



## *Quarterly Financial Report*

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### **Second Quarter 2017**

August 15, 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 has picked up in second quarter 2017 with continued construction in the Westwood Estates and Sunset Heights subdivisions along with home construction at Kingview 7 along the newly constructed Maple Lane extension. Staff anticipates single family permits issued in 2017 will eclipse the 77 permitted homes in 2016. We 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 4.8% for June, which is a decline of 1.40% compared to June 2016. The preliminary state unemployment rate is at 4.5% and the national unemployment rate is 4.4% for June 2017. Non-farm employment in the Tri-Cities was up roughly 2,200 jobs in June 2017 when compared to June 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 June 30th, the General Fund is 28% of the 2017-2018 biennial budget. Total revenues collected in the General Fund increased 1% compared to the previous year. Total overall revenue in the General Fund was flat compared to the prior year due to one-time revenue the General Fund received from Utilities for its portion of the Municipal Services Facility. Factoring this payment out, 2017 General Fund revenues increased 8% compared to the prior year with a difference of \$285,729.

Retail sales and use tax increased 18% compared to 2016. The City experienced gains in most major business sectors including construction and retail.

The City processed 111 new business licenses through second quarter 2017 compared to 128 in 2016. As of June 30, 2017 there are a total of 1,477 active city business licenses.

Intergovernmental revenues include PUD privilege tax, city assistance, liquor excise tax and liquor control board profits. These revenues increased 6% compared to the prior year. City Assistance revenues declined 5% 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 18 more single family permits than in the prior year. The City processed 4 new commercial permits in 2017 compared to 2 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-June</b>	<b>2017 Jan-June</b>	<b>% Change</b>
Single Family Permits	51	69	35%
Multi-Family Permits	2	3	50%
New Commercial Permits	2	4	100%
Other Commercial Permits	8	5	-38%
Other Permits	203	203	0%
<b>Total Permits</b>	<b>266</b>	<b>284</b>	<b>7%</b>
Permit Valuation	\$ 45,605,235	\$ 29,288,186	-36%
Building Permit Fees	\$ 234,030	\$ 205,099	-12%

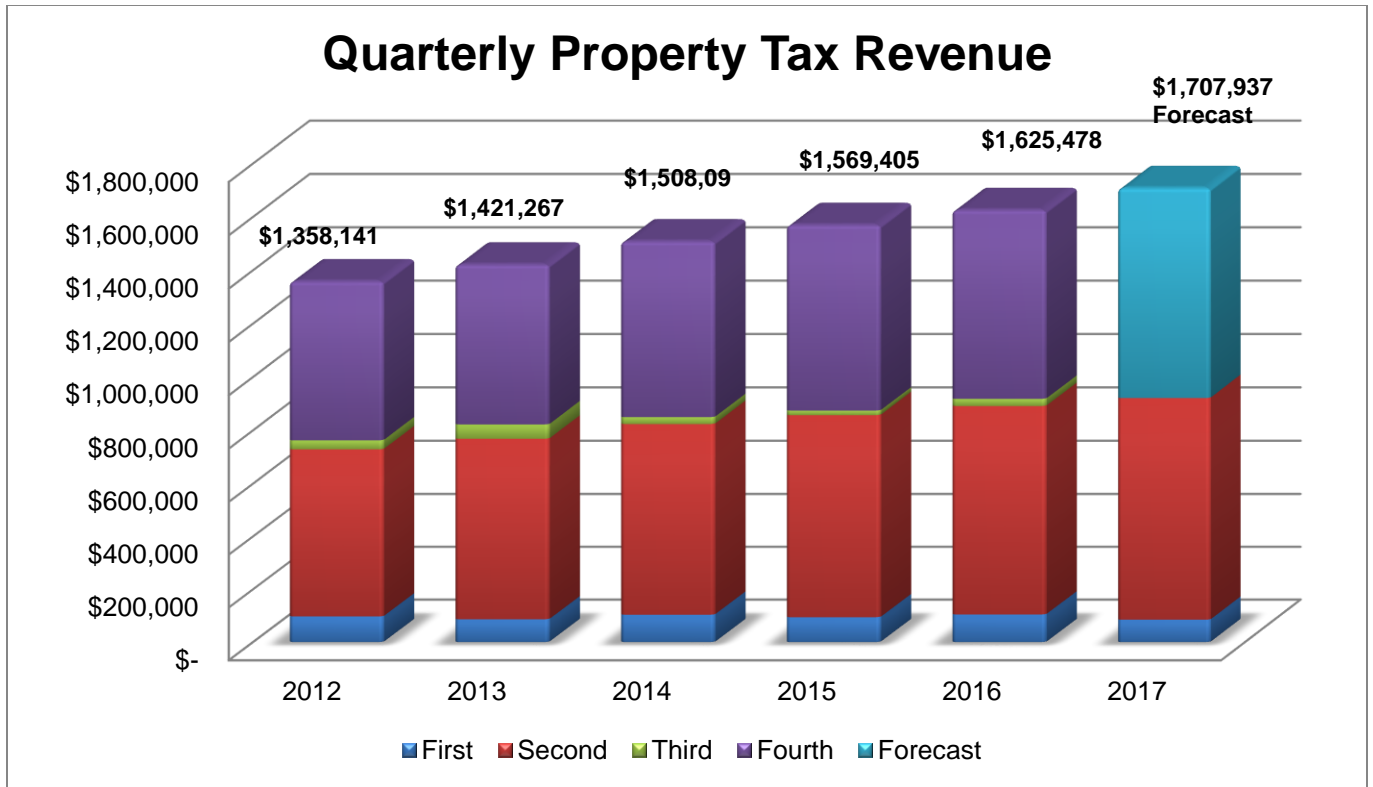
The following table shows the amended biennial budget and actual revenues collected through June 30, 2017 and compares this information with 2016 actuals through June 30.

