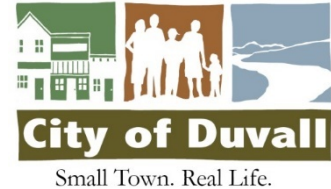


**Date:** August 11, 2021  
**To:** Mayor Ockerlander  
City Council  
**From:** Finance



## June 2021 Financial Report

This monthly 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. Each quarter this report will provide additional 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 recently 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 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 June, **25% of the biennium** was complete. The City had received **26.8% of budgeted revenues** and had spent **17.4% 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 LTD Revenue	% Received
General Fund	\$10,977,775	\$2,988,898	27.23%
Contingency Fund	\$2,657	\$703	26.45%
Special Revenue Funds	\$6,128,852	\$2,294,287	37.43%
Debt Service	\$974,914	\$243,629	24.99%
Capital Project Funds	\$4,842,235	\$657,119	13.57%
Utility Funds	\$16,388,207	\$4,278,783	26.11%
Internal Service Funds	\$1,861,824	\$558,469	30.00%
<b>Total</b>	<b>\$41,176,465</b>	<b>\$11,021,887</b>	<b>26.77%</b>

### Biennium to Date Expenses by Fund Type

Fund Type	2021/2022 Budgeted Expenditures	2021/2022 LTD Expenditures	% Spent
General Fund	\$11,142,253	\$2,413,336	21.66%
Contingency Fund	\$0	\$0	0.00%
Special Revenue Funds	\$5,698,998	\$956,721	16.79%
Debt Service	\$974,914	\$57,247	5.87%
Capital Project Funds	\$4,644,225	\$243,642	5.25%
Utility Funds	\$15,632,311	\$2,826,609	18.08%
Internal Service Funds	\$1,786,943	\$439,143	24.58%
<b>Total</b>	<b>\$39,879,644</b>	<b>\$6,936,699</b>	<b>17.39%</b>

## General Fund Revenues

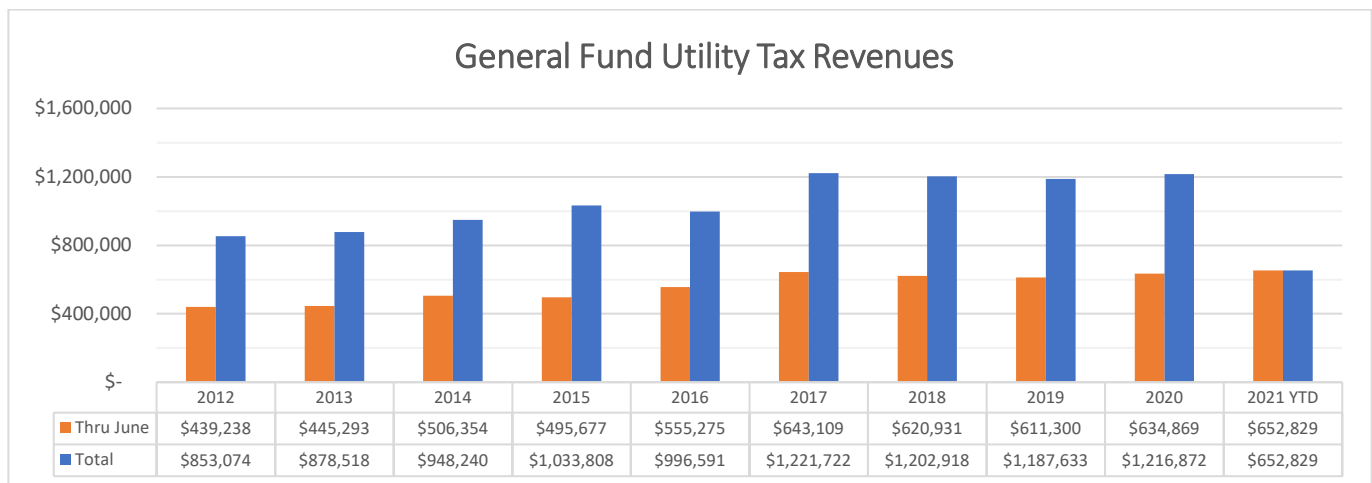
The City receives 82% of its General Fund revenues from **taxes**. As of the end of June 2021, **27%** of tax revenue budgeted in the General Fund had been received.

### General Fund Tax Revenue

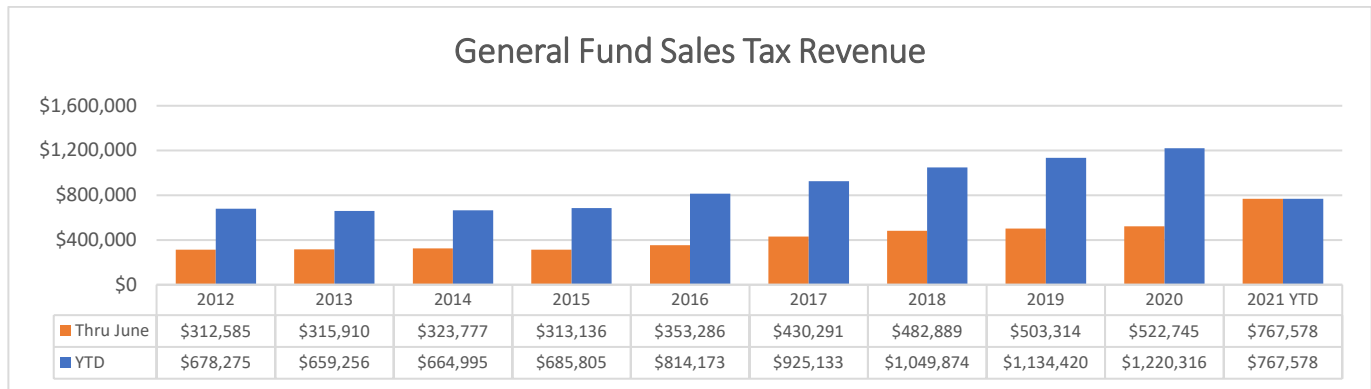
	2021/2022				Thru June	Thru June	% Δ
	Budget	Actual	Remaining	% Collected	2020	2021	
Real & Personal Property Taxes	\$2,670,068	\$682,747	\$1,987,321	25.6%	\$642,451	\$682,747	6%
Property Taxes - Levy Lid Lift	\$810,435	\$200,188	\$610,247	24.7%	\$188,446	\$200,188	6%
<b>Total GF Property Tax</b>	<b>\$3,480,503</b>	<b>\$882,935</b>	<b>\$2,597,568</b>	<b>25.4%</b>	<b>\$830,897</b>	<b>\$882,935</b>	<b>6%</b>
Local Retail Sales & Use Taxes	\$1,859,184	\$552,423	\$1,306,762	29.7%	\$410,720	\$552,423	35%
Sales Tax from Construction	\$644,254	\$215,156	\$429,099	33.4%	\$112,024	\$215,156	92%
Affordable Housing Sales Tax	\$18,000	\$3,253	\$14,747	18.1%	\$5	\$3,253	
Sales Tax-Crim Justice-LOCAL	\$494,983	\$121,360	\$373,624	24.5%	\$108,130	\$121,360	12%
Business Tax - Electricity	\$540,000	\$163,385	\$376,615	30.3%	\$145,925	\$163,385	12%
Interfund Utility Tax - Water	\$446,376	\$99,384	\$346,992	22.3%	\$87,436	\$99,384	14%
Business Tax - Natural Gas	\$232,162	\$94,441	\$137,721	40.7%	\$89,068	\$94,441	6%
Interfund Utility Tax - Sewer	\$553,298	\$134,936	\$418,361	24.4%	\$129,796	\$134,936	4%
Business Tax - Garbage	\$239,366	\$59,864	\$179,502	25.0%	\$68,805	\$59,864	-13%
Business Tax - TV Cable	\$102,754	\$22,913	\$79,841	22.3%	\$25,220	\$22,913	-9%
Business Tax - Telephone	\$210,866	\$35,302	\$175,565	16.7%	\$48,364	\$35,302	-27%
Interfund Utility Tax - Storm	\$172,118	\$42,605	\$129,513	24.8%	\$40,256	\$42,605	6%
Gambling Tax	\$33,500	\$9,007	\$24,493	26.9%	\$12,840	\$9,007	-30%
Leasehold Excise Tax	\$4,337	\$1,151	\$3,186	26.5%	\$280	\$1,151	311%
<b>Total GF Tax w/o Property Tax</b>	<b>\$5,551,200</b>	<b>\$1,555,178</b>	<b>\$3,996,022</b>	<b>28.0%</b>	<b>\$1,278,869</b>	<b>\$1,555,178</b>	<b>22%</b>
<b>Total GF Tax Revenue</b>	<b>\$9,031,703</b>	<b>\$2,438,113</b>	<b>\$6,593,590</b>	<b>27.0%</b>	<b>\$2,109,766</b>	<b>\$2,438,113</b>	<b>16%</b>

