

RESERVE / RESERVE FUND TRANSFERS MADE TO BALANCE TO BUDGET AS PER FINANCE POLICY #002

| RESERVE FUND | DESCRIPTION | Budgeted Net Expense/ (Revenue) | Actual Net Expense/ (Revenue) | Surplus/(Deficit) |
|--------------|-------------------------|------------------------------------|----------------------------------|-------------------|
| RF0475 | AFFORDABLE HOUSING | - | 46,764 | (46,764) |
| RF0525 | AIRPORT | - | (141,105) | 141,105 |
| RF0443 | BHOME | - | (300,346) | 300,346 |
| RF0440 | BUILDING SERVICES | - | (3,098,754) | 3,098,754 |
| RF0571 | DEVELOPMENT ENGINEERING | - | (1,814,243) | 1,814,243 |
| RF0528 | FARMERS MARKET BUILDING | - | (3,434) | 3,434 |
| RF0499 | GOLF OPERATIONS | - | (15,275) | 15,275 |
| RF0547 | INSURANCE ACCOUNTS | 3,145,221 | 2,817,948 | 327,273 |
| RF0575 | RED LIGHT CAMERA | N/A | N/A | |
| RF0557 | SICK LEAVE PAYOUTS | - | (124,598) | 124,598 |
| RF0540 | WASTEWATER | - | (2,545,832) | 2,545,832 |
| RF0542 | WATER | - | (2,621,553) | 2,621,553 |
| TOTAL | | 3,145,221 | (7,800,428) | 10,945,649 |

| ALLOCATION OF SURPLUS/(DEFICIT) | | |
|---|--|--|
| Surplus Transferred to Reserve/Reserve Fund (No Impact on City's Operating Surplus) | Deficit Funded From Reserve/Reserve Fund (No Impact on City's Operating Surplus) | Reserve/Reserve Fund Shortfall (Negative Impact on City's Operating Surplus) |
| | (46,764) | |
| 141,105 | | |
| 300,346 | | |
| 3,098,754 | | |
| 1,814,243 | | |
| 3,434 | | |
| 15,275 | | |
| 327,273 | | |
| | | |
| 124,598 | | |
| 2,545,832 | | |
| 2,621,553 | | |
| 10,992,413 | (46,764) | - |

| Reserve/Reserve Fund Balance at end of 2021 |
|---|
| 1,045,507 |
| 894,243 |
| 576,142 |
| 8,008,124 |
| 2,629,056 |
| 327,103 |
| 252,550 |
| 4,449,156 |
| - |
| 3,519,378 |
| 60,491,119 |
| 59,882,983 |
| 142,075,361 |