

# **Budget Status Report**

**Month Ending**

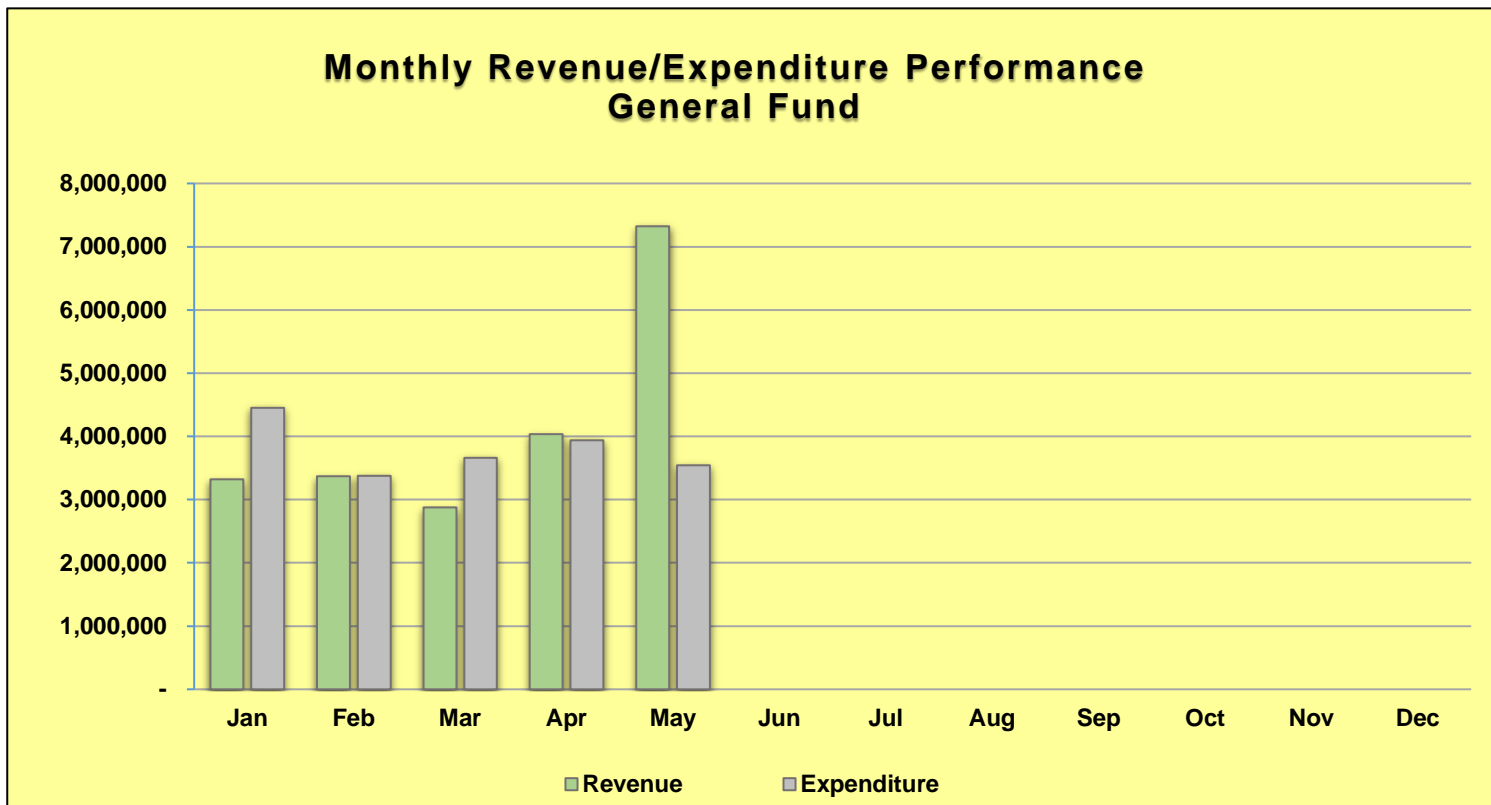
**May 31, 2021**



# Monthly Revenue and Expenditure Summary General Fund

Month Ending May 31, 2021

	Year to Date					Monthly				
	Revenue Budget	Revenue Year to Date	Expenditure Budget	Expenditure Year to Date	YTD Variance Revenue vs Expenditure	Monthly Revenue Budget	Monthly Revenue	Monthly Expenditure Budget	Monthly Expenditure	Monthly Variance Revenue vs Expenditure
Jan	\$ 3,404,947	\$ 3,322,172	\$ 4,405,660	\$ 4,454,077	\$ (1,131,905)	\$ 3,404,947	\$ 3,322,172	\$ 4,405,660	\$ 4,454,077	\$ (1,131,905)
Feb	6,352,567	6,690,708	8,292,254	7,833,588	(1,142,880)	2,947,620	3,368,536	3,886,594	3,379,511	(10,975)
