



Financial Management Report

Table of Contents

Revenue Stoplight Chart

Sales Tax Report

Select Revenue Graphs

Expense Stoplight Chart

Expense Summary by Fund

Salary Expenditures Overview

Headcount Report

Capital Expenditures Overview

Actuals thru September 30, 2021




REVENUE STOPLIGHT CHART

BUDGETED REVENUE BY CATEGORY (NO TRANSFERS)

Actuals thru September 30, 2021

<u>Revenue Description</u>	<u>2020 YTD ACTUAL</u>	<u>2020 % of Budget</u>	<u>2021 Annual BUDGET</u>	<u>2021 ACTUAL</u>	<u>Percent Collected</u>	<u>% Expected to Date</u>
Property Tax - Regular Levy	\$9,301,365	54%	\$17,400,000	\$10,630,366	61%	50%
Sales & Use Tax (operating)	\$5,142,952	35%	\$11,130,000	\$6,350,982	57%	58%
Sales & Use Tax (construction) (#301)	\$1,780,792	445%	\$800,000	\$1,340,434	168%	58%
Criminal Justice-Sales Tax & State Shared Rev	\$344,455	67%	\$659,100	\$594,620	90%	58%
Leasehold Excise Tax	\$941,171	36%	\$2,000,000	\$1,154,772	58%	50%
Emergency Medical Svcs Levy	\$272,378	51%	\$551,864	\$109,376	20%	50%
Parking Tax (#102)	\$2,735,398	28%	\$6,944,600	\$3,996,290	58%	67%
Motor Vehicle Tax - City Streets (#102)	\$284,023	45%	\$555,063	\$326,473	59%	58%
Hotel/Motel Special Revenue Tax (#107)	\$446,521	25%	\$754,990	\$602,822	80%	58%
Real Estate Excise Tax - #1 & #2 (#301)	\$468,423	67%	\$700,000	\$730,241	104%	67%
Subtotal: Taxes	\$21,717,478		\$41,495,617	\$25,836,376	62%	56%
Permits & Plan Review (building, electrical, etc.)	\$2,039,353	119%	\$1,609,090	\$1,682,862	105%	75%
Engineering Plan Review	\$532,462	163%	\$430,526	\$402,043	93%	75%
Business Licenses	\$442,471	118%	\$500,000	\$446,112	89%	75%
Parks Programs	\$163,896	21%	\$716,250	\$321,633	45%	75%
Franchise Fees (#001 & #404)	\$605,873	88%	\$775,460	\$546,002	70%	67%
Valley Rdg./N. SeaTac Turf Field Fees (#301)	\$152,275	48%	\$480,000	\$452,557	94%	75%
GMA Traffic Impact Fees (#307)	\$647,326	370%	\$175,000	\$888,849	508%	75%
Stormwater Fees (#403)	\$2,130,600	54%	\$3,931,550	\$2,694,569	69%	50%
Long Term Leases (CH & YMCA)	\$266,333	45%	\$376,000	\$341,899	91%	75%
Subtotal: Permits and Services	\$6,980,588		\$8,993,876	\$7,776,527	86%	63%
Parks Capital Grants	\$60,347	67%	\$1,159,257	\$398,753	34%	
Transportation Capital Grants	\$1,002,663	36%	\$4,961,000	\$160,809	3%	
SWM Capital Grants	\$76,848		\$1,320,000	\$207,455	16%	
Subtotal: Capital Grants	\$1,139,858		\$7,440,257	\$767,016	10%	
Investment Interest	\$814,563	145%	\$444,940	\$657,327	148%	75%
Other Revenues (NO Transfers)	\$15,281,198	97%	\$9,315,442	\$12,584,744	135%	75%
TOTAL REVENUES	\$45,933,685	50%	\$67,690,132	\$47,621,990	70%	60%

LEGEND:

-  Green = Annual Performance is within (or better than) expectations set in the budget
-  Yellow = Annual performance indicates this may become an area of concern in the future
-  Red = Annual Performance in this area is a cause for concern

REVENUE STOPLIGHT CHART

Notes

Property Taxes: Property taxes are due in April and October. See Revenue Charts for more details.

State Collected Tax Revenues: There is a two-month lag in the collection and remittance of certain revenues collected by the State. For example, sales tax remitted to the city in May and June is for business activities that occurred in March and April respectively. Revenues impacted by this delay are Sales Tax, Criminal Justice Sales Tax, Motor Vehicle Tax and Hotel/Motel Tax.

Seven month benchmark is 58%

Sales & Use Operating: See Sales Tax report for more details.

Sales & Use Construction: The Port of Seattle provided an updated construction vendor list in November 2020. The list has assisted us in properly identifying construction sales tax for allocation to the 301 Fund. See sales tax report for more details.

Quarterly benchmark is 50%

Leasehold Taxes: These taxes are remitted to the State quarterly. Payments are recorded in June, September, December and March. When comparing to 2020, the pandemic impact was significant. Collections are 15% below the same time period for 2019. This could be due to construction at the Airport.

Emergency Medical Services Levy: In 2020 PSRFA requested the City have a contract with King County for direct payments. This agreement requires PSRFA to provide us with reports to submit to King County before payments are remitted. The PSRFA has recently provided that information to us. Therefore, this revenue stream is significantly behind where it should be at this time of year.

Eight month benchmark is 67%

Parking Taxes: Parking tax is based on the number of transactions that occur and not on occupancy or the value of service provided. There is a one month lag on collection of parking tax. Parking Tax is up 45% from 2020 and down 40% from 2019. See Revenue Charts for more details.

Real Estate Excise Tax: Real estate sales in the city have returned to "normal" after 2020's slump and two high performing years (2018 & 2019). Average sales for the third quarter of 2021 were \$42.0M compared to \$12.4M for the same time period in 2020 and \$27.9M in 2019. September REET is not reflected in this report, however once posted it will put us over the \$1M mark.

Permits & Services

Permits & Plan Review: Collected Permit revenues are at 105% of the budget due to an increase in general construction permits from the anticipated building code change, the Polaris and NW Kidney Tennnant Improvements, and Port of Seattle ILA Permit payments which are made in the first quarter of the year.

Business Licenses: Fees are collected by the State and remitted regularly. Business License renewals are based on the timing of the businesses state license renewal.

Parks Programs: Includes revenues from classes, sports, senior, teen, and afterschool programs as well as facility rentals. These revenues remained low in the first half of the year due to the states phased reopening plan.

Franchise Fees: The collection of Franchise Fees vary from monthly to quarterly, depending on the contract.

GMA Traffic Impact Fees: Traffic impact fees are dependent upon the amount and type of development within the City. The Inland Group Project Impact fee payment was paid in the first half of 2021.

Stormwater Fees: Fees are collected by King County with Property taxes.

REVENUE STOPLIGHT CHART

Grants

Parks Capital Grants: Includes grants for Riverton Heights Park, Des Moines Creek, and Lighting Upgrades.

Transportation Capital Grants: Includes grants for 34th Ave S Safe Routes To School & State TIB, 200th Pathway TIB, and Int'l Blvd Safety.

SWM Grants: Includes Des Moines Creek Land and KC Flood Reduction Projects.

Investment Interest: New investments in 2021 have yielded higher returns.

Other Revenues: Other revenues account for non-capital grant funding, State shared revenues, Equip replacement charges, Court revenue and fines, the Sale of Property, CLFRF Grant and other Miscellaneous revenue.

