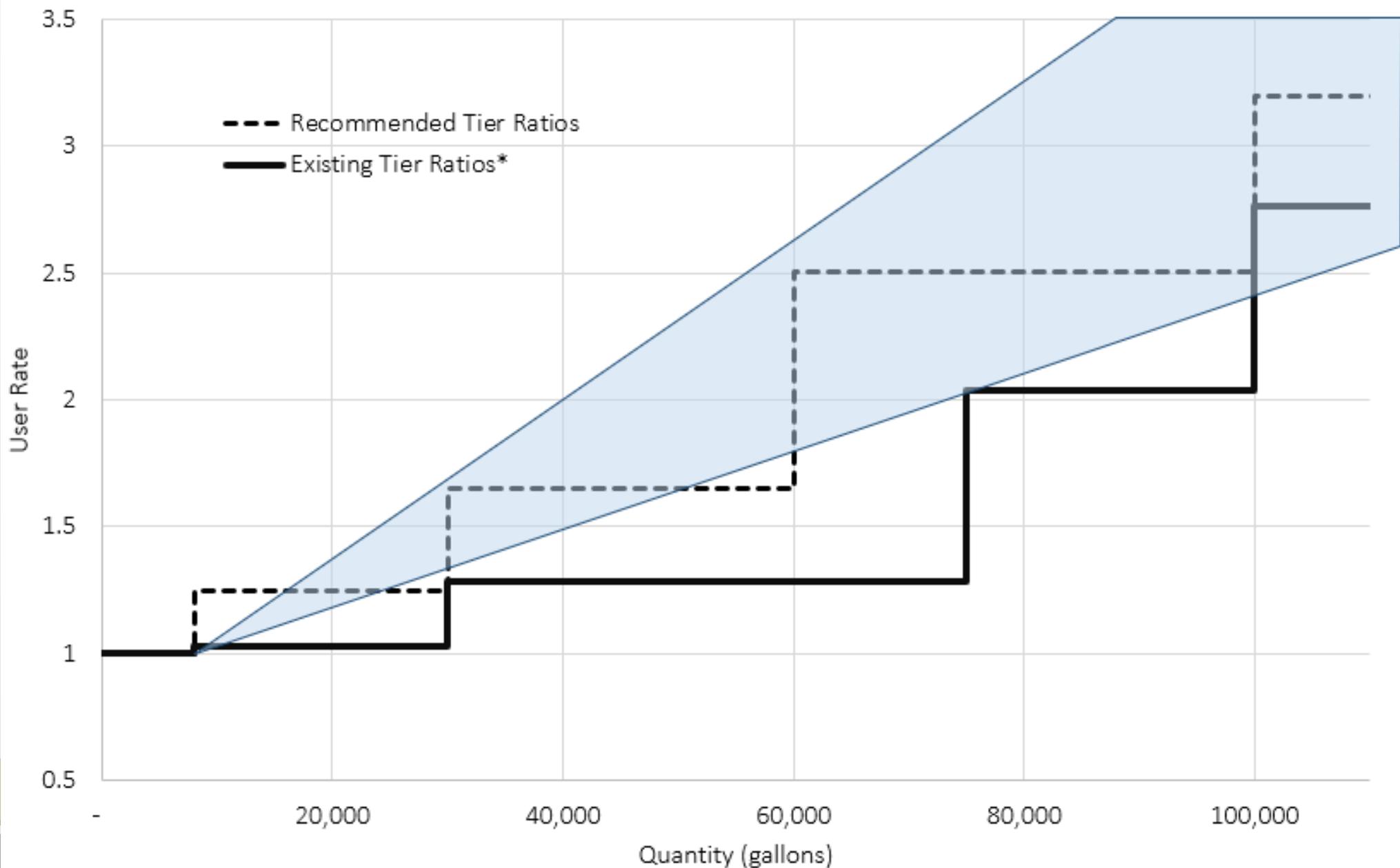
# What to Expect Next - Rates

- Presentation of Draft Recommended Rates - Today
- Rate Hearings and Adoption – ?
- Implement Any Adopted Rate Changes – ?



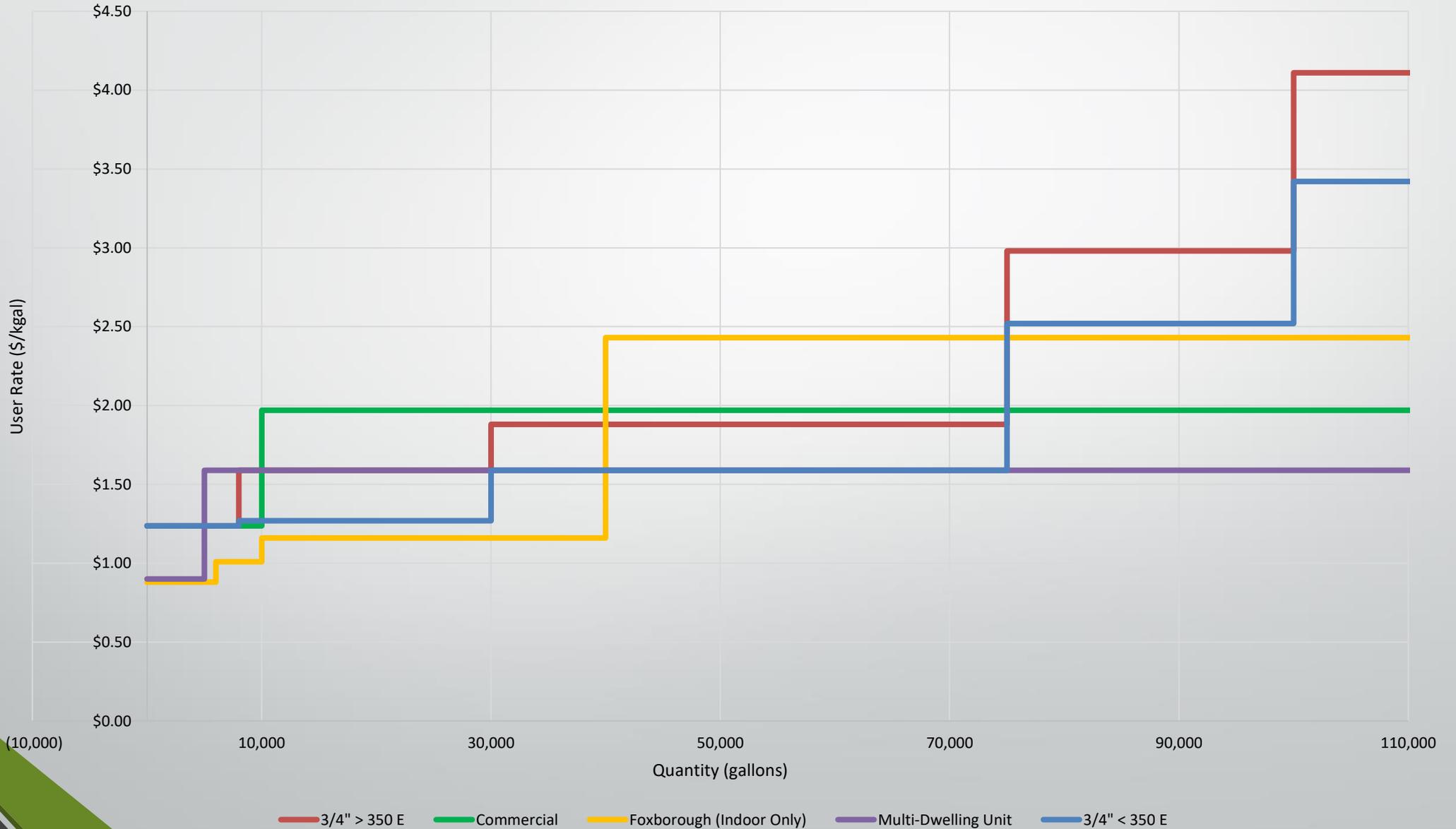
Questions?

# Water – Tier Design



# Water – Tier Design

North Salt Lake Culinary Water Tiered Rates



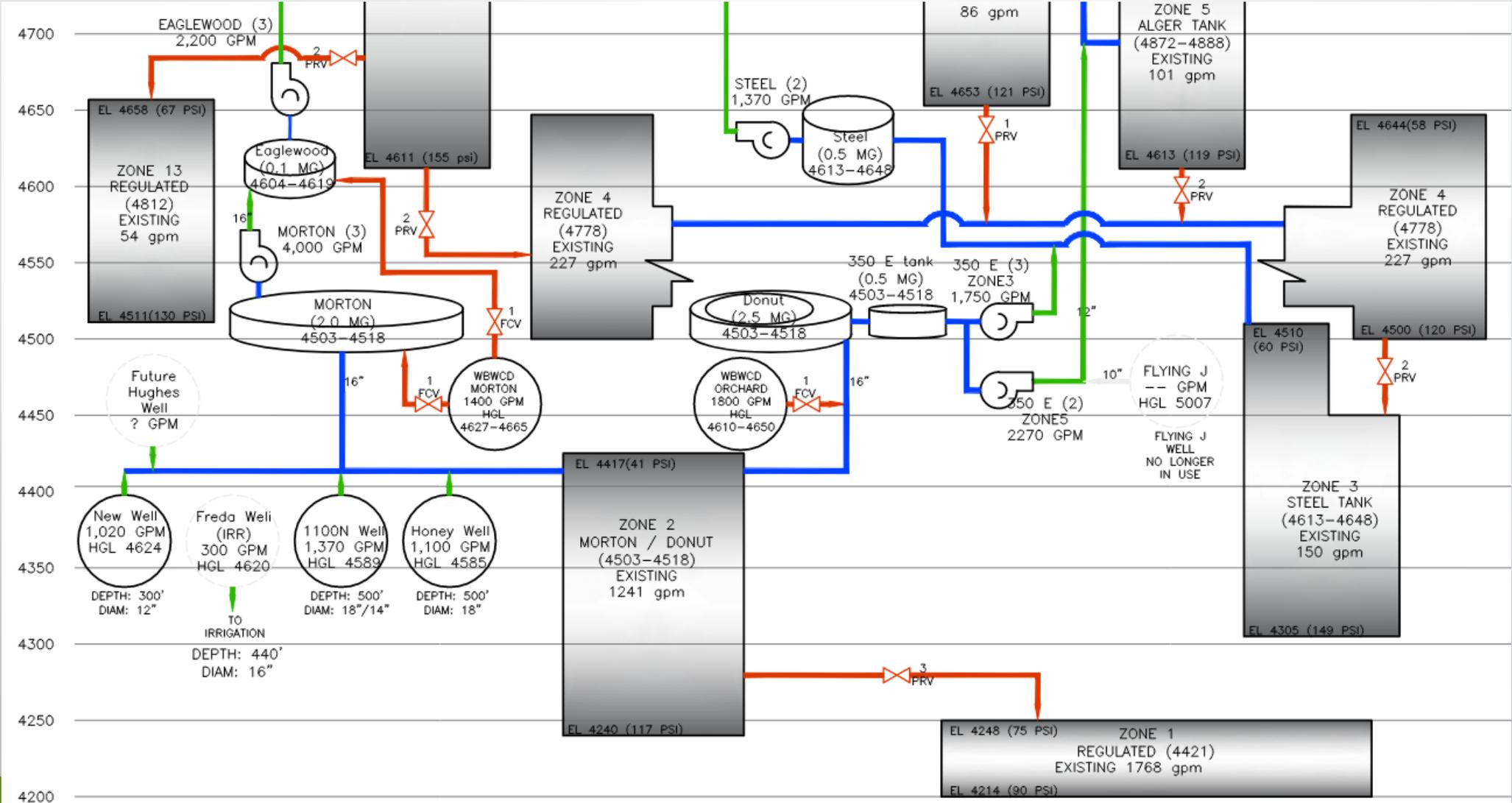
# Water – Tier Design

Normalized Tiered Rate



3/4" > 350 E   Commercial   Foxborough (Indoor Only)   Multi-Dwelling Unit   3/4" < 350 E

# Power Costs



City	COLA Merit	Notes
Alpine	3%	
Beaver City	4.7% 2.5-2.74%	Beaver City follows URS COLA's which I believe is 4.7%. Plus normal merit increases of 2.5-2.74%.
Blanding	4% Variable	We are seeing 7% as well. We have not decided which route we are going to recommend to the City Council. We will probably present a hybrid between COLA and raises. So, for example 4% COLA with 50% of the actual raise (5% raise down to 2.5% or 4% raise down to 2%)
Bountiful	3%	
Brian Head	7%	
Cedar Hills	4.5%*	*We did a mid-year COLA adjustment for all permanent employees of \$3/hr, and we are proposing 4.5% in next years budget.
Centerville	Variable	I am looking at 7.1% COLA for non-public safety employees and due to budget constraints, I am proposing a 3.1% COLA for Department Heads. All employees will receive the 2% merit.
Clinton City	3%	2% Clinton City is looking at a 3% COLA and 2% merit step for most employees...expect Police, theirs is a 3% merit step.
Cottonwood Heights	7%	2.5% Hi Ken, at Cottonwood Heights, we are proposing a 7% COLA with an average of 2.5% for a merit. I am not sure what the city council will adopt yet but that is what we have discussed at this point.
Draper City	5%	3%
Farmington	10%	
Heber City	4%	3%
Holladay City	13%	
Hyde Park		Undecided, gave a healthy averaged 5% increase in December in order to retain employees. Still trying to figure out what to do for July.
Hyrum	10%	He budgeted 10%, but hasn't determined exactly what everyone is going to get. He figured the 10% would cover it.
Kaysville	4.75%	3% Kaysville proposing 4.75% cola and 3% merit. We got our cola number from the urs
Lehi City	4.5%	Currently we have 4.5% penciled in for an annual increase. What we did this current year ( and we may consider again, budget permitting) is another mid-year increase should inflation persist.
Levan	5.9%	The COLA increase for Social Security is 5.9%. Their city plans to start with that with a merit increase on top of that.
Lindon City	6%	Employees and their families were hurting with inflationary pressures so Lindon City approved a 6% across the board COLA for all employees and elected officials in January. This was approved as an 'early' COLA as its traditionally not implemented until July 1 <sup>st</sup> . We do not expect another COLA in July unless inflation significantly gets higher. We have historically used a 12-month Feb-to-Feb average of the monthly change in the national CPI which was calculated as 5.9% (it's usually more conservative than the Wasatch Front index).
Logan		6% in fiscal year 21-22, undecided yet on 22-23
Manti	5%	5% this upcoming year, 6% last year
Morgan City	5%	In the process of asking council and mayor for it
North Salt Lake	7%	2% This COLA in July will be for all non-sworn employees.

Orem	3%	3%	Orem is budgeting a 3 percent merit and an additional 3 percent for market adjustments. The market adjustments will not be across the board type COLA increase - but rather based on need and market demands.
Payson	6%		
Providence	7-9%		I am looking at proposing somewhere between 7% to 9%, I have not decided. I think Mountain CIP index shows a 9% year over year growth between this February and last February.
Santa Clara	5%		Debbie said it is best to give raises at the first of the year rather than fiscal year so she can see where they are at financially, then do budget amendments if needed.
Smithfield	10%		
South Ogden	9%		We haven't settled, but we go by the Department of labor index for the Mountain West. The number for January of 2022 was 9%. According to our salary administration guidelines that is the number we would use.
South Weber	Variable		We're in the process of proposing a major compensation system shift for South Weber employees. I'm not sure how the Council will ultimately feel about our proposal, but as a portion of that structure for this year a tiered COLA is being discussed. 3% - employees making \$40/hour or more 6% - \$30-40/hour 9% - \$20-30/hour 12% - \$10-20/hour 15% - under \$10/hour
Syracuse	Variable	Variable	We do not have a COLA policy per se. Instead, our policy is to take the average of the total wage increases (COLAs and merit) of our selected benchmarking cities over the past 3 years, and use that as our merit increases. Merit increases are distributed based on evaluation scores. So, while we don't have a specific COLA consideration, it is baked into the number that we use each year and only distributed as merit increases. That probably doesn't help you because ours is based on everyone else. It goes without saying, that our wage increases will probably be low this year when compared to others because we take the average of the last 3 years.
Washington	7%		In Washington we are adding 7% to our budget. We give the increases beginning each January, so that gives us some flexibility to make adjustments between July and the new year.
Woods Cross	7.48%		We are proposing a 7.48% increase at Woods Cross. We will meet with the council next week to see if they will support that number.