Mar	9,275,757	9,564,264	12,467,224	11,492,772	(1,928,507)	2,923,190	2,873,556	4,174,970	3,659,184	(785,628)
Apr	12,495,549	13,596,095	16,418,907	15,429,982	(1,833,887)	3,219,792	4,031,831	3,951,683	3,937,210	94,621
May	19,378,479	20,916,191	20,440,057	18,970,643	1,945,548	6,882,929	7,320,096	4,021,150	3,540,661	3,779,434
Jun	22,646,493		24,556,149		-	3,268,015		4,116,092		-
Jul	25,845,284		28,879,387		-	3,198,791		4,323,237		-
Aug	28,558,331		32,891,615		-	2,713,047		4,012,228		-
Sep	31,328,346		37,107,304		-	2,770,015		4,215,690		-
Oct	34,749,824		41,341,681		-	3,421,478		4,234,376		-
Nov	41,077,262		45,409,401		-	6,327,438		4,067,720		-
Dec	45,080,705		49,295,144		-	4,003,443		3,885,743		-

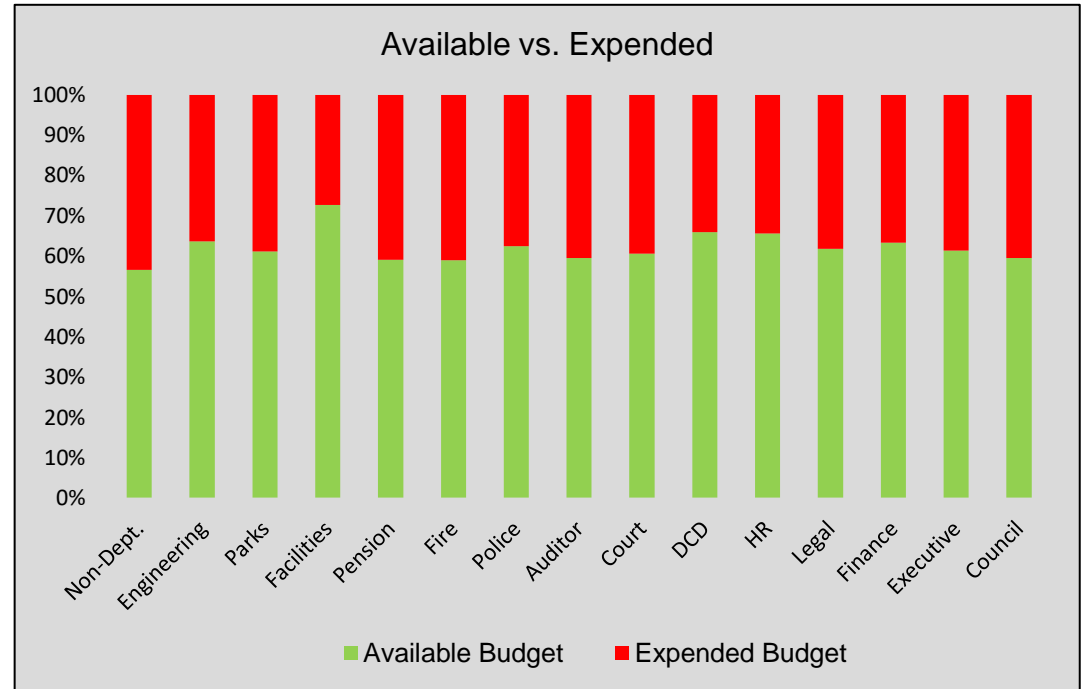
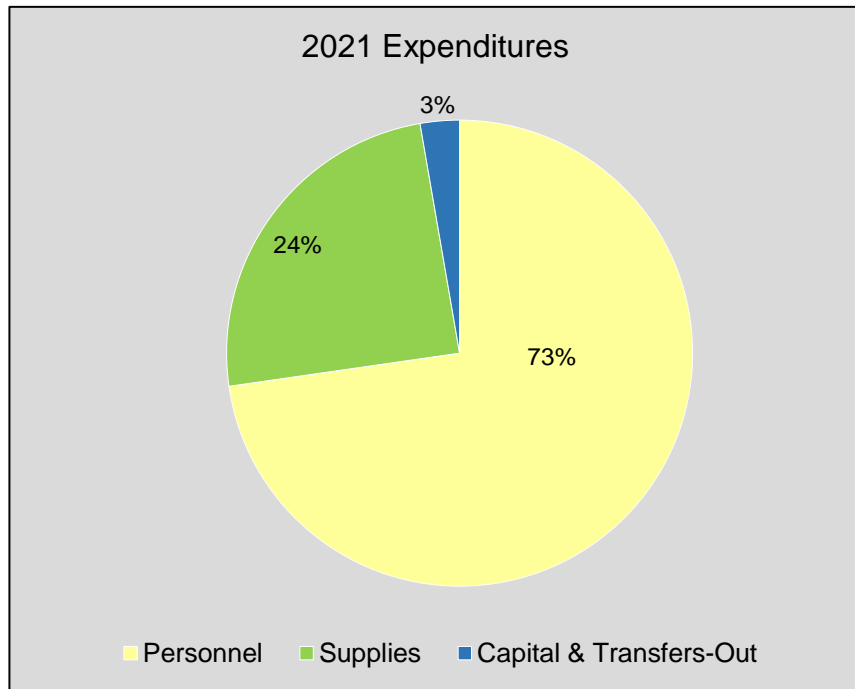




