

Fund Summaries

General Fund Summary

The City's General Fund is the principal funding mechanism for general government operations. This fund supports all of the City's operating departments except for the utility divisions. The City is authorized to collect funds per K.S.A. 12-101. The principal revenue sources for this fund include: sales tax, property tax, franchise fees, licenses and permits, fines and forfeitures, charges for services and intergovernmental payments. Motor Fuel and Fire Levy revenues are transferred into the General Fund and expenditures are budgeted in the General Fund.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$30,145,842	\$30,772,379	\$30,429,482	\$33,031,312
REVENUES				
Property Tax	20,888,757	19,889,064	20,560,400	21,745,613
Sales Tax	50,969,434	52,750,515	56,787,390	59,058,886
Franchise Fees	11,638,652	10,898,406	11,089,372	11,282,418
Licenses and Permits	2,568,592	2,724,055	2,532,955	3,742,071
Intergovernmental	1,207,182	1,955,618	2,500,000	1,842,855
Charges for Services	6,177,071	6,907,022	6,367,228	6,354,980
Fines and Forfeitures	3,154,619	2,373,703	2,484,796	3,154,619
Transfers	7,147,180	7,626,233	7,900,834	8,511,584
Miscellaneous	2,106,451	2,793,160	2,884,277	3,401,151
Operating Revenues	105,857,938	107,917,776	113,107,252	119,094,177
Year End Accts Receivable				-7,000,000
Total Available Resources	136,003,780	138,690,155	143,536,734	145,125,489
EXPENDITURES				
Personal Services	66,897,205	65,802,192	71,072,468	77,504,822
Contractual Services	20,525,874	19,556,316	21,086,474	21,500,329
Commodities	5,664,789	5,061,757	5,764,333	5,815,329
Capital Outlay	123,787	133,292	614,000	112,276
Transfers	12,019,746	17,707,116	11,968,147	14,161,421
Operating Expenditures	105,231,401	108,260,673	110,505,422	119,094,177
Reserves				26,031,312
Total Expenditures	105,231,401	108,260,673	110,505,422	145,125,489
Ending Balance	\$30,772,379	\$30,429,482	\$33,031,312	\$0

Central Garage Fund Summary

The Central Garage Fund was established to track specific expenditures and revenues associated with this internal service. Expenditures in this fund are allocated to various funds utilizing a usage-based formula.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$16,326	-\$53,438	\$253,020	\$441,610
REVENUES				
Charges for Services	6,591,101	6,477,061	7,143,931	6,500,291
Interest Income	3,383	766	3,144	764
Operating Revenues	6,594,484	6,477,827	7,147,075	6,501,055
Total Available Resources	6,610,810	6,424,389	7,400,095	6,942,665
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	2,021,029	1,926,081	2,169,859	2,159,542
Contractual Services	1,456,486	1,349,355	1,404,684	1,403,246
Commodities	3,102,304	2,609,187	3,383,942	3,379,878
Capital Outlay	2,429	-241,359	0	0
Transfers	82,000	528,105	0	0
Operating Expenditures	6,664,248	6,171,369	6,958,485	6,942,665
Reserve				0
Total Expenditures	6,664,248	6,171,369	6,958,485	6,942,665
Ending Balance	-\$53,438	\$253,020	\$441,610	\$0

Debt Service Fund Summary

The Debt Service Fund accounts for monies received from taxes and special assessments for the repayment of the City's general obligation bonds used to finance capital improvements.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$37,274,363	\$45,262,320	\$56,641,265	\$64,155,847
REVENUES				
Property Tax & Spec. Assess.	26,504,557	26,397,376	24,535,864	26,004,651
Miscellaneous	1,068,209	518,683	1,542,636	1,593,366
Transfers	9,131,260	12,231,942	9,945,926	11,760,677
Operating Revenue	36,704,026	39,148,001	36,024,426	39,358,694
Total Available Resources	73,978,389	84,410,321	92,665,691	103,514,541
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Contractual Services	89,865	222,103	0	0
Commodities	0	0	60,000	60,000
Transfer	208,698	272,060	225,240	225,450
Capital Outlay	28,417,506	27,274,893	28,224,604	35,601,389
Operating Expenditures	28,716,069	27,769,056	28,509,844	35,886,839
Reserve				67,627,702
Total Expenditures	28,716,069	27,769,056	28,509,844	103,514,541
Ending Balance	\$45,262,320	\$56,641,265	\$64,155,847	\$0

Economic Development Fund Summary

The Economic Development Fund accounts for monies generated from the City's 6% transient guest tax. The revenue from the tax goes to the Olathe Chamber of Commerce for economic development (50%) and the Convention and Visitors Bureau (50%).

