



## *Quarterly Financial Report*

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### **Third Quarter 2017**

November 21, 2017

#### **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 continues to surpass last year with construction in the Westwood Estates and Sunset Heights subdivisions along with home construction at Kingview 7 along Maple Lane. The City has 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 because 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 4.6% for September 2017, which is a decline of 1.30% compared to September 2016. The preliminary state unemployment rate is at 4.6% and the national unemployment rate is 4.2% for September 2017. Non-farm employment in the Tri-Cities was up roughly 500 jobs in September 2017 when compared to September 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 September 30th, the General Fund is 40% of the 2017-2018 biennial budget. Total revenues collected in the General Fund increased 7% compared to the previous year.

Retail sales and use tax increased 11% compared to 2016. The City experienced gains in most major business sectors including construction and retail.

The City processed 128 new business licenses through third quarter 2017 compared to 80 in 2016. As of September 30, 2017, there are a total of 1,488 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 declined 1% compared to the prior year. Liquor excise taxes and profits increased 2% 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 27 more single family permits than in the prior year. The City processed 6 new commercial permits in 2017 compared to 4 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</b>	<b>2017</b>	<b>% Change</b>
	<b>Jan-Sep</b>	<b>Jan-Sep</b>	
Single Family Permits	63	90	43%
Multi-Family Permits	3	7	133%
New Commercial Permits	4	6	50%
Other Commercial Permits	10	5	-50%
Other Permits	289	284	-2%
<b>Total Permits</b>	<b>369</b>	<b>392</b>	<b>6%</b>
Permit Valuation	\$ 52,484,913	\$ 39,172,135	-25%
Building Permit Fees	\$ 290,412	\$ 284,421	-2%

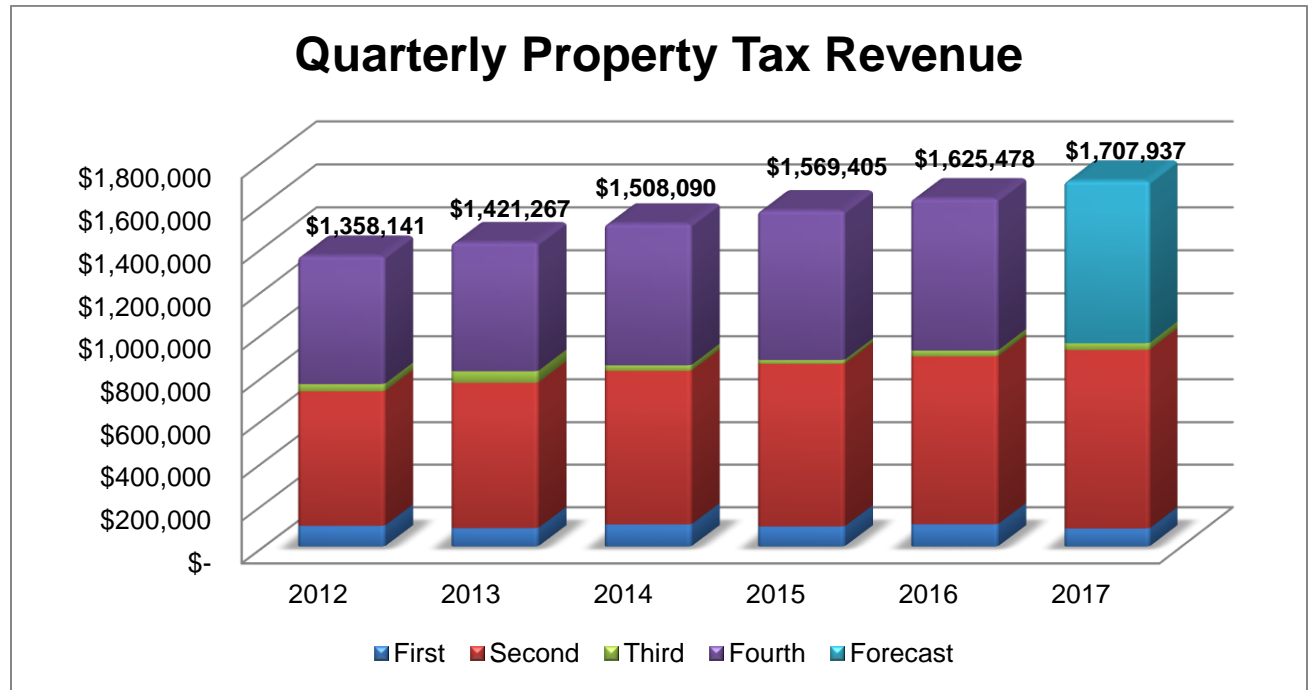
The following table shows the amended biennial budget and actual revenues collected through September 30, 2017 and compares this information with 2016 actuals through September 30.

### General Fund 001 Revenues

<b>General Fund 001</b>		<b>2017-2018 Biennial Budget</b>				
<b>Revenue Category</b>	<b>2016 Actuals for Comparison Purposes 01/01/2016 - 9/30/2016</b>	<b>01/01/17 - 9/30/17 Actual</b>	<b>% Change from 2016</b>	<b>2017-2018 Amended Budget</b>	<b>2017-2018 % Received</b>	<b>2017-2018 Remaining</b>
Property Tax	917,953	952,469	4%	3,485,998	27%	2,533,529
Sales Tax	758,693	839,761	11%	1,467,795	57%	628,034
Utility Taxes	1,427,296	1,496,803	5%	3,939,209	38%	2,442,406
Other Taxes	10,371	15,586	50%	22,059	71%	6,473
Building Permits	290,412	284,421	-2%	541,477	53%	257,056
Other Licenses & Permits	131,585	138,899	6%	344,961	40%	206,062
Intergovernmental Revenue	274,631	288,414	5%	721,639	40%	433,225
Grants - Federal/State/Local	7,845	10,071	28%			(10,071)
Charges for Services	612,650	628,257	3%	1,662,418	38%	1,034,161
Fines and Forfeitures	162,781	130,933	-20%	448,807	29%	317,874
Transfer In	242,593	319,503	32%	863,009	37%	543,506
Miscellaneous & Other Revenues	325,071	430,566	32%	458,564	94%	27,998
<b>Total Revenues</b>	<b>5,161,881</b>	<b>5,535,684</b>	<b>7%</b>	<b>13,955,936</b>	<b>40%</b>	<b>8,420,252</b>

**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 third quarter 2017 totaled \$952,469 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.

