



Shelton City Council  
Study Session Agenda  
September 27, 2022 – 6:00 p.m.  
Civic Center & Virtual Platform

**A. Call to Order**

**B. Roll Call**

**C. Study Agenda**

1. 2023 Budget – Presented by Finance Director Mike Githens

**D. New Items for Discussion**

**E. Adjourn**

*The City of Shelton is committed to the non-discriminatory treatment of all persons in employment and the delivery of services and resources. If you require accommodation for your attendance at the City Council meeting, please call (360) 432-5103 at least 48 hours in advance of the meeting.*



# 2022 Looking Ahead

(Items and dates are subject to change)

Mon. 10/3		Public Hearing notice to the Journal	N/A
Tues. 10/4 5:45 p.m.	Special SMPD Meeting	Consent Agenda <ul style="list-style-type: none"> <li>Vouchers/Meeting Minutes</li> </ul> Business Agenda <ul style="list-style-type: none"> <li>Public Hearing Resolution No. SMPD 36-0922 2023 Preliminary Budget</li> </ul> Action Agenda <ul style="list-style-type: none"> <li>Administration Report</li> </ul>	Packet Items Due: 9/23 @ 5:00 p.m.
Tues. 10/4 6:00 p.m.	Regular Meeting	Consent Agenda <ul style="list-style-type: none"> <li>Vouchers/Payroll Warrants/Meeting Minutes</li> </ul> Business Agenda <ul style="list-style-type: none"> <li>LTAC Grant Recommendations</li> <li>Public Hearing Ordinance No. 1991-0922 2023 Preliminary Budget</li> </ul> Action Agenda <ul style="list-style-type: none"> <li>Resolution No. 1245-0822 Correct Equipment Sole Source</li> <li>Municipal Court Judge Contract</li> <li>Court Security Officer Contract</li> <li>Government Relations Services Contract</li> </ul> Administration Report <ul style="list-style-type: none"> <li></li> </ul>	Packet Items Due: 9/23 – 5:00 p.m.
Tues. 10/11 6:00 p.m.		Spotlight Shelton	N/A
Mon. 10/17		Public Hearing notices to the Journal	N/A
Tues. 10/18 6:00 p.m.	Regular Meeting	Consent Agenda <ul style="list-style-type: none"> <li>Vouchers/Payroll Warrants/Meeting Minutes</li> <li>August Financial Status Report</li> </ul> Business Agenda <ul style="list-style-type: none"> <li>Public Hearing Ordinance No. 1993-0922 Amending SMC Ch. 13.02 Related to Stormwater Regulation</li> <li>Parks and Open Space Standards for Development of Land</li> </ul> Action Agenda <ul style="list-style-type: none"> <li>LTAC Grant Recommendations</li> </ul> Administration Report <ul style="list-style-type: none"> <li></li> </ul>	Packet Items Due: 10/7 – 5:00 p.m.
Tues. 10/25	Study Session	Study Agenda	Packet Items Due:

6:00 p.m.		<ul style="list-style-type: none"> <li>Water Comprehensive Plan Update</li> </ul>	10/21 @ noon
Tues. 11/1 5:45 p.m.	Special SMPD Meeting	<p>Consent Agenda</p> <ul style="list-style-type: none"> <li>Vouchers/Meeting Minutes</li> </ul> <p>Business Agenda</p> <ul style="list-style-type: none"> <li>Public Hearing Resolution No. SMPD 36-0922 2023 Preliminary Budget</li> <li>Public Hearing Resolution No. SMPD 37-0922 2023 Ad Valorem Taxes</li> </ul> <p>Action Agenda</p> <ul style="list-style-type: none"> <li></li> </ul> <p>Administration Report</p> <ul style="list-style-type: none"> <li></li> </ul>	Packet Items Due: 10/21 – 5:00 p.m.
Tues. 11/1 6:00 p.m.	Regular Meeting	<p>Consent Agenda</p> <ul style="list-style-type: none"> <li>Vouchers/Payroll Warrants/Meeting Minutes Presentation</li> <li>Operation Green Light Proclamation</li> </ul> <p>Business Agenda</p> <ul style="list-style-type: none"> <li>Public Hearing Ordinance No. 1991-0922 2023 Preliminary Budget</li> <li>Public Hearing Ordinance No. 1992-0922 2023 Regular &amp; Ad Valorem Taxes</li> </ul> <p>Action Agenda</p> <ul style="list-style-type: none"> <li>Ordinance No. 1993-0922 Amending SMC Ch. 13.02 Related to Stormwater Regulation</li> <li>Parks and Open Space Standards for Development of Land</li> </ul> <p>Administration Report</p> <ul style="list-style-type: none"> <li></li> </ul>	Packet Items Due: 10/21 – 5:00 p.m.
Tues. 11/8 6:00 p.m.	Study Session	<p>Study Agenda</p> <ul style="list-style-type: none"> <li>Land Use Regulations</li> </ul>	Packet Items Due: 11/4 @ noon
Tues. 11/15 5:45 p.m.	Special SMPD Meeting	<p>Consent Agenda</p> <ul style="list-style-type: none"> <li>Vouchers/Meeting Minutes</li> </ul> <p>Business Agenda</p> <ul style="list-style-type: none"> <li></li> </ul> <p>Action Agenda</p> <ul style="list-style-type: none"> <li>Resolution No. SMPD 36-0922 2023 Budget</li> <li>Resolution No. SMPD 37-0922 2023 Ad Valorem Taxes</li> </ul> <p>Administration Report</p> <ul style="list-style-type: none"> <li></li> </ul>	Packet Items Due: 11/4 – 5:00 p.m.
Tues. 11/15 6:00 p.m.	Regular Meeting	<p>Consent Agenda</p> <ul style="list-style-type: none"> <li>Vouchers/Payroll Warrants/Meeting Minutes</li> </ul> <p>Business Agenda</p> <ul style="list-style-type: none"> <li></li> </ul> <p>Action Agenda</p> <ul style="list-style-type: none"> <li>Ordinance No. 1991-0922 2023 Budget</li> <li>Ordinance No. 1992-0922 2023 Regular &amp; Ad Valorem Taxes</li> </ul> <p>Administration Report</p>	Packet Items Due: 11/4 – 5:00 p.m.