Q3 - Financial Management Report

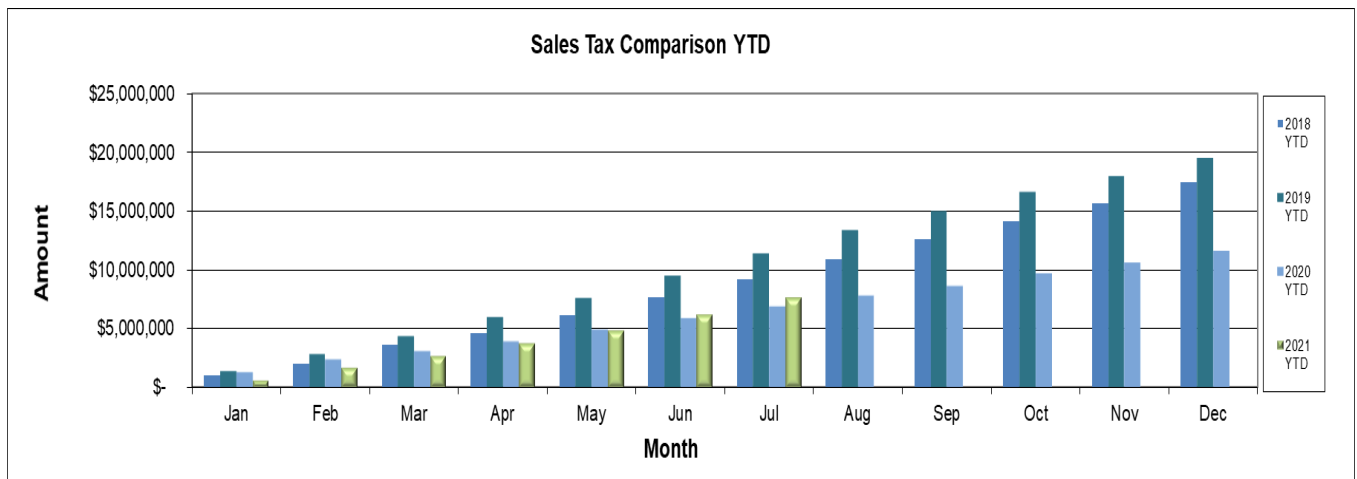
Sales Tax

When analyzing monthly sales tax receipts, there are two items of note: First, most businesses remit their sales tax collections to the Washington State Department of Revenue (DOR) on a monthly basis. However, small businesses only have to remit quarterly or annually; this can create anomalies when comparing the same month between different years. Second, there is a two-month lag from the time sales tax is collected to the time it is distributed to the City.

The chart below reflects total sales tax paid to the City, both operational and Port construction sales tax. Sales tax receipts collected in **September** for **July 2021** were 50% above those from the same period in 2020 and are up 11.1% for the year. When compared to 2019, sales tax receipts are down 27.4% for the same period and down 32.9% for the year.

When comparing the budget estimate to actual, collections are 8% greater than expected for the period.

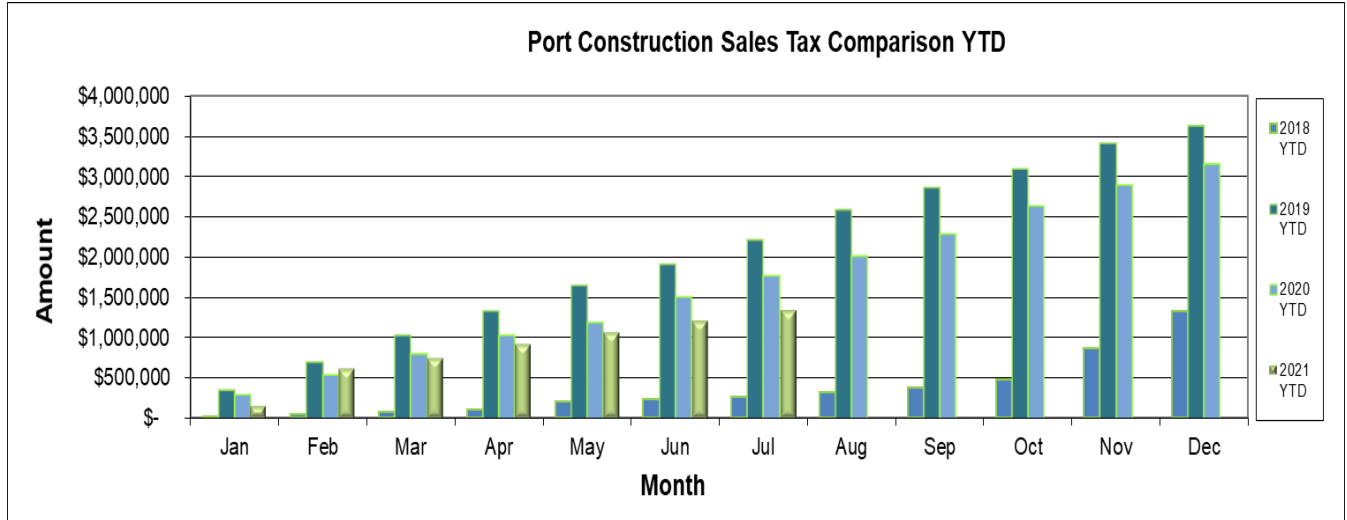
Operational sales tax is receipted into the General Fund, while Port construction sales tax is receipted into the Municipal Capital Improvement Program Fund and pays for general capital improvements.



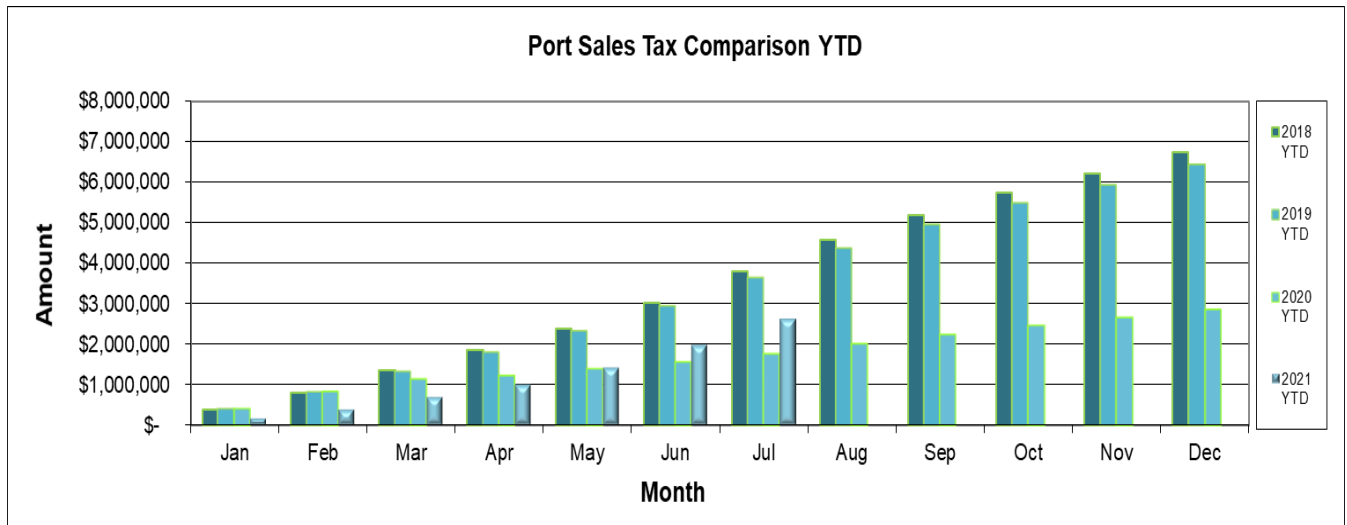
Construction sales tax is considered a one-time revenue because once the project is complete the revenue is gone. In 2003, the City decided to dedicate construction sales tax from Port of Seattle projects to fund capital improvements around the city. In November of 2018, the Port provided the city a list of construction vendors to assist us with accurately identify the payers of the tax. This resulted in a significant increase in revenue to the fund and now the Port provides a list to us each year. It is important to note, prior to 2018 the tax was deposited into the general fund.

Q3 - Financial Management Report

Construction sales tax receipts for 7 months of 2021 were down 25% from 2020 and 39% from 2019. However, collections (\$1,340,434) are well over the budgeted amount of \$800,000. The Port continues construction on the International Arrivals Facility, Central Terminal Renovations, and Dining and Retail Redevelopment. So, while construction sales tax is down this is a good indicator that the fund will continue to benefit from construction at the Airport.



The chart below tracks the sales tax attributed to retail trade specifically at the airport. 2019 saw declining revenue from the previous year due to construction within the airport that continued in 2021. With the pandemic essentially shutting down air travel the decline in revenue from airport retail sales was significant and have not yet returned to pre-pandemic levels, although they do appear to be improving. Revenue is up 49% from 2020, but still 28% below 2019. With the opening of the new North Satellite location, we hope to see sales tax revenue continue to increase.



Q3 - Financial Management Report

Sales Tax by Sector

Comparing sales tax data by sector allows for better understanding of where the City's revenues are coming from, and therefore, track trends that may impact various sectors differently. Comparing monthly data year over year provides a better insight into business sector performance, controlling for seasonal cycles in sales as well as occasional adjustments.

In analyzing all sectors operating within the City of SeaTac for the past five years the top five sectors are:

- Retail Trade;
- Accommodations & Food Services;
- Construction;
- Transportation/Warehousing/Utilities, and
- Finance/Insurance/Real Estate.

Other sectors Operating within the City include:

- Services,
- Manufacturing;
- Wholesale Trade;
- Arts/Entertainment/Recreation;
- Administration/Support/Waste Management;
- Information; and
- Public Administration.

