

Monthly Financial Report

City of Lake Stevens, WA

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To: City Council

FROM: Barbara Stevens, Finance Director

DATE: November 12, 2022

SUBJECT: Financial report for October 31, 2022

All Funds

Overview:

Overall, the City ended August with a fund balance of \$59,949,390. Revenues were at \$35,373,069 (68%) and expenses were at \$29,560,317 (42%).

General Fund:

Fund Balance:

The General Fund ended August with a fund balance of \$4,884,900. Revenues were at \$12,760,837 and expenses were at \$13,391,489.

Revenues: (Also see Monthly General Fund Revenue Graphs)

Revenues ended at 76% collected.

The City collected \$5,183,047 in sales tax, or 92% of budget. Of this amount, \$797,808 is Criminal Justice Sales Tax, \$26,251 is Affordable Housing Sales Tax, and \$300,000 is construction sales tax. An additional \$814,215 of construction sales tax has been receipted into the Contingency Fund

Utility taxes ended at 98% or \$2,186,676. This tax is imposed on gas, telephone, electric and water providers at 6% of revenues and is based on their estimated receipts.

Licenses & Permit revenues (other than Building & Land Use) ended at 101% of budget or \$590,098. The majority is from Cable Franchise Fees.

Intergovernmental revenues ended at 84% of budget or \$825,299. These revenues consist of state shared revenues and grant receipts.

Charges for services are currently at 165% of budget or \$305,216. The bulk of these revenues are from School Resource officer services to the school district and extra duty law enforcement services to outside organizations. As previously disclosed, in 2021, invoicing for SRO was delayed. As such, the last 4 months of services were billed and received in 2022.



REVENUE SOURCES	2022 BUDGET	THROUGH OCTOBER 2022	% OF BUDGET
Taxes:			
-Property Tax-Regular	\$ 4,021,000	\$ 2,195,184	54.6%
-Sales -.85%	4,600,000	4,058,988	88.2%
-Criminal Justice Sales - 0.1%	700,000	797,808	114.0%
-Affordable & Sup. Housing	46,000	26,251	57.1%
- Construction Sales Tax	300,000	300,000	100.0%
-Utility	2,230,000	2,186,676	98.1%
-Gambling tax/leasehold excise	27,050	29,351	108.5%
Licenses & Permits	585,900	590,098	100.7%
Intergovernmental	981,200	825,299	84.1%
Charges for services	185,200	305,216	164.8%
Fines & Forfeitures	240,450	100,941	42.0%
Miscellaneous	311,690	413,292	132.6%
Other financial sources/Transfers	2,478,129	931,733	37.6%
Total Revenues	\$ 16,706,619	\$ 12,760,837	76%

Permit Fund (Managerial Fund):

Building Permits ended at \$1,245,336 or 83% of budget, an increase of \$98,350 over prior month.

Zoning and Subdivision fees are at \$161,215 or 54% of budget.

These revenues are used to offset permit related expenditures in the General Fund.

Expenditures: (Also see Monthly General Fund Expenditure Graphs)

Overall, General Fund expenditures ended at 70% spent or \$13,391,488.

EXPENDITURES	2022 BUDGET	THROUGH OCTOBER 2022	% OF BUDGET
Legislative & Executive	\$ 416,075	\$ 298,069	71.6%
Administration	255,008	213,877	83.9%
City Clerk	164,543	132,309	80.4%
Finance	789,348	601,925	76.3%
Human Resources	600,444	451,831	75.2%
Information Technology	432,068	277,805	64.3%
Planning & Community Development	2,858,665	1,795,946	62.8%
Law Enforcement	9,205,705	6,778,797	73.6%
Parks	1,499,478	1,020,973	68.1%
Legal	901,270	537,931	59.7%
Community	187,811	59,440	31.6%
General Government	1,871,595	1,222,585	65.3%
Total Expenditures	\$ 19,182,010	\$ 13,391,488	70%
Ending Fund Balance	\$ 3,040,191	\$ 4,884,930	160.70%



Street Fund:
 (Also, see Street Fund Operating Revenues and Expenditure BvA)

The Street Maintenance Division maintains the City's public roadway system in a safe and passable condition. Maintenance activities include pothole repair; traffic signal maintenance and operation; installation and replacement of traffic control signs and pavement markings; vegetation control and maintenance; sidewalk repair; street sweeping; snow and ice removal; and street lighting.

Revenues:

Total Street Fund revenues were \$1,982,052 or 77% of budget. The main revenue sources are Motor Vehicle Fuel Tax, which is a per gallon tax allocated on a per capita basis, and a 28% allocated contribution of Property Tax from the General Fund equaling approximately \$1.56 million annually. Additionally, the City imposed a utility tax on garbage providers in the amount of 6% that is used for road maintenance budgeted at \$335,000.

REVENUE SOURCES	THROUGH		% OF BUDGET
	2022 BUDGET	OCTOBER 2022	
Taxes:			
-Property Tax-Regular	\$ 1,564,000	\$ 853,683	54.6%
-Utility Tax - Garbage	335,000	325,556	97.2%
Licenses & Permits	27,000	40,250	149.1%
Intergovernmental	695,800	677,657	97.4%
Charges for services	-	1,395	0.0%
Miscellaneous	7,000	32,348	462.1%
Other financial sources/Transfers	75,000	51,163	68.2%
Total Revenues	\$ 2,703,800	\$ 1,982,052	73%

Expenditures:

Total Street Fund expenditures were \$1,829,844 or 57% of budget.

EXPENDITURES	THROUGH		% OF BUDGET
	2022 BUDGET	OCTOBER 2022	
Salaries	\$ 1,018,942	\$ 730,855	71.7%
Benefits	472,002	336,350	71.3%
Supplies	240,000	185,857	77.4%
Professional Services	1,253,538	442,182	35.3%
Capital Outlays	60,850	15,000	24.7%
Debt Service	0	-	0.0%
Other financial uses	25,000	-	0.0%
Interfund Transfers	119,600	119,600	100.0%
Total Expenditures	\$ 3,189,932	\$ 1,829,844	57%
Ending Fund Balance	\$ 1,980,154	\$ 2,618,495	132%



Storm and Surface Water Fund:

(Also, see Storm & Surface Water Fund Operating & Capital Fund Revenues and Expenditure BvA)

The Storm and Surface Water Fund maintains the City's storm system conveyance, detention, and retention systems, which includes; drainage pipes and ditches, catch basins, storm detention vaults and ponds, and water filtering systems.

Revenues:

The Storm and Surface Water Fund revenues ended at 42%, or \$2,763,426. The main revenue source is from storm drainage charges, which we contract payment processing through Snohomish County and receive quarterly.

REVENUE SOURCES	THROUGH		
	2022 BUDGET	SEPTEMBER 2022	% OF BUDGET
Taxes:			
Intergovernmental	\$ 25,000	\$ 14,679	58.7%
Charges for services	4,059,667	2,522,554	62.1%
Miscellaneous	7,100	19,881	280.0%
Interfund Transfer In	2,545,788	206,312	8.1%
Total Revenues	\$ 6,637,555	\$ 2,763,426	42%

Expenditures: The fund's Expenditures are 40% of budget at \$2,575,553. In addition to operating expenditures, the Surface Water Capital Fund and Surface Water Debt Service Fund are included in the totals.

