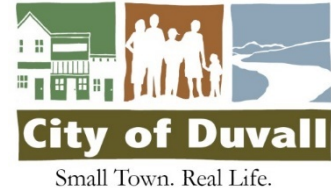


Date: November 2, 2021
To: Mayor Ockerlander
City Council
From: Finance



September 2021 Financial Report

This report provides information on the City's financial position. It focuses primarily on General Fund revenues and expenditures, but also touches on other revenues that may be impacted by an economic slowdown. This report also provides information on the City's debt, reserve balances, investments, outstanding compensated absences, and capital improvement projects.

The City started the 2021/2022 biennium off with higher **beginning fund balances** than estimated in the 2021/2022 Biennial Budget. Actual beginning fund balances totaled \$26,051,021, which was \$4,169,933 more than the \$21,881,087 estimated. This is due in part to the significant number of permits that were processed in November and December of 2020 but were expected in 2021. In addition, \$900,037 was added to the beginning fund balance of the **Parks Capital Project Fund** to report park impact fee revenues held in an escrow account per a developer agreement. As agreed upon park improvements are made, the developer will draw down the escrow account and the City will report the amount as a capital expenditure.

The City also started out the 2021/2022 biennium with **two new funds**; the **Building and Permitting Fund** and the **Facilities Capital Project Fund**. The beginning balance for the Building and Permitting Fund was derived from like revenues and expenditures reported in the General Fund during the 2019/2020 biennium. For comparison purposes, those revenues and expenditures have been pulled out of the 2020 General Fund and are shown as 2020 Building and Permitting revenues and expenditures. In addition, **school impact fees**, which are collected by the City and remitted to the School District, were previously held in a deposit fund, which is not part of the City's budget. They are now reported in the Building and Permitting Fund, so 2020 school impact fee revenues and expenditures will also be reported in the Building and Permitting Fund for trending purposes. The City also created a new fund, the **American Rescue Plan Act Fund**, to track revenues received from the federal government to help mitigate the impact of the COVID pandemic and their use.

As of the end of September, **37.5% of the biennium** was complete. The City had received **39.1% of budgeted revenues** and had spent **27.6% of budgeted expenditures**. The tables below show biennium to date budgeted vs. actual revenues and expenditures by fund type.

Biennium to Date Revenue by Fund Type

Fund Type	2021/2022 Budgeted Revenue	2021/2022 BTD Revenue	% Received
General Fund	\$10,977,775	\$4,254,903	38.76%
Contingency Fund	\$2,657	\$861	32.39%
Special Revenue Funds	\$6,128,852	\$2,814,857	45.93%
Debt Service	\$974,914	\$365,444	37.48%
Capital Project Funds	\$4,842,235	\$1,313,024	27.12%
Utility Funds	\$16,388,207	\$6,636,348	40.49%
Internal Service Funds	\$1,861,824	\$727,588	39.08%
Total	\$41,176,465	\$16,113,024	39.13%

Fund Type	2021/2022 Budgeted Expenditures	2021/2022 BTD Expenditures	% Spent
General Fund	\$11,142,253	\$3,867,693	34.71%
Contingency Fund	\$0	\$0	0.00%
Special Revenue Funds	\$5,698,998	\$1,648,253	28.92%
Debt Service	\$974,914	\$57,247	5.87%
Capital Project Funds	\$4,644,225	\$624,480	13.45%
Utility Funds	\$15,632,311	\$4,251,807	27.20%
Internal Service Funds	\$1,786,943	\$573,199	32.08%
Total	\$39,879,644	\$11,022,679	27.64%

General Fund Revenues

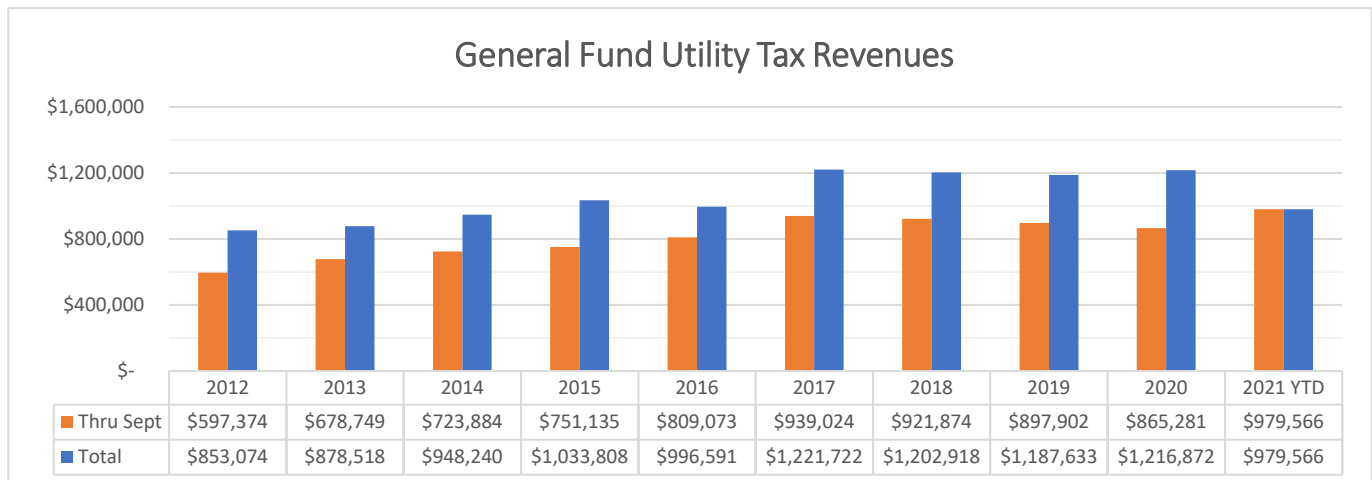
The City receives 82% of its General Fund revenues from **taxes**. As of the end of September 2021, **36.8%** of tax revenue budgeted in the General Fund had been received.

General Fund Tax Revenue

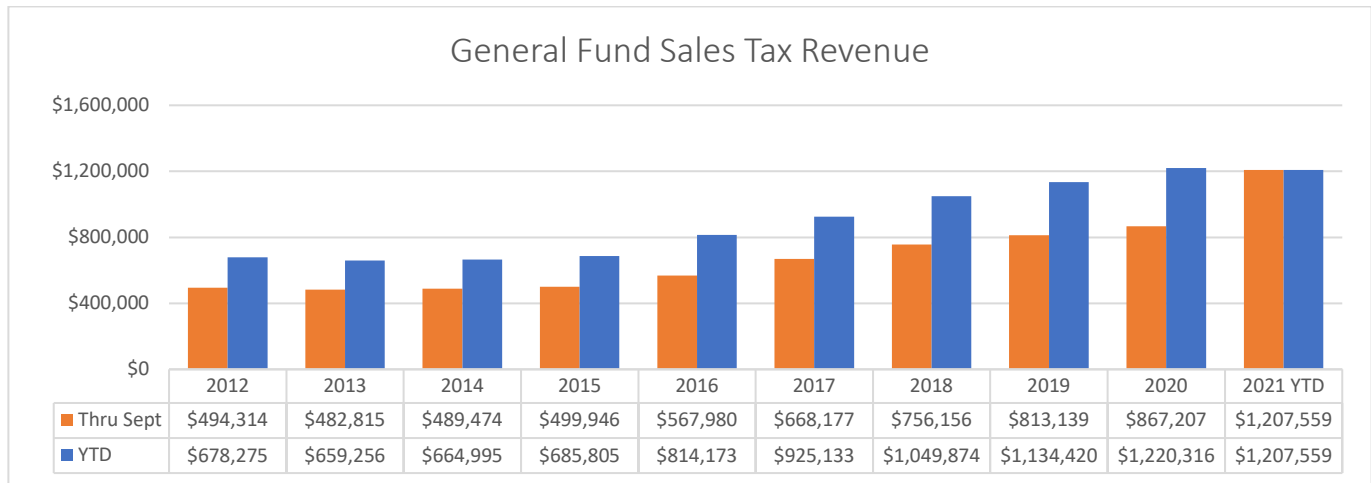
	2021/2022				%	Thru Sept 2020	Thru Sept 2021	% Δ
	Budget	BTD Actual	Remaining	Collected				
Real & Personal Property Taxes	\$2,670,068	\$708,913	\$1,961,156	26.6%	\$679,660	\$708,913	4%	
Property Taxes - Levy Lid Lift	\$810,435	\$207,860	\$602,575	25.6%	\$199,356	\$207,860	4%	
Total GF Property Tax	\$3,480,503	\$916,773	\$2,563,730	26.3%	\$879,016	\$916,773	4%	
Local Retail Sales & Use Taxes	\$1,859,184	\$838,905	\$1,020,279	45.1%	\$682,695	\$838,905	23%	
Sales Tax from Construction	\$644,254	\$368,654	\$275,600	57.2%	\$184,512	\$368,654	100%	
Affordable Housing Sales Tax	\$18,000	\$7,051	\$10,949	39.2%	\$2,743	\$7,051	157%	
Sales Tax-Crim Justice-LOCAL	\$494,983	\$190,060	\$304,924	38.4%	\$166,405	\$190,060	14%	
Business Tax - Electricity	\$540,000	\$232,250	\$307,750	43.0%	\$208,072	\$232,250	12%	
Interfund Utility Tax - Water	\$446,376	\$187,463	\$258,914	42.0%	\$123,478	\$187,463	52%	
Business Tax - Natural Gas	\$232,162	\$111,476	\$120,686	48.0%	\$105,574	\$111,476	6%	
Interfund Utility Tax - Sewer	\$553,298	\$203,742	\$349,556	36.8%	\$173,431	\$203,742	17%	
Business Tax - Garbage	\$239,366	\$92,483	\$146,884	38.6%	\$87,881	\$92,483	5%	
Business Tax - TV Cable	\$102,754	\$35,600	\$67,154	34.6%	\$43,985	\$35,600	-19%	
Business Tax - Telephone	\$210,866	\$52,264	\$158,602	24.8%	\$69,002	\$52,264	-24%	
Interfund Utility Tax - Storm	\$172,118	\$64,288	\$107,830	37.4%	\$53,858	\$64,288	19%	
Gambling Tax	\$33,500	\$17,851	\$15,649	53.3%	\$13,972	\$17,851	28%	
Leasehold Excise Tax	\$4,337	\$1,717	\$2,620	39.6%	\$330	\$1,717	420%	
Total GF Tax w/o Property Tax	\$5,551,200	\$2,403,802	\$3,147,398	43.3%	\$1,915,938	\$2,403,802	25%	
Total GF Tax Revenue	\$9,031,703	\$3,320,575	\$5,711,128	36.8%	\$2,794,955	\$3,320,575	19%	

