

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



As December 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 December 31st 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 report**, 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 50%** would imply seasonal considerations or true variances.

Changes to Financial Reports: While there are no formatting changes to the financial reports, there were some organizational and division budgetary changes to keep in mind when reviewing the revenue and expenditure charts of the current fiscal year versus the previous two fiscal years. In Public Safety, revenue and expenditure charts will not be comparable to certain previous years due to separating Police and Fire Rescue. Previously in FY'13 Public Safety was Field, Support, Crisis Services, and Street Lighting. Starting in FY'14 Public Safety Field became the Police division and the Fire Rescue division. Also beginning in FY'15 Street Lighting was moved to the Transportation Fund and the Sobering Center became a new division in the Public Safety budget.

Also starting in FY'14 the Wastewater funds now include activity from the former Redwood Sanitary Sewer Service District (effective the beginning of FY'14) so both revenues and expenditures for Wastewater will not be comparable to FY'13. And finally, the Jo-Gro Wastewater division was closed down in the middle of FY'14. Therefore, this

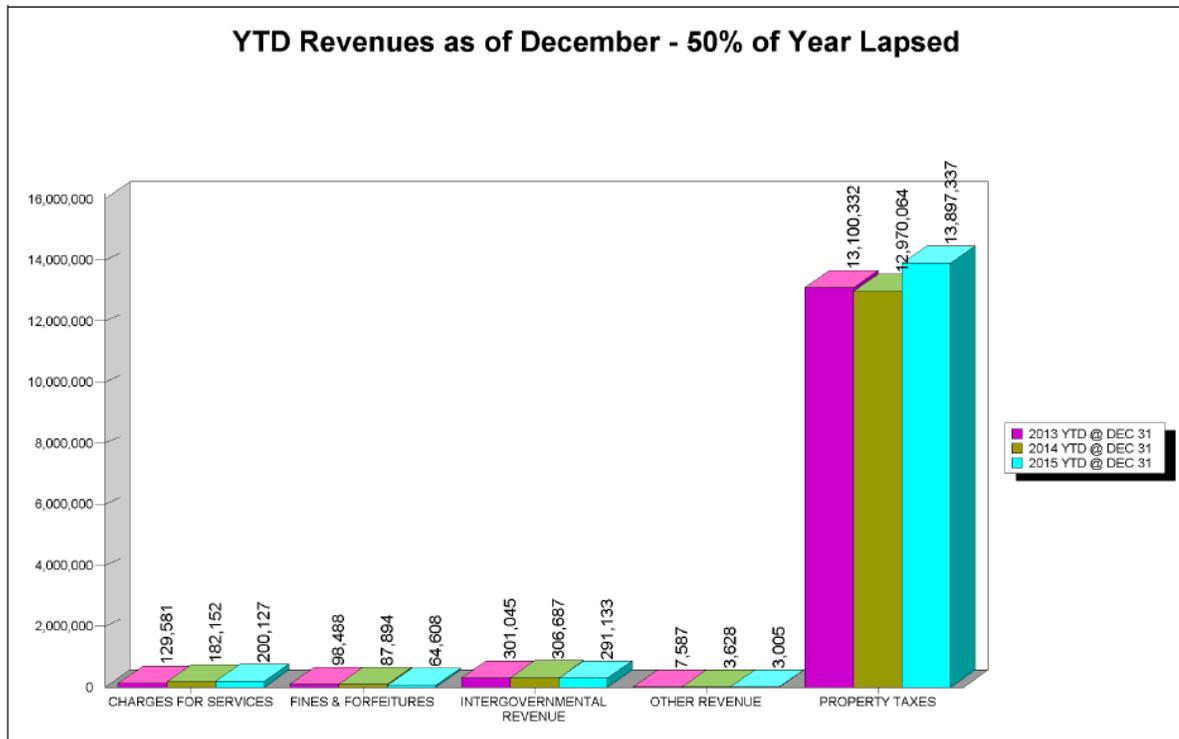
fiscal year there will not be Jo-Gro division financial activity and instead higher contractual expenditures from moving activity over to the Wastewater Treatment division to account for shipping the solids from the treatment process to the landfill.

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 received the 2014 assessment report from Josephine County during the last quarter, which showed a slightly higher than budgeted increase in assessed values for the current fiscal year. 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 and future years. 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. All property taxes received in the General Fund are dedicated to Public Safety operations as shown by the chart of Public Safety dedicated/restricted revenues below.

Activity/Fund: PUBLIC SAFETY



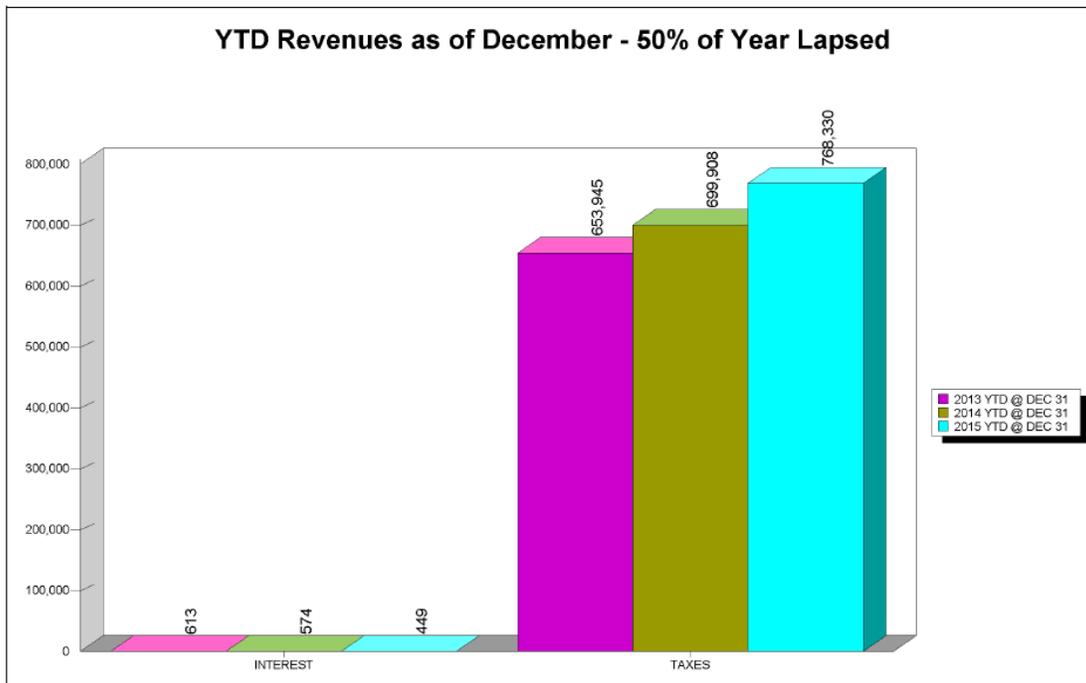
Revenues in the Building division are a key indicator of the level of property development happening in the City. While for the first half of the fiscal year Building revenues were under the prorated budget for FY'15, a few major commercial project developments are pending for the second half of this fiscal year. WinCo has announced they will be building a store at the corner of the Parkway and Terry Lane, the Mid Rogue Independent Physician Association (MRIPA) is building a major facility, Grants Pass will soon have a Red Robin, and a new bank is being built downtown at the site of the former Daily Courier parking lot along 7th Street.

The Water Fund revenue is running high (compared to prorated budget) due to late summer and early fall being the peak season billing and the season of higher water use. Utility fee user charge revenues are as follows compared to the first half of last year:

Water Utility Fees: +15.7% (annual COLA, hot summer, and rate change 1-1-14)
 Wastewater Utility Fees: +0.9% (annual COLA, changes in Winter Average Charges)
 Street Utility Fees: +3.0% (annual COLA adjustment + changes in accounts)

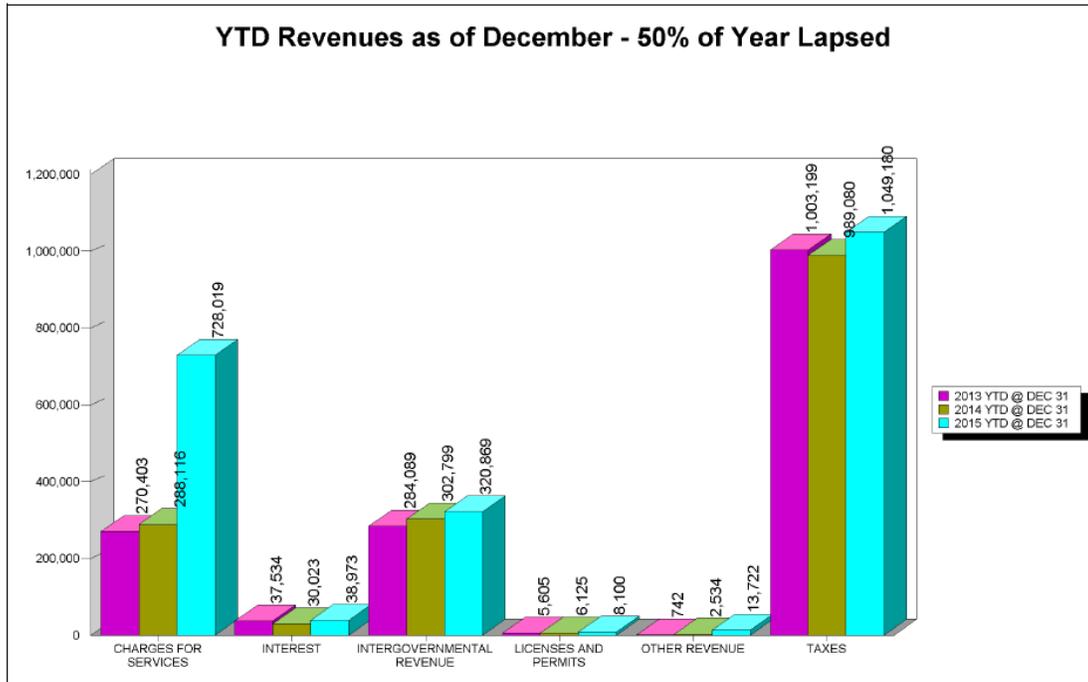
For many internal service funds, revenue for month/year for many funds will be close to the prorated budget amounts or 50% of annual amounts for this quarter due to charging out for services at even increments throughout the year. Standard monthly charges happen throughout the year for the Administrative 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.

Activity/Fund: TRANSIENT ROOM TAX



Transient room taxes received year-to-date are up about 9.8% from the same 6-month period last fiscal year as shown on the chart in the previous page. These funds are allocated in different percentages per City ordinance to Tourism, Tourism/Parks Facilities capital improvements, Economic Development, Downtown Development, Public Safety, and Parks Maintenance.

Activity/Fund: GENERAL OPERATIONS



The current fiscal year increase in charges for services revenue in the General Fund, General Program Operations is due to the implementation of the new Jail Services Utility Fee in August of 2014. The short-term contract with Josephine County for the City’s exclusive use for up to 28 jail beds in the adult jail was extended until June 30, 2015 and a utility was implemented to cover the costs of jail services. This fiscal year, the expenditure in this General Fund division for the jail contract will be \$972,000 and the revenue brought in under the new Jail Services Utility Fee should be slightly more than \$900,000. This utility fee also currently has a sunset/expiration date by ordinance of June 30, 2015.

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 and divisions in most cases). General Insurance is the only City fund or major operating department that is high compared to the prorated expenditure budget, due to paying the full general insurance premium required for the year. Departments such as the utility operating funds and the Council and General Fund General Program Operations may also appear slightly high, but this is due to having processed most of the required capital transfers for the FY’15 year (transfers between funds are recorded as expenditures in budgetary reporting).

Service delivery changes can also impact the budget as compared to expenditure categories in previous years. For example, FY'15 is the first year that Tourism promotion services are being handled through contractual services rather than City personnel. Additional budget exception comments can be found at the very end of this financial statement package on the exception report.

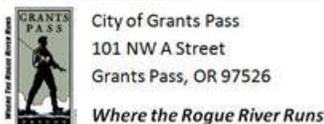
Budget Adjustments and Other Fiscal Activity for FY'15

There was one legal budget adjustment made during the second quarter of FY'15. Transfers out of the General Fund to the Lands and Buildings Capital Projects Fund were increased by \$208,000 to allow the City to purchase a parking lot in the downtown area to provide for more public downtown parking. This budget adjustment was made by a simple appropriations transfer resolution approved by the City Council, transferring appropriations between two different General Fund expenditure appropriation categories. Savings identified in the previous fiscal year were used to allow for this transfer without affecting the financial plan for the General Fund in future years.

Annual Financial Audit: The City's annual financial audit was completed in December and the City issued its Comprehensive Annual Financial Report (CAFR). Once again, the audit report included a "clean" opinion of the City's financial statements.

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.

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CITY OF GRANTS PASS
MONTHLY FINANCIAL REPORT

December 31, 2014
unaudited

Budget to Actuals

	ANNUAL BUDGET	DECEMBER BUDGET	DECEMBER 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	\$ 3,363,366	261%	\$ 7,740,015	\$ 13,897,337	180%
Franchise & Other Taxes	\$ 3,114,900	\$ 259,575	\$ 126,547	49%	\$ 1,557,450	\$ 1,049,180	67%
Licenses & Permits	\$ 315,640	\$ 26,303	\$ 14,672	56%	\$ 157,820	\$ 141,142	89%
Inter-Governmental & Grants	\$ 1,540,604	\$ 128,384	\$ 108,422	84%	\$ 770,302	\$ 615,602	80%
Fees & Charges for Service	\$ 2,115,740	\$ 176,312	\$ 265,233	150%	\$ 1,057,870	\$ 1,074,844	102%
Interest Income (misc)	\$ 74,000	\$ 6,167	\$ 12,841	208%	\$ 37,000	\$ 38,973	105%
Other Revenue	\$ 179,275	\$ 14,940	\$ 9,778	65%	\$ 89,638	\$ 32,668	36%
Transfers	\$ 1,151,300	\$ 95,942	\$ -	0%	\$ 575,650	\$ 578,822	101%
TOTAL RESOURCES	\$ 34,487,314	\$ 1,997,624	\$ 3,900,859	195%	\$ 22,501,570	\$ 29,228,379	130%
Expenditures							
Council and General Operations	\$ 3,425,163	\$ 285,430	\$ 494,105	173%	\$ 1,712,582	\$ 2,184,030	128%
Public Safety	\$ 18,205,819	\$ 1,517,152	\$ 1,377,626	91%	\$ 9,102,910	\$ 7,956,475	87%
Parks & Recreation	\$ 1,944,343	\$ 162,029	\$ 138,543	86%	\$ 972,172	\$ 872,085	90%
Community Development	\$ 1,346,497	\$ 112,208	\$ 104,872	93%	\$ 673,249	\$ 602,260	89%
Economic Dev/Tourism/Downtown Dev.	\$ 898,563	\$ 74,880	\$ 70,411	94%	\$ 449,282	\$ 380,533	85%
Contingency & Ending Balance (Budgetary)	\$ 8,159,687				\$ 8,159,687	\$ 16,701,611	
Ending Balance Building (Budgetary Basis)	\$ 507,242				\$ 507,242	\$ 531,385	
TOTAL REQUIREMENTS	\$ 34,487,314	\$ 2,151,699	\$ 2,185,557	102%	\$ 21,577,122	\$ 29,228,379	
Fund Balance End of Period GAAP Basis (Includes Interfund Loans Out \$1,460,000)					\$ 18,692,996		

	ANNUAL BUDGET	DECEMBER BUDGET	DECEMBER 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	\$ 120	0%	\$ 619,850	\$ 768,778	124%
Expenditures	\$ 1,334,000	\$ 111,167	\$ 625	1%	\$ 667,000	\$ 663,577	99%
Ending Balance/Contingency (Budgetary)	\$ 50,000				\$ 50,000	\$ 206,490	Budgetary Balance**
Street Utility:							
Beginning Balance	\$ 687,503				\$ 687,503	\$ 890,671	
Revenues	\$ 3,268,352	\$ 272,363	\$ 267,480	98%	\$ 1,634,176	\$ 1,321,166	81%
Expenditures	\$ 3,496,597	\$ 291,383	\$ 219,980	75%	\$ 1,748,299	\$ 1,735,871	99%
Ending Balance/Contingency (Budgetary)	\$ 459,258				\$ 459,258	\$ 475,966	Budgetary Balance**
CD Block Grant / HUD:							
Beginning Balance	\$ 1,379,134				\$ 1,379,134	\$ 1,368,998	
Revenues	\$ 454,595	\$ 37,883	\$ 2,282	6%	\$ 227,298	\$ 17,152	8%
Expenditures	\$ 1,011,000	\$ 84,250	\$ -	0%	\$ 505,500	\$ 268,517	53%
Ending Balance/Contingency (Budgetary)	\$ 822,729				\$ 822,729	\$ 1,117,633	Budgetary Balance**
Debt Service, Gen Obligation and Bancroft:							
Beginning Balance	\$ 80,974				\$ 80,974	\$ 138,645	
Revenues	\$ 1,975,800	\$ 164,650	\$ 381,887	232%	\$ 987,900	\$ 1,118,193	113%
Expenditures	\$ 1,989,200	\$ 165,767	\$ 2,226	1%	\$ 994,600	\$ 110,935	11%
Ending Balance/Contingency (Budgetary)	\$ 67,574				\$ 67,574	\$ 1,145,903	Budgetary Balance**
Storm Drain and Capital Projects:							
Beginning Balance	\$ 298,112				\$ 298,112	\$ 453,780	
Revenues	\$ 193,000	\$ 16,083	\$ 5,070	32%	\$ 96,500	\$ 203,442	211%
Expenditures	\$ 490,753	\$ 40,896	\$ 3,560	9%	\$ 245,377	\$ 306,263	125%
Ending Balance/Contingency (Budgetary)	\$ 359				\$ 359	\$ 350,959	Budgetary Balance**
Transportation / Lands and Buildings Capital Projects:							
Beginning Balance	\$ 11,448,606				\$ 11,448,606	\$ 13,264,079	
Revenues	\$ 13,266,787	\$ 6,633,394	\$ 282,830	4%	\$ 39,800,361	\$ 2,905,692	7%
Expenditures	\$ 24,715,393	\$ 2,059,616	\$ 626,351	30%	\$ 12,357,697	\$ 2,730,150	22%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 13,439,621	Budgetary Balance**

	ANNUAL BUDGET	DECEMBER BUDGET	DECEMBER 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	\$ 476,086	97%	\$ 2,955,500	\$ 3,033,673	103%
Expenditures	\$ 6,579,609	\$ 548,301	\$ 349,307	64%	\$ 3,289,805	\$ 3,509,426	107%
Ending Balance/Contingency (Budgetary)	\$ 1,264,973				\$ 1,264,973	\$ 1,758,820	Budgetary Balance**
Wastewater Capital Projects:							
Beginning Balance	\$ 2,938,070				\$ 2,938,070	\$ 4,166,830	
Revenues	\$ 2,499,392	\$ 208,283	\$ 21,389	10%	\$ 1,249,696	\$ 2,471,930	198%
Expenditures	\$ 5,437,462	\$ 453,122	\$ 229,959	51%	\$ 2,718,731	\$ 554,661	20%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 6,084,099	Budgetary Balance**
Solid Waste and Capital Projects:							
Beginning Balance	\$ 1,566,382				\$ 1,566,382	\$ 1,442,688	
Revenues	\$ 586,712	\$ 48,893	\$ 36,441	75%	\$ 293,356	\$ 185,558	63%
Expenditures	\$ 1,948,670	\$ 162,389	\$ 35,533	22%	\$ 974,335	\$ 205,731	21%
Ending Balance/Contingency (Budgetary)	\$ 204,424				\$ 204,424	\$ 1,422,515	Budgetary Balance**
Water Fund:							
Beginning Balance	\$ 1,913,280				\$ 1,913,280	\$ 2,978,409	
Revenues	\$ 5,666,900	\$ 472,242	\$ 392,160	83%	\$ 2,833,450	\$ 3,440,555	121%
Expenditures	\$ 6,472,910	\$ 539,409	\$ 278,483	52%	\$ 3,236,455	\$ 4,334,210	134%
Ending Balance/Contingency (Budgetary)	\$ 1,107,270				\$ 1,107,270	\$ 2,084,754	Budgetary Balance**
Water Capital Projects:							
Beginning Balance	\$ 1,229,391				\$ 1,229,391	\$ 2,604,891	
Revenues	\$ 2,643,177	\$ 220,265	\$ 40,401	18%	\$ 1,321,589	\$ 2,608,846	197%
Expenditures	\$ 3,872,568	\$ 322,714	\$ 65,416	20%	\$ 1,936,284	\$ 315,680	16%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 4,898,057	Budgetary Balance**
Vehicle Maintenance							
Beginning Balance	\$ 270,323				\$ 270,323	\$ 378,786	
Revenues	\$ 1,400,569	\$ 116,714	\$ 67,276	58%	\$ 700,285	\$ 416,137	59%
Expenditures	\$ 1,494,664	\$ 124,555	\$ 88,951	71%	\$ 747,332	\$ 395,308	53%
Ending Balance/Contingency (Budgetary)	\$ 176,228				\$ 176,228	\$ 399,615	Budgetary Balance**
Vehicle & Equipment Replacement							
Beginning Balance	\$ 3,003,662				\$ 3,003,662	\$ 3,900,809	
Revenues	\$ 668,346	\$ 55,696	\$ 59,465	107%	\$ 334,173	\$ 325,000	97%
Expenditures	\$ 2,113,508	\$ 176,126	\$ 72,275	41%	\$ 1,056,754	\$ 729,516	69%
Ending Balance/Contingency (Budgetary)	\$ 1,558,500				\$ 1,558,500	\$ 3,496,293	Budgetary Balance**
Information Technology:							
Beginning Balance	\$ 206,039				\$ 206,039	\$ 183,041	
Revenues	\$ 691,104	\$ 57,592	\$ 57,608	100%	\$ 345,552	\$ 345,480	100%
Expenditures	\$ 721,769	\$ 60,147	\$ 52,618	87%	\$ 360,885	\$ 306,171	85%
Ending Balance/Contingency (Budgetary)	\$ 175,374				\$ 175,374	\$ 222,350	Budgetary Balance**
Property Management:							
Beginning Balance	\$ 151,287				\$ 151,287	\$ 237,773	
Revenues	\$ 686,907	\$ 57,242	\$ 57,510	100%	\$ 343,454	\$ 344,233	100%
Expenditures	\$ 721,700	\$ 60,142	\$ 52,292	87%	\$ 360,850	\$ 317,682	88%
Ending Balance/Contingency (Budgetary)	\$ 116,494				\$ 116,494	\$ 264,324	Budgetary Balance**
Engineering:							
Beginning Balance	\$ 122,326				\$ 122,326	\$ 215,210	
Revenues	\$ 790,500	\$ 65,875	\$ 65,230	99%	\$ 395,250	\$ 371,285	94%
Expenditures	\$ 787,789	\$ 65,649	\$ 62,802	96%	\$ 393,895	\$ 345,765	88%
Ending Balance/Contingency (Budgetary)	\$ 125,037				\$ 125,037	\$ 240,730	Budgetary Balance**
Community Dev. Management:							
Beginning Balance	\$ 140,449				\$ 140,449	\$ 141,780	
Revenues	\$ 1,106,610	\$ 92,218	\$ 95,799	104%	\$ 553,305	\$ 556,122	101%
Expenditures	\$ 1,104,418	\$ 92,035	\$ 66,316	72%	\$ 552,209	\$ 469,156	85%
Ending Balance/Contingency (Budgetary)	\$ 142,641				\$ 142,641	\$ 228,746	Budgetary Balance**

ANNUAL BUDGET	DECEMBER BUDGET	DECEMBER ACTUAL***	% OF MONTH BUDGET	YEAR-TO-DATE BUDGET *	YEAR-TO-DATE ACTUAL***	% OF YEAR-TO-DATE BUDGET *
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Insurance:

Beginning Balance	\$	3,763,990			\$	3,763,990	\$	3,844,068				
Revenues	\$	1,266,034	\$	105,503	\$	428,345	406%	\$	633,017	\$	920,926	145%
Expenditures	\$	1,110,940	\$	92,578	\$	17,960	19%	\$	555,470	\$	602,218	108%
Ending Balance/Contingency (Budgetary)	\$	3,919,084						\$	3,919,084	\$	4,162,776	Budgetary Balance**

Administrative Services Fund:

Beginning Balance	\$	554,598			\$	554,598	\$	868,098				
Revenues	\$	3,425,844	\$	285,487	\$	290,169	102%	\$	1,712,922	\$	1,708,393	100%
Expenditures	\$	3,529,663	\$	294,139	\$	288,331	98%	\$	1,764,832	\$	1,478,391	84%
Ending Balance/Contingency (Budgetary)	\$	450,779						\$	450,779	\$	1,098,100	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	\$	9,556	37%	\$	155,000	\$	113,586	73%
Expenditures	\$	440,250	\$	36,688	\$	54,764	149%	\$	220,125	\$	91,367	42%
Ending Balance/Contingency (Budgetary)	\$	1,629,232						\$	1,629,232	\$	2,025,028	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	\$	43,148,297	0.50%	
Bank Savings & Money Market	\$	216,037	0.17%	
Federal Government Bonds	\$	6,981,009	1.07%	
Bank Time Deposits	\$	11,185,684	1.01%	
TOTAL	\$	61,531,027	0.65%	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	\$	3,875,000
Total Non-Bonded Debt	\$	-
TOTAL	\$	13,020,000
Bonded Debt % of Legal Limit (est.)		5.30%

**Fiscal Year: 2015 General Fund Year-To-Date Revenues as of December 31st
(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	163,622	435,100	37.61%
	DOWNTOWN DEVELOPMENT	94,127	172,250	54.65%
	ECONOMIC DEVELOPMENT	76,653	159,400	48.09%
	PLANNING	40,358	77,840	51.85%
	TOURISM PROMOTION SERVICE	197,586	399,800	49.42%
		572,347	1,244,390	45.99%
GENERAL OPERATION	BUSINESS TAX	265,961	273,100	97.39%
	FEES AND CHARGES FOR SERVICE	412,651	891,000	46.31%
	FEES IN LIEU OF FRANCHISE	315,368	569,100	55.42%
	FRANCHISE FEES	781,900	2,839,900	27.53%
	INVESTMENT INTEREST	38,973	71,500	54.51%
	LICENSES	8,100	6,940	116.71%
	OTHER	13,722	10,000	137.22%
	OTHER TAXES	1,320	1,900	69.47%
	STATE CIGARETTE TAX	20,685	39,000	53.04%
	STATE LIQUOR TAX	212,042	490,100	43.26%
	STATE REVENUE SHARING	88,143	335,600	26.26%
		2,158,863	5,528,140	39.05%
PARKS	PARKS MAINTENANCE SERVICE	114,763	232,325	49.40%
	RECREATION SERVICES	182	400	45.50%
		114,945	232,725	49.39%
PUBLIC SAFETY	FEES AND CHARGES FOR SERVICE	200,127	234,000	85.52%
	GRANTS & INTERGOVERNMENTAL	291,133	672,304	43.30%
	OTHER	193,817	579,900	33.42%
	PROPERTY TAX	13,897,337	15,480,030	89.78%
		14,582,414	16,966,234	85.95%
		17,428,569	23,971,489	72.71%

Fiscal Year: 2015 Year-to-Date Revenues as of December 31st
(Excludes Beginning Balances)
50% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
01-POLICY & LEGISLATION				
General Fund-GENERAL OPERATIONS	TAXES	3,114,900	1,049,180	33.68%
	LICENSES AND PERMITS	6,940	8,100	116.71%
	INTERGOVERNMENTAL REVENUE	864,700	320,869	37.11%
	CHARGES FOR SERVICES	1,460,100	728,019	49.86%
	INTEREST	71,500	38,973	54.51%
	OTHER REVENUE	10,000	13,722	137.22%
		5,528,140	2,158,863	39.05%
		5,528,140	2,158,863	39.05%
02-PUBLIC SAFETY				
General Fund-PUBLIC SAFETY	PROPERTY TAXES	15,480,030	13,897,337	89.78%
	INTERGOVERNMENTAL REVENUE	672,304	291,133	43.30%
	CHARGES FOR SERVICES	234,000	200,127	85.52%
	FINES & FORFEITURES	200,800	64,608	32.18%
	Transfer LANDFILL CAPITAL PROJ	24,000	24,000	100.00%
	Transfer Planning	5,000	0	0
	Transfer TRANSIENT ROOM TAX	205,800	102,204	49.66%
	OTHER REVENUE	144,300	3,005	2.08%
		16,966,234	14,582,414	85.95%
		16,966,234	14,582,414	85.95%
03-PARKS				
General Fund-PARKS MAINTENANCE SERVICE	INTERGOVERNMENTAL REVENUE	3,600	3,600	100.00%
	Transfer TRANSIENT ROOM TAX	205,800	102,204	49.66%
	OTHER REVENUE	22,925	8,959	39.08%
		232,325	114,763	49.40%
General Fund-RECREATION SERVICES	OTHER REVENUE	400	182	45.50%
		400	182	45.50%
		232,725	114,945	49.39%
04-DEVELOPMENT				
General Fund-BUILDING AND SAFETY	LICENSES AND PERMITS	290,400	123,932	42.68%

Fiscal Year: 2015 Year-to-Date Revenues as of December 31st
(Excludes Beginning Balances)
50% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
General Fund-BUILDING AND SAFETY...	CHARGES FOR SERVICES	142,200	39,690	27.91%
	INTEREST	2,500	0	0
		435,100	163,622	37.61%
General Fund-DOWNTOWN DEVELOPMENT	LICENSES AND PERMITS	8,800	6,260	71.14%
	FINES & FORFEITURES	7,700	4,415	57.33%
	Transfer TRANSIENT ROOM TAX	154,400	76,653	49.65%
	OTHER REVENUE	1,350	6,799	503.66%
		172,250	94,127	54.65%
General Fund-ECONOMIC DEVELOPMENT	Transfer Industrial Loan	5,000	0	0
	Transfer TRANSIENT ROOM TAX	154,400	76,653	49.65%
		159,400	76,653	48.09%
General Fund-PLANNING	LICENSES AND PERMITS	9,500	2,850	30.00%
	CHARGES FOR SERVICES	68,040	37,508	55.13%
	OTHER REVENUE	300	0	0
		77,840	40,358	51.85%
General Fund-TOURISM PROMOTION SERVICE	CHARGES FOR SERVICES	2,900	479	16.50%
	Transfer TRANSIENT ROOM TAX	396,900	197,108	49.66%
		399,800	197,586	49.42%
		1,244,390	572,347	45.99%
05-TRANSPORTATION				
STREET UTILITY	LICENSES AND PERMITS	10,000	3,500	35.00%
	INTERGOVERNMENTAL REVENUE	1,994,752	847,934	42.51%
	CHARGES FOR SERVICES	890,000	452,639	50.86%
	INTEREST	3,500	2,117	60.49%
	OTHER FINANCING SOURCES	0	213	0
	Transfer GENERAL OPERATIONS	367,100	0	0
	OTHER REVENUE	3,000	14,763	492.08%
		3,268,352	1,321,166	40.42%
		3,268,352	1,321,166	40.42%
TRANSPORTATION CAPITAL	INTERGOVERNMENTAL REVENUE	2,010,092	116,870	5.81%
	CHARGES FOR SERVICES	150,000	63,586	42.39%
	INTEREST	10,000	45,076	450.76%

Fiscal Year: 2015 Year-to-Date Revenues as of December 31st
(Excludes Beginning Balances)
50% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
TRANSPORTATION CAPITAL...	Transfer DEBT SERVICE/BANCROFI	750,000	0	0
	Transfer Gas Tax	1,162,952	664,114	57.11%
	Transfer GENERAL OPERATIONS	280,000	280,000	100.00%
	Transfer WTR GENERAL PROGRAM	50,000	50,000	100.00%
	OTHER REVENUE	0	5,460	0
		4,413,044	1,225,107	27.76%
		4,413,044	1,225,107	27.76%
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	35,533	142.13%
	INTEREST	2,000	2,146	107.30%
	Transfer Gas Tax	15,000	15,000	100.00%
	Transfer GENERAL OPERATIONS	15,000	15,000	100.00%
	OTHER REVENUE	0	120	0
		57,000	67,799	118.95%
		57,000	67,799	118.95%
07-WATER				
WATER OPERATIONS	CHARGES FOR SERVICES	5,618,150	3,413,652	60.76%
	INTEREST	12,000	9,286	77.38%
	OTHER REVENUE	36,750	17,617	47.94%
		5,666,900	3,440,555	60.71%
		5,666,900	3,440,555	60.71%
WATER CAPITAL	CHARGES FOR SERVICES	150,000	133,632	89.09%
	INTEREST	14,000	13,441	96.01%
	Transfer GENERAL OPERATIONS	150,000	150,000	100.00%
	Transfer SWR GENERAL PROGRAM	135,000	135,000	100.00%
	Transfer WTR GENERAL PROGRAM	2,174,177	2,174,177	100.00%
	OTHER REVENUE	20,000	2,597	12.98%