## General Fund Expenditures By Department

Month Ending May 31, 2021

	Personnel			Supplies			Capital & Transfers			Total		
	Budget	YTD	% YTD	Budget	YTD	% YTD	Budget	YTD	% YTD	Budget	YTD	% YTD
City Council	\$ 345,200	\$ 145,649	42.19%	\$ 63,365	\$ 19,292	30.45%	\$ -	\$ -	-	\$ 408,565	\$ 164,941	40.37%
Executive	273,500	117,931	43.12%	74,022	16,149	21.82%	-	-	-	347,522	134,081	38.58%
Financial Services	1,259,300	522,656	41.50%	358,603	68,878	19.21%	-	-	-	1,617,903	591,534	36.56%
City Attorney	1,395,600	558,339	40.01%	245,915	67,239	27.34%	-	-	-	1,641,515	625,578	38.11%
Human Resources	502,500	213,033	42.39%	253,385	45,991	18.15%	-	-	-	755,885	259,024	34.27%
Community Development	1,820,700	808,965	44.43%	941,680	123,730	13.14%	75,000	31,250	41.67%	2,837,380	963,945	33.97%
Municipal Court	983,000	419,834	42.71%	544,581	179,949	33.04%	-	-	-	1,527,581	599,783	39.26%
City Auditor	88,400	36,796	41.62%	6,915	1,694	24.50%	-	-	-	95,315	38,490	40.38%
Police Department	10,931,400	4,226,524	38.66%	1,844,172	554,779	30.08%	-	-	-	12,775,572	4,781,304	37.43%
Fire Department	10,718,900	4,479,690	41.79%	1,367,511	467,026	34.15%	-	-	-	12,086,411	4,946,716	40.93%
Pension	1,479,400	637,558	43.10%	407,000	133,425	32.78%	-	-	-	1,886,400	770,983	40.87%
General Facilities	510,500	230,130	45.08%	887,975	297,583	33.51%	540,000	360	0.07%	1,938,475	528,073	27.24%
Parks Department	2,227,800	914,561	41.05%	847,334	196,749	23.22%	132,700	132,700	100.00%	3,207,834	1,244,010	38.78%
Engineering	2,699,400	995,429	36.88%	351,752	110,046	31.29%	-	-	-	3,051,152	1,105,475	36.23%
Non-Departmental	199,200	-	N/A	3,767,634	1,574,748	41.80%	1,150,800	641,958	55.78%	5,117,634	2,216,706	43.32%
<b>Total</b>	<b>\$ 35,434,800</b>	<b>\$ 14,307,096</b>	<b>40.38%</b>	<b>\$ 11,961,844</b>	<b>\$ 3,857,279</b>	<b>32.25%</b>	<b>\$ 1,898,500</b>	<b>\$ 806,268</b>	<b>42.47%</b>	<b>\$ 49,295,144</b>	<b>\$ 18,970,643</b>	<b>38.48%</b>





