



## *Quarterly Financial Report*

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### **Fourth Quarter 2017**

February 20, 2018

#### **Overview**

The Quarterly Financial Report provides a summary budget to actual comparison of revenues and expenditures for each fund through the end of the most recently completed fiscal quarter. The information contained in this report is unaudited and prepared on a cash basis. Furthermore, the information contained in this report is preliminary and adjustments may need to be made in accordance with the Budgeting, Accounting and Reporting System (BARS) in preparation of the annual financial report.

New residential building activity surpassed last year with construction in the Westwood Estates and Sunset Heights subdivisions along with home construction at Kingview 7 along Maple Lane. The City also received several preliminary development plans for duplexes and multi-family dwelling units, as well as two preliminary residential plat applications. Staff will continue to monitor this very closely. Due to West Richland's limited sales tax base and the state's one percent increase restriction on property tax revenues (excluding new construction), growth related activity is crucial to providing the funding necessary to support programs and services for the community.

According to the most recent labor data issued by the Bureau of Labor Statistics, the unemployment rate in the Kennewick-Pasco-Richland metropolitan statistical area is currently estimated at 6.7% for December 2017, which is a decline of 1.0% compared to December 2016. The preliminary state unemployment rate is at 4.5% and the national unemployment rate is 4.1% for December 2017. Non-farm employment in the Tri-Cities was up roughly 1,300 jobs in December 2017 when compared to December 2016. Industries that have contributed to this growth include education and health services, leisure and hospitality, transportation and utilities, financial activities and government.

## General Fund 001 Revenues

### Summary

The City’s General Fund is the primary fund used to account for the City’s general purpose revenues such as utility, property and sales taxes. General Fund revenues typically pay for citywide services such as public safety, community development, parks, and administration. Comparing total actual to total anticipated revenues through December 31st, the General Fund is 53% of the 2017-2018 biennial budget. Total revenues collected in the General Fund increased 12% compared to the previous year. A portion of this increase is attributed to several property sales in 2017 including \$195,000 from the sale of the old maintenance shop on Van Giesen and \$1,018,841 for Belmont Lot 2 to SSC North America, LLC.

Retail sales and use tax increased 8% compared to 2016. The City experienced gains in most major business sectors including construction and retail.

The City processed 479 new business licenses through fourth quarter 2017 compared to 420 in 2016. As of December 31, 2017, there are a total of 1,533 active City business licenses.

Intergovernmental revenues include PUD privilege tax, city assistance, liquor excise tax and liquor control board profits. These revenues increased 5% compared to the prior year. City Assistance revenues were flat compared to the prior year. Liquor excise taxes and profits increased 3% compared to 2016.

Building activity is an important key indicator of growth. Single family building activity picked up in 2017 as anticipated. The City processed 26 more single family permits than in the prior year. The City processed 8 new commercial permits in 2017 compared to 8 in 2016. The City experienced a significant increase in permit valuation in 2016 because of a permit issued to the Richland School District for a new middle school at Belmont and Keene. The permit valuation for the middle school was \$25,600,000.

<b>New Construction Activity</b>			
	<b>2016 Jan-Dec</b>	<b>2017 Jan-Dec</b>	<b>% Change</b>
Single Family Permits	77	103	34%
Multi-Family Permits	3	7	133%
New Commercial Permits	8	8	0%
Other Commercial Permits	14	7	-50%
Other Permits	357	357	0%
<b>Total Permits</b>	<b>459</b>	<b>482</b>	<b>5%</b>
Permit Valuation	\$ 63,377,455	\$ 46,244,364	-27%
Building Permit Fees	\$ 350,586	\$ 328,126	-6%

The following table shows the amended biennial budget and actual revenues collected through December 31, 2017 and compares this information with 2016 actuals through December 31.