**Property tax** is the General Fund's largest and most reliable source of revenue. Property taxes are due in two payments with April 30<sup>th</sup> and November 2<sup>nd</sup> deadlines.

The General Fund's second largest source of 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. Biennium to date, the City has collected **26.1%, or \$652,828.00**, of budgeted utility tax.



**Sales tax** is the General Fund’s third largest source of revenue. The City receives sales tax revenue two months after it is collected by businesses, so June receipts were from sales incurred in April. The City has received approximately **30.7%** of its budgeted sales tax and year to date sales tax in June of 2021 is **47%, or \$247,451**, higher than the same period in 2020.



In June of 2020, the City saw only a slight decrease in total sales tax revenue (\$500) over June of 2019, despite the COVID-19 pandemic being in full force in April of 2019. In June of 2021, the City received 68.5%, or \$57,100 more than June of 2020. The bulk of the increase comes from **sales tax from construction**, which increased by 223.5%, or \$30,090. In June of 2020, **sales tax from construction** was down 40.9%, or \$9,300, over June of 2019. **Sales tax from retail trade**, which was the City’s strongest category of sales tax during the pandemic, increased by 25.8%, or \$10,060, over June of 2020. **Accommodation and food services**, the City’s third highest source of sales tax in June, increased by 41.2%, or \$3,280. In June of 2020, sales tax from **accommodation and food services** was down by 15.6%, or \$1,470, over June of 2019.

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.

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

NAICS_Code_Name	Thru June 2020	Thru June 2021	Δ	Δ%
Retail Trade	\$ 212,208	\$ 290,192	\$ 77,983	36.7%
Construction	\$ 112,981	\$ 217,329	\$ 104,348	92.4%
Admin & Support of Waste Mgmt & Remedial Svcs	\$ 42,684	\$ 57,782	\$ 15,099	35.4%
Accommodation & Food Services	\$ 49,172	\$ 57,556	\$ 8,384	17.0%
Wholesale Trade	\$ 21,535	\$ 36,778	\$ 15,243	70.8%
Information/Communication	\$ 24,900	\$ 27,941	\$ 3,041	12.2%
Manufacturing	\$ 9,299	\$ 19,799	\$ 10,500	112.9%
Professional, Scientific, & Technical Svcs	\$ 11,495	\$ 17,756	\$ 6,261	54.5%
Miscellaneous	\$ 7,095	\$ 13,161	\$ 6,067	85.5%
Other Services (except Public Administration)	\$ 13,525	\$ 12,839	\$ (686)	-5.1%
Finance	\$ 6,924	\$ 7,636	\$ 712	10.3%
Real Estate & Rental & Leasing	\$ 7,498	\$ 7,445	\$ (54)	-0.7%
Educational Services	\$ 2,130	\$ 2,083	\$ (47)	-2.2%
Arts, Entertainment, & Recreation	\$ 2,053	\$ 2,021	\$ (32)	-1.5%
Utilities	\$ 1,398	\$ 1,251	\$ (147)	-10.5%
Transportation & Warehousing	\$ 464	\$ 1,159	\$ 695	149.6%
Health Care & Social Assistance	\$ 492	\$ 672	\$ 180	36.5%
Agriculture, Forestry, Fishing & Hunting	\$ 1,219	\$ 657	\$ (562)	-46.1%
Public Administration	\$ 10	\$ 453	\$ 443	4501.0%
Management of Companies & Enterprises	\$ 26	\$ 38	\$ 12	48.3%
Mining	\$ 21	\$ 34	\$ 13	
<b>Total</b>	<b>\$ 527,128</b>	<b>\$ 774,579</b>	<b>\$ 247,451</b>	<b>46.9%</b>
Total without Construction	\$ 414,148	\$ 557,251	\$ 143,103	34.6%

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. To date, the City has received **24.8%** of its budgeted General Fund license and permit revenue.

**General Fund Licensing and Permit Revenue**

	2021/2022				Thru June*		
	Budget	Actual	Remaining	% Collected	2020	2021	% Δ
Fireworks Permits	\$400	\$100	\$300	25.0%	\$100	\$100	0%
Special Events Permits	\$1,500	\$450	\$1,050	30.0%	\$25	\$450	1700%
Franchise Fees - Garbage	\$280,000	\$72,420	\$207,580	25.9%	\$57,933	\$72,420	25%
Franchise Fees - Cable TV	\$86,000	\$18,359	\$67,641	21.3%	\$18,749	\$18,359	-2%
Business Licenses & Permits	\$85,000	\$20,524	\$64,476	24.1%	\$19,640	\$20,524	5%
Permit Fee IT Surcharge	\$84,160	\$21,327	\$62,833	25.3%	\$23,400	\$21,327	-9%
Concealed Weapons Permits	\$3,540	\$728	\$2,812	20.6%	\$243	\$728	200%
<b>Total GF Licenses &amp; Permits</b>	<b>\$540,600</b>	<b>\$133,908</b>	<b>\$406,691</b>	<b>24.8%</b>	<b>\$120,090</b>	<b>\$133,908</b>	<b>12%</b>

*\*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 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. As of the end of June, the City had received **30.7%** of its budgeted charges for services revenue.

