

**Quarterly Budget Report**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% complete**  
**Preliminary Totals, Pending Year-End Adjustments & Audit**

**Overview**

The purpose of this report is to assist the City in monitoring its revenues and expenditures. This gives management an opportunity to recommend budget changes and institute budget contingency plans if revenues are not as expected. Additionally, this report provides Council the ability to monitor trends that impact the budget cycle.

This report presents an overview of the City's quarterly operating revenues and expenditures for FY21, as compared to the approved budgeted amounts. The City's FY21 begins October 1, 2020 and runs through September 30, 2021. This report also compares prior year (FY20) to current year-to-date actuals to determine trends and identify areas for further review.

**Timeframe and Limitations**

This report contains the most accurate and up-to-date information available at the time of publication; however, this report is not an audited financial statement and the numbers provided herein are preliminary and subject to change as the year progresses.

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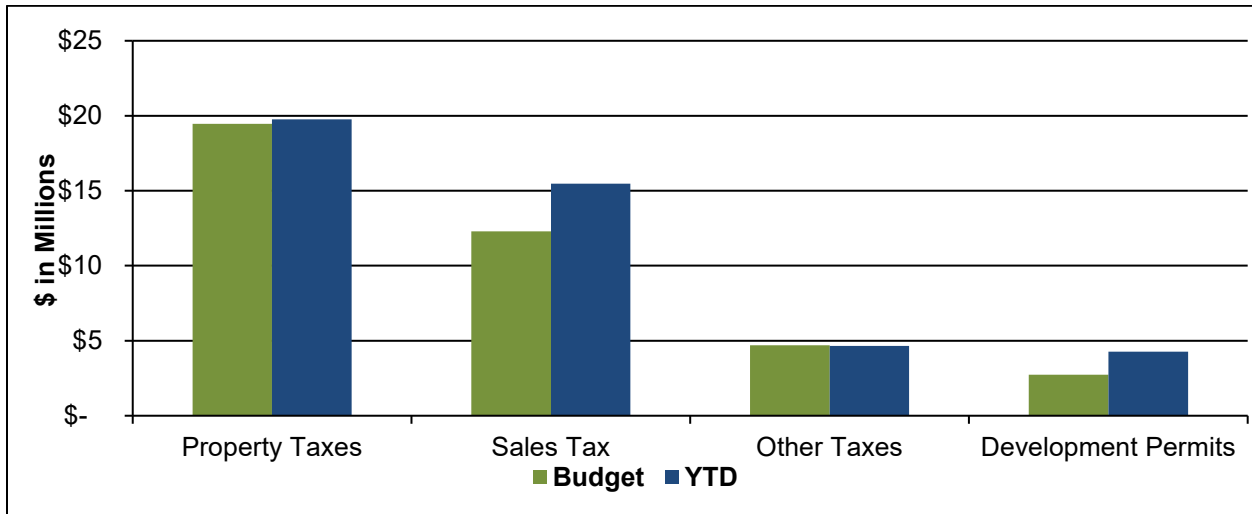
**Executive Summary**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% complete**

**Department Revenue Reports**

**General Fund**

Revenues are the most volatile components of the City’s budget because of their uncertainty. For this reason, revenue streams in the General Fund are tracked on a monthly and quarterly basis.

The City’s General Fund revenues are primarily driven by the receipt of Property Taxes and Sales Taxes. Total revenues received through September FY21 were approximately 108% of budget and approximately \$ 7 million more than revenues received through September FY20. Page 8 includes a summary of all General Fund revenue collections.



Property Taxes received through Sept FY21 amounted to approximately 101% of total Property Tax revenue budgeted for FY21 and was approximately \$1.7 million (9%) greater than Property Taxes received through September FY20.

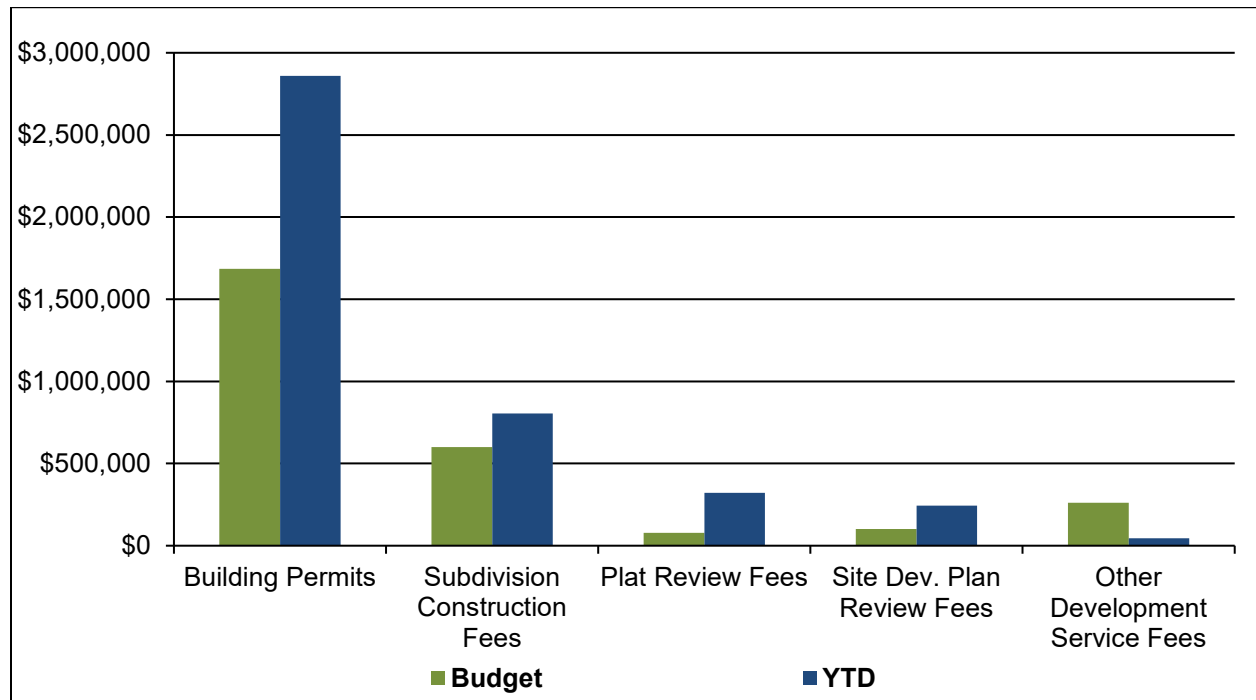
Sales Tax revenue received through September FY21 was approximately 126% of Sales Tax revenues budgeted for FY21 and approximately \$3.2 million (26%) greater than Sales Tax revenues received through September FY20. These gains were primarily driven by the retail industry, which accounted for 48% of Sales Tax revenue collected through September FY21 and showed a year-over year increase of 28% and the wholesale industry, which accounted for 13% of Sales Tax revenue collected through September FY21 and showed year-over-year increase of 101%, a \$1 million dollar gain over the prior year.<sup>1</sup> Sales Tax revenue is monitored closely as it has historically fluctuated due to seasonal and market changes. Sales Tax revenue is monitored closely as it has historically fluctuated due to seasonal and market changes. A monthly breakout of Sales Tax collections is presented on Page 9.

