

CITY OF GRANTS PASS
MONTHLY & QUARTERLY FINANCIAL REPORT
September 2014
Discussion & Analysis



As September marks the end of a quarter, attached in this month's financial report package are the City's typical monthly and quarterly reports as follows:

Quarterly Reports:

- Monthly Financial Report (by % of prorated budget) – this report also shows beginning and ending budgetary fund balances
- General Support Revenue Detail for the General Fund (by % of annual budget)
- Expanded Year-To-Date Revenue Summary by Program/Activity (by % of annual budget)
- Expanded Year-To-Date Expenditure Summary by Program/Activity (by % of annual budget)
- Quarterly Capital Fund and Capital Project Report
- Investment Summary
- **Revenue & Expenditure chart comparisons to the previous two years:** Each major operational department or operational fund has a graph showing the actual dollar amounts recorded through September 30th as compared to the same period in the previous two fiscal years.
- **Budget Variances – Revenue and Expenditure Reports:** For both expenditures and revenues, these reports list all major categories that varied from the prorated budget by more than \$15,000 and 15% as of the end of the quarter.

In reviewing the monthly reports, since this is a prorated budget variance report any variances significantly different from 100% would imply either seasonality or true variances. The quarterly reports are budget variance reports by the percentage of the annual budget. Therefore in reviewing the quarterly reports any budget variances significantly different from 25% would imply seasonal considerations or true variances.

Revenues

The majority of the general fund revenues are either seasonal or come in on a quarterly basis right after the end of each quarter. Many types of franchise taxes and revenue sharing amounts are typically posted a month or a quarter in arrears except at fiscal year-end, and most of the property tax revenue comes in during November and December.

Property taxes are by far the largest revenue source for the General Fund, and provide the bulk of the funding dedicated to the Public Safety divisions. The City recently received the 2014 assessment report from Josephine County, which showed a slightly higher than budgeted increase in assessed values for the Fiscal Year ending June 30, 2015. The total assessed value increase for the current fiscal year was 3.66% versus the budgeted increase of 2.43%, which should lead to slightly higher property tax revenues than budgeted for the current fiscal year as long as payment rates remain steady. All else

equal this difference could equate to approximately \$177,000 of additional revenue for Public Safety during FY'15. Approximately 1.4% of the increase was due to new construction, while the remainder of the increase (or about 2.2%) was due to an increase in assessed values on existing properties.

Revenues in the Building division are a key indicator of the level of property development happening in the City. While for the first quarter revenues were slightly under the prorated budget for FY'15, a few major commercial project developments are pending for later this fiscal year. WinCo has announced they will be building a store at the corner of the Parkway and Terry Lane, while a couple other commercial developments further west along the Parkway are expected to begin later this fiscal year.

The Water Fund revenue is running high (compared to prorated budget) due to just ending the peak season billing and the season of higher water use. Utility fee user charge revenues are as follows compared to the first fiscal quarter of last year:

Water Utility Fees:	+12.1% (annual COLA and rate change 1-1-14)
Wastewater Utility Fees:	+1.1% (annual COLA adjustment, lower Winter Ave Chg)
Street Utility Fees:	+2.5% (annual COLA adjustment + changes in accts)

For many internal service funds, revenue for month/year for many funds will be close to the prorated budget amounts or 25% of annual amounts for this quarter due to charging out for services at even increments throughout the year. Standard monthly charges happen throughout the year for the Administrative Services Fund, the Garage and Equipment Replacement Funds, the Information Technology Fund, the Community Development Management Fund, and the Property Management Fund. The Engineering Fund has a mix of fixed charges and variable charges based on capital project activity and development activity; the Workers Compensation Insurance Fund and Health Insurance Fund assess charges regularly throughout the year based on the payroll cycle, while the General Insurance Fund charges out annual premiums once per year.

Expenditures

The expanded quarterly expenditure report is organized in a manner very similar to the way the budget is legally adopted and appropriated (by department or division in most cases). Certain divisions such as Parks Maintenance just ended one of its busier seasons of the year and spending will slow down slightly for the next 6 months. Extra part-time and/or seasonal help is used in Parks, Water, and other departments during the summer months each year. General Insurance is the only major operating department that is high compared to the prorated expenditure budget, due to paying the full general insurance premium required for the year. The Storm Water Fund expenditures also look high because the internal fund loan that was outstanding was paid off in full during the first quarter. Additional budget exception comments can be found at the very end of this financial statement package on the exception report.

Budget Adjustments and Other Fiscal Activity for FY'15

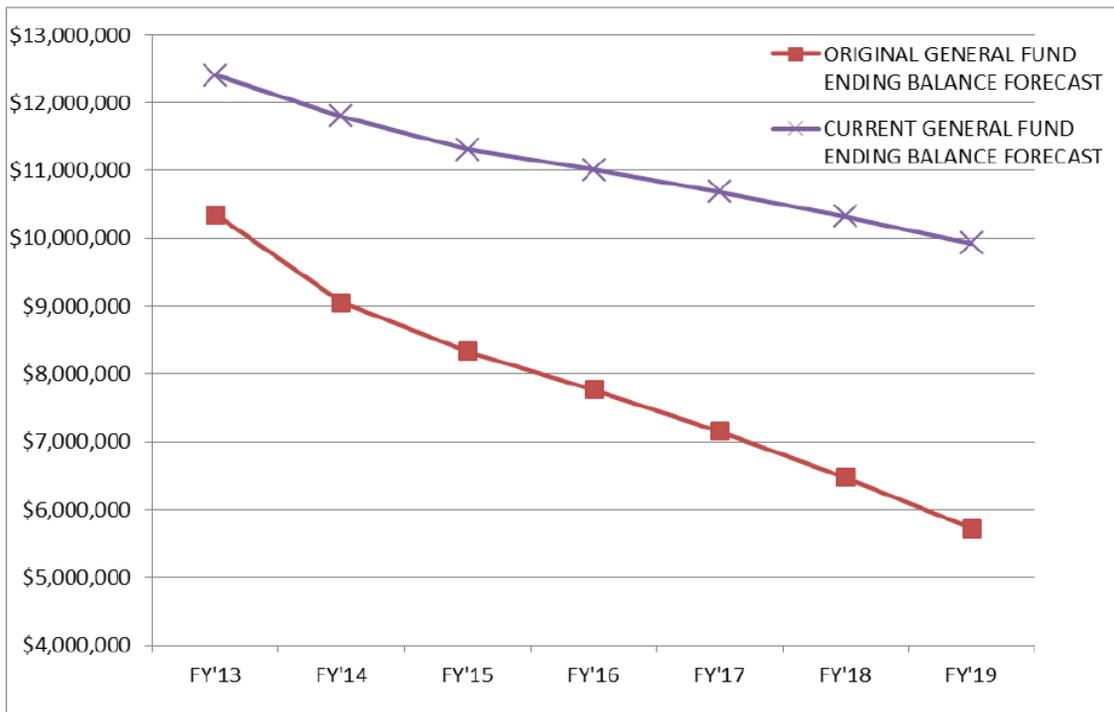
There were no budget adjustments made during the first quarter of FY'15.

New Jail Services Utility Fee: The new jail services utility fee began billing in August of 2014. This utility fee will provide resources for the City to continue the jail services contract with Josephine County that began in 2013. The budgeted expenditure in the General Fund, General Program Operations division is \$972,000 for jail services this fiscal year while the budgeted revenue for the Jail Services Utility Fee is \$891,000. The fee was designed to cover the cost of the contract, but the fee was not implemented until billings in August so there will only be 11 months of revenue under this new utility fee in FY'15. For the first two months (August and September), the utility fee generated approximately the amount budgeted per month. This will be accounted for in the category of “fees and charges for services” revenues in the General Fund in the monthly financial reports and the jail service expenditures have been charged to the General Fund, General Program Operations.

Annual Financial Audit: The City’s annual financial audit will be completed during October and November, and we will issue our Comprehensive Annual Financial Report shortly after completion of the audit.

General Fund 5-year forecast:

In the spring of 2013 a longer-term revenue, expenditure, and fund balance forecast was created for the General Fund under the assumption of continuing the Public Safety levy at the same rate of \$1.79 for a maximum term of 5 years. Since then, the measure for the next levy was created and approved by voters for four years at the same rate. Additional information such as closing FY'13 and FY'14, the current year property tax forecast, PERS rate changes and budget adjustments for the General Fund have impacted the path of the forecast. The original and revised General Fund balance forecast is shown below based on the most recent information available.



As it stands today, the extended forecast shows the General Fund will end the term of the next four year Public Safety levy with a balance of approximately 38% of annual expenditures. This is within the City's financial policy range of 30-40% of annual expenditures.

We hope this discussion and analysis provided some insight into the City financial activities. Should you have additional comments or questions please feel free to contact the Finance Department.

Jay Meredith, CPA
Finance Director
City of Grants Pass
101 NW "A" Street
Grants Pass OR 97526
phone: 541-450-6021

CITY OF GRANTS PASS
MONTHLY FINANCIAL REPORT

September 30, 2014
unaudited

Budget to Actuals

	ANNUAL BUDGET	SEPTEMBER BUDGET	SEPTEMBER ACTUAL***	% OF MONTH BUDGET	YEAR-TO-DATE BUDGET	YEAR-TO-DATE ACTUAL***	% OF YEAR-TO-DATE BUDGET
General Fund:							
Revenues							
Beginning Balance	\$ 10,515,825				\$ 10,515,825	\$ 11,799,811	
Property Tax	\$ 15,480,030	\$ 1,290,003	\$ 96,451	7%	\$ 3,870,008	\$ 96,451	2%
Franchise & Other Taxes	\$ 3,114,900	\$ 259,575	\$ 41,882	16%	\$ 778,725	\$ 304,285	39%
Licenses & Permits	\$ 315,640	\$ 26,303	\$ 22,781	87%	\$ 78,910	\$ 78,451	99%
Inter-Governmental & Grants	\$ 1,540,604	\$ 128,384	\$ 64,851	51%	\$ 385,151	\$ 198,785	52%
Fees & Charges for Service	\$ 2,115,740	\$ 176,312	\$ 176,184	100%	\$ 528,935	\$ 440,636	83%
Interest Income (misc)	\$ 74,000	\$ 6,167	\$ 7,811	127%	\$ 18,500	\$ 13,782	74%
Other Revenue	\$ 179,275	\$ 14,940	\$ 10,751	72%	\$ 44,819	\$ 12,249	27%
Transfers	\$ 1,151,300	\$ 95,942	\$ 352,040	367%	\$ 287,825	\$ 352,040	122%
TOTAL RESOURCES	\$ 34,487,314	\$ 1,997,624	\$ 772,751	39%	\$ 16,508,697	\$ 13,296,490	81%

Expenditures							
Council and General Operations	\$ 3,425,163	\$ 285,430	\$ 61,447	22%	\$ 856,291	\$ 144,286	17%
Public Safety	\$ 18,205,819	\$ 1,517,152	\$ 1,230,864	81%	\$ 4,551,455	\$ 3,788,441	83%
Parks & Recreation	\$ 1,944,343	\$ 162,029	\$ 171,547	106%	\$ 486,086	\$ 457,818	94%
Community Development	\$ 1,346,497	\$ 112,208	\$ 94,274	84%	\$ 336,624	\$ 295,349	88%
Economic Dev/Tourism/Downtown Dev.	\$ 898,563	\$ 74,880	\$ 54,218	72%	\$ 224,641	\$ 175,817	78%
Contingency & Ending Balance (Budgetary)	\$ 8,159,687				\$ 8,159,687	\$ 7,860,402	
Ending Balance Building (Budgetary Basis)	\$ 507,242				\$ 507,242	\$ 574,377	
TOTAL REQUIREMENTS	\$ 34,487,314	\$ 2,151,699	\$ 1,612,350	75%	\$ 15,122,025	\$ 13,296,490	

Fund Balance End of Period GAAP Basis (Includes Interfund Loans Out \$1,460,000) \$ 9,894,779

	ANNUAL BUDGET	SEPTEMBER BUDGET	SEPTEMBER ACTUAL***	% OF MONTH BUDGET	YEAR-TO-DATE BUDGET *	YEAR-TO-DATE ACTUAL***	% OF YEAR-TO-DATE BUDGET *
--	---------------	------------------	---------------------	-------------------	-----------------------	------------------------	----------------------------

Transient Room Tax:

Beginning Balance	\$ 144,300				\$ 144,300	\$ 101,289	
Revenues	\$ 1,239,700	\$ 103,308	\$ 360	0%	\$ 309,925	\$ 318,701	103%
Expenditures	\$ 1,334,000	\$ 111,167	\$ 417,515	376%	\$ 333,500	\$ 418,765	126%
Ending Balance/Contingency (Budgetary)	\$ 50,000				\$ 50,000	\$ 1,225	Budgetary Balance**

Street Utility:

Beginning Balance	\$ 687,503				\$ 687,503	\$ 890,671	
Revenues	\$ 3,268,352	\$ 272,363	\$ 247,048	91%	\$ 817,088	\$ 550,327	67%
Expenditures	\$ 3,496,597	\$ 291,383	\$ 228,382	78%	\$ 874,149	\$ 521,523	60%
Ending Balance/Contingency (Budgetary)	\$ 459,258				\$ 459,258	\$ 919,475	Budgetary Balance**

CD Block Grant / HUD:

Beginning Balance	\$ 1,379,134				\$ 1,379,134	\$ 1,368,998	
Revenues	\$ 454,595	\$ 9,388	\$ 5,306	57%	\$ 28,164	\$ 11,788	42%
Expenditures	\$ 1,011,000	\$ 84,250	\$ 4,893	6%	\$ 252,750	\$ 16,725	7%
Ending Balance/Contingency (Budgetary)	\$ 822,729				\$ 822,729	\$ 1,364,061	Budgetary Balance**

Debt Service, Gen Obligation and Bancroft:

Beginning Balance	\$ 80,974				\$ 80,974	\$ 138,645	
Revenues	\$ 1,975,800	\$ 164,650	\$ 6,565	4%	\$ 493,950	\$ 7,812	2%
Expenditures	\$ 1,989,200	\$ 165,767	\$ 2,275	1%	\$ 497,300	\$ 3,942	1%
Ending Balance/Contingency (Budgetary)	\$ 67,574				\$ 67,574	\$ 142,515	Budgetary Balance**

Storm Drain and Capital Projects:

Beginning Balance	\$ 298,112				\$ 298,112	\$ 453,780	
Revenues	\$ 193,000	\$ 16,083	\$ 137,217	853%	\$ 48,250	\$ 156,255	324%
Expenditures	\$ 490,754	\$ 40,896	\$ 258,241	631%	\$ 122,689	\$ 283,974	231%
Ending Balance/Contingency (Budgetary)	\$ 358				\$ 358	\$ 326,061	Budgetary Balance**

Transportation / Lands and Buildings Capital Projects:

Beginning Balance	\$ 11,448,606				\$ 11,448,606	\$ 13,264,079	
Revenues	\$ 13,266,787	\$ 1,105,566	\$ 85,684	8%	\$ 3,316,697	\$ 108,286	3%
Expenditures	\$ 24,715,393	\$ 2,059,616	\$ 455,837	22%	\$ 6,178,848	\$ 874,809	14%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 12,497,556	Budgetary Balance**

ANNUAL BUDGET	SEPTEMBER BUDGET	SEPTEMBER ACTUAL***	% OF MONTH BUDGET	YEAR-TO-DATE BUDGET *	YEAR-TO-DATE ACTUAL***	% OF YEAR-TO-DATE BUDGET *
---------------	------------------	---------------------	-------------------	-----------------------	------------------------	----------------------------

Wastewater Fund:

Beginning Balance	\$ 1,933,582				\$ 1,933,582	\$ 2,234,573	
Revenues	\$ 5,911,000	\$ 492,583	\$ 536,428	109%	\$ 1,477,750	\$ 1,558,949	105%
Expenditures	\$ 6,579,609	\$ 548,301	\$ 419,750	77%	\$ 1,644,902	\$ 855,852	52%
Ending Balance/Contingency (Budgetary)	\$ 1,264,973				\$ 1,264,973	\$ 2,937,670	Budgetary Balance**

Wastewater Capital Projects:

Beginning Balance	\$ 2,938,070				\$ 2,938,070	\$ 4,166,830	
Revenues	\$ 2,499,392	\$ 208,283	\$ 10,687	5%	\$ 624,848	\$ 53,317	9%
Expenditures	\$ 5,437,462	\$ 453,122	\$ 23,926	5%	\$ 1,359,366	\$ 107,218	8%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 4,112,929	Budgetary Balance**

Solid Waste and Capital Projects:

Beginning Balance	\$ 1,566,382				\$ 1,566,382	\$ 1,442,688	
Revenues	\$ 586,712	\$ 48,893	\$ 74,720	153%	\$ 146,678	\$ 105,386	72%
Expenditures	\$ 1,948,670	\$ 162,389	\$ 37,092	23%	\$ 487,168	\$ 78,553	16%
Ending Balance/Contingency (Budgetary)	\$ 204,424				\$ 204,424	\$ 1,469,521	Budgetary Balance**

Water Fund:

Beginning Balance	\$ 1,913,280				\$ 1,913,280	\$ 2,978,409	
Revenues	\$ 5,666,900	\$ 472,242	\$ 684,063	145%	\$ 1,416,725	\$ 2,061,268	145%
Expenditures	\$ 6,472,910	\$ 539,409	\$ 305,294	57%	\$ 1,618,228	\$ 849,290	52%
Ending Balance/Contingency (Budgetary)	\$ 1,107,270				\$ 1,107,270	\$ 4,190,387	Budgetary Balance**

Water Capital Projects:

Beginning Balance	\$ 1,229,391				\$ 1,229,391	\$ 2,604,891	
Revenues	\$ 2,643,177	\$ 220,265	\$ 10,905	5%	\$ 660,794	\$ 56,436	9%
Expenditures	\$ 3,872,568	\$ 322,714	\$ 50,545	16%	\$ 968,142	\$ 104,933	11%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 2,556,394	Budgetary Balance**

Vehicle Maintenance

Beginning Balance	\$ 270,323				\$ 270,323	\$ 378,786	
Revenues	\$ 1,400,569	\$ 116,714	\$ 66,486	57%	\$ 350,142	\$ 198,436	57%
Expenditures	\$ 1,494,664	\$ 124,555	\$ 69,880	56%	\$ 373,666	\$ 187,989	50%
Ending Balance/Contingency (Budgetary)	\$ 176,228				\$ 176,228	\$ 389,233	Budgetary Balance**

Vehicle & Equipment Replacement

Beginning Balance	\$ 3,003,662				\$ 3,003,662	\$ 3,900,809	
Revenues	\$ 668,346	\$ 55,696	\$ 54,369	98%	\$ 167,087	\$ 157,233	94%
Expenditures	\$ 2,113,508	\$ 176,126	\$ 17,827	10%	\$ 528,377	\$ 49,379	9%
Ending Balance/Contingency (Budgetary)	\$ 1,558,500				\$ 1,558,500	\$ 4,008,663	Budgetary Balance**

Information Technology:

Beginning Balance	\$ 206,039				\$ 206,039	\$ 183,041	
Revenues	\$ 691,104	\$ 57,592	\$ 57,628	100%	\$ 172,776	\$ 172,662	100%
Expenditures	\$ 721,769	\$ 60,147	\$ 49,725	83%	\$ 180,442	\$ 156,491	87%
Ending Balance/Contingency (Budgetary)	\$ 175,374				\$ 175,374	\$ 199,212	Budgetary Balance**

Property Management:

Beginning Balance	\$ 151,287				\$ 151,287	\$ 237,773	
Revenues	\$ 686,907	\$ 57,242	\$ 59,941	105%	\$ 171,727	\$ 228,474	133%
Expenditures	\$ 721,700	\$ 60,142	\$ 42,800	71%	\$ 180,425	\$ 133,026	74%
Ending Balance/Contingency (Budgetary)	\$ 116,494				\$ 116,494	\$ 333,221	Budgetary Balance**

Engineering:

Beginning Balance	\$ 122,326				\$ 122,326	\$ 215,210	
Revenues	\$ 790,500	\$ 65,875	\$ 64,976	99%	\$ 197,625	\$ 198,285	100%
Expenditures	\$ 787,789	\$ 65,649	\$ 56,409	86%	\$ 196,947	\$ 161,265	82%
Ending Balance/Contingency (Budgetary)	\$ 125,037				\$ 125,037	\$ 252,230	Budgetary Balance**

Community Dev. Management:

Beginning Balance	\$ 140,449				\$ 140,449	\$ 141,780	
Revenues	\$ 1,106,610	\$ 92,218	\$ 91,874	100%	\$ 276,653	\$ 271,531	98%
Expenditures	\$ 1,104,418	\$ 92,035	\$ 92,152	100%	\$ 276,105	\$ 241,409	87%
Ending Balance/Contingency (Budgetary)	\$ 142,641				\$ 142,641	\$ 171,902	Budgetary Balance**

ANNUAL BUDGET	SEPTEMBER BUDGET	SEPTEMBER ACTUAL***	% OF MONTH BUDGET	YEAR-TO-DATE BUDGET *	YEAR-TO-DATE ACTUAL***	% OF YEAR-TO-DATE BUDGET *
---------------	------------------	---------------------	-------------------	-----------------------	------------------------	----------------------------

Insurance:

Beginning Balance	\$ 3,763,990				\$ 3,763,990	\$ 3,844,068
Revenues	\$ 1,266,034	\$ 105,503	\$ 212,670	202%	\$ 316,509	\$ 363,556 115%
Expenditures	\$ 1,110,940	\$ 92,578	\$ 16,742	18%	\$ 277,735	\$ 517,839 186%
Ending Balance/Contingency (Budgetary)	\$ 3,919,084				\$ 3,919,084	\$ 3,689,785 Budgetary Balance**

Administrative Services Fund:

Beginning Balance	\$ 554,598				\$ 554,598	\$ 868,098
Revenues	\$ 3,425,844	\$ 285,487	\$ 286,196	100%	\$ 856,461	\$ 840,835 98%
Expenditures	\$ 3,529,663	\$ 294,139	\$ 248,313	84%	\$ 882,416	\$ 705,295 80%
Ending Balance/Contingency (Budgetary)	\$ 450,779				\$ 450,779	\$ 1,003,638 Budgetary Balance**

Jos. County/City of GP Solid Waste Agency:

Beginning Balance	\$ 1,759,482				\$ 1,759,482	\$ 2,002,809
Revenues	\$ 310,000	\$ 25,833	\$ 25,458	99%	\$ 77,500	\$ 52,473 68%
Expenditures	\$ 440,250	\$ 36,688	\$ 12,913	35%	\$ 110,063	\$ 27,740 25%
Ending Balance/Contingency (Budgetary)	\$ 1,629,232				\$ 1,629,232	\$ 2,027,542 Budgetary Balance**

* Budget revenues exclude beginning balances. Budget expenditures exclude contingencies and ending balances.

** Budgetary Balance refers to total fund balance excluding capital assets, long-term debt, and interfund loans.

*** Actual columns represents the expenditures and revenues received in the month for the current fiscal year. Depending on the program these results may run approximately 1/2 month behind given the fiscal year-end accruals that will be recorded at the end of each fiscal year. For the months of August-May month-to-date results are fairly representative of a typical month (barring seasonality issues and a handful of revenue items received in August). At fiscal year-end, any revenues due at June 30th received by August 31st in Governmental Funds will be recognized as revenue in the prior fiscal year. In this same manner, all expenditures due at June 30th (which are generally paid by July 31st) are also recorded to the prior fiscal year. Thus the July and August report may not reflect a typical month and the June report will have higher than average revenues and expenditures.

Investments:			Average Yield	
Oregon State LGIP	\$ 34,556,263		0.54%	
Bank Savings & Money Market	\$ 215,946		0.17%	
Federal Government Bonds	\$ 6,995,140		1.04%	
Bank Time Deposits	\$ 11,157,570		1.01%	
TOTAL	\$ 52,924,919		0.70%	Overall Average

Debt Outstanding:		
Public Safety General Obl. Bonds	\$ 4,670,000	
City Wastewater Utility and RSSSD - 2009 Refunding Bonds	\$ 4,475,000	
City Water General Obl. Bonds	\$ 4,250,000	
Total Non-Bonded Debt	\$ -	
TOTAL	\$ 13,395,000	
Bonded Debt % of Legal Limit (est.)		5.30%

**Fiscal Year: 2015 General Fund Year-To-Date Revenues as of September 30th
(General Support Detail - Excludes Begining Balances)**

Program	Basic Activity	2015		
		Year-To-Date Actuals	Total Current Budget	Total Total % of Annual Budget
DEVELOPMENT	BUILDING AND SAFETY	86,616	435,100	19.91%
	DOWNTOWN DEVELOPMENT	55,443	172,250	32.19%
	ECONOMIC DEVELOPMENT	48,637	159,400	30.51%
	PLANNING	22,173	77,840	28.49%
	TOURISM PROMOTION SERVICE	125,328	399,800	31.35%
		338,197	1,244,390	27.18%
GENERAL OPERATION	BUSINESS TAX	250,569	273,100	91.75%
	FEES AND CHARGES FOR SERVICE	165,046	891,000	18.52%
	FEES IN LIEU OF FRANCHISE	177,452	569,100	31.18%
	FRANCHISE FEES	53,396	2,839,900	1.88%
	INVESTMENT INTEREST	13,784	71,500	19.28%
	LICENSES	6,495	6,940	93.59%
	OTHER	6,721	10,000	67.21%
	OTHER TAXES	320	1,900	16.84%
	STATE CIGARETTE TAX	4,020	39,000	10.31%
	STATE LIQUOR TAX	45,759	490,100	9.34%
	STATE REVENUE SHARING	0	335,600	0.00%
		723,561	5,528,140	13.09%
PARKS	PARKS MAINTENANCE SERVICE	69,081	232,325	29.73%
	RECREATION SERVICES	140	400	35.00%
		69,221	232,725	29.74%
PUBLIC SAFETY	FEES AND CHARGES FOR SERVICE	27,643	234,000	11.81%
	GRANTS & INTERGOVERNMENTAL	149,005	672,304	22.16%
	OTHER	92,602	579,900	15.97%
	PROPERTY TAX	96,451	15,480,030	0.62%
		365,702	16,966,234	2.16%
		1,496,681	23,971,489	6.24%

Fiscal Year: 2015 Year-to-Date Revenues as of September 30th
(Excludes Beginning Balances)
25% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
01-POLICY & LEGISLATION				
General Fund-GENERAL OPERATIONS	TAXES	3,114,900	304,285	9.77%
	LICENSES AND PERMITS	6,940	6,495	93.59%
	INTERGOVERNMENTAL REVENUE	864,700	49,779	5.76%
	CHARGES FOR SERVICES	1,460,100	342,497	23.46%
	INTEREST	71,500	13,784	19.28%
	OTHER REVENUE	10,000	6,721	67.21%
		5,528,140	723,561	13.09%
		5,528,140	723,561	13.09%
02-PUBLIC SAFETY				
General Fund-PUBLIC SAFETY	PROPERTY TAXES	15,480,030	96,451	0.62%
	INTERGOVERNMENTAL REVENUE	672,304	149,005	22.16%
	CHARGES FOR SERVICES	234,000	27,643	11.81%
	FINES & FORFEITURES	200,800	26,596	13.24%
	Transfer LANDFILL CAPITAL PROJ	24,000	0	0
	Transfer Planning	5,000	0	0
	Transfer TRANSIENT ROOM TAX	205,800	64,849	31.51%
	OTHER REVENUE	144,300	1,157	0.80%
		16,966,234	365,702	2.16%
		16,966,234	365,702	2.16%
STREET UTILITY	Transfer GENERAL OPERATIONS	367,100	0	0
		367,100	0	0
		367,100	0	0
03-PARKS				
General Fund-PARKS MAINTENANCE SERVICE	INTERGOVERNMENTAL REVENUE	3,600	0	0
	Transfer TRANSIENT ROOM TAX	205,800	64,849	31.51%
	OTHER REVENUE	22,925	4,232	18.46%
		232,325	69,081	29.73%
General Fund-RECREATION SERVICES	OTHER REVENUE	400	140	35.00%
		400	140	35.00%

Fiscal Year: 2015 Year-to-Date Revenues as of September 30th
(Excludes Beginning Balances)
25% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
		232,725	69,221	29.74%
04-DEVELOPMENT				
General Fund-BUILDING AND SAFETY	LICENSES AND PERMITS	290,400	64,931	22.36%
	CHARGES FOR SERVICES	142,200	21,684	15.25%
	INTEREST	2,500	0	0
		435,100	86,616	19.91%
General Fund-DOWNTOWN DEVELOPMENT	LICENSES AND PERMITS	8,800	5,180	58.86%
	FINES & FORFEITURES	7,700	1,626	21.12%
	Transfer TRANSIENT ROOM TAX	154,400	48,637	31.50%
	OTHER REVENUE	1,350	0	0
		172,250	55,443	32.19%
General Fund-ECONOMIC DEVELOPMENT	Transfer Industrial Loan	5,000	0	0
	Transfer TRANSIENT ROOM TAX	154,400	48,637	31.50%
		159,400	48,637	30.51%
General Fund-PLANNING	LICENSES AND PERMITS	9,500	1,845	19.42%
	CHARGES FOR SERVICES	68,040	20,328	29.88%
	OTHER REVENUE	300	0	0
		77,840	22,173	28.49%
General Fund-TOURISM PROMOTION SERVICE	CHARGES FOR SERVICES	2,900	261	9.00%
	Transfer TRANSIENT ROOM TAX	396,900	125,067	31.51%
		399,800	125,328	31.35%
		1,244,390	338,197	27.18%
05-TRANSPORTATION				
STREET UTILITY	LICENSES AND PERMITS	10,000	1,420	14.20%
	INTERGOVERNMENTAL REVENUE	1,994,752	322,705	16.18%
	CHARGES FOR SERVICES	890,000	225,077	25.29%
	INTEREST	3,500	1,085	31.00%
	OTHER REVENUE	3,000	40	1.33%
		2,901,252	550,327	18.97%
		2,901,252	550,327	18.97%

Fiscal Year: 2015 Year-to-Date Revenues as of September 30th
(Excludes Beginning Balances)
25% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
TRANSPORTATION CAPITAL	INTERGOVERNMENTAL REVENUE	2,010,092	0	0
	CHARGES FOR SERVICES	150,000	5,458	3.64%
	INTEREST	10,000	11,887	118.87%
	Transfer DEBT SERVICE/BANCROFT	750,000	0	0
	Transfer Gas Tax	1,162,952	16,193	1.39%
	Transfer GENERAL OPERATIONS	280,000	0	0
	Transfer WTR GENERAL PROGRAM	50,000	0	0
	OTHER REVENUE	0	3,206	0
		4,413,044	36,744	0.83%
		4,413,044	36,744	0.83%
06-STORM WATER				
STORM WATER UTILITY	Transfer STORMWATER UTILITY	112,000	112,000	100.00%
	Transfer STREET MAINTENANCE	24,000	23,642	98.51%
		136,000	135,642	99.74%
		136,000	135,642	99.74%
STORM DRAIN CAPITAL	CHARGES FOR SERVICES	25,000	20,111	80.44%
	INTEREST	2,000	503	25.17%
	Transfer Gas Tax	15,000	0	0
	Transfer GENERAL OPERATIONS	15,000	0	0
		57,000	20,614	36.16%
		57,000	20,614	36.16%
07-WATER				
WATER OPERATIONS	CHARGES FOR SERVICES	5,618,150	2,053,132	36.54%
	INTEREST	12,000	4,450	37.09%
	OTHER REVENUE	36,750	3,687	10.03%
		5,666,900	2,061,269	36.37%
		5,666,900	2,061,269	36.37%
WATER CAPITAL	CHARGES FOR SERVICES	150,000	50,242	33.49%
	INTEREST	14,000	3,598	25.70%
	Transfer GENERAL OPERATIONS	150,000	0	0
	Transfer SWR GENERAL PROGRAM	135,000	0	0
	Transfer WTR GENERAL PROGRAM	2,174,177	0	0

Fiscal Year: 2015 Year-to-Date Revenues as of September 30th
(Excludes Beginning Balances)
25% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
WATER CAPITAL...	OTHER REVENUE	20,000	2,597	12.98%
		2,643,177	56,436	2.14%
		2,643,177	56,436	2.14%
08-WASTEWATER				
WASTEWATER	CHARGES FOR SERVICES	5,857,500	1,553,406	26.52%
	INTEREST	11,500	2,446	21.27%
	SPECIAL ASSMT FINANCING	0	127	0
	OTHER REVENUE	42,000	2,970	7.07%
		5,911,000	1,558,948	26.37%
		5,911,000	1,558,948	26.37%
WASTEWATER CAPITAL	CHARGES FOR SERVICES	150,000	47,899	31.93%
	INTEREST	1,000	5,419	541.86%
	Transfer EQUIPMENT REPLACEME	550,000	0	0
	Transfer GENERAL OPERATIONS	150,000	0	0
	Transfer SWR GENERAL PROGRA	1,647,392	0	0
	OTHER REVENUE	1,000	0	0
		2,499,392	53,317	2.13%
		2,499,392	53,317	2.13%
09-SOLID WASTE				
SOLID WASTE OPERATIONS	LICENSES AND PERMITS	2,500	0	0
	INTERGOVERNMENTAL REVENUE	15,000	3,750	25.00%
	INTEREST	650	246	37.86%
	Transfer LANDFILL CAPITAL PROJ	5,000	0	0
	OTHER REVENUE	22,092	4,892	22.14%
		45,242	8,888	19.65%
		45,242	8,888	19.65%
LANDFILL/POST CLOSURE OP	CHARGES FOR SERVICES	127,470	43,138	33.84%
		127,470	43,138	33.84%
		127,470	43,138	33.84%
SOLID WASTE PROJECTS	INTEREST	13,000	3,127	24.06%