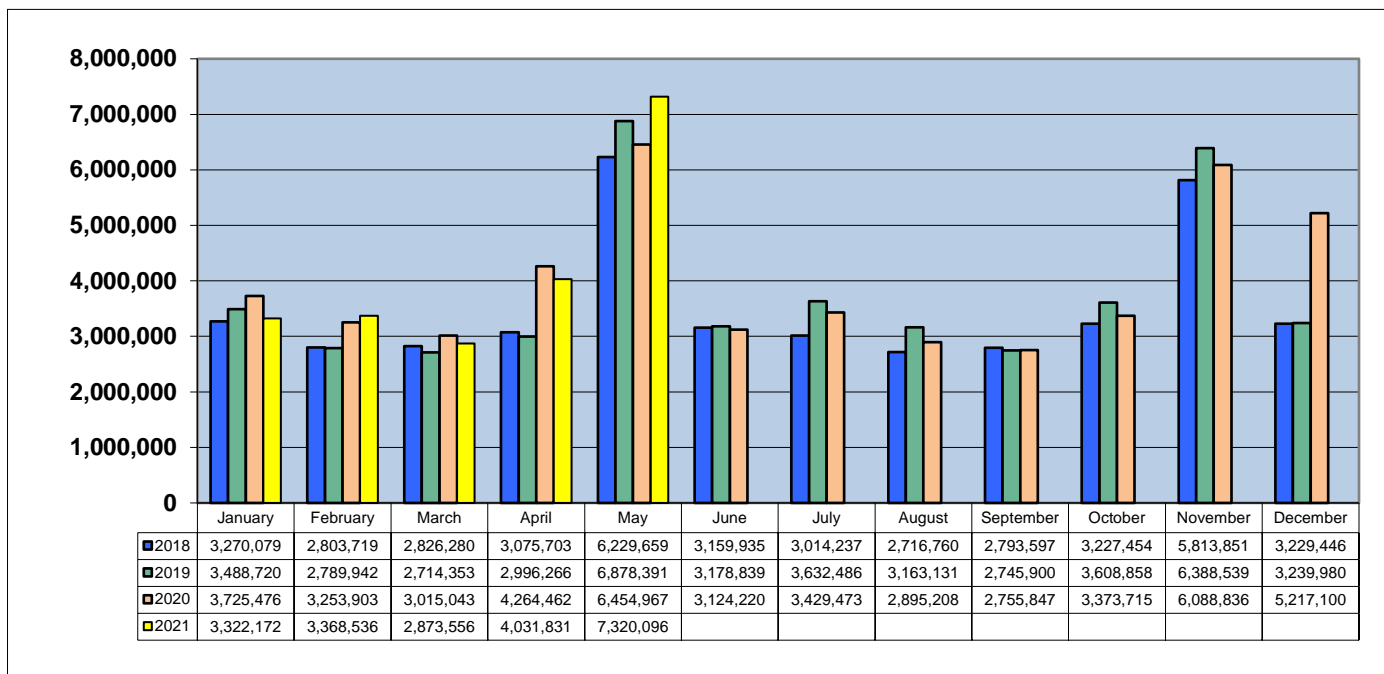
## REVENUES - GENERAL FUND BUDGET ESTIMATE & ACTUAL RECEIPTS

Month Ending May 31, 2021

GENERAL FUND REVENUE SOURCE	BUDGETED REVENUE	YTD ACTUAL REVENUE	YTD % COLLECTED	BALANCE
<b>TAXES</b>				
PROPERTY SALES	10,241,852	4,981,642	48.64%	5,260,210
B & O	2,900,000	2,103,496	72.53%	796,504
PRIVATE UTILITY	4,541,000	2,035,254	44.82%	2,505,746
CITY UTILITY	5,663,106	2,292,487	40.48%	3,370,619
OTHER	810,000	372,268	45.96%	437,732
<b>SUB-TOTAL TAXES</b>	<b>33,533,194</b>	<b>15,989,310</b>	<b>47.68%</b>	<b>17,543,884</b>
LICENSES & PERMITS	1,388,550	811,206	58.42%	577,344
INTERGOVERNMENTAL	1,979,196	821,222	41.49%	1,157,974
CHARGES FOR SERVICES	6,326,365	2,726,239	43.09%	3,600,126
FINES & FORFEITURES	995,900	479,520	48.15%	516,380
MISCELLANEOUS	316,500	88,694	28.02%	227,806
INTERFUND & OTHER FIN.	541,000	0	0.00%	541,000
<b>SUB-TOTAL</b>	<b>11,547,511</b>	<b>4,926,880</b>	<b>42.67%</b>	<b>6,620,631</b>
<b>TOTAL GENERAL FUND</b>	<b>45,080,705</b>	<b>20,916,191</b>	<b>46.40%</b>	<b>24,164,514</b>

Note: Time Elapsed 42%

## REVENUES - GENERAL FUND BY MONTH





## EXPENDITURES - GENERAL FUND BY DEPARTMENT

Month Ending May 31, 2021

DEPARTMENT	ANNUAL BUDGETED EXPENDITURES	YTD ACTUAL EXPENDITURES	% EXPENDED	BALANCE
CITY COUNCIL	408,565	164,941	40.37%	243,624
EXECUTIVE	347,522	134,081	38.58%	213,441
FINANCIAL SERVICES	1,617,903	591,534	36.56%	1,026,369
LEGAL	1,641,515	625,578	38.11%	1,015,937
HUMAN RESOURCES	755,885	259,024	34.27%	496,861
COMMUNITY DEVELOPMENT	2,837,380	963,945	33.97%	1,873,435
MUNICIPAL COURT	1,527,581	599,783	39.26%	927,798
CITY AUDITOR	95,315	38,490	40.38%	56,825
POLICE DEPARTMENT	12,775,572	4,781,304	37.43%	7,994,268
FIRE DEPARTMENT	12,086,411	4,946,716	40.93%	7,139,695
POLICE & FIRE PENSION	1,886,400	770,983	40.87%	1,115,417
GENERAL FACILITIES	1,938,475	528,073	27.24%	1,410,402
PARKS & RECREATION	3,207,834	1,244,010	38.78%	1,963,824
ENGINEERING	3,051,152	1,105,475	36.23%	1,945,677
MISCELLANEOUS NON-DEPARTMENTAL	5,117,634	2,216,706	43.32%	2,900,928
<b>SUB-TOTAL</b>	<b>49,295,144</b>	<b>18,970,643</b>	<b>38.48%</b>	<b>30,324,501</b>
<b>TOTAL</b>	<b>49,295,144</b>	<b>18,970,643</b>	<b>38.48%</b>	<b>30,324,501</b>

