



City of Tukwila
**Finance and Governance
 Committee**

- ◆ De'Sean Quinn, Chair
- ◆ Kate Kruller
- ◆ Cynthia Delostrinos Johnson

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AGENDA

MONDAY, DECEMBER 12, 2022 – 5:30 PM

THIS MEETING WILL BE CONDUCTED BOTH ON-SITE AT TUKWILA CITY HALL AND ALSO VIRTUALLY.

**ON-SITE PRESENCE WILL BE IN THE DUWAMISH CONFERENCE ROOM
 (2ND FLOOR, 6300 SOUTHCENTER BOULEVARD)**

**THE PHONE NUMBER FOR THE PUBLIC TO PARTICIPATE IN THIS
 MEETING IS: 1-253-292-9750, Access Code 118148336#**

Click here to: [Join Microsoft Teams Meeting](#)

For Technical Support during the meeting call: 1-206-433-7155.

Item	Recommended Action	
1. BUSINESS AGENDA 2022 3rd Quarter revenue and expense report. <i>Tony Cullerton, Deputy Finance Director</i>	Discussion only.	Pg.1
2. MISCELLANEOUS		

Next Scheduled Meeting: *January 2023*



The City of Tukwila strives to accommodate individuals with disabilities.

Please contact the City Clerk's Office at **206-433-1800** (TukwilaCityClerk@TukwilaWA.gov) for assistance.



INFORMATIONAL MEMORANDUM

TO: Finance & Governance Committee
CC: Mayor Ekberg
FROM: Vicky Carlsen, Finance Director
BY: Tony Cullerton, Deputy Finance Director
DATE: December 12, 2022
SUBJECT: 2022 3rd Quarter Financial Summary

ISSUE

The quarterly financial report summarizes the citywide financial results and highlights significant items or trends. The third quarter financial report is based on data available as of November 30, 2022, for the reporting period ending September 30, 2022.

Allocated budgets are calculated based on the patterns of revenue received and expenditures made in the previous year with the current year budget allocated using the same patterns. Additional details can be found in the attached financial reports.

DISCUSSION

Third quarter continues to show signs of businesses emerging from the effects of a two (+) year-long pandemic and economic downturn. 2022 revenues are up 10% over the same period last year and exceed allocated budget expectations by \$285,851.

As we move into the final quarter of the year, staff continues to closely monitor and manage their department budgets. Ongoing revenues for the general fund are at 70% of total budget. Staff has responded and held ongoing expenditures to 71% of the annual General Fund expense budget at 75% of the year.

Highlights for 2022 are as follows:

- General Fund revenues totaled \$51 million, and expenditures totaled \$53 million for the 3rd quarter of 2022. The second half of Property tax is reported and recognized in the 4th quarter. Total revenues increased by 10% compared to 3rd quarter last year. The City is cautiously optimistic about 2022 revenues returning to normalized consistent levels as we transition into a post-pandemic economy. Staff continues to closely monitor expenditures.
- Sales Tax, Utility Tax, Gambling Tax, Admission Tax, and Building Permits, all grew by more than 5% over the same period last year.
- Interfund Utility Tax reported consistent steady growth of less than 5% change compared to last year.

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- Property Tax and Business Licenses reported a slight decline in revenue of less than 5% compared to the first nine months of the prior year.
 - As of September 30th, all General Fund departments have held spending to less than 75% of their total annual budget allocations with the exception of Fire.
 - Total salaries and benefits are below allocated budget by \$509,327. Overtime reported at the General Fund level is exceeding the allocated budget, suggesting that the under-budget reporting of salaries and benefits is a result of frozen and unfilled positions. As a result of the reduced staffing levels, reported overtime costs are higher than anticipated.
 - Total supplies are below allocated budget by \$110,716.
 - Total services have been held to 73.6% of the annual budget at the completion of 75% of the year.

Other Funds

Capital Projects:

- Land sale revenue was received in the Urban renewal fund. These funds are budgeted to be used to repay the line of credit that is due December 1, 2022.
- Initial Allentown Speed and Safety Study was presented to the Tukwila community.
- In second quarter there was successful finalization of the Type Size and Location report for 42nd Ave Bridge.
- Substantially completed Phase 1 of PW shops and staff moved into new Fleet & Facilities building.

Enterprise Funds:

- Macadam Road Water Main Upgrade – substantially completed construction.
- Sewer Lift Stations 2 and Force Main Repairs/Upgrades: Most work items under this project have been completed except for work electrical components including installing control panel internals and a generator. The delay has been due to supply chain issues.
- Riverton Creek Flap Gate Removal Project The City has received feedback from WSDOT and adjacent property owner's irrigation testing (project impacted the irrigation system). WSDOT has requested additional information on localized rust occurring on the WSDOT tie-back wall. Otak provided an evaluation of the rust and is recommending sealing and painting the joints along the lower anchors. The City also provided prime contractor RL Alia with irrigation test deficiencies to be corrected. A change order notice to proceed was issued for the Phase 2 portion of the project, the restoration component for 2 additional years of maintenance from At Work! Enterprises.

- Completed East Marginal Way Stormwater Outfalls Project

ATTACHMENTS

3rd Quarter 2022 Financial Report

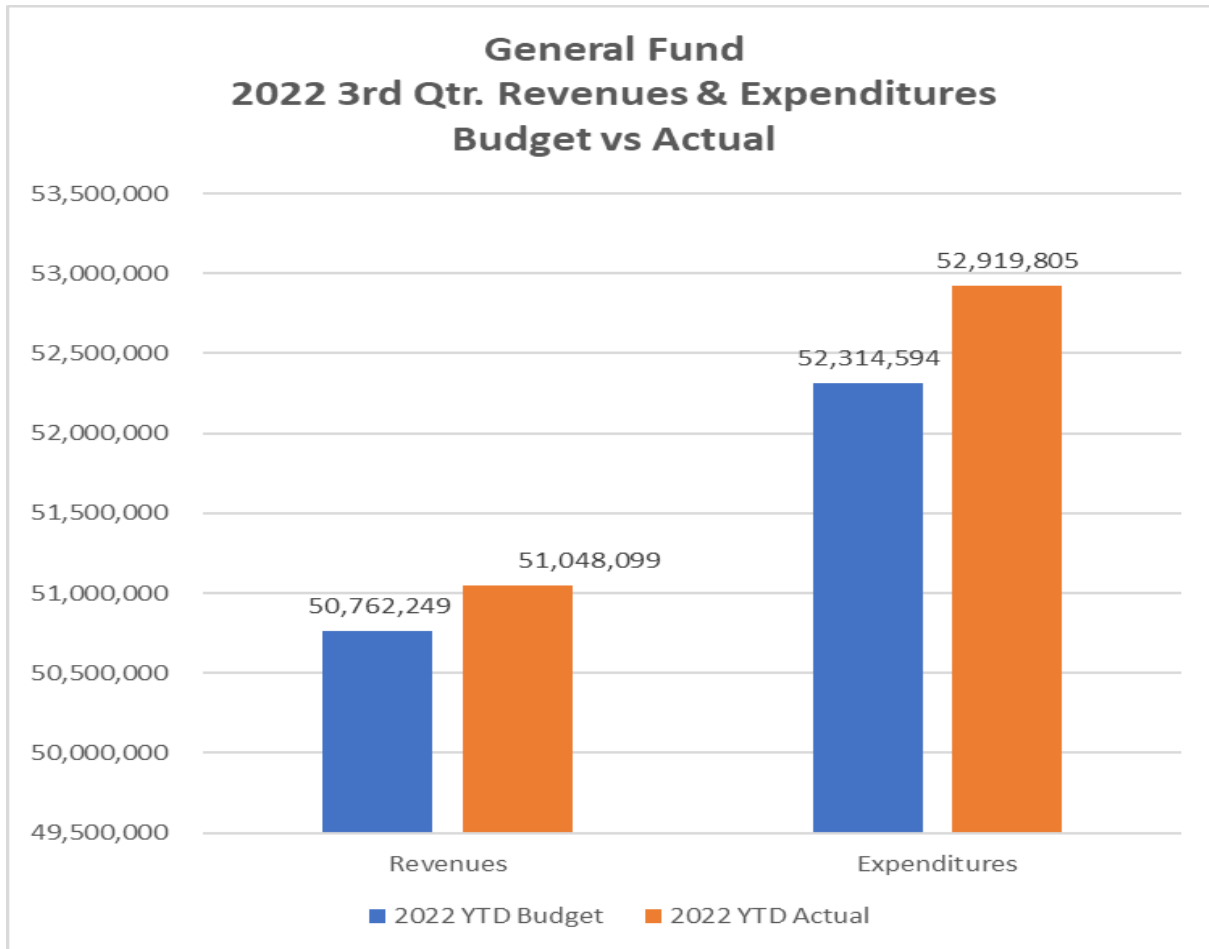
- Highlights of 2022 3rd Quarter
- General Fund financial reports
- Other Fund reports

CITY OF TUKWILA

2022 Q3 FINANCIAL REPORT

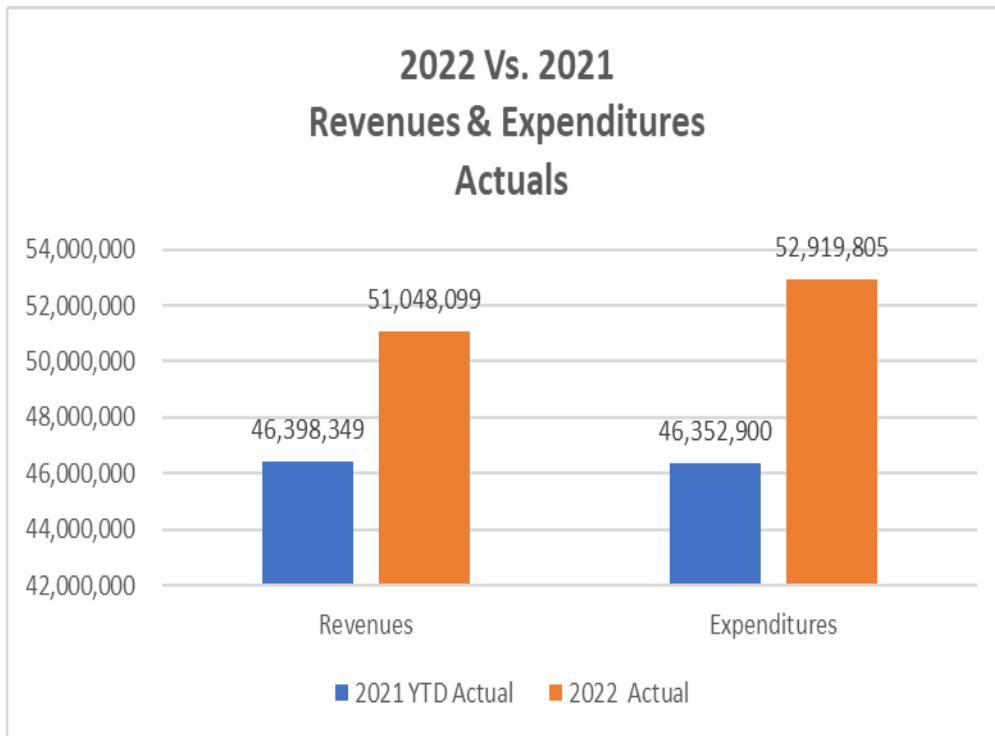
Highlights

At the end of third quarter, general fund total revenue was \$51 million. General Fund total expenses were \$53 million.



