

**FISCAL YEAR 2021-2022**  
**SCHEDULE 1 - SUMMARY OF REVENUES AND EXPENDITURES**

**GENERAL FUND**

	<b>ADOPTED BUDGET FY 2021/2022</b>	<b>9/13/2021 AMENDMENT</b>	<b>ADOPTED BUDGET FY 2021/2022</b>
<b><u>REVENUES</u></b>			
Taxes	\$38,746,705	\$0	\$38,746,705
Fines & Forfeitures	2,090,037	0	2,090,037
Licenses & Permits	2,282,727	0	2,282,727
Charges for Service	2,531,560	0	2,531,560
Intergovernmental	5,184,745	0	5,184,745
Miscellaneous	1,920,311	0	1,920,311
<b>SUB-TOTAL</b>	<b>\$52,756,085</b>	<b>\$0</b>	<b>\$52,756,085</b>
Appropriation of Fund Balance	\$2,914,923	(\$2,106,960)	\$807,963
<b>SUB-TOTAL</b>	<b>\$2,914,923</b>	<b>(\$2,106,960)</b>	<b>\$807,963</b>
<b>TOTAL REVENUES</b>	<b>\$55,671,008</b>	<b>(\$2,106,960)</b>	<b>\$53,564,048</b>
<b><u>EXPENDITURES</u></b>			
City Council	\$133,275	\$0	\$133,275
City Manager	793,781	0	793,781
Communications	419,267	0	419,267
City Secretary	499,897	0	499,897
Legal	561,992	0	561,992
Human Resources	153,064	0	153,064
Finance	813,829	0	813,829
Budget & Research	437,213	0	437,213
Municipal Court	1,490,611	0	1,490,611
Planning and Inspections	1,382,003	0	1,382,003
Economic Development	364,734	0	364,734
Library	2,343,658	0	2,343,658
Neighborhood Services	2,151,255	0	2,151,255
Public Works	3,336,650	0	3,336,650
Parks & Recreation	1,959,900	0	1,959,900
Police	16,904,754	0	16,904,754
Fire	14,933,760	0	14,933,760
Building Services	812,101	0	812,101
Non-Departmental	1,402,286	0	1,402,286
<b>SUB-TOTAL DEPARTMENTS</b>	<b>\$50,894,030</b>	<b>\$0</b>	<b>\$50,894,030</b>
<b><u>RESERVES &amp; OTHER EXPENDITURES</u></b>			
Planned Contribution to Fund Balance	\$702,442	\$0	\$702,442
Capital Project Transfers	1,050,000	0	1,050,000
Operational Transfers	3,024,536	(2,106,960)	917,576
<b>SUB-TOTAL RESERVES AND OTHER</b>	<b>\$4,776,978</b>	<b>(\$2,106,960)</b>	<b>\$2,670,018</b>
<b>TOTAL EXPENDITURES</b>	<b>\$55,671,008</b>	<b>(\$2,106,960)</b>	<b>\$53,564,048</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FISCAL YEAR 2021-2022**  
**SCHEDULE 5 - SUMMARY OF REVENUES AND EXPENDITURES**

**GENERAL DEBT SERVICE FUND**

	<b>ADOPTED BUDGET FY2021/22</b>	<b>9/13/2021 AMENDMENT</b>	<b>ADOPTED BUDGET FY 2021/2022</b>
<b><u>REVENUES</u></b>			
<b>PROPERTY TAXES</b>			
General Debt Service Taxes	\$11,541,403	\$0	\$11,541,403
<b>PROPERTY TAXES</b>	<u>\$11,541,403</u>	<u>\$0</u>	<u>\$11,541,403</u>
<b>TRANSFER-IN</b>			
Drainage Utility	\$219,200	\$0	\$219,200
Park & Rec. Facilities Dev. Corp	196,335	256,170	452,505
Fleet Services Fund	0	191,575	191,575
<b>TOTAL TRANSFER-IN</b>	<u>\$415,535</u>	<u>\$447,745</u>	<u>\$863,280</u>
<b>OTHER REVENUES</b>			
Interest Income	\$6,000	\$0	\$6,000
City of Watauga, CIP Participation	60,352	0	60,352
<b>TOTAL OTHER REVENUES</b>	<u>\$66,352</u>	<u>\$0</u>	<u>\$66,352</u>
<b>TOTAL REVENUES</b>	<u>\$12,023,290</u>	<u>\$447,745</u>	<u>\$12,471,035</u>
<b>APPROPRIATION OF FUND BALANCE</b>			
General Fund Fund Balance	\$2,875,923	(\$2,106,960)	\$768,963
Appropriation of Fund Balance	\$0		0
<b>TOTAL APPROPRIATION OF FUND BALANCE</b>	<u>\$2,875,923</u>	<u>(\$2,106,960)</u>	<u>\$768,963</u>
<b>TOTAL RESOURCES</b>	<u>\$14,899,213</u>	<u>(\$1,659,215)</u>	<u>\$13,239,998</u>
<b><u>EXPENDITURES</u></b>			
<b>DEBT EXPENDITURES</b>			
Existing Bonds & C.O.'s	\$14,889,713	(\$1,659,215)	\$13,230,498
Issuance Costs / Paying Agent Fees	9,500	0	9,500
Bond Defeasance / Refunding	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>\$14,899,213</u>	<u>(\$1,659,215)</u>	<u>\$13,239,998</u>
<b>BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**FISCAL YEAR 2021-2022**  
**SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES**