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Tues. 11/22 6:00 p.m.	Study Session	Study Agenda • Homelessness Task Force Recommendations	Packet Items Due: 11/18 @ noon

Other – TBD

- UGA/Annexation Policy (Water/Sewer Extensions)
- More Standing Committees by the Council
- Water and Sewer Fee Schedule Revisions (Ordinance removing rates from SMC)
- Public Hearing Ordinance No. 1968-0321 Water Comp Plan Adoption
- Public Hearing Ordinance No. 1990-0522 Amending SMC 17.12
- Resolution No. 1243-0822 Brockdale Road Resurfacing Improvements Project Award

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# 2023 BUDGET: BUDGET STATUS

Shelton City Council Study Session  
September 27, 2022



# Agenda

- 2023 Budget Calendar
- 2023 Budget Process
- 2023 current revenue assumptions
- 2023 current base budget expense assumptions
- Budgeted FTE
- Capital Investment

# Budget Calendar

## 2023 Budget Calendar

<u>Due Date</u>	<u>Activity</u>
3-Jun	Current labor allocations to users
14-Jun	2023 budget add request form and instructions to users
27-Jun	2023 budget instance open to users
13-Jul	June YTD actuals to departments for estimate process
18-Jul	Labor costs updated for current CPI and benefit cost increases
18-Jul	CIP worksheets and project description forms to users
29-Jul	2022 Year-End estimates due to finance
5-Aug	CIP worksheets and project description due to finance
5-Aug	2023 Base Budget and new budget add requests due to finance
16-17 Aug	Department meetings with CM and finance
23-Aug	1st Council Study Session
26-Aug	CM preliminary budget decisions
31-Aug	Preliminary decisions to Leadership Team
2-Sep	CM final budget decisions
27-Sep	2nd Council Study Session
September	Proposed budget created
4-Oct	Proposed budget presentation to Council; First Public Hearing
1-Nov	Council consideration of budget; Second Public Hearing
15-Nov	Council adopts 2023 budget including resolution for Ad Valorem Taxes

# Budget Process

- The 2023 budget is being developed using conservative revenue forecasts with as current as possible known factors such as assessed value as of late September 2022, 2022 sales and other tax trends through current receipts. These revenue assumptions forecast for 2023 are not anticipating any major economic downturn in 2023. Once the revenue forecast was complete, expenses were matched to revenue.
  - *Budgeting decisions were made with a goal of available on-going resources to fund operations. One-time resources, including accumulated fund balance, are only budgeted to fund one-time expenses.*
  - *The budget is not built with a downturn in the US or Washington State economies. If such an economic downturn occurs in 2023, the budget will be addressed at that time through cost saving measures available during the fiscal year including slowing spending and re-evaluating projects that can be put on hold.*
  - *The budget process was again challenging this year. General Fund expenses outpace revenue increases.*
  - *All Funds are balanced with on-going revenues funding on-going operations and where appropriate, fund balance is used to fund one-time expenses.*



# Current Revenue Assumptions

- Property Tax: will increase by \$81,400
  - *1% based on state statutory maximum,*
  - *Plus new construction, State assessed utilities,*
  - *Actual collections will be based on County Assessor certified property valuations.*
- Sales Tax: budgeted \$150,000 increase over current 2022 estimates.
- B&O: budgeted at a 1% increase.
- City and Non-City Utility Tax: budgeted with minimal increases.
- Building & Permitting: budgeted at no increase from 2022.
- Other revenue is assumed to be in-line with current estimates.
- Overall General Fund revenue shows a decrease from 2022 due to no ARPA dollars to be received in 2023.

# Current Base Budget Expense

- Current labor assumptions:
  - *COLA: budgeted based on negotiations with bargaining partners,*
  - *Healthcare: budgeted at 7.0% increase,*
  - *Dental: budgeted at 4.0% increase,*
  - *PERS (Retirement): budgeted at employer rate of 10.39%,*
  - *Maintaining a competitive wage and benefit package to retain employees.*
- No increase to the General Fund FTE level for 2023.
- 1.0 FTE increase shared between the Enterprise Funds for 2023.
- All other expenses budgeted at modest increases from the 2022 budget.

# Budget FTE

City-Wide FTE by Fund				
	2020	2021	2022	2023
<b>General Fund</b>				
City Council	7.80	7.00	7.00	7.00
Municipal Court	4.50	4.50	4.50	4.50
City Clerk*		2.00	2.00	2.00
City Manager	4.40	2.00	2.00	2.00
Human Resources	2.85	2.85	2.85	2.85
Information Technology	2.15	1.15	1.15	1.15
Finance	9.85	8.05	9.05	9.00
Public Works	4.60	3.60	5.10	5.10
Police	22.50	21.50	23.00	23.00
Comm Dev./Parks/Facilities	12.30	12.30	12.80	12.85
<b>Total General Fund</b>	<b>70.95</b>	<b>64.95</b>	<b>69.45</b>	<b>69.45</b>
<b>Other City Funds</b>				
Street Operating	4.65	4.90	4.65	4.65
Water Utility	8.40	8.65	8.40	8.80
Sewer Utility	10.30	11.55	11.30	11.70
Storm Drainage Utility	7.00	7.25	7.50	7.60
Equip. Maint. & Rental	1.20	1.20	1.20	1.30
<b>Total Other Funds</b>	<b>31.55</b>	<b>33.55</b>	<b>33.05</b>	<b>34.05</b>
<b>Grand Total City</b>	<b>102.50</b>	<b>98.50</b>	<b>102.50</b>	<b>103.50</b>
*City Clerk functions are included in City Council, City Manager & Finance prior to 2021.				
**The Human Resources and Information Technology functions are included in the City Manager FTE count prior to 2019				

# 2023 Capital Investment (Significant)

- Local Road Safety Plan Projects
- Railroad Track Crossing Removal - \$400K
- Civic Center paint and siding repair - \$106K
- Olympic Highway North Pavement Project - \$300K
- Wallace Kneeland Pavement Overlay - \$505K
- Pipe Replacement, Well 1 to H.S. Tank - \$950K
- Upper Angleside Pressure Zone - \$200K
- EM&R Equipment - \$365K

# Jail Costs

- Use part of available fund balance for one year of jail costs in 2023.

# July 2022 Monthly Financial Report City of Shelton, Washington

## General Fund Overview

	2022 Revised Budget	2022 thru July	2022 Est Actual	Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
Revenues	15,123,340	9,788,196	15,243,290	119,950	0.8%
Expenditures	16,456,074	8,926,375	15,691,711	764,363	4.6%
Net Revenues Less Expenditures	(1,332,734)	861,821	(448,421)	884,313	
Beginning Fund Balance	4,777,350		4,777,350		
Ending Fund Balance	3,444,616 20.9%		4,328,929 26.3%		
<b>Ending Fund Balance Breakdown:</b>					
Reserved - 20% of Budget	3,291,215		3,291,215		
Unreserved Fund Balance	153,401		1,037,714		
<b>Total Fund Balance</b>	<b>3,444,616</b>		<b>4,328,929</b>		

### Summary

2022 estimated actuals are based on historical data, YTD activity, known adjustments and are not year-end actuals. 2020 and 2021 amounts included in this report are unaudited.

Analysis through June shows an overall positive budget variance of \$884 thousand.

