

# YEAR-END REPORT 2022



## Woodland Park Finance



# General Fund Balance

General Fund Summary	Budget	2022 YTD	% received/ expended
beginning fund balance	\$ 5,267,343	\$ 5,390,177	
revenue	13,814,583	14,279,580	103%
expenditures	15,679,856	14,738,584	94%
ending fund balance	<u>\$ 3,402,070</u>	<u>\$ 4,931,173</u>	
<u>fund balance designations</u>			
nonspendable	\$ 665,000	\$ 665,000	
restricted for emergencies	451,865	451,865	
unrestricted, unassigned	2,285,205	3,814,308	
ending fund balance	<u>\$ 3,402,070</u>	<u>\$ 4,931,173</u>	

# General Fund Expenditures

EXPENDITURES	2022 Budget	2022 YTD	% expended	2021 YTD	\$ change	% change
<b>Elected Officials</b>	\$ 22,500	\$ 23,127	103%	\$ 8,055	\$ 15,071	187%
<b>Administration</b>	932,952	909,552	97%	744,658	164,894	22%
<b>Municipal Court</b>	90,673	89,169	98%	85,050	4,119	5%
<b>Planning</b>	458,344	386,672	84%	488,592	(101,920)	-21%
<b>Inter/Non-departmental</b>	529,699	537,079	101%	449,424	87,655	20%
<b>Finance</b>	521,087	482,652	93%	458,714	23,938	5%
<b>Parks, Buildings, Grounds</b>	1,255,418	719,526	57%	673,771	45,755	7%
<b>Information Technology</b>	452,978	334,341	74%	342,706	(8,365)	-2%
<b>Police</b>	3,291,872	3,003,275	91%	2,555,604	447,671	18%
<b>Public Works Admin</b>	387,605	307,436	79%	236,346	71,090	30%
<b>Fleet Maintenance</b>	457,030	476,793	104%	341,709	135,085	40%
<b>Street Operations</b>	539,269	475,252	88%	421,156	54,096	13%
<b>Debt Service</b>	3,408,266	3,408,265	100%	977,338	2,430,928	249%
<b>SUB-TOTAL OPERATING</b>	<b>\$ 12,347,693</b>	<b>\$ 11,153,140</b>	<b>90%</b>	<b>\$ 7,783,123</b>	<b>\$ 3,370,017</b>	<b>43%</b>
<b>Transfers Out</b>	548,179	573,696	105%	389,241	184,455	47%
<b>School District sales tax</b>	3,039,009	3,011,748	99%	2,830,971	180,778	6%
<b>TOTAL</b>	<b>\$ 15,934,881</b>	<b>\$ 14,738,584</b>	<b>92%</b>	<b>\$ 11,003,334</b>	<b>\$ 3,735,250</b>	<b>34%</b>

# General Fund Revenues

REVENUE	2022 Budget	2022 YTD	% Received	2021 YTD	\$ Change	% Change
<b>Taxes</b>						
property tax	\$ 2,111,897	\$ 2,047,294	97%	\$ 1,846,295	\$ 200,999	11%
specific ownership tax	240,000	\$ 229,318	96%	\$ 228,244	1,074	0%
sales tax - 2%	5,810,037	\$ 5,528,213	95%	\$ 5,106,284	421,929	8%
sales tax - school district - 1.09%	3,039,009	\$ 3,012,123	99%	\$ 2,830,971	181,153	6%
sales tax late fees	2,500	\$ 21,949	878%	\$ 10,728	11,222	105%
vehicle use tax	209,600	264,880	126%	329,625	(64,744)	-20%
construction use tax	90,000	176,823	196%	224,598	(47,775)	-21%
franchise/occupation tax	309,300	352,874	114%	298,175	54,699	18%
<b>Total Taxes</b>	<b>11,812,343</b>	<b>11,633,475</b>	<b>98%</b>	<b>10,874,920</b>	<b>758,555</b>	<b>7%</b>
<b>Licenses and Permits</b>						
business licenses	100,000	135,631	136%	109,512	26,119	24%
other licenses/permits	4,400	15,614	355%	12,572	3,042	24%
<b>Total Licenses and Permits</b>	<b>104,400</b>	<b>151,245</b>	<b>145%</b>	<b>122,083</b>	<b>29,161</b>	<b>24%</b>
<b>Intergovernmental</b>						
highway user tax	313,320	312,043	100%	264,946	47,097	18%
E911 PSAP funding	225,000	225,000	100%	200,000	25,000	13%
road and bridge	19,000	43,456	229%	28,226	15,230	54%
DOLA grants	-	11,000	n/a	59,540	(48,540)	-82%
motor vehicle registration	35,000	35,049	100%	37,000	(1,951)	-5%
cigarette tax	17,000	10,383	61%	19,397	(9,013)	-46%
severance tax	35,062	333,030	950%	53,879	279,151	518%
drug prevention SRO	-	-	n/a	72,315	(72,315)	-100%
other intergovernmental	-	-	-	6,960	(6,960)	-100%
<b>Total Intergovernmental</b>	<b>644,382</b>	<b>969,961</b>	<b>151%</b>	<b>742,263</b>	<b>227,699</b>	<b>31%</b>

