

CITY OF GRANTS PASS
MONTHLY & QUARTERLY FINANCIAL REPORT
December 2013
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 previous years due to separating Police and Fire Rescue. Previously Public Safety was Field, Support, Crisis Services, and Street Lighting. Starting this fiscal year Public Safety divisions are Police, Fire Rescue, Support, Crisis, and Street Lighting. Also, the Wastewater funds now include activity from the former Redwood Sanitary Sewer Service District effective the beginning of this fiscal year so both revenues and expenditures for Wastewater will not be comparable to the previous two years.

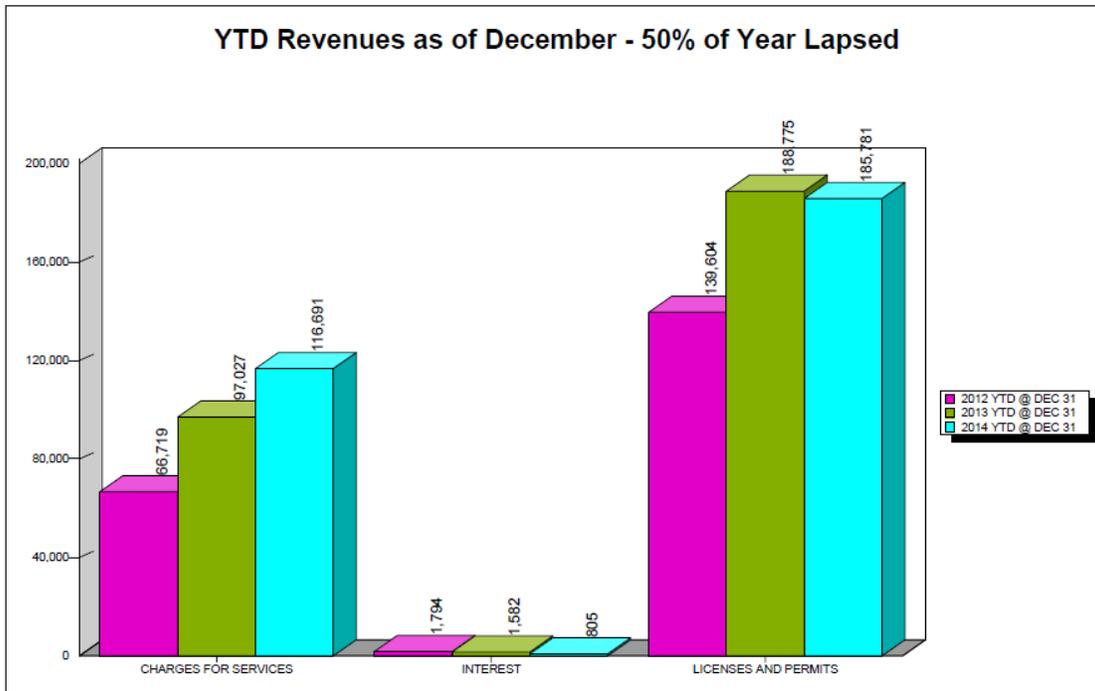
Revenues

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. However, all major revenue sources (particularly utility revenues and property/franchise taxes) appear to be on track to be close to budgeted amounts for the year. Development sensitive revenues, a small portion of the overall revenue for the General Fund which support development divisions, are the only main revenue sources that generally fluctuate significantly from year to year.

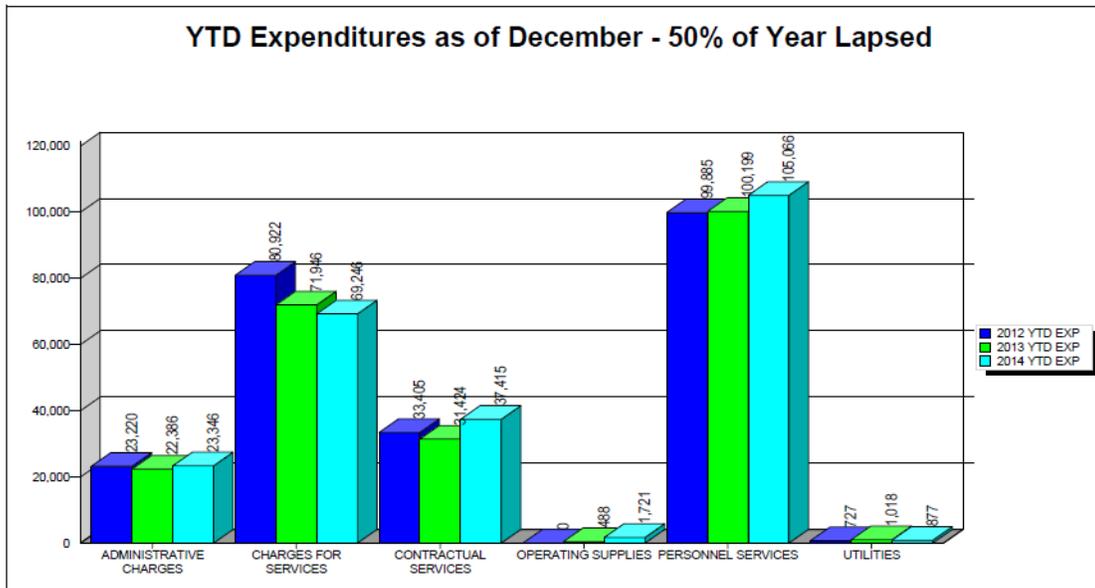
Property taxes are by far the largest revenue source for the General Fund, and provide the bulk of the funding dedicated to the Public Safety departments. The City recently received the 2013 assessment report from Josephine County, which showed a slightly higher than budgeted increase in assessed values for the Fiscal Year ending June 30, 2014. The total assessed value increase for the current fiscal year was 2.51% versus the budgeted increase of 1.64%, 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 \$124,000 of additional revenue for Public Safety during FY'14. Approximately 1.4% of the increase was due to new construction, while the remainder of the increase (or about 1.1%) was due to an increase in assessed values on existing properties.

Transient room taxes received year-to-date are up about 7% from the same 6-month period last fiscal year. 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.

The Building department's revenues and other development sensitive revenues such as Planning fees and SDCs continue to be the positive standout so far this fiscal year just like they were last fiscal year. This may not continue for the rest of the fiscal year but once again it's a good start for the year for the restricted revenues in the Building development division. This year there is no General Fund subsidy planned for the Building division and revenues are already at 85.3% of the total annual revenue forecast for the Building department. While building typically slows down in the winter, at this pace the Building department's permit and fee revenues would be closer to 170% of budgeted revenues for the year. With sustained development activity in the City, the Building department would not need the \$50,000 annual General Fund subsidy again in future budget periods and would be back to self-sustaining like it used to be. At this point it looks like there will be no subsidy needed in the current fiscal year or next fiscal year. Building activity is a key statistic for overall local economic development activity and the revenue and expenditure graphs for the 6 month period ended in December for the last three years are shown the next page:



Activity: BUILDING AND SAFETY



The revenue charts for SDCs (System Development Charges), which can be found towards the very end of the graphs and toward the end of this financial package, also reflect the pickup in development so far this fiscal year. Both commercial projects and residential projects are starting to pick up in the last year compared to recent years and most SDC revenues (except for Parks) are on pace to come in substantially over conservative estimates for this fiscal year. Revenue estimates on development sensitive

revenues are set at conservative levels partially to avoid using these funds in current year eligible capacity growth projects before they might be available to use.

The Water Fund revenue is still running high (compared to prorated budget) due to the first half of the fiscal year being the peak season for billing and the season of higher water use. Water revenues show a steady increase in recent years due in part to a rate change that was phased in on January 1, 2013 and January 1, 2014 along with less rain in the last year impacting water demand.

For many internal service funds, revenue for month/year 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 large development activity, the Workers Compensation Insurance Fund and Health Insurance Fund assess charges regularly throughout the year based on the payroll cycle, while the General Insurance Fund charges out annual premiums once per year.

Expenditures

The expanded quarterly expenditure report is organized in a manner very similar to the way the budget is legally adopted and appropriated (by department and divisions in most cases). Certain divisions such as the Parks maintenance division and Tourism just ended one of its busier seasons of the year and spending will slow down slightly for the next 6 months. Extra part-time and/or seasonal help is used in Parks, Water, Streets, Finance, and other departments during the summer months each year. 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'14 year (transfers between funds are recorded as expenditures in budgetary reporting). There will be at least one additional budget adjustment proposed later this fiscal year due to the timing of certain project expenditures not due to going over project budgets (as discussed below). 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'14

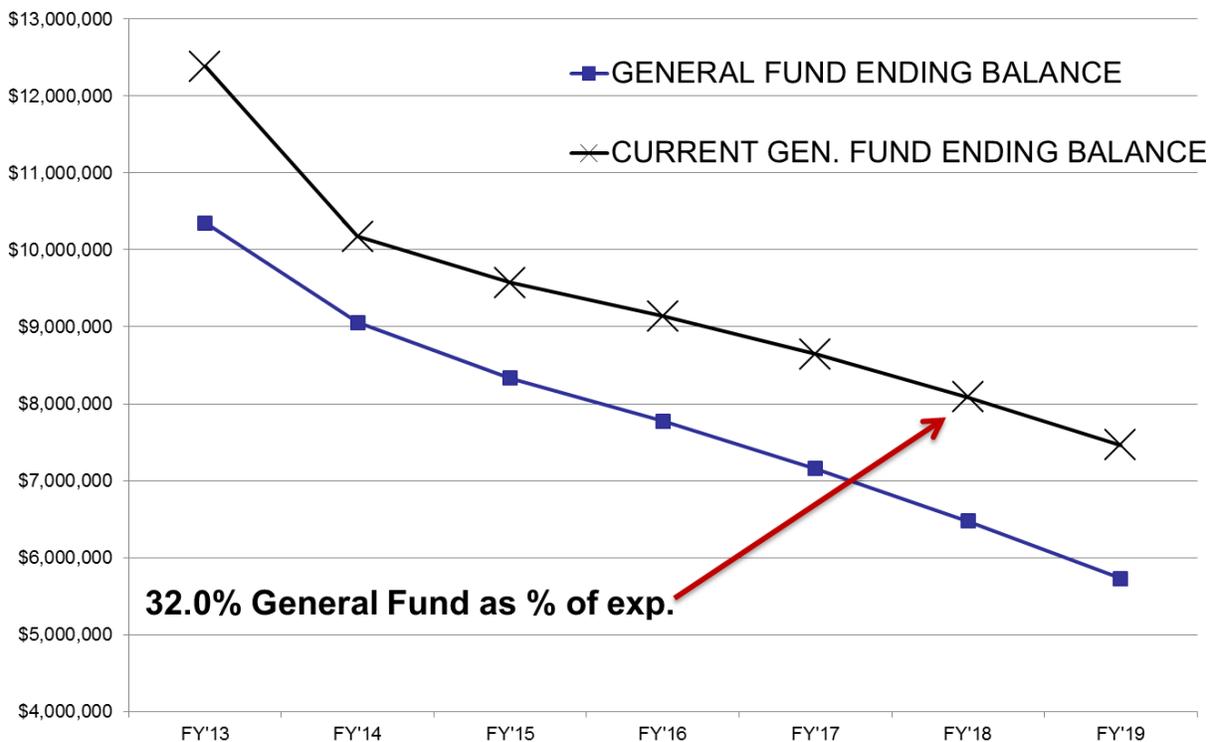
There were no legal budget adjustments made during this fiscal quarter nor were there Council actions that reallocated capital resources between capital projects this quarter. However, there are a few potential budget adjustments on the radar for the remainder of this fiscal year. There is a small budget reallocation pending between divisions of the Administrative Services Fund to reflect some changes in time allocation between divisions (net total adjustment is zero). Water capital projects will be very close to the total budget allocation for the year due to some project expenses carrying over from FY'13 to FY'14. Some project expenditures that were supposed to happen toward the end of FY'13 were carried over and a budget adjustment to reflect a higher beginning

balance and higher expenditures in FY'14 might be necessary for Water Capital projects. And finally, the performance audit of Public Safety originally planned for FY'15 was moved into FY'14 so a budget adjustment for the General Fund may be necessary to cover that contract in the current fiscal year.

Jo-Gro changes: After reviewing various options for the disposal of solids from the Wastewater operation, it has been decided that Republic will now handle the disposal of solids from the Wastewater plant (via the franchise agreement) and the Jo-Gro composting operation will cease to operate as it has been in recent years. This change will result in less financial subsidy required to dispose of solids, significant capital costs required to upgrade Jo-Gro facility will be avoided, equipment replacement reserves in Jo-Gro can go mostly to other Capital needs in the Wastewater Fund, and the City also recently finished the process of negotiating with Republic for the rental of the existing land and facility. Republic will be leasing the old site and will continue to accept green waste and wood waste at the old Jo-Gro site. The composting portion of the site will be decommissioned in accordance with DEQ requirements.

General Fund 5-year forecast:

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



As it stands today, the extended forecast shows the General Fund will end the term of the next four year Public Safety levy with a balance of approximately 32% of annual expenditures. This is within the City's financial policy range of 30-40% of annual expenditures.

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

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City of Grants Pass
101 NW A Street
Grants Pass, OR 97526
Where the Rogue River Runs

CITY OF GRANTS PASS
MONTHLY FINANCIAL REPORT

December 31, 2013
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	\$ 10,349,819				\$ 10,349,819	\$ 12,401,350	
Property Tax	\$ 14,835,100	\$ 1,236,258	\$ 6,774,171	548%	\$ 7,417,550	\$ 12,970,064	175%
Franchise & Other Taxes	\$ 3,097,000	\$ 258,083	\$ 26,943	10%	\$ 1,548,500	\$ 989,080	64%
Licenses & Permits	\$ 283,600	\$ 23,633	\$ 15,244	65%	\$ 141,800	\$ 202,665	143%
Inter-Governmental & Grants	\$ 1,446,900	\$ 120,575	\$ 95,799	79%	\$ 723,450	\$ 613,086	85%
Fees & Charges for Service	\$ 1,189,000	\$ 99,083	\$ 137,838	139%	\$ 594,500	\$ 720,514	121%
Interest Income	\$ 74,700	\$ 6,225	\$ 7,457	120%	\$ 37,350	\$ 30,828	83%
Other Revenue	\$ 220,875	\$ 18,406	\$ 2,135	12%	\$ 110,438	\$ 14,554	13%
Transfers	\$ 852,313	\$ 71,026	\$ 335,658	473%	\$ 426,157	\$ 609,964	143%
TOTAL RESOURCES	\$ 32,349,307	\$ 1,833,291	\$ 7,395,245	403%	\$ 21,349,563	\$ 28,552,105	134%

Expenditures							
Council and General Operations	\$ 2,831,108	\$ 235,926	\$ 58,373	25%	\$ 1,415,554	\$ 1,589,550	112%
Public Safety	\$ 18,346,742	\$ 1,528,895	\$ 1,394,697	91%	\$ 9,173,371	\$ 8,071,551	88%
Parks & Recreation	\$ 1,885,553	\$ 157,129	\$ 140,324	89%	\$ 942,777	\$ 856,205	91%
Community Development	\$ 1,294,524	\$ 107,877	\$ 102,761	95%	\$ 647,262	\$ 575,573	89%
Economic Dev/Tourism/Downtown Dev.	\$ 871,283	\$ 72,607	\$ 63,855	88%	\$ 435,642	\$ 379,596	87%
Contingency & Ending Balance (Budgetary)	\$ 6,739,627				\$ 6,739,627	\$ 16,449,164	
Ending Balance Building (Budgetary Basis)	\$ 380,470				\$ 380,470	\$ 630,466	
TOTAL REQUIREMENTS	\$ 32,349,307	\$ 2,102,434	\$ 1,760,010	84%	\$ 19,734,702	\$ 28,552,105	

Fund Balance End of Period GAAP Basis (Includes Interfund Loans Out \$1,460,000) \$ 18,539,630

	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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Transient Room Tax:

Beginning Balance	\$ -				\$ -	\$ 74	
Revenues	\$ 1,010,500	\$ 84,208	\$ 1	0%	\$ 505,250	\$ 700,482	139%
Expenditures	\$ 972,600	\$ 81,050	\$ 398,115	491%	\$ 486,300	\$ 699,305	144%
Ending Balance/Contingency (Budgetary)	\$ 37,900				\$ 37,900	\$ 1,251	Budgetary Balance**

Street Utility:

Beginning Balance	\$ 667,858				\$ 667,858	\$ 891,012	
Revenues	\$ 2,965,115	\$ 247,093	\$ 278,733	113%	\$ 1,482,558	\$ 1,348,059	91%
Expenditures	\$ 3,168,525	\$ 264,044	\$ 165,163	63%	\$ 1,584,263	\$ 1,709,859	108%
Ending Balance/Contingency (Budgetary)	\$ 464,448				\$ 464,448	\$ 529,212	Budgetary Balance**

CD Block Grant / HUD:

Beginning Balance	\$ 1,494,677				\$ 1,494,677	\$ 1,716,426	
Revenues	\$ 929,345	\$ 77,445	\$ 1,696	2%	\$ 464,673	\$ 12,545	3%
Expenditures	\$ 1,607,850	\$ 133,988	\$ 1	0%	\$ 803,925	\$ 371,868	46%
Ending Balance/Contingency (Budgetary)	\$ 816,172				\$ 816,172	\$ 1,357,103	Budgetary Balance**

Debt Service, Gen Obligation and Bancroft:

Beginning Balance	\$ 245,539				\$ 245,539	\$ 227,942	
Revenues	\$ 1,639,900	\$ 136,658	\$ 450,898	330%	\$ 819,950	\$ 891,269	109%
Expenditures	\$ 1,756,200	\$ 146,350	\$ 2,415	2%	\$ 878,100	\$ 127,263	14%
Ending Balance/Contingency (Budgetary)	\$ 129,239				\$ 129,239	\$ 991,948	Budgetary Balance**

Storm Drain and Capital Projects:

Beginning Balance	\$ 367,358				\$ 367,358	\$ 543,699	
Revenues	\$ 57,000	\$ 4,750	\$ 4,089	86%	\$ 28,500	\$ 74,808	262%
Expenditures	\$ 413,795	\$ 34,483	\$ 4,717	14%	\$ 206,898	\$ 112,877	55%
Ending Balance/Contingency (Budgetary)	\$ 10,563				\$ 10,563	\$ 505,630	Budgetary Balance**

Transportation / Lands and Buildings Capital Projects:

Beginning Balance	\$ 8,310,364				\$ 8,310,364	\$ 12,379,728	
Revenues	\$ 8,093,779	\$ 674,482	\$ 94,261	14%	\$ 4,046,890	\$ 3,339,378	83%
Expenditures	\$ 16,404,143	\$ 1,367,012	\$ 297,336	22%	\$ 8,202,072	\$ 1,760,536	21%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 13,958,570	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	\$ 1,403,380				\$ 1,403,380	\$ 1,836,455	
Revenues	\$ 6,121,300	\$ 510,108	\$ 476,315	93%	\$ 3,060,650	\$ 3,001,495	98%
Expenditures	\$ 6,161,108	\$ 513,426	\$ 337,036	66%	\$ 3,080,554	\$ 2,892,707	94%
Ending Balance/Contingency (Budgetary)	\$ 1,363,572				\$ 1,363,572	\$ 1,945,243	Budgetary Balance**
Wastewater Capital Projects:							
Beginning Balance	\$ 2,333,738				\$ 2,333,738	\$ 3,452,045	
Revenues	\$ 1,261,000	\$ 105,083	\$ 13,357	13%	\$ 630,500	\$ 1,302,740	207%
Expenditures	\$ 3,594,738	\$ 299,562	\$ 8,486	3%	\$ 1,797,369	\$ 250,017	14%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 4,504,768	Budgetary Balance**
Solid Waste and Capital Projects:							
Beginning Balance	\$ 1,420,680				\$ 1,420,680	\$ 1,402,615	
Revenues	\$ 620,050	\$ 51,671	\$ 27,973	54%	\$ 310,025	\$ 185,865	60%
Expenditures	\$ 1,867,613	\$ 155,634	\$ 18,970	12%	\$ 933,807	\$ 158,691	17%
Ending Balance/Contingency (Budgetary)	\$ 173,117				\$ 173,117	\$ 1,429,789	Budgetary Balance**
Water Fund:							
Beginning Balance	\$ 1,606,908				\$ 1,606,908	\$ 2,465,572	
Revenues	\$ 4,925,000	\$ 410,417	\$ 350,214	85%	\$ 2,462,500	\$ 2,969,512	121%
Expenditures	\$ 5,477,354	\$ 456,446	\$ 271,898	60%	\$ 2,738,677	\$ 3,345,127	122%
Ending Balance/Contingency (Budgetary)	\$ 1,054,554				\$ 1,054,554	\$ 2,089,957	Budgetary Balance**
Water Capital Projects:							
Beginning Balance	\$ 2,933,058				\$ 2,933,058	\$ 4,709,262	
Revenues	\$ 1,450,000	\$ 120,833	\$ 14,282	12%	\$ 725,000	\$ 1,424,836	197%
Expenditures	\$ 4,383,058	\$ 365,255	\$ 166,137	45%	\$ 2,191,529	\$ 2,371,920	108%
Ending Balance/Contingency (Budgetary)	\$ -				\$ -	\$ 3,762,178	Budgetary Balance**
Vehicle Maintenance							
Beginning Balance	\$ 207,091				\$ 207,091	\$ 249,759	\$ 4,959,021
Revenues	\$ 1,420,074	\$ 118,340	\$ 67,506	57%	\$ 710,037	\$ 409,132	58%
Expenditures	\$ 880,241	\$ 73,353	\$ 76,518	104%	\$ 440,121	\$ 351,855	80%
Ending Balance/Contingency (Budgetary)	\$ 746,924				\$ 746,924	\$ 307,036	Budgetary Balance**
Vehicle & Equipment Replacement							
Beginning Balance	\$ 3,165,006				\$ 3,165,006	\$ 3,653,306	
Revenues	\$ 729,679	\$ 60,807	\$ 52,535	86%	\$ 364,840	\$ 340,597	93%
Expenditures	\$ 1,870,324	\$ 155,860	\$ 22,792	15%	\$ 935,162	\$ 194,298	21%
Ending Balance/Contingency (Budgetary)	\$ 2,024,361				\$ 2,024,361	\$ 3,799,605	Budgetary Balance**
Information Technology:							
Beginning Balance	\$ 140,824				\$ 140,824	\$ 208,794	
Revenues	\$ 621,173	\$ 51,764	\$ 51,809	100%	\$ 310,587	\$ 310,921	100%
Expenditures	\$ 590,288	\$ 49,191	\$ 45,485	92%	\$ 295,144	\$ 250,951	85%
Ending Balance/Contingency (Budgetary)	\$ 171,709				\$ 171,709	\$ 268,764	Budgetary Balance**
Property Management:							
Beginning Balance	\$ 125,083				\$ 125,083	\$ 173,399	
Revenues	\$ 645,524	\$ 53,794	\$ 54,471	101%	\$ 322,762	\$ 328,344	102%
Expenditures	\$ 687,638	\$ 57,303	\$ 47,670	83%	\$ 343,819	\$ 282,837	82%
Ending Balance/Contingency (Budgetary)	\$ 82,969				\$ 82,969	\$ 218,906	Budgetary Balance**
Engineering:							
Beginning Balance	\$ 56,917				\$ 56,917	\$ 123,493	
Revenues	\$ 810,700	\$ 67,558	\$ 117,894	175%	\$ 405,350	\$ 383,509	95%
Expenditures	\$ 813,882	\$ 67,824	\$ 67,715	100%	\$ 406,941	\$ 395,662	97%
Ending Balance/Contingency (Budgetary)	\$ 53,735				\$ 53,735	\$ 111,340	Budgetary Balance**
Community Dev. Management:							
Beginning Balance	\$ 141,815				\$ 141,815	\$ 249,248	
Revenues	\$ 1,075,504	\$ 89,625	\$ 90,860	101%	\$ 537,752	\$ 556,674	104%
Expenditures	\$ 1,091,985	\$ 90,999	\$ 69,867	77%	\$ 545,993	\$ 531,886	97%
Ending Balance/Contingency (Budgetary)	\$ 125,334				\$ 125,334	\$ 274,036	Budgetary Balance**