<sup>1</sup> ZacTax, <https://app.zactax.com>

**Executive Summary**  
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Other Taxes includes Mixed Beverage Taxes and Franchise Fees. Mixed Beverage Tax revenue received through September FY21 was approximately 107% of budget and \$1,458 (1%) less than Mixed Beverage Tax received through September FY20. Mixed beverage taxes are remitted to the City each month for the prior month. Franchise Fee revenues collected through September FY21 were approximately 98.7% of budget and approximately \$339,800 (8%) more than revenues collected through FY20.

Overall, Development Permit revenue collected is 157% of the FY21 budget and approximately \$249,709 (6%) more than revenue received through September FY20. A breakout of the primary sources of Development Permit revenue can be found below.

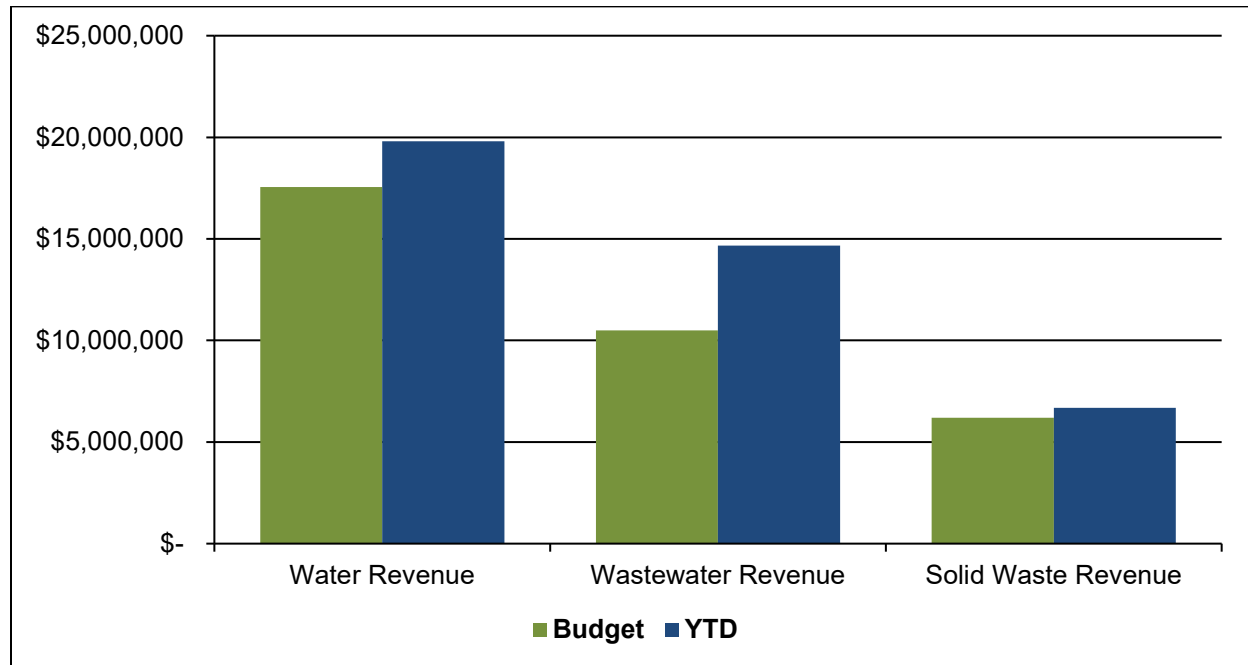


As illustrated in the chart above, incoming revenue is mainly derived from construction-related fees as large developments move through the development process. Building Permits and Subdivision Construction Fees were 170% and 134% of budget, respectively. In addition to these revenues, Plat Review fees and Site Development Plan Review fees were also over budget due to growth throughout the City.

**Executive Summary**  
**For the Quarter Ended 9/30/2021**  
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**Utility Fund**

Utility Fund revenues are primarily made up of Water and Wastewater revenues. Revenues received through September FY21 amounted to approximately 126% of FY21 budget and were approximately \$7.8 million (19%) higher than revenues received through September FY21.



Water Revenue is made up of Retail Water revenue and Wholesale Water revenue. Retail Water revenue is sold directly to the City's water customers whereas Wholesale Water is sold to area retail water providers. Retail Water revenue received through September FY21 was approximately 112% of total Retail Water revenues budgeted for FY21. Additionally, Retail Water revenue collected through September FY21 was approximately 4% greater than revenues collected in the prior year due to a water rate increase that went into effect on November 1, 2020 and an increase in water usage, partially due to a 2% increase in customers. Approximately 122% of budgeted Wholesale Water revenue was received through September FY21. Retail and Wholesale Water revenues are detailed on Page 10.

Wastewater revenue received through September FY21 is approximately 140% of budgeted Wastewater revenue. Wastewater revenues increased approximately \$4.3 million (42%) due to a wastewater rate increase that went into effect on November 1, 2020 and a 5% (1,009) year-over-year increase in connections. A year-over-year comparison of Wastewater revenues can be found on Page 11.