Property tax is the General Fund's largest and most reliable source of revenue. Property taxes are due in two payments with April 30th and November 2nd deadlines. **26.3%** of the property tax budgeted for the biennium has been collected, which is slightly more than expected.

The General Fund's second largest source of budgeted revenue is **utility tax**. Revenue from utility tax is generally stable, but taxes on natural gas, electricity and water are affected by weather and fluctuate from year to year. By the end of September, the City had collected **39.2%**, or **\$979,566**, of budgeted utility tax.



Sales tax is budgeted as the General Fund’s third highest source of revenue, but in 2021 usurped utility tax from its second place. The City receives sales tax revenue two months after it is collected by businesses, so September receipts were from sales incurred in July. By the end of September, the City had received approximately **48.2%** of its budgeted sales tax, which was **39%, or \$340,352** higher than the same period in 2020.



September sales tax was **18.7%, or \$22,259**, more than September of 2020. Much of the increase was from **construction sales tax**, which increased 58.9%, or \$17,314, over September 2020, which was still low due to the slowdown in construction during the pandemic. Compared to the same month in the prior year, September sales tax from **retail trade** was up 4.4%, or \$2,110, and sales tax from **accommodation and food services** was up 21.5%, or \$2,136.

The amounts in the table below show **year to date** sales tax revenue compared to the same period in the prior year and do not have the administrative fee charged by the Department of Revenue removed, whereas the amounts in the chart above are net of the fee. Year to date through September 2019 has been added for comparison purposes.

Jan - September 2020 vs. Jan - September 2021 Sales Tax by NAICS Category

NAICS_Code_Name	Thru Sept 2019	Thru Sept 2020	Thru Sept 2021	Δ 2020 to 2021	Δ%
Retail Trade	\$279,781	\$357,672	\$443,360	\$85,688	24.0%
Construction	\$220,572	\$186,376	\$372,378	\$186,002	99.8%
Accommodation & Food Services	\$88,929	\$81,641	\$93,360	\$11,719	14.4%
Admin & Support of Waste Mgmt & Remedial Svcs	\$51,603	\$67,469	\$88,468	\$20,999	31.1%
Wholesale Trade	\$34,892	\$39,910	\$48,787	\$8,877	22.2%
Information/Communication	\$32,787	\$39,291	\$40,309	\$1,018	2.6%
Manufacturing	\$19,235	\$16,279	\$29,041	\$12,762	78.4%
Professional, Scientific, & Technical Svcs	\$15,794	\$18,577	\$26,746	\$8,169	44.0%
Miscellaneous	\$15,677	\$11,697	\$21,804	\$10,108	86.4%
Other Services (except Public Administration)	\$23,523	\$20,834	\$19,720	-\$1,114	-5.3%
Finance	\$11,080	\$10,647	\$11,697	\$1,051	9.9%
Real Estate & Rental & Leasing	\$10,579	\$10,839	\$11,460	\$621	5.7%
Educational Services	\$2,236	\$3,516	\$3,042	-\$473	-13.5%
Arts, Entertainment, & Recreation	\$9,012	\$4,163	\$2,229	-\$1,935	-46.5%
Transportation & Warehousing	\$156	\$991	\$2,130	\$1,139	115.0%
Utilities	\$2,632	\$2,215	\$1,861	-\$354	-16.0%
Health Care & Social Assistance	\$1,041	\$671	\$1,009	\$338	50.4%
Agriculture, Forestry, Fishing & Hunting	\$695	\$1,745	\$932	-\$814	-46.6%
Public Administration	\$107	\$14	\$461	\$447	3294.7%
Mining	\$19	\$29	\$58	\$29	100.0%
Management of Companies & Enterprises	\$8	\$38	\$53	\$14	37.1%
Total	\$820,357	\$874,613	\$1,218,906	\$344,292	39.4%

Approximately 5% of budgeted General Fund revenue comes from **licenses and permits**. As noted in the beginning of this report, building and permitting revenues have been moved to the new Building and Permitting Fund for the 2021/2022 biennium. As of the end of September, the City had received **34.9%** of its budgeted General Fund license and permit revenue.

General Fund Licensing and Permit Revenue

	2021/2022				%	Thru Sept* 2020	Thru Sept 2021	% Δ
	Budget	Actual	Remaining	Collected				
Fireworks Permits	\$400	\$100	\$300	25.0%	\$100	\$100	0%	
Special Events Permits	\$1,500	\$625	\$875	41.7%	\$25	\$625	2400%	
Franchise Fees - Garbage	\$280,000	\$96,483	\$183,517	34.5%	\$104,776	\$96,483	-8%	
Franchise Fees - Cable TV	\$86,000	\$26,689	\$59,311	31.0%	\$27,445	\$26,689	-3%	
Business Licenses & Permits	\$85,000	\$30,456	\$54,544	35.8%	\$27,550	\$30,456	11%	
Permit Fee IT Surcharge	\$84,160	\$33,184	\$50,975	39.4%	\$39,603	\$33,184	-16%	
Concealed Weapons Permits	\$3,540	\$983	\$2,557	27.8%	\$243	\$983	305%	
Total GF Licenses & Permits	\$540,600	\$188,521	\$352,079	34.9%	\$199,742	\$188,521	-6%	

**Building and permitting revenues are no longer reported in the General Fund and have been pulled out for trending purposes*

Revenue from **charges for services** also accounts for approximately 5% of the General Fund budget. As of the end of September 2021, the City had received **51.5%** of budgeted General Fund charges for services revenue. As part of its new contract with the City’s waste management provider, the City received \$28,000 in January 2021 for **purchased services** that had not been budgeted. A corresponding expenditure for the consulting services related to the waste management request for proposal and contract was paid in February. The City collects **planning deposits**, which are posted to the correct revenue line item once the service has been provided by the City. The negative balance through September 2021 is due to moving deposits received by the City in 2020 to the correct revenue line item.