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

Insurance:

Beginning Balance	\$	3,325,702			\$	3,325,702	\$	3,543,832				
Revenues	\$	707,130	\$	58,928	\$	349,830	594%	\$	353,565	\$	663,328	188%
Expenditures	\$	1,156,516	\$	96,376	\$	21,292	22%	\$	578,258	\$	546,163	94%
Ending Balance/Contingency (Budgetary)	\$	2,876,316			\$	2,876,316		\$	3,660,997		Budgetary Balance**	

Administrative Services Fund:

Beginning Balance	\$	554,598			\$	554,598	\$	715,386				
Revenues	\$	3,329,254	\$	277,438	\$	279,553	101%	\$	1,664,627	\$	1,695,607	102%
Expenditures	\$	3,333,214	\$	277,768	\$	235,679	85%	\$	1,666,607	\$	1,333,779	80%
Ending Balance/Contingency (Budgetary)	\$	550,638			\$	550,638		\$	1,077,214		Budgetary Balance**	

Jos. County/City of GP Solid Waste Agency:

Beginning Balance	\$	1,501,963			\$	1,501,963	\$	1,766,682				
Revenues	\$	314,500	\$	26,208	\$	8,155	31%	\$	157,250	\$	75,517	48%
Expenditures	\$	441,700	\$	36,808	\$	29,472	80%	\$	220,850	\$	67,987	31%
Ending Balance/Contingency (Budgetary)	\$	1,374,763			\$	1,374,763		\$	1,774,212		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	\$	43,533,128	0.54%	
Bank Savings & Money Market	\$	148,500	0.18%	
Federal Government Bonds	\$	7,002,455	0.70%	
Bank Time Deposits	\$	9,079,032	0.95%	
TOTAL	\$	59,763,115	0.62%	Overall Average

Debt Outstanding:		
Public Safety General Obl. Bonds	\$	5,470,000
City Wastewater Utility and RSSSD - 2009 Refunding Bonds	\$	5,220,000
City Water General Obl. Bonds	\$	4,250,000
Total Non-Bonded Debt	\$	-
TOTAL	\$	14,940,000
Bonded Debt % of Legal Limit (est.)		6.61%

**Fiscal Year: 2014 General Fund Year-to-Date Revenues as of December 31st
(General Support Detail - Excludes Beginning Balances)**

Program	Basic Activity	2014		
		Year-To-Date Actuals	Annual Budget	Total % of Annual Budget
DEVELOPMENT	BUILDING AND SAFETY	303,277	355,500	85.31%
	DOWNTOWN DEVELOPMENT	94,120	130,050	72.37%
	ECONOMIC DEVELOPMENT	80,956	117,200	69.07%
	PLANNING	42,598	75,400	56.50%
	TOURISM PROMOTION SERVICE	209,379	292,200	71.66%
		730,329	970,350	75.26%
GENERAL OPER.	BUSINESS TAX	261,349	280,300	93.24%
	FEES IN LIEU OF FRANCHISE	288,116	547,600	52.61%
	FRANCHISE FEES	727,226	2,814,800	25.84%
	INVESTMENT INTEREST	30,023	71,500	41.99%
	LICENSES	6,125	6,700	91.42%
	OTHER	2,534	11,100	22.83%
	OTHER TAXES	505	1,900	26.58%
	STATE CIGARETTE TAX	17,165	45,500	37.73%
	STATE LIQUOR TAX	201,378	459,900	43.79%
	STATE REVENUE SHARING	84,255	315,700	26.69%
		1,618,677	4,555,000	35.54%
PARKS	AQUATIC SERVICES	13	0	0
	PARKS MAINTENANCE SERVICE	119,244	175,425	67.97%
	RECREATION SERVICES	126	400	31.50%
		119,383	175,825	67.90%
PUBLIC SAFETY	FEES AND CHARGES FOR SERVICE	182,152	234,000	77.84%
	GRANTS & INTERGOVERNMENTAL	306,687	621,500	49.35%
	OTHER	223,463	607,713	36.77%
	PROPERTY TAX	12,970,064	14,835,100	87.43%
		13,682,367	16,298,313	83.95%
		16,150,755	21,999,488	73.41%

Fiscal Year: 2014 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	3,097,000	989,080	31.94%
	LICENSES AND PERMITS	6,700	6,125	91.42%
	INTERGOVERNMENTAL REVENUE	821,100	302,799	36.88%
	CHARGES FOR SERVICES	547,600	288,116	52.61%
	INTEREST	71,500	30,023	41.99%
	OTHER REVENUE	11,100	2,534	22.83%
		4,555,000	1,618,677	35.54%
		4,555,000	1,618,677	35.54%
02-PUBLIC SAFETY				
General Fund-PUBLIC SAFETY	PROPERTY TAXES	10,465,600	9,107,571	87.02%
	INTERGOVERNMENTAL REVENUE	601,100	267,222	44.46%
	CHARGES FOR SERVICES	232,100	181,975	78.40%
	FINES & FORFEITURES	238,400	87,894	36.87%
	Transfer LANDFILL CAPITAL PROJ	24,000	24,000	100.00%
	Transfer LB CAPITAL PROJECTS	6,113	0	0
	Transfer Planning	5,000	0	0
	Transfer TRANSIENT ROOM TAX	149,600	107,941	72.15%
	OTHER REVENUE	184,100	3,628	1.97%
		11,906,013	9,780,231	82.15%
		11,906,013	9,780,231	82.15%
03-PARKS				
General Fund-AQUATIC SERVICES	OTHER REVENUE	0	13	0
		0	13	0
General Fund-PARKS MAINTENANCE SERVICE	INTERGOVERNMENTAL REVENUE	3,600	3,600	100.00%
	Transfer TRANSIENT ROOM TAX	149,600	107,941	72.15%
	OTHER REVENUE	22,225	7,703	34.66%
		175,425	119,244	67.97%
General Fund-RECREATION SERVICES	OTHER REVENUE	400	126	31.50%
		400	126	31.50%

**Fiscal Year: 2014 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
		175,825	119,383	67.90%
04-DEVELOPMENT				
General Fund-BUILDING AND SAFETY	LICENSES AND PERMITS	258,600	185,781	71.84%
	CHARGES FOR SERVICES	93,700	116,691	124.54%
	INTEREST	3,200	805	25.15%
		355,500	303,277	85.31%
General Fund-DOWNTOWN DEVELOPMENT	LICENSES AND PERMITS	8,800	7,500	85.23%
	FINES & FORFEITURES	7,700	5,214	67.71%
	Transfer TRANSIENT ROOM TAX	112,200	80,956	72.15%
	OTHER REVENUE	1,350	450	33.33%
		130,050	94,120	72.37%
General Fund-ECONOMIC DEVELOPMENT	Transfer Industrial Loan	5,000	0	0
	Transfer TRANSIENT ROOM TAX	112,200	80,956	72.15%
		117,200	80,956	69.07%
General Fund-PLANNING	LICENSES AND PERMITS	9,500	3,259	34.31%
	INTERGOVERNMENTAL REVENUE	700	0	0
	CHARGES FOR SERVICES	64,900	39,239	60.46%
	OTHER REVENUE	300	100	33.33%
		75,400	42,598	56.50%
General Fund-TOURISM PROMOTION SERVICE	CHARGES FOR SERVICES	2,700	1,207	44.70%
	Transfer TRANSIENT ROOM TAX	288,600	208,172	72.13%
	OTHER REVENUE	900	0	0
		292,200	209,379	71.66%
		970,350	730,329	75.26%
05-TRANSPORTATION				
STREET UTILITY	LICENSES AND PERMITS	10,000	3,530	35.30%
	INTERGOVERNMENTAL REVENUE	2,073,515	901,727	43.49%
	CHARGES FOR SERVICES	877,000	439,254	50.09%
	INTEREST	2,000	2,457	122.86%
	OTHER REVENUE	2,600	1,091	41.95%
		2,965,115	1,348,059	45.46%

**Fiscal Year: 2014 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
		2,965,115	1,348,059	45.46%
TRANSPORTATION CAPITAL	INTERGOVERNMENTAL REVENUE	601,517	183,326	30.48%
	CHARGES FOR SERVICES	151,000	146,376	96.94%
	INTEREST	31,000	60,376	194.76%
	Transfer DEBT SERVICE/BANCROI	500,000	0	0
	Transfer Gas Tax	1,293,000	935,970	72.39%
	Transfer GENERAL OPERATIONS	250,000	200,000	80.00%
	Transfer LB CAPITAL PROJECTS	500	0	0
	Transfer SWR GENERAL PROGRA	75,000	75,000	100.00%
	Transfer WTR GENERAL PROGRAI	165,000	165,000	100.00%
	OTHER REVENUE	34,000	2,714	7.98%
		3,101,017	1,768,762	57.04%
		3,101,017	1,768,762	57.04%
06-STORM WATER				
STORM DRAIN CAPITAL	CHARGES FOR SERVICES	25,000	33,913	135.65%
	INTEREST	2,000	3,522	176.08%
	Transfer Gas Tax	15,000	15,000	100.00%
	Transfer GENERAL OPERATIONS	15,000	14,011	93.41%
	OTHER REVENUE	0	8,363	0
		57,000	74,808	131.24%
		57,000	74,808	131.24%
07-WATER				
WATER OPERATIONS	CHARGES FOR SERVICES	4,876,430	2,949,624	60.49%
	INTEREST	9,000	8,404	93.38%
	OTHER REVENUE	39,570	11,485	29.02%
		4,925,000	2,969,512	60.29%
		4,925,000	2,969,512	60.29%
WATER CAPITAL	CHARGES FOR SERVICES	150,000	134,833	89.89%
	INTEREST	14,000	17,337	123.84%
	Transfer GENERAL OPERATIONS	100,000	100,000	100.00%
	Transfer WTR GENERAL PROGRAI	1,168,000	1,168,000	100.00%
	OTHER REVENUE	18,000	4,666	25.92%

Fiscal Year: 2014 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
		1,450,000	1,424,836	98.26%
		1,450,000	1,424,836	98.26%
08-WASTEWATER				
WASTEWATER	CHARGES FOR SERVICES	6,069,800	2,984,548	49.17%
	INTEREST	9,500	13,226	139.23%
	SPECIAL ASSMT FINANCING	0	822	0
	OTHER REVENUE	42,000	2,899	6.90%
		6,121,300	3,001,496	49.03%
		6,121,300	3,001,496	49.03%
WASTEWATER CAPITAL	CHARGES FOR SERVICES	150,000	176,810	117.87%
	INTEREST	1,000	16,930	1692.97%
	Transfer GENERAL OPERATIONS	150,000	150,000	100.00%
	Transfer SWR GENERAL PROGRA	959,000	959,000	100.00%
	OTHER REVENUE	1,000	0	0
		1,261,000	1,302,740	103.31%
		1,261,000	1,302,740	103.31%
09-SOLID WASTE				
SOLID WASTE OPERATIONS	LICENSES AND PERMITS	2,500	1,330	53.20%
	INTERGOVERNMENTAL REVENUE	11,750	5,500	46.81%
	INTEREST	600	417	69.51%
	Transfer LANDFILL CAPITAL PROJ	5,000	5,000	100.00%
	OTHER REVENUE	15,600	7,800	50.00%
		35,450	20,047	56.55%
		35,450	20,047	56.55%
LANDFILL/POST CLOSURE OP	CHARGES FOR SERVICES	122,600	47,777	38.97%
		122,600	47,777	38.97%
		122,600	47,777	38.97%
SOLID WASTE PROJECTS	INTEREST	18,000	7,183	39.90%
	OTHER REVENUE	200,000	0	0

**Fiscal Year: 2014 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
		218,000	7,183	3.29%
		218,000	7,183	3.29%
10-ADMINISTRATIVE SERVICES				
ADMINISTRATIVE SERVICES	INTERGOVERNMENTAL REVENUE	8,000	(260)	3.26%
	CHARGES FOR SERVICES	3,311,454	1,689,967	51.03%
	INTEREST	6,800	4,243	62.40%
	OTHER REVENUE	3,000	1,656	55.21%
		3,329,254	1,695,607	50.93%
		3,329,254	1,695,607	50.93%
11-SUPPORT SERVICES				
General Fund-PS-FIRE RESCUE DIVISION	PROPERTY TAXES	4,369,500	3,862,493	88.40%
	INTERGOVERNMENTAL REVENUE	20,400	39,465	193.46%
	CHARGES FOR SERVICES	1,900	177	9.32%
	OTHER REVENUE	500	0	0
		4,392,300	3,902,136	88.84%
		4,392,300	3,902,136	88.84%
GARAGE OPERATIONS	CHARGES FOR SERVICES	803,074	401,537	50.00%
	INTEREST	2,000	1,113	55.67%
	OTHER FINANCING SOURCES	600,000	0	0
	OTHER REVENUE	15,000	6,482	43.21%
		1,420,074	409,132	28.81%
		1,420,074	409,132	28.81%
EQUIPMENT REPLACEMENT	CHARGES FOR SERVICES	684,679	328,629	48.00%
	INTEREST	30,000	11,968	39.89%
	Transfer PROPERTY MANAGEMEN	5,000	0	0
	OTHER REVENUE	10,000	0	0
		729,679	340,597	46.68%
		729,679	340,597	46.68%
INFORMATION TECHNOLOGY	CHARGES FOR SERVICES	619,873	309,936	50.00%
	INTEREST	1,300	985	75.76%

Fiscal Year: 2014 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
		621,173	310,921	50.05%
		621,173	310,921	50.05%
PROPERTY SERVICES FUND	CHARGES FOR SERVICES	610,832	305,442	50.00%
	INTEREST	1,000	795	79.47%
	OTHER REVENUE	33,692	22,107	65.62%
		645,524	328,344	50.86%
		645,524	328,344	50.86%
ENGINEERING FUND	INTERGOVERNMENTAL REVENUE	0	3,672	0
	CHARGES FOR SERVICES	809,700	379,083	46.82%
	INTEREST	1,000	754	75.40%
		810,700	383,509	47.31%
		810,700	383,509	47.31%
COMMUNITY DEVELOPMENT	CHARGES FOR SERVICES	1,075,504	551,767	51.30%
	INTEREST	0	1,281	0
	OTHER REVENUE	0	3,626	0
		1,075,504	556,674	51.76%
		1,075,504	556,674	51.76%
WORKERS COMP INSURANCE	CHARGES FOR SERVICES	311,000	128,580	41.34%
	INTEREST	6,200	3,040	49.04%
	OTHER REVENUE	0	15	0
		317,200	131,635	41.50%
		317,200	131,635	41.50%
GENERAL INSURANCE FUND	CHARGES FOR SERVICES	293,530	293,530	100.00%
	INTEREST	0	1,594	0
	OTHER REVENUE	0	5,525	0
		293,530	300,648	102.43%
		293,530	300,648	102.43%
HEALTH INSURANCE FUND	CHARGES FOR SERVICES	85,900	223,932	260.69%
	INTEREST	10,500	7,102	67.63%
	OTHER REVENUE	0	10	0

Fiscal Year: 2014 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
		96,400	231,044	239.67%
		96,400	231,044	239.67%
12-AUXILLARY				
TRANSIENT ROOM TAX	TAXES	1,010,500	699,908	69.26%
	INTEREST	0	574	0
		1,010,500	700,482	69.32%
		1,010,500	700,482	69.32%
CD BLOCK GRANT	INTERGOVERNMENTAL REVENUE	900,000	0	0
	INTEREST	7,460	3,055	40.95%
	OTHER REVENUE	11,000	3,089	28.08%
		918,460	6,143	0.67%
		918,460	6,143	0.67%
HOUSING/URBAN DEVELOPMENT	INTEREST	6,735	3,189	47.36%
	OTHER REVENUE	4,150	3,212	77.39%
		10,885	6,401	58.81%
		10,885	6,401	58.81%
DEBT SERVICE/GEN OBLIG FD	PROPERTY TAXES	978,900	845,216	86.34%
	INTEREST	1,000	806	80.57%
		979,900	846,022	86.34%
		979,900	846,022	86.34%
DEBT SERVICE/BANCROFT	INTEREST	0	230	0
	SPECIAL ASSMT FINANCING	160,000	45,017	28.14%
	OTHER FINANCING SOURCES	500,000	0	0
		660,000	45,247	6.86%
		660,000	45,247	6.86%
SOLID WASTE/ENVIRON. FEES	CHARGES FOR SERVICES	244,000	110,858	45.43%
		244,000	110,858	45.43%

**Fiscal Year: 2014 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
		244,000	110,858	45.43%
AGENCY FUND	INTEREST	22,000	11,985	54.48%
		22,000	11,985	54.48%
		22,000	11,985	54.48%
13-LANDS & BUILDING				
LANDS & BUILDINGS CAPITAL	INTERGOVERNMENTAL REVENUE	1,539,062	138,307	8.99%
	CHARGES FOR SERVICES	87,500	42,174	48.20%
	INTEREST	600	15,818	2636.39%
	Transfer CD MANAGEMENT	50,000	50,000	100.00%
	Transfer CDB GRANT - HUD	250,000	250,000	100.00%
	Transfer CDB GRANT - STATE	111,000	111,000	100.00%
	Transfer GENERAL OPERATIONS	1,225,000	759,912	62.03%
	Transfer PROPERTY MANAGEMEN	10,000	10,000	100.00%
	Transfer STORMWATER UTILITY	75,000	75,000	100.00%
	Transfer TRANSIENT ROOM TAX	149,600	107,941	72.15%
	OTHER REVENUE	1,495,000	10,463	0.70%
		4,992,762	1,570,615	31.46%
		4,992,762	1,570,615	31.46%
16-SOLID WASTE AGENCY				
JO CO-CITY GP SOLID AGNCY	INTERGOVERNMENTAL REVENUE	241,000	69,820	28.97%
	INTEREST	8,500	5,697	67.03%
	OTHER REVENUE	65,000	0	0
		314,500	75,517	24.01%
		314,500	75,517	24.01%

**Fiscal Year: 2014 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				
OPERATING SUPPLIES	OPERATING SUPPLIES	3,000	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	1,160,700	194,365	16.75%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	115,540	57,772	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	20,430	10,218	50.01%
TRANSFERS	STORM DRAIN & OPEN SPACE	15,000	14,011	93.41%
	Sewer Capital Projects	150,000	150,000	100.00%
	TO LANDS & BLDGS CAP PROJ	760,000	760,000	100.00%
	TO WATER PROJECTS FUND	100,000	100,000	100.00%
	TRANSPORTATION PROJECTS	200,000	200,000	100.00%
		2,524,670	1,486,367	58.87%
MAYOR AND COUNCIL				
OPERATING SUPPLIES	OPERATING SUPPLIES	21,800	6,199	28.44%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	214,000	61,914	28.93%
	UTILITIES	500	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	44,418	22,212	50.01%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	25,720	12,858	49.99%
		306,438	103,183	33.67%
		2,831,108	1,589,550	56.15%
02-PUBLIC SAFETY				
CRISIS SUPPORT				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	42,730	21,090	49.36%
		42,730	21,090	49.36%
PS-FIRE RESCUE DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	2,346,453	1,058,729	45.12%
	11-05 Temp Wages	2,005	40	2.00%
	12-Overtime	248,893	81,297	32.66%
	13-Benefits	1,577,012	701,115	44.46%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	17,300	2,828	16.35%
	OPERATING SUPPLIES	152,390	46,383	30.44%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	588,912	281,484	47.80%
	PROFESSIONAL SERVICES	15,313	3,015	19.69%

**Fiscal Year: 2014 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
CONTRACTUAL SERVICES...	UTILITIES	115,629	39,955	34.55%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	18,750	9,378	50.02%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	508,266	254,130	50.00%
		5,590,923	2,478,354	44.33%
PS-POLICE DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	3,935,887	1,726,067	43.85%
	11-03 Part-Time Wages	90,802	36,265	39.94%
	11-05 Temp Wages	32,890	18,374	55.87%
	12-Overtime	431,563	191,770	44.44%
	13-Benefits	2,749,516	1,191,576	43.34%
OPERATING SUPPLIES	OPERATING SUPPLIES	180,790	58,910	32.58%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	921,563	394,065	42.76%
	PROFESSIONAL SERVICES	48,820	16,153	33.09%
	UTILITIES	61,795	27,430	44.39%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	18,750	9,378	50.02%
CAPITAL OUTLAY	CAPITAL OUTLAY	6,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	849,392	424,698	50.00%
		9,327,768	4,094,685	43.90%
PS-SUPPORT DIVISION				
PERSONNEL SERVICES	11-01 Full Time Wages	1,422,584	578,611	40.67%
	11-03 Part-Time Wages	13,159	9,314	70.78%
	11-05 Temp Wages	60,566	34,200	56.47%
	12-Overtime	92,564	60,120	64.95%
	13-Benefits	969,093	426,174	43.98%
OPERATING SUPPLIES	OPERATING SUPPLIES	21,850	7,384	33.79%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	85,295	44,303	51.94%
	PROFESSIONAL SERVICES	76,297	76,698	100.53%
	UTILITIES	18,474	6,628	35.88%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	275,989	137,994	50.00%
		3,035,871	1,381,426	45.50%
STREET LIGHTS				
CONTRACTUAL SERVICES	UTILITIES	349,450	95,995	27.47%
		349,450	95,995	27.47%
		18,346,742	8,071,551	43.99%

**Fiscal Year: 2014 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	16,775	6,665	39.73%
	11-05 Temp Wages	3,760	10	0.25%
	12-Overtime	401	519	129.48%
	13-Benefits	11,874	4,971	41.87%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	1,250	-24	1.88%
	OPERATING SUPPLIES	24,150	12,738	52.75%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	2,280	940	41.23%
	PROFESSIONAL SERVICES	10,600	134	1.27%
	UTILITIES	30,913	8,819	28.53%
CAPITAL OUTLAY	CAPITAL OUTLAY	9,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	11,101	5,550	50.00%
		122,104	40,323	33.02%
PARKS MAINTENANCE SERVICE				
PERSONNEL SERVICES	11-01 Full Time Wages	293,748	127,802	43.51%
	11-05 Temp Wages	35,623	24,140	67.77%
	12-Overtime	7,922	5,373	67.83%
	13-Benefits	213,687	94,215	44.09%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	8,500	3,324	39.10%
	OPERATING SUPPLIES	96,500	34,769	36.03%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	170,685	88,937	52.11%
	PROFESSIONAL SERVICES	298,665	125,946	42.17%
	UTILITIES	200,436	101,398	50.59%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	151,032	75,522	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	147,683	73,842	50.00%
		1,624,481	755,268	46.49%
RECREATION SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	10,421	4,980	47.78%
	13-Benefits	6,200	2,916	47.03%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	105,860	44,470	42.01%
	UTILITIES	67	35	51.55%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	3,750	1,878	50.08%

**Fiscal Year: 2014 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	12,670	6,336	50.01%
		138,968	60,614	43.62%
		1,885,553	856,205	45.41%
04-DEVELOPMENT				
BUILDING AND SAFETY				
PERSONNEL SERVICES	11-01 Full Time Wages	151,065	67,374	44.60%
	12-Overtime	7,521	0	0
	13-Benefits	86,117	37,692	43.77%
OPERATING SUPPLIES	OPERATING SUPPLIES	7,100	1,721	24.25%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	74,501	37,415	50.22%
	UTILITIES	2,159	877	40.60%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	138,487	69,246	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	46,695	23,346	50.00%
		513,645	237,670	46.27%
DOWNTOWN DEVELOPMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	75,500	37,641	49.86%
	11-05 Temp Wages	10,028	3,489	34.79%
	12-Overtime	501	102	20.27%
	13-Benefits	52,074	26,060	50.04%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	3,750	1,649	43.97%
	OPERATING SUPPLIES	12,025	5,982	49.75%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	68,581	28,903	42.14%
	PROFESSIONAL SERVICES	78,012	28,749	36.85%
	UTILITIES	22,144	8,031	36.27%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	17,714	8,410	47.48%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	34,079	17,040	50.00%
		374,408	166,055	44.35%
ECONOMIC DEVELOPMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	76,450	7,848	10.27%
	12-Overtime	0	235	0
	13-Benefits	39,460	2,307	5.85%
OPERATING SUPPLIES	OPERATING SUPPLIES	0	1,329	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	56,360	40,644	72.12%
	UTILITIES	500	230	46.03%