**PARK AND RECREATION FACILITIES DEVELOPMENT FUND**

	<b>ADOPTED BUDGET FY 2021/22</b>	<b>9/13/2021 AMENDMENT</b>	<b>ADOPTED BUDGET FY 2021/22</b>
<b><u>REVENUES</u></b>			
<b>OPERATING</b>			
Sales Tax	\$5,621,818	\$0	\$5,621,818
Tennis Center Revenue	435,750	0	435,750
Athletic Program Revenue	204,460	0	204,460
Youth Association Fees	22,800	0	22,800
Park Impact Fees	95,000	0	95,000
Other Income	37,353	0	37,353
<b>TOTAL OPERATING</b>	<b>\$6,417,181</b>	<b>\$0</b>	<b>\$6,417,181</b>
<b>NRH CENTRE</b>			
Memberships / Drop-In Passes	\$1,300,000	\$0	\$1,300,000
Fitness	442,000	0	442,000
Recreation / Sports	351,000	0	351,000
Grand Hall Rental	352,810	0	352,810
Catering & Event Fees	21,690	0	21,690
Aquatic Programs	240,000	0	240,000
Pool Rental	3,000	0	3,000
Gym Rental	12,000	0	12,000
Concessions / Merchandise	27,000	0	27,000
Special Events	8,500	0	8,500
Other	36,939	0	36,939
General Fund	487,102	0	487,102
<b>TOTAL NRH CENTRE</b>	<b>\$3,282,041</b>	<b>\$0</b>	<b>\$3,282,041</b>
<b>TOTAL REVENUES</b>	<b>\$9,699,222</b>	<b>\$0</b>	<b>\$9,699,222</b>
<b>APPROPRIATION OF FUND BALANCE</b>			
Appropriation of Park Impact Fee Reserves	\$230,000	\$0	\$230,000
Appropriation of NRH Centre Reserves	0	0	0
Appropriation of Sales Tax Reserves	0	0	0
<b>TOTAL APPROPRIATION OF FUND BALANCE</b>	<b>\$230,000</b>	<b>\$0</b>	<b>\$230,000</b>
<b>TOTAL RESOURCES</b>	<b>\$9,929,222</b>	<b>\$0</b>	<b>\$9,929,222</b>