EXPENDITURES	THROUGH		
	2022 BUDGET	OCTOBER 2022	% OF BUDGET
Salaries	\$ 1,652,380	\$ 1,038,883	62.9%
Benefits	782,576	503,921	64.4%
Supplies	311,000	159,719	51.4%
Professional Services	653,746	411,838	63.0%
Capital Outlays	683,922	28,311	4.1%
Debt Service	230,334	158,290	68.7%
Interfund Transfers	2,096,634	274,590	13.1%
Other	5,000	-	0.0%
Total Expenditures	\$ 6,415,592	\$ 2,575,553	40%
Ending Fund Balance	\$ 3,250,952	\$ 3,216,862	99%

CITY OF LAKE STEVENS
FINANCIAL REPORT - Summary
As of October, 2022

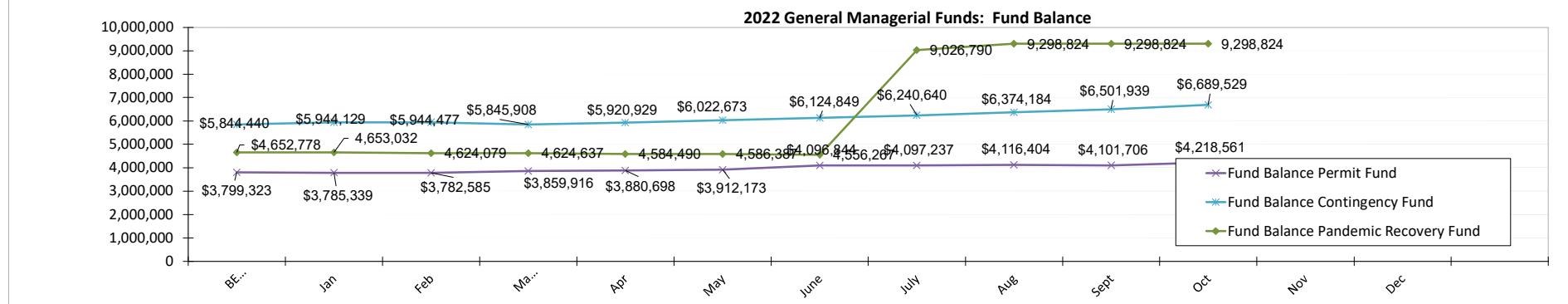
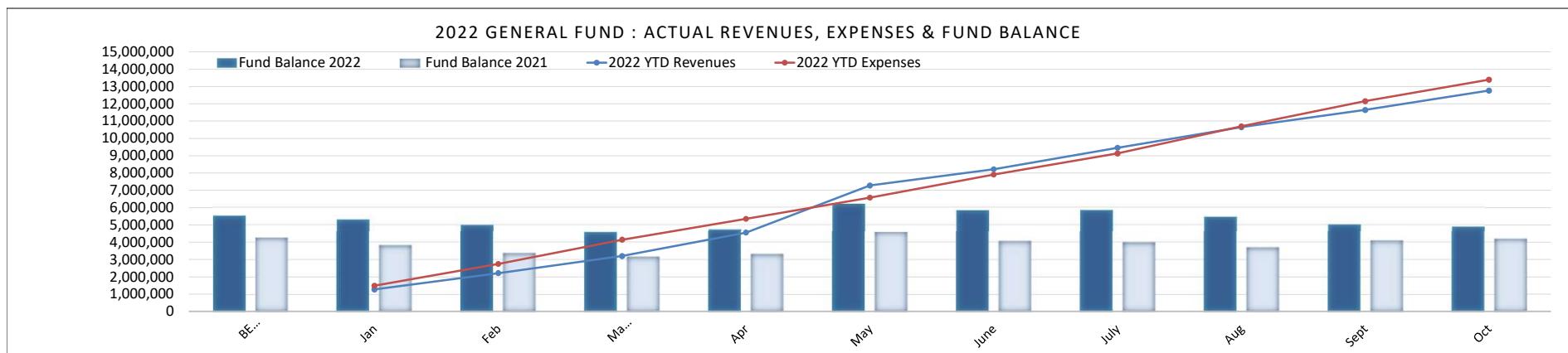
Fund	Revenues			Expenditures			Fund Balance
	2022 Budgeted Revenue	2022 Revenue Collected	2022 % of Budget Collected	2022 Budgeted Expenditures	2022 Expend ed	2022 % of Budget Expended	2022 Cash & Investments
General Funds:							
General Funds	\$16,706,619	\$12,760,837	76.4%	\$19,182,010	\$13,391,489	69.8%	\$4,884,930
Council Contingency	\$1,204,800	\$845,089	70.1%	\$0	\$0	0.0%	\$6,685,341
Permit Fund	\$1,800,000	\$1,427,564	79.3%	\$1,034,050	\$1,008,326	97.5%	\$4,218,561
ARPA Fund	\$4,737,714	\$4,763,461	100.5%	\$9,224,153	\$389,449	4.2%	\$9,025,164
SPECIAL REVENUE FUNDS:							
Street	\$2,703,800	\$1,982,052	73.3%	\$3,189,932	\$1,829,844	57.4%	\$2,618,495
Drug Seizure & Forfeiture	\$30,100	\$3,416	11.4%	\$15,000	\$5,878	39.2%	\$61,597
Municipal Arts	\$10	\$60	598.2%	\$16,180	\$6,970	43.1%	\$9,269
DEBT SERVICE FUNDS:							
LTGO 2008A Bond	\$347,205	\$347,205	100.0%	\$347,205	\$347,205	100.0%	\$0
2015 LTGO Bond	\$95,815	\$1,907	2.0%	\$95,815	\$1,907	2.0%	\$0
2019A LTGO Bond -PD	\$460,699	\$460,699	100.0%	\$460,699	\$460,699	100.0%	\$0
2021A LTGO Bond - 17005	\$610,137	\$610,100	100.0%	\$610,137	\$610,100	100.0%	\$0
CAPITAL PROJECT FUNDS:							
Cap Project-Developer Contributions	\$1,598,000	\$1,132,043	70.8%	\$1,049,692	\$37,559	3.6%	\$4,859,167
Park Mitigation Fund	\$810,750	\$905,222	111.7%	\$1,501,662	\$139,746	9.3%	\$1,834,481
Real Estate Excise Tax I	\$1,505,000	\$1,748,781	116.2%	\$768,519	\$674,611	87.8%	\$6,745,294
Real Estate Excise Tax II	\$7,033,210	\$2,597,967	36.9%	\$7,466,745	\$1,839,949	24.6%	\$5,287,205
Downtown Redevelopment	\$0	\$502,500	0.0%	\$0	\$2,615	0.0%	\$499,885
Facility Capital Project Fund	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0
Infrastructure Capital Project	\$3,200,984	\$406,314	12.7%	\$14,583,083	\$4,138,114	28.4%	\$7,650,100
Sidewalk Capital Project	\$800	\$3,985	498.1%	\$464,116	\$0	0.0%	\$715,698
20th Street SE Corridor CP	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0
ENTERPRISE FUNDS:							
Sewer	\$1,040,425	\$1,038,255	99.8%	\$1,040,325	\$1,025,322	98.6%	\$15,256
Storm & Surface Water	\$4,651,621	\$2,600,512	55.9%	\$5,396,336	\$2,388,951	44.3%	\$2,400,624
Storm Water Capital	\$1,755,600	\$4,623	0.3%	\$788,922	\$28,311	3.6%	\$816,238
Storm Water Debt Service	\$230,334	\$158,290	68.7%	\$230,334	\$158,290	68.7%	\$0
INTERNAL SERVICE FUNDS:							
Unemployment	\$40	\$168	418.8%	\$15,000	\$9,315	62.1%	\$29,695
Capital Equipment - Computer	\$625,880	\$362,035	57.8%	\$677,850	\$329,435	48.6%	\$264,561
Capital Equipment - Vehicle Replacement	\$15,040	\$15,357	102.1%	\$0	\$0	0.0%	\$71,428
Capital Equipment - Police	\$442,292	\$323,630	73.2%	\$449,036	\$58,840	13.1%	\$674,952
Capital Equipment - PW	\$200,800	\$203,619	101.4%	\$700,800	\$494,056	70.5%	\$571,952
Aerator Equipment Replacement	\$20	\$3	14.4%	\$25,566	\$25,459	99.6%	\$0
FIDUCIARY FUNDS:							
Treasurer's Trust	\$375,100	\$167,372	44.6%	\$375,100	\$157,876	42.1%	\$9,496
Total All Funds	\$52,182,795	\$35,373,069	68%	\$69,708,267	\$29,560,317	42%	\$59,949,390