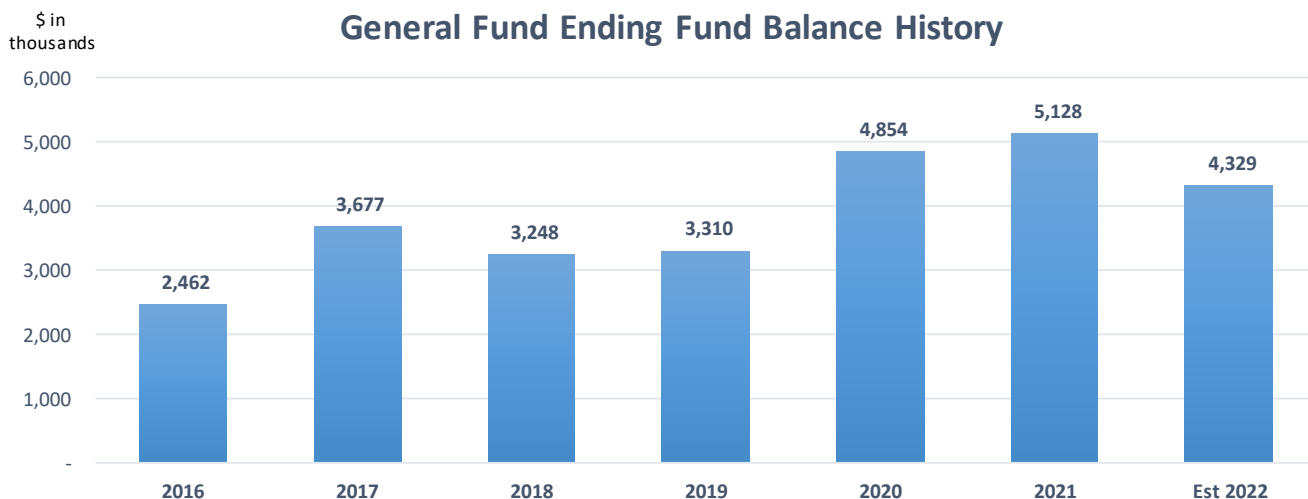
General Fund Reserves are estimated to end the year at \$4.3 million, or 26.3% of 2022 budgeted expenditures.

#### Revenue Overview

Revenues are currently estimated to end the year approximately \$120 thousand, or 0.8% higher than budgeted.

#### Expenditure Overview

Expenditures are currently estimated to end the year approximately \$764 thousand, or 4.6% lower than budgeted.



# July 2022 Monthly Financial Report

## City of Shelton, Washington

### General Fund Overview - Revenues

Revenue Categories	2022 Revised Budget	2022 thru July	2022 Est Actual*	Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>Taxes:</b>					
Property	2,535,900	1,419,832	2,535,900	-	0.0%
Sales & Use	3,353,860	1,928,775	3,256,480	(97,380)	-2.9%
City Utility	1,225,750	854,867	1,331,050	105,300	8.6%
Non-City Utility	1,301,400	790,932	1,292,510	(8,890)	-0.7%
Business & Occupation	997,500	677,615	1,060,000	62,500	6.3%
Other	40,430	32,103	54,210	13,780	34.1%
Licenses & Permits	296,900	217,436	319,310	22,410	7.5%
Intergovernmental Revenue	1,963,910	1,886,487	2,003,480	39,570	2.0%
Charges for Goods/Services	3,201,890	1,827,595	3,178,690	(23,200)	-0.7%
Fines and Penalties	92,550	30,537	52,360	(40,190)	-43.4%
Miscellaneous Revenue	113,250	122,017	159,300	46,050	40.7%
<b>Total Revenues</b>	<b>15,123,340</b>	<b>9,788,196</b>	<b>15,243,290</b>	<b>119,950</b>	<b>0.8%</b>

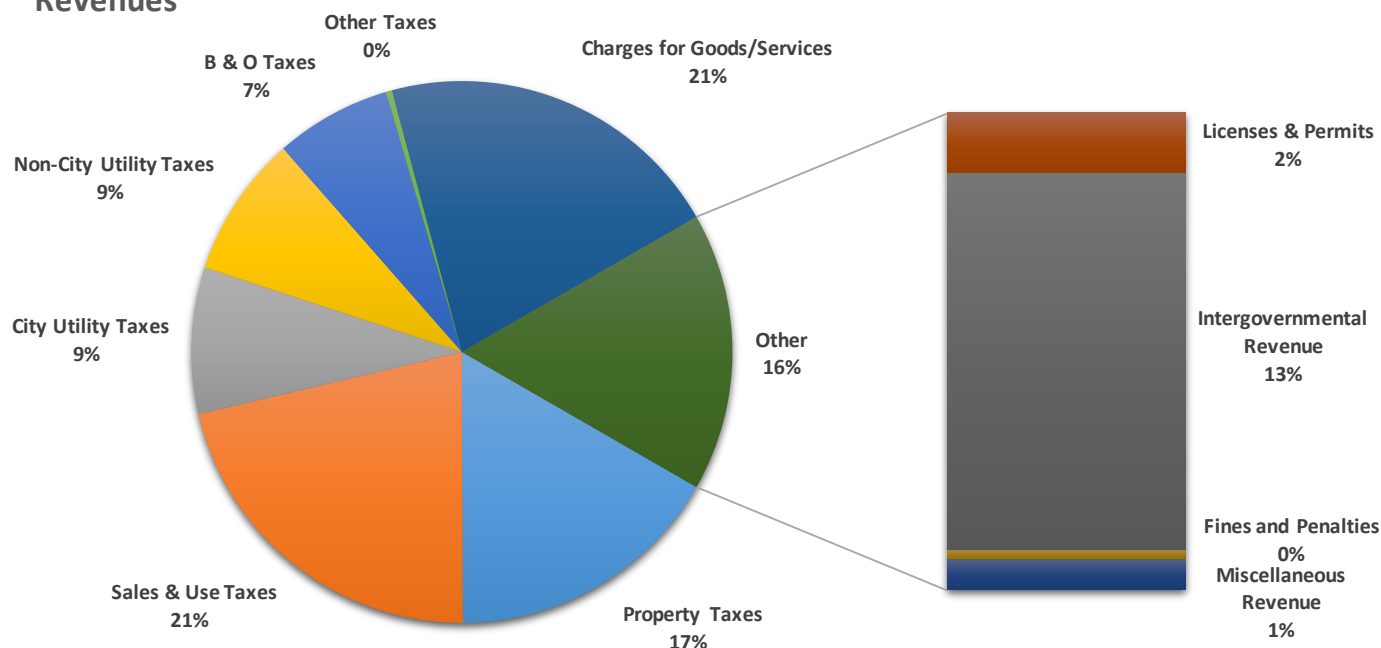
\*2022 estimated actuals are based on historical data, YTD activity, known adjustments and are not year-end actuals.

Variance analysis for revenues is provided for particular line items or those in which the estimated actual amount differs from the budgeted amount by at least 10% and \$75,000.

#### Variance Notes

Current 2022 revenue estimates compared to the 2022 revised budget do not create large variances.