### General Fund 001 Revenues

General Fund 001	2017-2018 Biennial Budget					
Revenue Category	2016 Actuals for Comparison Purposes 01/01/2016 - 6/30/2016	01/01/17 - 6/30/17 Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining
Property Tax	890,970	920,894	3%	3,485,998	26%	2,565,104
Sales Tax	457,514	539,224	18%	1,467,795	37%	928,571
Utility Taxes	922,357	981,313	6%	3,939,209	25%	2,957,896
Other Taxes	3,997	11,723	193%	22,059	53%	10,336
Building Permits	233,949	205,099	-12%	541,477	38%	336,378
Other Licenses & Permits	93,690	100,918	8%	344,961	29%	244,043
Intergovernmental Revenue	195,490	206,379	6%	721,639	29%	515,260
Grants - Federal/State/Local	6,236	8,280	33%			(8,280)
Charges for Services	430,406	415,810	-3%	1,662,418	25%	1,246,608
Fines and Forfeitures	114,354	84,457	-26%	448,807	19%	364,350
Transfer In	145,809	192,681	32%	863,009	22%	670,328
Miscellaneous & Other Revenues	303,945	165,678	-45%	433,564	38%	267,886
<b>Total Revenues</b>	<b>3,798,716</b>	<b>3,832,459</b>	<b>1%</b>	<b>13,930,936</b>	<b>28%</b>	<b>10,098,477</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 second quarter 2017 totaled \$920,894 and increased 3% 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.

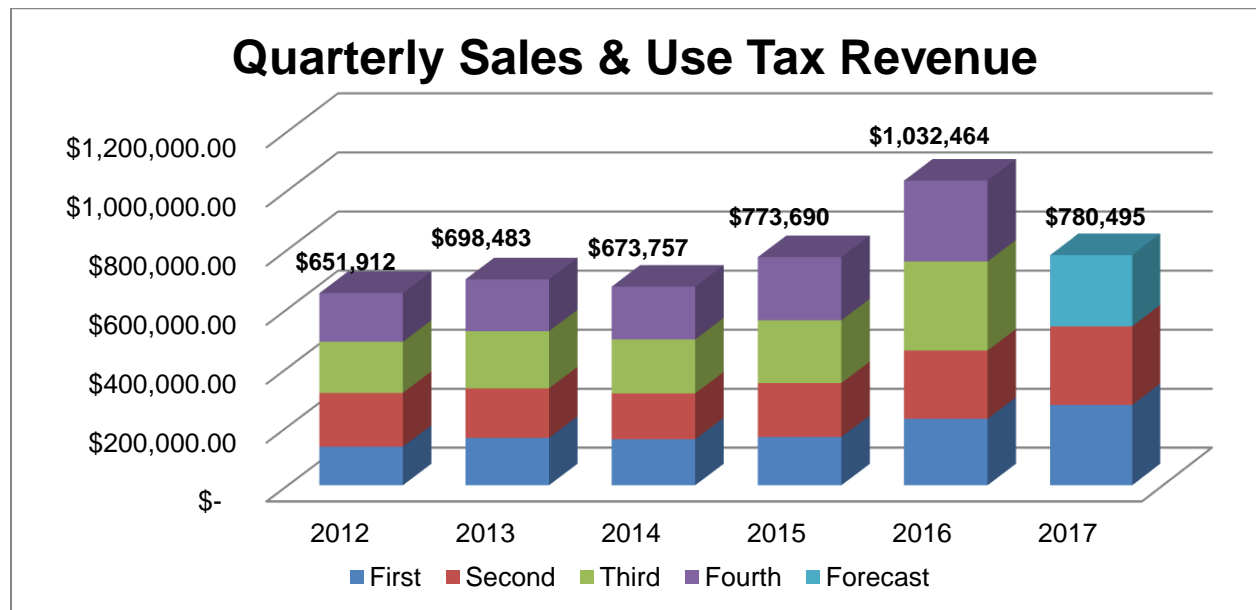
In 2017, sales tax revenue increased by 18% compared to the prior year. The majority of this increase is related to the construction of the new middle school on Belmont. Sales tax would have increased 4% if construction of the middle school is factored out. All business sectors experienced growth except 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 27% 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 9% increase and consisted of 27% 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 June 30th and includes a breakdown by business sector.

Business Sector	Revenue (Jan - Jun)		% Change	% of Total	
	2017	2016		2017	2016
Construction	178,085	140,280	27%	33%	31%
Manufacturing	8,033	10,933	-27%	1%	2%
Wholesale Trade	49,180	34,274	43%	9%	7%
Retail	146,579	134,946	9%	27%	29%
Telecommunications & Other Information Services	29,630	30,989	-4%	5%	7%
Finance, Insurance, Real Estate, Administrative Support Services, & Public Administration	52,553	55,642	-6%	10%	12%
Accommodation and Food Services	28,368	26,557	7%	5%	6%
All Other Sectors	46,796	23,892	96%	9%	5%
<b>Total</b>	<b>\$539,224</b>	<b>\$457,514</b>	<b>18%</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.