Q3 - Financial Management Report

The following table illustrates the **June** performance of the 5 top sectors compared to all other sectors over the last five years. As the state continues to recover from the Coronavirus Public Health Emergency, **Finance/Insurance/Real Estate** has seen its best month yet with an increase of **323.3%** from 2020 and a decrease of 14% from 2019. **Accommodations & Food Services** rose **172.3%**, and **Retail** increased **48.8%**. **Transportation** increased **13%** from the previous year and fell just short of 2019 numbers, and **Construction** declined **35.1%**. All Other sectors increased **36.4%**. **June** saw total growth of **33.9%**, compared to 2020 and fell short of 2019 numbers by **23%** overall.

	June					
	2016	2017	2018	2019	2020	2021
Retail Trade	\$ 91,368	\$ 105,925	\$ 133,005	\$ 169,806	\$ 95,985	\$ 142,837
\$ Change		\$ 14,557	\$ 27,080	\$ 36,801	\$ (73,820)	\$ 46,852
% Change		15.9%	25.6%	27.7%	-43.5%	48.8%
% of Total		7.2%	9.0%	9.2%	9.1%	10.1%
Accommodation & Food Services	\$ 320,136	\$ 363,233	\$ 386,358	\$ 385,922	\$ 97,962	\$ 266,772
\$ Change		\$ 43,096	\$ 23,125	\$ (436)	\$ (287,960)	\$ 168,811
% Change		13.5%	6.4%	-0.1%	-74.6%	172.3%
% of Total		24.7%	26.1%	21.0%	9.3%	18.9%
Construction	\$ 168,543	\$ 267,214	\$ 271,774	\$ 530,658	\$ 458,101	\$ 297,334
\$ Change		\$ 98,671	\$ 4,560	\$ 258,884	\$ (72,557)	\$ (160,766)
% Change		58.5%	1.7%	95.3%	-13.7%	-35.1%
% of Total		18.2%	18.3%	28.8%	43.5%	21.1%
Transportation/Warehousing/Utilities	\$ 209,299	\$ 206,696	\$ 221,990	\$ 246,896	\$ 210,539	\$ 237,918
\$ Change		\$ (2,603)	\$ 15,294	\$ 24,906	\$ (36,356)	\$ 27,378
% Change		-1.2%	7.4%	11.2%	-14.7%	13.0%
% of Total		14.1%	15.0%	13.4%	20.0%	16.9%
Finance/Insurance/Real Estate	\$ 319,570	\$ 291,516	\$ 320,610	\$ 352,419	\$ 71,705	\$ 303,548
\$ Change		\$ (28,054)	\$ 29,093	\$ 31,809	\$ (280,715)	\$ 231,844
% Change		-8.8%	10.0%	9.9%	-79.7%	323.3%
% of Total		19.8%	21.6%	19.1%	6.8%	21.5%
All Others	\$ 135,950	\$ 235,602	\$ 149,401	\$ 155,971	\$ 119,692	\$ 163,207
\$ Change		\$ 99,652	\$ (86,201)	\$ 6,570	\$ (36,280)	\$ 43,516
% Change		73.3%	-36.6%	4.4%	-23.3%	36.4%
% of Total		16.0%	10.1%	8.5%	11.4%	11.6%
Total	\$ 1,244,867	\$ 1,470,185	\$ 1,483,137	\$ 1,841,672	\$ 1,053,983	\$ 1,411,617
\$ Change		\$ 225,318	\$ 12,952	\$ 358,535	\$ (787,689)	\$ 357,634
% Change		18.1%	0.9%	24.2%	-42.8%	33.9%

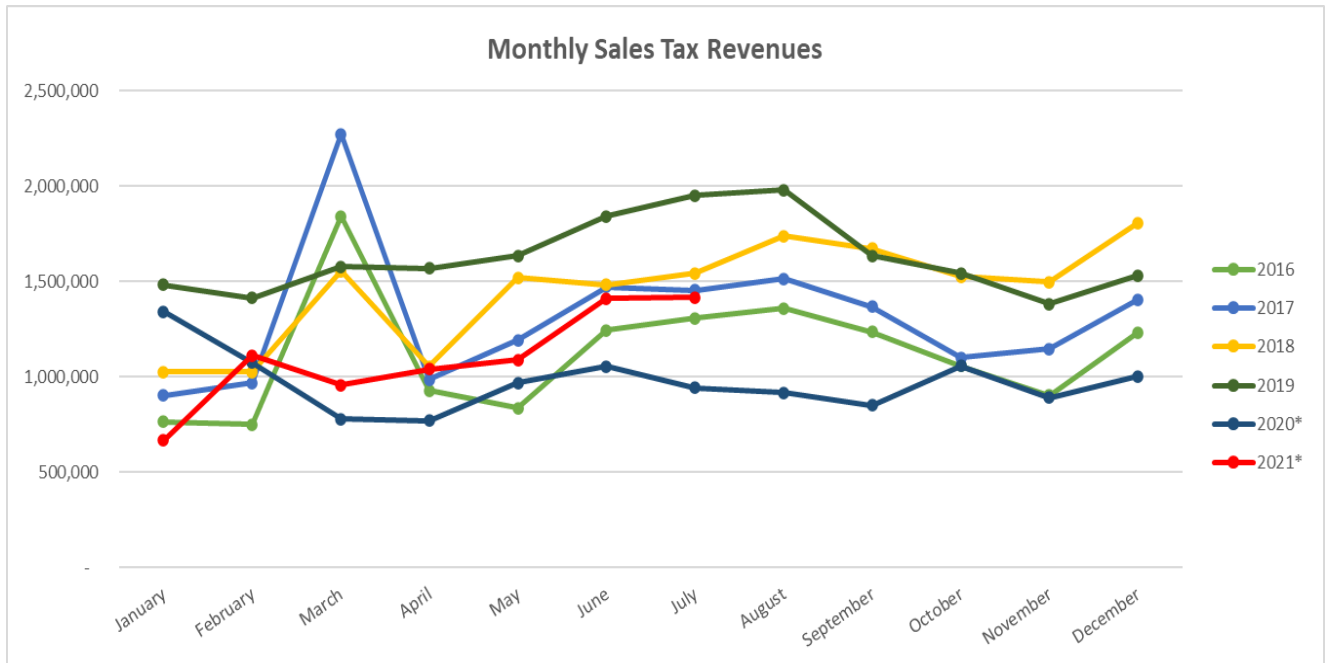
Q3 - Financial Management Report

July month over month saw an increase of **50.4%** from the previous year but was 27% below 2019. **Finance/Insurance/Real Estate** continues its decline and fell **72.2%** from the Rental and Leasing Services. **Transportation** continues to grow (**277.6%**) as does the **Accommodation & Food Services** sector (**148%**), as the travel industry continues to recover from the Covid-19 shut-down and continued restrictions. **Retail** and **Construction** are up **27.7%** and **7.1%** respectively, and **All Other** category's have increased **5%** from 2020.

	July					
	2016	2017	2018	2019	2020	2021
Retail Trade	\$ 94,276	\$ 115,321	\$ 129,730	\$ 150,578	\$ 93,360	\$ 119,186
\$ Change		\$ 21,046	\$ 14,408	\$ 20,849	\$ (57,218)	\$ 25,826
% Change		22.3%	12.5%	16.1%	-38.0%	27.7%
% of Total		7.9%	8.4%	7.7%	9.9%	8.4%
Accommodation & Food Services	\$ 318,391	\$ 362,278	\$ 390,275	\$ 450,324	\$ 121,164	\$ 300,439
\$ Change		\$ 43,887	\$ 27,997	\$ 60,049	\$ (329,160)	\$ 179,275
% Change		13.8%	7.7%	15.4%	-73.1%	148.0%
% of Total		24.9%	25.3%	23.1%	12.9%	21.2%
Construction	\$ 134,131	\$ 273,597	\$ 197,806	\$ 505,936	\$ 354,664	\$ 267,657
\$ Change		\$ 139,466	\$ (75,791)	\$ 308,130	\$ (151,273)	\$ (87,007)
% Change		104.0%	-27.7%	155.8%	-29.9%	-24.5%
% of Total		18.8%	12.8%	25.9%	37.7%	18.9%
Transportation/Warehousing/Utilities	\$ 210,155	\$ 167,729	\$ 216,914	\$ 264,168	\$ 95,701	\$ 132,742
\$ Change		\$ (42,426)	\$ 49,186	\$ 47,253	\$ (168,467)	\$ 37,041
% Change		-20.2%	29.3%	21.8%	-63.8%	38.7%
% of Total		11.6%	14.1%	13.5%	10.2%	9.4%
Finance/Insurance/Real Estate	\$ 402,139	\$ 374,131	\$ 431,306	\$ 403,163	\$ 112,078	\$ 423,157
\$ Change		\$ (28,008)	\$ 57,175	\$ (28,143)	\$ (291,085)	\$ 311,079
% Change		-7.0%	15.3%	-6.5%	-72.2%	277.6%
% of Total		25.8%	28.0%	20.7%	11.9%	29.9%
All Others	\$ 148,303	\$ 159,017	\$ 176,427	\$ 176,522	\$ 163,901	\$ 172,098
\$ Change		\$ 10,714	\$ 17,410	\$ 95	\$ (12,620)	\$ 8,197
% Change		7.2%	10.9%	0.1%	-7.1%	5.0%
% of Total		11.0%	11.4%	9.0%	17.4%	12.2%
Total	\$ 1,307,394	\$ 1,452,074	\$ 1,542,458	\$ 1,950,691	\$ 940,868	\$ 1,415,279
\$ Change		\$ 144,680	\$ 90,384	\$ 408,233	\$ (1,009,823)	\$ 474,411
% Change		11.1%	6.2%	26.5%	-51.8%	50.4%