**Fiscal Year: 2014 Year-to-Date Expenditures as of December 31st
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50% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CHARGES FOR SERVICES	CHARGES FOR SERVICES	4,234	2,118	50.02%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	17,700	8,850	50.00%
		194,704	63,562	32.65%
PLANNING				
PERSONNEL SERVICES	11-01 Full Time Wages	257,245	103,079	40.07%
	11-05 Temp Wages	15,442	0	0
	12-Overtime	1,654	3,090	186.83%
	13-Benefits	150,478	56,056	37.25%
OPERATING SUPPLIES	OPERATING SUPPLIES	6,945	5,532	79.66%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	38,267	17,234	45.04%
	UTILITIES	1,820	898	49.32%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	233,523	116,764	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	70,505	35,250	50.00%
TRANSFERS	PUBLIC SAFETY - CODE ENF	5,000	0	0
		780,879	337,903	43.27%
TOURISM PROMOTION SERVICE				
PERSONNEL SERVICES	11-01 Full Time Wages	83,300	44,343	53.23%
	12-Overtime	1,504	0	0
	13-Benefits	57,328	29,243	51.01%
OPERATING SUPPLIES	OPERATING SUPPLIES	3,450	772	22.39%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	124,486	59,536	47.83%
	UTILITIES	1,310	688	52.50%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	3,374	1,686	49.97%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	27,419	13,710	50.00%
		302,171	149,979	49.63%
		2,165,807	955,169	44.10%
05-TRANSPORTATION				
CUSTOMER SERVICE-STREETS				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	33,639	21,930	65.19%
	UTILITIES	4,434	2,198	49.58%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	133,716	66,856	50.00%
		171,789	90,984	52.96%

**Fiscal Year: 2014 Year-to-Date Expenditures as of December 31st
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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
GENERAL OPERATIONS-STREET				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	1,700	0	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	249,228	124,616	50.00%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	170,000	84,996	50.00%
DEBT SERVICE	INTEREST	1,100	404	36.73%
TRANSFERS	GAS TAX-TRANSP PROJECTS	1,193,000	893,000	74.85%
	STORM DRAIN & OPEN SPACE	15,000	15,000	100.00%
	TO ALTERN TRANSPORTATION	100,000	42,970	42.97%
		1,730,028	1,160,986	67.11%
STREET & DRAINAGE MAINT				
PERSONNEL SERVICES	11-01 Full Time Wages	350,335	117,256	33.47%
	11-05 Temp Wages	30,083	27,665	91.96%
	12-Overtime	10,028	2,270	22.64%
	13-Benefits	267,147	102,462	38.35%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	41,750	11,451	27.43%
	OPERATING SUPPLIES	23,837	8,458	35.48%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	121,149	55,321	45.66%
	PROFESSIONAL SERVICES	349,373	105,125	30.09%
	UTILITIES	61,006	27,881	45.70%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	2,000	0	0
CAPITAL OUTLAY	CAPITAL OUTLAY	10,000	0	0
		1,266,708	457,889	36.15%
		3,168,525	1,709,859	53.96%
TRANSPORTATION PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	7,864,976	1,454,977	18.50%
		7,864,976	1,454,977	18.50%
		7,864,976	1,454,977	18.50%
06-STORM WATER & OPEN SPACE				
STORM DRAIN SDCs				
PERSONNEL SERVICES	11-01 Full Time Wages	0	1,307	0
	13-Benefits	0	899	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	0	27,516	0
CHARGES FOR SERVICES	CHARGES FOR SERVICES	0	5,189	0

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CAPITAL OUTLAY	CAPITAL OUTLAY	338,795	2,223	0.66%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	0	743	0
TRANSFERS	TO LANDS & BLDGS CAP PROJ	75,000	75,000	100.00%
		413,795	112,877	27.28%
		413,795	112,877	27.28%
07-WATER				
CUSTOMER SERVICE-WATER				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	34,700	15,772	45.45%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	343,135	171,568	50.00%
		377,835	187,340	49.58%
DEBT SERVICE-WATER				
DEBT SERVICE	INTEREST	137,220	54,610	39.80%
	PRINCIPAL	370,000	370,000	100.00%
		507,220	424,610	83.71%
WATER DISTRIBUTION				
PERSONNEL SERVICES	11-01 Full Time Wages	403,085	146,215	36.27%
	11-05 Temp Wages	21,599	9,188	42.54%
	12-Overtime	38,154	7,813	20.48%
	13-Benefits	288,405	105,502	36.58%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	128,200	40,631	31.69%
	OPERATING SUPPLIES	20,077	4,863	24.22%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	162,046	72,060	44.47%
	PROFESSIONAL SERVICES	110,200	60,124	54.56%
	UTILITIES	5,920	2,976	50.27%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	39,189	19,596	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	43,000	13,299	30.93%
		1,259,875	482,267	38.28%
WATER TREATMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	354,282	155,713	43.95%
	11-05 Temp Wages	56,154	38,042	67.75%
	12-Overtime	23,063	8,690	37.68%
	13-Benefits	265,718	98,755	37.17%

**Fiscal Year: 2014 Year-to-Date Expenditures as of December 31st
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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	8,450	16,747	198.18%
	OPERATING SUPPLIES	286,950	114,970	40.07%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	175,469	93,470	53.27%
	PROFESSIONAL SERVICES	63,450	27,662	43.60%
	UTILITIES	382,592	169,632	44.34%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	7,871	3,936	50.01%
CAPITAL OUTLAY	CAPITAL OUTLAY	12,500	12,746	101.97%
		1,636,499	740,363	45.24%
WATER-GENERAL PROGRAM OPS				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	10,350	1,262	12.19%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	11,875	5,940	50.02%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	340,700	170,346	50.00%
TRANSFERS	TO WATER PROJECTS FUND	1,168,000	1,168,000	100.00%
	TRANSPORTATION PROJECTS	165,000	165,000	100.00%
		1,695,925	1,510,548	89.07%
		5,477,354	3,345,127	61.07%
WATER PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	4,383,058	2,371,920	54.12%
		4,383,058	2,371,920	54.12%
		4,383,058	2,371,920	54.12%
08-WASTEWATER				
CUSTOMER SERVICE-WASTEWTR				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	39,802	16,164	40.61%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	370,524	185,265	50.00%
		410,326	201,429	49.09%
DEBT SERVICE-WASTEWATER				
DEBT SERVICE	INTEREST	196,763	82,531	41.94%
	PRINCIPAL	745,000	0	0
		941,763	82,531	8.76%

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50% of Year Completed**

Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
JO GRO				
PERSONNEL SERVICES	11-01 Full Time Wages	176,431	39,163	22.20%
	12-Overtime	14,038	3,368	23.99%
	13-Benefits	117,099	26,071	22.26%
OPERATING SUPPLIES	OPERATING SUPPLIES	93,550	25,645	27.41%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	145,795	118,607	81.35%
	PROFESSIONAL SERVICES	43,400	2,827	6.51%
	UTILITIES	32,200	9,035	28.06%
		622,513	224,716	36.10%
WASTEWATER COLLECTION				
PERSONNEL SERVICES	11-01 Full Time Wages	250,650	118,265	47.18%
	12-Overtime	22,110	5,707	25.81%
	13-Benefits	202,102	83,907	41.52%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	20,850	3,838	18.41%
	OPERATING SUPPLIES	17,840	3,481	19.51%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	93,138	45,903	49.28%
	PROFESSIONAL SERVICES	47,400	8,824	18.62%
	UTILITIES	3,430	1,669	48.66%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	49,746	24,876	50.01%
CAPITAL OUTLAY	CAPITAL OUTLAY	17,500	0	0
		724,766	296,470	40.91%
WASTEWATER TREATMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	454,161	174,262	38.37%
	12-Overtime	25,244	7,144	28.30%
	13-Benefits	289,898	118,027	40.71%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	0	1,633	0
	OPERATING SUPPLIES	326,000	162,292	49.78%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	275,466	187,296	67.99%
	PROFESSIONAL SERVICES	124,900	27,887	22.33%
	UTILITIES	505,645	162,701	32.18%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	1,976	990	50.10%
CAPITAL OUTLAY	CAPITAL OUTLAY	1,700	0	0
		2,004,990	842,230	42.01%
WASTEWATER-GEN PROGRAM OP				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	300	100	33.33%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CHARGES FOR SERVICES	CHARGES FOR SERVICES	23,750	11,880	50.02%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	398,700	199,350	50.00%
TRANSFERS	Sewer Capital Projects	959,000	959,000	100.00%
	TRANSPORTATION PROJECTS	75,000	75,000	100.00%
		1,456,750	1,245,330	85.49%
		6,161,108	2,892,706	46.95%
WASTEWATER PROJECTS				
CAPITAL OUTLAY	CAPITAL OUTLAY	3,594,738	250,017	6.96%
		3,594,738	250,017	6.96%
		3,594,738	250,017	6.96%
09-SOLID WASTE				
GEN PROGRAM OPS				
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	1,850	924	49.95%
		1,850	924	49.95%
SOLID WASTE OPERATIONS				
PERSONNEL SERVICES	11-01 Full Time Wages	7,173	3,250	45.31%
	13-Benefits	3,917	1,795	45.82%
OPERATING SUPPLIES	OPERATING SUPPLIES	320	160	50.14%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	4,150	360	8.67%
	UTILITIES	500	161	32.23%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	882	444	50.34%
CAPITAL OUTLAY	CAPITAL OUTLAY	90	0	0
		17,032	6,170	36.23%
		18,882	7,094	37.57%
LANDFILL/POST CLOSURE OP				
OPERATING SUPPLIES	OPERATING SUPPLIES	6,000	1,341	22.35%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	64,850	17,652	27.22%
	PROFESSIONAL SERVICES	8,400	4,563	54.32%
	UTILITIES	4,400	1,186	26.94%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	27,700	0	0
CAPITAL OUTLAY	CAPITAL OUTLAY	0	744	0

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	11,250	5,628	50.03%
		122,600	31,114	25.38%
		122,600	31,114	25.38%
SOLID WASTE CONSTRUCTION				
CAPITAL OUTLAY	CAPITAL OUTLAY	1,453,131	21,663	1.49%
TRANSFERS	TRANSFERS	5,000	5,000	100.00%
		24,000	24,000	
		1,482,131	50,663	3.42%
		1,482,131	50,663	3.42%
10-ADMINISTRATIVE SERVICES				
FINANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	726,242	284,144	39.13%
	11-03 Part-Time Wages	0	11,729	0
	11-05 Temp Wages	5,414	2,687	49.63%
	12-Overtime	10,027	1,813	18.08%
	13-Benefits	546,798	209,936	38.39%
OPERATING SUPPLIES	OPERATING SUPPLIES	21,000	6,696	31.89%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	213,011	101,290	47.55%
	PROFESSIONAL SERVICES	53,775	23,328	43.38%
	UTILITIES	7,710	4,191	54.36%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	55,862	27,930	50.00%
		1,639,839	673,745	41.09%
GENERAL PROGRAM OPERATION				
PERSONNEL SERVICES	13-Benefits	16,000	3,737	23.35%
OPERATING SUPPLIES	OPERATING SUPPLIES	27,800	4,696	16.89%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	101,000	30,962	30.66%
	PROFESSIONAL SERVICES	44,000	8,331	18.93%
	UTILITIES	2,200	284	12.91%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	75,890	37,946	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	10,000	0	0
		276,890	85,956	31.04%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
HUMAN RESOURCES				
PERSONNEL SERVICES	11-01 Full Time Wages	156,085	71,350	45.71%
	11-03 Part-Time Wages	52,725	23,953	45.43%
	11-05 Temp Wages	15,041	12,485	83.00%
	12-Overtime	501	123	24.49%
	13-Benefits	105,341	45,394	43.09%
OPERATING SUPPLIES	OPERATING SUPPLIES	3,200	510	15.93%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	137,888	42,430	30.77%
	PROFESSIONAL SERVICES	0	171	0
	UTILITIES	1,970	1,000	50.78%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	12,701	6,348	49.98%
		485,452	203,764	41.97%
LEGAL SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	1,961	583	29.74%
	11-03 Part-Time Wages	15,401	0	0
	11-05 Temp Wages	0	5,023	0
	13-Benefits	3,107	845	27.20%
OPERATING SUPPLIES	OPERATING SUPPLIES	3,300	2,381	72.15%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	262,710	80,097	30.49%
	UTILITIES	1,170	575	49.18%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	7,903	3,954	50.03%
		295,552	93,459	31.62%
MANAGEMENT SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	326,948	152,477	46.64%
	11-03 Part-Time Wages	5,134	0	0
	11-05 Temp Wages	3,384	1,674	49.48%
	12-Overtime	0	220	0
	13-Benefits	229,543	87,261	38.01%
OPERATING SUPPLIES	OPERATING SUPPLIES	7,700	3,394	44.08%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	26,247	14,581	55.55%
	PROFESSIONAL SERVICES	200	0	0
	UTILITIES	3,920	1,050	26.77%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	32,405	16,200	49.99%
		635,481	276,856	43.57%
		3,333,214	1,333,779	40.01%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
11-SUPPORT SERVICES				
GARAGE OPERATIONS				
PERSONNEL SERVICES	11-01 Full Time Wages	164,995	68,813	41.71%
	11-05 Temp Wages	4,512	4,257	94.34%
	12-Overtime	2,507	747	29.78%
	13-Benefits	119,518	44,170	36.96%
OPERATING SUPPLIES	OPERATING SUPPLIES	392,940	151,237	38.49%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	40,511	25,104	61.97%
	PROFESSIONAL SERVICES	49,900	9,719	19.48%
	UTILITIES	1,836	1,044	56.88%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	13,500	6,750	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	10,000	0	0
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	80,022	40,014	50.00%
		880,241	351,855	39.97%
		880,241	351,855	39.97%
EQUIPMENT REPLACEMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	41,189	16,829	40.86%
	12-Overtime	301	83	27.56%
	13-Benefits	32,571	11,326	34.77%
OPERATING SUPPLIES	OPERATING SUPPLIES	1,500	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	601,250	655	0.11%
	UTILITIES	255	165	64.53%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	22,284	11,142	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	1,167,000	152,107	13.03%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	3,974	1,992	50.13%
		1,870,324	194,298	10.39%
		1,870,324	194,298	10.39%
INFORMATION TECHNOLOGY				
PERSONNEL SERVICES	11-01 Full Time Wages	281,422	129,534	46.03%
	11-03 Part-Time Wages	22,601	10,299	45.57%
	12-Overtime	3,510	0	0
	13-Benefits	199,713	79,240	39.68%
OPERATING SUPPLIES	OPERATING SUPPLIES	7,000	5,878	83.97%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	44,690	11,442	25.60%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
CONTRACTUAL SERVICES...	PROFESSIONAL SERVICES	2,500	0	0
	UTILITIES	3,415	1,838	53.81%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	25,437	12,720	50.01%
		590,288	250,951	42.51%
		590,288	250,951	42.51%
PROPERTY MANAGEMENT				
PERSONNEL SERVICES	11-01 Full Time Wages	107,890	47,036	43.60%
	11-05 Temp Wages	5,014	5,149	102.69%
	12-Overtime	2,005	89	4.44%
	13-Benefits	80,645	32,285	40.03%
OPERATING SUPPLIES	CONSTRUCTION SUPPLIES	11,200	4,824	43.08%
	OPERATING SUPPLIES	19,850	8,741	44.04%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	51,500	25,852	50.20%
	PROFESSIONAL SERVICES	151,004	49,722	32.93%
	UTILITIES	106,422	42,483	39.92%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	15,000	7,500	50.00%
CAPITAL OUTLAY	CAPITAL OUTLAY	61,000	18,598	30.49%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	61,108	30,558	50.01%
TRANSFERS	EQUIPMENT REPLACEMENT	5,000	0	0
	TO LANDS & BLDGS CAP PROJ	10,000	10,000	100.00%
		687,638	282,837	41.13%
		687,638	282,837	41.13%
ENGINEERING				
PERSONNEL SERVICES	11-01 Full Time Wages	170,203	79,590	46.76%
	11-03 Part-Time Wages	37,862	14,043	37.09%
	12-Overtime	2,005	0	0
	13-Benefits	164,215	85,883	52.30%
OPERATING SUPPLIES	OPERATING SUPPLIES	5,650	5,335	94.42%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	129,564	59,093	45.61%
	UTILITIES	3,432	1,293	37.67%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	300,951	150,426	49.98%
		813,882	395,662	48.61%
		813,882	395,662	48.61%

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Basic Activity	Detail	Annual Budget	Year-to-Date Expenditures	% of Annual
PARKS & CD MGMT SERVICES				
PERSONNEL SERVICES	11-01 Full Time Wages	490,207	220,316	44.94%
	11-03 Part-Time Wages	19,355	13,336	68.90%
	11-05 Temp Wages	5,415	1,190	21.98%
	12-Overtime	0	3,349	0
	13-Benefits	341,554	145,513	42.60%
OPERATING SUPPLIES	OPERATING SUPPLIES	35,100	17,329	49.37%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	39,274	15,596	39.71%
	PROFESSIONAL SERVICES	31,000	25,000	80.65%
	UTILITIES	5,269	2,854	54.16%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	74,811	37,404	50.00%
TRANSFERS	TO LANDS & BLDGS CAP PROJ	50,000	50,000	100.00%
		1,091,985	531,886	48.71%
		1,091,985	531,886	48.71%
WORKERS COMP INSURANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	21,851	9,704	44.41%
	13-Benefits	14,217	5,844	41.11%
OPERATING SUPPLIES	OPERATING SUPPLIES	6,200	1,968	31.74%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	386,340	162,619	42.09%
	UTILITIES	120	101	84.39%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	512	258	50.39%
		429,240	180,494	42.05%
		429,240	180,494	42.05%
GENERAL INSURANCE				
PERSONNEL SERVICES	11-01 Full Time Wages	10,979	4,873	44.38%
	13-Benefits	7,967	3,162	39.69%
OPERATING SUPPLIES	OPERATING SUPPLIES	200	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	542,888	345,143	63.58%
	UTILITIES	22	81	366.09%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	670	336	50.15%
		562,726	353,594	62.84%
		562,726	353,594	62.84%

**Fiscal Year: 2014 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
BENEFITS ADMINISTRATION				
PERSONNEL SERVICES	11-01 Full Time Wages	25,000	4,152	16.61%
	13-Benefits	126,600	3,222	2.55%
OPERATING SUPPLIES	OPERATING SUPPLIES	1,900	0	0
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	11,050	4,701	42.54%
		164,550	12,075	7.34%
		164,550	12,075	7.34%
12-AUXILLARY				
TRANSIENT ROOM TAX				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	3,300	1,650	50.00%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	7,500	3,750	50.00%
TRANSFERS	DOWNTOWN DEVELOPMENT	112,200	80,956	72.15%
	ECONOMIC DEVELOPMENT	112,200	80,956	72.15%
	PARKS PROGRAM	149,600	107,941	72.15%
	PUBLIC SAFETY	149,600	107,941	72.15%
	TO LANDS & BLDGS CAP PROJ	149,600	107,941	72.15%
	TOURISM	288,600	208,172	72.13%
		972,600	699,305	71.90%
		972,600	699,305	71.90%
CD BLOCK GRANT				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	116,850	10,868	9.30%
CAPITAL OUTLAY	CAPITAL OUTLAY	825,000	0	0
TRANSFERS	TO LANDS & BLDGS CAP PROJ	250,000	250,000	100.00%
		111,000	111,000	
		1,302,850	371,868	28.54%
		1,302,850	371,868	28.54%
INDUSTRIAL& DOWNTOWN LOAN				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	300,000	0	0

**Fiscal Year: 2014 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
TRANSFERS	ECONOMIC DEVELOPMENT	5,000	0	0
		305,000	0	0
		305,000	0	0
DEBT SERVICE/GEN OBLIG BD				
DEBT SERVICE	INTEREST	238,200	119,100	50.00%
	PRINCIPAL	800,000	0	0
		1,038,200	119,100	11.47%
		1,038,200	119,100	11.47%
DEBT SERVICE BANCROFT				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	8,000	3,164	39.55%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	10,000	5,000	50.00%
DEBT SERVICE	PRINCIPAL	200,000	0	0
TRANSFERS	TRANSPORTATION PROGRAM	500,000	0	0
		718,000	8,164	1.14%
		718,000	8,164	1.14%
ENVIRONMENTAL WASTE FEES				
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	244,000	69,820	28.61%
		244,000	69,820	28.61%
		244,000	69,820	28.61%
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	8,532,554	305,560	3.58%

**Fiscal Year: 2014 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
TRANSFERS	TRANSFERS	6,113	0	0
		500	0	
		8,539,167	305,560	3.58%
		8,539,167	305,560	3.58%
14-SOLID WASTE AGENCY				
COMPONENT UNIT				
OPERATING SUPPLIES	OPERATING SUPPLIES	800	264	33.01%
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES	351,800	31,606	8.98%
	PROFESSIONAL SERVICES	11,750	5,500	46.81%
CHARGES FOR SERVICES	CHARGES FOR SERVICES	1,000	0	0
CAPITAL OUTLAY	CAPITAL OUTLAY	55,000	19,943	36.26%
INDIRECT CHARGES	ADMINISTRATIVE CHARGES	21,350	10,674	50.00%
		441,700	67,987	15.39%
		441,700	67,987	15.39%

**CITY OF GRANTS PASS
CAPITAL CONSTRUCTION FUNDS
12/31/2013**

	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 6-30-2013	\$ 4,763,959	\$ 292,930	\$ 63,865	\$ 3,090,748	\$ 455,657	\$ 326,024	\$ 5,391	\$ -	\$ 2,279,546	\$ 1,264,131	\$ 2,655,835	
Actual Fund Balance 6-30-2013	\$ 8,653,772	\$ 435,800	\$ 97,336	\$ 3,201,628	\$ 524,328	\$ 337,247	\$ 11,795	\$ -	\$ 3,281,890	\$ 1,276,755	\$ 4,530,376	\$ 22,350,927
Revenues 7/1/13 to 12/31/13:												
Development Charges	\$ 146,376	\$ -	\$ 33,913	\$ -	\$ 42,174	\$ 311,470	\$ -	\$ -	\$ 174	\$ -	\$ -	\$ 534,107
Intergovernmental & Redev Agency	\$ 183,326	\$ -	\$ -	\$ 138,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,633
Interest	\$ 60,377	\$ 1,761	\$ 1,760	\$ 11,015	\$ 4,804	\$ 10,344	\$ 523	\$ -	\$ 11,193	\$ 7,183	\$ 12,205	\$ 121,165
Other (including property sales)	\$ 2,714	\$ 8,363	\$ -	\$ 10,463	\$ -	\$ -	\$ 4,666	\$ -	\$ -	\$ -	\$ -	\$ 26,206
Transfers In:												
General Fund	\$ 200,000	\$ 14,011	\$ -	\$ 759,912	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 100,000	\$ 1,223,923
Street Utility/ Transportation	\$ 935,970	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,970
Bancroft Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSSSD Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TR Room Tax	\$ -	\$ -	\$ -	\$ -	\$ 107,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,941
Lands & Buildings SDC	\$ -	\$ -	\$ -	\$ 410,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,000
Sewer General, AFD, and SDC	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,160,000	\$ -	\$ -	\$ 1,235,000
Storm Water	\$ -	\$ 40,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Water General, AFD, and SDC	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,453,500	\$ 1,618,500
CDBG/HUD	\$ -	\$ -	\$ -	\$ 361,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 361,000
PCD Management	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Equip Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Management	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total Revenues	\$ 1,768,763	\$ 79,135	\$ 35,673	\$ 1,750,697	\$ 229,919	\$ 321,814	\$ 5,189	\$ -	\$ 1,321,367	\$ 7,183	\$ 1,565,705	\$ 7,085,445
Less expenditures 7/1/13 to 12/31/13:												
Direct Project Expenditures	\$ 1,308,677	\$ 31,945	\$ -	\$ 284,930	\$ -	\$ -	\$ -	\$ -	\$ 204,735	\$ 21,027	\$ 2,286,065	\$ 4,137,379
Internal Engineering/GIS Charges	\$ 118,581	\$ 5,189	\$ -	\$ 14,736	\$ -	\$ -	\$ -	\$ -	\$ 40,524	\$ 211	\$ 39,615	\$ 218,856
Indirect Administrative Charges	\$ 27,469	\$ 743	\$ -	\$ 5,894	\$ -	\$ -	\$ -	\$ -	\$ 4,758	\$ 425	\$ 46,490	\$ 85,779
Total Project Expenditures	\$ 1,454,727	\$ 37,877	\$ -	\$ 305,560	\$ -	\$ -	\$ -	\$ -	\$ 250,017	\$ 21,663	\$ 2,372,170	\$ 4,442,014
Transfers Out	\$ -	\$ 75,000	\$ 40,000	\$ -	\$ 410,000	\$ 475,000	\$ 11,500	\$ -	\$ -	\$ 29,000	\$ -	\$ 1,040,500
Total Expenditures	\$ 1,454,727	\$ 112,877	\$ 40,000	\$ 305,560	\$ 410,000	\$ 475,000	\$ 11,500	\$ -	\$ 250,017	\$ 50,663	\$ 2,372,170	\$ 5,482,514
Budgetary Fund Balance 12-31-2013	\$ 8,967,808	\$ 402,058	\$ 93,009	\$ 4,646,765	\$ 344,247	\$ 184,061	\$ 5,484	\$ -	\$ 4,353,240	\$ 1,233,275	\$ 3,723,911	\$ 23,953,858