Fiscal Year: 2015 Year-to-Date Revenues as of September 30th
(Excludes Beginning Balances)
25% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
SOLID WASTE PROJECTS...	OTHER REVENUE	150,000	356	0.24%
		163,000	3,483	2.14%
		163,000	3,483	2.14%
10-ADMINISTRATIVE SERVICES				
ADMINISTRATIVE SERVICES	INTERGOVERNMENTAL REVENUE	0	2,041	0
	CHARGES FOR SERVICES	3,416,044	835,106	24.45%
	INTEREST	6,800	1,831	26.93%
	OTHER REVENUE	3,000	1,855	61.84%
		3,425,844	840,834	24.54%
		3,425,844	840,834	24.54%
11-SUPPORT SERVICES				
GARAGE OPERATIONS	CHARGES FOR SERVICES	783,569	195,892	25.00%
	INTEREST	2,000	591	29.55%
	OTHER FINANCING SOURCES	600,000	0	0
	OTHER REVENUE	15,000	1,953	13.02%
		1,400,569	198,436	14.17%
		1,400,569	198,436	14.17%
EQUIPMENT REPLACEMENT	CHARGES FOR SERVICES	628,346	151,977	24.19%
	INTEREST	30,000	5,256	17.52%
	OTHER REVENUE	10,000	0	0
		668,346	157,233	23.53%
		668,346	157,233	23.53%
INFORMATION TECHNOLOGY	CHARGES FOR SERVICES	689,204	172,308	25.00%
	INTEREST	1,900	354	18.65%
		691,104	172,662	24.98%
		691,104	172,662	24.98%
PROPERTY SERVICES FUND	CHARGES FOR SERVICES	636,082	212,032	33.33%
	INTEREST	1,000	466	46.59%
	OTHER REVENUE	49,825	15,975	32.06%

Fiscal Year: 2015 Year-to-Date Revenues as of September 30th
(Excludes Beginning Balances)
25% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
		686,907	228,473	33.26%
		686,907	228,473	33.26%
ENGINEERING FUND	CHARGES FOR SERVICES	789,000	197,847	25.08%
	INTEREST	1,500	438	29.22%
		790,500	198,285	25.08%
		790,500	198,285	25.08%
COMMUNITY DEVELOPMENT	CHARGES FOR SERVICES	1,104,510	271,133	24.55%
	INTEREST	2,100	374	17.80%
	OTHER REVENUE	0	24	0
		1,106,610	271,531	24.54%
		1,106,610	271,531	24.54%
WORKERS COMP INSURANCE	CHARGES FOR SERVICES	302,000	70,313	23.28%
	INTEREST	6,200	1,138	18.36%
	OTHER REVENUE	0	2	0
		308,200	71,454	23.18%
		308,200	71,454	23.18%
GENERAL INSURANCE FUND	CHARGES FOR SERVICES	291,409	0	0
	INTEREST	3,500	333	9.51%
	OTHER REVENUE	153,705	146,205	95.12%
		448,614	146,538	32.66%
		448,614	146,538	32.66%
HEALTH INSURANCE FUND	CHARGES FOR SERVICES	494,920	142,021	28.70%
	INTEREST	14,300	3,543	24.78%
		509,220	145,564	28.59%
		509,220	145,564	28.59%
12-AUXILLARY				
TRANSIENT ROOM TAX	TAXES	1,239,700	318,460	25.69%
	INTEREST	0	241	0

Fiscal Year: 2015 Year-to-Date Revenues as of September 30th
(Excludes Beginning Balances)
25% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
		1,239,700	318,701	25.71%
		1,239,700	318,701	25.71%
CD BLOCK GRANT	INTERGOVERNMENTAL REVENUE	375,000	3,276	0.87%
	INTEREST	7,460	952	12.76%
	OTHER REVENUE	11,250	4,612	41.00%
		393,710	8,840	2.25%
		393,710	8,840	2.25%
HOUSING/URBAN DEVELOPMENT	INTERGOVERNMENTAL REVENUE	50,000	0	0
	INTEREST	6,735	1,270	18.86%
	OTHER REVENUE	4,150	1,678	40.42%
		60,885	2,948	4.84%
		60,885	2,948	4.84%
DEBT SERVICE/GEN OBLIG FD	PROPERTY TAXES	1,064,800	6,488	0.61%
	INTEREST	1,000	89	8.90%
		1,065,800	6,577	0.62%
		1,065,800	6,577	0.62%
DEBT SERVICE/BANCROFT	INTEREST	0	23	0
	SPECIAL ASSMT FINANCING	160,000	1,211	0.76%
	OTHER FINANCING SOURCES	750,000	0	0
		910,000	1,235	0.14%
		910,000	1,235	0.14%
SOLID WASTE/ENVIRON. FEES	CHARGES FOR SERVICES	251,000	49,878	19.87%
		251,000	49,878	19.87%
		251,000	49,878	19.87%
AGENCY FUND	INTEREST	22,000	4,996	22.71%
		22,000	4,996	22.71%
		22,000	4,996	22.71%

**Fiscal Year: 2015 Year-to-Date Revenues as of September 30th
(Excludes Beginning Balances)
25% of Year Completed**

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
13-LANDS & BUILDING				
LANDS & BUILDINGS CAPITAL	INTERGOVERNMENTAL REVENUE	4,500,000	0	0
	CHARGES FOR SERVICES	87,500	1,513	1.73%
	INTEREST	47,500	5,179	10.90%
	Transfer CDB GRANT - STATE	250,000	0	0
	Transfer GENERAL OPERATIONS	859,600	0	0
	Transfer PROPERTY MANAGEMEN	20,000	0	0
	Transfer TRANSIENT ROOM TAX	205,800	64,849	31.51%
	Transfer Vehicle Maintenance	600,000	0	0
	OTHER REVENUE	2,283,343	0	0
		8,853,743	71,542	0.81%
		8,853,743	71,542	0.81%
14-SOLID WASTE AGENCY				
JO CO-CITY GP SOLID AGENCY	INTERGOVERNMENTAL REVENUE	251,000	49,878	19.87%
	INTEREST	9,000	2,595	28.83%
	OTHER REVENUE	50,000	0	0
		310,000	52,473	16.93%
		310,000	52,473	16.93%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
01-POLICY & LEGISLATION				
GENERAL OPERATIONS				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	1,167,400	53,400	4.57%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	138,928	37,351	26.89%
TRANSFERS	Sewer Capital Projects	150,000	0	0
	TO LANDS & BLDGS CAP PROJ	859,600	0	0
	TO WATER PROJECTS FUND	150,000	0	0
	TRANSPORTATION PROJECTS	280,000	0	0
		2,745,928	90,751	3.30%
MAYOR AND COUNCIL				
PERSONNEL SERVICES	11-05 Temp Wages	0	348	0
OPERATING SUPPLIES	OPERATING SUPPLIES	21,800	3,699	16.97%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	201,000	27,126	13.50%
	UTILITIES	500	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	46,835	15,612	33.33%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	27,000	6,750	25.00%
		297,135	53,534	18.02%
		3,043,063	144,286	4.74%
02-PUBLIC SAFETY				
CRISIS SUPPORT				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	44,000	10,703	24.33%
		44,000	10,703	24.33%
PS-FIRE RESCUE DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	2,346,909	515,623	21.97%
	11-05 Temp Wages	1,995	60	3.01%
	12-Overtime	241,238	43,319	17.96%
	13-Benefits	1,602,959	353,505	22.05%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	16,500	2,145	13.00%
	OPERATING SUPPLIES	181,696	17,712	9.75%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	573,154	111,711	19.49%
	PROFESSIONAL SERVICES	18,572	1,574	8.47%
	UTILITIES	117,866	20,775	17.63%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	18,750	4,689	25.01%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CAPITAL OUTLAY	CAPITAL OUTLAY	30,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	514,964	128,742	25.00%
		5,664,603	1,199,855	21.18%
PS-POLICE DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	3,930,849	864,438	21.99%
	11-03 Part-Time Wages	90,186	16,029	17.77%
	11-05 Temp Wages	32,890	7,879	23.95%
	12-Overtime	415,063	60,107	14.48%
	13-Benefits	2,761,161	566,170	20.50%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	0	161	0
	OPERATING SUPPLIES	181,190	29,502	16.28%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	918,489	170,817	18.60%
	PROFESSIONAL SERVICES	78,235	27,560	35.23%
	UTILITIES	68,981	15,749	22.83%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	20,500	5,273	25.72%
CAPITAL OUTLAY	CAPITAL OUTLAY	18,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	851,555	212,889	25.00%
		9,367,099	1,976,574	21.10%
PS-SUPPORT DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	1,392,847	267,679	19.22%
	11-03 Part-Time Wages	12,150	1,140	9.38%
	11-05 Temp Wages	60,566	20,692	34.16%
	12-Overtime	93,564	24,509	26.20%
	13-Benefits	959,491	198,261	20.66%
OPERATING SUPPLIES	OPERATING SUPPLIES	24,500	1,756	7.17%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	92,100	15,442	16.77%
	PROFESSIONAL SERVICES	76,303	0	0
	UTILITIES	15,858	3,642	22.97%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	272,738	68,187	25.00%
		3,000,117	601,309	20.04%
STREET LIGHTS				
CONTRACTUAL SERVICES	UTILITIES	0	49,710	0
		0	49,710	0
		18,075,819	3,838,151	21.23%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
STREET LIGHTS				
CONTRACTUAL SERVICES	UTILITIES	367,100	0	0
		367,100	0	0
		367,100	0	0
03-PARKS				
AQUATIC SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	17,525	4,262	24.32%
	11-05 Temp Wages	3,760	0	0
	12-Overtime	800	678	84.75%
	13-Benefits	12,371	3,361	27.16%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	1,250	17	1.36%
	OPERATING SUPPLIES	24,750	13,017	52.59%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	1,687	0	0
	PROFESSIONAL SERVICES	11,100	347	3.12%
	UTILITIES	31,655	7,400	23.38%
CAPITAL OUTLAY	CAPITAL OUTLAY	9,000	480	5.33%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	11,390	2,847	25.00%
		125,288	32,408	25.87%
PARKS MAINTENANCE SERVICE				
PERSONNEL SERVICES	11-01 Full Time Wages	300,637	65,394	21.75%
	11-05 Temp Wages	35,623	23,327	65.48%
	12-Overtime	8,915	5,155	57.82%
	13-Benefits	217,566	50,079	23.02%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	8,500	3,734	43.93%
	OPERATING SUPPLIES	98,750	15,180	15.37%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	165,638	31,983	19.31%
	PROFESSIONAL SERVICES	301,000	60,279	20.03%
	UTILITIES	223,540	63,326	28.33%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	151,832	41,196	27.13%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	150,920	37,731	25.00%
		1,662,921	397,383	23.90%
RECREATION SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	11,206	2,438	21.76%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
PERSONNEL SERVICES	13-Benefits	6,640	1,505	22.66%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	111,138	17,930	16.13%
	UTILITIES	2,490	15	0.60%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	4,500	1,500	33.33%
CAPITAL OUTLAY	CAPITAL OUTLAY	6,800	1,297	19.07%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	13,360	3,342	25.01%
		156,134	28,027	17.95%
		1,944,343	457,818	23.55%
04-DEVELOPMENT				
BUILDING AND SAFETY				
PERSONNEL SERVICES	11-01 Full Time Wages	153,261	34,296	22.38%
	12-Overtime	7,521	21	0.28%
	13-Benefits	89,425	19,834	22.18%
OPERATING SUPPLIES	OPERATING SUPPLIES	6,200	628	10.13%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	78,181	14,456	18.49%
	UTILITIES	2,270	913	40.24%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	143,474	35,868	25.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	48,034	12,009	25.00%
		528,366	118,025	22.34%
DOWNTOWN DEVELOPMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	77,333	12,994	16.80%
	11-05 Temp Wages	10,030	5,215	51.99%
	12-Overtime	500	144	28.73%
	13-Benefits	56,467	9,995	17.70%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	6,850	844	12.33%
	OPERATING SUPPLIES	13,050	816	6.25%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	71,783	10,913	15.20%
	PROFESSIONAL SERVICES	69,836	18,342	26.26%
	UTILITIES	21,860	4,129	18.89%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	18,271	5,342	29.24%
CAPITAL OUTLAY	CAPITAL OUTLAY	0	816	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	36,750	9,189	25.00%
		382,730	78,739	20.57%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
ECONOMIC DEVELOPMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	57,701	0	0
	13-Benefits	35,233	0	0
OPERATING SUPPLIES	OPERATING SUPPLIES	200	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	56,987	23,022	40.40%
	UTILITIES	580	100	17.19%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	4,464	1,488	33.33%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	15,500	3,873	24.99%
		170,665	28,482	16.69%
PLANNING				
PERSONNEL SERVICES	11-01 Full Time Wages	265,165	56,311	21.24%
	11-05 Temp Wages	15,400	0	0
	12-Overtime	1,650	422	25.60%
	13-Benefits	157,997	35,265	22.32%
OPERATING SUPPLIES	OPERATING SUPPLIES	8,300	243	2.93%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	39,925	3,275	8.20%
	UTILITIES	1,820	1,087	59.72%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	248,959	62,240	25.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	73,915	18,480	25.00%
TRANSFERS	PUBLIC SAFETY - CODE ENF	5,000	0	0
		818,131	177,324	21.67%
TOURISM PROMOTION SERVICE				
PERSONNEL SERVICES	11-01 Full Time Wages	4,769	1,013	21.24%
	12-Overtime	1,500	0	0
	13-Benefits	4,486	834	18.60%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	299,204	57,487	19.21%
	UTILITIES	0	141	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	3,831	1,276	33.31%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	31,378	7,845	25.00%
		345,168	68,596	19.87%
		2,245,060	471,167	20.99%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
05-TRANSPORTATION				
CUSTOMER SERVICE-STREETS				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	34,363	6,231	18.13%
	UTILITIES	4,400	1,032	23.46%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	136,290	34,073	25.00%
		175,053	41,335	23.61%
GENERAL OPERATIONS-STREET				
CHARGES FOR SERVICES	CHARGES FOR SERVICES	249,870	69,434	27.79%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	175,600	43,899	25.00%
TRANSFERS	GAS TAX-TRANSP PROJECTS	1,062,952	0	0
	TO ALTERN TRANSPORTATION	100,000	16,193	16.19%
		1,588,422	129,526	8.15%
STREET & DRAINAGE MAINT				
PERSONNEL SERVICES	11-01 Full Time Wages	357,664	72,783	20.35%
	11-05 Temp Wages	42,216	19,595	46.42%
	12-Overtime	10,000	569	5.69%
	13-Benefits	281,705	59,024	20.95%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	41,750	28,562	68.41%
	OPERATING SUPPLIES	24,012	4,351	18.12%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	146,672	31,513	21.49%
	PROFESSIONAL SERVICES	356,157	47,683	13.39%
	UTILITIES	64,846	13,226	20.40%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	2,000	0	0
		1,327,022	277,308	20.90%
		3,090,497	448,170	14.50%
TRANSPORTATION PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	11,744,699	424,030	3.61%
		11,744,699	424,030	3.61%
		11,744,699	424,030	3.61%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
06-STORM WATER & OPEN SPACE				
STORM DRAIN SDCs				
PERSONNEL SERVICES	11-01 Full Time Wages	0	418	0
	13-Benefits	0	323	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	0	10,870	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	0	4,166	0
CAPITAL OUTLAY	CAPITAL OUTLAY	232,549	9,487	4.08%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	0	506	0
TRANSFERS	STORM DRAIN & OPEN SPACE	112,000	112,000	100.00%
		344,549	137,769	39.99%
		344,549	137,769	39.99%
07-WATER				
CUSTOMER SERVICE-WATER				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	30,385	6,189	20.37%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	336,575	84,142	25.00%
		366,960	90,330	24.62%
DEBT SERVICE-WATER				
DEBT SERVICE	INTEREST	129,770	0	0
	PRINCIPAL	375,000	0	0
		504,770	0	0
WATER DISTRIBUTION				
PERSONNEL SERVICES	11-01 Full Time Wages	388,596	76,620	19.72%
	11-05 Temp Wages	33,734	10,098	29.93%
	12-Overtime	38,155	3,619	9.48%
	13-Benefits	306,139	55,918	18.27%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	140,700	45,223	32.14%
	OPERATING SUPPLIES	22,977	2,058	8.95%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	159,259	28,415	17.84%
	PROFESSIONAL SERVICES	112,700	20,012	17.76%
	UTILITIES	7,200	1,297	18.01%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	41,524	13,840	33.33%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CAPITAL OUTLAY	CAPITAL OUTLAY	59,500	10,222	17.18%
		1,310,484	267,321	20.40%
WATER TREATMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	354,807	74,829	21.09%
	11-05 Temp Wages	60,500	28,409	46.96%
	12-Overtime	23,000	5,354	23.28%
	13-Benefits	268,429	52,908	19.71%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	8,500	5,084	59.82%
	OPERATING SUPPLIES	310,350	89,395	28.80%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	190,352	39,857	20.94%
	PROFESSIONAL SERVICES	64,250	4,143	6.45%
	UTILITIES	384,182	88,873	23.13%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	8,044	2,680	33.32%
CAPITAL OUTLAY	CAPITAL OUTLAY	22,750	9,855	43.32%
		1,695,164	401,387	23.68%
WATER-GENERAL PROGRAM OPS				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	10,350	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	11,875	2,970	25.01%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	349,130	87,282	25.00%
TRANSFERS	TO WATER PROJECTS FUND	2,174,177	0	0
	TRANSPORTATION PROJECTS	50,000	0	0
		2,595,532	90,252	3.48%
		6,472,910	849,290	13.12%
WATER PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	3,872,568	104,932	2.71%
		3,872,568	104,932	2.71%
		3,872,568	104,932	2.71%
08-WASTEWATER				
CUSTOMER SERVICE-WASTEWTR				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	42,002	6,454	15.37%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CHARGES FOR SERVICES	CHARGES FOR SERVICES	366,651	91,662	25.00%
		408,653	98,116	24.01%
DEBT SERVICE-WASTEWATER				
DEBT SERVICE	INTEREST	166,963	0	0
	PRINCIPAL	775,000	0	0
		941,963	0	0
JO GRO Clerical error corrected in October				
PERSONNEL SERVICES	13-Benefits	0	377	0
OPERATING SUPPLIES	OPERATING SUPPLIES	0	1	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	0	31,432	0
	UTILITIES	0	426	0
		0	32,237	0
WASTEWATER COLLECTION				
PERSONNEL SERVICES	11-01 Full Time Wages	259,814	58,670	22.58%
	11-05 Temp Wages	12,133	1,260	10.38%
	12-Overtime	22,070	2,194	9.94%
	13-Benefits	206,967	41,042	19.83%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	20,850	1,781	8.54%
	OPERATING SUPPLIES	19,680	1,600	8.13%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	99,952	20,128	20.14%
	PROFESSIONAL SERVICES	64,400	1,005	1.56%
	UTILITIES	3,420	740	21.64%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	52,366	17,456	33.33%
CAPITAL OUTLAY	CAPITAL OUTLAY	16,000	0	0
		777,652	145,875	18.76%
WASTEWATER TREATMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	448,666	84,009	18.72%
	12-Overtime	25,205	5,874	23.31%
	13-Benefits	325,121	57,680	17.74%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	0	1,171	0
	OPERATING SUPPLIES	333,000	75,051	22.54%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	514,739	35,945	6.98%
	PROFESSIONAL SERVICES	130,600	26,671	20.42%
	UTILITIES	497,395	194,911	39.19%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CHARGES FOR SERVICES	CHARGES FOR SERVICES	2,083	696	33.41%
CAPITAL OUTLAY	CAPITAL OUTLAY	1,400	0	0
		2,278,209	482,009	21.16%
WASTEWATER-GEN PROGRAM OP				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	300	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	23,750	5,940	25.01%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	366,690	91,674	25.00%
TRANSFERS	Sewer Capital Projects	1,647,392	0	0
	TO WATER PROJECTS FUND	135,000	0	0
		2,173,132	97,614	4.49%
		6,579,609	855,852	13.01%
WASTEWATER PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	5,437,462	107,218	1.97%
		5,437,462	107,218	1.97%
		5,437,462	107,218	1.97%
09-SOLID WASTE				
GEN PROGRAM OPS				
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	2,580	645	25.00%
		2,580	645	25.00%
SOLID WASTE OPERATIONS				
PERSONNEL SERVICES	11-01 Full Time Wages	11,874	2,586	21.77%
	13-Benefits	6,566	1,207	18.39%
OPERATING SUPPLIES	OPERATING SUPPLIES	420	35	8.45%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	5,314	213	4.01%
	UTILITIES	540	69	12.84%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	930	312	33.55%
		25,644	4,423	17.25%
		28,224	5,068	17.96%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
LANDFILL/POST CLOSURE OP				
OPERATING SUPPLIES	OPERATING SUPPLIES	6,000	600	10.00%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	66,620	3,448	5.18%
	PROFESSIONAL SERVICES	8,400	34	0.40%
	UTILITIES	4,400	522	11.86%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	30,400	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	11,650	2,913	25.00%
		127,470	7,517	5.90%
		127,470	7,517	5.90%
SOLID WASTE CONSTRUCTION				
CAPITAL OUTLAY	CAPITAL OUTLAY	1,512,976	16,091	1.06%
TRANSFERS	TRANSFERS	29,000	0	0
		1,541,976	16,091	1.04%
		1,541,976	16,091	1.04%
10-ADMINISTRATIVE SERVICES				
FINANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	708,631	142,217	20.07%
	11-03 Part-Time Wages	18,727	6,282	33.54%
	11-05 Temp Wages	5,400	6,224	115.26%
	12-Overtime	10,000	0	0
	13-Benefits	550,825	113,203	20.55%
OPERATING SUPPLIES	OPERATING SUPPLIES	21,000	3,774	17.97%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	214,012	31,160	14.56%
	PROFESSIONAL SERVICES	62,602	892	1.42%
	UTILITIES	8,400	2,130	25.36%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	72,154	20,284	28.11%
		1,671,751	326,166	19.51%
GENERAL PROGRAM OPERATION				
PERSONNEL SERVICES	13-Benefits	16,000	889	5.55%
OPERATING SUPPLIES	OPERATING SUPPLIES	27,800	1,717	6.18%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	101,500	16,198	15.96%
	PROFESSIONAL SERVICES	44,000	6,468	14.70%
	UTILITIES	2,200	161	7.30%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CHARGES FOR SERVICES	CHARGES FOR SERVICES	79,415	23,446	29.52%
CAPITAL OUTLAY	CAPITAL OUTLAY	10,000	3,750	37.50%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	69,020	17,256	25.00%
		349,935	69,883	19.97%
HUMAN RESOURCES				
PERSONNEL SERVICES	11-01 Full Time Wages	168,996	34,287	20.29%
	11-03 Part-Time Wages	55,053	11,594	21.06%
	11-05 Temp Wages	16,000	6,537	40.86%
	12-Overtime	500	245	49.08%
	13-Benefits	112,800	22,868	20.27%
OPERATING SUPPLIES	OPERATING SUPPLIES	4,200	1,236	29.43%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	152,251	29,855	19.61%
	UTILITIES	1,980	451	22.76%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	13,392	4,464	33.33%
		525,172	111,537	21.24%
LEGAL SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	1,975	401	20.32%
	11-03 Part-Time Wages	14,702	0	0
	11-05 Temp Wages	0	1,760	0
	13-Benefits	6,428	486	7.57%
OPERATING SUPPLIES	OPERATING SUPPLIES	3,100	157	5.06%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	275,266	45,666	16.59%
	PROFESSIONAL SERVICES	0	90	0
	UTILITIES	1,150	249	21.68%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	8,333	2,776	33.31%
		310,954	51,585	16.59%
MANAGEMENT SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	350,317	77,676	22.17%
	11-03 Part-Time Wages	4,901	0	0
	11-05 Temp Wages	3,384	587	17.34%
	13-Benefits	243,241	50,565	20.79%
OPERATING SUPPLIES	OPERATING SUPPLIES	7,100	792	11.15%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	28,288	5,125	18.12%
	PROFESSIONAL SERVICES	200	180	90.00%
	UTILITIES	2,350	506	21.53%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CHARGES FOR SERVICES	CHARGES FOR SERVICES	32,070	10,692	33.34%
		671,851	146,123	21.75%
		3,529,663	705,295	19.98%
11-SUPPORT SERVICES				
PS-SOBERING CENTER				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	130,000	0	0
		130,000	0	0
		130,000	0	0
GARAGE OPERATIONS				
PERSONNEL SERVICES	11-01 Full Time Wages	160,052	36,860	23.03%
	11-05 Temp Wages	9,360	0	0
	12-Overtime	2,500	0	0
	13-Benefits	114,460	23,245	20.31%
OPERATING SUPPLIES	OPERATING SUPPLIES	393,940	88,694	22.51%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	57,729	3,736	6.47%
	PROFESSIONAL SERVICES	49,900	10,159	20.36%
	UTILITIES	1,895	462	24.35%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	13,500	4,500	33.33%
CAPITAL OUTLAY	CAPITAL OUTLAY	10,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	81,328	20,334	25.00%
TRANSFERS	TO LANDS & BLDGS CAP PROJ	600,000	0	0
		1,494,664	187,989	12.58%
		1,494,664	187,989	12.58%
EQUIPMENT REPLACEMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	41,461	8,704	20.99%
	12-Overtime	300	0	0
	13-Benefits	31,426	6,018	19.15%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	601,119	0	0
	UTILITIES	320	75	23.37%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	23,460	7,820	33.33%
CAPITAL OUTLAY	CAPITAL OUTLAY	861,500	25,785	2.99%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	3,922	978	24.94%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
TRANSFERS	Sewer Capital Projects	550,000	0	0
		2,113,508	49,379	2.34%
		2,113,508	49,379	2.34%
INFORMATION TECHNOLOGY				
PERSONNEL SERVICES	11-01 Full Time Wages	319,456	67,146	21.02%
	11-03 Part-Time Wages	22,761	5,042	22.15%
	12-Overtime	3,500	0	0
	13-Benefits	216,631	45,590	21.04%
OPERATING SUPPLIES	OPERATING SUPPLIES	7,000	2,183	31.19%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	31,340	10,553	33.67%
	PROFESSIONAL SERVICES	37,000	2,917	7.88%
	UTILITIES	3,800	756	19.88%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	26,821	8,940	33.33%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	53,460	13,365	25.00%
		721,769	156,491	21.68%
		721,769	156,491	21.68%
PROPERTY MANAGEMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	123,934	20,831	16.81%
	11-05 Temp Wages	10,562	3,768	35.67%
	12-Overtime	2,000	1,168	58.40%
	13-Benefits	93,772	15,307	16.32%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	11,500	1,562	13.58%
	OPERATING SUPPLIES	20,150	4,777	23.71%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	56,547	7,189	12.71%
	PROFESSIONAL SERVICES	138,144	28,209	20.42%
	UTILITIES	108,500	17,141	15.80%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	15,000	3,750	25.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	57,800	13,377	23.14%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	63,791	15,948	25.00%
TRANSFERS	TO LANDS & BLDGS CAP PROJ	20,000	0	0
		721,700	133,026	18.43%
		721,700	133,026	18.43%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
ENGINEERING				
PERSONNEL SERVICES	11-01 Full Time Wages	175,797	38,924	22.14%
	11-03 Part-Time Wages	38,132	7,333	19.23%
	12-Overtime	2,000	0	0
	13-Benefits	133,951	27,998	20.90%
OPERATING SUPPLIES	OPERATING SUPPLIES	10,000	409	4.09%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	126,409	11,726	9.28%
	PROFESSIONAL SERVICES	2,500	0	0
	UTILITIES	2,812	853	30.34%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	296,188	74,022	24.99%
		787,789	161,266	20.47%
		787,789	161,266	20.47%
PARKS & CD MGMT SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	503,268	98,336	19.54%
	11-03 Part-Time Wages	23,218	4,537	19.54%
	11-05 Temp Wages	5,500	3,220	58.55%
	13-Benefits	365,572	70,149	19.19%
OPERATING SUPPLIES	OPERATING SUPPLIES	26,250	1,626	6.19%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	43,687	5,319	12.17%
	PROFESSIONAL SERVICES	37,200	0	0
	UTILITIES	5,980	1,351	22.59%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	80,743	26,916	33.34%
CAPITAL OUTLAY	CAPITAL OUTLAY	13,000	29,955	230.42%
		1,104,418	241,409	21.86%
		1,104,418	241,409	21.86%
WORKERS COMP INSURANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	30,372	6,517	21.46%
	13-Benefits	19,894	4,319	21.71%
OPERATING SUPPLIES	OPERATING SUPPLIES	6,200	120	1.94%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	386,349	103,870	26.88%
	UTILITIES	270	59	21.98%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CHARGES FOR SERVICES	CHARGES FOR SERVICES	587	196	33.39%
		443,672	115,082	25.94%
		443,672	115,082	25.94%
GENERAL INSURANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	11,946	2,511	21.02%
	13-Benefits	8,270	1,688	20.42%
OPERATING SUPPLIES	OPERATING SUPPLIES	10,200	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	588,200	392,368	66.71%
	UTILITIES	80	35	43.64%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	749	248	33.11%
		619,445	396,851	64.07%
		619,445	396,851	64.07%
BENEFITS ADMINISTRATION				
PERSONNEL SERVICES	11-01 Full Time Wages	25,000	1,571	6.29%
	13-Benefits	8,513	1,476	17.34%
OPERATING SUPPLIES	OPERATING SUPPLIES	2,900	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	11,410	2,859	25.06%
		47,823	5,906	12.35%
		47,823	5,906	12.35%
12-AUXILLARY				
TRANSIENT ROOM TAX				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	3,400	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	7,500	1,875	25.00%
TRANSFERS	DOWNTOWN DEVELOPMENT	154,400	48,637	31.50%
	ECONOMIC DEVELOPMENT	154,400	48,637	31.50%
	PARKS PROGRAM	205,800	64,849	31.51%
	PUBLIC SAFETY	205,800	64,849	31.51%
	TO LANDS & BLDGS CAP PROJ	205,800	64,849	31.51%
	TOURISM	396,900	125,067	31.51%
		1,334,000	418,765	31.39%
		1,334,000	418,765	31.39%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CD BLOCK GRANT				
PERSONNEL SERVICES	12-Overtime	0	252	0
	13-Benefits	0	271	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	406,000	16,202	3.99%
TRANSFERS	TO LANDS & BLDGS CAP PROJ	250,000	0	0
		656,000	16,725	2.55%
		656,000	16,725	2.55%
INDUSTRIAL& DOWNTOWN LOAN				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	350,000	0	0
TRANSFERS	ECONOMIC DEVELOPMENT	5,000	0	0
		355,000	0	0
		355,000	0	0
DEBT SERVICE/GEN OBLIG BD				
DEBT SERVICE	INTEREST	206,200	0	0
	PRINCIPAL	865,000	0	0
		1,071,200	0	0
		1,071,200	0	0
DEBT SERVICE BANCROFT				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	8,000	1,442	18.03%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	10,000	2,500	25.00%
DEBT SERVICE	PRINCIPAL	150,000	0	0
TRANSFERS	TRANSPORTATION PROGRAM	750,000	0	0
		918,000	3,942	0.43%
		918,000	3,942	0.43%
ENVIRONMENTAL WASTE FEES				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	251,000	49,878	19.87%
		251,000	49,878	19.87%
		251,000	49,878	19.87%

**Fiscal Year: 2015 Year-to-Date Expenditures as of September 30th
(Excludes Ending Balances & Contingency)
25% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
AGENCY				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	25,000	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	12,500	3,125	25.00%
		37,500	3,125	8.33%
		37,500	3,125	8.33%
13-LANDS & BUILDING				
LANDS AND BLDGS PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	12,970,694	450,779	3.48%
		12,970,694	450,779	3.48%
		12,970,694	450,779	3.48%
14-SOLID WASTE AGENCY				
COMPONENT UNIT				
OPERATING SUPPLIES	OPERATING SUPPLIES	800	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	347,400	18,728	5.39%
	PROFESSIONAL SERVICES	15,000	3,750	25.00%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	1,000	0	0
CAPITAL OUTLAY	CAPITAL OUTLAY	55,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	21,050	5,262	25.00%
		440,250	27,740	6.30%
		440,250	27,740	6.30%