*Note: Time Elapsed 42%*



## REVENUES - ALL FUNDS

Month Ending May 31, 2021

FUNDS	TOTAL BUDGETED REVENUES	YTD ACTUAL REVENUES	YTD % RECEIVED
GENERAL	45,080,705	20,916,191	46.40%
STREET	2,509,423	975,510	38.87%
CONTINGENCY RESERVE	144,800	58,011	40.06%
LODGING TAX	474,000	170,447	35.96%
PARKING SYSTEM	1,650,331	557,346	33.77%
CDBG	947,000	41,969	4.43%
ABATEMENT REVOLVING	25,500	31,298	122.74%
POLICE SPECIAL PROJECTS	8,500	135,242	1591.08%
PUBLIC ACCESS TELEVISION	446,607	234,367	52.48%
GIFT & DONATION FUND	2,100	4,028	191.81%
TRIAL IMPROVEMENT	18,600	11,065	59.49%
ONE PERCENT FOR ART	1,700	33	1.92%
CONFERENCE CENTER OPER.	1,379,438	263,351	19.09%
2010 UTGO	901,000	440,137	48.85%
2010 GOVERNMENT CENTER LTGO	331,000	330,896	99.97%
2015 PUBLIC SAFETY BOND	550,750	268,690	48.79%
2019 REFUNDING LTGO	480,600	149,611	31.13%
GENERAL GOV'T CAPITAL IMPROVEMENT	1,690,000	1,084,535	64.17%
PARK FACILITIES CONST.	1,272,550	173,490	13.63%
RESIDENTIAL STREET CAPITAL	1,341,301	525,479	39.18%
TRANSPORTATION CAPITAL PROJECTS	10,286,817	457,789	4.45%
FIRE PUBLIC SAFETY CAPITAL	0	429	N/A
AFFORDABLE HOUSING CAPITAL FUND	100,000	100,257	100.26%
WATER UTILITY	15,498,857	6,031,815	38.92%
WATER CAPITAL	3,605,600	3,446,362	95.58%
GOLD MTN GOLF COMPLEX	4,758,835	1,176,496	24.72%
WASTEWATER UTILITY	16,537,038	6,890,239	41.67%
WASTEWATER CAPITAL	7,995,600	1,450,038	18.14%
STORMWATER UTILITY	4,995,006	2,044,556	40.93%
STORMWATER CAPITAL	4,062,929	881,119	21.69%
UTILITY DEBT RESERVE	22,000	4,382	19.92%
RISK MANAGEMENT	2,207,829	806,180	36.51%
EMPLOYMENT SECURITY	4,000	13,292	332.31%
ACCUMULATED LEAVE LIABILITY	582,500	156,441	26.86%
ER&R OPERATIONS	1,793,219	584,998	32.62%
ER&R RESERVES	1,489,943	656,869	44.09%
INFORMATION TECHNOLOGY	1,766,000	739,309	41.86%
<b>TOTAL CITY FUNDS</b>	<b>134,962,078</b>	<b>51,812,267</b>	<b>38.39%</b>