#### 2022 Estimated General Fund Revenues



# July 2022 Monthly Financial Report City of Shelton, Washington

## General Fund Overview - Expenditures

Department	2022 Revised Budget	2022 thru July	2022 Est Actual*	Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>Administrative Services</b>					
Human Resources	326,340	207,100	331,540	(5,200)	-1.6%
Information Technology	372,880	151,237	371,280	1,600	0.4%
Risk Management	132,980	89,242	132,260	720	0.5%
<b>City Clerk</b>	<b>272,641</b>	<b>147,053</b>	<b>261,271</b>	<b>11,370</b>	<b>4.2%</b>
<b>City Council</b>	<b>73,540</b>	<b>50,174</b>	<b>78,800</b>	<b>(5,260)</b>	<b>-7.2%</b>
<b>City Manager</b>					
City Manager	423,350	224,380	392,540	30,810	7.3%
Legal	345,870	139,941	292,570	53,300	15.4%
Detentions/Corrections-Contract	430,740	173,441	375,500	55,240	12.8%
<b>Community Dev, Parks, Facilities</b>					
Civic Center Activities	72,070	28,718	52,540	19,530	27.1%
Community Development	649,618	357,155	614,120	35,498	5.5%
Facility Services	675,460	378,400	693,290	(17,830)	-2.6%
Parks & Recreation	750,700	299,507	643,160	107,540	14.3%
<b>Finance</b>	<b>1,218,630</b>	<b>554,501</b>	<b>1,104,320</b>	<b>114,310</b>	<b>9.4%</b>
<b>Fire &amp; Emergency Services</b>	<b>1,652,740</b>	<b>863,782</b>	<b>1,674,240</b>	<b>(21,500)</b>	<b>-1.3%</b>
<b>Municipal Court</b>	<b>740,230</b>	<b>377,513</b>	<b>687,960</b>	<b>52,270</b>	<b>7.1%</b>
<b>Non-Departmental</b>	<b>3,460,293</b>	<b>2,181,414</b>	<b>3,289,180</b>	<b>171,113</b>	<b>4.9%</b>
<b>Police</b>	<b>3,921,664</b>	<b>2,177,407</b>	<b>3,780,720</b>	<b>140,944</b>	<b>3.6%</b>
<b>Public Works</b>	<b>936,328</b>	<b>525,411</b>	<b>916,420</b>	<b>19,908</b>	<b>2.1%</b>
<b>Total Expenditures</b>	<b>16,456,074</b>	<b>8,926,375</b>	<b>15,691,711</b>	<b>764,363</b>	<b>4.6%</b>

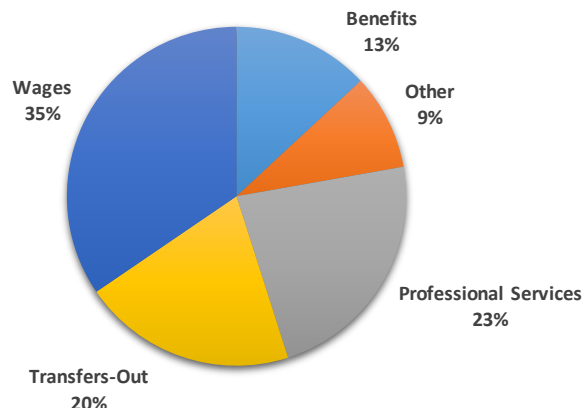
\*2022 estimated actuals are based on historical data, YTD activity, known adjustments and are not year-end actuals.

Variance analysis for expenditures is provided for particular departments which have an estimated actual amount that differs from the budgeted amount by at least 10% and \$75,000.

### Variance Notes

**Parks Department below budget due to position not filled until late in year.**

## 2022 Estimated General Fund Expenditures





# July 2022 Monthly Financial Report

## City of Shelton, Washington

### General Fund Year-to-Year

	2020 Actual	2021 Actual	2022 Revised Budget	2022 thru July	2022 Est Actual
<b>Beginning Fund Balance</b>	<b>3,295,980</b>	<b>4,853,568</b>	<b>4,777,350</b>	<b>4,777,350</b>	<b>4,777,350</b>
<b>Revenues</b>					
Taxes:					
Property	2,495,035	2,502,891	2,535,900	1,419,832	2,535,900
Sales & Use	3,195,310	3,368,713	3,353,860	1,928,775	3,256,480
City Utility	1,182,935	1,241,561	1,225,750	854,867	1,331,050
Non-City Utility	1,138,999	1,165,125	1,301,400	790,932	1,292,510
Business & Occupation	810,806	980,007	997,500	677,615	1,060,000
Other	42,140	56,304	40,430	32,103	54,210
Licenses & Permits	344,354	281,260	296,900	217,436	319,310
Intergovernmental Revenue	1,191,866	2,240,637	1,963,910	1,886,487	2,003,480
Charges for Goods/Services	2,968,830	2,904,696	3,201,890	1,827,595	3,178,690
Fines and Penalties	85,070	78,453	92,550	30,537	52,360
Miscellaneous Revenue	281,387	141,622	113,250	122,017	159,300
<b>Total Revenues</b>	<b>13,736,732</b>	<b>14,961,268</b>	<b>15,123,340</b>	<b>9,788,196</b>	<b>15,243,290</b>

#### Expenditures

##### Administrative Services

Human Resources	259,988	259,811	326,340	207,100	331,540
Information Technology	811,857	279,243	372,880	151,237	371,280
Risk Management	95,234	115,849	132,980	89,242	132,260

<b>City Clerk+</b>	69,707	198,328	272,641	147,053	261,271
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<b>City Council</b>	161,137	100,744	73,540	50,174	78,800
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##### City Manager

City Manager	429,282	385,264	423,350	224,380	392,540
Legal	315,307	286,726	345,870	139,941	292,570
Detentions/Corrections-Contract	331,015	314,238	430,740	173,441	375,500

##### Community Dev, Parks, Facilities

Civic Center Activities	44,892	50,348	72,070	28,718	52,540
Community Development	551,607	547,944	649,618	357,155	614,120
Facility Services	516,129	524,991	675,460	378,400	693,290
Parks & Recreation	376,383	521,872	750,700	299,507	643,160

<b>Finance</b>	939,517	928,469	1,218,630	554,501	1,104,320
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<b>Fire &amp; Emergency Services</b>	1,626,514	1,560,701	1,652,740	863,782	1,674,240
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<b>Municipal Court</b>	498,380	528,267	740,230	377,513	687,960
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<b>Non-Departmental</b>	1,029,993	4,252,217	3,460,293	2,181,414	3,289,180
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<b>Police</b>	3,451,151	3,482,542	3,921,664	2,177,407	3,780,720
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<b>Public Works</b>	671,052	699,932	936,328	525,411	916,420
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<b>Total Expenditures</b>	<b>12,179,144</b>	<b>15,037,485</b>	<b>16,456,074</b>	<b>8,926,375</b>	<b>15,691,711</b>
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+ City Clerk reflects all City Clerk expenses starting in 2021. Prior years included records, elections and code revision costs.

Net Revenues less Expenditures	1,557,588	(76,217)	(1,332,734)	861,821	(448,421)
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<b>Ending Fund Balance</b>	<b>4,853,568</b>	<b>4,777,350</b>	<b>3,444,616</b>	<b>5,639,171</b>	<b>4,328,929</b>
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General Fund Reserves	4,853,568	4,777,350	3,444,616		4,328,929
based on same year actuals/budget	39.9%	31.8%	20.9%		27.6%

