



Annual Financial Report

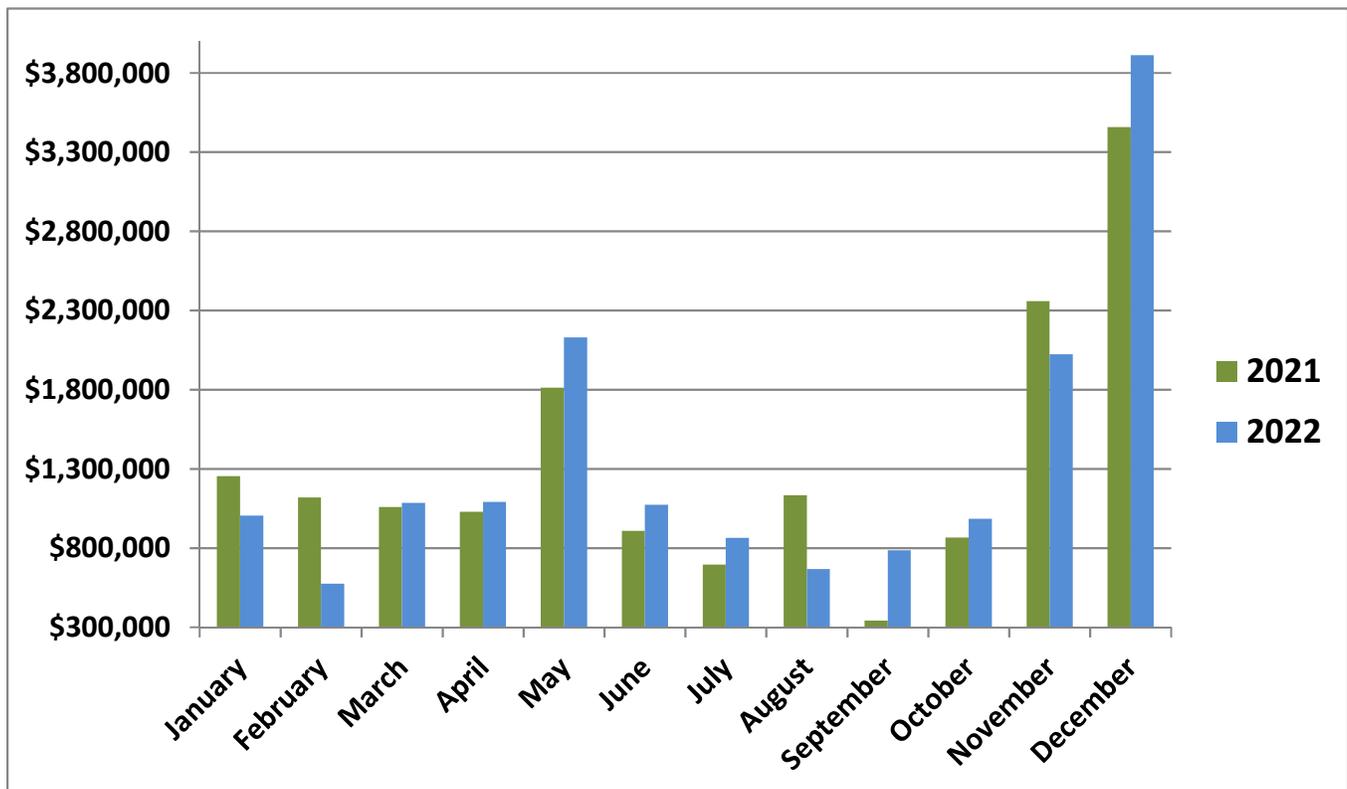
December 31, 2022



General Fund Analysis

YTD Revenue

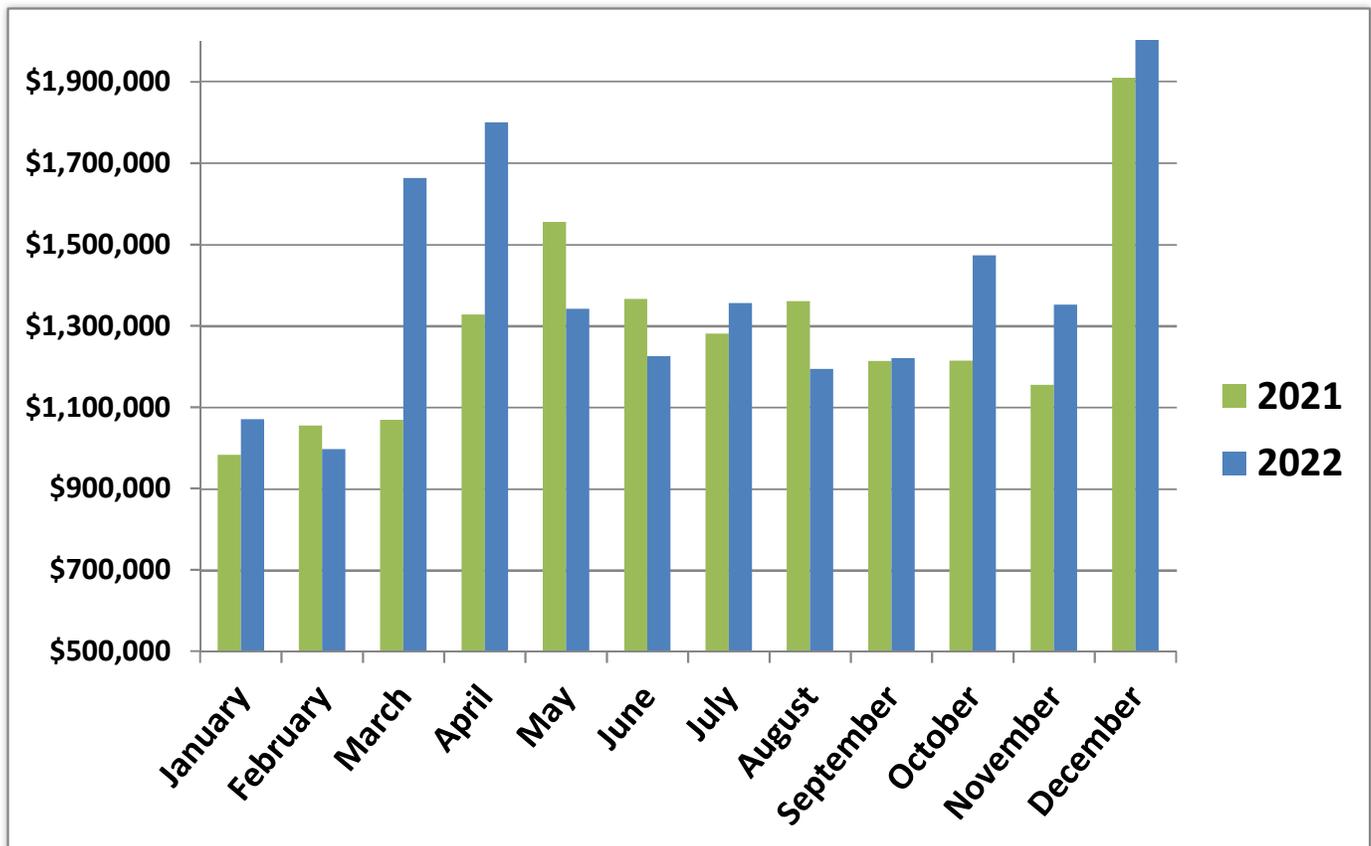
	2021	% of Budget	2022	% of Budget
January	\$1,254,281.28	8%	\$1,004,196.26	6%
February	\$1,119,856.35	15%	\$575,454.16	10%
March	\$1,057,972.44	22%	\$1,084,491.24	17%
April	\$1,027,712.58	29%	\$1,089,983.34	24%
May	\$1,812,257.44	40%	\$2,128,624.94	38%
June	\$907,986.96	46%	\$1,073,864.25	45%
July	\$695,504.30	50%	\$863,785.65	50%
August	\$1,132,908.96	58%	\$667,536.28	54%
September	\$341,687.84	60%	\$786,356.31	59%
October	\$866,753.70	65%	\$985,366.31	66%
November	\$2,359,051.07	81%	\$2,022,716.06	79%
December	\$3,457,402.81	103%	\$3,910,284.47	104%
YTD Actual	\$16,033,375.73		\$16,192,659.27	
Budget	\$14,928,299.93	107%	\$15,609,216.44	104%