CITY OF GRANTS PASS CAPITAL CONSTRUCTION PROJECTS 12/31/2013					
Project Number	Description	Project Cost	Mid-year budget	Cost Incurred	
		Estimate @ FY14 Budget	Changes & Notes	to 6/30/2013	7/1 - 12/31/13
TR1050	Storm Drain Repairs	\$ 20,000	/yr- \$60,000 to TR6217	\$ 103,739	\$ 54,318
TR4719	Fruitdale Trail	\$ 460,000		\$ 236,343	\$ 13,069
TR4785	Florer Dr Exten. LID	\$ 152,000		\$ 120,529	\$ 1,014
TR4924	Hubbard Ln Widening	\$ 2,450,000		\$ 1,406,904	\$ 528,235
TR4934	Redwood Ave LID-Dowell/Hubbard	\$ 4,600,000		\$ 281,616	\$ 10,204
TR5022	Master Transportation Plan Updt	\$ 300,000		\$ -	\$ -
TR5025	ROW Purchases	\$ 25,000	per year as available	\$ 26,340	\$ -
TR5051	Transit Shelters	\$ 50,000		\$ 16,557	\$ 9,966
TR5083	Traffic Calming	\$ 72,000		\$ 33,886	\$ 430
TR6075	Lincoln Rd Sidewalk:Lower River/G ST	\$ 90,000		\$ 46,727	\$ 12,111
TR6087	Jo Co Transit Operations Grant	\$ 1,060,189		\$ 641,122	\$ 47,770
TR6114	Storm Drain Deficiency Evaluation	\$ 300,000		\$ 67,413	\$ 15,415
TR6115	Drury Lane Reconstruction	\$ 2,225,000		\$ 121,041	\$ 60,197
TR6116	Allen Cr. Rd. ImprV-W HB	\$ 1,250,000		\$ 3,041	\$ 2,375
TR6117	Bike/Ped. Path to sdwl Connectivity	\$ 20,000		\$ -	\$ 176
TR6118	CMAQ Sidewalk Project	\$ 50,000		\$ 17,983	\$ -
TR6157	Overlays FY13/FY14	\$ 1,200,000		\$ 545,770	\$ 442,594
TR6158	Street Lighting/Signal Improvements	\$ 10,000	per year	\$ 2,277	\$ -
TR6159	Rail Crossing Improvement	\$ 350,000		\$ 974	\$ 9,011
TR6160	Safety Plan for Pedestrians and Bikes	\$ 75,000		\$ -	\$ -
TR6161	Bike Lane Striping FY'13/FY'14	\$ 75,000	per year as available	\$ 60,900	\$ 74,484
TR6162	Safety Crossings G & Bridge	\$ 150,000		\$ 4,964	\$ -
TR6163	Bike Boulevards	\$ 15,000	per year as available	\$ -	\$ -
TR6164	D Street Sidewalks	\$ 330,000		\$ 19,127	\$ 131,377
TR6165	Gilbert Crk Bridge Repl Savage	\$ 600,000		\$ -	\$ 41
TR6201	Overlay/Maintenance FY15/FY16	\$ 1,200,000		\$ -	\$ -
TR6202	Aluminum Storm Pipe ID & Inspection	\$ 30,000		\$ -	\$ 638
TR6203	Redwood Ave Ph3:Pansy/Rdwd	\$1,200,000		\$ -	\$ 21,365
TR6217	Prospect Ave PH3:Pansy/Redwood	\$60,000	Funding from TR1050	\$ -	\$ 4,490
TR8413	Sidewalk Infill and Repair Fund	\$ 50,000	per year as available	\$ 59,582	\$ 14,924
TR9700	Bikeway Projects - General	\$ 100,000	average per year	\$ 661,239	\$ 522
DO4711	Sand Creek Wetland	\$ 20,000		\$ 19,011	\$ -
DO5074	Major Redwood Storm Proj	\$ 100,000		\$ 54,405	\$ -
DO6071	TMDL Implementation Plan Strtup	\$ 30,000	per year as available	\$ 38,380	\$ 2,290
DO6113	Storm Wtr Quality N. of Estates Ln.	\$ 150,000		\$ 7,252	\$ -
DO6169	Storm Wtr Master Plan Update	\$ 345,000		\$ 146,641	\$ 35,587
WA4526	Starlite P.S. Upgrade	\$ 245,000		\$ 139,981	\$ 8,312
WA4742	Meadow Wood Res. 16	\$ 350,000		\$ 17,127	\$ 1,520
WA4841	Small Main Replacement	\$ 50,000	per year	\$ 207,421	\$ 11,602
WA4966	Water Conserv/Mgmt Plan Updt	\$ 70,000		\$ 42,781	\$ 4,798
WA4971	Meadow Wood Reservoir#16	\$ 1,575,000		\$ -	\$ -
WA5028	Water Main in Private Prp	\$ 50,000		\$ 7,682	\$ 6,410
WA5094	Water Distrib.Sys Mstr Pln Updt	\$ 140,000		\$ 16,387	\$ -
WA5096	WTP Structural Repairs	\$ 90,000	per year	\$ 297,461	\$ 8,787
WA6000	MSA Task Order #1	\$ 20,000	per year	\$ 61,629	\$ 6,921
WA6001	Water Main Looping	\$ 20,000	per year as available	\$ -	\$ -
WA6002	WTP Facility Plan Update	\$ 300,000		\$ 256,047	\$ 37,231
WA6052	Res#3 Upgrades	\$ 6,500,000		\$ 2,529,432	\$ 2,263,936
WA6058	Water System Security Projects	\$ 20,000	per year	\$ 48,133	\$ 175
WA6059	Pump Station Repairs	\$ 25,000	per year	\$ -	\$ 12,501
WA6122	WTP Emergency Power Generator	\$ 250,000		\$ 12,644	\$ 3,139
WA6168	WTP Exterior Repairs and Painting	\$ 160,000		\$ 11,905	\$ 6,234

CITY OF GRANTS PASS CAPITAL CONSTRUCTION PROJECTS 12/31/2013					
Project Number	Description	Project Cost	Mid-year budget	Cost Incurred	
		Estimate @ FY14 Budget	Changes & Notes	to 6/30/2013	7/1 - 12/31/13
WA6204	Fall Protection @ Reserv.& Pump Stns.	\$ 50,000		\$ -	\$ -
WA6205	New Hope Pump Station Fire Pump	\$ 150,000		\$ -	\$ -
WA6206	Reservoir#4 Hatch Repairs	\$ 75,000		\$ -	\$ -
WA6207	WTP Upgrade	\$ 24,500,000		\$ -	\$ 606
SE4745	WRP/JO-GRO™ Equipment Imprv.	\$ 50,000	per year as available	\$ 290,486	\$ 24,164
SE4960	JO-GRO™ Misc Upgrades	\$ 1,200,000		\$ 290,451	\$ -
SE4963	Update WRP Facility Plan	\$ 330,000		\$ 239,637	\$ 11,217
SE4964	WRP Phase 2 Expansion	\$ 12,025,000		\$ 47,482	\$ 7,692
SE5060	General Engineering PMX#40	\$ 20,000	per year	\$ 74,313	\$ -
SE5080	WRP Structural Repairs	\$ 75,000	per year	\$ 55,617	\$ 17,772
SE5081	Collection Sys. Master Plan	\$ 275,000		\$ 139,905	\$ 1,000
SE6012	Western Av Sewer Replcmt	\$ 2,060,000		\$ 121	\$ -
SE6064	Sewer Main Structural Repairs	\$ 3,700,000		\$ 514,326	\$ 183,827
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		\$ 5,392	\$ 1,770
SE6198	Collection System Maintenance	\$ 75,000	per year as available	\$ 5,392	\$ 2,576
SE6199	Pump/Lift Station Equipment Imprvmt	\$ 10,000	per year as available	\$ 5,392	\$ -
SE6200	Spaulding Indust.Park WW Infrastructure	\$ 2,500,000		\$ 5,392	\$ -
LA2640	Landfill Remediation	\$ 3,043,000		\$ 2,790,124	\$ 18,108
LA4490	Melson Lot Line	\$ 20,000		\$ 8,221	\$ 3,555
LA4691	Clean-up Program	\$ 30,000	per year	\$ 132,608	\$ -
LB1000	Debt Repayment Project			\$ 120,000	\$ -
LB4245	Muni Parking Property Acq	UNKNOWN		\$ -	\$ -
LB4261	Tussing Park Development	\$ 673,300		\$ 552,225	\$ 46,063
LB4377	Municipal Bldg Land Fund	UNKNOWN		\$ 6,574	\$ 10,271
LB4382	Indust. Financial Incentive	\$ 100,000	per year	\$ 369,136	\$ -
LB4383	Non-Profit Infra. Incent.	\$ 25,000	per year	\$ 59,785	\$ -
LB4455	Storm Water Det. Prop.#1	\$ 250,000	only return of funding remains	\$ -	\$ -
LB4458	Rogue Path Construction	\$ 289,000		\$ 241,805	\$ 38,930
LB4539	Allen Creek Park Prop Purchase	\$ 1,125,000		\$ 609,077	\$ 448
LB4564	City Service Center	\$ 80,000		\$ 23,404	\$ -
LB4710	Overland Park Reserve	\$ 875,000		\$ 850,672	\$ 748
LB4713	Allenwood Park Reserve	\$ 1,245,000		\$ 1,119,443	\$ 169
LB4832	River Rd Reserve Purchase	\$ 3,700,000		\$ 3,646,920	\$ 4,980
LB4833	UGB Planning	\$ 305,000		\$ 259,397	\$ 2,622
LB4911	Ramsey/Nebraska Prop.Sale	\$ 30,000		\$ 6,700	\$ -
LB4954	Allen Creek Trail:Newhp>Wms	\$ 205,000	per segment	\$ 2,060	\$ -
LB4955	Allen Crk Trail: Ramsey>199	\$ 113,000	per segment	\$ 13,826	\$ 20,138
LB5067	Tree Refund Program	\$ 5,500	varies/FY'14 reduced \$5,000	\$ 18,091	\$ -
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	\$ 2,266,000		\$ 44,409	\$ 34,086
LB6084	Vacant Prop. Safety & Renovation	\$ 95,000		\$ 13,587	\$ 2,357
LB6085	Wetland Resource Inventory/Update	\$ 100,000		\$ -	\$ -
LB6099	Property Acquisition & lot line adj.	\$ 10,000	per year	\$ -	\$ -
LB6100	Hillcrest Fire Stn Seismic Rehab.	\$ 508,000	only return of funding remains	\$ 495,902	\$ -

Quarterly Investment Report as of December 31, 2013

Total Cash/Investment Balance at Quarter End \$ 64,640,166

		% of Cash Balance	Investment Policy Limit	% Available (Over)
Maximum Maturities				
Total Investments Maturing in				
OVER 36 months	\$ -	0%	0%	0%
OVER 360 days	\$ 15,054,919	23%	30%	7%
OVER 180 days	\$ 16,081,487	25%	55%	30%
OVER 1 day	\$ 16,081,487	25%	85%	60%

Per Issuer Limits

US Agencies

TOTAL FHLB Holdings	\$ -	0%	25%	25%
TOTAL FFCB Holdings	\$ 2,000,046	3%	25%	22%
TOTAL FHLMC Holdings	\$ 3,001,646	5%	25%	20%
TOTAL FNMA Holdings	\$ 2,000,763	3%	25%	22%

Banking Institutions

Umpqua Bank (excluding CDARS)	\$ 1,104,812	2%	35%	33%
Bank of the Cascades	\$ 45,373	0%	35%	35%
Washington Federal (excluding CDARS)	\$ 1,012,017	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	\$ 43,533,128	67%	75%	8%

Per Investment Type Limits

US Treasury Obligations	\$ -	0%	85%	85%
US Agency	\$ 7,002,455	11%	75%	64%
Certificate of Deposit	\$ 9,079,032	14%	50%	36%
Bank Deposits: Savings & Money Market	\$ 148,500	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	\$ 43,533,128	67%	75%	8%

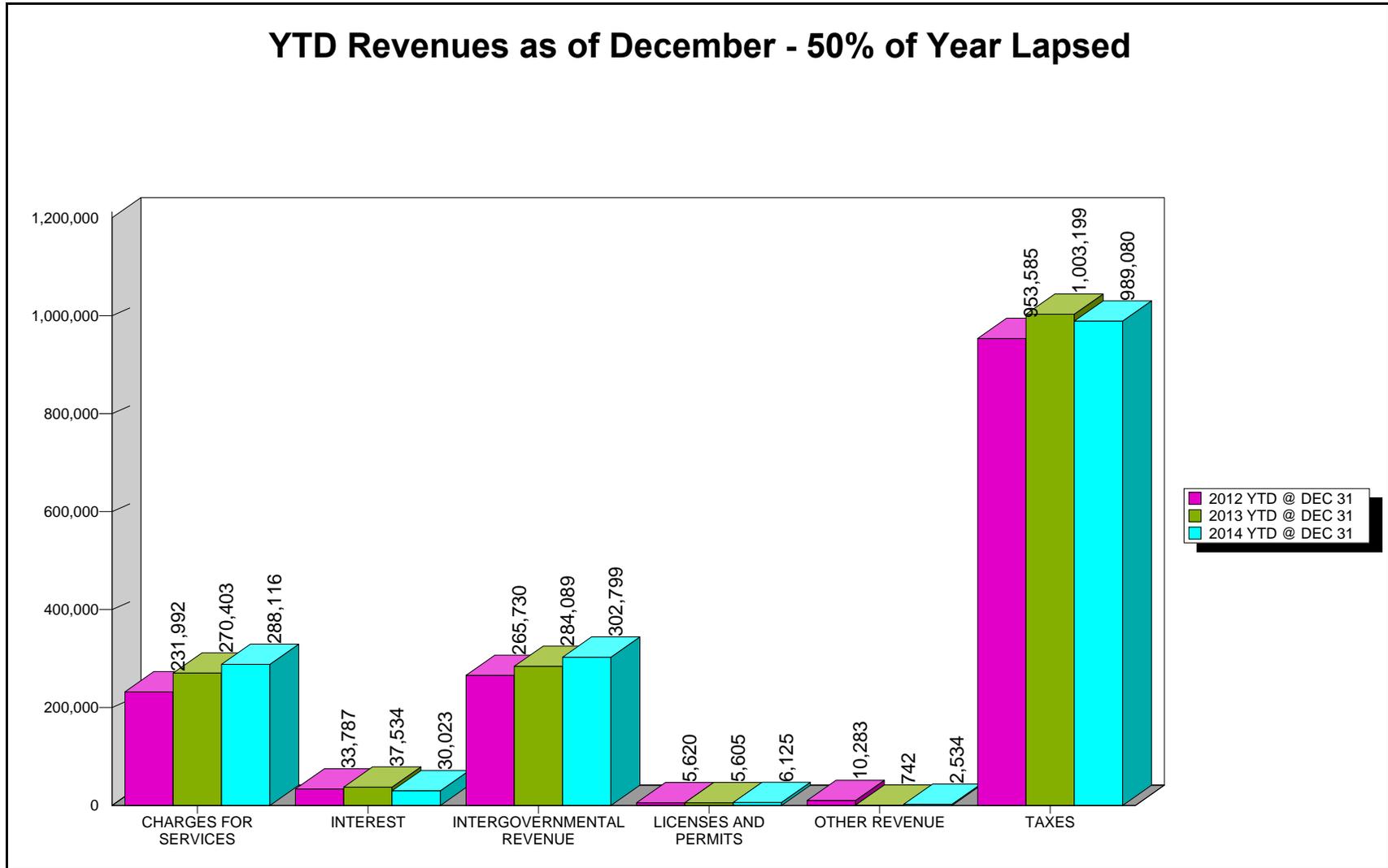
Performance Standards & Benchmarks

	QTR Average	Dec-2013	Nov-2013	Oct-2013
Average Yield for City Investments	0.63%	0.62%	0.63%	0.64%
LGIP Rate	0.54%	0.54%	0.54%	0.54%
3 Month T-Bill	0.06%	0.07%	0.07%	0.05%

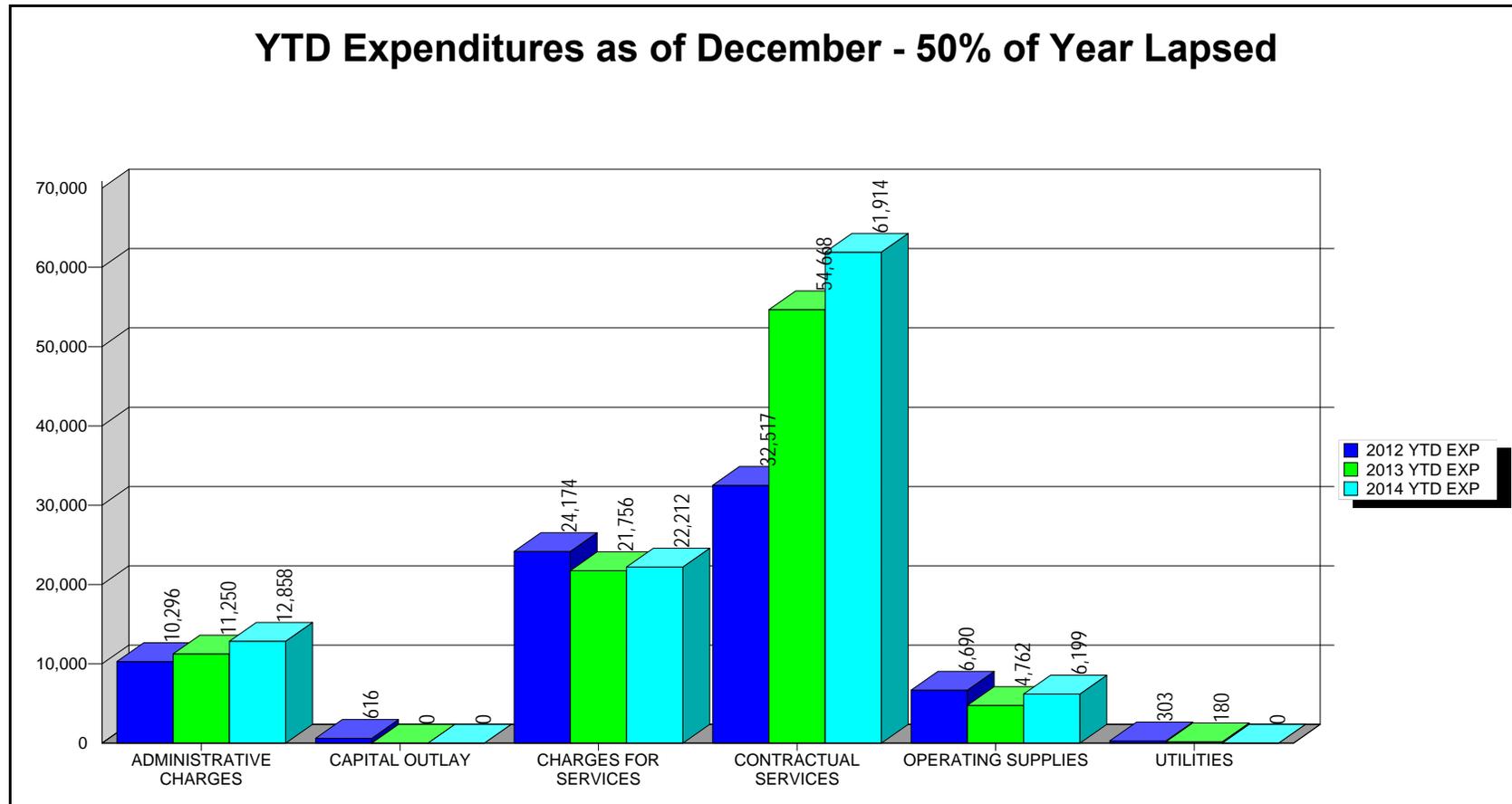
The general objectives of the City's investment policy, in order of priority, are: Safety, Liquidity, and Yield.

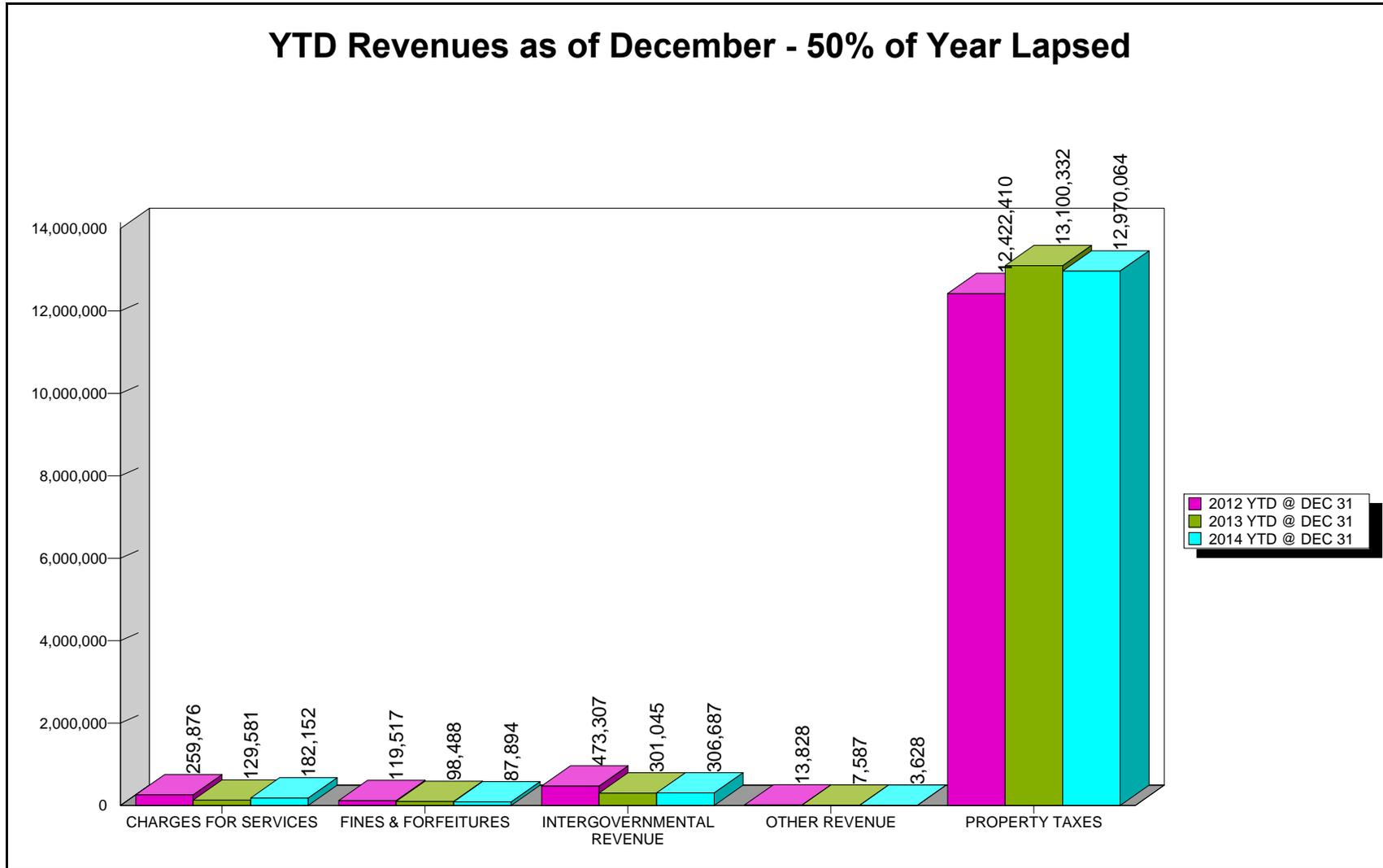
It is the goal of the City to maintain throughout the accounting cycle a yield that is not more than 50 basis points (1/2 percent) lower than the LGIP, and is not less than 25 basis points (1/4 percent) higher than that of the 91-Day US Treasury Bill.