2022 revenues exceeded 2021 revenues by 10%. 2022 Expenditures increased 14% over 2021. Details of selected revenues provided later in this report.

	2021 YTD Actual	2022 Actual	\$ Diff	% Diff
Revenues	46,398,349	51,048,099	4,649,750	10%
Expenditures	46,352,900	52,919,805	6,566,905	14%



GENERAL FUND REVENUE

Year to Date as of September 30, 2022

CITY OF TUKWILA

SUMMARY BY REVENUE TYPE	BUDGET		ACTUAL			2022 BDGT VARIANCE - ALLOCATED		
	ANNUAL	ALLOCATED	2020	2021	2022	BDGT	% REC'D	2021/ 2022
	2022	2022						
PROPERTY TAX	\$ 17,300,000	\$ 10,028,198	\$ 8,957,640	\$ 9,796,332	\$ 9,740,424	\$ (287,775)	56%	(1)%
SALES TAX -RETAIL	19,550,000	14,843,658	12,698,355	14,160,318	15,150,318	306,660	77%	7%
USE TAXES	750,000	640,204	504,985	567,647	672,832	32,628	90%	19%
ADMISSIONS TAX	750,000	316,677	332,099	253,342	685,838	369,160	91%	171%
UTILITY TAX	3,620,000	2,848,721	3,130,467	2,770,027	3,218,118	369,398	89%	16%
INTERFUND UTILITY TAX	2,447,700	1,990,144	1,796,069	1,924,692	2,000,766	10,623	82%	4%
GAMBLING & EXCISE TAX	3,791,000	3,262,298	1,960,199	2,870,753	3,733,387	471,089	98%	30%
TOTAL GENERAL REVENUE	48,208,700	33,929,899	29,379,814	32,343,111	35,201,683	1,271,783	73%	9%
BUSINESS LICENSES	3,320,000	2,644,400	3,902,789	2,644,400	2,145,501	(498,899)	65%	(19)%
RENTAL HOUSING	52,000	49,868	41,910	48,909	47,831	(2,038)	92%	(2)%
BUILDING PERMITS	2,388,100	1,273,040	1,270,615	1,266,110	1,465,127	192,087	61%	16%
FRANCHISE FEES	350,000	293,492	276,837	272,528	321,089	27,597	92%	18%
TOTAL LICENSES AND PERMITS	6,110,100	4,260,800	5,492,151	4,231,947	3,979,547	(281,253)	65%	(6)%
SALES TAX MITIGATION	792,000	660,447	-	1,103,246	617,818	(42,629)	78%	(44)%
SCL AGREEMENT	2,350,000	1,799,178	1,796,900	1,760,898	2,015,276	216,098	86%	14%
GRANT REVENUE	303,497	250,446	279,069	416,104	280,434	29,989	92%	(33)%
ARPA REVENUE	2,860,000	-	-	-	1,050,963	1,050,963	37%	0%
STATE ENTITLEMENTS	483,500	483,500	437,770	462,068	391,878	(91,622)	81%	(15)%
INTERGOVERNMENTAL	585,607	548,391	512,778	531,181	566,179	17,788	97%	7%
TOTAL INTERGOVERNMENTAL REVENUE	7,374,604	3,741,962	3,026,517	4,273,498	4,922,549	1,180,587	67%	15%
GENERAL GOVERNMENT	27,900	25,442	21,365	23,891	21,206	(4,236)	76%	(11)%
SECURITY	598,425	480,715	556,172	648,746	771,103	290,388	129%	19%
TRANSPORTATION	44,000	-	(37,771)	-	833	833	2%	0%
PLAN CHECK AND REVIEW FEES	991,100	403,865	583,301	464,663	563,735	159,870	57%	21%
CULTURE AND REC FEES	398,500	84,540	62,545	84,328	106,292	21,751	27%	26%
TOTAL CHARGES FOR SERVICES	2,059,925	994,562	1,185,611	1,221,628	1,463,169	468,607	71%	20%
FINES & PENALTIES	576,925	295,849	117,176	140,701	454,207	158,358	79%	223%
INVESTMENT INCOME	100,000	23,443	71,047	23,443	92,955	69,511	93%	297%
RENT & CONCESSIONS	372,500	105,578	133,729	105,578	157,594	52,016	42%	49%
OTHER INCOME	356,466	296,087	519,404	293,589	255,950	(40,137)	72%	(13)%
INDIRECT COST ALLOCATION	2,687,997	2,015,997	1,977,967	1,996,036	2,015,994	(3)	75%	1%
TOTAL OTHER INCOME	4,093,888	2,736,955	2,819,322	2,559,347	2,976,700	239,745	73%	16%
TOTAL OPERATING REVENUE	67,847,217	45,664,179	41,903,415	44,629,532	48,543,648	2,879,469	72%	9%
TRANSFERS IN	5,357,467	5,098,070	-	1,768,817	2,504,452	(2,593,618)	47%	42%
TOTAL REVENUE	\$ 73,204,684	\$ 50,762,249	\$ 41,903,415	\$ 46,398,349	\$ 51,048,100	\$ 285,851	70%	10%

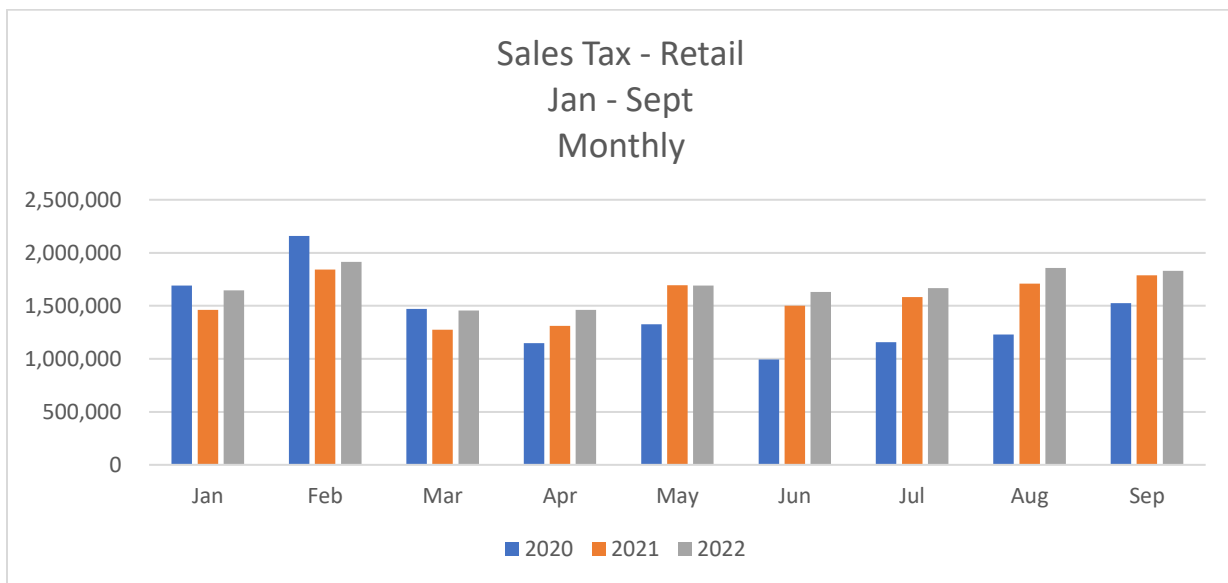
General Revenues – Taxes

2022 Budget	2022 Allocated Budget	2020	2021	2022	Actual less Allocated Budget	2022 vs 2021 \$ Dif	2022 vs 2021 % Diff
19,550,000	14,843,658	12,698,355	14,160,318	15,150,318	306,660	990,000	7.0%

Retail Sales Tax through the third quarter totaled \$15,150,318 million which is \$306,660 above the allocated budget and 7.0% higher than the same period last year. For the 9-month period, sales tax has steadily outperformed the prior year for the last two years.



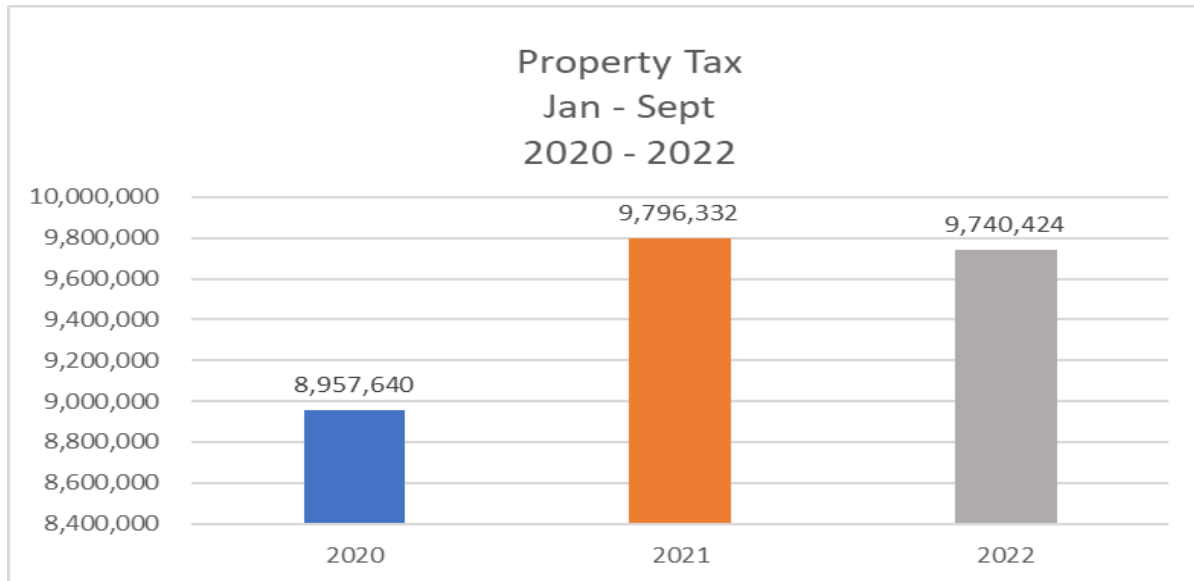
The bar graph below shows a strong retail performance since March. Expectations suggest the growth will continue into the 4th quarter.