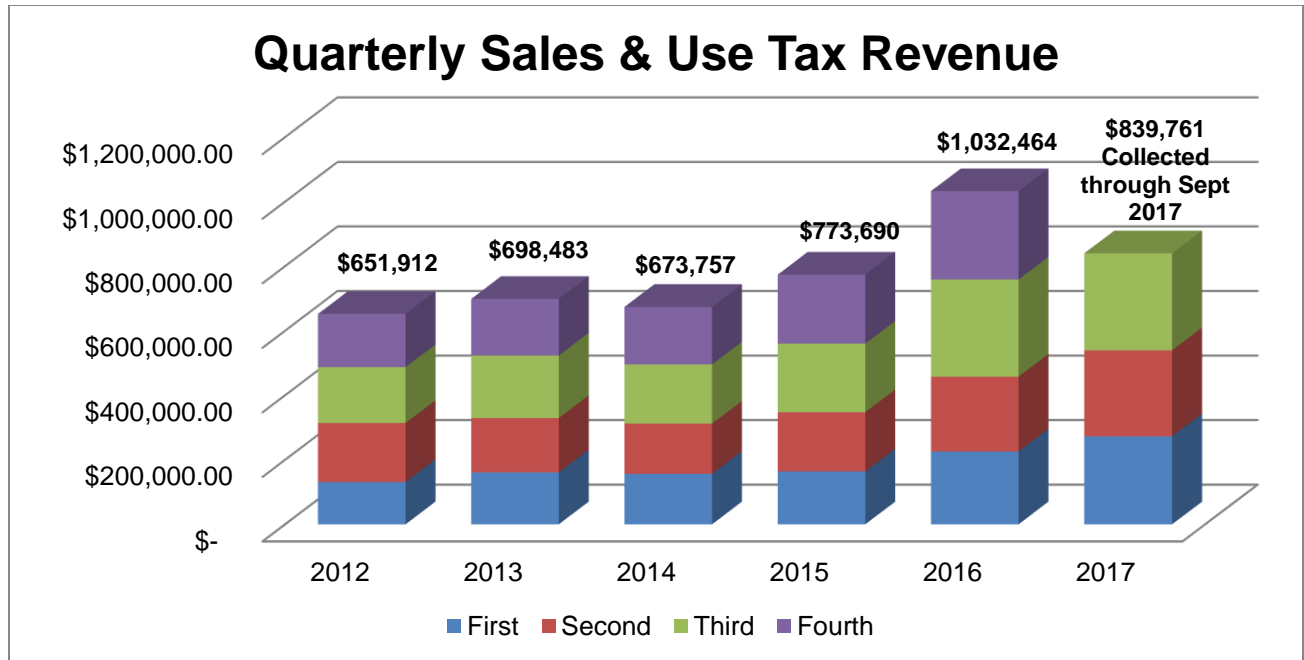
In 2017, sales tax revenue increased by 11% compared to the prior year. The majority of this increase is related to the construction of the new middle school on Belmont. Sales tax would have increased 2% if construction of the middle school is factored out. All business sectors experienced growth except for manufacturing, 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 7% 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 19% 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 September 30th and includes a breakdown by business sector.

Business Sector	Revenue (Jan - Sept)		% Change	% of Total	
	2017	2016		2017	2016
Construction	279,857	260,891	7%	33%	34%
Manufacturing	12,204	14,603	-16%	1%	2%
Wholesale Trade	68,994	63,400	9%	8%	8%
Retail	243,192	204,499	19%	29%	27%
Telecommunications & Other Information Services	43,611	45,939	-5%	5%	6%
Finance, Insurance, Real Estate, Administrative Support Services, & Public Administration	86,835	88,452	-2%	10%	12%
Accommodation and Food Services	44,618	41,069	9%	5%	5%
All Other Sectors	60,450	39,841	52%	7%	5%
<b>Total</b>	<b>\$839,761</b>	<b>\$758,693</b>	<b>11%</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.