# July 2022 Monthly Financial Report

## City of Shelton, Washington

### General Fund Month-to-Month

	2020 thru July	2021 thru July	2022 thru July	2022 - 2021 Variance	% of Budget
<b>Revenues</b>					
Taxes:					
Property	1,359,085	1,523,795	1,419,832	(103,963)	-6.8%
Sales & Use	1,814,319	1,945,647	1,928,775	(16,872)	-0.9%
City Utility	679,453	712,636	854,867	142,232	20.0%
Non-City Utility	739,037	744,005	790,932	46,927	6.3%
Business & Occupation	487,414	678,275	677,615	(660)	-0.1%
Other	20,075	25,321	32,103	6,782	26.8%
Licenses & Permits	207,642	175,764	217,436	41,672	23.7%
Intergovernmental Revenue	343,067	1,847,398	1,886,487	39,089	2.1%
Charges for Goods/Services	1,698,780	1,741,604	1,827,595	85,990	4.9%
Fines and Penalties	43,545	46,582	30,537	(16,045)	-34.4%
Miscellaneous Revenue	162,801	83,551	122,017	38,466	46.0%
<b>Total Revenues</b>	<b>7,555,217</b>	<b>9,524,578</b>	<b>9,788,196</b>	<b>263,619</b>	<b>2.8%</b>
<b>Expenditures</b>					
<b>Administrative Services</b>					
Human Resources	159,046	156,594	207,100	50,505	32.3%
Information Technology	148,489	180,046	151,237	(28,810)	-16.0%
Risk Management	75,570	80,624	89,242	8,618	10.7%
<b>City Clerk+</b>	<b>43,889</b>	<b>113,662</b>	<b>147,053</b>	<b>33,392</b>	<b>29.4%</b>
<b>City Council</b>	<b>97,144</b>	<b>58,772</b>	<b>50,174</b>	<b>(8,598)</b>	<b>-14.6%</b>
<b>City Manager</b>					
City Manager	239,346	228,248	224,380	(3,869)	-1.7%
Legal	192,785	156,408	139,941	(16,468)	-10.5%
Detentions/Corrections-Contract	197,850	172,044	173,441	1,397	0.8%
<b>Community Dev, Parks, Facilities</b>					
Civic Center Activities	27,043	29,231	28,718	(513)	-1.8%
Community Development	339,693	313,937	357,155	43,219	13.8%
Facility Services	311,560	293,751	378,400	84,648	28.8%
Parks & Recreation	190,146	268,765	299,507	30,742	11.4%
<b>Finance</b>	<b>532,085</b>	<b>620,161</b>	<b>554,501</b>	<b>(65,660)</b>	<b>-10.6%</b>
<b>Fire &amp; Emergency Services</b>	<b>951,203</b>	<b>918,561</b>	<b>863,782</b>	<b>(54,779)</b>	<b>-6.0%</b>
<b>Municipal Court</b>	<b>287,621</b>	<b>311,389</b>	<b>377,513</b>	<b>66,124</b>	<b>21.2%</b>
<b>Non-Departmental</b>	<b>234,251</b>	<b>171,521</b>	<b>2,181,414</b>	<b>2,009,893</b>	<b>1171.8%</b>
<b>Police</b>	<b>2,031,263</b>	<b>2,092,184</b>	<b>2,177,407</b>	<b>85,223</b>	<b>4.1%</b>
<b>Public Works</b>	<b>482,115</b>	<b>359,923</b>	<b>525,411</b>	<b>165,488</b>	<b>46.0%</b>
<b>Total Expenditures</b>	<b>6,541,100</b>	<b>6,525,822</b>	<b>8,926,375</b>	<b>2,400,553</b>	<b>36.8%</b>

+ City Clerk reflects all City Clerk expenses starting in 2021. Prior years included records, elections and code revision costs.

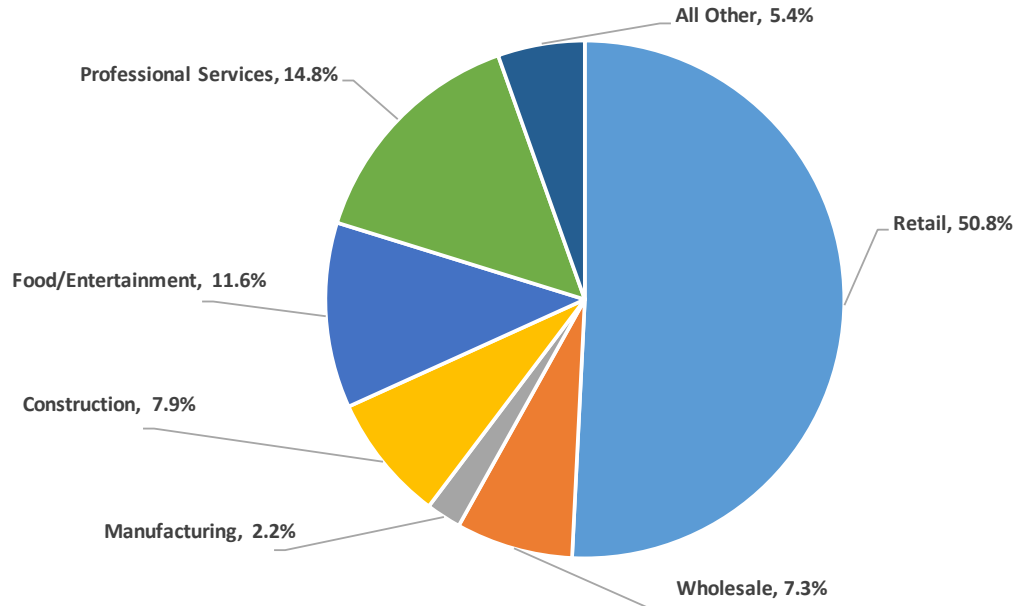
This Month-to-Month presentation does not include variance notes. Common variances are due to timing of receipts and expenditures. Totals reported are year-to-date through July which is 58.3% of the year.