**Executive Summary**  
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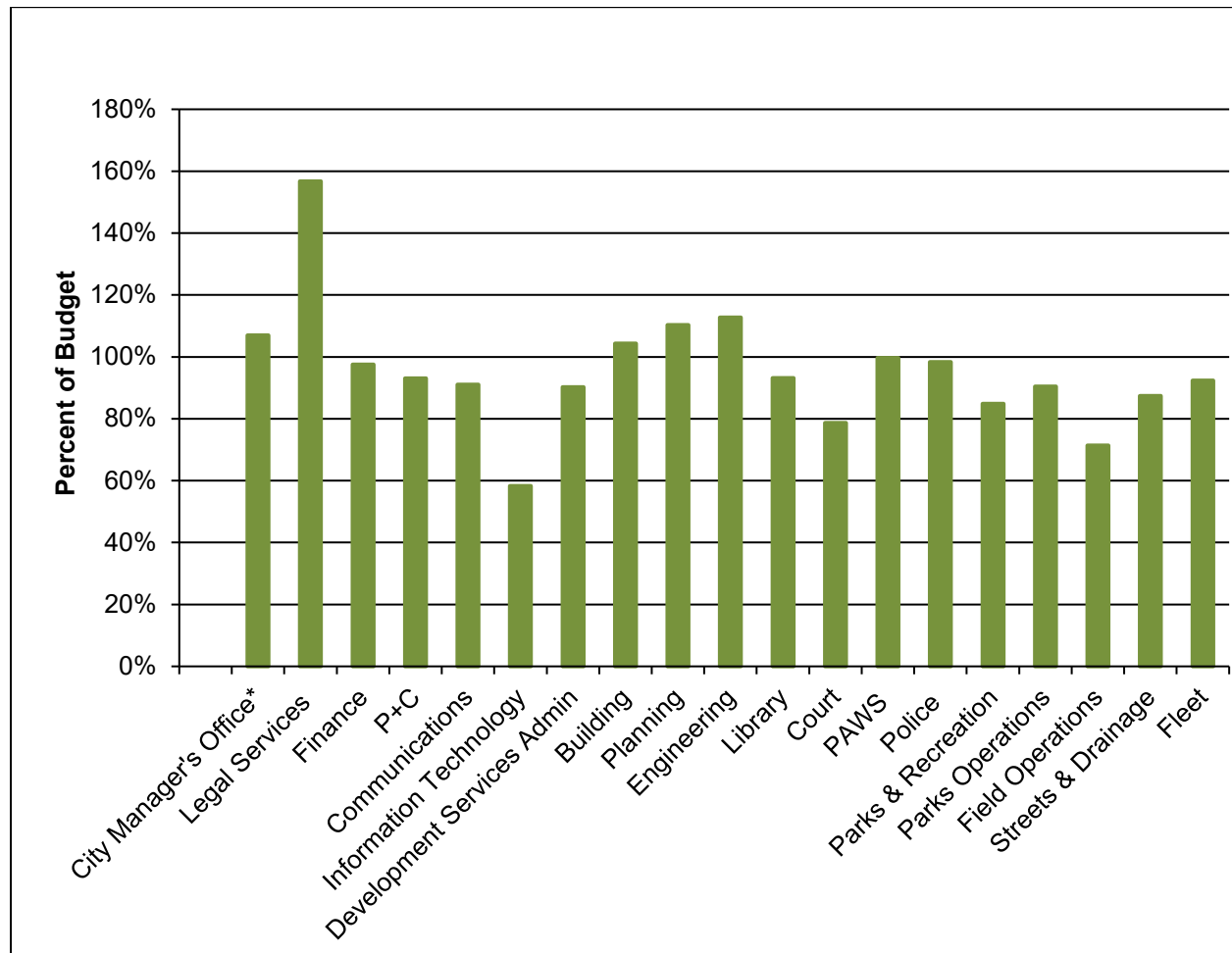
**Department Expense Reports**

**General Fund**

Overall, General Fund expenditures came in under budget at 95% of the approved budget, a savings of approximately \$2.2 million.

The City Manager’s Office expended approximately 107% (\$5.5 million) of its budget. This overage (approximately \$388,000) is primarily due to emergency management expenditures related to the February winter weather event and earnest money paid for City Hall land. A 4<sup>th</sup> quarter budget amendment for both items will be presented to City Council in January 2022.

The Planning and Engineering departments are over budget by 110% and 113%, respectively, due to the timing of expenses for the 2020 Comprehensive Plan, the ADA Transition Plan and the Drainage Master Plan.

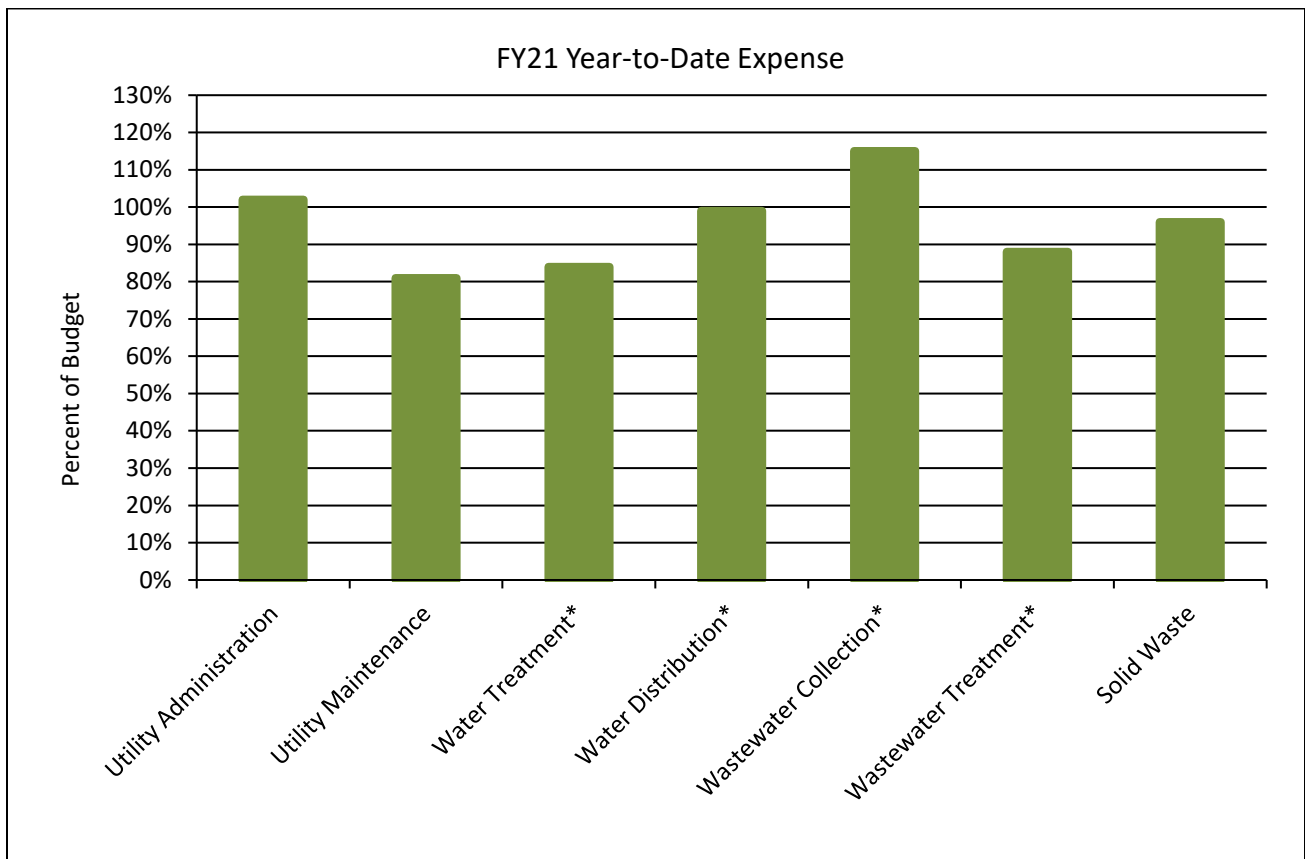


**Executive Summary**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% complete**

**Utility Fund**

Overall, Utility Fund expenditures came in under budget at 95% of the approved budget, a savings of approximately \$1.7 million.