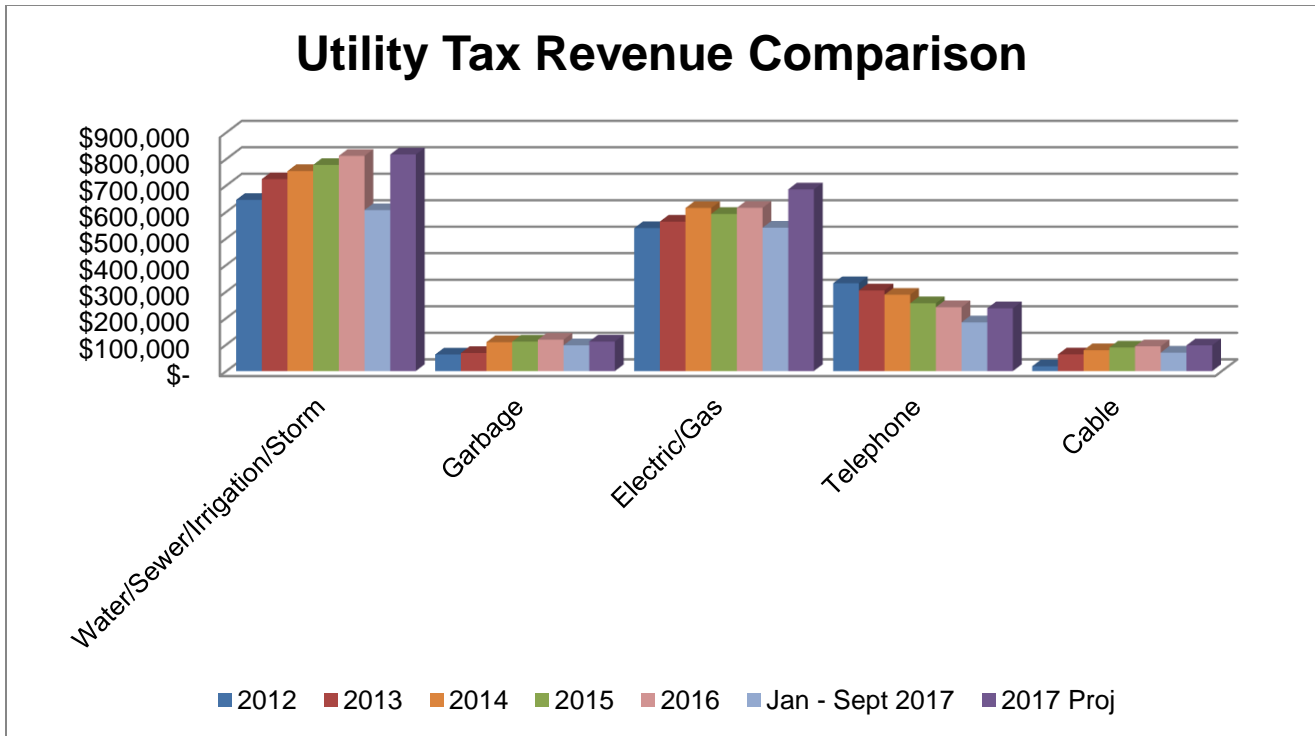
The chart below displays the quarterly retail sales and use tax collected since 2012.



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 third quarter 2017 compared to 2016.

Revenues collected from the gas utility tax increased 36% and electric utility tax revenues increased 10%. 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 1% and telephone utility tax revenue declined 1% 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 36% of the 2017-2018 biennial budget. General Fund expenditures totaled \$5,717,147. 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 Third 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 IT infrastructure at the Municipal Services Facility.

- The Clerk coordinated procuring, installation and training for the City's new IP phone system.

### **Finance Department**

- The Finance Department was awarded the Distinguished Budget Award from the Government Finance Officers Association for the 2017/2018 Budget.
- The Department worked with the WA State Auditor's Office on the regular accountability, financial statements and single audits. The City received a clean audit with no findings or management letters. Due to strong financial management practices and experienced management, the City has received a clean audit over the past 10 years.
- 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**

- The City Council adopted the 20-year comprehensive land use plan which concluded the work of the Parks Board, Planning Commission as well as numerous hours of citizen participation. The plan and subsequent zoning code amendments were accepted by the Washington State Department of Commerce as complete and compliant with the Growth Management Act. Staff will be bringing additional zoning code updates to the Planning Commission and City Council in 2018.
- Building permit activity remains consistent with the majority of activity involving single family home permits. Nearly 100 permits were issued for new home construction which is surpassing the year to date figures from 2016. It is anticipated that new residential construction in 2018 will include more duplexes and multi-family dwelling units. In the third quarter the Double Canyon Winery received a final occupancy permit in time for the fall wine crush. The 40,000 square foot facility is the second industrial user to utilize the city's industrial wastewater treatment plant otherwise known as the "iPlant".
- The department worked with the LDS church on completion of the final project for the Yellowstone Trail Community Garden with the installation of perimeter fencing of the garden beds. The project was completed during the annual Day of Service event which over the years has resulted in many parks improvements with the generous labor of the LDS church volunteers.
- 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.



- Community Development continues 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**

- Managed all July 4th activities.
- Held the first meeting of the Community Advisory Board.
- Underwent a regular state audit with no findings.
- Completed the National Night Out event at Flat Top Park which was well attended by the community.
- Held the Department's first "Subs with the Fuzz" event at Subway.
- Attended the Libby Middle School open house event.
- Updated the Mutual Aid Agreement with all area Law Enforcement Agencies.
- The Department is now fully staffed and all vacant positions have been filled.
- Continued with WRPOA negotiations/mediation.

The following table shows the amended biennial budget and expenditures through September 30, 2017 and compares this information with 2016 expenditures through September 30, 2016. The table also includes the General Fund ending fund balance on September 30, 2017.

## 001 General Fund Expenditures

General Fund 001		2017-2018 Biennial Budget				
Expenditure Category	2016 Actuals for Comparison Purposes 01/01/2016 - 9/30/2016	01/01/2017 - 9/30/2017 Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining
Council	51,208	63,418	24%	176,776	36%	113,358
Mayor	14,638	43,347	196%	136,318	32%	92,971
City Clerk	103,141	111,640	8%	311,519	36%	199,879
Finance	562,012	630,162	12%	1,871,495	34%	1,241,333
Police	2,394,631	2,377,932	-1%	6,595,042	36%	4,217,110
Community Development	556,437	492,720	-11%	1,472,322	33%	979,602
Public Works*	456,566	522,717	14%	1,802,612	29%	1,279,895
Non-Departmental	518,239	1,075,255	107%	2,354,793	46%	1,279,538
Transfers Out	235,216	399,956	70%	945,000	42%	545,044
<b>Total Expenditures</b>	<b>4,892,088</b>	<b>5,717,147</b>	<b>17%</b>	<b>15,665,877</b>	<b>36%</b>	<b>9,948,730</b>
Ending Fund Balance 09/30/17						
	3,632,469					