**Fiscal Year: 2015 Year-to-Date Revenues as of December 31st
(Excludes Beginning Balances)
50% of Year Completed**

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
		2,643,177	2,608,846	98.70%
		2,643,177	2,608,846	98.70%
08-WASTEWATER				
WASTEWATER	CHARGES FOR SERVICES	5,857,500	3,012,084	51.42%
	INTEREST	11,500	8,334	72.47%
	SPECIAL ASSMT FINANCING	0	493	0
	OTHER REVENUE	42,000	12,762	30.39%
		5,911,000	3,033,673	51.32%
		5,911,000	3,033,673	51.32%
WASTEWATER CAPITAL	CHARGES FOR SERVICES	150,000	106,916	71.28%
	INTEREST	1,000	17,621	1762.13%
	Transfer EQUIPMENT REPLACEME	550,000	550,000	100.00%
	Transfer GENERAL OPERATIONS	150,000	150,000	100.00%
	Transfer SWR GENERAL PROGRA	1,647,392	1,647,392	100.00%
	OTHER REVENUE	1,000	0	0
		2,499,392	2,471,930	98.90%
		2,499,392	2,471,930	98.90%
09-SOLID WASTE				
SOLID WASTE OPERATIONS	LICENSES AND PERMITS	2,500	880	35.20%
	INTERGOVERNMENTAL REVENUE	15,000	7,500	50.00%
	INTEREST	650	548	84.30%
	Transfer LANDFILL CAPITAL PROJ	5,000	0	0
	OTHER REVENUE	22,092	13,876	62.81%
		45,242	22,804	50.40%
		45,242	22,804	50.40%
LANDFILL/POST CLOSURE OP	CHARGES FOR SERVICES	127,470	48,202	37.81%
		127,470	48,202	37.81%
		127,470	48,202	37.81%
SOLID WASTE PROJECTS	INTEREST	13,000	6,751	51.93%
	OTHER REVENUE	150,000	356	0.24%

Fiscal Year: 2015 Year-to-Date Revenues as of December 31st
(Excludes Beginning Balances)
50% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
		163,000	7,107	4.36%
		163,000	7,107	4.36%
10-ADMINISTRATIVE SERVICES				
ADMINISTRATIVE SERVICES	INTERGOVERNMENTAL REVENUE	0	2,041	0
	CHARGES FOR SERVICES	3,416,044	1,698,989	49.74%
	INTEREST	6,800	4,462	65.62%
	OTHER REVENUE	3,000	2,900	96.68%
		3,425,844	1,708,393	49.87%
		3,425,844	1,708,393	49.87%
11-SUPPORT SERVICES				
GARAGE OPERATIONS	CHARGES FOR SERVICES	783,569	391,784	50.00%
	INTEREST	2,000	1,411	70.56%
	OTHER FINANCING SOURCES	600,000	0	0
	OTHER REVENUE	15,000	22,942	152.95%
		1,400,569	416,137	29.71%
		1,400,569	416,137	29.71%
EQUIPMENT REPLACEMENT	CHARGES FOR SERVICES	628,346	306,534	48.78%
	INTEREST	30,000	11,893	39.64%
	OTHER REVENUE	10,000	6,572	65.72%
		668,346	325,000	48.63%
		668,346	325,000	48.63%
INFORMATION TECHNOLOGY	CHARGES FOR SERVICES	689,204	344,616	50.00%
	INTEREST	1,900	864	45.49%
		691,104	345,480	49.99%
		691,104	345,480	49.99%
PROPERTY SERVICES FUND	CHARGES FOR SERVICES	636,082	318,048	50.00%
	INTEREST	1,000	1,043	104.29%
	OTHER REVENUE	49,825	25,142	50.46%
		686,907	344,233	50.11%

Fiscal Year: 2015 Year-to-Date Revenues as of December 31st
(Excludes Beginning Balances)
50% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
		686,907	344,233	50.11%
ENGINEERING FUND	CHARGES FOR SERVICES	789,000	370,263	46.93%
	INTEREST	1,500	1,022	68.10%
		790,500	371,285	46.97%
		790,500	371,285	46.97%
COMMUNITY DEVELOPMENT	CHARGES FOR SERVICES	1,104,510	554,737	50.22%
	INTEREST	2,100	940	44.75%
	OTHER REVENUE	0	444	0
		1,106,610	556,122	50.25%
		1,106,610	556,122	50.25%
WORKERS COMP INSURANCE	CHARGES FOR SERVICES	302,000	131,623	43.58%
	INTEREST	6,200	2,675	43.15%
	OTHER REVENUE	0	15	0
		308,200	134,313	43.58%
		308,200	134,313	43.58%
GENERAL INSURANCE FUND	CHARGES FOR SERVICES	291,409	290,383	99.65%
	INTEREST	3,500	1,045	29.87%
	OTHER REVENUE	153,705	147,053	95.67%
		448,614	438,481	97.74%
		448,614	438,481	97.74%
HEALTH INSURANCE FUND	CHARGES FOR SERVICES	494,920	339,665	68.63%
	INTEREST	14,300	8,440	59.02%
	OTHER REVENUE	0	27	0
		509,220	348,132	68.37%
		509,220	348,132	68.37%
12-AUXILLARY				
TRANSIENT ROOM TAX	TAXES	1,239,700	768,330	61.98%
	INTEREST	0	449	0
		1,239,700	768,778	62.01%

Fiscal Year: 2015 Year-to-Date Revenues as of December 31st
(Excludes Beginning Balances)
50% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
		1,239,700	768,778	62.01%
CD BLOCK GRANT	INTERGOVERNMENTAL REVENUE	375,000	3,276	0.87%
	INTEREST	7,460	1,746	23.40%
	OTHER REVENUE	11,250	5,804	51.59%
		393,710	10,826	2.75%
		393,710	10,826	2.75%
HOUSING/URBAN DEVELOPMENT	INTERGOVERNMENTAL REVENUE	50,000	0	0
	INTEREST	6,735	2,952	43.83%
	OTHER REVENUE	4,150	3,374	81.29%
		60,885	6,326	10.39%
		60,885	6,326	10.39%
DEBT SERVICE/GEN OBLIG FD	PROPERTY TAXES	1,064,800	937,571	88.05%
	INTEREST	1,000	1,024	102.45%
		1,065,800	938,596	88.06%
		1,065,800	938,596	88.06%
DEBT SERVICE/BANCROFT	INTEREST	0	156	0
	SPECIAL ASSMT FINANCING	160,000	179,441	112.15%
	OTHER FINANCING SOURCES	750,000	0	0
		910,000	179,596	19.74%
		910,000	179,596	19.74%
SOLID WASTE/ENVIRON. FEES	CHARGES FOR SERVICES	251,000	107,446	42.81%
		251,000	107,446	42.81%
		251,000	107,446	42.81%
AGENCY FUND	INTEREST	22,000	11,793	53.60%
		22,000	11,793	53.60%
		22,000	11,793	53.60%
13-LANDS & BUILDING				
LANDS & BUILDINGS CAPITAL	INTERGOVERNMENTAL REVENUE	4,500,000	0	0

Fiscal Year: 2015 Year-to-Date Revenues as of December 31st
(Excludes Beginning Balances)
50% of Year Completed

Fund	Basic Activity	Annual	Year-to-Date Actuals	% of Annual
LANDS & BUILDINGS CAPITAL...	CHARGES FOR SERVICES	87,500	4,332	4.95%
	INTEREST	47,500	13,447	28.31%
	Transfer CDB GRANT - STATE	250,000	250,000	100.00%
	Transfer GENERAL OPERATIONS	859,600	1,057,153	122.98%
	Transfer PROPERTY MANAGEMEN	20,000	20,000	100.00%
	Transfer TRANSIENT ROOM TAX	205,800	102,204	49.66%
	Transfer Vehicle Maintenance	600,000	0	0
	OTHER REVENUE	2,283,343	233,450	10.22%
		8,853,743	1,680,585	18.98%
		8,853,743	1,680,585	18.98%
16-SOLID WASTE AGENCY				
JO CO-CITY GP SOLID AGNCY	INTERGOVERNMENTAL REVENUE	251,000	107,446	42.81%
	INTEREST	9,000	6,141	68.23%
	OTHER REVENUE	50,000	0	0
		310,000	113,586	36.64%
		310,000	113,586	36.64%

**Fiscal Year: 2015 Year-to-Date Expenditures as of December 31st
(Excludes Ending Balances & Contingency)
50% 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	332,002	28.44%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	138,928	69,464	50.00%
TRANSFERS	STORM DRAIN & OPEN SPACE	15,000	15,000	100.00%
	STREET UTILITY-LIGHTING	367,100	0	0
	Sewer Capital Projects	150,000	150,000	100.00%
	TO LANDS & BLDGS CAP PROJ	1,067,600	1,067,600	100.00%
	TO WATER PROJECTS FUND	150,000	150,000	100.00%
	TRANSPORTATION PROJECTS	280,000	280,000	100.00%
		3,336,028	2,064,065	61.87%
MAYOR AND COUNCIL				
OPERATING SUPPLIES	OPERATING SUPPLIES	21,800	7,655	35.12%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	201,000	75,379	37.50%
	UTILITIES	500	13	2.53%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	46,835	23,418	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	27,000	13,500	50.00%
		297,135	119,965	40.37%
		3,633,163	2,184,030	60.11%
02-PUBLIC SAFETY				
CRISIS SUPPORT				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	44,000	21,407	48.65%
		44,000	21,407	48.65%
PS-FIRE RESCUE DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	2,346,909	1,041,255	44.37%
	11-05 Temp Wages	1,995	60	3.01%
	12-Overtime	241,238	82,141	34.05%
	13-Benefits	1,602,959	704,586	43.96%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	16,500	11,695	70.88%
	OPERATING SUPPLIES	181,696	61,873	34.05%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	573,154	277,509	48.42%
	PROFESSIONAL SERVICES	18,572	3,542	19.07%
	UTILITIES	117,866	42,306	35.89%

**Fiscal Year: 2015 Year-to-Date Expenditures as of December 31st
(Excludes Ending Balances & Contingency)
50% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CHARGES FOR SERVICES	CHARGES FOR SERVICES	18,750	9,378	50.02%
CAPITAL OUTLAY	CAPITAL OUTLAY	30,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	514,964	257,484	50.00%
		5,664,603	2,491,828	43.99%
PS-POLICE DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	3,930,849	1,738,325	44.22%
	11-03 Part-Time Wages	90,186	32,751	36.32%
	11-05 Temp Wages	32,890	25,566	77.73%
	12-Overtime	415,063	199,687	48.11%
	13-Benefits	2,761,161	1,182,077	42.81%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	0	1,024	0
	OPERATING SUPPLIES	181,190	69,315	38.26%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	918,489	398,828	43.42%
	PROFESSIONAL SERVICES	78,235	38,035	48.62%
	UTILITIES	68,981	31,295	45.37%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	20,500	10,254	50.02%
CAPITAL OUTLAY	CAPITAL OUTLAY	18,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	851,555	425,778	50.00%
		9,367,099	4,152,936	44.34%
PS-SOBERING CENTER				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	130,000	0	0
		130,000	0	0
PS-SUPPORT DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	1,392,847	521,608	37.45%
	11-03 Part-Time Wages	12,150	1,140	9.38%
	11-05 Temp Wages	60,566	35,099	57.95%
	12-Overtime	93,564	74,404	79.52%
	13-Benefits	959,491	391,185	40.77%
OPERATING SUPPLIES	OPERATING SUPPLIES	24,500	4,182	17.07%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	92,100	46,074	50.03%
	PROFESSIONAL SERVICES	76,303	73,632	96.50%
	UTILITIES	15,858	6,606	41.66%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	272,738	136,374	50.00%
		3,000,117	1,290,305	43.01%
		18,205,819	7,956,475	43.70%

**Fiscal Year: 2015 Year-to-Date Expenditures as of December 31st
(Excludes Ending Balances & Contingency)
50% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
03-PARKS				
AQUATIC SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	17,525	6,985	39.86%
	11-05 Temp Wages	3,760	0	0
	12-Overtime	800	728	91.00%
	13-Benefits	12,371	5,091	41.16%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	1,250	115	9.16%
	OPERATING SUPPLIES	24,750	13,771	55.64%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	1,687	1,047	62.06%
	PROFESSIONAL SERVICES	11,100	2,466	22.22%
	UTILITIES	31,655	10,995	34.74%
CAPITAL OUTLAY	CAPITAL OUTLAY	9,000	480	5.33%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	11,390	5,694	49.99%
		125,288	47,372	37.81%
PARKS MAINTENANCE SERVICE				
PERSONNEL SERVICES	11-01 Full Time Wages	300,637	129,538	43.09%
	11-05 Temp Wages	35,623	24,228	68.01%
	12-Overtime	8,915	6,805	76.33%
	13-Benefits	217,566	97,010	44.59%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	8,500	5,367	63.14%
	OPERATING SUPPLIES	98,750	25,226	25.55%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	165,638	92,486	55.84%
	PROFESSIONAL SERVICES	301,000	118,367	39.32%
	UTILITIES	223,540	113,374	50.72%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	151,832	75,918	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	150,920	75,462	50.00%
		1,662,921	763,781	45.93%
RECREATION SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	11,206	3,627	32.37%
	13-Benefits	6,640	2,133	32.12%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	111,138	44,913	40.41%
	UTILITIES	2,490	28	1.13%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	4,500	2,250	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	6,800	1,297	19.07%

**Fiscal Year: 2015 Year-to-Date Expenditures as of December 31st
(Excludes Ending Balances & Contingency)
50% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	13,360	6,684	50.03%
		156,134	60,932	39.03%
		1,944,343	872,085	44.85%
04-DEVELOPMENT				
BUILDING AND SAFETY				
PERSONNEL SERVICES	11-01 Full Time Wages	153,261	67,027	43.73%
	12-Overtime	7,521	21	0.28%
	13-Benefits	89,425	37,708	42.17%
OPERATING SUPPLIES	OPERATING SUPPLIES	6,200	1,969	31.76%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	78,181	33,702	43.11%
	UTILITIES	2,270	1,842	81.16%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	143,474	71,736	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	48,034	24,018	50.00%
		528,366	238,023	45.05%
DOWNTOWN DEVELOPMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	77,333	27,673	35.78%
	11-05 Temp Wages	10,030	5,215	51.99%
	12-Overtime	500	219	43.81%
	13-Benefits	56,467	20,159	35.70%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	6,850	2,423	35.37%
	OPERATING SUPPLIES	13,050	1,548	11.86%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	71,783	28,251	39.36%
	PROFESSIONAL SERVICES	69,836	37,980	54.38%
	UTILITIES	21,860	9,116	41.70%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	18,271	8,638	47.28%
CAPITAL OUTLAY	CAPITAL OUTLAY	0	816	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	36,750	18,378	50.01%
		382,730	160,416	41.91%
ECONOMIC DEVELOPMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	57,701	10,793	18.70%
	13-Benefits	35,233	4,040	11.47%
OPERATING SUPPLIES	OPERATING SUPPLIES	200	24	12.12%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	56,987	31,226	54.79%
	UTILITIES	580	187	32.26%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	4,464	2,232	50.00%

**Fiscal Year: 2015 Year-to-Date Expenditures as of December 31st
(Excludes Ending Balances & Contingency)
50% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	15,500	7,746	49.97%
		170,665	56,248	32.96%
PLANNING				
PERSONNEL SERVICES	11-01 Full Time Wages	265,165	115,131	43.42%
	11-05 Temp Wages	15,400	0	0
	12-Overtime	1,650	422	25.60%
	13-Benefits	157,997	70,435	44.58%
OPERATING SUPPLIES	OPERATING SUPPLIES	8,300	3,035	36.56%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	39,925	11,735	29.39%
	UTILITIES	1,820	2,040	112.07%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	248,959	124,480	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	73,915	36,960	50.00%
TRANSFERS	PUBLIC SAFETY - CODE ENF	5,000	0	0
		818,131	364,237	44.52%
TOURISM PROMOTION SERVICE				
PERSONNEL SERVICES	11-01 Full Time Wages	4,769	2,080	43.62%
	12-Overtime	1,500	0	0
	13-Benefits	4,486	7,254	161.71%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	299,204	136,649	45.67%
	UTILITIES	0	282	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	3,831	1,914	49.96%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	31,378	15,690	50.00%
		345,168	163,869	47.48%
		2,245,060	982,793	43.78%
05-TRANSPORTATION				
CUSTOMER SERVICE-STREETS				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	34,363	18,666	54.32%
	UTILITIES	4,400	1,965	44.66%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	136,290	68,145	50.00%
		175,053	88,776	50.71%
GENERAL OPERATIONS-STREET				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	0	315	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	249,870	124,936	50.00%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	175,600	87,798	50.00%
TRANSFERS	GAS TAX-TRANSP PROJECTS	1,062,952	612,952	57.67%
	STORM DRAIN & OPEN SPACE	39,000	38,642	99.08%
	TO ALTERN TRANSPORTATION	100,000	51,162	51.16%
		1,627,422	915,806	56.27%
STREET & DRAINAGE MAINT				
PERSONNEL SERVICES	11-01 Full Time Wages	357,664	152,591	42.66%
	11-05 Temp Wages	42,216	21,748	51.52%
	12-Overtime	10,000	2,110	21.10%
	13-Benefits	281,705	120,468	42.76%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	41,750	40,330	96.60%
	OPERATING SUPPLIES	24,012	7,723	32.16%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	146,672	69,686	47.51%
	PROFESSIONAL SERVICES	356,157	156,695	44.00%
	UTILITIES	64,846	33,901	52.28%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	2,000	0	0
		1,327,022	605,252	45.61%
STREET LIGHTS				
CONTRACTUAL SERVICES	UTILITIES	367,100	126,036	34.33%
		367,100	126,036	34.33%
		3,496,597	1,735,870	49.64%
TRANSPORTATION PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	11,744,699	720,705	6.14%
		11,744,699	720,705	6.14%
		11,744,699	720,705	6.14%
06-STORM WATER & OPEN SPACE				
STORM DRAIN SDCs				
PERSONNEL SERVICES	11-01 Full Time Wages	0	1,124	0
	13-Benefits	0	776	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	0	21,960	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	0	4,383	0
CAPITAL OUTLAY	CAPITAL OUTLAY	232,549	18,873	8.12%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	0	942	0
TRANSFERS	STORM DRAIN & OPEN SPACE	112,000	112,000	100.00%
		344,549	160,058	46.45%
		344,549	160,058	46.45%
07-WATER				
CUSTOMER SERVICE-WATER				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	30,385	12,691	41.77%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	336,575	168,286	50.00%
		366,960	180,977	49.32%
DEBT SERVICE-WATER				
DEBT SERVICE	INTEREST	129,770	56,004	43.16%
	PRINCIPAL	375,000	375,000	100.00%
		504,770	431,004	85.39%
WATER DISTRIBUTION				
PERSONNEL SERVICES	11-01 Full Time Wages	388,596	147,803	38.04%
	11-05 Temp Wages	33,734	12,146	36.00%
	12-Overtime	38,155	6,470	16.96%
	13-Benefits	306,139	106,425	34.76%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	140,700	55,697	39.59%
	OPERATING SUPPLIES	22,977	3,986	17.35%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	159,259	64,855	40.72%
	PROFESSIONAL SERVICES	112,700	71,640	63.57%
	UTILITIES	7,200	2,626	36.47%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	41,524	20,760	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	59,500	19,005	31.94%
		1,310,484	511,411	39.02%
WATER TREATMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	354,807	155,989	43.96%
	11-05 Temp Wages	60,500	36,632	60.55%
	12-Overtime	23,000	10,918	47.47%
	13-Benefits	268,429	105,372	39.26%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	8,500	9,465	111.36%
	OPERATING SUPPLIES	310,350	154,796	49.88%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	190,352	103,614	54.43%
	PROFESSIONAL SERVICES	64,250	22,055	34.33%
	UTILITIES	384,182	180,423	46.96%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	8,044	4,020	49.98%
CAPITAL OUTLAY	CAPITAL OUTLAY	22,750	22,851	100.44%
		1,695,164	806,136	47.56%
WATER-GENERAL PROGRAM OPS				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	10,350	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	11,875	5,940	50.02%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	349,130	174,564	50.00%
TRANSFERS	TO WATER PROJECTS FUND	2,174,177	2,174,177	100.00%
	TRANSPORTATION PROJECTS	50,000	50,000	100.00%
		2,595,532	2,404,681	92.65%
		6,472,910	4,334,209	66.96%
WATER PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	3,872,568	315,680	8.15%
		3,872,568	315,680	8.15%
		3,872,568	315,680	8.15%
08-WASTEWATER				
CUSTOMER SERVICE-WASTEWTR				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	42,002	13,207	31.44%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	366,651	183,323	50.00%
		408,653	196,531	48.09%
DEBT SERVICE-WASTEWATER				
DEBT SERVICE	INTEREST	166,963	70,031	41.94%
	PRINCIPAL	775,000	0	0
		941,963	70,031	7.43%
WASTEWATER COLLECTION				
PERSONNEL SERVICES	11-01 Full Time Wages	259,814	118,420	45.58%
	11-05 Temp Wages	12,133	3,168	26.11%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
PERSONNEL SERVICES...	12-Overtime	22,070	5,286	23.95%
	13-Benefits	206,967	82,223	39.73%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	20,850	5,256	25.21%
	OPERATING SUPPLIES	19,680	2,766	14.06%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	99,952	42,633	42.65%
	PROFESSIONAL SERVICES	64,400	4,244	6.59%
	UTILITIES	3,420	1,481	43.30%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	52,366	26,184	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	16,000	11,395	71.22%
		777,652	303,057	38.97%
WASTEWATER TREATMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	448,666	172,381	38.42%
	12-Overtime	25,205	10,127	40.18%
	13-Benefits	325,121	117,029	36.00%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	0	3,092	0
	OPERATING SUPPLIES	333,000	172,297	51.74%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	514,739	257,951	50.11%
	PROFESSIONAL SERVICES	130,600	52,850	40.47%
	UTILITIES	497,395	175,417	35.27%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	2,083	1,044	50.12%
CAPITAL OUTLAY	CAPITAL OUTLAY	1,400	0	0
		2,278,209	962,188	42.23%
WASTEWATER-GEN PROGRAM OP				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	300	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	23,750	11,880	50.02%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	366,690	183,348	50.00%
TRANSFERS	Sewer Capital Projects	1,647,392	1,647,392	100.00%
	TO WATER PROJECTS FUND	135,000	135,000	100.00%
		2,173,132	1,977,620	91.00%
		6,579,609	3,509,427	53.34%
WASTEWATER PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	5,437,462	554,661	10.20%
		5,437,462	554,661	10.20%
		5,437,462	554,661	10.20%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
09-SOLID WASTE				
GEN PROGRAM OPS				
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	2,580	1,290	50.00%
		2,580	1,290	50.00%
SOLID WASTE OPERATIONS				
PERSONNEL SERVICES	11-01 Full Time Wages	11,874	5,221	43.97%
	13-Benefits	6,566	2,522	38.41%
OPERATING SUPPLIES	OPERATING SUPPLIES	420	119	28.29%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	5,314	1,768	33.27%
	UTILITIES	540	164	30.30%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	930	468	50.32%
		25,644	10,261	40.01%
		28,224	11,551	40.93%
LANDFILL/POST CLOSURE OP				
OPERATING SUPPLIES	OPERATING SUPPLIES	6,000	1,098	18.30%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	66,620	16,639	24.98%
	PROFESSIONAL SERVICES	8,400	55	0.65%
	UTILITIES	4,400	2,521	57.30%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	30,400	6,338	20.85%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	11,650	5,826	50.01%
		127,470	32,477	25.48%
		127,470	32,477	25.48%
SOLID WASTE CONSTRUCTION				
CAPITAL OUTLAY	CAPITAL OUTLAY	1,512,976	30,258	2.00%
TRANSFERS	TRANSFERS	5,000	0	0
		24,000	24,000	
		1,541,976	54,258	3.52%
		1,541,976	54,258	3.52%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
10-ADMINISTRATIVE SERVICES				
FINANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	708,631	293,150	41.37%
	11-03 Part-Time Wages	18,727	9,781	52.23%
	11-05 Temp Wages	5,400	11,997	222.17%
	12-Overtime	10,000	103	1.03%
	13-Benefits	550,825	215,075	39.05%
OPERATING SUPPLIES	OPERATING SUPPLIES	21,000	5,990	28.53%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	214,012	82,614	38.60%
	PROFESSIONAL SERVICES	62,602	46,605	74.45%
	UTILITIES	8,400	4,048	48.20%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	72,154	30,426	42.17%
		1,671,751	699,790	41.86%
GENERAL PROGRAM OPERATION				
PERSONNEL SERVICES	13-Benefits	16,000	1,344	8.40%
OPERATING SUPPLIES	OPERATING SUPPLIES	27,800	4,410	15.86%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	101,500	32,736	32.25%
	PROFESSIONAL SERVICES	44,000	9,691	22.03%
	UTILITIES	2,200	327	14.85%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	79,415	39,706	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	10,000	3,750	37.50%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	69,020	34,512	50.00%
		349,935	126,476	36.14%
HUMAN RESOURCES				
PERSONNEL SERVICES	11-01 Full Time Wages	168,996	81,828	48.42%
	11-03 Part-Time Wages	55,053	25,408	46.15%
	11-05 Temp Wages	16,000	11,221	70.13%
	12-Overtime	500	263	52.66%
	13-Benefits	112,800	57,567	51.03%
OPERATING SUPPLIES	OPERATING SUPPLIES	4,200	1,716	40.86%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	152,251	53,680	35.26%
	UTILITIES	1,980	863	43.58%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	13,392	6,696	50.00%
		525,172	239,241	45.55%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
LEGAL SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	1,975	809	40.98%
	11-03 Part-Time Wages	14,702	0	0
	11-05 Temp Wages	0	4,425	0
	13-Benefits	6,428	1,035	16.11%
OPERATING SUPPLIES	OPERATING SUPPLIES	3,100	201	6.48%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	275,266	99,662	36.21%
	PROFESSIONAL SERVICES	0	90	0
	UTILITIES	1,150	468	40.68%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	8,333	4,164	49.97%
		310,954	110,855	35.65%
MANAGEMENT SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	350,317	162,001	46.24%
	11-03 Part-Time Wages	4,901	0	0
	11-05 Temp Wages	3,384	1,475	43.59%
	13-Benefits	243,241	102,845	42.28%
OPERATING SUPPLIES	OPERATING SUPPLIES	7,100	2,246	31.64%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	28,288	16,296	57.61%
	PROFESSIONAL SERVICES	200	180	90.00%
	UTILITIES	2,350	950	40.41%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	32,070	16,038	50.01%
		671,851	302,031	44.96%
		3,529,663	1,478,392	41.88%
11-SUPPORT SERVICES				
GARAGE OPERATIONS				
PERSONNEL SERVICES	11-01 Full Time Wages	160,052	71,982	44.97%
	11-05 Temp Wages	9,360	0	0
	12-Overtime	2,500	53	2.12%
	13-Benefits	114,460	47,249	41.28%
OPERATING SUPPLIES	OPERATING SUPPLIES	393,940	163,970	41.62%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	57,729	44,175	76.52%
	PROFESSIONAL SERVICES	49,900	19,536	39.15%
	UTILITIES	1,895	926	48.86%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	13,500	6,750	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	10,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	81,328	40,668	50.00%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
TRANSFERS	TO LANDS & BLDGS CAP PROJ	600,000	0	0
		1,494,664	395,309	26.45%
		1,494,664	395,309	26.45%
EQUIPMENT REPLACEMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	41,461	17,313	41.76%
	12-Overtime	300	6	1.96%
	13-Benefits	31,426	12,076	38.43%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	601,119	439	0.07%
	UTILITIES	320	140	43.86%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	23,460	11,730	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	861,500	135,855	15.77%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	3,922	1,956	49.87%
TRANSFERS	Sewer Capital Projects	550,000	550,000	100.00%
		2,113,508	729,515	34.52%
		2,113,508	729,515	34.52%
INFORMATION TECHNOLOGY				
PERSONNEL SERVICES	11-01 Full Time Wages	319,456	137,191	42.95%
	11-03 Part-Time Wages	22,761	10,632	46.71%
	12-Overtime	3,500	0	0
	13-Benefits	216,631	91,084	42.05%
OPERATING SUPPLIES	OPERATING SUPPLIES	7,000	2,891	41.30%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	31,340	16,344	52.15%
	PROFESSIONAL SERVICES	37,000	6,351	17.16%
	UTILITIES	3,800	1,539	40.49%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	26,821	13,410	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	53,460	26,730	50.00%
		721,769	306,171	42.42%
		721,769	306,171	42.42%
PROPERTY MANAGEMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	123,934	42,673	34.43%
	11-05 Temp Wages	10,562	3,768	35.67%
	12-Overtime	2,000	1,195	59.75%
	13-Benefits	93,772	29,959	31.95%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	11,500	4,295	37.35%

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OPERATING SUPPLIES...	OPERATING SUPPLIES	20,150	11,822	58.67%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	56,547	40,271	71.22%
	PROFESSIONAL SERVICES	138,144	66,653	48.25%
	UTILITIES	108,500	44,171	40.71%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	15,000	7,500	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	57,800	13,479	23.32%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	63,791	31,896	50.00%
TRANSFERS	TO LANDS & BLDGS CAP PROJ	20,000	20,000	100.00%
		721,700	317,681	44.02%
		721,700	317,681	44.02%
ENGINEERING				
PERSONNEL SERVICES	11-01 Full Time Wages	175,797	79,209	45.06%
	11-03 Part-Time Wages	38,132	15,074	39.53%
	12-Overtime	2,000	0	0
	13-Benefits	133,951	55,861	41.70%
OPERATING SUPPLIES	OPERATING SUPPLIES	10,000	2,887	28.87%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	126,409	43,023	34.03%
	PROFESSIONAL SERVICES	2,500	0	0
	UTILITIES	2,812	1,667	59.28%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	296,188	148,044	49.98%
		787,789	345,765	43.89%
		787,789	345,765	43.89%
PARKS & CD MGMT SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	503,268	185,865	36.93%
	11-03 Part-Time Wages	23,218	8,156	35.13%
	11-05 Temp Wages	5,500	3,220	58.55%
	13-Benefits	365,572	135,866	37.17%
OPERATING SUPPLIES	OPERATING SUPPLIES	26,250	5,605	21.35%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	43,687	18,965	43.41%
	PROFESSIONAL SERVICES	37,200	38,499	103.49%
	UTILITIES	5,980	2,651	44.34%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	80,743	40,374	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	13,000	29,955	230.42%
		1,104,418	469,156	42.48%
		1,104,418	469,156	42.48%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
WORKERS COMP INSURANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	30,372	13,484	44.39%
	13-Benefits	19,894	8,821	44.34%
OPERATING SUPPLIES	OPERATING SUPPLIES	6,200	1,214	19.58%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	386,349	153,652	39.77%
	UTILITIES	270	111	41.25%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	587	294	50.09%
		443,672	177,576	40.02%
		443,672	177,576	40.02%
GENERAL INSURANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	11,946	5,142	43.04%
	13-Benefits	8,270	3,370	40.75%
OPERATING SUPPLIES	OPERATING SUPPLIES	10,200	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	588,200	404,477	68.77%
	UTILITIES	80	66	81.89%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	749	372	49.67%
		619,445	413,426	66.74%
		619,445	413,426	66.74%
BENEFITS ADMINISTRATION				
PERSONNEL SERVICES	11-01 Full Time Wages	25,000	3,397	13.59%
	13-Benefits	8,513	3,573	41.97%
OPERATING SUPPLIES	OPERATING SUPPLIES	2,900	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	11,410	4,245	37.20%
		47,823	11,215	23.45%
		47,823	11,215	23.45%
12-AUXILLARY				
TRANSIENT ROOM TAX				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	3,400	2,800	82.35%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	7,500	3,750	50.00%
TRANSFERS	DOWNTOWN DEVELOPMENT	154,400	76,653	49.65%
	ECONOMIC DEVELOPMENT	154,400	76,653	49.65%
	PARKS PROGRAM	205,800	102,204	49.66%

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TRANSFERS...	PUBLIC SAFETY	205,800	102,204	49.66%
	TO LANDS & BLDGS CAP PROJ	205,800	102,204	49.66%
	TOURISM	396,900	197,108	49.66%
		1,334,000	663,576	49.74%
		1,334,000	663,576	49.74%
CD BLOCK GRANT				
PERSONNEL SERVICES	12-Overtime	0	252	0
	13-Benefits	0	271	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	406,000	17,994	4.43%
TRANSFERS	TO LANDS & BLDGS CAP PROJ	250,000	250,000	100.00%
		656,000	268,517	40.93%
		656,000	268,517	40.93%
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	103,100	50.00%
	PRINCIPAL	865,000	0	0
		1,071,200	103,100	9.62%
		1,071,200	103,100	9.62%
DEBT SERVICE BANCROFT				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	8,000	2,835	35.44%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	10,000	5,000	50.00%
DEBT SERVICE	PRINCIPAL	150,000	0	0
TRANSFERS	TRANSPORTATION PROGRAM	750,000	0	0
		918,000	7,835	0.85%
		918,000	7,835	0.85%