# July 2022 Monthly Financial Report

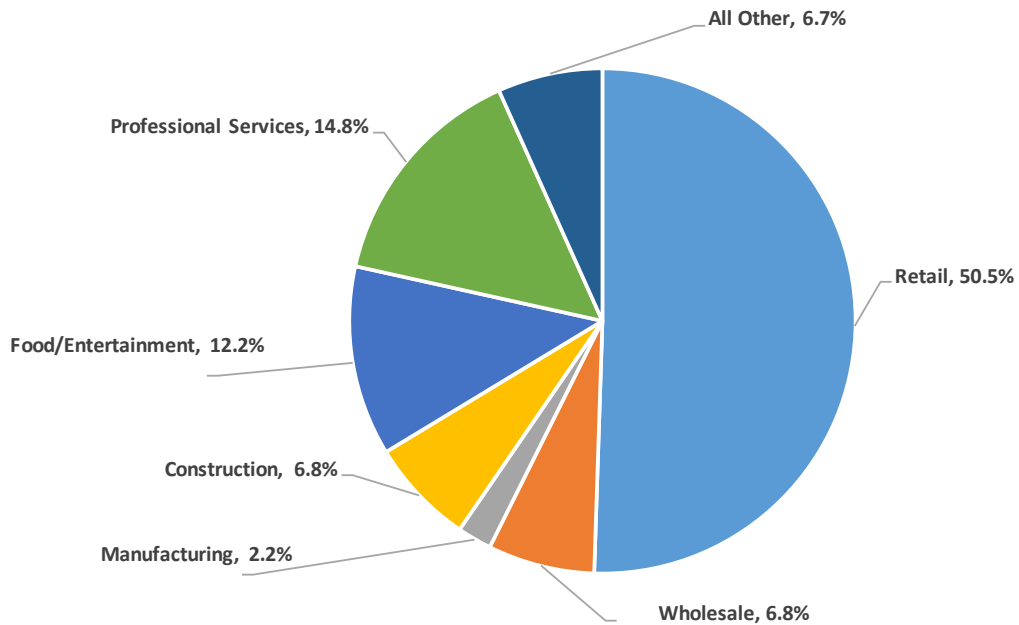
## City of Shelton, Washington

### Sales Tax Breakdown by Type

2022 thru July



July 2022



**July 2022 Monthly Financial Report  
City of Shelton, Washington**

## Fund Balances

Fund	2022 Beginning Fund Balance	2022 Estimated Revenue	2022 Estimated Expenditure	2022 Estimated Fund Balance	\$ Change	%
						Change
<b>City-wide Fund Balances</b>						
General Fund	4,777,350	15,243,290	15,691,711	4,328,929	(448,421)	-9.4%
Street Fund	423,415	1,878,850	1,964,220	338,045	(85,370)	-20.2%
<b>Capital Resource Funds</b>						
Real Estate Excise Tax -1	356,027	152,750	46,830	461,947	105,920	29.8%
Real Estate Excise Tax -2	395,753	152,750	-	548,503	152,750	38.6%
Transport Benefit District	1,302,997	506,000	385,390	1,423,607	120,610	9.3%
Traffic Impact Fees	997,437	50,900	414,100	634,237	(363,200)	-36.4%
General Resources	1,649,409	2,240,390	2,674,330	1,215,469	(433,940)	-26.3%
Tourism Fund	89,620	51,430	65,758	75,292	(14,328)	-16.0%
Bond Fund	7,618	177,430	177,300	7,748	130	1.7%
Capital Improvement Fund	879,714	3,325,665	3,484,683	720,696	(159,018)	-18.1%
Water Fund	1,650,758	2,791,290	2,807,784	1,634,264	(16,494)	-1.0%
Water Capital Fund	1,146,128	1,687,344	2,737,344	96,128	(1,050,000)	
Sewer Fund	3,664,095	6,813,690	6,552,280	3,925,505	261,410	7.1%
Sewer Capital Fund	1,308,976	810,000	1,110,570	1,008,406	(300,570)	
Solid Waste Fund	1,015,514	604,090	1,130,020	489,584	(525,930)	-51.8%
Storm Drainage Fund	391,777	1,484,150	1,499,750	376,177	(15,600)	-4.0%
Storm Drainage Capital Fund	25,871	413,000	413,000	25,871	-	
Payroll Benefits Fund	167,652	118,320	101,720	184,252	16,600	9.9%
Equipment Rental Fund	593,494	644,410	859,350	378,554	(214,940)	-36.2%
Firefighters Pension Fund	479,800	1,900	69,440	412,260	(67,540)	-14.1%
Library Endowment Fund	122,099	530	-	122,629	530	0.4%
<b>City-wide Fund Totals</b>	<b>21,445,504</b>	<b>39,148,179</b>	<b>42,185,580</b>	<b>18,408,103</b>	<b>(3,037,401)</b>	<b>-14.2%</b>

# July 2022 Monthly Financial Report

## City of Shelton, Washington

### City-Wide Overview - Revenues & Expenditures

Fund	2022 Revised Budget	2022 thru July	2022 Est Actual*	Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>General Fund</b>					
Taxes	9,454,840	5,704,124	9,530,150	75,310	0.8%
Licenses & Permits	296,900	217,436	319,310	22,410	7.5%
Intergovernmental Revenue	1,963,910	1,886,487	2,003,480	39,570	2.0%
Charges for Goods/Services	3,201,890	1,827,595	3,178,690	(23,200)	-0.7%
Fines and Penalties	92,550	30,537	52,360	(40,190)	-43.4%
Miscellaneous Revenue	113,250	122,017	159,300	46,050	40.7%
<b>Total Revenues</b>	<b>15,123,340</b>	<b>9,788,196</b>	<b>15,243,290</b>	<b>119,950</b>	<b>0.8%</b>
Wages	5,650,500	2,991,740	5,418,330	232,170	4.1%
Benefits	2,311,350	1,167,696	2,052,080	259,270	11.2%
Professional Services	3,629,306	1,775,036	3,589,411	39,895	1.1%
Transfers-Out	3,397,793	2,117,201	3,199,440	198,353	5.8%
Other	1,467,125	874,703	1,432,450	34,675	2.4%
<b>Total Expenditures</b>	<b>16,456,074</b>	<b>8,926,375</b>	<b>15,691,711</b>	<b>764,363</b>	<b>4.6%</b>
<b>Net Revenues Less Expenditures</b>	<b>(1,332,734)</b>	<b>861,821</b>	<b>(448,421)</b>	<b>884,313</b>	
<b>Street Fund</b>					
Taxes	675,000	392,302	660,000	(15,000)	-2.2%
Licenses & Permits	5,500	9,681	11,000	5,500	100.0%
Intergovernmental Revenue	214,000	117,224	205,000	(9,000)	-4.2%
Charges for Goods/Services	56,120	32,153	55,120	(1,000)	-1.8%
Miscellaneous Revenue	1,500	13,040	13,220	11,720	781.3%
Transfers In	934,510	-	934,510	-	0.0%
<b>Total Revenues</b>	<b>1,886,630</b>	<b>564,400</b>	<b>1,878,850</b>	<b>(7,780)</b>	<b>-0.4%</b>
Wages	336,610	207,689	356,030	(19,420)	-5.8%
Benefits	159,370	95,665	163,970	(4,600)	-2.9%
Professional Services	174,990	154,115	182,010	(7,020)	-4.0%
Transfers-Out	500,000	-	500,000	-	0.0%
Other	825,240	472,888	762,210	63,030	7.6%
<b>Total Expenditures</b>	<b>1,996,210</b>	<b>930,359</b>	<b>1,964,220</b>	<b>31,990</b>	<b>1.6%</b>
<b>Net Revenues Less Expenditures</b>	<b>(109,580)</b>	<b>(365,959)</b>	<b>(85,370)</b>	<b>24,210</b>	
<b>Capital Resources - Real Estate Excise Tax - 1 (REET-1)</b>					
Taxes	52,500	115,015	150,000	97,500	185.7%
Miscellaneous Revenue	-	2,457	2,750	2,750	
<b>Total Revenues</b>	<b>52,500</b>	<b>117,473</b>	<b>152,750</b>	<b>100,250</b>	<b>191.0%</b>
Transfers-Out	46,830	11,999	46,830	-	0.0%
<b>Total Expenditures</b>	<b>46,830</b>	<b>11,999</b>	<b>46,830</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>5,670</b>	<b>105,474</b>	<b>105,920</b>	<b>100,250</b>	

\*2022 estimated actuals are based on historical data, YTD activity, known adjustments and are not year-end actuals.

# July 2022 Monthly Financial Report

## City of Shelton, Washington

### City-Wide Overview - Revenues & Expenditures

Fund	2022 Revised Budget	2022 thru July	2022 Est Actual*	Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>Capital Resources - Real Estate Excise Tax - 2 (REET-2)</b>					
Taxes	52,500	115,015	150,000	97,500	185.7%
Miscellaneous Revenue	-	2,575	2,750	2,750	
<b>Total Revenues</b>	<b>52,500</b>	<b>117,590</b>	<b>152,750</b>	<b>100,250</b>	<b>191.0%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Revenues Less Expenditures</b>	<b>52,500</b>	<b>117,590</b>	<b>152,750</b>	<b>100,250</b>	

<b>Capital Resources -Transportation Benefit District (TBD)</b>					
Miscellaneous Revenue	-	4,221	6,000	6,000	
Transfers In	500,000	-	500,000	-	0.0%
<b>Total Revenues</b>	<b>500,000</b>	<b>4,221</b>	<b>506,000</b>	<b>6,000</b>	<b>1.2%</b>
Transfers-Out	385,390	-	385,390	-	0.0%
<b>Total Expenditures</b>	<b>385,390</b>	<b>-</b>	<b>385,390</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>114,610</b>	<b>4,221</b>	<b>120,610</b>	<b>6,000</b>	

