

## End of 2021-2022 Biennium Budget Amendments

### Proposed 2022 Fund Reconciliations (Reconciling the Amendment Request Table to Ordinance)

|                                                            | Beg. Fund Balance   | Revenues             | Transfers In        | Expenditures         | Transfers Out       | Ending Fund Balance |
|------------------------------------------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|---------------------|
| <b>GENERAL FUND (#001)<sup>1</sup></b>                     |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ 2,913,306        | \$ 17,288,057        | \$ -                | \$ 17,519,207        | \$ 1,834,781        | \$ 847,375          |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ -                | \$ -                 | \$ 84,979           | \$ -                 | \$ (78,160)         | \$ 163,139          |
| <b>= Amended Budget</b>                                    | <b>\$ 2,913,306</b> | <b>\$ 17,288,057</b> | <b>\$ 84,979</b>    | <b>\$ 17,519,207</b> | <b>\$ 1,756,621</b> | <b>\$ 1,010,514</b> |
| <b>CONTINGENCY RESERVE FUND (#002)</b>                     |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ 878,036          | \$ -                 | \$ 11,378           | \$ -                 | \$ -                | \$ 889,414          |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 51,844           | \$ 10,000            | \$ 1,798,886        | \$ -                 | \$ -                | \$ 1,860,730        |
| <b>= Amended Budget</b>                                    | <b>\$ 929,880</b>   | <b>\$ 10,000</b>     | <b>\$ 1,810,264</b> | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ 2,750,144</b> |
| <b>OPERATING RESERVE FUND (#003)</b>                       |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ 878,036          | \$ -                 | \$ 11,378           | \$ -                 | \$ -                | \$ 889,414          |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 29               | \$ 10,000            | \$ -                | \$ -                 | \$ 899,443          | \$ (889,414)        |
| <b>= Amended Budget</b>                                    | <b>\$ 878,065</b>   | <b>\$ 10,000</b>     | <b>\$ 11,378</b>    | <b>\$ -</b>          | <b>\$ 899,443</b>   | <b>\$ -</b>         |
| <b>REVOLVING RESERVE FUND (#004)</b>                       |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ 878,036          | \$ -                 | \$ 11,378           | \$ -                 | \$ -                | \$ 889,414          |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 29               | \$ 10,000            | \$ -                | \$ -                 | \$ 899,443          | \$ (889,414)        |
| <b>= Amended Budget</b>                                    | <b>\$ 878,065</b>   | <b>\$ 10,000</b>     | <b>\$ 11,378</b>    | <b>\$ -</b>          | <b>\$ 899,443</b>   | <b>\$ -</b>         |
| <b>FIRE EQUIPMENT REPLACEMENT FUND (#011)</b>              |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ -                | \$ -                 | \$ 30,000           | \$ 30,000            | \$ -                | \$ -                |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 28,401           | \$ 5,000             | \$ (30,000)         | \$ -                 | \$ 3,401            | \$ -                |
| <b>= Amended Budget</b>                                    | <b>\$ 28,401</b>    | <b>\$ 5,000</b>      | <b>\$ -</b>         | <b>\$ 30,000</b>     | <b>\$ 3,401</b>     | <b>\$ -</b>         |
| <b>ENVIRONMENTAL SUSTAINABILITY FUND (#015)</b>            |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ 39,420           | \$ -                 | \$ 13,000           | \$ 15,000            | \$ -                | \$ 37,420           |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 3,408            | \$ 5,000             | \$ (13,000)         | \$ -                 | \$ 32,828           | \$ (37,420)         |
| <b>= Amended Budget</b>                                    | <b>\$ 42,828</b>    | <b>\$ 5,000</b>      | <b>\$ -</b>         | <b>\$ 15,000</b>     | <b>\$ 32,828</b>    | <b>\$ -</b>         |
| <b>HUMAN SERVICES FUND (#016)</b>                          |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ 24,632           | \$ -                 | \$ 232,287          | \$ 238,287           | \$ -                | \$ 18,632           |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 16,528           | \$ -                 | \$ (35,160)         | \$ -                 | \$ -                | \$ (18,632)         |
| <b>= Amended Budget</b>                                    | <b>\$ 41,160</b>    | <b>\$ -</b>          | <b>\$ 197,127</b>   | <b>\$ 238,287</b>    | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>SCHOOL IMPACT FEE FUND (#020)</b>                       |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ -                | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ -                |
| + School Impact Fee Remittance                             | \$ -                | \$ 200,000           | \$ -                | \$ 200,000           | \$ -                | \$ -                |
| <b>= Amended Budget</b>                                    | <b>\$ -</b>         | <b>\$ 200,000</b>    | <b>\$ -</b>         | <b>\$ 200,000</b>    | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>SR CAPITAL MITIGATION FUND (#115)</b>                   |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ 32,713           | \$ -                 | \$ -                | \$ -                 | \$ -                | \$ 32,713           |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 77               | \$ 20,000            | \$ -                | \$ -                 | \$ 52,790           | \$ (32,713)         |
| <b>= Amended Budget</b>                                    | <b>\$ 32,790</b>    | <b>\$ 20,000</b>     | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ 52,790</b>    | <b>\$ -</b>         |
| <b>REAL ESTATE EXCISE TAX FUND (#116)</b>                  |                     |                      |                     |                      |                     |                     |
| Adopted Budget                                             | \$ 2,747,056        | \$ 1,200,000         | \$ -                | \$ -                 | \$ 1,885,800        | \$ 2,061,256        |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 1,457,653        | \$ 1,200,000         | \$ -                | \$ -                 | \$ 4,718,909        | \$ (2,061,256)      |
| <b>= Amended Budget</b>                                    | <b>\$ 4,204,709</b> | <b>\$ 2,400,000</b>  | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ 6,604,709</b> | <b>\$ -</b>         |