**Fiscal Year: 2015 Year-to-Date Expenditures as of December 31st
(Excludes Ending Balances & Contingency)
50% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
ENVIRONMENTAL WASTE FEES				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	251,000	107,446	42.81%
		251,000	107,446	42.81%
		251,000	107,446	42.81%
AGENCY				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	25,000	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	12,500	6,250	50.00%
		37,500	6,250	16.67%
		37,500	6,250	16.67%
13-LANDS & BUILDING				
LANDS AND BLDGS PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	12,970,694	2,009,444	15.49%
		12,970,694	2,009,444	15.49%
		12,970,694	2,009,444	15.49%
14-SOLID WASTE AGENCY				
COMPONENT UNIT				
OPERATING SUPPLIES	OPERATING SUPPLIES	800	121	15.13%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	347,400	59,533	17.14%
	PROFESSIONAL SERVICES	15,000	7,500	50.00%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	1,000	0	0
CAPITAL OUTLAY	CAPITAL OUTLAY	55,000	13,689	24.89%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	21,050	10,524	50.00%
		440,250	91,367	20.75%
		440,250	91,367	20.75%

**CITY OF GRANTS PASS
CAPITAL CONSTRUCTION FUNDS
12/31/2014**

	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 12/31/14:												
Development Charges	\$ 63,586		\$ 35,533		\$ 4,332	\$ 240,319			\$ 229			\$ 343,999
Intergovernmental	\$ 116,870											\$ 116,870
Interest	\$ 45,077	\$ 1,062	\$ 1,084	\$ 10,294	\$ 3,151	\$ 6,909	\$ 692		\$ 13,769	\$ 6,751	\$ 9,692	\$ 98,481
Other (including property sales)	\$ 5,460	\$ 120		\$ 233,450			\$ 2,597			\$ 356		\$ 241,983
Transfers In:												
General Fund	\$ 280,000	\$ 15,000		\$ 1,057,153					\$ 150,000		\$ 150,000	\$ 1,652,153
Street Utility/ Transportation	\$ 664,114	\$ 15,000										\$ 679,114
Bancroft Bond Fund												\$ -
RSSSD Operating Fund												\$ -
Transient Room Tax				\$ 430,000	\$ 102,204							\$ 532,204
Lands & Buildings SDC				\$ 160,000								\$ 160,000
Sewer General, AFD, and SDC									\$ 1,797,392		\$ 135,000	\$ 1,932,392
Storm Water		\$ 105,000										\$ 105,000
Water General, AFD, and SDC	\$ 50,000										\$ 2,249,177	\$ 2,299,177
CDBG/HUD				\$ 250,000								\$ 250,000
PCD Management									\$ 550,000			\$ 550,000
Equip Replacement												\$ 550,000
Property Management	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Total Revenues	\$ 1,225,107	\$ 136,182	\$ 36,617	\$ 2,160,897	\$ 109,687	\$ 247,228	\$ 3,289	\$ -	\$ 2,511,390	\$ 7,107	\$ 2,543,869	\$ 8,981,373
Less expenditures 7/1/14 to 12/31/14:												
Direct Project Expenditures	\$ 631,080	\$ 42,733	\$ -	\$ 1,930,250	\$ -	\$ -	\$ -	\$ -	\$ 488,257	\$ 29,372	\$ 285,016	\$ 3,406,708
Internal Engineering/GIS Charges	\$ 76,500	\$ 4,383		\$ 39,877	\$ -	\$ -	\$ -	\$ -	\$ 55,859	\$ 293	\$ 24,604	\$ 201,516
Indirect Administrative Charges	\$ 13,125	\$ 942		\$ 39,317	\$ -	\$ -	\$ -	\$ -	\$ 10,545	\$ 593	\$ 6,060	\$ 70,582
Total Project Expenditures	\$ 720,705	\$ 48,058	\$ -	\$ 2,009,444	\$ -	\$ -	\$ -	\$ -	\$ 554,661	\$ 30,258	\$ 315,680	\$ 3,678,806
Transfers Out	\$ -	\$ 112,000	\$ 105,000		\$ 590,000	\$ 225,000				\$ 24,000		\$ 1,056,000
Total Expenditures	\$ 720,705	\$ 160,058	\$ 105,000	\$ 2,009,444	\$ 590,000	\$ 225,000	\$ -	\$ -	\$ 554,661	\$ 54,258	\$ 315,680	\$ 4,734,806
Budgetary Fund Balance 12/31/2014	\$ 9,550,670	\$ 308,030	\$ 42,928	\$ 3,794,620	\$ 94,331	\$ 436,077	\$ 8,418	\$ -	\$ 5,855,392	\$ 1,246,277	\$ 4,682,269	\$ 26,019,012

**CITY OF GRANTS PASS
CAPITAL CONSTRUCTION PROJECTS
12/31/2014**

Project Number	Description	Project Cost	Mid-year budget	Cost Incurred	
		Estimate @ FY15 Budget	Changes & Notes	to 6/30/2014	7/1 - 12/31/14
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	\$ 28,100
TR5022	Master Transportation Plan Updt	\$ 300,000		\$ -	
TR5025	ROW Purchases	\$ AS AVAILABLE		\$ 26,340	\$ 103
TR5083	Traffic Calming	\$ 72,000		\$ 35,729	\$ 110
TR6075	Lincoln Rd Sidewalk:Lower River/G ST	\$ 525,000		\$ 67,003	\$ 979
TR6087	Jo Co Transit Operations Grant	\$ 1,060,189		\$ 832,202	\$ 47,770
TR6115	Drury Lane Reconstruction	\$ 2,225,000		\$ 208,174	\$ 25,763
TR6116	Allen Cr. Rd. ImprV-W HB	\$ 1,250,000		\$ 8,457	\$ 8,349
TR6118	CMAQ Sidewalk Project	\$ 1,950,000		\$ 17,983	\$ 252
TR6157	Overlay/Maintenance FY13/FY14	\$ 1,200,000		\$ 1,057,743	\$ 183,580
TR6158	Street Lighting/Signal Improvements	\$ 10,000		\$ 2,277	\$ 7,380
TR6160	Safety Plan for Pedestrians and Bikes	\$ 75,000		\$ 8,369	
TR6161	Bike Lane Striping FY'13/FY'14	\$ 75,000		\$ 135,384	\$ 63
TR6162	Safety Crossings G & Bridge	\$ 150,000		\$ 31,597	\$ 55,426
TR6163	Bike Boulevards	\$ 15,000		\$ -	
TR6164	D Street Sidewalks	\$ 330,000		\$ 162,949	\$ 109,801
TR6165	Gilbert Crk Bridge Repl Savage	\$ 750,000		\$ 36,461	\$ 30,800
TR6201	Overlay/Maintenance FY15/FY16	\$ 1,200,000		\$ 11,021	\$ 131,409
TR6202	Aluminum Storm Pipe ID & Inspection	\$ 30,000		\$ 3,416	
TR6203	Redwood Ave Ph3:Pansy/Rdwd	\$ 1,200,000		\$ 28,749	\$ 67,959
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		\$ -	\$ 1,480
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	\$ 9,881
TR9700	Bikeway Projects - General	\$ 100,000		\$ 661,851	\$ 1,055
				\$ -	
				\$ -	
DO5074	Major Redwood Storm Proj	\$ 100,000		\$ 54,405	
DO6071	TMDL Implementation Plan Strtup	\$ 30,000		\$ 40,670	\$ 19,443
DO6113	Storm Wtr Quality N. of Estates Ln.	\$ 150,000		\$ 10,011	
DO6169	Storm Wtr Master Plan Update	\$ 395,000		\$ 254,680	\$ 28,615
				\$ -	
				\$ -	
WA4526	Starlite PS Upgrade	\$ 245,000		\$ 225,744	\$ 12,091
WA4742	Meadow Wood Res. 16	\$ 350,000		\$ 18,353	
WA4966	Water Conserv/Mgmt Plan Updt	\$ 80,000		\$ 65,634	\$ 4,167
WA4971	Meadow Wood Reservoir#16	\$ 1,575,000		\$ -	
WA5028	Water Main in Private Prp	\$ 75,000		\$ 65,819	\$ 4,277
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	\$ 18,406
WA6001	Water Main Looping	\$ 20,000		\$ -	
WA6052	Res#3 Upgrades	\$ 6,500,000		\$ 5,601,519	\$ 31,248
WA6058	Water System Security Projects	\$ 20,000		\$ 52,208	\$ 9,260
WA6059	Pump Station Repairs	\$ 25,000		\$ 24,452	\$ 37,213
WA6122	WTP Emergency Generator	\$ 275,000		\$ 155,590	\$ 118,341
WA6206	Reservoir No. 4 Hatch Repairs	\$ 50,000		\$ -	
WA6207	WTP Upgrade	\$ 56,200,000		\$ 6,914	\$ 46,430
WA6248	Purchase of Emergency Water Pump Stations	\$ 200,000		\$ -	
WA6249	Water Main Relocations	\$ 500,000		\$ -	\$ 15,751
WA6250	Water Rate & SDC Study	\$ 70,000		\$ -	
WA6251	Purchase Portable Generator for Pump Station	\$ 75,000		\$ -	
WA6252	ARC Flash Study WA and SE	\$ 100,000		\$ -	
WA6253	Small Main Replacement FY15	\$ 355,000		\$ -	\$ 18,496
WA6254	Water Emergency Ops Plan Update	\$ 50,000		\$ -	
				\$ -	

CITY OF GRANTS PASS
CAPITAL CONSTRUCTION PROJECTS
12/31/2014

Project Number	Description	Project Cost	Mid-year budget	Cost Incurred	
		Estimate @ FY15 Budget	Changes & Notes	to 6/30/2014	7/1 - 12/31/14
				\$ -	
SE4963	Update WRP Facility Plan	\$ 330,000		\$ 301,508	
SE4964	WRP Phase 2 Expansion	\$ 12,025,000		\$ 65,218	\$ 162,733
SE5080	WRP Structural Repairs	\$ 75,000		\$ 73,389	
SE5081	Collection Sys. Master Plan	\$ 275,000		\$ 141,328	\$ 314
SE6012	Western Av Sewer Replcmt	\$ 2,060,000		\$ 121	
SE6064	Sewer Main Structural Repairs	\$ 3,700,000		\$ 981,629	\$ 391,396
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	\$ 27,752
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	\$ 2,939
LB4377	Municipal Bldg Land Fund	UNKNOWN		\$ 156,803	\$ 11,828
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	\$ 1,545
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	\$ 207
LB4832	River Rd Reserve Purchase	\$ 3,700,000		\$ 3,657,685	\$ 4,847
LB4833	UGB Planning	\$ 325,000		\$ 262,019	\$ 7,541
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	\$ 11,809
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	\$ 847,969
LB6084	Vacant Prop. Safety & Renovation	\$ 115,000		\$ 39,985	\$ 13,513
LB6085	Wetland Resource Inventory/Update	\$ 150,000		\$ -	\$ 6,147
LB6099	Property Acquisition & lot line adj.	\$ 10,000		\$ 8,895	\$ 4,070

**CITY OF GRANTS PASS
CAPITAL CONSTRUCTION PROJECTS
12/31/2014**

Project Number	Description	Project Cost	Mid-year budget	Cost Incurred	
		Estimate @ FY15 Budget	Changes & Notes	to 6/30/2014	7/1 - 12/31/14
LB6101	H T E Replacement	\$ 1,099,000		\$ 426,894	\$ 164,697
LB6103	Microsoft Upgrade	\$ 211,000		\$ 158,770	\$ 50,083
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	\$ 670
LB6142	Remote Emergency Equip	\$ 40,000		\$ 24,463	
LB6143	School Park Construction	\$ 25,000		\$ 73,707	\$ 30,794
LB6146	Riverside Playground	\$ 200,000		\$ -	\$ 179,025
LB6152	Website Upgrade	\$ 57,000		\$ 169	\$ 46,755
LB6184	Soccer Complex	UNKNOWN		\$ 45,407	\$ 89,520
LB6185	Aerial Photography	\$ 17,000		\$ -	
LB6188	Technology lifecycle Management	\$ 50,000		\$ 47,178	\$ 35,498
LB6189	Existing Park & Sports Facility Rehabilitation	\$ 225,000		\$ 48,927	\$ 70,664
LB6190	Riverside Park, River Trail	\$ 65,000		\$ 4,004	\$ 40,467
LB6191	River Access Points in Parks	\$ 45,000		\$ 1,932	\$ 4,219
LB6193	Weekend parkways-Open Streets	\$ 5,000		\$ -	\$ 5,140
LB6196	Sobering Center Assistance	\$ 40,000		\$ 40,000	
LB6197	Fire Sprinkler & Structural Retrofit Grants	\$ 500,000		\$ 56,661	\$ 108,171
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	\$ 50,000	-\$8,000 + \$208,000 Res. 14-6256	\$ -	\$ 238,313
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		\$ -	\$ 4,235
LB6234	Annexation	\$ 25,000		\$ -	\$ 17,300
LB6235	E & F Street Landscaping	\$ 25,000		\$ -	\$ 224
LB6236	Spalding Industrial Park Development	\$ 3,500,000		\$ -	
LB6259	4th and F Street Parking Lot Entrance		+\$8,000 from LB6229	\$ -	\$ 2,305
LB6263	Croxton 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	\$ 3,678,806

Quarterly Investment Report as of December 31, 2014

Total Cash/Investment Balance at Quarter End \$ 66,431,002

% of Cash Investment % Available
Balance Policy Limit (Over)

Maximum Maturities

Total Investments Maturing in

OVER 36 months	\$ -	0%	0%	0%
OVER 360 days	\$ 15,123,665	23%	30%	7%
OVER 180 days	\$ 16,139,876	24%	55%	31%
OVER 1 day	\$ 18,166,693	27%	85%	58%

Per Issuer Limits

US Agencies

TOTAL FHLB Holdings	\$ -	0%	25%	25%
TOTAL FCCB Holdings	\$ 2,991,733	5%	25%	20%
TOTAL FHLMC Holdings	\$ 3,989,276	6%	25%	19%
TOTAL FNMA Holdings	\$ -	0%	25%	25%

Banking Institutions

Umpqua Bank (excluding CDARS)	\$ 2,213,760	3%	35%	32%
Bank of the Cascades	\$ 45,473	0%	35%	35%
Washington Federal (excluding CDARS)	\$ 1,022,651	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	\$ 43,148,297	65%	75%	10%

Per Investment Type Limits

US Treasury Obligations	\$ -	0%	85%	85%
US Agency	\$ 6,981,009	11%	75%	64%
Certificate of Deposit	\$ 11,185,684	17%	50%	33%
Bank Deposits: Savings & Money Market	\$ 216,037	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	\$ 43,148,297	65%	75%	10%

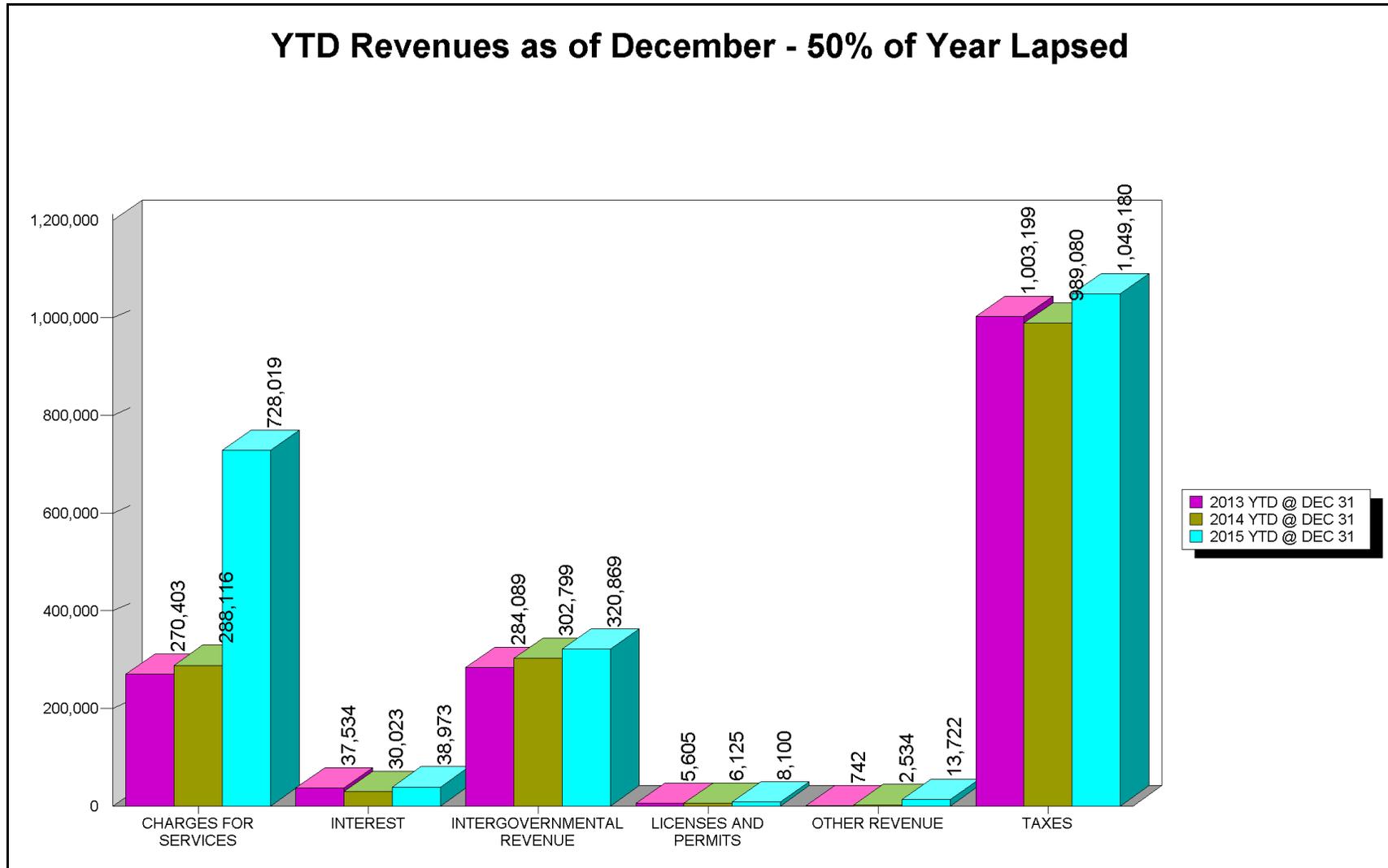
Performance Standards & Benchmarks

	QTR Average	Dec-2014	Nov-2014	Oct-2014
Average Yield for City Investments	0.68%	0.65%	0.70%	0.69%
LGIP Rate	0.52%	0.50%	0.53%	0.54%
3 Month T-Bill	0.02%	0.03%	0.02%	0.02%

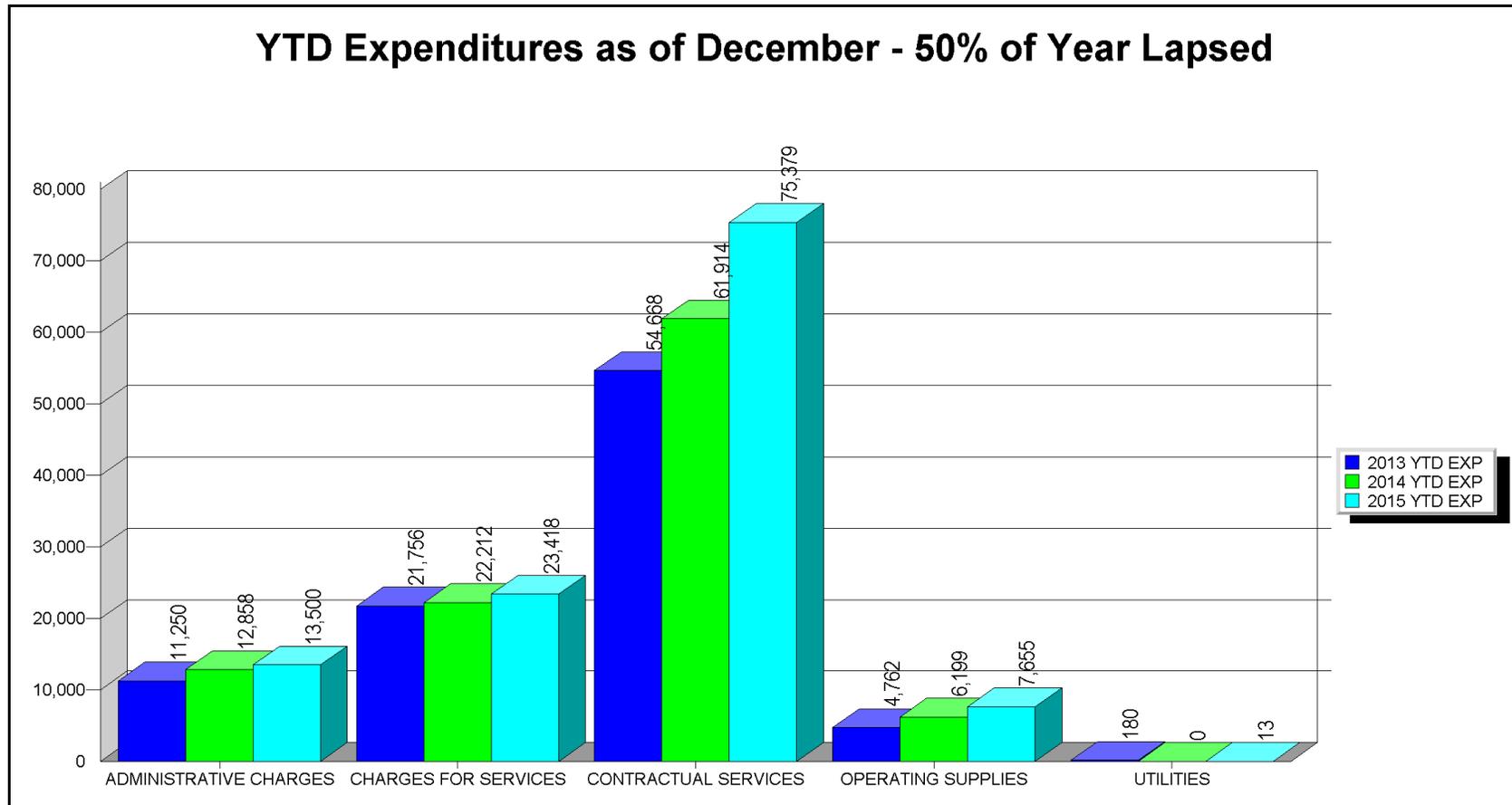
The general objectives of the City's investment policy, in order of priority, are: Safety, Liquidity, and Yield.

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.