# City of North Salt Lake

## North Salt Lake, Utah



## BUDGET FISCAL YEAR 2022-23 WORKING DRAFT

Prepared by:  
City of North Salt Lake  
Finance Department

## Table of Contents

<b>General Fund – 10</b> .....	<b>1</b>
<b>Redevelopment Agency – 25</b> .....	<b>2</b>
<b>Housing Fund – 27</b> .....	<b>3</b>
<b>Local Building Authority – 28</b> .....	<b>4</b>
<b>Debt Service – 32</b> .....	<b>5</b>
<b>Capital Project Fund – 40</b> .....	<b>6</b>
<b>Park Capital Fund – 41</b> .....	<b>7</b>
Park Capital Project Schedule .....	8
<b>Public Safety Fund – 43</b> .....	<b>10</b>
<b>Road Capital Fund – 44</b> .....	<b>11</b>
Road Capital Project Schedule .....	12
<b>Water Fund – 51</b> .....	<b>14</b>
Water Capital Project Schedule .....	15
<b>Secondary Water Fund – 52</b> .....	<b>16</b>
<b>Storm Water Fund – 53</b> .....	<b>17</b>
Storm Water Capital Project Schedule.....	18
<b>Solid Waste Fund – 54</b> .....	<b>19</b>
<b>Golf Fund – 55</b> .....	<b>20</b>
<b>Fleet Fund – 61</b> .....	<b>21</b>
Fiscal Year 2023 Vehicle Replacement Request.....	22
<b>Debt Schedules</b> .....	<b>23</b>
Governmental Funds – Bonds.....	23
Governmental Funds – Leases .....	25
Enterprise Funds – Bonds .....	26
Enterprise Funds – Leases.....	28

**GENERAL FUND - 10**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Taxes:				
Property	\$ 3,026,300	\$ 2,983,000	\$ 3,033,100	\$ 3,053,100
Sales and use	5,480,800	5,646,000	6,138,500	6,506,800
Franchise	1,891,500	1,829,600	1,916,200	1,947,500
Licenses and permits	230,100	225,000	231,000	232,000
Intergovernmental revenues	3,179,100	2,500,400	2,591,800	2,625,900
Charges for services	1,018,000	833,600	723,500	818,800
Fines and forfeitures	243,100	300,000	300,000	350,000
Interest	16,600	60,000	15,000	15,000
Miscellaneous	48,400	48,000	52,000	52,000
<b>Total Revenues</b>	<b>15,133,900</b>	<b>14,425,600</b>	<b>15,001,100</b>	<b>15,601,100</b>
<b>Expenditures</b>				
General government:				
Legislative	652,000	338,700	236,700	271,200
Administrative	1,039,000	1,101,400	1,064,500	1,074,400
Buildings	97,100	79,400	95,000	127,000
Judicial	323,500	351,100	343,900	386,500
Total general government	<b>2,111,600</b>	<b>1,870,600</b>	<b>1,740,100</b>	<b>1,859,100</b>
Public safety:				
Police department	4,294,300	5,438,600	5,191,400	5,347,200
New sworn officer-1 FTE/vehicle	-	-	-	182,000
Fire department	1,400,900	1,542,900	1,542,900	1,738,100
Total public safety	<b>5,695,200</b>	<b>6,981,500</b>	<b>6,734,300</b>	<b>7,267,300</b>
Public works:				
Streets department	1,217,500	1,700,500	1,694,500	1,848,300
Engineering	194,700	249,100	256,900	267,400
Total public works	<b>1,412,200</b>	<b>1,949,600</b>	<b>1,951,400</b>	<b>2,115,700</b>
Community Development				
Planning and zoning	410,300	445,400	466,200	541,500
Building inspection	219,100	299,000	275,900	272,700
Total community development	<b>629,400</b>	<b>744,400</b>	<b>742,100</b>	<b>814,200</b>
Parks				
New Parks Positions - 2 FTE's	837,500	1,044,600	1,033,800	1,175,000
	-	-	-	124,000
<b>Total Expenditures</b>	<b>\$10,685,900</b>	<b>\$ 12,590,700</b>	<b>\$ 12,201,700</b>	<b>\$ 13,355,300</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 4,448,000</b>	<b>\$ 1,834,900</b>	<b>\$ 2,799,400</b>	<b>\$ 2,245,800</b>
<b>Other Financing Sources (Uses)</b>				
Transfer in - RDA	75,000	85,000	100,450	103,900
Transfer out - capital fund	(1,300,000)	(1,158,700)	(1,158,700)	(1,239,600)
Transfer out - road fund restricted cash	(1,045,000)	(1,041,000)	(1,231,400)	(1,154,300)
Transfer out - road fund unrestricted cash	(1,700,000)	(705,000)	(705,000)	(705,000)
Sale of capital assets	-	5,000	21,000	5,000
Contributions	7,000	-	25,000	25,000
Estimated total expenditures under budget	-	-	-	267,100
<b>Total Other Financing Sources (Uses)</b>	<b>(3,963,000)</b>	<b>(2,814,700)</b>	<b>(2,948,650)</b>	<b>(2,697,900)</b>
Net Change in Fund Balance	\$ 485,000	\$ (979,800)	\$ (149,250)	\$ (452,100)
<b>Fund Balance, Beginning</b>	<b>2,853,800</b>	<b>3,338,800</b>	<b>3,338,800</b>	<b>3,189,550</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,338,800</b>	<b>\$ 2,359,000</b>	<b>\$ 3,189,550</b>	<b>\$ 2,737,450</b>

**REDEVELOPMENT AGENCY - 25**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Taxes	\$ 1,799,600	\$ 1,941,500	\$ 2,008,700	\$ 2,078,200
Interest	2,000	1,600	2,000	2,000
<b>Total Revenues</b>	<b>1,801,600</b>	<b>1,943,100</b>	<b>2,010,700</b>	<b>2,080,200</b>
<b>Expenditures</b>				
Community	\$ 1,186,900	\$ 1,377,700	\$ 1,573,100	\$ 787,200
Principal	-	305,000	305,000	285,000
Interest	-	147,200	135,600	89,800
Parks, recreation and public property	-	3,500,000	100,000	3,400,000
<b>Total Expenditures</b>	<b>1,186,900</b>	<b>5,329,900</b>	<b>2,113,700</b>	<b>4,562,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>614,700</b>	<b>(3,386,800)</b>	<b>(103,000)</b>	<b>(2,481,800)</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from borrowing	-	3,567,300	3,567,300	-
Transfer out	(279,500)	(239,000)	(256,200)	(266,600)
<b>Total Other Financing Sources (Uses)</b>	<b>(279,500)</b>	<b>3,328,300</b>	<b>3,311,100</b>	<b>(266,600)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 335,200</b>	<b>\$ (58,500)</b>	<b>\$ 3,208,100</b>	<b>\$ (2,748,400)</b>
<b>Fund Balance, Beginning</b>	<b>417,900</b>	<b>753,100</b>	<b>753,100</b>	<b>3,961,200</b>
<b>Fund Balance, Ending</b>	<b>\$ 753,100</b>	<b>\$ 694,600</b>	<b>\$ 3,961,200</b>	<b>\$ 1,212,800</b>

**HOUSING FUND - 27**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>
<b>Revenues</b>				
Intergovernmental- grants	\$ 25,000	\$ -	\$ -	\$ -
Interest	900	3,300	1,000	1,000
<b>Total Revenues</b>	<u>25,900</u>	<u>3,300</u>	<u>1,000</u>	<u>1,000</u>
<b>Expenditures</b>				
Community development	22,500	27,500	27,500	-
<b>Total Expenditures</b>	<u>22,500</u>	<u>27,500</u>	<u>27,500</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>3,400</u>	<u>(24,200)</u>	<u>(26,500)</u>	<u>1,000</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	105,100	154,000	155,750	162,700
<b>Total Other Financing Sources (Uses)</b>	<u>105,100</u>	<u>154,000</u>	<u>155,750</u>	<u>162,700</u>
<b>Net Change in Fund Balance</b>	<u>\$ 108,500</u>	<u>\$ 129,800</u>	<u>\$ 129,250</u>	<u>\$ 163,700</u>
<b>Fund Balance, Beginning</b>	<u>197,100</u>	<u>305,600</u>	<u>305,600</u>	<u>434,850</u>
<b>Fund Balance, Ending</b>	<u>\$ 305,600</u>	<u>\$ 435,400</u>	<u>\$ 434,850</u>	<u>\$ 598,550</u>

**LOCAL BUILDING AUTHORITY - 28**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Rent	\$ 76,800	\$ 77,300	\$ 89,800	\$ 89,800
Interest	300	500	500	500
<b>Total Revenues</b>	<b>77,100</b>	<b>77,800</b>	<b>90,300</b>	<b>90,300</b>
<b>Expenditures</b>				
Property rental	27,500	35,300	38,500	38,500
Parks, recreation and public property	-	-	374,600	-
Debt service:				
Principal	96,000	98,000	98,000	101,000
Interest	23,900	21,500	18,100	21,200
<b>Total Expenditures</b>	<b>\$ 147,400</b>	<b>\$ 154,800</b>	<b>\$ 529,200</b>	<b>\$ 160,700</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ (70,300)</b>	<b>\$ (77,000)</b>	<b>\$ (438,900)</b>	<b>\$ (70,400)</b>
<b>Other Financing Sources (Uses)</b>				
Transfer in	130,000	130,000	505,000	100,000
<b>Total Other Financing Sources (Uses)</b>	<b>130,000</b>	<b>130,000</b>	<b>505,000</b>	<b>100,000</b>
<b>Net Change in Fund Balance</b>	<b>\$ 59,700</b>	<b>\$ 53,000</b>	<b>\$ 66,100</b>	<b>\$ 29,600</b>
<b>Fund Balance, Beginning</b>	<b>25,200</b>	<b>84,900</b>	<b>84,900</b>	<b>151,000</b>
<b>Fund Balance, Ending</b>	<b>\$ 84,900</b>	<b>\$ 137,900</b>	<b>\$ 151,000</b>	<b>\$ 180,600</b>

**DEBT SERVICE - 32**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>
<b>Revenues</b>				
Sales taxes - RAP	\$ 544,300	\$ 524,200	\$566,100	\$ 588,700
Interest	2,000	5,000	1,400	1,400
<b>Total Revenues</b>	<u>546,300</u>	<u>529,200</u>	<u>567,500</u>	<u>590,100</u>
<b>Expenditures</b>				
Principal	217,000	220,000	220,000	222,000
Interest	44,000	41,000	40,100	36,100
<b>Total Expenditures</b>	<u>\$ 261,000</u>	<u>\$ 261,000</u>	<u>\$260,100</u>	<u>\$ 258,100</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 285,300</u>	<u>\$ 268,200</u>	<u>\$307,400</u>	<u>\$ 332,000</u>
<b>Other Financing Sources (Uses)</b>				
Transfer out-	<u>(100,000)</u>	<u>(360,000)</u>	<u>(360,000)</u>	<u>(300,000)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(100,000)</u>	<u>(360,000)</u>	<u>(360,000)</u>	<u>(300,000)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 185,300</u>	<u>\$ (91,800)</u>	<u>\$ (52,600)</u>	<u>\$ 32,000</u>
<b>Fund Balance, Beginning</b>	<u>339,000</u>	<u>524,300</u>	<u>524,300</u>	<u>471,700</u>
<b>Fund Balance, Ending</b>	<u>\$ 524,300</u>	<u>\$ 432,500</u>	<u>\$471,700</u>	<u>\$ 503,700</u>

**CAPITAL PROJECT FUND - 40**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Interest	\$ 23,600	\$ 48,000	\$ 20,000	\$ 30,000
<b>Total Revenues</b>	<u>23,600</u>	<u>48,000</u>	<u>20,000</u>	<u>30,000</u>
<b>Expenditures</b>				
General government - projects	1,800	408,400	126,000	282,400
<b>Total Expenditures</b>	<u>\$ 1,800</u>	<u>\$ 408,400</u>	<u>\$ 126,000</u>	<u>\$ 282,400</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 21,800</u>	<u>\$ (360,400)</u>	<u>\$ (106,000)</u>	<u>\$ (252,400)</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in-	1,346,800	1,258,700	1,277,900	1,350,200
<b>Total Other Financing Sources (Uses)</b>	<u>1,346,800</u>	<u>1,258,700</u>	<u>1,277,900</u>	<u>1,350,200</u>
<b>Net Change in Fund Balance</b>	<u>\$ 1,368,600</u>	<u>\$ 898,300</u>	<u>\$ 1,171,900</u>	<u>\$ 1,097,800</u>
<b>Fund Balance, Beginning</b>	<u>4,496,400</u>	<u>5,865,000</u>	<u>5,865,000</u>	<u>7,036,900</u>
<b>Fund Balance, Ending</b>	<u>\$ 5,865,000</u>	<u>\$ 6,763,300</u>	<u>\$ 7,036,900</u>	<u>\$ 8,134,700</u>

**PARK CAPITAL FUND - 41**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>
<b>Revenues</b>				
Impact fees	\$ 736,400	\$ 533,800	\$ 616,600	\$ 557,000
Interest	4,800	3,500	2,900	2,900
<b>Total Revenues</b>	<u>741,200</u>	<u>537,300</u>	<u>619,500</u>	<u>559,900</u>
<b>Expenditures</b>				
Parks and recreation	50,900	883,800	973,300	227,200
<b>Total Expenditures</b>	<u>\$ 50,900</u>	<u>\$ 883,800</u>	<u>\$ 973,300</u>	<u>\$ 227,200</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ 690,300</u>	<u>\$ (346,500)</u>	<u>\$ (353,800)</u>	<u>\$ 332,700</u>
<b>Other Financing Sources (Uses)</b>				
Transfer in	100,000	360,000	360,000	300,000
Transfer out	(130,000)	(130,000)	(505,000)	(100,000)
Sale of capital assets	68,900	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>38,900</u>	<u>230,000</u>	<u>(145,000)</u>	<u>200,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ 729,200</u>	<u>\$ (116,500)</u>	<u>\$ (498,800)</u>	<u>\$ 532,700</u>
<b>Fund Balance, Beginning</b>	<u>1,210,970</u>	<u>1,940,200</u>	<u>1,940,200</u>	<u>1,441,400</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,940,200</u>	<u>\$ 1,823,700</u>	<u>\$ 1,441,400</u>	<u>\$ 1,974,100</u>

**PARK CAPITAL FUND**  
**CAPITAL PROJECT SCHEDULE**  
**REVENUE AND EXPENDITURES**

FISCAL YEAR		Other Unrestricted	Restricted Cash - Impact Fee	Total
FY 2022	BEGINNING CASH	\$ 583,710	\$ 1,384,120	1,967,830
	REVENUES			
	IMPACT FEE REVENUE	-	616,600	616,600
	INTEREST REVENUE	500	2,400	2,900
	TRANSFER IN RAP TAX DEBT SERVICE FUND	360,000	-	360,000
		<u>360,500</u>	<u>619,000</u>	<u>979,500</u>
	PROJECT			
	WILD ROSE PARK IRRIGATION PUMPS	\$ 25,875	\$ -	\$ 25,875
	TUNNEL SPRINGS TENNIS COURT REPLACEMENT	31,050	-	31,050
	MATHIS PARK PLAYGROUND REPLACEMENT	31,050	-	31,050
	PALMQUIST PARK PLAYGROUND REPLACEMENT	77,625	-	77,625
	OLDHAM PARK PLAYGROUND REPLACEMENT	31,050	-	31,050
	CALEB PARK PLAYGROUND REPLACEMENT	31,050	-	31,050
	BUCKINGHAM PARK PLAYGROUND REPLACEMENT	31,050	-	31,050
	BOSTON PARK PLAYGROUND REPLACEMENT	31,050	-	31,050
	CAMBRIA PARK PLAYGROUND REPLACEMENT	31,050	-	31,050
	GARY PUMPHOUSE IRRIGATION	3,155	-	3,155
	PALMQUIST PARK IRRIGATION REPLACEMENT	64,696	-	64,696
	DEER HOLLOW PARK ASPHALT REPLACEMENT	20,907	-	20,907
	TRAILS DEVELOPMENT	-	23,700	23,700
	HATCH PARK DESIGN	-	35,000	35,000
	TRANSFER OUT LOCAL BUILDING AUTHORITY	-	505,000	505,000
		<u>409,608</u>	<u>563,700</u>	<u>973,308</u>
	ENDING CASH	\$ 534,602	\$ 1,439,420	\$ 1,974,022
FY 2023	BEGINNING CASH	\$ 534,602	\$ 1,439,420	\$ 1,974,022
	REVENUES			
	IMPACT FEE REVENUE	-	557,000	557,000
	INTEREST REVENUE	500	2,400	2,900
	TRANSFER IN RAP TAX DEBT SERVICE FUND	300,000	-	300,000
		<u>300,500</u>	<u>559,400</u>	<u>859,900</u>
	PROJECT			
	IRRIGATION PUMPS LEGACY REGIONAL PARK	74,985	-	74,985
	CENTER STREET NORTH SIDE IRRIGATION REPLACEMENT	14,698	-	14,698
	GREGERSON DETENTION BASIN IRRIGATION REPLACEMENT	37,482	-	37,482
	TRANSFER OUT LOCAL BUILDING AUTHORITY	-	100,000	100,000
		<u>127,165</u>	<u>100,000</u>	<u>227,165</u>
	ENDING CASH	\$ 707,937	\$ 1,898,820	\$ 2,606,757
FY 2024	BEGINNING CASH	\$ 707,937	\$ 1,898,820	\$ 2,606,757
	REVENUES			
	IMPACT FEE REVENUE	-	250,000	250,000
	INTEREST REVENUE	1,500	2,000	3,500
	TRANSFER IN RAP TAX DEBT SERVICE FUND	283,200	-	283,200
		<u>284,700</u>	<u>252,000</u>	<u>536,700</u>
	PROJECT			
	REPAIR AND REPLACEMENT	400,000	-	400,000
	TRANSFER OUT LOCAL BUILDING AUTHORITY	-	130,000	130,000
		<u>400,000</u>	<u>130,000</u>	<u>530,000</u>
	ENDING CASH	\$ 592,637	\$ 2,020,820	\$ 2,613,457

FY 2025	BEGINNING CASH	\$	592,637	\$	2,020,820	\$	2,613,457
	REVENUES						
	IMPACT FEE REVENUE		-		200,000		200,000
	INTEREST REVENUE		1,500		2,000		3,500
	TRANSFER IN RAP TAX DEBT SERVICE FUND		300,400		-		300,400
			<u>301,900</u>		<u>202,000</u>		<u>503,900</u>
	PROJECT						
	REPAIR AND REPLACEMENT		400,000		-		400,000
	TRANSFER OUT LOCAL BUILDING AUTHORITY		-		130,000		130,000
			<u>400,000</u>		<u>130,000</u>		<u>530,000</u>
	ENDING CASH	\$	494,537	\$	2,092,820	\$	2,587,357
<hr/>							
FY 2026	BEGINNING CASH	\$	494,537	\$	2,092,820	\$	2,587,357
	REVENUES						
	IMPACT FEE REVENUE		-		150,000		150,000
	INTEREST REVENUE		1,500		2,000		3,500
	TRANSFER IN RAP TAX DEBT SERVICE FUND		315,100		-		315,100
			<u>316,600</u>		<u>152,000</u>		<u>468,600</u>
	PROJECT						
	REPAIR AND REPLACEMENT		400,000		-		400,000
	TRANSFER OUT LOCAL BUILDING AUTHORITY		-		130,000		130,000
			<u>400,000</u>		<u>130,000</u>		<u>530,000</u>
	ENDING CASH	\$	411,137	\$	2,114,820	\$	2,525,957

**PUBLIC SAFETY FUND - 43**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>
<b>Revenues</b>				
Impact fees	\$ 127,400	\$ 114,000	\$ 119,200	\$ 110,600
Interest	1,100	600	1,000	1,000
<b>Total Revenues</b>	<u>128,500</u>	<u>114,600</u>	<u>120,200</u>	<u>111,600</u>
<b>Other Financing Sources (Uses)</b>				
Transfer out-	<u>(46,800)</u>	<u>(100,000)</u>	<u>(119,200)</u>	<u>(110,600)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(46,800)</u>	<u>(100,000)</u>	<u>(119,200)</u>	<u>(110,600)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 81,700</u>	<u>\$ 14,600</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
<b>Fund Balance, Beginning</b>	<u>139,800</u>	<u>221,500</u>	<u>221,500</u>	<u>222,500</u>
<b>Fund Balance, Ending</b>	<u>\$ 221,500</u>	<u>\$ 236,100</u>	<u>\$ 222,500</u>	<u>\$ 223,500</u>

**ROAD CAPITAL FUND - 44**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Impact fees	\$ 582,600	\$ 482,000	\$ 532,000	\$ 461,600
Intergovernmental- grants	173,800	5,515,500	5,605,100	276,200
Interest	10,200	32,000	11,500	11,500
<b>Total Revenues</b>	<u>766,600</u>	<u>6,029,500</u>	<u>6,148,600</u>	<u>749,300</u>
<b>Expenditures</b>				
Highways and streets - projects	966,300	11,503,300	11,421,400	2,132,550
<b>Total Expenditures</b>	<u>\$ 966,300</u>	<u>\$ 11,503,300</u>	<u>\$ 11,421,400</u>	<u>\$ 2,132,550</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>\$ (199,700)</u>	<u>\$ (5,473,800)</u>	<u>\$ (5,272,800)</u>	<u>\$ (1,383,250)</u>
<b>Other Financing Sources (Uses)</b>				
Transfer-in restricted tax revenue	1,045,000	1,041,000	1,231,400	1,154,300
Transfer-in unrestricted	1,799,400	705,000	705,000	705,000
<b>Total Other Financing Sources (Uses)</b>	<u>2,844,400</u>	<u>1,746,000</u>	<u>1,936,400</u>	<u>1,859,300</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,644,700</u>	<u>\$ (3,727,800)</u>	<u>\$ (3,336,400)</u>	<u>\$ 476,050</u>
<b>Fund Balance, Beginning</b>	<u>2,854,450</u>	<u>5,499,150</u>	<u>5,499,150</u>	<u>2,162,750</u>
<b>Fund Balance, Ending</b>	<u>\$ 5,499,150</u>	<u>\$ 1,771,350</u>	<u>\$ 2,162,750</u>	<u>\$ 2,638,800</u>