|                                                            | Beg. Fund Balance | Revenues     | Transfers In  | Expenditures | Transfers Out | Ending Fund Balance |
|------------------------------------------------------------|-------------------|--------------|---------------|--------------|---------------|---------------------|
| <b>TOKUL ROUNABOUT IMPACT FEE FUND (#119)</b>              |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 17,726         | \$ -         | \$ -          | \$ -         | \$ -          | 17,726              |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 55             | \$ 5,000     | \$ -          | \$ -         | \$ 22,781     | (17,726)            |
| = Amended Budget                                           | \$ 17,781         | \$ 5,000     | \$ -          | \$ -         | \$ 22,781     | -                   |
| <b>KING CONSERVATION DIST GRANTS FUND (#121)</b>           |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 49,103         | \$ -         | \$ -          | \$ -         | \$ -          | 49,103              |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 8,869          | \$ 3,000     | \$ -          | \$ -         | \$ 60,972     | (49,103)            |
| = Amended Budget                                           | \$ 57,972         | \$ 3,000     | \$ -          | \$ -         | \$ 60,972     | -                   |
| <b>2016 UTGO BOND DEBT SERVICE FUND (#216)</b>             |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 22,085         | \$ 250,000   | \$ -          | \$ 250,000   | \$ -          | 22,085              |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ (1,675)        | \$ 3,000     | \$ -          | \$ -         | \$ 23,410     | (22,085)            |
| = Amended Budget                                           | \$ 20,410         | \$ 253,000   | \$ -          | \$ 250,000   | \$ 23,410     | -                   |
| <b>2021 UTGO BOND DEBT SERVICE FUND (#221)</b>             |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 4,972          | \$ -         | \$ 300,000    | \$ 300,000   | \$ -          | 4,972               |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 9              | \$ 5,000     | \$ -          | \$ -         | \$ 9,981      | (4,972)             |
| = Amended Budget                                           | \$ 4,981          | \$ 5,000     | \$ 300,000    | \$ 300,000   | \$ 9,981      | -                   |
| <b>PARKS &amp; PLAYGROUNDS CAPITAL FUND (#303)</b>         |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 1,504,730      | \$ 1,486,000 | \$ 1,605,285  | \$ 2,356,285 | \$ -          | 2,239,730           |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 2,070,640      | \$ -         | \$ -          | \$ -         | \$ 4,310,370  | (2,239,730)         |
| = Amended Budget                                           | \$ 3,575,370      | \$ 1,486,000 | \$ 1,605,285  | \$ 2,356,285 | \$ 4,310,370  | -                   |
| <b>TRANSPORTATION NON-UTILITIES CAPITAL FUND (#310)</b>    |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 5,519,688      | \$ 1,367,908 | \$ 194,678    | \$ 2,130,720 | \$ -          | 4,951,554           |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 307,851        | \$ -         | \$ 14,196,104 | \$ -         | \$ -          | 14,503,955          |
| = Amended Budget                                           | \$ 5,827,539      | \$ 1,367,908 | \$ 14,390,782 | \$ 2,130,720 | \$ -          | 19,455,509          |
| <b>TOKUL ROUNABOUT CONSTRUCTION FUND (#320)</b>            |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ -              | \$ -         | \$ -          | \$ -         | \$ -          | -                   |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ -              | \$ 5,000     | \$ -          | \$ -         | \$ 5,000      | -                   |
| = Amended Budget                                           | \$ -              | \$ 5,000     | \$ -          | \$ -         | \$ 5,000      | -                   |
| <b>FACILITIES CAPITAL FUND (#329)</b>                      |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 5,229,126      | \$ 350,000   | \$ -          | \$ 312,500   | \$ -          | 5,266,626           |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ (349,735)      | \$ 75,000    | \$ -          | \$ -         | \$ 4,991,891  | (5,266,626)         |
| = Amended Budget                                           | \$ 4,879,391      | \$ 425,000   | \$ -          | \$ 312,500   | \$ 4,991,891  | -                   |
| <b>2017 REFUNDED REVENUE BOND DEBT SERVICE FUND (#407)</b> |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 240,801        | \$ -         | \$ 403,582    | \$ 403,582   | \$ -          | 240,801             |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 1,745          | \$ 5,000     | \$ -          | \$ -         | \$ 247,546    | (240,801)           |
| = Amended Budget                                           | \$ 242,546        | \$ 5,000     | \$ 403,582    | \$ 403,582   | \$ 247,546    | -                   |
| <b>2018 REVENUE BOND DEBT SERVICE FUND (#408)</b>          |                   |              |               |              |               |                     |
| Adopted Budget                                             | \$ 25,954         | \$ -         | \$ 1,782,357  | \$ 1,782,357 | \$ -          | 25,954              |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 2,686          | \$ 3,000     | \$ -          | \$ -         | \$ 31,640     | (25,954)            |
| = Amended Budget                                           | \$ 28,640         | \$ 3,000     | \$ 1,782,357  | \$ 1,782,357 | \$ 31,640     | -                   |