Activity/Fund: GENERAL OPERATIONS

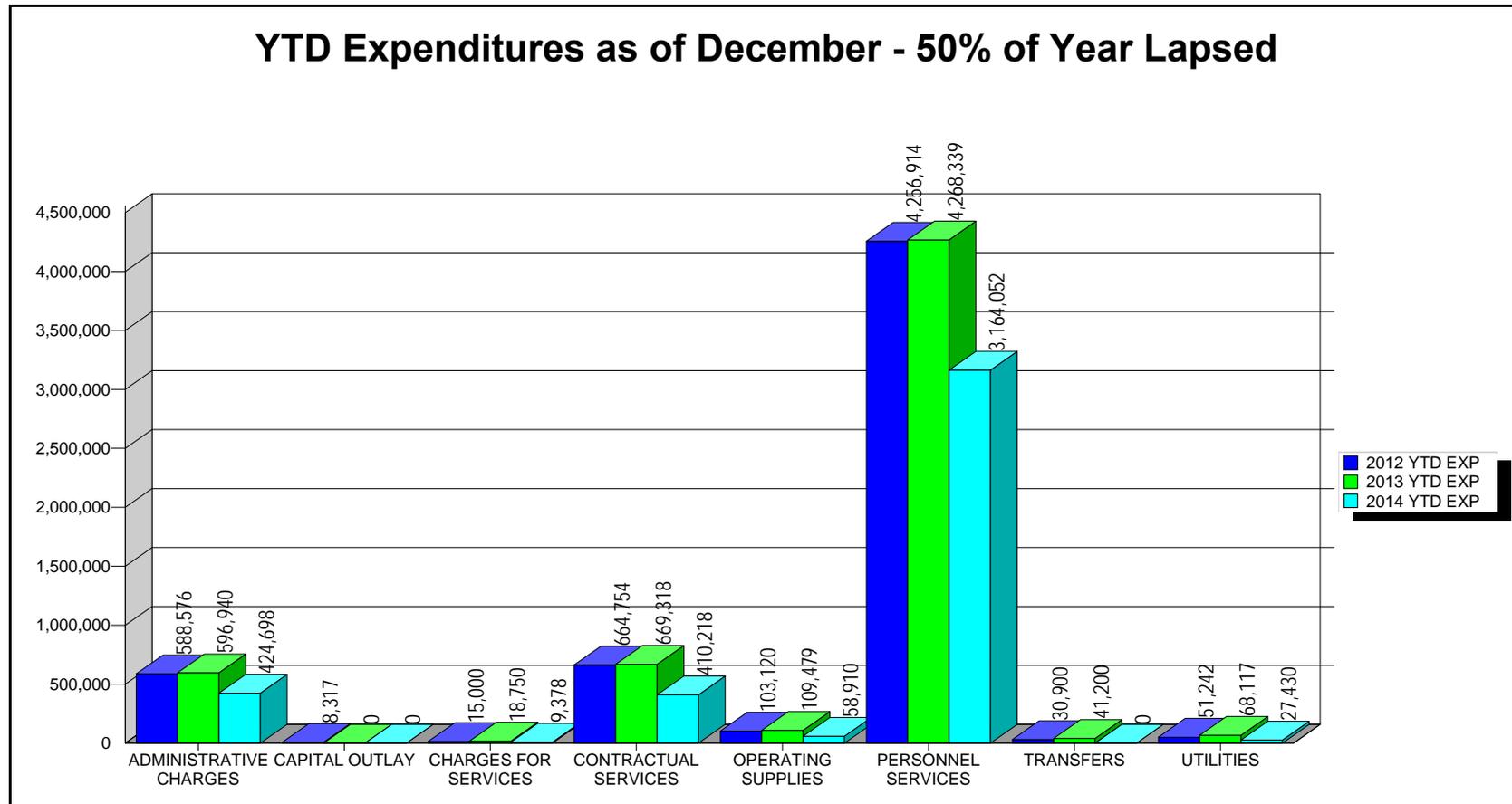


Activity: MAYOR AND COUNCIL



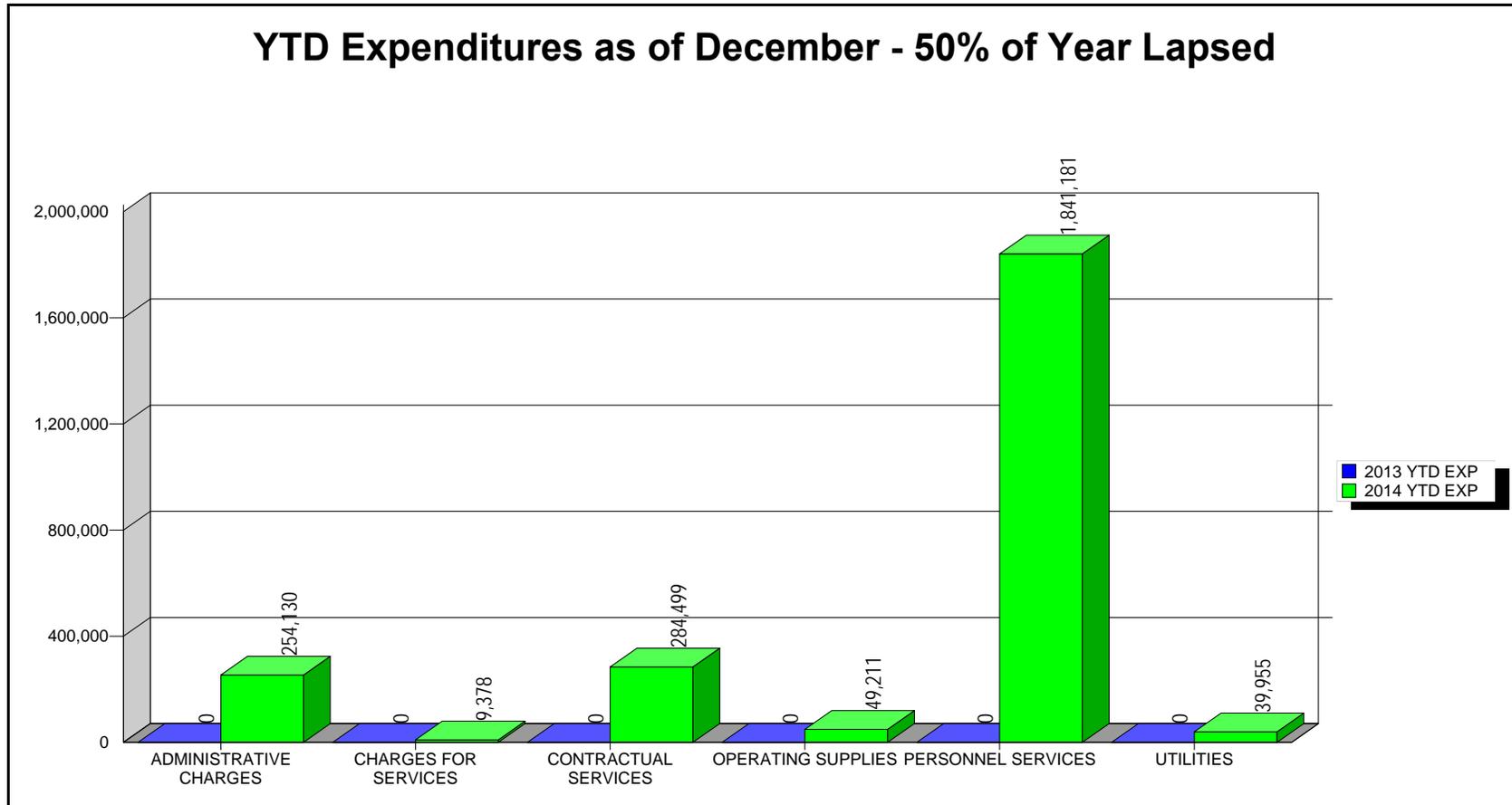


Activity: PS-POLICE DIVISION



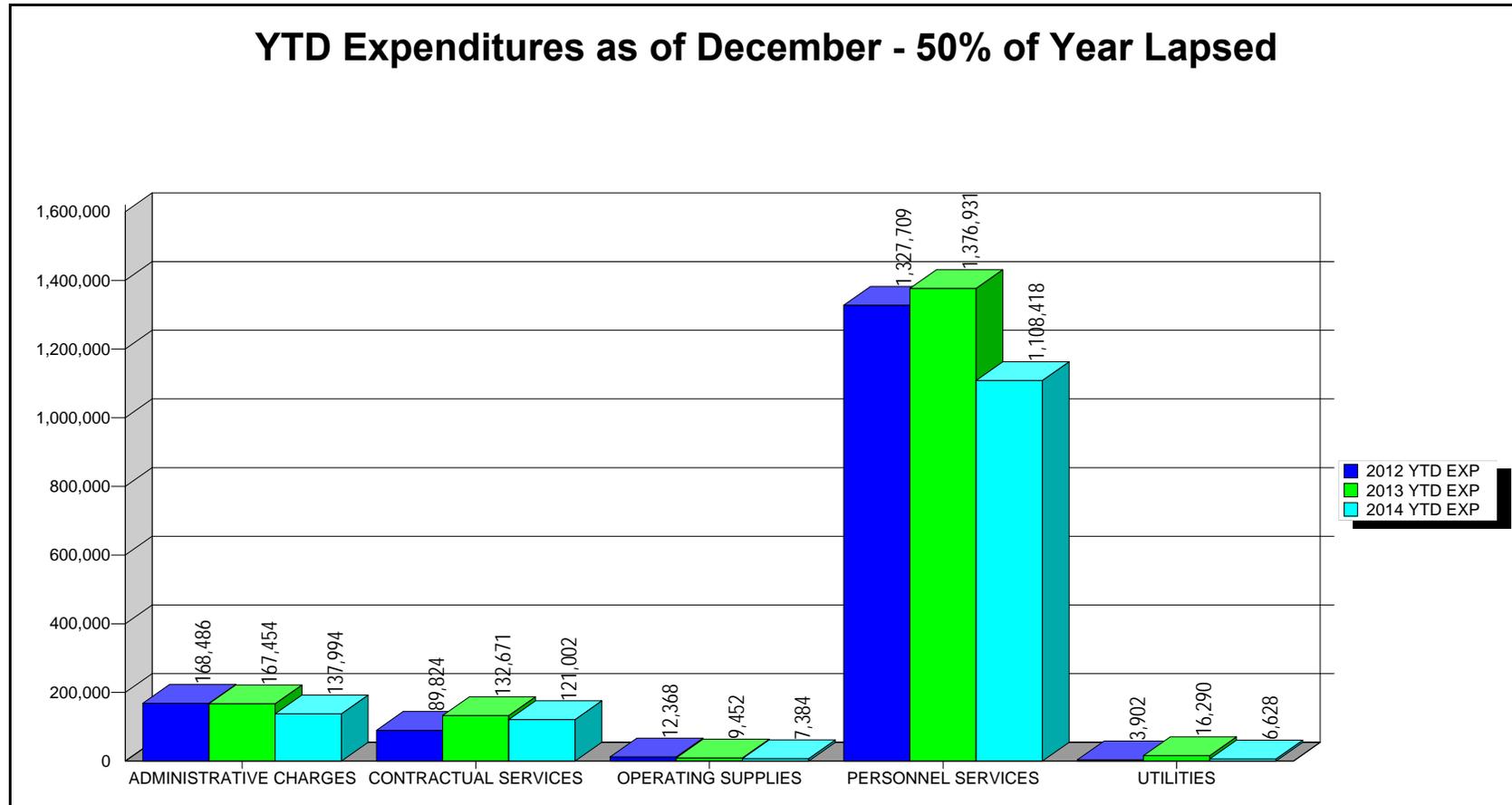
Note in FY'14 Fire Rescue was moved to a separate activity.

Activity: PS-FIRE RESCUE DIVISION

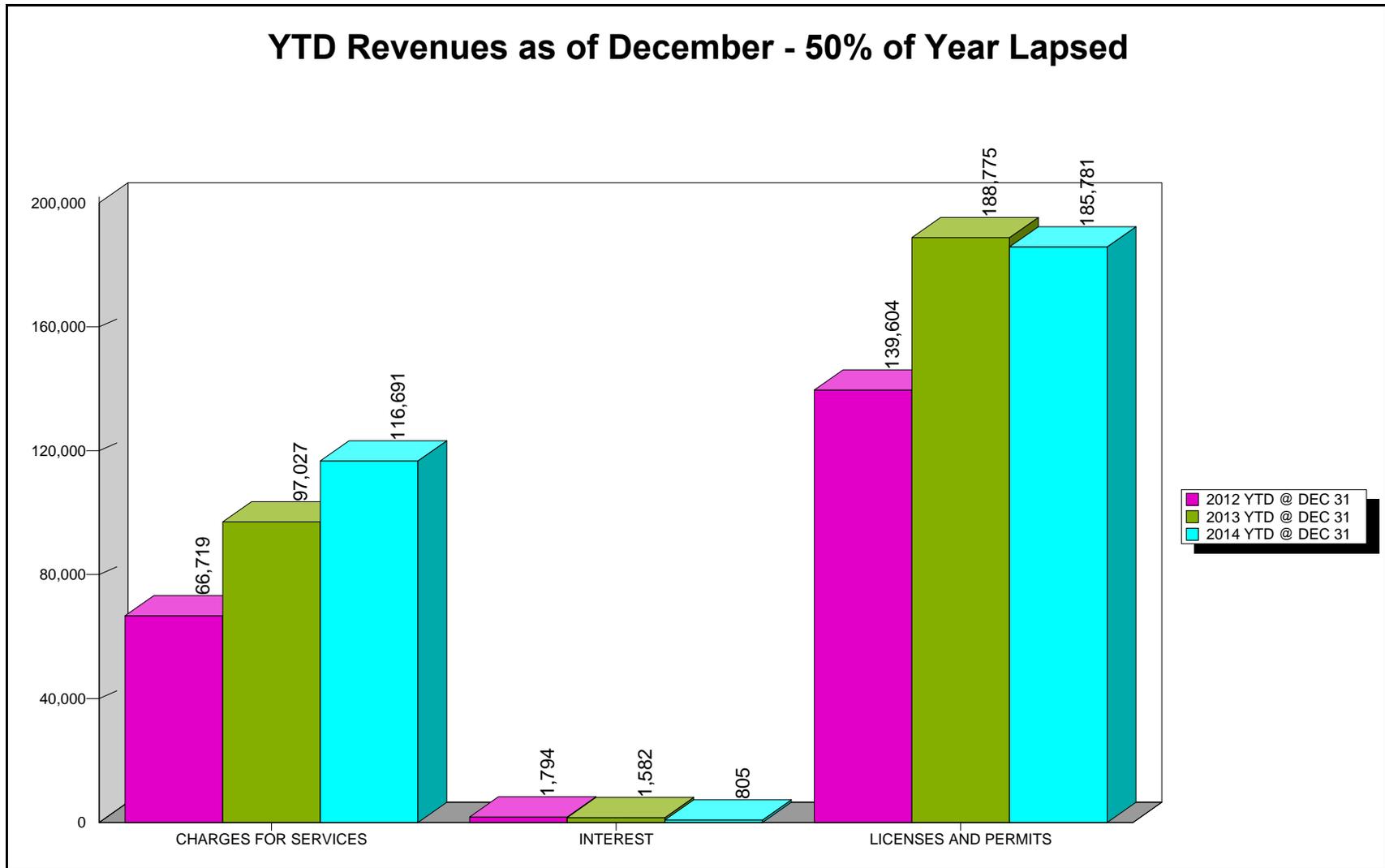


New activity effective FY'14

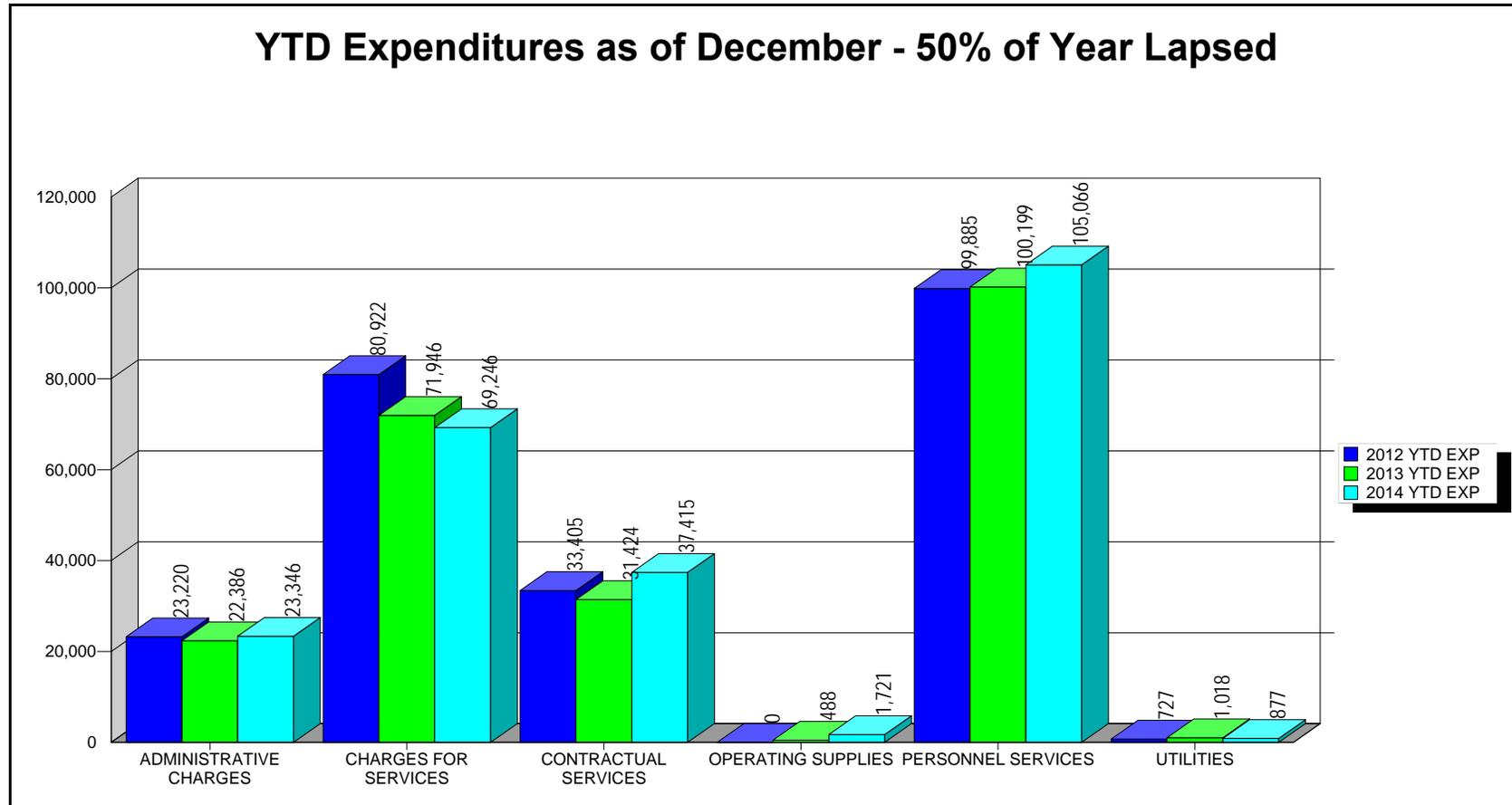
Activity: PS-SUPPORT DIVISION

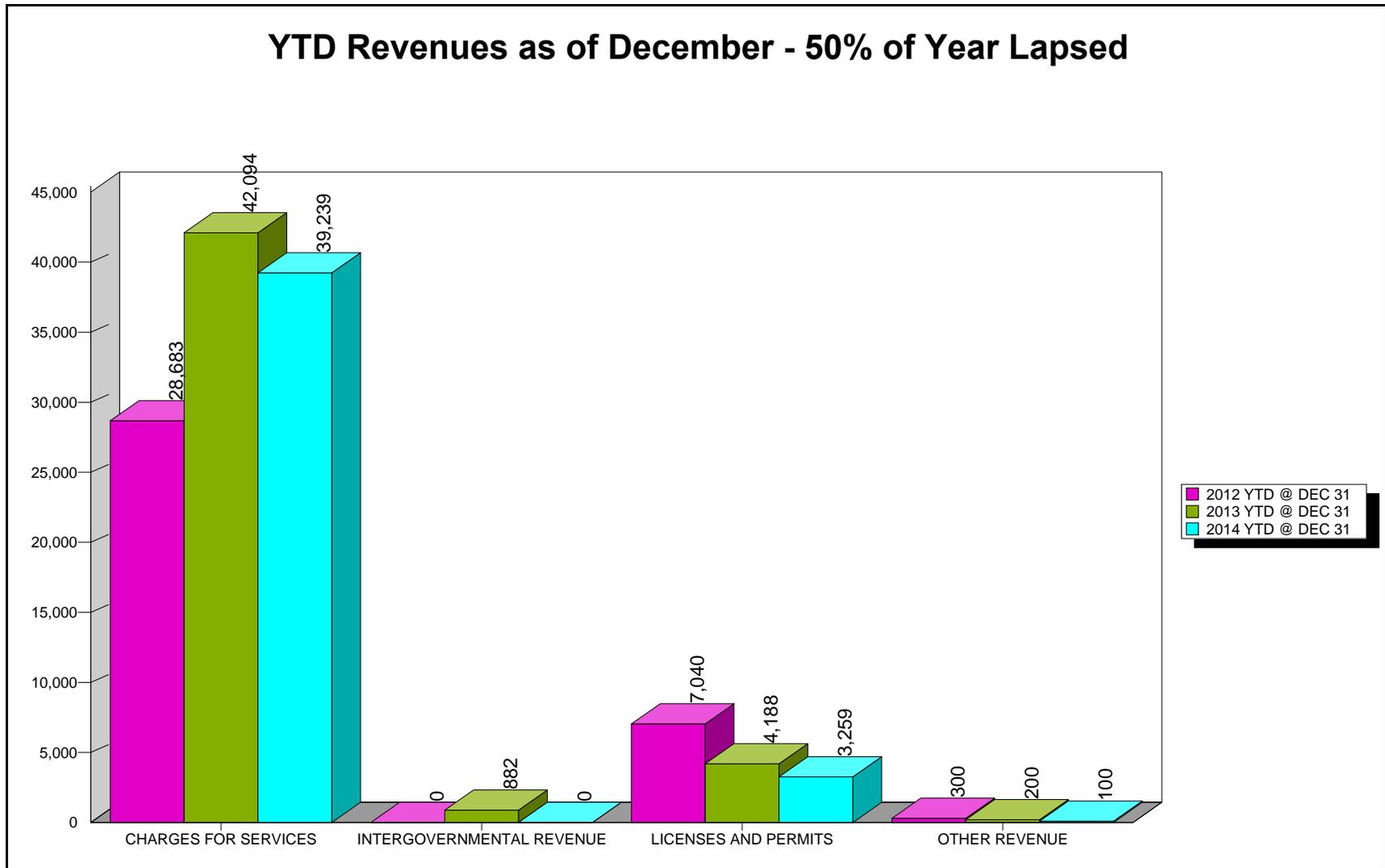


Note in FY'14 police and fire prevention moved from Support to the Police Division and Fire Rescue Division