Q3 - Financial Management Report

The chart below shows SeaTac's monthly sales tax revenues through **July 2021** compared to the five prior years.



2021 started out slow when compared to previous years but is trending positively since March putting sales tax collections well above the same time in 2020, but still well below 2019 collections.

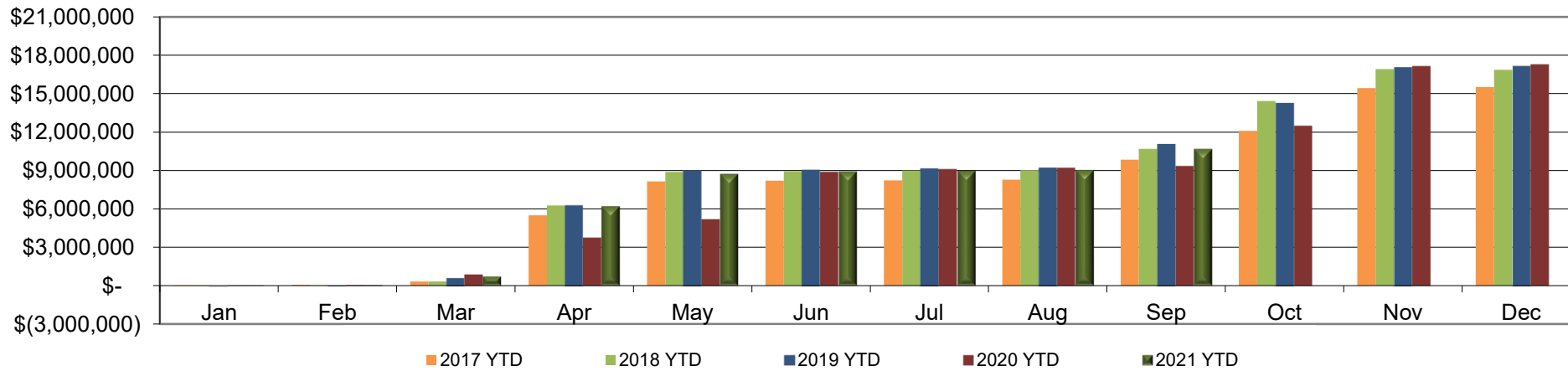
REVENUE CHARTS

**City of SeaTac
Year to Year Revenue Comparison**

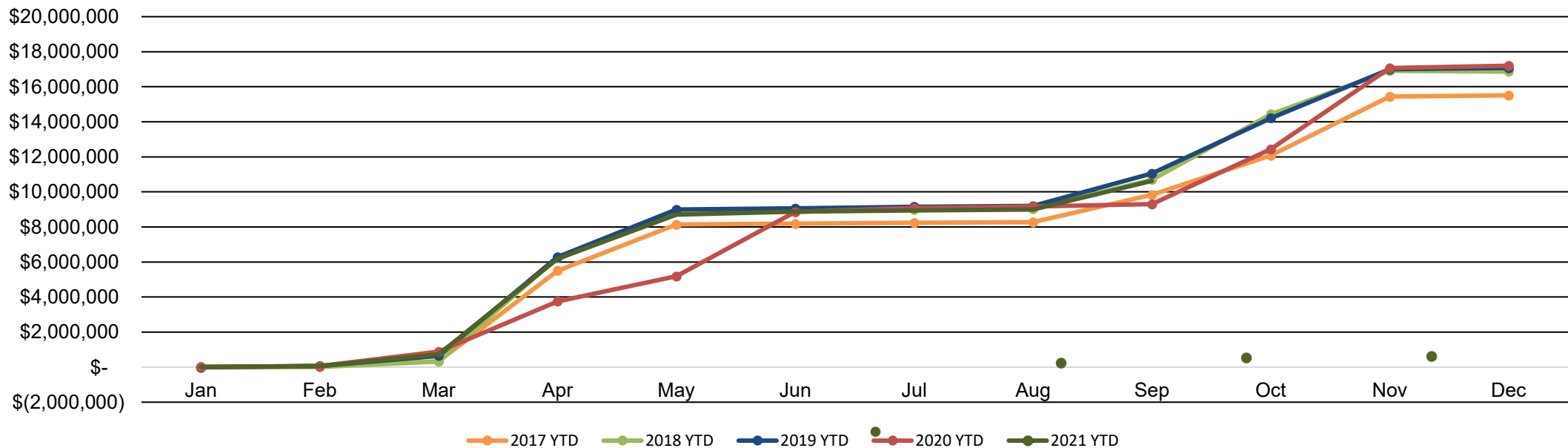
Property Taxes

Month	2017	2017 YTD	2018	2018 YTD	2019	2019 YTD	2020	2020 YTD	2021	2021 YTD	Variance YTD
Jan	\$ (11,008)	\$ (11,008)	\$ (19,741)	\$ (19,741)	\$ (3,347)	\$ (3,347)	\$ 16,551	\$ 16,551	\$ 14,507	\$ 14,507	\$ (2,045)
Feb	\$ 66,113	\$ 55,106	\$ 33,789	\$ 14,048	\$ 71,988	\$ 68,641	\$ 40,881	\$ 57,433	\$ 44,723	\$ 59,230	\$ 1,797
Mar	\$ 275,653	\$ 330,758	\$ 309,901	\$ 323,949	\$ 580,717	\$ 649,358	\$ 825,799	\$ 883,232	\$ 671,760	\$ 730,989	\$ (152,243)
Apr	\$ 5,171,967	\$ 5,502,726	\$ 5,933,349	\$ 6,257,298	\$ 5,640,002	\$ 6,289,360	\$ 2,871,481	\$ 3,754,713	\$ 5,457,073	\$ 6,188,062	\$ 2,433,349
May	\$ 2,633,783	\$ 8,136,508	\$ 2,635,257	\$ 8,892,555	\$ 2,705,570	\$ 8,994,930	\$ 1,428,855	\$ 5,183,568	\$ 2,519,398	\$ 8,707,459	\$ 3,523,892
Jun	\$ 52,621	\$ 8,189,129	\$ 55,700	\$ 8,948,255	\$ 61,213	\$ 9,056,143	\$ 3,673,890	\$ 8,857,458	\$ 172,767	\$ 8,880,226	\$ 22,769
Jul	\$ 43,410	\$ 8,232,539	\$ 36,458	\$ 8,984,713	\$ 102,221	\$ 9,158,364	\$ 226,347	\$ 9,083,804	\$ 66,120	\$ 8,946,347	\$ (137,457)
Aug	\$ 42,777	\$ 8,275,316	\$ 44,907	\$ 9,029,620	\$ 37,753	\$ 9,196,117	\$ 84,716	\$ 9,168,520	\$ 42,002	\$ 8,988,349	\$ (180,171)
Sep	\$ 1,563,240	\$ 9,838,556	\$ 1,669,464	\$ 10,699,084	\$ 1,850,454	\$ 11,046,571	\$ 138,749	\$ 9,307,269	\$ 1,642,017	\$ 10,630,366	\$ 1,323,097
Oct	\$ 2,247,105	\$ 12,085,662	\$ 3,740,442	\$ 14,439,526	\$ 3,168,330	\$ 14,214,902	\$ 3,130,160	\$ 12,437,429			
Nov	\$ 3,351,718	\$ 15,437,379	\$ 2,471,043	\$ 16,910,569	\$ 2,781,257	\$ 16,996,158	\$ 4,635,692	\$ 17,073,121			
Dec	\$ 73,670	\$ 15,511,050	\$ (36,759)	\$ 16,873,811	\$ 77,918	\$ 17,074,076	\$ 127,906	\$ 17,201,027			
Total	\$ 15,511,050	Budget \$ 14,800,000	\$ 16,873,811	Budget \$ 15,800,000	\$ 17,074,076	Budget \$ 16,900,000	\$ 17,201,027	Budget \$ 17,300,000	\$ 10,630,366	Budget \$ 17,400,000	% of Budget 61.1%