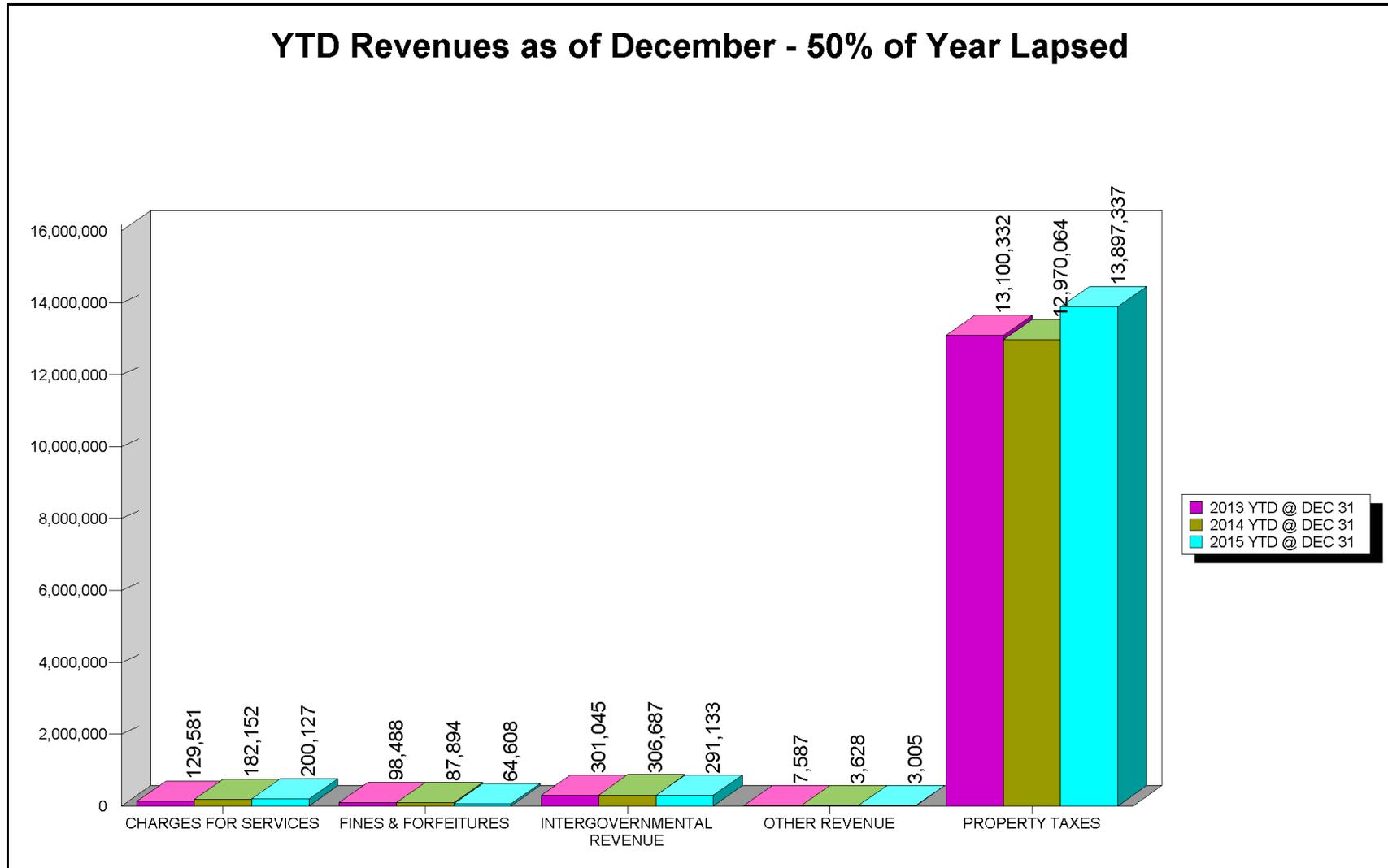
Activity/Fund: GENERAL OPERATIONS



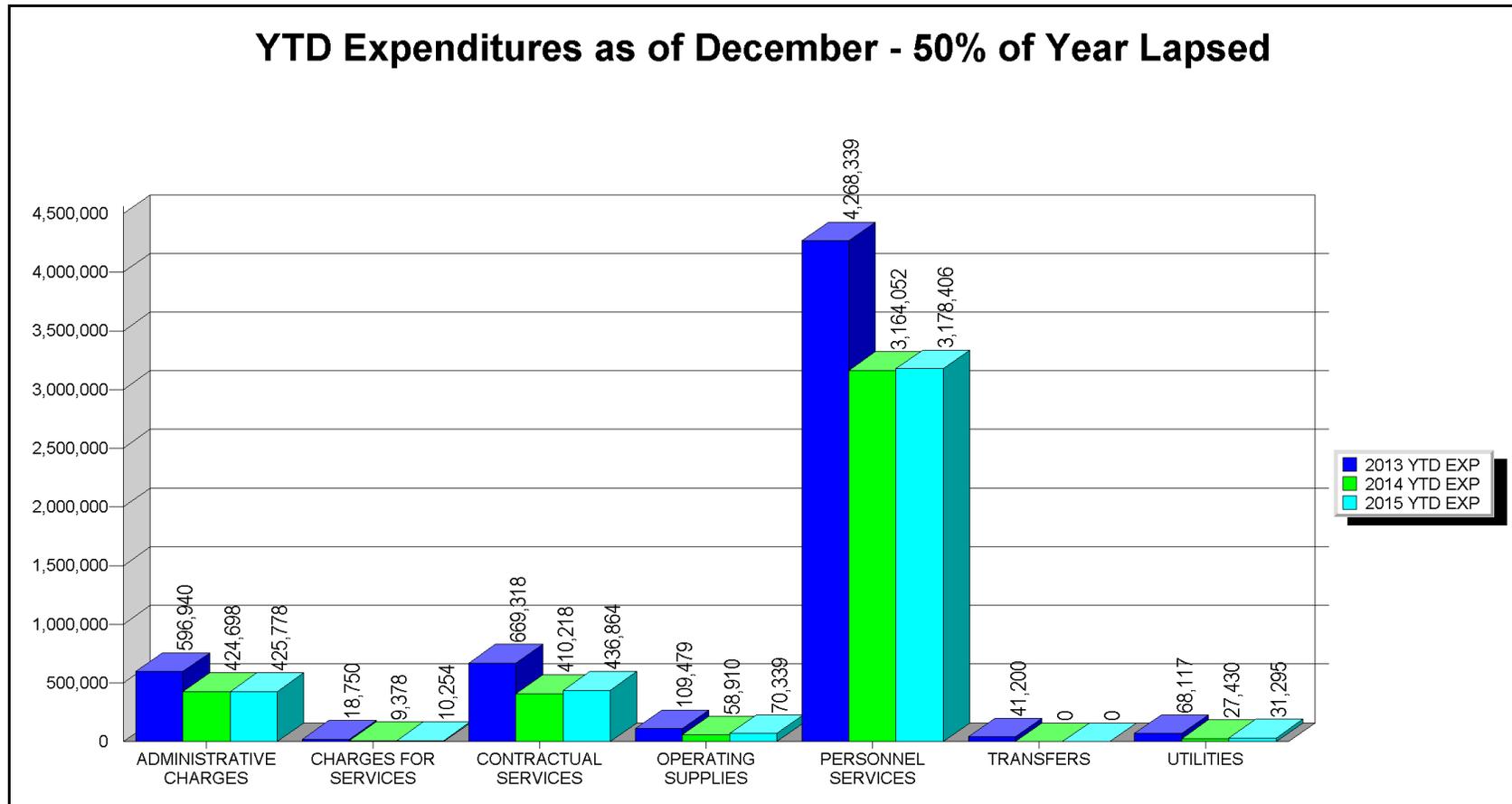
Activity: MAYOR AND COUNCIL



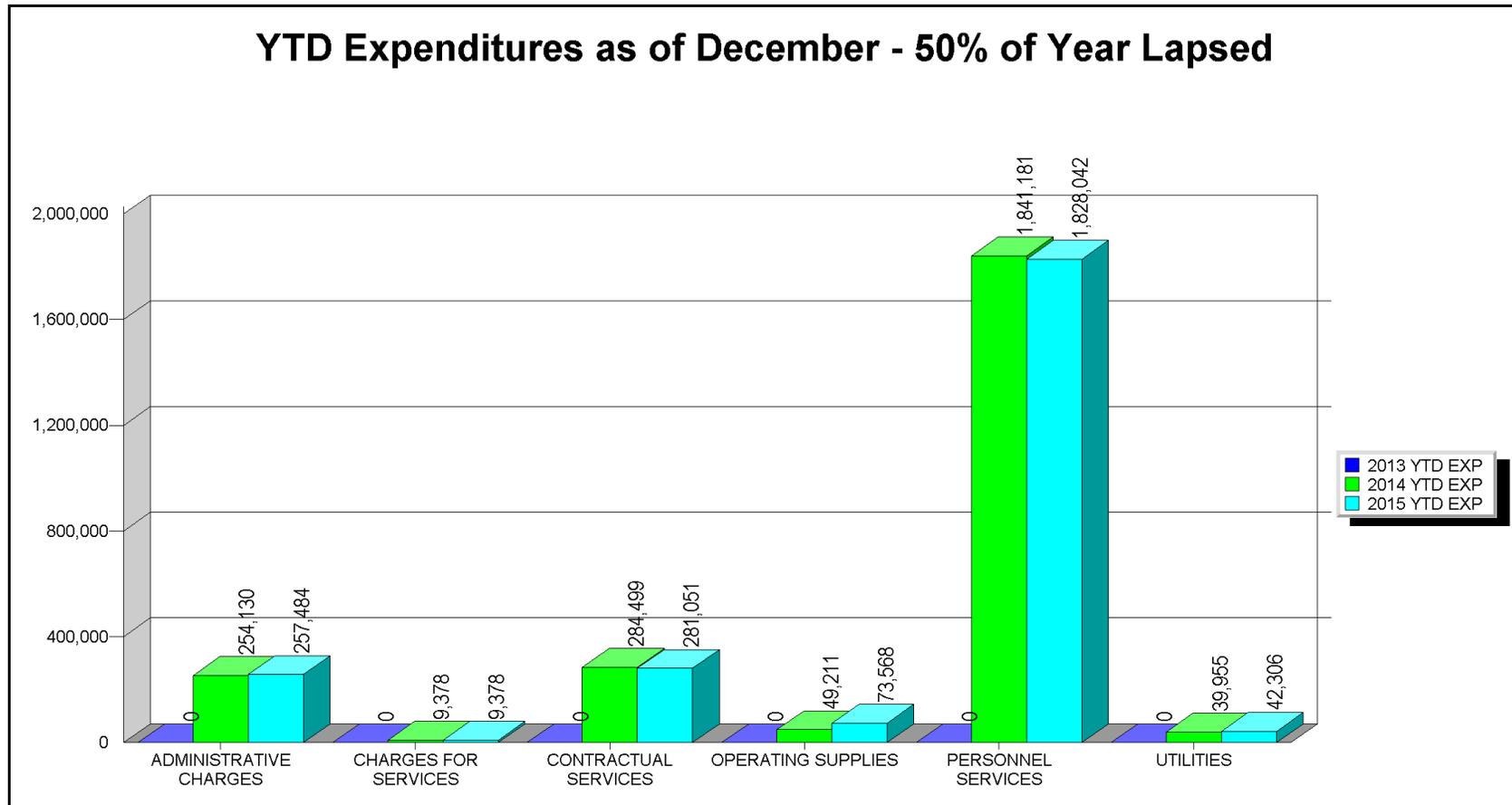
Activity/Fund: PUBLIC SAFETY



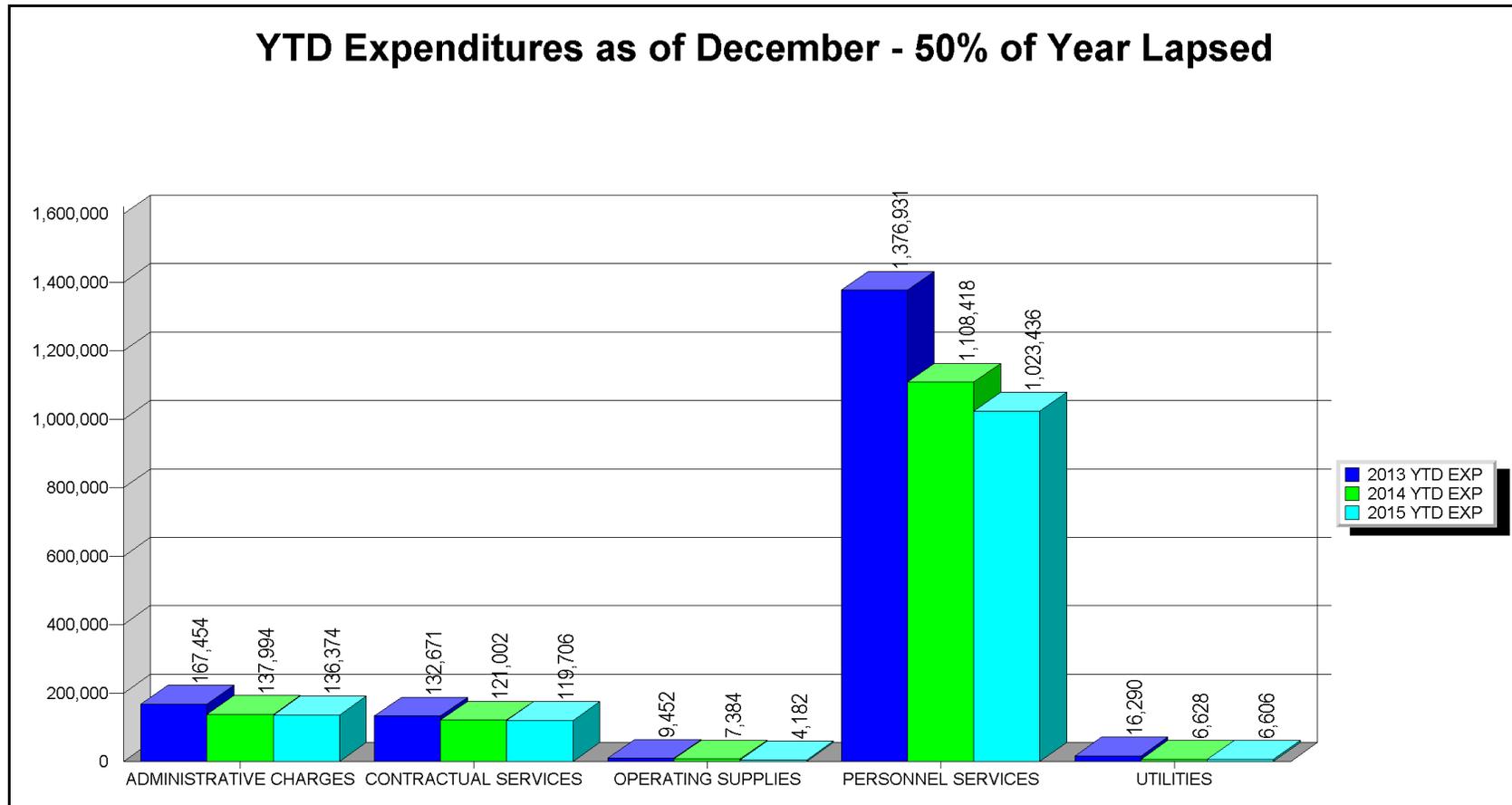
Activity: PS-POLICE DIVISION



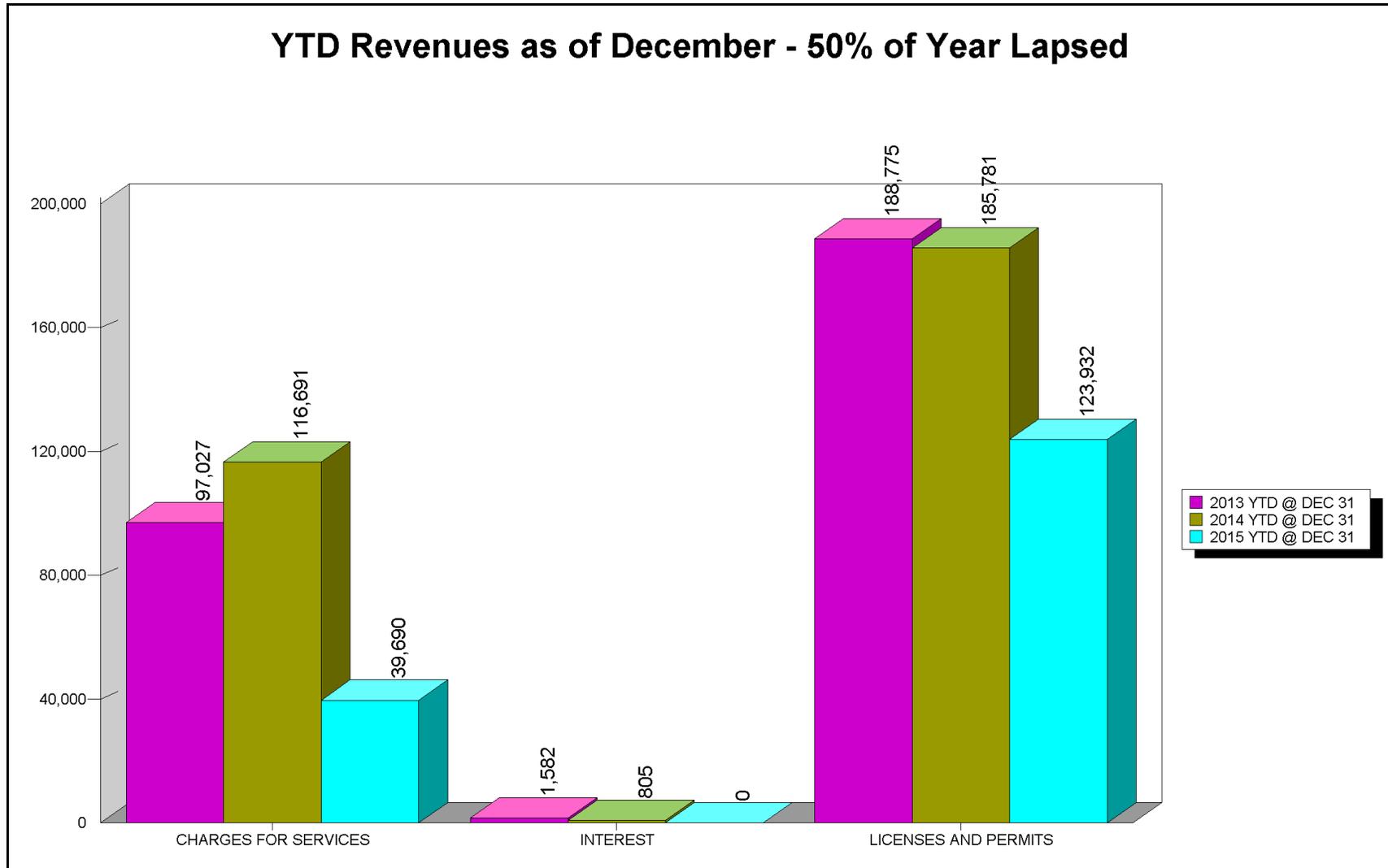
Activity: PS-FIRE RESCUE DIVISION



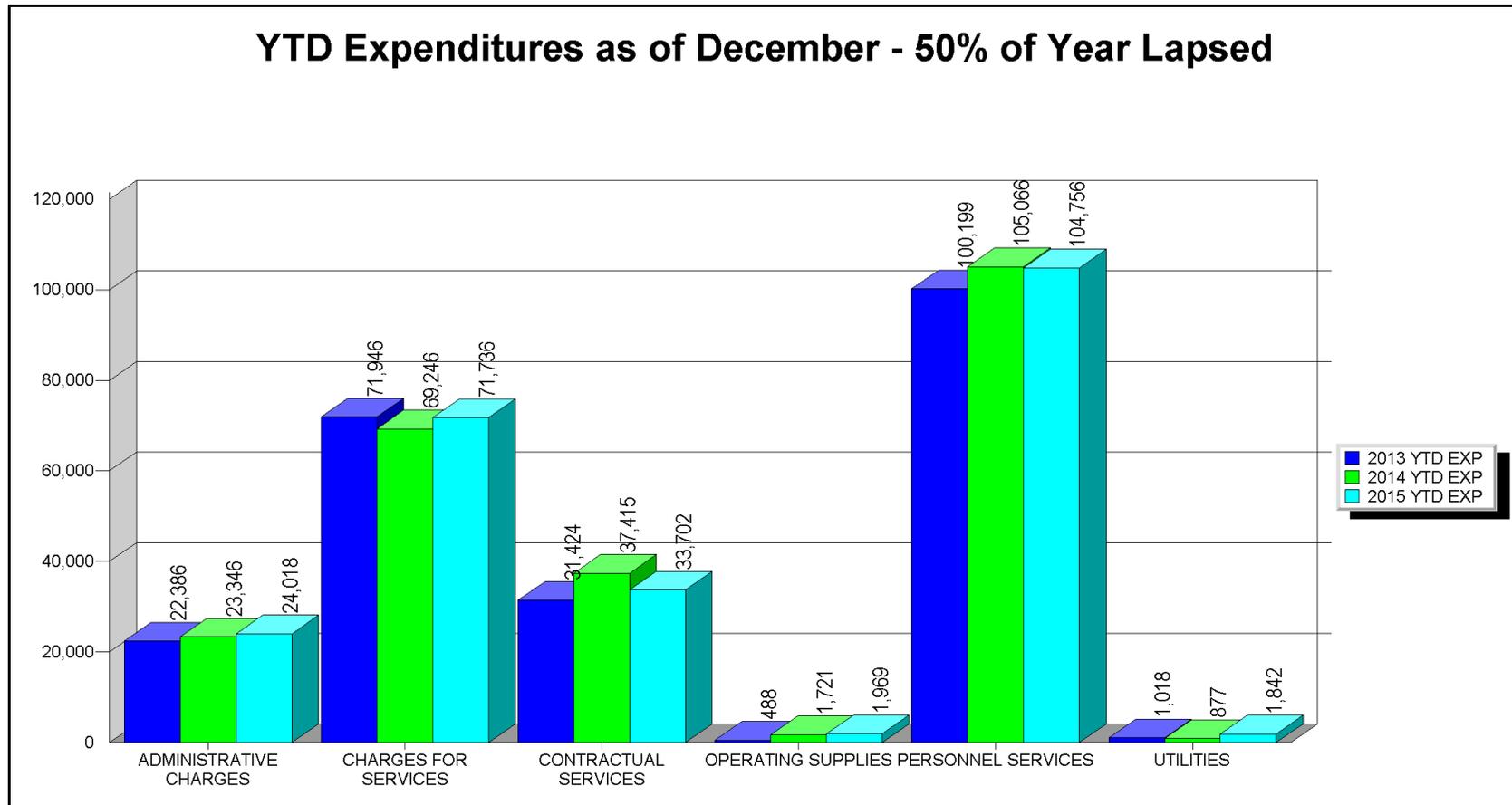
Activity: PS-SUPPORT



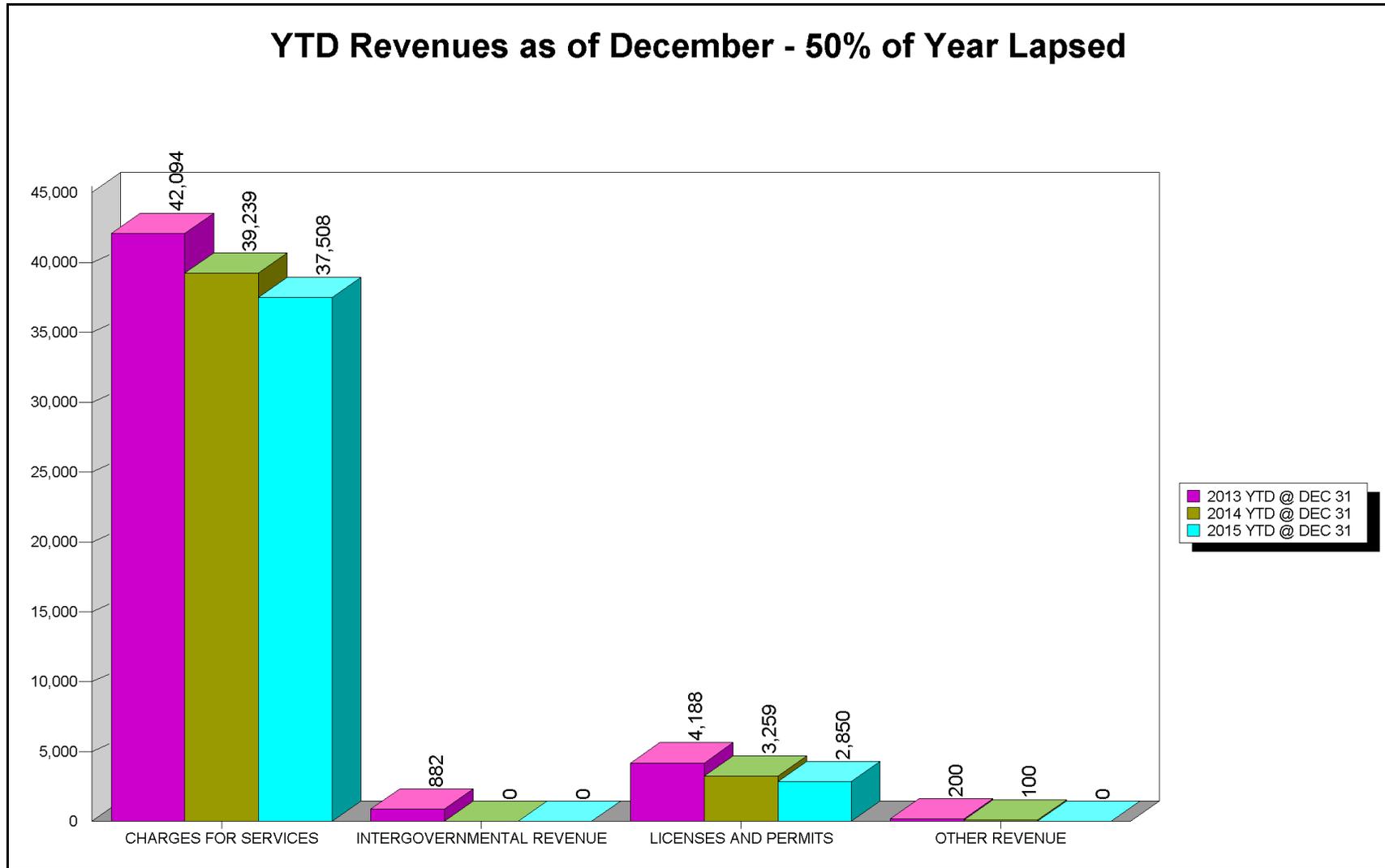
Activity/Fund: BUILDING AND SAFETY



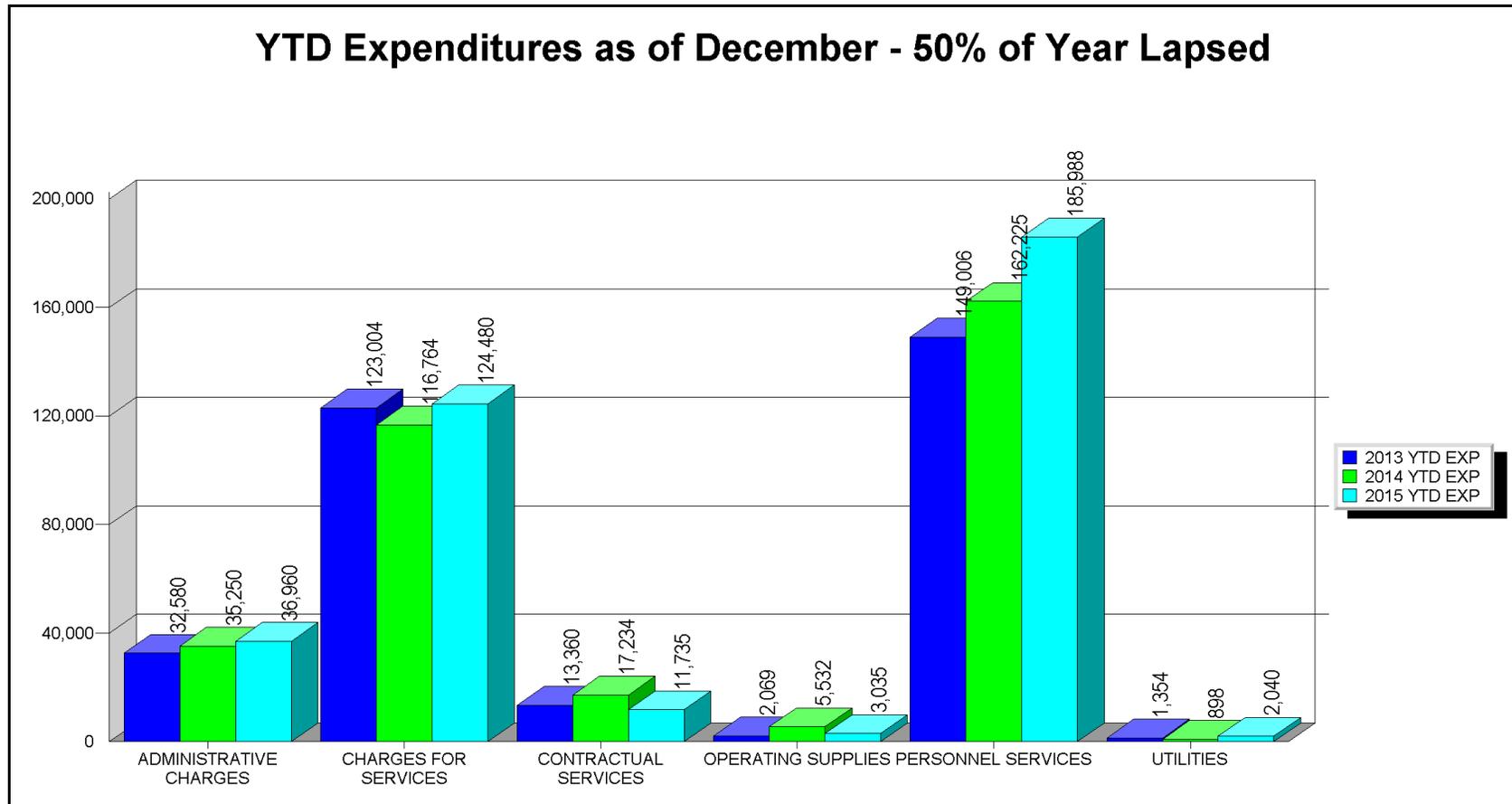
Activity: BUILDING AND SAFETY



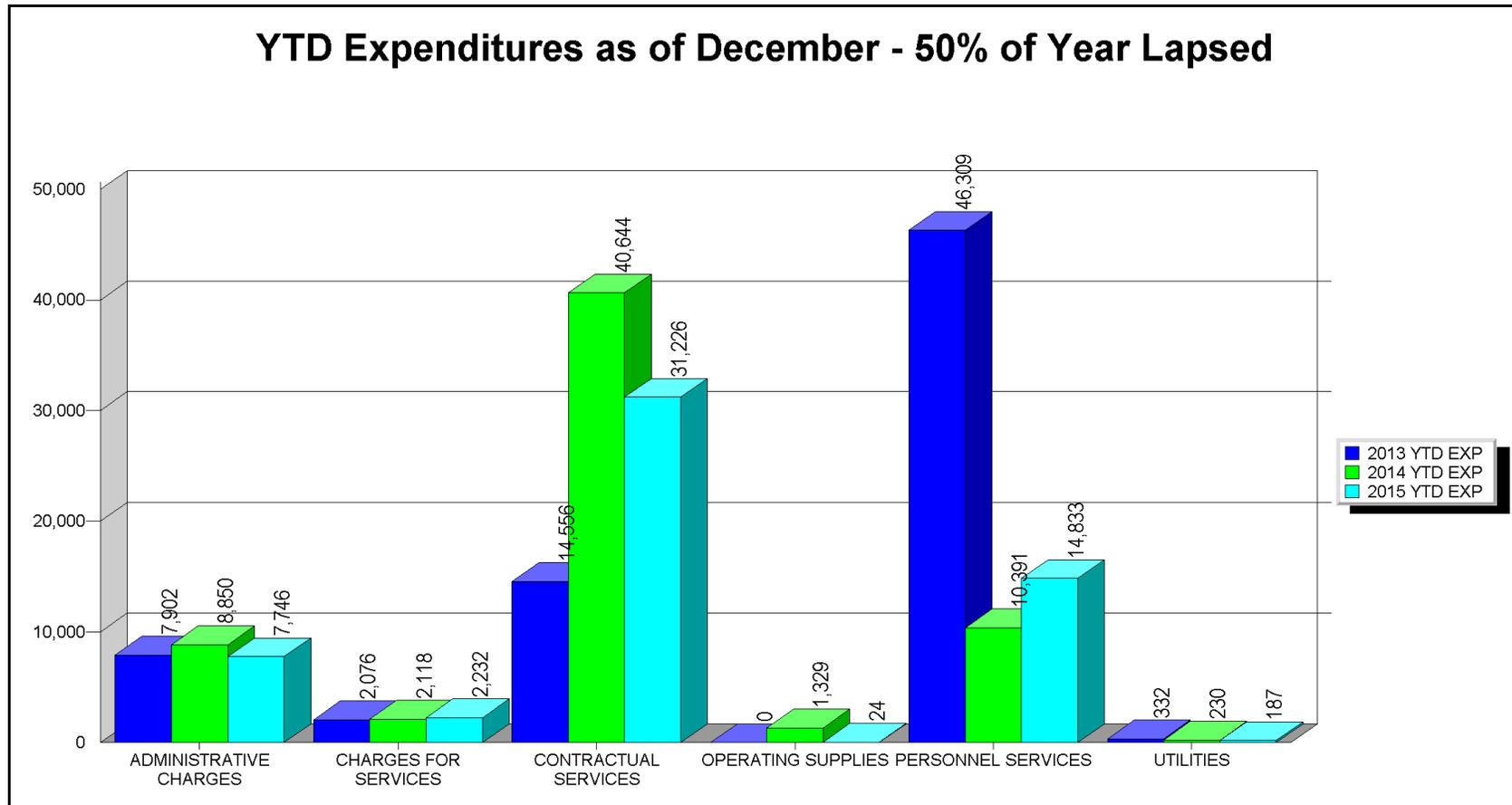
Activity/Fund: PLANNING



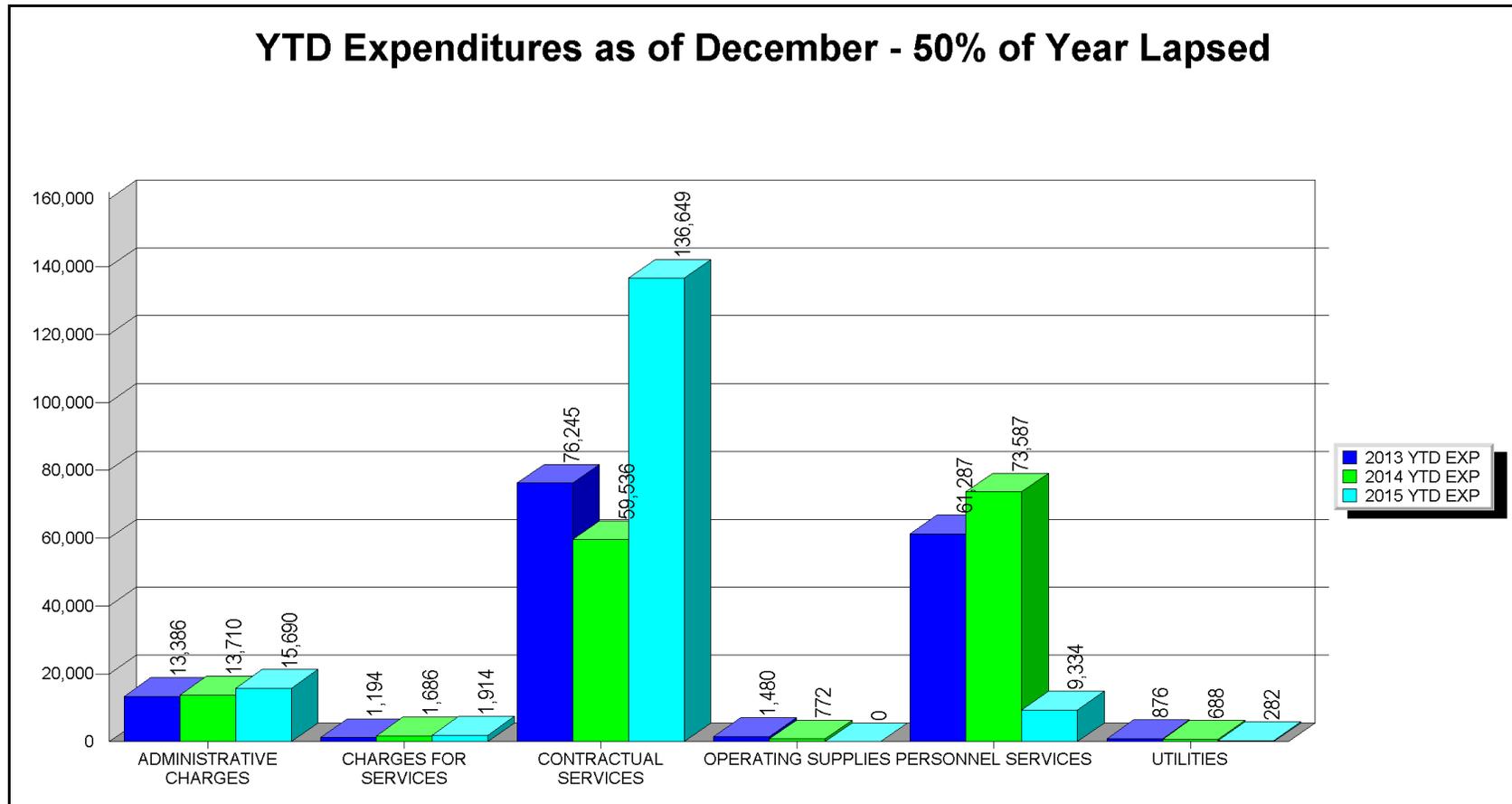
Activity: PLANNING



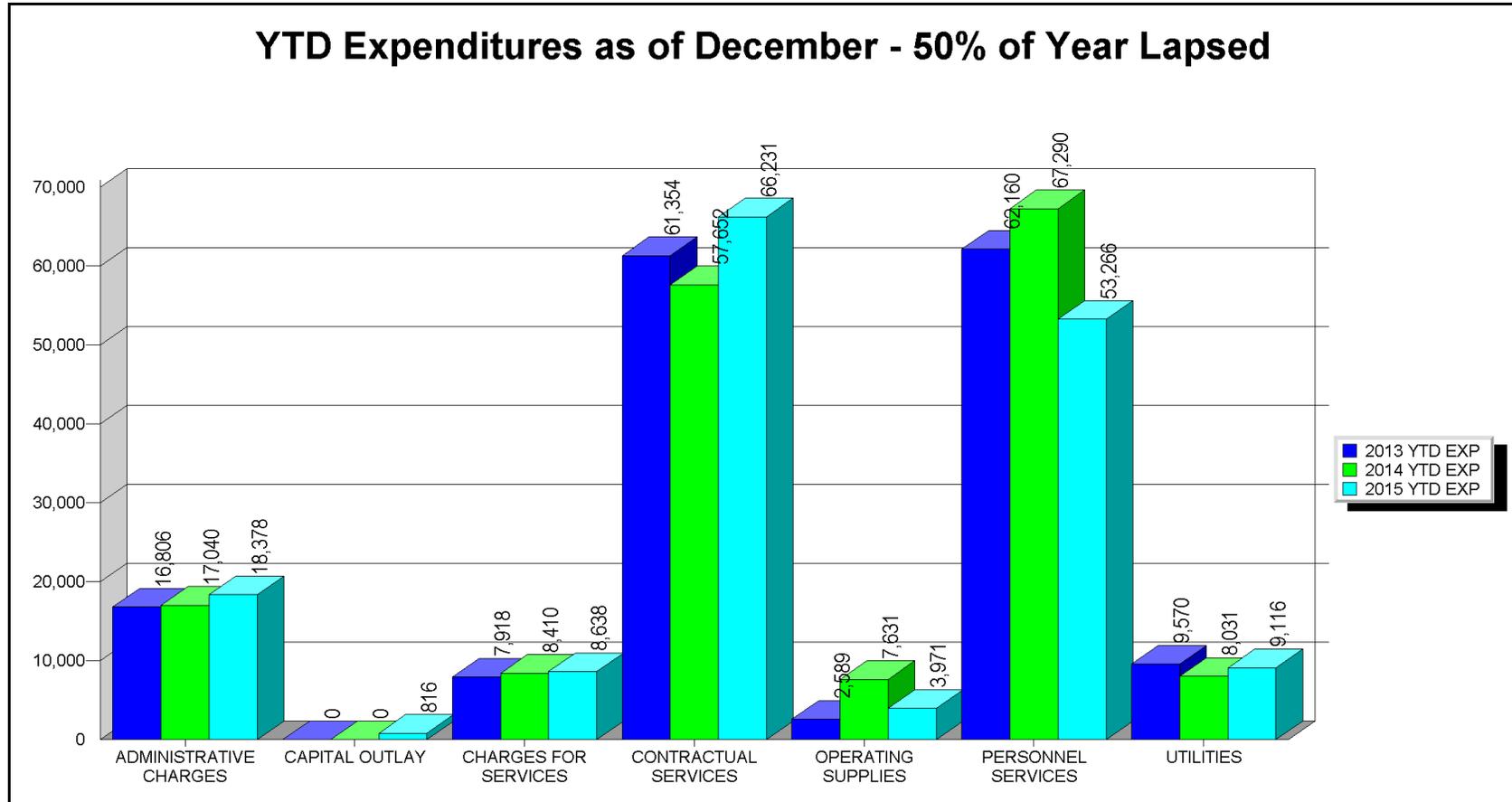
Activity: ECONOMIC DEVELOPMENT



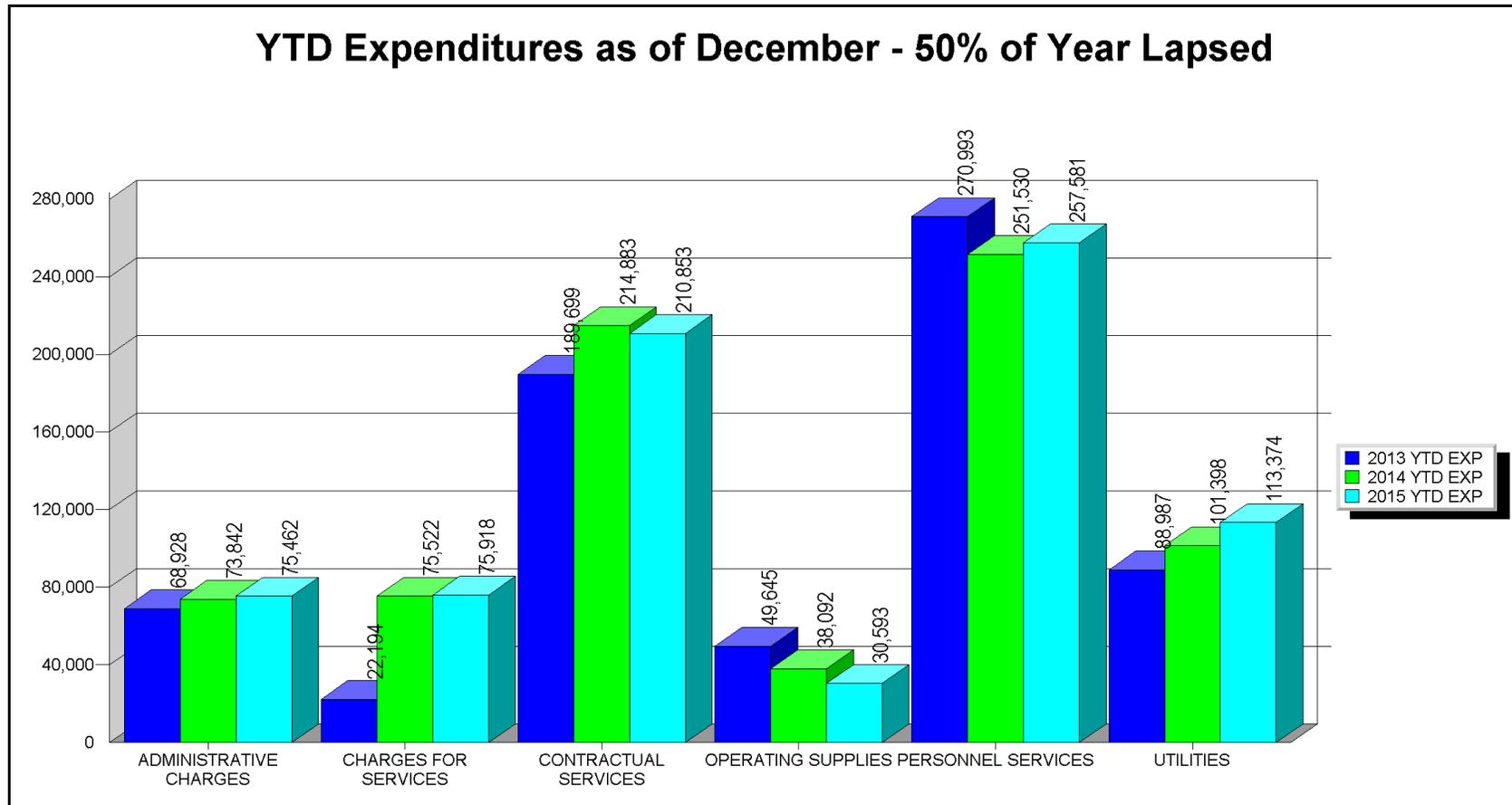
Activity: TOURISM



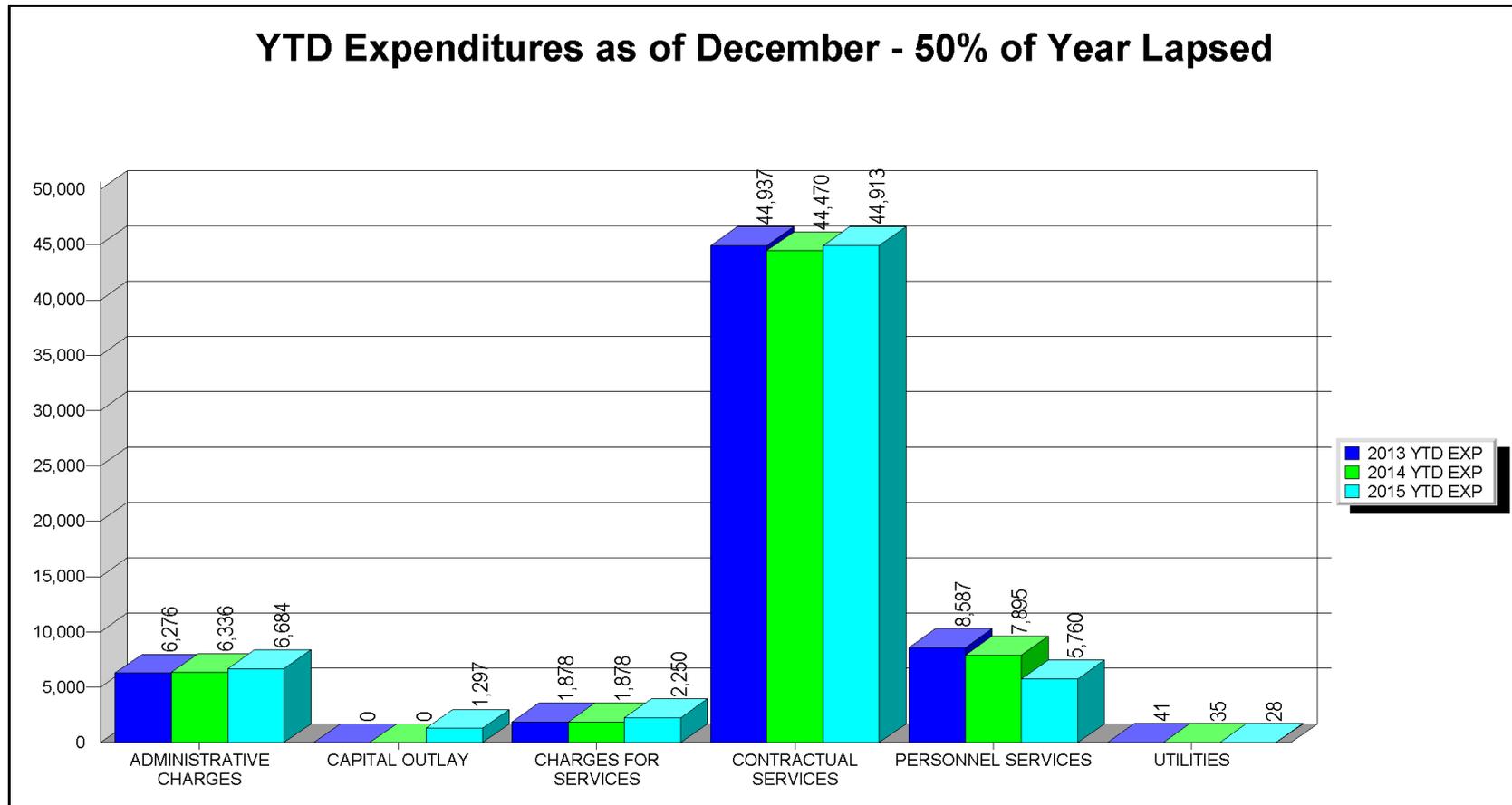
Activity: DOWNTOWN



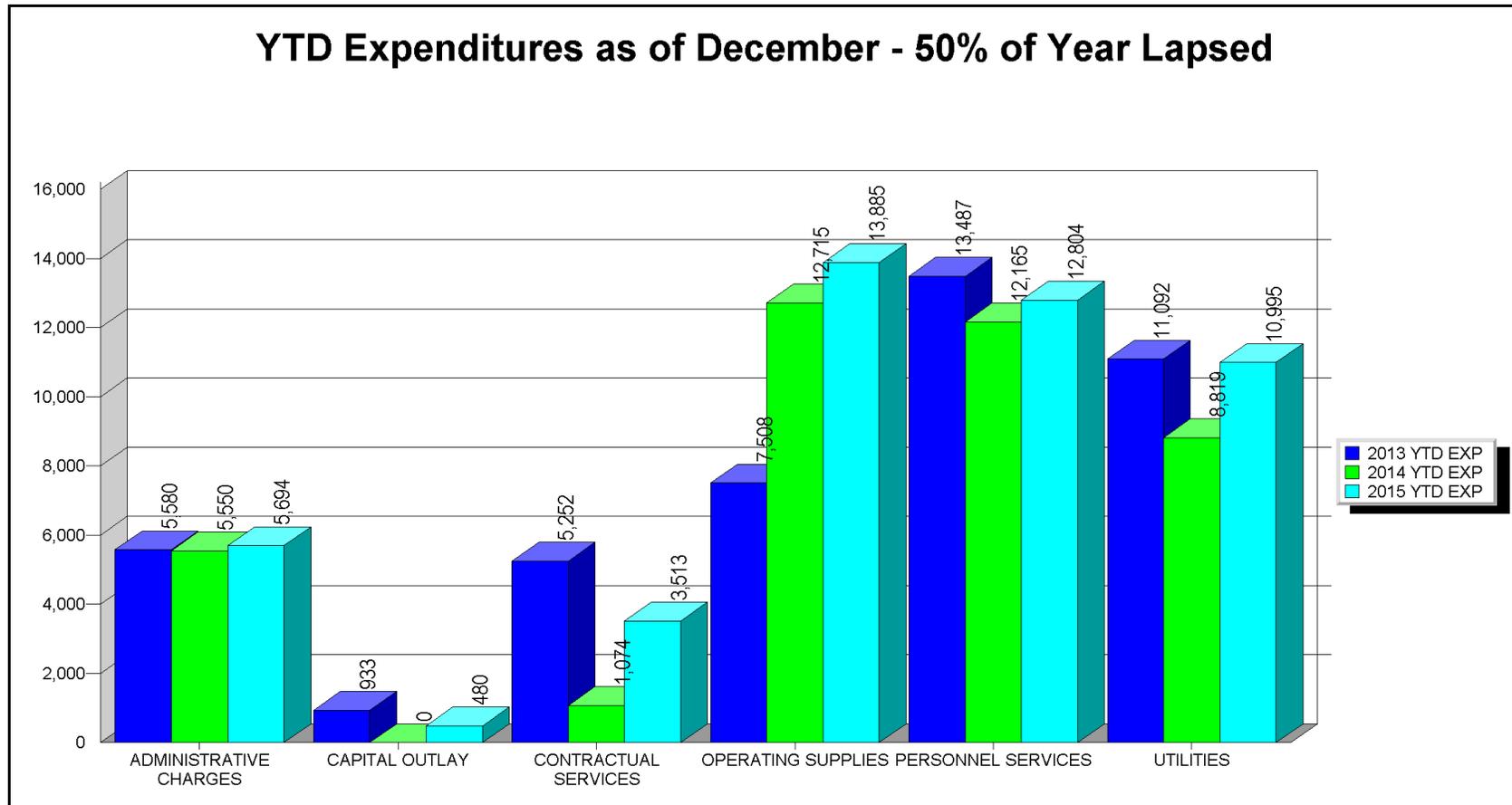
Activity: PARKS MAINTENANCE



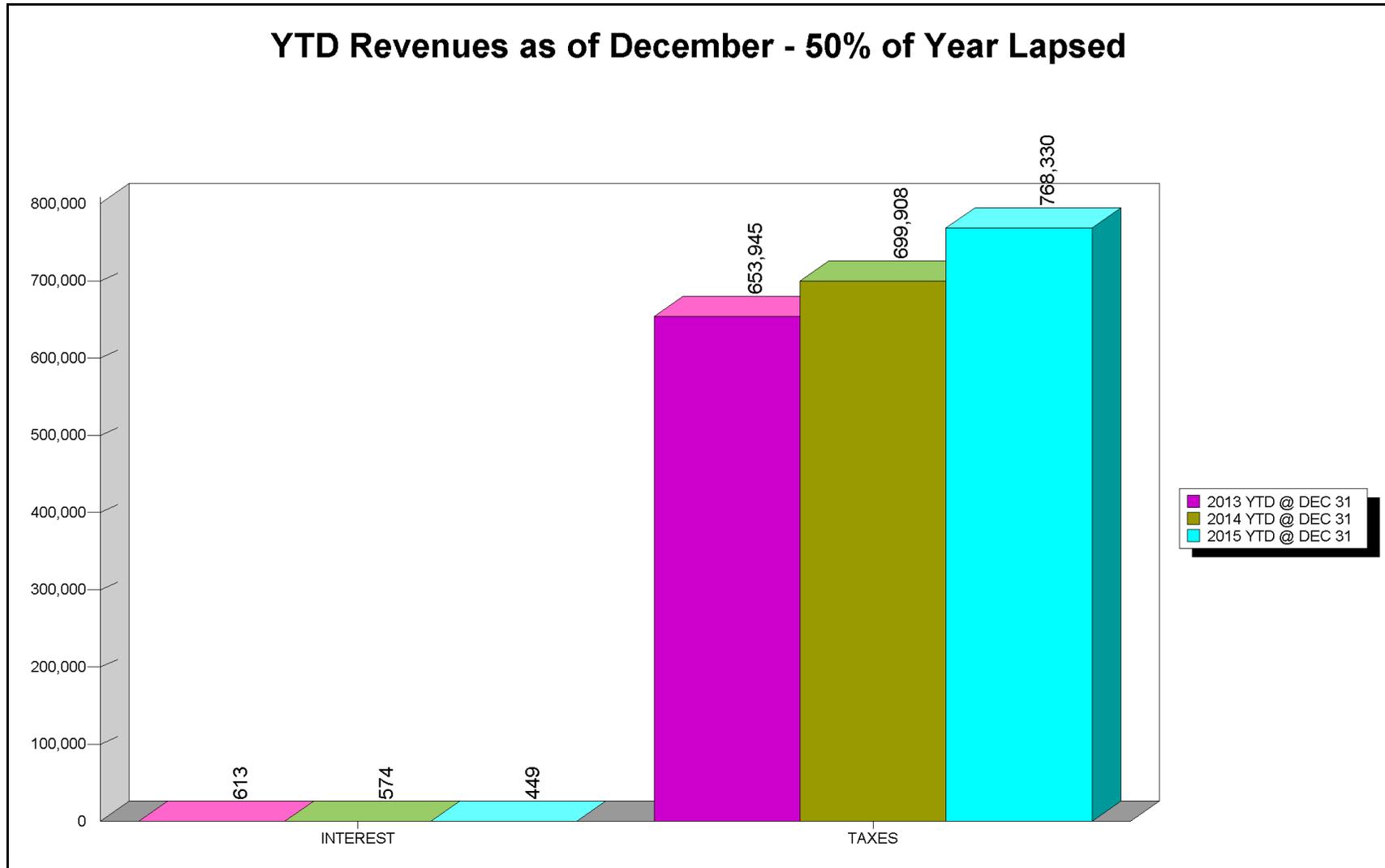
Activity: RECREATION SERVICES



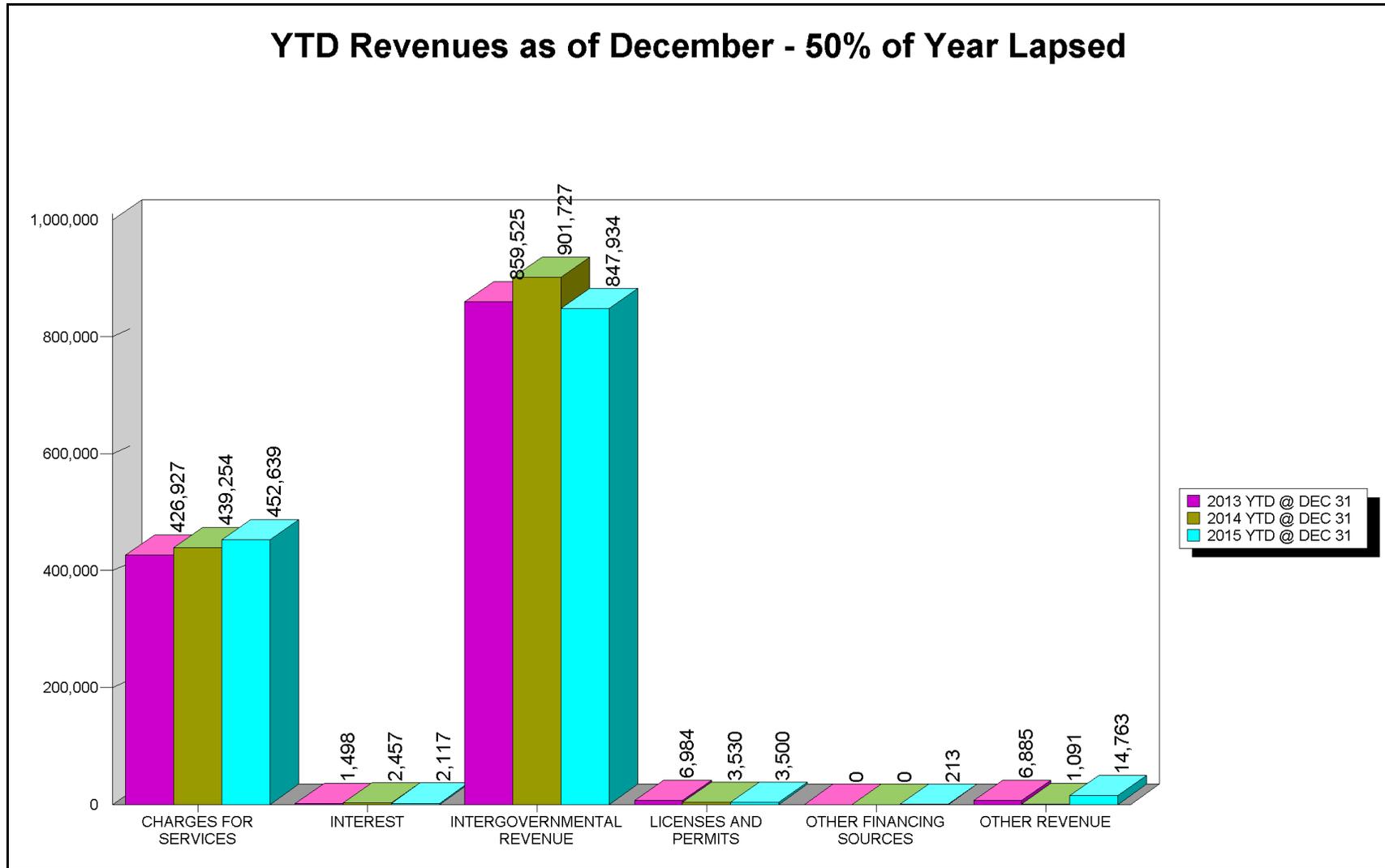
Activity: AQUATIC SERVICES



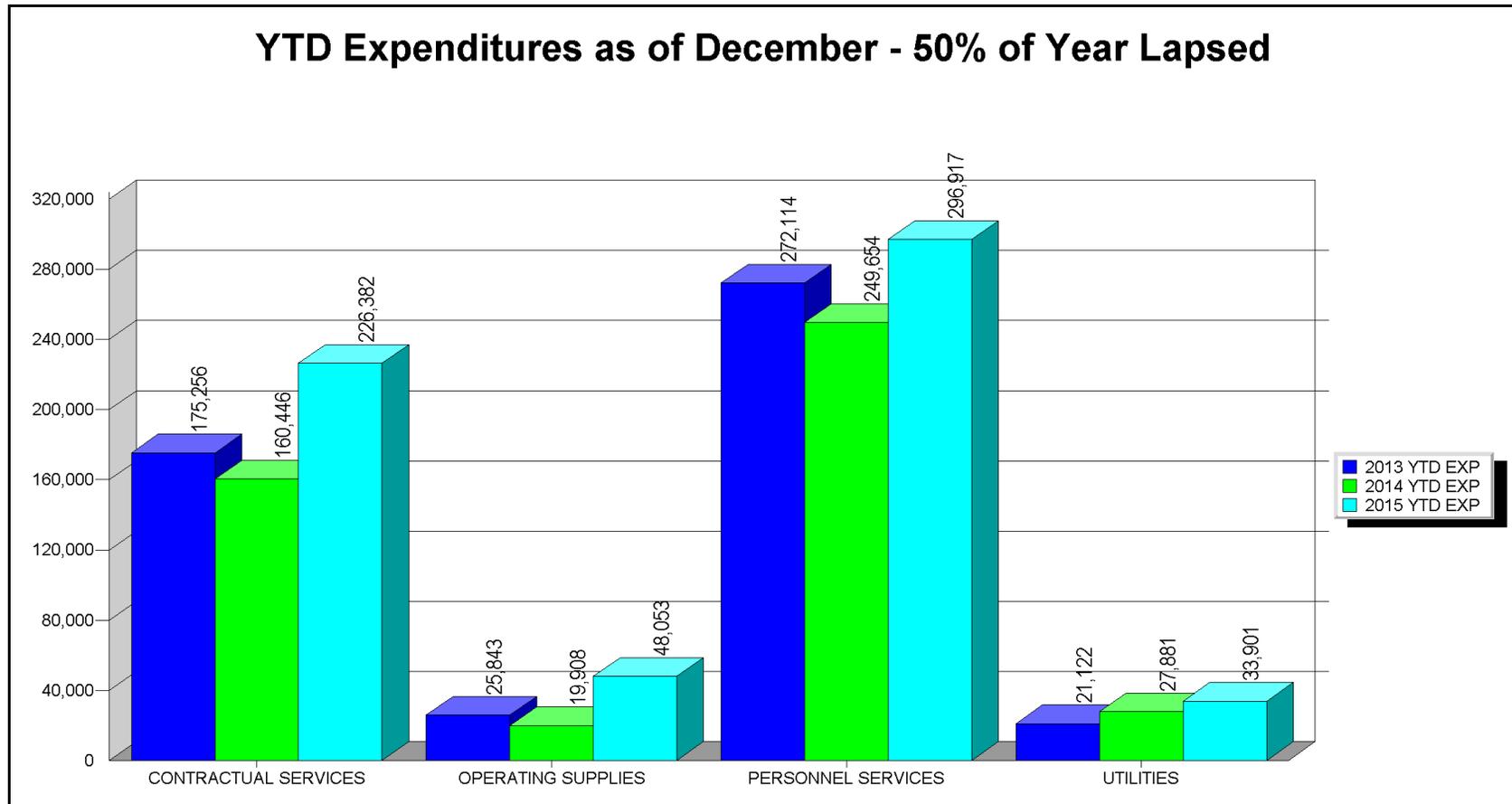
Activity/Fund: TRANSIENT ROOM TAX



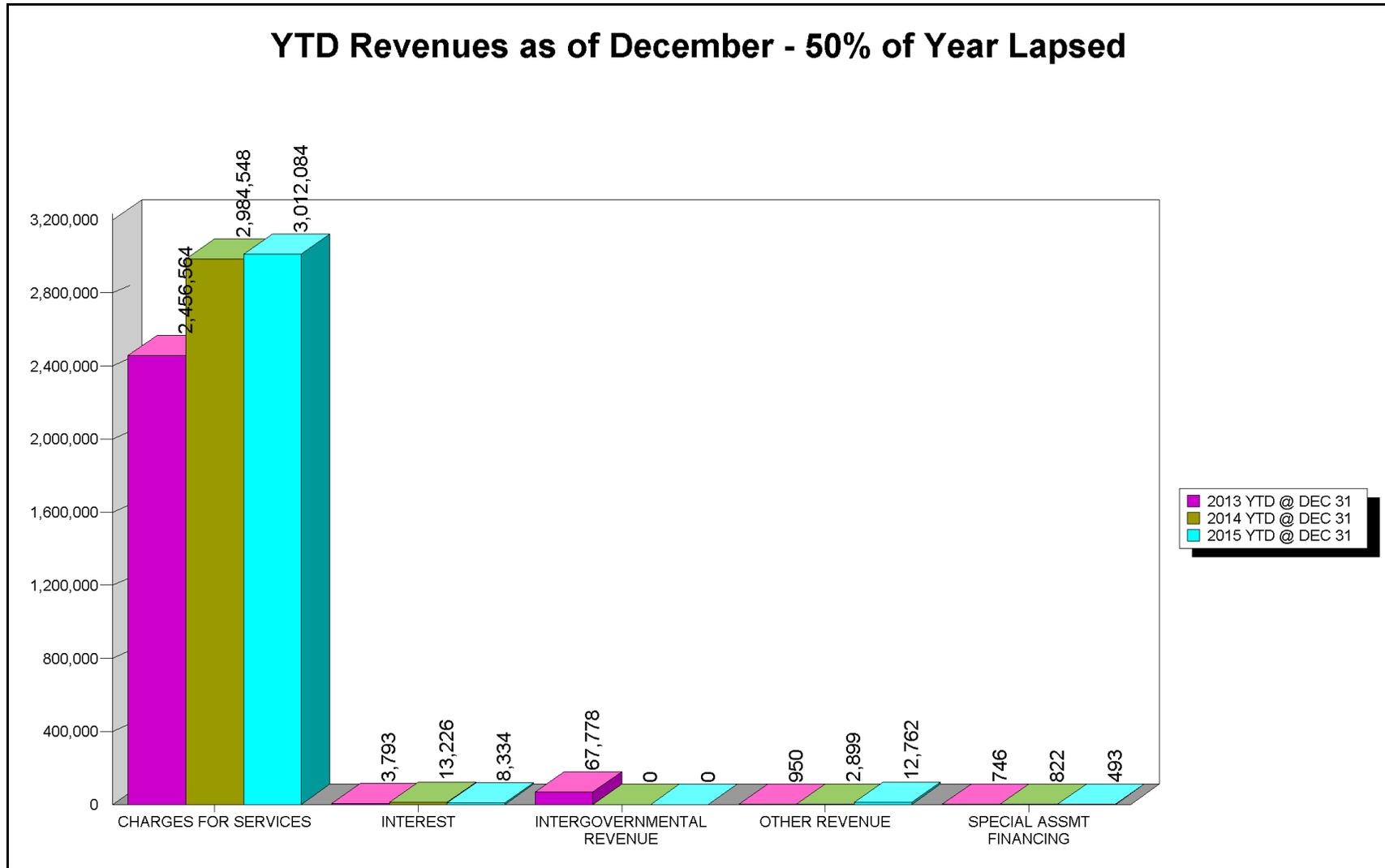
Activity/Fund: STREET UTILITY



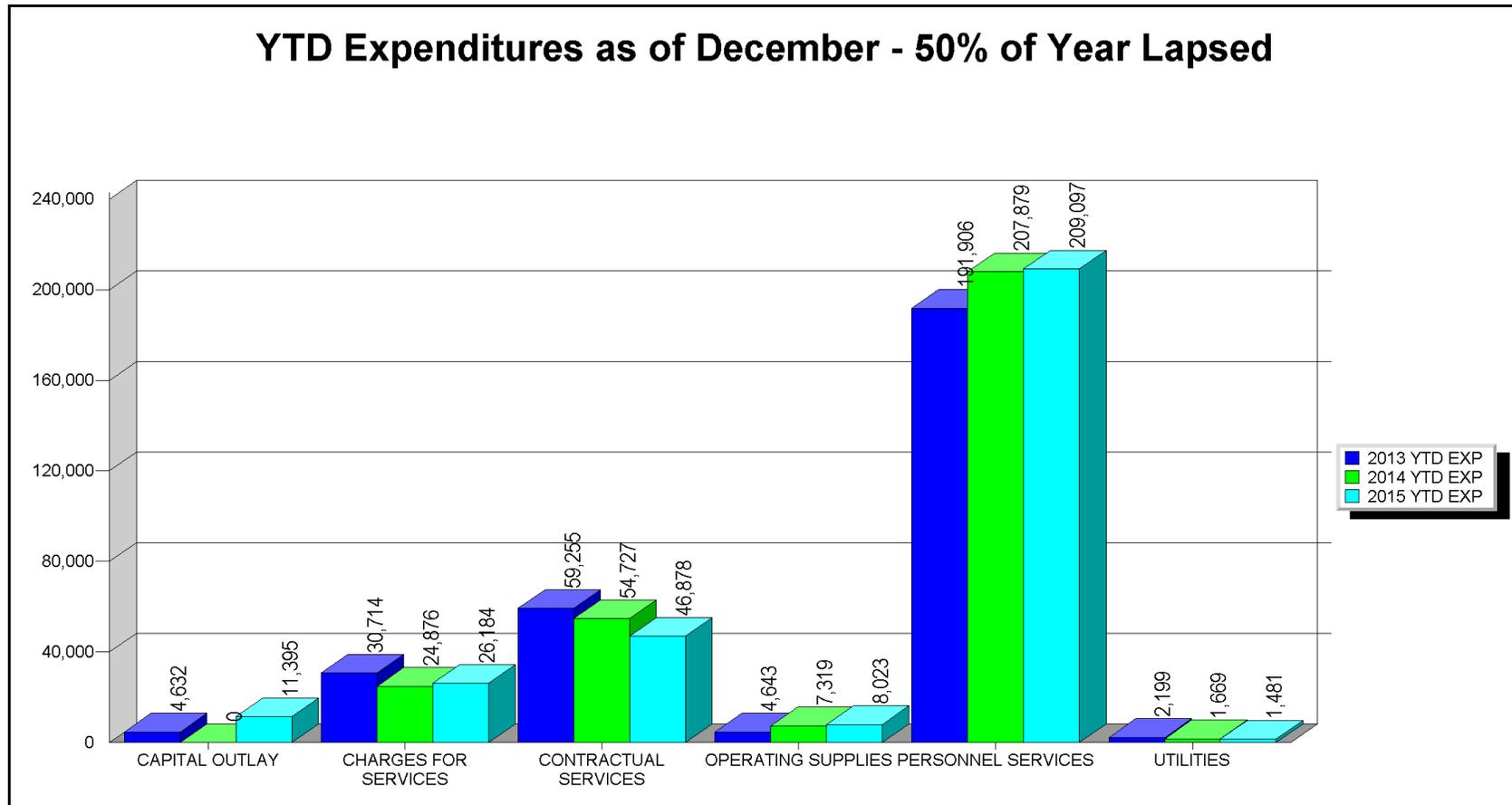
Activity: STREET & DRAINAGE MAINT



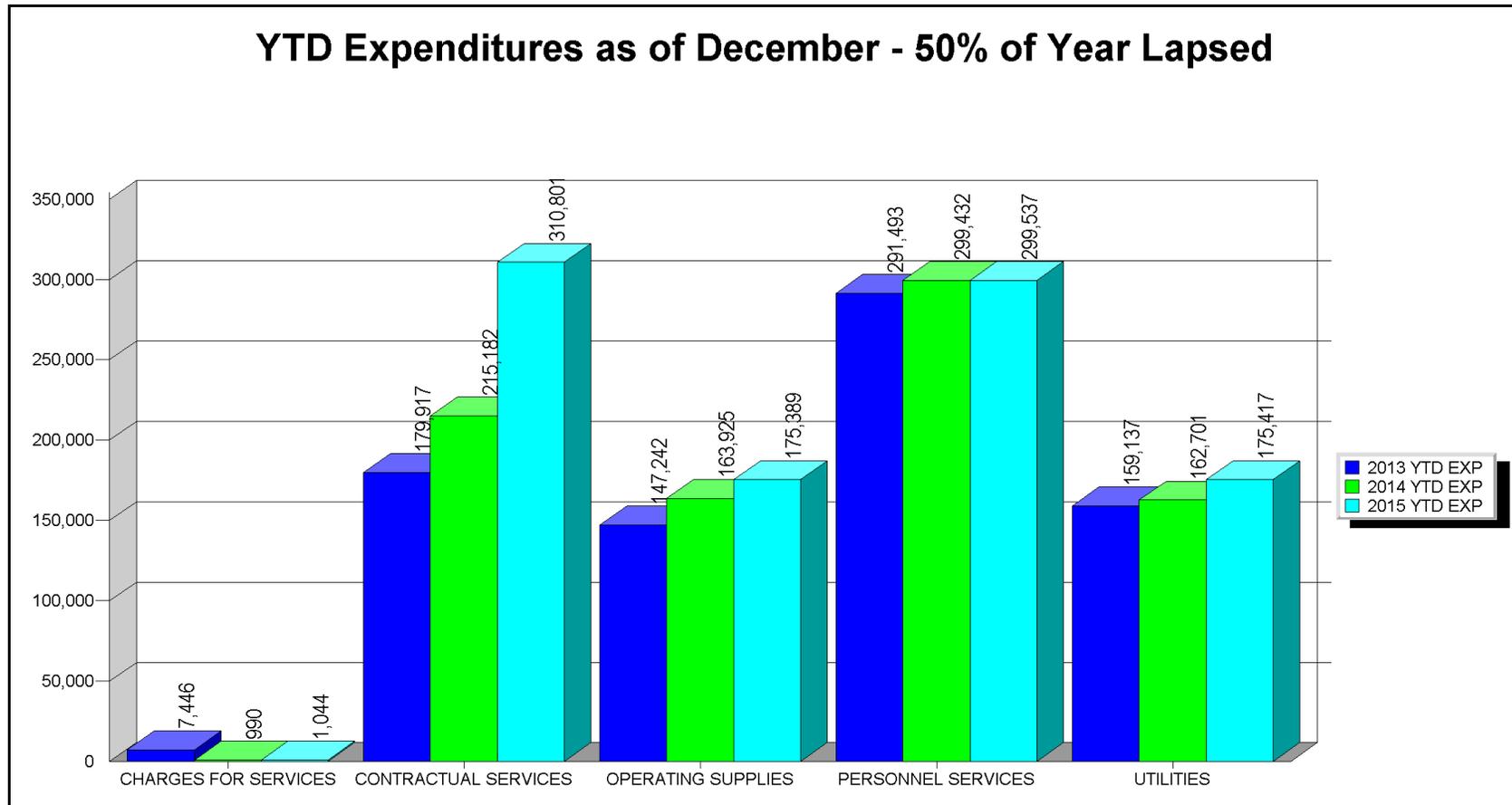
Activity/Fund: WASTEWATER OPS



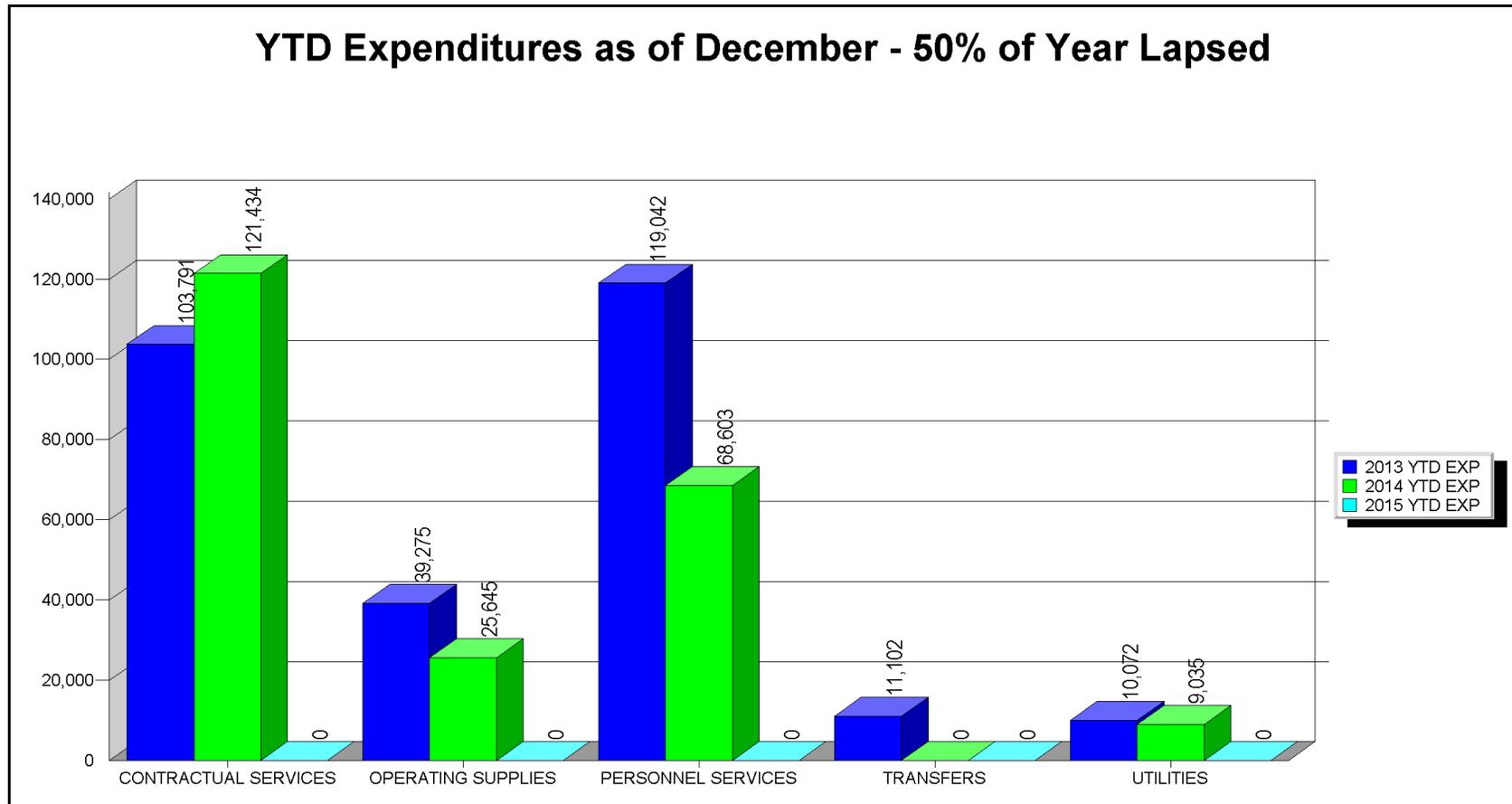
Activity: WASTEWATER COLLECTION



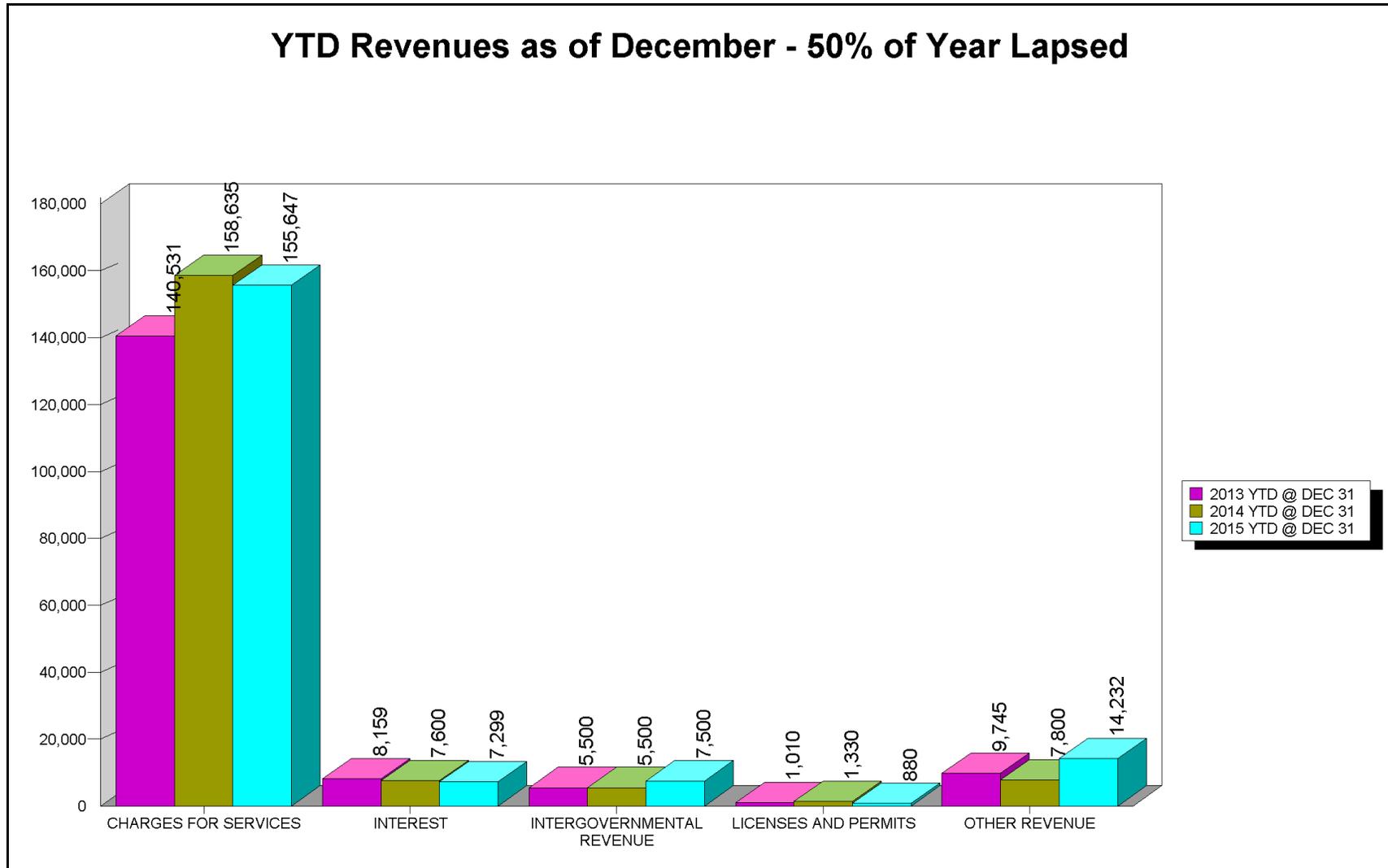
Activity: WASTEWATER TREATMENT



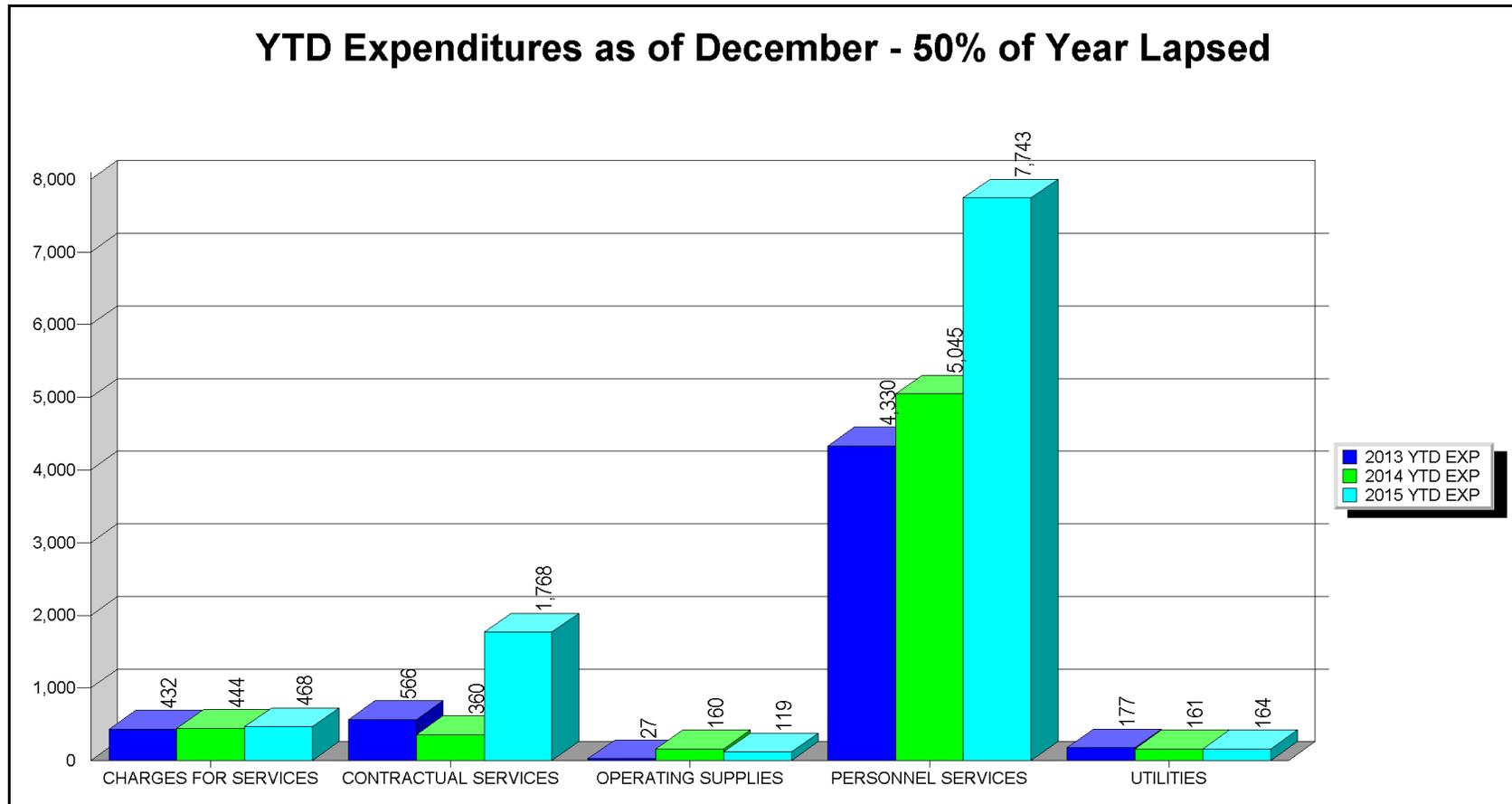
Activity: JO GRO



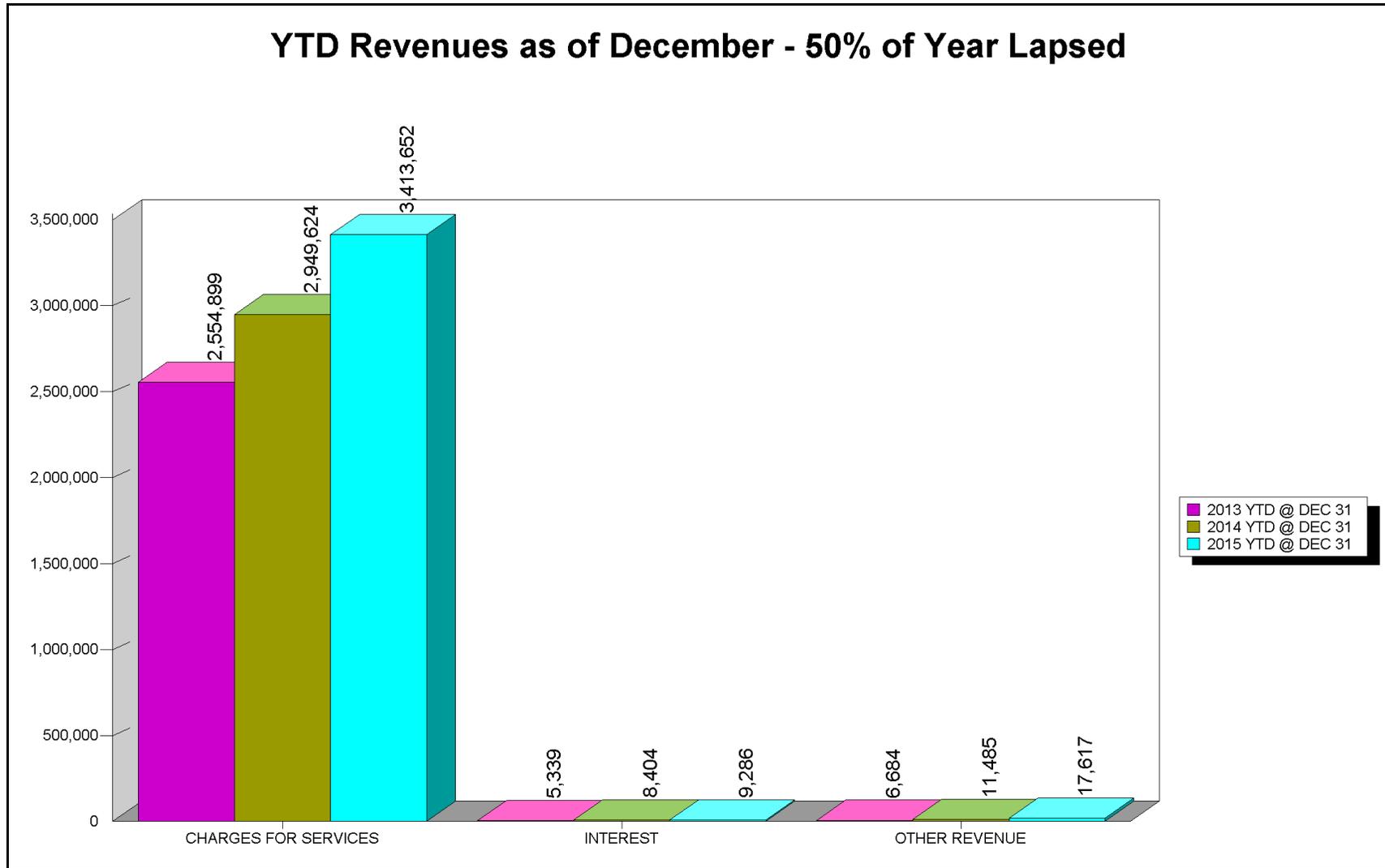
Activity/Fund: SOLID WASTE FUND



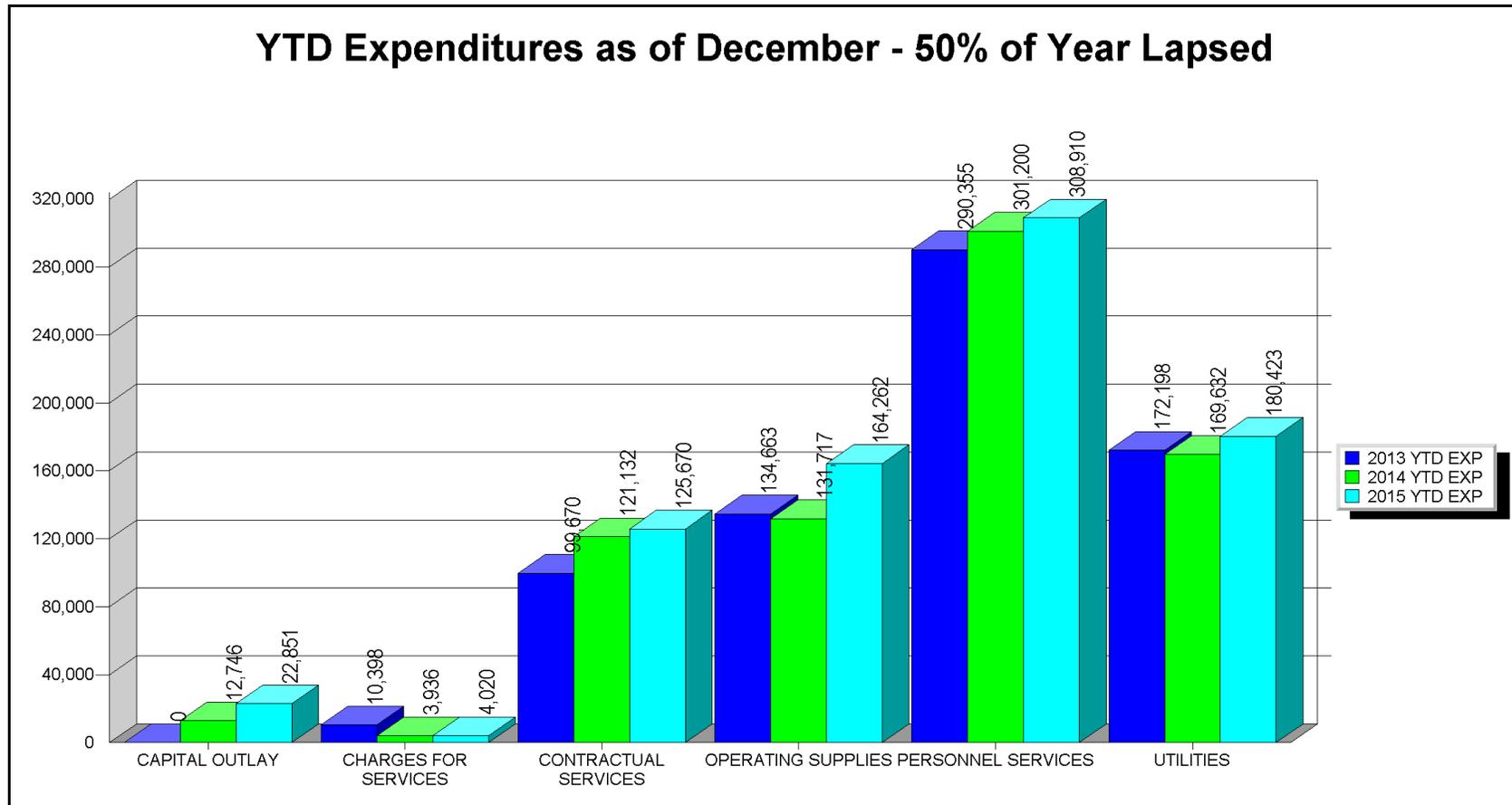
Activity: SOLID WASTE OPERATIONS



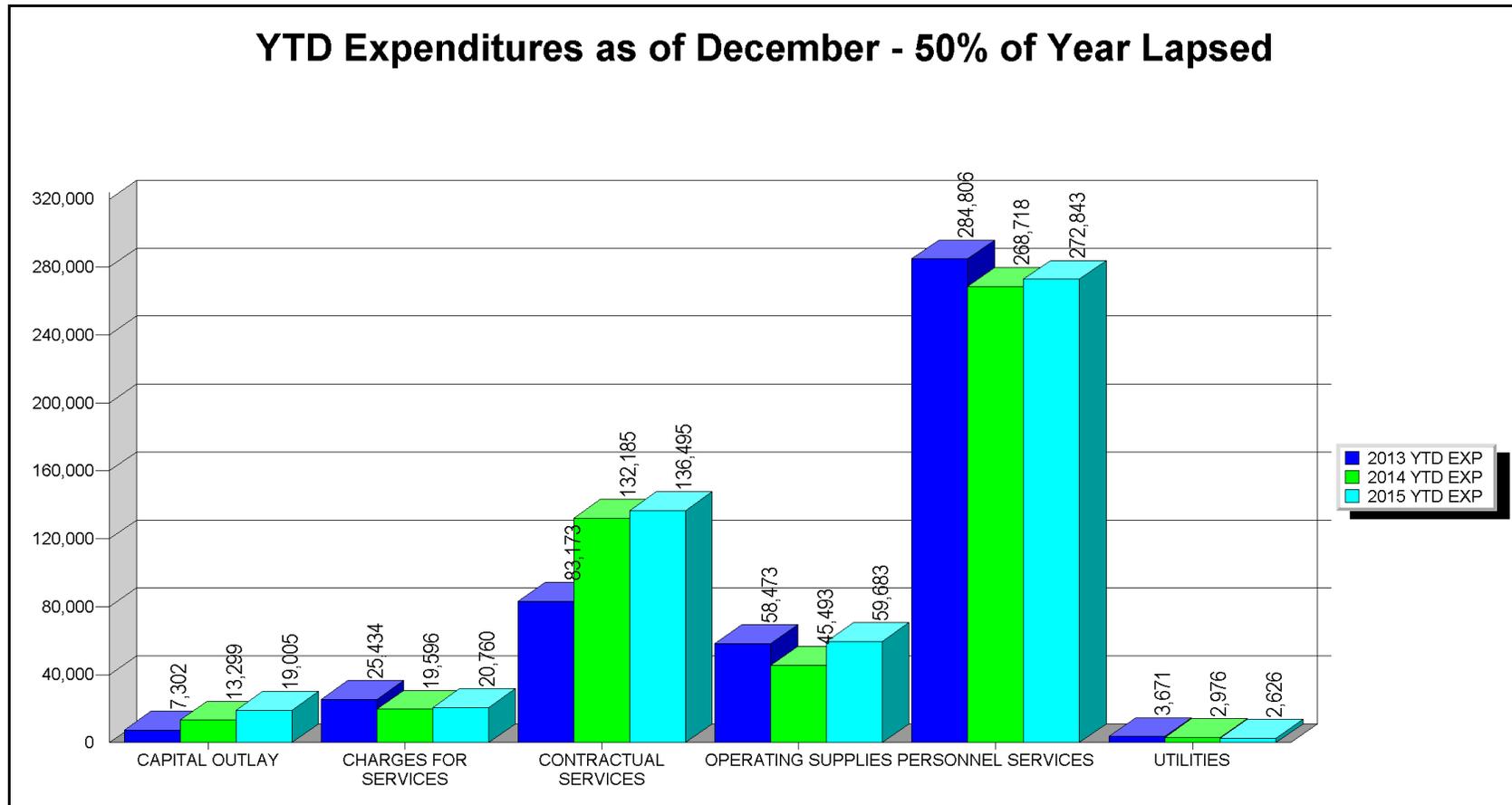
Activity/Fund: WATER OPS



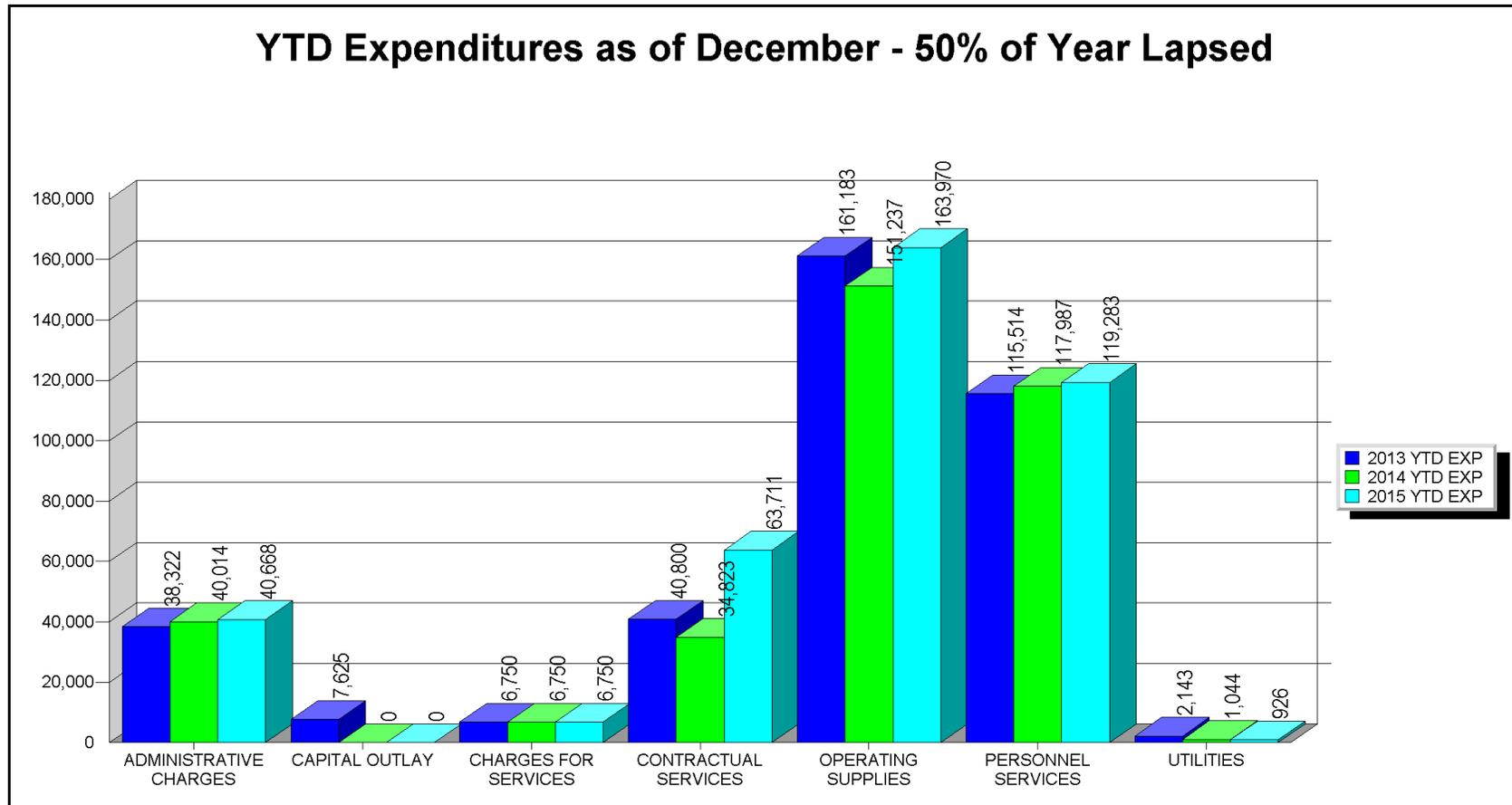
Activity: WATER TREATMENT



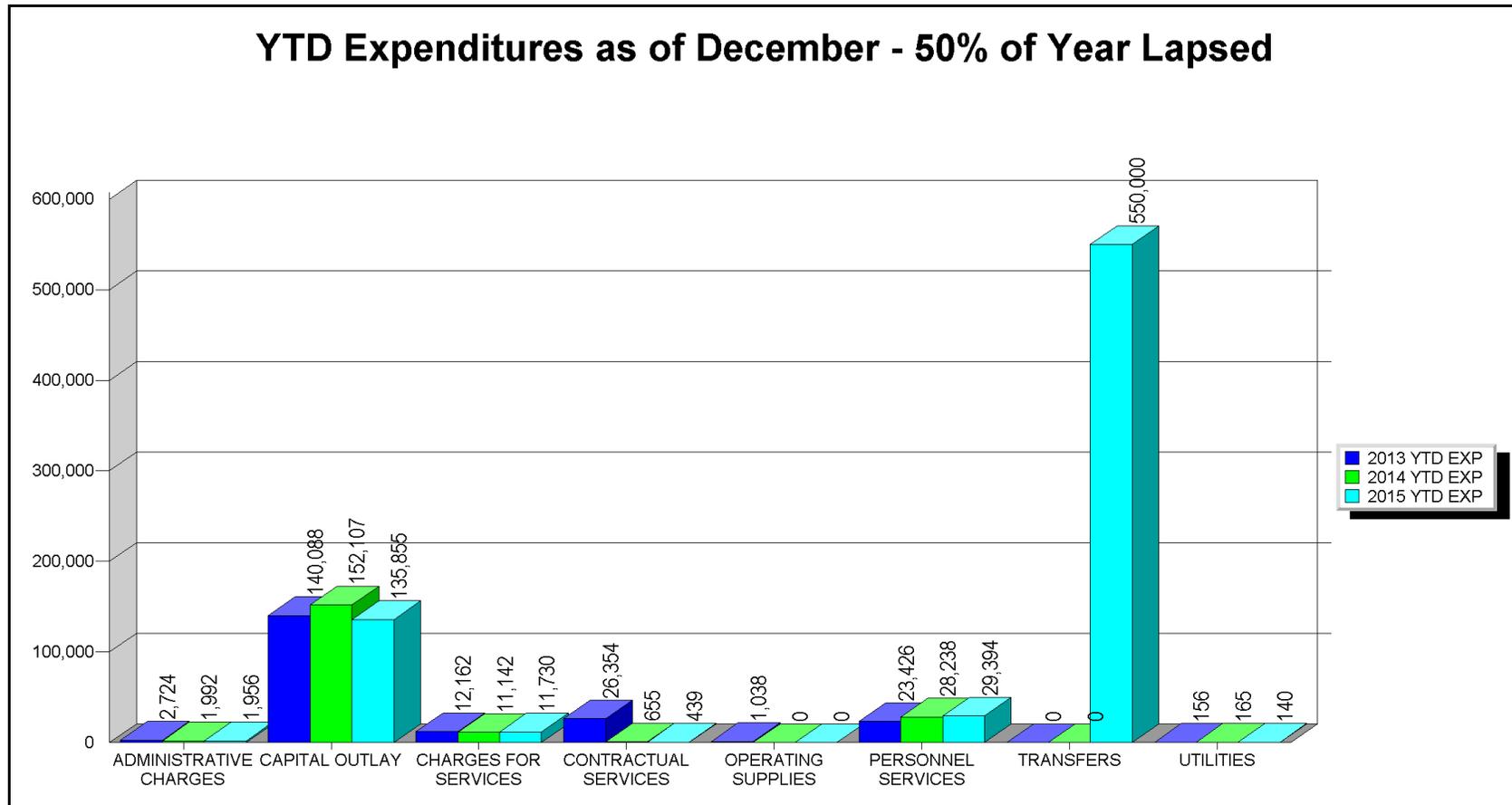
Activity: WATER DISTRIBUTION



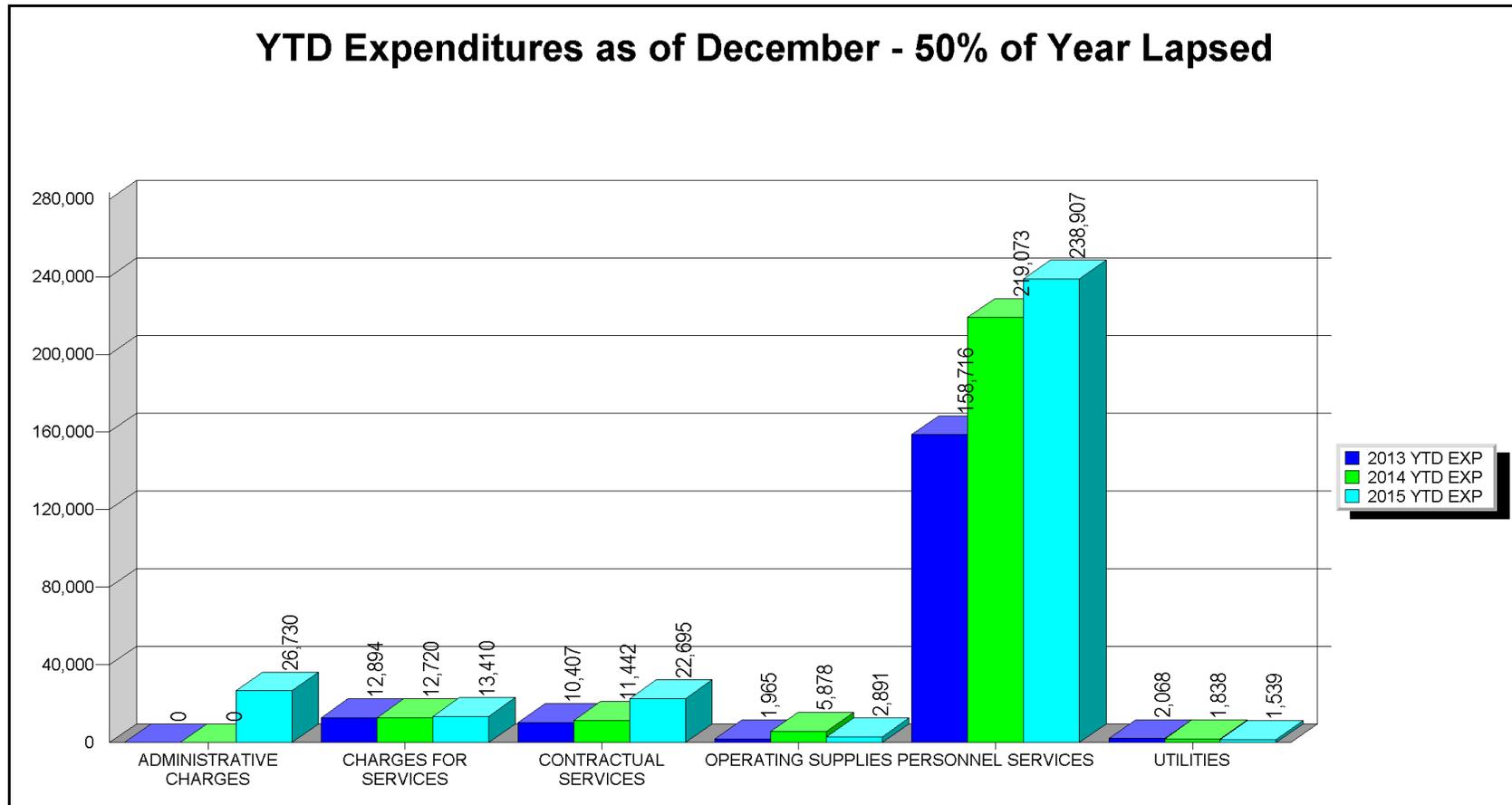
Activity: GARAGE OPERATIONS



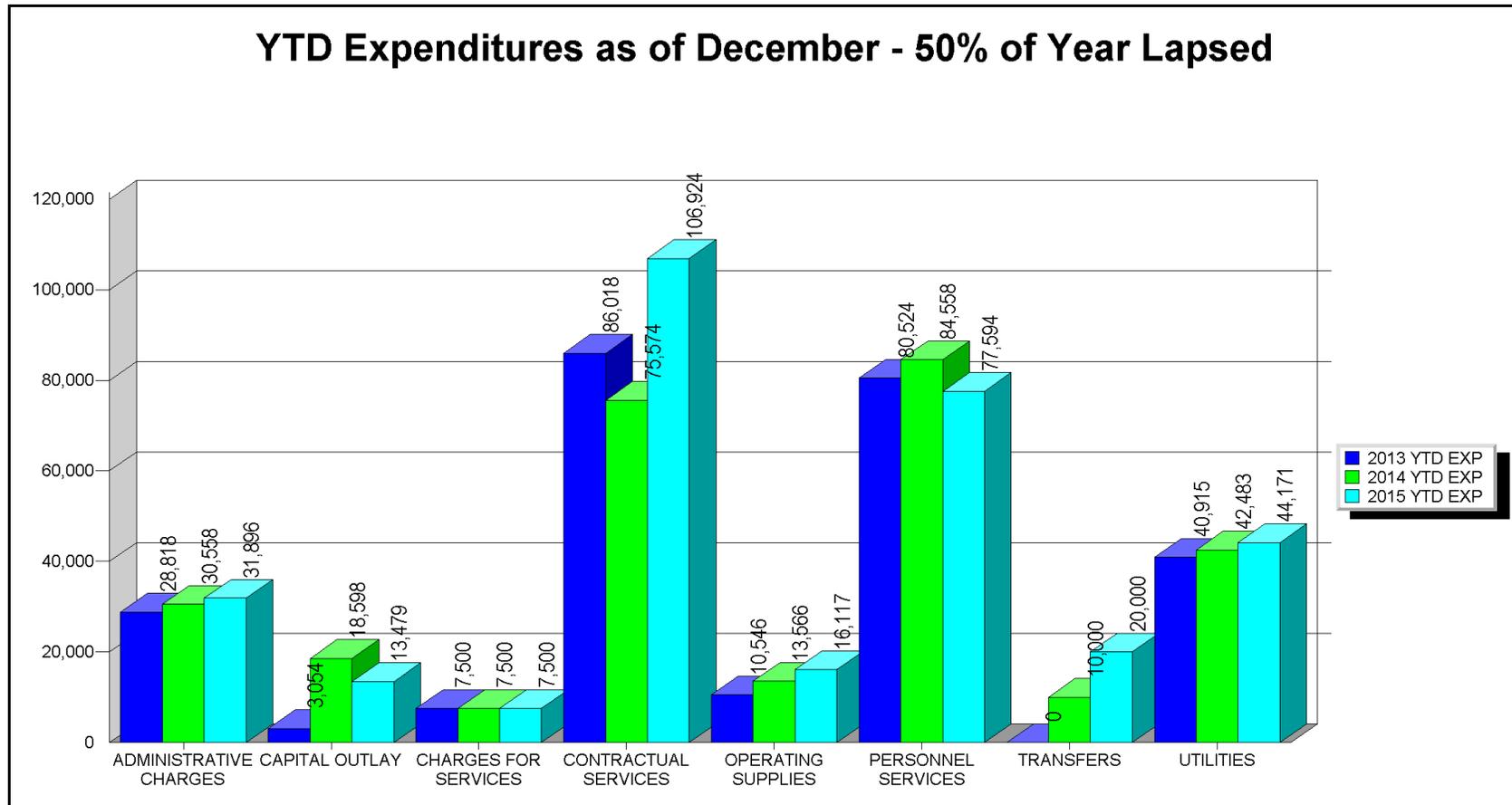
Activity: EQUIPMENT REPLACEMENT



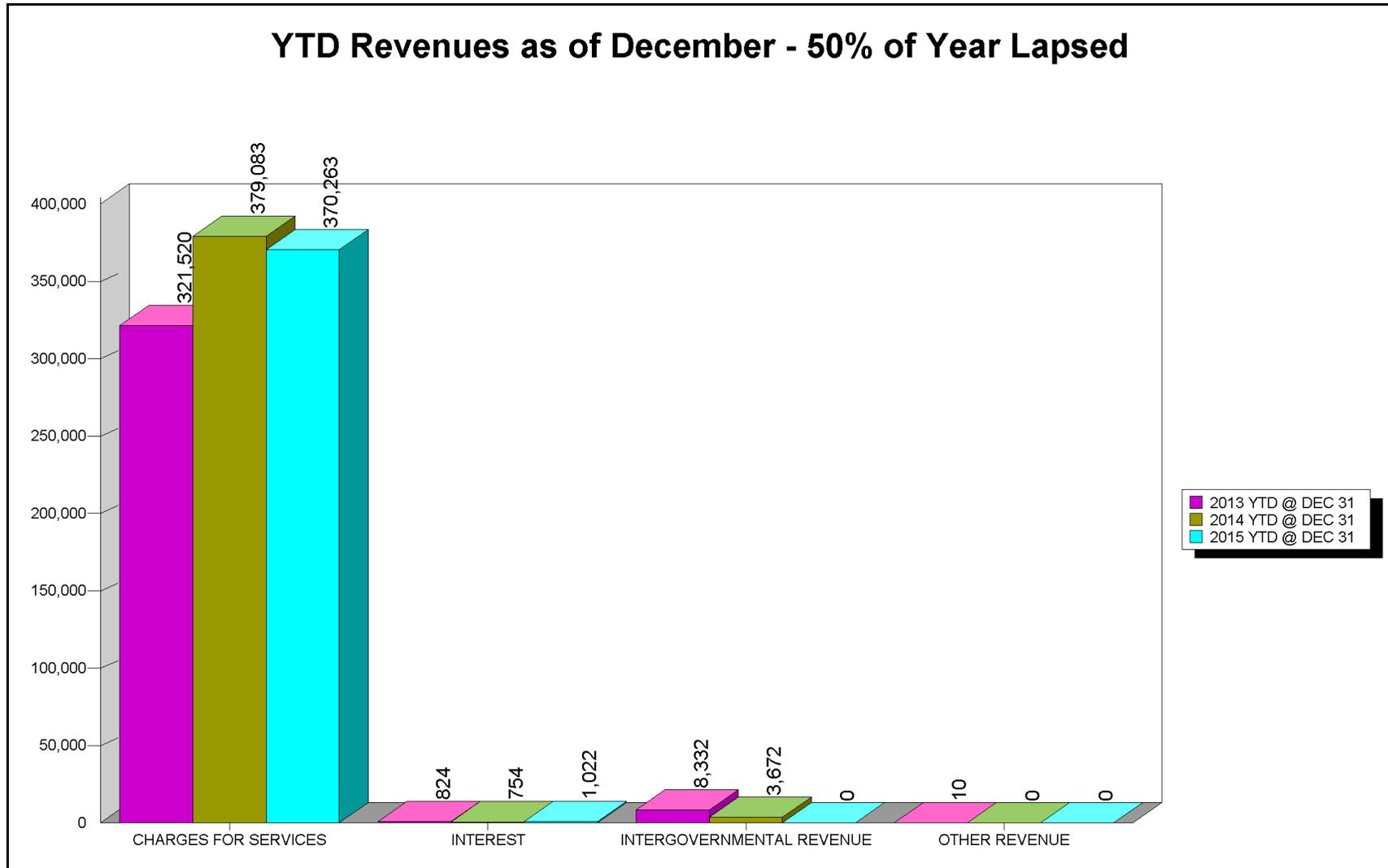
Activity: INFORMATION TECHNOLOGY



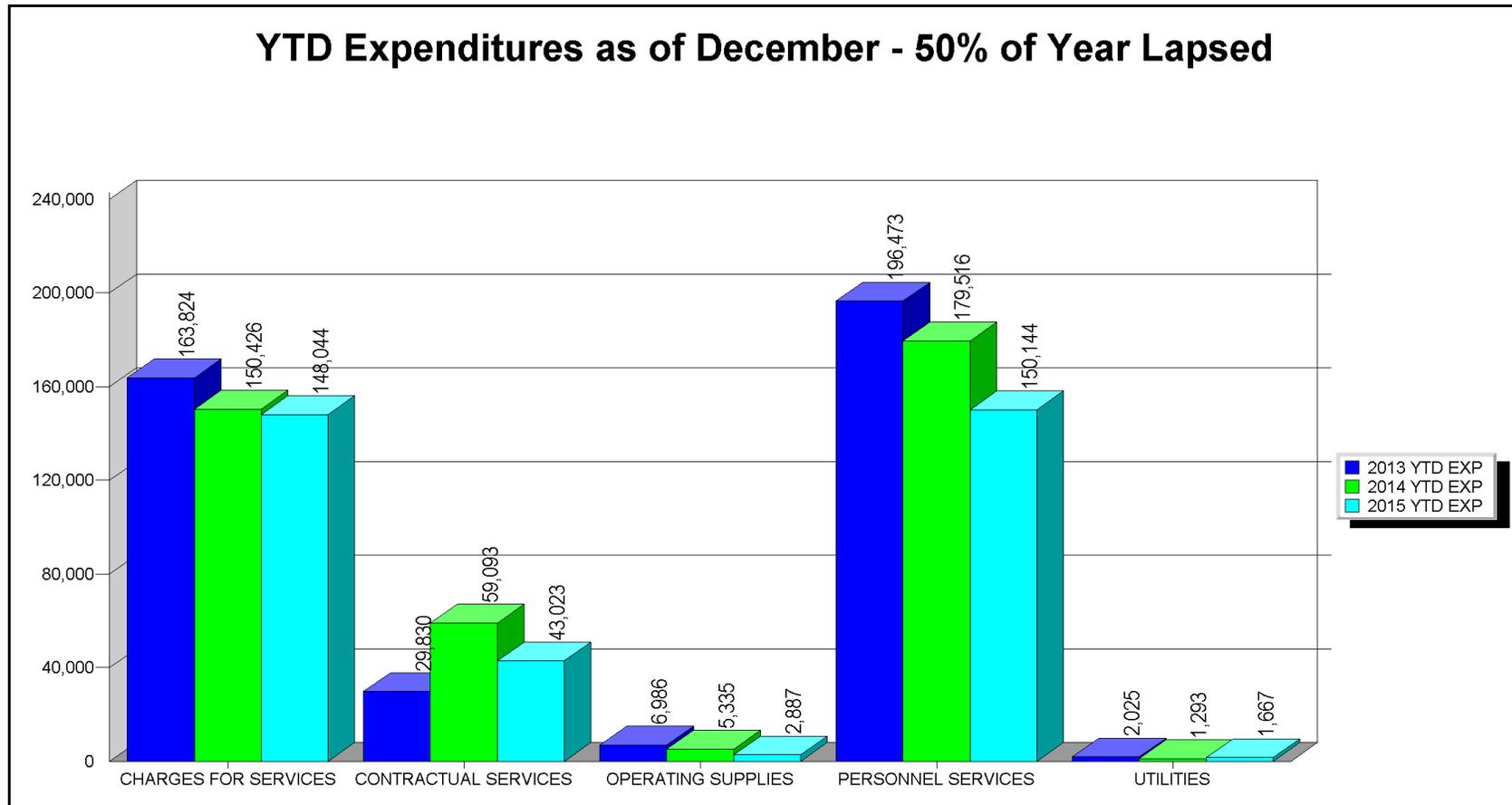
Activity: PROPERTY MANAGEMENT



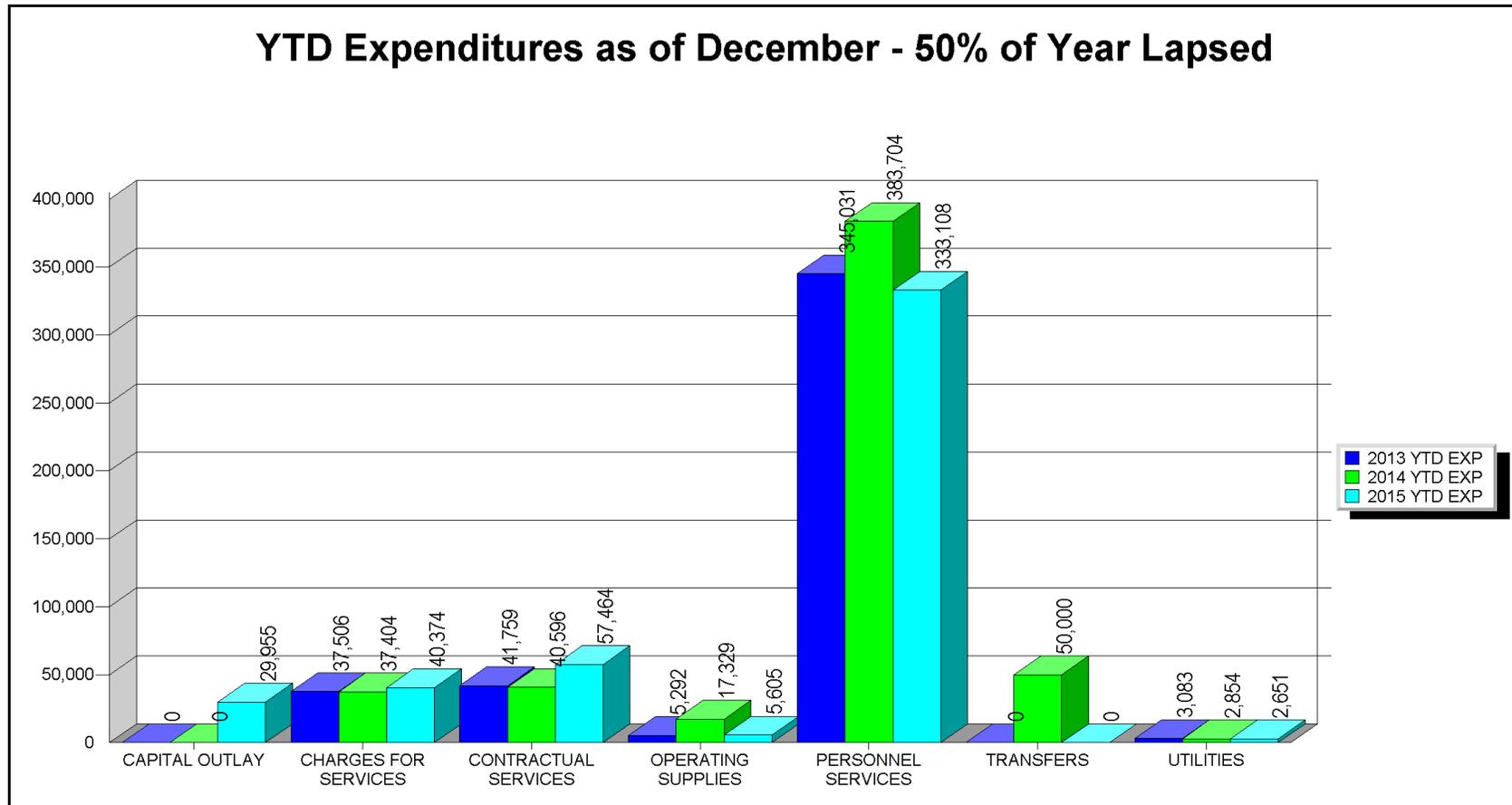
Activity/Fund: ENGINEERING



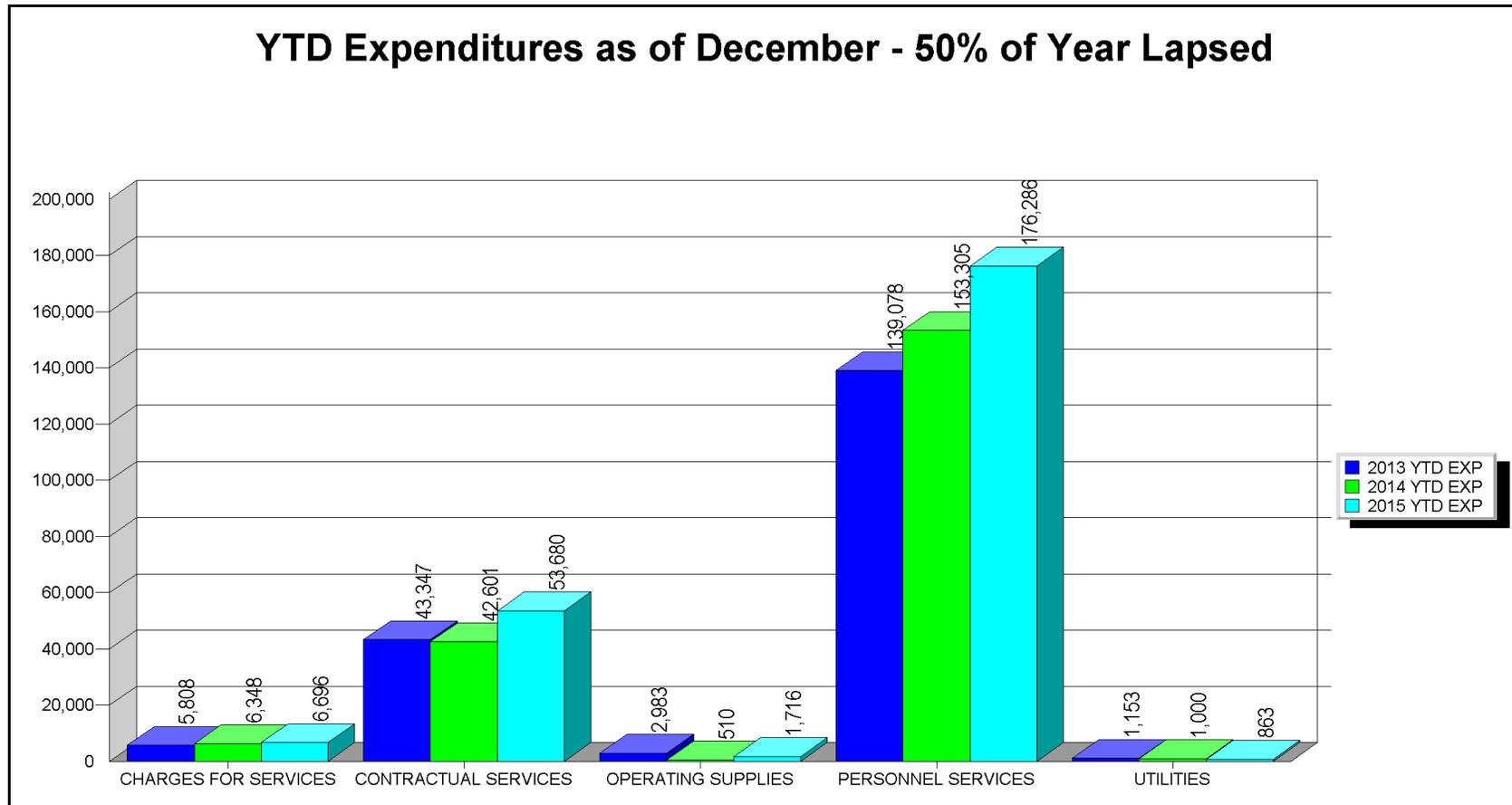
Activity: ENGINEERING



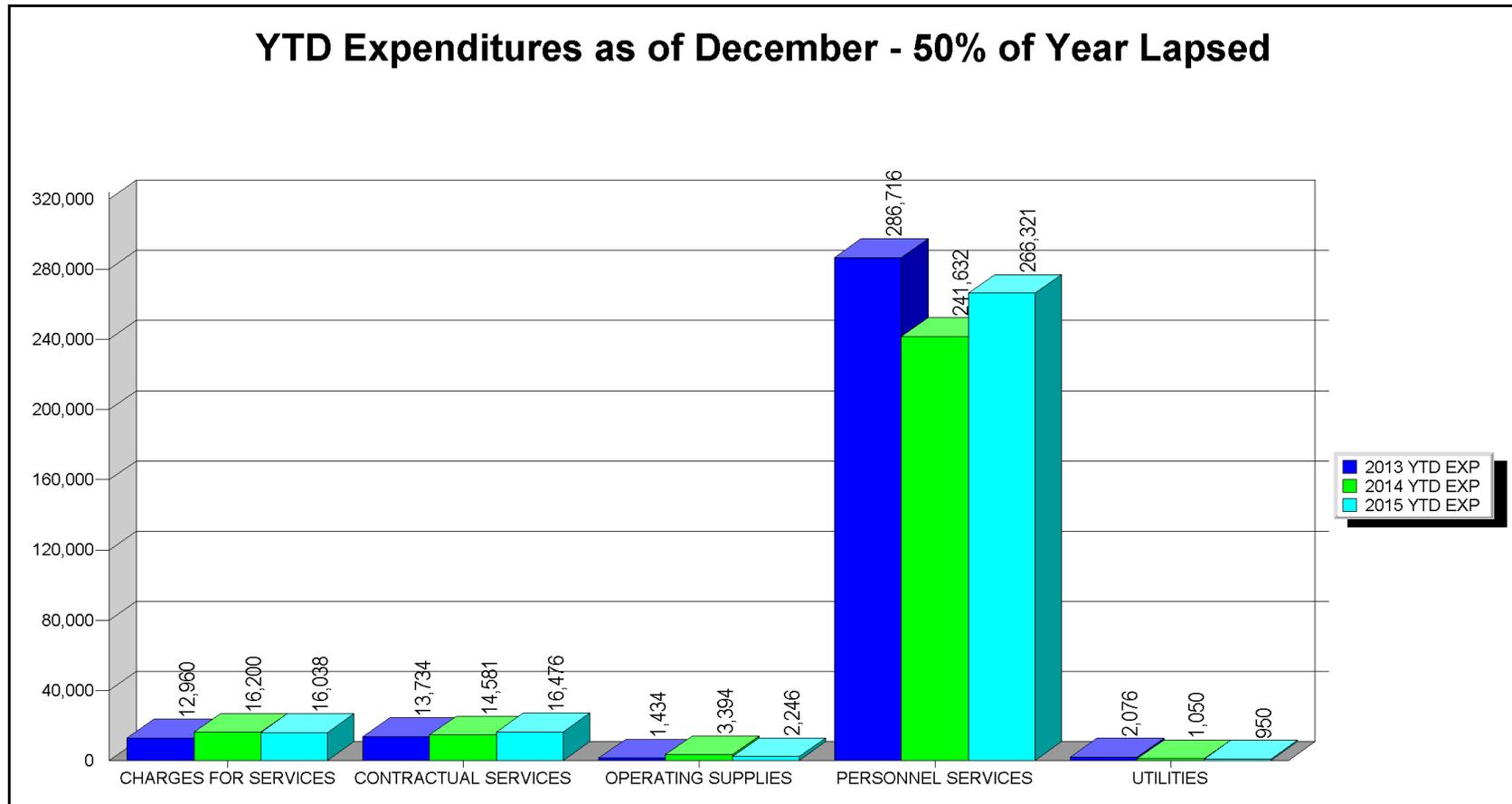
Activity: PARKS & CD MGMT SERVICES



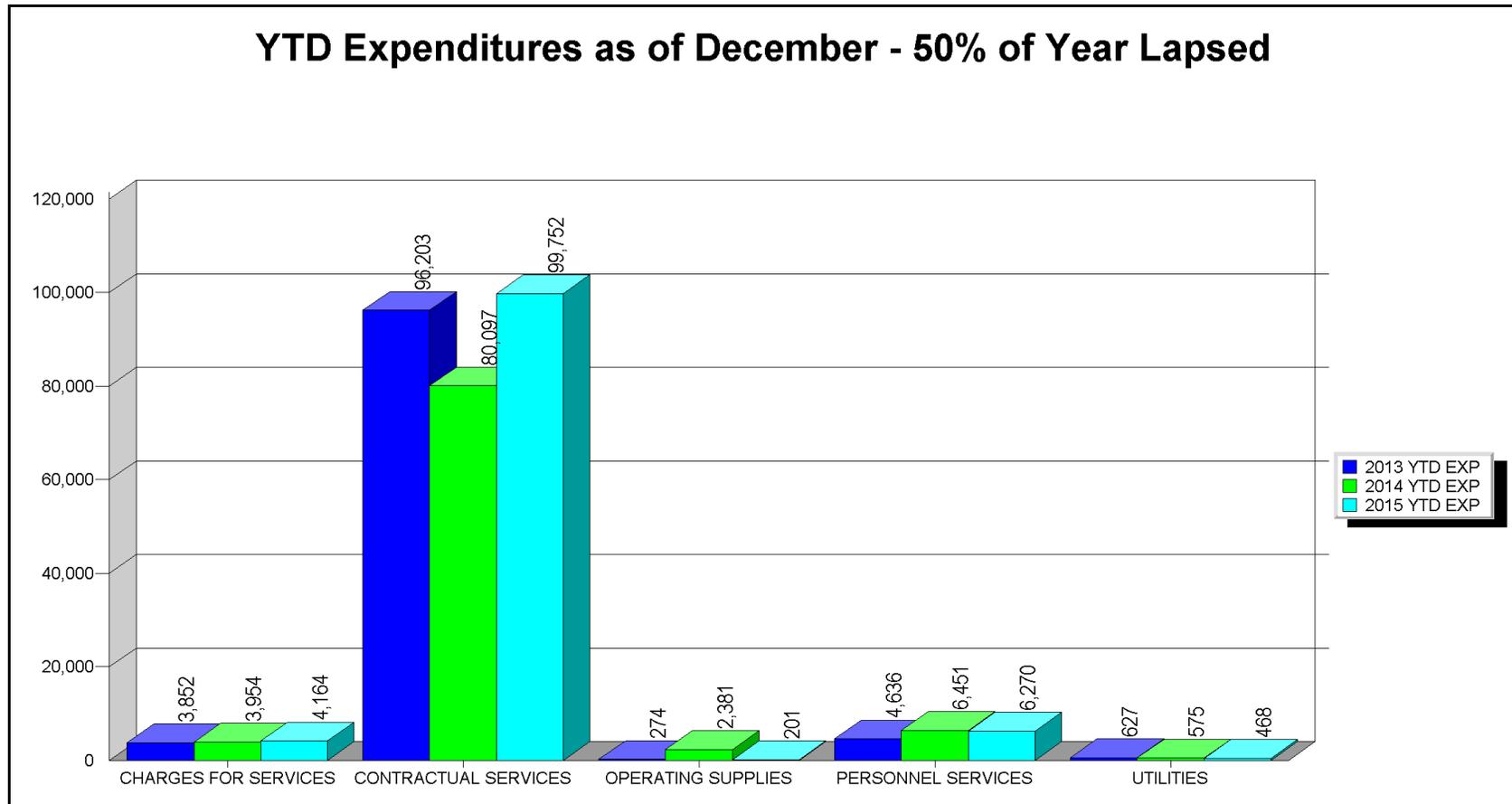
Activity: HUMAN RESOURCES



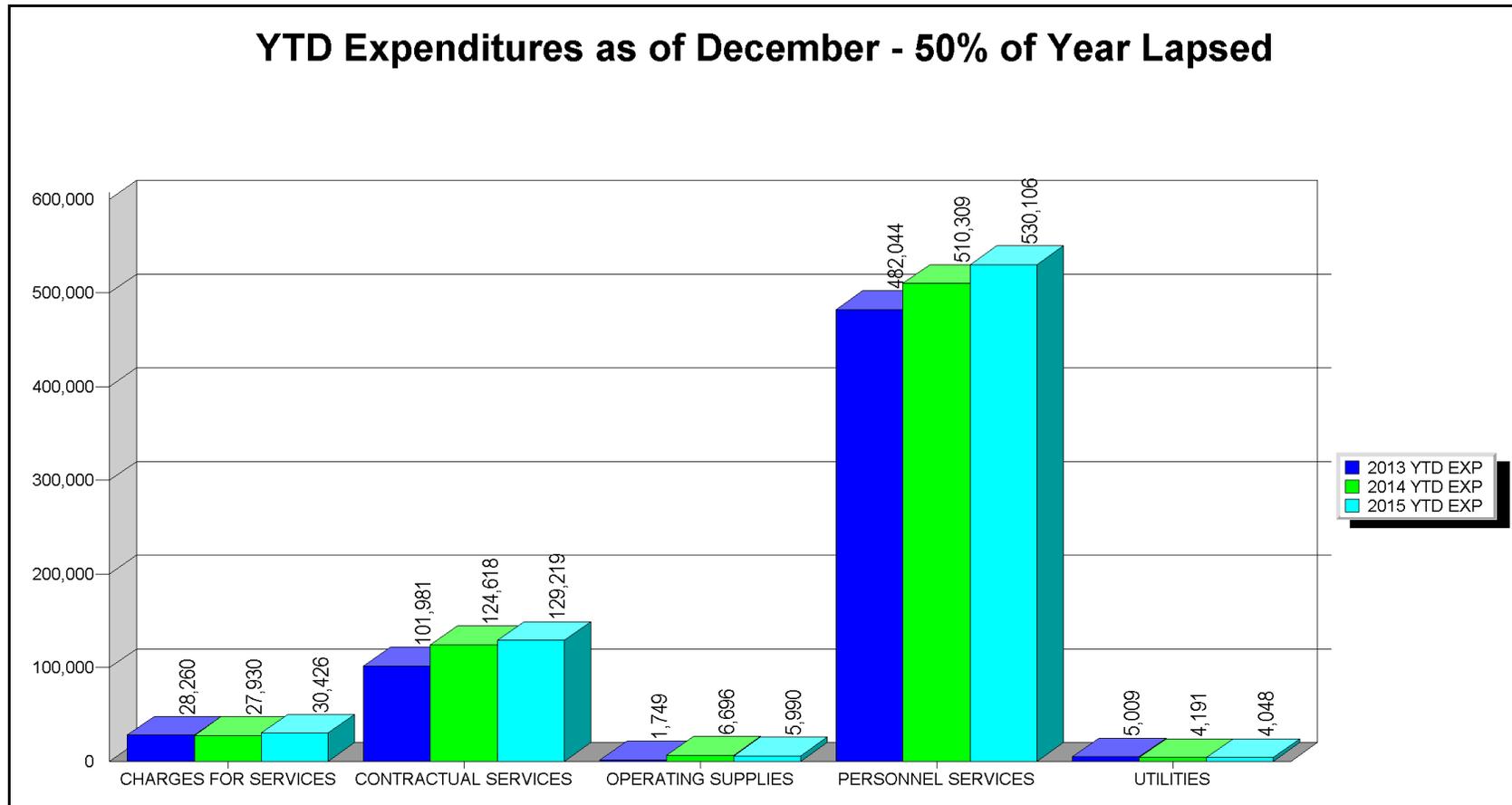
Activity: MANAGEMENT SERVICES



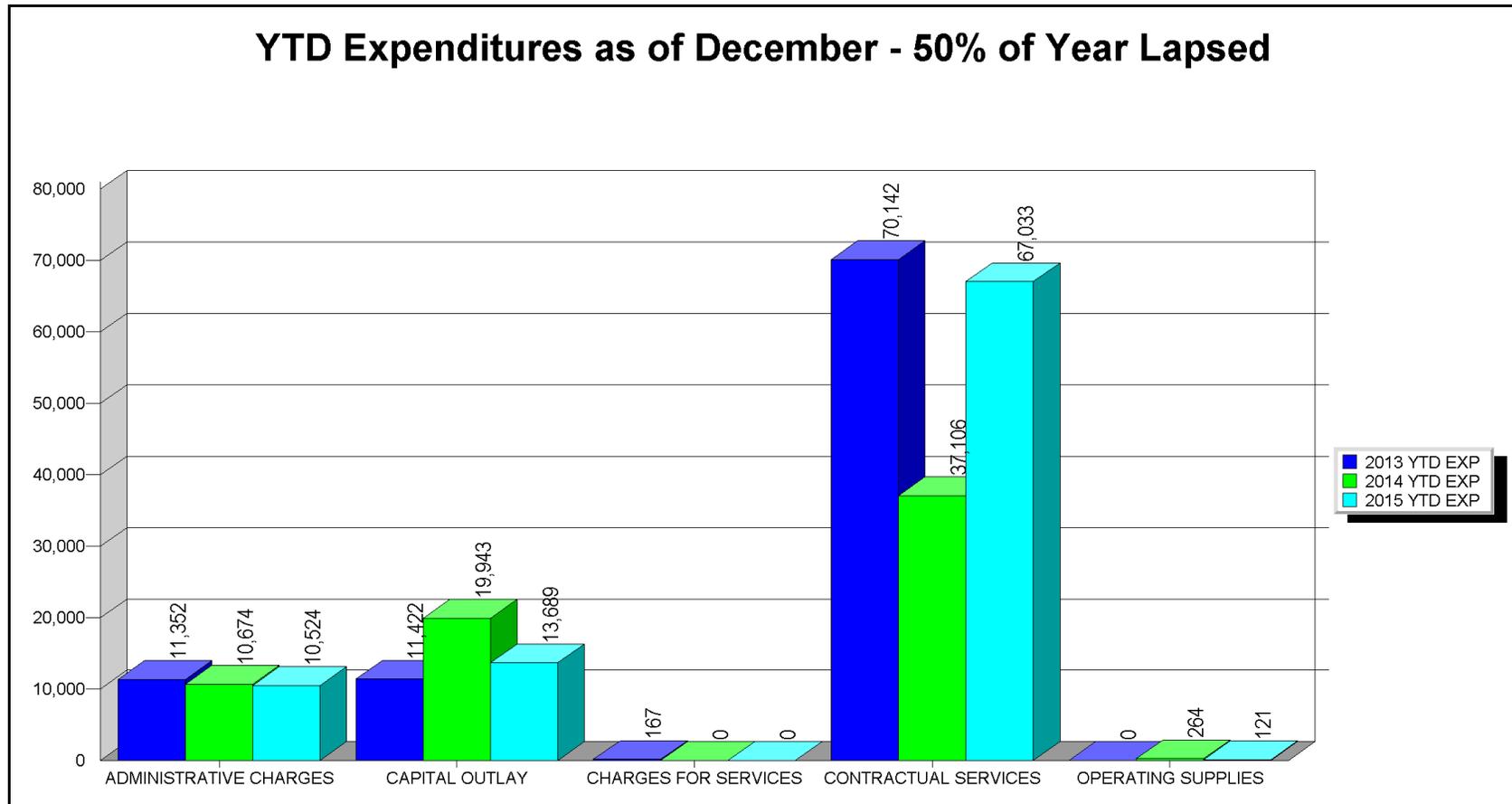
Activity: LEGAL SERVICES



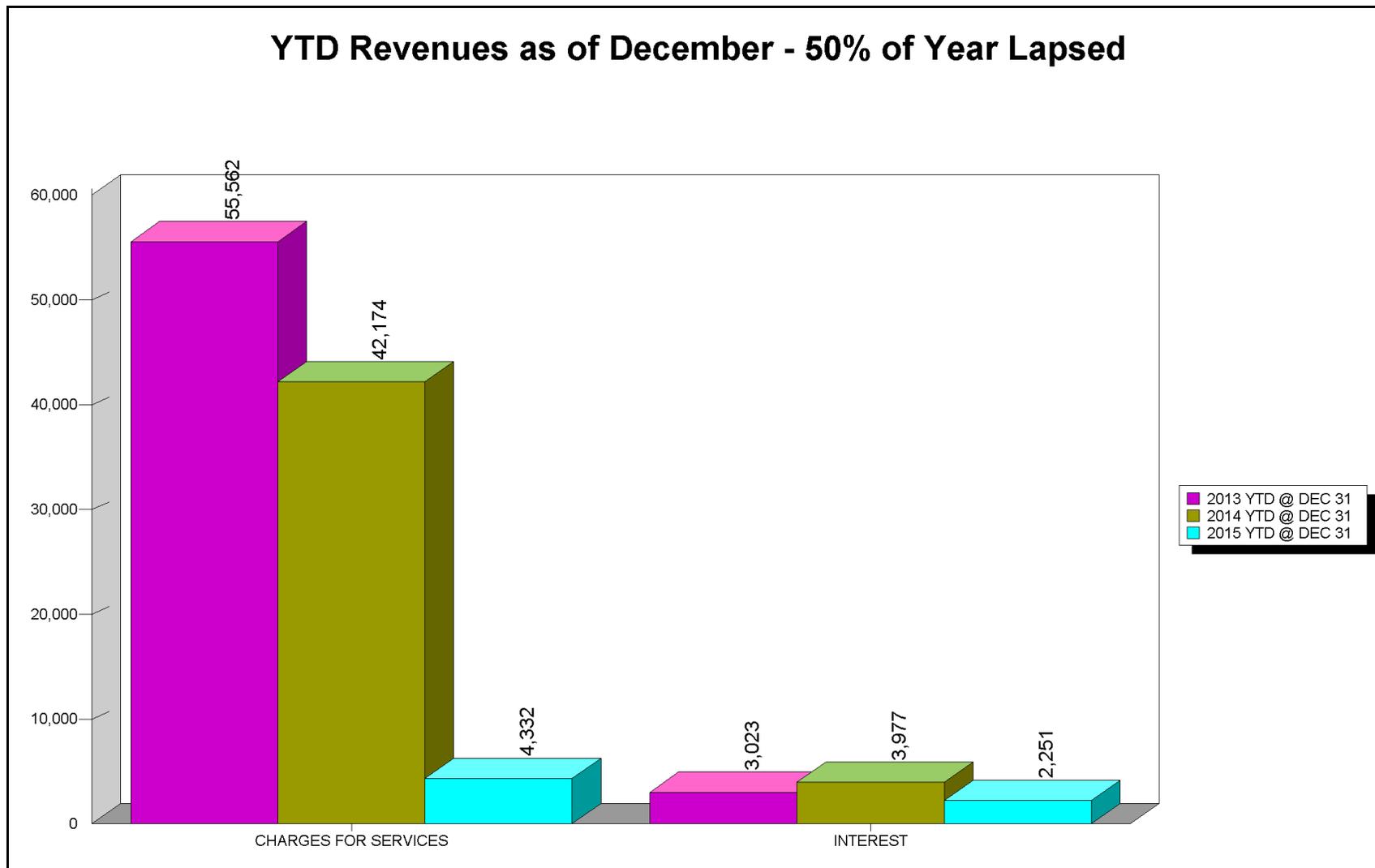
Activity: FINANCE



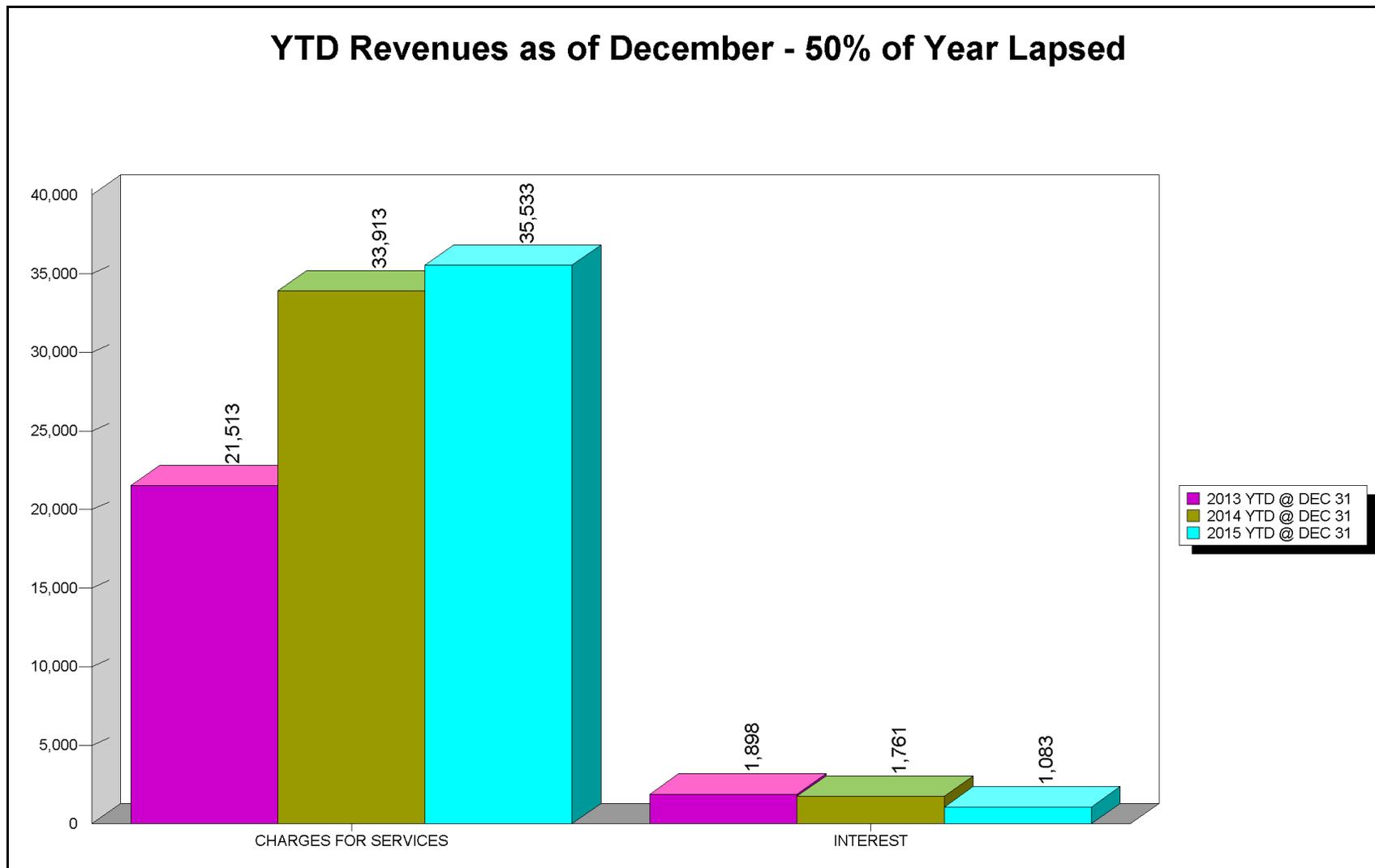
Activity: SOLID WASTE AGENCY



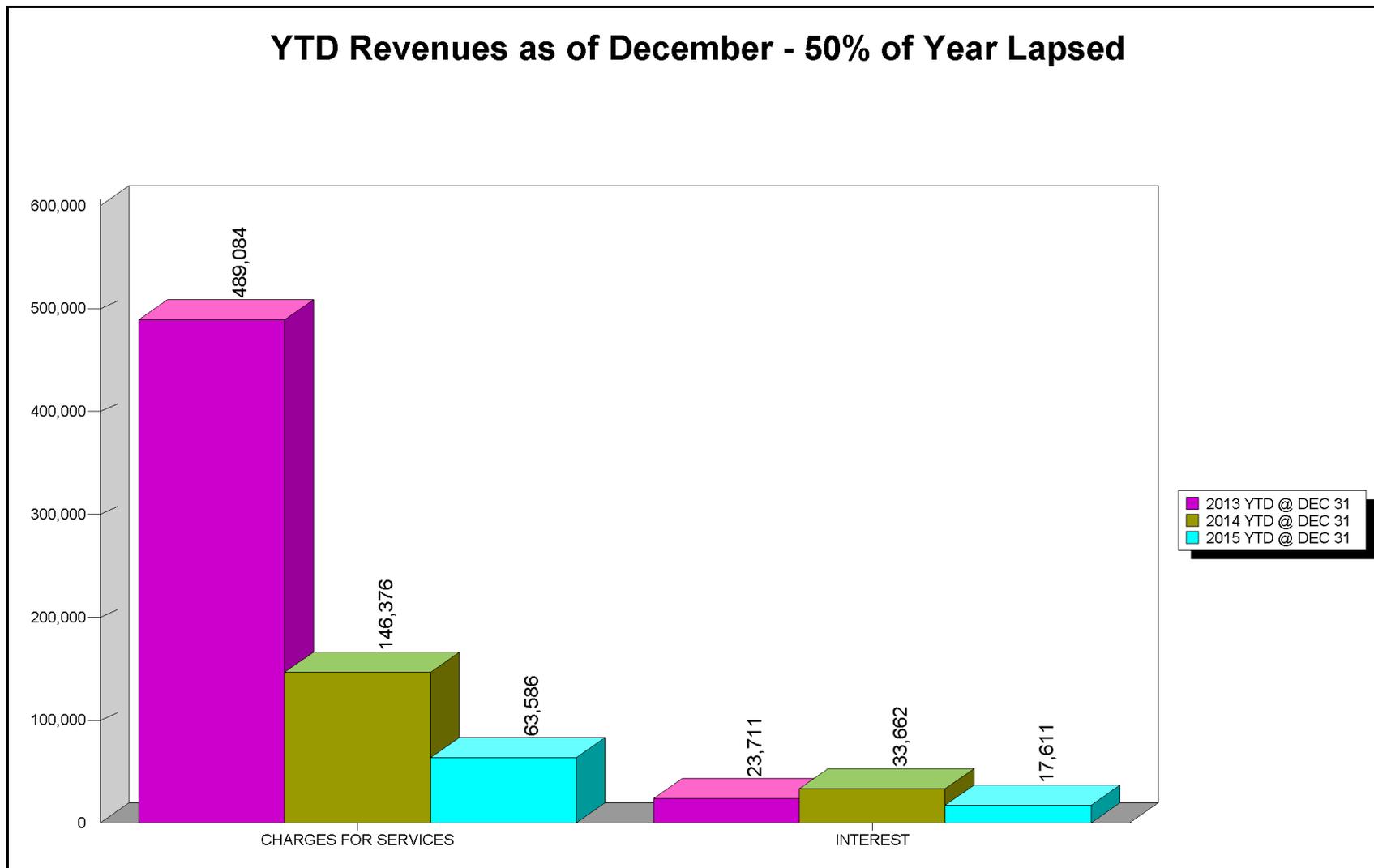
Activity/Fund: SDC-PARKS