# General Fund Revenues Cont.

REVENUE	2022 Budget	2022 YTD	% Received	2021 YTD	\$ Change	% Change
<b>Charges for Services</b>						
<b>court fees</b>	14,300	11,814	83%	9,665	2,149	22%
<b>police fees</b>	60,328	55,715	92%	20,388	35,328	173%
<b>planning fees</b>	46,500	37,049	80%	61,297	(24,248)	-40%
<b>building permit fees</b>	20,000	19,258	96%	61,801	(42,543)	-69%
<b>public works fees</b>	2,500	2,586	103%	4,193	(1,607)	-38%
<b>build-a-generation/teen center</b>	-	-	n/a	-	-	
<b>cemetery fees</b>	14,000	5,650	40%	7,900	(2,250)	-28%
<b>Total Charges for Services</b>	<b>157,628</b>	<b>132,072</b>	<b>84%</b>	<b>165,243</b>	<b>(33,172)</b>	<b>-20%</b>
<b>Fines and Forfeitures</b>	<b>66,000</b>	<b>50,271</b>	<b>76%</b>	<b>58,831</b>	<b>(8,560)</b>	<b>-15%</b>
<b>Other</b>						
<b>investment earnings</b>	8,500	64,502	759%	4,227	60,275	1426%
<b>grants/contributions/donations</b>	-	121	n/a	9,300	(9,179)	-99%
<b>miscellaneous</b>	163,800	227,015	139%	131,355	95,660	73%
<b>Total Other</b>	<b>238,300</b>	<b>291,638</b>	<b>122%</b>	<b>144,882</b>	<b>146,756</b>	<b>101%</b>
<b>Transfers In</b>	<b>857,530</b>	<b>1,050,918</b>	<b>123%</b>	<b>539,549</b>	<b>511,369</b>	<b>95%</b>
<b>Total</b>	<b>\$ 13,814,583</b>	<b>\$ 14,279,580</b>	<b>103%</b>	<b>\$ 12,647,771</b>	<b>\$ 1,631,809</b>	<b>13%</b>

# Culture and Recreation Fund Balance

Culture and Recreation Fund Summary	Budget	2022 YTD	% received/ expended
beginning fund balance	\$ 173,563	\$ 173,563	
revenue	1,273,428	1,189,138	93%
expenditures	1,273,428	1,153,179	91%
ending fund balance	<u>\$ 173,563</u>	<u>\$ 209,523</u>	
<u>fund balance designations</u>			
nonspendable	\$ 85,003	\$ 85,003	
unrestricted, unassigned	88,560	124,520	
ending fund balance	<u>\$ 173,563</u>	<u>\$ 209,523</u>	

# Culture and Recreation

CULTURE AND RECREATION FUND	2022 Budget	2022 YTD	% received/ expended	2021 YTD	\$ change	% change
<b>Revenue</b>						
<b>Parks and Recreation</b>	\$ 103,780	\$ 103,564	100%	\$ 102,791	\$ 773	1%
<b>Woodland Aquatic Center</b>	420,500	347,150	83%	110,645	236,505	214%
<b>Cultural Center</b>	161,500	93,337	58%	122,686	(29,349)	-24%
<b>Transfer In/Support</b>	607,356	645,088	106%	416,840	228,248	55%
<b>Total Revenue</b>	<b>\$ 1,293,136</b>	<b>\$ 1,189,138</b>	<b>92%</b>	<b>\$ 752,962</b>	<b>\$ 436,177</b>	<b>58%</b>
<b>Expenditures</b>						
<b>Parks and Recreation</b>	\$ 337,939	\$ 324,802	96%	\$ 291,508	\$ 33,294	11%
<b>Woodland Aquatic Center</b>	734,557	683,751	93%	494,921	188,830	38%
<b>Cultural Center</b>	138,468	144,626	104%	127,055	17,571	14%
<b>Total Expenditures</b>	<b>\$ 1,210,964</b>	<b>\$ 1,153,179</b>	<b>95%</b>	<b>\$ 913,484</b>	<b>\$ 239,695</b>	<b>26%</b>