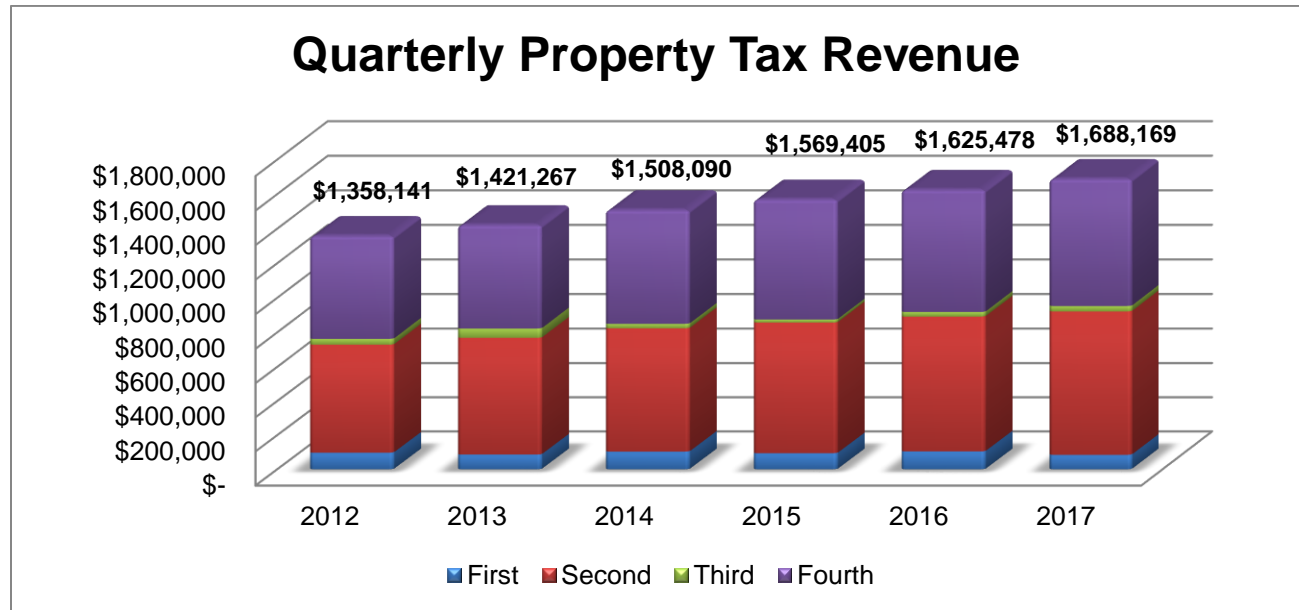
### General Fund 001 Revenues

General Fund 001 Revenue Category	2016 Actuals for Comparison Purposes 01/01/2016 - 12/31/2016	2017-2018 Biennial Budget				
		01/01/17 - 12/31/17 Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining
Property Tax	1,625,478	1,688,169	4%	3,485,998	48%	1,797,829
Sales Tax	1,032,464	1,117,550	8%	1,467,795	76%	350,245
Utility Taxes	1,878,504	1,973,503	5%	3,939,209	50%	1,965,706
Other Taxes	12,060	18,385	52%	21,544	85%	3,159
Building Permits	350,586	328,126	-6%	541,477	61%	213,351
Other Licenses & Permits	167,376	176,936	6%	344,961	51%	168,025
Intergovernmental Revenue	352,525	368,916	5%	721,639	51%	352,723
Grants - Federal/State/Local	8,796	5,224	-41%			(5,224)
Charges for Services*	779,047	196,052	-75%	1,662,418	12%	1,466,366
Fines and Forfeitures	209,638	171,828	-18%	448,807	38%	276,979
Transfer In	326,792	432,641	32%	863,009	50%	430,368
Miscellaneous & Other Revenues	349,106	1,473,637	322%	1,456,013	101%	(17,624)
<b>Total Revenues</b>	<b>7,092,370</b>	<b>7,950,967</b>	<b>12%</b>	<b>14,952,870</b>	<b>53%</b>	<b>7,001,903</b>

\*Note: Charges for services declined compared to the prior year primarily because a coding change issued by the WA State Auditor's Office for the City's indirect cost allocation. These costs are netted against the expense side of the General Fund in 2017.

**General Fund Major Revenue Sources**

Property Tax: Property tax revenues are typically received during the second and fourth quarters of the year. Property tax collections through fourth quarter 2017 totaled \$1,688,169 and increased 4% compared to 2016. The table below reflects quarterly property tax collections from 2012 to 2017.



Retail Sales and Use Tax: The sales tax base is the selling price of tangible personal property and selected food and services. The current sales tax rate for West Richland is 8.6%. For every \$100.00 in applicable sales in West Richland, the consumer pays \$8.60. Of the \$8.60 in sales tax paid, the City receives approximately 85¢ for general fund services. The remaining \$7.75 is distributed to the state and county.

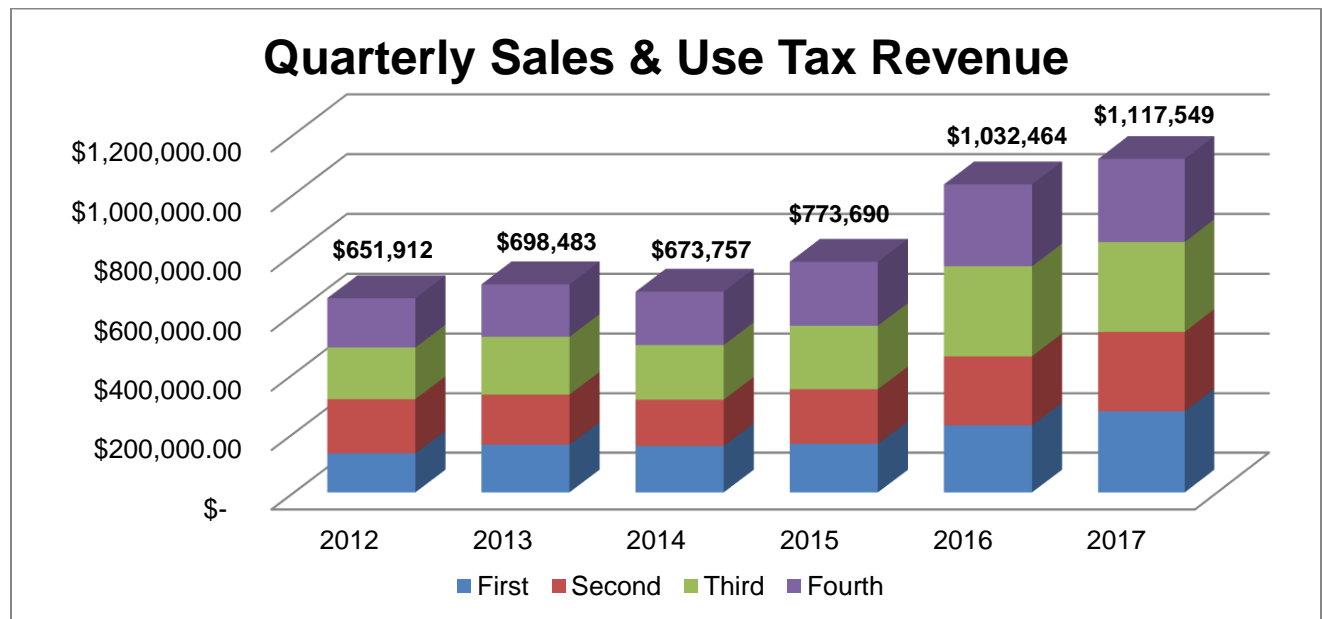
In 2017, sales tax revenue increased by 8% compared to the prior year. The majority of this increase is related to the construction of the new middle school on Belmont. Sales tax would have increased 2% if construction of the middle school is factored out. All business sectors experienced growth except for administrative support services and telecommunications & other information services. West Richland has a heavy reliance on construction sales tax revenue, which is considered a one-time revenue source. Construction experienced a 3% increase compared to 2016 and consisted of 33% of the total sales tax revenue collected in 2017. The majority of the increase in construction sales tax is attributed to the school construction. Sales tax collections from the retail sector experienced a 22% increase and consisted of 29% of total sales tax revenue collected in 2017.

Sales tax collections fluctuate from quarter to quarter due to seasonal activity. The City typically receives more sales tax revenue in the second half of the year. The following table compares 2017 with 2016 retail sales and use tax revenue through December 31st and includes a breakdown by business sector.