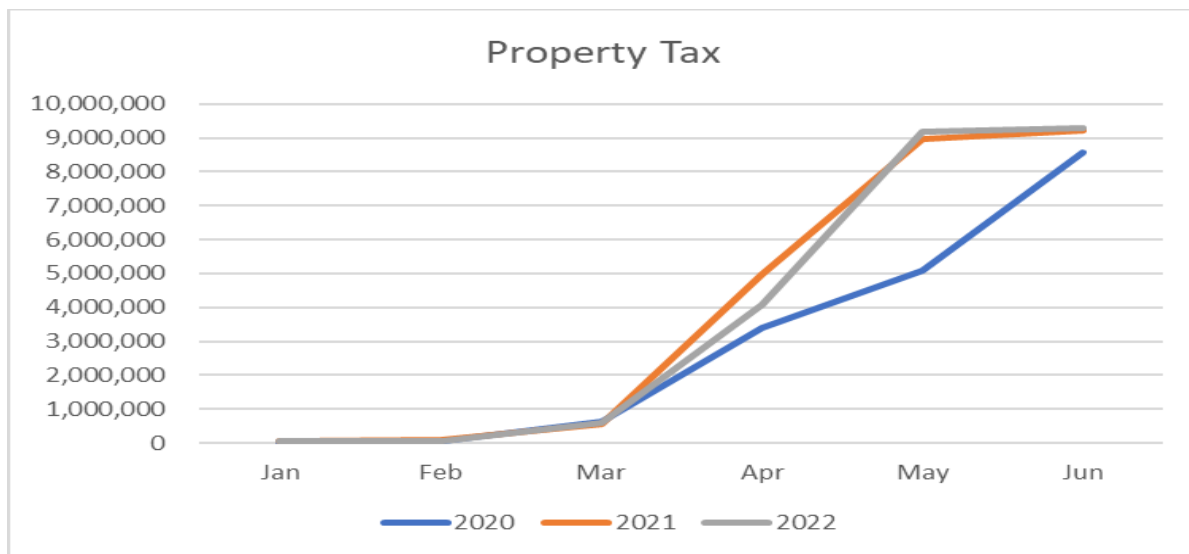
Property Tax

2022 Budget	2022 Allocated Budget	2020	2021	2022	Actual less Allocated Budget	2022 vs 2021 \$ Dif	2022 vs 2021 % Diff
17,300,000	10,028,198	8,957,640	9,796,332	9,740,424	(\$287,774)	(\$55,909)	-0.6%

Property tax revenue through third quarter is \$9.7 million which is \$287,774 less than the allocated budget. The decline in revenue represents a -0.6% reduction compared to the same period last year.



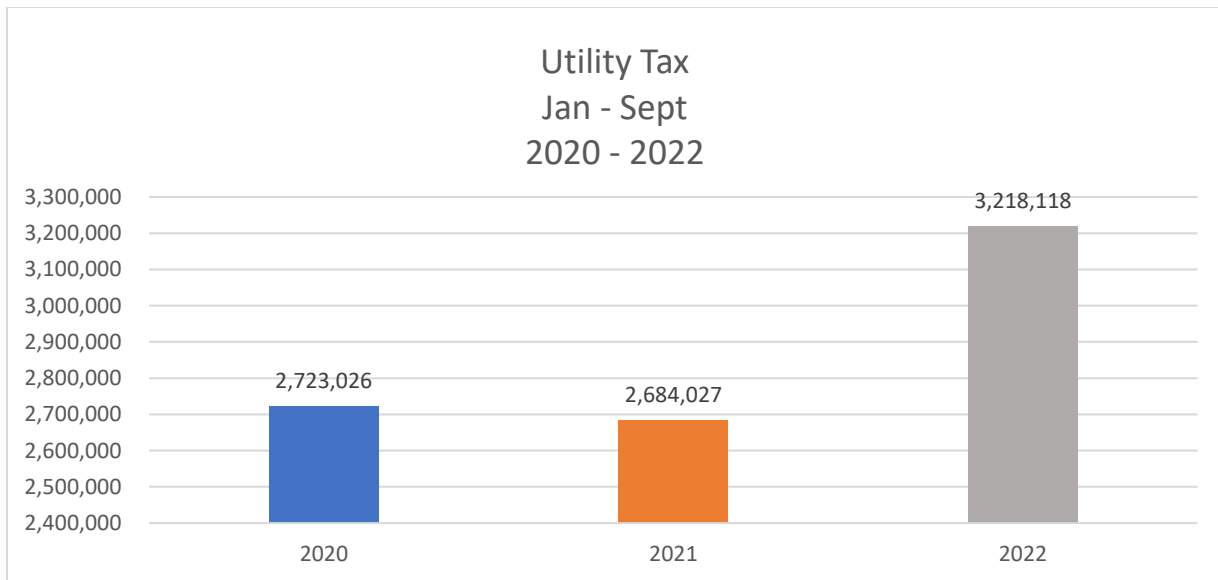
The line graph shows that property tax remittances appears to be normalizing compared to 2020.



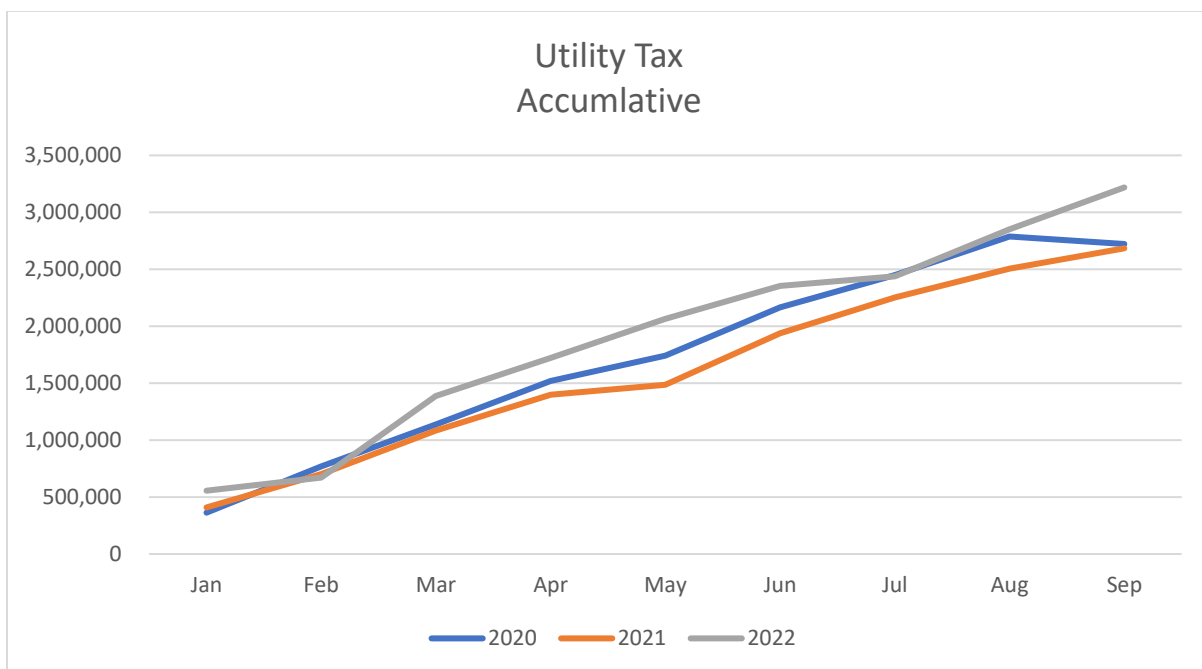
Utility Tax

	2022 Allocated Budget	2020	2021	2022	Actual less Allocated Budget	2022 vs 2021 \$ Dif	2022 vs 2021 % Diff
2022 Budget	2,848,721	2,723,026	2,683,914	3,218,118	369,397	534,205	19.9%

Utility tax revenue through the third quarter is \$3.2 million which is \$369,397 greater than the allocated budget. Utility tax is 19% higher than the same period last year.



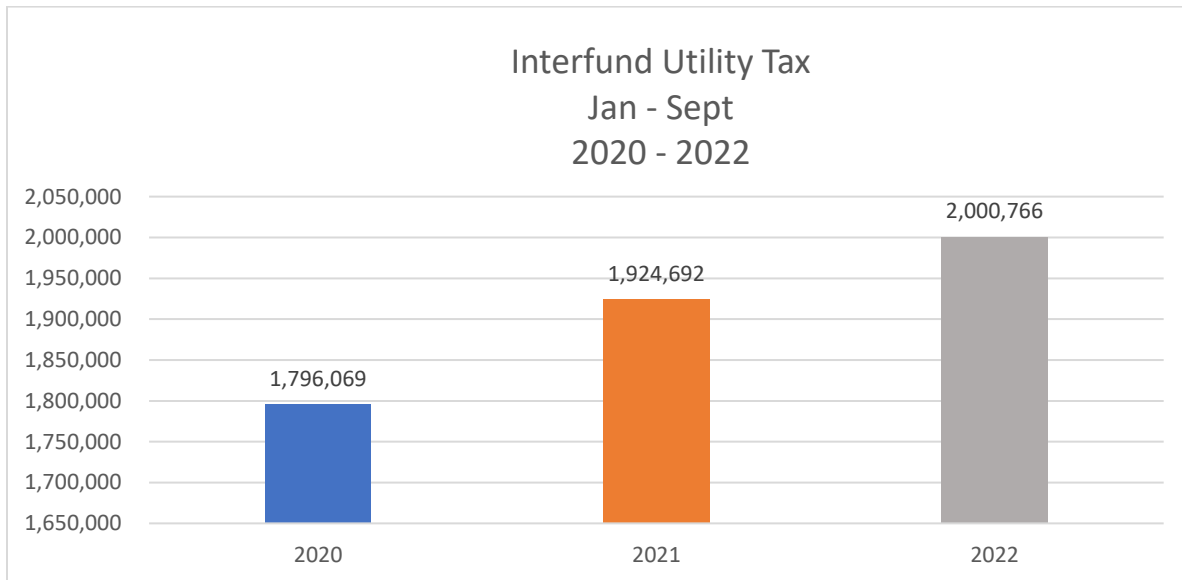
The increase in 2022 over 2021 is traced to increases primarily in Electric, Gas, and Solid Waste General.



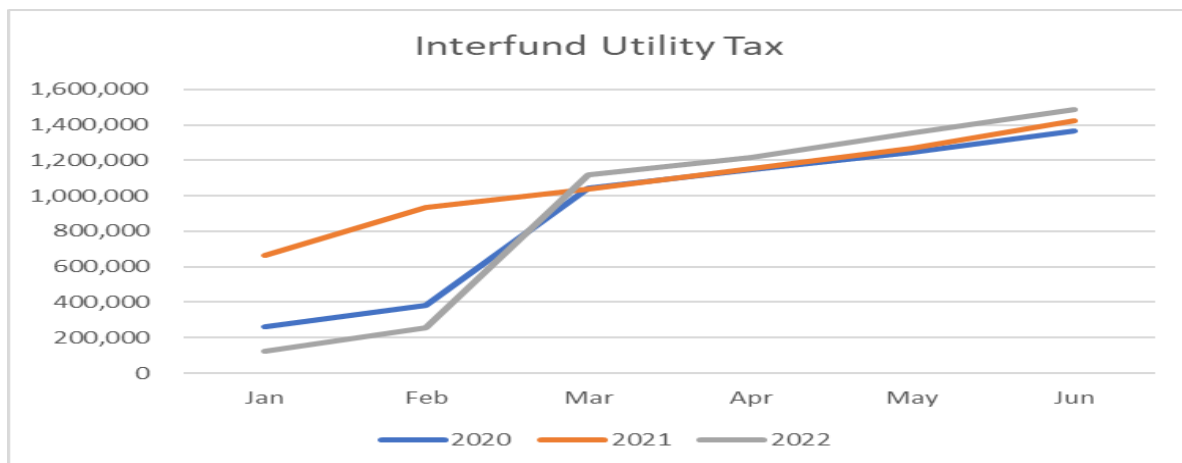
Interfund Utility Tax

2 Budget	2022 Allocated Budget	2020	2021	2022	Actual less Allocated Budget	2022 vs 2021 \$ Dif	2022 vs 2021 % Diff
2,447,700	1,990,144	1,796,069	1,924,692	2,000,766	10,622	76,075	4.0%

Interfund Utility Tax revenue through the third quarter is slightly above \$2 million which exceeds the allocated budget by \$10,622 and is a 4.0% increase over the same period last year.