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2022	BEGINNING CASH	\$ 2,312,524	\$ 772,339	\$ 115,223	\$ 2,673,000	\$ -	\$ 5,873,086
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	532,000	-	532,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	5,605,067	5,605,067
	INTEREST REVENUE	-	4,500	-	7,000	-	11,500
	TRANSFER IN FROM GENERAL FUND - TRANSPORTATION TAX	-	511,376	604,804	-	-	1,116,180
	TRANSFER IN FROM GENERAL FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	705,000	515,876	604,804	539,000	5,605,067	7,969,747
	PROJECTS						
	ANNUAL SEAL COAT C ROAD	-	176,573	263,427	-	-	440,000
	1100 NORTH BRIDGE	-	-	-	1,000,000	4,000,000	5,000,000
	EAGLEWOOD LOOP, ROCKWOOD, TANGLEWOOD	500,770	274,830	-	-	-	775,600
	MAIN STREET RECONSTRUCTION (Ctr to 350)	-	-	13,250	-	1,223,400	1,236,650
	FOXBORO DR RECON-ELEM SCHOOL- FOX HOLLOW RND-ABOUT	-	-	192,550	-	-	192,550
	EAGLERIDGE DR OVERLAY VISTA VIEW TO EDGEWOOD LOOP	-	-	5,000	-	-	5,000
	TREE PLANTING CTR STR	-	-	-	75,000	-	75,000
	BUS SHELTERS	-	-	16,100	-	64,700	80,800
	NSL CITY CENTER 25 EAST - REIMB	-	-	-	42,550	-	42,550
	REDWOOD ROAD TRAIL -WEST CONNECTIONS	85,540	-	-	-	290,167	375,707
	OVERLAY - CENTER STREET	-	-	14,200	-	-	14,200
	400 WEST STR RECONSTRUCTION	-	-	7,500	-	-	7,500
	AUDIO PEDESTRIAN SIGNAL	-	-	-	10,000	-	10,000
	1100 NORTH WIDENING @ RR CROSSING	-	-	-	220,800	-	220,800
	EAGLERIDGE DR OVERLAY	-	500,000	-	-	-	500,000
	LACEY WAY (MARIA, GARY,NANCY)	300,000	-	208,000	-	-	508,000
	EAGLEWOOD DR(ORCH- EAGLERIDGE)	1,466,000	-	-	-	-	1,466,000
	75 E,125 E & 175 E RECONSTRUCT	263,000	-	-	-	-	263,000
	190 EAST RECONSTRUCT	22,000	-	-	-	-	22,000
	ORCHARD DR SIDEWALK (3800 S)	13,200	-	-	-	26,800	40,000
	NORTH FRONTAGE ROAD (WILSON)	146,000	-	-	-	-	146,000
	TOTAL EXPENDITURES	2,796,510	951,403	720,027	1,348,350	5,605,067	11,421,357
	ENDING CASH	\$ 221,014	\$ 336,812	\$ -	\$ 1,863,650	\$ -	\$ 2,421,477
FY 2023	BEGINNING CASH	\$ 221,014	\$ 336,812	\$ -	\$ 1,863,650	\$ -	\$ 2,421,477
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	461,600	-	461,600
	GRANTS & CONTRIBUTIONS	-	-	-	-	276,200	276,200
	INTEREST REVENUE	-	4,500	-	7,000	-	11,500
	TRANSFER IN FROM GENERAL FUND - TRANSPORTATION TAX	-	526,718	630,613	-	-	1,157,331
	TRANSFER IN FROM GENERAL FUND - UNRESTRICTED CASH	705,000	-	-	-	-	705,000
	TOTAL REVENUE	705,000	531,218	630,613	468,600	276,200	2,611,631
	PROJECTS						
	ANNUAL STREET PRESERVATION	-	403,550	83,750	-	-	487,300
	MAIN STREET RECONSTRUCTION US 89 TO CTR	150,000	-	-	-	-	150,000
	MTN VIEW, SKYVIEW, WILDFLOWER, SEGO LILY	-	146,000	-	-	-	146,000
	CYNTHIA WAY AND DORTHEA WAY	-	-	416,250	-	-	416,250
	475 N & CLOVERDALE	-	205,000	-	-	-	205,000
	SIDER DR, 175 N, 550 E AND 575 E	205,800	-	-	-	-	205,800
	PARKWAY DR, CANYON LN, EAGLE PASS	5,387	-	130,613	-	-	136,000
	MAIN ST EAST SIDE SIDEWALK (I-15 OVERPASS TO PACIFIC)	-	-	-	110,000	276,200	386,200
	TOTAL EXPENDITURES	361,187	754,550	630,613	110,000	276,200	2,132,550
	ENDING CASH	\$ 564,827	\$ 113,480	\$ -	\$ 2,222,250	\$ -	\$ 2,900,557
FY 2024	BEGINNING CASH	\$ 564,827	\$ 113,480	\$ -	\$ 2,222,250	\$ -	\$ 2,900,557
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	-	-
	TRANSFER IN FROM GENERAL FUND - TRANSPORTATION TAX	-	420,000	541,000	-	-	961,000
	TRANSFER IN FROM GENERAL FUND - UNRESTRICTED CASH	800,000	-	-	-	-	800,000
	TOTAL REVENUE	800,000	420,000	541,000	250,000	-	2,011,000
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	-	536,750	-	-	536,750
	ELK HOLLOW, ROSEWOOD, ELK HOLLOW CIR.	-	333,750	4,250	-	-	338,000
	COVENTRY, CONSTITUTION, FREEDOM DR, FREEDOM CIR & INDEPENDENCE	325,000	-	-	-	-	325,000
	GARY, DAVID, BERNICE & NANCY	320,000	-	-	-	-	320,000
	150 NORTH	103,000	-	-	-	-	103,000
	TOTAL EXPENDITURES	748,000	333,750	541,000	-	-	1,622,750
	ENDING CASH	\$ 616,827	\$ 199,730	\$ -	\$ 2,472,250	\$ -	\$ 3,288,807

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2025	BEGINNING CASH	\$ 616,827	\$ 199,730	\$ -	\$ 2,472,250	\$ -	\$ 3,288,807
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	3,336,700	3,336,700
	TRANSFER IN FROM GENERAL FUND - TRANSPORTATION TAX	-	432,600	557,230	-	-	989,830
	TRANSFER IN FROM GENERAL FUND - UNRESTRICTED CASH	900,000	-	-	-	-	900,000
	TOTAL REVENUE	900,000	432,600	557,230	250,000	3,336,700	5,476,530
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	-	532,900	-	-	532,900
	850 N, 900 N & MADSEN LANE & 950 N	-	263,670	24,330	-	-	288,000
	900 NORTH (REDWOOD TO 400 W)	467,000	-	-	-	-	467,000
	ELM AVE.	110,000	-	-	-	-	110,000
	300 NORTH (EAST OF US-89)	42,000	-	-	-	-	42,000
	WOODCREST, TANGLEWOOD N, SUNFLOWER CIR	212,000	-	-	-	-	212,000
	WINDSOR DR., WINDSOR CT. AND ASCOT DR.	51,677	103,323	-	-	-	155,000
	VISTA VIEW LANE (RIDGETOP TO E-RIDGE DR.)AND COUNTRY COURT	-	135,000	-	-	-	135,000
	FOXHILL , FOXHILL CIR, REGENCY, SABLE CIR, WOODVIEW & FAIRWAY	214,000	-	-	-	-	214,000
	MAIN STREET WIDENING (PACIFIC TO 1000 N)	-	-	-	267,500	3,336,700	3,604,200
	TOTAL EXPENDITURES	1,096,677	501,993	557,230	267,500	3,336,700	5,760,100
	ENDING CASH	\$ 420,150	\$ 130,337	\$ -	\$ 2,454,750	\$ -	\$ 3,005,237

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2026	BEGINNING CASH	\$ 420,150	\$ 130,337	\$ -	\$ 2,454,750	\$ -	\$ 3,005,237
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	TRANSFER IN FROM GENERAL FUND - TRANSPORTATION TAX	-	445,600	573,900	-	-	1,019,500
	TRANSFER IN FROM GENERAL FUND - UNRESTRICTED CASH	1,000,000	-	-	-	-	1,000,000
	TOTAL REVENUE	1,000,000	445,600	573,900	250,000	-	2,269,500
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	-	438,600	-	-	\$ 438,600
	400 EAST & 500 EAST(WILDCAT WAY)	15,513	292,187	61,300	-	-	369,000
	CUTLER (FOXOBORO TO800 N) & DURHAM (YORK TO STONEHENGE)	387,000	-	-	-	-	387,000
	OAKWOOD DR (OAKVIEW CT TO LACEY) & OAKVIEW CT.	203,000	-	-	-	-	203,000
	SCENIC HILLS OVERLAY(SCENIC HILLS CIR. TO VALLEY VIEW)	139,000	-	-	-	-	139,000
	MARIALANA & RAYGENE	-	200,000	-	-	-	200,000
	BUNKER HILL & LIBERTY	-	-	74,000	-	-	74,000
	MAPLE DR, 200 N, 50 W, 300 N, 175 N, 125 W	158,000	-	-	-	-	158,000
	TOTAL EXPENDITURES	902,513	492,187	573,900	-	-	1,968,600
	ENDING CASH	\$ 517,637	\$ -	\$ -	\$ 2,704,750	\$ -	\$ 3,306,137

FISCAL YEAR	ROAD CAPITAL PROJECTS	BEGINNING UNRESTRICTED CASH	TRANS TAX REVENUE	CROAD TAX REVENUE	RESTRICTED CASH- IMPACT FEE	ONE TIME GRANTS	TOTAL
FY 2027	BEGINNING CASH	\$ 517,637	\$ -	\$ -	\$ 2,704,750	\$ -	\$ 3,222,387
	REVENUES						
	IMPACT FEE REVENUE	-	-	-	250,000	-	250,000
	GRANTS & CONTRIBUTIONS	-	-	-	-	-	-
	TRANSFER IN FROM GENERAL FUND - TRANSPORTATION TAX	-	459,000	591,100	-	-	1,050,100
	TRANSFER IN FROM GENERAL FUND - UNRESTRICTED CASH	900,000	-	-	-	-	900,000
	TOTAL REVENUE	900,000	459,000	591,100	250,000	-	2,200,100
	PROJECTS						
	ANNUAL STREET PRESERVATION PROJECTS	-	146,300	591,100	-	-	\$ 737,400
	ODELL LANE & 100 N.	206,000	-	-	-	-	206,000
	MAIN ST (350 N TO PACIFIC)	526,000	-	-	-	-	526,000
	OVERLAND DR (PACIFIC TO 1000 N), PACIFIC AVE & UNION AVE.	164,300	312,700	-	-	-	477,000
	TOTAL EXPENDITURES	896,300	459,000	591,100	-	-	1,946,400
	ENDING CASH	\$ 521,337	\$ -	\$ -	\$ 2,954,750	\$ -	\$ 3,476,087

**WATER FUND - 51**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Operating Revenues</b>				
Charges for services:				
Metered water sales	\$ 4,092,400	\$ 4,015,900	\$ 3,605,700	\$ 3,966,300
Connection fees	121,700	100,000	100,000	100,000
Miscellaneous	25,700	5,000	14,000	14,000
<b>Total Operating Revenues</b>	<b>4,239,800</b>	<b>4,120,900</b>	<b>3,719,700</b>	<b>4,080,300</b>
<b>Operating Expenses</b>				
Salaries and benefits	1,006,300	872,000	917,000	966,000
Administrative charge	55,000	340,700	340,700	353,500
Office expense and supplies	56,400	55,000	55,000	63,000
Equipment - supplies and maintenance	460,100	603,600	597,000	559,500
Buildings and grounds - supplies and maintenance	47,300	57,500	57,500	73,500
Special department supplies	184,300	150,000	150,000	195,000
Power purchases	391,700	430,000	430,000	450,000
Water purchases	753,300	815,100	760,000	820,000
Professional services	161,100	149,200	187,000	160,000
Miscellaneous	32,500	33,000	32,000	35,000
<b>Total Operating Expenses</b>	<b>3,148,000</b>	<b>3,506,100</b>	<b>3,526,200</b>	<b>3,675,500</b>
<b>Operating Income (Loss)</b>	<b>1,091,800</b>	<b>614,800</b>	<b>193,500</b>	<b>404,800</b>
<b>Non-operating</b>				
Capital-infrastructure	(1,222,200)	(5,806,088)	(4,695,890)	(1,659,665)
Capital Equipment	(16,600)	(35,000)	(39,000)	(90,000)
Debt service payments	(960,800)	(295,800)	(295,800)	(212,900)
Interest income	124,800	32,000	22,000	22,000
Impact fee revenues	1,450,800	1,220,950	1,062,800	1,147,000
<b>Total Non-operating</b>	<b>(624,000)</b>	<b>(4,883,938)</b>	<b>(3,945,890)</b>	<b>(793,565)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ 467,800</b>	<b>\$ (4,269,138)</b>	<b>\$ (3,752,390)</b>	<b>\$ (388,765)</b>
<b>Cash beginning balance- unrestricted</b>		<b>\$ 5,475,985</b>	<b>\$ 5,475,985</b>	<b>\$ 2,408,837</b>
Fund Balance - use of(-) cont to +		(4,269,138)	(3,752,390)	(388,765)
Impact fee revenues		(1,220,950)	(1,062,800)	(1,147,000)
Impact related debt		233,682	233,682	168,191
Impact related capital expenditures		2,061,460	1,514,360	547,100
Cash ending balance	\$ 5,475,985	\$ 2,281,039	\$ 2,408,837	\$ 1,588,363
<b>Cash beginning balance - restricted impact revenue</b>		<b>\$ 1,500,518</b>	<b>\$ 1,500,518</b>	<b>\$ 815,276</b>
Impact fee revenues		1,220,950	1,062,800	1,147,000
Impact related debt		(233,682)	(233,682)	(168,191)
Impact related capital expenditures		(2,061,460)	(1,514,360)	(547,100)
Cash ending balance	\$ 1,500,518	\$ 426,326	\$ 815,276	\$ 1,246,985

FISCAL YEAR	WATER CAPITAL PROJECTS	GROWTH %	EXISTING %	ESTIMATE D COST	GROWTH	EXISTING
FY 2022	WATER STUDY	100%		\$ 89,900	\$ 89,900	\$ -
	WOODBRIAR - CONV TO 2ND		100%	7,620	-	7,620
	PRV VAULT & VALVE REPLACE		100%	139,000	-	139,000
	300 N WATER LINE REPLACEMENT		100%	250,000	-	250,000
	E-WOOD COVE SECONDARY PHASE 2	100%		444,300	444,300	-
	2ND WATER - E-WOOD LOOP S, ROCKWOOD & TANGLEWOOD	100%		906,000	906,000	-
	75 E, 125 E & 175 E WATER LINE REPLACEMENT		100%	525,000	-	525,000
	LACEY WAY WATER LINE REPLACEMENT - VALLEY VIEW TO GARY		100%	1,290,000	-	1,290,000
	PRV VAULT & VALVE REPLACE FY 2022		100%	500,000	-	500,000
	BIG WEST OIL FLOW CTR VALVE, METER		100%	200,000	-	200,000
	NORTH FRONTAGE ROAD - WILSON TO COBBLE CREEK		100%	55,000	-	55,000
	NSL CITY CENTER PHASE WATERLINE	100%		48,000	48,000	-
	MISC REHAB CUL WATER RESEVOIR		100%	37,670	-	37,670
	MISC INTERIOR PIPING RESEVOIRS	40%	60%	65,400	26,160	39,240
	TANK REPAIRS 2020		100%	138,000	-	138,000
				<u>\$ 4,695,890</u>	<u>\$ 1,514,360</u>	<u>\$ 3,181,530</u>
FY 2023	CNTR ST WATERLINE UPPERCROSS	100%		\$ 157,100	\$ 157,100	\$ -
	5200 PUMP BLDG #1 RETROFIT		100%	80,000	-	80,000
	EQUALIZATION 350 E AND MORTON		100%	205,065	-	205,065
	STEEL TANK BOOSTER PUMP		100%	40,000	-	40,000
	MAIN STREET WATERLINE US 89 TO CRT		100%	295,000	-	295,000
	475 N & CLOVERDALE WATER LINE REPLACEMENT		100%	342,500	-	342,500
	SECONDARY WATER - MTN VIEW, SKYVIEW, WILDFLOWER,	100%		390,000	390,000	-
	PRV VAULT REPLACEMENT FY 2022 Carry Over		100%	150,000	-	150,000
				<u>\$ 1,659,665</u>	<u>\$ 547,100</u>	<u>\$ 1,112,565</u>
FY 2024	150 NO, EXISTING 4" MAIN-FRWAY		100%	\$ 130,000	\$ -	\$ 130,000
	NORTH PARK VILLAGE CONDOS WATER LINE REPLACE		100%	540,000	-	540,000
	SECONDARY WATER - ELK HOLLOW & ROSEWOOD	100%		310,000	310,000	-
	GARY, DAVID & BERNICE WATER LINE REPLACE		100%	1,007,000	-	1,007,000
	COVENTRY, FREEDOM DR, INDEPENDENCE WATER LINE REPLACE		100%	850,000	-	850,000
	PRV VAULT & VALVE REPLACEMENT		100%	250,000	-	250,000
				<u>\$ 3,087,000</u>	<u>\$ 310,000</u>	<u>\$ 2,777,000</u>
FY 2025	850, 950 NO & MADSEN LN (500 E)		100%	\$ 365,000	\$ -	\$ 365,000
	900 N WATER LINE REPLACEMENT (AC PIPE)		100%	730,000	-	730,000
	SECONDARY WATER - WOODCREST, TANGLEWOOD, SUNFL	100%		430,000	430,000	-
	US-89 WATER LINE REPLACEMENT - 71 NORTH TO ODELL		100%	280,000	-	280,000
	PRV VAULT & VALVE REPLACEMENT		100%	150,000	-	150,000
				<u>\$ 1,955,000</u>	<u>\$ 430,000</u>	<u>\$ 1,525,000</u>
FY 2026	FRONTAGE ROAD WATER LINE		100%	\$ 625,000	\$ -	\$ 625,000
	LIBERTY & BUNKER HILL WATER LINE REPLACEMENT		100%	185,000	-	185,000
	RAYGENE & MARIALANA WATER LINE REPLACEMENT		100%	820,000	-	820,000
	MAPLE, 200 N,50 W, 300 N, 175 N & 125 W WATER LINE		100%	325,000	-	325,000
	PRV VAULT & VALVE REPLACEMENT		100%	250,000	-	250,000
				<u>\$ 2,205,000</u>	<u>-</u>	<u>\$ 2,205,000</u>
FY 2027	PACIFIC & OVERLAND (PACIFIC TO UNION) WATER LINE REPL.		100%	\$ 270,000	\$ -	\$ 270,000
	700 W (CENTER TO 200 N), 640 W & 60 N WATER LINE REPL.		100%	720,000	-	720,000
	200 NORTH (REDWOOD RD TO 400 W) WATER LINE REPLACE.		100%	660,000	-	660,000
				<u>\$ 1,650,000</u>	<u>-</u>	<u>\$ 1,650,000</u>

