



Your kind of place.

MEMORANDUM

To: Mayor and Town Council
From: Jennifer Campbell, Finance Manager
Through: Michelle Kivela, Town Administrator
Subject: September Financial Report
Date: November 29, 2021

The information in this report reflects financial highlights for the Town of Parker through September 2021.

Both this report and the Sales and Use Tax report are also posted on the internet at <http://www.parkeronline.org/192/Finance>.

Reports for the General Fund and each of the major remaining Town funds are attached to this cover letter. Highlights for several funds follow. Please let me know if you have questions related to any of the funds not highlighted.

General Fund

Sales tax collections are the main driver behind General Fund revenue. Sales tax growth has remained strong for the first nine months of 2021. More detail on sales tax can be found in that report. Building permits, another important source of General Fund revenue, are also up significantly over year-to-date (YTD) 2020. The other major sources of revenue, Property Taxes, Road and Bridge Shareback Funds and Highway User Taxes are also up over 2020, although Highway User Taxes are still down YTD from 2019.

January revenue appears negative in the General Fund due to the reversal of the December 2020 accrual of the CARES Act grant reimbursement from Douglas County, which was received in February 2021.

Parks and Recreation Fund

Douglas County contributed \$750,000 towards the High Plains Trail construction in March. The Town also received a \$239,558 contribution in-lieu of land dedication for parks from the developer of the Parker Road and Pine lane development. The Contributions account experiences wide variances year-over-year.

Capital expenditures include the \$210,000 annual payment to the Reuter Hess Recreation Authority, work on the East/West Trail undercrossing at Jordan Road, and work on the High Plains Trail.

Cultural Fund

Tickets went on sale in August for the 2021/2022 performing arts season at PACE. As such, revenues for charges for services are up 37% over 2020. Operating revenues overall are up 26% over 2020 but are down 36% from 2019. Positive revenue trends are holding steady despite continued uncertainty about COVID-19.

Expenditures are up 6% over 2020, not including the capital upgrades to the PACE Center rigging system. This is primarily due to expenses returning to normal for a full performing arts season. However, expenditures are still down 25% from 2019, as the department faced closures and restrictions earlier in the year.

Recreation Fund

Operating revenue in the Recreation Fund is down 30% from YTD 2019, which is also related to the timing of the closure of facilities for COVID-19. However, recreation activities are picking back up, and have improved over YTD 2020 by 39%. Expenditures are up 22% over 2020 as activities return to normal and the LED replacement project at the Fieldhouse is underway, but they are still down 13% from 2019.

Public Improvement Fund

This Fund includes the major transportation construction projects for the Town. Use tax and other intergovernmental revenues are up 21% over 2020. Developer contributions of \$437,500 have been received for the traffic signals at Chambers Road and Red Sky Drive (north of Hess) and Stroh Road and Red Elder Street. Douglas County has contributed \$250,000 for the Dransfeldt Road extension, \$500,000 for North Parker Road improvements and \$250,000 for the Lincoln Avenue widening project.

Major project expenditures in September were for the Parker Road Sidewalk Project, the intersection improvements at Parker Road and Mainstreet and the Cottonwood Drive widening from Jordan Road to Cherry Creek. Revenues for the Cottonwood Drive widening were received in late 2020, which is why 2021 expenditures appear to exceed revenues.

Stormwater Fund

Revenue for Stormwater is concentrated in the early months of the year due to the billing cycle. A developer contribution of \$5.6 million was also received in April for the Looking Glass development. This contribution was then conveyed to the Urban Drainage and Flood Control District for work on the Lemon Gulch Tributary upstream of Crowfoot Valley Road. The town also paid the District \$4.9 million for work on the Green Acres Tributary at Compark Village South. That contribution was received from the developer last November, which is why expenditures appear to exceed revenues in 2021.

2021 General Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	\$38,737,364	(2,294,183)	12,483,368	23,959,812
February	23,959,812	7,403,593	3,100,149	28,263,256
March	28,263,256	5,472,598	3,518,432	30,217,422
April	30,217,422	6,130,084	4,023,455	32,324,051
May	32,324,051	5,458,917	4,013,519	33,769,449
June	33,769,449	5,329,684	3,963,760	35,135,373
July	35,135,373	7,352,868	4,285,278	38,202,963
August	38,202,963	5,273,671	3,840,400	39,636,234
September	39,636,234	5,676,234	4,734,011	40,578,457
October	40,578,457			40,578,457
November	40,578,457			40,578,457
December	40,578,457			40,578,457
Total	<u>\$38,737,364</u>	<u>\$45,803,466</u>	<u>\$43,962,372</u>	<u>\$40,578,457</u>

2021 General Fund Top Five Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Sales Tax*	\$24,037,193	\$25,592,418	6.5%	\$30,271,061	18.3%	\$39,655,000
<i>% Received</i>	64.0%	63.4%		NA		
<i>% of Budget</i>	NA	NA		76.3%		
Building Permits	\$1,780,987	\$1,758,831	-1.2%	\$2,863,279	62.8%	\$2,080,000
<i>% Received</i>	76.9%	67.8%		NA		
<i>% of Budget</i>	NA	NA		137.7%		
Real Property Taxes	\$1,979,181	\$2,305,331	16.5%	\$2,388,933	3.6%	\$2,373,500
<i>% Received</i>	99.1%	99.3%		NA		
<i>% of Budget</i>	NA	NA		100.7%		
Road and Bridge Shareback Funds	\$1,662,461	\$1,924,001	15.7%	\$2,000,538	4.0%	\$2,008,500
<i>% Received</i>	98.0%	97.6%		NA		
<i>% of Budget</i>	NA	NA		99.6%		
Highway User Taxes	\$965,180	\$706,522	-26.8%	\$924,431	30.8%	\$1,385,150
<i>% Received</i>	70.9%	65.7%		NA		
<i>% of Budget</i>	NA	NA		66.7%		