Business Sector	Revenue (Jan - Dec)		% Change	% of Total	
	2017	2016		2017	2016
Construction	372,164	360,359	3%	33%	35%
Manufacturing	17,033	16,936	1%	2%	2%
Wholesale Trade	89,847	86,288	4%	8%	8%
Retail	326,430	267,300	22%	29%	26%
Telecommunications & Other Information Services	57,933	61,397	-6%	5%	6%
Finance, Insurance, Real Estate, Administrative Support Services, & Public Administration	121,630	123,823	-2%	11%	12%
Accommodation and Food Services	60,709	58,595	4%	5%	6%
All Other Sectors	71,803	57,766	24%	6%	6%
<b>Total</b>	<b>\$1,117,550</b>	<b>\$1,032,464</b>	<b>8%</b>	<b>100%</b>	<b>100%</b>

Note: Totals for the quarter listed by sector may slightly differ from the retail sales tax revenue actually received due to adjustments made by the DOR between the time the detailed sales tax reports are received by the City and when the revenue is actually received.

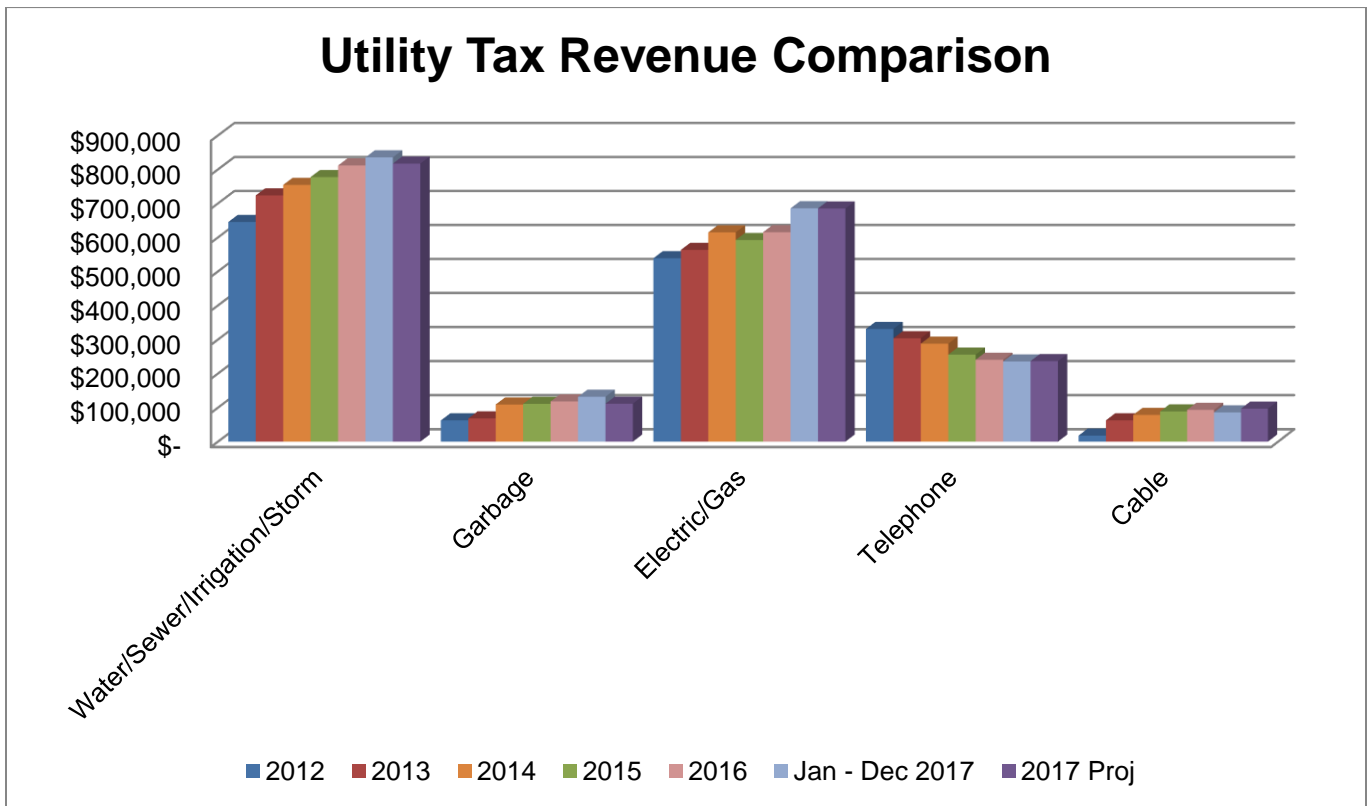
The chart below displays the quarterly retail sales and use tax collected since 2012.



Utility Taxes: The City collects both internal and external utility taxes. Internal taxes are paid by the City’s utility funds to the General Fund. External taxes are paid by providers of telephone, electric, gas, garbage collection and cable services in the city. Total utility tax revenues increased 5% through fourth quarter 2017 compared to 2016.

Revenues collected from the gas utility tax increased 33% and electric utility tax revenues increased 11%. These revenue increases are due to a much colder winter than in the prior year. Through 2017, the City has experienced a decline in both cable utility tax revenues and telephone utility tax revenues. Cable revenues declined 8% and telephone utility tax revenue declined 2% compared to the prior year. The decline in cable utility tax revenue is mostly attributed to timing of receipt of revenue compared to the prior year. Factoring this payment in, revenues would have remained flat compared to the prior year.

The following table reflects utility tax revenue received for years 2012-2017 and compares this data with projected 2017 revenue.



## **General Fund 001 Expenditures**

Total General Fund expenditures were 46% of the 2017-2018 biennial budget. General Fund expenditures totaled \$7,561,999. Major expenditure differences from the prior year includes 2017 expenses related to the General Fund's portion for the construction of the Municipal Services Facility and a transfer approved by Council in the March 2017 budget amendment to transfer unanticipated fund balance to the Debt Service Fund 204 to pay off the HAEFIC loan. The City also experienced several vacancies across all departments in 2016 resulting in a savings in the General Fund.

### **2017 Project/Program Highlights in Fourth Quarter:**

#### **City Clerk**

- The City Clerk has been working on improving and upgrading the City's IT and network systems.
- The Clerk also maintained the City's Facebook page.
- The Clerk assisted with planning, preparation, procuring and installation of technology for the new council chambers.
- The Clerk programmed personnel, fobs and cards for the security system.

#### **Finance Department**

- The Finance Department coordinated the preparation of the 2017/2018 Mid-Biennial Budget Review.
- The Department prepared several ordinances and resolutions for council approval including those related to the regular property tax levy and procurement policies.
- The Department has been assisting with contract negotiations with the West Richland Police Officers Association (WRPOA).
- City departments have been very successful obtaining federal, state and local grants and low interest loans. The Finance Department assisted departments with accounting and reimbursement requests for projects funded through grants and loans.