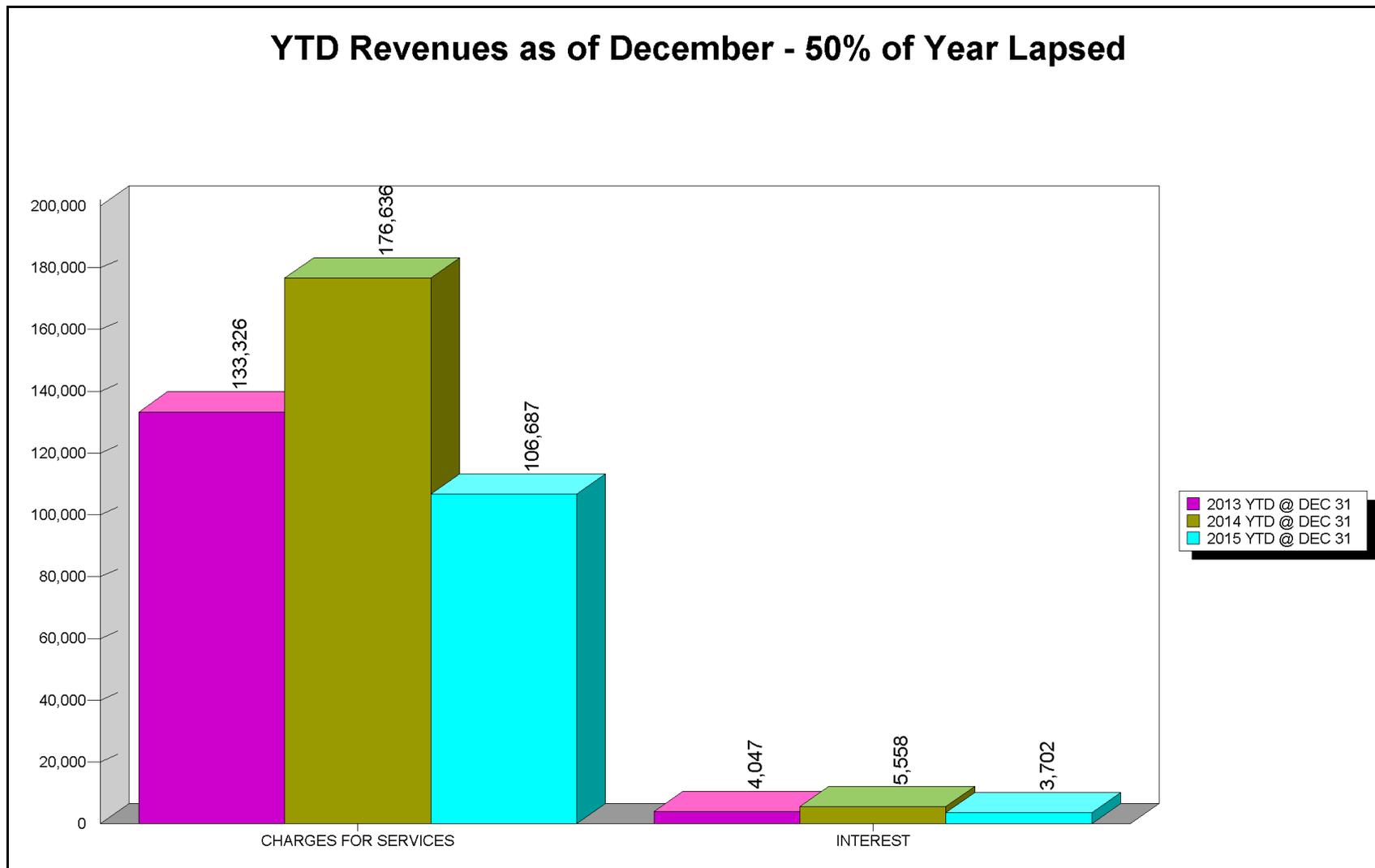
Activity/Fund: SDC-STORM WATER



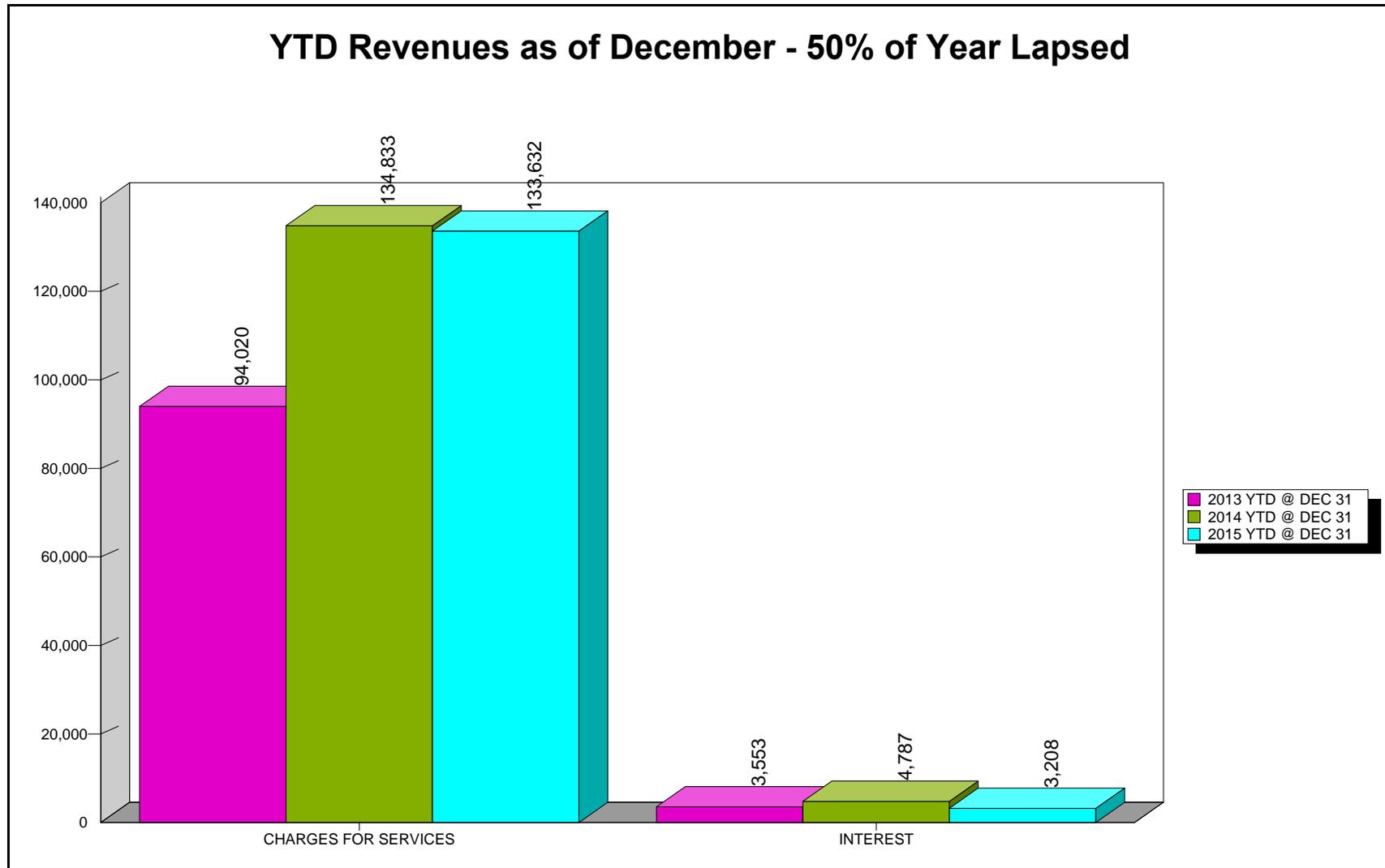
Activity/Fund: SDC-TRANSPORTATION



Activity/Fund: SDC-WASTEWATER



Activity/Fund: SDC-WATER



Fiscal Year: 2015 Year-to-Date Revenues Exceptions as of December 31st

Budget Variance Report - Fiscal 2015 Revenues through December 31, 2014

Fund	Basic Activity	50% Budget	Year-to-Date Actuals	% of Prorate	VARIANCE EXPLANATION
01-POLICY & LEGISLATION					
General Fund-GENERAL OPERATIONS	TAXES	1,557,450	1,049,180	67%	Normal part of accrual/cyclical variation. Franchise tax receipts received in Jul/Aug are booked back to prior year creating a lag in receipts.
	INTERGOVERNMENTAL REVENUE	432,350	320,869	74%	Normal part of accrual/cyclical variation. Receipts received in Jul/Aug are booked back to prior year creating a lag in receipts.
02-PUBLIC SAFETY					
General Fund-PUBLIC SAFETY	PROPERTY TAXES	7,740,015	13,897,337	180%	Normal part of accrual/cyclical variation. Majority of tax receipts occur in November/December.
	CHARGES FOR SERVICES	117,000	200,127	171%	Normal seasonality. Most S&A billing and payments received in November and December.
	FINES & FORFEITURES	100,400	64,608	64%	The largest portion of this category is District Court fines which lags behind.
	OTHER REVENUE	72,150	3,005	4%	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.
04-DEVELOPMENT					
General Fund-BUILDING AND SAFETY	CHARGES FOR SERVICES	71,100	39,690	56%	Building trends show that more building takes place in the spring months rather than in the fall and winter months.
05-TRANSPORTATION					
TRANSPORTATION CAPITAL	INTERGOVERNMENTAL REVENUE	1,005,046	116,870	12%	Normal lag in the receipt of grant proceeds which are generally on a reimbursable arrangement.
	INTEREST	5,000	45,076	902%	SDC Loan and interest on cash balances trending above original conservative estimate.
06-STORM WATER					
STORM DRAIN CAPITAL	CHARGES FOR SERVICES	12,500	35,533	284%	In addition to cyclical norm of SDC revenues, development trending higher than budget.
07-WATER					
WATER OPERATIONS	CHARGES FOR SERVICES	2,809,075	3,413,652	122%	Cyclical norm. (Trending down from summer water usage).
WATER CAPITAL	CHARGES FOR SERVICES	75,000	133,632	178%	In addition to cyclical norm of SDC revenues, development trending higher than budget.
08-WASTEWATER					
WASTEWATER CAPITAL	CHARGES FOR SERVICES	75,000	106,916	143%	In addition to cyclical norm of SDC revenues, development that affects Sewer SDCs trending slightly higher than budget.
	INTEREST	500	17,621	3524%	SDC Loan and interest on cash balances trending above original conservative estimate.
09-SOLID WASTE					
LANDFILL/POST CLOSURE OP	CHARGES FOR SERVICES	63,735	48,202	76%	Quarterly billings to Chartis Insurance policy vary depending on activity.

Fiscal Year: 2015 Year-to-Date Revenues Exceptions as of December 31st

Fund	Basic Activity	50% Budget	Year-to-Date Actuals	% of Prorate	VARIANCE EXPLANATION