2021 General Fund Expenditures by Function

	2019 YTD September Actuals	2020 YTD September Actuals	% Growth	2021 YTD September Actuals	% Growth	Full Year 2021 Budget
General Government	\$5,616,368	\$5,555,248	-1.1%	\$6,379,867	14.8%	\$11,759,744
<i>% Incurred</i>	68.2%	70.6%		NA		
<i>% of Budget</i>	NA	NA		54.3%		
Public Safety	\$13,000,822	\$12,531,231	-3.6%	\$12,864,661	2.7%	\$20,206,362
<i>% Incurred</i>	73.3%	73.9%		NA		
<i>% of Budget</i>	NA	NA		63.7%		
Public Works	\$8,520,986	\$9,154,112	7.4%	\$9,676,111	5.7%	\$14,307,077
<i>% Incurred</i>	69.5%	74.9%		NA		
<i>% of Budget</i>	NA	NA		67.6%		
Parks/Forestry/Open Space	\$2,754,074	\$2,197,198	-20.2%	\$2,367,145	7.7%	\$4,052,136
<i>% Incurred</i>	71.3%	68.5%		NA		
<i>% of Budget</i>	NA	NA		58.4%		
Economic Development	\$519,408	\$576,783	11.0%	\$256,021	-55.6%	\$551,720
<i>% Incurred</i>	111.5%	144.6%		NA		
<i>% of Budget</i>	NA	NA		46.4%		
Economic Incentives	\$610,186	\$688,126	12.8%	\$229,534	-66.6%	\$900,000
<i>% Incurred</i>	48.1%	83.3%		NA		
<i>% of Budget</i>	NA	NA		25.5%		
Subtotal	<u>\$31,021,845</u>	<u>\$30,702,699</u>	-1.0%	<u>\$31,773,339</u>	3.5%	<u>\$51,777,039</u>
Debt Service	\$1,144,353	\$615,575	-46.2%	\$604,375	-1.8%	\$2,347,250
<i>% Incurred</i>	3.1%	26.2%		NA		
<i>% of Budget</i>	NA	NA		25.7%		
Transfers	\$1,427,966	\$1,134,300	-20.6%	\$11,584,659	921.3%	\$12,522,724
<i>% Incurred</i>	58.6%	31.7%		NA		
<i>% of Budget</i>	NA	NA		92.5%		
Total	<u>\$33,594,163</u>	<u>\$32,452,574</u>	-3.4%	<u>\$43,962,373</u>	35.5%	<u>\$66,647,013</u>

2021 General Fund Expenditures by Type

	2019 YTD September Actuals	2020 YTD September Actuals	% Growth	2021 YTD September Actuals	% Growth	Full Year 2021 Budget
Salary & Benefits	\$16,971,199	\$17,300,432	1.9%	\$17,816,619	3.0%	\$27,603,453
<i>% Incurred</i>	71.9%	73.8%		NA		
<i>% of Budget</i>	NA	NA		64.5%		
Supplies	\$556,519	\$639,742	15.0%	\$756,639	18.3%	\$1,369,944
<i>% Incurred</i>	64.1%	70.6%		NA		
<i>% of Budget</i>	NA	NA		55.2%		
Purchased Services	\$12,045,029	\$11,673,336	-3.1%	\$12,256,801	5.0%	\$19,691,045
<i>% Incurred</i>	71.4%	74.0%		NA		
<i>% of Budget</i>	NA	NA		62.2%		
Capital Outlay	\$434,854	\$172,477	-60.3%	\$492,899	185.8%	\$1,442,980
<i>% Incurred</i>	57.2%	36.7%		NA		
<i>% of Budget</i>	NA	NA		34.2%		
Economic Incentives	\$610,186	\$688,126	12.8%	\$229,534	-66.6%	\$900,000
<i>% Incurred</i>	48.1%	83.3%		NA		
<i>% of Budget</i>	NA	NA		25.5%		
Other	\$404,058	\$228,584	-43.4%	\$220,848	-3.4%	\$769,617
<i>% Incurred</i>	72.5%	73.3%		NA		
<i>% of Budget</i>	NA	NA		28.7%		
Subtotal	<u>\$31,021,845</u>	<u>\$30,702,699</u>	-1.0%	<u>\$31,773,339</u>	3.5%	<u>\$51,777,039</u>
Debt Service	\$1,144,353	\$615,575	-46.2%	\$604,375	-1.8%	\$2,347,250
<i>% Incurred</i>	3.1%	26.2%		NA		
<i>% of Budget</i>	NA	NA		25.7%		
Transfers Out	\$1,427,966	\$1,134,300	-20.6%	\$11,584,659	921.3%	\$12,522,724
<i>% Incurred</i>	58.6%	31.7%		NA		
<i>% of Budget</i>	NA	NA		92.5%		
Total	<u>\$33,594,163</u>	<u>\$32,452,574</u>	-3.4%	<u>\$43,962,373</u>	35.5%	<u>\$66,647,013</u>