**SECONDARY WATER FUND - 52**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Charges for services:				
Metered water sales	\$ 433,700	\$ 460,005	\$ 396,694	\$ 400,700
<b>Total Operating Revenues</b>	<b>433,700</b>	<b>460,005</b>	<b>396,694</b>	<b>400,700</b>
<b>Operating Expenses</b>				
Salaries and benefits	149,700	155,000	169,000	185,000
Administrative charge	5,700	23,100	23,100	24,500
Office expense and supplies	14,300	18,500	19,500	22,000
Equipment - supplies & maintenance	28,200	10,000	10,000	75,000
Water purchases	164,300	182,000	175,000	190,000
Professional services	6,500	21,550	21,550	10,000
Miscellaneous	1,100	377	7,000	7,000
<b>Total Operating Expenses</b>	<b>369,800</b>	<b>410,527</b>	<b>425,150</b>	<b>513,500</b>
<b>Operating Income (Loss)</b>	<b>63,900</b>	<b>49,478</b>	<b>(28,456)</b>	<b>(112,800)</b>
<b>Nonoperating Income (Expense)</b>				
Interest income	2,700	-	2,500	2,500
Impact fee revenues	14,300	-	2,000	-
<b>Total Nonoperating</b>	<b>17,000</b>	<b>-</b>	<b>4,500</b>	<b>2,500</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ 80,900</b>	<b>\$ 49,478</b>	<b>\$ (23,956)</b>	<b>\$ (110,300)</b>
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Cash beginning balance- unrestricted		\$ 956,000	\$ 956,000	\$ 930,044
Cash ending balance	\$ 956,000	1,005,478	930,044	819,744
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Cash beginning balance - restricted		\$ 112,500	\$ 112,500	\$ 114,500
Cash ending balance	\$ 112,500	112,500	114,500	114,500

**STORM WATER FUND - 53**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Charges for services:				
User Fees	\$ 796,600	\$ 770,000	\$ 790,000	\$ 924,300
<b>Total Operating Revenues</b>	<b>796,600</b>	<b>770,000</b>	<b>790,000</b>	<b>924,300</b>
<b>Operating Expenses</b>				
Salaries and benefits	271,900	304,400	313,500	323,500
Administrative charge	10,000	60,400	60,400	62,350
Office expense and supplies	12,400	18,400	14,900	18,500
Equipment - supplies and maintenance	189,000	178,100	179,100	183,600
Professional services	49,300	103,559	107,859	56,000
Miscellaneous	1,700	2,500	3,500	3,500
<b>Total Operating Expenses</b>	<b>534,300</b>	<b>667,359</b>	<b>679,259</b>	<b>647,450</b>
<b>Operating Income (Loss)</b>	<b>262,300</b>	<b>102,641</b>	<b>110,741</b>	<b>276,850</b>
<b>Nonoperating Income (Expense)</b>				
Capital-infrastructure	(456,721)	(481,100)	(481,100)	(690,000)
Capital Equipment		(35,000)	(35,000)	(382,600)
Developer reimbursement	(95,100)	(100,000)	(100,000)	(20,000)
Proceeds from borrowing - lease	-	-	-	240,600
Gain (loss) from sale of capital assets	-	-	-	97,000
Debt service payments	(46,300)	(46,000)	(46,000)	(32,914)
Build America bond interest subsidy	7,000	7,500	6,500	-
Interest income	4,800	24,000	3,200	100,200
Impact fee revenues	182,300	209,500	192,700	120,400
<b>Total Non-operating</b>	<b>(404,021)</b>	<b>(421,100)</b>	<b>(459,700)</b>	<b>(567,314)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ (141,721)</b>	<b>\$ (318,459)</b>	<b>\$ (348,959)</b>	<b>\$ (290,464)</b>

Cash beginning balance- unrestricted		\$ 922,507	\$ 922,507	\$ 757,448
Fund Balance - use of(-) cont to +		(318,459)	(348,959)	(290,464)
Impact fee revenues		(209,500)	(192,700)	(120,400)
Impact related debt		146,000	139,500	52,914
Impact related capital expenditures		237,100	237,100	-
Cash ending balance	\$ 922,507	\$ 777,648	\$ 757,448	\$ 399,498
Cash beginning balance - restricted impact revenue		\$ 209,000	\$ 209,000	\$ 18,600
Impact fee revenues		209,500	192,700	120,400
Impact related debt		(146,000)	(146,000)	(52,914)
Impact related capital expenditures		(237,100)	(237,100)	-
Cash ending balance	\$ 209,000	\$ 35,400	\$ 18,600	\$ 86,086

<b>FISCAL YEAR</b>	<b>STORM WATER CAPITAL PROJECTS</b>	<b>GROWTH %</b>	<b>EXISTING %</b>	<b>ESTIMATED COST</b>	<b>GROWTH</b>	<b>EXISTING</b>
FY 2022	28 NO VALLEY VIEW DR DETENTION	100%		\$ 100,000	\$ 100,000	\$ -
	EAGLEWOOD VILLAGE DETENTION BASIN IMPROVEMENT	100%		60,000	60,000	
	986 EAST FAIRWAY PIPE REPLACEMENT HOLE 14		100%	178,000	-	178,000
	SEC, E-WOOD S, ROCKWOOD & TANGLEWOOD		100%	66,000	-	66,000
	WATER STUDY	100%		77,100	77,100	-
				<u>\$ 481,100</u>	<u>\$ 237,100</u>	<u>\$ 244,000</u>
FY 2023	SOUTH OF GARY WAY UPSIZE 7 HOLE #7 IMPROVEMENT		100%	\$ 690,000	\$ -	\$ 690,000
FY 2024	NEW PIPE ON COVENTRY DR & FREEDOM DR		100%	\$ 830,000	\$ -	\$ 830,000
FY 2025	HOLE #15 PIPE UPSIZE BY FOXHILL CIRCLE	100%		\$ 260,000	\$ 260,000	\$ -
	CONCRETE SILT BASIN AT 480 N CUTLER DR.	50%	50%	220,000	110,000	110,000
				<u>\$ 480,000</u>	<u>\$ 370,000</u>	<u>\$ 110,000</u>
FY 2026	REPLACE DITCH W/PIPE WEST OF 400 WEST		100%	\$ 500,000	\$ -	\$ 500,000
FY 2027	PIPE IMPROVEMENT ON DAVID WAY CANYON		100%	\$ 430,000	\$ -	\$ 430,000

**SOLID WASTE FUND - 54**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>
<b>Operating Revenues</b>				
Charges for services:				
User fees	\$ 1,274,000	\$ 1,351,000	\$ 1,370,000	\$ 1,465,900
<b>Total Operating Revenues</b>	<u>1,274,000</u>	<u>1,351,000</u>	<u>1,370,000</u>	<u>1,465,900</u>
<b>Operating Expenses</b>				
Salaries and benefits	92,400	81,500	84,000	96,000
Administrative charge	5,700	22,900	22,900	24,300
Office expense and supplies	21,300	18,500	19,500	19,500
Equipment - supplies and maintenance	29,600	78,000	78,000	65,000
Special department supplies	27,600	26,000	27,000	28,900
Professional services	3,700	4,000	4,000	4,000
Contracted services	1,110,300	1,134,000	1,163,400	1,244,800
<b>Total Operating Expenses</b>	<u>1,290,600</u>	<u>1,364,900</u>	<u>1,398,800</u>	<u>1,482,500</u>
<b>Operating Income (Loss)</b>	<u>(16,600)</u>	<u>(13,900)</u>	<u>(28,800)</u>	<u>(16,600)</u>
<b>Nonoperating Income (Expense)</b>				
Interest income	2,400	2,000	1,500	1,500
<b>Total Nonoperating</b>	<u>2,400</u>	<u>2,000</u>	<u>1,500</u>	<u>1,500</u>
Fund Balance - use of(-) cont to +	\$ (14,200)	\$ (11,900)	\$ (27,300)	\$ (15,100)
Cash beginning balance- unrestricted		\$ 392,100	\$ 392,100	\$ 364,800
Cash ending balance	\$ 392,100	380,200	364,800	349,700

**GOLF FUND - 55**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Charges for services:				
Admissions and lesson fees	\$ 1,123,600	\$ 900,000	\$ 1,004,800	\$ 960,000
Equipment and facility rents	598,900	545,000	558,500	665,000
Concession and merchandise sales	218,700	230,000	318,000	300,000
<b>Total Operating Revenues</b>	<b>1,941,200</b>	<b>1,675,000</b>	<b>1,881,300</b>	<b>1,925,000</b>
<b>Operating Expenses</b>				
Salaries and benefits	786,200	881,500	858,500	887,000
New Position - 1 FTE	-	-	-	62,000
Administrative charge	5,700	50,900	50,900	53,300
Office expense and supplies	8,400	4,000	6,000	3,500
Equipment - supplies and maintenance	148,600	153,000	173,200	180,116
Buildings and grounds - supplies and maintenance	38,700	53,000	35,000	30,000
Power purchases	27,600	41,000	41,000	41,000
Water purchases	110,600	114,500	114,500	123,300
Professional services	52,900	65,000	68,000	65,000
Merchandise	129,200	120,000	160,000	165,000
Miscellaneous	46,000	69,500	66,200	66,000
<b>Total Operating Expenses</b>	<b>1,353,900</b>	<b>1,552,400</b>	<b>1,573,300</b>	<b>1,676,216</b>
<b>Operating Income (Loss)</b>	<b>587,300</b>	<b>122,600</b>	<b>308,000</b>	<b>248,784</b>
<b>Nonoperating Income (Expense)</b>		-		
Capital-Infrastructure & Equipment	(49,100)	(575,000)	(4,354,250)	(100,000)
Proceeds from borrowing - lease	-	4,334,100	4,334,100	100,000
Debt Service Payments	(53,000)	(129,200)	(179,200)	(128,500)
Interest expense	(10,000)	(43,200)	(75,500)	(102,300)
<b>Total Non-operating</b>	<b>(112,100)</b>	<b>3,586,700</b>	<b>(274,850)</b>	<b>(230,800)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ 475,200</b>	<b>\$ 3,709,300</b>	<b>\$ 33,150</b>	<b>\$ 17,984</b>
<hr/>				
Cash beginning balance- unrestricted		\$ 556,100	\$ 556,100	\$ 609,400
Cash beginning balance- unrestricted	\$ 556,100	506,300	609,400	627,384

**FLEET FUND - 61**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Operating Revenues</b>				
Capital replacement charge	\$ 215,000	\$ 473,200	\$ 473,200	\$ 517,300
User Fees - interdepartmental	269,500	304,000	304,000	349,500
Intergovernmental- grants	108,700	-	-	-
<b>Total Operating Revenues</b>	<b>593,200</b>	<b>777,200</b>	<b>777,200</b>	<b>866,800</b>
<b>Operating Expenses</b>				
Salaries and benefits	236,200	259,000	263,500	294,000
Equipment - supplies and maintenance	42,800	46,000	46,000	55,500
<b>Total Operating Expenses</b>	<b>279,000</b>	<b>305,000</b>	<b>309,500</b>	<b>349,500</b>
<b>Operating Income (Loss)</b>	<b>314,200</b>	<b>472,200</b>	<b>467,700</b>	<b>517,300</b>
<b>Nonoperating Income (Expense)</b>				
Interest income	1,000	3,000	1,600	1,600
Gain (loss) from sale of capital assets	1,000	46,500	46,500	52,000
Interest expense	(7,700)	(4,300)	(4,300)	(1,200)
Debt Service Payments	(135,900)	(139,400)	(139,000)	(23,000)
Capital-Infrastructure & Equipment	(115,400)	(358,000)	(573,000)	(304,500)
<b>Total Nonoperating Income (Expense)</b>	<b>(257,000)</b>	<b>(452,200)</b>	<b>(668,200)</b>	<b>(275,100)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ 57,200</b>	<b>\$ 20,000</b>	<b>\$ (200,500)</b>	<b>\$ 242,200</b>
Cash beginning balance- unrestricted		\$ 662,700	\$ 662,700	\$ 462,200
Cash ending balance	662,700	682,700	462,200	704,400

FISCAL YEAR 2023 VEHICLE REPLACEMENT REQUEST

DEPT	DESCRIPTION	TRADE/ SALE	NEW VEHICLE	PURCHASE	NET COST
Streets	F 150	\$ -	\$ 42,000	\$ -	\$ 42,000
Police	Interceptor Sedan 2014	-	52,500	-	52,500
Police	Interceptor Sedan 2014	\$ 5,000	\$ -	\$ 52,500	\$ 47,500
Police	Interceptor SUV 2016	15,000	-	52,500	37,500
Police	Interceptor SUV 2017	16,000	-	52,500	36,500
Police	Interceptor SUV 2017	16,000	-	52,500	36,500
		<hr/>	<hr/>	<hr/>	<hr/>
		\$ 52,000	\$ 94,500	\$ 210,000	\$ 252,500
Water	Flat Bed Truck F550	\$ -	\$ 90,000	\$ -	\$ 90,000
Storm	Vac Truck - Sweeper	\$ 97,000	\$ -	\$ 337,600	\$ 240,600

DEBT SCHEDULE - GOVERNMENTAL FUNDS - BONDS

RAP Tax - Sales Tax Revenue Refunding Bonds Series 2019

Year Ending June 30,	Interest Rate	Principal	Interest	Total	Ending Balance
6/15/2020	1.82%	\$ 189,000	\$ 22,686	\$ 211,686	\$ 2,332,000
12/15/2020			21,221	21,221	2,332,000
6/15/2021	1.82%	217,000	21,221	238,221	2,115,000
12/15/2021			19,247	19,247	2,115,000
6/15/2022	1.82%	220,000	19,247	239,247	1,895,000
12/15/2022			17,245	17,245	1,895,000
6/15/2023	1.82%	222,000	17,245	239,245	1,673,000
12/15/2023			15,224	15,224	1,673,000
6/15/2024	1.82%	225,000	15,224	240,224	1,448,000
12/15/2024			13,177	13,177	1,448,000
6/15/2025	1.82%	231,000	13,177	244,177	1,217,000
12/15/2025			11,075	11,075	1,217,000
6/15/2026	1.82%	233,000	11,075	244,075	984,000
12/15/2026			8,954	8,954	984,000
6/15/2027	1.82%	239,000	8,954	247,954	745,000
12/15/2027			6,780	6,780	745,000
6/15/2028	1.82%	245,000	6,780	251,780	500,000
12/15/2028			4,550	4,550	500,000
6/15/2029	1.82%	250,000	4,550	254,550	250,000
12/15/2029			2,275	2,275	250,000
6/15/2030	1.82%	250,000	2,275	252,275	
		<u>2,521,000</u>	<u>262,180</u>	<u>2,783,180</u>	

Local Building Authority - Hatch Park Property

Year Ending June 30,	Interest Rate	Principal	Interest	Total
2022	2.81%	\$ 98,000	\$ 18,040	\$ 116,040
2023	3.04%	101,000	21,098	122,098
2024	3.04%	105,000	15,062	120,062
2025	3.73%	108,000	12,607	120,607
2026	3.95%	113,000	9,085	122,085
2027	4.12%	117,000	4,820	121,820
Total		<u>\$ 642,000</u>	<u>\$ 80,713</u>	<u>\$ 722,713</u>

Foxboro - Sales Tax Revenue Bond 2021

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fiscal Total</u>
12/15/2021			20,094	-	-
6/15/2022	3.000%	305,000	48,225	20,094	-
12/15/2022	-	-	43,650	353,225	373,319
6/15/2023	3.000%	285,000	43,650	43,650	-
12/15/2023	-	-	39,375	328,650	372,300
6/15/2024	3.000%	295,000	39,375	39,375	-
12/15/2024	-	-	34,950	334,375	373,750
6/15/2025	3.000%	305,000	34,950	34,950	-
12/15/2025	-	-	30,375	339,950	374,900
6/15/2026	3.000%	315,000	30,375	30,375	-
12/15/2026	-	-	25,650	345,375	375,750
6/15/2027	3.000%	325,000	25,650	25,650	-
12/15/2027	-	-	20,775	350,650	376,300
6/15/2028	3.000%	330,000	20,775	20,775	-
12/15/2028	-	-	15,825	350,775	371,550
6/15/2029	3.000%	340,000	15,825	15,825	-
12/15/2029	-	-	10,725	355,825	371,650
6/15/2030	3.000%	350,000	10,725	10,725	-
12/15/2030	-	-	5,475	360,725	371,450
6/15/2031	3.000%	365,000	5,475	5,475	-
				370,475	375,950
		<u>\$ 3,215,000</u>	<u>\$ 521,919</u>	<u>\$ 3,736,919</u>	<u>\$ 3,736,919</u>

DEBT SCHEDULE - GOVERNMENTAL FUNDS - LEASES

2016 Lease Public Works				
Year Ending	Interest			
June 30,	Rate	Principal	Interest	Total
2022	2.52%	\$ 21,860	\$ 1,711	\$ 23,571
2023	2.52%	22,850	1,155	24,005
2024	2.52%	23,289	585	23,874
Total		<u>\$ 67,999</u>	<u>\$ 3,451</u>	<u>\$ 71,450</u>

2017 Lease Public Works				
Year Ending	Interest			
June 30,	Rate	Principal	Interest	Total
2022	2.63%	\$ 53,032	\$ 1,384	\$ 54,416
Total		<u>\$ 53,032</u>	<u>\$ 1,384</u>	<u>\$ 54,416</u>

2018 Lease Public Works				
Year Ending	Interest			
June 30,	Rate	Principal	Interest	Total
2022	2.42%	\$ 64,495	\$ 1,175	\$ 65,670
Total		<u>\$ 64,495</u>	<u>\$ 1,175</u>	<u>\$ 65,670</u>

DEBT SCHEDULES - ENTERPRISE FUNDS - BONDS

Water Bond - 2022 Refunding					Water 86.56%		Storm 13.44%	
Date	Coupon	Interest	Principal	Total P+I	Water Int	Water Prin	Storm Int	Storm Prin
8/3/2022								
9/1/2022	0.90%	17,555	-	17,555	15,195		2,359	
3/1/2023		18,265	210,000	228,265	15,810	181,776	2,455	28,224
9/1/2023	1.10%	17,320	-	17,320	14,992		2,328	
3/1/2024		17,320	209,000	226,320	14,992	180,910	2,328	28,090
9/1/2024	1.30%	16,171	-	16,171	13,997		2,173	
3/1/2025		16,171	213,000	229,171	13,997	184,373	2,173	28,627
9/1/2025	1.50%	14,786	-	14,786	12,799		1,987	
3/1/2026		14,786	212,000	226,786	12,799	183,507	1,987	28,493
9/1/2026	1.85%	13,196	-	13,196	11,422		1,774	
3/1/2027		13,196	217,000	230,196	11,422	187,835	1,774	29,165
19/2027	2.10%	11,189	-	11,189	9,685		1,504	
1/3/2028		11,189	221,000	232,189	9,685	191,298	1,504	29,702
9/1/2028	2.30%	8,868	-	8,868	7,676		1,192	
3/1/2029		8,868	225,000	233,868	7,676	194,760	1,192	30,240
9/1/2029	2.50%	6,281	-	6,281	5,437		844	
3/1/2030		6,281	230,000	236,281	5,437	199,088	844	30,912
9/1/2030	2.85%	3,406	-	3,406	2,948		458	
3/1/2031		3,406	239,000	242,406	2,948	206,878	458	32,122
		218,252	1,976,000	2,194,252	188,919	1,710,426	29,333	265,574