General Fund Analysis

YTD Expenditure

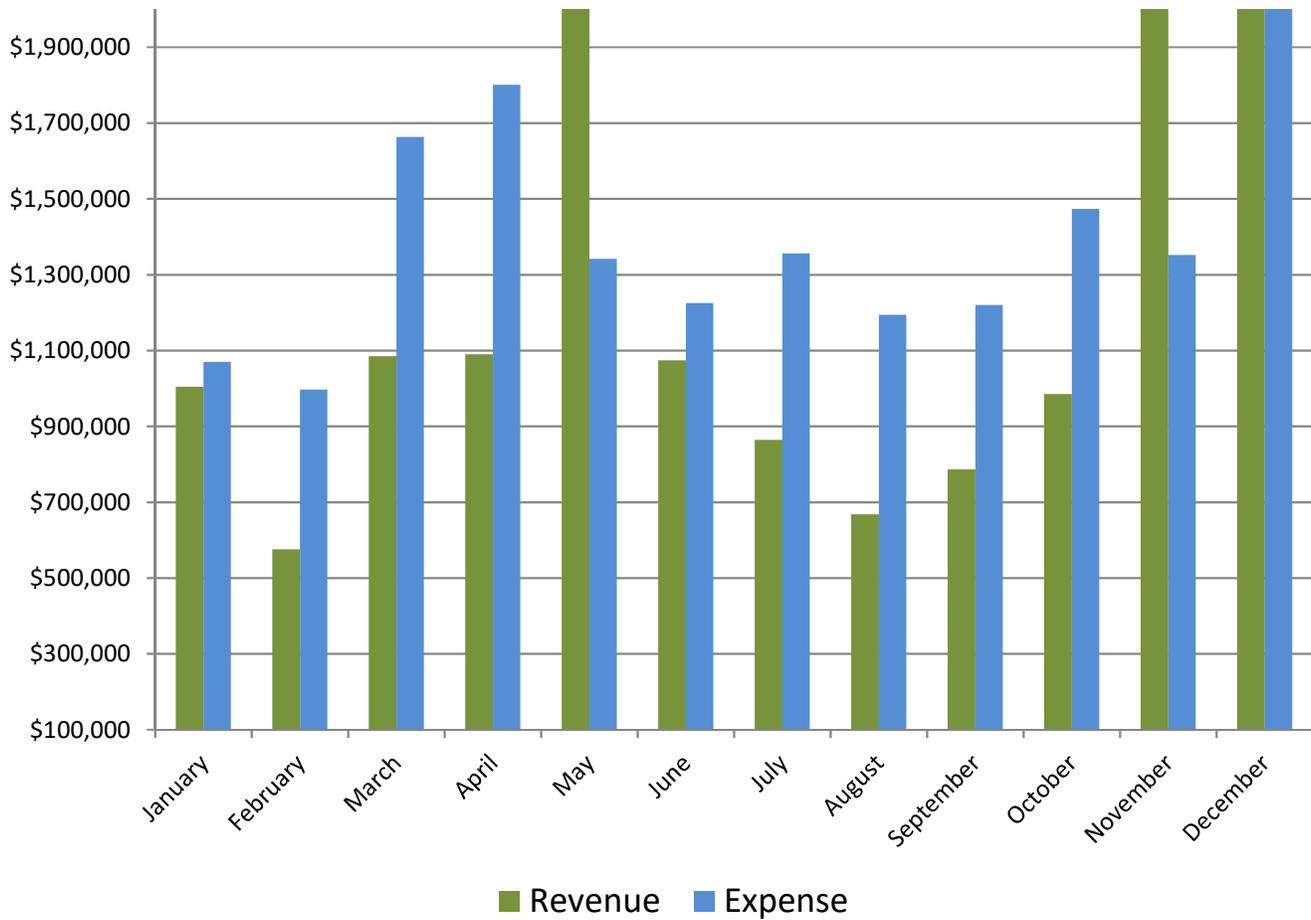
	2021	% of Budget	2022	% of Budget
January	\$982,269.80	5%	\$1,069,776.71	6%
February	\$1,054,705.33	11%	\$996,674.70	11%
March	\$1,068,631.18	16%	\$1,663,358.50	19%
April	\$1,327,741.96	23%	\$1,800,433.91	29%
May	\$1,555,066.63	31%	\$1,341,634.55	36%
June	\$1,365,723.68	38%	\$1,225,306.96	42%
July	\$1,280,385.86	45%	\$1,355,594.34	49%
August	\$1,360,551.70	52%	\$1,194,021.24	56%
September	\$1,213,089.55	59%	\$1,220,169.26	62%
October	\$1,214,407.39	65%	\$1,473,190.35	70%
November	\$1,154,633.28	71%	\$1,351,984.37	77%
December	\$1,909,947.26	81%	\$2,954,615.98	92%
YTD Actual	\$15,487,153.62		\$17,646,760.87	
Budget	\$17,278,861.58	90%	\$19,150,058.43	92%



General Fund Analysis

YTD Revenue & Expense Comparison

	Revenue	% of Budget	Expense	% of Budget	Difference
January	\$1,004,196.26	6%	\$1,069,776.71	6%	(65,580.45)
February	\$575,454.16	10%	\$996,674.70	11%	(421,220.54)
March	\$1,084,491.24	17%	\$1,663,358.50	19%	(578,867.26)
April	\$1,089,983.34	24%	\$1,800,433.91	29%	(710,450.57)
May	\$2,128,624.94	38%	\$1,341,634.55	36%	786,990.39
June	\$1,073,864.25	45%	\$1,225,306.96	42%	(151,442.71)
July	\$863,785.65	50%	\$1,355,594.34	49%	(491,808.69)
August	\$667,536.28	54%	\$1,194,021.24	56%	(526,484.96)
September	\$786,356.31	59%	\$1,220,169.26	62%	(433,812.95)
October	\$985,366.31	66%	\$1,473,190.35	70%	(487,824.04)
November	\$2,022,716.06	79%	\$1,351,984.37	77%	670,731.69
December	\$3,910,284.47	104%	\$2,954,615.98	92%	955,668.49
YTD Actual	<u>\$16,192,659.27</u>		<u>\$17,646,760.87</u>		<u>(\$1,454,101.60)</u>
Budget	\$15,609,216.44	104%	\$19,150,058.43	92%	