General Fund Charges for Services Revenue

	2021/2022				%	Thru Sept* 2020	Thru Sept 2021	% Δ
	Budget	Actual	Remaining	Collected				
Admin Fee - Cell Tower Leases	\$5,921	\$2,271	\$3,650	38%	\$1,042	\$2,271	118%	
Accounting Services	\$0	\$25	-\$25		\$0	\$25		
Sale of Maps & Publications	\$200	\$27	\$173	13%	\$27	\$27	-1%	
Engineering Fees & Charges	\$180,000	\$100,010	\$79,990	56%	\$92,151	\$100,010	9%	
Admin Fee - Alcohol Use App	\$0	\$0	\$0		\$25	\$0	-100%	
Purchasing Services	\$0	\$28,000	-\$28,000		\$0	\$28,000		
RSD School Officer	\$80,000	\$42,300	\$37,700	53%	\$40,000	\$42,300	6%	
Law Enforcement Services	\$0	\$415	-\$415		\$6,049	\$415	-93%	
Animal Control & Shelter Servi	\$52,000	\$0	\$52,000	0%	\$26,948	\$0	-100%	
Zoning, Subdivision, Dvlp Fees	\$90,000	\$82,990	\$7,010	92%	\$88,803	\$82,990	-7%	
Planning Deposits	\$0	-\$10,404	\$10,404		\$41,456	-\$10,404	-125%	
Land Use Permitting Fees	\$140,000	\$39,430	\$100,570	28%	\$0	\$39,430		
Summerstage Sponsor Fees	\$20,000	\$8,839	\$11,161	44%	\$250	\$8,839	3436%	
Stage Sponsorship Fees	\$2,500	\$0	\$2,500	0%	\$0	\$0		
Total GF Charges for Services	\$570,621	\$293,902	\$276,719	51.5%	\$296,751	\$293,902	-1.0%	

General Fund Revenue Summary and Expenditure Overview

General Fund Revenue Summary

As of the end of September, the City had received **39%** of its budgeted General Fund revenue. **Miscellaneous revenues** were higher in 2020 compared to 2021, due to an Association of Washington Cities rebate for its Workers Comp Retro Program. **Intergovernmental revenues** are higher through September 2021 due to a \$31,950 state appropriation to offset costs related to recent police legislation and grant revenues expected in 2020 but received in 2021. **Other revenues** are transfers in from various operating funds for overhead costs that will be trued up at year end. General Fund revenues from taxes, licenses and permits and charges for services are discussed on the preceding pages.

General Fund Revenues	2021/2022	09/30/2021		Thru Sept 2020*	Thru Sept 2021	% Δ
	Budget	BTD Actual	BTD %			
Beginning Fund Balance	\$2,180,537	\$2,724,136	125%			
Taxes	\$9,031,703	\$3,320,575	37%	\$2,794,955	\$3,320,575	19%
Licenses & Permits	540,600	\$188,521	35%	199,742	188,521	-6%
Intergov. Revenues	342,863	\$247,284	72%	135,267	247,284	83%
Charges for Goods & Serv.	570,621	\$293,902	52%	296,751	293,902	-1%
Fines & Penalties	65,000	\$8,969	14%	12,786	8,969	-30%
Miscellaneous Revenues	56,852	\$24,514	43%	55,098	24,514	-56%
Other	370,136	\$171,138	46%	138,609	171,138	23%
Total Revenues	\$10,977,775	\$4,254,903	39%	\$3,633,208	\$4,254,903	17.1%

General Fund Expenditure Summary

See below for the breakout of General Fund expenditures by department and category and the following page for more detail on some of the major variances compared to the same period in the prior year.

General Fund Expenditures by Dept.	2021/2022	09/30/2021		Thru Sept 2020*	Thru Sept 2021	% Δ
	Budget	BTD Actual	BTD %			
Legislative	\$341,548	\$96,314	28%	\$60,564	\$96,314	59%
Executive	401,796	108,817	27%	44,494	108,817	145%
Community Events	183,588	43,716	24%	70,080	43,716	-38%
Finance Dept.	945,337	279,419	30%	205,728	279,419	36%
Planning Dept.	918,941	333,558	36%	289,513	333,558	15%
Police Dept.	5,716,453	2,009,661	35%	1,772,177	2,009,661	13%
Economic Development	24,000	3,168	13%	76,250	3,168	-96%
Recycling Dept.	48,500	24,538	51%	20,459	24,538	20%
Civil Service	15,500	20,453	132%	4,485	20,453	356%
Parks Dept.	859,791	275,981	32%	198,230	275,981	39%
Cultural Commission	39,287	9,261	24%	6,268	9,261	48%
City Mitigation Projects	8,000	4,293	54%	4,297	4,293	0%
Engineering Dept.	523,979	201,504	38%	155,158	201,504	30%
Emergency Response	37,200	19,047	51%	83,881	19,047	-77%
Legal	308,145	149,409	48%	86,314	149,409	73%
Non-Departmental	770,188	288,554	37%	630,829	288,554	-54%
Total Expenditures	\$11,142,253	\$3,867,693	35%	\$3,708,727	\$3,867,693	4%

General Fund Expenditures by Cat.	2021/2022	09/30/2021		Thru Sept 2020*	Thru Sept 2021	% Δ
	Budget	BTD Actual	BTD %			
Salaries and Wages	\$ 4,768,000	\$ 1,686,192	35%	\$ 1,638,135	\$ 1,686,192	3%
Personnel Benefits	1,846,300	566,344	31%	596,108	566,344	-5%
Supplies	196,297	66,474	34%	114,092	66,474	-42%
Services	3,550,468	1,235,516	35%	1,004,626	1,235,516	23%
Transfers Out/Deposits	770,188	288,557	37%	355,766	288,557	-19%
Capital Outlays	11,000	24,611	224%	-	24,611	
Total Expenditures	\$11,142,253	\$3,867,693	35%	\$3,708,727	\$3,867,693	4%
Revenue minus Expenditures	-\$164,478	\$387,210		-\$75,519	\$387,209	
Ending Fund Balance	\$2,016,059	\$3,111,346	154%			

General Fund Expenditures by Department

Overall, expenditures for many departments are higher in 2021 than in 2020 due to the way the City is allocating cost of insurance, internal service charges, and some licenses and subscriptions. Prior to 2021, many of these costs were reported as “non-departmental” and allocated to funds outside of the General Fund. In 2021, these costs are allocated to the appropriate department, regardless of the fund.

General Fund Expenditures by Category

Year to date **personnel benefits** continue to be lower in 2021 than in 2020 due to several vacant police officer positions that are currently being filled by officers working overtime. Year to date **supplies** were higher in 2020 than in 2021 due to the City purchasing personal protection equipment in 2020 to mitigate the impact of COVID-19. Year to date **services** are higher in 2021 than in 2020 due to \$28,000 for waste management proposal and contract services, and an increase in the cost of internal services for equipment replacement, which will be trued up at year end. **Transfers out** are lower in 2021 due to a decrease in operating transfers to the Street and Big Rock funds.

Building and Permitting Fund Revenue Summary and Expenditure Overview

As noted previously, the Building and Permitting Fund is new to the 2021/2022 biennium, so 2020 building and permitting revenue and expenditures have been pulled out of the General Fund and the Deposit Fund (a non-budgeted fund) for trending purposes.

Except for the plan review fee, **Building Permit revenue** is received when permits are issued, so will vary from year to year. The City issued **16 new housing permits** from July 1 – September 30, compared to 41 in the same time period in 2020. In total, 48 new housing permits have been issued in 2021, compared to 79 for the same period in 2020. In addition, the Building and Permitting Department issued **435 other permits** from January to September 2021 and had conducted **2,559 inspections**.

Building and Permitting Fund Budget vs Actual

Revenues	2021/2022			Thru Sept 2020*	Thru Sept 2021	% Δ
	Budget	BTD Actual	BTD %			
Beginning Fund Balance	\$ 615,435	\$ 1,171,216	190%			
Building Permit Fees	\$ 825,643	\$ 266,831	32%	\$ 302,382	\$ 266,831	-12%
Admin Fee-School/Rd/Park Imp	11,245	3,055	27%	3,900	3,055	-22%
Bldg. Inspection Fees	8,500	737	9%	1,271	737	-42%
Plan Check Fees	537,551	144,525	27%	250,736	144,525	-42%
Plan Check - Consultant Review	-	1,950		12,310	1,950	-84%
Fire Plan Review & Inspections	69,500	29,568	43%	1,657	29,568	1684%
School Impact Fees**	2,422,000	480,389	20%	650,337	480,389	-26%
Miscellaneous Revenue	-	1,990		-	1,990	
Total Revenues	\$ 3,874,438	\$ 929,046	24%	\$ 1,222,593	\$ 929,046	-24.0%