2021 Parks & Recreation Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	16,277,115	45,161	372,606	15,949,670
February	15,949,670	721,290	694,826	15,976,134
March	15,976,134	1,396,775	384,903	16,988,006
April	16,988,006	978,936	1,598,687	16,368,255
May	16,368,255	823,139	721,313	16,470,081
June	16,470,081	850,876	707,882	16,613,075
July	16,613,075	996,849	690,699	16,919,225
August	16,919,225	833,536	739,865	17,012,896
September	17,012,896	1,158,567	968,979	17,202,484
October	17,202,484			17,202,484
November	17,202,484			17,202,484
December	17,202,484			17,202,484
Total	<u>\$16,277,115</u>	<u>\$7,805,129</u>	<u>\$6,879,760</u>	<u>\$17,202,484</u>

2021 Parks & Recreation Fund Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Sales Tax	\$4,807,439	\$5,118,484	6.5%	\$6,054,212	18.3%	\$7,931,900
<i>% Received</i>	64.0%	63.4%		NA		
<i>% of Budget</i>	NA	NA		76.3%		
Use Tax	\$502,736	\$338,968	-32.6%	\$534,991	57.8%	\$527,410
<i>% Received</i>	81.5%	69.4%		NA		
<i>% of Budget</i>	NA	NA		101.4%		
Other Revenues	\$277,853	\$306,795	10.4%	\$226,368	-26.2%	\$344,347
<i>% Received</i>	90.0%	226.8%		NA		
<i>% of Budget</i>	NA	NA		65.7%		
One-Time Revenues	\$2,833,452	\$1,766,960	-37.6%	\$989,558	-44.0%	\$900,000
<i>% Received</i>	100.0%	100.0%		NA		
<i>% of Budget</i>	NA	NA		NA		
Subtotal	<u>\$8,421,480</u>	<u>\$7,531,206</u>	-10.6%	<u>\$7,805,129</u>	3.6%	<u>\$9,703,657</u>
Transfers In	\$375,000	\$0	-100.0%	\$0	N/A	\$575,000
<i>% Received</i>	42.9%	0.0%		NA		
<i>% of Budget</i>	NA	NA		0.0%		
Total	<u><u>\$8,796,480</u></u>	<u><u>\$7,531,206</u></u>	-14.4%	<u><u>\$7,805,129</u></u>	3.6%	<u><u>\$10,278,657</u></u>

2021 Parks & Recreation Fund Expenditures

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Administration	\$267,968	\$242,780	-9.4%	\$257,236	6.0%	\$341,390
<i>% Incurred</i>	72.3%	74.5%		NA		
<i>% of Budget</i>	NA	NA		75.3%		
Other Expenses	\$32,302	\$87,092	169.6%	\$22,346	-74.3%	\$176,937
<i>% Incurred</i>	99.4%	88.2%		NA		
<i>% of Budget</i>	NA	NA		12.6%		
Capital Outlay	\$879,287	\$3,723,047	323.4%	\$2,406,915	-35.4%	\$8,815,602
<i>% Incurred</i>	49.7%	93.5%		NA		
<i>% of Budget</i>	NA	NA		27.3%		
Economic Incentives	\$0	\$0	N/A	\$0	N/A	\$0
<i>% Incurred</i>	#DIV/0!	#DIV/0!		NA		
<i>% of Budget</i>	NA	NA		N/A		
Subtotal	<u>\$1,179,557</u>	<u>\$4,052,919</u>	243.6%	<u>\$2,686,497</u>	-33.7%	<u>\$9,333,929</u>
Transfers	\$3,776,783	\$3,630,827	-3.9%	\$4,193,263	15.5%	\$5,633,761
<i>% Incurred</i>	74.1%	74.8%		NA		
<i>% of Budget</i>	NA	NA		74.4%		
Total	<u><u>\$4,956,340</u></u>	<u><u>\$7,683,745</u></u>	55.0%	<u><u>\$6,879,760</u></u>	-10.5%	<u><u>\$14,967,690</u></u>

2021 Cultural Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	1,130,110	280,531	344,077	1,066,564
February	1,066,564	265,148	201,796	1,129,916
March	1,129,916	400,889	306,322	1,224,483
April	1,224,483	294,742	309,582	1,209,643
May	1,209,643	374,148	276,465	1,307,326
June	1,307,326	290,161	359,613	1,237,874
July	1,237,874	441,880	508,988	1,170,766
August	1,170,766	437,379	402,253	1,205,892
September	1,205,892	535,148	308,241	1,432,799
October	1,432,799			1,432,799
November	1,432,799			1,432,799
December	1,432,799			1,432,799
Total	<u>\$1,130,110</u>	<u>\$3,320,026</u>	<u>\$3,017,337</u>	<u>\$1,432,799</u>