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

### 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 \$12,054,643 through third quarter 2017.

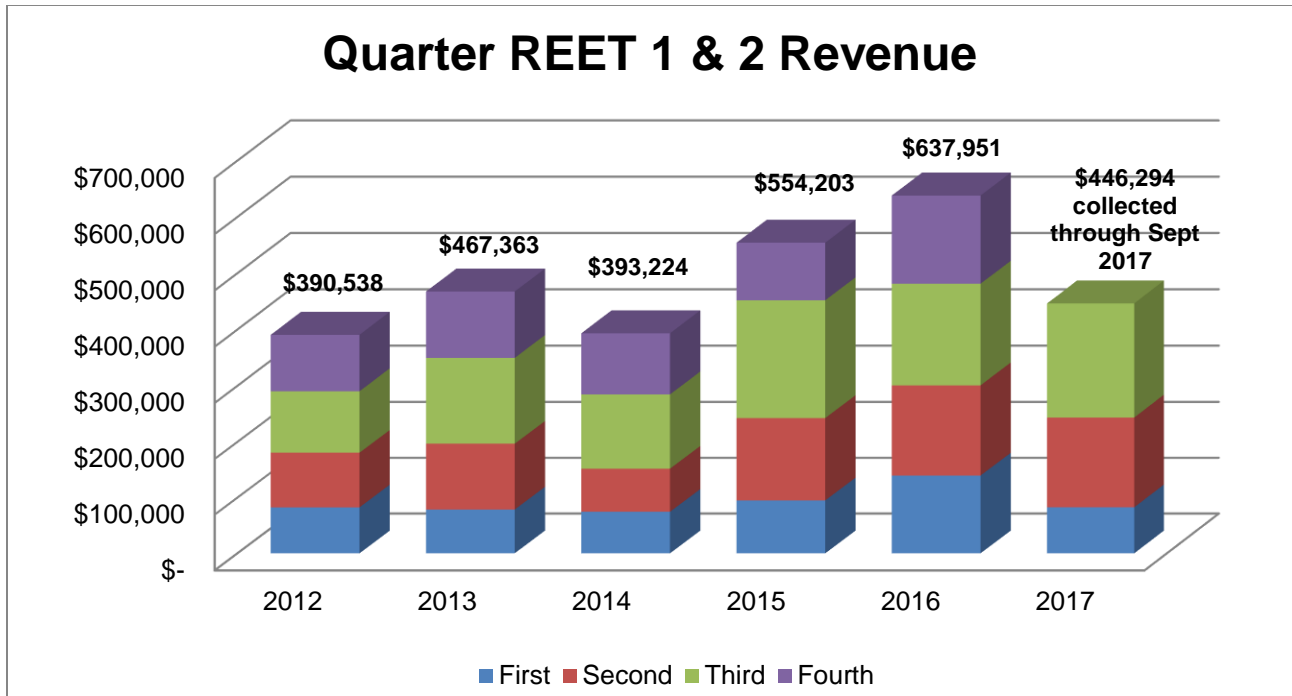
Of note are the following revenues through third quarter 2017 for other funds compared to 2016:

- The Street Fund's main operating revenue source is the **fuel tax**, this increased 1% through third quarter 2017 compared to the prior year and was 36% of the projected revenue anticipated for the biennium. Collections totaled \$219,179 through third 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 57% in 2017 compared to the prior year. Collections totaled \$133,335 through third quarter 2017 and were 81% of the projected revenue for the biennium.
- Criminal Justice Tax Revenues
  - County-wide sales tax collections dedicated for **criminal justice** increased 8% in 2017 compared to 2016. Collections totaled \$225,801 in the 2017-2018 biennium and were 39% 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 third quarter 2017, \$340,248 was collected from this sales tax which was a 9% 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 September 2017, the city has collected 30% 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.