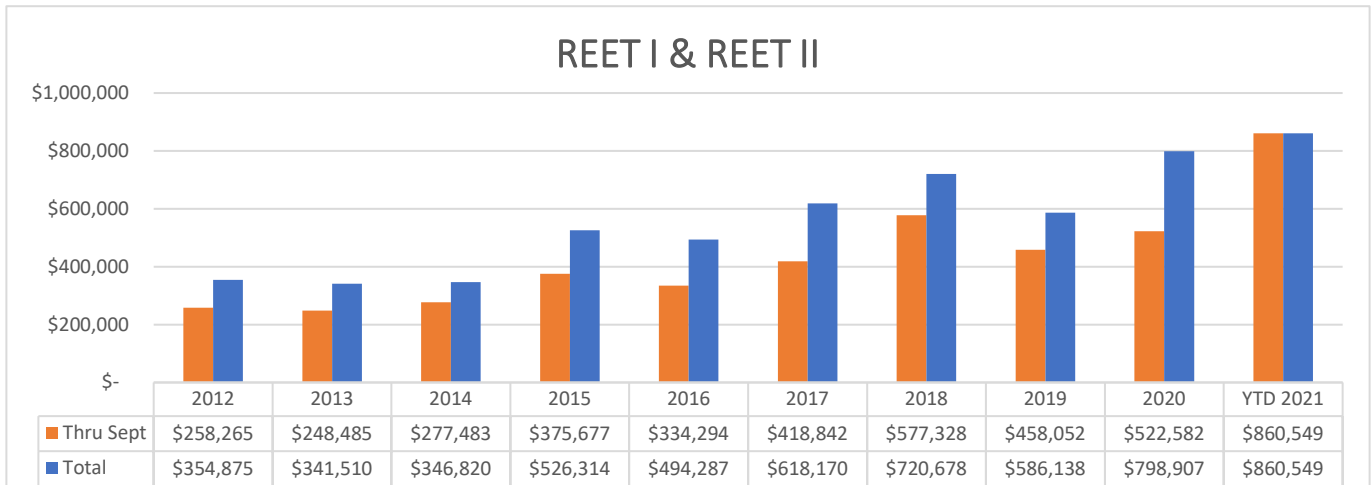
Expenditures by Category	2021/2022			Thru Sept 2020*	Thru Sept 2021	% Δ
	Budget	BTD Actual	BTD %			
Salaries and Wages	\$ 563,000	\$ 201,462	25%	\$ 168,514	\$ 201,462	20%
Personnel Benefits	247,000	81,420	20%	71,842	81,420	13%
Supplies	10,586	3,305	25%	2,086	3,305	58%
Services	317,923	54,915	13%	34,531	54,915	59%
School Impact Fee Distribution**	2,422,000	547,667	16%	634,931	547,667	-14%
Transfers Out/Deposits	48,886	23,267	32%	-	23,267	
Capital Outlays	33,000	-	0%	-	-	
Total Expenditures	\$ 3,642,395	\$ 912,036	17%	\$ 911,903	\$ 912,036	0%
Revenue minus Expenditures	\$ 232,043	\$ 17,009		\$ 310,690	\$ 17,009	
Ending Fund Balance	\$ 847,478	\$ 1,188,225	173%			

*2020 Building and permitting revenues and expenditures have been pulled out the General Fund and are shown here for trending purposes.

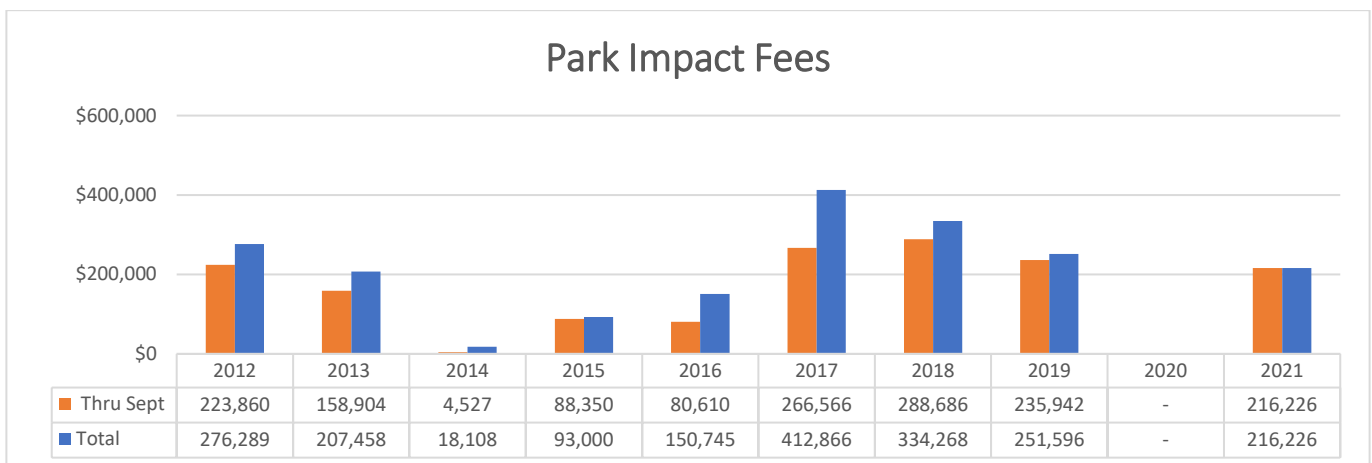
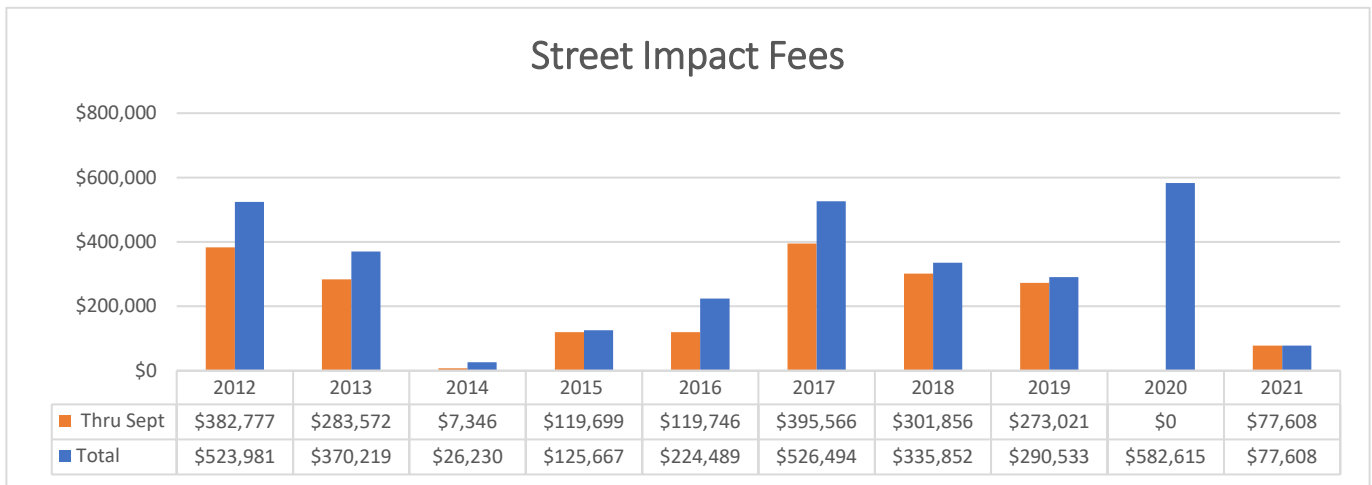
** 2020 School Impact Fees were reported in the 633 Deposit Fund in 2020 and are shown here for trending purposes.

Capital Funds

From July to September of 2021, the City received \$357,967 **Real Estate Excise Tax (REET)** from the sale of 92 units compared to the 86 units that were sold during the same period in the prior year. The average sales price of a unit sold from July to September 2021 was \$789,012 compared to the average price of \$661,373 for the same period in 2020. To date, the City has received \$860,549 in REET revenue, which exceeds total 2020 REET revenue by \$61,643.

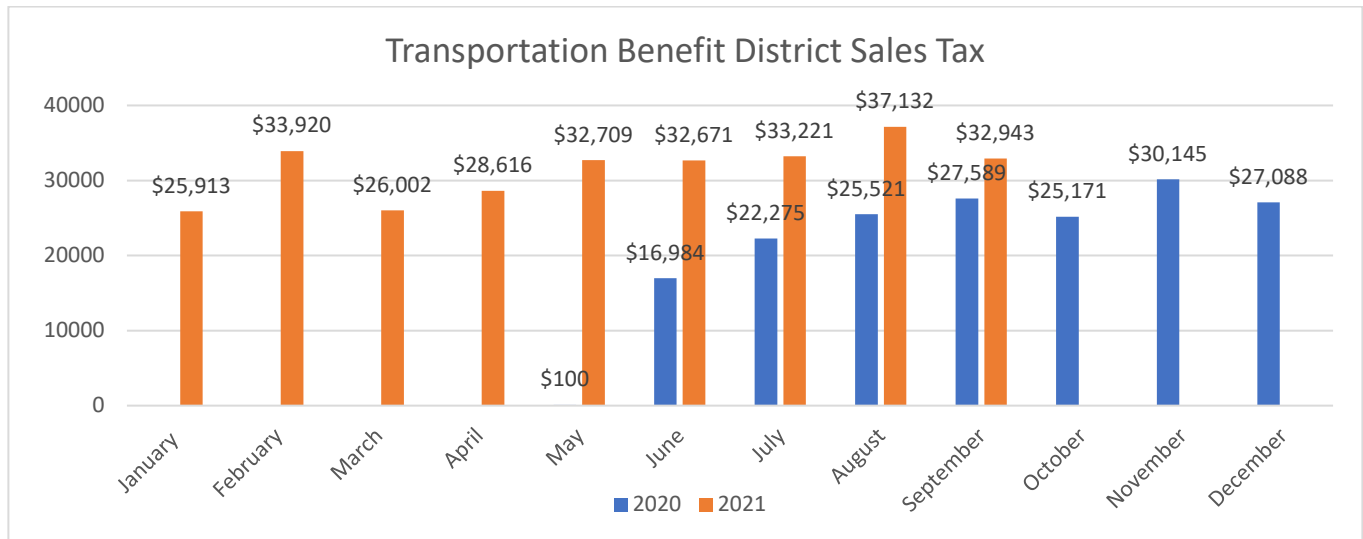


Biennium to date, the City has collected **\$77,608 in Street Impact Fees** from the issuance of two new housing permits and one commercial permit, and **\$216,226 in Park Impact Fees** from the issuance of two new housing permits and a \$200,000 deposit to an escrow account that will be reduced when agreed upon developer improvements are made.