2021 Cultural Fund Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	% Growth	2021 YTD September Actuals	% Growth	Full Year 2021 Budget
Charges for Services	\$2,503,597	\$1,138,658	-54.5%	\$1,559,784	37.0%	\$1,785,379
<i>% Received</i>	87.3%	106.3%		NA		
<i>% of Budget</i>	NA	NA		87.4%		
Intergovernmental	\$385,452	\$334,361	-13.3%	\$307,345	-8.1%	\$542,500
<i>% Received</i>	73.0%	75.8%		NA		
<i>% of Budget</i>	NA	NA		56.7%		
Other Revenues	\$220,101	\$110,523	-49.8%	\$127,161	15.1%	\$134,000
<i>% Received</i>	78.4%	44.1%		NA		
<i>% of Budget</i>	NA	NA		94.9%		
Subtotal	<u>\$3,109,150</u>	<u>\$1,583,542</u>	-49.1%	<u>\$1,994,290</u>	25.9%	<u>\$2,461,879</u>
Transfers In	\$1,260,000	\$1,055,548	-16.2%	\$1,325,736	25.6%	\$1,767,645
<i>% Received</i>	70.8%	55.2%		NA		
<i>% of Budget</i>	NA	NA		75.0%		
Total	<u><u>\$4,369,150</u></u>	<u><u>\$2,639,090</u></u>	-39.6%	<u><u>\$3,320,026</u></u>	25.8%	<u><u>\$4,229,524</u></u>

2021 Cultural Fund Expenditures

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Salary & Benefits	\$1,278,888	\$1,145,405	-10.4%	\$1,063,943	-7.1%	\$1,896,369
<i>% Incurred</i>	71.8%	77.2%		NA		
<i>% of Budget</i>	NA	NA		56.1%		
Supplies	\$38,148	\$27,321	-28.4%	\$34,123	24.9%	\$66,897
<i>% Incurred</i>	43.1%	54.7%		NA		
<i>% of Budget</i>	NA	NA		51.0%		
Purchased Services	\$2,155,503	\$1,278,677	-40.7%	\$1,493,496	16.8%	\$2,273,953
<i>% Incurred</i>	75.5%	90.7%		NA		
<i>% of Budget</i>	NA	NA		65.7%		
Capital Outlay	\$937,311	\$124,928	-86.7%	\$425,775	240.8%	\$654,058
<i>% Incurred</i>	54.2%	94.5%		NA		
<i>% of Budget</i>	NA	NA		65.1%		
Subtotal	<u>\$4,409,850</u>	<u>\$2,576,330</u>	-41.6%	<u>\$3,017,337</u>	17.1%	<u>\$4,891,277</u>
Transfers	\$0	\$0		\$0		\$0
<i>% Incurred</i>	N/A	N/A		NA		
<i>% of Budget</i>	NA	NA		N/A		
Total	<u><u>\$4,409,850</u></u>	<u><u>\$2,576,330</u></u>	-41.6%	<u><u>\$3,017,337</u></u>	17.1%	<u><u>\$4,891,277</u></u>

2021 Recreation Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	1,239,873	900,396	336,851	1,803,418
February	1,803,418	559,894	446,489	1,916,823
March	1,916,823	621,205	581,644	1,956,384
April	1,956,384	856,187	706,048	2,106,523
May	2,106,523	518,363	620,860	2,004,026
June	2,004,026	760,217	646,532	2,117,711
July	2,117,711	627,562	709,570	2,035,703
August	2,035,703	640,445	702,323	1,973,825
September	1,973,825	479,408	618,686	1,834,547
October	1,834,547			1,834,547
November	1,834,547			1,834,547
December	1,834,547			1,834,547
Total	<u>\$1,239,873</u>	<u>\$5,963,677</u>	<u>\$5,369,003</u>	<u>\$1,834,547</u>

2021 Recreation Fund Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	% Growth	2021 YTD September Actuals	% Growth	Full Year 2021 Budget
Charges for Services	\$5,362,368	\$2,723,077	-49.2%	\$3,803,427	39.7%	\$6,577,700
<i>% Received</i>	87.0%	44.2%		NA		
<i>% of Budget</i>	NA	NA		57.8%		
Intergovernmental	\$21,500	\$0	-100.0%	\$22,000	N/A	\$0
<i>% Received</i>	100.0%	0.0%		NA		
<i>% of Budget</i>	NA	NA		#DIV/0!		
Other Revenues	\$60,214	\$35,011	-41.9%	\$11,622	-66.8%	\$25,000
<i>% Received</i>	68.5%	39.9%		NA		
<i>% of Budget</i>	NA	NA		46.5%		
Subtotal	<u>\$5,444,081</u>	<u>\$2,758,088</u>	-49.3%	<u>\$3,837,049</u>	39.1%	<u>\$6,602,700</u>
Transfers In	\$1,747,611	\$1,599,061	-8.5%	\$2,126,628	33.0%	\$2,835,500
<i>% Received</i>	75.0%	68.6%		NA		
<i>% of Budget</i>	NA	NA		75.0%		
Total	<u><u>\$7,191,692</u></u>	<u><u>\$4,357,149</u></u>	-39.4%	<u><u>\$5,963,677</u></u>	36.9%	<u><u>\$9,438,200</u></u>