Over the course of the past three years, Interfund Utility tax has consistently trended up by approximately 4% annually.



Gambling Tax

Budget	2022 Allocated Budget	2020	2021	2022	Actual less Allocated Budget	2022 vs 2021 \$ Dif	2022 vs 2021 % Diff
3,791,000	3,262,298	1,960,199	2,870,753	3,733,387	471,089	862,634	30.0%

Gambling Tax revenue through the third quarter is \$3.7 million which is \$471,089 greater than the allocated budget and an increase of \$30% compared to the same period last year.



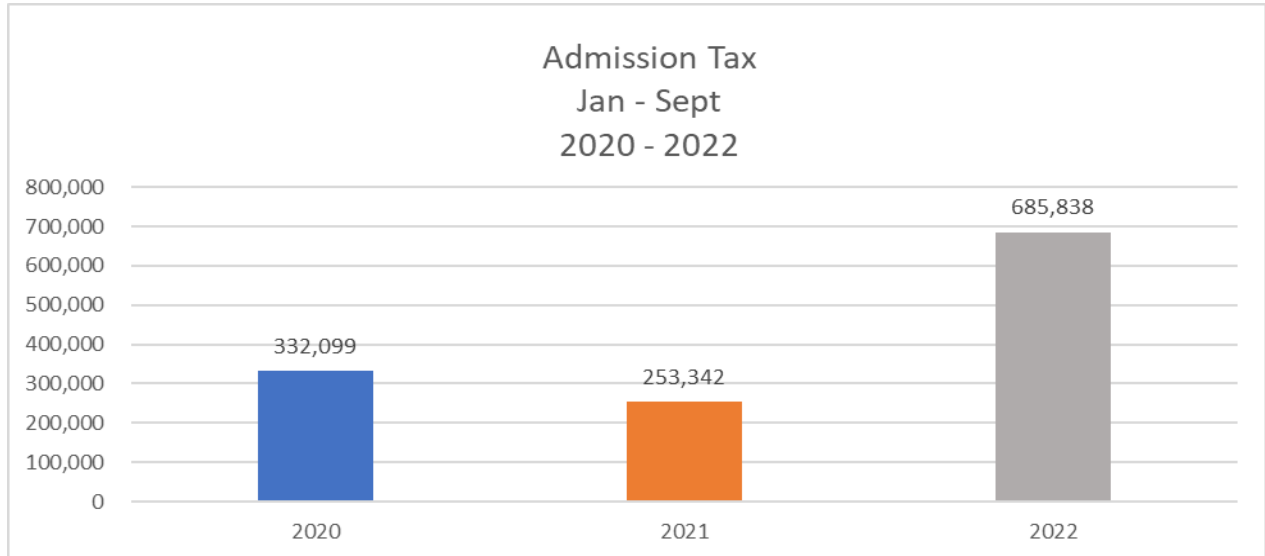
The graph below shows Gambling Tax revenues has been trending up since June of 2021. Gambling Taxes are based on gross revenue, not net income.



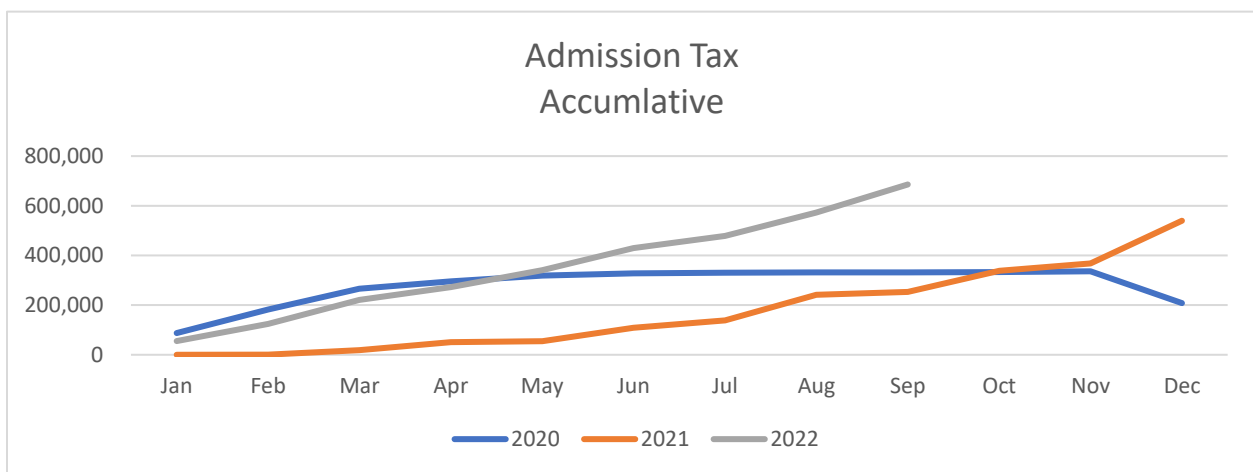
Admissions Tax

2022 Budget	2022 Allocated Budget	2020	2021	2022	Actual less Allocated Budget	2022 vs 2021 \$ Dif.	2022 vs 2021 % Diff
750,000	316,677	332,099	253,342	685,838	369,161	432,496	170.7%

Admission Tax revenue through the third quarter is \$685,838 which is \$369,161 more than the allocated budget. Additionally, Admissions Tax revenue is significantly higher than the same period last year, reporting an increase of 170%.



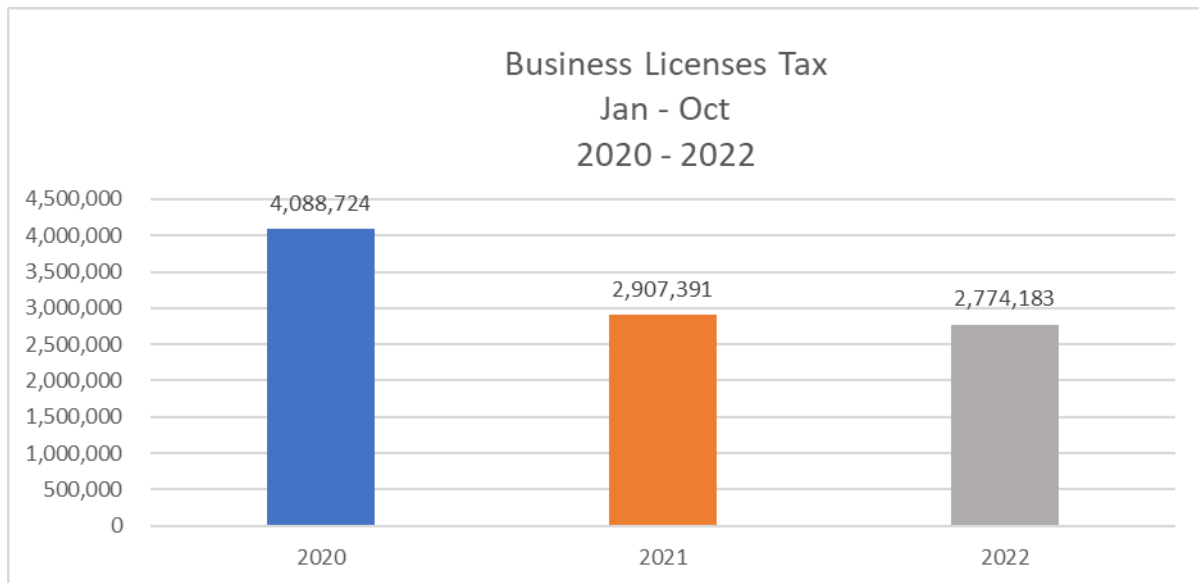
Admission tax has trended above pre-pandemic levels since May. The number of businesses charging admission has not increased. This business sector has seen business return to (2020) pre-pandemic levels.



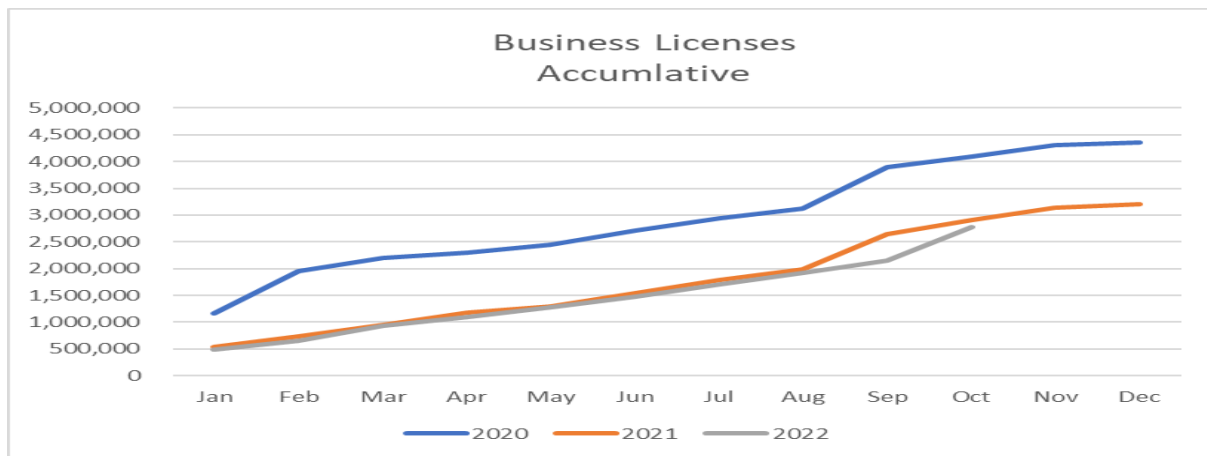
Business Licenses

2022 Budget	2022 Allocated Budget	2020	2021	2022	Actual less Allocated Budget	2022 vs 2021 \$ Dif	2022 vs 2021 % Diff
3,320,000	2,644,400	4,088,724	2,907,391	2,774,183	\$129,783	(\$133,208)	-4.6%

Business License revenue through October was \$2.7 million, which is \$133,208 thousand below the allocated budget and a reduction of -4.6% compared to the same period last year. With the State taking over the issuing of business licenses in 2019, revenues are more evenly spread throughout the year as opposed to primarily at the start of the year.