SOLID WASTE PROJECTS	OTHER REVENUE	75,000	356	0%	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	300,000	0	0	Borrowing placeholder pending outcome of implementing Fleet audit recommendations (facility upgrades).
	OTHER REVENUE	7,500	22,942	306%	Reimbursement for equipment purchased and vehicle insurance settlements.
GENERAL INSURANCE FUND	CHARGES FOR SERVICES	145,705	290,383	199%	Annual General Insurance billing to departments occurs in Dec.
	OTHER REVENUE	76,853	147,053	191%	Loan repayment received
HEALTH INSURANCE FUND	CHARGES FOR SERVICES	247,460	339,665	137%	PERS reserve revenues higher than original budget projections due to recent PERS law changes and rate changes.
12-AUXILLARY					
TRANSIENT ROOM TAX	TAXES	619,850	768,330	124%	Cyclical norm. Receipts in first two quarters reflect busier summer/fall seasons.
CD BLOCK GRANT	INTERGOVERNMENTAL REVENUE	187,500	3,276	2%	Normal lag in the receipt of grant proceeds which are generally on a reimbursable arrangement.
HOUSING/URBAN DEVELOPMENT	INTERGOVERNMENTAL REVENUE	25,000	0	0	Normal lag in the receipt of grant proceeds which are generally on a reimbursable arrangement.
DEBT SERVICE/GEN OBLIG FD	PROPERTY TAXES	532,400	937,571	176%	Normal part of accrual/cyclical variation. Majority of tax receipts occur in November/December.
DEBT SERVICE/BANCROFT	SPECIAL ASSMT FINANCING	80,000	179,441	224%	Semi-annual AFD/LID loan billing invoices are sent in Nov/May which triggers most of budgetary revenue.
	OTHER FINANCING SOURCES	375,000	0	0	Potential bond or internal borrowing proceeds (borrowing placeholder).
13-LANDS & BUILDING					
LANDS & BUILDINGS CAPITAL	INTERGOVERNMENTAL REVENUE	2,250,000	0	0	Normal lag in the receipt of grant proceeds which are generally on a reimbursable arrangement.
	CHARGES FOR SERVICES	43,750	4,332	10%	This is the result of the current temporary Parks SDC rebate.
	OTHER REVENUE	1,141,672	233,450	20%	Lack of activity in land sale or contributions.
16-SOLID WASTE AGENCY					
JO CO-CITY GP SOLID AGENCY	OTHER REVENUE	25,000	0	0	Potential Audit Reimbursement of Excess Revenues occurs at year-end.

Fiscal Year: 2015 Year-to-Date Expenditure Exceptions as of December 31st

Budget Variance Report - Fiscal 2015 Expenditures through December 31, 2014					
ACTIVITY	Basic Activity	50% Budget	Year-to-Date Expenditures	% of Prorate	VARIANCE EXPLANATION
01-POLICY & LEGISLATION					
GENERAL OPERATIONS	CONTRACTUAL SERVICES	583,700	332,002	56.88%	Normal seasonal spending compared to previous years in this category
MAYOR AND COUNCIL	CONTRACTUAL SERVICES	100,750	75,391	74.83%	Normal seasonal spending compared to previous years in this category
02-PUBLIC SAFETY					
PS-FIRE RESCUE DIVISION	OPERATING SUPPLIES	99,098	73,568	74.24%	Purchased turnouts which normally doesn't occur until 2nd half of the year.
	CAPITAL OUTLAY	15,000	0	0	Capital items to be purchased later in the year
PS-POLICE DIVISION	OPERATING SUPPLIES	90,595	70,339	77.64%	Purchased ballistic vests and ammunition