#### **Community Development**

- Planning staff continued to work with the City Council Planning Subcommittee to review those zoning chapters that were not updated with the adoption of the 20-year comprehensive land use plan in August. Staff will be bringing these updated zoning code updates to the Planning Commission and City Council in 2018. In the 4<sup>th</sup> quarter, Planning staff processed 6 subdivisions, 2 conditional use permits and 3 boundary line adjustments. It is anticipated that this land use activity will increase in 2018.

- Building permit activity remained consistent with the majority of activity involving single family home permits. It is anticipated that new residential construction in 2018 will include more duplexes and multi-family dwelling units.
- The parks & events function of the department continued to plan for next year's events such as the geocache event which all of the cities participate in as well as planning for Hogs and Dogs and the continued management of fields and facilities scheduling.
- Code enforcement continues to be a focus of the department with citizen complaint based concerns being addressed by the Building Inspector. Complaints received are predominantly violations on residential properties with excessive vegetation or debris. The year's totals are 35 in person "walk in" and 72 Egov complaints. Staff also continued to remove signs placed in the right-of-way without a permit or that represented a visual hazard to motorists and pedestrians. No tickets were issued in 2017 which shows the level of cooperation received and a community based approach to enforcement.
- Community Development continued to work on marketing the Belmont properties and is developing a draft plan for the potential future sale of the Finance and Development Services buildings. The city campus at 3801 W. Van Giesen Street is in review by staff and a Surveyor to reallocate the parcels into lots that can be offered for public sale

### **Police Department**

- Planned and implemented Veteran's Day Parade with the W.R.C.C.
- Began police facility needs assessment process.
- Formed independent Police Facility Assessment Committee.
- Completed new police policy manual.
- Continued WRPOA contract negotiations.
- Two new officers, David Beckwith and Jorge Barrera, successfully completed the Basic Law Enforcement Academy.
- Conducted School Safety Patrol Inauguration.
- Attended Richland and Pasco's Cops and Kids event(s).
- Attended the Veteran's and First Responder Plaza opening held at Sunset Gardens.
- Personnel attended all regional L.E. meetings and events.

The following table shows the amended biennial budget and expenditures through December 31, 2017 and compares this information with 2016 expenditures through December 31, 2016. The table also includes the General Fund ending fund balance on December 31, 2017.



### 001 General Fund Expenditures

General Fund 001	2016 Actuals for Comparison Purposes 01/01/2016 - 12/31/2016	2017-2018 Biennial Budget				
		01/01/2017 - 12/31/2017 Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining
Expenditure Category						
Council	70,640	71,696	1%	176,776	41%	105,080
Mayor	20,116	41,614	107%	136,318	31%	94,704
City Clerk	133,614	114,517	-14%	311,519	37%	197,002
Finance	733,694	354,390	-52%	1,871,495	19%	1,517,105
Police	3,177,082	3,194,242	1%	6,595,042	48%	3,400,800
Community Development	690,335	650,591	-6%	1,472,322	44%	821,731
Public Works*	582,664	734,264	26%	1,729,801	42%	995,537
Non-Departmental	764,882	1,113,751	46%	2,556,823	44%	1,443,072
Transfers Out	235,216	1,286,934	447%	1,641,979	78%	355,045
<b>Total Expenditures</b>	<b>6,408,244</b>	<b>7,561,999</b>	<b>18%</b>	<b>16,492,075</b>	<b>46%</b>	<b>8,930,076</b>
Ending Fund Balance 12/31/17	4,202,900					

\*Public Works includes Engineering Services, Polo Dewatering System, Fire Hydrant Maintenance, Senior Center and Parks

Note: Due to a coding change for indirect costs, support services (i.e. Finance, City Clerk, Council, Mayor, General Facilities, etc.) provided to other funds are netted against the General Fund expense and charged to the applicable funds for the services provided.

### Other Fund Revenues

Other funds include General Cumulative Reserve and Real Estate Conservation and Management Funds, Special Revenue Funds, Capital Funds, and Enterprise Funds. Other fund revenues totaled \$15,456,878 through fourth quarter 2017.

Of note are the following revenues through fourth quarter 2017 for other funds compared to 2016:

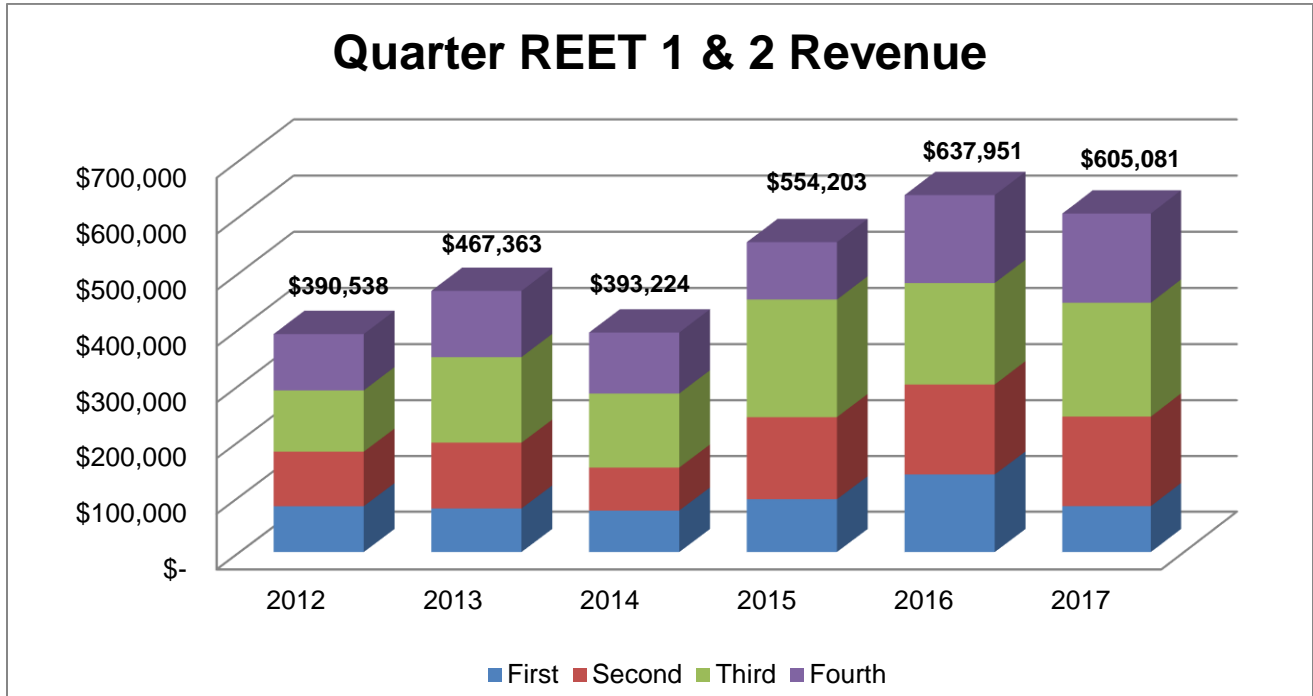
- The Street Fund's main operating revenue source is the **fuel tax**, which increased 1% through fourth quarter 2017 compared to the prior year and was 49% of the projected revenue anticipated for the biennium. Collections totaled \$297,371 through fourth

