

# YEAR-END REPORT 2023



## Woodland Park Finance



# General Fund Balance

General Fund Summary	2023 Budget	2023 YTD	% received/ expended
Beginning fund balance	\$ 4,868,274	\$ 4,868,274	
revenue	14,406,802	15,152,792	105%
expenditures	14,399,140	13,465,208	94%
ending fund balance	<u>\$ 4,875,936</u>	<u>\$ 6,555,858</u>	
<u>Fund balance designations</u>			
nonspendable	\$ 665,000	\$ 665,000	
restricted for emergencies	451,865	451,865	
unrestricted, unassigned	3,759,071	5,438,993	
ending fund balance	<u>\$ 4,875,936</u>	<u>\$ 6,555,858</u>	

# General Fund Expenditures

EXPENDITURES	2023 Budget	2023 YTD	% expended	2022 YTD	\$ change	% change
<b>Elected Officials</b>	\$ 46,600	\$ 29,333	63%	\$ 23,127	\$ 6,207	27%
<b>Administration</b>	1,050,750	834,179	79%	909,552	(75,373)	-8%
<b>Municipal Court</b>	125,063	94,083	75%	89,169	4,915	6%
<b>Planning</b>	515,690	514,818	100%	386,672	128,146	33%
<b>Inter/Non-departmental</b>	931,507	748,047	80%	537,079	210,967	39%
<b>Finance</b>	619,690	576,324	93%	482,652	93,672	19%
<b>Parks, Buildings, Grounds</b>	1,221,903	1,367,127	112%	719,526	647,601	90%
<b>Information Technology</b>	440,762	384,513	87%	334,341	50,172	15%
<b>Police</b>	3,401,135	3,107,130	91%	3,003,275	103,855	3%
<b>Public Works Admin</b>	426,497	472,712	111%	307,436	165,276	54%
<b>Fleet Maintenance</b>	563,343	549,389	98%	476,793	72,596	15%
<b>Street Operations</b>	673,918	414,024	61%	475,252	(61,227)	-13%
<b>Debt Service</b>	705,088	705,088	100%	3,408,265	(2,703,177)	-79%
<b>SUB-TOTAL OPERATING</b>	<b>\$ 10,721,946</b>	<b>\$ 9,796,768</b>	<b>91%</b>	<b>\$ 11,153,140</b>	<b>\$ (1,356,372)</b>	<b>-12%</b>
<b>Transfers Out</b>	608,678	608,678	100%	573,696	34,982	6%
<b>School District sales tax</b>	3,068,516	3,059,762	100%	3,011,748	48,014	2%
<b>TOTAL</b>	<b>\$ 14,399,140</b>	<b>\$ 13,465,208</b>	<b>94%</b>	<b>\$ 14,738,584</b>	<b>\$ (1,273,376)</b>	<b>-9%</b>

# General Fund Revenues

REVENUE	2023 Budget		2023 YTD	% Received	2022 YTD		\$ Change	% Change
<b>Taxes</b>								
property tax	\$ 2,096,244	\$ 2,048,717		98%	\$ 2,047,294	\$ 1,422		0%
specific ownership tax	\$ 247,200	\$ 224,208		91%	\$ 229,318	(5,110)		-2%
sales tax - 2%	\$ 5,630,304	\$ 5,547,762		99%	\$ 5,528,213	19,550		0%
sales tax - school district - 1.09%	\$ 3,068,516	\$ 3,023,531		99%	\$ 3,012,123	11,407		0%
sales tax late fees	6,500	\$ 13,939		214%	\$ 21,949	(8,010)		-36%
vehicle use tax	280,000	277,146		99%	264,880	12,266		5%
construction use tax	180,000	85,048		47%	176,823	(91,775)		-52%
franchise/occupation tax	321,700	289,395		90%	352,874	(63,480)		-18%
<b>Total Taxes</b>	<b>11,830,464</b>	<b>11,509,745</b>		<b>97%</b>	<b>11,633,475</b>	<b>(123,730)</b>		<b>-1%</b>
<b>Licenses and Permits</b>								
business licenses	125,000	179,157		143%	135,631	43,526		32%
other licenses/permits	8,900	15,206		171%	15,614	(408)		-3%
<b>Total Licenses and Permits</b>	<b>133,900</b>	<b>194,363</b>		<b>145%</b>	<b>151,245</b>	<b>43,119</b>		<b>29%</b>