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$961,683	\$1,229,524	\$1,763,632	\$1,599,748
REVENUES				
Transient Guest Tax	1,382,096	803,957	836,116	904,560
Property Taxes	521,745	680,151	0	2,195
Transfer from Fire Levy	0	0	0	154
Operating Revenues	1,903,841	1,484,108	836,116	906,909
Total Available Resources	2,865,524	2,713,632	2,599,748	2,506,657
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Contractual Services	1,636,000	950,000	1,000,000	1,300,000
Transfers	0	0	0	0
Operating Expenditures	1,636,000	950,000	1,000,000	1,300,000
Reserves				1,206,657
Total Expenditures	1,636,000	950,000	1,000,000	2,506,657
Ending Balance	\$1,229,524	\$1,763,632	\$1,599,748	\$0

Facilities Maintenance Fund Summary

The Facilities Maintenance Fund was established to capture citywide facility maintenance activities, which includes project development, project administration, and strategic reporting on facilities maintenance and custodial services to help meet the requirements of all City departments. The fund allows for better tracking of expenditures and revenues associated with this internal service.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$443,639	\$438,302	\$443,627	\$299,790
REVENUES				
Charges for Services	1,208,009	1,169,556	1,208,009	1,206,953
Transfers	0	0	0	0
Interest Income	7,132	2,897	2,956	2,986
Operating Revenues	1,215,141	1,172,453	1,210,965	1,209,939
Total Available Resources	1,658,780	1,610,755	1,654,592	1,509,729

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	586,263	595,067	784,137	861,467
Contractual Services	522,449	462,788	503,645	454,975
Commodities	111,766	102,912	67,020	79,367
Transfers		6,362		
Operating Expenditures	1,220,478	1,167,128	1,354,802	1,395,809
Reserve				113,920
Total Expenditures	1,220,478	1,167,128	1,354,802	1,509,729
Ending Balance	\$438,302	\$443,627	\$299,790	\$0

Fire Levy Fund Summary

The Fire Levy Fund was established in 2001 to separate Fire Department expenditures from the rest of the General Fund. This fund allows the levying of non-fire taxes to City residents within undetached property in rural fire districts. Expenditures for the Fire Department were moved from the Fire Levy Fund to the General Fund. All Fire Levy Fund revenues are now transferred to the General Fund.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$221,613	\$272,019	\$115,741	\$146,727
REVENUES				
Property Tax	3,618,342	3,826,345	4,053,436	4,267,175
Operating Revenues	3,618,342	3,826,345	4,053,436	4,267,175
Total Available Resources	3,839,955	4,098,364	4,169,177	4,413,902
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Transfers	3,567,936	3,982,623	4,022,450	4,413,902
Operating Expenditures	3,567,936	3,982,623	4,022,450	4,413,902
Reserve				0
Total Expenditures	3,567,936	3,982,623	4,022,450	4,413,902
Ending Balance	\$272,019	\$115,741	\$146,727	\$0

Library Tax Fund Summary

The Library Tax Fund accounts for monies received from the annual library tax levy. Money is collected for the Library Tax Fund for the operation of the Olathe Public Library. Beginning in 2018, the Library was incorporated as a department within the City of Olathe.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$2,704,077	\$2,671,057	\$3,224,078	\$3,767,095
REVENUES				
Property Tax	6,323,570	6,731,931	7,098,285	9,413,460
Library Revenue	160,117	122,736	146,550	211,500
Interest Income	89,869	35,831	36,189	36,189
Operating Revenues	6,573,556	6,890,498	7,281,024	9,661,149
Total Available Resources	9,277,633	9,561,555	10,505,102	13,428,244
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	3,962,208	4,044,448	4,246,670	4,254,267
Contractual Services	1,663,775	1,761,152	2,063,386	2,479,847
Commodities	150,952	165,999	173,748	352,160
Capital Outlay	342,032	272,486	254,202	895,204
Transfers	487,609	93,392	0	1,352,438
Operating Expenditures	6,606,576	6,337,477	6,738,007	9,333,916
Reserve				4,094,328
Total Expenditures	6,606,576	6,337,477	6,738,007	13,428,244
Ending Balance	\$2,671,057	\$3,224,078	\$3,767,095	\$0