**General Fund Charges for Services Revenue**

	2021/2022				Thru June*		
	Budget	Actual	Remaining	% Collected	2020	2021	% Δ
Admin Fee - Cell Tower Leases	\$5,921	\$3,474	\$2,447	59%	\$928	\$3,474	275%
Accounting Services	\$0	\$25	-\$25		\$0	\$25	
Sale of Maps & Publications	\$200	\$10	\$190	5%	\$7	\$10	34%
Engineering Fees & Charges	\$180,000	\$62,442	\$117,558	35%	\$60,231	\$62,442	4%
Admin Fee - Alcohol Use App	\$0	\$0	\$0		\$25	\$0	-100%
Purchasing Services	\$0	\$0	\$0		\$0	\$0	
RSD School Officer	\$80,000	\$28,000	\$52,000	35%	\$0	\$28,000	
Law Enforcement Services	\$0	\$415	-\$415		\$983	\$415	-58%
Animal Control & Shelter Servi	\$52,000	\$0	\$52,000	0%	\$0	\$0	
Zoning, Subdivision, Dvlp Fees	\$90,000	\$75,339	\$14,661	84%	\$57,485	\$75,339	31%
Planning Deposits	\$0	\$3,752	-\$3,752		\$8,177	\$3,752	-54%
Land Use Permitting Fees	\$140,000	\$0	\$140,000	0%	\$0	\$0	
Summerstage Sponsor Fees	\$20,000	\$1,650	\$18,350	8%	\$0	\$1,650	
Stage Sponsorship Fees	\$2,500	\$0	\$2,500	0%	\$0	\$0	
<b>Total GF Charges for Services</b>	<b>\$570,621</b>	<b>\$175,107</b>	<b>\$395,514</b>	<b>30.7%</b>	<b>\$127,836</b>	<b>\$175,107</b>	<b>37.0%</b>

## General Fund Revenue Summary and Expenditure Overview

### General Fund Revenue Summary

As of the end of June, the City had received **27%** of its budgeted General Fund revenue. **Miscellaneous revenues** are higher in 2020 compared to 2021, due to an Association of Washington Cities rebate for its Workers Comp Retro Program. General Fund revenues from taxes, licenses and permits and charges for services are discussed on the preceding pages.

General Fund Revenues	2021/2022	06/30/2021		Thru June		
	Budget	BTD Actual	BTD %	2020*	Thru June 2021	% Δ
Beginning Fund Balance	\$2,180,537	\$2,724,136	125%			
Taxes	\$9,031,703	\$2,438,113	27%	\$2,109,766	\$2,438,113	16%
Licenses & Permits	540,600	133,908	25%	120,090	133,908	12%
Intergov. Revenues	342,863	106,798	31%	81,982	106,798	30%
Charges for Goods & Serv.	570,621	175,107	31%	127,836	175,107	37%
Fines & Penalties	65,000	8,773	13%	8,140	8,773	8%
Miscellaneous Revenues	56,852	12,241	22%	47,746	12,241	-74%
Other	370,136	113,959	31%	94,163	113,959	21%
<b>Total Revenues</b>	<b>\$10,977,775</b>	<b>\$2,988,898</b>	<b>27%</b>	<b>\$2,589,723</b>	<b>\$2,988,898</b>	<b>15.4%</b>

### 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	06/30/2021		Thru June		
	Budget	BTD Actual	BTD %	2020*	Thru June 2021	% Δ
Legislative	\$341,548	\$68,825	20%	\$44,801	\$68,825	54%
Executive	401,796	76,469	19%	31,599	76,469	142%
Community Events	183,588	19,622	11%	26,480	19,622	-26%
Finance Dept.	945,337	186,579	20%	133,401	186,579	40%
Planning Dept.	918,941	206,849	23%	191,212	206,849	8%
Police Dept.	5,716,453	1,228,317	21%	1,187,895	1,228,317	3%
Economic Development	24,000	-	0%	-	-	
Recycling Dept.	48,500	556	1%	267	556	108%
Civil Service	15,500	13,233	85%	3,140	13,233	321%
Parks Dept.	859,791	181,746	21%	137,266	181,746	32%
Cultural Commission	39,287	4,771	12%	4,260	4,771	12%
City Mitigation Projects	8,000	-	0%	4,297	-	-100%
Engineering Dept.	523,979	122,501	23%	97,415	122,501	26%
Emergency Response	37,200	11,281	30%	83,881	11,281	-87%
Legal	308,145	100,217	33%	50,801	100,217	97%
Non-Departmental	770,188	192,371	25%	389,217	192,371	-51%
<b>Total Expenditures</b>	<b>\$11,142,253</b>	<b>\$2,413,336</b>	<b>22%</b>	<b>\$2,385,931</b>	<b>\$2,413,336</b>	<b>1%</b>

General Fund Expenditures by Cat.	2021/2022	06/30/2021		Thru June		
	Budget	BTD Actual	BTD %	2020*	Thru June 2021	% Δ
Salaries and Wages	\$ 4,768,000	\$ 1,118,333	23%	\$ 1,071,304	\$ 1,118,333	4%
Personnel Benefits	1,846,300	358,561	19%	397,520	358,561	-10%
Supplies	196,297	33,260	17%	88,638	33,260	-62%
Services	3,550,468	710,811	20%	591,189	710,811	20%
Transfers Out/Deposits	770,188	192,371	25%	237,281	192,371	-19%
Capital Outlays	11,000	-	0%	-	-	
<b>Total Expenditures</b>	<b>\$11,142,253</b>	<b>\$2,413,336</b>	<b>22%</b>	<b>\$2,385,931</b>	<b>\$2,413,336</b>	<b>1%</b>
<b>Revenue minus Expenditures</b>	<b>-\$164,478</b>	<b>\$575,561</b>		<b>\$203,792</b>	<b>\$575,561</b>	
<b>Ending Fund Balance</b>	<b>\$2,016,059</b>	<b>\$3,299,698</b>	<b>164%</b>			

\*Building and permitting revenues and expenditures have been pulled out for trending purposes

### 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** are lower in 2021 than in 2020 due to several vacant police officer positions that are currently being filled by officers working overtime. In addition, medical benefits for Teamsters employees have been incorrectly reported in salaries. The correction will show in the July report. Year to date **supplies** are higher in 2020 than in 2021 due to the City purchasing personal protection equipment 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.

### 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.

The City issued four new housing permits in June 2021, compared to 13 in June 2020. In total, 32 new housing permits have been issued in 2021, compared to 38 for the same period in 2020.

#### Building and Permitting Fund Budget vs Actual

Revenues	2021/2022			Thru June 2020*	Thru June 2021	% Δ
	Budget	6/30/2021	BTD %			
Beginning Fund Balance	\$ 615,435	\$ 1,171,216	190%			
Building Permit Fees	\$ 825,643	\$ 173,337	21%	\$ 183,288	\$ 173,337	-5%
Admin Fee-School/Rd/Park Imp	11,245	2,015	18%	2,470	2,015	-18%
Bldg. Inspection Fees	8,500	737	9%	1,099	737	-33%
Plan Check Fees	537,551	90,843	17%	142,601	90,843	-36%
Plan Check - Consultant Review	-	1,950		4,000	1,950	-51%
Fire Plan Review & Inspections	69,500	15,054	22%	1,071	15,054	1306%
School Impact Fees**	2,422,000	315,817	13%	386,623	315,817	-18%
Interest on Investments	-	1,586			1,586	
Miscellaneous Revenue	-	-			-	
<b>Total Revenues</b>	<b>\$ 3,874,438</b>	<b>\$ 601,339</b>	<b>16%</b>	<b>\$ 721,153</b>	<b>\$ 601,339</b>	<b>-16.6%</b>

Expenditures by Category	2021/2022			Thru June 2020*	Thru June 2021	% Δ
	Budget	6/30/2021	BTD %			
Salaries and Wages	\$ 563,000	\$ 138,217	25%	\$ 112,756	\$ 138,217	23%
Personnel Benefits	247,000	49,911	20%	47,984	\$ 49,911	4%
Supplies	10,586	2,600	25%	1,632	\$ 2,600	59%
Services	317,923	42,902	13%	26,195	\$ 42,902	64%
School Impact Fee Distribution**	2,422,000	384,545	16%	234,381	\$ 384,545	64%
Transfers Out/Deposits	48,886	15,512	32%	-	\$ 15,512	
Capital Outlays	33,000	-	0%		\$ -	
<b>Total Expenditures</b>	<b>\$ 3,642,395</b>	<b>\$ 633,687</b>	<b>17%</b>	<b>\$ 422,948</b>	<b>\$ 633,687</b>	<b>50%</b>
<b>Revenue minus Expenditures</b>	<b>\$ 232,043</b>	<b>\$ (32,348)</b>		<b>\$ 298,205</b>	<b>\$ (32,348)</b>	