Property Tax Comparisons YTD



Property Tax Comparisons YTD



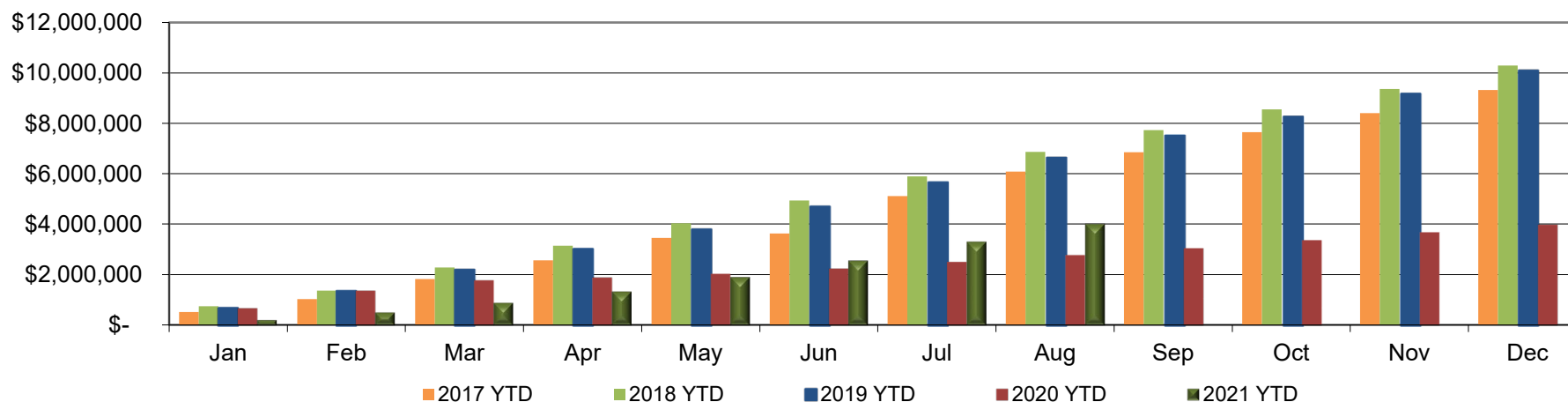
**City of SeaTac
Year to Year Revenue Comparison**

Parking Tax

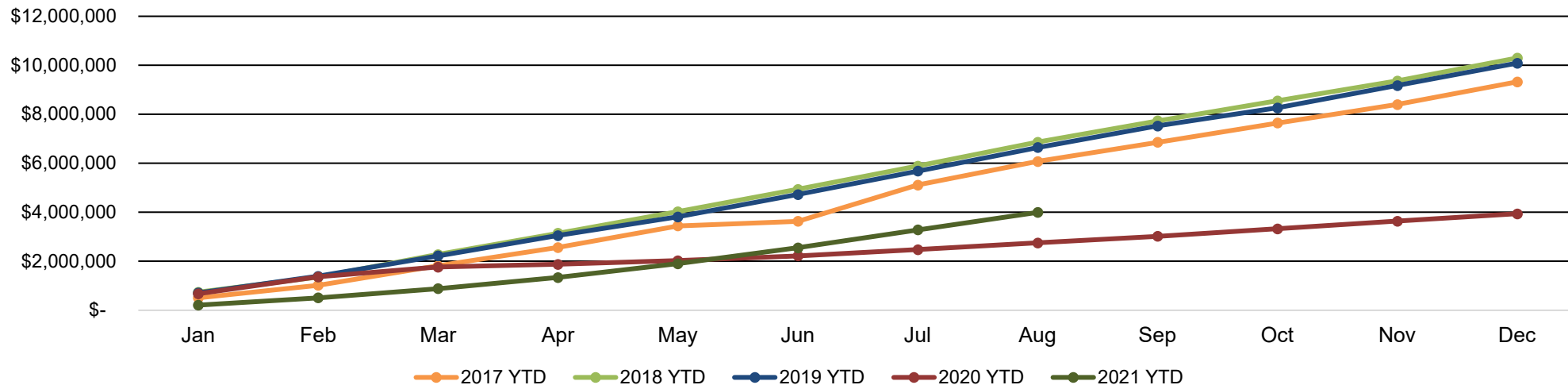
(There is a 30 day delay for remittance to City)

Month	2017	2017 YTD	2018	2018 YTD	2019	2019 YTD	2020	2020 YTD	2021	2021 YTD	Variance YTD
Jan	\$ 508,304	\$ 508,304	\$ 741,564	\$ 741,564	\$ 709,223	\$ 709,223	\$ 675,925	\$ 675,925	\$ 211,221	\$ 211,221	\$ (464,703)
Feb	\$ 515,429	\$ 1,023,733	\$ 618,026	\$ 1,359,591	\$ 679,698	\$ 1,388,921	\$ 691,803	\$ 1,367,728	\$ 298,641	\$ 509,862	\$ (857,866)
Mar	\$ 793,520	\$ 1,817,253	\$ 915,630	\$ 2,275,221	\$ 831,438	\$ 2,220,359	\$ 398,970	\$ 1,766,698	\$ 377,044	\$ 886,906	\$ (879,792)
Apr	\$ 747,252	\$ 2,564,505	\$ 870,641	\$ 3,145,863	\$ 830,660	\$ 3,051,018	\$ 112,981	\$ 1,879,679	\$ 453,841	\$ 1,340,747	\$ (538,932)
May	\$ 881,535	\$ 3,446,040	\$ 884,907	\$ 4,030,770	\$ 767,290	\$ 3,818,308	\$ 148,099	\$ 2,027,778	\$ 559,608	\$ 1,900,355	\$ (127,423)
Jun	\$ 186,849	\$ 3,632,889	\$ 906,526	\$ 4,937,296	\$ 906,546	\$ 4,724,854	\$ 196,226	\$ 2,224,004	\$ 652,652	\$ 2,553,006	\$ 329,003
Jul	\$ 1,485,522	\$ 5,118,411	\$ 953,957	\$ 5,891,253	\$ 957,916	\$ 5,682,770	\$ 252,432	\$ 2,476,436	\$ 732,019	\$ 3,285,026	\$ 808,590
Aug	\$ 962,517	\$ 6,080,928	\$ 970,217	\$ 6,861,470	\$ 960,816	\$ 6,643,586	\$ 275,119	\$ 2,751,554	\$ 711,264	\$ 3,996,290	\$ 1,244,736
Sep	\$ 777,243	\$ 6,858,171	\$ 869,216	\$ 7,730,686	\$ 885,914	\$ 7,529,500	\$ 271,247	\$ 3,022,801			
Oct	\$ 787,877	\$ 7,646,048	\$ 824,174	\$ 8,554,860	\$ 735,478	\$ 8,264,978	\$ 303,736	\$ 3,326,537			
Nov	\$ 756,741	\$ 8,402,789	\$ 809,901	\$ 9,364,761	\$ 909,725	\$ 9,174,703	\$ 313,207	\$ 3,639,744			
Dec	\$ 921,748	\$ 9,324,537	\$ 933,198	\$ 10,297,959	\$ 914,403	\$ 10,089,106	\$ 302,754	\$ 3,942,498			
Total	\$ 9,324,537	Budget \$ 7,956,704	\$ 10,297,959	Budget \$ 8,100,266	\$ 10,089,106	Budget \$ 9,728,321	\$ 3,942,498	Budget \$ 9,922,887	\$ 3,996,290	Budget \$ 6,944,600	% of Budget 57.5%

Parking Tax Comparison YTD










Parking Tax Comparison YTD



EXPENDITURE STOPLIGHT CHART




BUDGETED EXPENSE BY COST CATEGORY (NO TRANSFERS)