Note: Time Elapsed 42%



## EXPENDITURES - ALL FUNDS

Month Ending May 31, 2021

FUNDS	TOTAL BUDGETED EXPENDITURES	YTD ACTUAL EXPENDITURES	YTD % EXPENDED
GENERAL	49,295,144	18,970,643	38.48%
STREET	2,825,254	1,133,742	40.13%
LODGING TAX	600,000	154,167	25.69%
PARKING SYSTEM	1,743,479	384,663	22.06%
CDBG	946,995	186,137	19.66%
ABATEMENT REVOLVING	241,100	1,456	0.60%
POLICE SPECIAL PROJECTS	203,868	11,429	5.61%
PUBLIC ACCESS TELEVISION	494,075	181,714	36.78%
GIFT & DONATION FUND	17,000	0	0.00%
TRIAL IMPROVEMENT	27,500	34	0.12%
ONE PERCENT FOR ART	9,000	500	5.56%
CONFERENCE CENTER OPERATING	1,259,272	224,406	17.82%
2010 UTGO	856,088	0	0.00%
2010 GOVERNMENT CENTER LTGO	331,113	57,906	17.49%
2015 PUBLIC SAFETY BOND	500,550	0	0.00%
2019 REFUNDING LTGO	530,844	53,292	10.04%
GEN GOV'T CAPITAL IMP	2,126,544	405,000	19.04%
PARK FACILITIES CONSTRUCTION	1,304,150	136,376	10.46%
RESIDENTIAL STREET CAPITAL	1,438,428	298,615	20.76%
TRANSPORTATION CAPITAL PROJECTS	10,743,548	1,109,260	10.32%
FIRE PUBLIC SAFETY CAPITAL	792,163	132,586	16.74%
AFFORDABLE HOUSING CAPITAL FUND	100,000	0	0.00%
WATER UTILITY	16,030,472	5,650,287	35.25%
WATER CAPITAL	6,842,085	619,573	9.06%
GOLD MOUNTAIN GOLF COMPLEX	4,651,435	1,163,838	25.02%
WASTEWATER UTILITY	17,148,347	5,917,597	34.51%
WASTEWATER CAPITAL	9,041,446	687,337	7.60%
STORMWATER UTILITY	5,080,979	1,806,867	35.56%
STORMWATER CAPITAL	5,417,195	191,671	3.54%
RISK MANAGEMENT	2,202,829	1,729,327	78.50%
EMPLOYMENT SECURITY	80,000	0	0.00%
ACCUMULATED LEAVE LIABILITY	588,700	107,150	18.20%
ER&R OPERATIONS	1,790,369	645,720	36.07%
ER&R RESERVES	1,169,718	375,761	32.12%
INFORMATION TECHNOLOGY	1,764,196	862,395	48.88%
<b>TOTAL ALL FUNDS</b>	<b>148,193,886</b>	<b>43,199,450</b>	<b>29.15%</b>

Note: Time Elapsed 42%



## CASH FLOW ACTIVITY - ALL FUNDS

Month Ending May 31, 2021

FUND	BEGINNING CASH AND INVESTMENTS*	RECEIPTS	DISBURSEMENTS	ENDING CASH AND INVESTMENTS
001 GENERAL	12,603,666	8,950,276	5,372,219	16,181,723
102 STREET	629,634	319,731	283,341	666,025
103 CONTINGENCY RESERVE	1,565,574	10,889	0	1,576,463
104 LODGING TAX FUND	276,064	55,445	33,333	298,176
105 PARKING SYSTEM REVENUE	960,477	143,029	65,297	1,038,209
106 COMMUNITY DEV. BLOCK GRANT	(2,702)	28,938	85,573	(59,337)
108 ABATEMENT REVOLVING	364,114	6,517	1,079	369,552
110 POLICE SPECIAL PROJECTS	531,081	11,206	2,738	539,548
113 PUBLIC ACCESS TELEVISION	708,098	134,589	51,835	790,853
114 GIFT AND DONATION	92,604	1,004	45	93,563
116 TRIAL IMPROVEMENT FUND	109,765	5	0	109,770
117 ONE PERCENT FOR THE ARTS	12,352	1	0	12,353
120 CONFERENCE CENTER OPERATIONS	332,003	32,003	12,795	351,211
204 2010 UTGO/LTGO(B)	33,832	361,580	0	395,412
205 2012 UTGO GVMT CENTER	358,980	17	0	358,997
206 2015 PUBLIC SAFETY BOND	130,802	220,943	0	351,744
207 2019 REFUNDING LTGO	322,040	15	0	322,055
308 GENERAL GOVERNMENT CAPITAL IMP	4,650,016	168,642	0	4,818,658
310 PARK FACILITIES CONSTRUCTION	339,637	2,111	17,315	324,433
314 RESIDENTIAL STREET CAPITAL	2,756,983	132,732	53,714	2,836,001
315 TRANS CAPITAL PROJECTS	898,236	96,248	296,070	698,414
316 FIRE PUBLIC SAFETY CAPITAL	849,162	55	52,921	796,297
318 AFFORDABLE HOUSING	103,350	5	0	103,355
401 WATER UTILITY	3,595,912	1,423,306	1,474,355	3,544,863
404 WATER UTILITY CAPITAL	13,848,112	458,695	144,810	14,161,997
407 GOLD MOUNTAIN GOLF COURSE	1,324,757	197,770	9,032	1,513,496
451 WASTEWATER UTILITY	2,604,502	1,690,532	1,360,799	2,934,235
454 WASTEWATER UTILITY CAPITAL	4,237,520	243,317	317,246	4,163,591
481 STORMWATER UTILITY	594,580	559,303	432,740	721,143
484 STORMWATER UTILITY CAPITAL	6,294,162	129,631	67,919	6,355,875
499 UTILITY DEBT SERVICE	1,720,526	80	0	1,720,606
503 RISK MANAGEMENT	1,407,943	180,714	83,414	1,505,243
504 SELF INSURED MEDICAL	36,652	0	0	36,652
506 EMPLOYMENT SECURITY	193,770	6,527	0	200,296
507 ACCUMULATED LEAVE LIABILITY	449,422	52,189	30,832	470,779
509 EQUIPMENT MAINTENANCE	87,432	156,494	172,020	71,907
510 EQUIPMENT RESERVE	4,605,319	130,783	165,209	4,570,892
511 INFORMATION TECHNOLOGY	1,114,967	188,670	198,932	1,104,705
641 SALARY CLEARING	632,814	3,047,625	3,061,003	619,436
643 ADMINISTRATIVE TRUST	290,996	37,149	50,696	277,449
645 WATER/SEWER CLEARING	69,776	2,640,091	2,908,800	(198,933)
801 BGOA	(27,117)	2,228	84,412	(109,301)
802 GORST COALITION	0	95,000	0	95,000
<b>GRAND TOTAL ALL FUNDS</b>	<b>71,707,816</b>	<b>21,916,082</b>	<b>16,890,490</b>	<b>76,733,408</b>