Wastewater Collection expended 115% of budget due to the timing of expenses for the Industrial Pretreatment & FOG (fats, oils, greases) Program as well as additional principal paid on debt service issued in FY21.



\*Budget includes debt service principal and interest payments due annually in February and August.

**Executive Summary  
For the Quarter Ended 9/30/2021  
Fiscal Year 2020-2021 is 100% complete**

**Special Revenue Fund**

A report on the activities and balances in this fund is available on page 19.

**Impact Fee Balances**

**Water**

The Water Impact Fee balance as of September 30, 2021 was approximately \$11.0 million. Impact fee funds are restricted for use on Capital Improvement Project (CIP) projects and debt service on qualified CIP. For FY21, \$2.0 million from Water Impact Fees is budgeted for debt service and \$1,900,000 is budgeted for CIP projects. These transfers will occur before FY21 is closed out.

**Wastewater**

The Wastewater Impact Fee balance as of September 30, 2021 was approximately \$11.6 million. Impact fee funds are restricted for use on CIP projects and debt service on qualified CIP. For FY21, \$1.1 million from Wastewater Impact Fees is budgeted to pay debt service and \$2.6 million is budgeted for CIP projects. These transfers will occur before FY21 is closed out.

**Revenue Analysis**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% Complete**

**General Fund Revenue Summary**

	FY 20			FY 21		
	FY 20 Budget	FY 20 Year-To-Date	% of Budget Received	FY 21 Budget	FY 21 Year-To-Date	% of Budget Received
Property Taxes	\$ 18,122,507	\$ 18,070,351	100%	\$ 19,465,373	\$ 19,756,344	101%
Sales Tax	11,150,000	12,247,586	110%	12,294,989	15,461,812	126%
Other Taxes	4,227,000	4,315,341	102%	4,704,000	4,653,682	99%
Development Permits	3,010,326	4,026,083	134%	2,726,411	4,275,793	157%
Fines & Fees	717,070	416,715	58%	697,790	459,890	66%
Recreation	618,850	153,282	25%	695,400	242,871	35%
Transfers*	1,293,576	985,057	76%	870,356	850,538	98%
Other**	2,354,458	1,761,177	75%	3,720,500	2,967,965	80%
<b>Total Revenues</b>	<b>\$ 41,493,787</b>	<b>\$ 41,975,592</b>	<b>101%</b>	<b>\$ 45,174,819</b>	<b>\$ 48,668,896</b>	<b>108%</b>

\* Budgeted transfers to be received from the Utility Fund and the Special Revenue Fund.

\*\* Includes grants, insurance claims, and other miscellaneous revenue; excludes approximately \$2.1 million in CARES Act grant reimbursement for prior year expenditures.



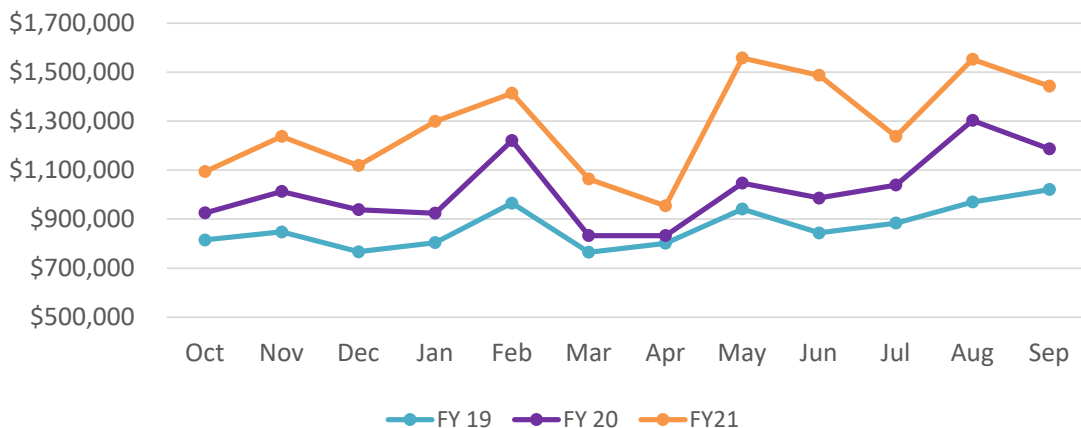
**Revenue Analysis**  
**For the Quarter Ended 9/30/2021 Sales Tax Revenue Analysis**  
**Fiscal Year 2020-2021 is 100% Complete**

	Fiscal Year 2019		Fiscal Year 2020		Fiscal Year 2021		FY20 to 21 % change by Month
	Cumulative % of total Actual	Monthly Revenue	Cumulative % of total Actual	Monthly Revenue	Cumulative % of total Budget	Monthly Revenue	
<b>October</b> (August Sales)	8%	\$ 815,076	8%	\$ 925,322	9%	\$ 1,094,221	18.3%
<b>November</b> (September Sales)	16%	\$ 847,710	16%	\$ 1,012,876	19%	\$ 1,237,995	22.2%
<b>December</b> (October Sales)	23%	\$ 766,684	23%	\$ 938,176	28%	\$ 1,118,990	19.3%
<b>January</b> (November Sales)	31%	\$ 804,218	31%	\$ 923,779	39%	\$ 1,299,521	40.7%
<b>February</b> (December Sales)	40%	\$ 965,412	41%	\$ 1,220,421	50%	\$ 1,414,530	15.9%
<b>March</b> (January Sales)	48%	\$ 765,478	48%	\$ 832,386	59%	\$ 1,063,885	27.8%
<b>April</b> (February Sales)	55%	\$ 801,455	55%	\$ 832,331	67%	\$ 954,470	14.7%
<b>May</b> (March Sales)	64%	\$ 941,390	63%	\$ 1,047,201	79%	\$ 1,557,763	48.8%
<b>June</b> (April Sales)	72%	\$ 843,837	71%	\$ 986,262	91%	\$ 1,487,721	50.8%
<b>July</b> (May Sales)	81%	\$ 883,998	80%	\$ 1,039,343	101%	\$ 1,237,314	19.0%
<b>August</b> (June Sales)	90%	\$ 969,853	90%	\$ 1,303,128	114%	\$ 1,552,092	19.1%
<b>September</b> (July Sales)	100%	\$ 1,021,369	100%	\$ 1,186,361	126%	\$ 1,443,307	21.7%
<b>Totals</b>		<u>\$ 10,426,480</u>		<u>\$ 12,247,586</u>		<u>\$ 15,461,810</u>	
through September	YTD	10,426,480	YTD	12,247,586	YTD	15,461,810	26.2%

Annual Budget                   \$ 9,419,253                   \$ 11,150,000                   \$ 11,350,000  
Amended Budget               \$ 9,419,253                   \$ 11,150,000                   \$ 12,294,989

The amounts in November, May, and August reflect receipts from quarterly payers.  
Annual payers are reported in February.