Motor Fuel Fund Summary

The Motor Fuel Fund was created to account for motor fuel taxes levied by the State of Kansas and distributed to local units of government for the purpose of constructing, altering, reconstructing, maintaining, and repairing streets and highways. The Motor Fuel Fund revenues are transferred into the General Fund and expenditures are budgeted in the General Fund.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$1,151,678	\$379,665	\$323,368	\$68,164
REVENUES				
Intergovernmental	3,838,285	3,586,954	3,622,824	3,915,434
Interest Income	4,847	359	359	359
Operating Revenues	3,843,132	3,587,313	3,623,182	3,915,793
Total Available Resources	4,994,810	3,966,978	3,946,550	3,983,957
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	1,000,000	0	0	0
Transfers	3,615,145	3,643,610	3,878,386	3,983,957
Operating Expenditures	4,615,145	3,643,610	3,878,386	3,983,957
Reserve				0
Total Expenditures	4,615,145	3,643,610	3,878,386	3,983,957
Ending Balance	\$379,665	\$323,368	\$68,164	\$0

Park Sales Tax Fund Summary

The Park Sales Tax Fund was established to account for monies collected through the 1/8 cent sales tax, which was originally approved by voters in 1999 for park improvements and renewed in 2004 and 2014. The third phase expires in March 2025.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$2,681,659	\$1,537,680	\$1,700,419	\$1,896,993
REVENUES				
Sales Tax	3,768,005	3,947,551	4,231,663	4,400,930
Interest Income	17,584	8,185	8,185	8,267
Transfers	659,216	0	0	0
Operating Revenues	4,444,805	3,955,736	4,239,848	4,409,197
Year End Accts Receivable				-200,000
Total Available Resources	7,126,464	5,493,416	5,940,267	6,106,190
EXPENDITURES				
Personal Services	330,084	194,184	343,441	289,253
Contractual Services	4,307	5,100	4,576	4,746
Commodities	3,378	2,124	4,632	3,532
Transfers	5,251,015	3,591,589	3,690,625	3,573,661
Operating Expenditures	5,588,784	3,792,997	4,043,274	3,871,192
Reserve				2,234,998
Total Expenditures	5,588,784	3,792,997	4,043,274	6,106,190
Ending Balance	\$1,537,680	\$1,700,419	\$1,896,993	\$0

Personal Computer Replacement Fund Summary

The Personal Computer Replacement Fund was created to account for monies to fund the City's purchase of personal computer replacements and other technology equipment. Beginning in 2013, this fund also includes the Technology Capital Replacement program, which provides a funding source for technology capital replacement items.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$659,101	\$447,496	\$1,123,067	\$1,890,483
REVENUES				
Charges for Services	1,165,065	1,178,698	1,500,579	1,531,996
Transfers	0	0	0	0
Interest Income	19,324	6,258	19,323	19,324
Operating Revenues	1,184,389	1,184,956	1,519,902	1,551,320
Total Available Resources	1,843,490	1,632,452	2,642,969	3,441,802
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Capital Outlay	972,742	509,385	752,486	752,486
Transfers	423,252	0	0	0
Operating Expenditures	1,395,994	509,385	752,486	752,486
Reserve				2,689,316
Total Expenditures	1,395,994	509,385	752,486	3,441,802
Ending Balance	\$447,496	\$1,123,067	\$1,890,483	\$0

Recreation Fund Summary

The Recreation Fund was established to account for revenues generated by user fees from the wide variety of City operated park and recreation programs. Beginning in 2014, the Recreation Fund also includes the operations for the Olathe Community Center.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$813,250	\$752,946	\$18,933	\$152,455
REVENUES				
Charges for Services	5,554,423	2,980,720	4,302,400	6,262,000
Interest Income	35,779	10,271	166	0
Transfers	0	22,430	0	9,764
Operating Revenues	5,590,202	3,013,421	4,302,566	6,271,764
Total Available Resources	\$6,403,452	\$3,766,367	\$4,321,499	\$6,424,219
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	3,355,174	2,398,334	2,667,747	4,201,323
Contractual Services	1,240,242	956,529	682,681	1,164,140
Commodities	844,098	392,000	818,616	816,487
Capital Outlay	10,992	571	0	5,000
Transfers	200,000	0	0	200,000
Operating Expenditures	5,650,506	3,747,434	4,169,044	6,386,950
Reserve				37,269
Total Expenditures	\$5,650,506	\$3,747,434	\$4,169,044	\$6,424,219
Ending Balance	\$752,946	\$18,933	\$152,455	\$0