quarter. Fuel tax is tied to the number of gallons sold, not the price per gallon. The fuel tax is collected at the state level and distributed to cities based on percent of population as compared with the State.

- **Park impact** fee collections increased 42% in 2017 compared to the prior year. Collections totaled \$145,935 through fourth quarter 2017 and were 88% of the projected revenue for the biennium.
  
- Criminal Justice Tax Revenues
  - County-wide sales tax collections dedicated for **criminal justice** increased 6% in 2017 compared to 2016. Collections totaled \$301,002 in the 2017-2018 biennium and were 49% of the projected revenue for the biennium.
  - In August of 2014, voters showed their support to strengthen public safety in Benton County by approving **Proposition 14-5 which increases local sales taxes by 0.3 percent**. These funds are receipted into the Criminal Justice Fund 105 and a portion of these funds are transferred to the General Fund to be used as defined in RCW 82.14.340. Through fourth quarter 2017, \$452,114 was collected from this sales tax which was a 7% increase compared to the prior year.
  
- In November 2016, West Richland voters approved a library levy lid lift which changed the funding source for library operations from the utility tax to property tax beginning January 1, 2017. These funds are dedicated to fund library services including the contract fee for service with Mid-Columbia Libraries (MCL), as well as maintenance and capital costs for the library facility. The majority of these funds are received in the second and fourth quarters of the year. Through December 2017, the city has collected 48% of the revenue projected for the biennium.
  
- **Real Estate Excise Tax:** Real Estate Excise Tax (REET) in the amount of one-quarter of one percent of the selling price is imposed on property sales in the City of West Richland. The tax is deposited into the Capital Improvement REET 1 Fund and is restricted to fund any capital purpose identified in a capital improvement plan and local capital improvements including those listed in RCW 35.43.040.

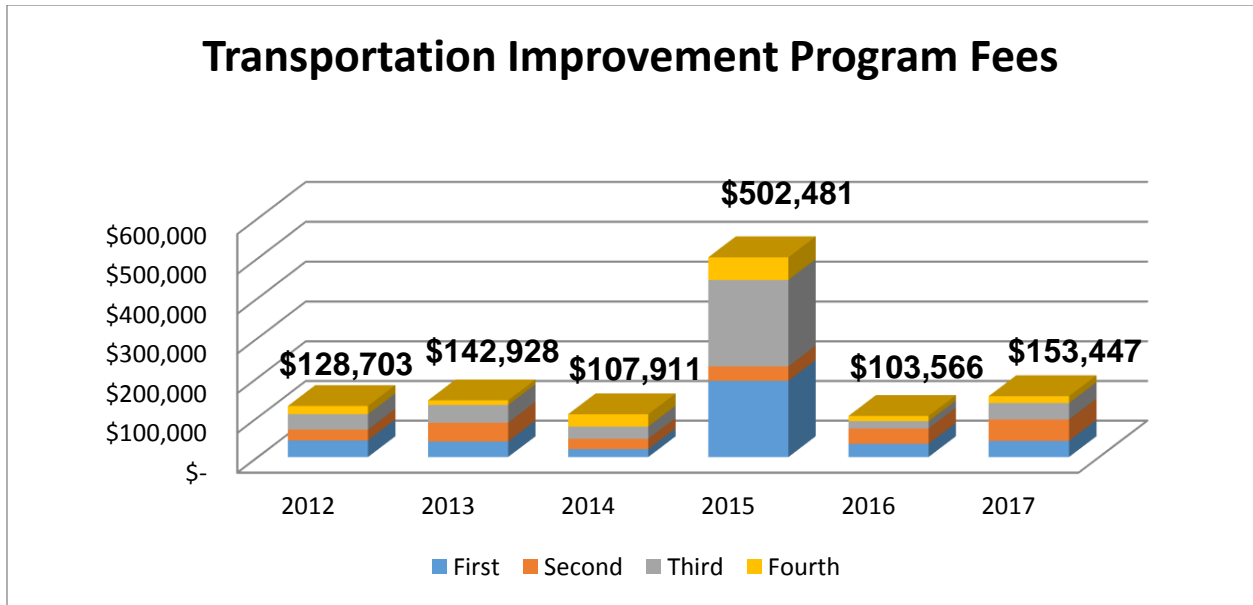
There is an additional one-quarter of one percent real estate excise tax on real estate sales within the city limits. According to state law, cities planning under GMA have the authority to levy a second quarter percent tax (REET 2). Funds from REET 2 are placed in the Capital Improvement REET 2 dedicated to street preservation projects.

REET collections through fourth quarter 2017 declined 5% compared to 2016. Collections totaled \$605,081 in 2017 and were 88% of the projected revenue anticipated for the biennium. The chart below demonstrates quarterly fluctuations in REET collections since 2012.