# 410 Fund-Streets Fund Balance

Street Capital Improvements Fund Summary	Budget	2022 YTD	% received/ expended
Beginning fund balance	\$ 4,845,831	\$ 4,845,831	
Revenue	2,920,600	2,872,313	98%
Expenditures	5,668,520	3,993,031	70%
Ending fund balance	\$ 2,097,911	\$ 3,725,113	

# 410 Fund-Streets

STREET CAPITAL IMPROVEMENT FUND	2022 Budget	2022 YTD	% received/ expended	2021 YTD	\$ change	% change
<b>Revenue</b>						
sales tax - 1%	\$ 2,811,300	\$ 2,763,416	98%	\$ 2,597,221	\$ 166,195	6%
transportation capital fees	12,500	48,001	384%	246,051	(198,050)	-80%
vendor fee & late fee - sales tax	1,600	7,690	481%	9,540	(1,850)	-19%
grant	-	-	n/a	-	-	-
interest	1,500	53,206	3547%	3,556	49,650	1396%
<b>Total Revenue</b>	<b>\$ 2,826,900</b>	<b>\$ 2,872,313</b>	<b>102%</b>	<b>\$ 2,856,368</b>	<b>\$ 15,945</b>	<b>1%</b>
<b>Expenditures</b>						
street paving improvements	\$ 4,243,520	\$ 2,497,380	59%	\$ 1,228,943	\$ 1,268,437	103%
street repairs/maintenance	50,000	47,263	95%	6,185	41,078	664%
street restriping	70,000	38,701	55%	5,766	32,935	571%
trail repairs/maintenance	-	-	-	-	-	-
parking lot repair/maintenance	125,000	475,776	381%	39,728	436,048	1098%
sidewalk improvements	500,000	403,193	81%	831,024	(427,831)	-51%
machinery/equipment	470,000	475,181	101%	181,104	294,077	162%
vehicles	130,000	55,535	43%	200,663	(145,128)	-72%
street concrete repairs	80,000	-	-	-	-	-
transfers out	-	-	-	66,546	(66,546)	-100%
<b>Total Expenditures</b>	<b>\$ 5,668,520</b>	<b>\$ 3,993,031</b>	<b>70.4%</b>	<b>\$ 2,559,960</b>	<b>\$ 1,433,071</b>	<b>56%</b>



# 420 Fund-Storm Water Fund Balance

Stormwater Management Fund Summary	Budget	2022 YTD	% received/ expended
Beginning fund balance	\$ 322,657	\$ 322,657	
Revenue	152,100	148,015	97%
Expenditures	147,950	147,950	102%
Ending fund balance	<u>\$ 326,807</u>	<u>\$ 319,516</u>	

# 420 Fund-Storm Water

STORMWATER MANAGEMENT FUND	2022 Budget	2022 YTD	% received/ expended	2021 YTD	\$ change	% change
<b>Revenue</b>						
<b>drainage user charges</b>	\$ 135,000	\$ 139,221	103%	\$ 140,424	\$ (1,203)	-1%
<b>drainage capital impact fees</b>	22,440	3,206	14%	62,128	(58,921)	-95%
<b>interest</b>	500	5,588	1118%	113	5,475	4845%
<b>Total Revenue</b>	157,940	148,015	94%	202,665	(54,650)	-27%
<b>Expenditures</b>						
<b>transfers out - to GF</b>	\$ 147,950	\$ 147,950		\$ 85,411	62,539	73%
<b>drainage improvements</b>	50,000	3,206	6%	6,533	3,326)	
<b>Total Expenditures</b>	197,950	151,156	76%	91,944	59,213	64%



# 510 Fund-Water Utility Fund Balance

Water Utility Fund Summary	Budget	2022 YTD	% received/ expended
Beginning fund balance	\$ 4,246,447	\$ 4,246,447	
Revenue	2,289,240	3,028,773	132%
Expenditures	4,518,609	2,495,410	55%
Ending fund balance	\$ 2,017,078	\$ 4,779,810	