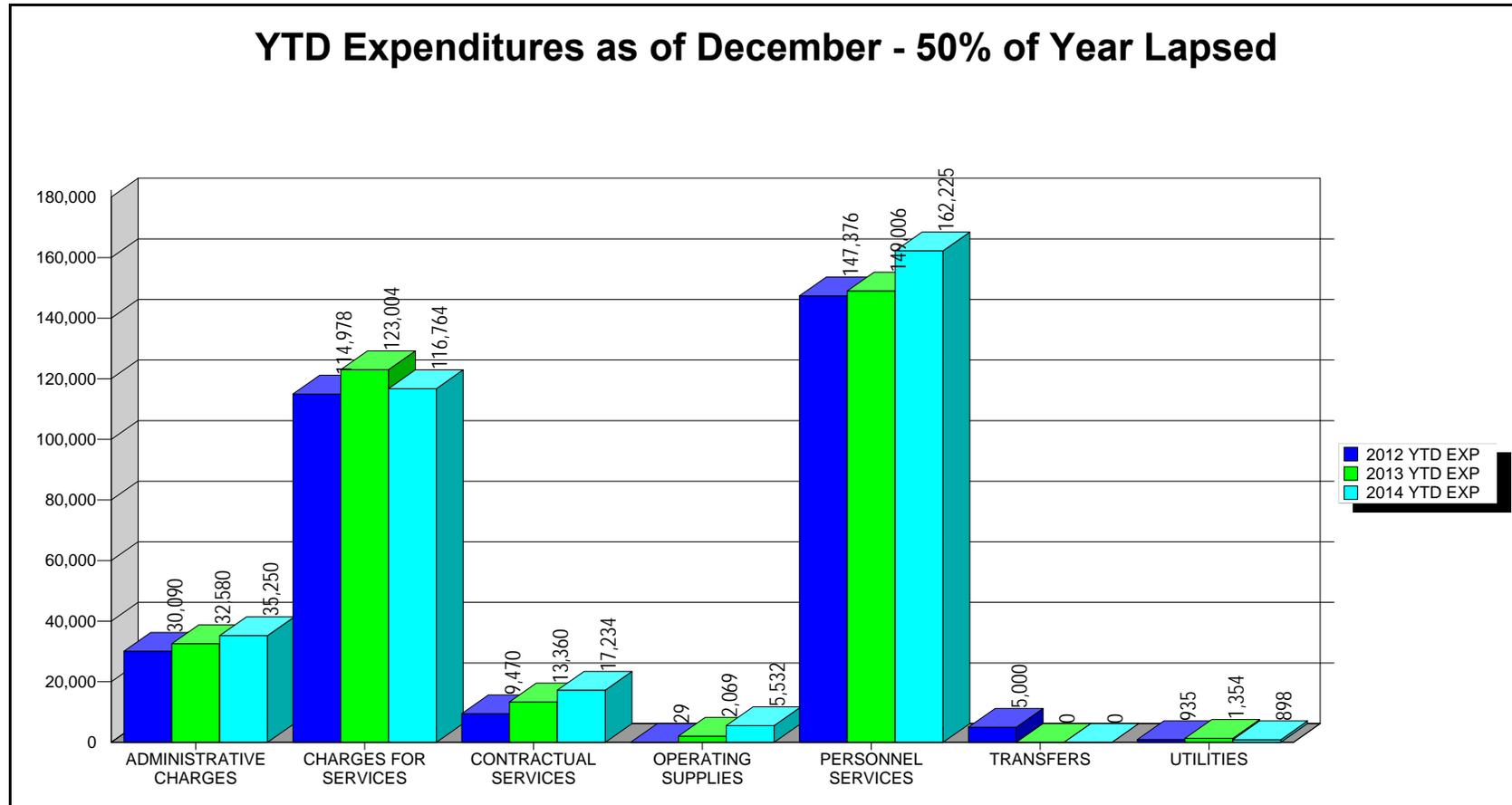


Activity: BUILDING AND SAFETY

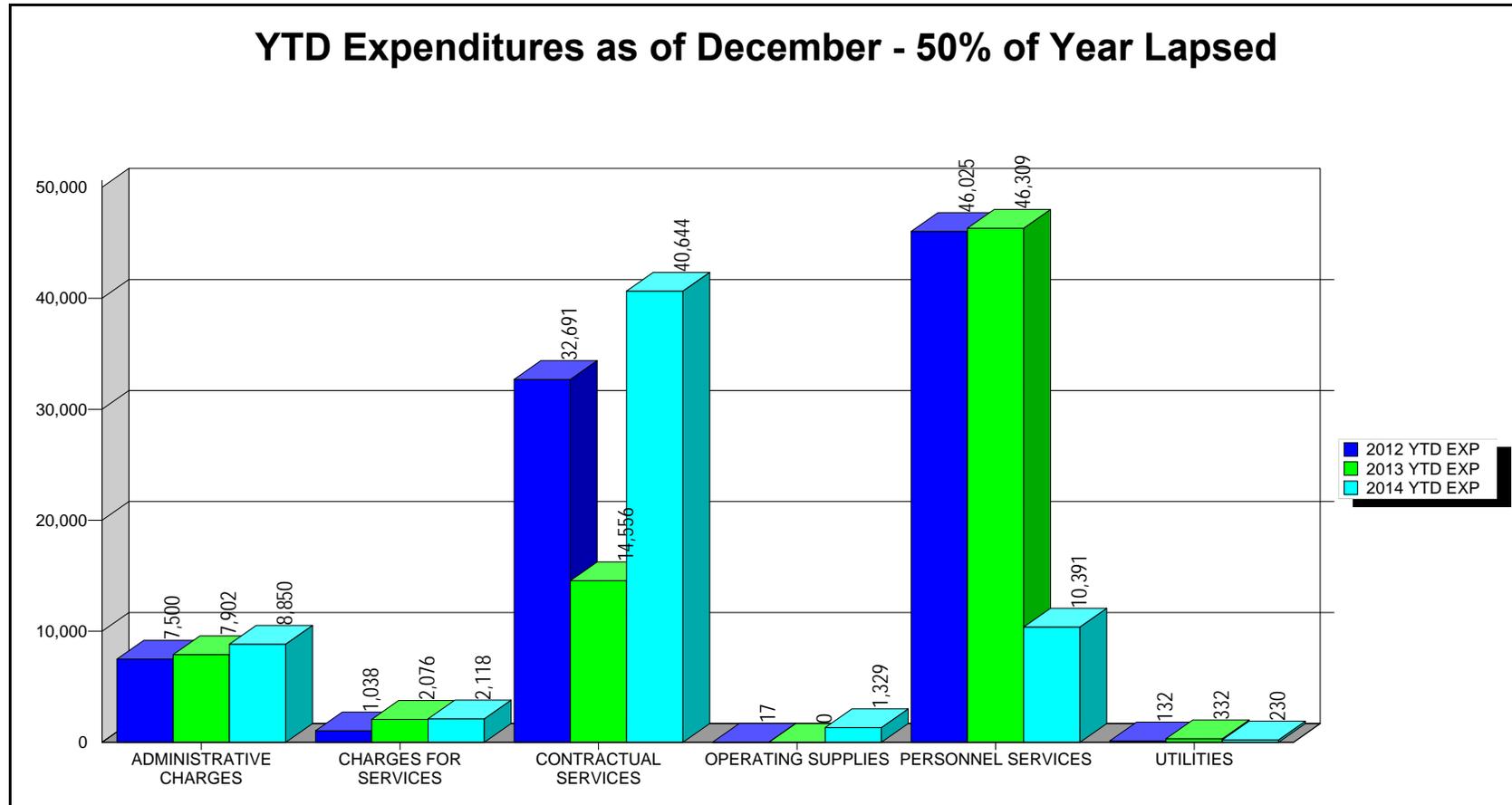




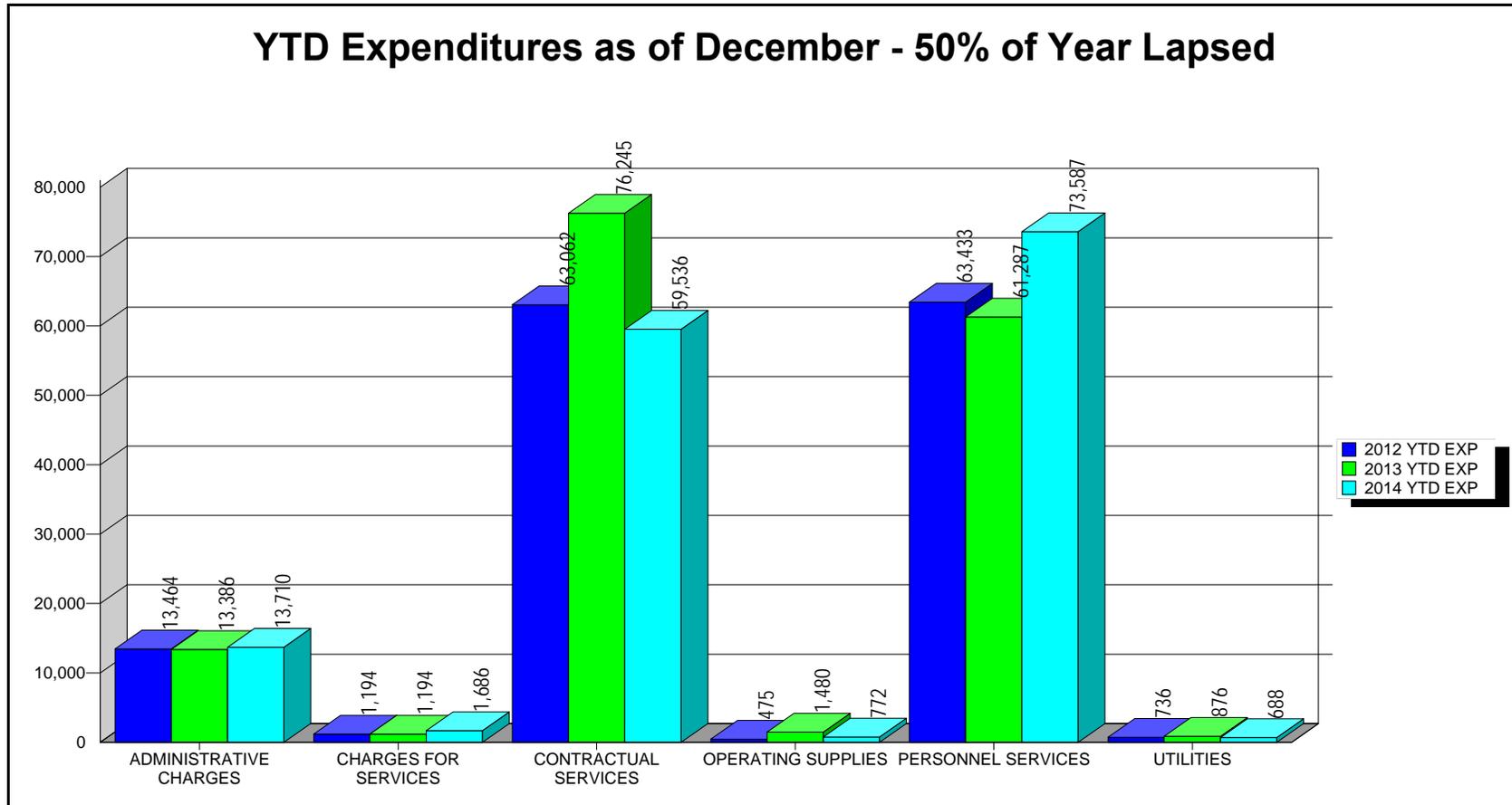
Activity: PLANNING



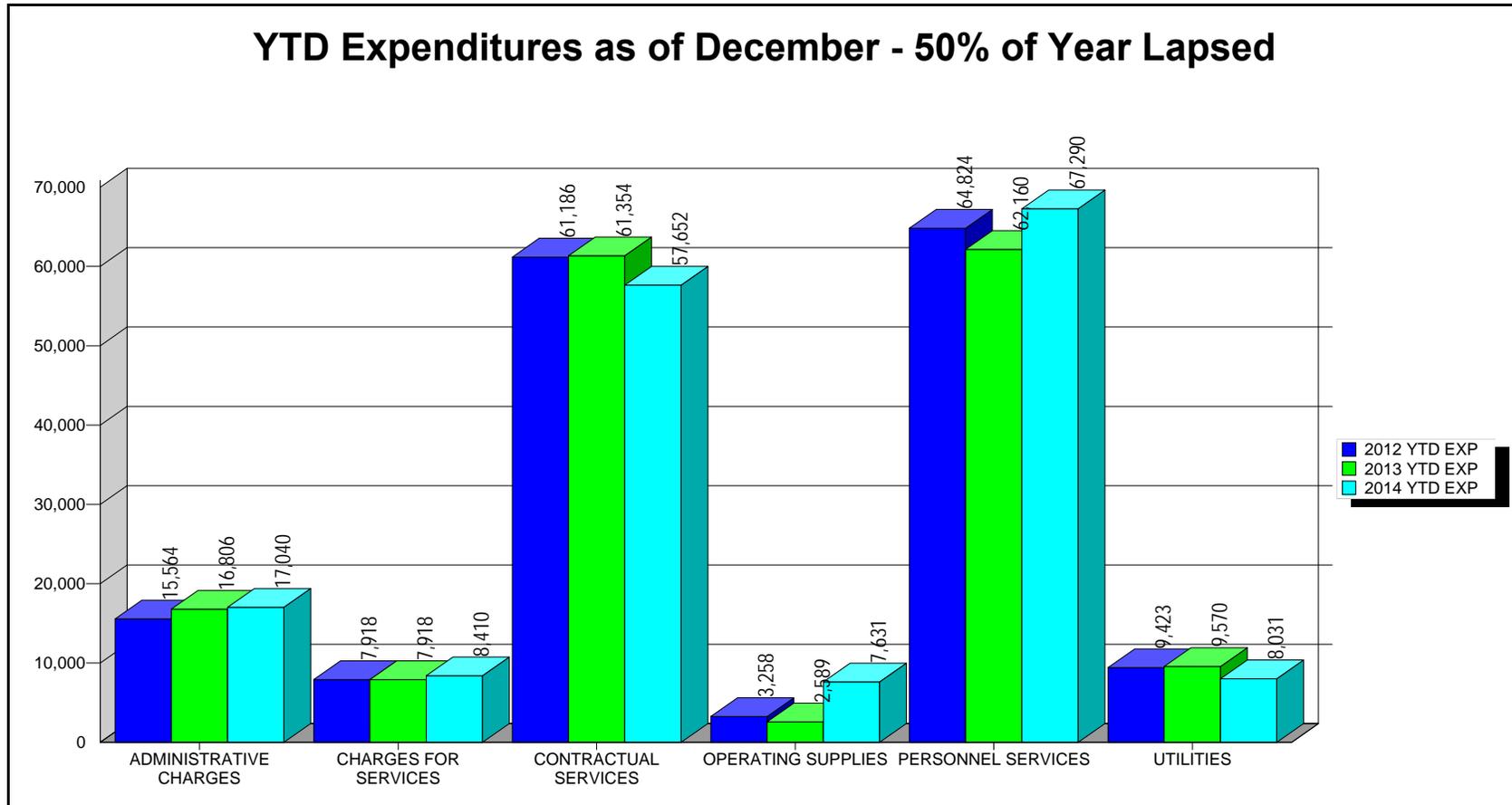
Activity: ECONOMIC DEVELOPMENT



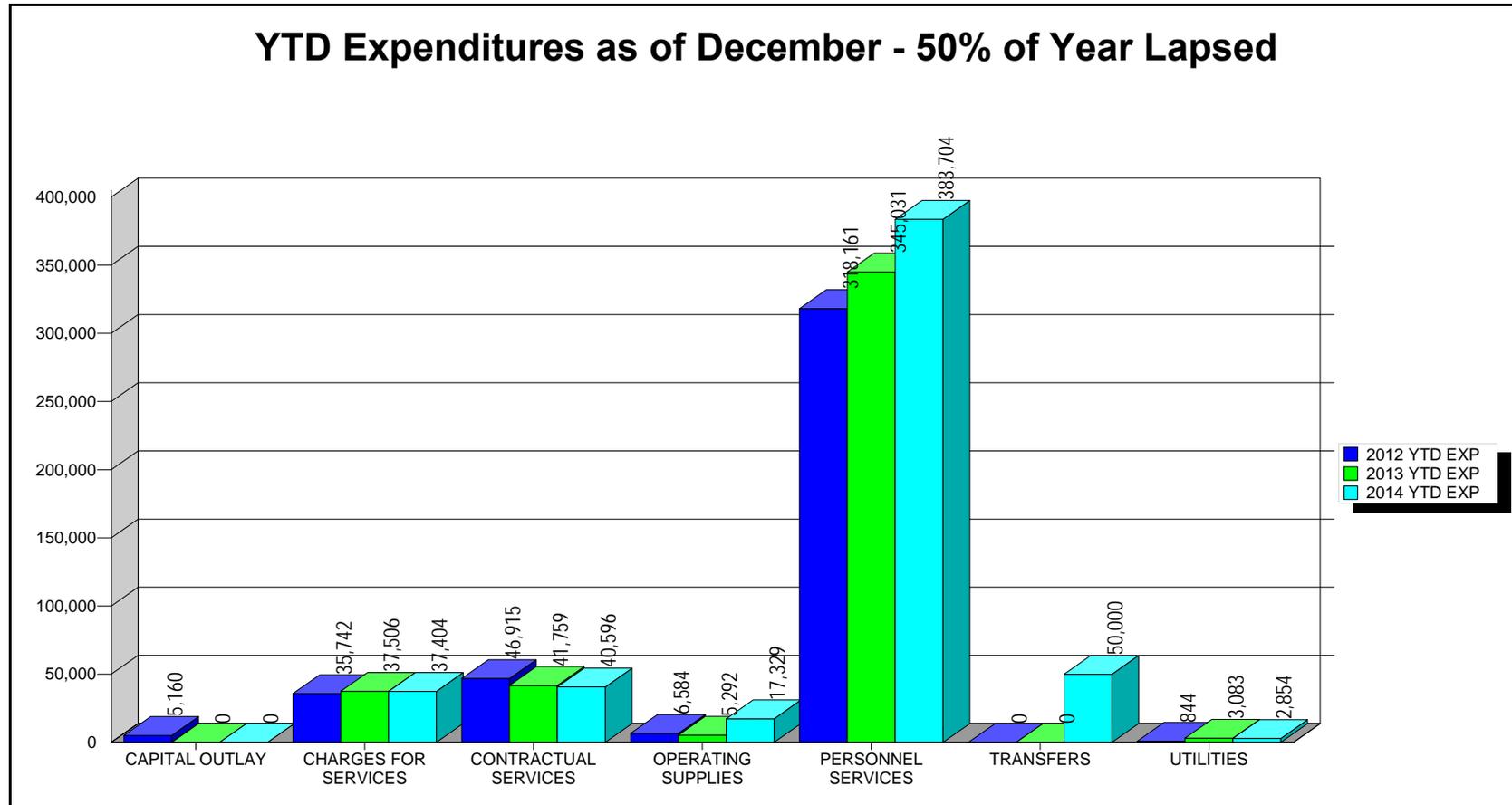
Activity: TOURISM



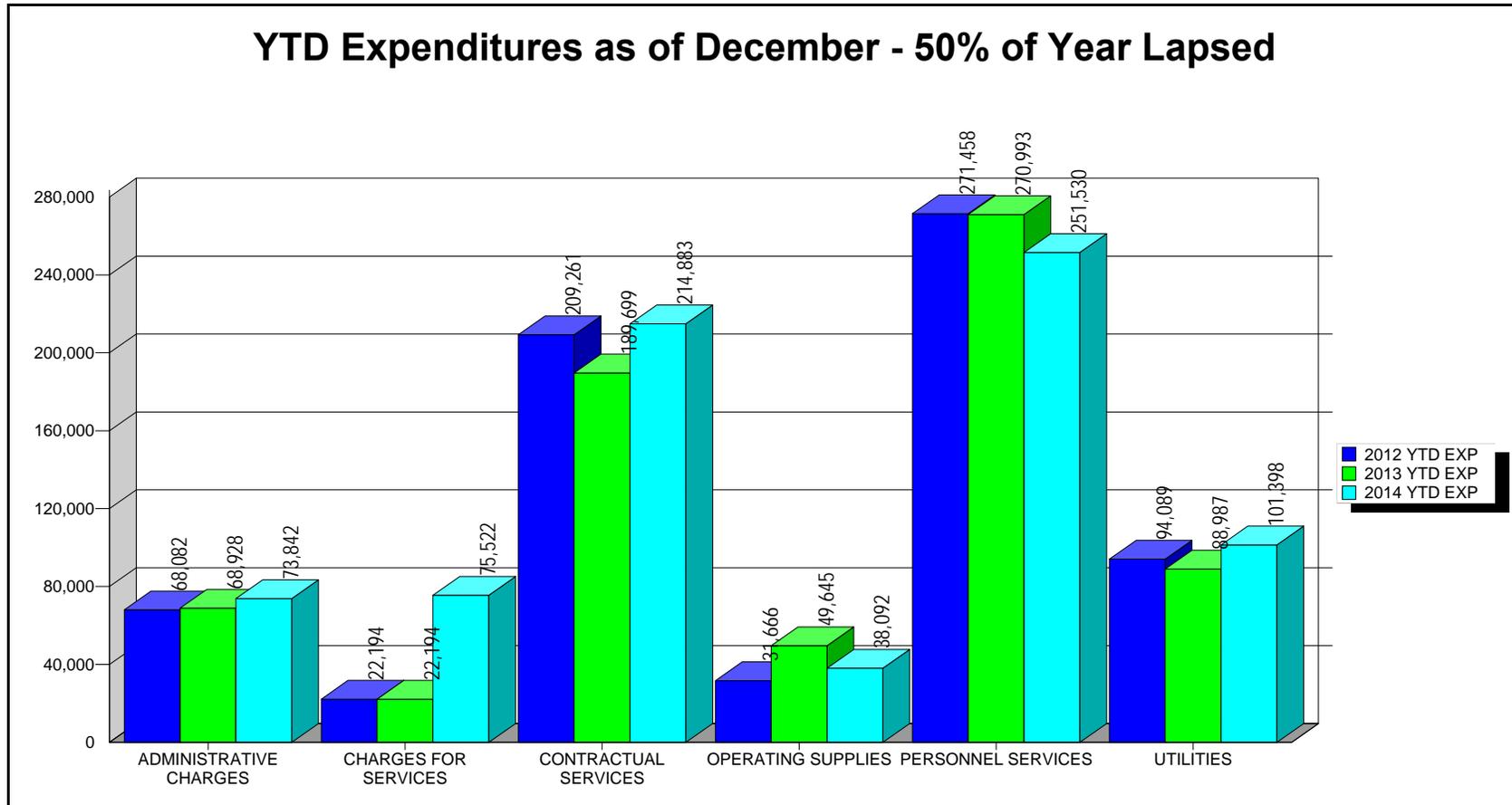
Activity: DOWNTOWN



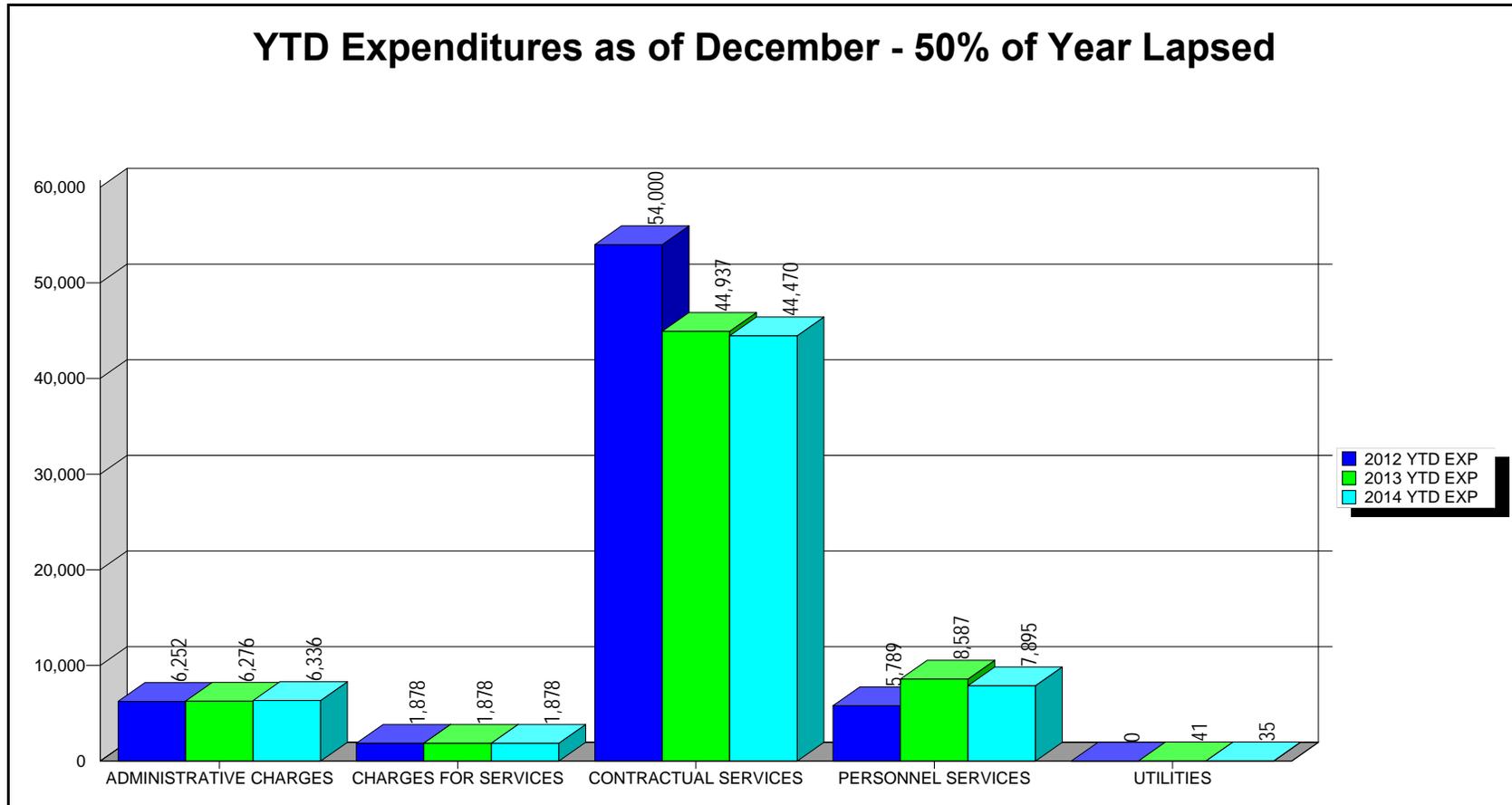