Monthly Financial Report - General Fund

As of October, 2022



Month	2022 YTD Revenues	2022 YTD Expenses	Fund Balance 2022
	BEG Fund Balance		5,515,582
Jan	1,269,321	1,484,980	5,299,923
Feb	2,215,458	2,750,915	4,980,125
March	3,203,689	4,150,383	4,568,888
Apr	4,563,350	5,353,443	4,725,489
May	7,274,354	6,580,995	6,208,941
June	8,219,149	7,908,795	5,825,935
July	9,459,280	9,133,856	5,841,006
Aug	10,647,559	10,705,097	5,458,044
Sept	11,641,466	12,149,262	5,007,786
Oct	12,760,837	13,391,489	4,884,930
Nov			
Dec			



Monthly General Fund Revenue Graphs
As of October, 2022

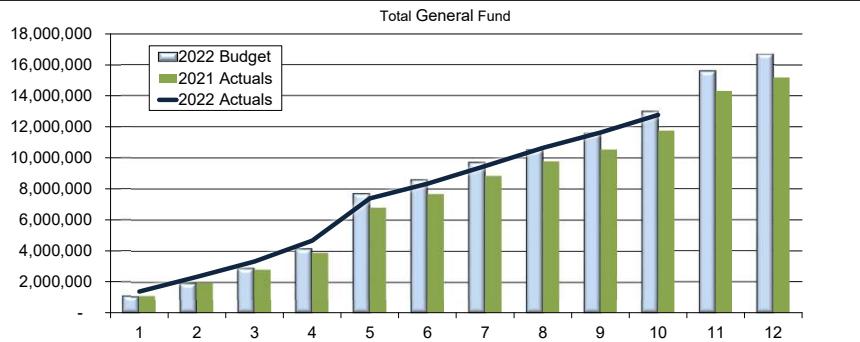
% thru year

58.3%

Total General Fund Revenues

	2022 Budget	2022 Actuals
January	1,071,093	1,368,691
February	1,944,732	2,314,828
March	2,899,471	3,303,059
April	4,152,498	4,662,720
May	7,703,716	7,373,724
June	8,589,081	8,318,518
July	9,701,935	9,459,280
August	10,528,560	10,647,559
September	11,579,018	11,641,466
October	12,982,132	12,760,837
November	15,597,629	
December	16,706,619	

Percent collected to date 76.38%



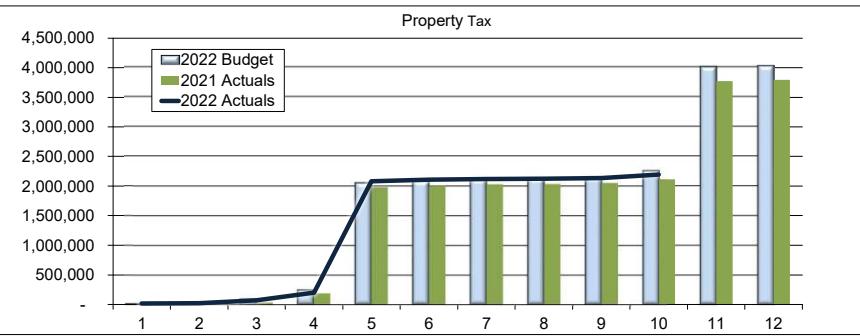
Total General Fund revenues.

Property Tax

24.07% of total GF Revenues

	2022 Budget	2022 Actuals
January	12,999	17,673
February	30,040	22,769
March	93,186	71,641
April	245,266	197,417
May	2,056,875	2,080,106
June	2,089,479	2,107,218
July	2,119,433	2,117,412
August	2,131,555	2,124,348
September	2,152,504	2,137,362
October	2,261,044	2,195,184
November	4,003,730	
December	4,021,000	

Percent collected to date 54.59%



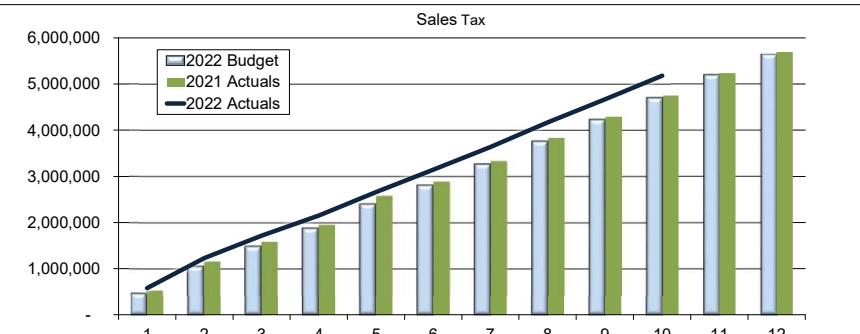
Property Taxes are paid twice a year (in May and November). Most property taxes are accounted for in the General Fund, however 28% of property taxes are also received in Fund 101 - Street.

Sales Tax

33.79% of total GF Revenues

	2022 Budget	2022 Actuals
January	463,475	572,418
February	1,051,834	1,226,805
March	1,486,944	1,715,739
April	1,880,189	2,150,584
May	2,404,558	2,653,815
June	2,813,618	3,144,116
July	3,269,973	3,633,243
August	3,764,312	4,167,404
September	4,234,623	4,667,400
October	4,706,318	5,183,047
November	5,198,468	
December	5,646,000	

Percent collected to date 91.80%



The total sales tax rate is 9% of the value of the sale. The City receives 0.85% of the 9.1%. The State receives the majority of sales tax at 6.5%. Taxes are collected by the state and sent to the city two months after the actual collection. This account also has Criminal justice sales tax, which is 1/10 of 1% or .1% of sales in the city, and its use is restricted to Law Enforcement (10 cents per \$100 in sales), and Affordable Housing.