|                                                            | Beg. Fund Balance | Revenues     | Transfers In | Expenditures | Transfers Out | Ending Fund Balance |
|------------------------------------------------------------|-------------------|--------------|--------------|--------------|---------------|---------------------|
| <b>UTILITIES CAPITAL FUND (#417)</b>                       |                   |              |              |              |               |                     |
| Adopted Budget                                             | \$ 7,412,378      | \$ 7,942,073 | \$ 3,608,909 | \$ 8,434,822 | \$ -          | \$ 10,528,538       |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ -              | \$ -         | \$ 279,186   | \$ -         | \$ -          | \$ 279,186          |
| = Amended Budget                                           | \$ 7,412,378      | \$ 7,942,073 | \$ 3,888,095 | \$ 8,434,822 | \$ -          | \$ 10,807,724       |
| <b>RISK MANAGEMENT FUND (#503)</b>                         |                   |              |              |              |               |                     |
| Adopted Budget                                             | \$ 10,000         | \$ 625,273   | \$ -         | \$ 625,273   | \$ -          | \$ 10,000           |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ 5,851          | \$ -         | \$ -         | \$ -         | \$ 15,851     | \$ (10,000)         |
| = Amended Budget                                           | \$ 15,851         | \$ 625,273   | \$ -         | \$ 625,273   | \$ 15,851     | \$ -                |
| <b>SHARED SERVICES FUND (#511)</b>                         |                   |              |              |              |               |                     |
| Adopted Budget                                             | \$ 67,769         | \$ 483,835   | \$ -         | \$ 460,000   | \$ -          | \$ 91,604           |
| + Consolidation of Funds for the 2023-2024 Biennial Budget | \$ (58,705)       | \$ -         | \$ -         | \$ -         | \$ 32,899     | \$ (91,604)         |
| = Amended Budget                                           | \$ 9,064          | \$ 483,835   | \$ -         | \$ 460,000   | \$ 32,899     | \$ -                |

<sup>1</sup> Includes the sum total of expenditures and transfers out for all functional classifications under the General Fund.

| Consolidation Legend                                                   |  |
|------------------------------------------------------------------------|--|
| Consolidated into the General Fund (#001)                              |  |
| Consolidated into the Contingency Reserve Fund (#002)                  |  |
| Consolidated into the Transportation Non-Utilities Capital Fund (#310) |  |
| Consolidated into the Utilities Capital Fund (#417)                    |  |