Transportation Benefit District

Effective April of 2020, the City imposed a voter approved 0.2% sales tax to fund transportation operations and maintenance related projects. The City started receiving the tax in May of 2020. The graph below will show the tax trend by month until enough data is available to trend by year. Biennium to date, the City has received **\$283,126, or 48.1%**, of budgeted **Transportation Benefit District sales tax**.



Utility Funds

Revenue from utility billing is reported on an accrual basis until the year end, when an adjusting entry is made to remove revenue that has been billed in December but will be received in January.

Water Fund

As of September 2021, the City had received **45.3%** of its budgeted **Water Fund revenue**. Year to date **Water Fund expenditures** are higher in 2021 than in 2020 due to the reallocation of Public Works maintenance work (salaries and benefits), an increase in water purchases (supplies) due to growth and a hot summer, the timing of City utility tax payments (services), and a budgeted transfer to the Water Capital Projects Fund (transfers out/deposits).

Water Fund	2021/2022				Thru Sept 2020	Thru Sept 2021	% Δ
	Budget	Actual	Remaining	% Collected			
Revenue							
Water Charges	\$4,463,762	\$2,039,588	\$2,424,173	45.7%	\$1,792,951	\$2,039,588	14%
Water Hook-Up Fees	\$44,000	\$27,943	\$16,058	63.5%	\$32,570	\$27,943	-14%
Water Billing Late Fees	\$72,000	\$104	\$71,896	0.1%	\$9,663	\$104	-99%
Other - Interest & Misc.	\$24,392	\$15,872	\$8,520	65.1%	\$42,953	\$15,872	-63%
Total Water Revenue	\$4,604,153	\$2,083,507	\$2,520,647	45.3%	\$1,878,138	\$2,083,507	10.9%
Expenditures							
Salaries and Wages	\$1,085,000	\$401,072	\$683,928	37.0%	\$335,961	\$401,072	19%
Personnel Benefits	\$515,000	\$170,234	\$344,766	33.1%	\$142,517	\$170,234	19%
Supplies	\$1,354,379	\$395,843	\$958,536	29.2%	\$324,007	\$395,843	22%
Services	\$1,357,230	\$464,155	\$893,075	34.2%	\$372,201	\$464,155	25%
Transfers Out/Deposits	\$500,412	\$346,925	\$153,488	69.3%	\$38,936	\$346,925	791%
Capital Outlays	\$220,000	\$4,355	\$215,645	2.0%	\$29,724	\$4,355	-85%
Total Water Expenditures	\$5,032,021	\$1,782,584	\$3,249,437	35.4%	\$1,243,345	\$1,782,584	43.4%

Sewer Fund

As of September 2021, the City had received **41.4%** of budgeted **Sewer Fund revenue**. **Sewer Fund expenditures** are higher in 2021 due to the timing of utility tax payments (services) and carryover expenditures from the 2020 Wastewater Treatment Plant Reuse Water Pump Skid Replacement Project (capital outlays).

Sewer Fund	2021/2022				Thru Sept		
	Budget	Actual	Remaining	% Collected	2020	2021	% Δ
Revenue							
Sewer Charges	\$5,532,978	\$2,279,307	\$3,253,671	41.2%	\$2,171,927	\$2,279,307	5%
Side Sewer Connection Fees	\$4,000	\$2,400	\$1,600	60.0%	\$3,050	\$2,400	-21%
Other - Interest & Misc.	\$19,626	\$17,201	\$2,425	87.6%	\$25,880	\$17,201	-34%
Total Sewer Revenue	\$5,556,604	\$2,298,908	\$3,257,696	41.4%	\$2,200,857	\$2,298,908	4.5%
Expenditures							
Salaries and Wages	\$1,241,000	\$459,389	\$781,611	37.0%	\$441,662	\$459,389	4%
Personnel Benefits	\$531,000	\$178,826	\$352,174	33.7%	\$178,868	\$178,826	0%
Supplies	\$144,903	\$35,701	\$109,202	24.6%	\$35,100	\$35,701	2%
Services	\$1,858,950	\$698,688	\$1,160,262	37.6%	\$628,121	\$698,688	11%
Transfers Out/Deposits	\$105,872	\$46,814	\$59,059	44.2%	\$52,130	\$46,814	-10%
Capital Outlays	\$480,000	\$120,406	\$359,594	25.1%	\$42,323	\$120,406	184%
Total Sewer Expenditures	\$4,361,725	\$1,539,824	\$2,821,901	35.3%	\$1,378,204	\$1,539,824	11.7%

Storm Drainage Fund

As of September 2021, the City had received **42.4%** of budgeted **Storm Drainage Fund revenues**. **Storm Drainage Fund service expenditures** are higher in 2021 due to the timing of utility tax payments and a change in the way the City's annual insurance payment is allocated to departments (both reported under services).

Storm Drainage Fund	2021/2022				Thru Sept		
	Budget	Actual	Remaining	% Collected	2020	2021	% Δ
Revenue							
Storm Drainage Fees	\$1,721,182	\$720,184	\$1,000,998	41.8%	\$675,262	\$720,184	7%
Storm Drainage Inspection	\$0	\$500			\$3,500	\$500	-86%
WS DOE NPDES Permit Grant	\$50,000	\$30,390	\$19,610	60.8%	\$15,640	\$30,390	94%
Other - Interest & Misc.	\$6,241	\$2,044	\$4,198	32.7%	\$9,609	\$2,044	-79%
Total Storm Revenue	\$1,777,423	\$753,118	\$1,024,305	42.4%	\$704,011	\$753,118	7.0%
Expenditures							
Salaries and Wages	\$674,000	\$250,673	\$423,327	37.2%	\$232,099	\$250,673	8%
Personnel Benefits	\$304,000	\$98,811	\$205,189	32.5%	\$97,819	\$98,811	1%
Supplies	\$17,766	\$12,660	\$5,107	71.3%	\$9,524	\$12,660	33%
Services	\$772,975	\$219,108	\$553,867	28.3%	\$160,668	\$219,108	36%
Transfers Out/Deposits	\$63,431	\$29,405	\$34,027	46.4%	\$25,883	\$29,405	14%
Capital Outlays	\$80,000	\$0	\$80,000	0.0%	\$0	\$0	
Total Storm Expenditures	\$1,912,172	\$610,655	\$1,301,517	31.9%	\$525,993	\$610,655	16.1%

Utility Past Due

On March 18, 2020, Governor Inslee mandated that all public utilities suspend water shut offs and waive late fees. The mandate was lifted September 30, 2021. In response to the mandate, Council approved the use of \$47,000 of the City's American Rescue Plan Act funds to help residents who have been negatively impacted by the COVID 19 pandemic with their utility bills. The City has also offered residents who are behind on utility payments a 12-month payment plan.

Below is a table that shows effects of the suspension on past due utility accounts as of September 30, 2021, compared to the end of September of 2019 and 2020.

	60 to 90 Days Past Due		90 to 120 Days Past Due		Over 120 Days Past Due	
	Total Amount	# of Accounts	Total Amount	# of Accounts	Total Amount	# of Accounts
2019	\$2,156	32	\$862	14	\$1,509	12
2020	\$11,728	96	\$4,486	36	\$11,263	28
2021	\$12,989	108	\$6,905	50	\$27,442	38

Ending Fund Balance

At the end of September 2021, the City had an ending fund balance of \$31,141,364, an increase of \$5,090,345 over its beginning fund balance. This includes revenue from the new **American Rescue Plan Act**, of which the first half of the City's allocation was received in June. Also, note that the beginning fund balance of the **Parks CIP** fund was increased by \$900,037 to show the December 2020 balance of an escrow account with park impact fee revenue the City holds per a developer agreement. If agreed upon park improvements are made, the developer will draw down the escrow account and the City will report the withdrawal as a Parks CIP Fund expenditure.