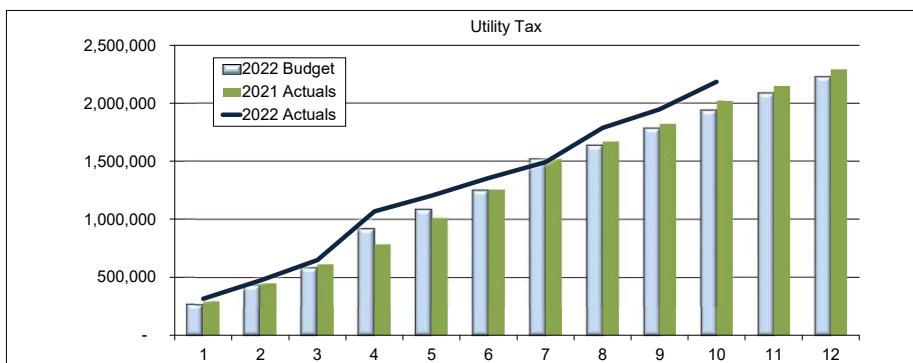
Monthly General Fund Revenue Graphs

As of October, 2022

Utility		13.35% of total GF Revenues
	2022 Budget	2022 Actuals
January	270,226	313,786
February	438,537	471,512
March	588,300	646,952
April	923,675	1,066,520
May	1,088,832	1,203,693
June	1,253,018	1,353,489
July	1,522,263	1,493,479
August	1,639,611	1,786,684
September	1,785,039	1,947,739
October	1,940,464	2,186,676
November	2,089,563	
December	2,230,000	

% thru year

58.3%



Percent collected to date 98.06%

The utility tax rate is 6% on the gross revenue of telephone, gas, electric, water, and garbage. The City does not have a utility tax on cable, instead imposing a franchise fee. The garbage tax is utilized in the Street Fund for transportation needs. The City does not impose a utility tax on sewer or storm water providers.

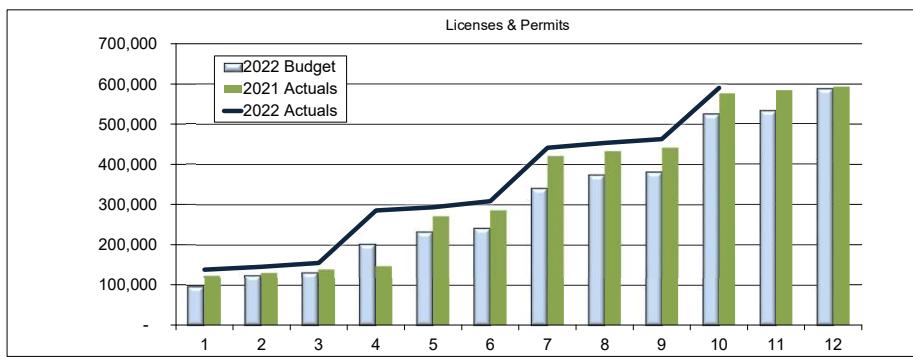
Other Taxes		0.16% of total GF Revenues
	2022 Budget	2022 Actuals
January	1,953	5,792
February	7,800	9,589
March	7,800	9,589
April	10,931	16,239
May	12,733	17,208
June	14,084	17,208
July	17,475	23,860
August	20,241	25,928
September	20,241	25,929
October	23,700	29,351
November	25,850	
December	27,050	

Percent collected to date 108.51%

This account includes gambling taxes which include pull tabs and amusement games. The tax is 5% of gross sales.

Licenses / Other Permits		3.51% of total GF Revenues
	2022 Budget	2022 Actuals
January	96,457	137,286
February	123,936	145,038
March	131,261	153,916
April	202,255	284,943
May	232,636	293,126
June	241,596	307,998
July	340,790	441,319
August	373,982	453,347
September	381,192	462,746
October	525,100	590,098
November	531,627	
December	585,900	

Percent collected to date 100.72%



This account has Business Licenses, Cable Franchise fees, and permits other than building and land use.

Monthly General Fund Revenue Graphs
As of October, 2022

% thru year

58.3%

Building Permits (FUND 003)

FUND 003
2022 Zoning
Rev

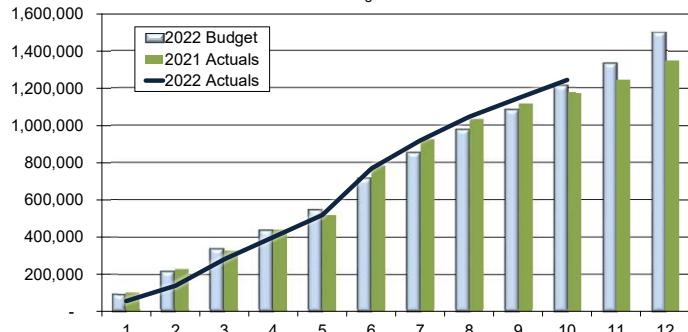
	2022 Budget	2022 Actuals	2022 Zoning Rev
January	93,791	55,647	28,815
February	218,324	137,381	38,140
March	338,844	280,268	66,360
April	438,525	400,099	77,730
May	547,896	518,450	90,550
June	716,102	767,620	101,775
July	854,314	920,431	128,910
August	977,436	1,047,366	136,110
September	1,084,083	1,146,986	142,710
October	1,212,846	1,245,336	161,215
November	1,332,663		
December	1,500,000		

Percent collected to date

83.02%

53.74%

Building Permits



Permits related to development. These revenues are held in a managerial fund along with land use permit revenues, separate from other operating revenues.

Intergovernmental

5.87% of total GF Revenues

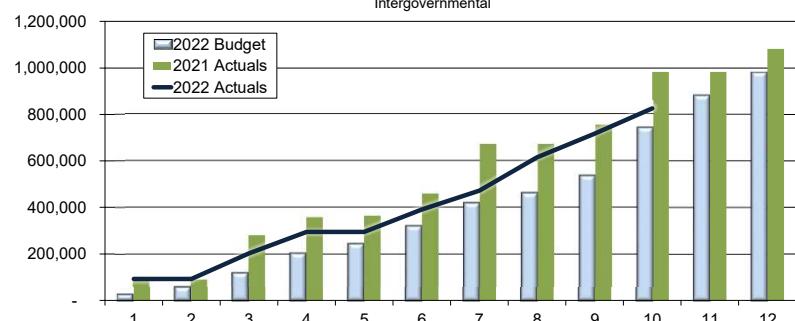
2022 Budget 2022 Actuals

	2022 Budget	2022 Actuals
January	28,383	91,542
February	60,155	91,542
March	120,239	201,852
April	203,874	294,848
May	244,979	294,848
June	320,895	390,992
July	420,072	471,871
August	462,343	615,445
September	536,450	717,713
October	742,140	825,299
November	882,017	
December	981,200	

Percent collected to date

84.11%

Intergovernmental



Intergovernmental revenues include state support for criminal justice, state shared revenues for liquor taxes, liquor profits, and marijuana enforcement. Also included are PUD privilege taxes, and City-County assistance. Various types of grants are also included.

Charges for Service

1.11% of total GF Revenues

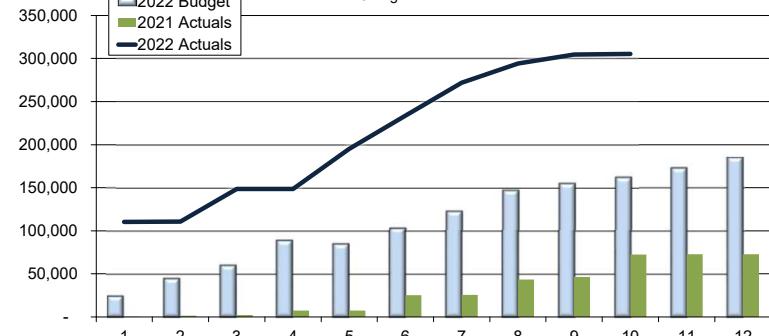
2022 Budget 2022 Actuals

	2022 Budget	2022 Actuals
January	24,429	110,362
February	44,926	110,601
March	60,237	148,532
April	89,034	148,712
May	84,964	195,112
June	103,566	233,461
July	123,220	271,876
August	147,494	294,195
September	155,445	304,640
October	162,484	305,216
November	172,917	
December	185,200	

Percent collected to date

164.80%

Charges for Service



Charges for service included charges for School Resource Officer. In 2021 the last 4 months of SRO services billings were delay and received in 2022.