Actuals thru September 30, 2021

<u>Expense Category</u>	<u>2020 YTD ACTUAL</u>	<u>2020 % of Budget</u>	<u>2021 Annual BUDGET</u>	<u>2021 YTD ACTUAL</u>	<u>Percent Expended</u>	
PERSONNEL	\$ 12,578,135	68%	\$ 18,672,979	\$ 13,346,151	71%	
SUPPLIES	\$ 439,701	37%	\$ 800,310	\$ 365,509	46%	
SERVICES & CHARGES	\$ 6,274,990	44%	\$ 11,742,699	\$ 5,976,917	51%	
POLICE- Base ILA with King Co.	\$ 6,364,871	49%	\$ 13,019,955	\$ 7,930,182	61%	
FIRE/EMS- ILA with Kent RFA	\$ 7,994,870	75%	\$ 10,807,645	\$ 5,348,021	49%	
CAPITAL	\$ 13,440,087	35%	\$ 28,072,558	\$ 10,625,045	38%	
DEBT SERVICE	\$ -		\$ -	\$ -		
TOTAL EXPENSES	\$ 47,092,654	49%	\$ 83,116,146	\$ 43,591,826	52%	

YTD Target: 75%

LEGEND:

-  Green = Annual Performance is within (or better than) expectations set in the budget
-  Yellow = Annual performance indicates this may become an area of concern in the future
-  Red = Annual Performance in this area is a cause for concern

Notes

General Fund: 54% of the total General Fund budget is allocated to contracted police and fire services; 30% is allocated to Personnel.

Fire Contract: Billed quarterly.

Police Contract: King County "true up" 2020 contract costs in the first half of 2021. A reconciling bill is provided in May for the first 5 months and any credit or additional cost owed from the previous year. The 2020 credit was \$663,467.

Capital: See Capital Expense report for project status.

Debt Service: SCORE Bond debt service for 2021 will be paid from SCORE contract revenue.

City of SeaTac
Summary of Expenditures by Fund and Department
Expense to Budget Comparison
Month Ending September 30, 2021

GENERAL FUND		2020 YTD	2020 %			2021 YTD	YTD %	
Department	Section	Actual	Expended	2021 Budget	2021 Q3 Actual	Expended	Expended	
City Council		\$ 261,523	63%	\$ 311,572	\$ 58,084	\$ 228,031	73%	●
Municipal Court		\$ 650,465	70%	\$ 932,556	\$ 225,555	\$ 673,226	72%	●
City Manager		\$ 1,069,943	60%	\$ 1,741,028	\$ 345,586	\$ 1,076,122	62%	●
Finance & Systems		\$ 1,516,906	63%	\$ 2,334,271	\$ 578,058	\$ 1,788,944	77%	●
City Clerk		\$ 365,653	51%	\$ 604,384	\$ 132,742	\$ 438,954	73%	●
Legal Services		\$ 889,270	69%	\$ 2,188,322	\$ 358,763	\$ 1,487,278	68%	●
Human Resources		\$ 1,047,192	68%	\$ 686,071	\$ 133,490	\$ 412,179	60%	●
Police Services		\$ 6,537,877	50%	\$ 12,865,587	\$ 3,171,024	\$ 7,975,692	62%	●
Fire Services		\$ 8,039,319	75%	\$ 10,895,064	\$ 5,357,759	\$ 5,382,542	49%	●
	<i>Central Facilities</i>	\$ 645,558	59%	\$ 2,501,378	\$ 238,972	\$ 2,217,852	89%	●
	<i>Fire Stations (2)</i>	\$ 23,863	68%	\$ 43,965	\$ 8,949	\$ 31,467	72%	●
	<i>Maintenance Facility</i>	\$ 41,220	49%	\$ 83,090	\$ 17,734	\$ 55,781	67%	●
	<i>Human Services</i>	\$ 332,005	39%	\$ 791,809	\$ 130,093	\$ 454,461	57%	●
	<i>Park, CP & Admin</i>	\$ 302,212	73%	\$ 339,652	\$ 91,108	\$ 276,957	82%	●
	<i>Rec. Svcs/Classes</i>	\$ 625,309	61%	\$ 1,006,160	\$ 208,653	\$ 702,260	70%	●
	<i>Rec Prgms/Camps</i>	\$ 400,069	44%	\$ 825,156	\$ 144,044	\$ 374,525	45%	●
	<i>Comm Ctr. Facility</i>	\$ 139,112	52%	\$ 166,060	\$ 22,915	\$ 83,891	51%	●
	<i>Parks Maintenance</i>	\$ 1,304,727	60%	\$ 2,306,722	\$ 569,297	\$ 1,621,385	70%	●
Parks, Comm Progs., & Svcs Total		\$ 3,814,075	56%	\$ 8,063,992	\$ 1,431,765	\$ 5,818,577	72%	●
	<i>Planning</i>	\$ 722,981	63%	\$ 1,381,654	\$ 312,208	\$ 808,120	58%	●
	<i>Permitting</i>			\$ 649,353	\$ 93,871	\$ 501,990	77%	●
	<i>Building</i>	\$ 1,071,279	63%	\$ 1,253,138	\$ 207,934	\$ 853,696	68%	●
	<i>Engineering Review</i>	\$ 2,826	4%	\$ 25,000	\$ -	\$ -	0%	●
	<i>Economic Dvlpmnt</i>	\$ 442,115	89%	\$ 280,987	\$ 57,514	\$ 152,591	54%	●
	<i>Code Compliance</i>	\$ 197,827	60%	\$ 383,062	\$ 61,755	\$ 176,026	46%	●
Comm & Econ Devm't Total		\$ 2,437,029	65%	\$ 3,973,194	\$ 733,283	\$ 2,492,423	63%	●
TOTAL GENERAL FUND		\$ 26,629,253	61%	\$ 44,596,041	\$ 12,526,110	\$ 27,773,969	62%	●

YTD Target: 75%

City of SeaTac
Summary of Expenditures by Fund and Department
Expense to Budget Comparison
Month Ending September 30, 2021

Summary of Expenditures by Department and Division Notes:

Finance & Systems - Over due to employee benefit changes, Department of Revenue Audit & Annual Software Support Payments.

Parks, Comm Progs. & Srvcs/Central Facilities - Transfer for new City Hall HVAC is complete and included

Parks, Comm Progs. & Srvcs/Park, CP & Admin - Over due to employee benefit changes & Professional Services.

Comm & Econ Devm't/Permitting - Over due to transfer to 301 fund for new Permitting Software.

Comm & Econ Devm't/Building - Outside contracted professional services close to agreement amount.

General Notes - Medical benefit increases came in higher than budgeted. Many departments are able to absorb this increase but some are not. A budget amendment will be presented in September that includes these increases.

City of SeaTac
Summary of Expenditures by Fund and Department
Expense to Budget Comparison
Month Ending September 30, 2021

OTHER FUNDS	Fund Name	2020 YTD Actual	2020 % Expended	2021 Budget	2021 Q3 Actual	YTD Actual Expended	YTD % Expended	
	<i>Permit Parking Program</i>	\$ 134,910	64%	\$ 208,615	\$ 47,063	\$ 148,345	71%	●
	<i>Roadway Maintenance</i>	\$ 1,321,956	49%	\$ 2,359,263	\$ 456,897	\$ 1,369,249	58%	●
	<i>Engineering Review</i>	\$ 233,293	71%	\$ 326,836	\$ 78,765	\$ 248,897	76%	●
	<i>Admin & Engineering</i>	\$ 587,255	44%	\$ 1,206,069	\$ 11,780	\$ 32,865	3%	●
	<i>Capital and Transfers</i>	\$ 4,327,517	67%	\$ 2,774,700	\$ 984,927	\$ 1,918,635	69%	●
102	Street Fund Total	\$ 6,959,177	60%	\$ 7,349,883	\$ 1,900,517	\$ 4,699,984	64%	●
105	Port of Seattle ILA	\$ 782,271	51%	\$ 1,943,745	\$ 346,613	\$ 912,951	47%	●
106	Transit Planning	\$ 401,619	56%	\$ 584,517	\$ 77,126	\$ 482,541	83%	●
107	Hotel/Motel Tax	\$ 845,020	47%	\$ 738,064	\$ 77,651	\$ 240,706	33%	●
108	Building Mgmt	\$ 294,589	30%	\$ 266,007	\$ 65,914	\$ 189,980	71%	●
111	DC Basin ILA	\$ 13,766	6%	\$ 478,360	\$ 500	\$ 4,062	1%	●
207	2019 Score Bonds	\$ -	0%	\$ -	\$ -	\$ -	0%	●
301	Municipal CIP	\$ 3,947,909	52%	\$ 6,633,971	\$ 3,331,672	\$ 3,733,707	56%	●
306	Facility Construction CIP	\$ 10,174	41%	\$ -	\$ -	\$ -	0%	●
307	Transportation CIP	\$ 7,677,716	37%	\$ 13,412,116	\$ 1,409,610	\$ 3,365,787	25%	●
308	Light Rail Area CIP	\$ -	0%	\$ -	\$ -	\$ -	0%	●
	<i>SWM Admin</i>	\$ 263,280	52%	\$ 516,813	\$ 81,325	\$ 301,868	58%	●
	<i>SWM Compliance</i>	\$ 307,579	53%	\$ 546,835	\$ 64,156	\$ 262,635	48%	●
	<i>SWM Maintenance</i>	\$ 582,891	58%	\$ 1,060,746	\$ 209,595	\$ 678,632	64%	●
	<i>SWM Engineering Rev</i>	\$ 208,596	74%	\$ 287,711	\$ 69,167	\$ 225,611	78%	●
	<i>Capital and Transfers</i>	\$ 427,806	14%	\$ 4,567,155	\$ 975,891	\$ 1,621,574	36%	●
403	Surface Wtr Mgt Total	\$ 2,135,153	27%	\$ 9,179,260	\$ 3,613,825	\$ 5,304,011	58%	●
404	Solid Waste & Env	\$ 132,021	44%	\$ 330,062	\$ 42,040	\$ 161,099	49%	●
501	Equipment Rental	\$ 259,835	17%	\$ 1,963,129	\$ 135,247	\$ 435,856	22%	●
SUBTOTAL OTHER FUNDS		\$ 23,459,252	41%	\$ 42,879,114	\$ 11,000,714	\$ 19,530,683	46%	●
ALL FUNDS - EXPENDITURE TOTAL		\$ 50,088,505	50%	\$ 87,475,155	\$ 23,526,824	\$ 47,304,651	54%	●