# General Fund Expenditures

<b>Intergovernmental</b>						
<b>highway user tax</b>	293,021	286,757	98%	312,043	(25,286)	-8%
<b>E911 PSAP funding</b>	225,000	225,000	100%	225,000	-	0%
<b>road and bridge</b>	25,000	42,855	171%	43,456	(601)	-1%
<b>DOLA grants</b>	-	-	n/a	11,000	(11,000)	-100%
<b>motor vehicle registration</b>	36,100	31,167	86%	35,049	(3,882)	-11%
<b>cigarette tax</b>	17,500	10,383	59%	10,383	-	0%
<b>severance tax</b>	36,100	376,816	1044%	333,030	43,785	13%
<b>drug prevention SRO</b>	-	-	n/a	-	-	
<b>other intergovernmental</b>	-	-		-	-	
<b>Total Intergovernmental</b>	<b>632,721</b>	<b>972,978</b>	<b>154%</b>	<b>969,961</b>	<b>3,016</b>	<b>0%</b>



# General Fund Revenues Cont.

<b>Charges for Services</b>						
<b>court fees</b>	13,200	13,455	102%	11,814	1,641	14%
<b>police fees</b>	92,315	54,382	59%	55,715	(1,333)	-2%
<b>planning fees</b>	61,500	77,138	125%	37,049	40,089	108%
<b>building permit fees</b>	25,000	19,258	77%	19,258	-	0%
<b>public works fees</b>	2,600	2,105	81%	2,586	(481)	-19%
<b>build-a-generation/teen center</b>	-	-	n/a	-	-	
<b>cemetery fees</b>	14,400	5,100	35%	5,650	(550)	-10%
<b>Total Charges for Services</b>	<b>209,015</b>	<b>171,439</b>	<b>82%</b>	<b>132,072</b>	<b>39,367</b>	<b>30%</b>
<b>Fines and Forfeitures</b>	<b>68,000</b>	<b>45,200</b>	<b>66%</b>	<b>50,271</b>	<b>(5,071)</b>	<b>-10%</b>
<b>Other</b>						
<b>investment earnings</b>	20,000	220,000	1100%	64,502	155,498	241%
<b>grants/contributions/donations</b>	-	121	n/a	121	-	0%
<b>miscellaneous</b>	196,500	881,607	449%	227,015	654,592	288%
<b>Total Other</b>	<b>284,500</b>	<b>1,101,728</b>	<b>387%</b>	<b>291,638</b>	<b>810,090</b>	<b>278%</b>
<b>Transfers In</b>	<b>1,316,202</b>	<b>1,157,339</b>	<b>88%</b>	<b>1,050,918</b>	<b>106,421</b>	<b>10%</b>
<b>Total</b>	<b>\$ 14,406,802</b>	<b>\$ 15,152,792</b>	<b>105%</b>	<b>\$ 14,279,580</b>	<b>\$ 873,212</b>	<b>6%</b>

# Culture and Recreation Fund Balance

Culture and Recreation Fund Summary	2023 Budget	2023 YTD	% received/ expended
Beginning fund balance	\$ 173,563	\$ 173,563	
revenue	1,323,948	1,310,887	99%
expenditures	1,323,848	1,310,887	99%
ending fund balance	\$ 173,663	\$ 173,563	
<u>Fund balance designations</u>			
nonspendable	\$ 85,003	\$ 85,003	
unrestricted, unassigned	88,660	88,560	
ending fund balance	\$ 173,663	\$ 173,563	



# Culture and Recreation

CULTURE AND RECREATION FUND	2023 Budget	2023 YTD	% received/ expended	2022 YTD	\$ change	% change
<b>Revenue</b>						
<b>Parks and Recreation</b>	\$ 95,550	\$ 116,888	122%	\$ 103,564	\$ 13,324	13%
<b>Woodland Aquatic Center</b>	360,500	426,790	118%	347,150	79,640	23%
<b>Cultural Center</b>	130,000	120,941	93%	93,337	27,604	30%
<b>Transfer In/Support</b>	737,898	646,268	88%	645,088	1,180	0%
<b>Total Revenue</b>	<b>\$ 1,323,948</b>	<b>\$ 1,310,887</b>	<b>99%</b>	<b>\$ 1,189,138</b>	<b>\$ 121,749</b>	<b>10%</b>
<b>Expenditures</b>						
<b>Parks and Recreation</b>	\$ 354,153	\$ 352,314	99%	\$ 324,802	\$ 27,512	8%
<b>Woodland Aquatic Center</b>	796,662	794,431	100%	683,751	110,680	16%
<b>Cultural Center</b>	173,033	164,142	95%	144,626	19,516	13%
<b>Total Expenditures</b>	<b>\$ 1,323,848</b>	<b>\$ 1,310,887</b>	<b>99%</b>	<b>\$ 1,153,179</b>	<b>\$ 157,708</b>	<b>14%</b>