**FISCAL YEAR 2021-2022**  
**SCHEDULE 8 - SUMMARY OF REVENUES AND EXPENDITURES**

**PARK AND RECREATION FACILITIES DEVELOPMENT FUND**

	<b>ADOPTED BUDGET FY 2021/22</b>	<b>9/13/2021 AMENDMENT</b>	<b>AMENDED ADOPTED BUDGET FY 2021/22</b>
<b><u>EXPENDITURES</u></b>			
<b>OPERATING</b>			
Park Facilities Development Admin.	\$831,594	\$0	\$831,594
Parks & Public Grounds	2,129,559	0	2,129,559
Athletic Program Services	231,155	0	231,155
Tennis Center Operations	601,188	0	601,188
Non-Departmental	61,523	0	61,523
<b>TOTAL OPERATING</b>	<b>\$3,855,019</b>	<b>\$0</b>	<b>\$3,855,019</b>
<b>NRH CENTRE</b>			
Center Management	\$932,697	\$0	\$932,697
Fitness	406,434	0	406,434
Building Operations	230,674	0	230,674
Aquatic	673,005	0	673,005
Recreation Sports	317,556	0	317,556
Grand Hall	345,074	0	345,074
Building Services	275,090	0	275,090
<b>TOTAL NRH CENTRE</b>	<b>\$3,180,530</b>	<b>\$0</b>	<b>\$3,180,530</b>
<b>OTHER &amp; RESERVES</b>			
Debt Service	\$196,335	\$256,170	\$452,505
Indirect Costs	512,957	0	512,957
Capital Projects Transfers			
Parks Capital Projects	644,000	0	644,000
Impact Fee Capital Projects	230,000	0	230,000
Economic Development Transfer	140,545	0	140,545
Planned Contribution to Fund Balance			
Parks Fund Reserves	973,325	(256,170)	717,155
NRH Centre Fund Reserves	101,511	0	101,511
Impact Fee Reserves	95,000	0	95,000
<b>TOTAL OTHER &amp; RESERVES</b>	<b>\$2,893,673</b>	<b>\$0</b>	<b>\$2,893,673</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,929,222</b>	<b>\$0</b>	<b>\$9,929,222</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FISCAL YEAR 2021-2022**  
**SCHEDULE 16 - SUMMARY OF REVENUES AND EXPENDITURES**

**UTILITY FUND**

	<b>ADOPTED BUDGET FY 2021/22</b>	<b>9/13/2021 AMENDMENT</b>	<b>ADOPTED BUDGET FY 2021/22</b>
<b><u>REVENUES</u></b>			
<b>WATER CHARGES</b>			
Water Charges	\$25,322,450	\$0	\$25,322,450
Water Prior Year Settle-up	0	0	0
Water Taps	44,200	0	44,200
Water Inspection Fees	24,000	0	24,000
<b>TOTAL WATER CHARGES</b>	<b>\$25,390,650</b>	<b>\$0</b>	<b>\$25,390,650</b>
<b>SEWER TREATMENT CHARGES</b>			
Sewer Treatment Charges	\$13,172,120	\$0	\$13,172,120
Sewer Prior Year Settle-Up	0	0	0
Sewer Taps	12,600	0	12,600
Sewer Inspection Fees	24,000	0	24,000
<b>TOTAL SEWER TREATMENT CHARGES</b>	<b>\$13,208,720</b>	<b>\$0</b>	<b>\$13,208,720</b>
<b>MISCELLANEOUS</b>			
Interest Income	\$107,568	\$0	\$107,568
Service Charges	144,500	0	144,500
Late Charges	420,000	0	420,000
Miscellaneous	74,928	0	74,928
Joint Use Reimbursement - Watauga	57,132	0	57,132
Subdivision Meter Revenue	57,825	0	57,825
<b>TOTAL MISCELLANEOUS</b>	<b>\$861,953</b>	<b>\$0</b>	<b>\$861,953</b>
<b>TOTAL REVENUE</b>	<b>\$39,461,323</b>	<b>\$0</b>	<b>\$39,461,323</b>
<b>APPROPRIATION OF FUND BALANCE</b>			
Appropriation of Fund Balance	\$0	\$0	\$0
<b>TOTAL APPROPRIATION OF FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$39,461,323</b>	<b>\$0</b>	<b>\$39,461,323</b>