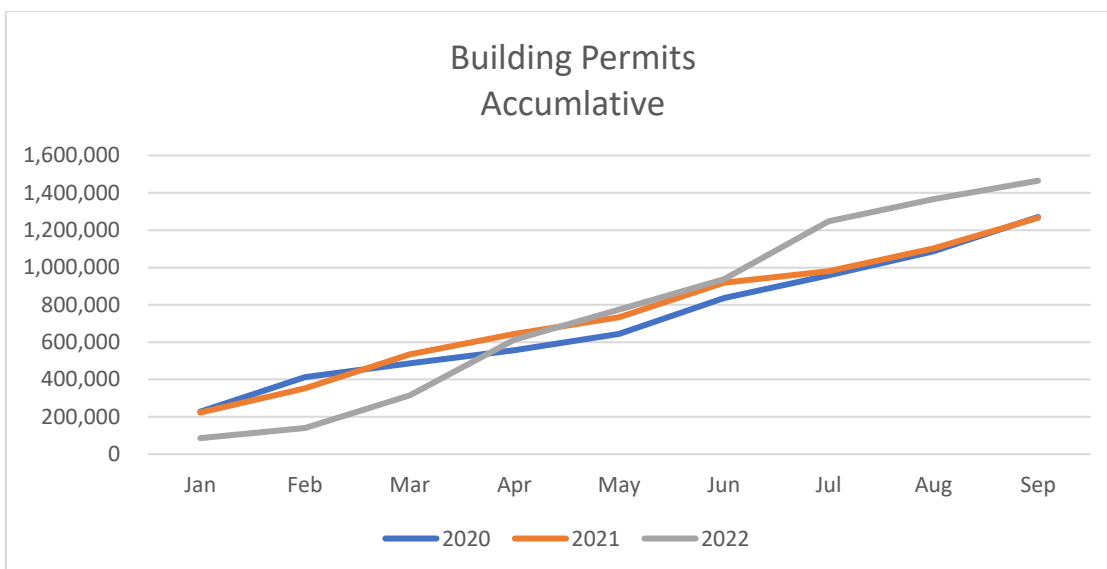
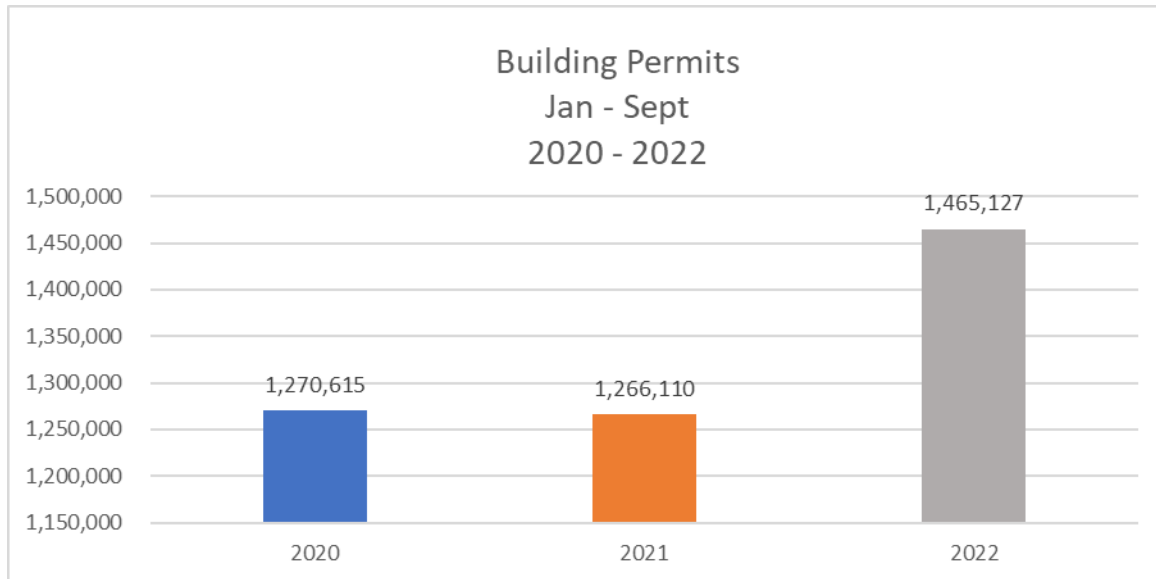
The dip in September 2022 is due to a large business paying September's business licenses in October.



Building Permits

2022 Budget	2022 Allocated Budget	2020	2021	2022	Actual less Allocated Budget	2022 vs 2021 \$ Dif	2022 vs 2021 % Diff
2,388,100	1,273,040	1,270,615	1,266,110	1,465,127	192,087	199,017	15.7%

Building Permits revenue through the third quarter is \$1.46 million which is \$192,087 above the allocated budget. Building Permits revenue is exceeding the same period last year with a 15.7% increase.



Ongoing Expenditures

General Fund Departmental Expenditures

General Fund departmental expenditures totaled \$45.3 million through the end of September which is \$645,670 less than the allocated budget of \$46 million. Collectively, the General Fund Departments have expended 70% of their annual budget through 75% of the year.

Department 20, which is transfers to other funds, totaled \$7.6 million, which is \$1.2 million more than the allocated budget. The allocated budget is calculated to reflect year-to-date spending patterns of the previous year. Transfers to capital project funds are not done on a monthly basis. Rather, funds are transferred to capital project funds only as needed for cash flow purposes. Debt service transfers are done quarterly.

In total, the General Fund reported expenditures of \$52.9 million, which is equivalent to **71%** of the annual budget at the completion of **75%** of the year. The General Fund as a whole is currently tracking expenditures below the YTD annual budget, with Fire being the only GF department to be trending slightly higher than 75% of the annual budget at the completion of September.

Department Variances

Year to Date Department Expenditures Compared to Allocated Budget Through September 2022:

	BUDGET		ACTUAL			% Expended
	2022 Annual	2022 Allocated	2020	2021	2022	
EXPENDITURES BY DEPARTMENT						
City Council	385,826	268,937	258,036	253,457	263,478	68.29%
Mayor's Office	2,565,927	1,723,140	1,554,800	1,462,714	1,514,872	59.04%
Administrative Services	5,869,141	3,996,925	3,148,377	3,513,068	3,504,766	59.72%
Finance Department	3,347,587	2,208,825	1,896,822	1,973,945	2,470,747	73.81%
Recreation / Parks Maintenance Department	4,959,108	3,374,424	3,006,621	3,110,181	3,633,123	73.26%
Community Development (DCD)	4,662,212	3,058,508	2,298,178	2,870,673	2,989,472	64.12%
Municipal Court	1,597,482	1,072,778	937,685	905,547	1,148,143	71.87%
Police Department	19,844,123	14,224,406	12,911,060	13,269,954	13,781,263	69.45%
Fire Department	14,297,033	10,537,591	9,193,078	10,124,717	10,785,618	75.44%
Public Works Dept / Streets Maintenance	7,434,770	5,532,222	4,991,552	5,074,769	5,260,604	70.76%
Subtotal	64,963,209	45,997,756	40,196,207	42,559,026	45,352,087	69.81%
Non Departmental	9,619,291	6,316,838	2,929,357	3,793,874	7,567,718	78.67%
Total	74,582,500	52,314,594	43,125,564	46,352,900	52,919,805	70.95%

General Fund by Category as of September 30th, 2022.

	BUDGET		ACTUAL		COMPARISON OF RESULTS				
	2022 Annual	2022 Allocated	2020	2021	2022	Allocated Budget	%	% Change	
						vs Actuals OVER/(UNDER)	Expended	2020/2021	2021/2022
Salaries	32,802,451	23,274,841	21,051,723	20,852,627	22,398,094	(876,747)	68.3%	(0.9%)	7.4%
Extra Labor	584,220	150,172	126,788	133,207	341,367	191,195	58.4%	5.1%	156.3%
Overtime	2,000,115	1,521,565	870,752	1,657,357	1,912,736	391,171	95.6%	90.3%	15.4%
Holiday Pay	515,500	78,815	69,718	78,815	88,723	9,908	17.2%	13.0%	12.6%
FICA	2,151,955	1,483,686	1,307,355	1,325,755	1,449,987	(33,698)	67.4%	1.4%	9.4%
Pension-LEOFF	920,517	737,559	791,952	720,983	765,292	27,733	83.1%	(9.0%)	6.1%
Pension-PERS/PSERS	1,494,905	1,074,013	1,241,113	1,172,061	1,100,448	26,435	73.6%	(5.6%)	(6.1%)
Industrial Insurance	876,892	687,348	663,012	686,508	560,237	(127,111)	63.9%	3.5%	(18.4%)
Medical & Dental	7,551,216	5,663,412	4,670,637	5,178,089	5,509,057	(154,356)	73.0%	10.9%	6.4%
Unemployment	0	0	27,319	36,827	37,205	37,205	-	34.8%	1.0%
Uniform/Clothing	8,525	2,573	1,334	2,573	1,511	(1,062)	17.7%	92.9%	(41.3%)
Total Salaries & Benefits	48,906,296	34,673,985	30,821,703	31,844,802	34,164,657	(509,327)	69.9%	3.3%	7.3%
Supplies	890,636	406,401	320,908	399,602	240,278	(166,123)	27.0%	24.5%	(39.9%)
Repairs & Maint Supplies	299,025	179,559	228,888	157,041	223,840	44,282	74.9%	(31.4%)	42.5%
Resale Supplies	10,000	0	235	0	141	141	1.4%	(100.0%)	-
Small Tools	41,250	35,991	62,212	37,736	36,963	971	89.6%	(39.3%)	(2.1%)
Technology Supplies	13,000	13,000	33,497	34,674	20,649	7,649	158.8%	3.5%	(40.4%)
Fleet Supplies	3,000	2,417	11,248	2,417	4,781	2,365	159.4%	(78.5%)	97.8%
Total Supplies	1,256,911	637,367	656,988	631,470	526,651	(110,716)	41.9%	(3.9%)	(16.6%)
Professional Services	7,391,918	5,259,464	4,448,621	5,092,536	5,089,097	(170,367)	68.8%	14.5%	(0.1%)
Communications	458,739	319,957	359,546	319,957	292,203	(27,754)	63.7%	(11.0%)	(8.7%)
Professional Development	252,921	252,921	193,525	289,845	233,536	(19,385)	92.3%	49.8%	(19.4%)
Advertising	40,250	7,682	11,669	8,159	9,723	2,041	24.2%	(30.1%)	19.2%
Rentals	478,484	329,316	309,666	358,384	253,282	(76,034)	52.9%	15.7%	(29.3%)
Technology Services	348,291	348,291	515,037	405,636	393,479	45,188	113.0%	(21.2%)	(3.0%)
Utilities	2,034,285	1,983,190	1,644,097	1,941,426	1,994,718	11,529	98.1%	18.1%	2.7%
Repairs & Maint Services	2,185,367	1,560,007	921,352	1,491,134	1,617,911	57,904	74.0%	61.8%	8.5%
Miscellaneous	879,747	122,290	308,509	99,493	475,392	353,102	54.0%	(67.8%)	377.8%
Total Services	14,070,002	10,183,117	8,712,022	10,006,570	10,359,341	176,224	73.6%	14.9%	3.5%
Capital Outlay-Land	0	0	0	0	893	893	-	-	-
Machinery & Equipment	730,000	103,629	5,495	76,184	300,544	196,915	41.2%	1,286.5%	294.5%
Total Capital Outlay	730,000	103,629	5,495	76,184	301,437	197,808	41.3%	1,286.5%	295.7%
Transfers Out	9,619,291	6,716,495	2,929,357	3,793,874	7,567,718	851,223	78.7%	29.5%	99.5%
Total Non Operating Expense	9,619,291	6,716,495	2,929,357	3,793,874	7,567,718	851,223	78.7%	29.5%	99.5%
TOTAL EXPENDITURES	74,582,500	52,314,593	43,125,564	46,352,900	52,919,805	605,212	71.0%	7.5%	14.2%

Other Funds

Capital Projects:

- Land sale revenue was received in the Urban renewal fund. These funds are budgeted to be used to repay the line of credit that is due December 1, 2022.
- Initial Allentown Speed and Safety Study was presented to the Tukwila community.
- In second quarter there was successful finalization of the Type Size and Location report for 42nd Ave Bridge.
- Substantially completed Phase 1 of PW shops and staff moved into new Fleet & Facilities building.