# 410 Fund-Streets Fund Balance

Street Capital Improvements Fund Summary	2023 Budget	2023 YTD	% received/ expended
Beginning fund balance	\$ 4,904,548	\$ 4,904,548	
Revenue	2,830,800	3,224,820	114%
Expenditures	6,196,260	1,587,797	26%
Ending fund balance	\$ 1,539,088	\$ 6,541,572	



# 410 Fund-Streets

STREET CAPITAL IMPROVEMENT FUND	2023 Budget	2023 YTD	% received/ expended	2022 YTD	\$ change	% change
<b>Revenue</b>						
<b>sales tax - 1%</b>	\$ 2,815,200	\$ 2,773,881	99%	\$ 2,763,416	\$ 10,465	0%
<b>transportation capital fees</b>	12,500	226,219	1810%	48,001	178,218	371%
<b>vendor fee &amp; late fee - sales tax</b>	1,600	7,570	473%	7,690	(120)	-2%
<b>grant</b>	-	-	n/a	-	-	-
<b>interest</b>	1,500	217,150	14477%	53,206	163,944	308%
<b>Total Revenue</b>	<b>\$ 2,830,800</b>	<b>\$ 3,224,820</b>	<b>114%</b>	<b>\$ 2,872,313</b>	<b>\$ 352,507</b>	<b>12%</b>
<b>Expenditures</b>						
<b>street paving improvements</b>	\$ 4,651,585	\$ 252,927	5%	\$ 2,497,380	\$ (2,244,453)	-90%
<b>street repairs/maintenance</b>	112,000	332,192		47,263	284,929	603%
<b>street restriping</b>	66,000	26,637	40%	38,701	(12,064)	-31%
<b>trail repairs/maintenance</b>	100,000	-	0%	-	-	-
<b>parking lot repair/maintenance</b>	125,000	714,570	572%	475,776	238,794	50%
<b>sidewalk improvements</b>	825,000	16,323	2%	403,193	(386,870)	-96%
<b>machinery/equipment</b>	-	268		475,181	(474,914)	-100%
<b>vehicles</b>	75,000	-	0%	55,535	(55,535)	-100%
<b>street concrete repairs</b>	80,000	83,205		-	-	-
<b>transfers out</b>	161,675	161,675	100%	-	161,675	
<b>Total Expenditures</b>	<b>\$ 6,196,260</b>	<b>\$ 1,587,797</b>	<b>25.6%</b>	<b>\$ 3,993,031</b>	<b>\$ (2,405,234)</b>	<b>-60%</b>

# 420 Fund-Storm Water Fund Balance

Stormwater Management Fund Summary	2023 Budget	2023 YTD	% received/ expended
Beginning fund balance	\$ 388,052	\$ 388,052	
Revenue	157,940	271,074	172%
Expenditures	164,075	164,045	100%
Ending fund balance	\$ 381,917	\$ 495,081	



# 420 Fund-Storm Water

STORMWATER MANAGEMENT FUND	2023 Budget	2023 YTD	% received/ expended	2022 YTD	\$ change	% change
<b>Revenue</b>						
<b>drainage user charges</b>	\$ 135,000	\$ 136,891	101%	\$ 139,221	\$ (2,330)	-2%
<b>drainage capital impact fees</b>	22,440	121,683	542%	3,206	118,477	3695%
<b>interest</b>	500	12,500	2500%	5,588	6,912	124%
<b>Total Revenue</b>	157,940	271,074	172%	148,015	123,059	83%
<b>Expenditures</b>						
<b>transfers out - to GF</b>	\$ 161,675	\$ 161,675		\$ 147,950	13,725	9%
<b>drainage improvements</b>	2,400	2,370	99%	3,206	(836)	
<b>Total Expenditures</b>	164,075	164,045	100%	151,156	12,889	9%



# 510 Fund-Water Utility Fund Balance

Water Utility Fund Summary	2023 Budget	2023 YTD	% received/ expended
Beginning fund balance	\$ 8,352,293	\$ 8,352,293	
Revenue	2,662,085	3,845,160	144%
Expenditures	4,875,358	2,168,377	44%
Ending fund balance	\$ 6,139,020	\$ 10,029,076	