**Sales Tax Collections by Month**



**Revenue Analysis**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% Complete**

**Water Revenue Analysis**  
**Retail Only**

	FY 20		FY 21		% Change
	% of Budget	Monthly Revenue	% of Budget	Monthly Revenue	
October	12%	1,883,744	10%	1,648,959	-12%
November	9%	1,531,531	11%	1,885,479	23%
December	8%	1,263,351	9%	1,525,431	21%
January	6%	1,059,697	8%	1,317,567	24%
February	7%	1,122,798	8%	1,263,987	13%
March	6%	974,951	7%	1,172,239	20%
April	7%	1,107,787	8%	1,279,286	15%
May	7%	1,218,394	9%	1,515,020	24%
June	9%	1,526,598	9%	1,454,547	-5%
July	11%	1,793,567	10%	1,638,730	-9%
August	13%	2,181,194	11%	1,877,226	-14%
September	13%	2,107,478	12%	1,929,273	-8%
Totals	Annual	\$ 17,771,091	Annual	\$ 18,507,744	
September	YTD	17,771,091	YTD	18,507,744	
	<b>Budget</b>	<b>\$ 16,317,040</b>	<b>Budget</b>	<b>\$ 16,500,000</b>	

**Retail and Wholesale Water Analysis**

	Annual Budget	Revenue YTD	Budget YTD
Wholesale Water	1,047,000	1,278,626	122%
Total Water Revenue	17,547,000	19,786,371	113%

**Revenue Analysis**  
**For the Quarter Ended 6/30/2021**  
**Fiscal Year 2020-2021 is 75% Complete**

**Wastewater Revenue Analysis**

	FY 20		FY 21		% Change
	% of Budget	Monthly Revenue	% of Budget	Monthly Revenue	
October	8%	836,165	9%	899,331	8%
November	8%	837,145	12%	1,210,979	45%
December	8%	843,289	12%	1,211,453	44%
January	8%	830,874	12%	1,224,452	47%
February	8%	848,026	12%	1,220,958	44%
March	8%	853,371	12%	1,247,121	46%
April	8%	852,082	12%	1,254,722	47%
May	8%	852,437	12%	1,269,141	49%
June	9%	871,733	12%	1,279,965	47%
July	9%	884,549	12%	1,287,372	46%
August	9%	904,168	12%	1,278,273	41%
September	9%	896,066	12%	1,275,157	42%
Totals	Annual	\$ 10,309,906	Annual	\$ 14,658,923	
September	YTD	10,309,906	YTD	14,658,923	
	<b>Budget</b>	<b>\$ 10,112,332</b>	<b>Budget</b>	<b>\$ 10,501,200</b>	

**Quarterly Financial Statements**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% Complete**

**Revenue Summaries**

<b>General Fund</b>	<b>FY20 Year-to-Date</b>	<b>FY21 Year-to-Date</b>	<b>FY21 Approved Budget</b>	<b>Balance Remaining</b>	<b>% of Budget Received</b>
Taxes	34,633,278	39,871,839	36,464,362	(3,407,477)	109%
Development Permits	4,026,083	4,275,793	2,726,411	(1,549,382)	157%
Fines & Fees	416,715	459,890	697,790	237,900	66%
Recreation	153,282	242,871	695,400	452,529	35%
Transfers	985,057	850,538	870,356	19,818	98%
Other Income	1,761,177	2,967,965	3,720,500	752,535	80%
<b>Totals</b>	<b>\$ 41,975,592</b>	<b>\$ 48,668,896</b>	<b>\$ 45,174,819</b>	<b>\$ (3,494,077)</b>	<b>108%</b>
<b>Fund Balance Transfer</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,950,000</b>	<b>\$ 1,950,000</b>	<b>0%</b>
<b>Total Funding Sources</b>	<b>\$ 41,975,592</b>	<b>\$ 48,668,896</b>	<b>\$ 47,124,819</b>	<b>\$ (1,544,077)</b>	

<b>Utility Fund</b>	<b>FY20 Year-to-Date</b>	<b>FY21 Year-to-Date</b>	<b>FY21 Approved Budget</b>	<b>Balance Remaining</b>	<b>% of Budget Received</b>
Water Revenue	18,935,587	19,805,961	17,557,000	(2,248,961)	113%
Wastewater Revenue	10,314,906	14,665,424	10,502,200	(4,163,224)	140%
Interest Income	195,675	12,846	200,000	187,154	6%
Impact Fee Revenue	4,528,900	6,720,890	-	(6,720,890)	n/a
Impact Fee Transfer	-	-	3,100,000	3,100,000	0%
Solid Waste	5,937,374	6,678,250	6,200,000	(478,250)	108%
Other Income	440,621	244,283	546,680	302,397	45%
<b>Totals</b>	<b>\$ 40,353,063</b>	<b>\$ 48,127,654</b>	<b>\$ 38,105,880</b>	<b>\$ (10,021,774)</b>	<b>126%</b>