City of Pierre
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 December 31, 2022

General Fund Summary - Fund 01

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total Cash Balance</u>
December 31, 2021	\$637,329	\$38,219	\$210,274	\$54,003	\$939,825
~change	(\$637,329)	\$0	(\$3,639)	(\$562,534)	(\$1,203,502)
December 31, 2022	\$0	\$38,219	\$206,636	(\$508,531)	(\$263,676)

Budget Status

Revenue	2022 Budget	Actual Revenues	% of Budget
TAXES			
Property Taxes	\$ 3,473,324	\$ 3,418,728	98%
Sales Tax	\$ 4,380,000	\$ 4,993,649	114%
TOTAL TAXES	\$ 7,853,324	\$ 8,412,376	107%
LICENSES & PERMITS			
Building Permits	\$ 114,000	\$ 117,235	103%
Liquor License	\$ 250,000	\$ 261,214	104%
Other Licenses & Permits	\$ 25,116	\$ 41,100	164%
TOTAL LICENSES & PERMITS	\$ 389,116	\$ 419,549	108%
INTERGOVERNMENTAL			
Federal Grants	\$ 225,000	\$ 81,648	36%
State Grants	\$ 368,000	\$ 75,137	20%
Local Grants	\$ 121,000	\$ -	0%
Bank Franchise	\$ 150,000	\$ 157,127	105%
Liquor Tax Reversion	\$ 90,000	\$ 98,739	110%
Motor V License	\$ 105,000	\$ 109,583	104%
City Road Hwy & Bridge	\$ 320,000	\$ 12,008	4%
Other Intergovernmental	\$ 18,000	\$ 344,624	1915%
TOTAL INTERGOVERNMENTAL	\$ 1,397,000	\$ 878,866	63%
CHARGES FOR GOODS & SERVICES	\$ 2,769,867	\$ 2,867,713	104%
FINES	\$ 9,700	\$ 7,728	80%
MISCELLANEOUS	\$ 161,013	\$ 368,418	229%
OTHER SOURCES	\$ 3,029,196	\$ 3,238,008	107%
TOTAL GENERAL FUND REVENUE	\$ 15,609,216	\$ 16,192,659	104%

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General Fund Summary - Fund 01

Expenditures by Department	2022 Budget	Actual Expenditures	% of Budget
COMMISSION	\$ 101,325	\$ 113,373	111.9%
CONTINGENCY	\$ 250,000	\$ -	0.0%
BOARDS & COMMITTEES	\$ 4,300	\$ 2,448	56.9%
ELECTIONS	\$ 2,400	\$ 2,333	97.2%
ATTORNEY	\$ 95,000	\$ 48,410	51.0%
FINANCE	\$ 892,276	\$ 929,340	104.2%
PERSONNEL	\$ 251,769	\$ 274,494	109.0%
INFORMATION TECHNOLOGY	\$ 679,601	\$ 637,407	93.8%
INSURANCE	\$ 681,000	\$ 680,996	100.0%
CITY HALL	\$ 188,883	\$ 190,431	100.8%
ADMIN OFFICE	\$ 1,802,743	\$ 1,777,247	98.6%
POLICE	\$ 2,909,884	\$ 2,819,535	96.9%
FIRE	\$ 555,935	\$ 503,143	90.5%
STREET	\$ 3,836,622	\$ 3,103,215	80.9%
SNOW REMOVAL	\$ 118,116	\$ 119,495	101.2%
CEMETERY	\$ 367,257	\$ 310,331	84.5%
MOSQUITO CONTROL	\$ 21,800	\$ 21,741	99.7%
RECREATION	\$ 202,081	\$ 187,623	92.8%
SWIMMING POOL	\$ -	\$ -	
AQUATIC CENTER	\$ 200,340	\$ 173,306	86.5%
PARK	\$ 1,724,932	\$ 1,603,095	92.9%
GOLF	\$ 784,679	\$ 778,939	99.3%
LIBRARY	\$ 821,429	\$ 821,428	100.0%
OUTSIDE AGENCIES	\$ 294,613	\$ 274,572	93.2%
PROMOTION/CONSERVATION/DEVELOPMENT	\$ 987,004	\$ 959,330	97.2%
OTHER USES	\$ 1,376,069	\$ 1,314,530	
TOTAL GENERAL FUND EXPENDITURES	\$ 19,150,058	\$ 17,646,761	92.1%

Occupancy Tax Fund Summary - Fund 20

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$568,164	\$0	\$568,164
~change	\$0	\$0	\$105,900	\$0	\$105,900
December 31, 2022	\$0	\$0	\$674,064	\$0	\$674,064

Budget Status

Revenue

	2022 Budget	Actual Revenues	YTD % of Budget
OCCUPANCY TAX	\$ 245,000	\$ 216,926	89%
FEDERAL GRANTS	\$ -	\$ -	
LOCAL GRANTS	\$ -	\$ -	
INTEREST EARNED	\$ 1,000	\$ 3,165	317%
REIMBURSEMENTS	\$ -	\$ -	
	\$ 246,000	\$ 220,092	89%

Expenditures by Department

	2022 Budget	Actual Expenditures	YTD % of Budget
CITY PROMOTION	\$ 123,000	\$ 106,342	86%
CITY PROMO - CAPITAL	\$ 123,000	\$ -	0%
OTHER USES - TRANSFER OUT	\$ -	\$ 10,000	
	\$ 246,000	\$ 116,342	47%

Special Tax Fund Summary - Fund 21

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$802,326	\$0	\$802,326
~change	\$0	\$0	\$779,113	\$0	\$779,113
December 31, 2022	\$0	\$0	\$1,581,439	\$0	\$1,581,439

Budget Status

Revenue

		<u>2022 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
SALES TAX	<i>3rd Penny, BBB</i>	\$ 540,000	\$ 632,104	117%
INTEREST EARNED		\$ 1,000	\$ 7,045	704%
SURPLUS PROPERTY		\$ 176,100	\$ 820,000	
OPERATING TRANSFER IN ~ from Menards TIF		\$ 83,000	\$ 83,852	
		\$ 800,100	\$ 1,543,001	193%

Expenditures by Department

		<u>2022 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
DEBT SERVICE	<i>Menards</i>	\$ 392,210	\$ 380,993	97%
CITY PROMOTION		\$ 176,100	\$ 176,025	
OTHER USES		\$ 148,790	\$ 148,790	
		\$ 717,100	\$ 705,809	98%

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Capital Improvement Fund Summary - Fund 25

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$1,176,994	\$0	\$1,176,994
~change	\$0	\$0	(\$359,466)	\$0	(\$359,466)
December 31, 2022	\$0	\$0	\$817,529	\$0	\$817,529