<b>WATER UTILITY FUND - 510</b>	<b>2023 Budget</b>	<b>2023 YTD</b>	<b>% received/ expended</b>	<b>2022 YTD</b>	<b>\$ change</b>	<b>% change</b>
<b>Revenue</b>						
<b>water operations</b>	\$ 1,973,460	\$ 2,200,228	111%	\$ 2,027,882	\$ 172,345	8%
<b>investment income</b>	\$ 40,000	\$ 224,000	560%	\$ 74,173	\$ 149,827	202%
<b>charges for services - capital</b>	634,250	1,382,177	218%	926,718	\$ 455,459	49%
<b>charges for services - water rights</b>	14,375	38,755	270%	25,024	\$ 13,731	55%
<b>Donation - water rights</b>	-	-		250,000	\$ (250,000)	-100%
<b>Total Revenue</b>	<b>\$ 2,662,085</b>	<b>\$ 3,845,160</b>	<b>144%</b>	<b>\$ 3,303,797</b>	<b>\$ 541,362</b>	<b>16%</b>
<b>Expenditures</b>						
<b>administration</b>	\$ 175,537	\$ 168,920	96%	\$ 166,395	\$ 2,525	2%
<b>operating expenses</b>	\$ 117,000	\$ 64,993	56%	\$ 33,663	\$ 31,330	93%
<b>water treatment operations</b>	299,251	248,074	83%	271,525	\$ (23,451)	-9%
<b>operating expenses - treatment</b>	621,354	517,794	83%	493,107	\$ 24,687	5%
<b>field services</b>	262,379	178,144	68%	159,497	\$ 18,647	12%
<b>field services operating</b>	73,600	126,644		48,190	\$ 78,454	163%
<b>utility billing/customer service</b>	43,600	45,320	104%	44,511	\$ 810	2%
<b>utility billing operating</b>	58,800	60,348	103%	64,228	\$ (3,880)	-6%
<b>capital outlay</b>	2,938,000	403,825	14%	734,972	\$ (331,147)	-45%
<b>water rights</b>	18,000	-	0%	-	\$ -	
<b>transfers out to GF</b>	249,837	249,837	100%	351,823	\$ (101,986)	-29%
<b>water rights</b>	18,000	104,478	580%	127,500	\$ (23,022)	-18%
<b>capital transfers out</b>	-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 4,875,358</b>	<b>\$ 2,168,377</b>	<b>44%</b>	<b>\$ 2,495,410</b>	<b>\$ (327,033)</b>	<b>-13%</b>

# 520 Fund-Wastewater Fund Balance

Wastewater Utility Fund Summary	2023 Budget	2023 YTD	% received/ expended
Beginning fund balance	\$ 6,523,633	\$ 6,523,633	.
Revenue	\$ 2,444,450	\$ 3,094,208	127%
Expenditures	2,530,576	1,756,321	69%
Ending fund balance	6,437,507	7,861,519	.



# 520 Fund-Wastewater

WASTEWATER UTILITY FUND	2023 Budget	2023 YTD	% received/ expended	2022 YTD	\$ change	% change
<b>Revenue</b>						
wastewater operations + interest	\$ 1,511,075	\$ 1,635,579	108%	\$ 1,392,527	\$ 243,052	17%
wastewater capital + interest	933,375	1,458,629	156%	1,138,902	319,727	28%
debt and related proceeds	-	-		-	-	
<b>Total Revenue</b>	<b>\$ 2,444,450</b>	<b>\$ 3,094,208</b>	<b>127%</b>	<b>\$ 2,531,429</b>	<b>\$ 562,779</b>	<b>22%</b>
<b>Expenditures</b>						
administration + operating	\$ 181,075	\$ 152,317	84%	\$ 111,544	\$ 40,773	37%
wastewater treatment operations	842,750	750,436	89%	747,900	2,536	0%
field services	172,461	79,066	46%	55,762	23,304	42%
utility billing/customer service	45,243	41,687	92%	41,243	444	1%
capital outlay						
treatment plant improvements	388,000	70,942	18%	11,691	59,251	507%
machinery/equipment	245,000	52,994	22%	2,814	50,180	1783%
debt service	450,266	403,108	90%	404,714	(1,606)	0%
transfers out to GF	205,781	205,771	100%	291,166	(85,395)	-29%
transfer out	-	-		-	-	
<b>Total Expenditures</b>	<b>\$ 2,530,576</b>	<b>\$ 1,756,321</b>	<b>69%</b>	<b>\$ 1,666,834</b>	<b>\$ 89,487</b>	<b>5%</b>



# Woodland Park

## Finance