**Quarterly Financial Statements  
For the Quarter Ended 9/30/2021  
Fiscal Year 2020-2021 is 100% Complete**

**Fund Summaries**

<b>General Fund</b>	<b>FY20 Year-to-Date</b>	<b>FY21 Year-to-Date</b>	<b>FY21 Adopted Budget</b>	<b>% of Budget Received/ Expended</b>
General Revenue	41,975,592	48,668,896	45,174,819	108%
Fund Balance Transfer	-	-	1,950,000	0%
<b>Total Funding Sources</b>	<b>\$ 41,975,592</b>	<b>\$ 48,668,896</b>	<b>\$ 47,124,819</b>	<b>103%</b>
City Manager's Office	4,985,983	5,936,167	5,548,322	107%
Legal Services	437,513	650,508	415,000	157%
Finance	946,286	1,198,762	1,228,961	98%
P+C	546,187	739,772	795,024	93%
Communications	622,246	647,520	711,575	91%
Information Technology	1,275,893	1,278,544	2,193,798	58%
Development Services Admin	688,263	900,279	997,554	90%
Building	691,156	778,744	746,522	104%
Planning	1,356,610	1,771,482	1,605,412	110%
Engineering	2,286,020	2,311,018	2,050,573	113%
Library	1,636,878	1,616,189	1,734,861	93%
Court	348,730	369,447	469,409	79%
PAWS	720,782	802,834	805,977	100%
Police	13,851,079	14,971,571	15,227,736	98%
Parks & Recreation	1,866,343	2,022,375	2,382,735	85%
Parks Operations	1,243,121	1,580,312	1,747,926	90%
Field Operations	-	225,954	316,485	71%
Streets & Drainage	5,091,859	5,626,707	6,437,894	87%
Resource Recovery	381,165	5,094	-	n/a
Fleet	284,214	318,513	345,011	92%
Facilities Maintenance	455,547	1,074,595	1,359,428	79%
<b>Total Expenditures</b>	<b>\$ 39,715,875</b>	<b>\$ 44,826,388</b>	<b>\$ 47,120,204</b>	<b>95%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 2,259,717</b>	<b>\$ 3,842,508</b>	<b>\$ 4,615</b>	

<b>Utility Fund</b>	<b>FY20 Year-to-Date</b>	<b>FY21 Year-to-Date</b>	<b>FY21 Adopted Budget</b>	<b>% of Budget Received/ Expended</b>
Water	21,503,731	24,115,535	19,969,000	121%
Wastewater	12,911,958	17,333,868	11,936,880	145%
Solid Waste	5,937,374	6,678,250	6,200,000	108%
<b>Total Revenue</b>	<b>\$ 40,353,063</b>	<b>\$ 48,127,654</b>	<b>\$ 38,105,880</b>	<b>126%</b>
Utility Administration	4,749,430	5,174,837	5,049,035	102%
Utility Maintenance	1,691,991	2,205,183	2,717,417	81%
Water Treatment	5,150,121	4,549,704	5,416,881	84%
Water Distribution	9,504,454	9,767,837	9,833,414	99%
Wastewater Collection	2,926,701	3,696,085	3,214,904	115%
Wastewater Treatment	4,124,880	4,863,425	5,510,331	88%
Solid Waste	5,797,761	5,950,788	6,200,000	96%
<b>Total Expenditures</b>	<b>\$ 33,945,337</b>	<b>\$ 36,207,859</b>	<b>\$ 37,941,982</b>	<b>95%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 6,407,727</b>	<b>\$ 11,919,796</b>	<b>\$ 163,898</b>	

**Quarterly Financial Statements  
For the Quarter Ended 9/30/2021  
Fiscal Year 2020-2021 is 100% Complete**

**General Fund Departmental Expenditures**

	<b>FY20 Year-to-Date</b>	<b>FY21 Year-to-Date</b>	<b>FY21 Adopted Budget</b>	<b>Balance Remaining</b>	<b>% of Budget Expended</b>
<b><u>City Manager's Office</u></b>					
Personnel	933,435	953,963	938,578	(15,385)	102%
Operating	1,946,126	2,623,889	2,282,467	(341,422)	115%
Non-Operating	1,304,036	2,358,315	2,327,277	(31,038)	101%
<b>Totals</b>	<b>\$ 4,183,597</b>	<b>\$ 5,936,167</b>	<b>\$ 5,548,322</b>	<b>\$ (387,845)</b>	<b>107%</b>
<b><u>Legal Services</u></b>					
Operating	437,513	650,508	415,000	(235,508)	157%
<b>Totals</b>	<b>\$ 437,513</b>	<b>\$ 650,508</b>	<b>\$ 415,000</b>	<b>\$ (235,508)</b>	<b>157%</b>
<b><u>Finance</u></b>					
Personnel	630,845	738,048	826,721	88,673	89%
Operating	315,441	460,714	402,240	(58,474)	115%
<b>Totals</b>	<b>\$ 946,286</b>	<b>\$ 1,198,762</b>	<b>\$ 1,228,961</b>	<b>\$ 30,199</b>	<b>98%</b>
<b><u>P+C</u></b>					
Personnel	381,949	428,274	551,113	122,839	78%
Operating	164,238	311,498	243,911	(67,587)	128%
<b>Totals</b>	<b>\$ 546,187</b>	<b>\$ 739,772</b>	<b>\$ 795,024</b>	<b>\$ 55,252</b>	<b>93%</b>
<b><u>Communications</u></b>					
Personnel	417,778	451,468	457,789	6,321	99%
Operating	204,468	196,052	253,786	57,734	77%
<b>Totals</b>	<b>\$ 622,246</b>	<b>\$ 647,520</b>	<b>\$ 711,575</b>	<b>\$ 64,055</b>	<b>91%</b>
<b><u>Information Technology</u></b>					
Personnel	422,234	440,543	539,794	99,251	82%
Operating	853,659	833,474	1,556,004	722,530	54%
<b>Totals</b>	<b>\$ 1,275,893</b>	<b>\$ 1,274,017</b>	<b>\$ 2,095,798</b>	<b>\$ 821,781</b>	<b>61%</b>
<b><u>Dev. Services Admin</u></b>					
Personnel	196,233	214,749	235,336	20,587	91%
Operating	492,030	685,530	762,218	76,688	90%
<b>Totals</b>	<b>\$ 688,263</b>	<b>\$ 900,279</b>	<b>\$ 997,554</b>	<b>\$ 97,275</b>	<b>90%</b>
<b><u>Building</u></b>					
Personnel	427,027	448,531	499,377	50,846	90%
Operating	264,129	330,213	247,145	(83,068)	134%
<b>Totals</b>	<b>\$ 691,156</b>	<b>\$ 778,744</b>	<b>\$ 746,522</b>	<b>\$ (32,222)</b>	<b>104%</b>