Enterprise Funds:

- Macadam Road Water Main Upgrade – substantially completed construction.
- Sewer Lift Stations 2 and Force Main Repairs/Upgrades: Most work items under this project have been completed except for work electrical components including installing control panel internals and a generator. The delay has been due to supply chain issues.
- Riverton Creek Flap Gate Removal Project The City has received feedback from WSDOT and adjacent property owner's irrigation testing (project impacted the irrigation system). WSDOT has requested additional information on localized rust occurring on the WSDOT tie-back wall. Otak provided an evaluation of the rust and is recommending sealing and painting the joints along the lower anchors. The City also provided prime contractor RL Alia with irrigation test deficiencies to be corrected. A change order notice to proceed was issued for the Phase 2 portion of the project, the restoration component for 2 additional years of maintenance from At Work! Enterprises.
- Completed East Marginal Way Stormwater Outfalls Project

CITY OF TUKWILA
2022 3rd QUARTER FINANCIAL REPORT
OTHER FUNDS
FINANCIAL REPORTS

**Hotel/Motel Tax Special
Rev Fd. 101 - Revenue and
Expenditures
as of Sep 30, 2022**

	Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:				
313 Retail Sales and Use Taxes	450,000	592,081	142,081	131.6%
361 Interest and Other Earnings	6,000	11,337	5,337	189.0%
369 Other Miscellaneous Revenues	0	1,906	1,906	-
Total Revenues	456,000	605,323	149,323	132.7%
EXPENDITURES:				
511 Salaries	63,732	48,174	15,558	75.6%
521 FICA	4,872	3,554	1,318	72.9%
523 Pension-PERS/PSERS	6,238	4,871	1,367	78.1%
524 Industrial Insurance	259	187	72	72.1%
525 Medical & Dental	7,966	3,801	4,165	47.7%
531 Supplies	5,000	427	4,573	8.5%
541 Professional Services	425,000	104,380	320,620	24.6%
543 Professional Development	10,000	3,671	6,329	36.7%
544 Advertising	250,000	52,515	197,485	21.0%
546 Technology Services	0	885	(885)	-
549 Miscellaneous	218,000	(14)	218,014	(0.0%)
Total Expenditures	991,067	222,450	768,617	22.4%
750 Transfers Out	25,231	18,922	6,309	75.0%
	25,231	18,922	6,309	75.0%
Beginning Fund Balance	1,016,608	1,742,366		71.4%
Change in Fund Balance	(560,298)	363,951		165.0%
Ending Fund Balance	456,310	2,106,317		361.6%

**Contingency Fund 105 -
Revenue and
Expenditures
as of Sep 30, 2022**

	Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:				
361 Interest and Other Earnings	20,000	48,760	28,760	243.8%
Total Revenues	20,000	48,760	28,760	243.8%
730 Transfers In	0	0		-
	0	0	0	-
Beginning Fund Balance	6,468,169	6,754,065		4.4%
Change in Fund Balance	20,000	48,760		143.8%
Ending Fund Balance	6,488,169	6,802,825		4.8%

**Drug Seizure Fund 109 -
Revenue and Expenditures
as of Sep 30, 2022**

	Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:				
331 Federal Direct Grants	0	13,368	13,368	-
361 Interest and Other Earnings	500	0	(500)	-
369 Other Miscellaneous Revenues	70,000	0	(70,000)	-
Total Revenues	70,500	13,368	(57,132)	19.0%
EXPENDITURES:				
531 Supplies	40,000	5,979	34,021	14.9%
535 Small Tools	0	7,864	(7,864)	-
541 Professional Services	0	85,000	(85,000)	-
546 Technology Services	0	25,283	(25,283)	-
Total Expenditures	40,000	124,126	(84,126)	310.3%
Beginning Fund Balance	166,034	0	(100.0) %	
Change in Fund Balance	30,500	(110,758)	(463.1) %	
Ending Fund Balance	196,534	(110,758)	(156.4) %	

DS Fund-UTGO 2016/2019

213 - Revenue and Expenditures

as of Sep 30, 2022

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
311	Property Tax	4,375,000	2,499,291	(1,875,709)	57.1%
361	Interest and Other Earnings	0	4,185	4,185	-
Total Revenues		4,375,000	2,503,477	(1,871,524)	57.2%

EXPENDITURES:

571	Bond Principal	1,780,000	0	1,780,000	-
583	Bond Interest	2,594,975	1,297,488	1,297,488	50.0%
Total Expenditures		4,374,975	1,297,488	3,077,488	29.7%

Beginning Fund Balance	11,984	313,293	2,514.2%
Change in Fund Balance	25	1,205,989	4,823,856.0%
Ending Fund Balance	12,009	1,519,282	12,551.1%

DS Fund-LID- Revenue and Expenditures

as of Sep 30, 2022

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
361	Interest and Other Earnings	139,000	141,506	2,506	101.8%
368	Special Assessments	445,000	377,637	(67,363)	84.9%
369	Other Miscellaneous Revenues	0	0		-
Total Revenues		584,000	519,143	(64,857)	88.9%

EXPENDITURES:

571	Bond Principal	445,000	375,000	(70,000)	84.3%
583	Bond Interest	183,563	161,063	(22,501)	87.7%
Total Expenditures		628,563	536,063	(92,501)	85.3%

Beginning Fund Balance	1,298,797	1,340,271	103.2%
Change in Fund Balance	(44,563)	(16,920)	38.0%
Ending Fund Balance	1,254,234	1,323,351	105.5%

DS Fund-LTGO - Revenue and Expenditures

as of Sep 30, 2022

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
361	Interest and Other Earnings	2,000	0	(2,000)	
337	Local Grants & Other Payments	377,030	0	(377,030)	-
Total Revenues		379,030	0	(377,030)	-

EXPENDITURES:

571	Bond Principal	5,769,916	1,038,869	(4,731,047)	-
583	Bond Interest	2,358,673	1,146,908	(1,211,765)	-
Total Expenditures		8,128,589	2,185,777	(5,942,812)	-
730	Transfers In	6,517,784	6,378,822	(138,962)	

Beginning Fund Balance	36,541	0	36,541	/0%
Change in Fund Balance	(1,231,775)	0	(1,231,775)	%
Ending Fund Balance	(1,195,234)	0	(1,195,234)	%

Residential Streets Fund 103 - Revenue and Expenditures as of Sep 30, 2022

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
333	Federal Indirect Grants	2,736,000	0	-2,736,000	-
334	State Grants	450,000	180,510	-269,490	40.10%
336	State Shared Rev	250,000	222,285	-27,715	88.90%
337	Local Grants & Other Payments	0	14,123	14,123	-
361	Interest and Other Earnings	20,000	5,280	-14,720	26.40%
	Revenues	3,456,000	422,197	-3,033,803	12.20%
730	Transfers In	400,000	61,509	-338,491	15.40%
	Transfers In	400,000	61,509	-338,491	15.40%
	Total Revenues	3,856,000	483,705	-3,372,295	12.50%
EXPENDITURES:					
511	Salaries	0	33,397	-33,397	-
521	FICA	0	2,539	-2,539	-
523	Pension-PERS/PSERS	0	3,429	-3,429	-
524	Industrial Insurance	0	616	-616	-
525	Medical & Dental	0	5,937	-5,937	-
531	Supplies	0	89	-89	-
532	Repairs & Maint Supplies	0	4,046	-4,046	-
535	Small Tools	400,000	-180	400,180	-0.05%
541	Professional Services	0	205,906	-205,906	-
549	Miscellaneous	0	105	-105	-
565	Construction Projects	3,610,000	726,479	2,883,521	20.10%
	Total Expenditures	4,010,000	982,363	3,027,637	24.50%
	Beginning Fund Balance	724,912	707,806		-2.40%
	Change in Fund Balance	-154,000	-498,657		-223.80%
	Ending Fund Balance	570,912	209,149		-63.40%

**Arterial Street Fund 104 - Revenue and Expenditure:
as of Sep 30, 2022**

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
316	Business and Utility Taxes	800,000	953,995	153,995	119.20%
318	Other Taxes	900,000	1,360,771	460,771	151.20%
322	Non-Business Licenses and Prmt	0	12,770	12,770	-
333	Federal Indirect Grants	1,400,000	163,114	-1,236,886	11.70%
334	State Grants	5,000,000	1,408,022	-3,591,978	28.20%
336	State Shared Rev	140,000	113,394	-26,606	81.00%
337	Local Grants & Other Payments	0	486,110	486,110	-
345	Natural and Economic Environme	161,000	482,720	321,720	299.80%
361	Interest and Other Earnings	30,000	25,450	-4,550	84.80%
367	Contributions & Donations NonG	80,000	114,853	34,853	143.60%
	Revenues	8,511,000	5,121,198	-3,389,802	60.20%
730	Transfers In	1,700,000	1,300,000	-400,000	76.50%
	Transfers In	1,700,000	1,300,000	-400,000	76.50%
	Total Revenues	10,211,000	6,421,198	-3,789,802	62.90%
EXPENDITURES:					
511	Salaries	258,434	300,013	-41,579	116.10%
513	Overtime	0	615	-615	-
521	FICA	19,757	22,832	-3,075	115.60%
523	Pension-PERS/PSERS	25,362	30,862	-5,500	121.70%
524	Industrial Insurance	1,043	3,065	-2,022	293.90%
525	Medical & Dental	38,503	48,420	-9,917	125.80%
531	Supplies	0	46	-46	-
535	Small Tools	0	18,876	-18,876	-
541	Professional Services	360,000	241,468	118,532	67.10%
544	Advertising	0	1,471	-1,471	-
548	Repairs & Maint Services	1,425,000	489,463	935,537	34.30%
563	Other Improvements	0	17,629	-17,629	-
564	Machinery & Equipment	35,000	0	35,000	-
565	Construction Projects	7,144,000	3,665,599	3,478,401	51.30%
	Total Expenditures	9,307,099	4,840,360	4,466,739	52.00%
	Beginning Fund Balance	2,516,741	3,682,187		46.30%
	Change in Fund Balance	903,901	1,580,838		74.90%
	Ending Fund Balance	3,420,642	5,263,025		53.90%