Risk Management Fund Summary

The Risk Management Fund was created to support the City's health, workers' compensation, and property insurance programs. Risk Management Fund costs are charged back to user departments.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$6,139,883	\$8,501,262	\$11,656,574	\$11,725,961
REVENUES				
Charges for Service	22,116,796	23,573,945	23,598,912	24,594,900
Interest Income	240,535	90,944	216,482	90,953
Operating Revenues	22,357,331	23,664,889	23,815,394	24,685,853
Total Available Resources	28,497,214	32,166,151	35,471,968	36,411,814
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	437,455	413,860	557,371	579,387
Contractual Services	19,550,949	20,091,324	23,172,536	22,641,081
Commodities	7,362	4,393	16,100	118,500
Capital Outlay	186	0	0	0
Operating Expenditures	19,995,952	20,509,577	23,746,007	23,338,968
Reserve				13,072,846
Total Expenditures	19,995,952	20,509,577	23,746,007	36,411,814
Ending Balance	\$8,501,262	\$11,656,574	\$11,725,961	\$0

Solid Waste Fund Summary

The Solid Waste Fund holds all of the revenue generated from fees associated with solid waste, disposal and curbside recycling programs. The revenue is used to directly fund the operations and maintenance of these programs.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$1,487,227	\$1,829,310	\$2,586,874	\$3,830,407
REVENUES				
Charges for Services	16,119,509	16,006,324	16,248,964	16,295,271
Transfers	101	1,545	0	0
Interest Income	37,080	13,256	71,308	13,256
Operating Revenues	16,156,690	16,021,125	16,320,272	16,308,527
Year End Accts Receivable				-200,000
Total Available Resources	17,643,917	17,850,435	18,907,146	19,938,934
	Actual 2019	Actual 2020	Projected 2021	Proposed 2021
EXPENDITURES				
Personal Services	5,419,260	5,754,756	5,835,770	6,017,255
Contractual Services	7,643,326	7,451,229	6,917,295	6,988,876
Commodities	2,002,264	1,764,283	1,846,547	2,006,428
Capital Outlay	349,757	38,300	0	30,000
Transfers	400,000	254,993	477,127	300,000
Operating Expenditures	15,814,607	15,263,561	15,076,739	15,342,559
Reserve				4,596,375
Total Expenditures	15,814,607	15,263,561	15,076,739	19,938,934
Ending Balance	\$1,829,310	\$2,586,874	\$3,830,407	\$0

Special Alcohol Fund Summary

The Special Alcohol Fund was created to account for monies received from the State of Kansas liquor tax on all Class A and Class B private clubs. The money is earmarked for the purchase, maintenance, or expansion of services or programs designed for drug and alcohol abuse prevention, treatment, and education.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$964,719	\$1,005,791	\$977,095	\$1,007,493
REVENUES				
Intergovernmental	519,093	414,213	540,065	550,866
Interest Income	21,075	7,554	18,968	19,159
Operating Revenues	540,168	421,767	559,033	570,025
Total Available Resources	1,504,887	1,427,558	1,536,128	1,577,518
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	193,473	156,810	214,563	195,640
Contractual Services	283,227	286,339	294,402	402,316
Commodities	9,617	7,274	10,676	10,409
Capital Outlay	12,779	40	8,994	8,994
Operating Expenditures	499,096	450,463	528,635	617,359
Reserve				960,159
Total Expenditures	499,096	450,463	528,635	1,577,518
Ending Balance	\$1,005,791	\$977,095	\$1,007,493	\$0