2021 Recreation Fund Expenditures

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Salary & Benefits	\$3,612,716	\$2,746,435	-24.0%	\$3,174,229	15.6%	\$5,474,466
<i>% Incurred</i>	74.4%	74.8%		NA		
<i>% of Budget</i>	NA	NA		58.0%		
Supplies	\$431,363	\$187,342	-56.6%	\$291,063	55.4%	\$539,090
<i>% Incurred</i>	76.3%	74.5%		NA		
<i>% of Budget</i>	NA	NA		54.0%		
Purchased Services	\$1,929,086	\$1,437,613	-25.5%	\$1,831,904	27.4%	\$2,864,517
<i>% Incurred</i>	72.8%	68.9%		NA		
<i>% of Budget</i>	NA	NA		64.0%		
Capital Outlay	\$186,298	\$24,636	-86.8%	\$71,807	191.5%	\$550,500
<i>% Incurred</i>	124.7%	14.8%		NA		
<i>% of Budget</i>	NA	NA		13.0%		
Subtotal	<u>\$6,159,463</u>	<u>\$4,396,026</u>	-28.6%	<u>\$5,369,003</u>	22.1%	<u>\$9,428,573</u>

2021 Public Improvements Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	52,013,502	(79,758)	5,302	51,928,442
February	51,928,442	613,437	322,130	52,219,749
March	52,219,749	584,808	1,324,933	51,479,624
April	51,479,624	1,046,807	710,280	51,816,151
May	51,816,151	941,630	805,930	51,951,851
June	51,951,851	666,784	1,373,225	51,245,410
July	51,245,410	731,705	1,399,973	50,577,142
August	50,577,142	671,927	1,571,187	49,677,882
September	49,677,882	1,845,618	1,549,288	49,974,212
October	49,974,212			49,974,212
November	49,974,212			49,974,212
December	49,974,212			49,974,212
Total	<u>\$52,013,502</u>	<u>\$7,022,958</u>	<u>\$9,062,248</u>	<u>\$49,974,212</u>

2020 Public Improvement Fund Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Use Tax	\$2,795,260	\$2,254,818	-19.3%	\$2,825,492	25.3%	\$3,120,000
<i>% Received</i>	84.1%	91.8%		NA		
<i>% of Budget</i>	NA	NA		90.6%		
Roads Sales Tax						
Shareback	\$1,355,007	\$1,402,277	3.5%	\$1,714,504	22.3%	\$2,356,640
<i>% Received</i>	48.0%	51.7%		NA		
<i>% of Budget</i>	NA	NA		72.8%		
Roads Use Tax						
Shareback	\$339,250	\$203,381	-40.0%	\$320,995	57.8%	\$260,000
<i>% Received</i>	83.2%	69.4%		NA		
<i>% of Budget</i>	NA	NA		123.5%		
HUTF FASTER	\$249,037	\$201,304	-19.2%	\$224,233	11.4%	\$306,000
<i>% Received</i>	68.1%	65.5%		NA		
<i>% of Budget</i>	NA	NA		73.3%		
Other	\$810,112	\$507,307	-37.4%	\$441,289	-13.0%	\$660,500
<i>% Received</i>	8.7%	1.6%		NA		
<i>% of Budget</i>	NA	NA		66.8%		
Subtotal	<u>\$5,548,666</u>	<u>\$4,569,087</u>	-17.7%	<u>\$5,526,512</u>	21.0%	<u>\$6,703,140</u>
Contributions	\$1,389,869	\$1,853,509	33.4%	\$1,496,446	-19.3%	\$1,000,000
<i>% Received</i>	99.9%	54.1%		NA		
<i>% of Budget</i>	NA	NA		149.6%		
Transfers In	\$1,460,566	\$22,512	-98.5%	\$0	-100.0%	\$2,250,000
<i>% Received</i>	90.9%	1.1%		NA		
<i>% of Budget</i>	NA	NA		0.0%		
Total	<u>\$8,399,101</u>	<u>\$6,445,108</u>	-23.3%	<u>\$7,022,958</u>	9.0%	<u>\$9,953,140</u>