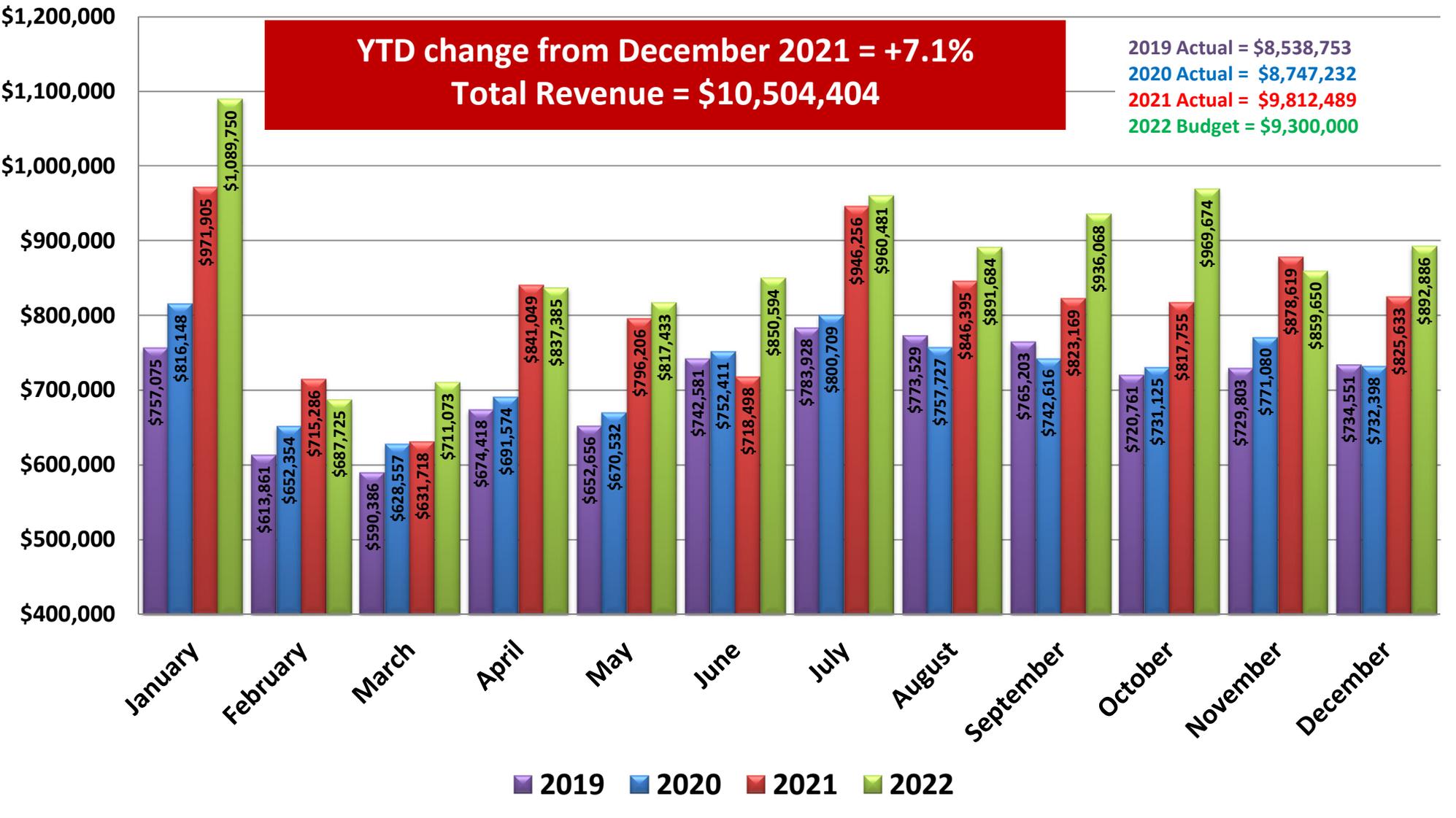
Budget Status

Revenue

		<u>2022 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
SALES TAX		\$ 4,380,000	\$ 4,993,649	114%
STREET MAINTENANCE FEE		\$ 460,000	\$ 458,176	100%
FEDERAL GRANTS		\$ -	\$ -	
PROPERTY ASSESSMENTS	<i>Black Hills Dr</i>	\$ 344,360	\$ 3,001	
INTEREST EARNED		\$ 1,000	\$ 6,271	627%
CONTRIBUTIONS REVENUE	<i>Hyde & BGC</i>	\$ 215,600	\$ 230,000	107%
REIMBURSEMENTS	<i>Medical Director</i>	\$ -	\$ 8,030	
TRANSFER FROM STIP FUND		\$ -	\$ -	
OPERATING TRANSFER IN		\$ -	\$ -	
		\$ 5,400,960	\$ 5,699,126	106%

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
STREET	\$ 5,274,963	\$ 4,273,948	81%
LANDFILL	\$ 301,930	\$ 322,847	107%
DEBT SERVICE	\$ 9,421	\$ 9,037	96%
AMBULANCE SERVICE	\$ 70,000	\$ 66,000	94%
SWIMMING POOL	\$ 774,741	\$ 774,741	100%
AQUATIC ENTER	\$ 19,347	\$ 18,674	97%
PARK ~ <i>Boys & Girls Club Sign, Hyde Debt</i>	\$ 96,857	\$ 93,280	96%
OTHER USES - <i>Transfer to E911</i>	\$ 491,090	\$ 461,270	94%
	\$ 7,038,349	\$ 6,019,798	86%



Storm Drainage Fund Summary - Fund 61

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$527,836	\$0	\$527,836
~change	\$0	\$0	\$344,275	\$0	\$344,275
December 31, 2022	\$0	\$0	\$872,111	\$0	\$872,111

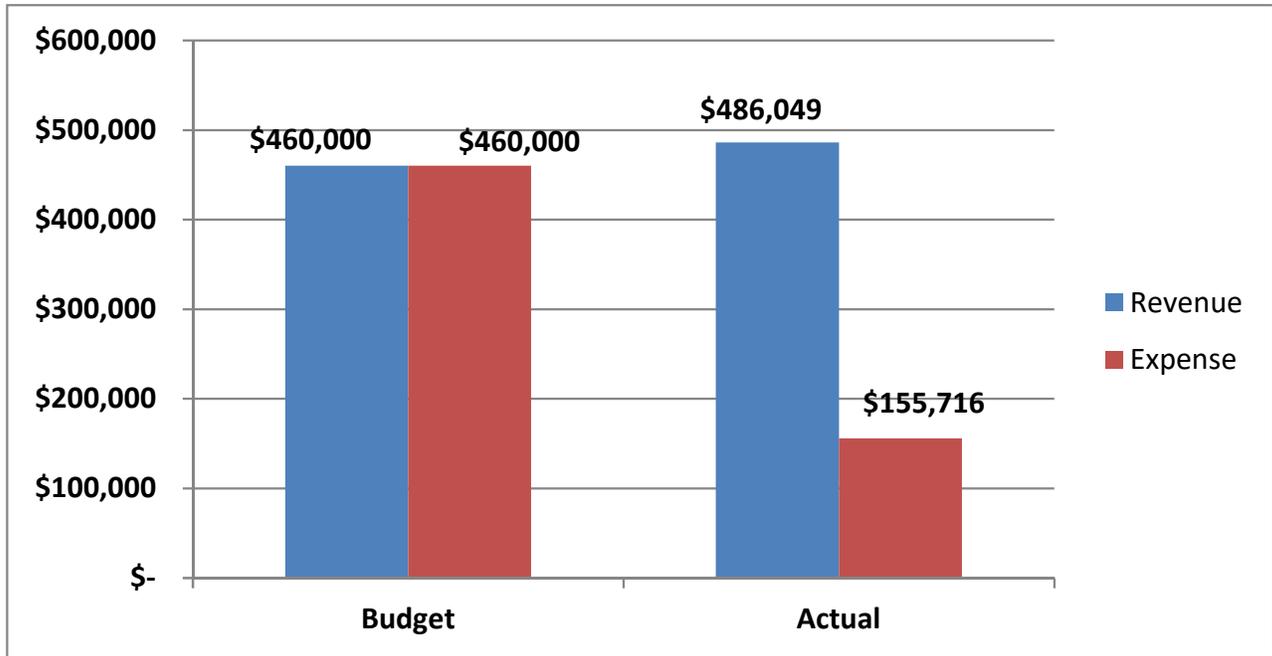
Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
INTEREST EARNED	\$ -	\$ 4,043	
REIMBURSEMENTS	\$ -	\$ -	
STORM DRAINAGE FEE O&M	\$ 153,334	\$ 160,650	105%
STORM DRAINAGE FEE CAPITAL	\$ 306,667	\$ 321,356	105%
	\$ 460,000	\$ 486,049	106%