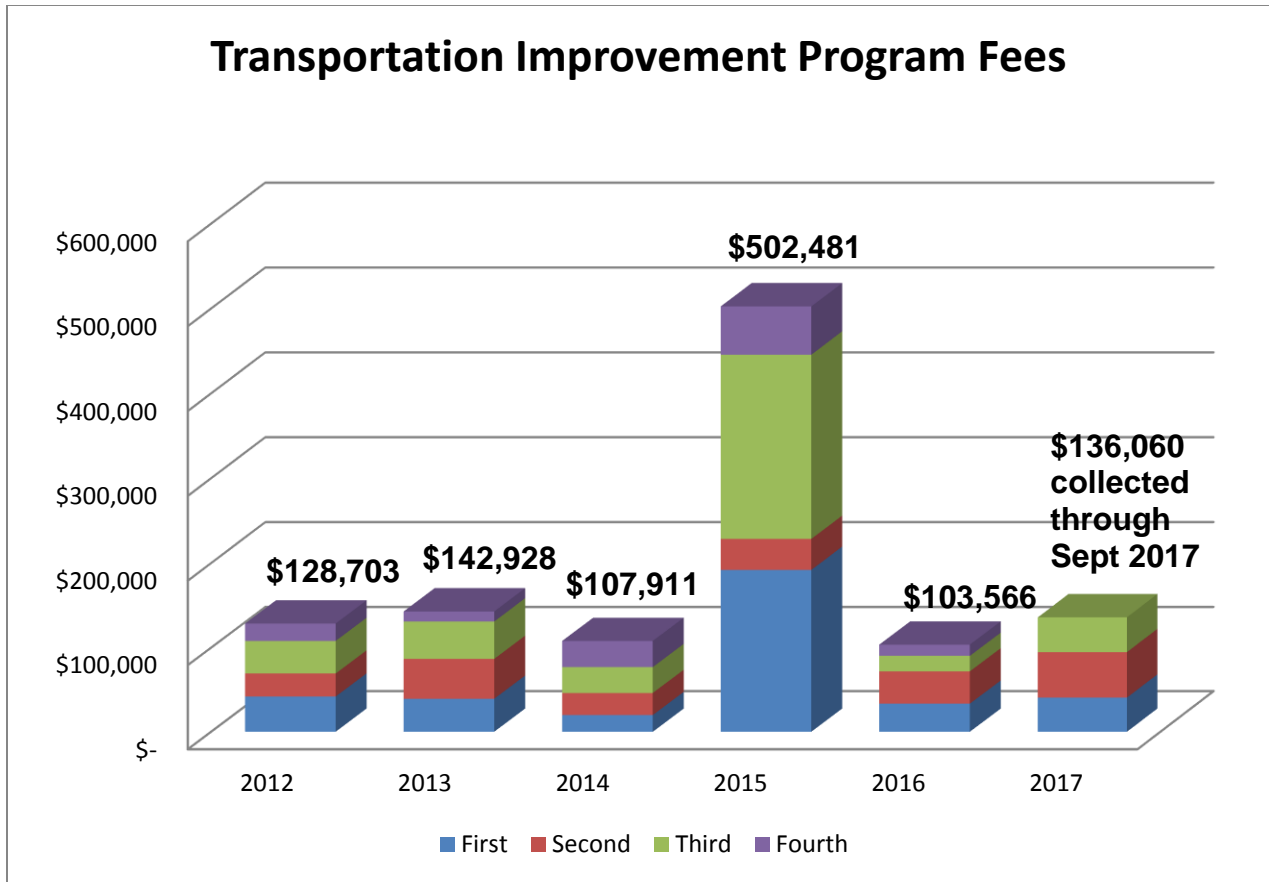
There is an additional one-quarter of one percent real estate excise tax on real estate sales within the city limits. According to state law, cities planning under GMA have the authority to levy a second quarter percent tax (REET 2). Funds from REET 2 are placed in the Capital Improvement REET 2 dedicated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

REET collections through third quarter 2017 declined 7% compared to 2016. Collections totaled \$446,294 in 2017 and were 66% 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 \$136,060 in 2017 and were 68% of the budget for the biennium.

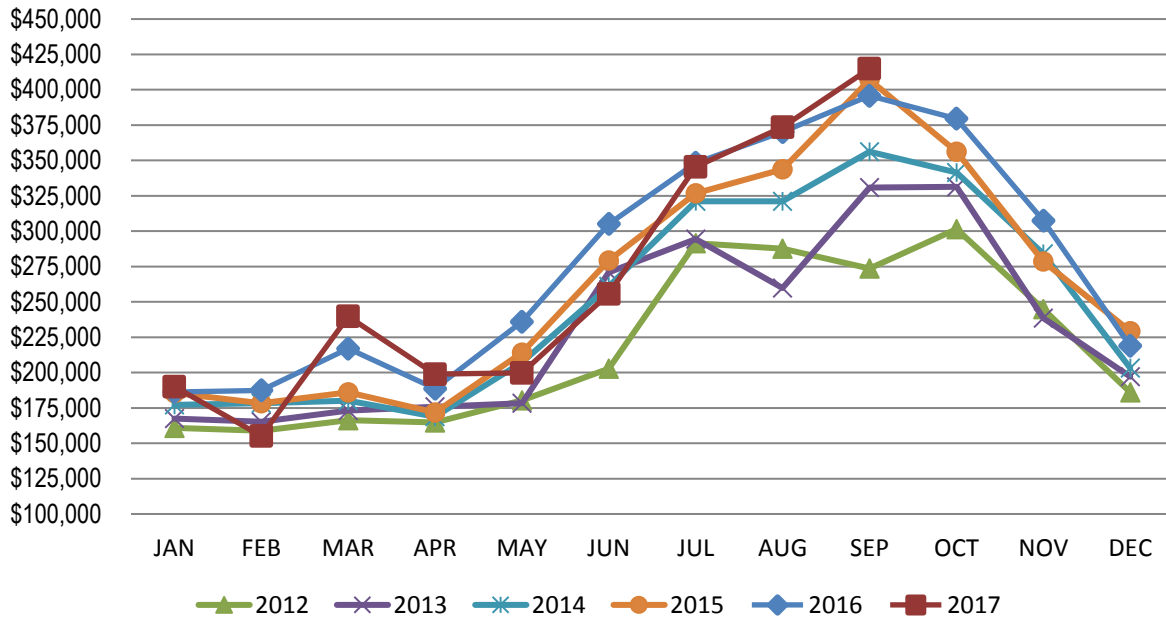
It is important to note, these funds are used for capital transportation projects. Collections may fluctuate based on the number of transportation mitigation agreements executed by City Council.