**CITY OF GRANTS PASS
CAPITAL CONSTRUCTION FUNDS
9/30/2014**

	FUND 612-619	FUND 648	FUND 642	FUND 691 Lands & Buildings Capital Projects	FUND 692-694 Parks SDC's	FUND 722 / 752 Water & Sewer SDC's	FUND 725 / 755 Water & Sewer AFD's	FUND 729 / 759 Water & Sewer LID's	FUND 728 Sewer Capital Projects	FUND 738 Landfill Capital Projects	FUND 758 Water Capital Projects	TOTALS
Budgeted Fund Balance 7/1/2014	\$ 7,331,655	\$ 208,212	\$ 79,337	\$ 3,558,583	\$ 558,368	\$ 141,247	\$ 6,784	\$ -	\$ 2,817,914	\$ 1,378,976	\$ 1,201,516	
Actual Fund Balance 7/1/2014	\$ 9,046,268	\$ 331,906	\$ 111,311	\$ 3,643,167	\$ 574,644	\$ 413,849	\$ 5,129	\$ -	\$ 3,898,663	\$ 1,293,428	\$ 2,454,080	\$ 21,772,445
Revenues 7/1/14 to 9/30/14:												
Development Charges	\$ 5,458		\$ 20,111		\$ 1,513	\$ 98,056			\$ 83			\$ 125,221
Intergovernmental												\$ -
Interest	\$ 11,887	\$ 331	\$ 171	\$ 4,351	\$ 829	\$ 785	\$ 46		\$ 4,970	\$ 3,127	\$ 3,215	\$ 29,712
Other (including property sales)	\$ 3,206						\$ 2,597			\$ 356		\$ 6,159
Transfers In:												
General Fund												\$ -
Street Utility/ Transportation	\$ 16,193											\$ 16,193
Bancroft Bond Fund												\$ -
RSSSD Operating Fund												\$ -
TR Room Tax					\$ 64,849							\$ 64,849
Lands & Buildings SDC												\$ -
Sewer General, AFD, and SDC												\$ -
Storm Water												\$ -
Water General, AFD, and SDC												\$ -
CDBG/HUD												\$ -
PCD Management												\$ -
Equip Replacement												\$ -
Property Management	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 36,744	\$ 331	\$ 20,282	\$ 4,351	\$ 67,191	\$ 98,841	\$ 2,643	\$ -	\$ 5,053	\$ 3,483	\$ 3,215	\$ 242,134
Less expenditures 7/1/14 to 9/30/14:												
Direct Project Expenditures	\$ 373,687	\$ 21,097	\$ -	\$ 426,309	\$ -	\$ -	\$ -	\$ -	\$ 75,172	\$ 15,620	\$ 87,564	\$ 999,449
Internal Engineering/GIS Charges	\$ 42,265	\$ 4,166		\$ 16,148	\$ -	\$ -	\$ -	\$ -	\$ 30,135	\$ 156	\$ 15,346	\$ 108,216
Indirect Administrative Charges	\$ 8,078	\$ 506		\$ 8,670	\$ -	\$ -	\$ -	\$ -	\$ 1,911	\$ 315	\$ 2,022	\$ 21,502
Total Project Expenditures	\$ 424,030	\$ 25,769	\$ -	\$ 451,127	\$ -	\$ -	\$ -	\$ -	\$ 107,218	\$ 16,091	\$ 104,932	\$ 1,129,167
Transfers Out	\$ -	\$ 112,000										\$ 112,000
Total Expenditures	\$ 424,030	\$ 137,769	\$ -	\$ 451,127	\$ -	\$ -	\$ -	\$ -	\$ 107,218	\$ 16,091	\$ 104,932	\$ 1,241,167
Budgetary Fund Balance 7/1/2014	\$ 8,658,982	\$ 194,468	\$ 131,593	\$ 3,196,391	\$ 641,835	\$ 512,690	\$ 7,772	\$ -	\$ 3,796,498	\$ 1,280,820	\$ 2,352,363	\$ 20,773,412

**CITY OF GRANTS PASS
CAPITAL CONSTRUCTION PROJECTS
9/30/2014**

Project Number	Description	Project Cost	Mid-year budget	Cost Incurred	
		Estimate @ FY15 Budget	Changes & Notes	to 6/30/2014	7/1 - 9/30/14
TR1050	Storm Drain Repairs	\$ 20,000		\$ 131,348	
TR4719	Fruitdale Trail	\$ 460,000		\$ 263,481	
TR4934	Redwood Ave LID-Dowell/Hubbard	\$ 4,600,000		\$ 328,399	\$ 17,466
TR5022	Master Transportation Plan Updt	\$ 300,000		\$ -	
TR5025	ROW Purchases	\$ AS AVAILABLE		\$ 26,340	
TR5083	Traffic Calming	\$ 72,000		\$ 35,729	\$ 109
TR6075	Lincoln Rd Sidewalk:Lower River/G ST	\$ 525,000		\$ 67,003	\$ 747
TR6087	Jo Co Transit Operations Grant	\$ 1,060,189		\$ 832,202	
TR6115	Drury Lane Reconstruction	\$ 2,225,000		\$ 208,174	\$ 570
TR6116	Allen Cr. Rd. ImprV-W HB	\$ 1,250,000		\$ 8,457	\$ 469
TR6118	CMAQ Sidewalk Project	\$ 1,950,000		\$ 17,983	\$ 180
TR6157	Overlay/Maintenance FY13/FY14	\$ 1,200,000		\$ 1,057,743	\$ 183,580
TR6158	Street Lighting/Signal Improvements	\$ 10,000		\$ 2,277	\$ 6,981
TR6160	Safety Plan for Pedestrians and Bikes	\$ 75,000		\$ 8,369	
TR6161	Bike Lane Striping FY'13/FY'14	\$ 75,000		\$ 135,384	
TR6162	Safety Crossings G & Bridge	\$ 150,000		\$ 31,597	\$ 52,213
TR6163	Bike Boulevards	\$ 15,000		\$ -	
TR6164	D Street Sidewalks	\$ 330,000		\$ 162,949	\$ 14,716
TR6165	Gilbert Crk Bridge Repl Savage	\$ 750,000		\$ 36,461	\$ 8,827
TR6201	Overlay/Maintenance FY15/FY16	\$ 1,200,000		\$ 11,021	\$ 113,161
TR6202	Aluminum Storm Pipe ID & Inspection	\$ 30,000		\$ 3,416	
TR6203	Redwood Ave Ph3:Pansy/Rdwd	\$1,200,000		\$ 28,749	\$ 7,518
TR6242	Eastern Avenue Improvements	\$400,000		\$ -	\$ 10,445
TR6243	Fruitdale Drive	\$10,400,000		\$ -	
TR6244	Elmer Nelson Bridge Replacement	\$1,000,000		\$ -	
TR6245	Edgewater/Evergreen Storm Water Eval.	\$50,000		\$ -	\$ 73
TR6246	Pedestrian Safety and Transit Hub Eval	\$60,000		\$ -	
TR6247	Dimmick Railroad Crossing Corridor Study	\$50,000		\$ -	
TR8413	Sidewalk Infill and Repair Fund	\$ 50,000		\$ 113,620	\$ 6,288
TR9700	Bikeway Projects - General	\$ 100,000		\$ 661,851	\$ 687
				\$ -	
				\$ -	
DO5074	Major Redwood Storm Proj	\$ 100,000		\$ 54,405	
DO6071	TMDL Implementation Plan Strtup	\$ 30,000		\$ 40,670	\$ 9,774
DO6113	Storm Wtr Quality N. of Estates Ln.	\$ 150,000		\$ 10,011	
DO6169	Storm Wtr Master Plan Update	\$ 395,000		\$ 254,680	\$ 15,995
				\$ -	
				\$ -	
WA4526	Starlite PS Upgrade	\$ 245,000		\$ 225,744	\$ 11,022
WA4742	Meadow Wood Res. 16	\$ 350,000		\$ 18,353	
WA4966	Water Conserv/Mgmt Plan Updt	\$ 80,000		\$ 65,634	\$ 3,037
WA4971	Meadow Wood Reservoir#16	\$ 1,575,000		\$ -	
WA5028	Water Main in Private Prp	\$ 75,000		\$ 65,819	\$ 4,199
WA5094	Water Distrib.Sys Mstr Pln Updt	\$ 20,000		\$ 16,387	
WA5096	WTP Structural Repairs	\$ 90,000		\$ 306,248	
WA6000	MSA Task Order #1	\$ 20,000		\$ 81,566	\$ 6,736
WA6001	Water Main Looping	\$ 20,000		\$ -	
WA6052	Res#3 Upgrades	\$ 6,500,000		\$ 5,601,519	\$ 7,097
WA6058	Water System Security Projects	\$ 20,000		\$ 52,208	\$ 284
WA6059	Pump Station Repairs	\$ 25,000		\$ 24,452	\$ 27,649
WA6122	WTP Emergency Generator	\$ 275,000		\$ 155,590	\$ 30,070
WA6206	Reservoir No. 4 Hatch Repairs	\$ 50,000		\$ -	
WA6207	WTP Upgrade	\$ 56,200,000		\$ 6,914	\$ 4,504
WA6248	Purchase of Emergency Water Pump Stations	\$ 200,000		\$ -	
WA6249	Water Main Relocations	\$ 500,000		\$ -	
WA6250	Water Rate & SDC Study	\$ 70,000		\$ -	
WA6251	Purchase Portable Generator for Pump Station	\$ 75,000		\$ -	

**CITY OF GRANTS PASS
CAPITAL CONSTRUCTION PROJECTS
9/30/2014**

Project Number	Description	Project Cost	Mid-year budget Changes & Notes	Cost Incurred	
		Estimate @ FY15 Budget		to 6/30/2014	7/1 - 9/30/14
WA6252	ARC Flash Study WA and SE	\$ 100,000		\$ -	
WA6253	Small Main Replacement FY15	\$ 355,000		\$ -	\$ 10,334
WA6254	Water Emergency Ops Plan Update	\$ 50,000		\$ -	
				\$ -	
				\$ -	
SE4963	Update WRP Facility Plan	\$ 330,000		\$ 301,508	
SE4964	WRP Phase 2 Expansion	\$ 12,025,000		\$ 65,218	\$ 8,036
SE5080	WRP Structural Repairs	\$ 75,000		\$ 73,389	
SE5081	Collection Sys. Master Plan	\$ 275,000		\$ 141,328	
SE6012	Western Av Sewer Replcmt	\$ 2,060,000		\$ 121	
SE6064	Sewer Main Structural Repairs	\$ 3,700,000		\$ 981,629	\$ 98,964
SE6111	Mill Street Sewer Reconstruction	\$ 4,340,000		\$ -	
SE6112	Sewer Rate Study SE & RS	\$ 70,000		\$ -	
SE6156	Sewer Mains Related to Overlays	\$ 1,900,000		\$ 48,554	
SE6198	Collection System Maintenance	\$ 75,000		\$ 27,523	
SE6199	Pump/Lift Station Equipment Imprvmt	\$ 10,000		\$ 5,392	
SE6200	Spaulding Indust.Park WW Infrastructure	\$ 100,000		\$ 5,392	
SE6237	General Engineering Services	\$ 20,000		\$ -	\$ 218
SE6238	Effluent Mixing Zone Dye Tracer Study	\$ 50,000		\$ -	
SE6239	WRP Equipment Improvement	\$ 50,000		\$ -	
SE6240	Webster PS No. 1 Rehab	\$ 750,000		\$ -	
SE6241	WRP SCADA System Evaluation	\$ 50,000		\$ -	
				\$ -	
				\$ -	
LA2640	Landfill Remediation	\$ 3,043,000		\$ 2,853,258	\$ 13,585
LA4490	Melson Lot Line	\$ 20,000		\$ 15,520	\$ 2,506
LA4691	Clean-up Program	\$ 30,000		\$ 132,608	
				\$ -	
				\$ -	
LB1000	Debt Repayment Project			\$ 120,000	
LB4245	Muni Parking Property Acq	UNKNOWN		\$ -	
LB4261	Tussing Park Development	\$ 705,000		\$ 629,408	\$ 1,229
LB4377	Municipal Bldg Land Fund	UNKNOWN		\$ 156,803	
LB4382	Indust. Financial Incentive	\$ 100,000		\$ 369,136	
LB4383	Non-Profit Infra. Incent.	\$ 25,000		\$ 59,785	
LB4458	Rogue Path Construction	\$ -		\$ 280,735	\$ 8,846
LB4539	Allen Creek Park Prop Purchase	\$ 1,125,000		\$ 611,663	\$ 206
LB4564	City Service Center	\$ 80,000		\$ 23,404	
LB4710	Overland Park Reserve	\$ 875,000		\$ 874,904	
LB4713	Allenwood Park Reserve	\$ 1,245,000		\$ 1,119,799	\$ 102
LB4832	River Rd Reserve Purchase	\$ 3,700,000		\$ 3,657,685	\$ 2,015
LB4833	UGB Planning	\$ 325,000		\$ 262,019	
LB4911	Ramsey/Nebraska Prop.Sale	\$ 900,000		\$ 8,580	\$ 103
LB4954	Allen Creek Trail:Newhp>Wms	\$ 205,000		\$ 2,060	
LB4955	Allen Crk Trail: Ramsey>199	\$ 113,000		\$ 41,159	\$ 1,640
LB5067	Tree Refund Program	\$ VARIES		\$ 19,513	
LB5076	Allenwood Park Development	\$ 162,000		\$ -	
LB5077	Re-Vegetation Program	\$ VARIES		\$ 15,509	
LB6040	Economic Stimulus	\$ 60,000		\$ 30,099	
LB6041	Food Bank Remed/Development	\$ 2,300,000		\$ 99,585	\$ 254,778
LB6084	Vacant Prop. Safety & Renovation	\$ 115,000		\$ 39,985	\$ 2,387
LB6085	Wetland Resource Inventory/Update	\$ 150,000		\$ -	\$ 633
LB6099	Property Acquisition & lot line adj.	\$ 10,000		\$ 8,895	\$ 1,159

CITY OF GRANTS PASS CAPITAL CONSTRUCTION PROJECTS 9/30/2014				
Project Number	Description	Project Cost Estimate @ FY15 Budget	Mid-year budget Changes & Notes	Cost Incurred to 6/30/2014 7/1 - 9/30/14
LB6101	H T E Replacement	\$ 1,099,000		\$ 426,894 \$ 82,313
LB6103	Microsoft Upgrade	\$ 211,000		\$ 158,770
LB6104	Woodson Park Improvements	\$ 30,000		\$ 2,053
LB6105	PEG Fund Projects for FY12,FY13	\$ 275,000		\$ 69,327
LB6108	Small Business Transp. SDC Incent.	\$ 75,000		\$ -
LB6135	Urban Renewal Analysis	\$ 50,000		\$ -
LB6136	Fuels Reduction Plan	\$ 45,000		\$ 9,185
LB6138	Downtown Hardscape	\$ 20,000		\$ 8,452
LB6139	City Entryway	\$ 60,000		\$ -
LB6141	Emergency Generator in Muni Bldg	\$ 60,000		\$ 4,342
LB6142	Remote Emergency Equip	\$ 40,000		\$ 24,463
LB6143	School Park Construction	\$ 25,000		\$ 73,707 \$ 2,976
LB6146	Riverside Playground	\$ 200,000		\$ -
LB6152	Website Upgrade	\$ 57,000		\$ 169 \$ 15,585
LB6184	Soccer Complex	UNKNOWN		\$ 45,407 \$ 29,840
LB6185	Aerial Photography	\$ 17,000		\$ -
LB6188	Technology lifecycle Management	\$ 50,000		\$ 47,178 \$ 6,694
LB6189	Baseball/Softball Field Rehabilitation	\$ 225,000		\$ 48,927 \$ 26,907
LB6190	Riverside Park, River Trail	\$ 65,000		\$ 4,004 \$ 3,489
LB6191	River Access Points in Parks	\$ 45,000		\$ 1,932 \$ 1,932
LB6193	Weekend parkways-Open Streets	\$ 5,000		\$ -
LB6196	Sobering Center Assistance	\$ 40,000		\$ 40,000
LB6197	Fire Sprinkler & Structural Retrofit Grants	\$ 500,000		\$ 56,661
LB6224	ass Area Brownfield Coalition Community Ass	\$ 600,000		\$ -
LB6225	Fleet Maintenance Facility	\$ 600,000		\$ -
LB6226	Park Gazebo Replacement	\$ 50,000		\$ -
LB6227	Reinhart Park Irrigation Conversion	\$ 150,000		\$ -
LB6228	ative Fueling Facility Design & Implementation	\$ 112,000		\$ -
LB6229	Downtown Parking Study	\$ 50,000		\$ -
LB6230	Joint Economic Develop. Strategic Plan	\$ 150,000		\$ -
LB6231	Mountain Bike Park Improvement	\$ 250,000		\$ -
LB6232	Loveless Park Improvements	\$ 200,000		\$ -
LB6233	DDA and AFD Evaluation and Clean Up	\$ 50,000		\$ - \$ 3,893
LB6234	Annexation	\$ 25,000		\$ - \$ 3,704
LB6235	E & F Street Landscaping	\$ 25,000		\$ -
LB6236	Spalding Industrial Park Development	\$ 3,500,000		\$ -
LB6259	4th and F Street Parking Lot Entrance			\$ - \$ 696
LB6263	Croxtton Park Parcel Sale			\$ -
LB8580	Izaak Walton Bldg Replacement	UNKNOWN		\$ 43,544
LB8870	Reinhart Volunteer Park	UNKNOWN		\$ 3,140,915
				\$ -
				\$ -
	TOTALS	\$ 147,301,189		\$ 28,440,849 \$ 1,129,167

Quarterly Investment Report as of September 30, 2014

Total Cash/Investment Balance at Quarter End \$ 55,224,057

		% of Cash Balance	Investment Policy Limit	% Available (Over)
Maximum Maturities				
Total Investments Maturing in				
OVER 36 months	\$ -	0%	0%	0%
OVER 360 days	\$ 15,115,668	27%	30%	3%
OVER 180 days	\$ 18,152,710	33%	55%	22%
OVER 1 day	\$ 19,166,715	35%	85%	50%

Per Issuer Limits

US Agencies

TOTAL FHLB Holdings	\$ 997,881	2%	25%	23%
TOTAL FFCB Holdings	\$ 2,000,186	4%	25%	21%
TOTAL FHLMC Holdings	\$ 3,997,073	7%	25%	18%
TOTAL FNMA Holdings	\$ -	0%	25%	25%

Banking Institutions

Umpqua Bank (excluding CDARS)	\$ 2,209,496	4%	35%	31%
Bank of the Cascades	\$ 45,446	0%	35%	35%
Washington Federal (excluding CDARS)	\$ 1,019,967	2%	35%	33%
Wells Fargo	\$ -	0%	35%	35%

Other

Banker's Acceptance	\$ -	0%	10%	10%
A1/P1 Rated Commercial Paper	\$ -	0%	10%	10%
Repurchase Agreements	\$ -	0%	10%	10%
TOTAL LGIP Accounts	\$ 34,556,263	63%	75%	12%

Per Investment Type Limits

US Treasury Obligations	\$ -	0%	85%	85%
US Agency	\$ 6,995,140	13%	75%	62%
Certificate of Deposit	\$ 12,171,575	22%	50%	28%
Bank Deposits: Savings & Money Market	\$ 215,946	0%	no limit	no limit
Banker's Acceptance	\$ -	0%	25%	25%
A1 / P1 Rated Commercial Paper	\$ -	0%	25%	25%
Repurchase Agreement	\$ -	0%	25%	25%
TOTAL LGIP Accounts	\$ 34,556,263	63%	75%	12%

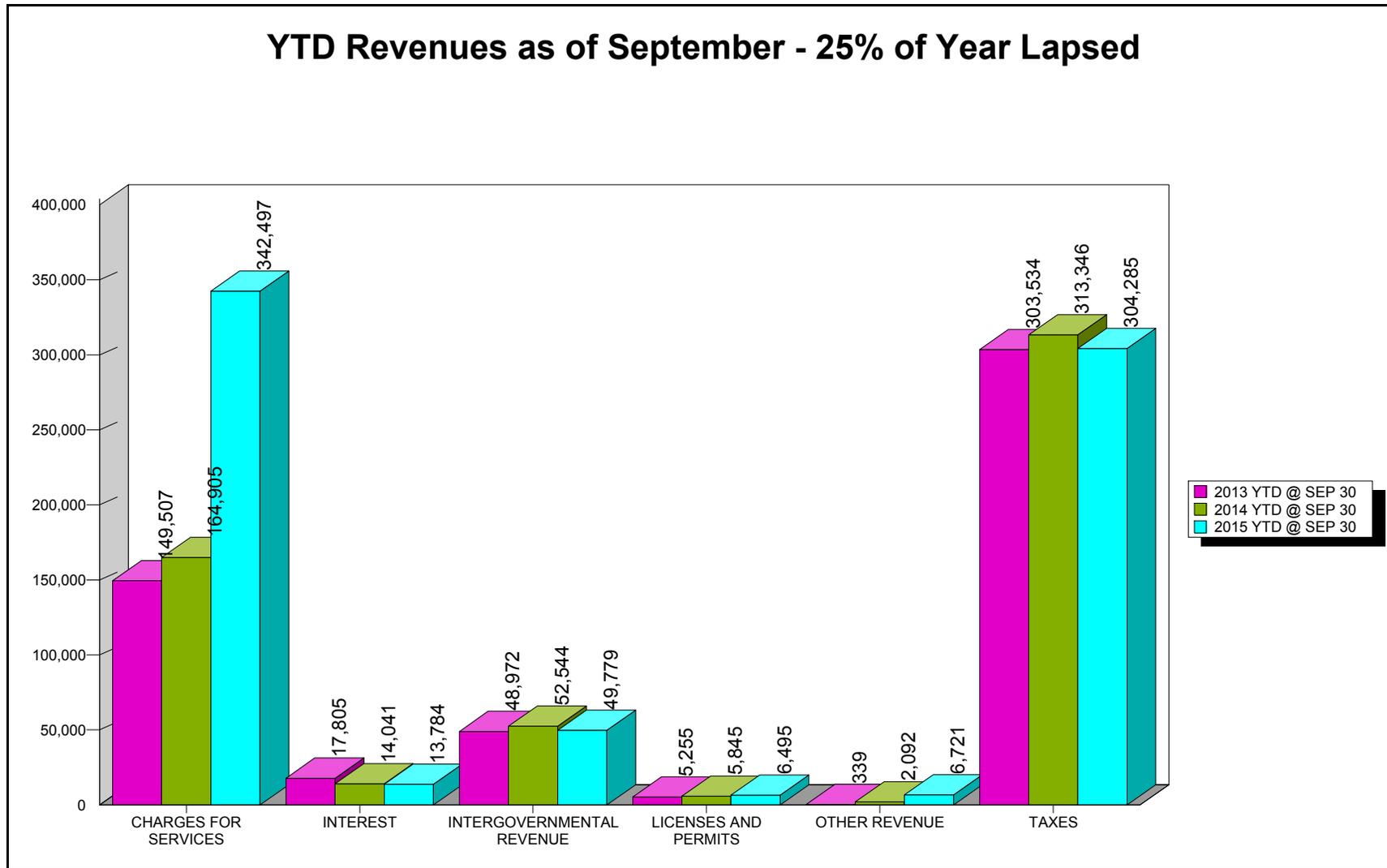
Performance Standards & Benchmarks

	QTR Average	Sep-2014	Aug-2014	Jul-2014
Average Yield for City Investments	0.70%	0.70%	0.70%	0.70%
LGIP Rate	0.54%	0.54%	0.54%	0.54%
3 Month T-Bill	0.03%	0.02%	0.03%	0.03%

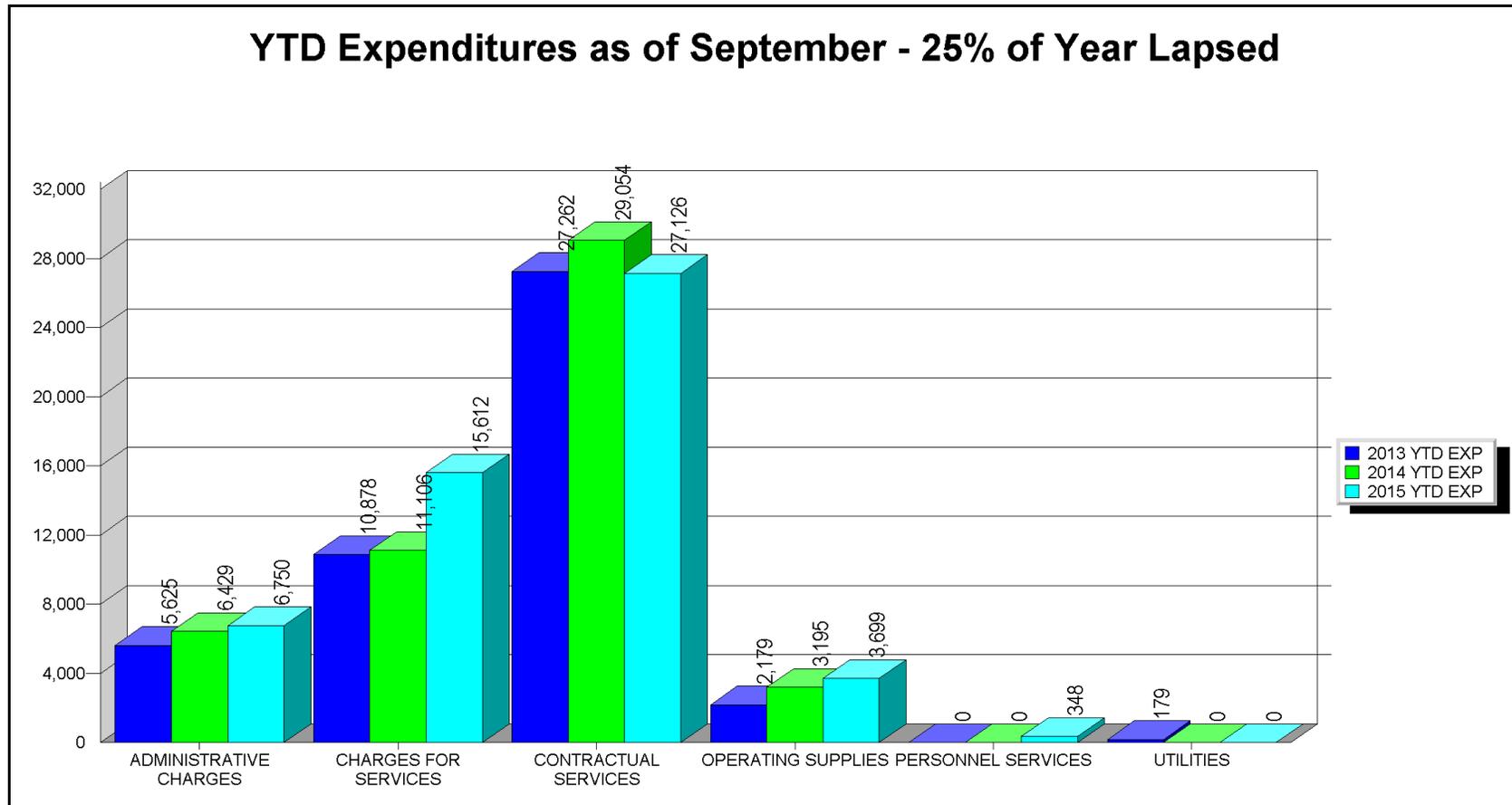
The general objectives of the City's investment policy, in order of priority, are: Safety, Liquidity, and Yield.

It is the goal of the City to maintain throughout the accounting cycle a yield that is not more than 50 basis points (1/2 percent) lower than the LGIP, and is not less than 25 basis points (1/4 percent) higher than that of the 91-Day US Treasury Bill.