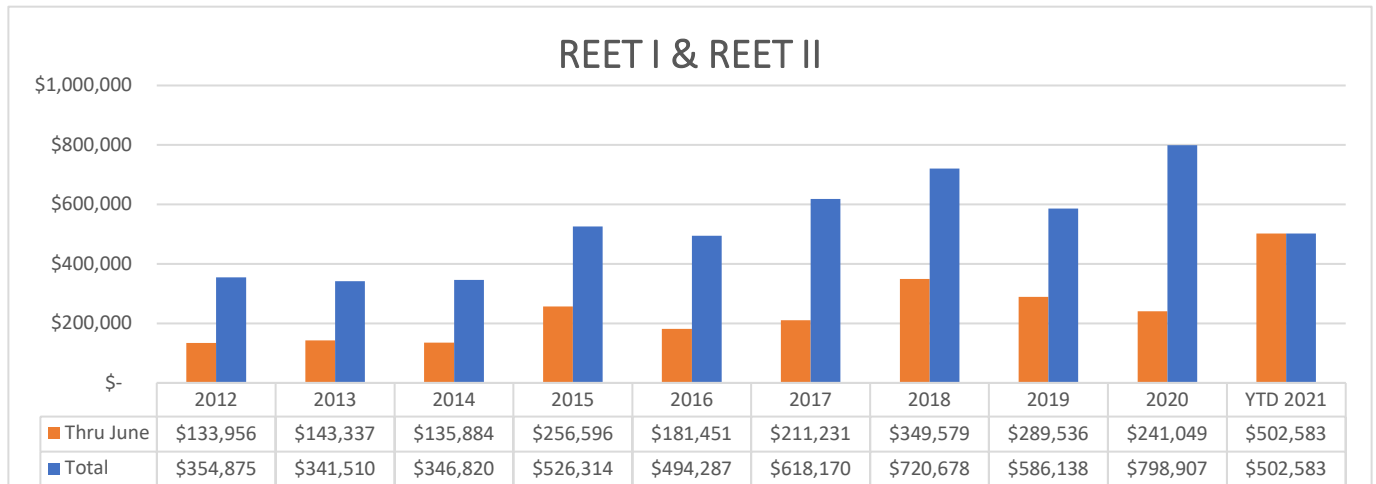
Ending Fund Balance	2021/2022 Budget	6/30/2021	BTD %
	\$ 847,478	\$ 1,138,868	134%

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

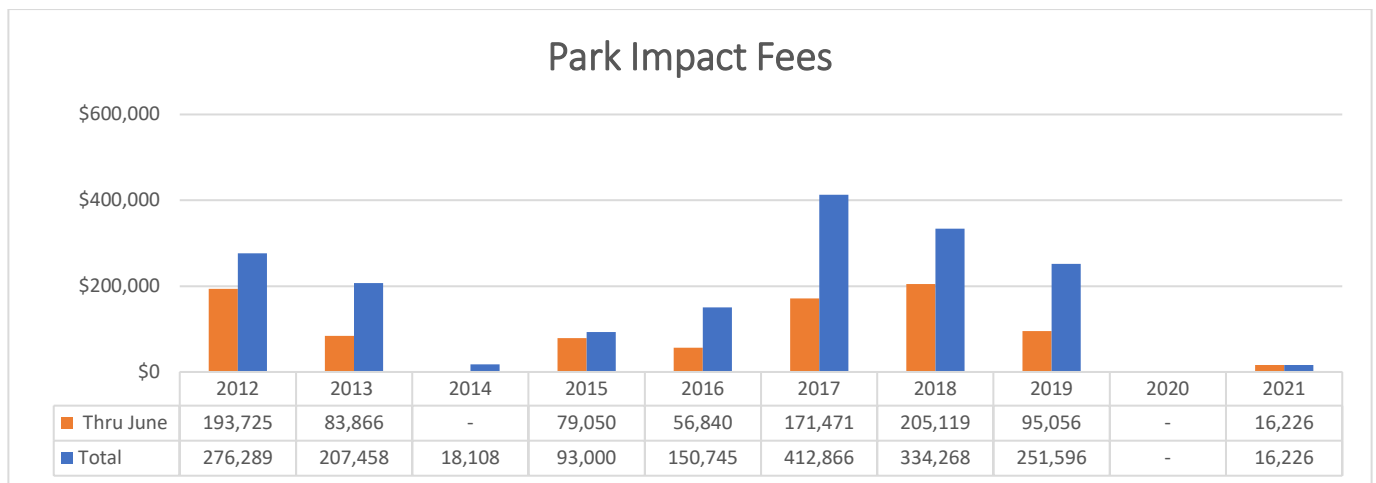
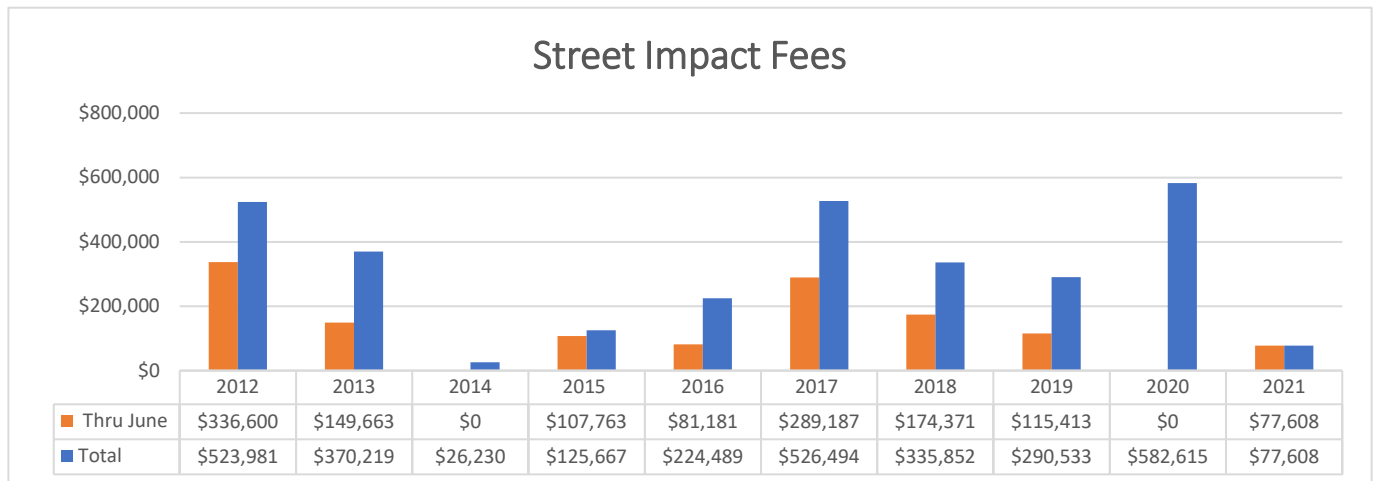
\*\* 2020 School Impact Fees were reported in the 633 Deposit Fund in 2020 and are shown here for trending purposes

### Capital Funds

The City received \$146,393 in **Real Estate Excise Tax (REET)** in June from the sale of 35 units in June. This is higher than the average for the prior nine years of 27.3 units. The average sales price of a unit sold in June 2020 was \$688,276 compared to the \$844,981 average sales price of a unit sold in June 2021.