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
STORM DRAINAGE	\$ 460,000	\$ 155,716	34%



Water Fund Summary - Fund 62

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$1,465,956	\$6,855,764	\$8,321,721
~change	\$0	\$0	\$50,001	(\$3,491,511)	(\$3,441,510)
December 31, 2022	\$0	\$0	\$1,515,957	\$3,364,254	\$4,880,211

Budget Status

Revenue

	2022 Budget	Actual Revenues	YTD % of Budget
LOCAL GRANTS	\$ -	\$ 1,500	
INSURANCE PROCEEDS	\$ -	\$ 13,179	
INTEREST EARNED	\$ 20,000	\$ 24,562	123%
REIMBURSEMENTS	\$ -	\$ 1,914	
BOND PROCEEDS <i>Water Treatment Plant</i>	\$ 12,522,507	\$ 3,878,305	31%
METERED SALES	\$ 4,595,746	\$ 2,843,346	62%
METERED SALES DEBT SURCHARGE	\$ -	\$ 1,931,630	
BULK WATER	\$ 5,000	\$ 5,182	104%
SALE OF MATERIALS	\$ 12,000	\$ 20,544	171%
WATER TAPS	\$ 1,500	\$ 3,108	207%
TURN ON FEES	\$ -	\$ 1,875	
OTHER	\$ -	\$ 53	
INCETIVES	\$ -	\$ 30,244	
EQUIP & LABOR	\$ 2,000	\$ 611	31%
SURPLUS PROPERTY	\$ 30,000	\$ 31,115	104%
	\$ 17,188,753	\$ 8,787,166	51%

Expenditures by Department

	2022 Budget	Actual Expenditures	YTD % of Budget
WATER TREATMENT PLANT	\$ 12,522,507	\$ 7,602,590	61%
WATER OPERATIONS	\$ 2,936,823	\$ 3,775,736	129%
	\$ 15,459,330	\$ 11,378,327	74%

Electric Fund Summary - Fund 63

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$667,431	\$5,945,493	\$1,281,638	\$3,311,092	\$11,205,654
~change	\$3,406	\$1,123,863	\$50,001	(\$263,762)	\$913,507
December 31, 2022	\$670,837	\$7,069,356	\$1,331,639	\$3,047,330	\$12,119,161

Budget Status

Revenue

	2022 Budget	Actual Revenues	YTD % of Budget
METERED SALES	\$ 15,700,000	\$ 14,809,615	94%
METERED SALES FOR RESERVES	\$ -	\$ 24	
UTILITY ARRANGEMENT	\$ -	\$ 1,682	
PERMANENT ELECTRIC	\$ 20,000	\$ 13,743	69%
TEMP SERVICE	\$ -	\$ 1,119	
TURN ON FEES	\$ 90,000	\$ 79,794	89%
UTILITIES PENALTY	\$ 110,000	\$ 92,251	84%
EQUIP, MATERIALS & LABOR	\$ 80,000	\$ 25,188	31%
SPP ALLOCATION	\$ 745,000	\$ 1,123,863	151%
INTEREST EARNED	\$ 185,000	\$ 64,260	35%
REIMBURSEMENTS	\$ 5,000	\$ 2,961	59%
MISCELLANEOUS INCOME	\$ -	\$ 1,117	
BUILDING RENT	\$ 15,120	\$ 15,120	100%
SURPLUS PROPERTY	\$ -	\$ 47,117	
	\$ 16,950,120	\$ 16,277,853	96%

Expenditures by Department

	2022 Budget	Actual Expenditures	YTD % of Budget
ELECTRIC DISTRIBUTION	\$ 3,193,571	\$ 2,993,923	94%
ELECTRIC TRANSMISSION	\$ 25,000	\$ 642,248	2569%
ELECTRIC GENERAL	\$ 11,246,759	\$ 8,976,663	80%
OTHER USES	\$ 2,500,000	\$ 2,500,000	100%
	\$ 16,965,330	\$ 15,112,835	89%

Wastewater Fund Summary - Fund 64

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$1,354,043	\$4,322,977	\$5,677,019
~change	\$0	\$0	\$32,700	\$1,930,019	\$1,962,719
December 31, 2022	\$0	\$0	\$1,386,743	\$6,252,996	\$7,639,739

Budget Status

Revenue

	2022 Budget	Actual Revenues	YTD % of Budget
INTEREST EARNED	\$ 10,000	\$ 31,152	
BOND PROCEEDS <i>Wastewater Plant Redesign</i>	\$ 11,096,262	\$ 7,991,443	72%
EQUIPMENT & LABOR	\$ 2,900	\$ 7,210	249%
SEWER CHARGES	\$ 3,253,121	\$ 2,296,484	71%
SEWER CHARGES FOR RESERVES	\$ -	\$ 9	
SEWER DEBT SERVICE SURCHARGE	\$ 358,410	\$ 1,332,225	372%
SEPTIC LIQUID WASTE	\$ 15,000	\$ 38,150	254%
REIMBURSEMENTS	\$ -	\$ 1,628	
OTHER	\$ -	\$ 30	
	\$ 14,735,693	\$ 11,698,331	79%

Expenditures by Department

	2022 Budget	Actual Expenditures	YTD % of Budget
WW PLANT REDESIGN PROJECT	\$ 12,066,262	\$ 8,492,802	70%
WASTEWATER OPERATIONS	\$ 2,338,694	\$ 1,809,177	77%
	\$ 14,404,956	\$ 10,301,978	72%

Airport Fund Summary - Fund 66

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$0	\$999,355	\$999,355
~change	\$0	\$0	\$0	\$455,176	\$455,176
December 31, 2022	\$0	\$0	\$0	\$1,454,531	\$1,454,531