Activity: PARKS



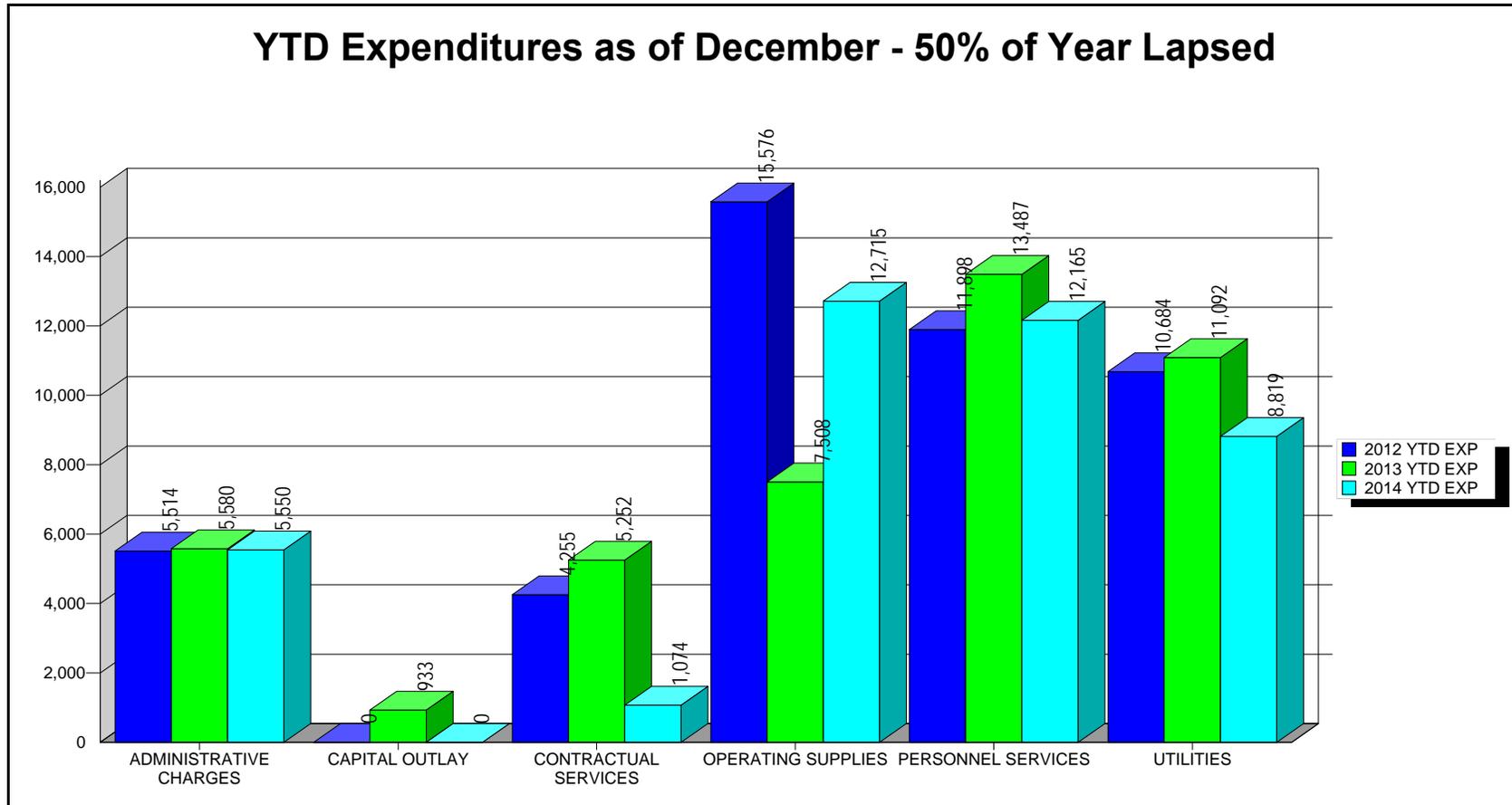
Activity: PARKS



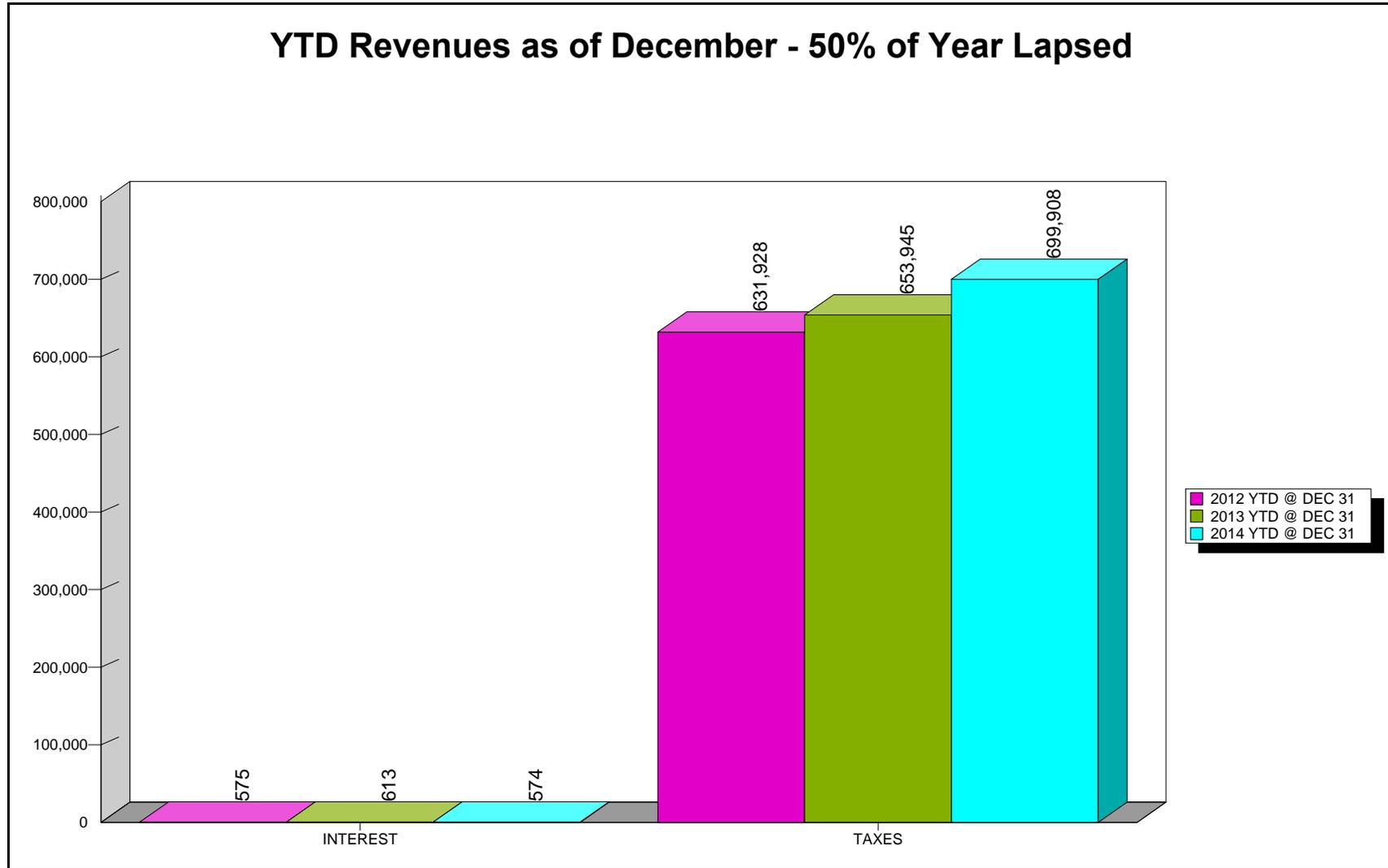
Activity: RECREATION



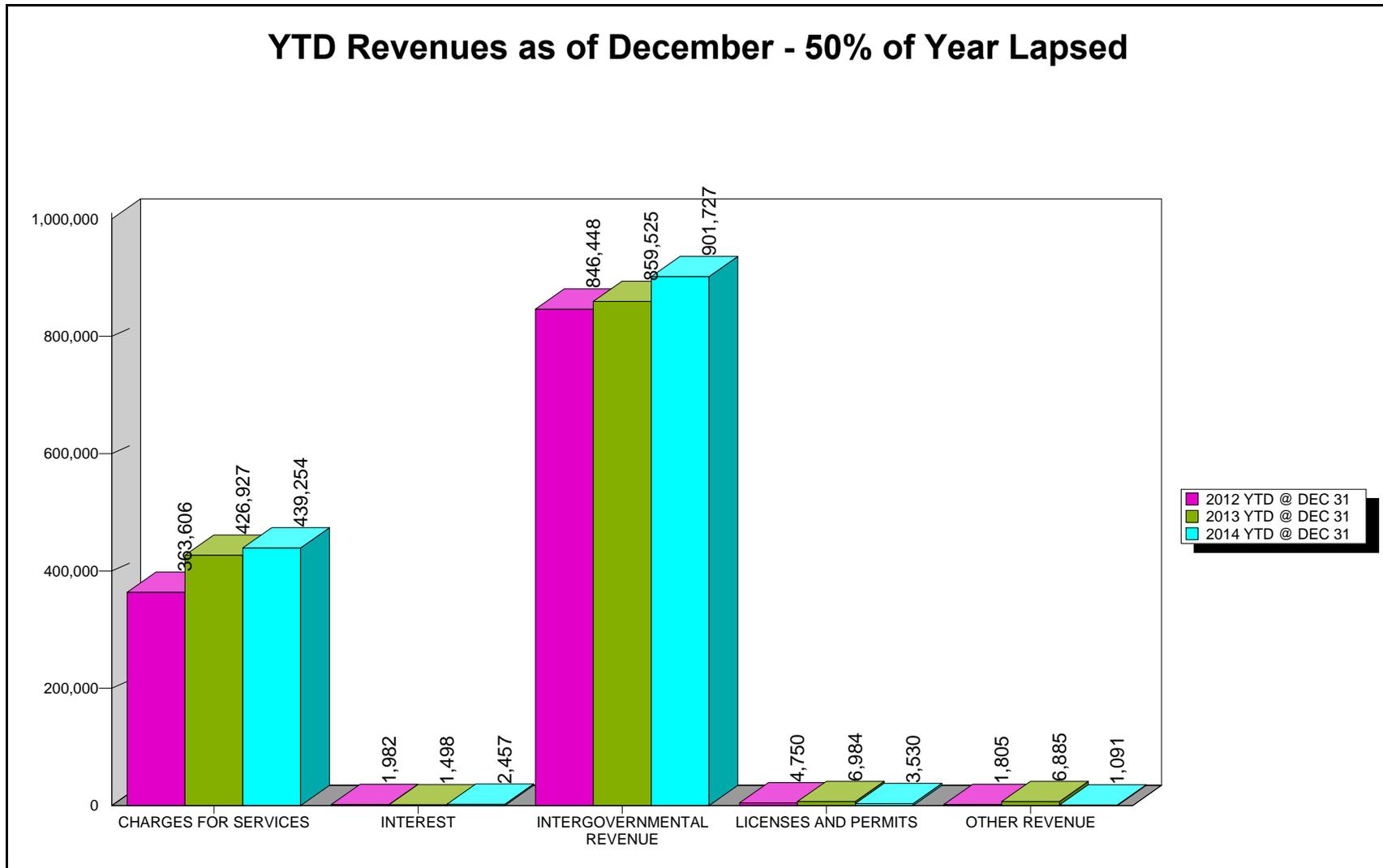
Activity: AQUATIC



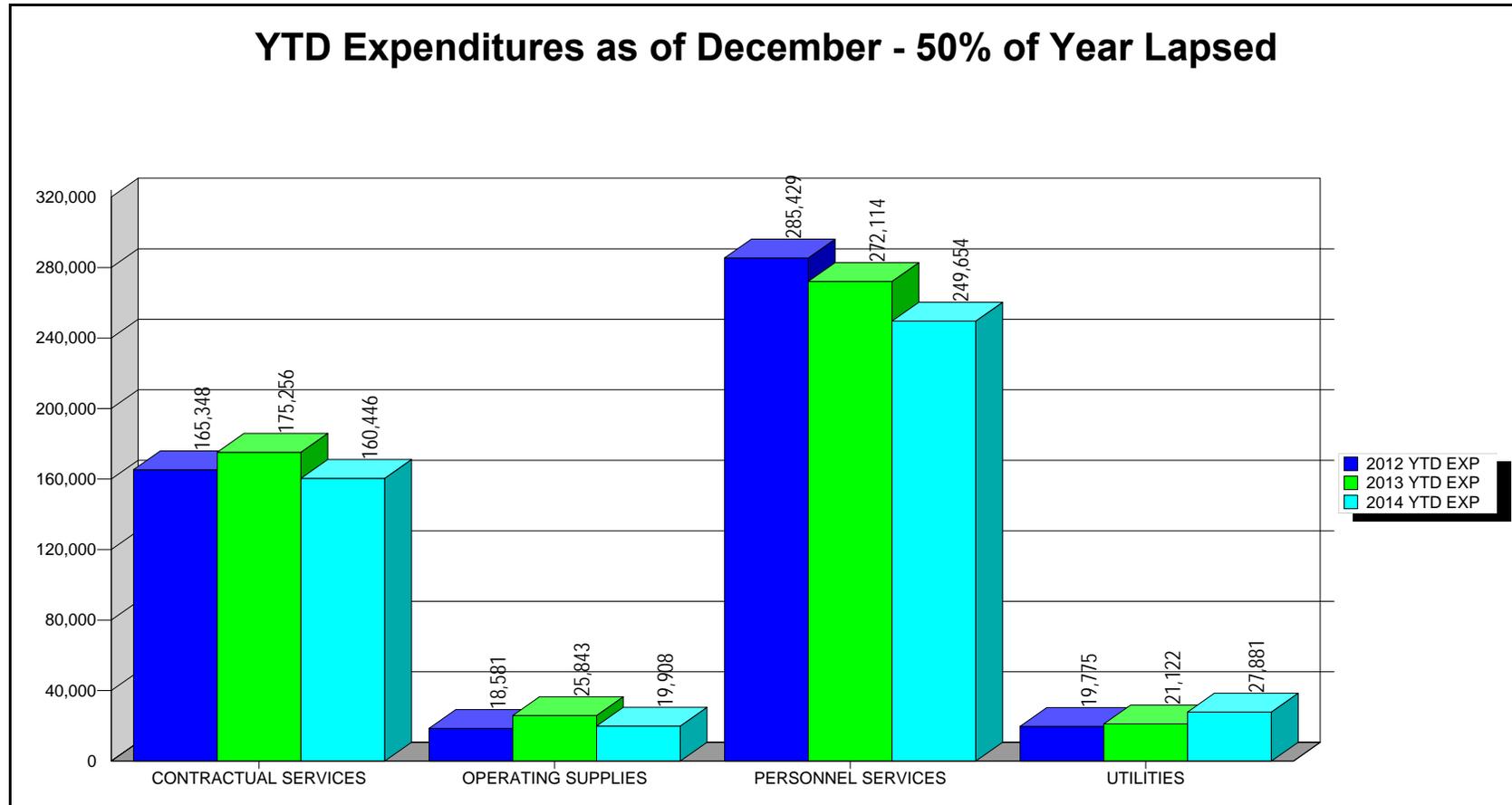
YTD Revenues as of December - 50% of Year Lapsed



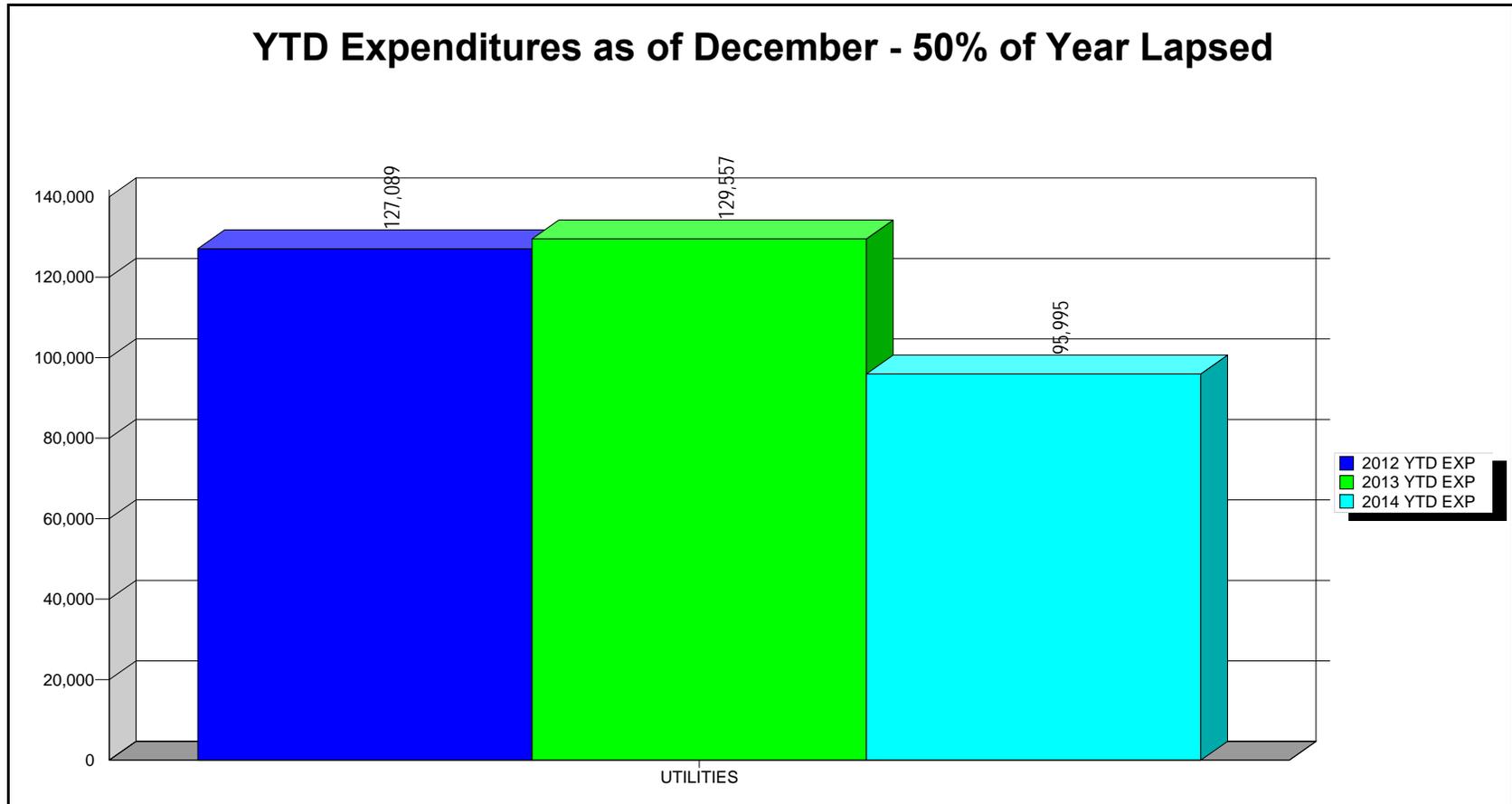
YTD Revenues as of December - 50% of Year Lapsed