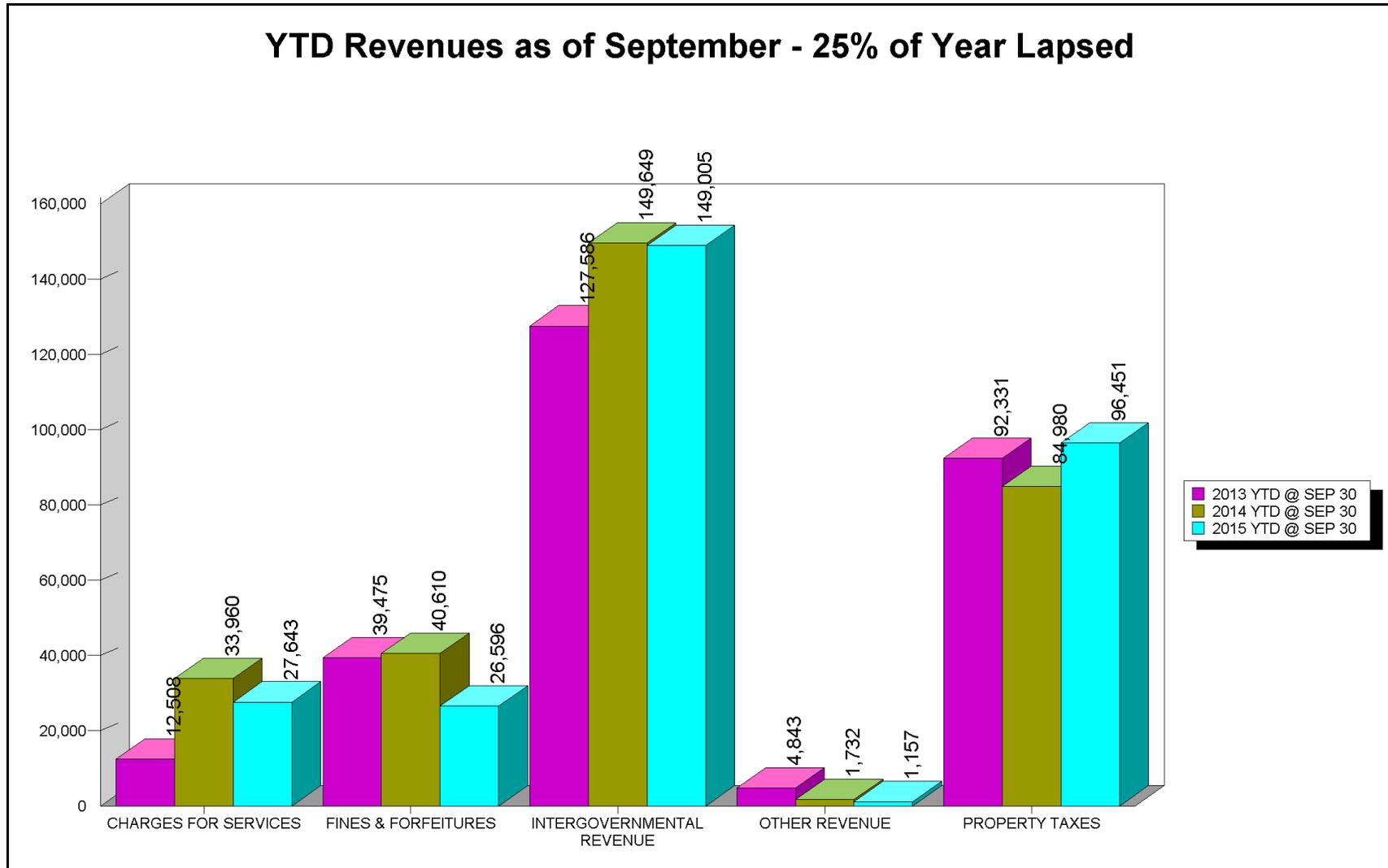
Activity/Fund: GENERAL OPERATIONS



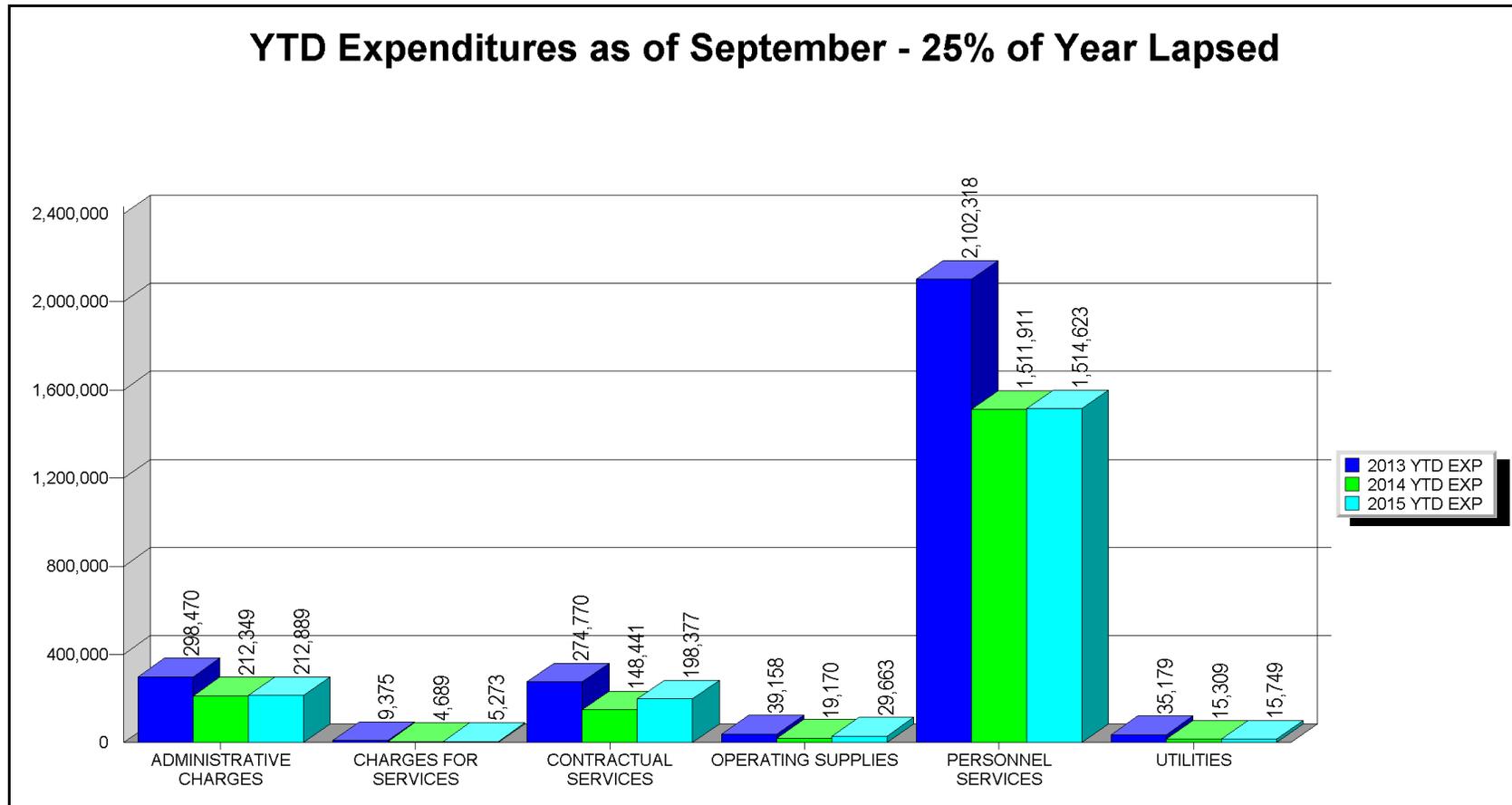
Activity: MAYOR AND COUNCIL



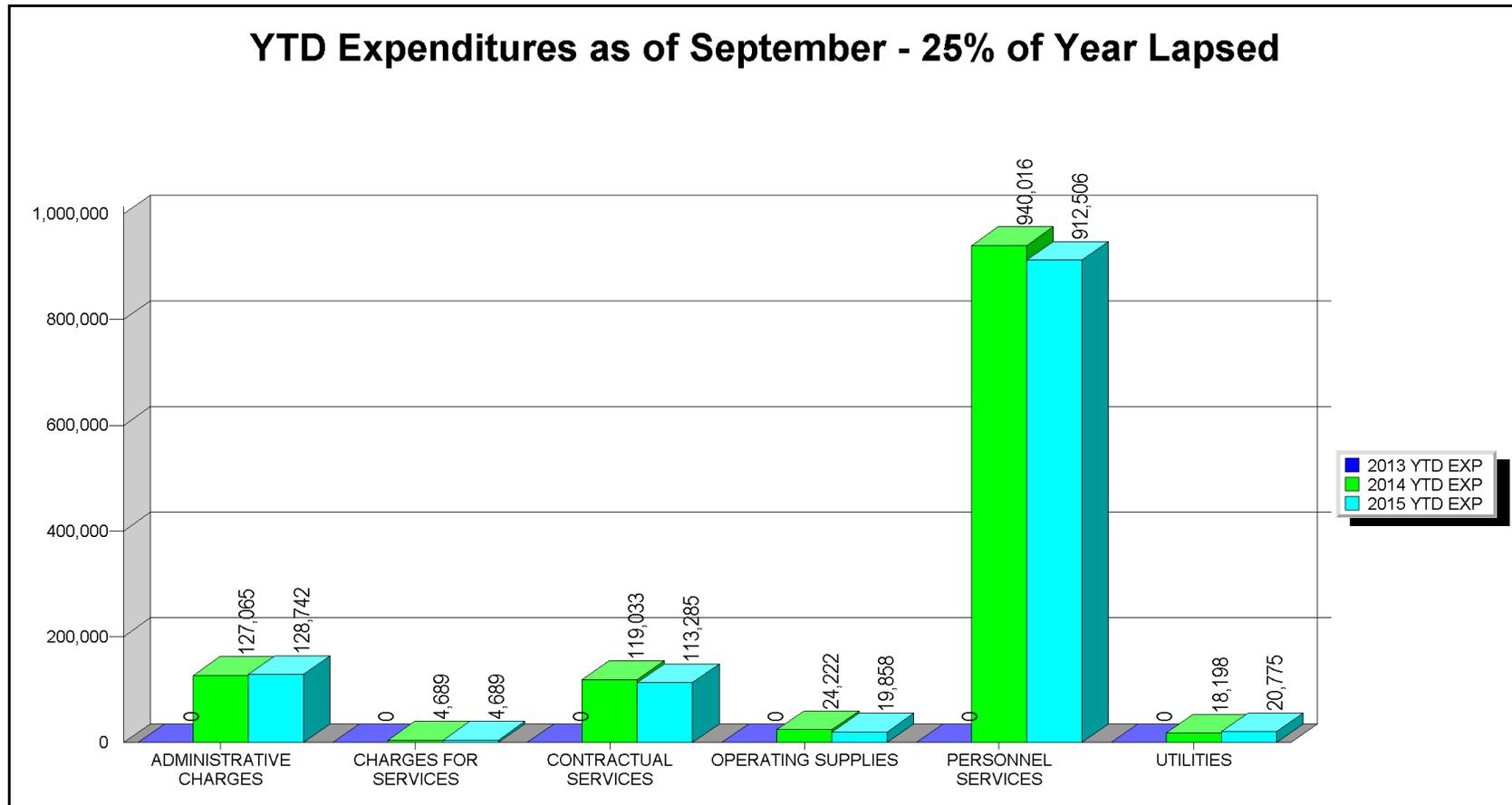
Activity/Fund: PUBLIC SAFETY



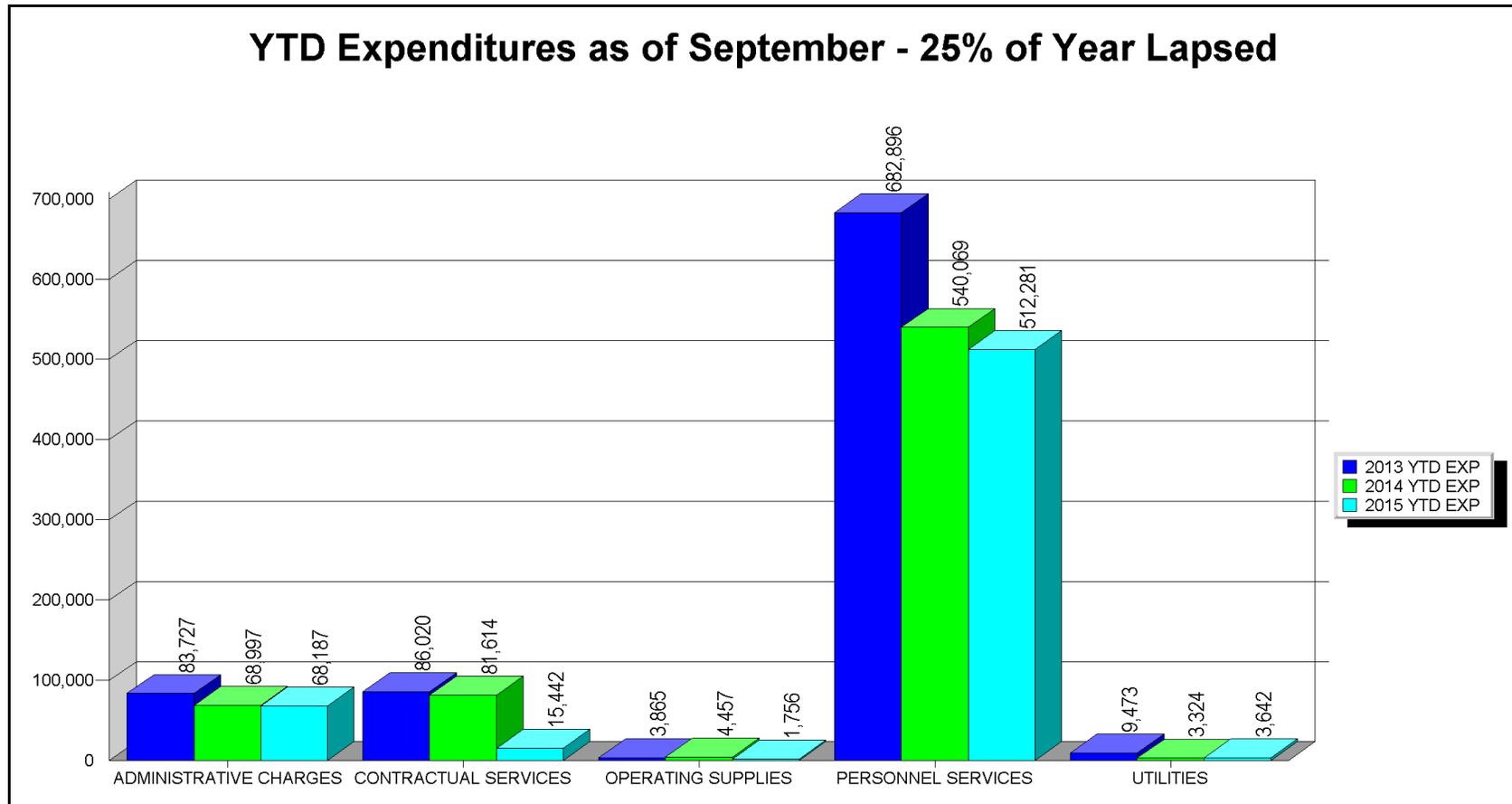
Activity: PS-POLICE DIVISION



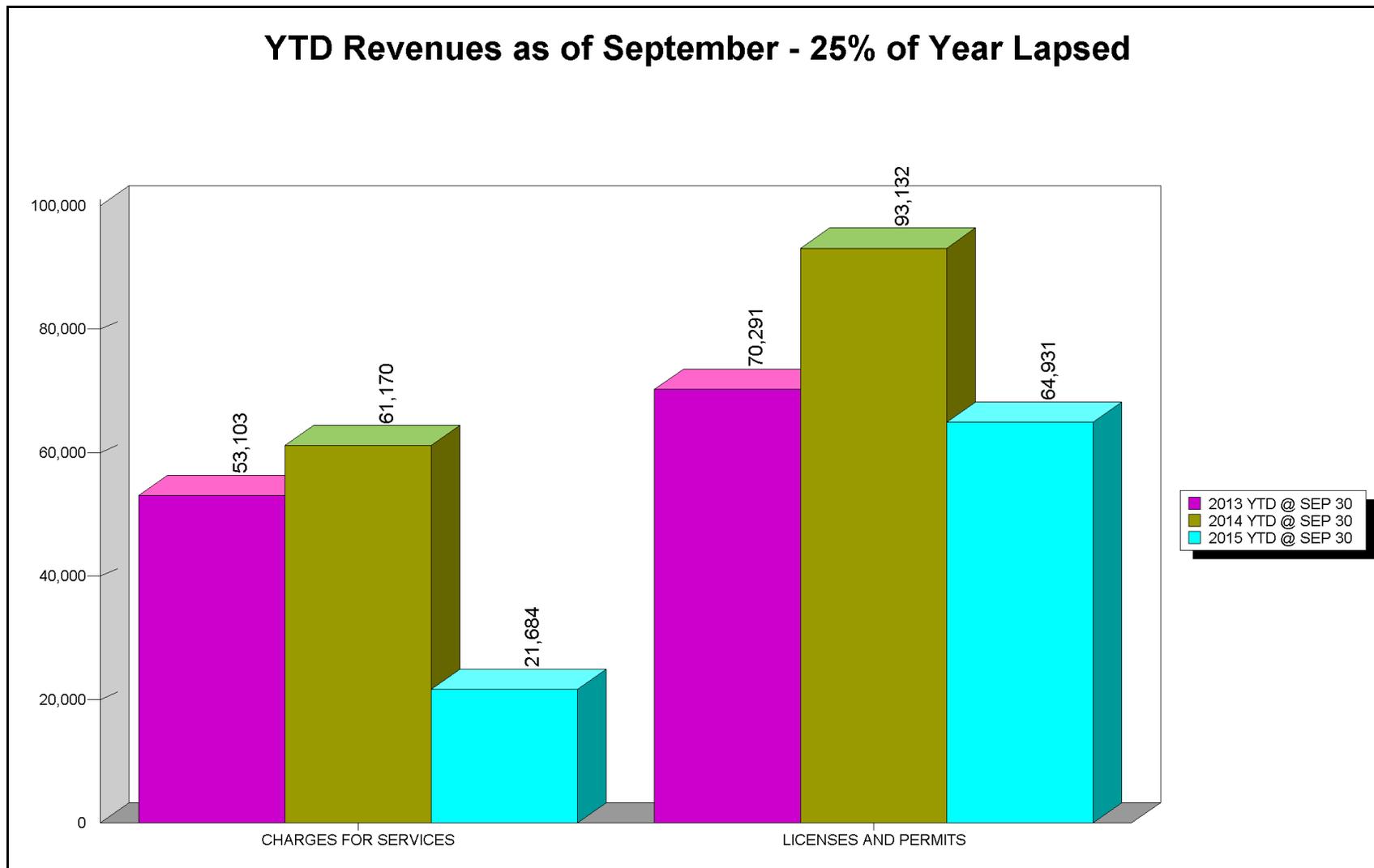
Activity: PS-FIRE RESCUE DIVISION



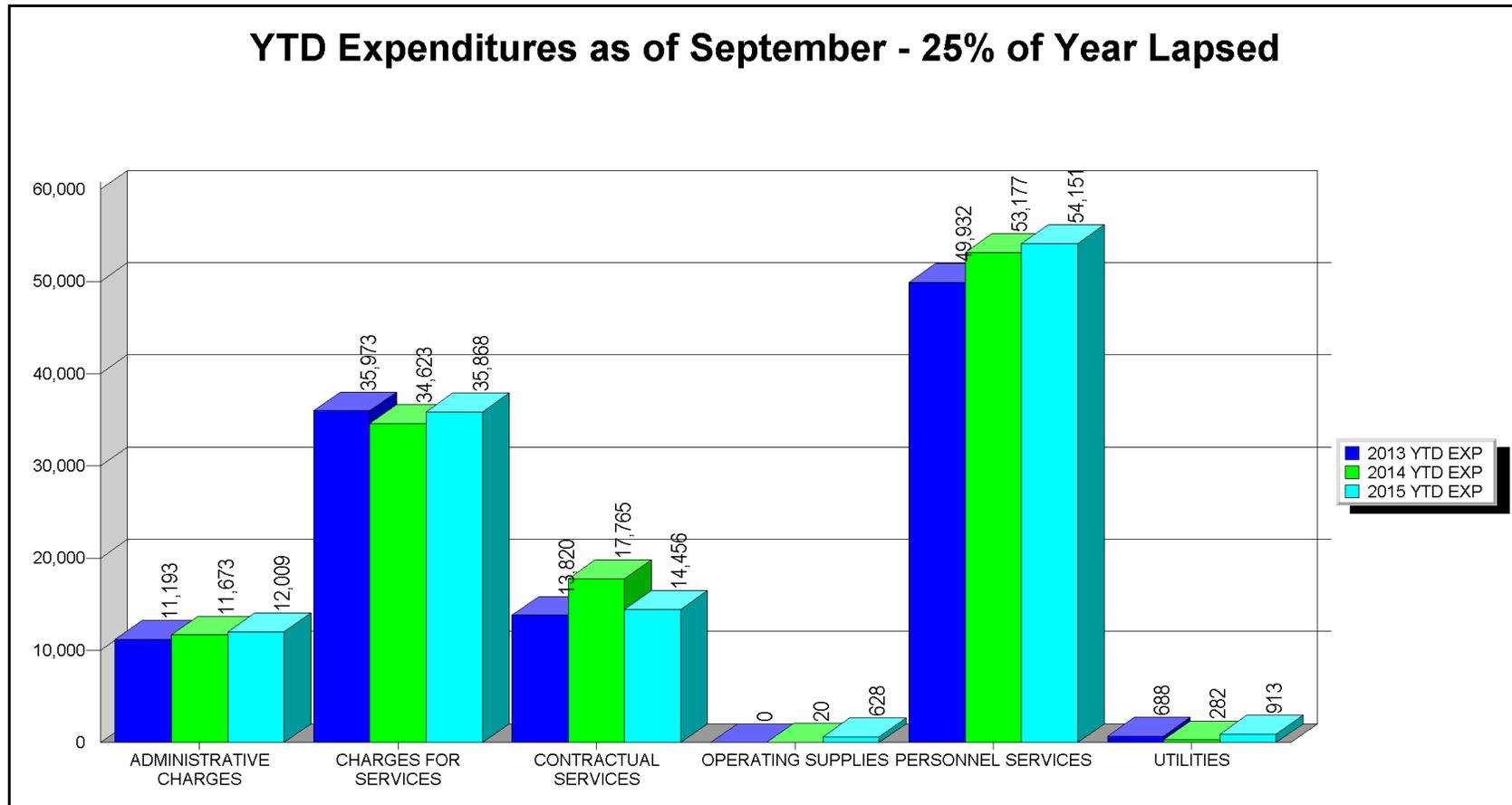
Activity: PS-SUPPORT



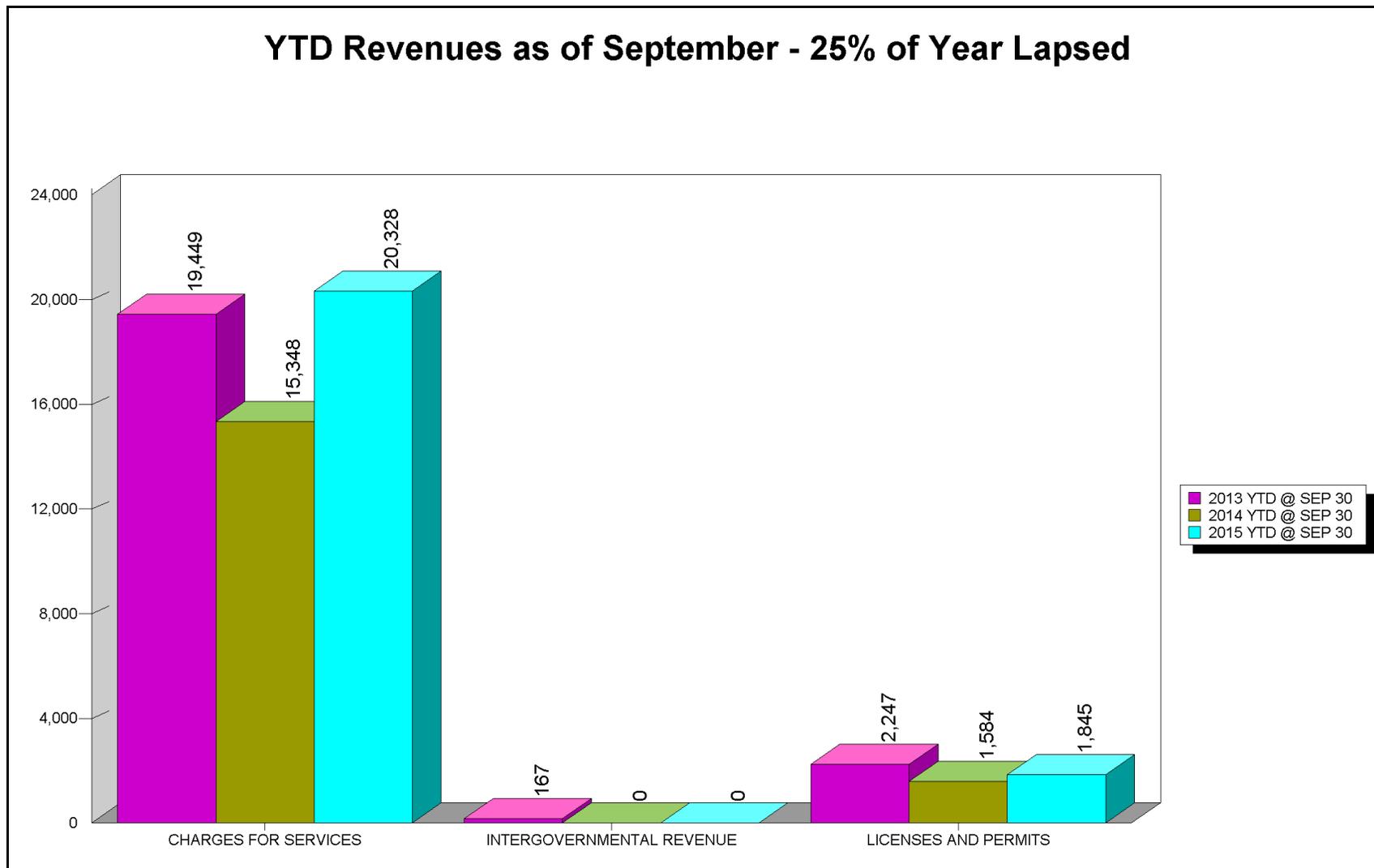
Activity/Fund: BUILDING AND SAFETY



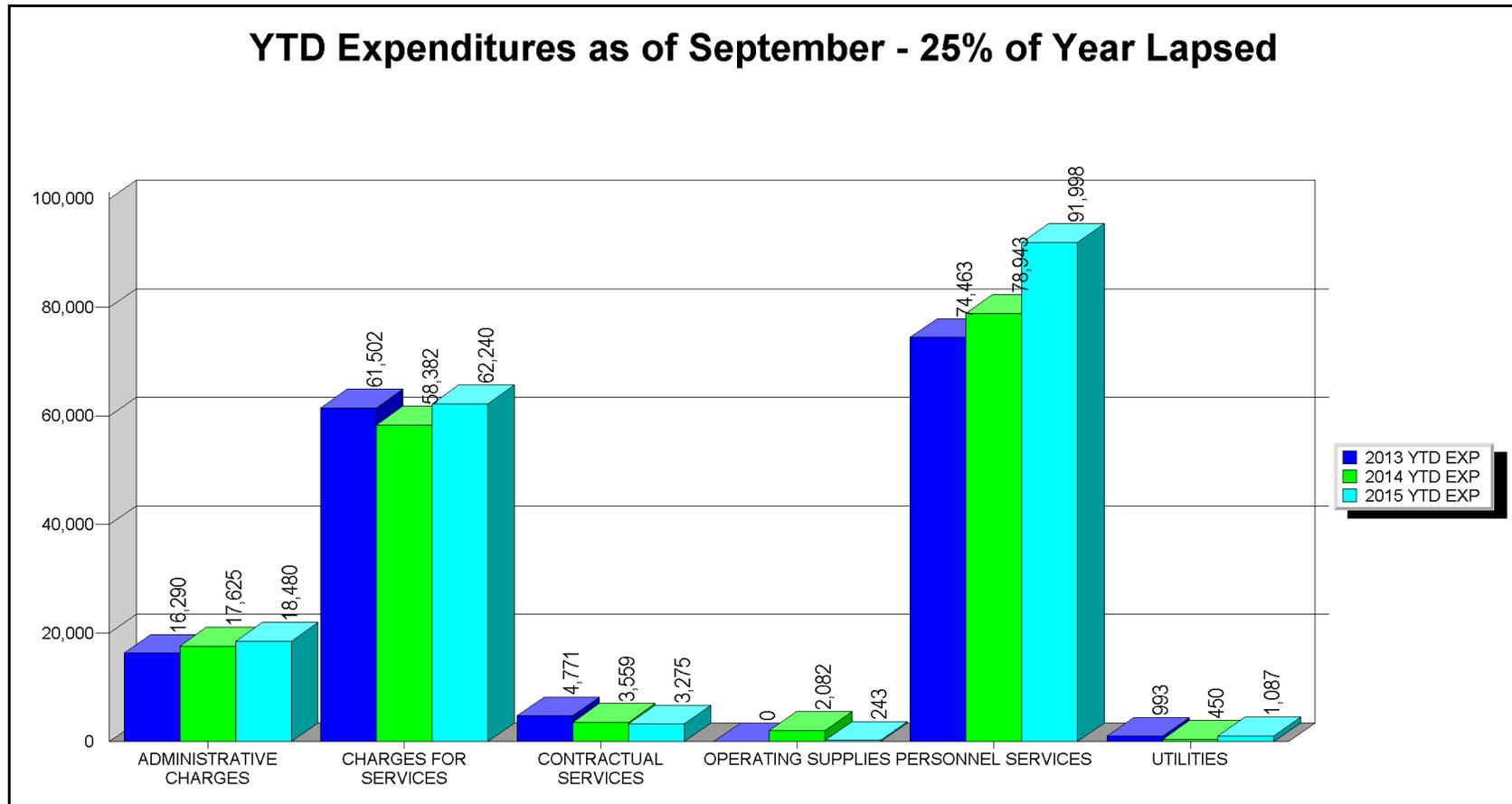
Activity: BUILDING AND SAFETY



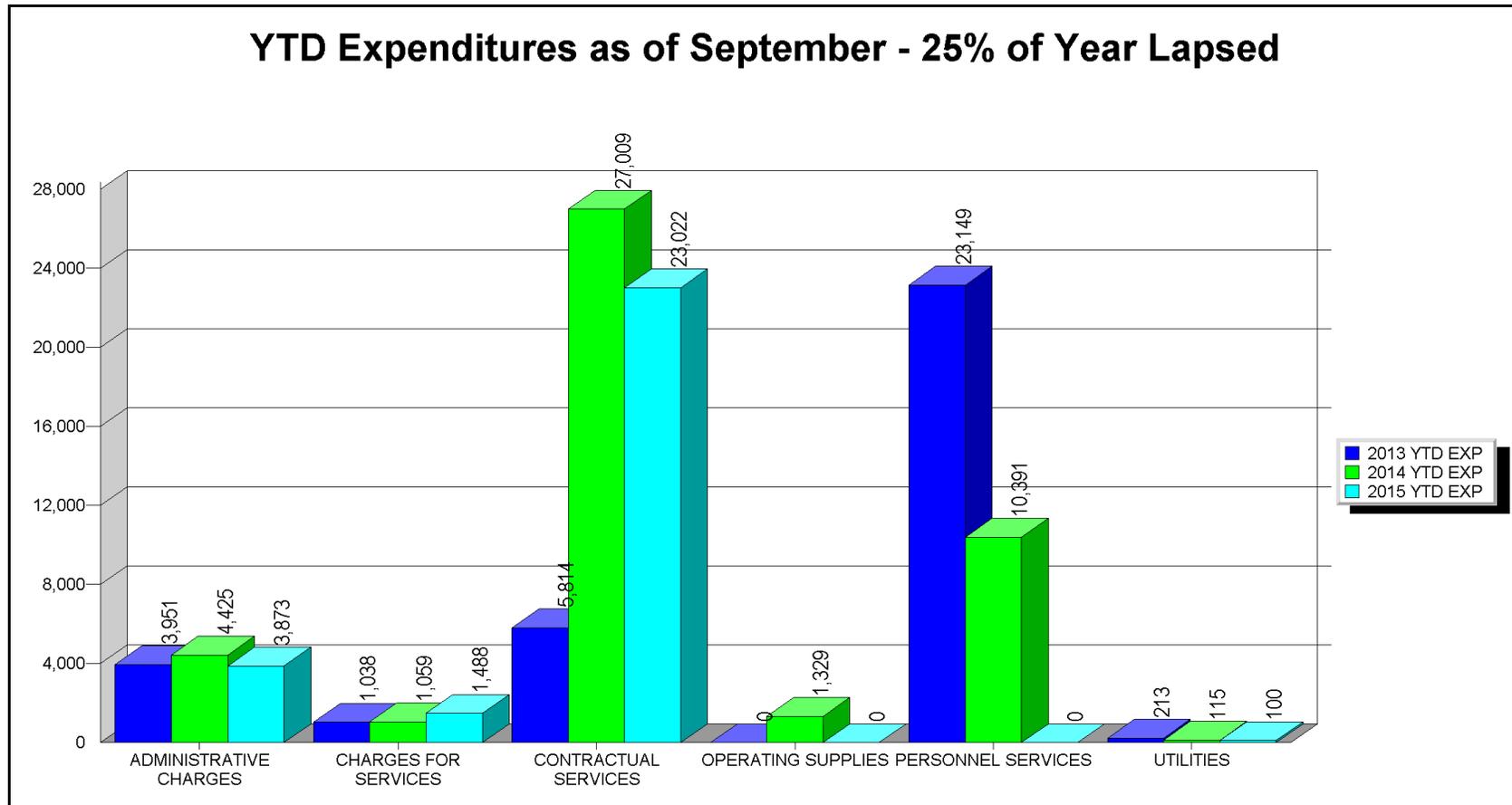
Activity/Fund: PLANNING



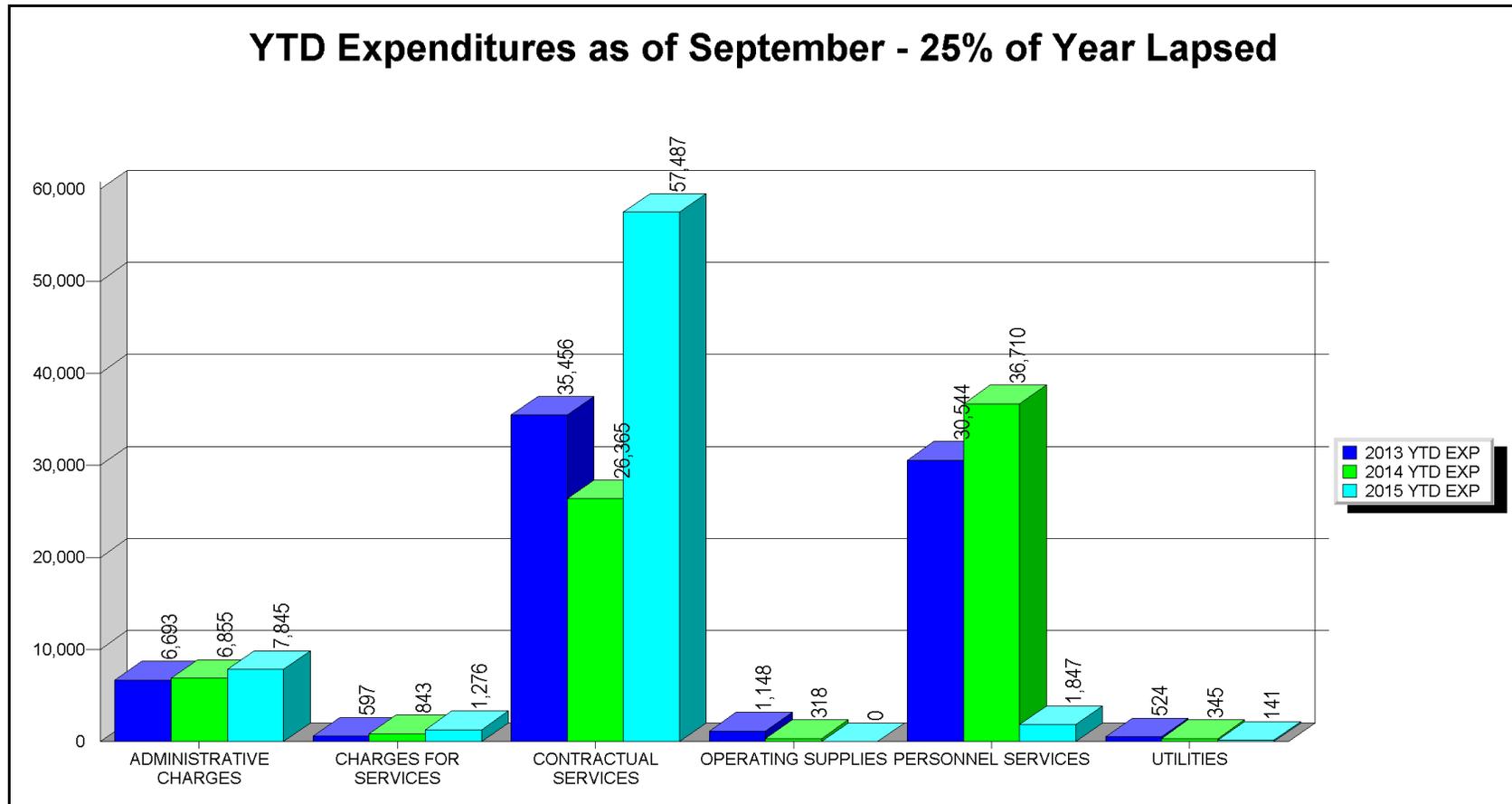
Activity: PLANNING



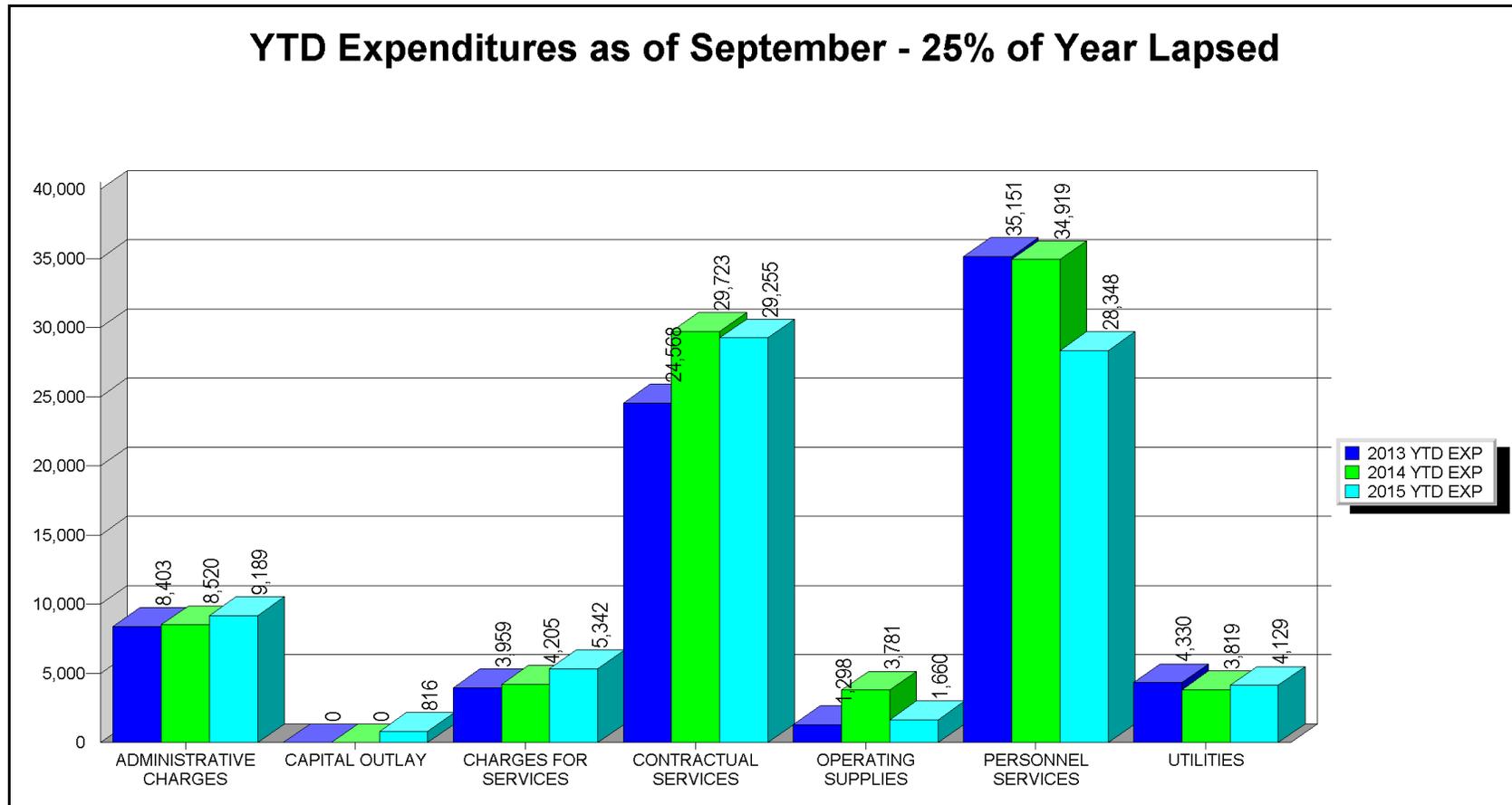
Activity: ECONOMIC DEVELOPMENT



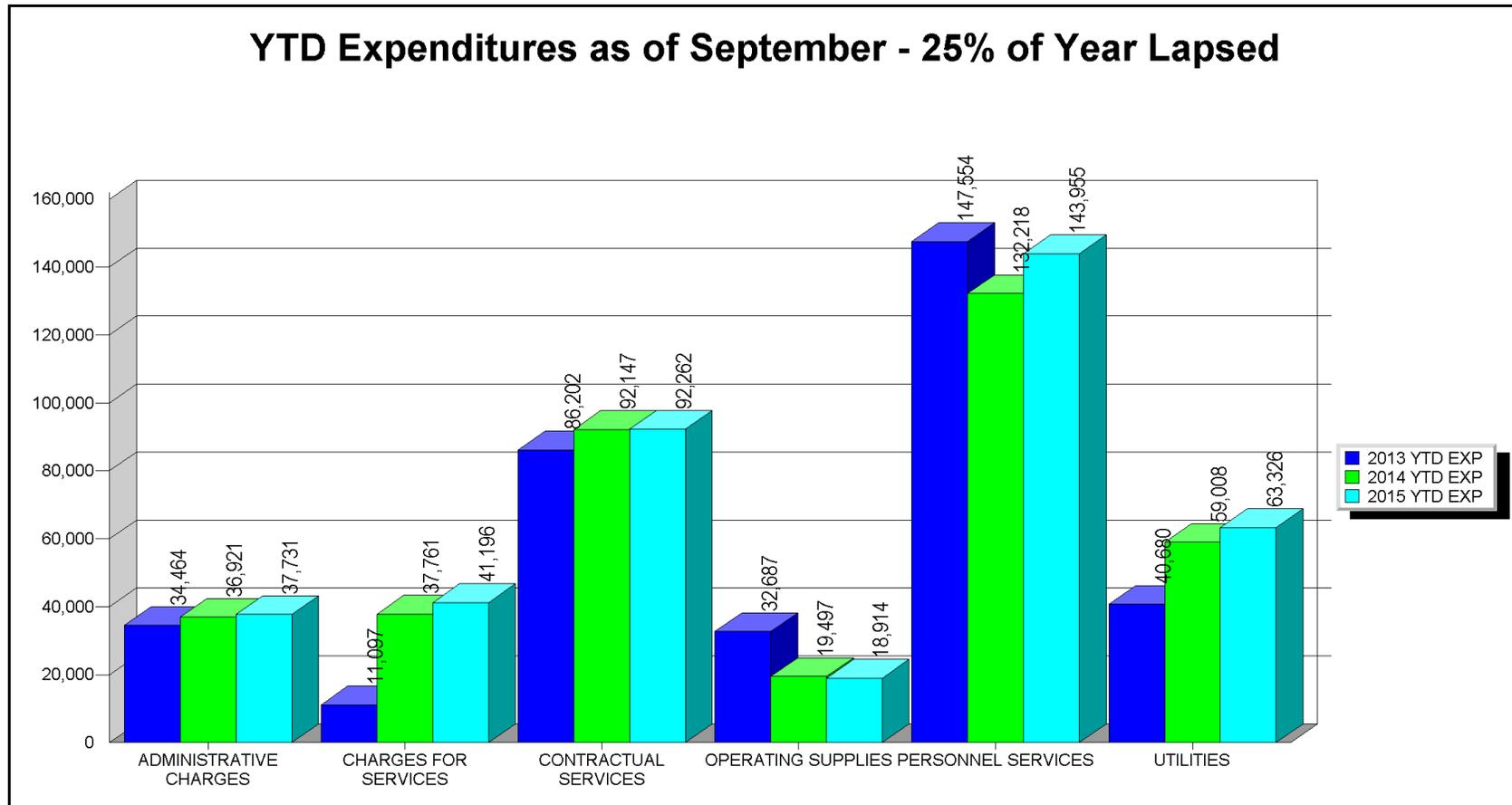
Activity: TOURISM



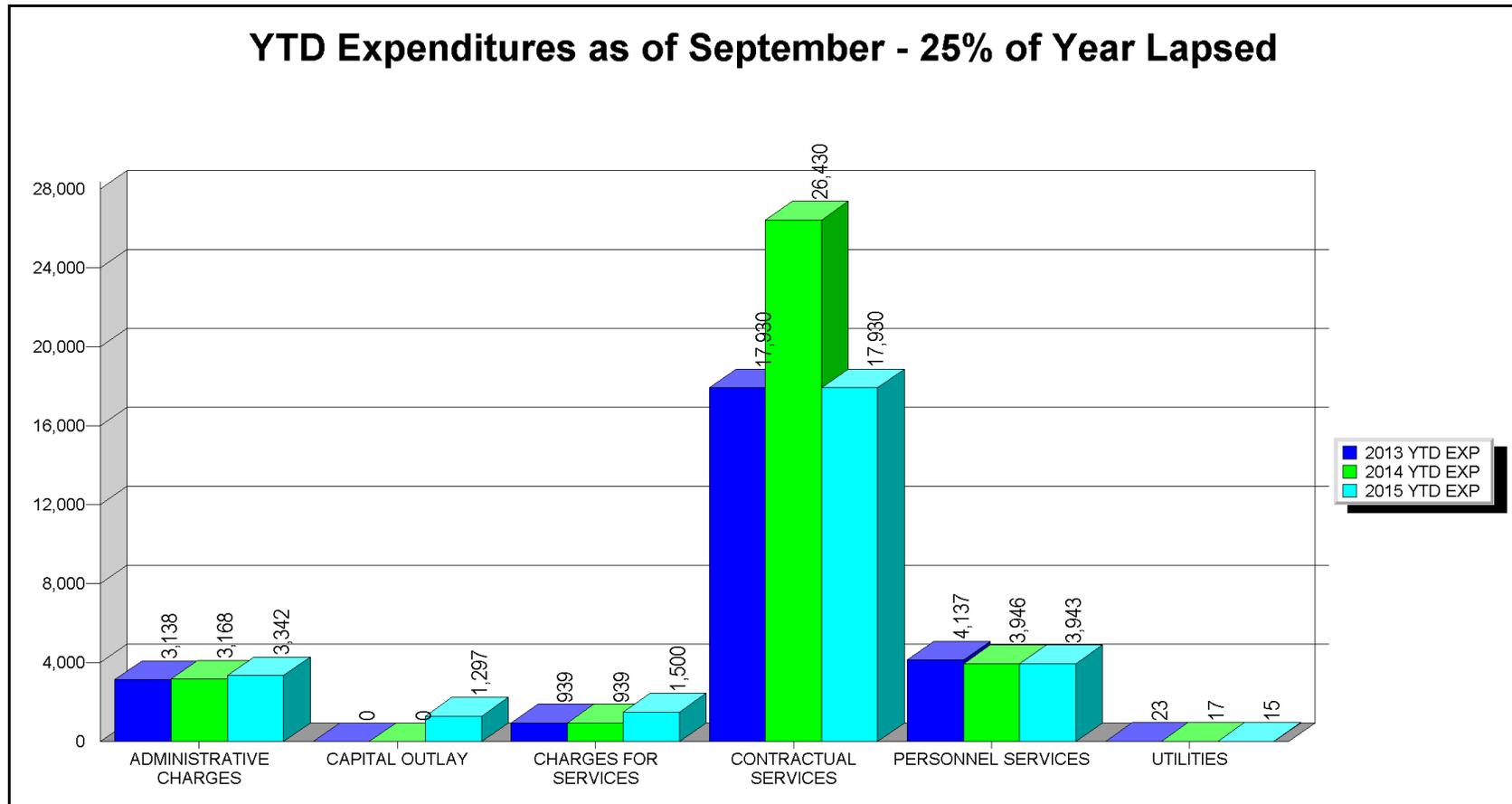
Activity: DOWNTOWN



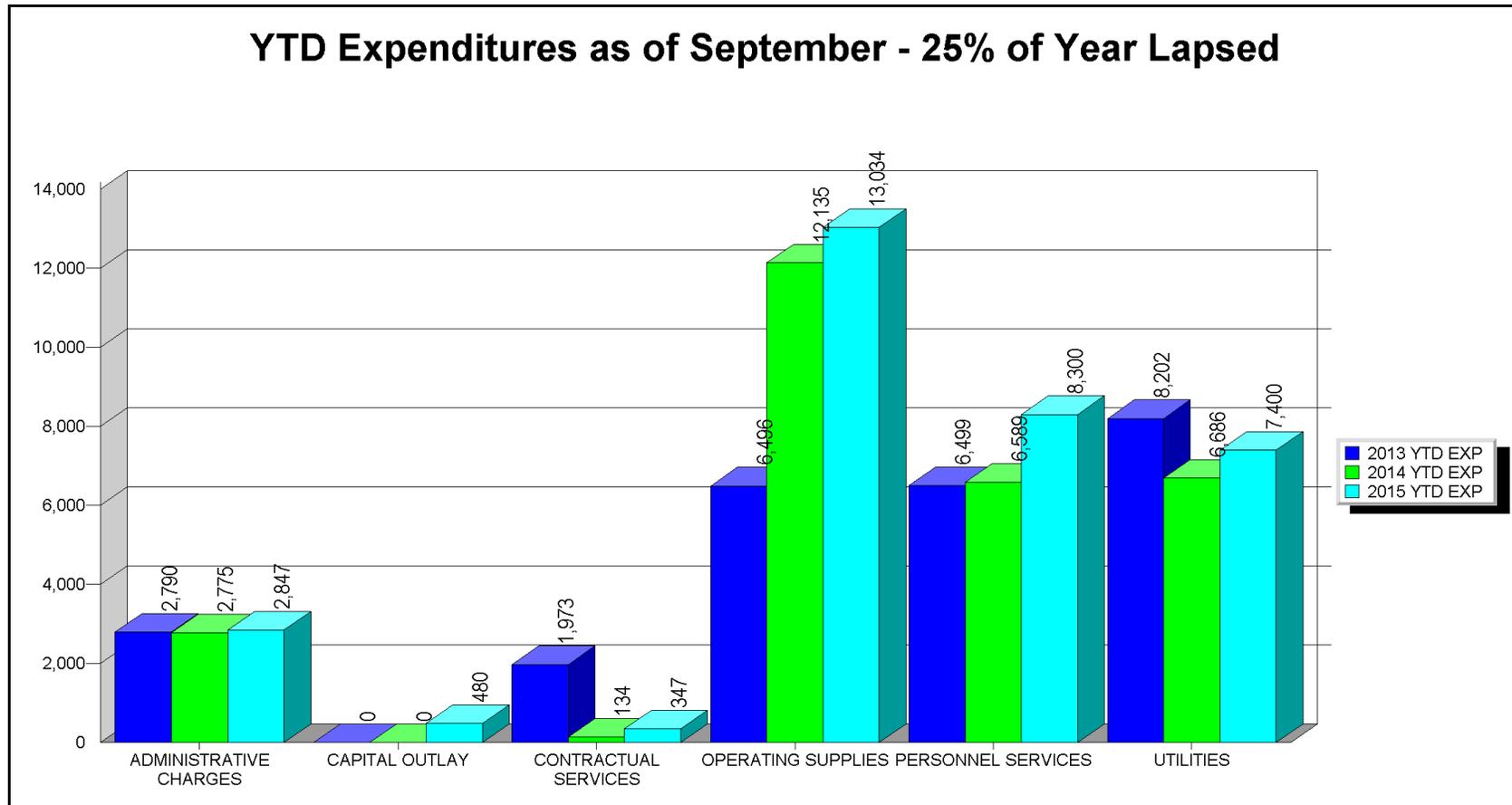
Activity: PARKS MAINTENANCE



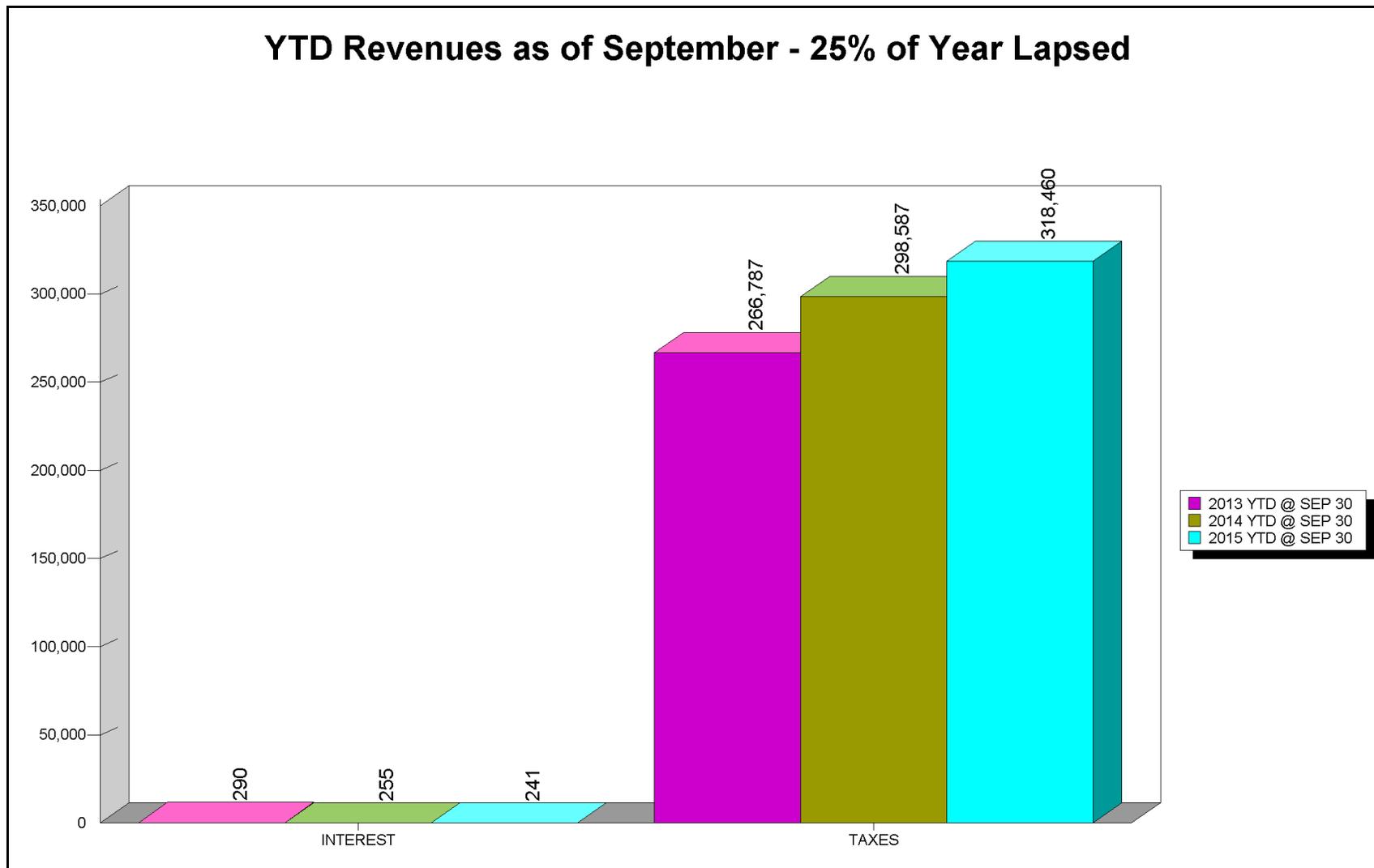
Activity: RECREATION SERVICES



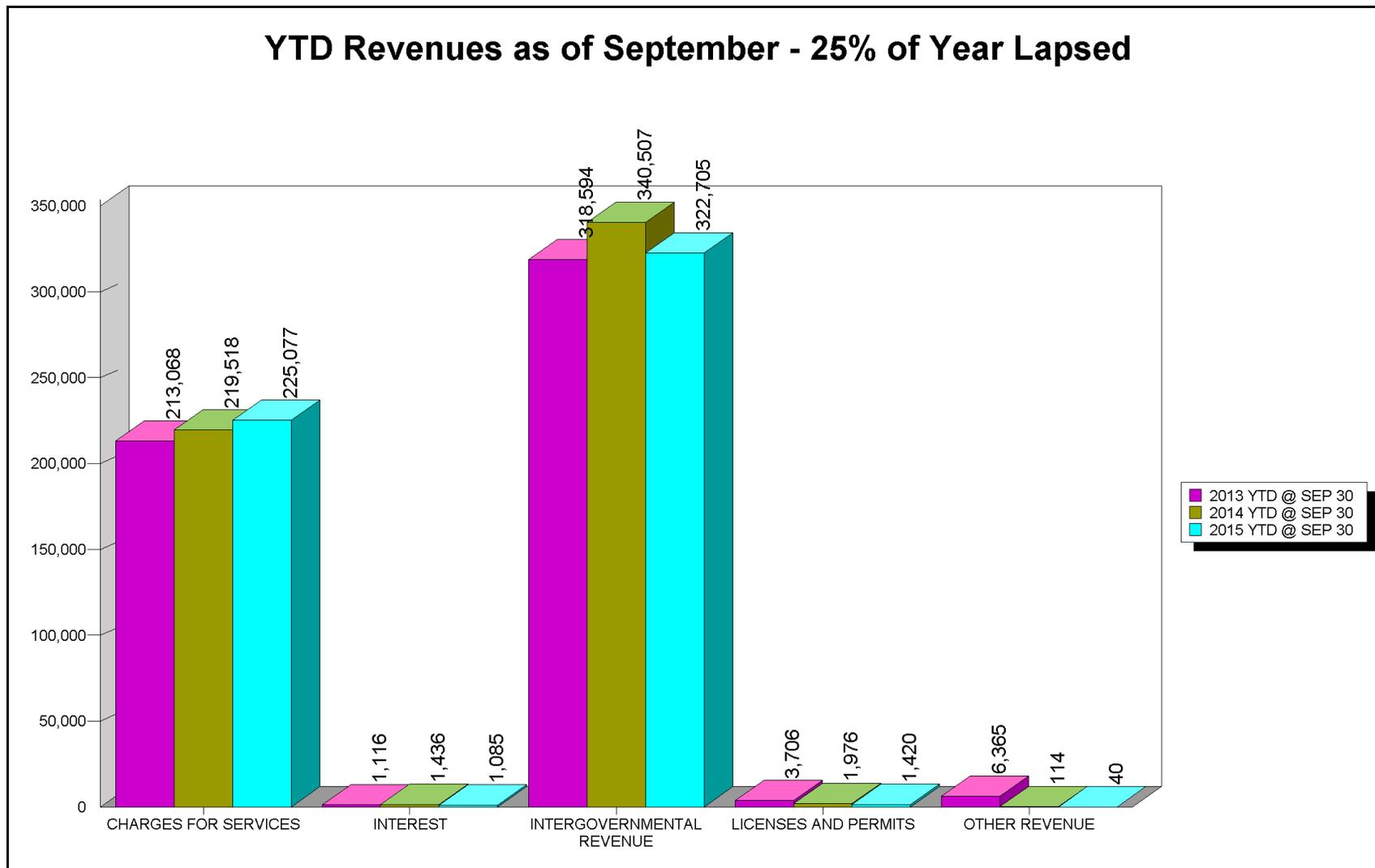
Activity: AQUATIC SERVICES



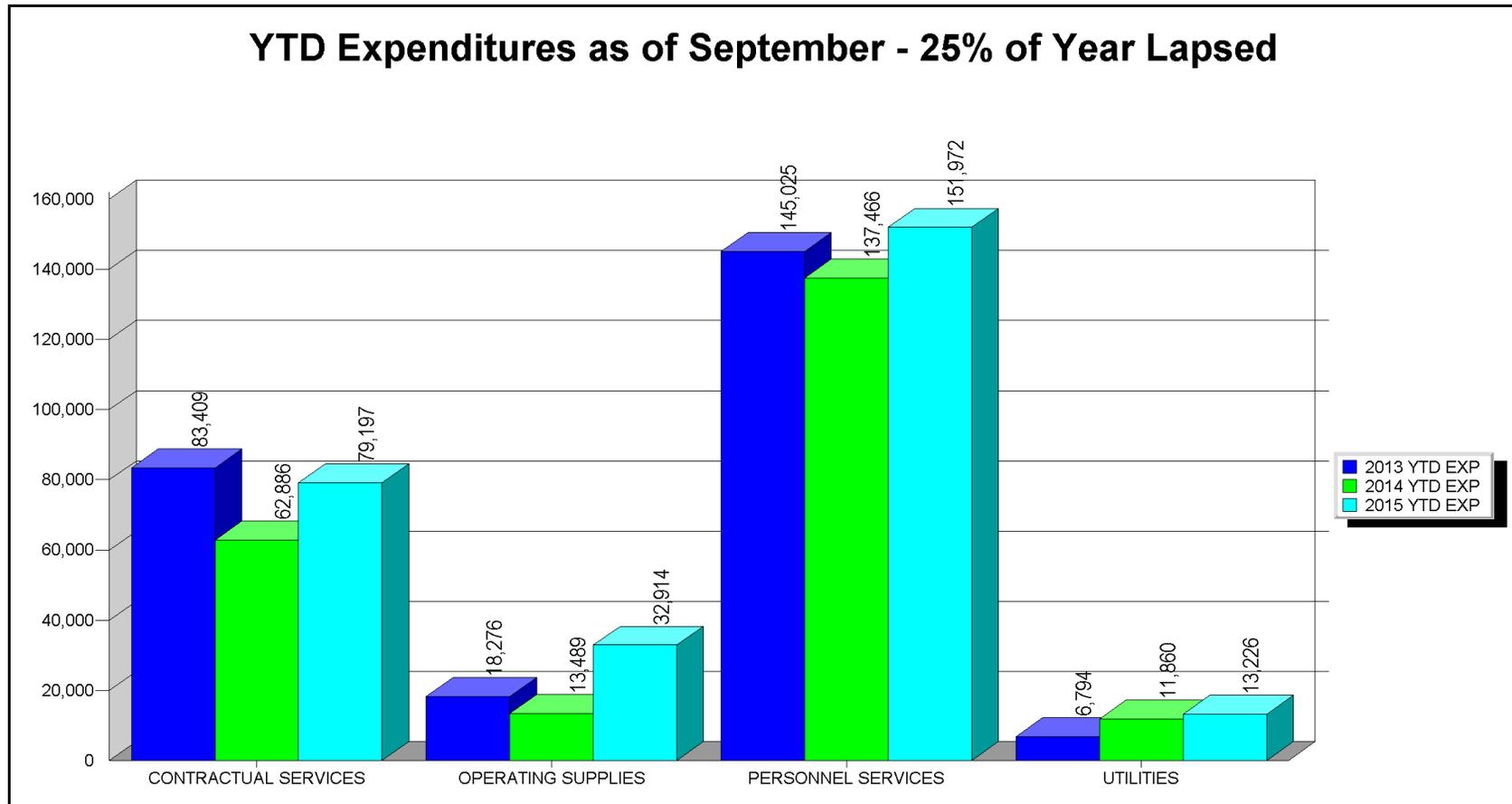
Activity/Fund: TRANSIENT ROOM TAX



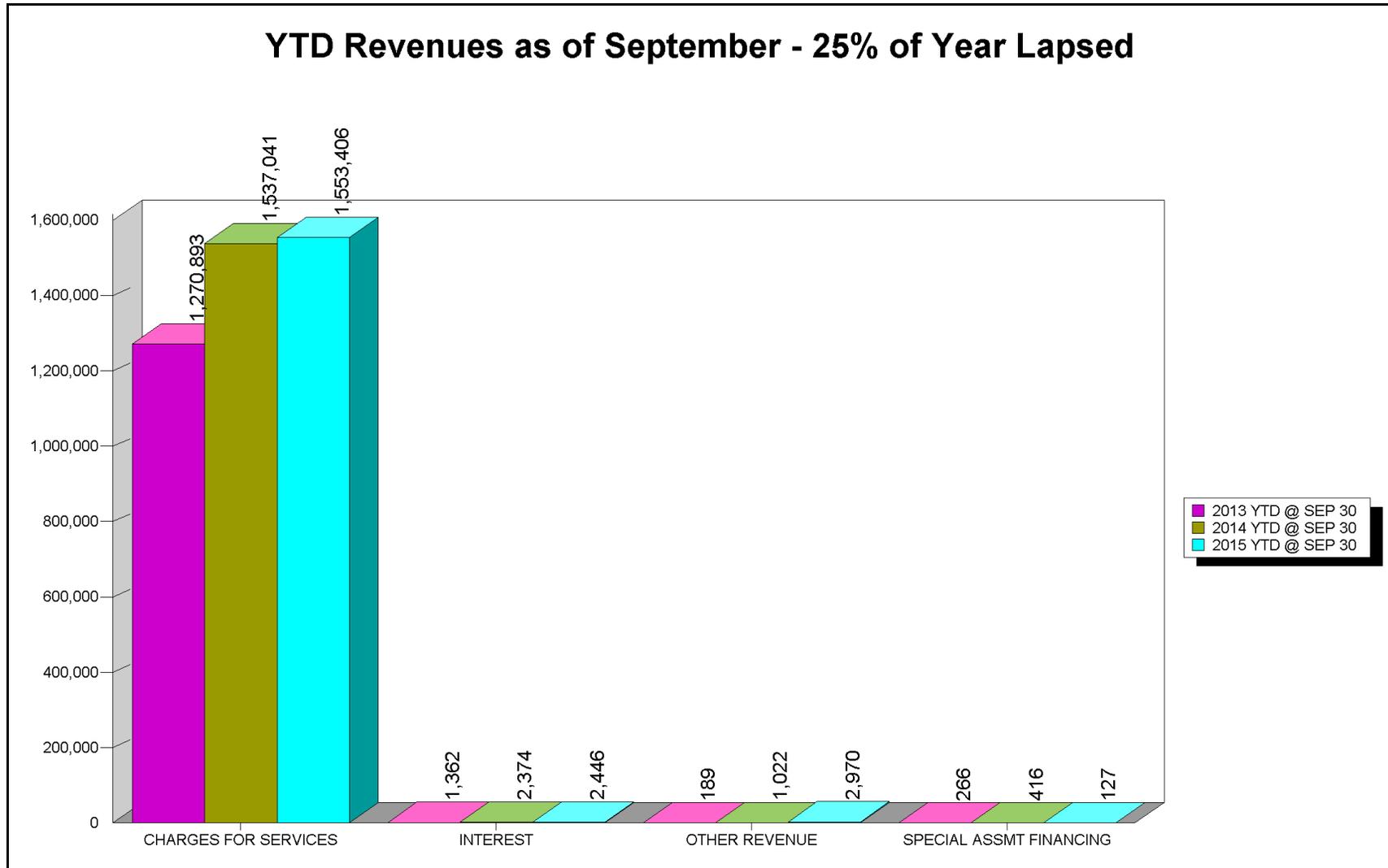
Activity/Fund: STREET UTILITY



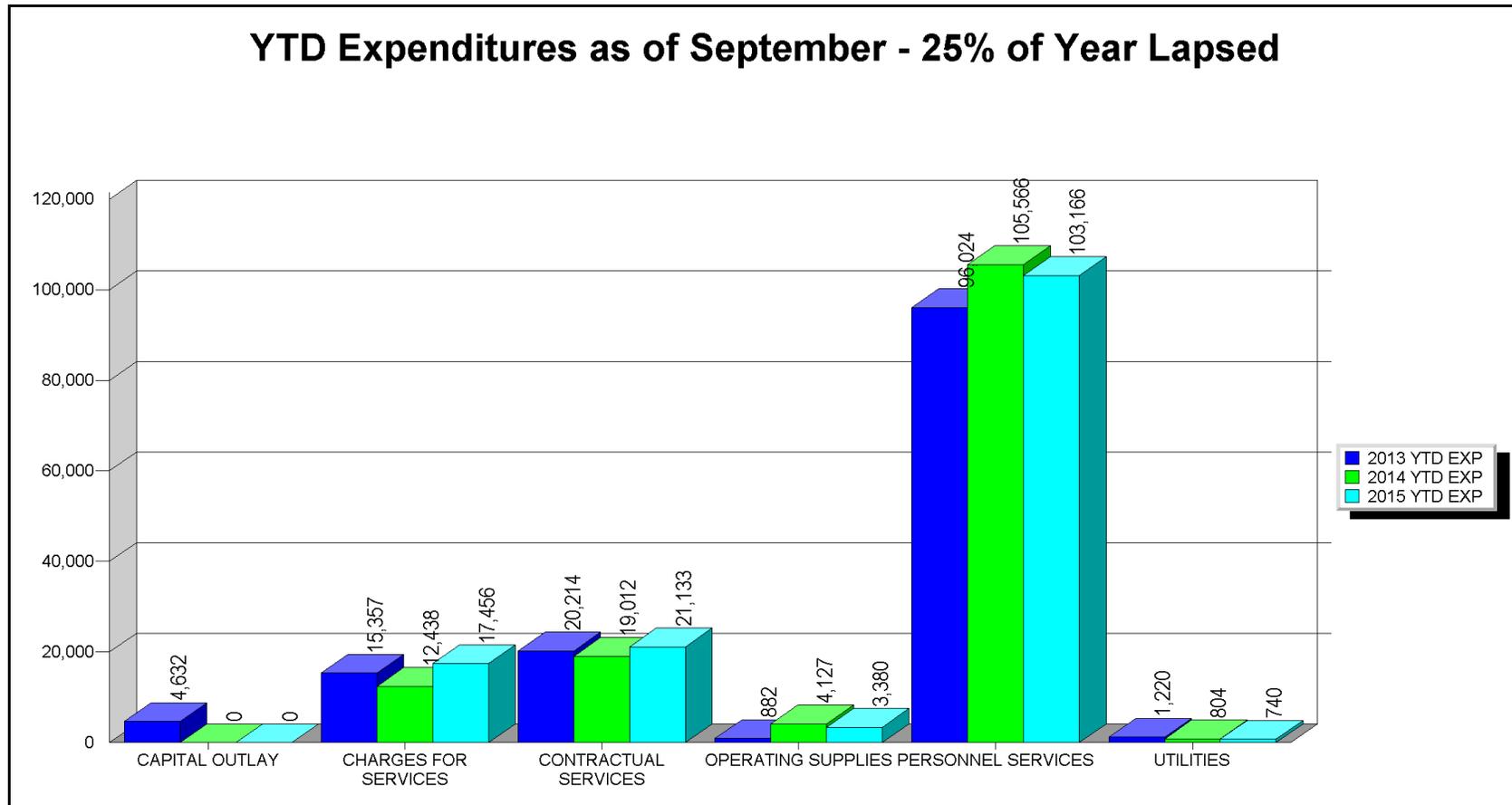
Activity: STREET & DRAINAGE MAINT



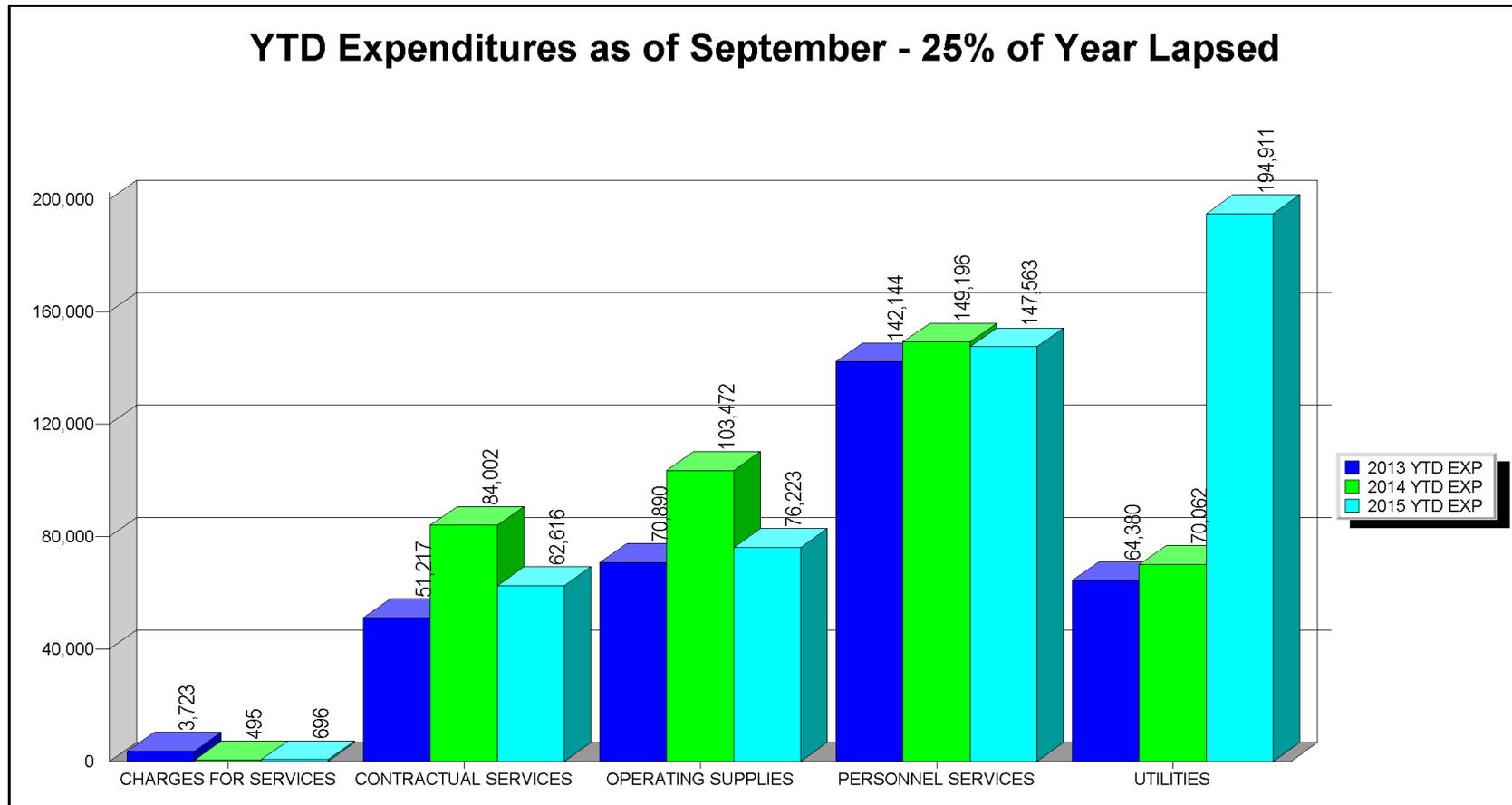
Activity/Fund: WASTEWATER OPS



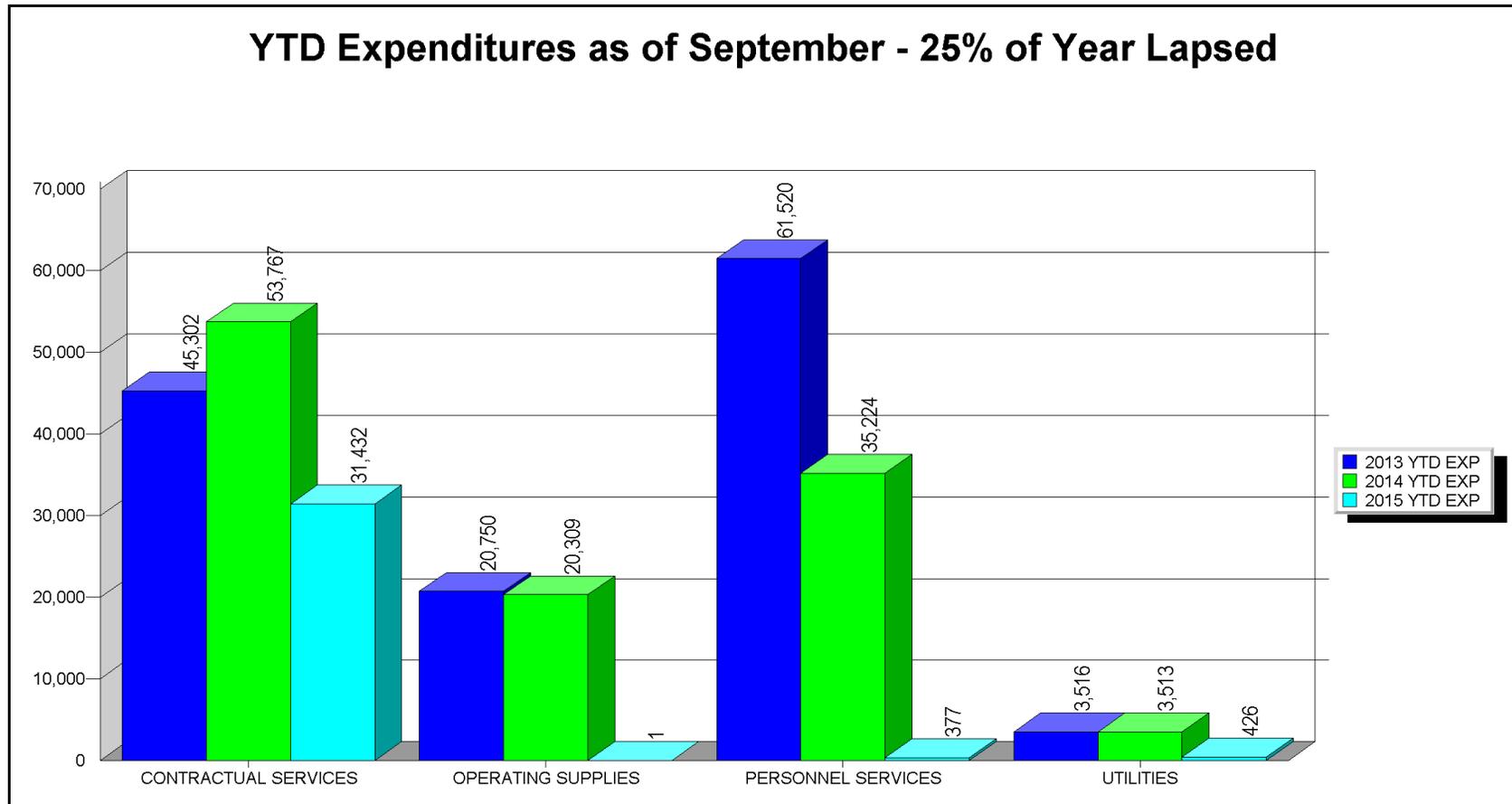
Activity: WASTEWATER COLLECTION



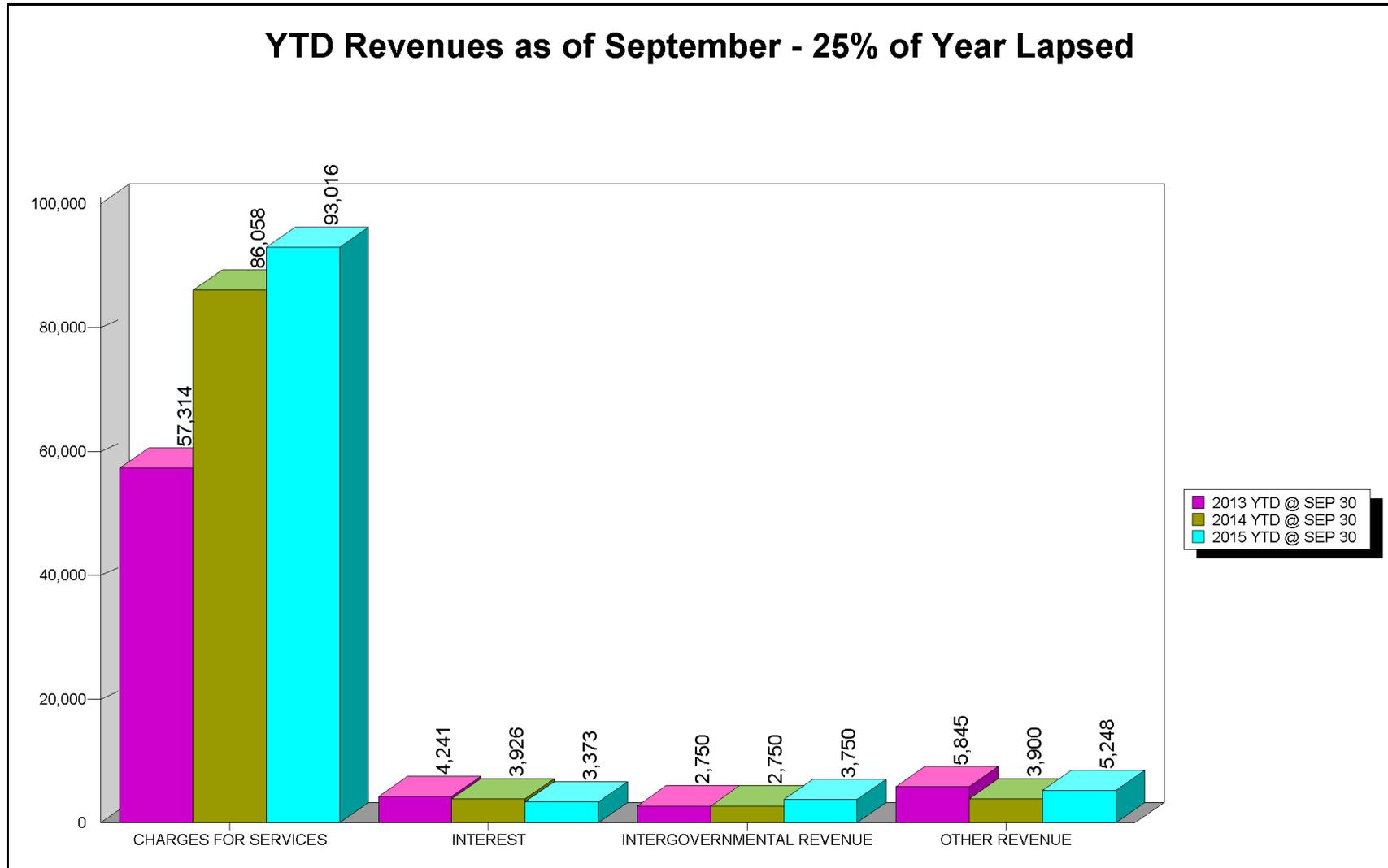
Activity: WASTEWATER TREATMENT



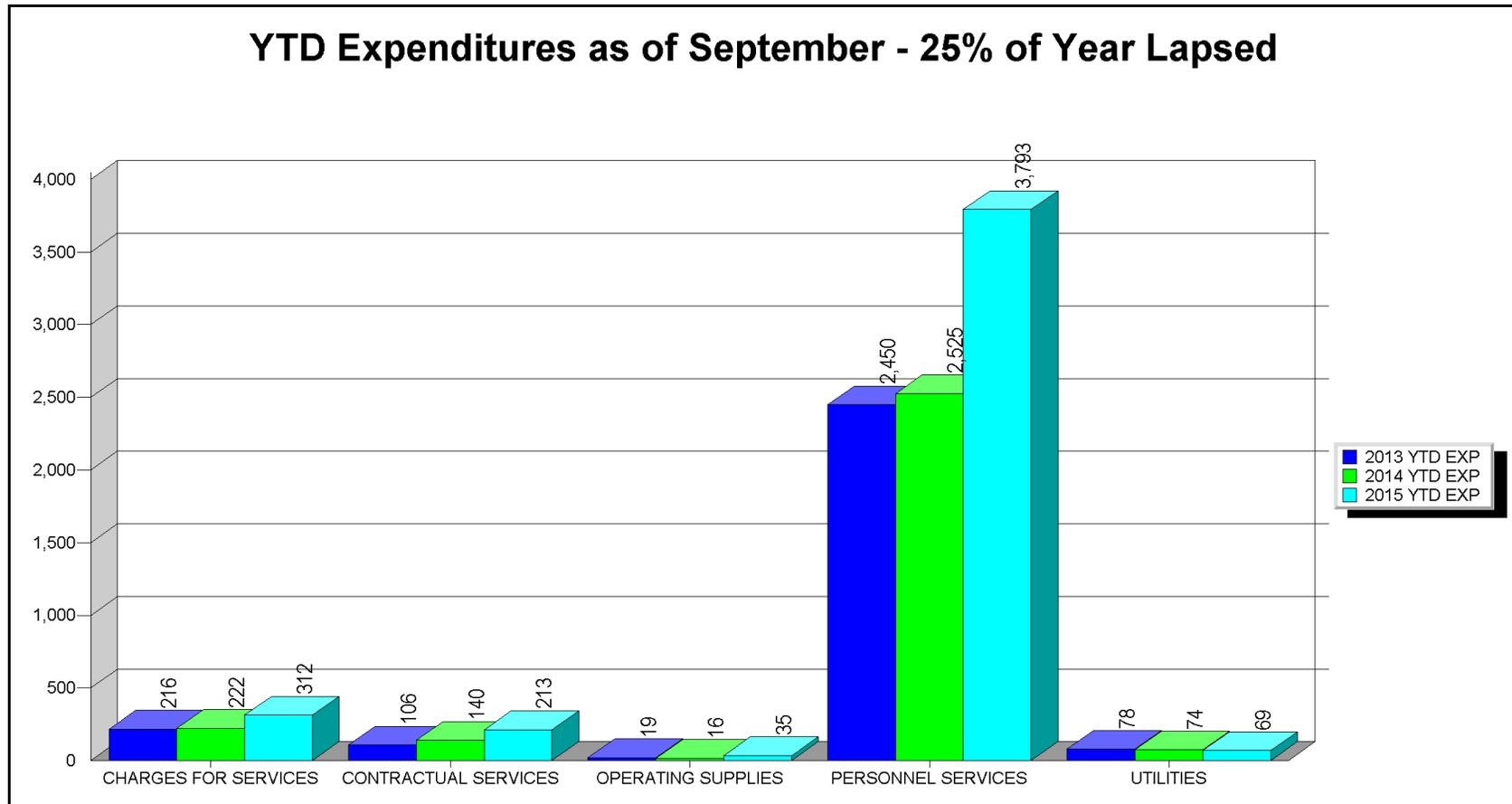
Activity: JO GRO



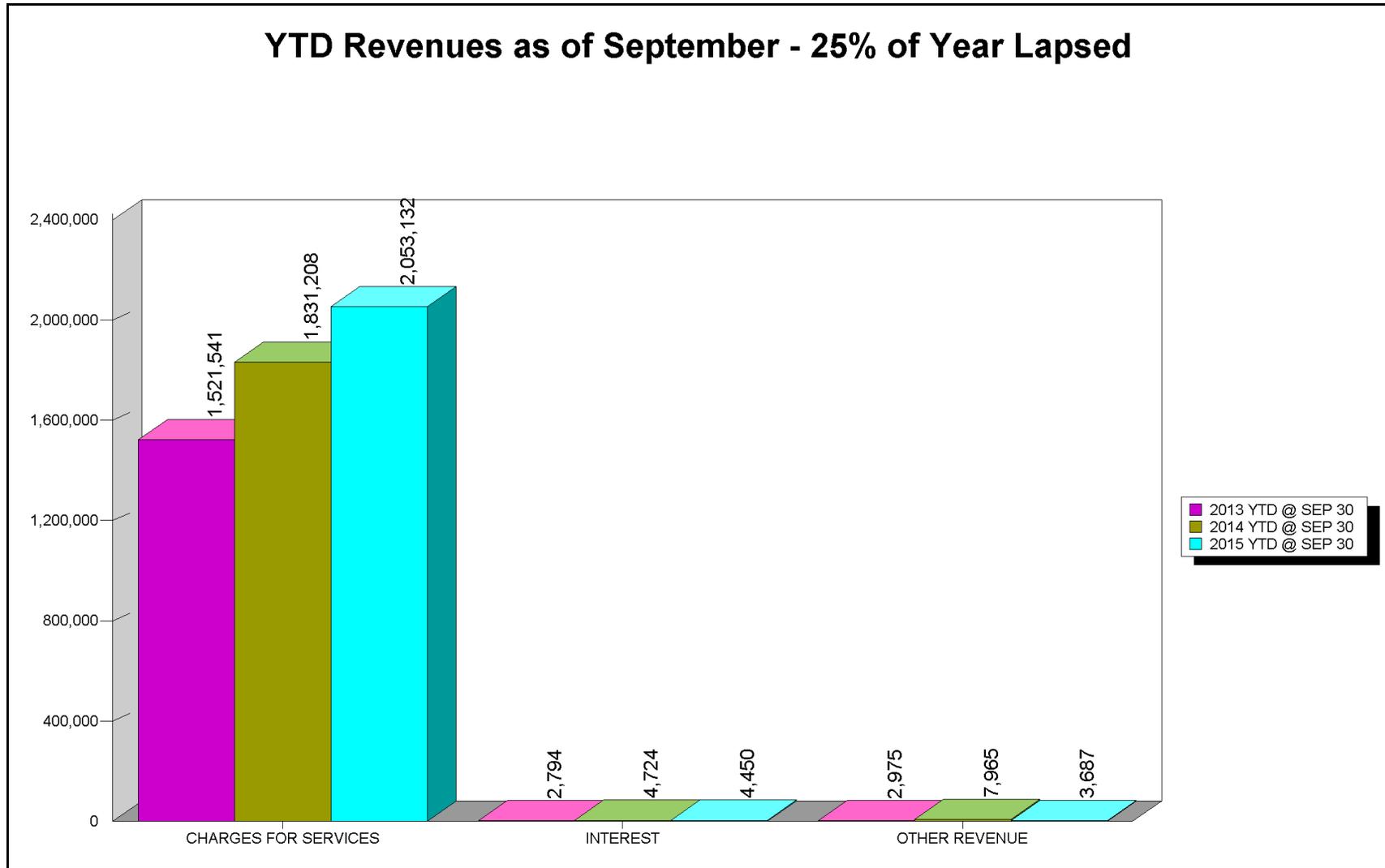
Activity/Fund: SOLID WASTE FUND



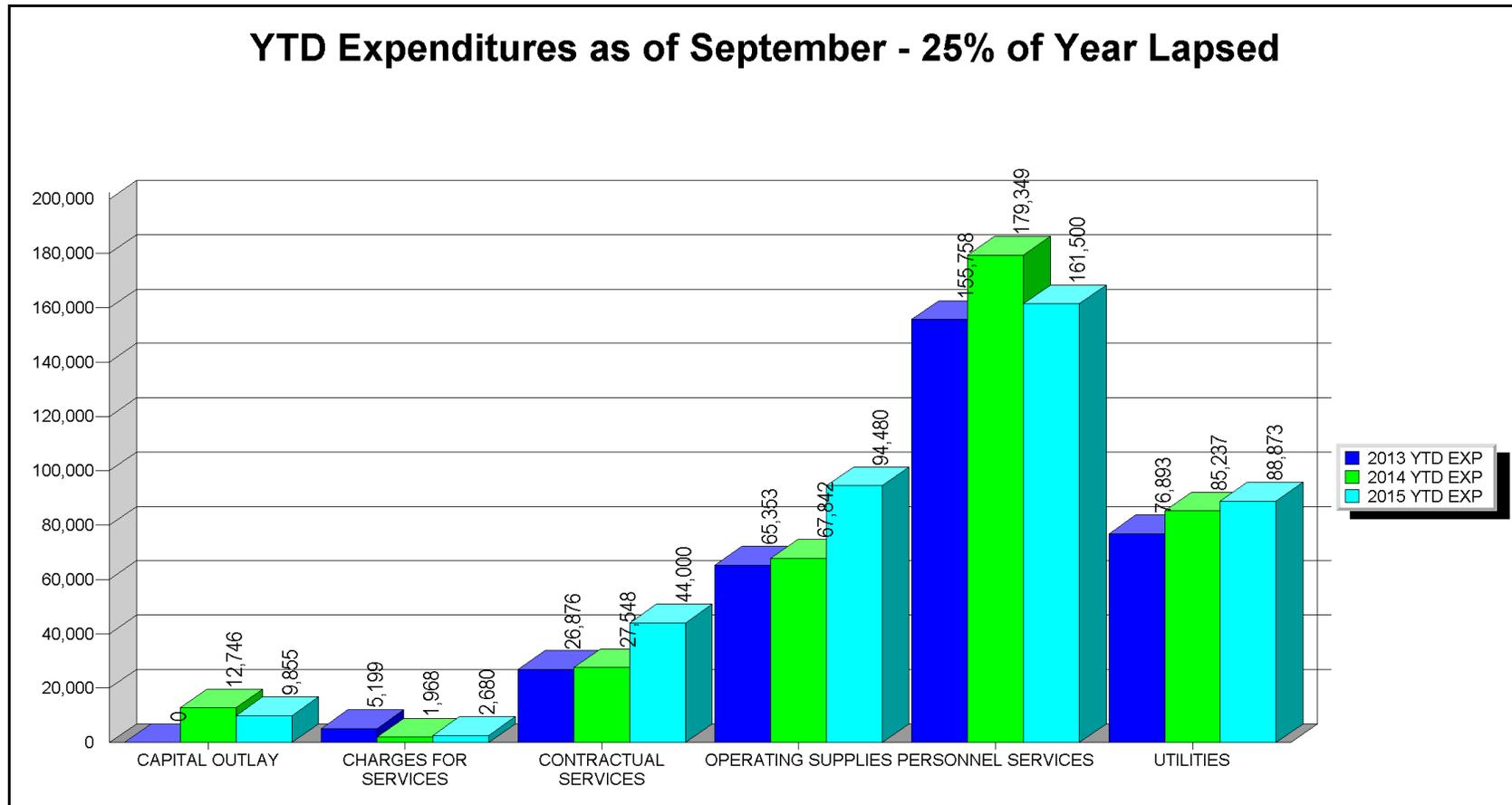
Activity: SOLID WASTE OPERATIONS



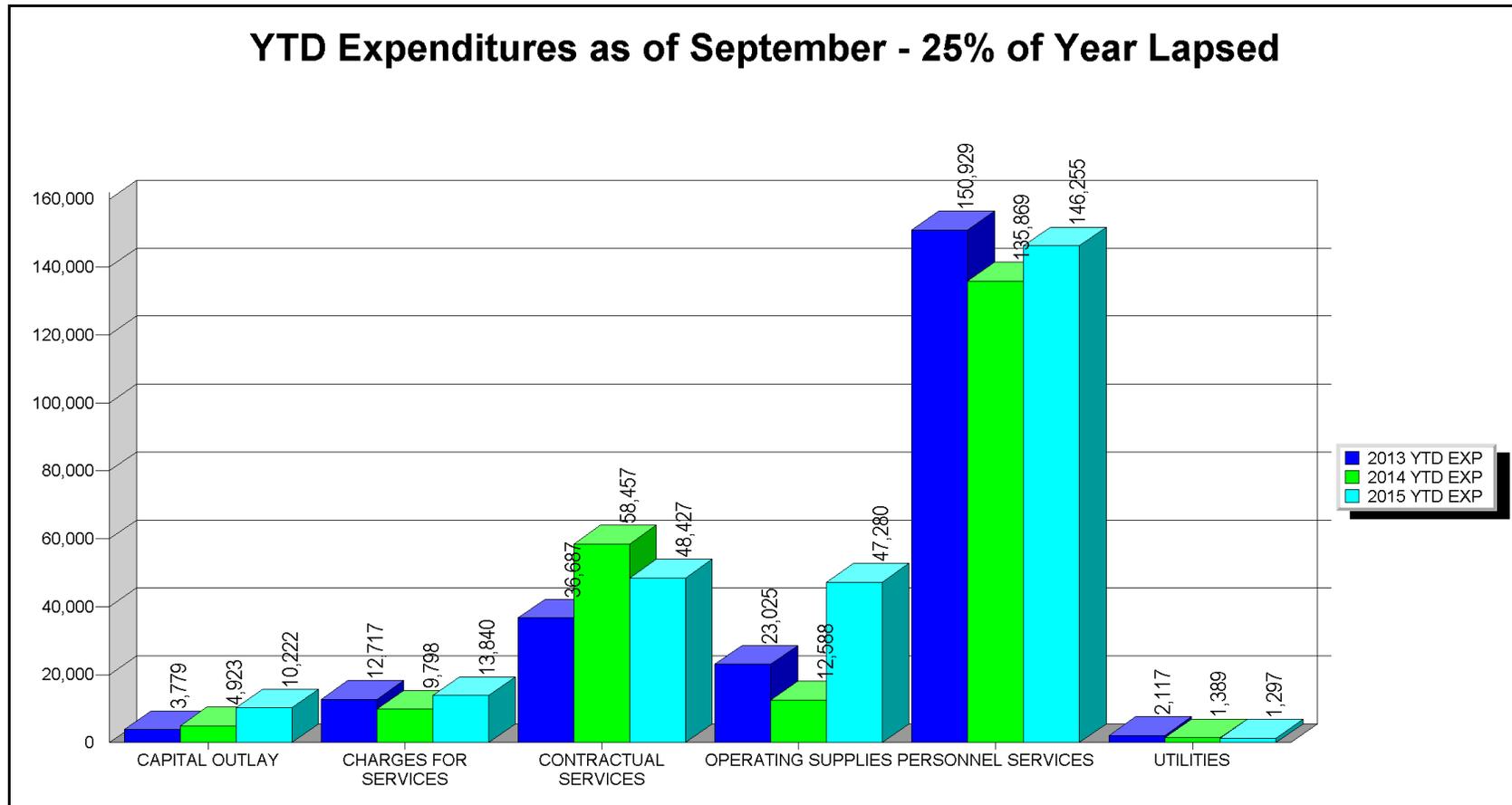
Activity/Fund: WATER OPS



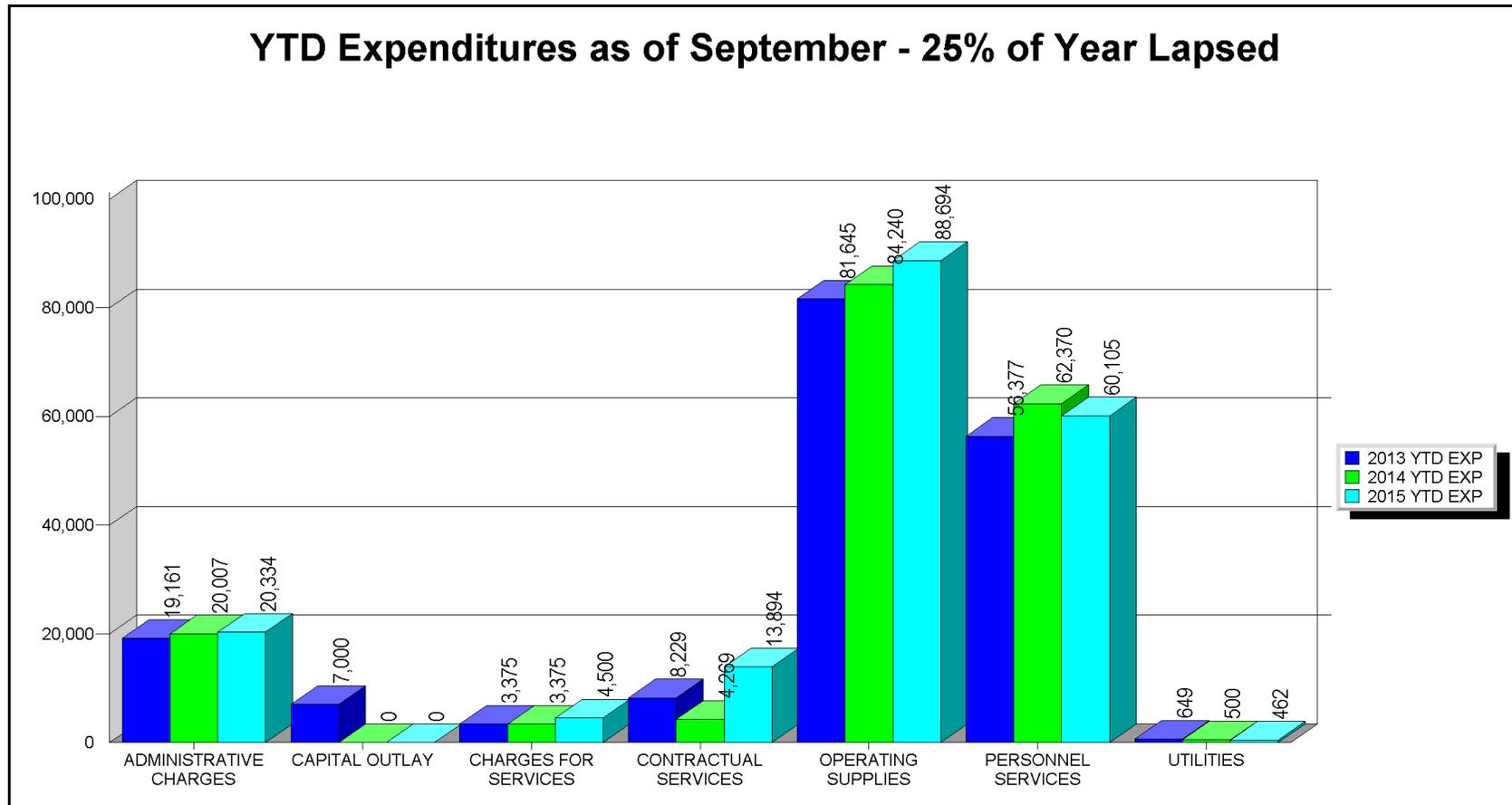
Activity: WATER TREATMENT



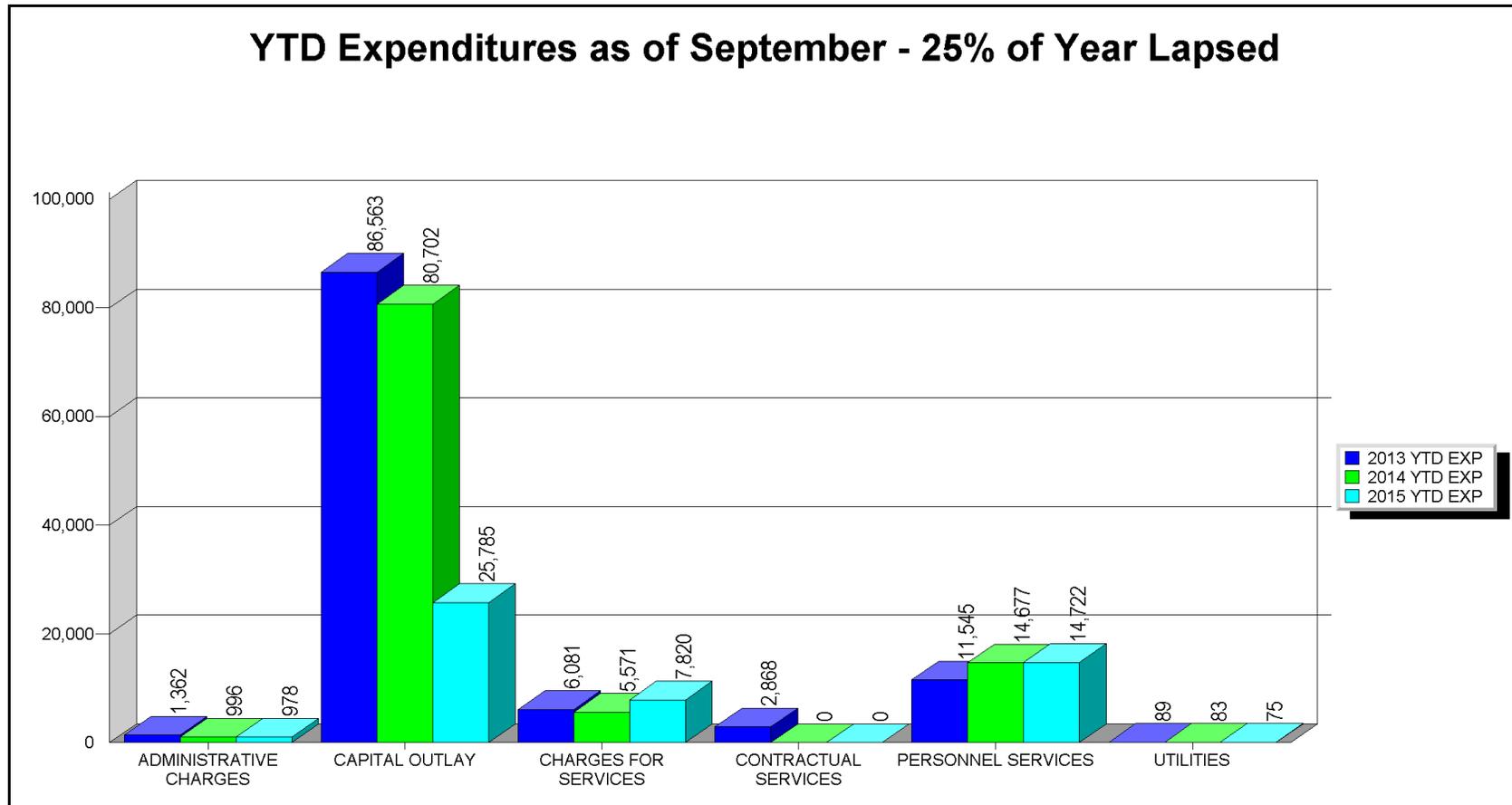
Activity: WATER DISTRIBUTION



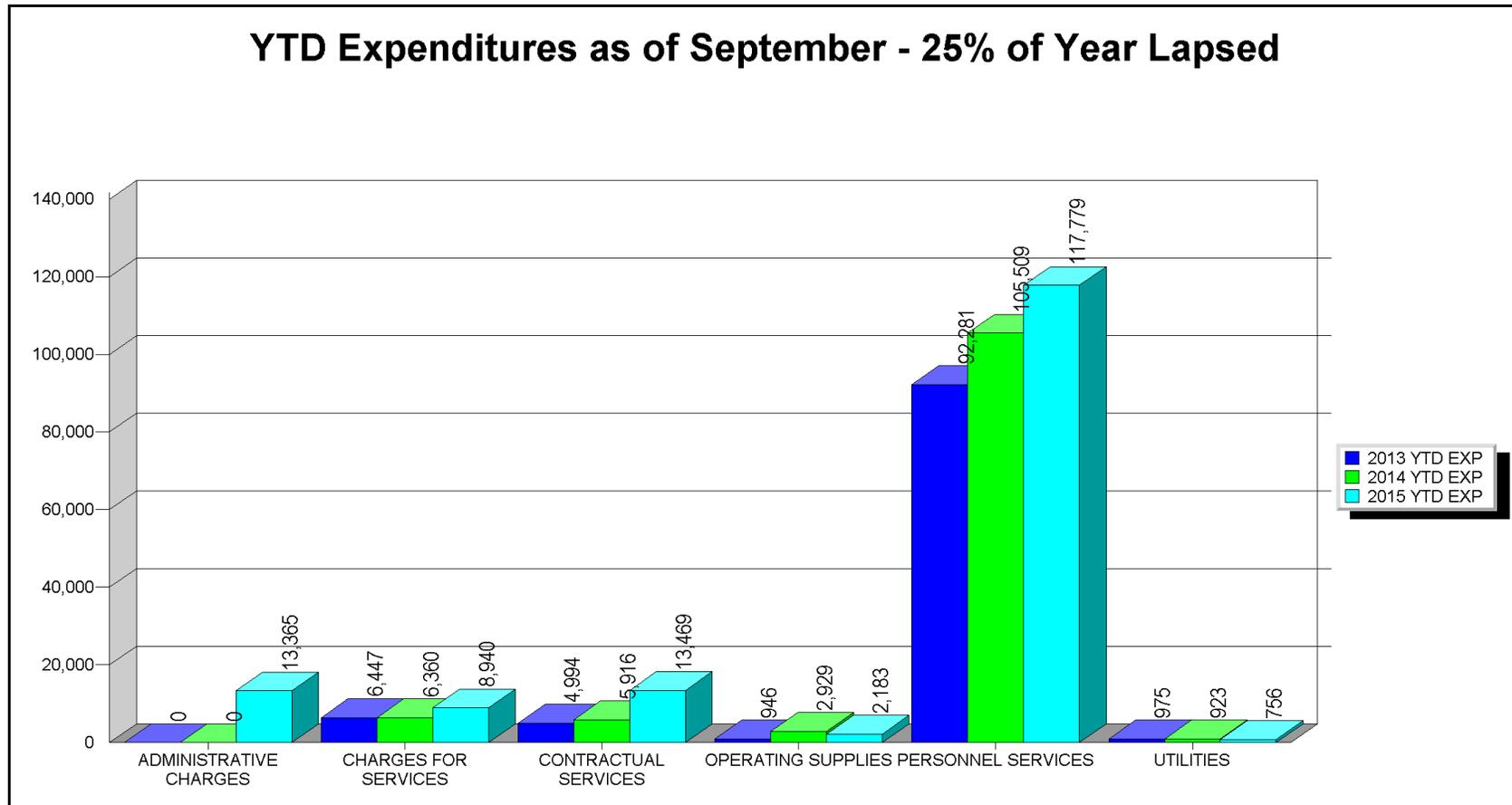
Activity: GARAGE OPERATIONS



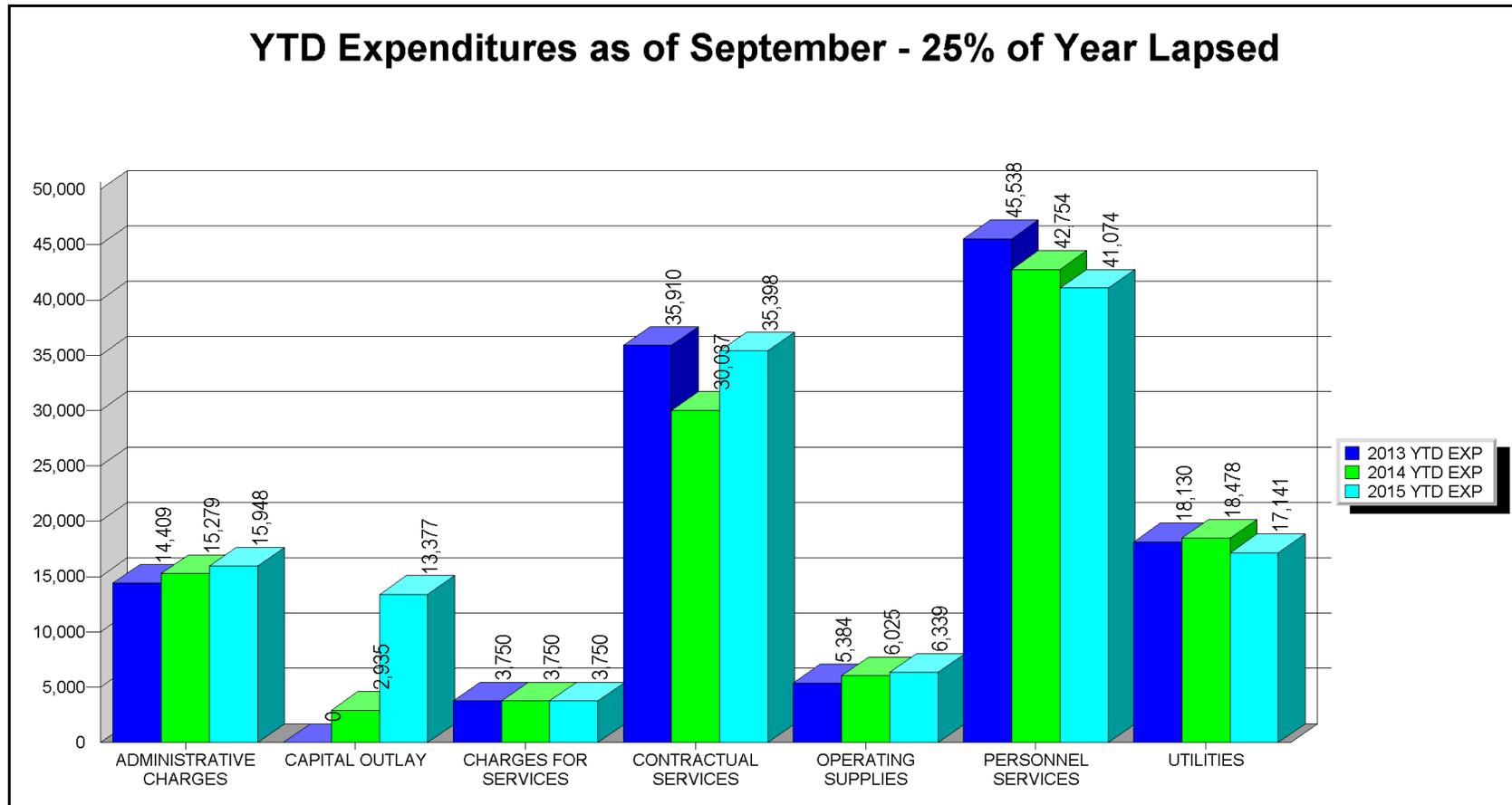
Activity: EQUIPMENT REPLACEMENT



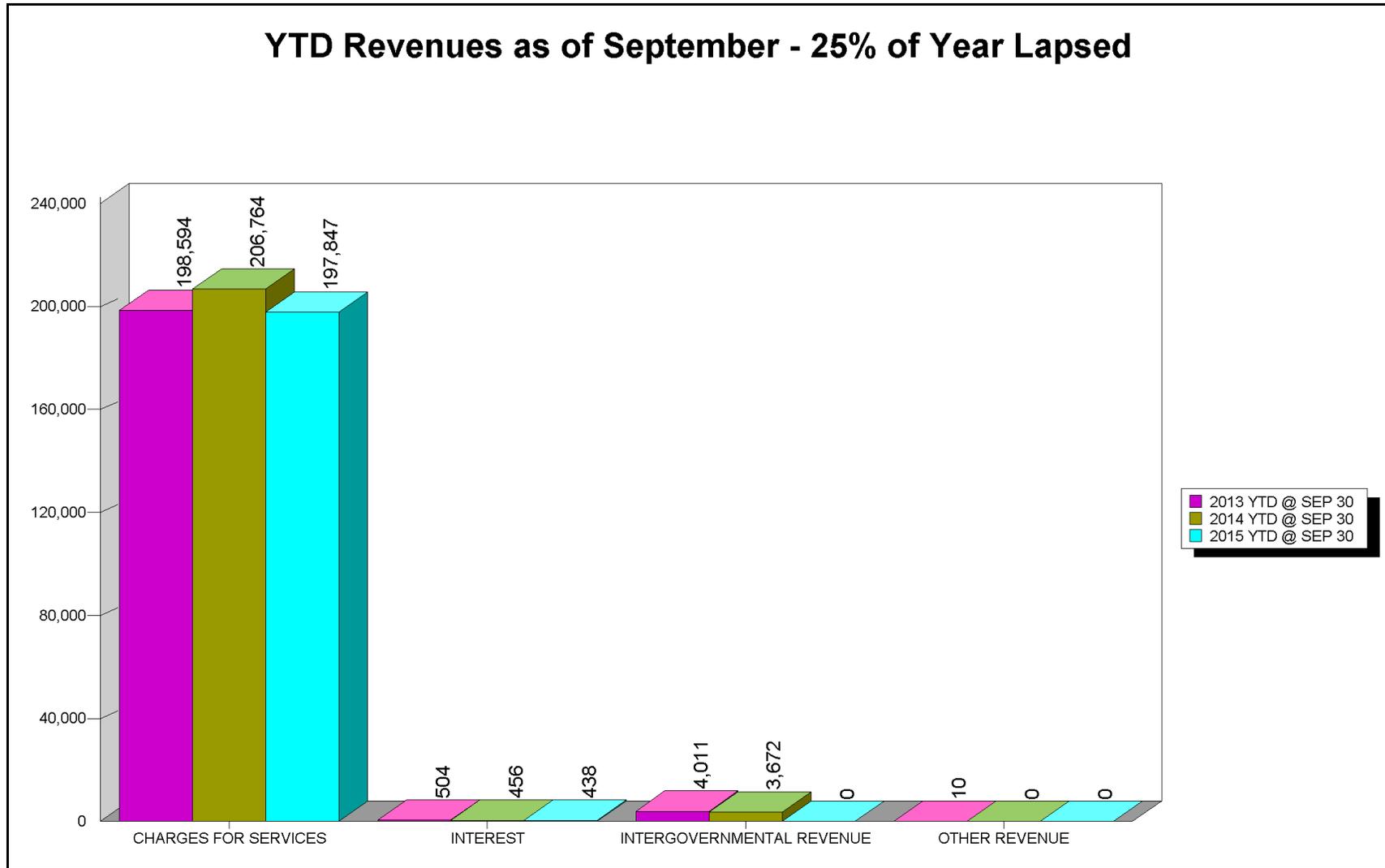
Activity: INFORMATION TECHNOLOGY



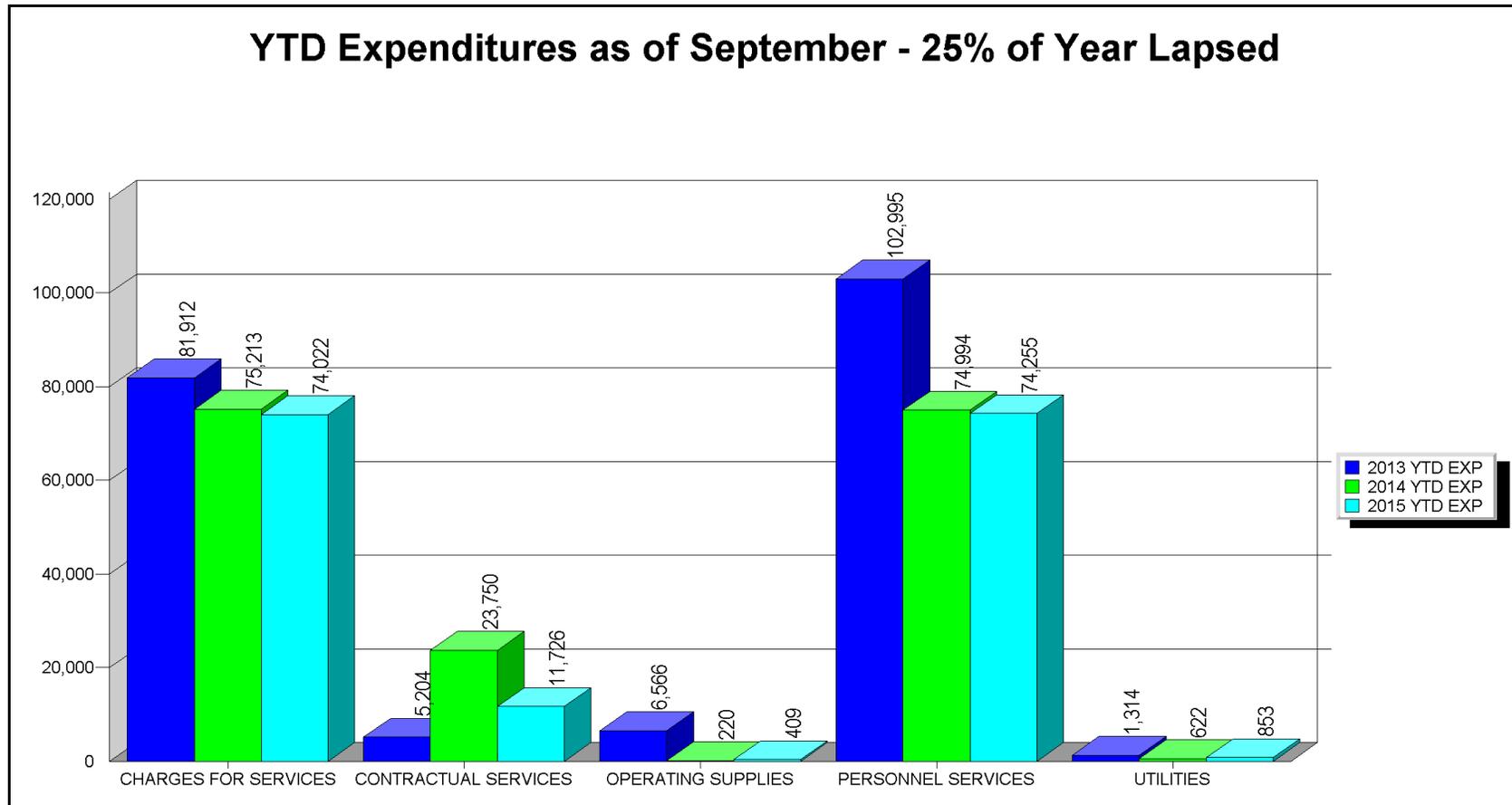
Activity: PROPERTY MANAGEMENT



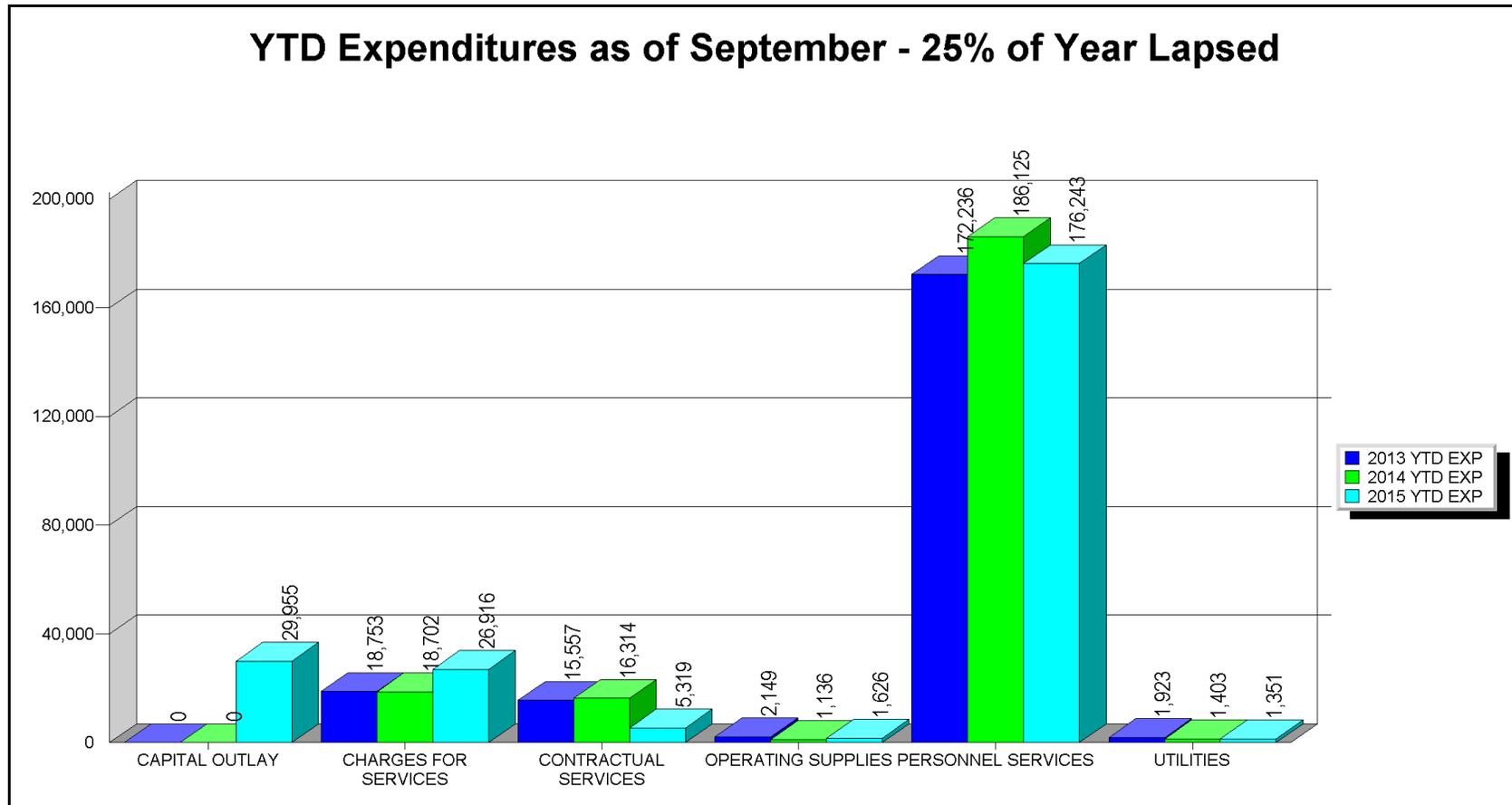
Activity/Fund: ENGINEERING



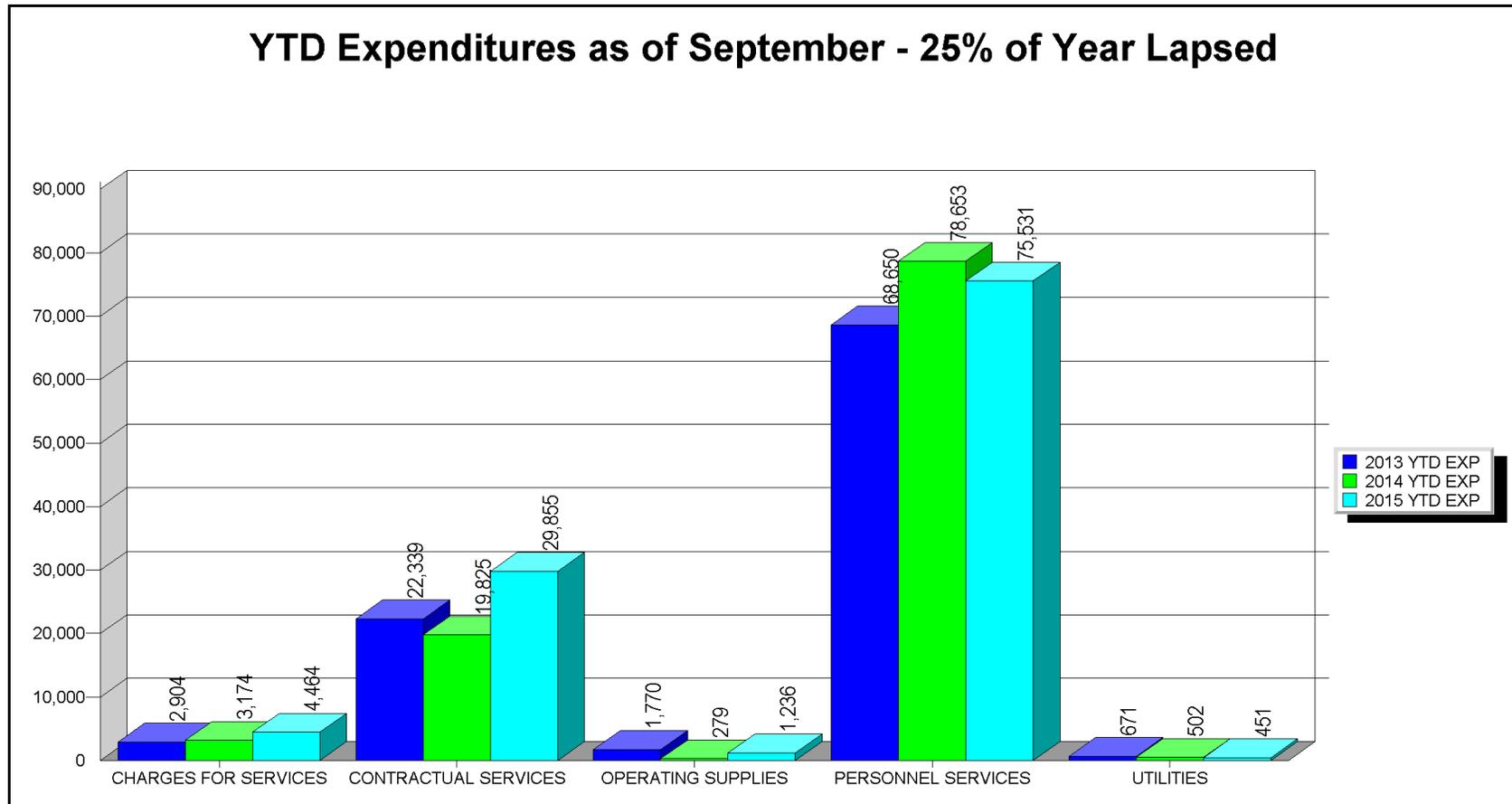
Activity: ENGINEERING



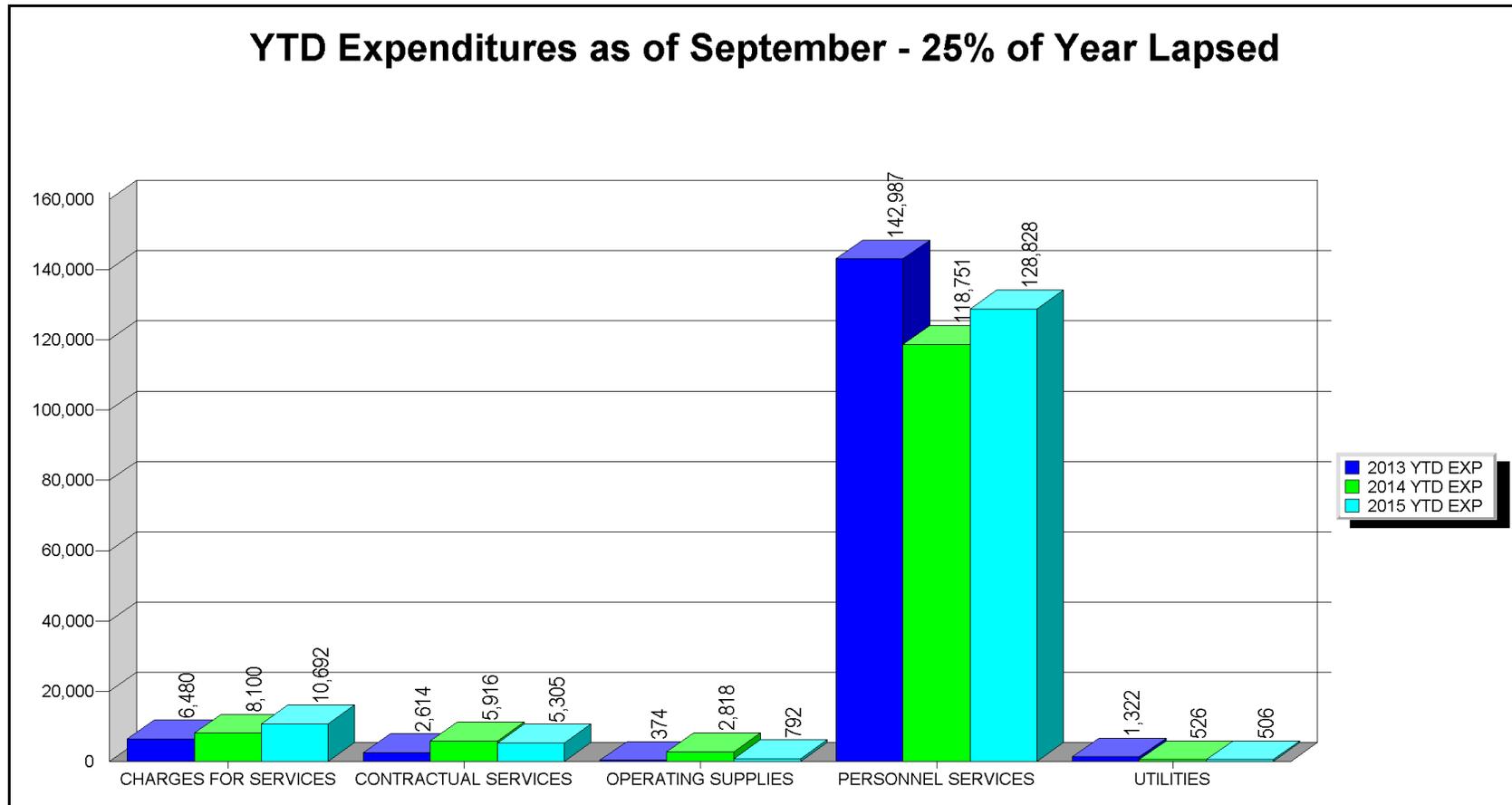
Activity: PARKS & CD MGMT SERVICES



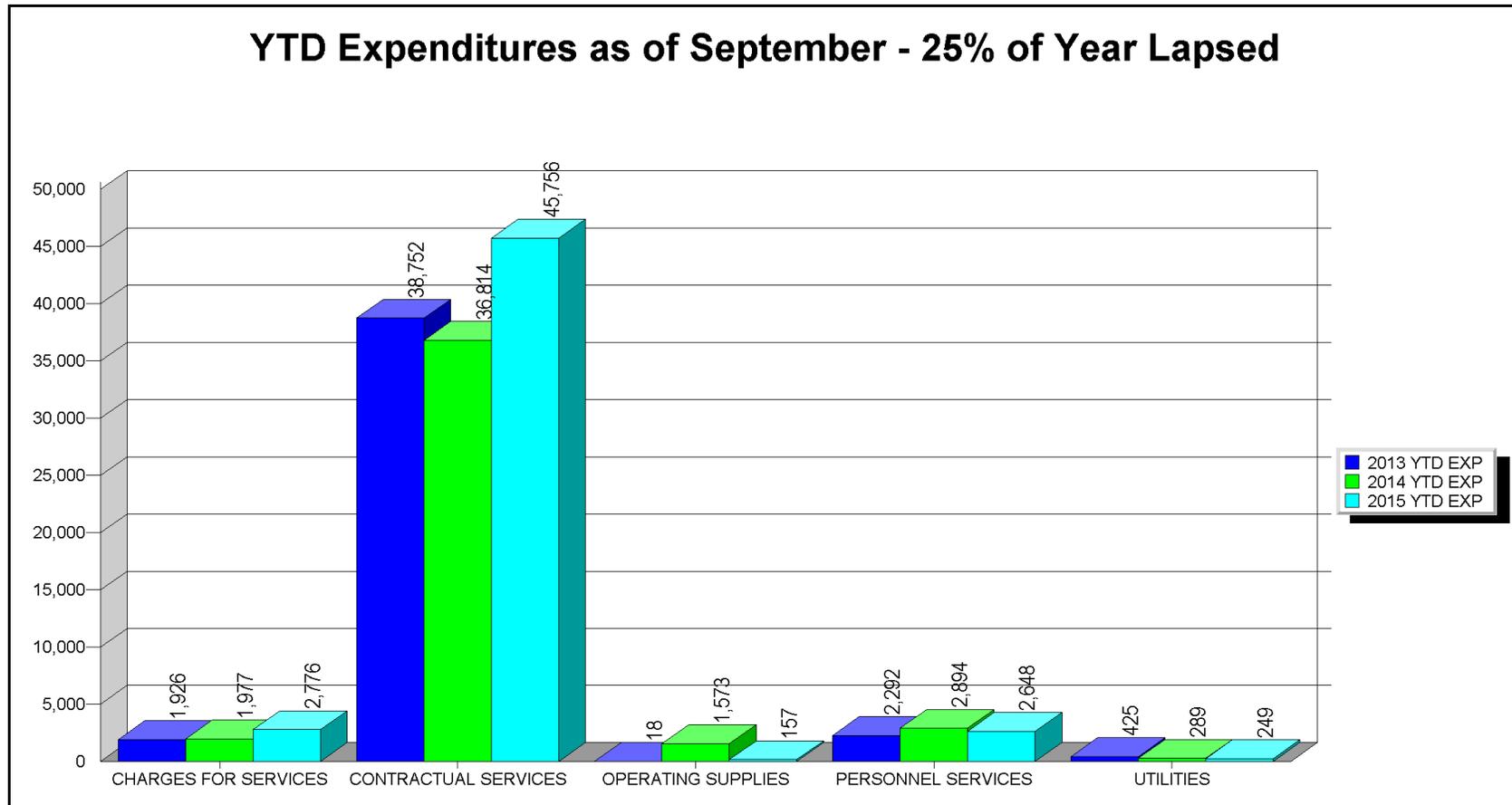