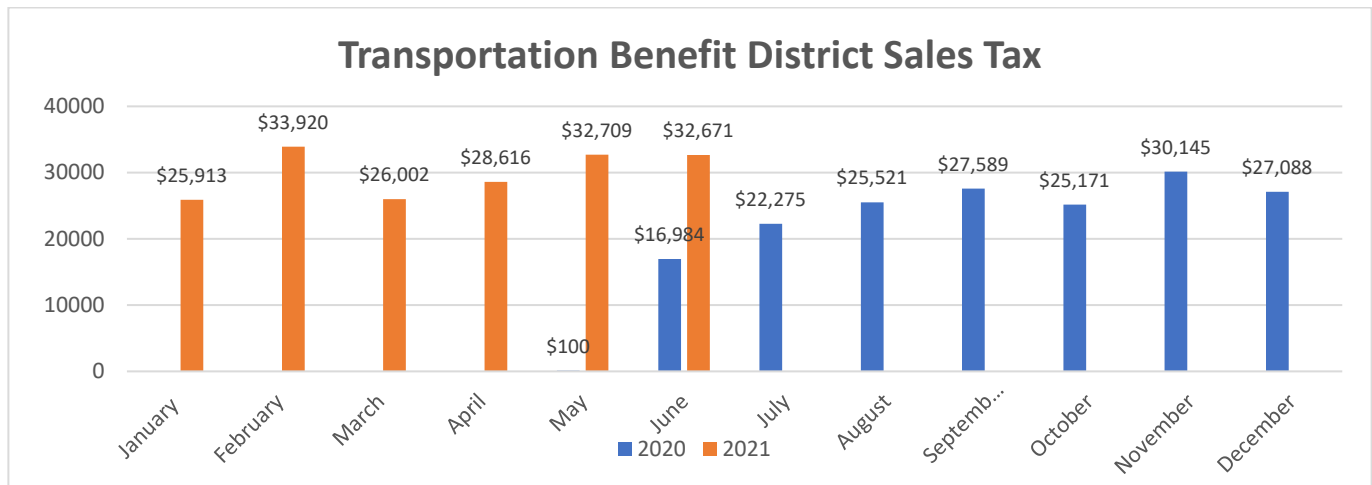


Biennium to date, the City has collected \$ 77,608 in Street Impact Fees from the issuance of two new housing permits and one commercial permit, and \$16,226 in Park Impact Fees from the issuance of two new housing permits.



## 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 \$179,830, or 30.5%, 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

January Water Fund expenditures are higher in 2021 than in 2022 due to the reallocation of Public Works maintenance work, the timing of utility tax payments and a budgeted transfer to the Water Capital Projects Fund. Salaries and benefits will be adjusted in the July report to correct an error of reporting medical benefits in salaries.

Water Fund	2021/2022				Thru June 2020	Thru June 2021	% Δ
	Budget	Actual	Remaining	% Collected			
<b>Revenue</b>							
Water Charges	\$4,463,762	\$1,158,800	\$3,304,962	26.0%	\$1,051,588	\$1,158,800	10%
Water Hook-Up Fees	\$44,000	\$17,283	\$26,718	39.3%	\$20,195	\$17,283	-14%
Water Billing Late Fees	\$72,000	\$0	\$72,000	0.0%	\$9,709	\$0	-100%
Other - Interest & Misc.	\$24,392	\$12,833	\$11,558	52.6%	\$33,145	\$12,833	-61%
<b>Total Water Revenue</b>	<b>\$4,604,153</b>	<b>\$1,188,916</b>	<b>\$3,415,238</b>	<b>25.8%</b>	<b>\$1,114,636</b>	<b>\$1,188,916</b>	<b>6.7%</b>
<b>Expenditures</b>							
Salaries and Wages	\$1,085,000	\$275,338	\$809,662	25.4%	\$225,928	\$275,338	22%
Personnel Benefits	\$515,000	\$98,506	\$416,494	19.1%	\$96,225	\$98,506	2%
Supplies	\$1,354,379	\$176,374	\$1,178,005	13.0%	\$197,558	\$176,374	-11%
Services	\$1,357,230	\$283,468	\$1,073,763	20.9%	\$236,569	\$283,468	20%
Transfers Out/Deposits	\$500,412	\$231,283	\$269,129	46.2%	\$25,957	\$231,283	791%
Capital Outlays	\$220,000	\$4,355	\$215,645	2.0%	\$7,330	\$4,355	-41%
<b>Total Water Expenditures</b>	<b>\$5,032,021</b>	<b>\$1,069,324</b>	<b>\$3,962,698</b>	<b>21.3%</b>	<b>\$789,565</b>	<b>\$1,069,324</b>	<b>35.4%</b>



### Sewer Fund

Sewer Fund expenditures are higher in 2021 due to the timing of utility tax payments and carryover expenditures from the 2020 Wastewater Treatment Plant Reuse Water Pump Skid Replacement Project. Salaries and benefits will be adjusted in the July report to correct an error of reporting medical benefits in salaries.

Sewer Fund	2021/2022				%	Thru June 2020	Thru June 2021	% Δ
	Budget	Actual	Remaining	Collected				
<b>Revenue</b>								
Sewer Charges	\$5,532,978	\$1,591,252	\$3,941,726	28.8%	\$1,510,220	\$1,591,252	5%	
Side Sewer Connection Fees	\$4,000	\$1,600	\$2,400	40.0%	\$1,950	\$1,600	-18%	
Other - Interest & Misc.	\$19,626	\$15,789	\$3,837	80.4%	\$22,756	\$15,789	-31%	
<b>Total Sewer Revenue</b>	<b>\$5,556,604</b>	<b>\$1,608,641</b>	<b>\$3,947,963</b>	<b>29.0%</b>	<b>\$1,534,925</b>	<b>\$1,608,641</b>	<b>4.8%</b>	
<b>Expenditures</b>								
Salaries and Wages	\$1,241,000	\$316,199	\$924,801	25.5%	\$297,120	\$316,199	6%	
Personnel Benefits	\$531,000	\$106,991	\$424,009	20.1%	\$120,551	\$106,991	-11%	
Supplies	\$144,903	\$20,427	\$124,476	14.1%	\$22,627	\$20,427	-10%	
Services	\$1,858,950	\$479,796	\$1,379,154	25.8%	\$455,735	\$479,796	5%	
Transfers Out/Deposits	\$105,872	\$31,209	\$74,663	29.5%	\$34,754	\$31,209	-10%	
Capital Outlays	\$480,000	\$120,406	\$359,594	25.1%	\$41,668	\$120,406	189%	
<b>Total Sewer Expenditures</b>	<b>\$4,361,725</b>	<b>\$1,075,028</b>	<b>\$3,286,697</b>	<b>24.6%</b>	<b>\$972,454</b>	<b>\$1,075,028</b>	<b>10.5%</b>	

### Storm Drainage Fund

Storm Drainage 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. Salaries and benefits will be adjusted in the July report to correct an error of reporting medical benefits in salaries.