PS-SOBERING CENTER	CONTRACTUAL SERVICES	65,000	0	0	Sobering Center is still in the design phase and plans for this year's appropriation are under consideration.
PS-SUPPORT DIVISION	PERSONNEL SERVICES	1,259,309	1,023,436	81.27%	Various vacant positions
	CONTRACTUAL SERVICES	92,131	126,313	137.10%	Normal seasonal spending (software maint. & general insurance payments)
03-PARKS					
PARKS MAINTENANCE SERVICE	OPERATING SUPPLIES	53,625	30,593	57.05%	Normal seasonal spending compared to previous years in this category
04-DEVELOPMENT					
BUILDING AND SAFETY	PERSONNEL SERVICES	125,104	104,756	83.74%	Vacant PCD Assistant Director position
ECONOMIC DEVELOPMENT	PERSONNEL SERVICES	46,467	14,833	31.92%	Business Advocate position open from July-Sept
PLANNING	PERSONNEL SERVICES	220,106	185,988	84.50%	Vacant PCD Assistant Director position
05-TRANSPORTATION					
STREET & DRAINAGE MAINT	OPERATING SUPPLIES	32,881	48,053	146.14%	Normal cyclical spending. Traffic marking and crack sealing supplies purchased at the beginning of the year
STREET LIGHTS	CONTRACTUAL SERVICES	183,550	126,036	68.67%	Normal cyclical lag of utility bills
TRANSPORTATION PROJECTS	CAPITAL OUTLAY	5,872,350	720,705	12.27%	Normal seasonal spending compared to previous years in this category, projects move forward at uneven times over the year.
06-STORM WATER & OPEN SPACE					
STORM DRAIN SDCs	CAPITAL OUTLAY	116,275	18,873	16.23%	Normal seasonal spending compared to previous years in this category

Fiscal Year: 2015 Year-to-Date Expenditure Exceptions as of December 31st

ACTIVITY	Basic Activity	50% Budget	Year-to-Date Expenditures	% of Prorate	VARIANCE EXPLANATION
07-WATER					
DEBT SERVICE-WATER	DEBT SERVICE	252,385	431,004	170.77%	Debt service principal payment made each December
WATER DISTRIBUTION	PERSONNEL SERVICES	383,312	272,843	71.18%	Vacant Utility worker position
	OPERATING SUPPLIES	81,839	59,683	72.93%	Normal seasonal spending compared to previous years in this category
WATER PROJECTS	CAPITAL OUTLAY	1,936,284	315,680	16.30%	Normal seasonal spending compared to previous years in this category
08-WASTEWATER					
DEBT SERVICE-WASTEWATER	DEBT SERVICE	470,982	70,031	14.87%	Debt service principal payment made in June each year
WASTEWATER COLLECTION	PERSONNEL SERVICES	250,492	209,097	83.47%	Less Overtime utilized.
	CONTRACTUAL SERVICES	83,886	48,358	57.65%	Normal seasonal spending compared to previous years in this category
WASTEWATER TREATMENT	PERSONNEL SERVICES	399,496	299,537	74.98%	Vacant Utility specialist position
WASTEWATER PROJECTS	CAPITAL OUTLAY	2,718,731	554,661	20.40%	Normal seasonal spending compared to previous years in this category
09-SOLID WASTE					
LANDFILL/POST CLOSURE OP	CONTRACTUAL SERVICES	39,710	19,215	48.39%	Normal seasonal spending compared to previous years in this category
SOLID WASTE CONSTRUCTION	CAPITAL OUTLAY	756,488	30,258	4.00%	Normal seasonal spending compared to previous years in this category
10-ADMINISTRATIVE SERVICES					