Activity: HUMAN RESOURCES



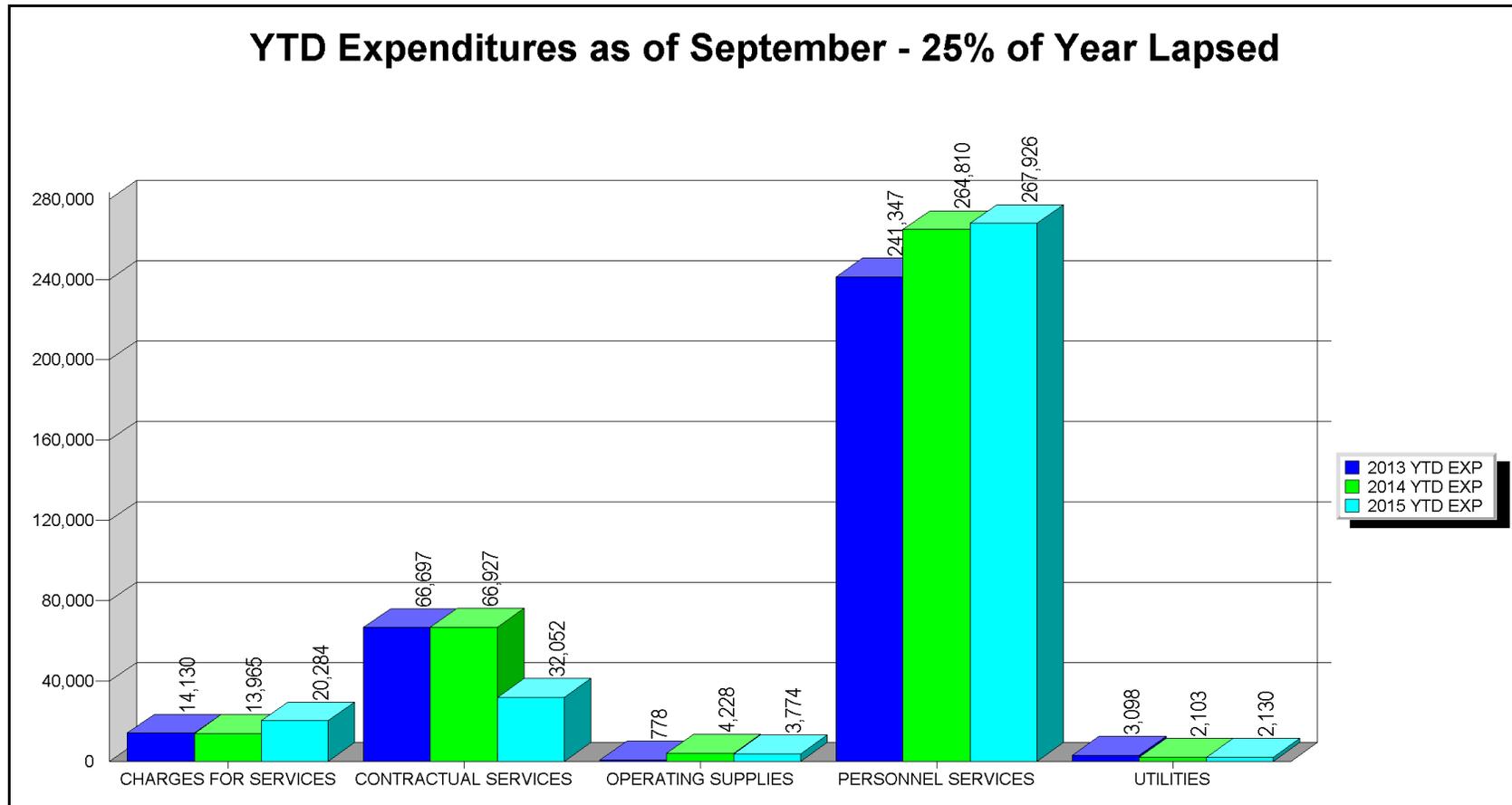
Activity: MANAGEMENT SERVICES



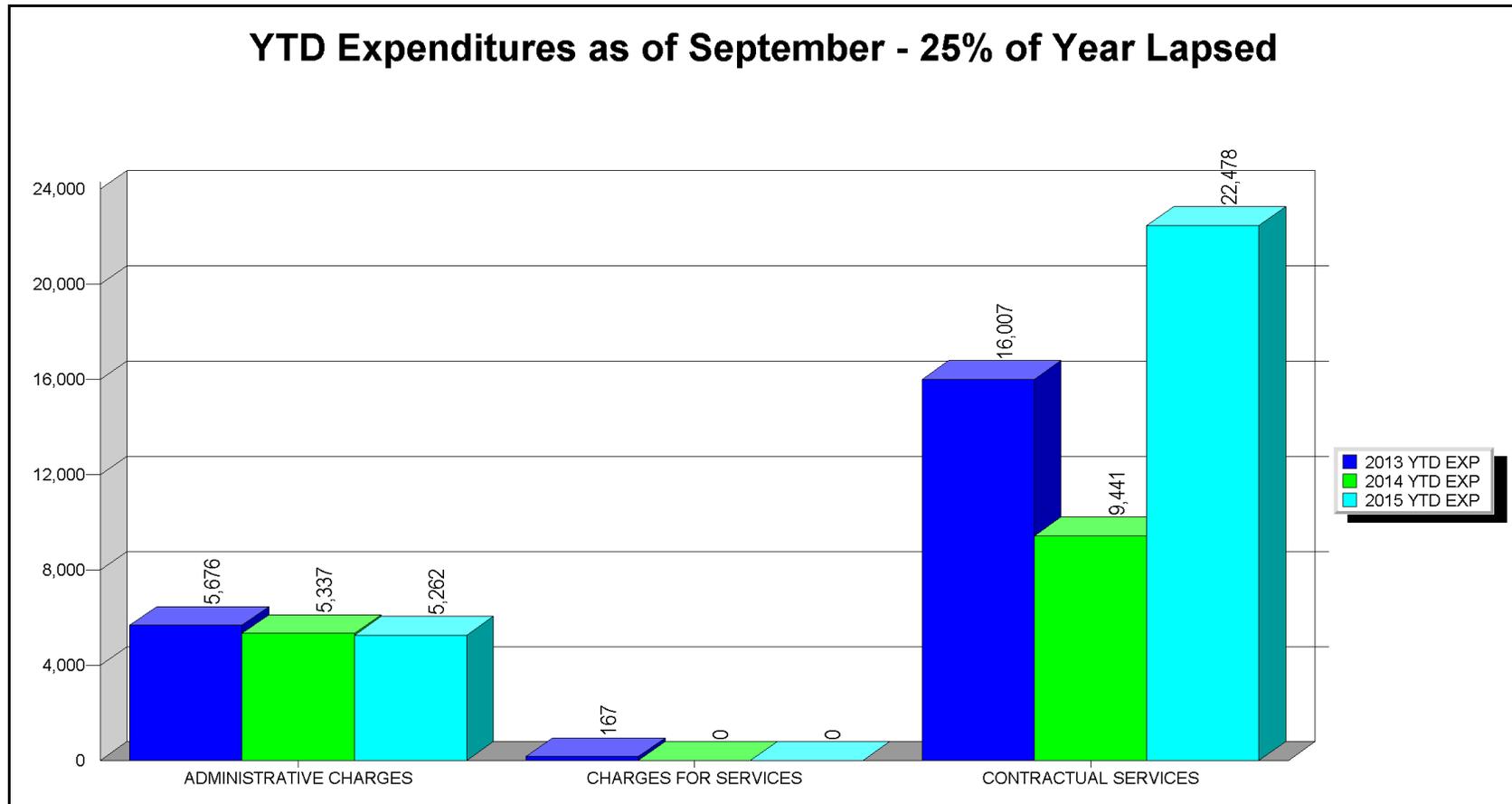
Activity: LEGAL SERVICES

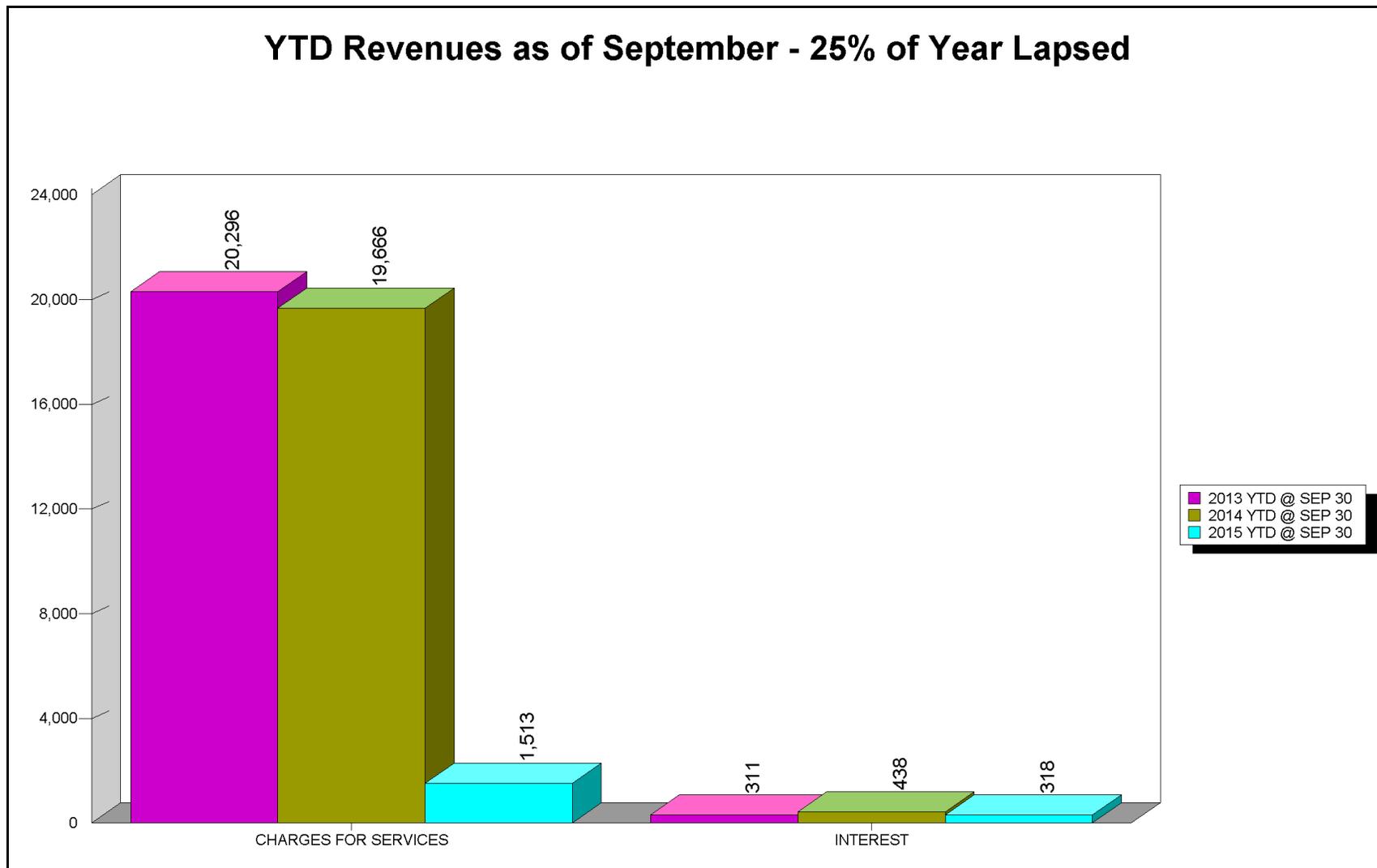


Activity: FINANCE

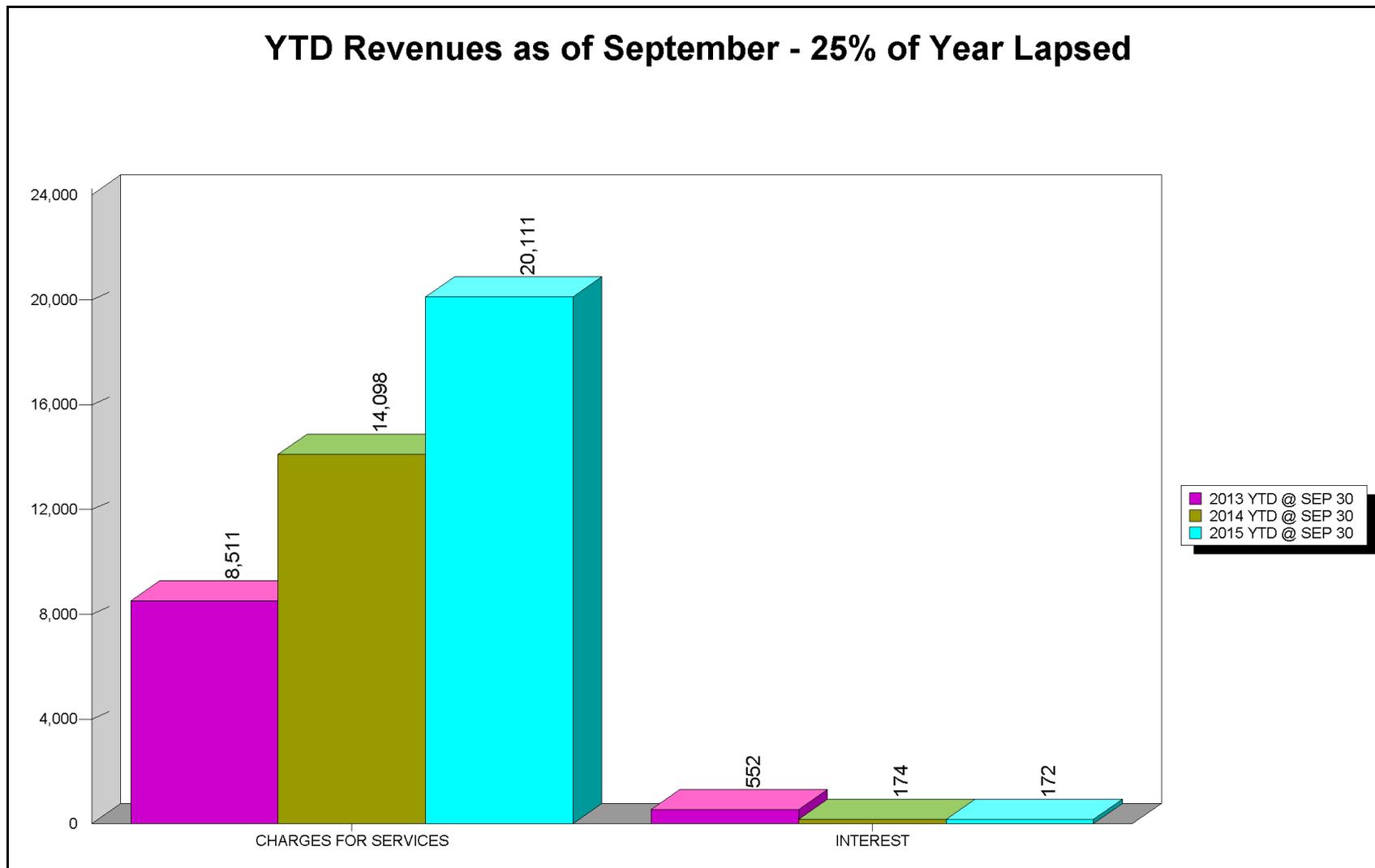


Activity: SOLID WASTE AGENCY

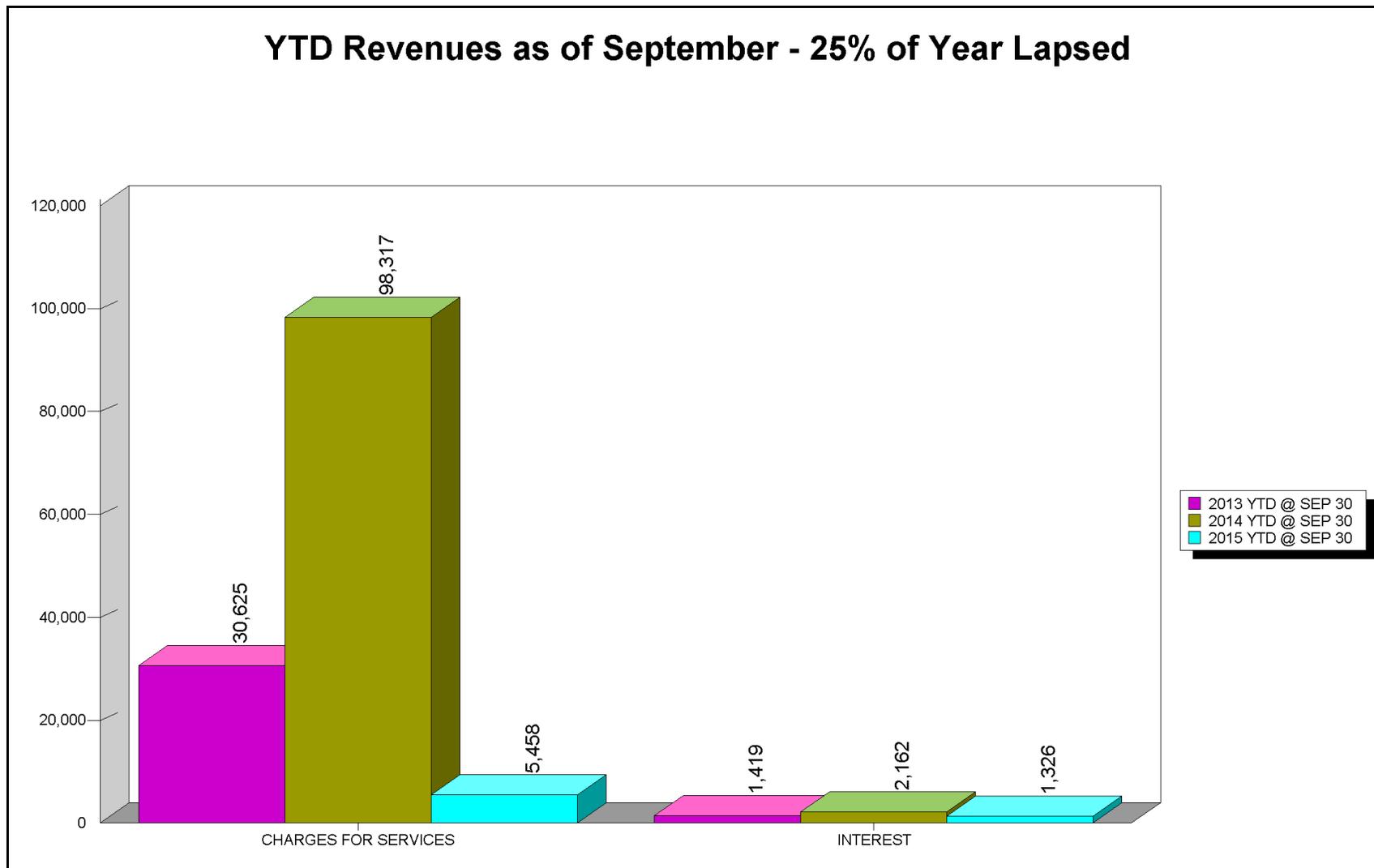




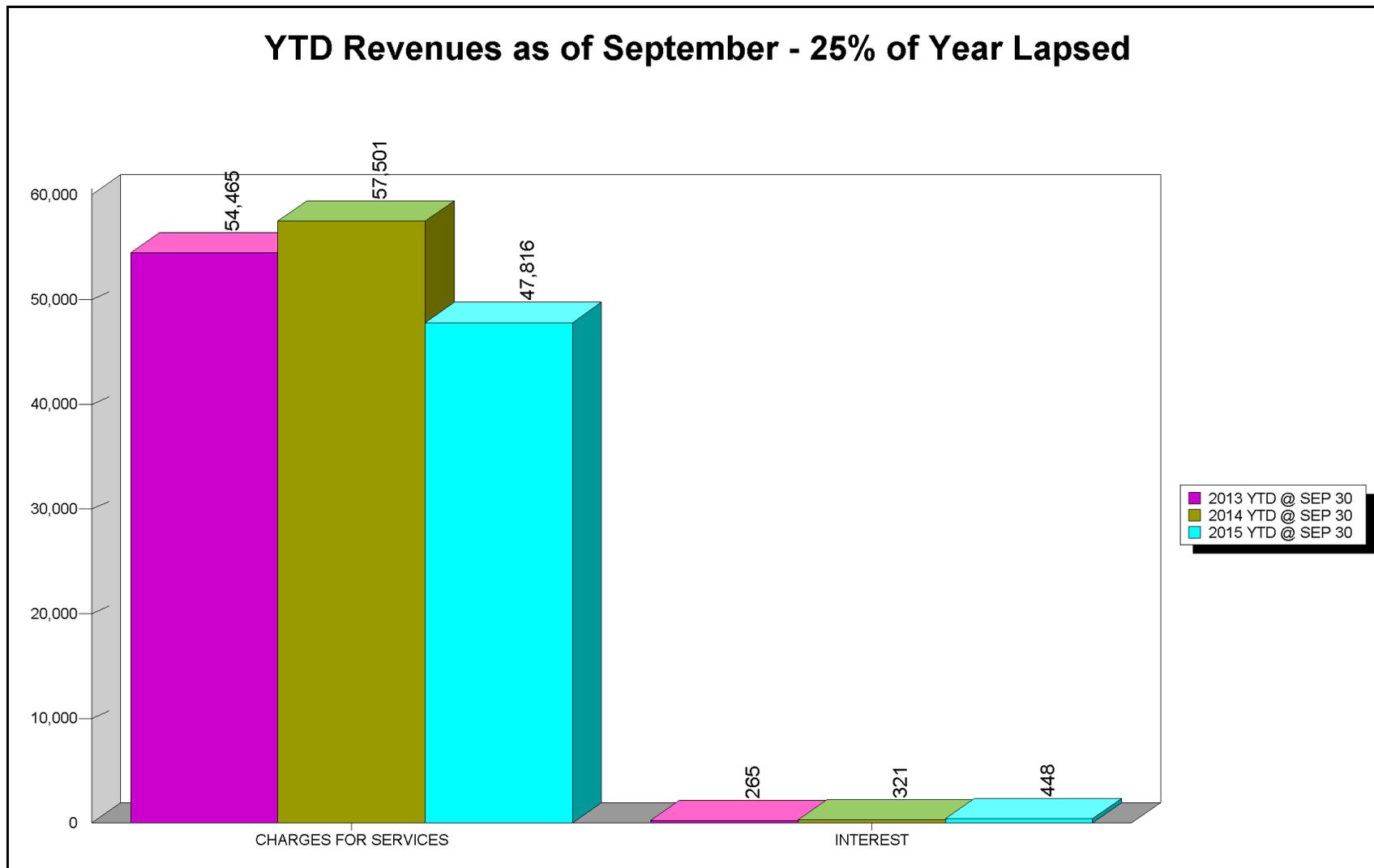
Activity/Fund: SDC-STORM WATER



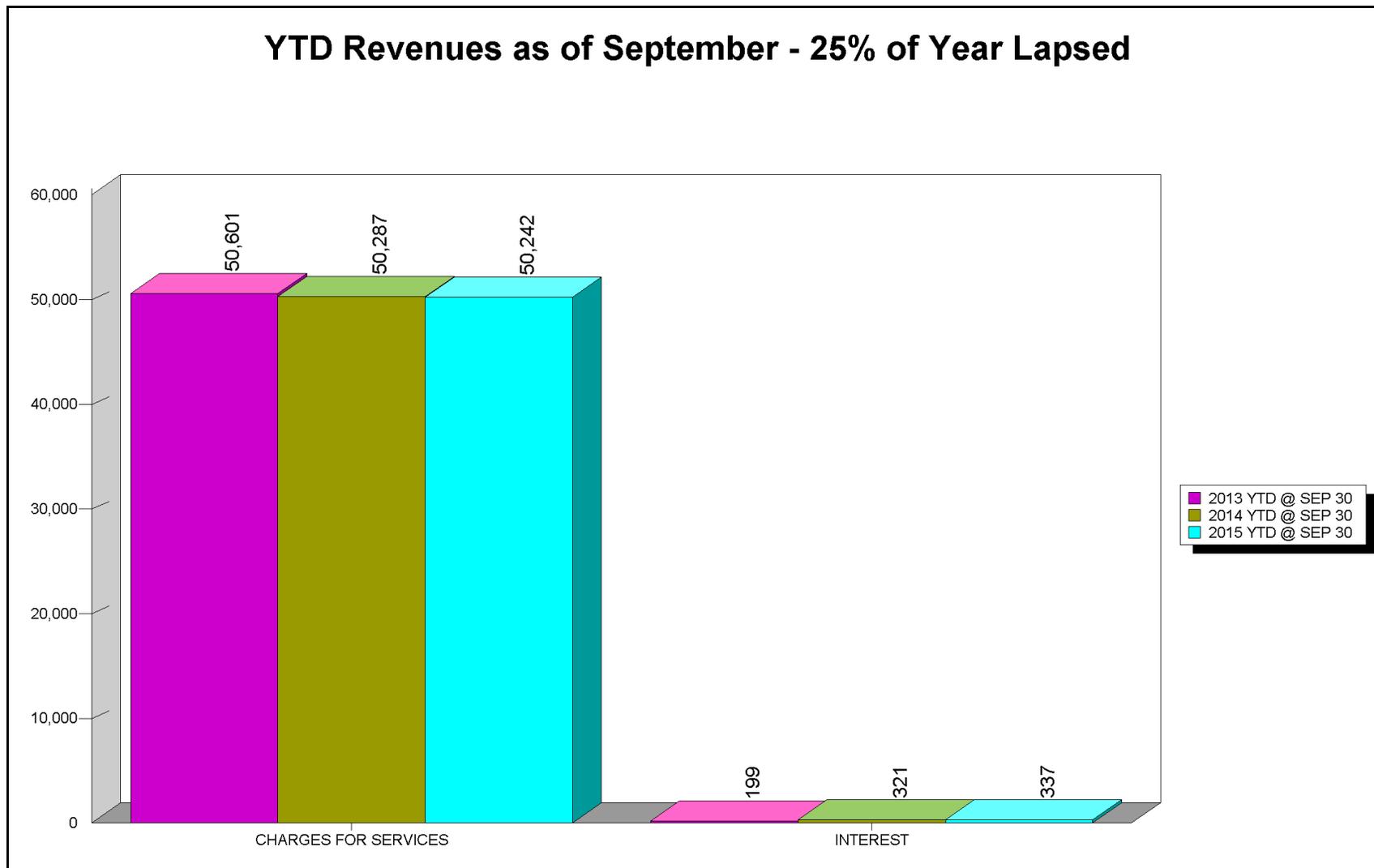
Activity/Fund: SDC-TRANSPORTATION



Activity/Fund: SDC-WASTEWATER



Activity/Fund: SDC-WATER



Budget Variance Report - Fiscal 2015 Revenues through September 30, 2014

Fund	Basic Activity	25% Budget	Year-to-Date Actuals	% of Prorate	VARIANCE EXPLANATION
01-POLICY & LEGISLATION					
General Fund-GENERAL OPERATIONS	TAXES	778,725	304,285	39%	Normal part of accrual/cyclical variation. Franchise tax receipts received in Jul/Aug are booked back to prior year.
	INTERGOVERNMENTAL REVENUE	216,175	49,779	23%	Normal part of accrual/cyclical variation. Receipts received in Jul/Aug are booked back to prior year.
02-PUBLIC SAFETY					
General Fund-PUBLIC SAFETY	PROPERTY TAXES	3,870,008	96,451	2%	Normal part of accrual/cyclical variation. First real round of current year taxes occurs in November.
	CHARGES FOR SERVICES	58,500	27,643	47%	The largest portion of this category is S&A agreements which aren't billed until November.
	FINES & FORFEITURES	50,200	26,596	53%	The largest portion of this category is District Court fines which lags behind.
	OTHER REVENUE	36,075	1,157	3%	This is mainly Forfeiture Funds use which we began budgeting for and the timing of actual use (if any) will vary from year-to-year.
05-TRANSPORTATION					
STREET UTILITY	INTERGOVERNMENTAL REVENUE	498,688	322,705	65%	One month lag in gas tax receipts during the year (except at year end.)
TRANSPORTATION CAPITAL	INTERGOVERNMENTAL REVENUE	502,523	0	0	This is a result of the normal lag in the receipt of grant proceeds which are usually on a reimbursable arrangement.
	CHARGES FOR SERVICES	37,500	5,458	15%	The majority of this is for Transportation SDC fees which have been eliminated temporarily for developments that pull permits through June of 2015.
07-WATER					
WATER OPERATIONS	CHARGES FOR SERVICES	1,404,538	2,053,132	146%	Cyclical norm. More water usage occurs in the summer months than during fall/winter/spring.
09-SOLID WASTE					
SOLID WASTE PROJECTS	OTHER REVENUE	37,500	356	1%	Potential Bancroft loan payment which occurs at year-end based upon payments received in Bancroft fund during the year.
11-SUPPORT SERVICES					