Storm Drainage Fund	2021/2022				%	Thru June 2020	Thru June 2021	% Δ
	Budget	Actual	Remaining	Collected				
<b>Revenue</b>								
Storm Drainage Fees	\$1,721,182	\$503,351	\$1,217,831	29.2%	\$470,449	\$503,351	7%	
Storm Drainage Inspection	\$0	\$0	\$0		\$3,500			
WS DOE NPDES Permit Grant	\$50,000	\$19,950	\$30,050	39.9%	\$14,740	\$19,950	35%	
Other - Interest & Misc.	\$6,241	\$1,315	\$4,926	21.1%	\$7,126	\$1,315	-82%	
<b>Total Storm Revenue</b>	<b>\$1,777,423</b>	<b>\$524,617</b>	<b>\$1,252,806</b>	<b>29.5%</b>	<b>\$495,814</b>	<b>\$524,617</b>	<b>5.8%</b>	
<b>Expenditures</b>								
Salaries and Wages	\$674,000	\$162,236	\$511,764	24.1%	\$152,131	\$162,236	7%	
Personnel Benefits	\$304,000	\$57,891	\$246,109	19.0%	\$65,835	\$57,891	-12%	
Supplies	\$17,766	\$5,991	\$11,775	33.7%	\$4,157	\$5,991	44%	
Services	\$772,975	\$143,999	\$628,976	18.6%	\$92,848	\$143,999	55%	
Transfers Out/Deposits	\$63,431	\$19,603	\$43,828	30.9%	\$17,256	\$19,603	14%	
Capital Outlays	\$80,000	\$0	\$80,000	0.0%	\$0	\$0		
<b>Total Storm Expenditures</b>	<b>\$1,912,172</b>	<b>\$389,720</b>	<b>\$1,522,452</b>	<b>20.4%</b>	<b>\$332,227</b>	<b>\$389,720</b>	<b>17.3%</b>	

### Utility Past Due

On March 18, 2020, Governor Inslee called on all public utilities to suspend water shut offs and to waive late fees on utilities. The suspension will be lifted on September 30, 2021. In response, Council has 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. The City will also offer 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 June 30, 2021, compared to the end of June 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
<b>2019</b>	\$1,404	18	\$227	4	\$845	3
<b>2020</b>	\$8,685	75	\$4,062	42	\$9,701	29
<b>2021</b>	\$15,830	131	\$9,293	81	\$43,686	73

## Ending Fund Balance

At the end of June 2021, the City had an ending fund balance of \$30,136,208, an increase of \$4,085,188 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 June 30, 2021

Fund	Description	Actual Beginning		Fund Balance	Net Change		
		Fund Balance	Revenues				
001	General Fund	\$ 2,724,136	\$ 2,988,898	\$ 2,413,336	\$ 3,299,698	\$ 575,561	} 576,264 General Fund
002	Contingency Fund	553,937	703	-	554,640	703	
101	Street Fund	194,239	255,926	257,919	192,246	(1,993)	} 4,337,566 Special Revenue Funds
102	Transportation Benefit District	174,891	180,180	12,600	342,471	167,580	
104	Building and Permitting Fund	1,171,216	601,339	633,687	1,138,868	(32,348)	
105	American Rescue Plan Act	-	1,131,526	-	1,131,526	1,131,526	
106	Big Rock Ball Park Maintenance	125,566	125,263	52,516	198,313	72,747	
107	Sensitive Areas Mitigation Fund	40,593	54	-	40,646	54	} 186,382 Debt Svc Fund
206	2016 LTGO - Main St Debt Svc	21,501	243,629	57,247	207,883	186,382	
303	Facilities CIP Fund	-	-	-	-	-	} 413,476 Capital Project Funds
304	Real Estate Excise Tax Fund 1	1,523,820	253,487	30,346	1,746,961	223,141	
305	Real Estate Excise Tax Fund 2	1,356,702	253,219	99,920	1,510,001	153,299	
306	Main Street Improvement	545,051	718	33,314	512,455	(32,595)	
307	Street CIP Fund	1,444,492	79,525	44,405	1,479,612	35,120	
308	Parks CIP Fund *	1,812,825	70,169	35,657	1,847,337	34,512	} 1,452,174 Proprietary Funds
401	Water Fund	3,542,199	1,188,916	1,069,324	3,661,791	119,592	
402	Sewer Fund	3,498,513	1,608,641	1,075,028	4,032,126	533,613	
404	Storm Drainage Fund	958,719	524,617	389,720	1,093,615	134,897	
407	Water CIP Fund	2,547,828	521,260	102,986	2,966,102	418,274	
408	Sewer CIP Fund	2,464,299	385,274	187,021	2,662,551	198,252	} 119,326 Internal Service Funds
409	Storm Drainage CIP Fund	570,895	50,076	2,530	618,441	47,546	
501	Equipment Fund	400,287	182,183	104,587	477,883	77,596	} 119,326 Internal Service Funds
502	IT Fund	227,917	233,971	205,550	256,337	28,421	
503	Building Maintenance Fund	151,394	142,315	129,006	164,703	13,309	
<b>TOTAL</b>		<b>\$ 26,051,020</b>	<b>\$ 11,021,887</b>	<b>\$ 6,936,699</b>	<b>\$ 30,136,208</b>	<b>\$ 4,085,188</b>	
		\$ 37,072,907 =		\$ 37,072,907			

## Revenues

As of the end of June 2021, approximately **27%** 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. The decrease in 2021 Street Fund (Fund 101) 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, which also caused the decrease in the Parks CIP Fund, which received 100% of the park levy proceeds in 2020. The increase in the **Water CIP Fund** is due to a budgeted transfer from the Water Operating Fund. Increases in revenue in the Internal Services Funds (500 Funds) over 2020 are mainly due to an increase in the amount charged to each department for internal services.

### CITY OF DUVALL 2021-2022 BUDGET vs ACTUAL - REVENUES

		Biennium to Date as of June 30, 2021							
Fund	Description	2021/2022	BTD		BTD %	Thru June	Thru June	% Δ	\$ Δ
		Budget	BTD Actual	Difference	Collected	2020*	2021		
001	General Fund	\$ 10,977,775	\$ 2,988,898	\$ 7,988,877	27%	\$ 2,589,723	\$ 2,988,898	15%	\$ 399,174
002	Contingency Fund	2,657	703	1,954	26%	67,342	703	-99%	(66,639)
101	Street Fund	1,072,537	255,926	816,610	24%	460,503	255,926	-44%	(204,577)
102	Transportation Benefit District	808,977	180,180	628,798	22%	17,085	180,180	955%	163,095
104	Building and Permitting Fund	3,874,438	601,339	3,273,100	16%	721,153	601,339	-17%	(119,814)
105	American Rescue Plan Act	-	1,131,526	(1,131,526)		-	1,131,526		1,131,526
106	Big Rock Ball Park Maintenance	372,608	125,263	247,345	34%	43,213	125,263	190%	82,050
107	Sensitive Areas Mitigation Fund	292	54	238	18%	328	54	-84%	(274)
206	2016 LTGO - Main St Debt Svc	974,914	243,629	731,285	25%	235,241	243,629	4%	8,388
303	Facilities CIP Fund	870,000	-	870,000	0%	-	-		-
304	Real Estate Excise Tax Fund 1	791,423	253,487	537,936	32%	130,819	253,487	94%	122,668
305	Real Estate Excise Tax Fund 2	790,035	253,219	536,816	32%	129,257	253,219	96%	123,962
306	Main Street Improvement	8,395	718	7,676	9%	9,429	718	-92%	(8,710)
307	Street CIP Fund	1,775,532	79,525	1,696,007	4%	20,688	79,525	284%	58,837
308	Parks CIP Fund	606,851	70,169	536,681	12%	110,037	70,169	-36%	(39,868)
401	Water Fund	4,604,153	1,188,916	3,415,238	26%	1,114,636	1,188,916	7%	74,279
402	Sewer Fund	5,556,604	1,608,641	3,947,963	29%	1,534,925	1,608,641	5%	73,716
404	Storm Drainage Fund	1,777,423	524,617	1,252,806	30%	495,814	524,617	6%	28,803
407	Water CIP Fund	1,986,356	521,260	1,465,096	26%	356,309	521,260	46%	164,951
408	Sewer CIP Fund	2,131,361	385,274	1,746,087	18%	466,926	385,274	-17%	(81,652)
409	Storm Drainage CIP Fund	332,311	50,076	282,235	15%	55,417	50,076	-10%	(5,342)
501	Equipment Fund	702,108	182,183	519,924	26%	95,798	182,183	90%	86,385
502	IT Fund	923,238	233,971	689,267	25%	142,962	233,971	64%	91,009
503	Building Maintenance Fund	236,478	142,315	94,164	60%	67,776	142,315	110%	74,539
<b>TOTAL</b>		<b>\$ 41,176,465</b>	<b>\$ 11,021,887</b>	<b>\$ 30,154,577</b>	<b>27%</b>	<b>\$ 8,865,379</b>	<b>\$11,021,887</b>	<b>24%</b>	<b>\$ 2,156,508</b>