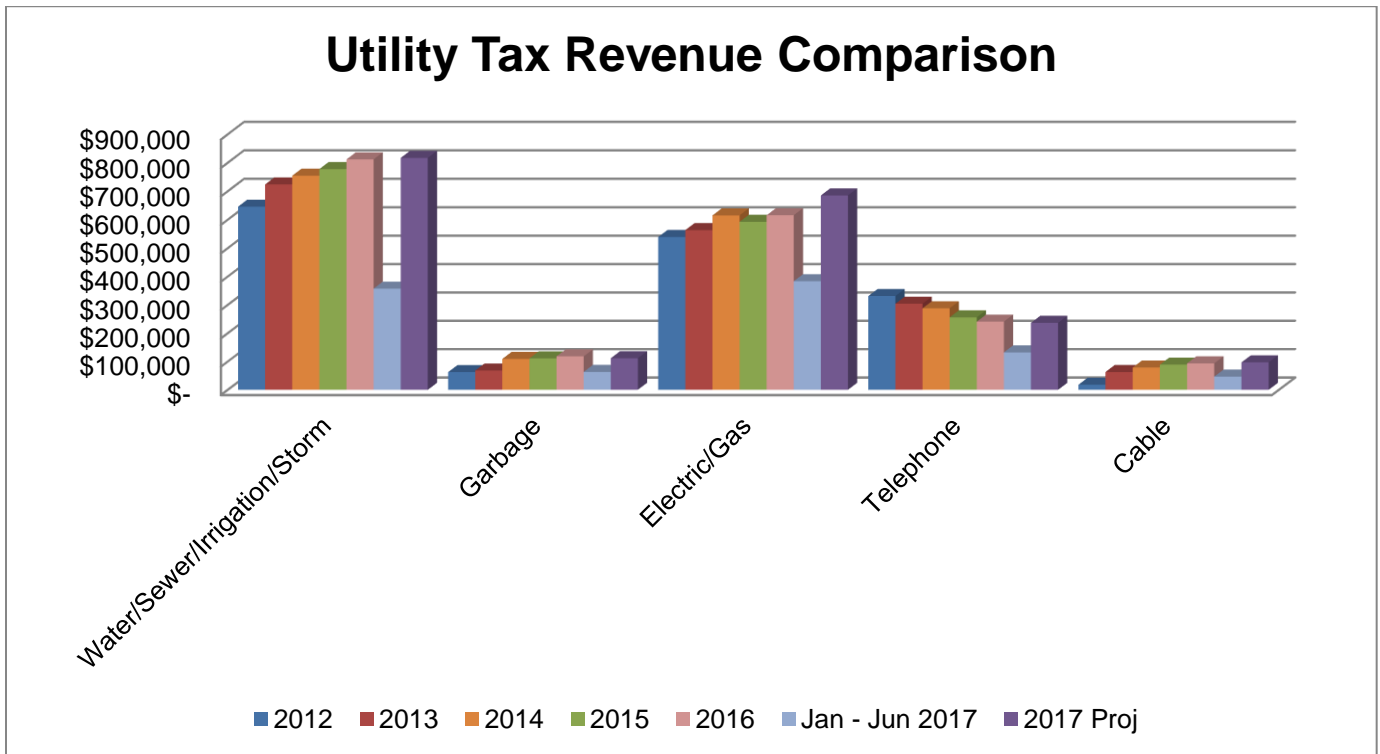
The chart below displays the quarterly retail sales and use tax collected since 2012.



**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 6% through second quarter 2017 compared to 2016.

Revenues collected from the gas utility tax increased 34% and electric utility tax revenues increased 13%. These revenue increases are due to a much colder winter than in the prior year. Through 2017, the City has experienced a decline in cable utility tax revenues. Telephone utility tax revenues increased 5% 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 24% of the 2017-2018 biennial budget. General Fund expenditures totaled \$3,779,854. 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 Second 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 Department filled two vacancies including an Accounting Technician and Administrative Assistant positions.
- The Finance Department prepared and submitted the 2016 Annual Financial Report to the WA State Auditor's Office.
- Finance staff assisted the WA State Department of Revenue with the regular audit.
- 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**

- Community Development supported another successful Hogs and Dogs event and is looking forward to planning for another Day of Service project in the fall. Scheduling of the parks duties was fully assumed by the new Planner and all facilities continue to see plenty of use.
- The Department continues to work on updating the City's Comprehensive Plan including the parks & recreation, utilities, land use and transportation elements. The Planning Commission forwarded the draft comp plan, updated zoning code as well as updates to the critical areas ordinance to the City Council who has been reviewing the documents in earnest with a public hearing scheduled for August 8, 2017.
- 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. A purchase and sale agreement was approved by Council to sell approximately 1 acre of land due north of the new Public Works shop building to an orthodontist who is currently in the due diligence process. A second offer was received



for nearly an acre of land for a professional building and the terms of the offer are under review.

- Code enforcement duties are largely handled by the Building Inspector and the volume of complaints is consistent with previous years. With the wet winter we experienced, overgrown weeds and grasses are the bulk of the complaints received by the department.

### **Police Department**

- The Chief of Police attended SARC Pancake Fundraiser in Richland.
- All police officer positions have been filled with two new hire candidates. One is currently in the Burien Basic Law Enforcement Academy.
- The Citizen's Academy was completed.
- The Department began the process of assembling the Community Advisory Board by sending out applications to potential candidates.
- The Police Department completed all department training scheduled for 2<sup>nd</sup> Quarter to include P.I.T. certifications.
- The Department is continuing with Policy and Procedure update.