## Utilities

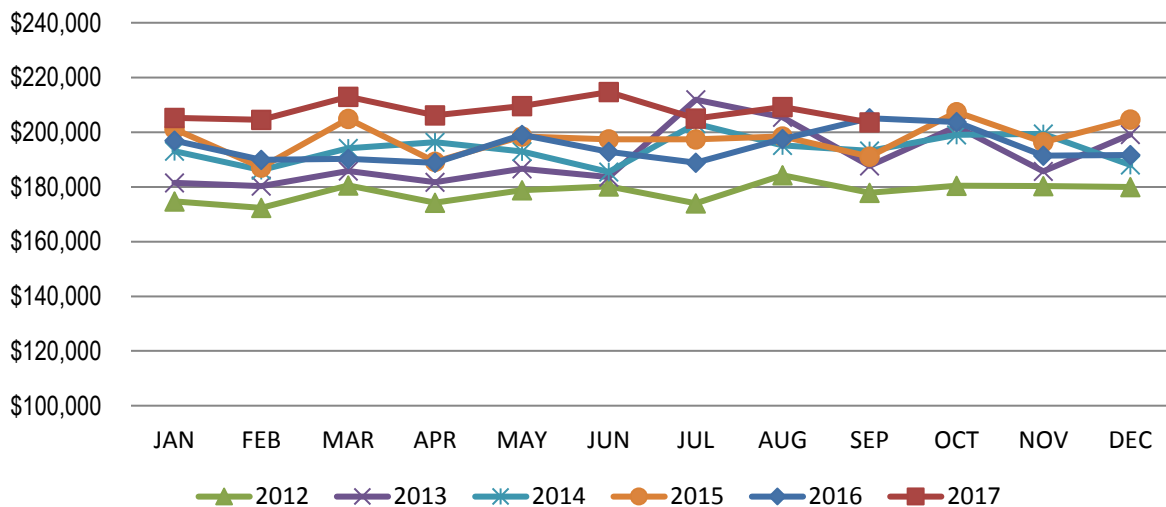
- Water** collection revenue decreased 3% through third quarter 2017 compared to 2016. Due to a wet spring, consumption levels were down compared to the prior year. As of September 30, 2017, there were 4,754 water accounts billed (excludes city and hydrant rental accounts).

### Water Collections By Month

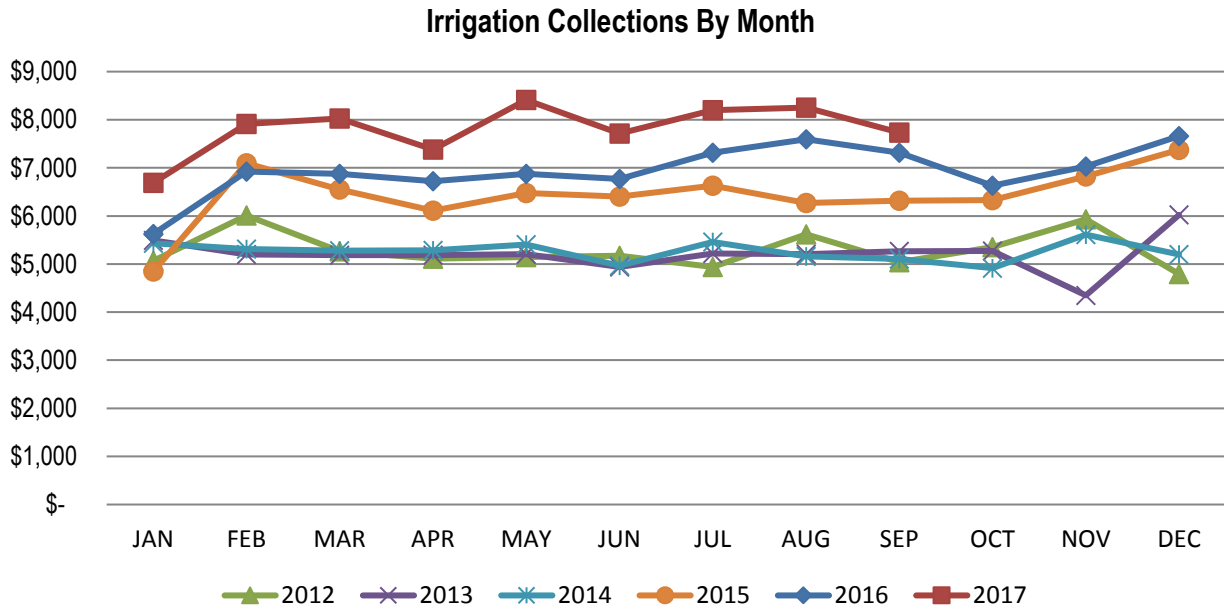


- Sewer** collection revenue, which is based primarily on a fixed rate structure, increased 7% through third quarter compared to 2016. This increase is mainly attributed to a rate increase which went into effect December 22, 2016.