GARAGE OPERATIONS	OTHER FINANCING SOURCES	150,000	0	0	Borrowing placeholder from outcome of Fleet audit recommendations (facility upgrades).
GENERAL INSURANCE FUND	CHARGES FOR SERVICES	72,852	0	0	Insurance fund charges to departments is normally done once around the middle of the fiscal year.
	OTHER REVENUE	38,426	146,205	380%	Storm Water paid off internal fund loan.

12-AUXILLARY					
CD BLOCK GRANT	INTERGOVERNMENTAL REVENUE	93,750	3,276	3%	This is a result of the normal lag in the receipt of grant proceeds which are usually on a reimbursable arrangement.
DEBT SERVICE/GEN OBLIG FD	PROPERTY TAXES	266,200	6,488	2%	Normal part of accrual/cyclical variation. First real round of current year taxes occurs in November.
DEBT SERVICE/BANCROFT	SPECIAL ASSMT FINANCING	40,000	1,211	3%	Semi-Annual AFD invoices are sent in Nov/May which triggers most of revenue.
	OTHER FINANCING SOURCES	187,500	0	0	Potential bond or internal borrowing proceeds (borrowing placeholder).
13-LANDS & BUILDING					
LANDS & BUILDINGS CAPITAL	INTERGOVERNMENTAL REVENUE	1,125,000	0	0	This is a result of the normal lag in the receipt of grant proceeds which are usually on a reimbursable arrangement.
	CHARGES FOR SERVICES	21,875	1,513	7%	The majority of this is for Parks SDC fees which have been eliminated temporarily for developments that pull permits through June of 2015.
	OTHER REVENUE	570,836	0	0	No activity yet in land sale or contributions.

Budget Variance Report - Fiscal 2015 Expenditures through September 30, 2014

ACTIVITY	Basic Activity	25% Budget	Year-to-Date Expenditures	% of 25% Budget	VARIANCE EXPLANATION
01-POLICY & LEGISLATION					
GENERAL OPERATIONS	CONTRACTUAL SERVICES	291,850	53,400	18.30%	Normal seasonal spending compared to previous years in this category
MAYOR AND COUNCIL	CONTRACTUAL SERVICES	50,375	27,126	53.85%	Normal seasonal spending compared to previous years in this category
02-PUBLIC SAFETY					
PS-FIRE RESCUE DIVISION	OPERATING SUPPLIES	49,549	19,858	40.08%	Normal seasonal spending compared to previous years in this category
	CONTRACTUAL SERVICES	177,398	134,060	75.57%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
PS-POLICE DIVISION	PERSONNEL SERVICES	1,807,537	1,514,623	83.79%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
	OPERATING SUPPLIES	45,298	29,663	65.48%	Normal seasonal spending compared to previous years in this category
	CONTRACTUAL SERVICES	266,426	214,126	80.37%	Normal seasonal spending compared to previous years in this category
PS-SUPPORT DIVISION	PERSONNEL SERVICES	629,655	512,281	81.36%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