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

## 001 General Fund Expenditures

General Fund 001	2017-2018 Biennial Budget					
Expenditure Category	2016 Actuals for Comparison Purposes 01/01/2016 - 6/30/2016	01/01/2017 - 6/30/2017 Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining
Council	41,631	49,945	20%	176,776	28%	126,831
Mayor	9,298	28,062	202%	136,318	21%	108,256
City Clerk	68,405	71,271	4%	311,519	23%	240,248
Finance	363,615	412,037	13%	1,871,495	22%	1,459,458
Police	1,483,966	1,511,938	2%	6,595,042	23%	5,083,104
Community Development	370,455	312,825	-16%	1,472,322	21%	1,159,497
Public Works*	276,898	290,959	5%	1,802,612	16%	1,511,653
Non-Departmental	179,911	702,862	291%	2,294,793	31%	1,591,931
Transfers Out	235,216	399,956	70%	945,000	42%	545,044
<b>Total Expenditures</b>	<b>3,029,395</b>	<b>3,779,854</b>	<b>25%</b>	<b>15,605,877</b>	<b>24%</b>	<b>11,826,023</b>
Ending Fund Balance 06/30/17	3,866,538					

\*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 \$8,151,624 through second quarter 2017.

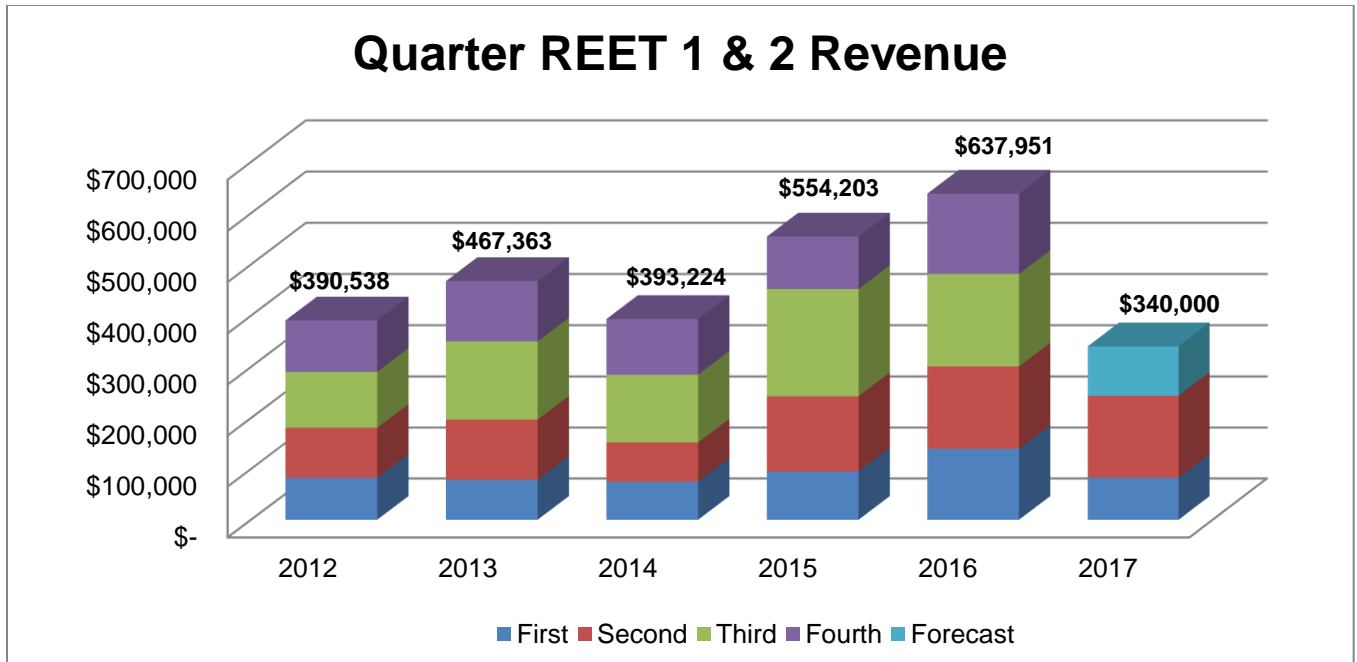
Of note are the following revenues through second quarter 2017 for other funds compared to 2016:

- The Street Fund's main operating revenue source is the **fuel tax**, this declined 1% through second quarter 2017 compared to the prior year and was 23% of the projected revenue anticipated for the biennium. Collections totaled \$140,276 through second 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 70% in 2017 compared to the prior year. Collections totaled \$94,275 through second quarter 2017 and were 57% of the projected revenue for the biennium.
- Criminal Justice Tax Revenues
  - County-wide sales tax collections dedicated for **criminal justice** increased 7% in 2017 compared to 2016. Collections totaled \$143,505 in the 2017-2018 biennium and were 25% 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 second quarter 2017, \$216,577 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 June 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.