CITY OF DUVALL 2021-2022 REVENUE AND EXPENDITURE SUMMARY Biennium to Date as of September 30, 2021

Fund	Description	Actual Beginning			Fund Balance	Net Change		
		Fund Balance	Revenues	Expenditures				
001	General Fund	\$ 2,724,136	\$ 4,254,903	\$ 3,867,693	\$ 3,111,346	\$ 387,210	} 388,070	General Fund
002	Contingency Fund	553,937	861	-	554,798	861		
101	Street Fund	194,239	313,079	390,074	117,245	(76,994)	} 1,166,604	Special Revenue Funds
102	Transportation Benefit District	174,891	283,560	237,850	220,601	45,710		
104	Building and Permitting Fund	1,171,216	929,046	912,036	1,188,225	17,009		
105	American Rescue Plan Act	-	1,132,631	17,466	1,115,165	1,115,165		
106	Big Rock Ball Park Maintenance	125,566	156,476	90,827	191,215	65,649		
107	Sensitive Areas Mitigation Fund	40,593	65	-	40,658	65		
206	2016 LTGO - Main St Debt Svc	21,501	365,444	57,247	329,697	308,197	} 308,197	Debt Svc Fund
303	Facilities CIP Fund	-	59,313	59,313	0	0	} 688,544	Capital Project Funds
304	Real Estate Excise Tax Fund 1	1,523,820	432,996	45,519	1,911,297	387,477		
305	Real Estate Excise Tax Fund 2	1,356,702	432,660	141,312	1,648,050	291,348		
306	Main Street Improvement	545,051	847	213,494	332,403	(212,647)		
307	Street CIP Fund	1,444,492	79,949	59,578	1,464,863	20,371		
308	Parks CIP Fund *	1,812,825	366,572	164,576	2,014,821	201,995		
401	Water Fund	3,542,199	2,083,507	1,782,584	3,843,122	300,922	} 2,384,541	Proprietary Funds
402	Sewer Fund	3,498,513	2,298,908	1,539,824	4,257,598	759,084		
404	Storm Drainage Fund	958,719	753,118	610,655	1,101,181	142,462		
407	Water CIP Fund	2,547,828	850,664	126,020	3,272,472	724,644		
408	Sewer CIP Fund	2,464,299	577,305	189,793	2,851,810	387,512		
409	Storm Drainage CIP Fund	570,895	72,847	2,930	640,812	69,916		
501	Equipment Fund	400,287	267,627	165,406	502,508	102,221	} 154,388	Internal Service Funds
502	IT Fund	227,917	350,898	341,632	237,182	9,265		
503	Building Maintenance Fund	151,394	109,064	66,161	194,296	42,902		
TOTAL		\$ 26,051,020	\$ 16,172,337	\$ 11,081,992	\$ 31,141,364	\$ 5,090,345		

Revenues

As of the end of September 2021, approximately **39%** of budgeted 2021/2022 biennial revenues had been collected. The cause for significant changes in revenues to most funds can be found on the preceding pages. Other changes are as follows: the decrease in 2021 **Street Fund** revenue is due to grant revenue received in 2020 for the LED Streetlight Conversion Project. An increase in 2021 revenues over 2020 in the **Big Rock Ball Fields Fund** is due to 50% of park levy proceeds being receipted in the Fund for the first time. The increase to the **Parks CIP Fund** is due to a \$200,000 park impact fee deposit into a developer/City escrow account, to be spent down as improvements are made.

CITY OF DUVALL 2021-2022 BUDGET vs ACTUAL - REVENUES

Biennium to Date as of September 30, 2021

Fund	Description	2021/2022	BTD		BTD %	Thru Sept	Thru Sept	% Δ	\$ Δ
		Budget	BTD Actual	Difference	Collected	2020*	2021		
001	General Fund	\$ 10,977,775	\$ 4,254,903	\$ 6,722,872	39%	\$ 3,633,208	\$ 4,254,903	17%	\$ 621,695
002	Contingency Fund	2,657	861	1,796	32%	99,908	861	-99%	(99,048)
101	Street Fund	1,072,537	313,079	759,457	29%	525,435	313,079	-40%	(212,356)
102	Transportation Benefit District	808,977	283,560	525,418	35%	92,470	283,560	207%	191,090
104	Building and Permitting Fund	3,874,438	929,046	2,945,392	24%	1,222,593	929,046	-24%	(293,547)
105	American Rescue Plan Act	-	1,132,631	(1,132,631)		-	1,132,631		1,132,631
106	Big Rock Ball Park Maintenance	372,608	156,476	216,132	42%	68,571	156,476	128%	87,905
107	Sensitive Areas Mitigation Fund	292	65	226	22%	367	65	-82%	(302)
206	2016 LTGO - Main St Debt Svc	974,914	365,444	609,470	37%	352,861	365,444	4%	12,582
303	Facilities CIP Fund	870,000	59,313	810,687	7%	-	59,313		59,313
304	Real Estate Excise Tax Fund 1	791,423	432,996	358,427	55%	272,935	432,996	59%	160,061
305	Real Estate Excise Tax Fund 2	790,035	432,660	357,374	55%	271,187	432,660	60%	161,474
306	Main Street Improvement	8,395	847	7,548	10%	10,545	847	-92%	(9,698)
307	Street CIP Fund	1,775,532	79,949	1,695,583	5%	21,773	79,949	267%	58,176
308	Parks CIP Fund	606,851	366,572	240,279	60%	113,547	366,572	223%	253,025
401	Water Fund	4,604,153	2,083,507	2,520,647	45%	1,878,138	2,083,507	11%	205,369
402	Sewer Fund	5,556,604	2,298,908	3,257,696	41%	2,200,857	2,298,908	4%	98,051
404	Storm Drainage Fund	1,777,423	753,118	1,024,305	42%	704,011	753,118	7%	49,107
407	Water CIP Fund	1,986,356	850,664	1,135,692	43%	604,328	850,664	41%	246,336
408	Sewer CIP Fund	2,131,361	577,305	1,554,056	27%	729,286	577,305	-21%	(151,981)
409	Storm Drainage CIP Fund	332,311	72,847	259,464	22%	86,330	72,847	-16%	(13,483)
501	Equipment Fund	702,108	267,627	434,481	38%	142,335	267,627	88%	125,292
502	IT Fund	923,238	350,898	572,340	38%	213,810	350,898	64%	137,088
503	Building Maintenance Fund	236,478	109,064	127,415	46%	128,749	109,064	-15%	(19,686)
TOTAL		\$ 41,176,465	\$ 16,172,337	\$ 25,004,128	39%	\$13,373,244	\$16,172,337	21%	\$ 2,799,093

**Building and permitting revenues have been pulled out of the General Fund and are shown in the new Building and Permitting Fund for trending purposes.*

Revenue from School Impact fees, which is now reported in the Building and Permit Fund, has been pulled out of the Deposit Fund for 2020 and shown for trending purposes.

Expenditures

As of the end of September 2021, the City had expended **28%** of its budgeted biennial expenditures. The cause for significant changes in expenditures to most funds can be found on the preceding pages. Other changes are as follows: in the **Street Fund**, the decrease in 2021 is due to the 2020 Batten Road and LED Streetlight Conversion projects. The decrease in 2021 in the **Water CIP Fund** is due to the 2020 Kennedy Watermain Project. In the **IT Fund**, the 2021 increase is due to payments for implementation of the City's new financial and permitting software.