Monthly General Fund Revenue Graphs
As of October, 2022

% thru year

58.3%

Fines & Forfeits

1.44% of total GF Revenues

	2022 Budget	2022 Actuals
January	17,556	14,477
February	35,493	21,530
March	55,063	28,952
April	83,316	41,845
May	101,528	52,469
June	120,715	59,265
July	140,939	69,851
August	162,369	80,033
September	184,961	88,461
October	203,749	100,941
November	224,307	
December	240,450	

Percent collected to date 42%

Fines and Forfeits collected by the district court on behalf of the city for violations. This revenue is projected to decrease due to changes in legislation related to fees imposed on indigent defendants.

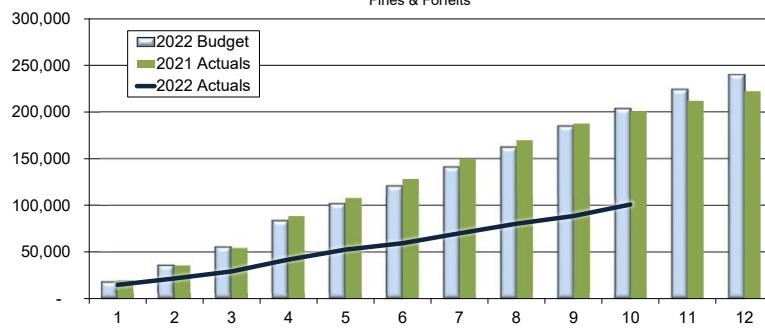
Miscellaneous

1.87% of total GF Revenues

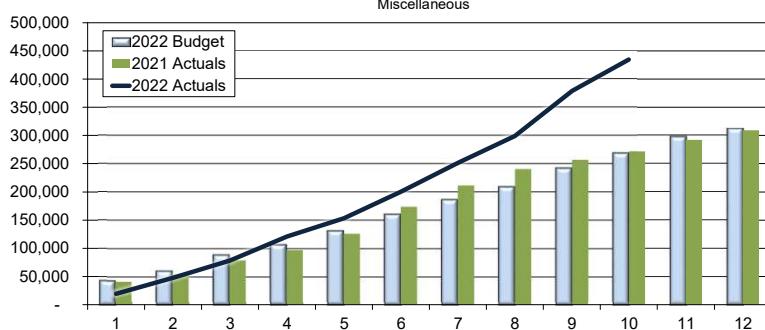
	2022 Budget	2022 Actuals
January	43,324	19,430
February	60,503	47,687
March	89,240	77,929
April	107,141	121,009
May	131,897	153,122
June	160,979	200,501
July	186,764	251,289
August	209,472	298,949
September	242,210	379,009
October	268,949	434,558
November	297,209	
December	311,690	

Percent collected to date 139%

Fines & Forfeits



Miscellaneous



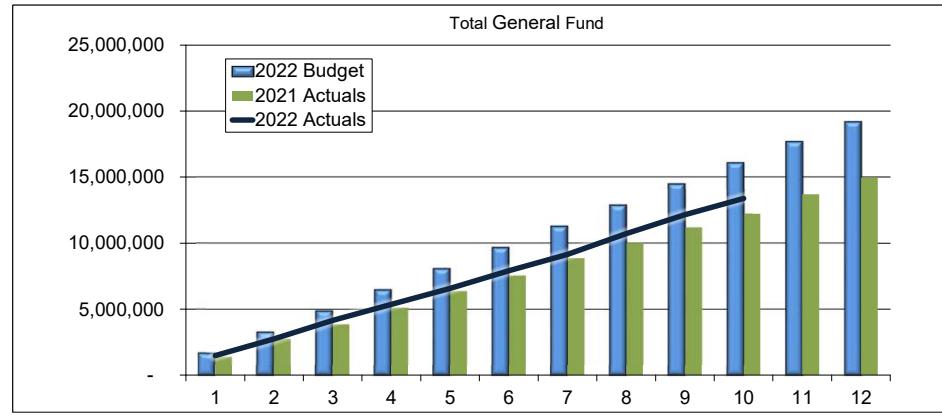
Miscellaneous revenues includes interest earnings, lease revenues, insurance recoveries, other smaller revenues that do not fit into one of the above categories.

Monthly General Fund Expenditure Graphs
As of October, 2022

% thru year 58.3%

Total General Fund Expenditures

	2022 Budget	2022 Actuals
January	1,686,706	1,484,980
February	3,285,207	2,750,915
March	4,883,708	4,150,383
April	6,482,208	5,353,443
May	8,080,709	6,580,995
June	9,679,210	7,908,795
July	11,277,711	9,133,856
August	12,876,212	10,705,097
September	14,474,713	12,149,262
October	16,073,213	13,391,489
November	17,671,714	
December	19,182,010	
% spent		69.81%

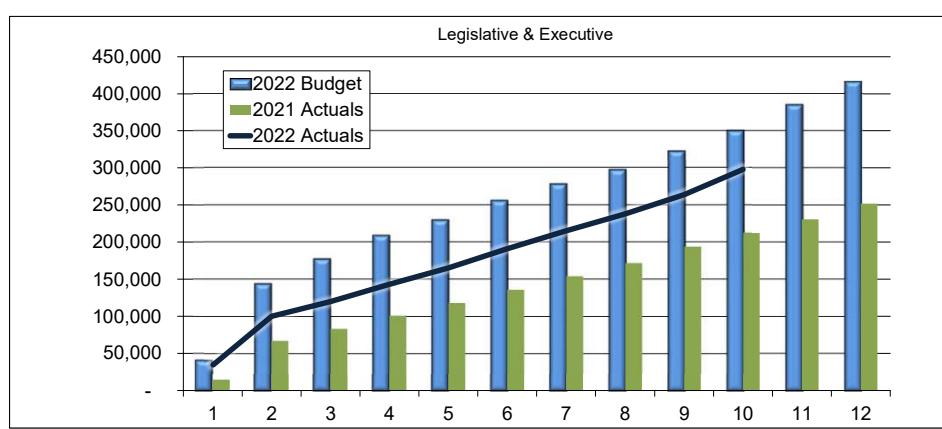


Total General Fund Expenditures.

Legislative & Executive

2.17% of total GF Exp

	2022 Budget	2022 Actuals
January	41,498	34,533
February	144,214	99,768
March	177,423	119,805
April	209,047	143,108
May	229,804	165,002
June	255,826	191,091
July	277,985	215,089
August	297,225	238,077
September	322,533	263,935
October	350,214	298,069
November	384,886	
December	416,075	
% spent		71.64%

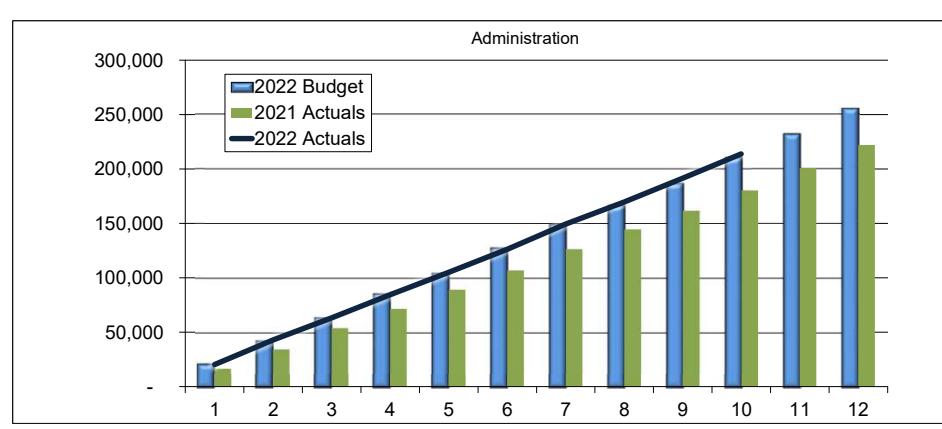


Includes activities related to the City Council and Mayor. Major items include salaries and benefits, travel & meetings, and voter registration fees.