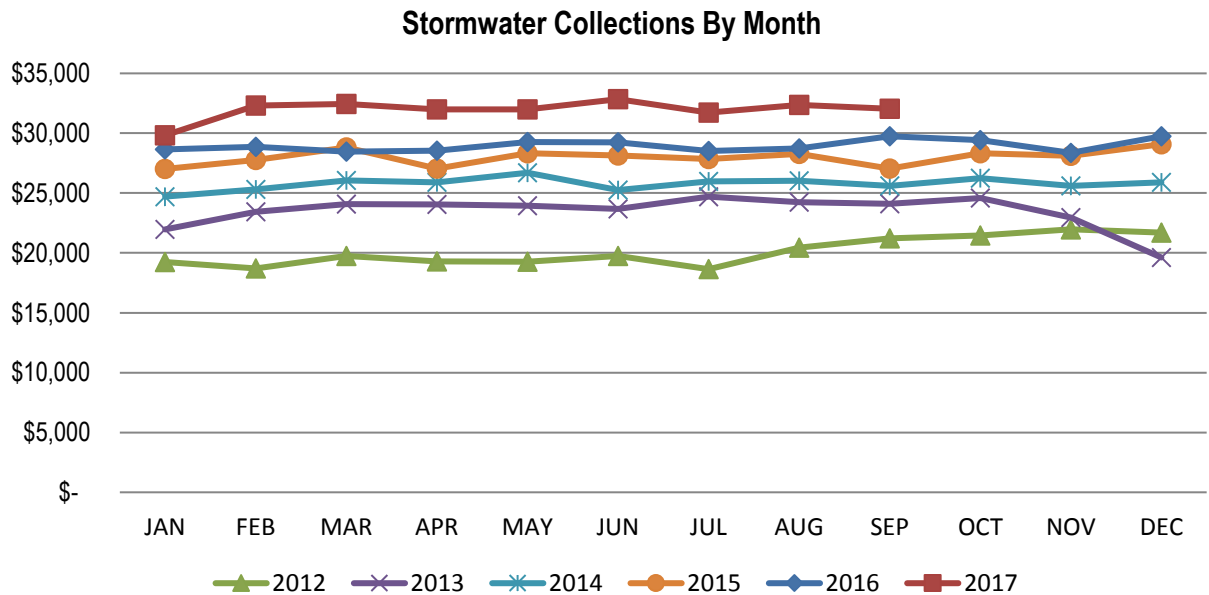
### Sewer Collections By Month



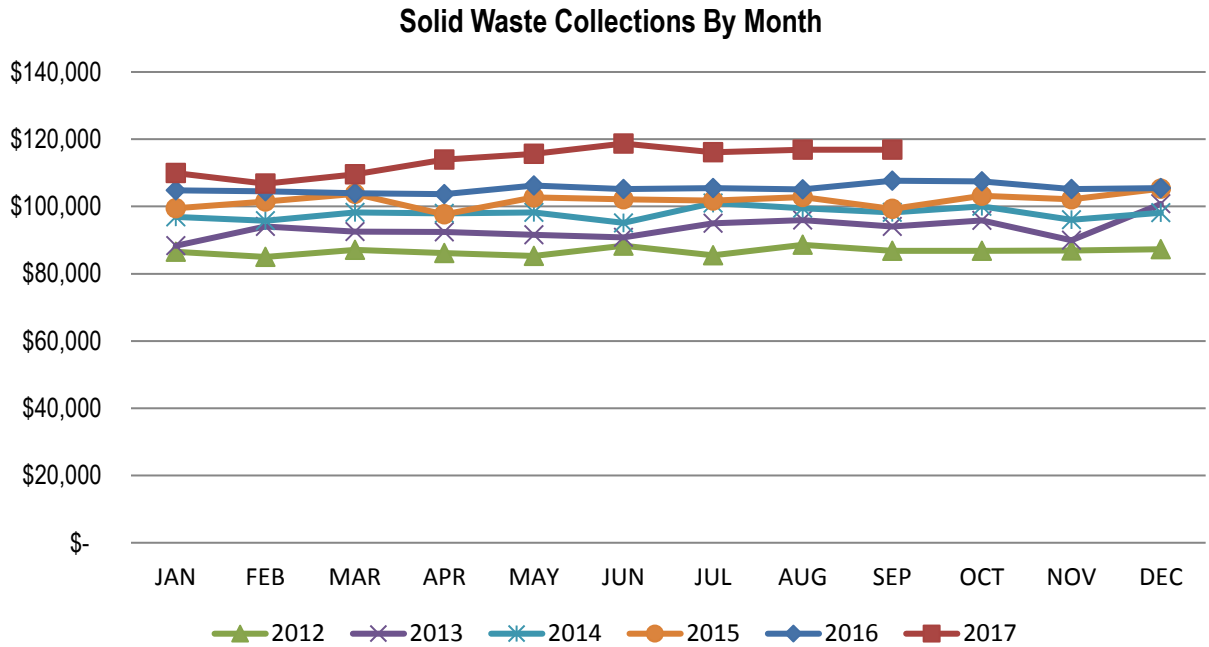
- Irrigation** revenue collections increased 12% or \$7,652 compared to the prior year and was 40% of the biennial budget. This increase is primarily attributed to a rate increase which went into effect December 22, 2016.



- Stormwater** collections increased 11% through third quarter 2017 and was 39% of the revenue projected for the 2017-2018 biennium.



- **Solid waste** revenue increased 8% compared to the prior year and was 38% of the projected revenue for the biennium.



- **Water system development** fee revenue collected through third quarter 2017 totaled \$327,535 and was 53% of the projected revenue for the biennium.
- **Sewer system development** fee revenue collected through third quarter 2017 totaled \$294,597. Approximately 47% 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 September 30, 2017 for other funds and compares this information with 2016 actuals through September 30, 2016.



**Other Fund Revenues**

Revenues by Fund		2017-2018 Biennial Budget					
Fund	Description	2016 Actuals for Comparison Purposes 01/01/2016 - 9/30/2016	01/01/2017 - 09/30/2017 YTD Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining
002	General Cumulative Reserve*	94,298	1,210,878	1184%	249,883	485%	(960,995)
003	Real Estate Cons/Mgmt.	58	16	-72%	4,100	0%	4,084
101	Street**	383,682	592,743	54%	1,525,782	39%	933,039
104	Park Impact	85,738	133,523	56%	166,635	80%	33,112
105	Criminal Justice	587,820	582,051	-1%	1,497,863	39%	915,812
121	Library Services	287,364	337,458	17%	1,154,408	29%	816,950
301	Cap Imp - REET 1	241,951	224,390	-7%	340,810	66%	116,420
302	Cap Imp - REET 2	241,100	222,401	-8%	341,061	65%	118,660
309	Cap Imp - Yakima River Gateway	266,899	1,028,549	285%	1,738,480	59%	709,931
312	Paul Keith Wetland Restoration	60,914	115,031	89%	115,000	100%	(31)
320	Cap Imp - CERB/Shelby	40	1	-97%	-		(1)
355	Cap Imp - Transportation Imp Program	118,878	136,167	15%	200,505	68%	64,338
374	Cap Imp - Van Giesen Redev Ph 1	273	74	-73%	-		(74)
401	Water/Sewer Operating	4,552,822	4,435,754	-3%	13,172,317	34%	8,736,564
402	Irrigation Utility	62,971	70,346	12%	174,178	40%	103,832
404	Storm Water Utility	286,030	518,987	81%	1,197,544	43%	678,557
405	Solid Waste Utility	947,148	1,024,578	8%	2,664,168	38%	1,639,590
441	Water System Development	1,197,258	658,641	-45%	4,689,293	14%	4,030,652
442	Sewer System Development	2,960,811	294,718	-90%	768,648	38%	473,930
451	Water Line Development	34,628	13,823	-60%	32,104	43%	18,281
452	Sewer Line Development	8,456	2,537	-70%	10,413	24%	7,876
461	Cap Imp - PW Maintenance Facility	5,058	451,976	8837%	453,477	100%	1,501
<b>Total Revenues</b>		<b>12,424,195</b>	<b>12,054,643</b>	<b>-3%</b>	<b>30,496,669</b>	<b>40%</b>	<b>18,442,026</b>