CITY OF DUVALL 2021-2022 BUDGET vs ACTUAL - EXPENDITURES

Biennium to Date as of September 30, 2021

Fund	Description	2021/2022		BTD % Spent	Thru Sept 2020*	Thru Sept 2021	% Δ	\$ Δ
		Budget	BTD Actual					
001	General Fund	\$ 11,142,253	\$ 3,867,693	\$ 7,274,560	35%	\$ 3,708,727	\$ 3,867,693	4% \$ 158,966
002	Contingency Fund	-	-	-		-	-	\$ -
101	Street Fund	1,144,077	390,074	754,004	34%	598,959	390,074	-35% \$ (208,885)
102	Transportation Benefit District	573,000	237,850	335,150	42%	-	237,850	\$ 237,850
104	Building and Permitting Fund	3,642,395	912,036	2,730,359	25%	911,903	912,036	0% \$ 133
105	American Rescue Plan Act	-	17,466			-	17,466	\$ -
106	Big Rock Ball Park Maintenance	308,326	90,827	217,499	29%	78,449	90,827	16% \$ 12,378
107	Sensitive Areas Mitigation Fund	31,200	-	31,200	0%	-	-	\$ -
206	2016 LTGO - Main St Debt Svc	974,914	57,247	917,667	6%	58,201	57,247	-2% \$ (955)
303	Facilities CIP Fund	870,000	59,313	810,687	7%	-	59,313	\$ 59,313
304	Real Estate Excise Tax Fund 1	451,482	45,519	405,963	10%	61,123	45,519	-26% \$ (15,604)
305	Real Estate Excise Tax Fund 2	678,982	141,312	537,670	21%	62,458	141,312	126% \$ 78,854
306	Main Street Improvement	544,000	213,494	330,506	39%	20,604	213,494	936% \$ 192,890
307	Street CIP Fund	1,720,778	59,578	1,661,200	3%	100,299	59,578	-41% \$ (40,721)
308	Parks CIP Fund	378,982	164,576	214,406	43%	-	164,576	\$ 164,576
401	Water Fund	5,032,021	1,782,584	3,249,437	35%	1,243,345	1,782,584	43% \$ 539,239
402	Sewer Fund	4,361,725	1,539,824	2,821,901	35%	1,378,204	1,539,824	12% \$ 161,620
404	Storm Drainage Fund	1,912,172	610,655	1,301,517	32%	525,993	610,655	16% \$ 84,662
407	Water CIP Fund	2,634,311	126,020	2,508,291	5%	607,213	126,020	-79% \$ (481,193)
408	Sewer CIP Fund	1,332,799	189,793	1,143,006	14%	179,729	189,793	6% \$ 10,064
409	Storm Drainage CIP Fund	359,282	2,930	356,352	1%	1,443	2,930	103% \$ 1,488
501	Equipment Fund	558,465	165,406	393,059	30%	154,637	165,406	7% \$ 10,769
502	IT Fund	992,273	341,632	650,640	34%	187,219	341,632	82% \$ 154,413
503	Building Maintenance Fund	236,205	66,161	170,044	28%	117,486	66,161	-44% \$ (51,325)
TOTAL		\$ 39,879,644	\$ 11,081,992	\$ 28,815,118	28%	\$ 9,995,993	\$ 11,081,992	10.9% \$ 1,085,998

**Building and permitting expenditures have been pulled out of the General Fund and are shown in the new Building and Permitting Fund for trending purposes*

Remittances of School Impact fees to the School District are now reported in the Building and Permit Fund, and been pulled out of the Deposit Fund for 2020 for trending purposes.

Debt Service

2017 General Obligation Bonds

The City’s long-term debt outstanding balances are shown in the table below. Limited-Term General Obligation (LTGO) Bonds interest payments are due twice annually, on the 1st of June and December, and the principal amount is due once a year on December 1st.

State of WA Local Program

In November of 2019, the City took out a State of Washington Local Program loan to purchase a dump truck. Interest payments are due twice annually on June 1st and December 1st, and a principal payment is due annually on June 1st.

Utility Revenue Debt

Both principal and interest payments for the Wastewater Treatment Plant (WWTP) construction loan are due twice annually, on June 30th and December 30th.

**CITY OF DUVALL
Debt Service as of 09/30/2021**

2017 General Obligation Bonds					Remaining 2021/2022 Payment	Remaining 2021/2022 Funding Source(s)			
Description	Date of Final Payment	Principal	Interest	Total		Property Tax Levy	REET I	REET II	Street Impact Fees
Big Rock Ball Field	12/1/2025	\$1,055,000	\$67,168	\$1,122,168	\$439,424	\$439,424			
Main Street Project	12/1/2031	\$2,320,000	\$332,540	\$2,652,540	\$457,046		\$152,349	\$152,349	\$152,349
State of WA Local Program					Remaining 2021/2022 Payment	Remaining 2021/2022 Funding Source(s)			
Description	Date of Final Payment	Principal	Interest	Total		Internal Service Charges to Fund 501			
Dump Truck Purchase	6/1/2029	\$119,690	\$28,459	\$148,149	\$21,197	\$21,197			
Utility Revenue Debt					Remaining 2021/2022 Payment	Remaining 2021/2022 Funding Source(s)			
Utility Revenue Debt	Date of Final Payment	Principal	Interest	Total		Sewer General Facility Charges			
SRF WWTP Construction Loan	6/30/2025	\$1,323,275	\$14,946	\$1,338,221	\$501,833	\$ 501,833			

Reserve Balance Requirements

Reserve balance requirements are shown in the table below. Amounts budgeted are for the two-year biennium and amounts required are based on the comments in the Notes column. All 2021 required reserve balances have been met.

Fund #	Fund Description	Budgeted Ending Fund		Ending Fund Balance		Notes
		Balance	Required	9/30/2021		
001	General Fund	\$ 2,016,058	\$ 881,626	\$ 3,111,346		17% per Resolution 04-04 Internally Restricted
001	Disaster Relief		25,000			Established by City Council
001	Internal Restricted- Other		22,412			Drug Enforcement & Mitigation
	Total General Fund	2,016,058	929,037	3,111,346		
101	Street Fund	93,469	95,340	117,245		Per budget process, two months of operating expenditures
002	Contingency*	555,087	574,104	554,798		Maximum allowed is \$0.375 per every \$1,000 of Assessed Value (AV) - \$1,530,945,148 in 2021
106	Big Rock Ball Park Fund	161,670	109,112	191,215		Resolution 18-16 - 50% of ballfield revenue held for turf replacement.
401	Water Utility	2,995,909	709,803	3,843,122		Plus, two months of operating expenditures, per budget process
402	Sewer Utility	4,540,272	1,003,059	4,257,598		Resolution 19-25. Increased by average of two-year CPI-U every Jan. 1
407	Sewer CIP, DOE Loan	2,616,692	335,000	2,851,810		Resolution 19-25. Increased by average of two-year CPI-U every Jan. 1
404	Storm Drain	745,022	310,641	1,101,181		Annual loan payment in reserve.
501	Equipment Fund	503,760	200,000	502,508		Resolution 19-25. Increased by average of two-year CPI-U every Jan. 1
	Total	\$ 14,227,939	\$ 4,266,097	\$ 16,530,821		Resolution 04-04 - flat amount in reserve

*The required amount is the maximum allowed for this fund

City of Duvall Cash and Investments

Investments

At the end of September 30, 2021, the City held the following investments:

Description	Amount	September Interest Rate	% of Total
Washington Federal Public Funds Account	\$1,825,142	0.07%	6%
State Local Government Investment Pool (LGIP)	\$15,209,502	0.09%	54%
Pacific Premier – Public Interest Checking	\$4,997,679	0.09%	18%
Government Securities	\$6,282,971	Variable/2.25%	22%
Total	\$28,315,293		100%

Interest rates changed slightly from the second quarter to the third quarter of 2021. LGIP interest rates increased from 0.075% to 0.087%. The City's public interest checking account with Pacific Premier Bank (formerly Opus Bank) remained flat at 0.09% and the City's public funds savings account with Washington Federal decreased from .10% to 0.07%.

City of Duvall Government Securities

No bonds matured in the third quarter of 2021. The City purchased three investments (highlighted in green in the table below).

Investment	Purchase Date	Cost	Coupon Rate	Maturity Date
U.S. Treasury Notes	Sept. 2021	\$986,601	0.250%	Sept. 2025
U.S. Treasury Notes	Sept. 2021	\$1,000,149	0.375%	Sept. 2024
Federal National Mortgage Assoc. - 3135GOV59	Sept. 2021	\$998,518	0.125%	Sept. 2023
Federal Farm Credit Bank - 3133EJF61	Oct. 2019	\$2,300,000	Floating	Oct. 2021
Federal National Mortgage Assoc. - 3135GOV59	\$43,556	\$997,703	2.250%	4/1/2022

Cash and Investments Summary

The City earned \$8,529 in investment interest from July 1, 2021 through September 30, 2021.

As of September 30, 2021, the City's total cash and investment balance was as follows:

Description	Amount
Investments	\$28,315,293
Checking Account*	\$1,229,679
First American Trust Escrow Account	\$1,100,725
Drug Seizure Account & Petty Cash	\$11,860
Total	\$30,657,558

*Balance does not include deposits in transit or outstanding checks

As of September 30, 2021, the City's cash and investment balance was \$1,008,342 more than the 2nd quarter of 2021.

Accrued Payroll Liabilities as of 9/30/2021

Below are the hours and dollar value of outstanding accrued leave. The dollar value below is simply the value of accrued hours without benefits and does not consider the maximum payouts per category allowed by DMC or bargaining unit.