**Land Acq., Rec. & Park Devlpmn 301 - Revenue and Expenditures
as of Sep 30, 2022**

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
311	Property Tax	304,000	122,719	(181,281)	40.4%
318	Other Taxes	0	0		-
345	Natural and Economic Environme	101,000	479,050	378,050	474.3%
361	Interest and Other Earnings	5,000	19,088	14,088	381.8%
Total Revenues		410,000	620,857	210,857	151.4%
EXPENDITURES:					
541	Professional Services	79,000	84,581	(5,581)	107.1%
547	Utilities	0	1,500	(1,500)	-
548	Repairs & Maint Services	0	2,766	(2,766)	-
563	Other Improvements	0	76,339	(76,339)	-
564	Machinery & Equipment	0	108,947	(108,947)	-
565	Construction Projects	426,000	17,561	408,439	4.1%
Total Expenditures		505,000	291,694	213,306	57.8%
730	Transfers In	72,290	72,290		100.0%
		72,290	72,290	0	100.0%
750	Transfers Out	0	0		-
Beginning Fund Balance		1,541,330	2,895,845		87.9%
Change in Fund Balance		(22,710)	401,453		1,867.7%
Ending Fund Balance		1,518,620	3,297,298		117.1%

Urban Renewal 302 - Revenue and Expenditures

as of Sep 30, 2022

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
361	Interest and Other Earnings	10,000	15,432	5,432	154.3%
395	Disposition of Capital Assets	1,850,000	1,500,000	(350,000)	81.1%
Total Revenues		1,860,000	1,515,432	(344,568)	81.5%
EXPENDITURES:					
541	Professional Services	10,000	7,640	2,360	76.4%
547	Utilities	0	4,541	(4,541)	-
563	Other Improvements	0	18,791	(18,791)	-
Total Expenditures		10,000	30,971	(20,971)	309.7%
750	Transfers Out	3,186,000	2,504,452	681,548	78.6%
Beginning Fund Balance		1,452,144	4,469,671		207.8%
Change in Fund Balance		(1,336,000)	(1,019,991)		23.7%
Ending Fund Balance		116,144	3,449,680		2,870.2%

**Fire Improvements 304 -
Revenue and Expenditures
as of Sep 30, 2022**

	Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:				
345 Natural and Economic Environment	300,000	139,462	(160,538)	46.5%
361 Interest and Other Earnings	500	0	(500)	-
Total Revenues	300,500	139,462	(161,038)	46.4%
750 Transfers Out	300,000	0	300,000	-
	300,000	0	300,000	-
Beginning Fund Balance	500	0		(100.0) %
Change in Fund Balance	500	139,462		27,792.5%
Ending Fund Balance	1,000	139,462		13,846.2%

**Public Safety Plan 305 - Revenue and Expenditures
as of Sep 30, 2022**

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
318	Other Taxes	500,000	865,637	365,637	173.10%
345	Natural and Economic Environme	300,000	0	-300,000	-
361	Interest and Other Earnings	0	2,033	2,033	-
390	Other Financing Sources	5,000,000	0	-5,000,000	-
	Revenues	5,800,000	867,670	-4,932,330	15.00%
730	Transfers In	300,000	0	-300,000	-
	Transfers In	300,000	0	-300,000	-
	Total Revenues	6,100,000	867,670	-5,232,330	14.20%
EXPENDITURES:					
531	Supplies	167,000	36,922	130,078	22.10%
562	Capital Outlay-Buildings & Str	0	19,640	-19,640	-
	Expenditures	167,000	56,562	110,438	33.90%
750	Transfers Out	2,223,467	0	2,223,467	-
	Transfers Out	2,223,467	0	2,223,467	-
	Total Expenditures	2,390,467	56,562	2,333,905	2.40%
	Beginning Fund Balance	6,976,196	77,672		-98.90%
	Change in Fund Balance	3,709,533	811,108		-78.10%
	Ending Fund Balance	10,685,729	888,781		-91.70%

**City Facilities 306 -
Revenue and
Expenditures
as of Sep 30, 2022**

	Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:				
361 Interest and Other Earnings	0	17,877	17,877	-
Revenues	0	17,877	17,877	-
730 Transfers In	0	0		-
Transfers In	0	0	0	-
Total Revenues	0	0	0	-
EXPENDITURES:				
531 Supplies	0	1,201	(1,201)	-
535 Small Tools	0	2,670	(2,670)	-
541 Professional Services	0	31,663	(31,663)	-
544 Advertising	0	326	(326)	-
547 Utilities	0	19,259	(19,259)	-
548 Repairs & Maint Services	0	23,320	(23,320)	-
562 Capital Outlay-Buildings & Str	1,425,000	1,090,733	334,267	76.5%
563 Other Improvements	0	82,505	(82,505)	-
564 Machinery & Equipment	0	9,030	(9,030)	-
Total Expenditures	1,425,000	1,260,707	164,293	88.5%
Beginning Fund Balance	3,138,454	3,500,044		11.5%
Change in Fund Balance	(1,425,000)	(1,242,829)		12.8%
Ending Fund Balance	1,713,454	2,257,215		31.7%

Water Utility Fund 401 - Revenue and Expense as of Sep 30, 2022

		Annual Budget	Actual Year to Date	Variance	Annual Budget
REVENUE:					
342	Public Safety	0	28,956	28,956	-
343	Utilities	6,866,000	5,580,004	(1,285,996)	81.30%
361	Interest and Other Earnings	61,000	48,380	(12,620)	79.30%
369	Other Miscellaneous Revenues	0	2,834	2,834	-
379	Capital Contributions	20,000	35,333	15,333	176.70%
Total Revenues		6,947,000	5,695,506	-1,251,494	82.00%
Expenses:					
511	Salaries	715,163	430,028	285,135	60.10%
512	Extra Labor	4,000	1,536	2,464	38.40%
513	Overtime	10,000	10,369	(369)	103.70%
521	FICA	55,746	33,657	22,089	60.40%
523	Pension-PERS/PSERS	71,837	45,208	26,629	62.90%
524	Industrial Insurance	20,308	9,558	10,750	47.10%
525	Medical & Dental	198,893	108,664	90,229	54.60%
528	Uniform/Clothing	1,700	203	1,497	12.00%
531	Supplies	29,200	8,845	20,355	30.30%
532	Repairs & Maint Supplies	115,500	66,049	49,451	57.20%
535	Small Tools	2,500	3,424	(924)	137.00%
536	Technology Supplies	12,500	0	12,500	-
539	Water/Sewer Supplies	3,552,000	2,675,688	876,312	75.30%
541	Professional Services	673,376	334,133	339,243	49.60%
542	Communications	8,000	7,436	564	92.90%
543	Professional Development	7,500	7,970	(470)	106.30%
544	Advertising	0	58	(58)	-
545	Rentals	41,377	31,487	9,890	76.10%
546	Technology Services	0	13,405	(13,405)	-
547	Utilities	33,200	23,568	9,632	71.00%
548	Repairs & Maint Services	101,194	108,283	(7,089)	107.00%
549	Miscellaneous	1,048,450	861,735	186,715	82.20%
561	Capital Outlay-Land	10,000	0	10,000	-
563	Other Improvements	0	1,084	(1,084)	-
564	Machinery & Equipment	0	4,795	(4,795)	-
565	Construction Projects	1,800,000	2,023,542	(223,542)	112.40%
572	Revenue Bond	42,258	0	42,258	-
578	Intergov. Loan Principle	80,625	80,625	0	100.00%
583	Bond Interest	6,321	3,765	2,556	59.60%
Total Expenses		8,641,648	6,895,117	1,746,531	79.80%
750	Transfers Out	1,078,123	812,341	265,782	75.30%
Total Transfers		1,078,123	812,341	265,782	75.30%
Beginning Fund Balance		4,386,963	6,987,634		59.30%
Change in Fund Balance		-2,772,771	-2,011,952		27.40%
Ending Fund Balance		1,614,193	4,975,682		208.20%

Sewer Utility Fund 402 - Revenue and Expenses as of Sep 30, 2022

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
343	Utilities	10,205,000	7,046,455	-3,158,545	69.00%
361	Interest and Other Earnings	55,000	87,067	32,067	158.30%
379	Capital Contributions	25,000	102,000	77,000	408.00%
Total Revenues		10,285,000	7,235,521	-3,049,479	70.40%
Expenses:					
511	Salaries	714,402	633,013	81,389	88.60%
512	Extra Labor	0	1,632	-1,632	-
513	Overtime	7,000	3,121	3,879	44.60%
521	FICA	55,152	48,360	6,792	87.70%
523	Pension-PERS/PSERS	70,977	65,073	5,904	91.70%
524	Industrial Insurance	13,798	11,072	2,726	80.20%
525	Medical & Dental	176,776	153,968	22,808	87.10%
528	Uniform/Clothing	625	0	625	-
531	Supplies	14,600	5,332	9,268	36.50%
532	Repairs & Maint Supplies	8,000	6,997	1,003	87.50%
535	Small Tools	5,000	1,326	3,674	26.50%
537	Fleet Supplies	0	160	-160	-
539	Water/Sewer Supplies	5,225,000	3,534,061	1,690,939	67.60%
541	Professional Services	827,339	184,199	643,139	22.30%
542	Communications	6,300	6,539	-239	103.80%
543	Professional Development	0	1,125	-1,125	-
545	Rentals	33,817	23,871	9,946	70.60%
546	Technology Services	2,000	14,030	-12,030	701.50%
547	Utilities	47,500	30,213	17,287	63.60%
548	Repairs & Maint Services	91,802	37,484	54,318	40.80%
549	Miscellaneous	1,316,700	910,324	406,376	69.10%
564	Machinery & Equipment	0	32,031	-32,031	-
565	Construction Projects	2,050,000	1,076,809	973,191	52.50%
572	Revenue Bond	100,769	0	100,769	-
578	Intergov. Loan Principle	233,436	233,436	0	100.00%
583	Bond Interest	17,349	11,244	6,105	64.80%
Total Expenses		11,018,342	7,025,420	3,992,921	63.80%
750	Transfers Out	814,607	616,079	198,528	75.60%
Total Transfers		814,607	616,079	198,528	75.60%
Beginning Fund Balance		11,022,180	13,158,275	19.40%	
Change in Fund Balance		-1,547,949	-405,978	73.80%	
Ending Fund Balance		9,474,232	12,752,297	34.60%	