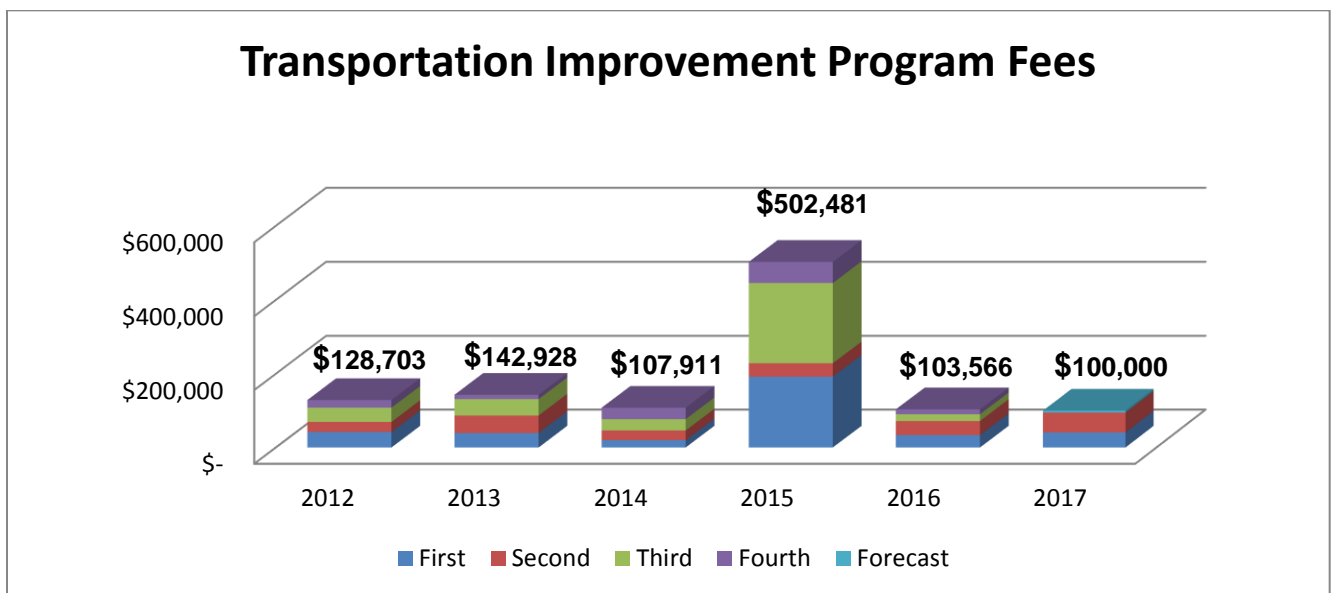
There is an additional one-quarter of one percent real estate excise tax on real estate sales within the city limits. According to state law, cities planning under GMA have the authority to levy a second quarter percent tax (REET 2). Funds from REET 2 are placed in the Capital Improvement REET 2 dedicated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

REET collections through second quarter 2017 declined 19% compared to 2016. Collections totaled \$243,501 in 2017 and were 36% of the projected revenue anticipated for the biennium. The chart below demonstrates quarterly fluctuations in REET collections since 2012.



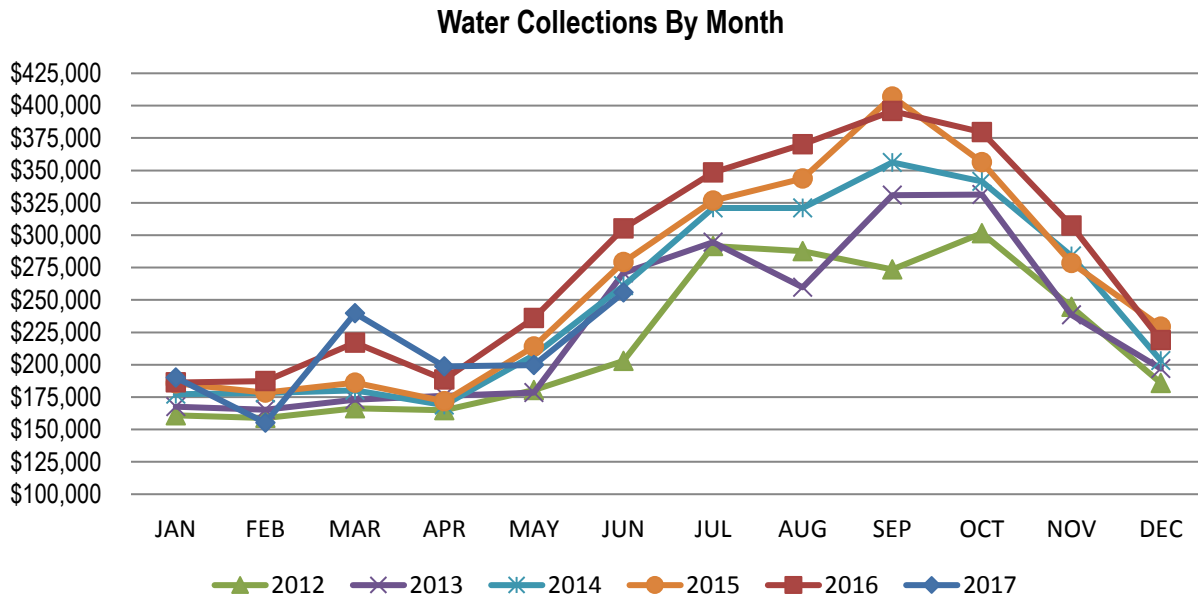
- Transportation impact fee revenues, in **Fund 355 Transportation Improvement Program**, totaled \$94,713 in 2017 and were 47% of the budget for the biennium.

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.