**FISCAL YEAR 2021-2022**  
**SCHEDULE 16 - SUMMARY OF REVENUES AND EXPENDITURES**

**UTILITY FUND**

	<b>ADOPTED BUDGET FY 2021/22</b>	<b>9/13/2021 AMENDMENT</b>	<b>AMENDED ADOPTED BUDGET FY 2021/22</b>
<b><u>EXPENDITURES</u></b>			
<b>WATER SERVICES</b>			
Water Operations	\$4,840,524	\$0	\$4,840,524
Purchase of Water FTW	4,291,978	0	4,291,978
Purchase of Water TRA	7,094,606	0	7,094,606
<b>TOTAL WATER SERVICES</b>	<u>\$16,227,108</u>	<u>\$0</u>	<u>\$16,227,108</u>
<b>SEWER TREATMENT SERVICES</b>			
Sewer Operations	\$1,549,104	\$0	\$1,549,104
Sewer Treatment FTW	1,578,734	0	1,578,734
Sewer Treatment TRA	5,216,504	0	5,216,504
<b>TOTAL SEWER TREATMENT SERVICES</b>	<u>\$8,344,342</u>	<u>\$0</u>	<u>\$8,344,342</u>
<b>UTILITY BILLING &amp; FINANCIAL SERVICES</b>			
Utility Meter Reading	\$580,432	\$0	\$580,432
Utility Billing & Customer Service	1,092,070	0	1,092,070
Utility Collection Services	264,329	0	264,329
Accounting Services	467,548	0	467,548
Budget & Research	250,188	0	250,188
<b>TOTAL UTILITY BILLING &amp; FINANCIAL</b>	<u>\$2,654,567</u>	<u>\$0</u>	<u>\$2,654,567</u>
<b>OTHER OPERATING EXPENDITURES</b>			
Administration	\$375,600	\$0	\$375,600
Development	1,014,666	0	1,014,666
Right of Way Maintenance	354,107	0	354,107
Utility Construction Crew & Support	1,315,550	0	1,315,550
Building Services	1,822,929	0	1,822,929
Non Departmental	333,428	0	333,428
<b>TOTAL OTHER OPERATING</b>	<u>\$5,216,280</u>	<u>\$0</u>	<u>\$5,216,280</u>
<b>TOTAL DEPARTMENT EXPENDITURES</b>	<u>\$32,442,297</u>	<u>\$0</u>	<u>\$32,442,297</u>
<b>OTHER &amp; RESERVES</b>			
Debt Service	\$0	\$1,659,215	\$1,659,215
Bond Defeasance / Refunding	0	0	0
Franchise Fees	1,156,068	0	1,156,068
Indirect Costs	2,182,170	0	2,182,170
Payment in Lieu of Taxes	405,242	0	405,242
Transfer for IT Purchases & Support	175,000	0	175,000
Transfer to Capital	665,000	0	665,000
Planned Contribution to Fund Balance	2,435,546	(1,659,215)	776,331
<b>TOTAL OTHER &amp; RESERVES</b>	<u>\$7,019,026</u>	<u>\$0</u>	<u>\$7,019,026</u>
<b>TOTAL EXPENDITURES</b>	<u>\$39,461,323</u>	<u>\$0</u>	<u>\$39,461,323</u>
<b>BALANCE</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**FISCAL YEAR 2021-2022**  
**SCHEDULE 20 - SUMMARY OF REVENUES AND EXPENDITURES**

**FLEET SERVICES FUND**

	<b>ADOPTED BUDGET FY 2021/22</b>	<b>9/13/2021 AMENDMENT</b>	<b>ADOPTED BUDGET FY 2021/22</b>
<b><u>REVENUES</u></b>			
<b>CHARGES FOR SERVICE</b>			
General Fund	\$1,389,677	\$0	\$1,389,677
Utility Fund	2,256,325	0	2,256,325
Crime Control District Fund	170,426	0	170,426
Park & Recreation Dev. Fund	171,939	0	171,939
Other Funds	24,119	0	24,119
<b>TOTAL CHARGES FOR SERVICE</b>	<b>\$4,012,486</b>	<b>\$0</b>	<b>\$4,012,486</b>
<b>OTHER REVENUES</b>			
Interest Income	\$30,942	\$0	\$30,942
Sale of City Property	20,000	0	20,000
Other Income	7,240	0	7,240
Transfer from General Fund	0	0	0
<b>TOTAL OTHER REVENUES</b>	<b>\$58,182</b>	<b>\$0</b>	<b>\$58,182</b>
<b>TOTAL REVENUES</b>	<b>\$4,070,668</b>	<b>\$0</b>	<b>\$4,070,668</b>
<b>APPROPRIATION OF FUND BALANCE</b>			
Appropriation of Fund Balance	\$0	\$0	\$0
<b>TOTAL APPROPRIATION OF FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RESOURCES</b>	<b>\$4,070,668</b>	<b>\$0</b>	<b>\$4,070,668</b>
<b><u>EXPENDITURES</u></b>			
<b>OPERATING EXPENDITURES</b>			
Administration	\$297,188	\$0	\$297,188
Fleet Services Operations	1,727,206	0	1,727,206
Fire Fleet Maintenance Operations	345,626	0	345,626
Vehicle and Equipment Purchases	783,259	0	783,259
Non-Departmental	53,062	0	53,062
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$3,206,341</b>	<b>\$0</b>	<b>\$3,206,341</b>
<b>OTHER &amp; RESERVES</b>			
Debt Service	\$446,552	\$243,300	\$689,852
Capital Project Transfers	135,000	0	135,000
Planned Contribution to Fund Balance	282,775	(243,300)	39,475
<b>TOTAL OTHER &amp; RESERVES</b>	<b>\$864,327</b>	<b>\$0</b>	<b>\$864,327</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,070,668</b>	<b>\$0</b>	<b>\$4,070,668</b>
<b>BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>