YTD Target: 75%

City of SeaTac
Summary of Expenditures by Fund and Department
Expense to Budget Comparison
Month Ending September 30, 2021

Summary of Expenditures by Fund Notes:

102 & 403 Engineering Reveiw - Over due to increase in employee benefits and overtime.

106 Transit Planning Fund - Over due to increase in employee benefits, unbudgeted memberships, and Sound Transit Permit Revenue (budgeted for first two quarters) received and disbursed to General Fund in the first half of the year.

SALARY
AND
BENEFITS
EXPENDITURES

City of SeaTac
Salaries & Benefits
Summary by Fund and Department
Month Ending September 30, 2021

GENERAL FUND		2020 YTD	2020 %	2021 Q3		YTD Actual	YTD %
Department	Section	Actual	Expended	2021 Budget	Actual	Expended	Expended
City Council		\$ 164,200	74%	\$ 221,466	\$ 55,368	\$ 166,104	75%
Municipal Court		\$ 606,689	72%	\$ 850,100	\$ 209,850	\$ 626,100	74%
City Manager	City Manager Admin	\$ 692,552	76%	\$ 967,833	\$ 204,141	\$ 649,931	67%
	Communications	\$ 203,839	49%	\$ 417,467	\$ 98,030	\$ 271,446	65%
		\$ 896,391	68%	\$ 1,385,300	\$ 302,171	\$ 921,376	67%
Finance & Systems	Finance Administration	\$ 639,673	70%	\$ 930,228	\$ 233,933	\$ 704,459	76%
	Systems/GIS	\$ 555,606	67%	\$ 773,179	\$ 198,853	\$ 603,664	78%
	Finance & Systems Total	\$ 1,195,278	69%	\$ 1,703,407	\$ 432,785	\$ 1,308,124	77%
City Clerk		\$ 313,135	72%	\$ 427,529	\$ 103,755	\$ 315,709	74%
Legal Services		\$ 865,594	76%	\$ 1,222,002	\$ 283,600	\$ 865,552	71%
Human Resources		\$ 362,907	77%	\$ 490,622	\$ 122,227	\$ 375,928	77%
Police Services		\$ 77,522	75%	\$ 103,412	\$ 27,768	\$ 84,411	82%
Fire Service - LEOFF 1		\$ 24,958	24%	\$ 61,660	\$ 5,628	\$ 19,998	32%
Parks, CS & Facilities	Central Facilities	\$ 398,696	69%	\$ 573,541	\$ 146,894	\$ 445,273	78%
	Human Services	\$ 85,315	73%	\$ 117,224	\$ 30,855	\$ 93,476	80%
	Park & Rec Admin.	\$ 241,296	74%	\$ 330,535	\$ 85,893	\$ 267,663	81%
	Rec. Svcs/Events	\$ 731,649	59%	\$ 1,222,745	\$ 255,256	\$ 770,356	63%
	Comm Center Operations	\$ 130,566	69%	\$ 185,404	\$ 42,738	\$ 121,116	65%
	Parks Maintenance	\$ 988,033	67%	\$ 1,499,248	\$ 353,068	\$ 1,100,151	73%
Parks, CS & Facilities Total		\$ 2,575,556	65%	\$ 3,928,697	\$ 914,704	\$ 2,798,036	71%
Comm & Econ Devm't	Planning	\$ 705,113	72%	\$ 966,811	\$ 240,675	\$ 727,064	75%
	Building	\$ 888,184	66%	\$ 896,194	\$ 184,101	\$ 624,711	70%
	Permitting			\$ 467,798	\$ 93,278	\$ 317,166	68%
	Econ Development	\$ 57,206	71%	\$ 83,605	\$ 25,989	\$ 68,260	82%
	Code Compliance	\$ 179,170	73%	\$ 316,992	\$ 57,066	\$ 162,783	51%
Comm & Econ Devm't Total		\$ 1,829,672	69%	\$ 2,731,400	\$ 601,108	\$ 1,899,985	70%
TOTAL GENERAL FUND		\$ 8,911,903	69%	\$ 13,125,595	\$ 3,058,965	\$ 9,381,323	71%

OTHER FUNDS		2020 YTD	2020 %	2021 Q3		YTD Actual	YTD %
Fund Name		Actual	Expended	2021 Budget	Actual	Expended	Expended
Permit Parking Program		\$ 121,160	72%	\$ 177,104	\$ 44,639	\$ 135,928	77%
Roadway Maintenance		\$ 532,606	55%	\$ 972,504	\$ 183,825	\$ 608,431	63%
Engineering Review		\$ 228,393	73%	\$ 318,746	\$ 78,077	\$ 246,101	77%
Admin & Engineering		\$ 453,495	52%	\$ 668,230	\$ 151,228	\$ 476,571	71%
102 Street Fund Total		\$ 1,335,654	58%	\$ 2,136,584	\$ 457,769	\$ 1,467,031	69%
106 Transit Planning Fund		\$ 180,153	83%	\$ 260,781	\$ 67,075	\$ 202,828	78%
107 Hotel/Motel Tax Fund		\$ 152,636	68%	\$ 247,664	\$ 67,162	\$ 193,256	78%
307 Transportation CIP Fund		\$ 814,982	77%	\$ 1,061,605	\$ 265,406	\$ 848,492	80%
403 Surface Water Mgt.	SWM Admin	\$ 227,926	77%	\$ 354,463	\$ 78,375	\$ 264,503	75%
	SWM Compliance	\$ 201,594	70%	\$ 295,260	\$ 51,150	\$ 162,089	55%
	SWM Maintenance	\$ 385,996	60%	\$ 667,712	\$ 130,883	\$ 425,126	64%
	SWM Engineering Rev	\$ 207,692	74%	\$ 286,351	\$ 68,785	\$ 224,553	78%
404 Solid Waste & Environ		\$ 1,023,208	68%	\$ 1,603,786	\$ 329,194	\$ 1,076,271	67%
501 Equipment Rental Fund		\$ 73,940	69%	\$ 113,715	\$ 29,049	\$ 89,710	79%
501 Equipment Rental Fund		\$ 85,659	72%	\$ 123,249	\$ 16,919	\$ 87,240	71%
SUBTOTAL OTHER FUNDS		\$ 3,666,232	66%	\$ 5,547,384	\$ 1,232,575	\$ 3,964,828	71%
ALL FUNDS TOTAL		\$ 12,578,135	68%	\$ 18,672,979	\$ 4,291,540	\$ 13,346,151	71%

YTD Target: 75%

Notes

EMPLOYMENT BY DEPARTMENT
(Number of Full-Time Equivalent Positions - FTE's)