Administration

1.33% of total GF Exp

	2022 Budget	2022 Actuals
January	21,528	20,389
February	42,605	42,936
March	63,650	63,503
April	85,594	84,494
May	104,394	105,059
June	127,484	126,301
July	148,935	149,461
August	166,451	169,710
September	186,484	191,571
October	210,232	213,877
November	231,483	
December	255,008	
% spent		83.87%



Includes the salary, benefits and operating costs of the City Administrator. City Administrator Salary is 71% General Fund, 20% street, and 9% to Storm Water.

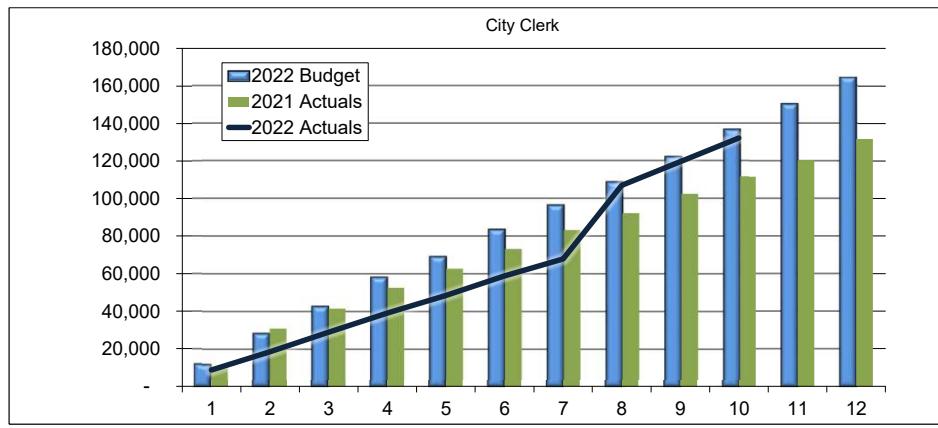
Monthly General Fund Expenditure Graphs
As of October, 2022

% thru year 58.3%

City Clerk

0.86% of total GF Exp

	2022 Budget	2022 Actuals
January	12,128	8,674
February	28,615	18,376
March	42,911	28,740
April	58,326	38,998
May	69,221	48,379
June	83,607	58,756
July	96,546	67,888
August	108,834	107,048
September	122,149	119,696
October	136,652	132,309
November	150,364	
December	164,543	
% spent		80.41%

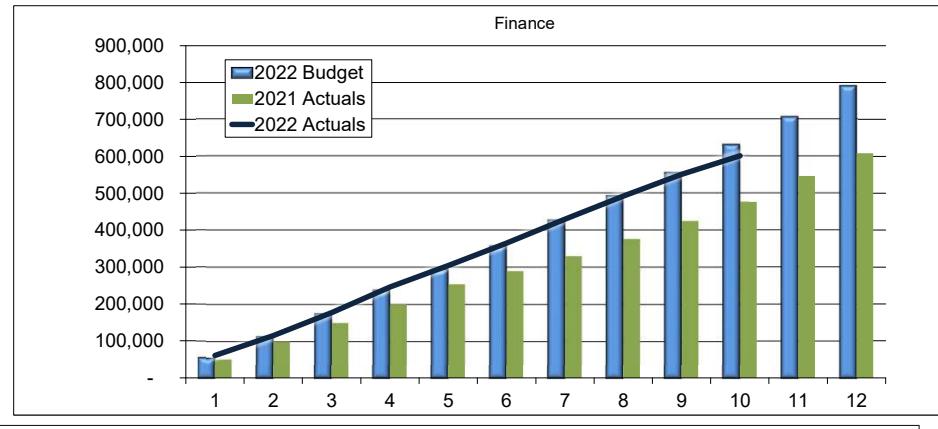


City Clerk activities including records management, public disclosure, legal compliance services, agendas, minutes and legal notifications . Costs are mainly salaries and benefits. A correction to the wage distribution in August caused the increase to City Clerk and decrease to HR.

Finance

4.12% of total GF Exp

	2022 Budget	2022 Actuals
January	55,925	60,149
February	114,056	114,247
March	175,657	177,103
April	238,952	246,482
May	294,799	303,821
June	357,548	364,640
July	427,483	429,941
August	492,588	492,379
September	554,578	550,815
October	630,565	601,925
November	705,975	
December	789,348	
% spent		76.26%

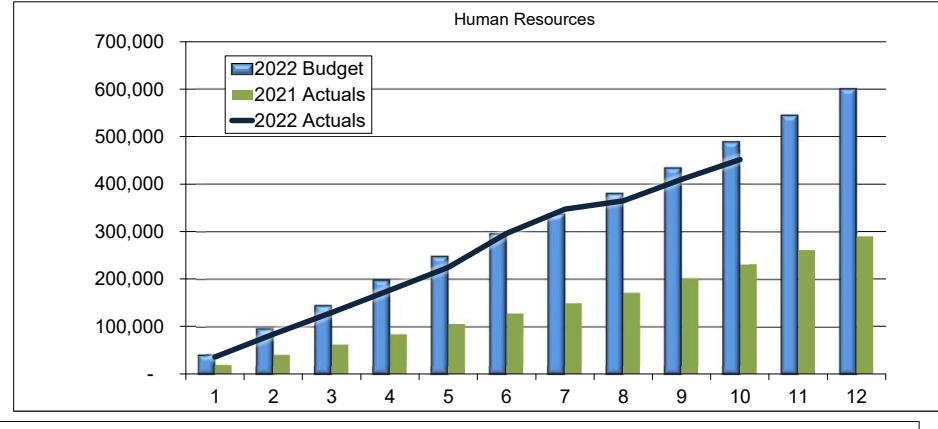


Finance provides for accounting, payroll processing, purchasing/payments, budgeting, and treasury services. Planned expenditures include professional services including costs related to the State Audit.

Human Resources

3.13% of total GF Exp

	2022 Budget	2022 Actuals
January	40,398	35,562
February	95,027	83,243
March	144,035	129,297
April	197,510	176,533
May	247,474	224,582
June	294,671	295,534
July	336,576	347,001
August	379,945	364,927
September	433,678	409,968
October	488,600	451,831
November	544,683	
December	600,444	
% spent		75.25%



Human Resources provides personnel, recruitment and related functions. A correction to the wage distribution in August caused the increase to City Clerk and decrease to HR.