*\*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 June 2021, the City had expended **17%** of its budgeted biennial expenditures. Year to date expenditures through June 2020 were higher than in June 2021 in the **Street Fund** due to the Batten Road and LED Streetlight Conversion projects. Year to date expenditures were higher year to date in 2021 compared to 2020 due to the following: in the **Building and Permitting Fund**, impact fee payments to the School District. In the **IT Fund**, the first payment for implementation of the City's new financial and permitting software, and in the **Building Maintenance Fund**, expenditures related to the 2020 carryover Depot Deck Replacement Project.

### CITY OF DUVALL 2021-2022 BUDGET vs ACTUAL - EXPENDITURES

		Biennium to Date as of June 30, 2021				Thru June	Thru June		
Fund	Description	2021/2022 Budget	BTD Actual	BTD Difference	BTD % Spent	2020*	2021	% Δ	\$ Δ
001	General Fund	\$ 11,142,253	\$ 2,413,336	\$ 8,728,917	22%	2,385,931	2,413,336	1%	\$ 27,405
002	Contingency Fund	-	-	-		-	-		\$ -
101	Street Fund	1,144,077	257,919	886,158	23%	484,090	257,919	-47%	\$ (226,171)
102	Transportation Benefit District	573,000	12,600	560,400	2%	-	12,600		\$ 12,600
104	Building and Permitting Fund	3,642,395	633,687	3,008,709	17%	422,948	633,687	50%	\$ 210,739
105	American Rescue Plan Act	-	-	-		-	-		\$ -
106	Big Rock Ball Park Maintenance	308,326	52,516	255,810	17%	48,497	52,516	8%	\$ 4,019
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	-	870,000	0%	-	-		\$ -
304	Real Estate Excise Tax Fund 1	451,482	30,346	421,136	7%	40,749	30,346	-26%	\$ (10,403)
305	Real Estate Excise Tax Fund 2	678,982	99,920	579,062	15%	40,865	99,920	145%	\$ 59,055
306	Main Street Improvement	544,000	33,314	510,686	6%	5,783	33,314	476%	\$ 27,530
307	Street CIP Fund	1,720,778	44,405	1,676,373	3%	79,486	44,405	-44%	\$ (35,081)
308	Parks CIP Fund	378,982	35,657	343,325	9%	-	35,657		\$ 35,657
401	Water Fund	5,032,021	1,069,324	3,962,698	21%	789,565	1,069,324	35%	\$ 279,759
402	Sewer Fund	4,361,725	1,075,028	3,286,697	25%	972,454	1,075,028	11%	\$ 102,574
404	Storm Drainage Fund	1,912,172	389,720	1,522,452	20%	332,227	389,720	17%	\$ 57,493
407	Water CIP Fund	2,634,311	102,986	2,531,325	4%	96,692	102,986	7%	\$ 6,295
408	Sewer CIP Fund	1,332,799	187,021	1,145,778	14%	172,511	187,021	8%	\$ 14,510
409	Storm Drainage CIP Fund	359,282	2,530	356,753	1%	617	2,530	310%	\$ 1,913
501	Equipment Fund	558,465	104,587	453,878	19%	149,732	104,587	-30%	\$ (45,145)
502	IT Fund	992,273	205,550	786,722	21%	88,620	205,550	132%	\$ 116,930
503	Building Maintenance Fund	236,205	129,006	107,199	55%	63,314	129,006	104%	\$ 65,692
<b>TOTAL</b>		<b>\$ 39,879,644</b>	<b>\$ 6,936,699</b>	<b>\$ 32,942,945</b>	<b>17%</b>	<b>\$ 6,232,282</b>	<b>\$ 6,936,699</b>	<b>11.3%</b>	<b>\$ 704,417</b>

*\*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.*

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 1<sup>st</sup> of June and December, and the principal amount is due once a year on December 1<sup>st</sup>.

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 1<sup>st</sup> and December 1<sup>st</sup>, and a principal payment is due annually on June 1<sup>st</sup>.

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

**CITY OF DUVALL  
Debt Service as of 06/30/2021**

**2017 General Obligation Bonds**

Description	Date of Final Payment	Principal	Interest	Total	Remaining 2021/2022 Payment	Remaining 2021/2022 Funding Source(s)			
						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**

Description	Date of Final Payment	Principal	Interest	Total	Remaining 2021/2022 Payment	Remaining 2021/2022 Funding Source(s)
						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**

Utility Revenue Debt	Date of Final Payment	Principal	Interest	Total	Remaining 2021/2022 Payment	Remaining 2021/2022 Funding Source(s)
						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 as of January 1, 2021, except for the Big Rock Ball Park Fund, which includes 50% of 2021 activity fees. All 2021 required reserve balances have been met.

Fund #	Fund Description	Budgeted	Required	Ending Fund Balance	Notes
001	General Fund	\$ 880,794	\$ 893,103	\$ 3,299,698	17% per Resolution 04-04 Internally Restricted
001	Disaster Relief	25,000	25,000		Established by City Council
001	Internal Restricted- Other	22,408	22,412		Drug Enforcement & Mitigation
002	Contingency	494,814	574,104	554,640	<b>Maximum</b> allowed is 37.5% of Assessed Value (AV) - \$1,530,945,148 in 2021
106	Big Rock Ball Park Fund	126,000	78,025	198,313	Resolution 18-16 - 50% of ballfield revenue held for turf replacement
401	Water Utility	749,132	704,912	3,661,791	Resolution 04-04. Increased by CPI-U every Jan. 1
402	Sewer Utility	998,844	996,149	4,032,126	Resolution 04-04. Increased by CPI-U every Jan. 1
402	Sewer Utility, DOE Loan	335,000	335,000		Annual loan payment in reserve.
404	Storm Drain	312,139	308,501	1,093,615	Resolution 04-04. Increased by CPI-U every Jan. 1
501	Equipment Fund	200,000	200,000	477,883	Resolution 04-04 - flat amount in reserve
<b>Total</b>		<b>\$ 4,144,130</b>	<b>\$ 4,137,206</b>	<b>\$ 13,318,067</b>	

## City of Duvall Investments

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

Description	Amount	June Interest Rate	% of Total
Washington Federal Public Funds Account	\$1,974,761	0.10%	7%
State Local Government Investment Pool (LGIP)	\$17,365,774	0.08%	63%
Pacific Premier – Public Interest Checking	\$4,996,537	0.09%	18%
Government Securities	\$3,297,703	Variable/2.25%	12%
<b>Total</b>	<b>\$27,634,775</b>		<b>100%</b>

Interest rates continued to decline during the second quarter of 2021. LGIP interest rates fell from 0.11% to 0.08%. The City’s public interest checking account with Pacific Premier Bank (formerly Opus Bank) decreased from 0.14% to 0.09% and the City’s public funds savings account with Washington Federal held at 0.10%.