# 510 Fund-Water Utility

WATER UTILITY FUND	2022 Budget	2022 YTD	% received/ expended	2021 YTD	\$ change	% change
<b>Revenue</b>						
<b>water operations</b>	\$ 1,771,900	\$ 2,027,882	114%	\$ 2,102,343	\$ (74,461)	-4%
<b>investment income</b>	\$ 40,000	\$ 74,173	185%	\$ 3,276	\$ 70,897	2164%
<b>charges for services - capital</b>	887,428	926,718	104%	905,455	\$ 21,263	2%
<b>charges for services - water rights</b>	11,500	25,024	218%	12,600	\$ 12,424	99%
<b>Donation - water rights</b>	-	250,000		-	\$ 250,000	
<b>Total Revenue</b>	<b>\$ 2,710,828</b>	<b>\$ 3,028,773</b>	<b>112%</b>	<b>\$ 3,011,074</b>	<b>\$ 17,699</b>	<b>1%</b>
<b>Expenditures</b>						
<b>administration</b>	\$ 167,070	\$ 166,395	100%	\$ 162,680	\$ 3,715	2%
<b>operating expenses</b>	\$ 114,212	\$ 33,663	29%	\$ 114,212	\$ (80,549)	-71%
<b>water treatment operations</b>	334,610	271,525	81%	269,510	\$ 2,015	1%
<b>operating expenses - treatment</b>	540,541	493,107	91%	470,112	\$ 22,995	5%
<b>field services</b>	204,713	159,497	78%	123,752	\$ 35,745	29%
<b>field services operating</b>	62,400	48,190		45,846	\$ 2,343	5%
<b>utility billing/customer service</b>	44,660	44,511	100%	41,987	\$ 2,524	6%
<b>utility billing operating</b>	58,805	64,228	109%	57,636	\$ 6,593	11%
<b>capital outlay</b>	2,825,000	734,972	26%	577,893	\$ 157,080	27%
<b>water rights</b>	18,000	-	0%	161,660	\$ (161,660)	-100%
<b>transfers out to GF</b>	212,511	351,823	166%	124,260	\$ 227,563	183%
<b>water rights</b>	18,000	127,500	708%	289,000	\$ (161,500)	-56%
<b>capital transfers out</b>	-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 4,600,522</b>	<b>\$ 2,495,410</b>	<b>54%</b>	<b>\$ 2,579,271</b>	<b>\$ (83,862)</b>	<b>-3%</b>

# 520 Fund-Wastewater Fund Balance

Wastewater Utility Fund Summary	Budget	2022 YTD	% received/ expended
Beginning fund balance	\$ 5,188,057	\$ 5,188,057	.
Revenue	\$ 2,041,885	\$ 2,531,429	124%
Expenditures	1,947,936	1,666,834	86%
Ending fund balance	5,282,006	6,052,651	.

# 520 Fund-Wastewater

WASTEWATER UTILITY FUND	2022 Budget	2022 YTD	% received/ expended	2021 YTD	\$ change	% change
<b>Revenue</b>						
wastewater operations + interest	\$ 1,217,125	\$ 1,392,527	114%	\$ 1,343,792	\$ 48,734	4%
wastewater capital + interest debt and related proceeds	824,760 -	1,138,902 -	138%	1,175,670 -	(36,768) -	-3%
<b>Total Revenue</b>	<b>\$ 2,041,885</b>	<b>\$ 2,531,429</b>	<b>124%</b>	<b>\$ 2,519,462</b>	<b>\$ 11,966</b>	<b>0%</b>
<b>Expenditures</b>						
administration + operating	\$ 171,629	\$ 111,544	65%	\$ 107,134	\$ 4,410	4%
wastewater treatment operations	734,398	747,900	102%	623,499	124,401	20%
field services	121,375	55,762	46%	87,912	(32,150)	-37%
utility billing/customer service	43,428	41,243	95%	39,543	1,700	4%
capital outlay						
treatment plant improvements	91,900	11,691	13%	37,360	(25,670)	-69%
machinery/equipment	23,000	2,814	12%	18,987	(16,173)	-85%
debt service	451,832	404,714	90%	470,498	(65,784)	-14%
transfers out to GF	212,511	291,166	137%	104,397	186,769	179%
transfer out	-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 1,850,073</b>	<b>\$ 1,666,834</b>	<b>90%</b>	<b>\$ 1,489,331</b>	<b>\$ 177,503</b>	<b>12%</b>



# Woodland Park

## Finance