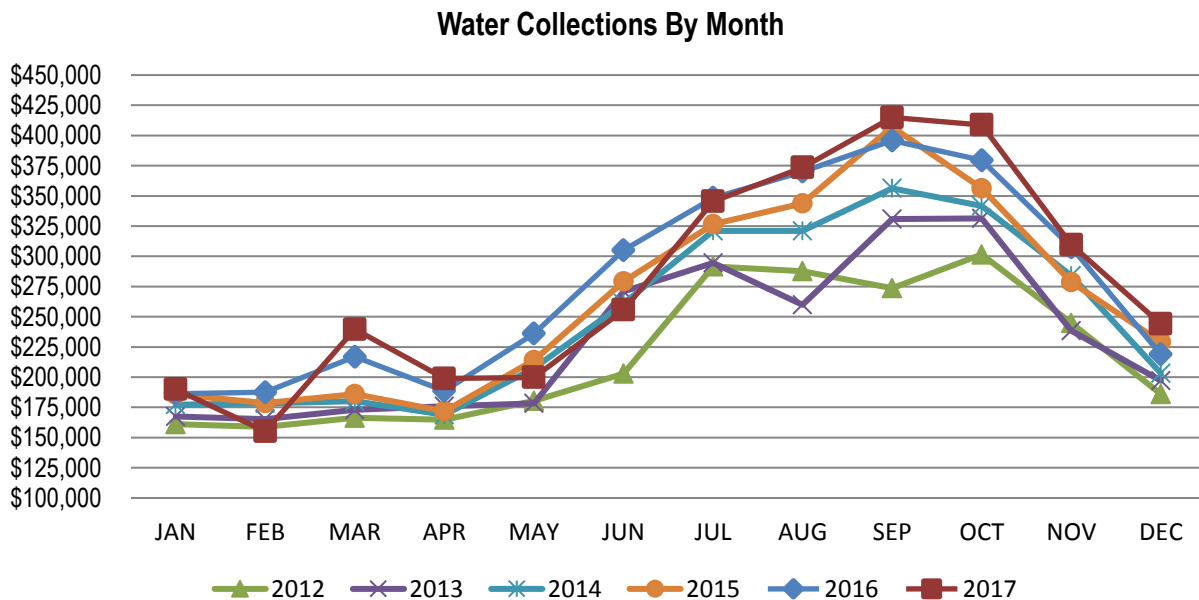
- Transportation impact fee revenues, in **Fund 355 Transportation Improvement Program**, totaled \$153,447 in 2017 and were 77% of the budget for the biennium.

It is important to note, these funds are used for capital transportation projects. Collections may fluctuate based on the number of transportation mitigation agreements executed by City Council.



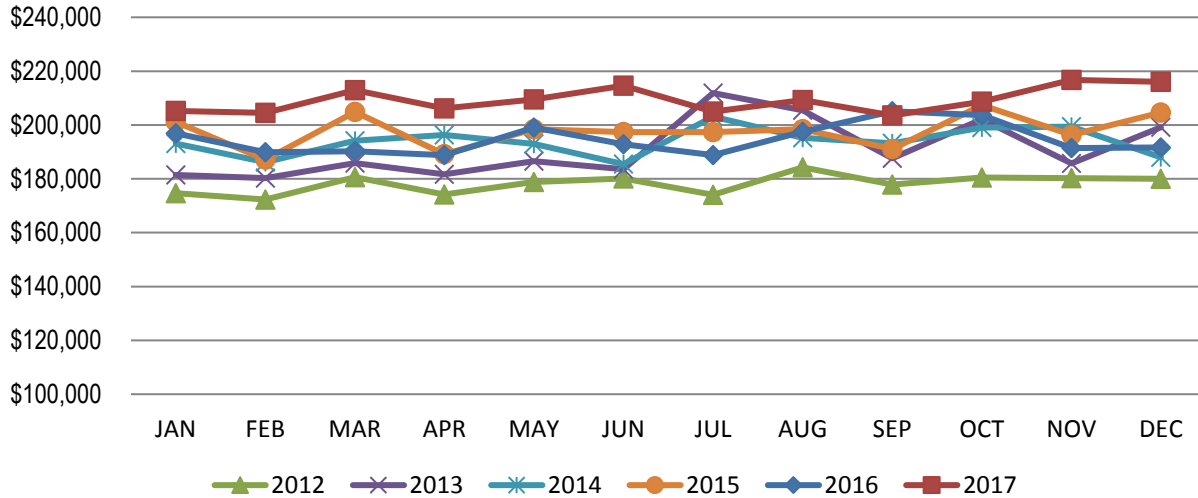
### Utilities

- Water** collection revenue was flat through fourth quarter 2017 compared to 2016. Due to a wet spring, consumption levels were down compared to the prior year. As of December 31, 2017, there were 4,768 water accounts billed (excludes city and hydrant rental accounts).



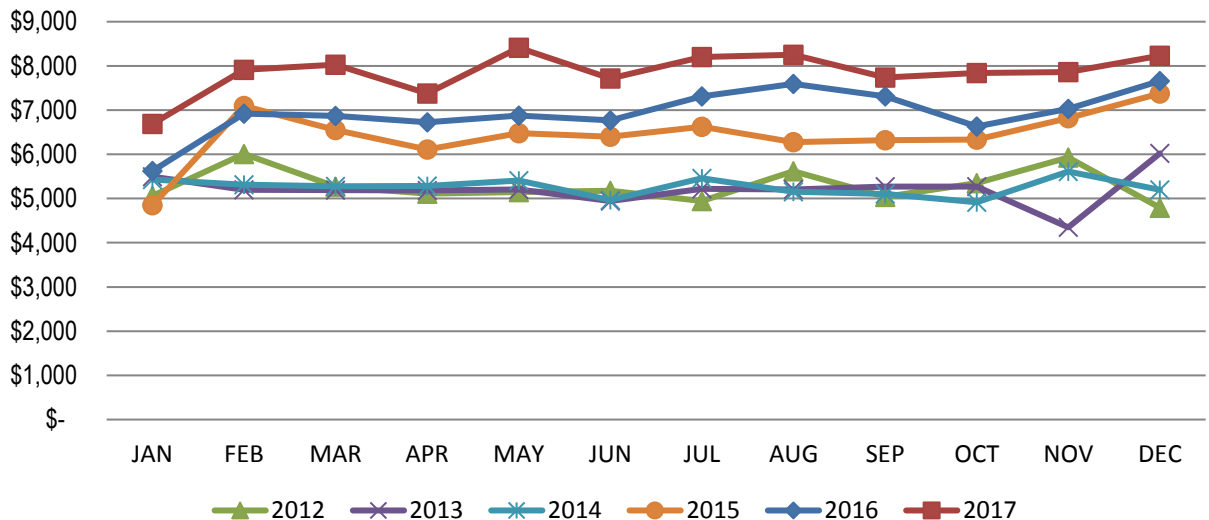
- Sewer** collection revenue, which is based primarily on a fixed rate structure, increased 8% through fourth quarter compared to 2016. This increase is mainly attributed to a rate increase which went into effect December 22, 2016.