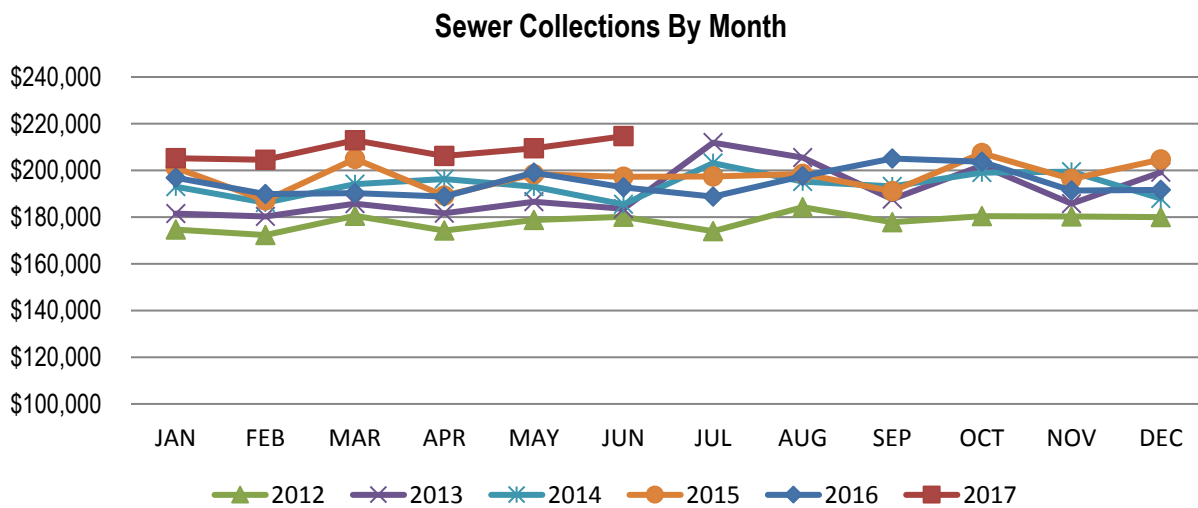


### Utilities

- Water** collection revenue declined 7% through second quarter 2017 compared to 2016. Due to a wet spring, consumption levels were down compared to the prior year. As of June 30, 2017, there were 4,733 water accounts billed (excludes city and hydrant rental accounts).

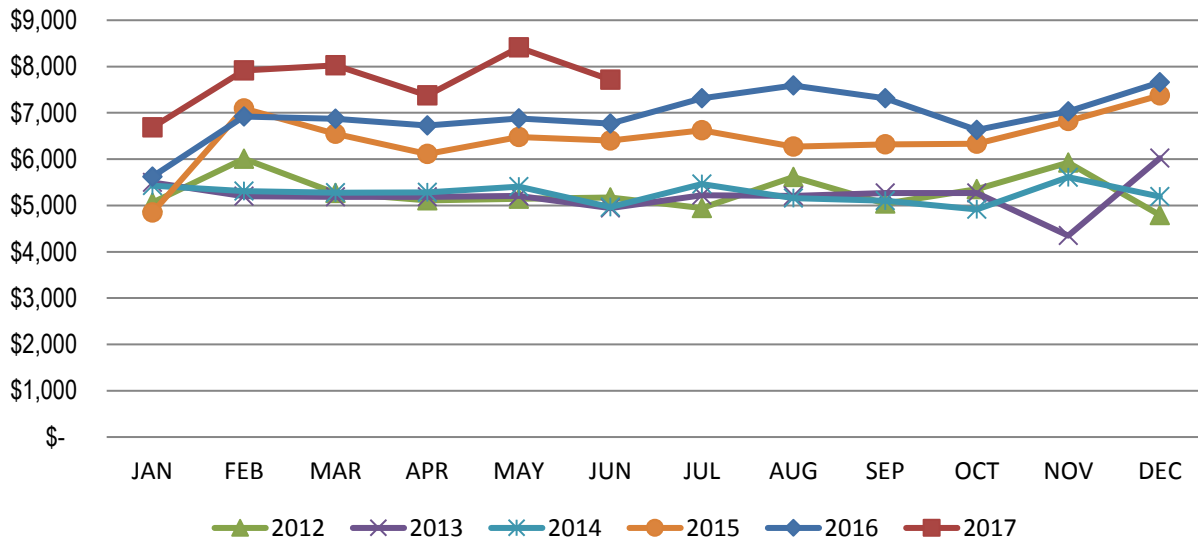


- Sewer** collection revenue, which is based primarily on a fixed rate structure, increased 8% through second quarter compared to 2016. This increase is mainly attributed to a rate increase which went into effect December 22, 2016.



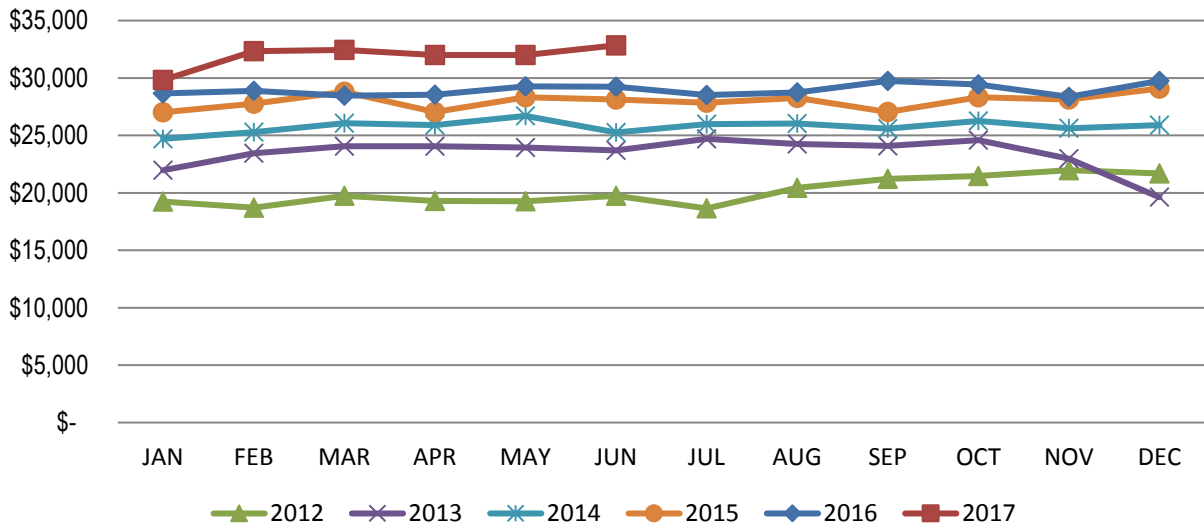
- Irrigation** revenue collections increased 14% or \$5,690 compared to the prior year and was 27% of the biennial budget. This increase is primarily attributed to a rate increase which went into effect December 22, 2016.