2021 Public Improvement Fund Expenditures

	2021 YTD	Full Year 2021	
	September Actuals	Budget	% Expended
SIGNAL-PARKGLENN/PARKER	736	90,000	0.8%
SIGNAL-CHAMBERS/COMPARK	3,924	6,900	56.9%
SIGNAL-CHAMBERS/GRASSLANDS	2,520	3,664	68.8%
SIGNAL- CANTERBERRY/IDYLLWILDE	1,020	-	N/A
SIGNAL-JORDAN/PARKERHOUSE	-	450,000	0.0%
PARKER ROAD RESPONSIVE SIGNAL	21,436	556,200	3.9%
SIGNAL-HESS RD/CNTRY MEAD SQ	-	4,270	0.0%
SIGNAL-CHAMBERS/CRWFT/BAYOU	19,936	30,000	66.5%
SIGNAL-20 MILE/PONY EXPRESS	-	30,000	0.0%
SIGNAL-COTTONWOOD DR/LANCELEAF	-	40,000	0.0%
SIGNAL-MOTSBOCKER/FRENCH CREEK	40,698	140,000	29.1%
JORDAN/CTNWD/MIDBLOCK PED XING	11,521	15,182	75.9%
STREET RECONSTRUCTION PROJECTS	1,461,238	1,820,000	80.3%
SIDEWALK GAP CLOSURES	-	100,000	0.0%
ROADWAY SAFETY ENHANCEMENTS	1,948	75,000	2.6%
PARKER RD SIDEWALK PROJECT	229,032	2,372,792	9.7%
TOWN-WIDE SIGN PROGRAM	27,442	180,200	15.2%
JORDAN RD WIDENING-TO HESS RD	-	75,000	0.0%
MEDIANS AND ENTRYWAYS	-	300,000	0.0%
LINCOLN WIDENING-KEYSTONE TO P	-	500,000	0.0%
HESS - MOTSENBOCKER PROJECTS	129,830	1,770,600	7.3%
DRANS MOTS TODD ROADWAY ALIGNM	117,398	197,900	59.3%
NORTH PARKER ROAD IMPROVEMENTS	38,063	780,900	4.9%
MAINSTREET SAFETY CIRC IMPROV	133,865	1,412,428	9.5%
SW PARKER ROAD AND MAINSTREET	393,304	1,535,300	25.6%
MOTS WIDENING-CLRK FRMS-TOOD	24,073	80,000	30.1%
COTTONWOOD WIDE-JORDAN TO CHCR	5,888,075	12,048,585	48.9%
MAINSTREET NORTH SIDE SIDEWALK	-	34,000	0.0%
J. MORGAN EXTENSION	20,115	89,815	22.4%
KINGS POINT WAY	4,471	202,300	2.2%
PARKER RD/20 MILE/E470 MOBILTY	-	224,800	0.0%
DRANSFELDT EXT-SOUTH OF 20MILE	344,848	500,000	69.0%
PIKES PEAK DR SIDEWALK IMPROV	-	200,000	0.0%
PIKES PEAK AVENUE	-	300,000	0.0%
POWER LINE UNDERGROUNDING	-	1,113,600	0.0%
ECONOMIC INCENTIVE SHAREBACK	47,626	25,000	190.5%
MAINSTREET SAFETY AND CIRCULAT	-	1,500,000	0.0%
MAINSTREET BEAUTIFICATION	11,830	1,500,000	0.8%
SOUTH EDGE OBRIEN PARK/MAINSTR	-	600,000	0.0%
MAINSTREET/20 MILE INTERSECTIO	38,516	1,650,000	2.3%
PIKES PEAK SIDEWALK IMPROVEMEN	15,776	3,000,000	0.5%
MAINSTREET NORTH SIDEWALK PED	33,010	1,500,000	2.2%
DRANSFELT WIDENING MAIN TO PON	-	3,000,000	0.0%
Total	\$ 9,062,248	\$ 40,054,436	22.6%

2021 Stormwater Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	25,974,806	1,137,853	5,011,651	22,101,008
February	22,101,008	137,067	131,589	22,106,486
March	22,106,486	150,927	167,115	22,090,298
April	22,090,298	5,634,418	5,777,795	21,946,921
May	21,946,921	294,854	192,732	22,049,043
June	22,049,043	139,597	145,399	22,043,241
July	22,043,241	135,440	142,384	22,036,297
August	22,036,297	165,199	395,644	21,805,852
September	21,805,852	161,262	189,312	21,777,802
October	21,777,802			21,777,802
November	21,777,802			21,777,802
December	21,777,802			21,777,802
Total	<u>\$25,974,806</u>	<u>\$7,956,617</u>	<u>\$12,153,621</u>	<u>\$21,777,802</u>

2021 Stormwater Fund Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	% Growth	2021 YTD September Actuals	% Growth	Full Year 2021 Budget
Charges for Services	\$2,038,087	\$2,123,623	4.2%	\$2,333,898	9.9%	\$2,589,389
<i>% Received</i>	71.1%	198.3%		NA		
<i>% of Budget</i>	NA	NA		90.1%		
Other Revenues	\$101,450	\$43,691	-56.9%	\$11,537	-73.6%	\$60,000
<i>% Received</i>	69.8%	83.2%		NA		
<i>% of Budget</i>	NA	NA		19.2%		
Subtotal	<u>\$2,139,536</u>	<u>\$2,167,314</u>	1.3%	<u>\$2,345,435</u>	8.2%	<u>\$2,649,389</u>
Contributions	\$2,674,272	\$0	-100.0%	\$5,611,182	N/A	\$8,620,000
<i>% Received</i>	100.0%	0.0%		NA		
<i>% of Budget</i>	NA	NA		65.1%		
Transfers In	\$0	\$0	N/A	\$0	N/A	\$0
<i>% Received</i>	NA	NA		NA		
<i>% of Budget</i>	NA	NA		N/A		
Total	<u><u>\$4,813,808</u></u>	<u><u>\$2,167,314</u></u>	-55.0%	<u><u>\$7,956,617</u></u>	267.1%	<u><u>\$11,269,389</u></u>

2021 Stormwater Fund Expenditures

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Salary & Benefits	\$538,287	\$486,827	-9.6%	\$708,744	45.6%	\$1,031,362
<i>% Incurred</i>	72.4%	72.1%		NA		
<i>% of Budget</i>	NA	NA		68.7%		
Supplies	\$7,050	\$7,615	8.0%	\$11,240	47.6%	\$14,250
<i>% Incurred</i>	77.3%	64.9%		NA		
<i>% of Budget</i>	NA	NA		78.9%		
Purchased Services	\$370,481	\$291,482	-21.3%	\$340,023	16.7%	\$650,708
<i>% Incurred</i>	72.7%	56.3%		NA		
<i>% of Budget</i>	NA	NA		52.3%		
Capital Outlay	\$2,863,214	\$970,931	-66.1%	\$10,824,972	1014.9%	\$18,668,647
<i>% Incurred</i>	1070.4%	42.0%		NA		
<i>% of Budget</i>	NA	NA		58.0%		
Subtotal	<u>\$3,779,033</u>	<u>\$1,756,856</u>	-53.5%	<u>\$11,884,980</u>	576.5%	<u>\$20,364,967</u>
Transfers	\$248,999	\$254,202	2.1%	\$268,642	5.7%	\$491,446
<i>% Incurred</i>	53.8%	54.9%		NA		
<i>% of Budget</i>	NA	NA		54.7%		
Total	<u><u>\$4,028,032</u></u>	<u><u>\$2,011,058</u></u>	-50.1%	<u><u>\$12,153,621</u></u>	504.3%	<u><u>\$20,856,413</u></u>