**Sewer Collections By Month**

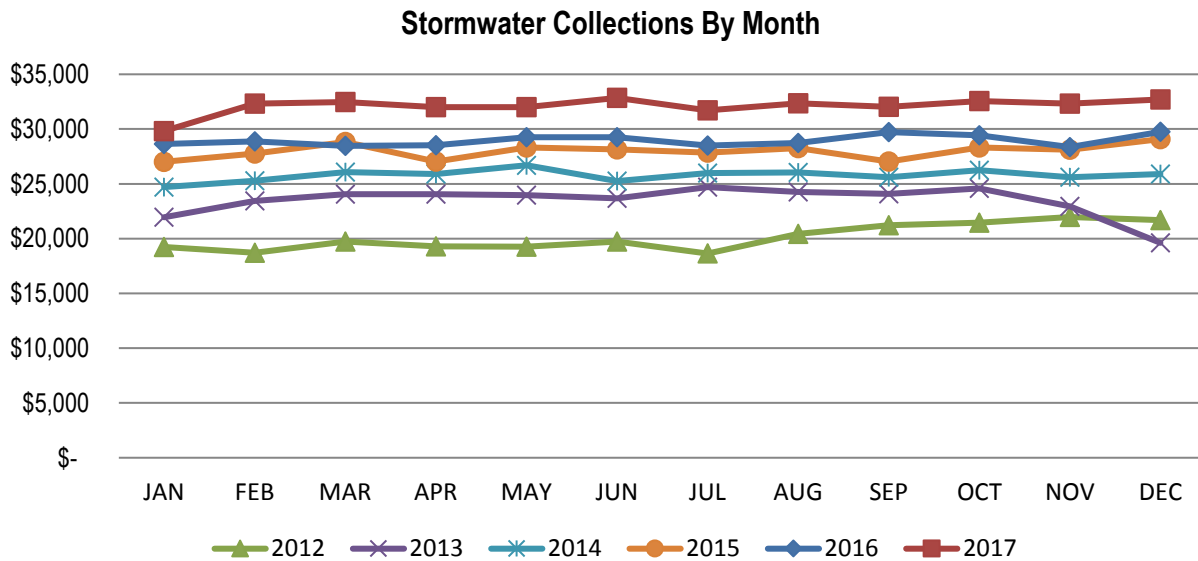


- Irrigation** revenue collections increased 13% or \$10,866 compared to the prior year and was 54% of the biennial budget. This increase is primarily attributed to a rate increase which went into effect December 22, 2016.

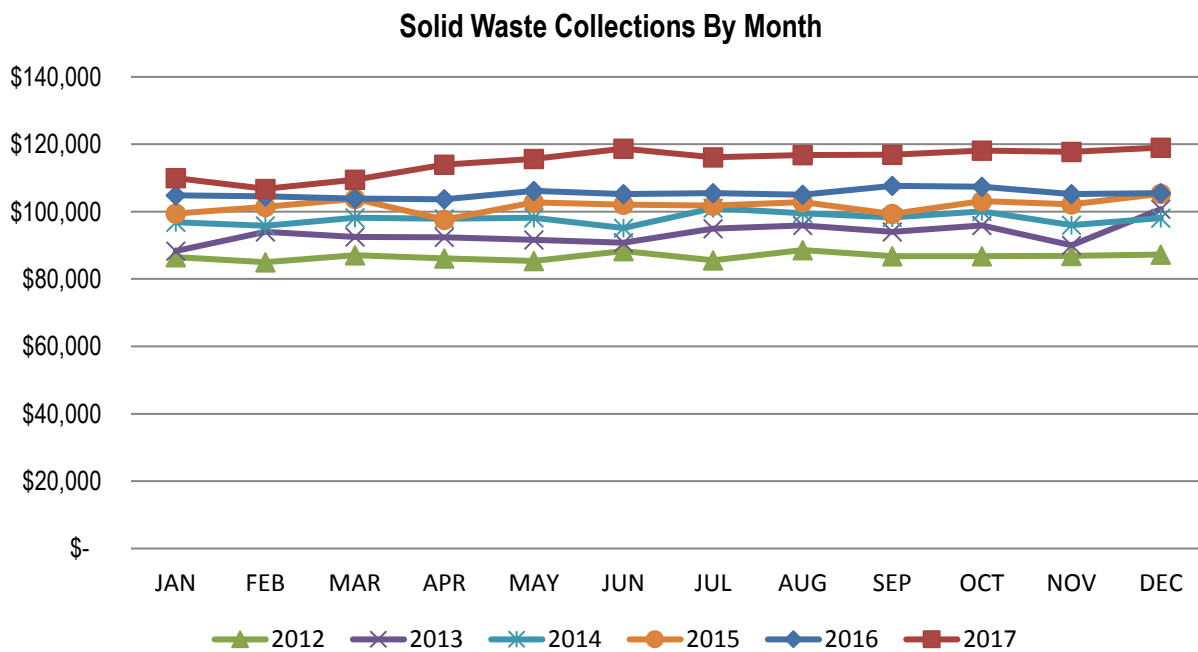
**Irrigation Collections By Month**



- **Stormwater** collections increased 11% through fourth quarter 2017 and was 52% of the revenue projected for the 2017-2018 biennium.



- **Solid waste** revenue increased 9% compared to the prior year and was 52% of the projected revenue for the biennium.



- **Water system development** fee revenue collected through fourth quarter 2017 totaled \$369,035 and was 60% of the projected revenue for the biennium.

- **Sewer system development** fee revenue collected through fourth quarter 2017 totaled \$331,726. Approximately 53% of the revenue budgeted for the 2017-2018 biennium has been collected.

The following table shows the amended biennial budget and actual revenues collected through December 31, 2017 for other funds and compares this information with 2016 actuals through December 31, 2016.