	CONTRACTUAL SERVICES	46,065	19,085	41.43%	Placeholder for New World annual maintenance fees not yet paid
PS-SOBERING CENTER	CONTRACTUAL SERVICES	32,500	0	0	Placeholder for new service.
04-DEVELOPMENT					
ECONOMIC DEVELOPMENT	PERSONNEL SERVICES	23,234	0	0	Economic Development Specialist position vacant during quarter.
PLANNING	PERSONNEL SERVICES	110,053	91,998	83.59%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
TOURISM PROMOTION SERVICE	CONTRACTUAL SERVICES	74,801	57,628	77.04%	Program under contract for first time.
05-TRANSPORTATION					
STREET & DRAINAGE MAINT	OPERATING SUPPLIES	16,441	32,914	200.20%	Purchase of seasonal supplies like crack sealant occurs at beginning of fiscal year.
	CONTRACTUAL SERVICES	141,919	92,423	65.12%	Normal seasonal spending compared to previous years in this category
TRANSPORTATION PROJECTS	CAPITAL OUTLAY	2,936,175	424,030	14.44%	Normal seasonal spending compared to previous years in this category
06-STORM WATER & OPEN SPACE					
STORM DRAIN SDCs	CAPITAL OUTLAY	58,137	9,487	16.32%	Normal seasonal spending compared to previous years in this category

07-WATER					
DEBT SERVICE-WATER	DEBT SERVICE	126,193	0	0	Debt Service is only paid December 1st and June 1st
WATER DISTRIBUTION	PERSONNEL SERVICES	191,656	146,255	76.31%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
	CONTRACTUAL SERVICES	69,790	49,724	71.25%	Normal seasonal spending compared to previous years in this category
WATER TREATMENT	CONTRACTUAL SERVICES	159,696	132,873	83.20%	Normal seasonal spending compared to previous years in this category
WATER PROJECTS	CAPITAL OUTLAY	968,142	104,932	10.84%	Normal seasonal spending compared to previous years in this category
08-WASTEWATER					
DEBT SERVICE-WASTEWATER	DEBT SERVICE	235,491	0	0	Debt Service is only paid December 1st and June 1st
WASTEWATER COLLECTION	PERSONNEL SERVICES	125,246	103,166	82.37%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
	CONTRACTUAL SERVICES	41,943	21,873	52.15%	Normal seasonal spending compared to previous years in this category
WASTEWATER TREATMENT	PERSONNEL SERVICES	199,748	147,563	73.87%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
WASTEWATER PROJECTS	CAPITAL OUTLAY	1,359,366	107,218	7.89%	Normal seasonal spending compared to previous years in this category
09-SOLID WASTE					
LANDFILL/POST CLOSURE OP	CONTRACTUAL SERVICES	19,855	4,004	20.16%	Normal seasonal spending compared to previous years in this category
SOLID WASTE CONSTRUCTION	CAPITAL OUTLAY	378,244	16,091	4.25%	Normal seasonal spending compared to previous years in this category