<b>Capital Resources - Traffic Impact Fees (TIF)</b>					
Charges for Goods/Services	80,000	26,598	45,600	(34,400)	-43.0%
Miscellaneous Revenue	-	3,480	5,300	5,300	
<b>Total Revenues</b>	<b>80,000</b>	<b>30,079</b>	<b>50,900</b>	<b>(29,100)</b>	<b>-36.4%</b>
Transfers-Out	414,100	-	414,100	-	0.0%
<b>Total Expenditures</b>	<b>414,100</b>	<b>-</b>	<b>414,100</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>(334,100)</b>	<b>30,079</b>	<b>(363,200)</b>	<b>(29,100)</b>	

<b>Capital Resources - General</b>					
Intergovernmental Revenue	445,780		445,780	-	0.0%
Miscellaneous Revenue	-	3,488	6,000	6,000	
Transfers In	1,488,610	1,788,613	1,788,610	300,000	20.2%
<b>Total Revenues</b>	<b>1,934,390</b>	<b>1,792,101</b>	<b>2,240,390</b>	<b>306,000</b>	<b>15.8%</b>
Transfers-Out	2,139,500	2,139,500	2,139,500	-	0.0%
Other	534,830	89,049	534,830	-	0.0%
<b>Total Expenditures</b>	<b>2,674,330</b>	<b>2,228,549</b>	<b>2,674,330</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>(739,940)</b>	<b>(436,448)</b>	<b>(433,940)</b>	<b>306,000</b>	

<b>Tourism Fund</b>					
Taxes	48,000	31,340	51,000	3,000	6.3%
Miscellaneous Revenue	100	250	430	330	330.0%
<b>Total Revenues</b>	<b>48,100</b>	<b>31,590</b>	<b>51,430</b>	<b>3,330</b>	<b>6.9%</b>
Professional Services	65,758	18,147	65,758	-	0.0%
<b>Total Expenditures</b>	<b>65,758</b>	<b>18,147</b>	<b>65,758</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>(17,658)</b>	<b>13,443</b>	<b>(14,328)</b>	<b>3,330</b>	

\*2022 estimated actuals are based on historical data, YTD activity, known adjustments and are not year-end actuals.

# July 2022 Monthly Financial Report

## City of Shelton, Washington

### City-Wide Overview - Revenues & Expenditures

Fund	2022 Revised Budget	2022 thru July	2022 Est Actual*	Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>Bond Fund</b>					
Taxes	-	79	130	130	
Transfers In	177,300	46,150	177,300	-	0.0%
<b>Total Revenues</b>	<b>177,300</b>	<b>46,229</b>	<b>177,430</b>	<b>130</b>	<b>0.1%</b>
Other	177,300	46,150	177,300	-	0.0%
<b>Total Expenditures</b>	<b>177,300</b>	<b>46,150</b>	<b>177,300</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>-</b>	<b>79</b>	<b>130</b>	<b>130</b>	

<b>Capital Improvement Fund</b>					
Intergovernmental Revenue	1,974,310	44,793	2,193,622	219,312	11.1%
Charges for Goods/Services	59,000	-	59,000	-	0.0%
Transfers In	1,403,043	1,073,043	1,073,043	(330,000)	-23.5%
<b>Total Revenues</b>	<b>3,436,353</b>	<b>1,117,836</b>	<b>3,325,665</b>	<b>(110,688)</b>	<b>-3.2%</b>
Professional Services	-	70,279	120,470	(120,470)	
Other	3,136,353	475,384	3,364,213	(227,860)	1.3%
<b>Total Expenditures</b>	<b>3,136,353</b>	<b>545,663</b>	<b>3,484,683</b>	<b>(348,330)</b>	<b>-11.1%</b>
<b>Net Revenues Less Expenditures</b>	<b>300,000</b>	<b>572,173</b>	<b>(159,018)</b>	<b>(459,018)</b>	

<b>Water Fund</b>					
Charges for Goods/Services	2,596,210	1,560,731	2,629,510	33,300	1.3%
Miscellaneous Revenue	46,100	132,176	161,780	115,680	250.9%
<b>Total Revenues</b>	<b>2,642,310</b>	<b>1,692,907</b>	<b>2,791,290</b>	<b>148,980</b>	<b>5.6%</b>
Wages	591,090	293,505	503,150	87,940	14.9%
Benefits	259,560	131,594	225,590	33,970	13.1%
Professional Services	103,940	105,653	197,590	(93,650)	-90.1%
Transfers-Out	172,844	172,844	172,844	-	0.0%
Other	1,692,520	777,458	1,708,610	(16,090)	-1.0%
<b>Total Expenditures</b>	<b>2,819,954</b>	<b>1,481,055</b>	<b>2,807,784</b>	<b>12,170</b>	<b>0.4%</b>
<b>Net Revenues Less Expenditures</b>	<b>(177,644)</b>	<b>211,853</b>	<b>(16,494)</b>	<b>161,150</b>	

<b>Water Capital Fund</b>					
Intergovernmental Revenue	1,050,000	-	-	(1,050,000)	-100.0%
Transfers In	1,687,344	1,687,344	1,687,344	-	0.0%
<b>Total Revenues</b>	<b>2,737,344</b>	<b>1,687,344</b>	<b>1,687,344</b>	<b>(1,050,000)</b>	<b>-38.4%</b>
Other	2,737,344	457,620	2,737,344	-	0.0%
<b>Total Expenditures</b>	<b>2,737,344</b>	<b>457,620</b>	<b>2,737,344</b>	<b>-</b>	<b>0.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>-</b>	<b>1,229,724</b>	<b>(1,050,000)</b>	<b>(1,050,000)</b>	

\*2022 estimated actuals are based on historical data, YTD activity, known adjustments and are not year-end actuals.