**Quarterly Financial Statements**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% Complete**

**General Fund Departmental Expenditures**

	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>Balance</b>	<b>% of Budget</b>
	<b>Year-to-Date</b>	<b>Year-to-Date</b>	<b>Adopted</b>	<b>Remaining</b>	<b>Expended</b>
			<b>Budget</b>		
<b><u>Planning</u></b>					
Personnel	1,012,079	1,069,791	1,206,287	136,496	89%
Operating	215,156	701,691	399,125	(302,566)	176%
<b>Totals</b>	<b>\$ 1,227,235</b>	<b>\$ 1,771,482</b>	<b>\$ 1,605,412</b>	<b>\$ (166,070)</b>	<b>110%</b>
<b><u>Engineering</u></b>					
Personnel	1,177,036	1,563,719	1,768,361	204,642	88%
Operating	1,108,984	716,306	241,312	(474,994)	297%
<b>Totals</b>	<b>\$ 2,286,020</b>	<b>\$ 2,280,025</b>	<b>\$ 2,009,673</b>	<b>\$ (270,352)</b>	<b>113%</b>
<b><u>Library</u></b>					
Personnel	1,081,551	1,125,287	1,179,473	54,186	95%
Operating	278,062	214,298	280,388	66,090	76%
<b>Totals</b>	<b>\$ 1,359,613</b>	<b>\$ 1,339,585</b>	<b>\$ 1,459,861</b>	<b>\$ 120,276</b>	<b>92%</b>
<b><u>Court</u></b>					
Personnel	317,250	348,510	413,634	65,124	84%
Operating	31,480	20,937	55,775	34,838	38%
<b>Totals</b>	<b>\$ 348,730</b>	<b>\$ 369,447</b>	<b>\$ 469,409</b>	<b>\$ 99,962</b>	<b>79%</b>
<b><u>PAWS</u></b>					
Personnel	582,224	596,914	602,615	5,701	99%
Operating	138,557	181,267	203,362	22,095	89%
<b>Totals</b>	<b>\$ 720,782</b>	<b>\$ 778,180</b>	<b>\$ 805,977</b>	<b>\$ 27,797</b>	<b>97%</b>
<b><u>Police</u></b>					
Personnel	11,412,612	12,297,215	12,329,865	32,651	100%
Operating	2,062,497	2,099,479	2,226,156	126,677	94%
<b>Totals</b>	<b>\$ 13,475,109</b>	<b>\$ 14,396,694</b>	<b>\$ 14,556,021</b>	<b>\$ 159,328</b>	<b>99%</b>
<b><u>Parks &amp; Recreation</u></b>					
Personnel	885,347	826,852	1,062,092	235,240	78%
Operating	896,907	1,040,103	1,320,643	280,540	79%
<b>Totals</b>	<b>\$ 1,782,254</b>	<b>\$ 1,866,955</b>	<b>\$ 2,382,735</b>	<b>\$ 515,780</b>	<b>78%</b>
<b><u>Parks Operations</u></b>					
Personnel	806,044	844,210	1,023,528	179,318	82%
Operating	376,909	700,102	688,398	(11,704)	102%
<b>Totals</b>	<b>\$ 1,182,953</b>	<b>\$ 1,544,312</b>	<b>\$ 1,711,926</b>	<b>\$ 167,614</b>	<b>90%</b>

**Quarterly Financial Statements**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% Complete**

**General Fund Departmental Expenditures**

	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>Balance</b>	<b>% of Budget</b>
	<b>Year-to-Date</b>	<b>Year-to-Date</b>	<b>Adopted</b>	<b>Remaining</b>	<b>Expended</b>
			<b>Budget</b>		
<b><u>Field Operations</u></b>					
Personnel	-	171,316	243,135	71,819	70%
Operating	-	54,638	73,350	18,712	74%
<b>Totals</b>	<b>\$ -</b>	<b>\$ 225,954</b>	<b>\$ 316,485</b>	<b>\$ 90,531</b>	<b>71%</b>
<b><u>Streets &amp; Drainage</u></b>					
Personnel	1,439,407	1,496,187	1,727,253	231,066	87%
Operating	3,138,390	4,045,799	4,617,641	571,842	88%
<b>Totals</b>	<b>\$ 4,577,797</b>	<b>\$ 5,541,986</b>	<b>\$ 6,344,894</b>	<b>\$ 802,908</b>	<b>87%</b>
<b><u>Resource Recovery</u></b>					
Personnel	261,570	4,865	-	(4,865)	n/a
Operating	92,708	229	-	(229)	n/a
<b>Totals</b>	<b>\$ 354,279</b>	<b>\$ 5,094</b>	<b>\$ -</b>	<b>\$ (5,094)</b>	<b>n/a</b>
<b><u>Fleet</u></b>					
Personnel	206,657	248,342	251,261	2,919	99%
Operating	69,890	70,171	78,750	8,579	89%
<b>Totals</b>	<b>\$ 276,547</b>	<b>\$ 318,513</b>	<b>\$ 330,011</b>	<b>\$ 11,498</b>	<b>97%</b>
<b><u>Facilities Maintenance</u></b>					
Personnel	351,178	360,996	381,528	20,532	95%
Operating	104,369	609,945	865,900	255,955	70%
<b>Totals</b>	<b>\$ 455,547</b>	<b>\$ 970,941</b>	<b>\$ 1,247,428</b>	<b>\$ 276,487</b>	<b>78%</b>
<b>General Fund Total</b>	<b>\$ 37,438,006</b>	<b>\$ 43,534,937</b>	<b>\$ 45,778,589</b>	<b>\$ 2,243,652</b>	<b>95%</b>



**Quarterly Financial Statements**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% Complete**

**Utility Fund Departmental Expenditures**

	<b>FY20</b>	<b>FY21</b>	<b>FY21</b>	<b>Balance</b>	<b>% of Budget</b>
	<b>Year-to-Date</b>	<b>Year-to-Date</b>	<b>Adopted</b>	<b>Remaining</b>	<b>Expended</b>
			<b>Budget</b>		
<b><u>Utility Administration</u></b>					
Personnel	1,044,142	1,197,505	1,360,315	162,810	88%
Operating	3,420,380	3,977,332	3,688,720	(288,612)	108%
<b>Totals</b>	<b>\$ 4,464,522</b>	<b>\$ 5,174,837</b>	<b>\$ 5,049,035</b>	<b>\$ (125,802)</b>	<b>102%</b>
<b><u>Utility Maintenance</u></b>					
Personnel	1,386,780	1,676,118	2,073,165	397,047	81%
Operating	225,689	255,074	234,252	(20,822)	109%
<b>Totals</b>	<b>\$ 1,612,469</b>	<b>\$ 1,931,192</b>	<b>\$ 2,307,417</b>	<b>\$ 376,225</b>	<b>84%</b>
<b><u>Water Treatment</u></b>					
Personnel	558,529	719,322	728,066	8,744	99%
Operating	2,955,976	1,892,649	2,134,890	242,241	89%
<b>Totals</b>	<b>\$ 3,514,505</b>	<b>\$ 2,611,971</b>	<b>\$ 2,862,956</b>	<b>\$ 250,985</b>	<b>91%</b>
<b><u>Water Distribution</u></b>					
Personnel	267,506	252,324	273,138	20,814	92%
Operating	6,872,472	6,581,900	6,367,211	(214,689)	103%
<b>Totals</b>	<b>\$ 7,139,978</b>	<b>\$ 6,834,223</b>	<b>\$ 6,640,349</b>	<b>\$ (193,874)</b>	<b>103%</b>
<b><u>Wastewater Collection</u></b>					
Operating	412,994	910,072	563,600	(346,472)	161%
<b>Totals</b>	<b>\$ 412,994</b>	<b>\$ 910,072</b>	<b>\$ 563,600</b>	<b>\$ (346,472)</b>	<b>161%</b>
<b><u>Wastewater Treatment</u></b>					
Personnel	456,265	505,610	540,109	34,499	94%
Operating	1,834,695	1,866,858	2,015,089	148,231	93%
<b>Totals</b>	<b>\$ 2,290,960</b>	<b>\$ 2,372,468</b>	<b>\$ 2,555,198</b>	<b>\$ 182,730</b>	<b>93%</b>
<b><u>Solid Waste</u></b>					
Operating	5,797,761	5,950,788	6,200,000	249,212	96%
<b>Totals</b>	<b>\$ 5,797,761</b>	<b>\$ 5,950,788</b>	<b>\$ 6,200,000</b>	<b>\$ 249,212</b>	<b>96%</b>
<b>Utility Fund Total</b>	<b>\$ 25,233,189</b>	<b>\$ 25,785,551</b>	<b>\$ 26,178,555</b>	<b>\$ 393,004</b>	<b>98%</b>