FINANCE	PERSONNEL SERVICES	646,792	530,106	81.96%	Vacant Customer Service Supervisor position
GENERAL PROGRAM OPERATION	CONTRACTUAL SERVICES	73,850	42,754	57.89%	Normal seasonal spending compared to previous years in this category
HUMAN RESOURCES	CONTRACTUAL SERVICES	77,116	54,543	70.73%	Normal seasonal spending compared to previous years in this category
LEGAL SERVICES	CONTRACTUAL SERVICES	138,208	100,220	72.51%	Normal seasonal spending compared to previous years in this category
11-SUPPORT SERVICES					
GARAGE OPERATIONS	PERSONNEL SERVICES	143,186	119,283	83.31%	Temporary employee hours not utilized.
	OPERATING SUPPLIES	196,970	163,970	83.25%	Normal seasonal spending compared to previous years in this category

Fiscal Year: 2015 Year-to-Date Expenditure Exceptions as of December 31st

ACTIVITY	Basic Activity	50% Budget	Year-to-Date Expenditures	% of Prorate	VARIANCE EXPLANATION
EQUIPMENT REPLACEMENT	CONTRACTUAL SERVICES	300,720	579	0.19%	Normal seasonal spending compared to previous years in this category
	CAPITAL OUTLAY	430,750	135,855	31.54%	Normal seasonal spending compared to previous years in this category
INFORMATION TECHNOLOGY	PERSONNEL SERVICES	281,174	238,907	84.97%	Overtime hours have not been utilized
PROPERTY MANAGEMENT	PERSONNEL SERVICES	115,134	77,594	67.39%	Vacant Municipal worker position
	CAPITAL OUTLAY	28,900	13,479	46.64%	Normal seasonal spending compared to previous years in this category
ENGINEERING	CONTRACTUAL SERVICES	65,861	44,690	67.86%	Placeholder for contract City Engineer whose actual time various throughout the year.
PARKS & CD MGMT SERVICES	PERSONNEL SERVICES	448,779	333,108	74.23%	Vacant City Surveyor & vacant Director position.
	CONTRACTUAL SERVICES	43,434	60,115	138.41%	Software maintenance fees were paid for the entire year.
	CAPITAL OUTLAY	6,500	29,955	460.84%	Purchase of Robotic Survey Equipment
WORKERS COMP INSURANCE	CONTRACTUAL SERVICES	193,310	153,763	79.54%	Normal seasonal spending compared to previous years in this category
GENERAL INSURANCE	CONTRACTUAL SERVICES	294,140	404,543	137.53%	The annual general insurance premium is always paid in the 1st quarter
12-AUXILLARY					
CD BLOCK GRANT	CONTRACTUAL SERVICES	203,000	17,994	8.86%	Normal seasonal spending compared to previous years in this category
INDUSTRIAL& DOWNTOWN LOAN	CONTRACTUAL SERVICES	175,000	0	0	Normal seasonal spending compared to previous years in this category
DEBT SERVICE/GEN OBLIG BD	DEBT SERVICE	535,600	103,100	19.25%	Main debt service principal payment made in June each year
DEBT SERVICE BANCROFT	DEBT SERVICE	75,000	0	0	Normal seasonal spending compared to previous years in this category
13-LANDS & BUILDING					
LANDS AND BLDGS PROJECTS	CAPITAL OUTLAY	6,485,347	2,009,444	30.98%	Normal seasonal spending compared to previous years in this category
16-SOLID WASTE AGENCY					
COMPONENT UNIT	CONTRACTUAL SERVICES	181,200	67,033	36.99%	Normal seasonal spending compared to previous years in this category