Golf - Sales Tax Revenue Bond 2021

Date	Coupon	Interest	Principal	Total P+I
	-	20,893.23		
6/15/2022	3.00%	50,143.75	125,000	196,037
12/15/2022	-	48,268.75	-	-
6/15/2023	3.00%	48,268.75	100,000	196,538
12/15/2023	-	46,768.75	-	-
6/15/2024	3.00%	46,768.75	100,000	193,538
12/15/2024	-	45,268.75	-	-
6/15/2025	3.00%	45,268.75	105,000	195,538
12/15/2025	-	43,693.75	-	-
6/15/2026	3.00%	43,693.75	105,000	192,388
12/15/2026	-	42,118.75	-	-
6/15/2027	3.00%	42,118.75	110,000	194,238
12/15/2027	-	40,468.75	-	-
6/15/2028	3.00%	40,468.75	115,000	195,938
12/15/2028	-	38,743.75	-	-
6/15/2029	3.00%	38,743.75	115,000	192,488
12/15/2029	-	37,018.75	-	-
6/15/2030	3.00%	37,018.75	120,000	194,038
12/15/2030	-	35,218.75	-	-
6/15/2031	3.00%	35,218.75	125,000	195,438
12/15/2031	-	33,343.75	-	-
6/15/2032	2.00%	33,343.75	125,000	191,688
12/15/2032	-	32,093.75	-	-
6/15/2033	2.00%	32,093.75	130,000	194,188
12/15/2033	-	30,793.75	-	-
6/15/2034	2.00%	30,793.75	135,000	196,588
12/15/2034	-	29,443.75	-	-
6/15/2035	2.00%	29,443.75	135,000	193,888

12/15/2035	-	28,093.75	-	-
6/15/2036	2.00%	28,093.75	140,000	196,188
12/15/2036	-	26,693.75	-	-
6/15/2037	2.00%	26,693.75	140,000	193,388
12/15/2037	-	25,293.75	-	-
6/15/2038	2.00%	25,293.75	145,000	195,588
12/15/2038	-	23,843.75	-	-
6/15/2039	2.00%	23,843.75	145,000	192,688
12/15/2039	-	22,393.75	-	-
6/15/2040	2.13%	22,393.75	150,000	194,788
12/15/2040	-	20,800.00	-	-
6/15/2041	2.13%	20,800.00	155,000	196,600
12/15/2041	-	19,153.13	-	-
6/15/2042	2.13%	19,153.13	155,000	193,306
12/15/2042	-	17,506.25	-	-
6/15/2043	2.13%	17,506.25	160,000	195,013
12/15/2043	-	15,806.25	-	-
6/15/2044	2.25%	15,806.25	160,000	191,613
12/15/2044	-	14,006.25	-	-
6/15/2045	2.25%	14,006.25	165,000	193,013
12/15/2045	-	12,150.00	-	-
6/15/2046	2.25%	12,150.00	170,000	194,300
12/15/2046	-	10,237.50	-	-
6/15/2047	2.25%	10,237.50	175,000	195,475
12/15/2047	-	8,268.75	-	-
6/15/2048	2.25%	8,268.75	180,000	196,538
12/15/2048	-	6,243.75	-	-
6/15/2049	2.25%	6,243.75	180,000	192,488
12/15/2049	-	4,218.75	-	-
6/15/2050	2.25%	4,218.75	185,000	193,438
12/15/2050	-	2,137.50	-	-
6/15/2051	2.25%	2,137.50	190,000	194,275
		<u>1,591,218.24</u>	<u>4,240,000</u>	<u>-</u>

DEBT SCHEDULE - ENTERPRISE FUNDS - LEASES

2018 Capital Lease (Golf Equipment)

<u>Year Ending June 30,</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	2.29%	\$ 54,185	\$ 1,241	\$ 55,426

# BUDGET OVERVIEW

## FISCAL YEAR 2022-2023

GOVERNMENTAL FUNDS

PROPRIETARY FUNDS

# GOVERNMENTAL FUNDS

## OVERVIEW

ACTIVITIES IN EACH FUND

RELATIONSHIP BETWEEN  
GOVERNMENTAL FUNDS

AVAILABLE CASH BALANCES

# GENERAL FUND - 10

- PRIMARY OPERATING FUND OF THE CITY
- REVENUES FROM TAXES, DEVELOPMENT AND STATE AND FEDERAL GRANTS
- DEPARTMENTS
  - COUNCIL
  - ADMINISTRATION
  - DEVELOPMENT
  - FIRE
  - POLICE
  - STREETS
  - PARKS
  - TRANSFERS OUT – ROADS AND CAPITAL PROJECTS

# General Fund - Highlights

## REVENUES

- 1) Property tax - consistent slight growth, stable
- 2) Sales tax - significant growth
  - 37% increase over 4 years
  - 34% from online sales
- 3) Franchise tax - consistent slight growth, stable
- 4) ARPA federal grant funds – transfer to fund 40
- 5) Community development - revenue remains strong

## EXPENDITURES

- 1) COLA - increases cost of service city-wide
- 2) Fuel costs – risen significantly in the current Fiscal Year and may continue to rise, impacts
- 3) Inflation results in increased cost of supplies and materials
- 4) Cost for Fire contracted services increased
- 5) Transferring \$705,000 of unrestricted cash to road fund 44 for repair & maintenance

# Fund 10

<b>Other Financing Sources (Uses)</b>					
25	Transfer in - RDA (25)	75,000	85,000	100,450	103,900
26	Transfer out - capital fund (40)	(1,300,000)	(1,158,700)	(1,158,700)	(1,239,600)
27	Transfer out - road fund restricted cash (44)	(1,045,000)	(1,041,000)	(1,231,400)	(1,154,300)
28	Transfer out - road fund unrestricted cash (44)	(1,700,000)	(705,000)	(705,000)	(705,000)
29	Sale of capital assets	-	5,000	21,000	5,000
30	Contributions	7,000	-	25,000	25,000
31	<b>Estimated total expenditures under budget</b>				<b>267,100</b>
	Total Other Financing Sources (Uses)	<u>(3,963,000)</u>	<u>(2,814,700)</u>	<u>(2,948,650)</u>	<u>(2,697,900)</u>
32	Net Change in Fund Balance	\$ 485,000	\$ (979,800)	\$ (149,250)	\$ (452,100)
33	<b>Fund Balance, Beginning</b>	2,853,800	3,338,800	3,338,800	3,189,550
34	<b>Fund Balance, Ending</b>	<u>\$ 3,338,800</u>	<u>\$ 2,359,000</u>	<u>\$ 3,189,550</u>	<u>\$ 2,737,450</u>
35	<b>Cash - unrestricted</b>			<b>\$ 3,187,000</b>	<b>\$ 2,713,000</b>

Cash balances are estimated

# Redevelopment Agency (RDA) – 25

## REVENUES

- 1) Tax Increment Revenue
- 2) Bond proceeds – wetlands park construction

## EXPENDITURES

- 1) Developer agreement payments
- 2) Transfer out restricted cash to housing fund 27
- 3) Transfer out admin fee to fund 10

# Fund 25

## Other Financing Sources (Uses)

Proceeds from borrowing	3,567,300	-
Transfer out (27)	(155,750)	(162,700)
Transfer out (10)	(100,450)	(103,900)
Total Other Financing Sources (Uses)	3,311,100	(266,600)
<b>Net Change in Fund Balance</b>	<b>\$ 3,208,100</b>	<b>\$ (2,748,400)</b>
Fund Balance, Beginning	753,100	3,961,200
Fund Balance, Ending	<b>\$ 3,961,200</b>	<b>\$ 1,212,800</b>
<b>Cash - available for CDA projects</b>	<b>\$ 753,000</b>	<b>\$ 1,402,000</b>
<b>Cash - restricted bond proceeds</b>	<b>\$ 3,400,000</b>	<b>-</b>

**All cash balances are estimated**

## FUND ACTIVITIES

CDA's tax increment revenue - Eaglewood, Redwood Road, HWY 89

Developer agreement payments

Foxboro wetlands park - debt and construction

Transfer out to fund 27 - Low to moderate housing restricted cash

Transfer out admin fee to the fund 10

# Housing Fund – 27

## REVENUES

- 1) Transfer in from fund 25 restricted cash
- 2) Occasionally receive housing grants and projects

## EXPENDITURES

- 1) Low to moderate income housing projects
- 2) Grant revenue related projects

# Fund 27

## Other Financing Sources (Uses)

Transfer in (25)	155,750	162,700
Transfer out	-	-
Total Other Financing Sources (Uses)	<u>155,750</u>	<u>162,700</u>
<b>Net Change in Fund Balance</b>	\$ 129,250	\$ 163,700
Fund Balance, Beginning	305,600	434,850
Fund Balance, Ending	\$ 434,850	\$ 598,550
<b>Cash - restricted housing projects</b>	<b>\$ 434,000</b>	<b>\$ 597,700</b>

## FUND ACTIVITIES

Restricted for low to moderate income housing projects

Transfer in restricted cash from CDA's fund 25

# Local Building Authority – 28

## REVENUES

- 1) Rental income
- 2) Transfer in from fund 41 for debt payment
- 3) Transfer in for property purchase- Hatch park expansion

## EXPENDITURES

- 1) Property management expenses
- 2) Debt payments

# Fund 28

## Other Financing Sources (Uses)

Transfer in (41)	505,000	100,000
Transfer out	-	-
Total Other Financing Sources (Uses)	<u>505,000</u>	<u>100,000</u>
<b>Net Change in Fund Balance</b>	\$ 66,100	\$ 29,600
Fund Balance, Beginning	84,900	151,000
Fund Balance, Ending	\$ 151,000	\$ 180,600
<b>Cash - available for LBA and other park projects</b>	<b>\$ 86,000</b>	<b>\$ 115,600</b>

## FUND ACTIVITIES

Hatch park property purchases

Property rental/management

Transfers in from fund 41 park impact fees to pay debt related to Hatch park expansion

# Debt Service Fund - 32

## REVENUES

- 1) RAP tax revenue – sales tax

## EXPENDITURES

- 1) Bond payments
- 2) Transfer out to other funds for park related expenditures

# Fund 32

## Other Financing Sources (Uses)

Transfer in	-	-
Transfer out (41)	(360,000)	(300,000)
Total Other Financing Sources (Uses)	(360,000)	(300,000)
<b>Net Change in Fund Balance</b>	<b>\$ (52,600)</b>	<b>\$ 32,000</b>
Fund Balance, Beginning	524,300	471,700
Fund Balance, Ending	<b>\$ 471,700</b>	<b>\$ 503,700</b>
<b>Cash - available for park debt payment</b>	<b>\$ 344,400</b>	<b>\$ 376,400</b>
<b>transfer for other park projects</b>		

## FUND ACTIVITIES

Collection of RAP tax

Payment of debt issued in 2010/refunded 2019 -Tunnel Springs  
and Foxboro parks

Transfer out excess cash - other park projects (growth & non-growth)

# Capital Projects Fund – 40

## REVENUES

- 1) Transfer in from fund 10
- 2) Transfer in from fund 43
- 3) Grant revenues associated with building projects

## EXPENDITURES

- 1) Police parking garage
- 2) Building remodels
- 3) Electronic signs
- 4) Sound and recording system

Cash can be transferred to other funds - unrestricted

# Fund 40

## Other Financing Sources (Uses)

Transfer in (10)	1,158,700	1,239,600
Transfer in (43)	119,200	110,600
Total Other Financing Sources (Uses)	<u>1,277,900</u>	<u>1,350,200</u>
<b>Net Change in Fund Balance</b>	\$ 1,171,900	\$ 1,097,800
Fund Balance, Beginning	5,865,000	7,036,900
Fund Balance, Ending	\$ 7,036,900	\$ 8,134,700
<b>Cash - Unrestricted</b>	<b>\$ 4,638,600</b>	<b>\$ 5,736,400</b>

**All cash balances are estimated**

## FUND ACTIVITIES

By State Law - transfer in excess fund balance from General Fund

Budget capital projects -not related to other specific funds-  
buildings, WIFI network, IT servers, etc.

# Parks Capital Project Fund – 41

## REVENUES

- 1) Park impact fee
- 2) Park grants
- 3) Transfer in from fund 32

## EXPENDITURES

- 1) Park constructions, major repairs or maintenance (does not include mowing, cleaning, etc.)
- 2) Transfer out restricted impact fees to other funds for growth related park capital projects

# Fund 41

## Other Financing Sources (Uses)

Transfer in (32)	360,000	300,000
Transfer out (28)	(505,000)	(100,000)
Total Other Financing Sources (Uses)	<u>(145,000)</u>	<u>200,000</u>
<b>Net Change in Fund Balance</b>	\$ (498,800)	\$ 532,700
Fund Balance, Beginning	1,940,200	1,441,400
Fund Balance, Ending	\$ 1,441,400	\$ 1,974,100
<b>Cash - available for park projects</b>	<b>\$ 304,900</b>	<b>\$ 477,700</b>
<b>Cash - restricted growth related</b>	<b>\$ 1,437,000</b>	<b>\$ 1,894,000</b>

## FUND ACTIVITIES

---

Construction, major repair and maintenance - park projects

Collect park impact fee revenue

Collect park related grant revenue

Transfer to and from other funds - use of impact fee revenue  
and RAP tax

# Public Safety Capital Project Fund – 43

## REVENUES

- 1) Public safety impact fee revenue

## EXPENDITURES

- 1) Transfer out to capital project fund 40, to repay construction of building

# Fund 43

## Other Financing Sources (Uses)

Transfer in

Transfer out (40)

(119,200)

(110,600)

Total Other Financing Sources (Uses)

(119,200)

(110,600)

**Net Change in Fund Balance**

\$ 1,000

\$ 1,000

Fund Balance, Beginning

221,500

222,500

Fund Balance, Ending

\$ 222,500

\$ 223,500

**Cash - Restricted growth related**

**\$ 201,000**

**\$ 203,000**

## FUND ACTIVITIES

Collect public safety impact fees

Transfer out to fund 40 to repay police department  
portion of building

Once transferred into fund 40 - becomes unrestricted cash

# Roads Capital Project Fund – 44

## REVENUES

- 1) Road impact fee revenue
- 2) Grant revenue
- 3) Transfer in from general fund- 10
  - Transportation tax
  - Unrestricted cash

## EXPENDITURES

- 1) Annual maintenance – seal coating, crack sealing
- 2) Road reconstruction – overlay, mill and fill, etc.
- 3) New road construction or street widening
- 4) Railroad crossings
- 5) Streetlights

# Fund 44

## Other Financing Sources (Uses)

Transfer-in restricted tax (10)	1,231,400	1,154,300
Transfer-in unrestricted (10)	705,000	705,000
Total Other Financing Sources	<u>1,936,400</u>	<u>1,859,300</u>
<b>Net Change in Fund Balance</b>	\$ (3,336,400)	\$ 476,050
Fund Balance, Beginning	5,499,150	2,162,750
Fund Balance, Ending	\$ 2,162,750	\$ 2,638,800
<b>Cash - available for road projects</b>	<b>\$ 67,090</b>	<b>\$ 560,000</b>
<b>Cash - Restricted growth related</b>	<b>\$ 2,200,492</b>	<b>\$ 2,251,980</b>

## FUND ACTIVITIES

---

Construction, major repair and maintenance - road projects

Collect road impact fee revenue

Collect road related grant revenue

Transfer in from general fund - restricted road tax and  
unrestricted cash

**BOWEN, COLLINS -  
WATER, SECONDARY WATER  
AND STORM**

# ENTERPRISE FUNDS – UTILITIES

RATE INCREASES  
CAPITAL PROJECTS  
CASH AVAILABLE

**WATER FUND - 51**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	Actual FY 2021	Budget FY 2022	Projected FY 2022	Recommended Budget FY 2023
<b>Operating Revenues</b>				
Charges for services:				
Metered water sales	\$ 4,092,400	\$ 4,015,900	\$ 3,605,700	\$ 3,966,300
Connection fees	121,700	100,000	100,000	100,000
Miscellaneous	25,700	5,000	14,000	14,000
<b>Total Operating Revenues</b>	<b>4,239,800</b>	<b>4,120,900</b>	<b>3,719,700</b>	<b>4,080,300</b>
<b>Operating Expenses</b>				
Salaries and benefits	1,006,300	872,000	917,000	966,000
Administrative charge	55,000	340,700	340,700	353,500
Office expense and supplies	56,400	55,000	55,000	63,000
Equipment - supplies and maintenance	460,100	603,600	597,000	559,500
Buildings and grounds - supplies and maintenance	47,300	57,500	57,500	73,500
Special department supplies	184,300	150,000	150,000	195,000
Power purchases	391,700	430,000	430,000	450,000
Water purchases	753,300	815,100	760,000	820,000
Professional services	161,100	149,200	187,000	160,000
Miscellaneous	32,500	33,000	32,000	35,000
<b>Total Operating Expenses</b>	<b>3,148,000</b>	<b>3,506,100</b>	<b>3,526,200</b>	<b>3,675,500</b>
<b>Operating Income (Loss)</b>	<b>1,091,800</b>	<b>614,800</b>	<b>193,500</b>	<b>404,800</b>
<b>Non-operating</b>				
Capital-infrastructure	(1,222,200)	(5,806,088)	(4,695,890)	(1,659,665)
Capital Equipment	(16,600)	(35,000)	(39,000)	(90,000)
Debt service payments	(960,800)	(295,800)	(295,800)	(212,900)
Interest income	124,800	32,000	22,000	22,000
Impact fee revenues	1,450,800	1,220,950	1,062,800	1,147,000
<b>Total Non-operating</b>	<b>(624,000)</b>	<b>(4,883,938)</b>	<b>(3,945,890)</b>	<b>(793,565)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ 467,800</b>	<b>\$ (4,269,138)</b>	<b>\$ (3,752,390)</b>	<b>\$ (388,765)</b>
Cash beginning balance- unrestricted		\$ 5,475,985	\$ 5,475,985	\$ 2,408,837
Fund Balance - use of(-) cont to +		(4,269,138)	(3,752,390)	(388,765)
Impact fee revenues		(1,220,950)	(1,062,800)	(1,147,000)
Impact related debt		233,682	233,682	168,191
Impact related capital expenditures		2,061,460	1,514,360	547,100
Cash ending balance	\$ 5,475,985	\$ 2,281,039	\$ 2,408,837	\$ 1,588,363
Cash beginning balance - restricted impact revenue		\$ 1,500,518	\$ 1,500,518	\$ 815,276
Impact fee revenues		1,220,950	1,062,800	1,147,000
Impact related debt		(233,682)	(233,682)	(168,191)
Impact related capital expenditures		(2,061,460)	(1,514,360)	(547,100)
Cash ending balance	\$ 1,500,518	\$ 426,326	\$ 815,276	\$ 1,246,985