**Quarterly Financial Statements**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2020-2021 is 100% Complete**

**Capital Outlay**

<b>General Fund*</b>	<b>FY20 Year-to-Date</b>	<b>FY21 Year-to-Date</b>	<b>FY21 Adopted Budget</b>	<b>Balance Remaining</b>	<b>% of Budget Expended</b>
City Manager's Office	802,386	-	-	-	n/a
Information Technology	-	4,527	98,000	93,473	5%
Planning	129,375	-	-	-	n/a
Engineering	-	30,993	40,900	9,907	76%
Library	277,266	276,604	275,000	(1,604)	101%
Police	375,970	574,878	671,715	96,837	86%
Parks & Recreation	84,089	155,420	-	(155,420)	n/a
Parks Operations	60,168	36,000	36,000	0	100%
Streets & Drainage	514,062	84,722	93,000	8,278	91%
Resource Recovery	26,886	-	-	-	n/a
Fleet	7,667	-	15,000	15,000	0%
Facilities Maintenance	-	103,654	112,000	8,346	93%
<b>Total Expenditures</b>	<b>\$ 2,277,869</b>	<b>\$ 1,291,451</b>	<b>\$ 1,341,615</b>	<b>\$ 50,164</b>	<b>96%</b>

<b>Utility Fund*</b>	<b>FY20 Year-to-Date</b>	<b>FY21 Year-to-Date</b>	<b>FY21 Adopted Budget</b>	<b>Balance Remaining</b>	<b>% of Budget Expended</b>
Utility Administration	284,908	-	-	-	n/a
Utility Maintenance	79,522	273,991	410,000	136,009	67%
Water Treatment	79,368	10,534	580,000	569,466	2%
Water Distribution	77,049	560,465	-	(560,465)	n/a
Wastewater Collection	98,505	82,011	15,000	(67,011)	547%
Wastewater Treatment	-	346,444	410,000	63,556	84%
<b>Total Expenditures</b>	<b>\$ 619,351</b>	<b>\$ 1,273,445</b>	<b>\$ 1,415,000</b>	<b>\$ 141,555</b>	<b>90%</b>

**Debt Service**

<b>Utility Fund</b>	<b>FY20 Year-to-Date</b>	<b>FY21 Year-to-Date</b>	<b>FY21 Adopted Budget</b>	<b>Balance Remaining</b>	<b>% of Budget Expended</b>
Water Treatment	1,556,247	1,927,199	1,973,925	46,726	98%
Water Distribution	2,287,427	2,373,149	3,193,065	819,916	74%
Wastewater Collection	2,415,202	2,704,002	2,636,304	(67,698)	103%
Wastewater Treatment	1,833,919	2,144,513	2,545,133	400,620	84%
<b>Total Expenditures</b>	<b>\$ 8,092,796</b>	<b>\$ 9,148,862</b>	<b>\$ 10,348,427</b>	<b>\$ 1,199,565</b>	<b>88%</b>

\* Departments shown are those with Capital Outlay items paid for in FY20 or budgeted for FY21.

**Quarterly Financial Statements**  
**For the Quarter Ended 9/30/2021**  
**Fiscal Year 2019-2020 is 100% Complete**

**Special Revenue Fund Summary**

<b>Police Department</b>		
<p>Revenue sources include state and federal drug seizure funds, donations for Blue Santa, and child safety fees.</p>	<b>Balance 6/30/2020</b>	<b>Amount</b> <u>\$ 168,529</u>
	Revenue	34,105
	Expenses	29,416
	<b>Balance 9/30/2021</b>	<b>Amount</b> <u>\$ 173,218</u>
<b>Municipal Court</b>		
<p>These funds are expended for the benefit of the Court. Revenues are collected from Court fines and are legally mandated to be expended for Court technology, security, and efficiency.</p>	<b>Balance 6/30/2020</b>	<b>Amount</b> <u>\$ 119,567</u>
	Revenue	9,944
	Expenses	(749)
	<b>Balance 9/30/2021</b>	<b>Amount</b> <u>\$ 130,260</u>
<b>Deutschen Pfest</b>		
<p>These funds are expended and receipted for Deutschen Pfest. Proceeds benefit the City's parks.</p>	<b>Balance 6/30/2020</b>	<b>Amount</b> <u>\$ 73,726</u>
	Revenue	-
	Expenses	-
	<b>Balance 9/30/2021</b>	<b>Amount</b> <u>\$ 73,726</u>
<b>Public, Education and Governmental (PEG) Funds</b>		
<p>PEG funds are collected from cable providers as part of the franchise payments. PEG funds can only be spent on capital purchases for PEG facilities as permitted by federal law.</p>	<b>Balance 6/30/2020</b>	<b>Amount</b> <u>\$ 310,339</u>
	Revenue	18,294
	Expenses	50,462
	<b>Balance 9/30/2021</b>	<b>Amount</b> <u>\$ 278,171</u>
<b>Hotel Occupancy Tax (HOT) Funds</b>		
<p>HOT funds are collected from hotels and similar facilities. These funds are restricted by the state to be used to directly enhance and promote tourism and the convention and hotel industry. 75% of a portion of the HOT collections are obligated to the operation of the Convention Center located in the Marriott.</p>	<b>Balance 6/30/2020</b>	<b>Amount</b> <u>171,344</u>
	Revenue	154,214
	Expenses	167,383
	<b>Balance 9/30/2021</b>	<b>Amount</b> <u>158,175</u>