**Irrigation Collections By Month**

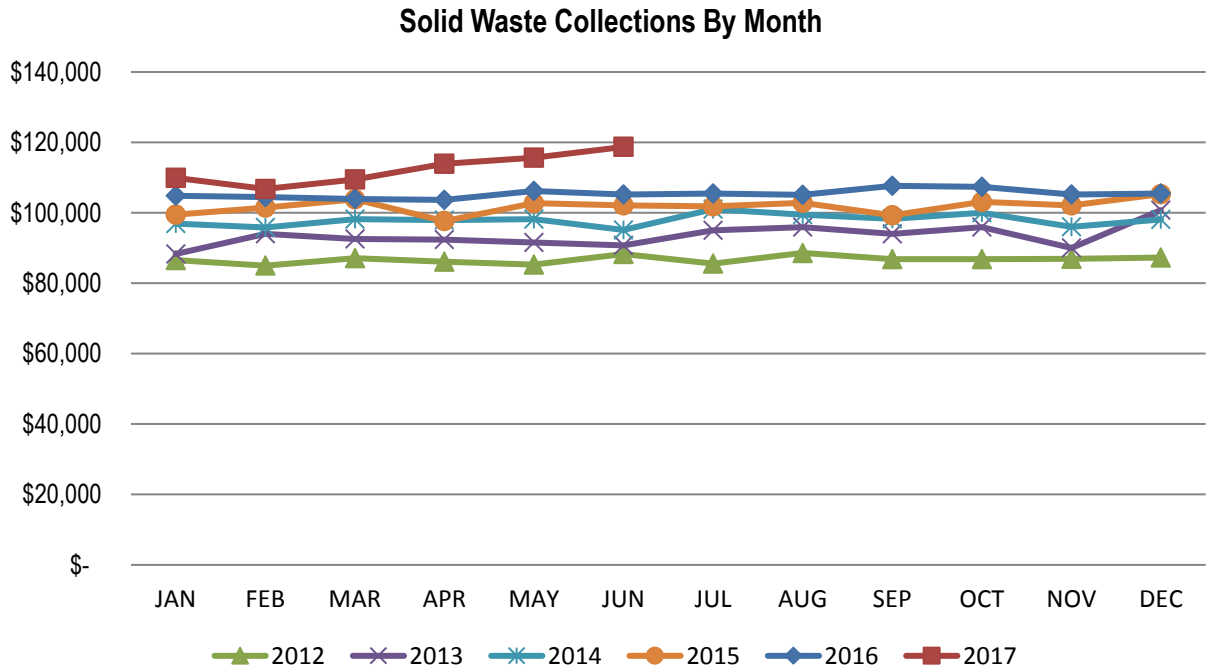


- Stormwater** collections increased 11% through second quarter 2017 and was 26% of the revenue projected for the 2017-2018 biennium.

**Stormwater Collections By Month**



- **Solid waste** revenue increased 7% compared to the prior year and was 25% of the projected revenue for the biennium.



- **Water system development** fee revenue collected through second quarter 2017 totaled \$198,385 and was 32% of the projected revenue for the biennium.
- **Sewer system development** fee revenue collected through second quarter 2017 totaled \$201,256. Approximately 32% 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 June 30, 2017 for other funds and compares this information with 2016 actuals through June 30, 2016.

## Other Fund Revenues

Revenues by Fund		2017-2018 Biennial Budget					
Fund	Description	2016 Actuals for Comparison Purposes 01/01/2016 - 6/30/2016	01/01/2017 - 06/30/2017 YTD Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Received	2017-2018 Remaining
002	General Cumulative Reserve*	62,853	1,201,705	1812%	249,883	481%	(951,822)
003	Real Estate Cons/Mgmt.	39	-	-100%	4,100	0%	4,100
101	Street**	282,183	371,560	32%	1,475,782	25%	1,104,222
104	Park Impact	55,900	94,275	69%	166,635	57%	72,360
105	Criminal Justice	393,535	370,374	-6%	1,497,863	25%	1,127,489
121	Library Services	198,371	329,076	66%	1,154,408	29%	825,332
301	Cap Imp - REET 1	151,256	122,788	-19%	340,810	36%	218,022
302	Cap Imp - REET 2	150,503	120,713	-20%	341,061	35%	220,348
309	Cap Imp - Yakima River Gateway	266,587	630,585	137%	1,738,480	36%	1,107,895
312	Paul Keith Wetland Restoration	60,875	-	-100%	115,000	0%	115,000
320	Cap Imp - CERB/Shelby	40	-	-100%	-	0%	-
355	Cap Imp - Transportation Imp Program	77,963	94,713	21%	200,505	47%	105,792
374	Cap Imp - Van Giesen Redev Ph 1	181	-	-100%	-	0%	-
401	Water/Sewer Operating	2,788,437	2,621,606	-6%	13,172,317	20%	10,550,711
402	Irrigation Utility	40,703	49,779	22%	174,178	29%	124,399
404	Storm Water Utility	175,072	401,168	129%	1,197,544	33%	796,376
405	Solid Waste Utility	628,703	674,505	7%	2,664,168	25%	1,989,663
441	Water System Development	908,043	403,874	-56%	4,689,293	9%	4,285,419
442	Sewer System Development	2,412,025	201,256	-92%	768,648	26%	567,392
451	Water Line Development	22,847	9,645	-58%	32,104	30%	22,459
452	Sewer Line Development	8,391	2,525	-70%	10,413	24%	7,888
461	Cap Imp - PW Maintenance Facility	3,392	451,477	13210%	453,477	100%	2,000
	<b>Total Revenues</b>	<b>8,687,899</b>	<b>8,151,624</b>	<b>-6%</b>	<b>30,446,669</b>	<b>27%</b>	<b>22,295,045</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 second 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.