**SECONDARY WATER FUND - 52**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual</u> <u>FY 2021</u>	<u>Budget</u> <u>FY 2022</u>	<u>Projected</u> <u>FY 2022</u>	<u>Recommended</u> <u>Budget FY 2023</u>
<b>Revenues</b>				
Charges for services:				
Metered water sales	\$ 433,700	\$ 460,005	\$ 396,694	\$ 400,700
<b>Total Operating Revenues</b>	<u>433,700</u>	<u>460,005</u>	<u>396,694</u>	<u>400,700</u>
<b>Operating Expenses</b>				
Salaries and benefits	149,700	155,000	169,000	185,000
Administrative charge	5,700	23,100	23,100	24,500
Office expense and supplies	14,300	18,500	19,500	22,000
Equipment - supplies & maintenance	28,200	10,000	10,000	75,000
Water purchases	164,300	182,000	175,000	190,000
Professional services	6,500	21,550	21,550	10,000
Miscellaneous	1,100	377	7,000	7,000
<b>Total Operating Expenses</b>	<u>369,800</u>	<u>410,527</u>	<u>425,150</u>	<u>513,500</u>
<b>Operating Income (Loss)</b>	<u>63,900</u>	<u>49,478</u>	<u>(28,456)</u>	<u>(112,800)</u>
<b>Nonoperating Income (Expense)</b>				
Interest income	2,700	-	2,500	2,500
Impact fee revenues	14,300	-	2,000	-
<b>Total Nonoperating</b>	<u>17,000</u>	<u>-</u>	<u>4,500</u>	<u>2,500</u>
<b>Fund Balance - use of(-) cont to +</b>	\$ 80,900	\$ 49,478	\$ (23,956)	\$ (110,300)
<hr/>				
Cash beginning balance- unrestricted		\$ 956,000	\$ 956,000	\$ 930,044
Cash ending balance	\$ 956,000	1,005,478	930,044	819,744
<hr/>				
Cash beginning balance - restricted		\$ 112,500	\$ 112,500	\$ 114,500
Cash ending balance	\$ 112,500	112,500	114,500	117,000

**STORM WATER FUND - 53**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Charges for services:				
User Fees	\$ 796,600	\$ 770,000	\$ 790,000	\$ 924,300
<b>Total Operating Revenues</b>	<b>796,600</b>	<b>770,000</b>	<b>790,000</b>	<b>924,300</b>
<b>Operating Expenses</b>				
Salaries and benefits	271,900	304,400	313,500	323,500
Administrative charge	10,000	60,400	60,400	62,350
Office expense and supplies	12,400	18,400	14,900	18,500
Equipment - supplies and maintenance	189,000	178,100	179,100	183,600
Professional services	49,300	103,559	107,859	56,000
Miscellaneous	1,700	2,500	3,500	3,500
<b>Total Operating Expenses</b>	<b>534,300</b>	<b>667,359</b>	<b>679,259</b>	<b>647,450</b>
<b>Operating Income (Loss)</b>	<b>262,300</b>	<b>102,641</b>	<b>110,741</b>	<b>276,850</b>
<b>Nonoperating Income (Expense)</b>				
Capital-infrastructure	(456,721)	(481,100)	(481,100)	(690,000)
Capital Equipment		(35,000)	(35,000)	(382,600)
Developer reimbursement	(95,100)	(100,000)	(100,000)	(20,000)
Proceeds from borrowing - lease	-	-	-	240,600
Gain (loss) from sale of capital assets	-	-	-	97,000
Debt service payments	(46,300)	(46,000)	(46,000)	(32,914)
Build America bond interest subsidy	7,000	7,500	6,500	-
Interest income	4,800	24,000	3,200	100,200
Impact fee revenues	182,300	209,500	192,700	120,400
<b>Total Non-operating</b>	<b>(404,021)</b>	<b>(421,100)</b>	<b>(459,700)</b>	<b>(567,314)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ (141,721)</b>	<b>\$ (318,459)</b>	<b>\$ (348,959)</b>	<b>\$ (290,464)</b>
<hr/>				
Cash beginning balance- unrestricted		\$ 922,507	\$ 922,507	\$ 757,448
Fund Balance - use of(-) cont to +		(318,459)	(348,959)	(290,464)
Impact fee revenues		(209,500)	(192,700)	(120,400)
Impact related debt		146,000	139,500	52,914
Impact related capital expenditures		237,100	237,100	-
Cash ending balance	\$ 922,507	\$ 777,648	\$ 757,448	\$ 399,498
<hr/>				
Cash beginning balance - restricted impact revenue		\$ 209,000	\$ 209,000	\$ 18,600
Impact fee revenues		209,500	192,700	120,400
Impact related debt		(146,000)	(146,000)	(52,914)
Impact related capital expenditures		(237,100)	(237,100)	-
Cash ending balance	\$ 209,000	\$ 35,400	\$ 18,600	\$ 86,086

**SOLID WASTE FUND - 54**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<u>Actual FY 2021</u>	<u>Budget FY 2022</u>	<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>
<b>Operating Revenues</b>				
Charges for services:				
User fees	\$ 1,274,000	\$ 1,351,000	\$ 1,370,000	\$ 1,465,900
<b>Total Operating Revenues</b>	<u>1,274,000</u>	<u>1,351,000</u>	<u>1,370,000</u>	<u>1,465,900</u>
<b>Operating Expenses</b>				
Salaries and benefits	92,400	81,500	84,000	96,000
Administrative charge	5,700	22,900	22,900	24,300
Office expense and supplies	21,300	18,500	19,500	19,500
Equipment - supplies and maintenance	29,600	78,000	78,000	65,000
Special department supplies	27,600	26,000	27,000	28,900
Professional services	3,700	4,000	4,000	4,000
Contracted services	1,110,300	1,134,000	1,163,400	1,244,800
<b>Total Operating Expenses</b>	<u>1,290,600</u>	<u>1,364,900</u>	<u>1,398,800</u>	<u>1,482,500</u>
<b>Operating Income (Loss)</b>	<u>(16,600)</u>	<u>(13,900)</u>	<u>(28,800)</u>	<u>(16,600)</u>
<b>Nonoperating Income (Expense)</b>				
Interest income	2,400	2,000	1,500	1,500
<b>Total Nonoperating</b>	<u>2,400</u>	<u>2,000</u>	<u>1,500</u>	<u>1,500</u>
Fund Balance - use of(-) cont to +	\$ (14,200)	\$ (11,900)	\$ (27,300)	\$ (15,100)
<hr/>				
Cash beginning balance- unrestricted		\$ 392,100	\$ 392,100	\$ 364,800
Cash ending balance	\$ 392,100	380,200	364,800	349,700

**GOLF FUND - 55**  
**REVENUE AND EXPENDITURES**  
**ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Charges for services:				
Admissions and lesson fees	\$ 1,123,600	\$ 900,000	\$ 1,004,800	\$ 960,000
Equipment and facility rents	598,900	545,000	558,500	665,000
Concession and merchandise sales	218,700	230,000	318,000	300,000
<b>Total Operating Revenues</b>	<b>1,941,200</b>	<b>1,675,000</b>	<b>1,881,300</b>	<b>1,925,000</b>
<b>Operating Expenses</b>				
Salaries and benefits	786,200	881,500	858,500	887,000
New Position - 1 FTE	-	-	-	62,000
Administrative charge	5,700	50,900	50,900	53,300
Office expense and supplies	8,400	4,000	6,000	3,500
Equipment - supplies and maintenance	148,600	153,000	173,200	180,116
Buildings and grounds - supplies and maintenance	38,700	53,000	35,000	30,000
Power purchases	27,600	41,000	41,000	41,000
Water purchases	110,600	114,500	114,500	123,300
Professional services	52,900	65,000	68,000	65,000
Merchandise	129,200	120,000	160,000	165,000
Miscellaneous	46,000	69,500	66,200	66,000
<b>Total Operating Expenses</b>	<b>1,353,900</b>	<b>1,552,400</b>	<b>1,573,300</b>	<b>1,676,216</b>
<b>Operating Income (Loss)</b>	<b>587,300</b>	<b>122,600</b>	<b>308,000</b>	<b>248,784</b>
<b>Nonoperating Income (Expense)</b>				
Capital-Infrastructure & Equipment	(49,100)	(575,000)	(4,354,250)	(100,000)
Proceeds from borrowing - lease	-	4,334,100	4,334,100	100,000
Debt Service Payments	(53,000)	(129,200)	(179,200)	(128,500)
Interest expense	(10,000)	(43,200)	(75,500)	(102,300)
<b>Total Non-operating</b>	<b>(112,100)</b>	<b>3,586,700</b>	<b>(274,850)</b>	<b>(230,800)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ 475,200</b>	<b>\$ 3,709,300</b>	<b>\$ 33,150</b>	<b>\$ 17,984</b>
<hr/>				
Cash beginning balance- unrestricted		\$ 556,100	\$ 556,100	\$ 609,400
Cash beginning balance- unrestricted	\$ 556,100	506,300	609,400	627,384

**FLEET FUND - 61****REVENUE AND EXPENDITURES****ACTUAL, BUDGET, PROJECTED AND RECOMMENDED**

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Operating Revenues</b>				
Capital replacement charge	\$ 215,000	\$ 473,200	\$ 473,200	\$ 517,300
User Fees - interdepartmental	269,500	304,000	304,000	349,500
Intergovernmental- grants	108,700	-	-	-
<b>Total Operating Revenues</b>	<b>593,200</b>	<b>777,200</b>	<b>777,200</b>	<b>866,800</b>
<b>Operating Expenses</b>				
Salaries and benefits	236,200	259,000	263,500	294,000
Equipment - supplies and maintenance	42,800	46,000	46,000	55,500
<b>Total Operating Expenses</b>	<b>279,000</b>	<b>305,000</b>	<b>309,500</b>	<b>349,500</b>
<b>Operating Income (Loss)</b>	<b>314,200</b>	<b>472,200</b>	<b>467,700</b>	<b>517,300</b>
<b>Nonoperating Income (Expense)</b>				
Interest income	1,000	3,000	1,600	1,600
Gain (loss) from sale of capital assets	1,000	46,500	46,500	52,000
Interest expense	(7,700)	(4,300)	(4,300)	(1,200)
Debt Service Payments	(135,900)	(139,400)	(139,000)	(23,000)
Capital-Infrastructure & Equipment	(115,400)	(358,000)	(573,000)	(304,500)
<b>Total Nonoperating Income (Expense)</b>	<b>(257,000)</b>	<b>(452,200)</b>	<b>(668,200)</b>	<b>(275,100)</b>
<b>Fund Balance - use of(-) cont to +</b>	<b>\$ 57,200</b>	<b>\$ 20,000</b>	<b>\$ (200,500)</b>	<b>\$ 242,200</b>
Cash beginning balance- unrestricted		\$ 662,700	\$ 662,700	\$ 462,200
Cash ending balance	662,700	682,700	462,200	704,400

Here is the schedule for the retreat:

**8:00 a.m.**

Introduction and welcome by Mayor Horrocks (5 minutes)

Introductory comments by Ken Leetham (20 minutes)

Financial overview by Janice Larsen (30 minutes)

Presentation on proposed Parks employees by David Frandsen (15 minutes)

Presentation on proposed Police Officer by Craig Black (10 minutes)

Presentation on proposed Golf Maintenance employee by Tyler Abegglen (10 minutes)

**9:45 a.m. Short Break**

**10:00 a.m.**

Presentation on proposed water and storm water rate increases by Keith Larsen, Bowen Collins Engineering (1 hour)

**11:00 a.m.**

City Council priorities for the upcoming fiscal year

Lunch (noon-ish) and continuation of discussion of priorities, question and answer

1:30-2:00 Adjourn

**GENERAL FUND**  
REVENUE AND EXPENDITURES  
ACTUAL, BUDGET, AND RECOMMENDED

	<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>				
Taxes:				
Property	\$ 3,026,300	\$ 2,983,000	\$ 3,033,100	\$ 3,053,100
Sales and use	5,480,800	5,646,000	6,138,500	6,506,800
Franchise	1,891,500	1,829,600	1,916,200	1,947,500
Licenses and permits	230,100	225,000	231,000	232,000
Intergovernmental revenues	3,179,100	2,500,400	2,591,800	2,625,900
Charges for services	1,018,000	833,600	723,500	818,800
Fines and forfeitures	243,100	300,000	300,000	350,000
Interest	16,600	60,000	15,000	15,000
Miscellaneous	48,400	48,000	52,000	52,000
<b>Total Revenues</b>	<b>15,133,900</b>	<b>14,425,600</b>	<b>15,001,100</b>	<b>15,601,100</b>
<b>Expenditures</b>				
General government:				
Legislative	652,000	338,700	236,700	256,200
Administrative	1,039,000	1,101,400	1,064,500	1,089,400
Buildings	97,100	79,400	95,000	127,000
Judicial	323,500	351,100	343,900	386,500
Total general government	<u>2,111,600</u>	<u>1,870,600</u>	<u>1,740,100</u>	<u>1,859,100</u>
Public safety:				
Police department	4,294,300	5,438,600	5,191,400	5,347,200
<b>New sworn officer - 1 FTE/vehicle</b>	-	-	-	<b>182,000</b>
Fire department	1,400,900	1,542,900	1,542,900	1,738,100
Total public safety	<u>5,695,200</u>	<u>6,981,500</u>	<u>6,734,300</u>	<u>7,267,300</u>
Public works:				
Streets department	1,217,500	1,700,500	1,694,500	1,848,300
Engineering	194,700	249,100	256,900	267,400
Total public works	<u>1,412,200</u>	<u>1,949,600</u>	<u>1,951,400</u>	<u>2,115,700</u>
Community Development:				
Planning and zoning	410,300	445,400	466,200	541,500
Building inspection	219,100	299,000	275,900	272,700
Total community development	<u>629,400</u>	<u>744,400</u>	<u>742,100</u>	<u>814,200</u>
Parks	837,500	1,044,600	1,033,800	1,175,000
<b>New Parks Positions - 2 FTE's</b>	-	-	-	<b>124,000</b>
<b>Total Expenditures</b>	<b>\$ 10,685,900</b>	<b>\$ 12,590,700</b>	<b>\$ 12,201,700</b>	<b>\$ 13,355,300</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ 4,448,000</b>	<b>\$ 1,834,900</b>	<b>\$ 2,799,400</b>	<b>\$ 2,245,800</b>
<b>Other Financing Sources (Uses)</b>				
Transfer in - RDA	75,000	85,000	100,400	103,900
Transfer out - capital fund (40)	(1,300,000)	(1,158,700)	(1,158,700)	(1,239,600)
Transfer out - road fund restricted cash (44)	(1,045,000)	(1,041,000)	(1,231,400)	(1,157,300)
Transfer out - road fund unrestricted cash (44)	(1,700,000)	(705,000)	(705,000)	(705,000)
Sale of capital assets	-	5,000	21,000	5,000
Contributions	7,000	-	25,000	25,000
<b>Estimated total expenditures under budget</b>				<b>267,100</b>
Total Other Financing Sources (Uses)	<u>(3,963,000)</u>	<u>(2,814,700)</u>	<u>(2,948,700)</u>	<u>(2,697,900)</u>
Net Change in Fund Balance	\$ 485,000	\$ (979,800)	\$ (149,300)	\$ (452,100)
<b>Fund Balance, Beginning</b>	<b>2,853,800</b>	<b>3,338,800</b>	<b>3,338,800</b>	<b>3,189,500</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,338,800</b>	<b>\$ 2,359,000</b>	<b>\$ 3,189,500</b>	<b>\$ 2,737,400</b>

<b>Cash - unrestricted</b>	<b>\$ 3,187,000</b>	<b>\$ 2,713,000</b>
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Cash balances are estimated

**GOVERNMENTAL SPECIAL REVENUE AND DEBT SERVICE FUNDS**

<b>REDEVELOPMENT AGENCY (RDA)</b>	<b>25</b>	<b>HOUSING FUND</b>	<b>27</b>	<b>LOCAL BUILDING AUTHORITY</b>	<b>28</b>	<b>DEBT SERVICE</b>	<b>32</b>	
REVENUE AND EXPENDITURES		REVENUE AND EXPENDITURES		REVENUE AND EXPENDITURES		REVENUE AND EXPENDITURES		
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED		ACTUAL, BUDGET, PROJECTED AND RECOMMENDED		ACTUAL, BUDGET, PROJECTED AND RECOMMENDED		ACTUAL, BUDGET, PROJECTED AND RECOMMENDED		
	<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>		<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>		<b>Projected FY 2022</b>	<b>Recommended Budget FY 2023</b>
<b>Revenues</b>			<b>Revenues</b>			<b>Revenues</b>		
Taxes	\$ 2,008,700	\$ 2,078,200	Intergovernmental- grants	\$ -	\$ -	Rent	\$ 89,800	\$ 89,800
Interest	-	-	Interest	1,000	1,000	Interest	500	500
<b>Total Revenues</b>	<b>2,008,700</b>	<b>2,078,200</b>	<b>Total Revenues</b>	<b>1,000</b>	<b>1,000</b>	<b>Total Revenues</b>	<b>90,260</b>	<b>90,300</b>
<b>Expenditures</b>			<b>Expenditures</b>			<b>Expenditures</b>		
Community -	\$ 1,573,100	\$ 787,200	Community development	27,500	-	Property rental	38,500	38,500
Parks, recreation and public property	100,000	3,400,000				Parks, recreation and public property	374,600	-
Principal	305,000	285,000				Principal	98,000	101,000
Interest	135,600	89,800				Interest	18,100	21,200
<b>Total Expenditures</b>	<b>2,113,700</b>	<b>4,562,000</b>	<b>Total Expenditures</b>	<b>27,500</b>	<b>-</b>	<b>Total Expenditures</b>	<b>\$ 529,200</b>	<b>\$ 160,700</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(105,000)	(2,483,800)	Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,500)	1,000	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ (438,900)	\$ (70,400)
<b>Other Financing Sources (Uses)</b>			<b>Other Financing Sources (Uses)</b>			<b>Other Financing Sources (Uses)</b>		
Proceeds from borrowing	3,567,000	-	Transfer in (25)	155,700	162,700	Transfer in (41)	505,000	100,000
Transfer out (27)	(256,000)	(267,000)	Transfer out	-	-	Transfer out	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,311,000</b>	<b>(267,000)</b>	<b>Total Other Financing Sources (Uses)</b>	<b>155,700</b>	<b>162,700</b>	<b>Total Other Financing Sources (Uses)</b>	<b>505,000</b>	<b>100,000</b>
<b>Net Change in Fund Balance</b>	<b>\$ 3,206,000</b>	<b>\$ (2,750,800)</b>	<b>Net Change in Fund Balance</b>	<b>\$ 129,200</b>	<b>\$ 163,700</b>	<b>Net Change in Fund Balance</b>	<b>\$ 66,100</b>	<b>\$ 29,600</b>
Fund Balance, Beginning	753,100	3,959,100	Fund Balance, Beginning	305,600	434,800	Fund Balance, Beginning	84,900	151,000
Fund Balance, Ending	\$ 3,959,100	\$ 1,208,300	Fund Balance, Ending	\$ 434,800	\$ 598,500	Fund Balance, Ending	\$ 151,000	\$ 180,600
<b>Cash -available for CDA projects</b>	<b>\$ 753,000</b>	<b>\$ 1,402,000</b>	<b>Cash - restricted housing projects</b>	<b>\$ 434,000</b>	<b>\$ 597,700</b>	<b>Cash - Available for LBA and other park projects</b>	<b>\$ 86,000</b>	<b>\$ 115,600</b>
<b>Cash - restricted bond proceeds</b>	<b>\$ 3,400,000</b>	<b>-</b>				<b>Cash - Available for debt payments or other park projects</b>	<b>\$ 344,400</b>	<b>\$ 376,400</b>
<b>All cash balances are estimated</b>								