### Other Fund Revenues

Revenues by Fund		2017-2018 Biennial Budget					
Fund	Description	2016 Actuals for Comparison Purposes 01/01/2016 - 12/31/2016	01/01/2017 - 12/31/2017 YTD Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining
002	General Cumulative Reserve	129,230	1,214,495	840%	1,219,012	100%	4,517
003	Real Estate Cons/Mgmt.	83	74	-11%	4,100	2%	4,026
101	Street*	490,182	766,469	56%	1,525,782	50%	759,313
104	Park Impact	103,290	146,942	42%	166,635	88%	19,693
105	Criminal Justice	777,531	775,472	0%	1,580,425	49%	804,953
106	Tourism Promotion		4,421		4,879		458
121	Library Services	371,598	550,609	48%	1,154,408	48%	603,799
301	Cap Imp - REET 1	320,612	304,156	-5%	340,810	89%	36,654
302	Cap Imp - REET 2	319,819	303,053	-5%	341,061	89%	38,008
309	Cap Imp - Yakima River Gateway	267,277	1,228,366	360%	1,797,980	68%	569,614
312	Paul Keith Wetland Restoration	60,961	115,107	89%	115,000	100%	(107)
320	Cap Imp - CERB/Shelby	43,091	3	-100%	-		(3)
355	Cap Imp - Transportation Imp Program	151,154	154,063	2%	220,246	70%	66,183
374	Cap Imp - Van Giesen Redevel Ph 1	385	265	-31%	-		(265)
401	Water/Sewer Operating	6,248,535	6,296,007	1%	13,172,317	48%	6,876,310
402	Irrigation Utility	83,975	94,382	12%	174,178	54%	79,796
404	Storm Water Utility	385,400	618,925	61%	1,203,001	51%	584,076
405	Solid Waste Utility	1,265,577	1,380,135	9%	2,664,168	52%	1,284,033
441	Water System Development	1,400,662	702,748	-50%	5,276,241	13%	4,573,493
442	Sewer System Development	3,218,722	332,455	-90%	768,648	43%	436,193
451	Water Line Development	34,677	13,941	-60%	32,104	43%	18,163
452	Sewer Line Development	8,515	2,581	-70%	10,413	25%	7,832
461	Cap Imp - PW Maintenance Facility	2,313,438	452,209	-80%	451,977	100%	(232)
	<b>Total Revenues</b>	<b>17,994,711</b>	<b>15,456,878</b>	<b>-14%</b>	<b>32,223,385</b>	<b>48%</b>	<b>16,766,507</b>



\*Street Fund 101 2017 revenue includes a TIB Complete Streets Award in the amount of \$188,000

## Other Fund Expenditures

### 2017 Project/Program Highlights:

In fourth quarter 2017, the Public Works Department was very busy working on a number of transportation and utility projects many of which are funded with grant revenue. The City has been very successful over the past several years in obtaining state and federal grants for transportation, water, sewer and stormwater projects.

4th qtr. - 2017 Transportation Programs/Projects Include:

- Obtained \$499,300 Federal STP-BR grant for the Bombing Range Road Bridge Rehab Project.

4th qtr. - 2017 Water Programs/Projects Include:

- Currently in process of designing Well #11 building, pump and water main extension.
- Currently in process of designing Brotherhood Reservoir and associated water main along Van Giesen.
- Completed construction of Well #9 Chlorination Upgrade Project.

4th qtr. - 2017 Park Programs/Projects:

- Completed construction of Yakima River Gateway Project.

4th qtr. – 2017 Solid Waste Programs/Project:

- Executed Comprehensive Solid Waste Collection Agreement with Ed's Disposal.

4th qtr. - 2017 Facility Programs/Projects:

- Completed city-wide upgrade of phone system.
- In process of completing design of Tenant Improvements at the Municipal Services Facility for Finance Department.

The following table shows the amended biennial budget and expenditures through December 31, 2017 and compares this information with 2016 actuals through December 31, 2016. The table also includes ending fund balances on December 31, 2017 for other funds.

## Other Fund Expenditures

Expenditures by Fund		2017-2018 Biennial Budget						
Fund	Description	2016 Actuals for Comparison Purposes 01/01/2016 - 12/31/2016	01/01/17 - 12/31/17 Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining	Ending Fund Balance 12/31/2017
002	General Cumulative Reserve	83,278	368,600	343%	368,600	100%	-	1,418,364
003	Real Estate Cons/Mgmt.	-	-		29,000	0%	29,000	29,105
101	Street	463,190	673,447	45%	1,695,933	40%	1,022,486	363,322
104	Park Impact	71,269	115,541	62%	140,947	82%	25,406	349,809
105	Criminal Justice	621,324	1,030,515	66%	1,898,302	54%	867,787	367,095
106	Tourism Promotion	-	-		-	0%	-	4,421
121	Library Services	435,166	432,868	-1%	1,054,043	41%	621,175	157,302
301	Cap Imp - REET 1	380,790	373,532	-2%	455,139	82%	81,608	331,155
302	Cap Imp - REET 2	93,114	4,659	-95%	64,526	7%	59,867	807,735
309	Cap Imp - Yakima River Gateway	149,931	1,646,191	998%	2,245,372	73%	599,181	30,691
312	Paul Keith Wetland Restoration	4,363	169,734	3790%	171,469	99%	1,735	1,971
320	Cap Imp - CERB/Shelby	41,054	886	-98%	2,036	44%	1,150	1,154
355	Cap Imp - Transportation Imp Program	328,212	38,194	-88%	65,904	58%	27,710	294,147
374	Cap Imp - Van Giesen Redev Ph 1	5,264	112,868	2044%	133,019	85%	20,151	20,628
401	Water/Sewer Operating	7,313,954	5,998,565	-18%	13,996,748	43%	7,998,183	5,568,895
402	Irrigation Utility	89,363	91,285	2%	206,371	44%	115,086	58,565
404	Storm Water Utility	557,637	364,002	-35%	1,201,237	30%	837,235	526,103
405	Solid Waste Utility	1,220,618	1,341,963	10%	2,646,737	51%	1,304,774	298,037
441	Water System Development	1,165,713	617,603	-47%	6,382,344	10%	5,764,741	1,211,734
442	Sewer System Development	3,749,598	400,928	-89%	689,328	58%	288,400	107,396
451	Water Line Development	21,054	27,958	33%	62,474	45%	34,516	33,779
452	Sewer Line Development	75,305	38	-100%	150	25%	112	22,154
461	Cap Imp - PW Maintenance Facility	2,995,359	1,488,059	-50%	1,547,692	96%	59,633	59,866
	<b>Total Expenditures</b>	<b>19,865,557</b>	<b>15,297,435</b>	<b>-23%</b>	<b>35,057,371</b>	<b>44%</b>	<b>19,759,936</b>	<b>12,063,427</b>