# July 2022 Monthly Financial Report

## City of Shelton, Washington

### City-Wide Overview - Revenues & Expenditures

Fund	2022 Revised Budget	2022 thru July	2022 Est Actual*	Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>Sewer Fund</b>					
Intergovernmental Revenue	-	5,726	9,820	9,820	
Charges for Goods/Services	6,234,660	3,920,031	6,344,168	109,508	1.8%
Miscellaneous Revenue	133,000	332,156	459,702	326,702	245.6%
<b>Total Revenues</b>	<b>6,367,660</b>	<b>4,257,913</b>	<b>6,813,690</b>	<b>446,030</b>	<b>7.0%</b>
Wages	788,100	442,986	759,390	28,710	3.6%
Benefits	369,070	205,741	352,720	16,350	4.4%
Professional Services	339,000	173,821	297,970	41,030	12.1%
Transfers-Out	153,928	410,000	410,000	(256,072)	-166.4%
Other	4,800,050	2,731,085	4,732,200	67,850	1.4%
<b>Total Expenditures</b>	<b>6,450,148</b>	<b>3,963,632</b>	<b>6,552,280</b>	<b>(102,132)</b>	<b>-1.6%</b>
<b>Net Revenues Less Expenditures</b>	<b>(82,488)</b>	<b>294,281</b>	<b>261,410</b>	<b>343,898</b>	
<b>Sewer Capital Fund</b>					
Intergovernmental Revenue	2,050,000	-	-	(2,050,000)	-100.0%
Transfers In	553,928	810,000	810,000	256,072	46.2%
<b>Total Revenues</b>	<b>2,603,928</b>	<b>810,000</b>	<b>810,000</b>	<b>256,072</b>	<b>9.8%</b>
Other	2,603,928	588,540	1,110,570	1,493,358	57.4%
<b>Total Expenditures</b>	<b>2,603,928</b>	<b>588,540</b>	<b>1,110,570</b>	<b>1,493,358</b>	<b>57.4%</b>
<b>Net Revenues Less Expenditures</b>	<b>-</b>	<b>221,460</b>	<b>(300,570)</b>	<b>(300,570)</b>	
<b>Solid Waste Fund</b>					
Intergovernmental Revenue	600,000	20,977	600,000	-	0.0%
Miscellaneous Revenue	-	2,387	4,090	4,090	
<b>Total Revenues</b>	<b>600,000</b>	<b>23,365</b>	<b>604,090</b>	<b>4,090</b>	<b>0.7%</b>
Professional Services	300,000	82,519	141,460	158,540	52.8%
Other	986,540	1,177	988,560	(2,020)	-0.2%
<b>Total Expenditures</b>	<b>1,286,540</b>	<b>83,696</b>	<b>1,130,020</b>	<b>156,520</b>	<b>12.2%</b>
<b>Net Revenues Less Expenditures</b>	<b>(686,540)</b>	<b>(60,331)</b>	<b>(525,930)</b>	<b>160,610</b>	
<b>Storm Drainage Fund</b>					
Intergovernmental Revenue	25,000	-	25,000	-	0.0%
Charges for Goods/Services	1,537,340	849,351	1,456,020	(81,320)	-5.3%
Miscellaneous Revenue	500	1,827	3,130	2,630	526.0%
<b>Total Revenues</b>	<b>1,562,840</b>	<b>851,178</b>	<b>1,484,150</b>	<b>(78,690)</b>	<b>-5.0%</b>
Wages	491,780	152,443	417,850	73,930	15.0%
Benefits	217,980	68,964	195,170	22,810	10.5%
Professional Services	93,230	23,793	95,450	(2,220)	-2.4%
Transfers-Out	95,035	95,035	188,000	(92,965)	-97.8%
Other	583,810	325,330	603,280	(19,470)	-3.3%
<b>Total Expenditures</b>	<b>1,481,835</b>	<b>665,565</b>	<b>1,499,750</b>	<b>(17,915)</b>	<b>-1.2%</b>
<b>Net Revenues Less Expenditures</b>	<b>81,005</b>	<b>185,613</b>	<b>(15,600)</b>	<b>(96,605)</b>	
<b>Storm Drainage Capital Fund</b>					
Transfers In	320,035	-	413,000	92,965	29.0%
<b>Total Revenues</b>	<b>320,035</b>	<b>-</b>	<b>413,000</b>	<b>92,965</b>	<b>29.0%</b>
Other	320,035	443	413,000	(92,965)	-29.0%
<b>Total Expenditures</b>	<b>320,035</b>	<b>443</b>	<b>413,000</b>	<b>(92,965)</b>	<b>-29.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>-</b>	<b>(443)</b>	<b>-</b>	<b>-</b>	

#### Storm Drainage Capital Fund Notes

Cota Street Parking Lot project is above budget. Additional costs will be in supplemental budget with transfer from operations.

\*2022 estimated actuals are based on historical data, YTD activity, known adjustments and are not year-end actuals.



# July 2022 Monthly Financial Report

## City of Shelton, Washington

### City-Wide Overview - Revenues & Expenditures

Fund	2022 Revised Budget	2022 thru July	2022 Est Actual*	Variance Favorable (Unfavorable)	% Variance Favorable (Unfavorable)
<b>Payroll Benefits Fund</b>					
Charges for Goods/Services	40,000	26,418	45,280	5,280	13.2%
Miscellaneous Revenue	350	431	740	390	111.4%
Transfers In	160,650	20,884	72,300	(88,350)	-55.0%
<b>Total Revenues</b>	<b>201,000</b>	<b>47,733</b>	<b>118,320</b>	<b>(82,680)</b>	<b>-41.1%</b>
Benefits	201,000	40,262	101,720	99,280	49.4%
<b>Total Expenditures</b>	<b>201,000</b>	<b>40,262</b>	<b>101,720</b>	<b>99,280</b>	<b>49.4%</b>
<b>Net Revenues Less Expenditures</b>	<b>-</b>	<b>7,471</b>	<b>16,600</b>	<b>16,600</b>	

#### Payroll Benefits Fund Notes

Revenues & Expenditures: Estimated expenditures for benefits have decreased and transfers in are adjusted accordingly.

<b>Equipment Maint &amp; Rental Fund</b>					
Intergovernmental Revenue	-	-	-	-	
Charges for Goods/Services	578,000	398,460	641,510	63,510	11.0%
Miscellaneous Revenue	5,000	1,693	2,900	(2,100)	-42.0%
<b>Total Revenues</b>	<b>583,000</b>	<b>400,154</b>	<b>644,410</b>	<b>61,410</b>	<b>10.5%</b>
Wages	95,210	55,511	95,160	50	0.1%
Benefits	46,890	26,982	46,260	630	1.3%
Professional Services	36,510	10,961	18,790	17,720	48.5%
Other	713,840	392,704	699,140	14,700	2.1%
<b>Total Expenditures</b>	<b>892,450</b>	<b>486,157</b>	<b>859,350</b>	<b>33,100</b>	<b>3.7%</b>
<b>Net Revenues Less Expenditures</b>	<b>(309,450)</b>	<b>(86,004)</b>	<b>(214,940)</b>	<b>94,510</b>	

<b>Firefighter's Pension Fund</b>					
Taxes	100	-	-	(100)	-100.0%
Miscellaneous Revenue	12,000	1,111	1,900	(10,100)	-84.2%
Transfers In	80,000	-	-	(80,000)	-100.0%
<b>Total Revenues</b>	<b>92,100</b>	<b>1,111</b>	<b>1,900</b>	<b>(90,200)</b>	<b>-97.9%</b>
Benefits	97,100	45,442	69,440	27,660	28.5%
Professional Services	5,000	-	-	5,000	100.0%
<b>Total Expenditures</b>	<b>102,100</b>	<b>45,442</b>	<b>69,440</b>	<b>32,660</b>	<b>32.0%</b>
<b>Net Revenues Less Expenditures</b>	<b>(10,000)</b>	<b>(44,331)</b>	<b>(67,540)</b>	<b>(57,540)</b>	

#### Firefighters Pension Fund Notes

Revenues: Current estimate does not include a transfer-in from general fund in 2022.

<b>Library Endowment Fund</b>					
Miscellaneous Revenue	1,600	312	530	(1,070)	-66.9%
<b>Total Revenues</b>	<b>1,600</b>	<b>312</b>	<b>530</b>	<b>(1,070)</b>	<b>-66.9%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Revenues Less Expenditures</b>	<b>1,600</b>	<b>312</b>	<b>530</b>	<b>(1,070)</b>	

\*2022 estimated actuals are based on historical data, YTD activity, known adjustments and are not year-end actuals.