#### 2nd qtr. - 2017 Transportation Programs/Projects Include:

- Awarded \$50k TIB Emergency Repair Grant.
- Awarded Paul Keith Wetland Pathway Project (construction scheduled to be completed in mid-August).
- Awarded \$1,307,494 Federal STP-UL Grant for S. 38<sup>th</sup> Ave / Mt. Adams View Drive Project.
- Awarded \$527,650 Federal STP-UL Grant for Bombing Range Road Phase 8 Project.
- Adopted 2018-2023 Six-Year Transportation Improvement Program
- Revised speed limit on Keene Road
- Updated Pavement Management Program
- In process of drafting ordinance to update WRMC section associated with street cut / road permits per WCIA guidance.

#### 2nd qtr. - 2017 Water Programs/Projects Include:

- Adopted Comprehensive Water System Plan
- 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.

#### 2nd qtr. - 2017 Sewer Programs/Projects Include:

- Formally accepted I-Plant Project as complete.
- Awarded NWTP Lab Repairs Contract.
- New RV Dump under construction.

#### 2nd qtr. - 2017 Storm Water Programs/Projects Include:

- PW's engineering staff completed design of Ironton Drive Stormwater Retro-fit Project.

#### 2nd qtr. - 2017 Park Programs/Projects:

- Yakima River Gateway Project under construction; scheduled to be completed in November 2017.

2nd qtr. - 2017 Facility Programs/Projects:

- Executed purchase and sale agreement for the old maintenance shop.
- Construction of Municipal Services Facility substantially complete; PW Maintenance relocating to new facility.
- PW's maintenance crew completed demo to old storage building/library at old maintenance shop.
- Completed repairs to Senior Center.
- Procured new phone system for all departments.
- 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 June 30, 2017 and compares this information with 2016 actuals through June 30, 2016. The table also includes ending fund balances on June 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 - 6/30/2016	01/01/17 - 06/30/17 Actual	% Change from 2016	2017-2018 Amended Budget	2017-2018 % Expended	2017-2018 Remaining	Ending Fund Balance 06/30/2017
002	General Cumulative Reserve	41,639	368,600	785%	368,600	100%	-	1,405,574
003	Real Estate Cons/Mgmt.	-	-	0%	29,000	0%	29,000	29,031
101	Street	181,030	197,850	9%	1,645,933	12%	1,448,083	444,010
104	Park Impact	66,830	2,394	-96%	81,447	3%	79,054	410,290
105	Criminal Justice	390,779	598,318	53%	1,868,302	32%	1,269,984	394,194
121	Library Services	214,817	217,642	1%	1,054,043	21%	836,401	150,995
301	Cap Imp - REET 1	84,762	369,739	336%	455,139	81%	85,400	153,579
302	Cap Imp - REET 2	29,693	5,040	-83%	64,526	8%	59,486	625,014
309	Cap Imp - Yakima River Gateway	135,397	776,867	474%	2,185,872	36%	1,409,005	302,233
312	Paul Keith Wetland Restoration	4,211	10,290	144%	171,469	6%	161,179	46,308
320	Cap Imp - CERB/Shelby	40	886	0%	29,271	3%	28,385	1,150
355	Cap Imp - Transportation Imp Program	151,359	21,051	-86%	36,734	57%	15,683	251,940
374	Cap Imp - Van Giesen Redev Ph 1	3,971	35,531	795%	133,019	27%	97,488	97,699
401	Water/Sewer Operating	2,814,766	3,469,473	23%	13,996,748	25%	10,527,275	4,423,586
402	Irrigation Utility	34,452	51,041	48%	206,371	25%	155,330	54,206
404	Storm Water Utility	141,757	187,930	33%	1,252,209	15%	1,064,279	484,418
405	Solid Waste Utility	531,409	567,446	7%	2,646,737	21%	2,079,291	366,924
441	Water System Development	676,044	176,561	-74%	5,805,064	3%	5,628,503	1,353,902
442	Sewer System Development	2,533,903	51,043	-98%	686,465	7%	635,422	326,082
451	Water Line Development	578	190	-67%	62,474	0%	62,285	57,252
452	Sewer Line Development	305	38	-88%	150	25%	112	22,098
461	Cap Imp - PW Maintenance Facility	310,703	1,434,177	362%	1,781,783	80%	347,606	113,015
	<b>Total Expenditures</b>	<b>8,348,447</b>	<b>8,542,107</b>	<b>2%</b>	<b>34,561,356</b>	<b>25%</b>	<b>26,019,249</b>	<b>11,513,501</b>