Outstanding Banked Holiday

Department	Hours	Dollar Value
Finance and Admin	36	\$1,218
Community Development	6	\$288
Engineering	0	\$0
Police	0	\$0
Public Works Maintenance	0	\$0
Wastewater Treatment Plant	0	\$0
Totals	42	\$1,506

Outstanding Comp Time Earned

Department	Hours	Dollar Value
Finance and Admin	31.25	\$1,039
Community Development	102.62	\$3,697
Engineering	46.25	\$2,146
Police	225.63	\$9,486
Public Works Maintenance	163.10	\$5,323
Wastewater Treatment Plant	0.25	\$12
Totals	569.10	\$21,703

Outstanding Vacation

Department	Hours	Dollar Value
Finance and Admin	656.02	\$23,901
Directors	875.15	\$59,038
Community Development	869.89	\$34,376
Engineering	606.55	\$28,127
Police	1,753.30	\$76,397
Public Works Maintenance	1,406.30	\$51,491
Wastewater Treatment Plant	661.99	\$28,418
Totals	6,829.20	\$301,748

Outstanding Sick Time

Department	Hours	Dollar Value*	Dollar Value
Finance and Admin	842.79	\$7,022	\$28,089
Directors	1,460.50	\$24,210	\$96,842
Community Development	1,370.82	\$13,771	\$55,083
Engineering	1,278.10	\$15,441	\$61,763
Police	2,562.64	\$28,463	\$113,852
Public Works Maintenance	2,056.59	\$19,265	\$77,060
Wastewater Treatment Plant	1,193.83	\$13,347	\$53,386
Totals	10,765.27	\$121,519	\$486,076

*Sick leave is paid out at 25%

Capital Improvement Projects

Below is a table that shows the 2021 budget for Capital Improvement Projects (CIP), project carryover from the prior biennium, any adjustments to CIP approved by Council in 2021, 2021/2022 expenditures to date, CIP expenditures from the prior biennium, and the remaining budget.

Biennium to Date CIP Expenditures

(updated thru 09/30/2021)

	Fund	2021/2022 Biennial Budget	2021/2022 Carryover	Amendment Needed		2021/2022 Exp. to Date	Remaining 2021/2022 Exp.	Prior Biennium Exp.	Approved Budget	Remaining Budget
				Council Approved Increase	Adjusted Budget					
Facilities CIP 303										
WWTP Office & Garage Remodel	303	\$ 660,000				\$0	\$660,000		\$660,000	\$660,000
City Hall Roof Replacements	303	\$ 25,000				\$22,088	\$2,912		\$25,000	\$2,912
City Hall Windows Replacement Project	303	\$ 36,000				\$0	\$36,000		\$36,000	\$36,000
City Hall Exterior Paint Project	303	\$ 15,000				\$0	\$15,000		\$15,000	\$15,000
City Hall HVAC	303	\$ 30,000				\$0	\$30,000		\$30,000	\$30,000
Police Department Int./Ext. Paint	303	\$ 30,000				\$0	\$30,000		\$30,000	\$30,000
Police HVAC	303	\$ 30,000				\$0	\$30,000		\$30,000	\$30,000
Police Station Roof Replacement	303	\$ -		\$ 36,509	\$36,509	\$37,225	-\$716		\$36,509	-\$716
Police Building Renovation - Additional	303	\$ -		\$ 68,351	\$68,351	\$0	\$68,351		\$68,351	\$68,351
Police Flooring Replacement Project	303	\$ 44,000			\$44,000	\$0	\$44,000		\$44,000	\$44,000
Total Facilities CIP		\$ 870,000	\$0	\$104,860	\$974,860	\$59,313	\$915,547	\$0	\$974,860	\$915,547
Street CIP										
3rd Ave NE Roadway and Sidewalk Imp.	307	\$ 946,000			\$946,000	\$0	\$946,000		\$946,000	\$946,000
142nd Sidewalk Extension	307	\$ 653,296			\$653,296	\$0	\$653,296		\$653,296	\$653,296
Main St. Final Const. & Beautification	306	\$ 284,000			\$284,000	\$154,182	\$129,818		\$284,000	\$129,818
Bruett Road Overlay	102	\$ 300,000			\$300,000	\$237,578	\$62,422		\$300,000	\$62,422
275th Ave Sidewalk -Carryover (Retainage)	307	\$ -	\$ 29,589		\$29,589	\$14,059	\$15,530	\$ 324,360	\$353,949	\$15,530
Roney Road Overlay	102	\$ 273,000		\$ 20,736	\$293,736	\$0	\$293,736		\$293,736	\$293,736
Total Street CIP		\$ 2,456,296	\$ 29,589	\$ 20,736	\$2,506,621	\$405,819	\$2,100,802	\$324,360	\$2,830,981	\$2,100,802
Parks CIP										
Projects	308	\$ 20,000			\$20,000	\$0	\$20,000		\$20,000	\$20,000
Taylor Park Wall Extension	308	\$ 15,000			\$15,000	\$0	\$15,000		\$15,000	\$15,000
Big Rock Play Area Sun Shade & Safety	308	\$ 30,000			\$30,000	\$0	\$30,000		\$30,000	\$30,000
Taylor Landing Electrical	308	\$ 10,000			\$10,000	\$0	\$10,000		\$10,000	\$10,000
Judd Park Sun Shade	308	\$ 35,000			\$35,000	\$0	\$35,000		\$35,000	\$35,000
Big Rock Park - Security Camera	308	\$ 25,000			\$25,000	\$0	\$25,000		\$25,000	\$25,000
Big Rock Park - Field 2 3rd Base Turf Rep.	308	\$ 10,000			\$10,000	\$14,152	-\$4,152		\$10,000	-\$4,152
Concession Improvements	308	\$ 5,000			\$5,000	\$0	\$5,000		\$5,000	\$5,000
Depot Deck Repl. - Budgeted Carryover	308	\$ 107,500	\$ -		\$107,500	\$99,055	\$8,445	\$ 66,549	\$157,000	-\$8,604
Park Property Purchase - Carryover	308	\$ -	\$ 12,975		\$12,975	\$5,826	\$7,149	\$ 732,025	\$745,000	\$7,149
Total Parks CIP		\$ 257,500	\$ 12,975	\$ -	\$270,475	\$119,032	\$151,443	\$798,574	\$1,052,000	\$134,394
Sewer CIP										
Inflow & Infiltration Repair	408	\$ 615,000			\$615,000	\$0	\$615,000		\$615,000	\$615,000
UV System Replacement	402	\$ 300,000			\$300,000	\$0	\$300,000		\$300,000	\$300,000
Alley CIPP work	402	\$ -			\$0	\$0	\$0		\$0	\$0
Blower Repair/Replace	402	\$ 30,000			\$30,000	\$0	\$30,000		\$30,000	\$30,000
Mobile Pump Unit	402	\$ 150,000			\$150,000	\$0	\$150,000		\$150,000	\$150,000
Reuse Water Pump Skid - Carryover*	402	\$ -	\$ 104,473		\$104,473	\$116,433	\$120,406	\$ 4,197	\$108,670	-\$11,960
Total Sewer CIP		\$ 1,095,000	\$104,473	\$0	\$1,199,473	\$116,433	\$1,083,040	\$4,197	\$1,203,670	\$1,083,040
Water CIP										
Sensus FlexNet System	401	\$ 220,000			\$220,000	\$4,355	\$215,645		\$220,000	\$215,645
Tolt 2 supply line (R4)	407	\$ 1,854,000			\$1,854,000	\$43,176	\$1,810,824		\$1,854,000	\$1,810,824
F8 Water System Telemetry	407	\$ 388,000			\$388,000	\$201	\$387,799		\$388,000	\$387,799
Kennedy Watermain - Carryover	407	\$ -	\$ 21,743		\$21,743	\$22,237	-\$494	\$ 478,257	\$500,000	-\$494
F3, F4 Reservoir Recoating & Inlet/Outlet	407	\$ 280,000			\$280,000	\$0	\$280,000		\$280,000	\$280,000
Total Water CIP		\$ 2,742,000	\$21,743	\$0	\$2,763,743	\$69,969	\$2,693,774	\$478,257	\$3,242,000	\$2,693,774
Storm Drainage CIP										
Storm Facility Retrofits	404	\$ 40,000			\$40,000	\$0	\$40,000		\$40,000	\$40,000
Small Neighborhood Projects	404	\$ 40,000			\$40,000	\$0	\$40,000		\$40,000	\$40,000
Miller Street Conveyance Imprv.	409	\$ 155,000			\$155,000	\$0	\$155,000		\$155,000	\$155,000
Total Storm Drainage CIP		\$ 235,000	\$0	\$0	\$235,000	\$0	\$235,000	\$0	\$235,000	\$235,000
Total 2021/2022 CIP		\$7,655,796	\$168,780	\$125,596	\$7,950,172	\$770,565	\$7,179,607	\$1,605,388	\$9,538,511	\$7,162,558

*Construction contract and expenditures only