Budget Status

Revenue

	2022 Budget	Actual Revenues	YTD % of Budget
AIR FLIGHT TAX	\$ 15,000	\$ 26,986	180%
FEDERAL GRANTS	\$ 577,522	\$ 1,182,329	205%
TSA REIMBURSEMENT	\$ 30,000	\$ 15,446	51%
INTEREST EARNED	\$ -	\$ 7,309	
INSURANCE PROCEEDS	\$ -	\$ 91,433	
PASSENGER FACILITY CHARGE	\$ 40,000	\$ 69,342	173%
LANDING FEES	\$ 14,600	\$ 15,494	106%
TERMINAL RENT	\$ 162,500	\$ 169,990	105%
AIRPORT TERM ADVERTISING	\$ 1,000	\$ 1,000	100%
HANGAR RENT	\$ 36,000	\$ 26,244	73%
VENDING REVENUE	\$ 7,500	\$ 4,207	56%
REIMBURSEMENTS	\$ -	\$ 156	
FUEL	\$ 12,000	\$ 14,811	123%
LAND LEASE	\$ 50,300	\$ 60,487	120%
OTHER	\$ -	\$ 3	
SURPLUS PROPERTY	\$ 15,000	\$ 14	0%
	\$ 961,422	\$ 1,685,250	
FEDERAL GRANTS	\$ 900,000	\$ 252,497	28%
STATE GRANTS	\$ 50,000	\$ -	0%
	\$ 950,000	\$ 252,497	
	\$ 1,911,422	\$ 1,937,747	101%

Expenditures by Department

	2022 Budget	Actual Expenditures	YTD % of Budget
AIRPORT & ARFF	\$ 911,422	\$ 1,081,853	119%
AIP	\$ 1,000,000	\$ 591,984	59%
	\$ 1,911,422	\$ 1,673,836	88%

Garbage Fund Summary - Fund 67

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$0	\$0	\$0
~change	\$0	\$0	\$0	\$1	\$1
December 31, 2022	\$0	\$0	\$0	\$1	\$1

Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	YTD % of Budget
GARBAGE BAG SALES	\$ 78,000	\$ 67,810	87%
EXEMPT GARBAGE BAGS	\$ 200	\$ 225	112%
INTEREST EARNED	\$ -	\$ -	
GARBAGE BAGS (LOTS OF 10)	\$ 15,000	\$ 8,011	53%
MISCELLANEOUS	\$ 150	\$ 147	98%
SURPLUS PROPERTY	\$ 25,000	\$ -	
TRANSFER FROM GENERAL	\$ 185,720	\$ 78,803	42%
	<u>\$ 304,070</u>	<u>\$ 154,996</u>	51%

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	YTD % of Budget
GARBAGE	<u>\$ 304,070</u>	<u>\$ 159,754</u>	53%

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Landfill Fund Summary - Fund 68

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$1,088,666	\$0	\$155,478	(\$154,910)	\$1,089,234
~change	\$185,478	\$0	(\$155,478)	\$90,996	\$120,996
December 31, 2022	\$1,274,144	\$0	\$0	(\$63,914)	\$1,210,230

Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
STATE GRANTS	\$ 82,500	\$ 172,000	
INTEREST EARNED	\$ 10,000	\$ 23,160	232%
REIMBURSEMENTS	\$ -	\$ 10,187	
MISCELLANEOUS	\$ 250	\$ 168	67%
LANDFILL LEASE	\$ 100	\$ 100	100%
TONNAGE FEES	\$ 1,270,100	\$ 1,322,134	104%
GATE FEES	\$ -	\$ 850	
RECYCLED MATERIALS	\$ 124,500	\$ 91,643	74%
RUBBLE FEE	\$ 80,000	\$ 54,529	68%
RECYCLING/YARD WASTE FEE - RES	\$ 155,740	\$ 152,652	98%
RECYCLING/YARD WASTE FEE - NON	\$ 27,000	\$ 16,803	62%
SURPLUS PROPERTY	\$ 42,000	\$ 22,628	54%
TRANSFER FROM GENERAL FUND	\$ 1,180,349	\$ 1,178,162	100%
	\$ 2,972,539	\$ 3,045,015	102%

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
COMPOST/MATERIAL RECOVERY	\$ 446,874	\$ 242,066	54%
REGIONAL LANDFILL	\$ 1,718,531	\$ 1,779,760	104%
BALING	\$ 890,135	\$ 803,911	90%
OTHER USES	\$ -	\$ -	
	\$ 3,055,539	\$ 2,825,736	92%

STIP Fund - State Transportation Improvement Program

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$3,651,600	\$0	\$0	\$3,651,600
~change	\$0	\$520,109	\$0	\$0	\$520,109
December 31, 2022	\$0	\$4,171,709	\$0	\$0	\$4,171,709

Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	YTD % of Budget
STIP FUNDS	\$ -	\$ 500,209	
INTEREST EARNED	\$ -	\$ 19,900	
	\$ -	\$ 520,109	

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	YTD % of Budget
TRANSFER TO CAPITAL IMPR FUND	\$ -	\$ -	

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Police Pistol Range

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$26,884	\$0	\$26,884
~change	\$0	\$0	\$5,007	\$0	\$5,007
December 31, 2022	\$0	\$0	\$31,890	\$0	\$31,890

Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	YTD % of Budget
POLICE RANGE	\$ 15,000	\$ 18,000	120%
INTEREST EARNED	\$ -	\$ 138	
REIMBURSEMENTS	\$ -	\$ -	
TRANSFER FROM GENERAL	\$ -	\$ -	
	\$ 15,000	\$ 18,138	121%

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	YTD % of Budget
POLICE	\$ 18,099	\$ 11,946	66%

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E911 Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$580,366	\$0	\$0	\$580,366
~change	\$0	\$15,696	\$0	\$0	\$15,696
December 31, 2022	\$0	\$596,062	\$0	\$0	\$596,062

Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
STATE GRANTS	\$ 108,000	\$ 108,389	
E911 SURCHARGE	\$ 196,000	\$ 223,814	114%
LOCAL PARTICIPATION - DPS	\$ 567,488	\$ 494,479	87%
INSURANCE PROCEEDS	\$ -	\$ 36,870	
INTEREST EARNED	\$ 100	\$ 2,675	2675%
REIMBURSEMENTS	\$ -	\$ 4,443	
CONTRACTED SRVCS - E911	\$ 107,207	\$ 76,607	71%
CONTRACTED SRVCS - DISPATCH	\$ 147,943	\$ 162,722	110%
OPERATING TRANSFER IN	\$ 231,791	\$ 201,970	87%
	\$ 1,358,529	\$ 1,311,970	97%

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
EMERGENCY SERVICES	\$ 1,358,529	\$ 1,272,943	94%

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Cable Access

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$54,295	\$0	\$54,295
~change	\$0	\$0	(\$45,632)	\$0	(\$45,632)
December 31, 2022	\$0	\$0	\$8,663	\$0	\$8,663

Budget Status

Revenue

	2022 Budget	Actual Revenues	YTD % of Budget
LOCAL PARTICIPATION	\$ 5,000	\$ 2,500	50%
BROADCASTING FEES	\$ 12,345	\$ 19,406	157%
CABLE TV FRANCHISE PMT	\$ 160,000	\$ 145,235	91%
INTEREST EARNED	\$ 500	\$ 235	47%
REIMBURSEMENTS	\$ -	\$ 132	
	\$ 177,845	\$ 167,508	94%