10-ADMINISTRATIVE SERVICES					
FINANCE	PERSONNEL SERVICES	323,396	267,926	82.85%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
	CONTRACTUAL SERVICES	71,254	34,182	47.97%	Normal seasonal spending compared to previous years in this category-for example, software maintenance fees are budgeted at \$58,750 and are not paid until December.
LEGAL SERVICES	CONTRACTUAL SERVICES	69,104	46,005	66.57%	Normal seasonal spending compared to previous years in this category
11-SUPPORT SERVICES					
EQUIPMENT REPLACEMENT	CONTRACTUAL SERVICES	150,360	75	0.05%	Majority of this is a budget placeholder for potential loan to build maintenance building.
	CAPITAL OUTLAY	215,375	25,785	11.97%	Normal seasonal spending compared to previous years in this category
INFORMATION TECHNOLOGY	PERSONNEL SERVICES	140,587	117,779	83.78%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment

PROPERTY MANAGEMENT	PERSONNEL SERVICES	57,567	41,074	71.35%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
	CONTRACTUAL SERVICES	75,798	52,539	69.31%	Normal seasonal spending compared to previous years in this category
ENGINEERING	CONTRACTUAL SERVICES	32,930	12,580	38.20%	Placeholder for contract City Engineer whose actual time various throughout the year.
PARKS & CD MGMT SERVICES	PERSONNEL SERVICES	224,390	176,243	78.54%	Normal for this line item for the 1st quarter, 1st quarter accrual adjustment
	CONTRACTUAL SERVICES	21,717	6,670	30.71%	Normal seasonal spending compared to previous years in this category-items like general insurance and software maintenance fees have yet to be paid in the year.
	CAPITAL OUTLAY	3,250	29,955	921.69%	Purchase of Robotic Survey Equipment
GENERAL INSURANCE	CONTRACTUAL SERVICES	147,070	392,403	266.81%	Annual insurance payment made in full in July.
12-AUXILLARY					
CD BLOCK GRANT	CONTRACTUAL SERVICES	101,500	16,202	15.96%	Normal seasonal spending compared to previous years in this category
INDUSTRIAL& DOWNTOWN LOAN	CONTRACTUAL SERVICES	87,500	0	0	Normal seasonal spending compared to previous years in this category
DEBT SERVICE/GEN OBLIG BD	DEBT SERVICE	267,800	0	0	Normal seasonal spending compared to previous years in this category
DEBT SERVICE BANCROFT	DEBT SERVICE	37,500	0	0	Normal seasonal spending compared to previous years in this category
13-LANDS & BUILDING					
LANDS AND BLDGS PROJECTS	CAPITAL OUTLAY	3,242,674	450,779	13.90%	Normal seasonal spending compared to previous years in this category
16-SOLID WASTE AGENCY					
COMPONENT UNIT	CONTRACTUAL SERVICES	90,600	22,478	24.81%	Normal seasonal spending compared to previous years in this category