2021 Fleet Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	6,355,079	188,491	35,337	6,508,233
February	6,508,233	202,717	88,960	6,621,990
March	6,621,990	244,069	146,946	6,719,113
April	6,719,113	214,136	190,743	6,742,506
May	6,742,506	295,733	327,652	6,710,587
June	6,710,587	195,105	131,080	6,774,612
July	6,774,612	217,531	135,326	6,856,817
August	6,856,817	202,493	203,382	6,855,928
September	6,855,928	192,098	318,181	6,729,845
October	6,729,845			6,729,845
November	6,729,845			6,729,845
December	6,729,845			6,729,845
Total	<u>\$6,355,079</u>	<u>\$1,952,373</u>	<u>\$1,577,607</u>	<u>\$6,729,845</u>

2021 Fleet Fund Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	% Growth	2021 YTD September Actuals	% Growth	Full Year 2021 Budget
Charges for Services	\$1,848,658	\$1,924,045	4.1%	\$1,790,140	-7.0%	\$2,520,158
<i>% Received</i>	74.7%	76.7%		NA		
<i>% of Budget</i>	NA	NA		71.0%		
Other Revenues	\$14,297	\$16,943	18.5%	\$3,735	-78.0%	\$20,000
<i>% Received</i>	8.2%	78.2%		NA		
<i>% of Budget</i>	NA	NA		18.7%		
Subtotal	<u>\$1,862,954</u>	<u>\$1,940,988</u>	4.2%	<u>\$1,793,875</u>	-7.6%	<u>\$2,540,158</u>
Sale of Capital Assets	\$1,750	\$35,559	1931.9%	\$158,498	345.7%	\$0
<i>% Received</i>	3.7%	43.9%		NA		
<i>% of Budget</i>	NA	NA		N/A		
Transfers In	\$0	\$0	N/A	\$0	N/A	\$0
<i>% Received</i>	NA	NA		NA		
<i>% of Budget</i>	NA	NA		N/A		
Total	<u><u>\$1,864,704</u></u>	<u><u>\$1,976,547</u></u>	6.0%	<u><u>\$1,952,373</u></u>	-1.2%	<u><u>\$2,540,158</u></u>

2021 Fleet Fund Expenditures

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Salary & Benefits	\$334,336	\$339,579	1.6%	\$326,206	-3.9%	\$467,221
<i>% Incurred</i>	71.8%	74.5%		NA		
<i>% of Budget</i>	NA	NA		69.8%		
Supplies	\$7,626	\$4,934	-35.3%	\$4,500	-8.8%	\$13,600
<i>% Incurred</i>	76.9%	52.0%		NA		
<i>% of Budget</i>	NA	NA		33.1%		
Purchased Services	\$246,748	\$238,592	-3.3%	\$239,734	0.5%	\$414,563
<i>% Incurred</i>	65.7%	68.7%		NA		
<i>% of Budget</i>	NA	NA		57.8%		
Capital Outlay	\$343,852	\$875,686	154.7%	\$1,007,167	15.0%	\$1,600,000
<i>% Incurred</i>	28.8%	57.9%		NA		
<i>% of Budget</i>	NA	NA		62.9%		
Total	<u>\$932,561</u>	<u>\$1,458,791</u>	56.4%	<u>\$1,577,607</u>	8.1%	<u>\$2,495,384</u>

2021 IT Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	1,688,671	206,734	191,006	1,704,399
February	1,704,399	278,122	379,595	1,602,926
March	1,602,926	496,374	392,632	1,706,668
April	1,706,668	308,961	487,216	1,528,413
May	1,528,413	475,560	313,987	1,689,986
June	1,689,986	203,494	203,141	1,690,339
July	1,690,339	162,545	162,463	1,690,421
August	1,690,421	388,657	388,424	1,690,654
September	1,690,654	203,491	185,617	1,708,528
October	1,708,528			1,708,528
November	1,708,528			1,708,528
December	1,708,528			1,708,528
Total	<u>\$1,688,671</u>	<u>\$2,723,938</u>	<u>\$2,704,081</u>	<u>\$1,708,528</u>

2021 IT Fund Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Charges for Services	\$2,587,938	\$2,526,334	-2.4%	\$2,704,081	7.0%	\$3,975,659
<i>% Received</i>	88.1%	83.0%		NA		
<i>% of Budget</i>	NA	NA		68.0%		
Other Revenues	\$34,277	\$27,662	-19.3%	\$19,857	-28.2%	\$15,000
<i>% Received</i>	34.8%	87.6%		NA		
<i>% of Budget</i>	NA	NA		132.4%		
Total	<u>\$2,622,215</u>	<u>\$2,553,996</u>	-2.6%	<u>\$2,723,938</u>	6.7%	<u>\$3,990,659</u>