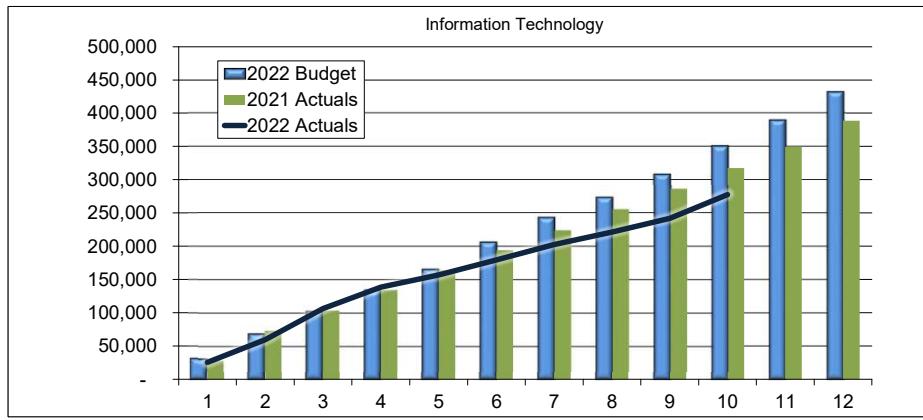
Monthly General Fund Expenditure Graphs
As of October, 2022

% thru year 58.3%

Information Technology

2.25% of total GF Exp

	2022 Budget	2022 Actuals
January	31,408	25,510
February	69,051	59,814
March	102,598	106,395
April	134,884	138,568
May	165,631	156,687
June	206,336	179,367
July	243,227	202,537
August	273,325	221,077
September	308,175	242,134
October	350,895	277,805
November	389,440	
December	432,068	
% spent		64.30%

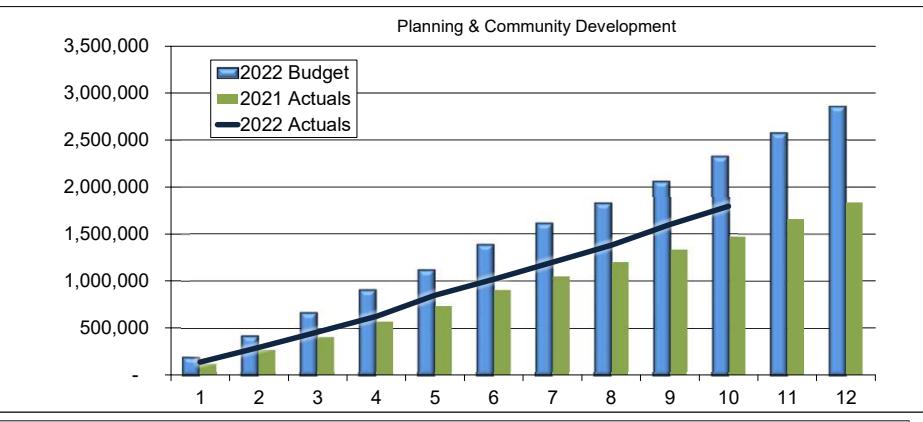


Information Technology provides technical hardware and software support of the City's computer systems and communication systems. Provides technology training, responding to technical support requests, administrating the city website and intranet.

Planning & Community Development

14.90% of total GF Exp

	2022 Budget	2022 Actuals
January	195,861	138,154
February	423,721	292,042
March	669,307	456,172
April	910,980	624,470
May	1,121,233	849,285
June	1,388,612	1,017,536
July	1,613,548	1,199,606
August	1,825,952	1,380,715
September	2,061,979	1,601,028
October	2,327,172	1,795,946
November	2,575,236	
December	2,858,665	
% spent		62.82%

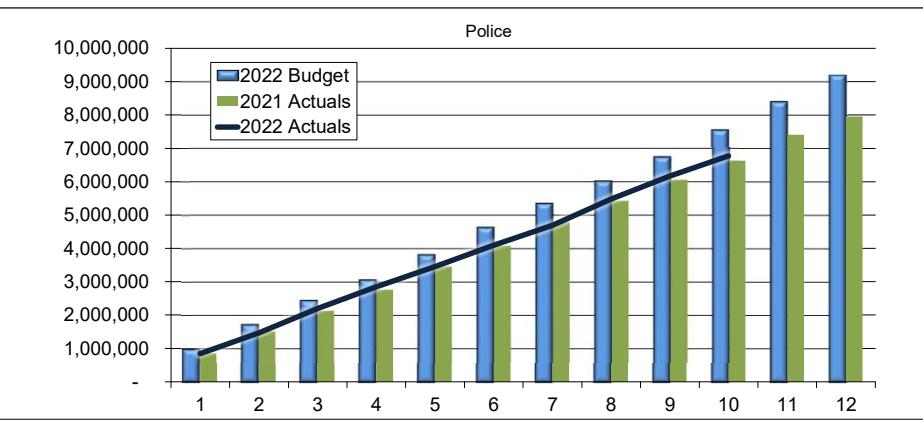


Largely accounts for the planning department which includes the permit center, long-range and short-range planning, and plan review. Also includes building official and building inspections in addition to economic development and code enforcement related activities. This department remained significantly under budget due to open staffing positions.

Police

47.99% of total GF Exp

	2022 Budget	2022 Actuals
January	994,943	848,661
February	1,731,097	1,469,074
March	2,452,958	2,199,316
April	3,067,988	2,849,199
May	3,821,162	3,452,302
June	4,636,184	4,094,440
July	5,357,407	4,689,133
August	6,023,610	5,473,469
September	6,744,440	6,168,963
October	7,560,188	6,778,797
November	8,402,538	
December	9,205,705	
% spent		73.64%



Police Department Services. This includes funding budgeted in the amount of \$247,300 is supplied by the General Fund to the Police Capital Fund for equipment purchases.

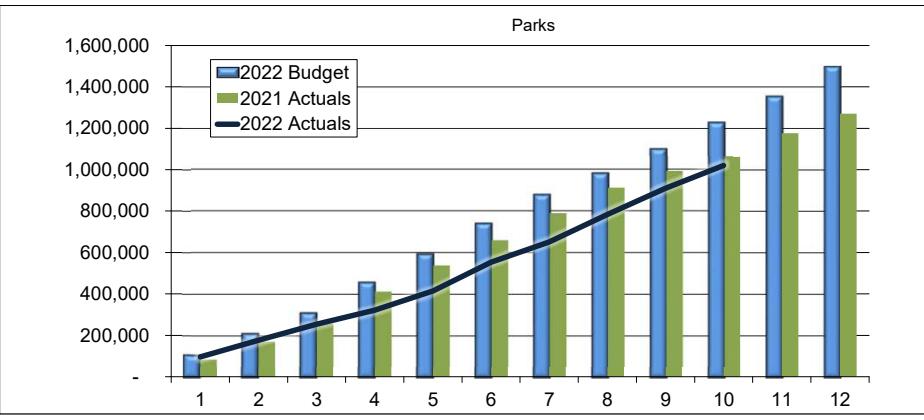
Monthly General Fund Expenditure Graphs
As of October, 2022

% thru year 58.3%

Parks

7.82% of total GF Exp

	2022 Budget	2022 Actuals
January	110,231	96,156
February	214,083	176,107
March	313,055	254,403
April	460,246	321,608
May	595,822	413,727
June	742,517	554,146
July	880,827	651,007
August	983,057	783,294
September	1,103,286	909,987
October	1,230,370	1,020,973
November	1,355,427	
December	1,499,478	
% spent		68.09%

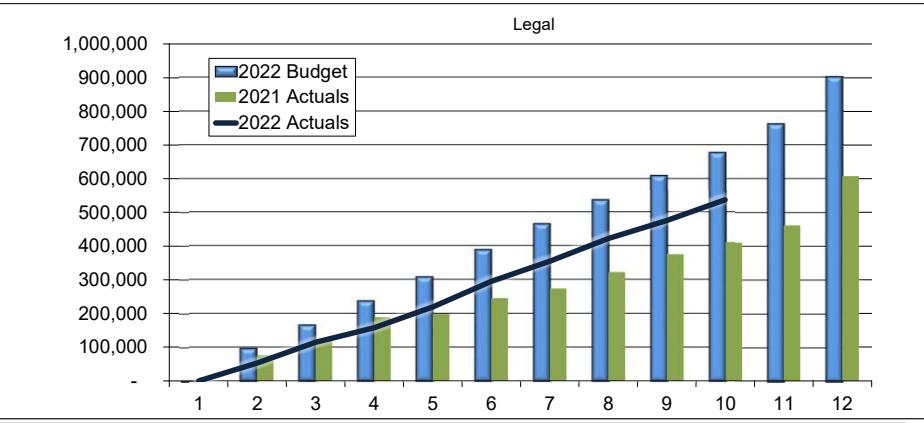


Parks within the General Fund includes personnel, park maintenance, and capital outlay.