Expenditures by Department

	2022 Budget	Actual Expenditures	YTD % of Budget
LOCAL ACCESS CHANNEL	\$ 135,739	\$ 132,936	98%
OTHER USES	\$ 42,106	\$ 82,106	195%
	\$ 177,845	\$ 215,042	121%

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Health Insurance Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$2,274,253	\$0	\$2,274,253
~change	\$0	\$0	\$390,367	\$0	\$390,367
December 31, 2022	\$0	\$0	\$2,664,620	\$0	\$2,664,620

Budget Status

Revenue

	2022 Budget	Actual Revenues	YTD % of Budget
INSURANCE PREMIUMS	\$ 2,289,642	\$ 2,009,412	88%
RETIREE HEALTH INSURANCE REV	\$ 108,987	\$ 73,850	68%
INTEREST EARNED	\$ -	\$ 12,636	
REIMBURSEMENTS	\$ 550,000	\$ 225,719	41%
	\$ 2,948,629	\$ 2,321,617	79%

Expenditures by Department

	2022 Budget	Actual Expenditures	YTD % of Budget
INSURANCE	\$ 2,948,629	\$ 1,923,926	65%

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Outdoor Pool Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$9,041,214	\$0	\$0	\$0	\$9,041,214
~change	(\$3,482,396)	\$0	\$0	\$0	(\$3,482,396)
December 31, 2022	\$5,558,818	\$0	\$0	\$0	\$5,558,818

Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	<u>YTD % of Budget</u>
LOCAL GRANTS	\$ -	\$ 10,000	
INTEREST EARNED	\$ -	\$ 20,616	
DONATIONS	\$ -	\$ 306,729	
SURPLUS PROCEEDS	\$ -	\$ -	
	\$ -	\$ 337,345	

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	<u>YTD % of Budget</u>
OUTDOOR POOL PROJECT	\$ 19,772,512	\$ 6,325,180	32%

Project Overview

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Cash Balance	\$0.00	\$10,043,756.90	\$10,109,216.10	\$8,933,815.73	\$5,453,771.34
Revenues					
Bond Proceeds	\$10,000,000.00				
Donations	\$62,697.38	\$171,820.31	\$480,706.50	\$316,728.82	
Interest Earned		\$29,042.65	\$12,390.04	\$20,615.89	
Transfer In				\$2,507,790.72	
Total Revenues	\$10,062,697.38	\$200,862.96	\$493,096.54	\$2,845,135.43	\$0.00
Expenditures					
Services & Fees	\$18,940.48	\$124,361.60	\$608,627.02	\$804,395.00	
Construction		\$11,042.16	\$1,059,869.89	\$5,520,784.82	
Total Expenditures	\$18,940.48	\$135,403.76	\$1,668,496.91	\$6,325,179.82	\$0.00
Cash Balance	\$10,043,756.90	\$10,109,216.10	\$8,933,815.73	\$5,453,771.34	\$5,453,771.34

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Pickleball Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$0	\$0	\$0
~change	\$167,983	\$0	\$0	\$0	\$167,983
December 31, 2022	167,982.84	\$0	\$0	\$0	\$167,983

Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	YTD % of Budget
LOCAL GRANTS	\$ -	\$ -	
INTEREST EARNED	\$ -	\$ 645	
DONATIONS	\$ 200,000	\$ 51,775	
TRANSFER FROM GENERAL FUND	\$ 50,000	\$ 50,000	
	<u>\$ 250,000</u>	<u>\$ 102,420</u>	

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	YTD % of Budget
PICKLEBALL COURT PROJECT	\$ 250,000	\$ 14,755	6%

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USS Pierre Fund

Unrestricted Cash Balance

	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	Total Cash Balance
December 31, 2021	\$0	\$0	\$0	\$0	\$0
~change	\$0	\$0	\$0	\$0	\$0
December 31, 2022	-	\$0	\$0	\$0	\$0

Budget Status

Revenue

	<u>2022 Budget</u>	<u>Actual Revenues</u>	YTD % of Budget
LOCAL GRANTS	\$ -	\$ -	
INTEREST EARNED	\$ -	\$ -	
DONATIONS	\$ -	\$ 1,654	
TRANSFER FROM GENERAL FUND	\$ -	\$ -	
	<u>\$ -</u>	<u>\$ 1,654</u>	

Expenditures by Department

	<u>2022 Budget</u>	<u>Actual Expenditures</u>	YTD % of Budget
USS Pierre Project	\$ -	\$ -	

Month of December 31, 2022

	<u>Total Fund</u> <u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund *	(263,676.35)	-	38,219.40	206,635.63	(508,531.38)
Tri-County Rescue Fund	411,812.91	-	411,812.91	-	-
Occupancy Tax Fund	674,064.38	-	-	674,064.38	-
Special Tax Fund	1,581,438.52	-	-	1,581,438.52	-
Capital Improvement Fund	817,528.76	-	-	817,528.76	-
Storm Drainage Fund	872,111.15	-	-	872,111.15	-
Water Fund	4,880,210.84	-	-	1,515,957.19	3,364,253.65
Electric Fund	12,119,161.39	670,836.77	7,069,355.96	1,331,638.62	3,047,330.04
Wastewater Fund	7,639,738.65	-	-	1,386,742.54	6,252,996.11
Airport Fund	1,454,530.74	-	-	-	1,454,530.74
Garbage Fund	0.69	-	-	-	0.69
Landfill Fund	1,210,230.28	1,274,143.88	-	-	(63,913.60)
Other Funds **	13,386,082.66	5,800,679.76	4,856,104.88	2,729,298.02	-
TOTALS	44,783,234.62	\$7,745,660	\$12,375,493	10,960,268.81	13,834,275.37
				16,078,097	
12-2021 Totals:	89,528,112.92	\$12,012,332	\$12,521,451	8,227,697.11	11,770,913.71
				12,867,763	

	<u>Total Fund</u> <u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
GENERAL FUND *					
RESTRICTED FOR TRI CENTENIAL	396.49	-	396.49	-	-
COMMITTED FOR GOLF COURSE	18,172.91	-	18,172.91	-	-
COMMITTED FOR PLAY GROUND	19,650.00	-	19,650.00	-	-
ASSIGNED FOR STREET DEPT	39,148.42	-	-	39,148.42	-
ASSIGNED FOR FIRE DEPT	13,006.00	-	-	13,006.00	-
ASSIGNED FOR POLICE DEPT	17,310.21	-	-	17,310.21	-
ASSIGNED FOR CEMETERY DEPT	51,000.00	-	-	51,000.00	-
ASSIGNED FOR PARK DEPT	66,191.00	-	-	66,191.00	-
ASSIGNED FOR GOLF DEPT	19,980.00	-	-	19,980.00	-
UNASSIGNED CASH	(353,385.38)	-	-	-	(353,385.38)
TOTAL GENERAL FUND	(108,530.35)	-	38,219.40	206,635.63	(353,385.38)