**Foster Golf Course 411 - Revenue and Expenses
as of Sep 30, 2022**

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
317	Excise Taxes	3,000	0	-3,000	-
341	General Government	130,000	145,688	15,688	112.10%
347	Culture and Recreational Fees	1,053,000	1,362,962	309,962	129.40%
361	Interest and Other Earnings	1,000	6,374	5,374	637.40%
362	Rents and Leases	343,000	383,286	40,286	111.70%
369	Other Miscellaneous Revenues	20,000	9,670	-10,330	48.30%
Revenues		1,550,000	1,907,980	357,980	123.10%
730	Transfers In	300,000	225,000	-75,000	75.00%
Transfers In		300,000	225,000	-75,000	75.00%
Total Revenues		1,850,000	2,132,980	282,980	115.30%
Expenses:					
511	Salaries	703,515	545,532	157,983	77.50%
512	Extra Labor	85,000	50,033	34,967	58.90%
513	Overtime	1,010	4,861	-3,851	481.30%
521	FICA	60,346	45,207	15,139	74.90%
523	Pension-PERS/PSERS	76,445	57,598	18,847	75.30%
524	Industrial Insurance	25,830	15,594	10,236	60.40%
525	Medical & Dental	182,891	146,492	36,399	80.10%
526	Unemployment	5,600	2,481	3,120	44.30%
528	Uniform/Clothing	1,100	724	376	65.90%
531	Supplies	21,500	4,291	17,209	20.00%
532	Repairs & Maint Supplies	56,000	78,583	-22,583	140.30%
534	Resale Supplies	73,000	81,788	-8,788	112.00%
535	Small Tools	42,500	895	41,605	2.10%
537	Fleet Supplies	32,000	29,680	2,320	92.70%
541	Professional Services	23,876	26,149	-2,273	109.50%
542	Communications	5,600	4,143	1,457	74.00%
543	Professional Development	500	2,391	-1,891	478.30%
544	Advertising	5,000	343	4,657	6.90%
545	Rentals	37,500	23,292	14,208	62.10%
546	Technology Services	0	1,913	-1,913	-
547	Utilities	71,700	153,994	-82,294	214.80%
548	Repairs & Maint Services	81,800	81,068	732	99.10%
549	Miscellaneous	38,500	52,210	-13,710	135.60%
563	Other Improvements	50,000	0	50,000	-
564	Machinery & Equipment	0	12,286	-12,286	-
Expenses		1,681,213	1,421,546	259,667	84.60%
750	Transfers Out	209,366	157,148	52,218	75.10%
Transfers Out		209,366	157,148	52,218	75.10%
Total Expenses		1,890,579	1,578,694	311,885	83.50%
Beginning Fund Balance		1,056,224	1,044,149		-1.10%
Change in Fund Balance		-40,579	554,286		1465.90%
Ending Fund Balance		1,015,645	1,598,435		57.40%

**Surface Water Utility Fund 412
as of Sep 30, 2022**

	Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:				
334 State Grants	64,000	0	-64,000	-
337 Local Grants & Other Payments	317,000	0	-317,000	-
343 Utilities	7,350,000	7,389,873	39,873	100.50%
361 Interest and Other Earnings	50,000	50,990	990	102.00%
374 Capital Contrib-State/Local/Di	2,728,000	-95,608	-2,823,608	-3.50%
Total Revenues	10,509,000	7,345,254	-3,163,746	69.90%
Expenses:				
511 Salaries	1,220,759	952,910	267,849	78.10%
512 Extra Labor	8,000	3,788	4,212	47.40%
513 Overtime	13,000	3,735	9,265	28.70%
521 FICA	94,934	72,809	22,125	76.70%
523 Pension-PERS/PSERS	122,236	98,218	24,018	80.40%
524 Industrial Insurance	26,559	19,776	6,783	74.50%
525 Medical & Dental	323,938	246,038	77,900	76.00%
528 Uniform/Clothing	1,500	790	710	52.70%
531 Supplies	86,000	12,850	73,150	14.90%
532 Repairs & Maint Supplies	1,500	792	708	52.80%
535 Small Tools	6,500	5,141	1,359	79.10%
536 Technology Supplies	0	470	-470	-
537 Fleet Supplies	0	160	-160	-
541 Professional Services	2,680,014	458,061	2,221,953	17.10%
542 Communications	7,000	4,182	2,818	59.70%
543 Professional Development	0	9,557	-9,557	-
544 Advertising	0	4,680	-4,680	-
545 Rentals	130,343	94,778	35,565	72.70%
546 Technology Services	0	11,087	-11,087	-
547 Utilities	87,020	57,440	29,580	66.00%
548 Repairs & Maint Services	145,927	86,027	59,900	59.00%
549 Miscellaneous	835,725	793,202	42,523	94.90%
563 Other Improvements	0	1,888	-1,888	-
564 Machinery & Equipment	0	4,795	-4,795	-
565 Construction Projects	4,613,000	638,400	3,974,600	13.80%
572 Revenue Bond	19,504	0	19,504	-
578 Intergov. Loan Principle	259,856	259,356	500	99.80%
583 Bond Interest	6,249	5,070	1,179	81.10%
Expenses	10,689,564	3,846,000	6,843,565	36.00%
750 Transfers Out	1,153,287	872,452	280,836	75.60%
Transfers Out	1,153,287	872,452	280,836	75.60%
Total Expenses	11,842,851	4,718,451	7,124,400	39.80%
Beginning Fund Balance	4,634,122	5,903,817	27.40%	
Change in Fund Balance	-1,333,851	2,626,803	296.90%	
Ending Fund Balance	3,300,271	8,530,620	158.50%	

**Equipment Rental 501 - Revenue and Expenses
as of Sep 30, 2022**

		Annual Budget	Actual Year to Date	Variance	Annual Budget
REVENUE:					
348	Internal Service Fund Sales an	2,268,831	1,701,622	-567,209	75.00%
361	Interest and Other Earnings	20,000	30,041	10,041	150.20%
369	Other Miscellaneous Revenues	0	1,213	1,213	-
395	Disposition of Capital Assets	25,000	99,598	74,598	398.40%
	Revenues	2,313,831	1,832,474	-481,357	79.20%
730	Transfers In	52,000	0	-52,000	-
	Transfers In	52,000	0	-52,000	-
	Total Revenues	2,365,831	1,832,474	-533,357	77.5%
Expenses:					
511	Salaries	405,335	300,891	104,444	74.20%
512	Extra Labor	32,000	0	32,000	-
513	Overtime	1,875	3,514	-1,639	187.40%
521	FICA	33,580	23,763	9,817	70.80%
523	Pension-PERS/PSERS	43,375	31,252	12,123	72.00%
524	Industrial Insurance	16,666	7,604	9,062	45.60%
525	Medical & Dental	138,939	109,957	28,982	79.10%
528	Uniform/Clothing	1,100	670	430	61.00%
531	Supplies	3,000	2,143	857	71.40%
532	Repairs & Maint Supplies	0	346	-346	-
535	Small Tools	0	3,915	-3,915	-
536	Technology Supplies	0	1,682	-1,682	-
537	Fleet Supplies	655,000	486,143	168,857	74.20%
541	Professional Services	114,400	95,935	18,465	83.90%
542	Communications	5,500	3,194	2,306	58.10%
543	Professional Development	1,500	2,939	-1,439	196.00%
545	Rentals	40,806	39,998	808	98.00%
546	Technology Services	7,500	2,388	5,112	31.80%
547	Utilities	0	1,039	-1,039	-
548	Repairs & Maint Services	146,126	221,441	-75,315	151.50%
549	Miscellaneous	20,000	9	19,991	0.00%
564	Machinery & Equipment	269,000	872,089	-603,089	324.20%
	Expenses	1,935,702	2,210,913	-275,211	114.20%
750	Transfers Out	333,707	250,280	83,427	75.00%
	Transfers Out	333,707	250,280	83,427	75.00%
	Total Expenses	2,269,409	2,461,193	-191,784	108.50%
	Beginning Fund Balance	3,600,733	4,735,285		31.50%
	Change in Fund Balance	96,422	-628,719		-752.00%
	Ending Fund Balance	3,697,155	4,106,567		11.10%

**Insurance - Active Employees 502 - Revenue and Expendit
as of Sep 30, 2022**

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
341	General Government	1,000	113	-887	11.30%
361	Interest and Other Earnings	30,000	21,530	-8,470	71.80%
369	Other Miscellaneous Revenues	8,694,122	5,837,103	-2,857,019	67.10%
Total Revenues		8,725,122	5,858,746	-2,866,376	67.10%
EXPENDITURES:					
525	Medical & Dental	8,408,793	3,842,079	4,566,714	45.70%
531	Supplies	0	0	-	-
541	Professional Services	100,000	36,707	63,293	36.70%
549	Miscellaneous	21,000	542	20,458	2.60%
Expenditures		8,529,793	3,879,328	4,650,465	45.50%
750	Transfers Out	180,609	135,456	45,153	75.00%
Transfers Out		180,609	135,456	45,153	75.00%
Total Expenditures		8,710,402	4,014,784	4,695,618	46.10%
Beginning Fund Balance		70,012	597,792		753.80%
Change in Fund Balance		14,720	1,843,962		12426.90%
Ending Fund Balance		84,732	2,441,755		2781.70%

**Insurance - LEOFF I Retirees 503 - Revenue and Expenditures
as of Sep 30, 2022**

		Annual Budget	Actual Year to Date	Variance	% of Annual Budget
REVENUE:					
361	Interest and Other Earnings	1,000	2,566	1,566	256.60%
369	Other Miscellaneous Revenues	435,000	230,865	-204,135	53.10%
Total Revenues		436,000	233,431	-202,569	53.50%
EXPENDITURES:					
525	Medical & Dental	479,500	279,993	199,507	58.40%
541	Professional Services	5,000	1,750	3,250	35.00%
549	Miscellaneous	500	0	500	-
Expenditures		485,000	281,743	203,257	58.10%
750	Transfers Out	12,040	9,031	3,009	75.00%
Transfers Out		12,040	9,031	3,009	75.00%
Total Expenditures		497,040	290,774	206,266	58.50%
Beginning Fund Balance		165,675	264,258		59.50%
Change in Fund Balance		-61,040	-57,343		6.10%
Ending Fund Balance		104,635	206,915		97.80%

**Firemen's Pension Fund 611 - Revenue and Expenditures
as of Sep 30, 2022**

		Annual Budget	Yal Year to Date	Variance	Annual Budget
REVENUE:					
336	State Shared Rev	65,000	74,397	9,397	114.5%
361	Interest and Other Earnings	5,000	10,609	5,609	212.2%
Total Revenues		70,000	85,007	15,007	121.4%
EXPENDITURES:					
529	Excess Retirement Benefits	65,000	0	65,000	-
541	Professional Services	0	1,750	(1,750)	-
549	Miscellaneous	0	0		-
Total Expenditures		65,000	1,750	63,250	2.7%
Beginning Fund Balance		1,522,456	1,531,223		0.6%
Change in Fund Balance		5,000	83,257		1,565.1%
Ending Fund Balance		1,527,456	1,614,480		5.7%