2021 IT Fund Expenditures

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Salary & Benefits	\$997,478	\$966,552	-3.1%	\$960,000	-0.7%	\$1,478,326
<i>% Incurred</i>	72.5%	75.3%		NA		
<i>% of Budget</i>	NA	NA		64.9%		
Supplies	\$201,289	\$153,842	-23.6%	\$333,028	116.5%	\$454,620
<i>% Incurred</i>	56.9%	67.2%		NA		
<i>% of Budget</i>	NA	NA		73.3%		
Purchased Services	\$1,204,664	\$1,449,151	20.3%	\$1,368,781	-5.5%	\$1,984,163
<i>% Incurred</i>	87.3%	91.6%		NA		
<i>% of Budget</i>	NA	NA		69.0%		
Capital Outlay	\$19,250	\$0	-100.0%	\$42,272	N/A	\$58,550
<i>% Incurred</i>	9.1%	#DIV/0!		NA		
<i>% of Budget</i>	NA	NA		72.2%		
Subtotal	\$2,422,681	\$2,569,546	6.1%	\$2,704,081	5.2%	\$3,975,659
Transfers Out	\$0	\$0	N/A	\$0	NA	\$0
<i>% Incurred</i>	NA	NA		NA		
<i>% of Budget</i>	NA	NA		NA		
Total	\$2,422,681	\$2,569,546	6.1%	\$2,704,081	5.2%	\$3,975,659

2021 Facilities Fund Summary by Month - Unaudited Actuals

	<u>Beginning Cash</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Ending Cash</u>
January	15,198	62,088	55,458	21,828
February	21,828	21,394	75,296	(32,074)
March	(32,074)	136,622	82,189	22,359
April	22,359	22,525	118,320	(73,436)
May	(73,436)	169,830	83,267	13,127
June	13,127	75,544	75,947	12,724
July	12,724	74,726	74,893	12,557
August	12,557	150,638	103,058	60,137
September	60,137	132,837	134,605	58,369
October	58,369			58,369
November	58,369			58,369
December	58,369			58,369
Total	<u>\$15,198</u>	<u>\$846,204</u>	<u>\$803,033</u>	<u>\$58,369</u>

2021 Facilities Fund Revenue Items

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Charges for Services	\$842,847	\$734,461	-12.9%	\$745,362	1.5%	\$1,088,300
<i>% Received</i>	76.1%	71.2%		NA		
<i>% of Budget</i>	NA	NA		68.5%		
Other Revenues	\$4,212	\$5,096	21.0%	\$842	-83.5%	\$2,000
<i>% Received</i>	70.6%	66.2%		NA		
<i>% of Budget</i>	NA	NA		42.1%		
Transfers In	\$0	\$0	N/A	\$100,000	N/A	\$0
<i>% Received</i>	NA	NA		NA		
<i>% of Budget</i>	NA	NA		N/A		
Total	<u>\$847,059</u>	<u>\$739,557</u>	-12.7%	<u>\$846,204</u>	14.4%	<u>\$1,090,300</u>

2021 Facilities Fund Expense Items

	2019 YTD September Actuals	2020 YTD September Actuals	<i>% Growth</i>	2021 YTD September Actuals	<i>% Growth</i>	Full Year 2021 Budget
Salary & Benefits	\$488,846	\$508,827	4.1%	\$511,653	0.6%	\$725,417
<i>% Incurred</i>	73.3%	73.6%		NA		
<i>% of Budget</i>	NA	NA		70.5%		
Supplies	\$26,804	\$30,165	12.5%	\$32,154	6.6%	\$45,890
<i>% Incurred</i>	62.3%	68.8%		NA		
<i>% of Budget</i>	NA	NA		70.1%		
Purchased Services	\$187,026	\$209,025	11.8%	\$211,614	1.2%	\$297,364
<i>% Incurred</i>	57.8%	70.0%		NA		
<i>% of Budget</i>	NA	NA		71.2%		
Capital Outlay	\$6,470	\$14,121	118.2%	\$47,613		\$73,000
<i>% Incurred</i>	20.7%	65.1%		NA		
<i>% of Budget</i>	NA	NA		65.2%		
Total	<u>\$709,147</u>	<u>\$762,138</u>	7.5%	<u>\$803,033</u>	5.4%	<u>\$1,141,671</u>

2021 Medical Benefits Fund Summary by Month - Unaudited Actuals

	Beginning			
	Cash	Revenue	Expenses	Ending Cash
January	1,108,219	347,952	217,005	1,239,166
February	1,239,166	351,065	207,801	1,382,429
March	1,382,429	344,417	294,502	1,432,344
April	1,432,344	649,486	258,363	1,823,467
May	1,823,467	343,145	299,600	1,867,012
June	1,867,012	341,214	432,940	1,775,287
July	1,775,287	34,379	273,198	1,536,468
August	1,536,468	336,672	399,642	1,473,498
September	1,473,498	338,264	295,638	1,516,124
October	1,516,124			1,516,124
November	1,516,124			1,516,124
December	1,516,124			1,516,124
Total	\$1,108,219	\$3,086,594	\$2,678,689	\$1,516,124