Special Park and Recreation Fund Summary

The Special Park and Recreation Fund was created to account for monies received from the State liquor tax on all Class A and Class B private clubs that are earmarked for the purchase, establishment, maintenance or expansion of park and recreational services, programs and facilities. The fund also includes monies from the City's Park Excise Tax, which includes general park funds and neighborhood park funds. These funds are used for the park projects specified in the Capital Improvement Plan.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$2,218,573	\$2,182,425	\$2,119,633	\$1,971,472
REVENUES				
Intergovernmental	519,093	414,213	422,497	430,947
Charges for Services	301,528	504,833	514,930	525,227
Transfers	92,192	0	0	0
Interest Income	42,619	15,003	15,003	15,003
Operating Revenues	955,432	934,049	952,430	971,177
Total Available Resources	3,174,005	3,116,474	3,072,063	2,942,649
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	529,383	533,748	586,061	605,246
Contractual Services	6,701	6,301	55,511	59,485
Commodities	5,496	6,792	9,019	7,949
Capital Outlay	0	0	0	0
Transfers	450,000	450,000	450,000	450,000
Operating Expenditures	991,580	996,841	1,100,591	1,122,679
Reserve				1,819,969
Total Expenditures	991,580	996,841	1,100,591	2,942,649
Ending Balance	\$2,182,425	\$2,119,633	\$1,971,472	\$0

Special Tax Financing Fund Summary

The Special Tax Financing Fund accounts for monies to be used for the payments of debt for established Tax Increment Financing (TIF) Development Districts, Transportation Development Districts (TDD) and Community Improvement Districts (CID). The fund receives revenue from the ad valorem property tax and sales tax increments of the development district or from additional taxes levied by the district.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$6,233,267	\$7,428,008	\$8,346,112	\$3,066,732
REVENUES				
Property Tax	2,996,839	3,090,945	3,535,000	3,743,565
Intergovernmental	416,391	268,938	400,000	400,000
Sales Tax	3,493,999	3,384,856	4,110,000	3,520,250
Charges for Services	0	0	0	0
Interest Income	145,496	48,176	58,000	48,176
Operating Revenues	7,052,725	6,792,915	8,103,000	7,711,991
Total Available Resources	13,285,992	14,220,923	16,449,112	10,778,723
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Capital Outlay	5,857,984	5,874,811	13,382,380	5,874,810
Operating Expenditures	5,857,984	5,874,811	13,382,380	5,874,810
Reserve				4,903,913
Total Expenditures	5,857,984	5,874,811	13,382,380	10,778,723
Ending Balance	\$7,428,008	\$8,346,112	\$3,066,732	\$0

Storm Water Fund Summary

The Storm Water Fund was created to account for monies collected through the City's storm water management fee. The storm water management fee provides a funding source for the construction of new and remedial storm water facilities.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$1,541,315	\$2,004,245	\$2,147,379	\$2,714,483
REVENUES				
Charges for Services	4,564,137	4,993,862	4,897,246	4,987,587
Interest Income	81,947	27,267	49,658	20,000
Operating Revenues	4,646,084	5,021,129	4,946,904	5,007,587
Total Available Resources	6,187,399	7,025,374	7,094,283	7,722,070
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Personal Services	1,566,611	1,577,862	1,793,256	1,881,360
Contractual Services	770,596	1,019,492	1,227,527	909,902
Commodities	300,753	183,367	243,017	243,417
Capital Outlay	268,944	240,919	22,500	390,235
Transfers	1,276,250	1,856,355	1,093,500	2,865,800
Operating Expenditures	4,183,154	4,877,995	4,379,800	6,290,714
Reserve				1,431,356
Total Expenditures	4,183,154	4,877,995	4,379,800	7,722,070
Ending Balance	\$2,004,245	\$2,147,379	\$2,714,483	\$0

Street Maintenance Sales Tax Fund Summary

The Street Maintenance Sales Tax Fund was established to account for monies collected through the 10-year, 3/8 cent street maintenance sales tax, which was originally approved by voters in 2013 and the City began collecting on April 1, 2014. The tax will expire March 2024.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$783,874	\$1,213,761	\$2,127,178	\$2,619,065
REVENUES				
Sales Tax	11,302,111	11,837,861	12,938,928	13,456,485
Interest Income	158,776	52,959	52,959	53,489
Operating Revenues	11,460,887	11,890,820	12,991,887	13,509,974
Total Available Resources	12,244,761	13,104,581	15,119,065	16,129,039
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Transfers	11,031,000	10,977,403	12,500,000	13,500,000
Operating Expenditures	11,031,000	10,977,403	12,500,000	13,500,000
Reserve				2,629,039
Total Expenditures	11,031,000	10,977,403	12,500,000	16,129,039
Ending Balance	\$1,213,761	\$2,127,178	\$2,619,065	\$0

Vehicle & Equipment Replacement Fund (VERF) Summary

The Vehicle & Equipment Replacement Fund was created to account for monies to fund the City's capital budget for replacement of vehicles and certain capital equipment. This fund was established in accordance with Resolution No. 89-1213 (Debt Management and Fiscal Policies for the City).