\*Golf Course note paid in full and receipted in the Cumulative Reserve Fund 002

\*\*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 third 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.

#### 3rd qtr. - 2017 Transportation Programs/Projects Include:

- \$50k TIB Emergency Repair Grant – Currently under construction.
- Completed construction of Paul Keith Wetland Pathway Project.
- Completed 2017 Street Striping Contract.
- Amended WRMC 12.04 sidewalk, curb and gutter construction.
- Added WRMC 12.70 street latecomer agreements.
- Completed upgrades to school zone flashing lights.
- In process of drafting ordinance to update WRMC section associated with street cut /road permits per WCIA guidance.

#### 3rd qtr. - 2017 Water Programs/Projects Include:

- Completed emergency repairs to Well #9.
- 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.
- Well #9 Chlorination Upgrade Project under construction.
- Executed engineering services contract for Well #10 Aquifer Storage Recovery Project.

#### 3rd qtr. - 2017 Sewer Programs/Projects Include:

- Completed update to sewer SCADA/telemetry systems.
- Completed repairs to NWTP Lab.
- Executed Industrial Wastewater User Agreement with Double Canyon Winery.
- Applied to Ecology for renewal of the NWTP NPDES Permit coverage.

#### 3rd qtr. - 2017 Storm Water Programs/Projects Include:

- Awarded a \$50,000 Stormwater Capacity Grant from Ecology.

#### 3rd qtr. - 2017 Park Programs/Projects:

- Yakima River Gateway Project under construction; scheduled to be completed in November 2017.
- Completed construction of the Paul Keith Wetland Pathway.
- Completed installation of bicycle/pedestrian counters on Keene Road pathway.

3<sup>rd</sup> qtr. – 2017 Solid Waste Programs/Project:

- In process of updating Comprehensive Solid Waste Collection Agreement.

3<sup>rd</sup> qtr. - 2017 Facility Programs/Projects:

- Completed sale of the old maintenance shop.
- Completed relocation of PW Maintenance, PW Engineering and CD departments to Municipal Services Facility.
- 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 September 30, 2017 and compares this information with 2016 actuals through September 30, 2016. The table also includes ending fund balances on September 30, 2017 for other funds.

## Other Fund Expenditures

Expenditures by Fund		2017-2018 Biennial Budget						
Fund	Description	2016 Actuals for Comparison Purposes 01/01/2016 - 9/30/2016	01/01/17 - 09/30/17 Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining	Ending Fund Balance 09/30/2017
002	General Cumulative Reserve	41,639	368,600	785%	368,600	100%	-	1,414,747
003	Real Estate Cons/Mgmt.	-	-	0%	29,000	0%	29,000	29,047
101	Street	327,246	482,899	48%	1,695,933	28%	1,213,034	380,145
104	Park Impact	67,721	56,812	-16%	81,447	70%	24,635	395,120
105	Criminal Justice	514,302	800,010	56%	1,868,302	43%	1,068,292	404,179
121	Library Services	322,313	325,506	1%	1,054,043	31%	728,537	51,513
301	Cap Imp - REET 1	85,773	370,181	332%	455,139	81%	84,959	254,740
302	Cap Imp - REET 2	83,876	6,264	-93%	64,526	10%	58,262	725,479
309	Cap Imp - Yakima River Gateway	143,917	1,214,332	744%	2,185,872	56%	971,540	262,732
312	Paul Keith Wetland Restoration	4,363	168,968	3772%	171,469	99%	2,501	2,661
320	Cap Imp - CERB/Shelby	40	886	2140%	29,271	3%	28,385	1,151
355	Cap Imp - Transportation Imp Program	305,467	26,770	-91%	36,734	73%	9,964	287,675
374	Cap Imp - Van Giesen Redev Ph 1	4,508	63,958	1319%	133,019	48%	69,061	69,347
401	Water/Sewer Operating	3,885,050	4,740,383	22%	13,996,748	34%	9,256,365	4,966,823
402	Irrigation Utility	52,897	70,375	33%	206,371	34%	135,996	55,438
404	Storm Water Utility	445,310	254,173	-43%	1,252,209	20%	998,036	535,994
405	Solid Waste Utility	837,367	909,079	9%	2,646,737	34%	1,737,658	375,364
441	Water System Development	925,911	316,172	-66%	5,805,064	5%	5,488,892	1,469,058
442	Sewer System Development	3,586,739	205,776	-94%	686,465	30%	480,689	264,810
451	Water Line Development	6,470	304	-95%	62,474	0%	62,170	61,315
452	Sewer Line Development	305	38	-88%	150	25%	112	22,110
461	Cap Imp - PW Maintenance Facility	835,030	1,482,656	78%	1,781,783	83%	299,127	65,035
	<b>Total Expenditures</b>	<b>12,476,244</b>	<b>11,864,144</b>	<b>-5%</b>	<b>34,611,356</b>	<b>34%</b>	<b>22,747,212</b>	<b>12,094,483</b>