<u>By Dept. Headcount (Fund)</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>2022 BUDGET</u>
City Council	0.42	0.42	0.42	0.42	0.42	0.42
Municipal Court	6.50	5.55	5.55	6.55	6.55	6.55
City Manager	5.50	8.00	9.00	9.00	8.20	8.20
Finance & Systems	12.50	14.00	14.00	13.00	13.00	13.00
City Clerk	4.00	0.00	0.00	0.00	0.00	0.00
Legal/City Clerk	8.00	11.00	11.00	11.38	11.38	11.38
Human Resources	3.00	3.00	3.00	3.00	3.00	3.00
Police-City Staff	1.00	1.00	1.00	1.00	1.00	1.00
Parks, Community Programs and Services	36.57	37.50	40.16	45.42	44.81	44.81
Public Works (102,106,307,403,404,501)	34.75	34.00	41.50	41.50	40.30	40.30
Community & Economic Devel. (001,107)	19.50	20.75	21.75	21.75	21.75	21.75
Total City Full-Time Equivalent Positions	131.7	135.2	147.4	153.0	150.4	150.4

Police Interlocal Dedicated FTE's	41.00	46.0	48.0	48.0	49.0	49.0
Fire Interlocal Dedicated FTE's	44.00	44.0	44.0	44.0	45.0	45.0
Equivalent Service FTE's	216.7	225.2	239.4	245.0	244.4	244.4

2021

<i>City Manager</i>	-0.8	Transfer Administrative Assistant II to PW
<i>Legal</i>	0.38	Add Part-Time Prosecutor (1/26/2021)
<i>Public Works</i>	0.8	Transfer Administrative Assistant II from City Manager Office
	-1	Remove Civil Engineer II
	-1	Remove Limited Term Sound Transit CAD Technician

2020

<i>Court</i>	1	Add Judicial Support Specialist
<i>City Manager</i>	1	Added Digital Communications Strategist
	-1	Remove Out-going City Manager
<i>Finance & Systems</i>	-1	Limited-Term GIS Analyst (Expired 12/31/2019)
<i>Legal</i>	0.38	Added Rule 9 Intern (Expired 12/31/2020)
<i>Parks</i>	1	Added Facilities Maintenance Worker 1
	1	Added Parks Operations Worker
	3.26	Correction of Part-Time/Seasonal Worker Hours
<i>Community & Economic Development</i>	1	Add Economic Development Manager
	-1	Eliminate Code Compliance Supervisor

2019

<i>City Manager</i>	1	Add Deputy City Manager
	1	Transfer Administrative Assistant II Graphic Design Specialist From CED
	-1	Transfer Real Property Management Specialist to Finance
<i>Finance & Systems</i>	1	Add GIS Analyst
	-1	Transfer Real Property Management Specialist to PW
<i>Parks</i>	2	Add Parks Operations Workers
	1	Add Parks Operations Supervisor
	0.34	Reduce Recreation Services
<i>Public Works (102,106,307,403,404,501)</i>	1	Add PW Maintenance & Operations Manager
	1	Transfer Real Property Management Specialist from Finance
	1	Add Limited-Term Engineering Review Technician
	2	Add Sound Transit Civil Engineer II
	2	Add Parking Officers
	0.5	Add Senior Planner
<i>Comm. Econ. Dev. (001,107)</i>	1	Add Code Compliance Supervisor
	-0.75	Transfer Administrative Assistant II Graphic Design Specialist to CMO
	0.75	Add Senior Planner

CAPITAL EXPENDITURES

**City of SeaTac
Capital Funds Summary
Capital Expenditures by Type
Month Ending September 30, 2021**

Type	Description	Annual BUDGET	YTD Actual Expended	YTD % Expended	Project Status
61 Land					
Fund 301	Des Moines Creek Park Land Acq	3,300,000	3,295,535	100%	Land acquired
Fund 403	Des Moines Creek Park Land Acq	2,200,000	2,213,691	101%	Land acquired
Land Total		5,500,000	5,509,226	100%	
62 Buildings					
Fund 301	City Hall Impr. Inc HVAC Update	1,517,793	12,984	1%	In Planning
	Maintenance & Storage Facilities	8,000	-	0%	In Planning
	SeaTac Community Center Improvements	55,810	49,853	89%	Lighting Upgrades, Complete Q2 2021
Buildings Total		1,581,603	62,837	4%	
63 Other Improvements					
Fund 102	200th Street & I-5 Access Ramp	7,000	-	0%	Awaiting Final Payment
	2021 Overlay-DMMD & 188th & Military and				In Construction; Currently suspended until 2/22 due to
		1,286,700	805,173	63%	material procurement lead time.
Fund 111	DMC Capital Replacement	280,710	-	0%	No project scheduled
Fund 301	Digital Signage at NSP Community Center	87,500	-	0%	In Planning
	Sunset Park Tennis Court Renovation	121,000	-	0%	On Hold
	Riverton Heights Phase II	331,019	291,416	88%	Complete Q2
	Angle Lake Fishing Pier/Boat Ramp	200,000	-	0%	In Planning
	North SeaTac Soccer Fields	-	(3,200)		* Awaiting Final Payment
	North SeaTac Park Lighting Upgrades	25,600	21,976	86%	Complete Q4
	Botanical Garden Entry Sign	120,000	-	0%	In Planning
	Bicycle Pump Track	309,250	-	0%	Grant Awarded; In Planning
Fund 307	Military Rd. S & S 152nd St	500,000	340,542	68%	Substantial Completion; Project Closeout Q3 2021
	Des Moines Memorial Dr & S 200th Intersection				Working on Project Closeout; Budget amendment presented to Council on 10/12 to increase appropriation for 2021 to \$400K total. Overall construction costs are within approved expenditure authorization.
		100,000	129,170	129%	
	34th Ave S from S 160th to S 166th	5,784,949	128,242	2%	Start Construction Q4 2021
	S 200th ST Ped & Bicycle Shared Pathway				Substantial Completion achieved; waiting on landscaping establishment and light defects to be fixed
		2,363,544	1,382,797	59%	before granting physical completion.
	Airport Light Rail Station Pedestrian Imp	2,068,112	278,547	13%	In Design
	S 200th St Corridor Study	112,631	67,866	60%	Finalizing Study
	Military Rd S/S 164th Intersection Study				In Study; Conducting second public outreach;
		97,075	97,283	100%	Completion Q1 2022.
	International Blvd Safety Plan				
		1,141,464	64,885	6%	Study Complete, implementing select improvements.
	Intelligent Transportation Systems				Soliciting RFQ for professional services; Design start
		100,000	-	0%	Q1 2022.
	Pedestrian Crossing Program				Installing Ped buttons and crossing flags. Expect to
		50,000	-	0%	expend majority of funds.
Fund 403	Small Works Drainage Project	430,362	352,420	82%	In Construction

Type	Description	Annual BUDGET	YTD Actual Expended	YTD % Expended	Project Status
	Miller Creek Realignment & Daylight Project	985,000	-	0%	Burien Led Project, Design Complete, ILA Executed
	2021 Annual Overlay Project	421,000	-	0%	No SWM related items in project scope
	S 166th St Drainage Improvements	10,000	-	0%	On Hold until 2022
	S 180th St Flood Reduction	1,433,745	562,964	39%	In Construction; Substantial completion in Q2 2022
	S 221st St Drainage Improvements	703,899	239,792	34%	In Construction; Substantial completion in Q4 2021
	S 200th St Path Water Quality Retrofit	202,500	177,835	88%	Substantially complete
	Other Improvements Total	19,273,060	4,937,710	26%	
64 Equipment					
Fund 301	Council Chambers A/V Equipment	13,984	-	0%	In Planning
	Permitting Software Update	181,500	-	0%	In Planning
	Computer Software	7,312	5,745	79%	Constuction
	Computer Hardware	76,140	-	0%	Construction delayed due to supply issues
	SeaTV Upgrade	13,072	-	0%	No project scheduled
	Tools and Equipment-Parks	32,015	-	0%	Recently purchased. Delivery late 2021.
Fund 501	Vehicles/Heavy Equipment	1,051,972	30,173	3%	Awaiting delivery, Some items on hold
	Tools and Equipment	341,900	79,353	23%	
	Equipment Total	1,717,895	115,272	7%	
	Total Capital Expenditures	28,072,558	10,625,045	38%	

Definition of Project Status Terms:

Planning = Includes scoping, budgeting, and grant funding work

Design = Includes both design and ROW acquisition work

Bid Advertisement = Advertising for construction bids

Construction = Construction contract awarded and project being built

Substantial Completion = Construction complete to a point where facility can be used or occupied

Final Acceptance = Owner acceptance of the facility/project as complete