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$1,915,154	\$4,953,344	\$9,875,909	\$11,821,848
REVENUES				
Charges for Services	8,115,480	7,896,357	7,002,939	7,002,939
Transfers	14,748	15,786	0	200,000
Intergovernmental	17,146	0	0	0
Interest Income	112,214	46,309	100,000	100,000
Operating Revenues	8,259,588	7,958,452	7,102,939	7,302,939
Total Available Resources	10,174,742	12,911,796	16,978,848	19,124,787
	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
EXPENDITURES				
Capital Outlay	5,221,398	3,035,887	5,157,000	7,724,000
Transfers	0	0	0	0
Operating Expenditures	5,221,398	3,035,887	5,157,000	7,724,000
Reserve				11,400,787
Total Expenditures	5,221,398	3,035,887	5,157,000	19,124,787
Ending Balance	\$4,953,344	\$9,875,909	\$11,821,848	\$0

Water & Sewer Fund Summary

The Water & Sewer Fund holds all of the revenue generated from fees associated with water and sanitary sewer charges. The revenue is used to directly fund operations and maintenance of the following divisions: Customer Services, Infrastructure Management, Field Operations, Strategic Management and Environmental Services.

	Actual 2019	Actual 2020	Projected 2021	Proposed 2022
Beginning Balance	\$8,180,120	\$10,036,884	\$13,857,835	\$13,372,264
REVENUES				
Charges for Services	48,715,861	49,473,810	48,569,064	47,222,795
Transfers	1,987,871	0	0	0
Miscellaneous	712,397	1,007,070	1,493,992	1,232,913
Operating Revenues	51,416,129	50,480,880	50,063,056	48,455,708
Year End Accts Receivable				-2,000,000
Total Available Resources	59,596,249	60,517,764	63,920,891	59,827,972
EXPENDITURES				
Personal Services	12,514,641	12,339,327	13,171,746	13,401,136
Contractual Services	17,049,577	15,553,133	17,841,148	17,562,275
Commodities	4,483,844	4,311,520	4,444,202	4,646,652
Capital Outlay	14,209,303	14,305,949	14,059,531	13,543,242
Transfers	1,302,000	150,000	1,032,000	1,771,000
Operating Expenditures	49,559,365	46,659,929	50,548,627	50,924,305
Reserve				8,903,667
Total Expenditures	49,559,365	46,659,929	50,548,627	59,827,972
Ending Balance	\$10,036,884	\$13,857,835	\$13,372,264	\$0

Funds: 2022 Total Fund Summary

Fund Name	2022 Beginning Balance	Proposed Available Resources	Proposed Authorized Expenditures
GENERAL FUND	33,031,312	145,125,489	145,125,489
CENTRAL GARAGE FUND	441,610	6,942,665	6,942,665
DEBT SERVICE FUND	64,155,847	103,514,541	103,514,541
ECONOMIC DEVELOPMENT & TOURISM	1,599,748	2,506,657	2,506,657
EQUIPMENT REPLACEMENT FUND	11,821,848	19,124,787	19,124,787
FACILITIES MAINTENANCE FUND	299,790	1,509,729	1,509,729
FIRE LEVY FUND	146,727	4,413,902	4,413,902
RISK MANAGEMENT	11,725,961	36,411,814	36,411,814
LIBRARY FUND	3,767,095	13,428,244	13,428,244
MOTOR FUEL FUND	68,164	3,983,957	3,983,957
PARK SALES TAX FUND	1,896,993	6,106,190	6,106,190
PERSONAL COMPUTER REPLCMT FUND	1,890,483	3,441,802	3,441,802
RECREATION FUND	152,455	6,424,219	6,424,219
SOLID WASTE FUND	3,830,407	19,938,934	19,938,934
SPECIAL ALCOHOL	1,007,493	1,577,518	1,577,518
SPECIAL PARK & RECREATION	1,971,472	2,942,649	2,942,649
SPECIAL TAX FINANCING FUND	3,066,732	10,778,723	10,778,723
STORM WATER	2,714,483	7,722,070	7,722,070
STREET MAINTENANCE SALES TAX	2,619,065	16,129,039	16,129,039
WATER & SEWER FUND	13,372,264	59,827,972	59,827,972
Total	\$159,579,949	\$471,850,900	\$471,850,900