**FUND ACTIVITIES**  
 CDA's tax increment revenue - Eaglewood, Redwood Road, HWY 89  
 Developer agreement payments  
 Low to moderate housing restrictions- Transfer out to fund 27  
 Foxboro wetlands park - debt and construction

**FUND ACTIVITIES**  
 Restricted for low to moderate income - housing projects  
 Transfer in from CDA's fund 25

**FUND ACTIVITIES**  
 Hatch park property purchases  
 Property rental/management  
 Transfers in from park impact fees to pay debt related to Hatch park expansion

**FUND ACTIVITIES**  
 Collection of RAP tax  
 Payment of debt issued in 2010/refunded 2019 -Tunnel Springs and Foxboro parks  
 Transfer out excess cash - other park projects (growth & non-growth)

**GOVERNMENTAL CAPITAL PROJECT FUNDS**

<b>CAPITAL PROJECT FUND</b> <span style="float:right; border: 1px solid black; padding: 2px;">40</span>			<b>PARK CAPITAL FUND</b> <span style="float:right; border: 1px solid black; padding: 2px;">41</span>			<b>PUBLIC SAFETY FUND</b> <span style="float:right; border: 1px solid black; padding: 2px;">43</span>			<b>ROAD CAPITAL FUND</b> <span style="float:right; border: 1px solid black; padding: 2px;">44</span>		
REVENUE AND EXPENDITURES			REVENUE AND EXPENDITURES			REVENUE AND EXPENDITURES			REVENUE AND EXPENDITURES		
ACTUAL, BUDGET, PROJECTED AND RECOMMENDED			ACTUAL, BUDGET, PROJECTED AND RECOMMENDED			ACTUAL, BUDGET, PROJECTED AND RECOMMENDED			ACTUAL, BUDGET, PROJECTED AND RECOMMENDED		
	<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>		<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>		<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>		<u>Projected FY 2022</u>	<u>Recommended Budget FY 2023</u>
<b>Revenues</b>			<b>Revenues</b>			<b>Revenues</b>			<b>Revenues</b>		
Interest	\$ 20,000	\$ 30,000	Impact fees	\$ 616,600	\$ 557,000	Impact fees	\$ 119,200	\$ 110,600	Impact fees	\$ 532,000	\$ 461,600
Total Revenues	20,000	30,000	Interest	2,900	2,900	Interest	1,000	1,000	Intergovernmental- grants	5,605,100	276,200
			Total Revenues	619,500	559,900	Total Revenues	120,200	111,600	Interest	11,500	11,500
<b>Expenditures</b>			<b>Expenditures</b>			<b>Expenditures</b>			Total Expenditures	6,148,600	749,300
General government - projects	126,000	282,400	Parks and recreation	973,300	227,200	Highways and streets - projects	11,421,400	2,132,550	Total Expenditures	\$ 11,421,400	\$ 2,132,550
Total Expenditures	\$ 126,000	\$ 282,400	Total Expenditures	\$ 973,300	\$ 227,200	Total Expenditures	\$ 11,421,400	\$ 2,132,550	Excess (Deficiency) of Revenues		
Excess (Deficiency) of Revenues			Excess (Deficiency) of Revenues			Excess (Deficiency) of Revenues			Over (Under) Expenditures	\$ (5,272,800)	\$ (1,383,250)
Over (Under) Expenditures	\$ (106,000)	\$ (252,400)	Over (Under) Expenditures	\$ (353,800)	\$ 332,700	Over (Under) Expenditures	\$ 120,200	\$ 111,600	<b>Other Financing Sources (Uses)</b>		
<b>Other Financing Sources (Uses)</b>			<b>Other Financing Sources (Uses)</b>			<b>Other Financing Sources (Uses)</b>			Transfer-in restricted tax (10)	1,231,400	1,154,300
Transfer in (10)	1,158,700	1,350,200	Transfer in (32)	360,000	300,000	Transfer in			Transfer-in unrestricted (10)	705,000	705,000
Transfer in (43)	119,200	-	Transfer out (28)	(505,000)	(100,000)	Transfer out (40)	(119,200)	(110,600)	Total Other Financing Sources (Uses)	1,936,400	1,859,300
Total Other Financing Sources (Uses)	1,277,900	1,350,200	Total Other Financing Sources (Uses)	(145,000)	200,000	Total Other Financing Sources (Uses)	(119,200)	(110,600)	<b>Net Change in Fund Balance</b>	\$ (3,336,400)	\$ 476,050
<b>Net Change in Fund Balance</b>	\$ 1,171,900	\$ 1,097,800	<b>Net Change in Fund Balance</b>	\$ (498,800)	\$ 532,700	<b>Net Change in Fund Balance</b>	\$ 1,000	\$ 1,000	Fund Balance, Beginning	5,499,150	2,162,750
Fund Balance, Beginning	5,865,000	7,036,900	Fund Balance, Beginning	1,940,200	1,441,400	Fund Balance, Beginning	221,500	222,500	Fund Balance, Ending	\$ 2,162,750	\$ 2,638,800
Fund Balance, Ending	\$ 7,036,900	\$ 8,134,700	Fund Balance, Ending	\$ 1,441,400	\$ 1,974,100	Fund Balance, Ending	\$ 222,500	\$ 223,500			
<b>Cash - Unrestricted</b>	\$ 4,638,600	\$ 5,736,400	<b>Cash - available for park projects</b>	\$ 304,900	\$ 477,700	<b>Cash - Restricted growth related</b>	\$ 201,000	\$ 203,000	<b>Cash - available for road projects</b>	\$ 67,090	\$ 560,000
			<b>Cash - restricted growth related</b>	\$ 1,437,000	\$ 1,894,000				<b>Cash - Restricted growth related</b>	\$ 2,200,492	\$ 2,251,980

All cash balances are estimated

**FUND ACTIVITIES**

By State Law - transfer in excess fund balance from General Fund  
Budget capital projects -not related to other specific funds-  
buildings, WIFI network, IT servers, etc.

**FUND ACTIVITIES**

Construction, repair and maintenace - park projects  
Collect park impact fee revenue  
Collect park related grant revenue  
Transfer to and from other funds - use of impact fee revenue  
and RAP tax

**FUND ACTIVITIES**

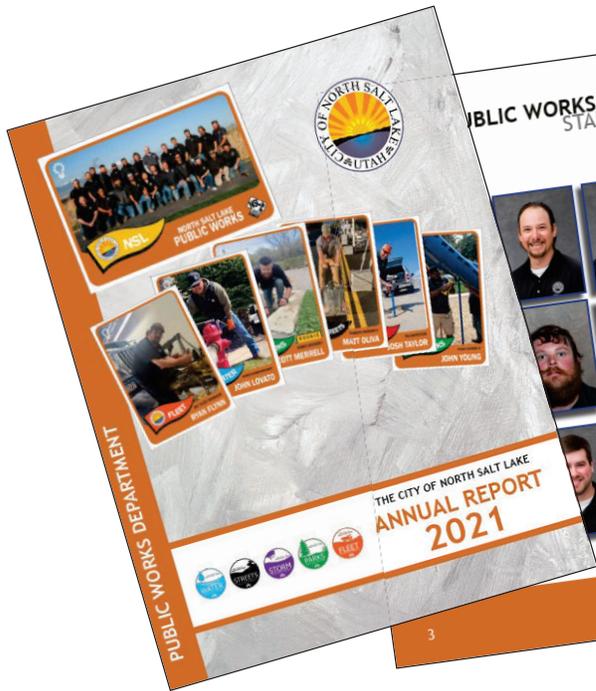
Collect public safety impact fees  
Transfer out to Fund 40 to repay police department  
portion of building

**FUND ACTIVITIES**

Construction, repair and maintenance - road projects  
Collect Road Impact Fee Revenue  
Collect Road related grant revenue  
Transfer in from General Fund - Restricted road tax and  
unrestricted cash