No bonds matured in the second quarter of 2021. The City holds the following government securities:

Investment	Purchase Date	Cost	Coupon Rate	Maturity Date
Federal Farm Credit Bank - 3133EJF61	Oct. 2019	\$2,300,000	Floating	Oct. 2021
Federal National Mortgage Assoc. - 3135GOV59	April 2019	\$997,703	2.25%	April 2022

The City earned \$18,018 in investment interest from April 1, 2021 through June 30, 2021.

As of June 30, 2021, the City’s total cash balance was as follows:

Description	Amount
Investments	\$27,634,775
Checking Account*	\$1,103,097
First American Trust Escrow Account	\$900,483
Drug Seizure Account & Petty Cash	\$10,860
<b>Total</b>	<b>\$29,649,215</b>

\*Balance does not include deposits in transit or outstanding checks

The cash balance was \$3,826,391 more than the first quarter of 2021. More than half of the increase is due to the following:

- The addition of the First American Trust Escrow account, which, per agreement, holds park impact fees until developer improvements are complete
- The receipt of the City’s first half of its American Rescue Plan Act allocation in the amount of \$1,131,526

**Accrued Payroll Liabilities as of 6/30/2021**

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 Comp Time Earned**

Department	Hours	Dollar Value
Finance and Admin	31.25	\$1,039
Community Development	121.37	\$4,301
Engineering	89.86	\$4,162
Police	225.63	\$9,174
Public Works Maintenance	283.35	\$10,394
Wastewater Treatment Plant	0.25	\$12
<b>Totals</b>	<b>751.71</b>	<b>\$29,081</b>

**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
<b>Totals</b>	<b>42</b>	<b>\$1,506</b>

**Outstanding Vacation**

Department	Hours	Dollar Value
Finance and Admin	697.68	\$26,024
Directors	952.25	\$61,014
Community Development	866.92	\$34,703
Engineering	971.59	\$44,597
Police	2,105.17	\$88,591
Public Works Maintenance	1,255.20	\$45,542
Wastewater Treatment Plant	673.57	\$29,064
<b>Totals</b>	<b>7,522.38</b>	<b>\$329,535</b>

**Outstanding Sick Time**

Department	Hours	Dollar Value*	Dollar Value
Finance and Admin	779.94	\$6,586	\$26,345
Directors	1,347.50	\$21,156	\$84,626
Community Development	1,268.32	\$12,701	\$50,803
Engineering	1,461.99	\$17,587	\$70,349
Police	2,622.91	\$27,976	\$111,905
Public Works Maintenance	1,976.71	\$18,825	\$75,300
Wastewater Treatment Plant	1,207.33	\$13,566	\$54,265
<b>Totals</b>	<b>10,664.70</b>	<b>\$118,398</b>	<b>\$473,593</b>

\*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 06/30/2021)

	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					
<b>Facilities CIP 303</b>										
WWTP Office & Garage Remodel	303	\$ 660,000				\$0	\$660,000		\$660,000	\$660,000
City Hall Roof Replacements	303	\$ 25,000				\$0	\$25,000		\$25,000	\$25,000
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	\$0	\$36,509		\$36,509	\$36,509
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
<b>Total Facilities CIP</b>		<b>\$ 870,000</b>	<b>\$0</b>	<b>\$104,860</b>	<b>\$974,860</b>	<b>\$0</b>	<b>\$974,860</b>	<b>\$0</b>	<b>\$974,860</b>	<b>\$974,860</b>
<b>Street CIP</b>										
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	\$33,314	\$250,686		\$284,000	\$250,686
Bruett Road Overlay	102	\$ 300,000			\$300,000	\$12,600	\$287,400		\$300,000	\$287,400
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
<b>Total Street CIP</b>		<b>\$ 2,456,296</b>	<b>\$ 29,589</b>	<b>\$ 20,736</b>	<b>\$2,506,621</b>	<b>\$59,973</b>	<b>\$2,446,648</b>	<b>\$324,360</b>	<b>\$2,830,981</b>	<b>\$2,446,648</b>
<b>Parks CIP</b>										
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	\$0	\$10,000		\$10,000	\$10,000
Concession Improvements	308	\$ 5,000			\$5,000	\$0	\$5,000		\$5,000	\$5,000
Depot Deck Repl. - Budgeted Carryover	503	\$ 107,500	\$ -		\$107,500	\$95,268	\$12,232	\$ 66,549	\$157,000	-\$4,818
Park Property Purchase - Carryover	308	\$ -	\$ 12,975		\$12,975	\$5,311	\$7,664	\$ 732,025	\$745,000	\$7,664
<b>Total Parks CIP</b>		<b>\$ 257,500</b>	<b>\$ 12,975</b>	<b>\$ -</b>	<b>\$270,475</b>	<b>\$100,580</b>	<b>\$169,895</b>	<b>\$798,574</b>	<b>\$1,052,000</b>	<b>\$152,846</b>
<b>Sewer CIP</b>										
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	\$ -	\$ 108,670		\$108,670	\$108,768	\$120,406	\$ -	\$108,670	-\$98
<b>Total Sewer CIP</b>		<b>\$ 1,095,000</b>	<b>\$108,670</b>	<b>\$0</b>	<b>\$1,203,670</b>	<b>\$108,768</b>	<b>\$1,094,902</b>	<b>\$0</b>	<b>\$1,203,670</b>	<b>\$1,094,902</b>
<b>Water CIP</b>										
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	\$8,887	\$1,845,113		\$1,854,000	\$1,845,113
F8 Water System Telemetry	407	\$ 388,000			\$388,000	\$0	\$388,000		\$388,000	\$388,000
Kennedy Watermain - Carryover	407	\$ -	\$ 21,743		\$21,743	\$21,602	\$141	\$ 478,257	\$500,000	\$141
F3, F4 Reservoir Recoating & Inlet/Outlet	407	\$ 280,000			\$280,000	\$0	\$280,000		\$280,000	\$280,000
<b>Total Water CIP</b>		<b>\$ 2,742,000</b>	<b>\$21,743</b>	<b>\$0</b>	<b>\$2,763,743</b>	<b>\$34,844</b>	<b>\$2,728,899</b>	<b>\$478,257</b>	<b>\$3,242,000</b>	<b>\$2,728,899</b>
<b>Storm Drainage CIP</b>										
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
<b>Total Storm Drainage CIP</b>		<b>\$ 235,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$235,000</b>	<b>\$0</b>	<b>\$235,000</b>	<b>\$0</b>	<b>\$235,000</b>	<b>\$235,000</b>
<b>Total 2021/2022 CIP</b>		<b>\$7,655,796</b>	<b>\$172,977</b>	<b>\$125,596</b>	<b>\$7,954,369</b>	<b>\$304,165</b>	<b>\$7,650,204</b>	<b>\$1,601,191</b>	<b>\$9,538,511</b>	<b>\$7,633,155</b>

\*Construction contract and expenditures only