	<u>Total Fund</u> <u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
OTHER FUNDS **					
HISTORIC PRESERVATION FUND	10,311.22	-	10,311.22	-	-
BID #2 FUND	9,795.90	-	9,795.90	-	-
CITY HALL FUND	-	-	-	-	-
E911 FUND	596,062.02	-	596,062.02	-	-
LIBRARY FUND	58,819.04	-	58,819.04	-	-
POLICE PISTOL RANGE FUND	31,890.42	-	-	31,890.42	-
STIP EXCHANGE FUNDS	4,171,708.52	-	4,171,708.52	-	-
OAHE TV FUND	8,662.65	-	-	8,662.65	-
OUTDOOR POOL FUND	5,558,817.59	5,558,817.59	-	-	-
CAPITAL CITY BAND	9,408.18	-	9,408.18	-	-
PICKLEBALL FUND	167,982.84	167,982.84	-	-	-
PERPETUAL CARE FUND	54,463.59	54,463.59	-	-	-
POLICE CADET	16,089.71	16,089.71	-	-	-
COMMUNITY GARDEN	3,047.23	3,047.23	-	-	-
COMMUNITY ORCHARD	278.80	278.80	-	-	-
POLICE SHOP W/ COPS	1,404.64	-	-	1,404.64	-
HEALTH INS FUND	2,664,619.68	-	-	2,664,619.68	-
PAYROL CLEARING FUND	670.95	-	-	670.95	-
MDC CLEARING FUND	12,754.00	-	-	12,754.00	-
HEALTH SAVINGS FUND	2,655.27	-	-	2,655.27	-
AIRSHOW FUND	6,640.41	-	-	6,640.41	-
ARPA FUND	-	-	-	-	-
TIF FUNDS	-	-	-	-	-
TOTAL OTHER FUNDS	13,386,082.66	5,800,679.76	4,856,104.88	2,729,298.02	-

Cash Balance Comparison ~ December 31, 2021 to December 31, 2022

December 31, 2021	Total Fund				
	<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund	939,825	637,329	38,219	210,274	54,003
Tri-County Fund	371,647	0	371,647	0	0
Occupancy Tax Fund	568,164	0	0	568,164	0
Special Tax Fund	802,326	0	0	802,326	0
Capital Improvement Fund	1,176,994	0	0	1,176,994	0
Storm Drainage Fund	527,836	0	0	527,836	0
Water Fund	8,321,721	0	0	1,465,956	6,855,764
Electric Fund	11,205,654	667,431	5,945,493	1,281,638	3,311,092
Wastewater Fund	5,677,019	0	0	1,354,043	4,322,977
Airport Fund	999,355	0	0	0	999,355
Garbage Fund	0	0	0	0	0
Landfill Fund	1,089,234	1,088,666	0	155,478	(154,910)
Other Funds	17,108,239	9,175,335	4,315,355	3,617,549	0
TOTALS	48,788,014	11,568,761	10,670,715	11,160,257	15,388,281

December 31, 2022	Change from 2021	Total Fund				
		<u>Balance</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>
General Fund	(1,203,502)	(263,676)	0	38,219	206,636	(508,531)
Tri-County Fund	40,166	411,813	0	411,813	0	0
Occupancy Tax Fund	105,900	674,064	0	0	674,064	0
Special Tax Fund	779,113	1,581,439	0	0	1,581,439	0
Capital Improvement Fund	(359,466)	817,529	0	0	817,529	0
Storm Drainage Fund	344,275	872,111	0	0	872,111	0
Water Fund	(3,441,510)	4,880,211	0	0	1,515,957	3,364,254
Electric Fund	913,507	12,119,161	670,837	7,069,356	1,331,639	3,047,330
Wastewater Fund	1,962,719	7,639,739	0	0	1,386,743	6,252,996
Airport Fund	455,176	1,454,531	0	0	0	1,454,531
Garbage Fund	1	1	0	0	0	1
Landfill Fund	120,996	1,210,230	1,274,144	0	0	(63,914)
Other Funds	(3,722,156)	13,386,083	5,800,680	4,856,105	2,729,298	0
TOTAL	(4,004,779)	44,783,235	7,745,660	12,375,493	11,115,415	13,546,666

Cash Balance Comparison ~ December 31, 2021 to December 31, 2022

December 31, 2021

OTHER FUNDS **	Total Fund				
	Balance	Restricted	Committed	Assigned	Unassigned
HISTORIC PRESERVATION FUND	13,528	0	13,528	0	0
BID #2 FUND	11,042	0	11,042	0	0
CITY HALL FUND	0	0	0	0	0
E911 FUND	580,366	0	580,366	0	0
LIBRARY FUND	58,819	0	58,819	0	0
POLICE PISTOL RANGE FUND	26,884	0	0	26,884	0
STIP EXCHANGE FUNDS	3,651,600	0	3,651,600	0	0
OAHE TV FUND	54,295	0	0	54,295	0
OUTDOOR POOL FUND	9,041,214	9,041,214	0	0	0
PICKLEBALL FUND	79,657	79,657	0	0	0
PERPETUAL CARE FUND	54,464	54,464	0	0	0
AGENCY FUNDS	0	0	0	0	0
HEALTH INS FUND	2,274,253	0	0	2,274,253	0
PAYROL CLEARING FUND	791	0	0	791	0
MDC CLEARING FUND	15,560	0	0	15,560	0
HEALTH SAVINGS FUND	(736)	0	0	(736)	0
AIRSHOW FUND	6,609	0	0	6,609	0
ARPA FUND	1,239,894	0	0	1,239,894	0
TIF FUNDS	0	0	0	0	0
TOTAL OTHER FUNDS	17,108,239	9,175,335	4,315,355	3,617,549	0

December 31, 2022

OTHER FUNDS **	Change from 2021	Total Fund				
		Balance	Restricted	Committed	Assigned	Unassigned
HISTORIC PRESERVATION FUND	(3,217)	10,311	0	10,311	0	0
BID #2 FUND	(1,246)	9,796	0	9,796	0	0
CITY HALL FUND	0	0	0	0	0	0
E911 FUND	15,696	596,062	0	596,062	0	0
LIBRARY FUND	0	58,819	0	58,819	0	0
POLICE PISTOL RANGE FUND	5,007	31,890	0	0	31,890	0
STIP EXCHANGE FUNDS	520,109	4,171,709	0	4,171,709	0	0
OAHE TV FUND	(45,632)	8,663	0	0	8,663	0
OUTDOOR POOL FUND	(3,482,396)	5,558,818	5,558,818	0	0	0
CAPITAL CITY BAND	(70,249)	9,408	0	9,408	0	0
PICKLEBALL FUND	88,325	167,983	167,983	0	0	0
PERPETUAL CARE FUND	0	54,464	54,464	0	0	0
AGENCY FUNDS	(33,643)	20,820	19,416	0	1,405	0
HEALTH INS FUND	390,367	2,664,620	0	0	2,664,620	0
PAYROL CLEARING FUND	(120)	671	0	0	671	0
MDC CLEARING FUND	(2,806)	12,754	0	0	12,754	0
HEALTH SAVINGS FUND	3,391	2,655	0	0	2,655	0
AIRSHOW FUND	32	6,640	0	0	6,640	0
ARPA FUND	(1,239,894)	0	0	0	0	0
TIF FUNDS	0	0	0	0	0	0
TOTAL OTHER FUNDS	(3,856,277)	13,386,083	5,800,680	4,856,105	2,729,298	0