The "Cash Flow Activity - All Funds" report provides an overview of the actual cash receipts and disbursements for the month reported for each City fund. The cash flows in a given period will be different than the monthly "Revenues/Expenditures - All Funds" because the disbursements and receipts on a cash flow basis will include payments that relate to prior period receivable and payable balances. The Cash Flow Activity reports show the actual cash impacts for any given month and provides the user with information to assess the adequacy of cash balances and liquidity at a given point of time.



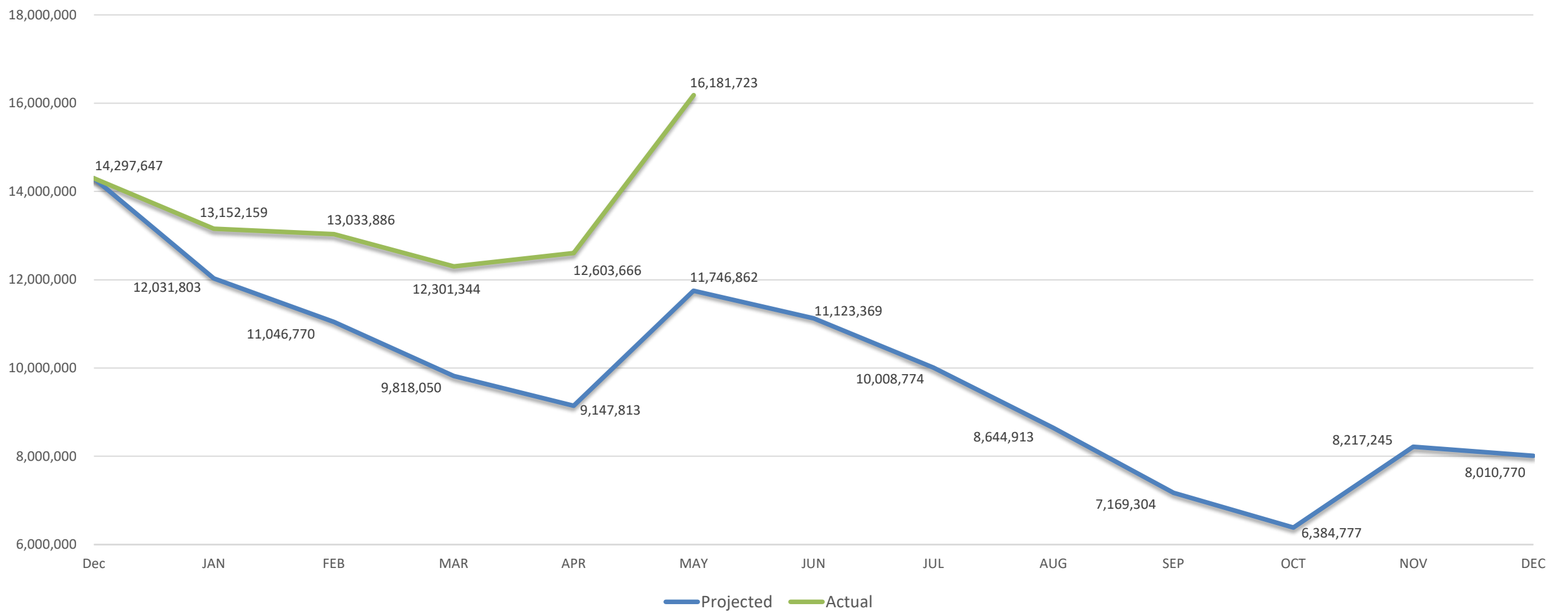


**CASH FLOW - GENERAL FUND**

Month Ending May 31, 2021

	Dec	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>RECEIPTS</b>		4,878,326	4,905,808	4,554,843	12,244,127	8,950,276							
<b>DISBURSEMENTS</b>		6,023,815	5,024,081	5,287,385	11,941,805	5,372,219							
<b>CASH/INVEST</b>	14,297,647	13,152,159	13,033,886	12,301,344	12,603,666	16,181,723							