Legal

4.70% of total GF Exp

	2022 Budget	2022 Actuals
January	1,737	-
February	97,349	52,769
March	166,197	114,139
April	237,374	157,226
May	308,576	218,855
June	388,655	295,589
July	464,920	354,780
August	535,743	422,140
September	609,526	475,265
October	677,579	537,931
November	762,145	
December	901,270	
% spent		59.69%



Includes our contracted City Attorney services, Prosecuting Attorney contract, and General Indigent Defense (public defender).

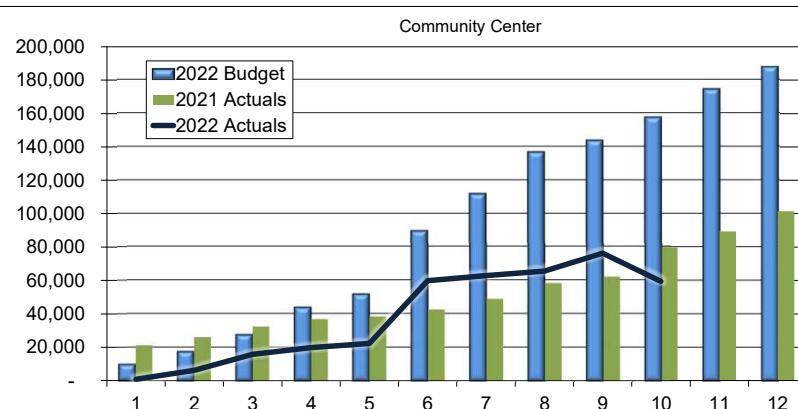
Monthly General Fund Expenditure Graphs
As of October, 2022

% thru year 58.3%

Community

0.98% of total GF Exp

	2022 Budget	2022 Actuals
January	9,886	869
February	17,468	6,179
March	27,538	15,757
April	43,826	19,749
May	51,696	22,252
June	89,777	59,935
July	111,898	62,797
August	136,873	65,559
September	143,733	76,430
October	157,542	59,440
November	174,439	
December	187,811	
% spent		31.65%

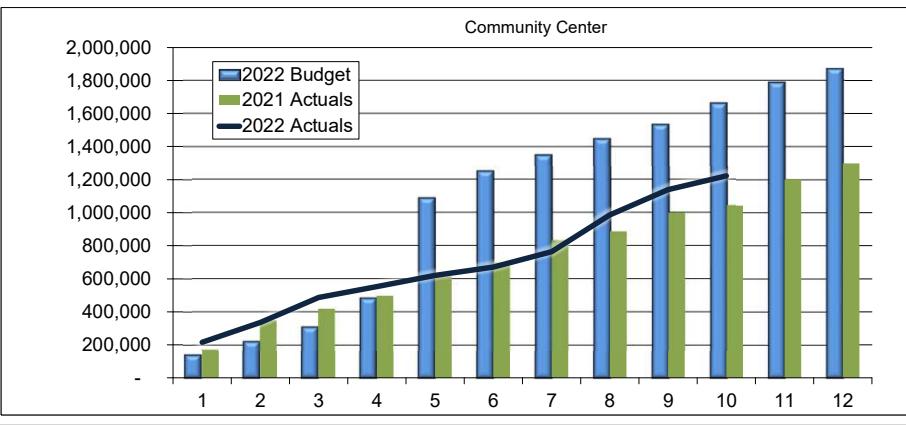


Includes the Visitor Information Center (VIC), Library, Museum, and "The Mill" operating costs. Contributions to the Senior Center are also accounted for here. A coding correction was made in October decreasing the overall expenditures.

General Government

9.76% of total GF Exp

	2022 Budget	2022 Actuals
January	140,307	216,323
February	220,830	336,360
March	308,790	485,754
April	483,345	553,010
May	1,087,309	621,046
June	1,249,200	671,462
July	1,349,595	764,616
August	1,447,467	986,702
September	1,534,676	1,139,471
October	1,663,697	1,222,585
November	1,788,822	
December	1,871,595	
% spent		65.32%



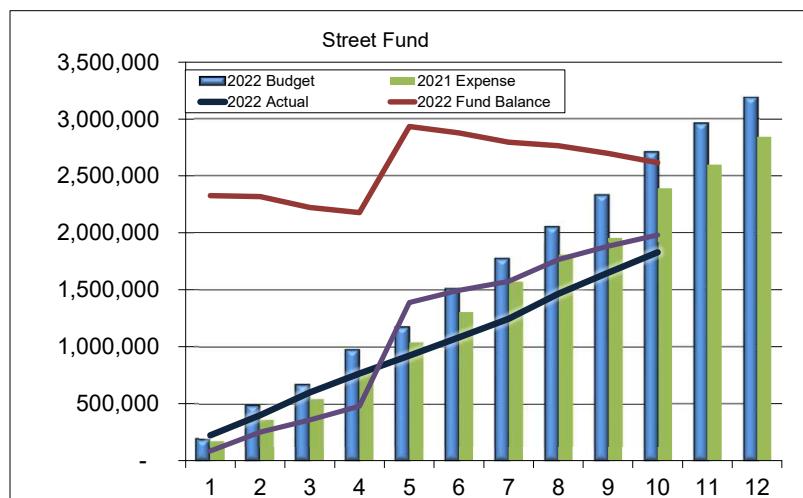
General Government includes insurance payments, transfers to reserve and capital funds, payments to the municipal court, which were down significantly, and other general city payments as well as initial design and architecture of a new Police Building.

Monthly Other Fund Expenditure Graphs
As of October, 2022

% thru year 58.3%

Street (Fund 101) Expenditures

	2022 Budget	2022 Actual
January	190,994	223,025
February	489,297	397,527
March	671,829	599,172
April	977,002	764,949
May	1,176,291	919,960
June	1,511,339	1,080,923
July	1,776,211	1,245,014
August	2,052,969	1,463,985
September	2,332,194	1,651,096
October	2,710,181	1,829,844
November	2,962,051	
December	3,189,932	
BTD Status		57.36%



Storm & Surface Water (Fund 410 and 411 and 412) Expenditures

	2022 Budget	2022 Actual
January	402,017	214,431
February	801,726	387,386
March	1,127,691	626,099
April	1,674,474	986,059
May	2,412,965	1,351,983
June	3,124,799	1,601,281
July	3,757,254	1,798,397
August	4,262,418	2,155,454
September	4,730,536	2,374,251
October	5,240,154	2,575,553
November	5,858,028	
December	6,415,592	
BTD Status		40.15%