## Public Works Positions



# 2021 Annual Report

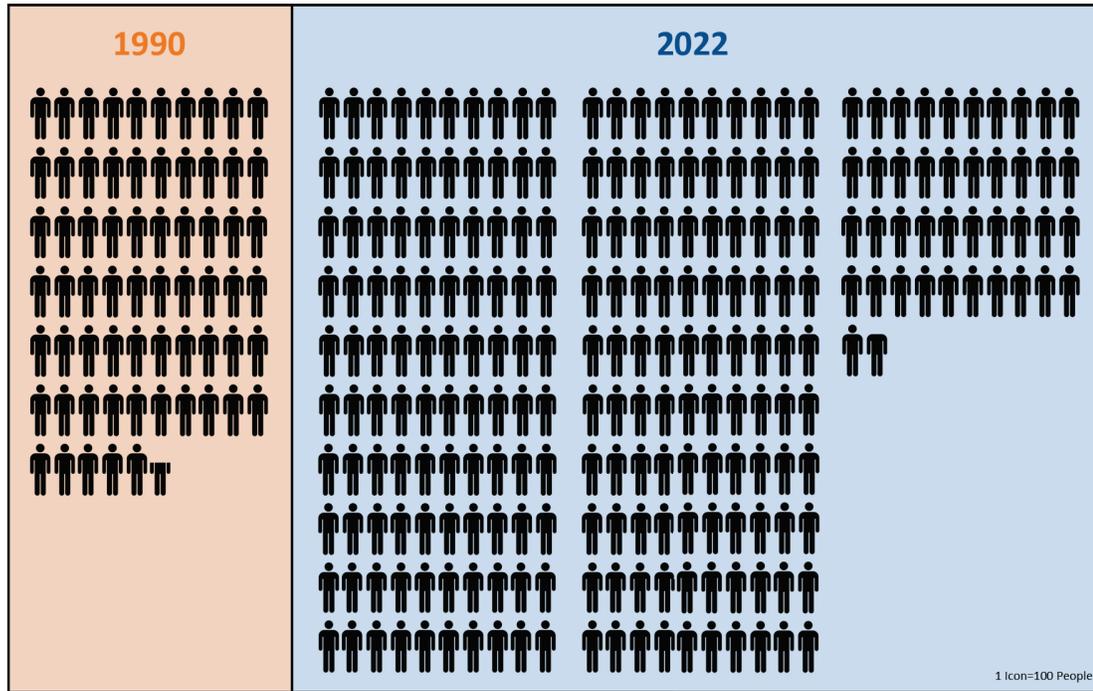
Public Works

# Growth



## Population Growth

- 1990=6,474
- Current=24,180



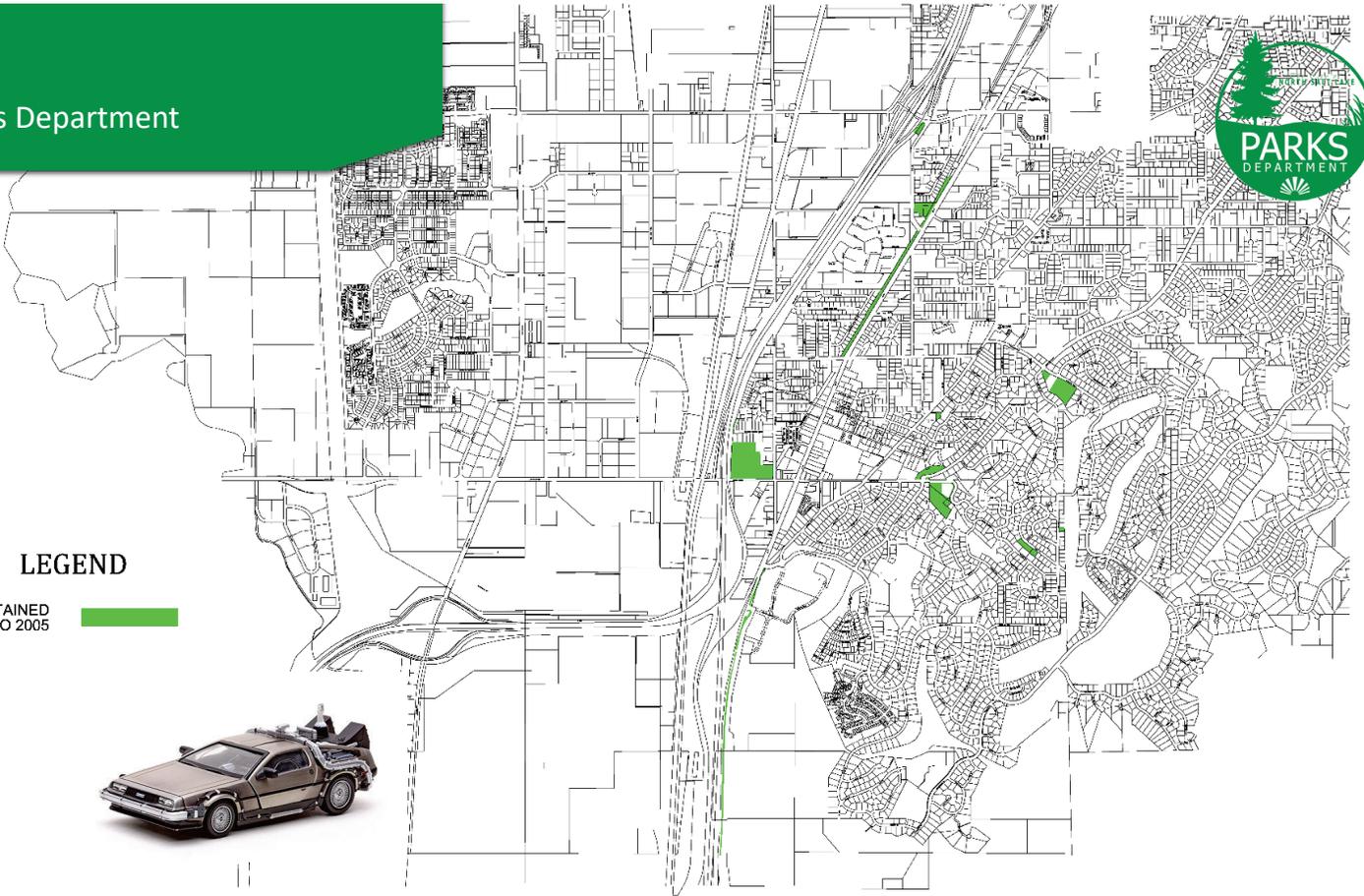


Parks Department



**LEGEND**

AREAS MAINTAINED  
PRIOR TO 2005

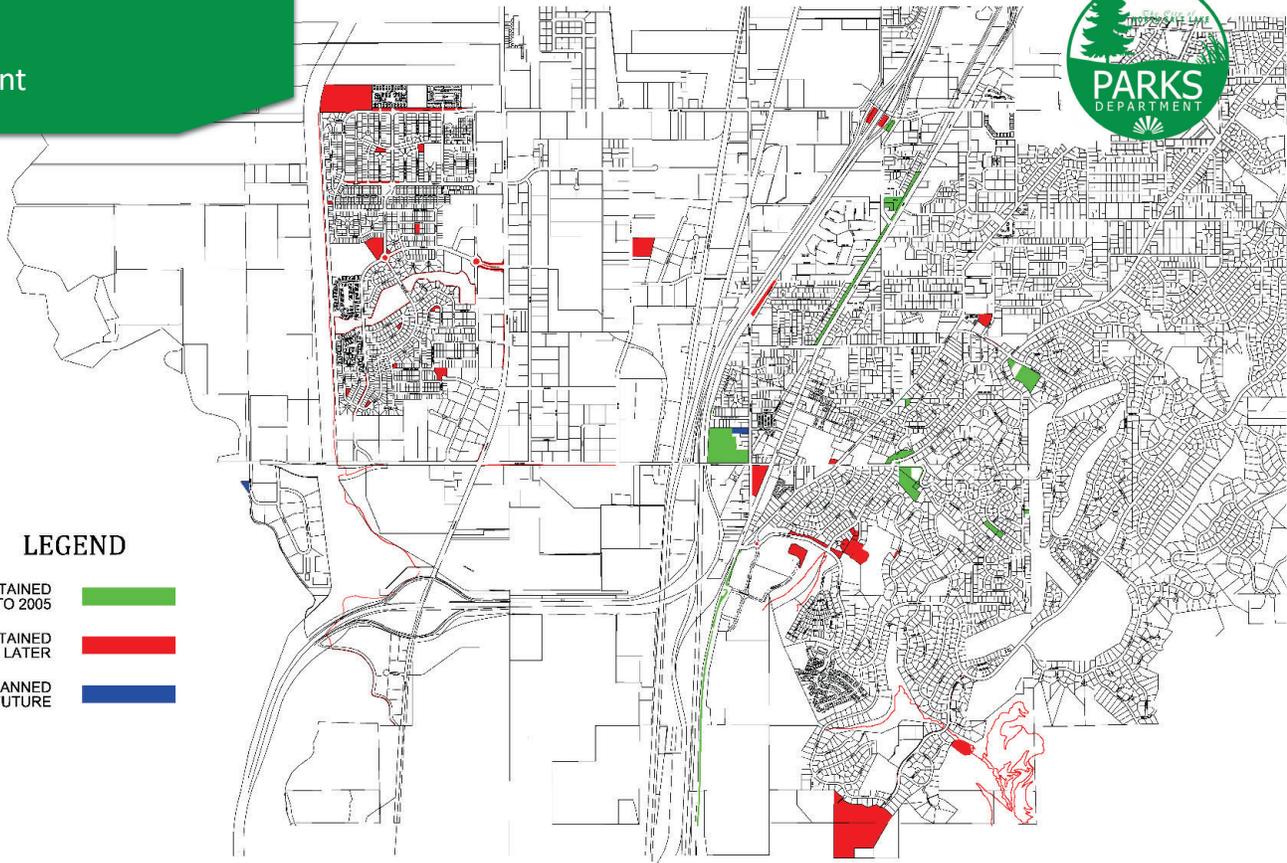


# Parks Department



## LEGEND

- AREAS MAINTAINED PRIOR TO 2005 
- AREAS MAINTAINED 2005 AND LATER 
- AREAS PLANNED FOR NEAR FUTURE 

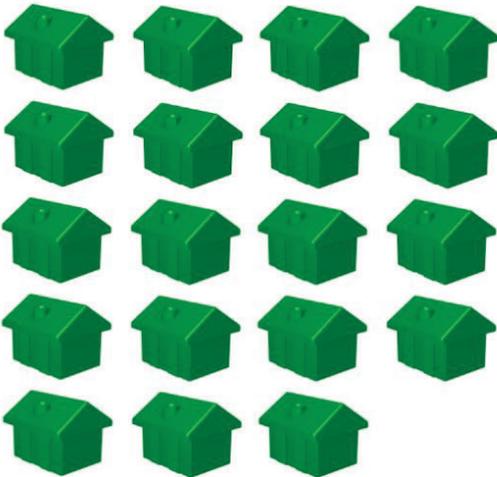


Parks Department



## Properties Maintained by North Salt Lake

Before 2005

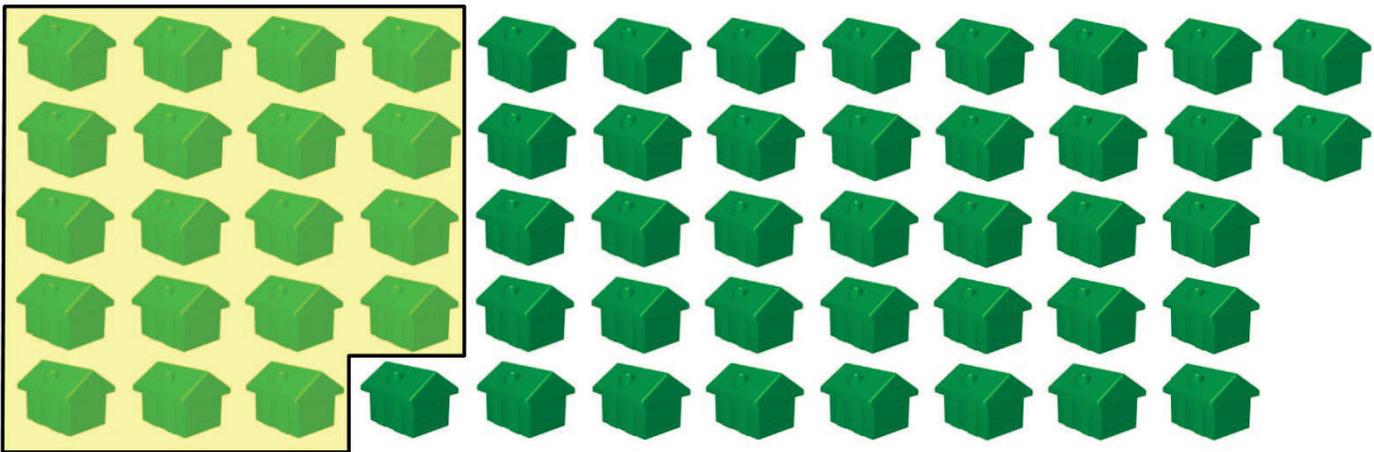


Before 2005 we had  
19 properties we  
maintained

Parks Department

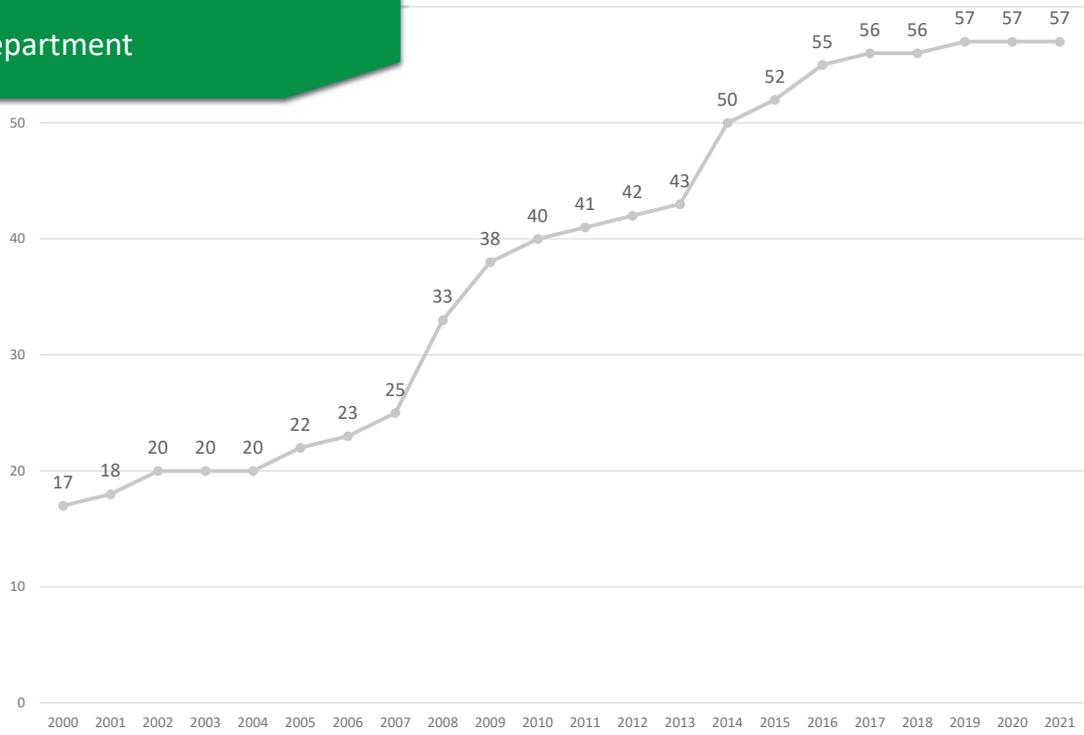


## Properties Currently Maintained by North Salt Lake



- 57 properties
- 200% increase

## Parks Department



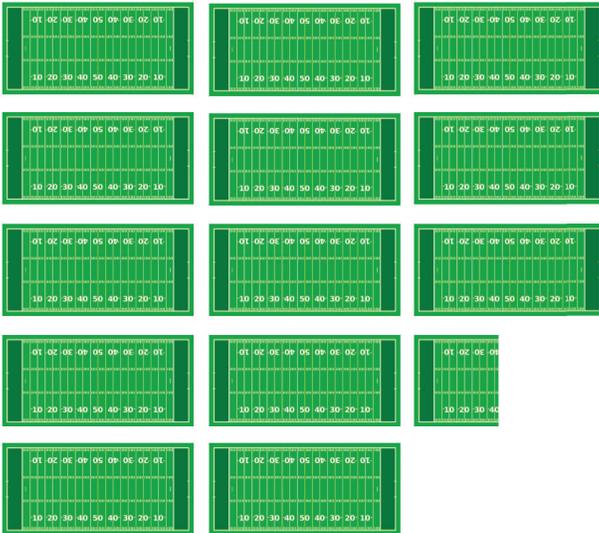
## Properties Maintained



## Parks Department



### Mowing Turf Maintained by North Salt Lake Before 2005



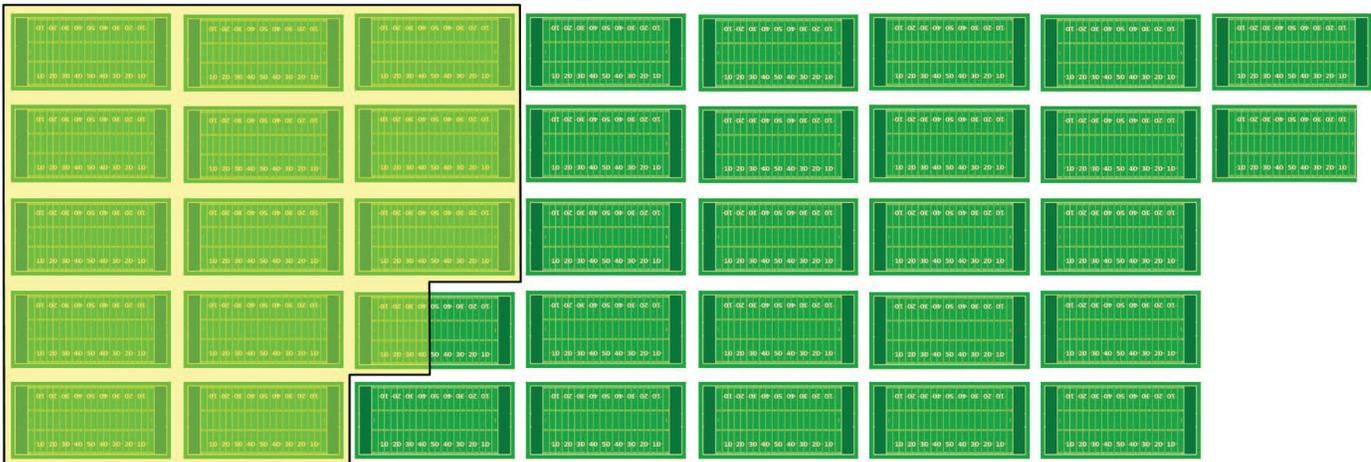
- 17.72 Acres
- 13.42 Football fields  
(Including end zones)



# Parks Department

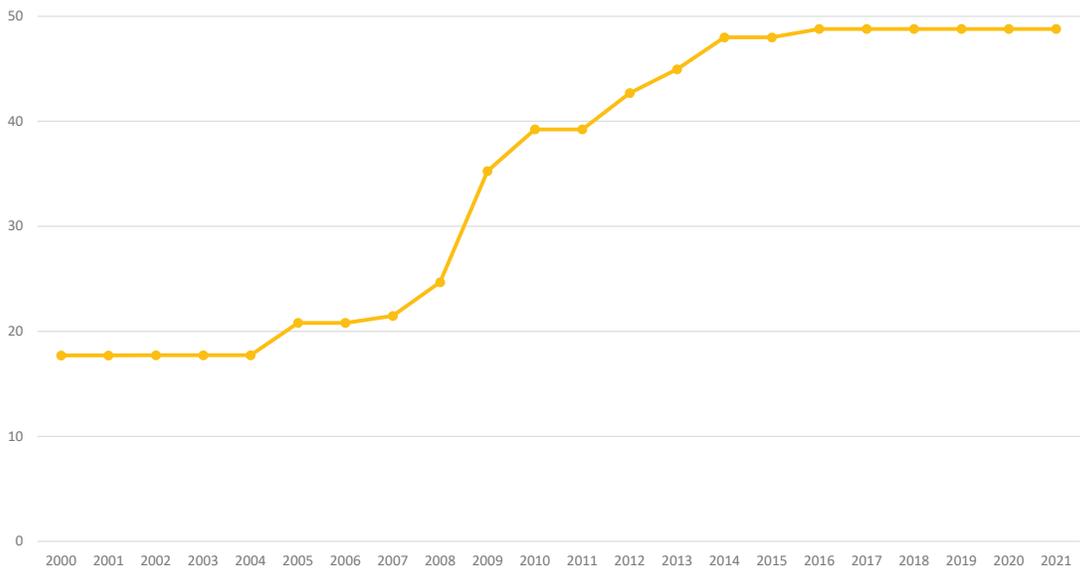


## Mowing Turf Maintained by North Salt Lake



- 48.79 Acres
- 36.96 Football fields (Including end zones)
- 175% increase
- Added 31.07 Acres since 2005

# Parks Department



**Acres of Turf**

Parks Department



## NSL Parks Employees before 2005



Full Time

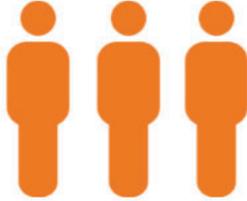


Seasonal

Parks Department



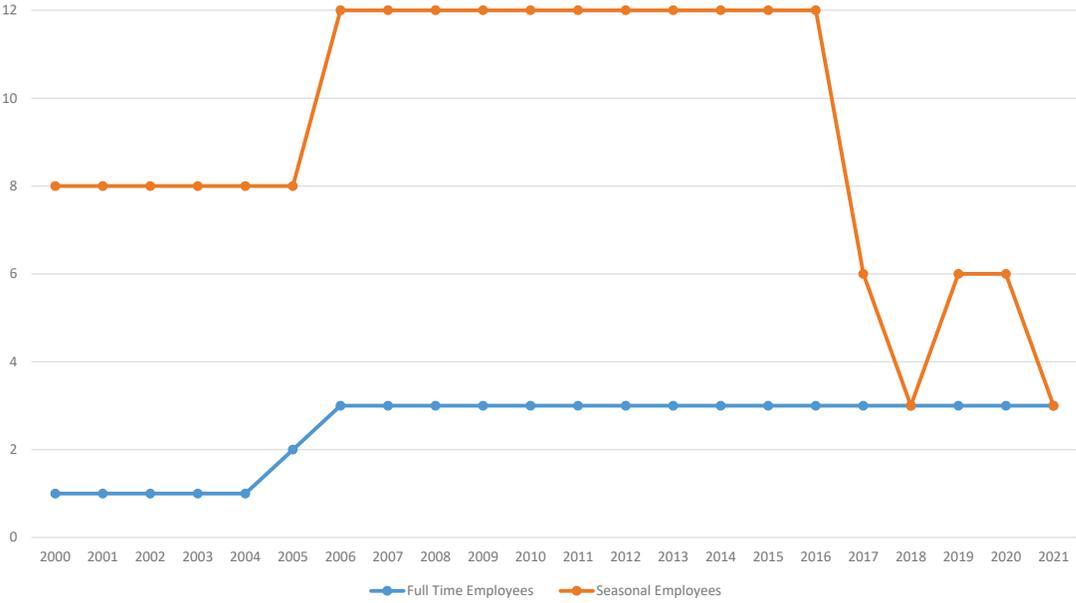
**Full Time**



**Seasonal**

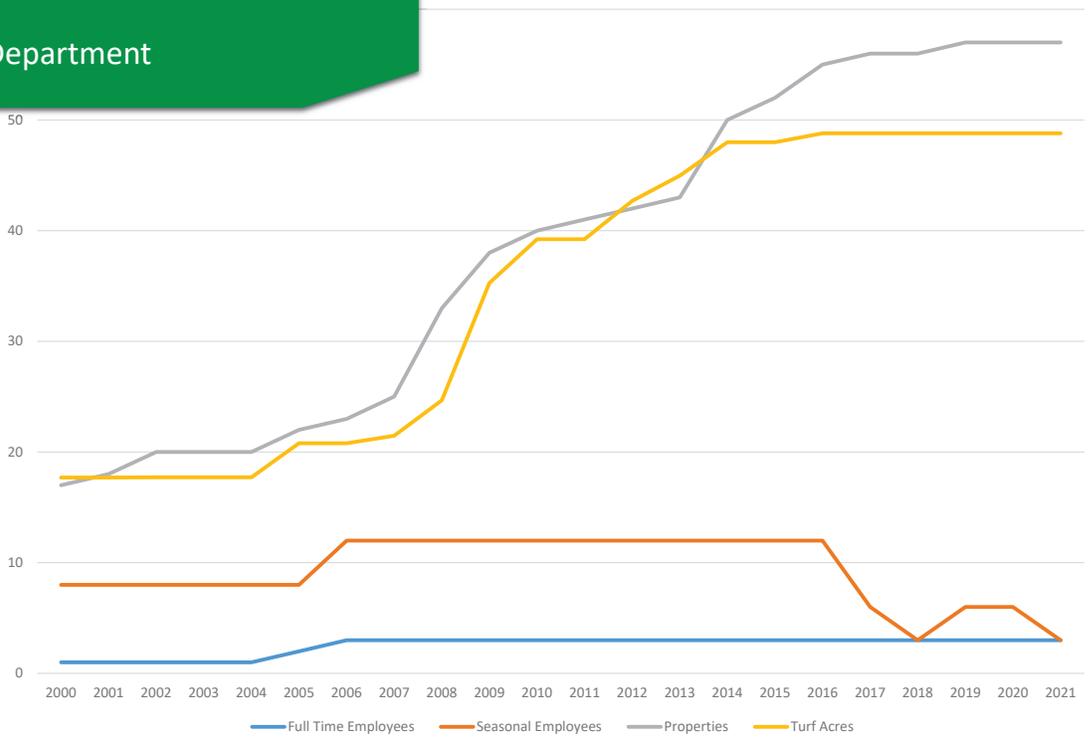
**Parks Employees 2021**

# Parks Department



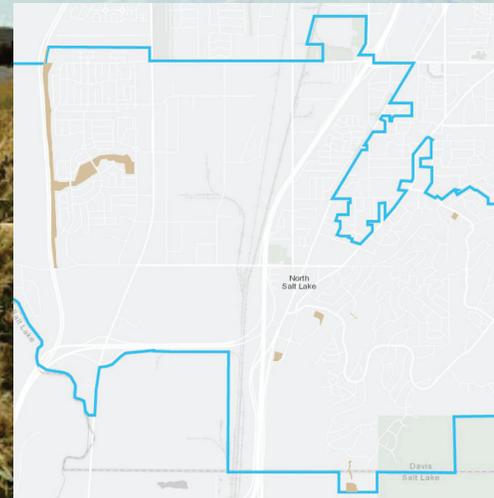
**Parks Employees History**

# Parks Department



**Combined**

Parks Department



Parks Department



Parks Department



## Parks Department



## Parks Department Winter Duties



- Snow Plowing Roads
- Snow removal on:
  - Side walks (9.95 miles)
  - Trails
  - Parking lots
- Irrigation inventory
- Water Leaks
- Restroom/Plumbing Repairs
- Tree Pruning
- Grinding/Painting and epoxying restroom floors
- Clean and organize shop
- Training Classes (CEU's)
- Shop Projects
- Decking floors on trailers
- Detailing vehicles
- Washing out snow plow trucks
- Garbage pick up
- Pet waste station pick up
- Assist other departments
- Etc...

Parks Department

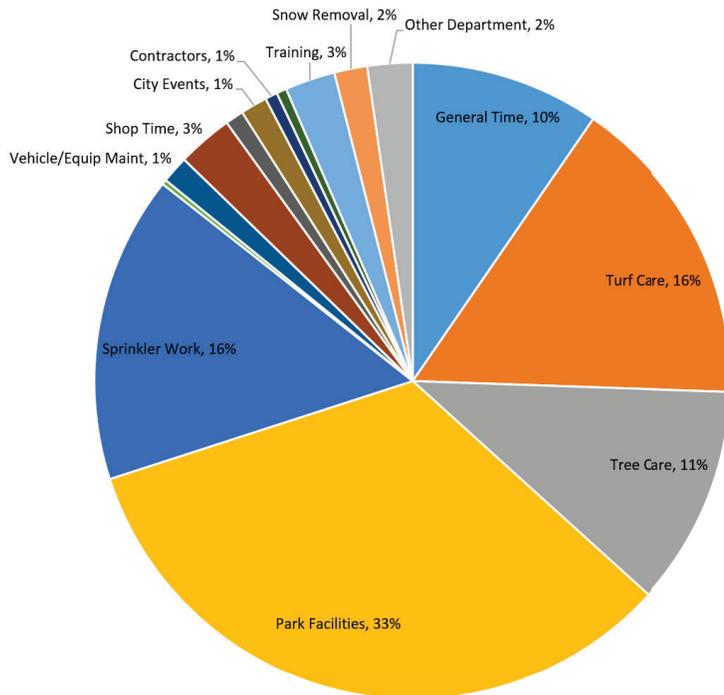


## Parks Weekend Needs

- Splash Pad Chemical Inspections
- Pavilion Cleaning
- Garbage/Pet Waste Stations
- Eyes on parks when they are the most used



## Parks Department



## Parks Historical Time

1. Facilities 33%
2. Turf Care 16%
3. Sprinkler Work 16%
4. Tree Care 11%



## Parks Maintenance Workers (2)

- Grade 12
  - \$15.37 per Hour
  - \$31,978 Annually
- Advancement System
  - Certifications
  - Experience