**CASH FLOW CHART  
2021**





## CASH AND INVESTMENT INVENTORY

Month Ending May 31, 2021

		PAR	MARKET	BOOK		FINAL
INVESTMENTS	FUND	VALUE	VALUE	VALUE	YIELD	MATURITY
<b>BANK OF NEW YORK - SAFEKEEPING</b>						
FFCB 3133EJK24	POOLED	2,000,000	2,003,480	2,046,360	3.00%	10/19/2021
FFCB 3133EJ3B3	POOLED	2,000,000	1,994,860	2,051,300	2.80%	12/17/2021
FFCB 3133EKAT3	POOLED	3,000,000	2,996,445	3,046,110	2.50%	8/19/2021
FHLB 313378WG2	POOLED	2,000,000	2,008,460	2,056,600	2.50%	3/11/2022
FHLB 3130A1W95	POOLED	2,000,000	2,010,740	2,018,260	2.50%	6/11/2021
FFCD 313378WG2	POOLED	3,000,000	3,000,180	3,081,870	1.85%	8/5/2022
FHLB 313379Q69	POOLED	2,000,000	2,026,980	2,057,720	2.50%	6/10/2022
UST 912828M80	POOLED	2,000,000	2,019,219	2,071,640	2.00%	11/30/2022
FHLB 313382AX1	POOLED	2,000,000	2,080,806	2,086,460	2.13%	3/10/2023
KCSD 495260L66	POOLED	1,420,000	1,484,695	1,469,714	4.00%	12/1/2021
PIECSD 720424ZR4	POOLED	250,000	250,000	251,375	0.53%	12/1/2023
FHLM3137EAES4	POOLED	1,000,000	999,136	1,002,170	0.25%	6/26/2023
FHLM3137EAEV7	POOLED	1,000,000	998,856	1,001,970	0.25%	8/24/2023
FNMA 3135G05G4	POOLED	1,000,000	1,000,860	1,002,390	0.25%	7/10/2023
FHLM 3137EAEY1	POOLED	1,000,000	996,891	999,320	0.13%	10/16/2023
PIECSD 720424D56	POOLED	350,000	350,000	351,348	0.48%	12/1/2023
FHLM 3137EAEZ8	POOLED	1,000,000	1,000,890	1,000,850	0.13%	11/6/2023
FHLM 3137EAFA2	POOLED	1,000,000	1,000,920	1,001,070	0.13%	12/4/2023
UST 91282CBE0	POOLED	1,000,000	994,805	994,805	0.13%	1/15/2024
UST 91282CBR1	POOLED	1,000,000	997,148	997,148	0.25%	3/15/2024
<b>TOT. BANK OF NY - SAFEKEEPING</b>		<b>30,020,000</b>	<b>30,215,371</b>	<b>30,588,480</b>		
<b>WA.STATE - LOCAL GOV'T INVEST. POOL</b> GENERAL GOVERNMENT	POOLED			31,808,800	0.13%	
<b>WA.STATE - LOCAL GOV'T INVEST. POOL</b> BOND (196)	316-FIRE PUB SFTY CAP			849,173	0.13%	
<b>TOTAL INVESTMENTS</b>				<b>63,246,453</b>		
<b>CASH:</b>						
<b>BANK OF AMERICA:</b>						
GENERAL ACCOUNT	POOLED			11,113,756		
OLD BHA	BLOCK GRANT 106			207,068		
BLOCK GRANT	BLOCK GRANT 106			234,521		
CONFERENCE CENTER OPERATIONS	CONF. CTR. OPS. 410			228,699		
GOLD MOUNTAIN	GOLF COURSE 407			1,512,968		
COURT TRUST ACCOUNT	GENERAL FUND 001			9,208		
WORKERS COMP DISABILITY	RISK MANAGEMENT 503			25,000		
SELF INSURANCE MEDICAL	SELF INSURED MED 504			0		
BPD SEIZURE ACCOUNT				131,655		
IMPREST ACCOUNTS	GENERAL GOVERNMENT			24,080		
<b>TOTAL CASH</b>				<b>13,486,955</b>		
<b>TOTAL CASH AND INVESTMENTS</b>				<b>76,733,408</b>		
<b>TOTAL ALL FUNDS</b>				<b>76,733,408</b>		