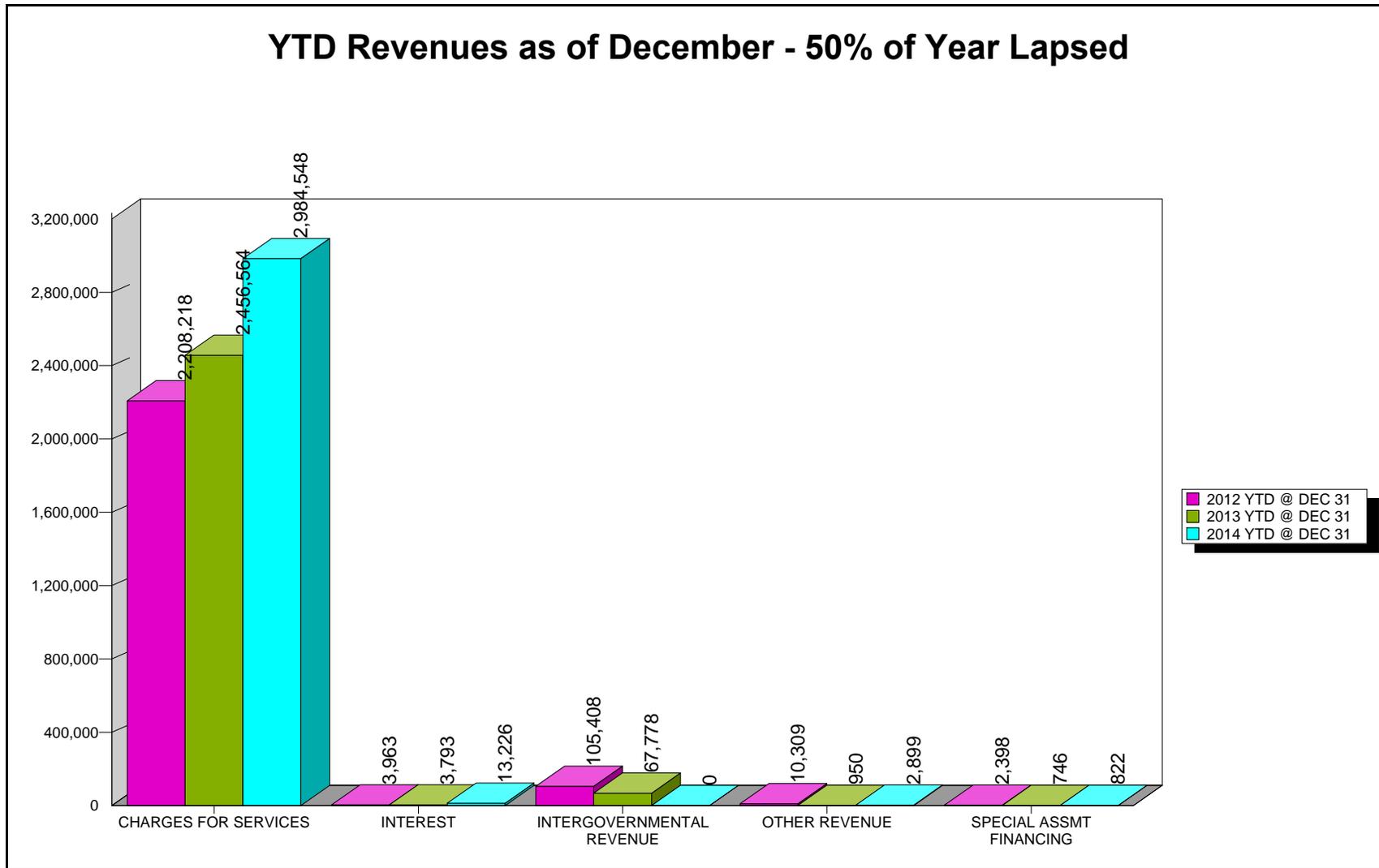


Activity: STREET



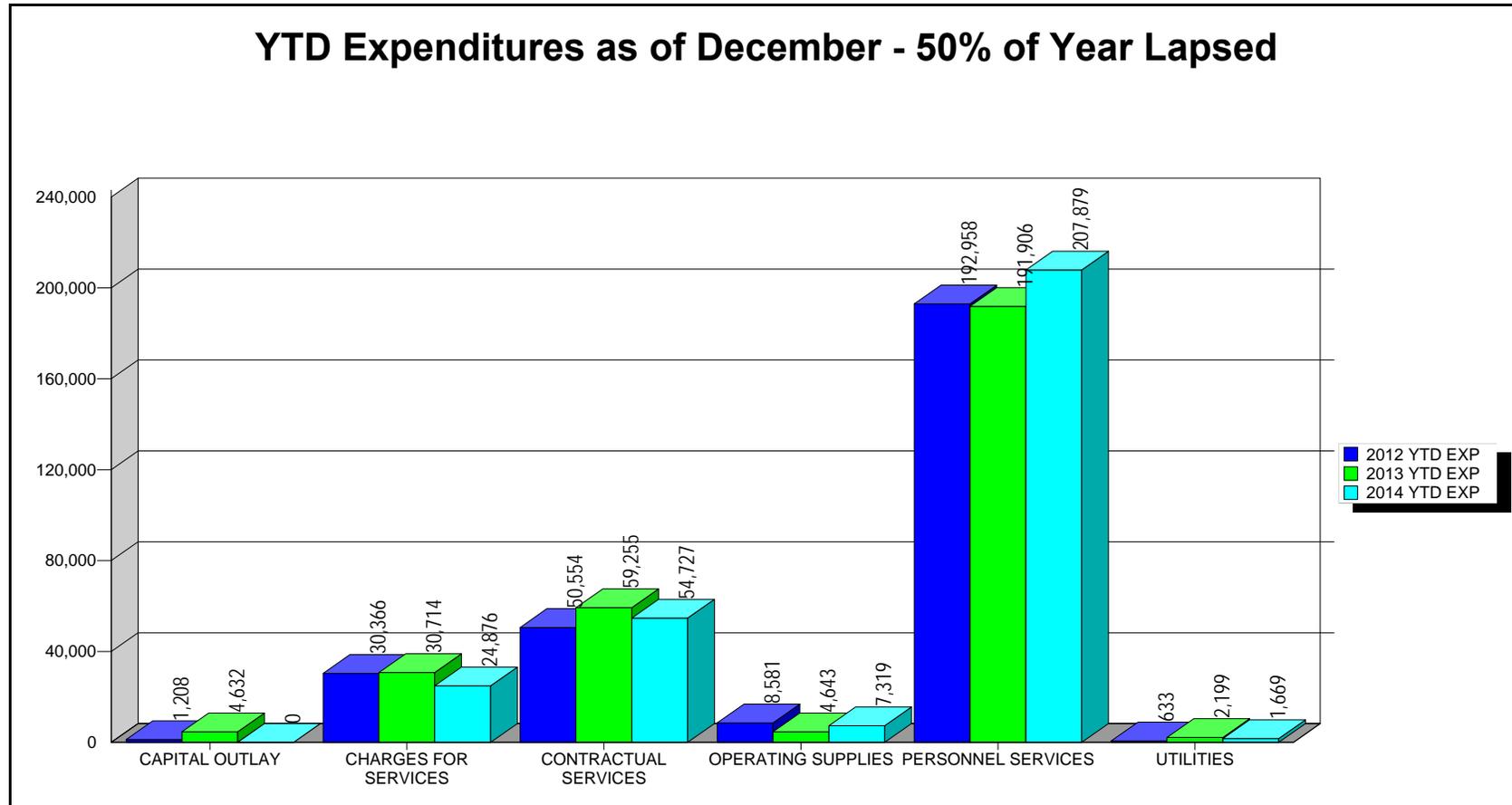
Activity: STREET



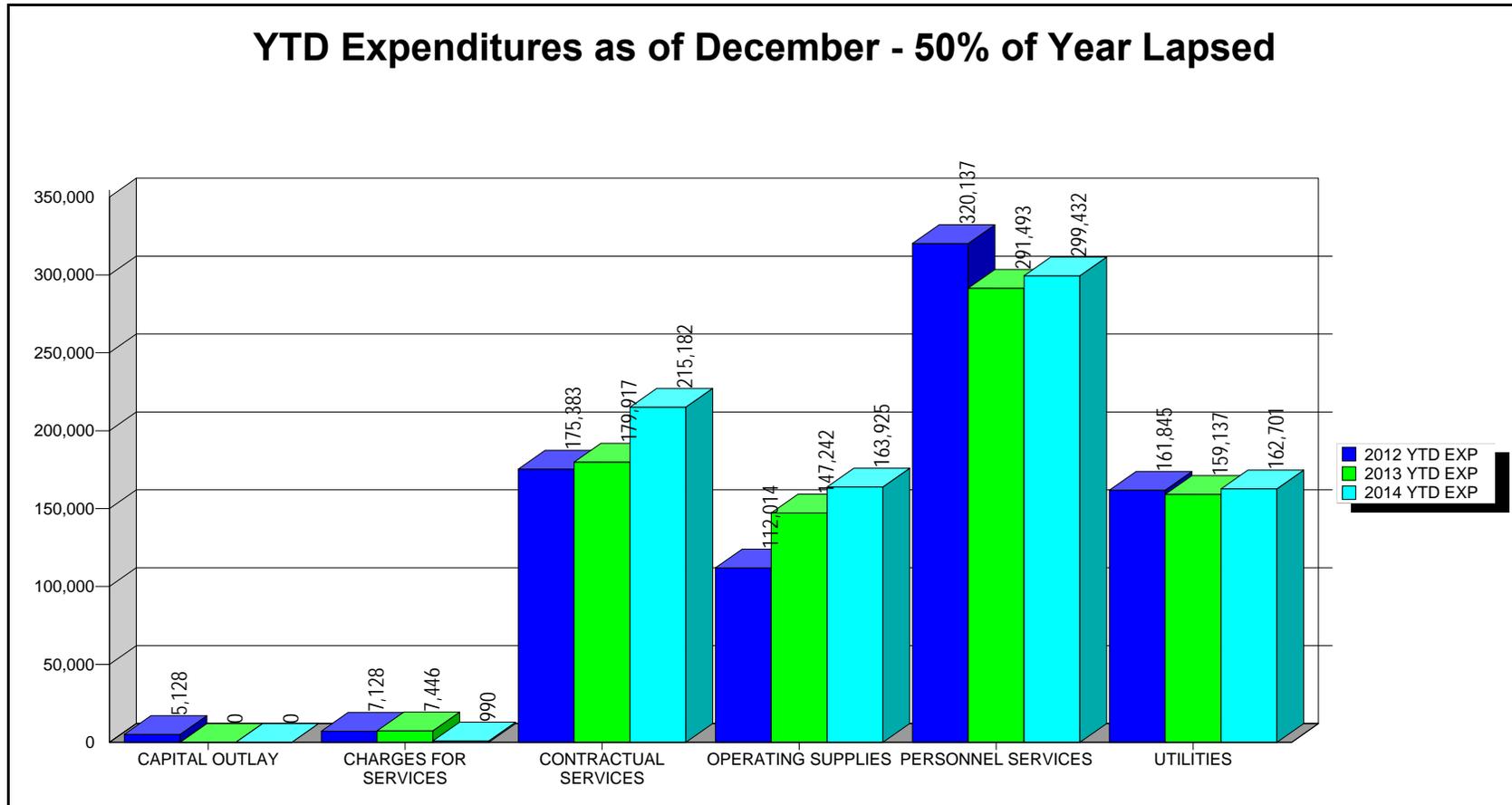


Note - includes RSSSD effective FY'14

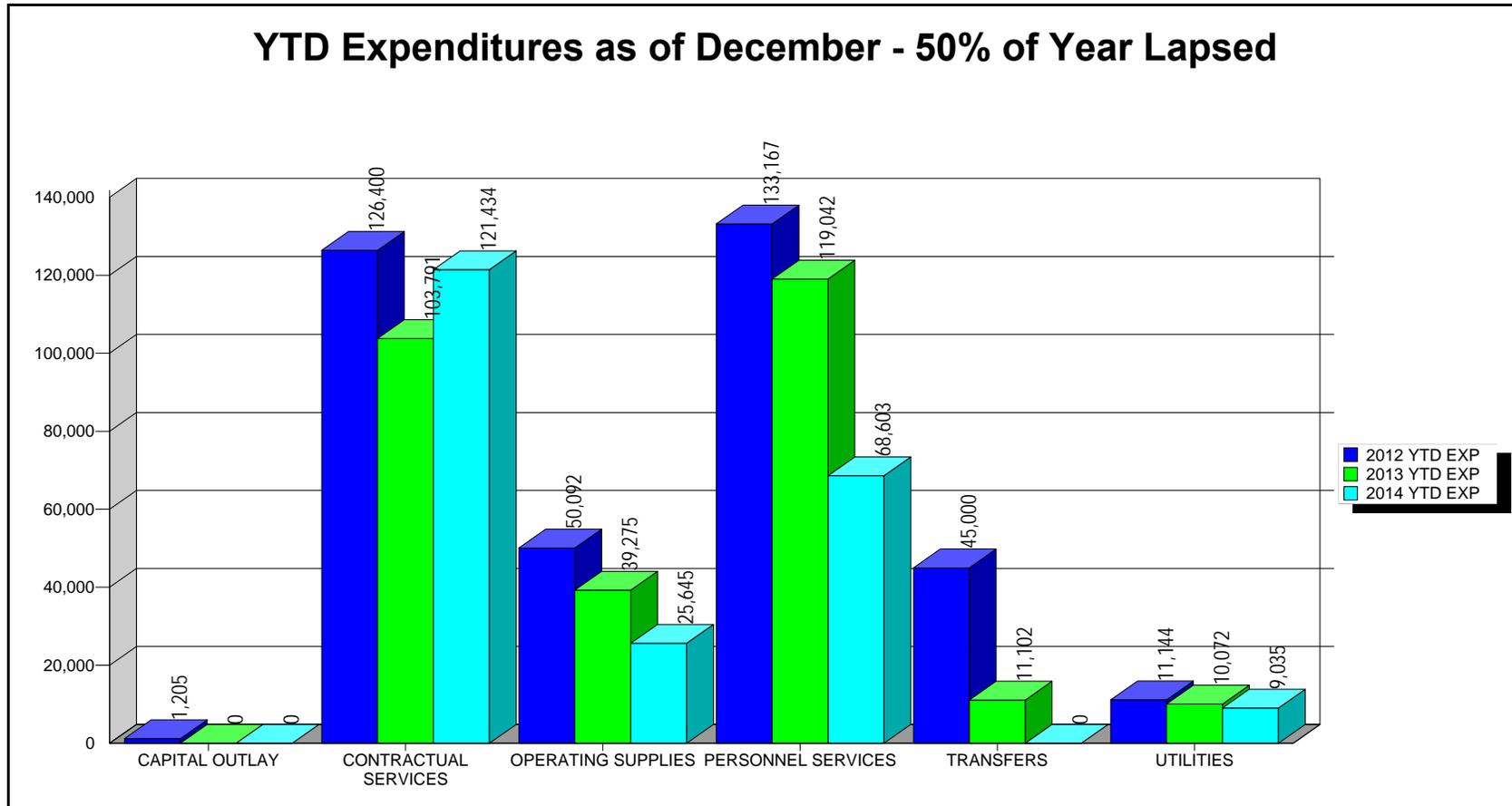
Activity: WASTEWATER COLLECTION



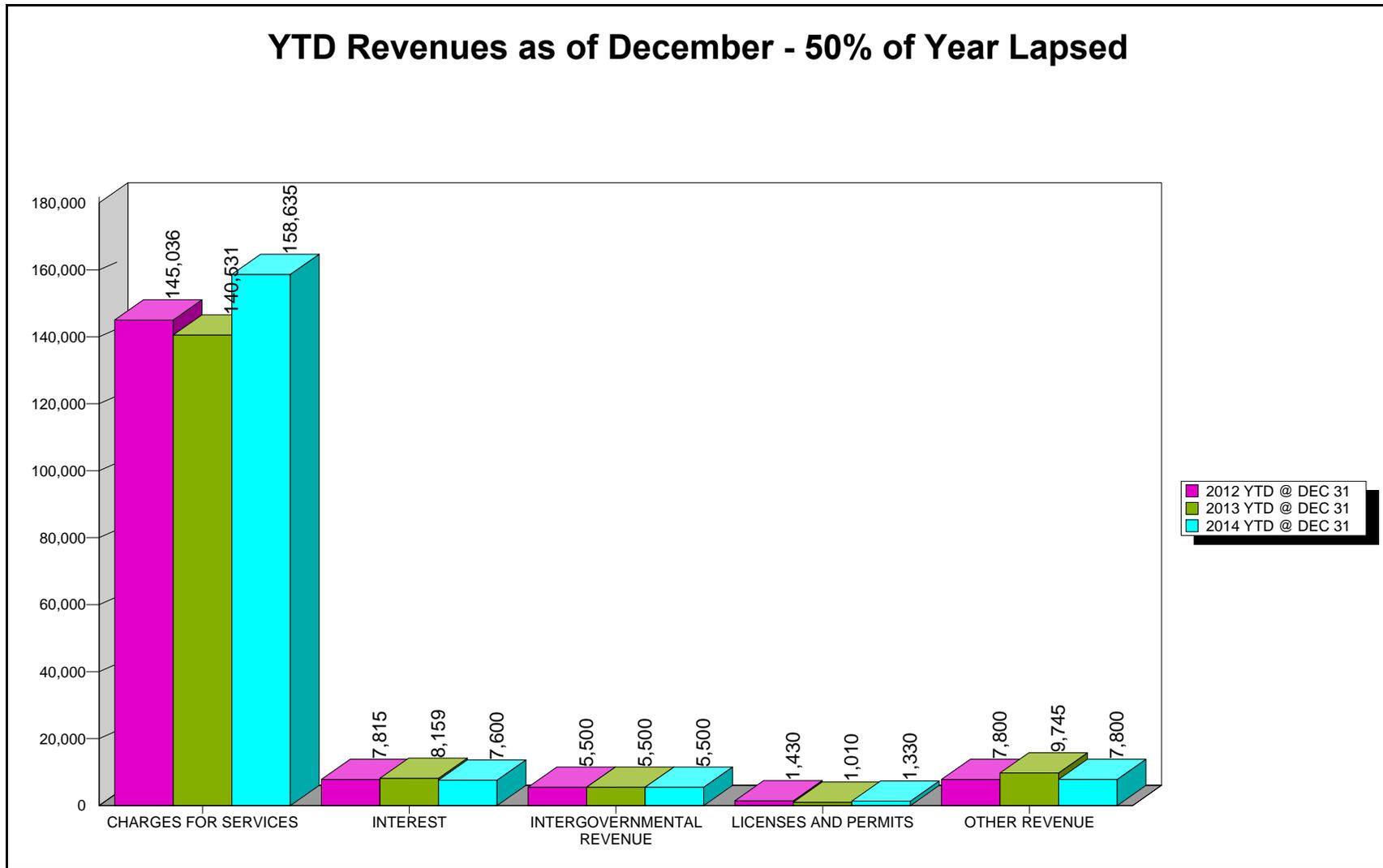
Activity: WASTEWATER TREATMENT



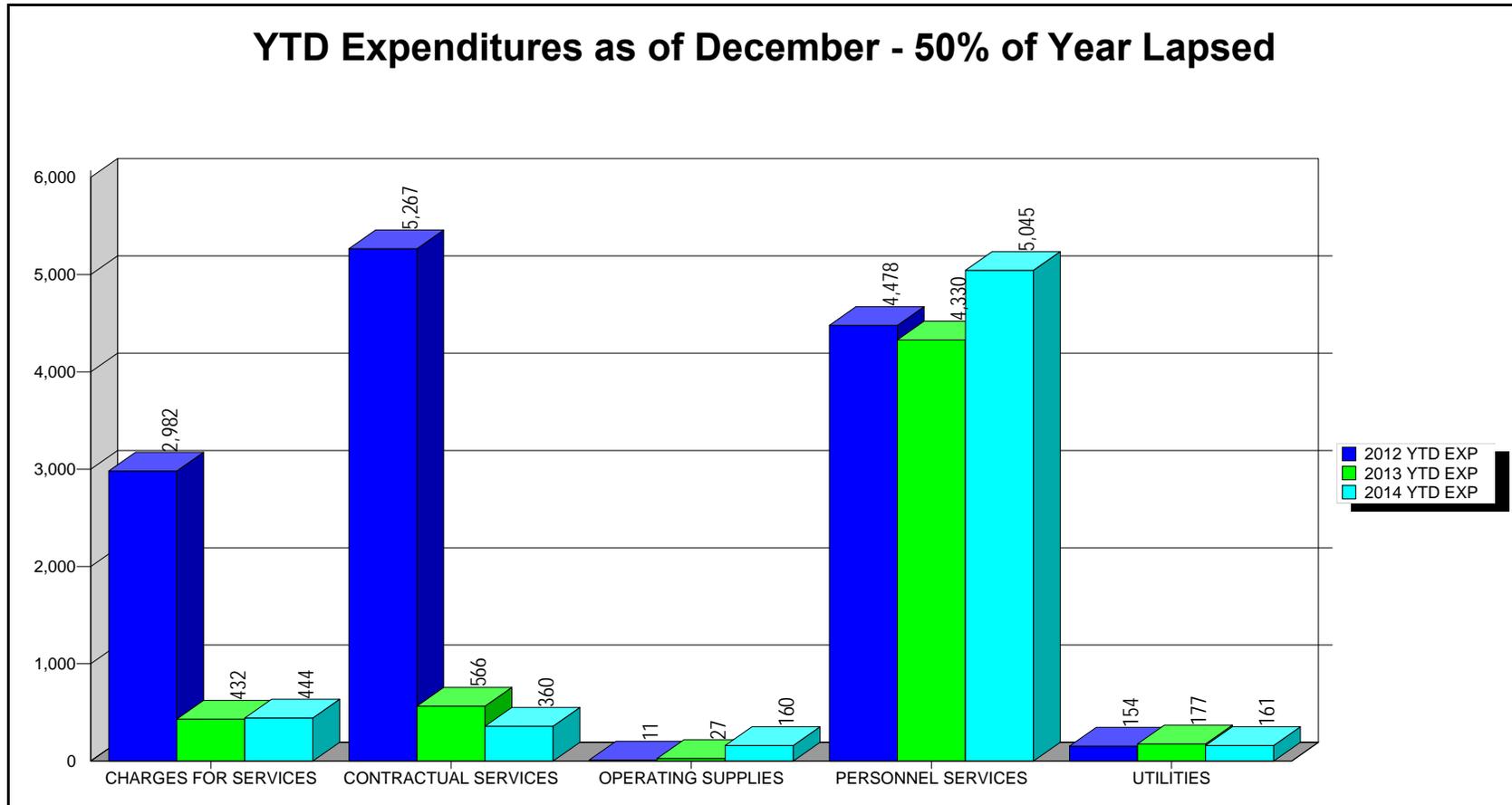
Activity: JO GRO

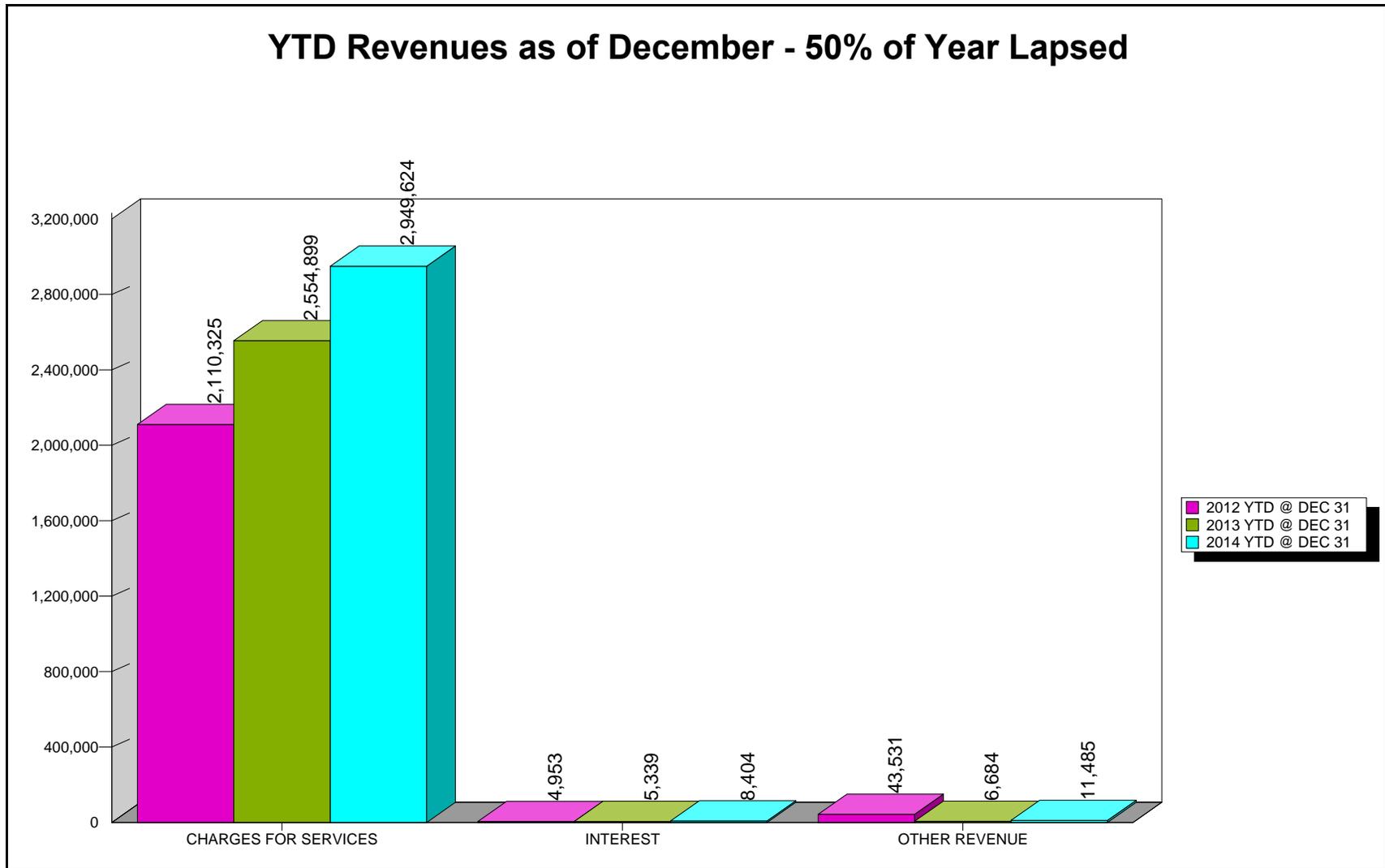


Activity/Fund: SOLID WASTE FUND

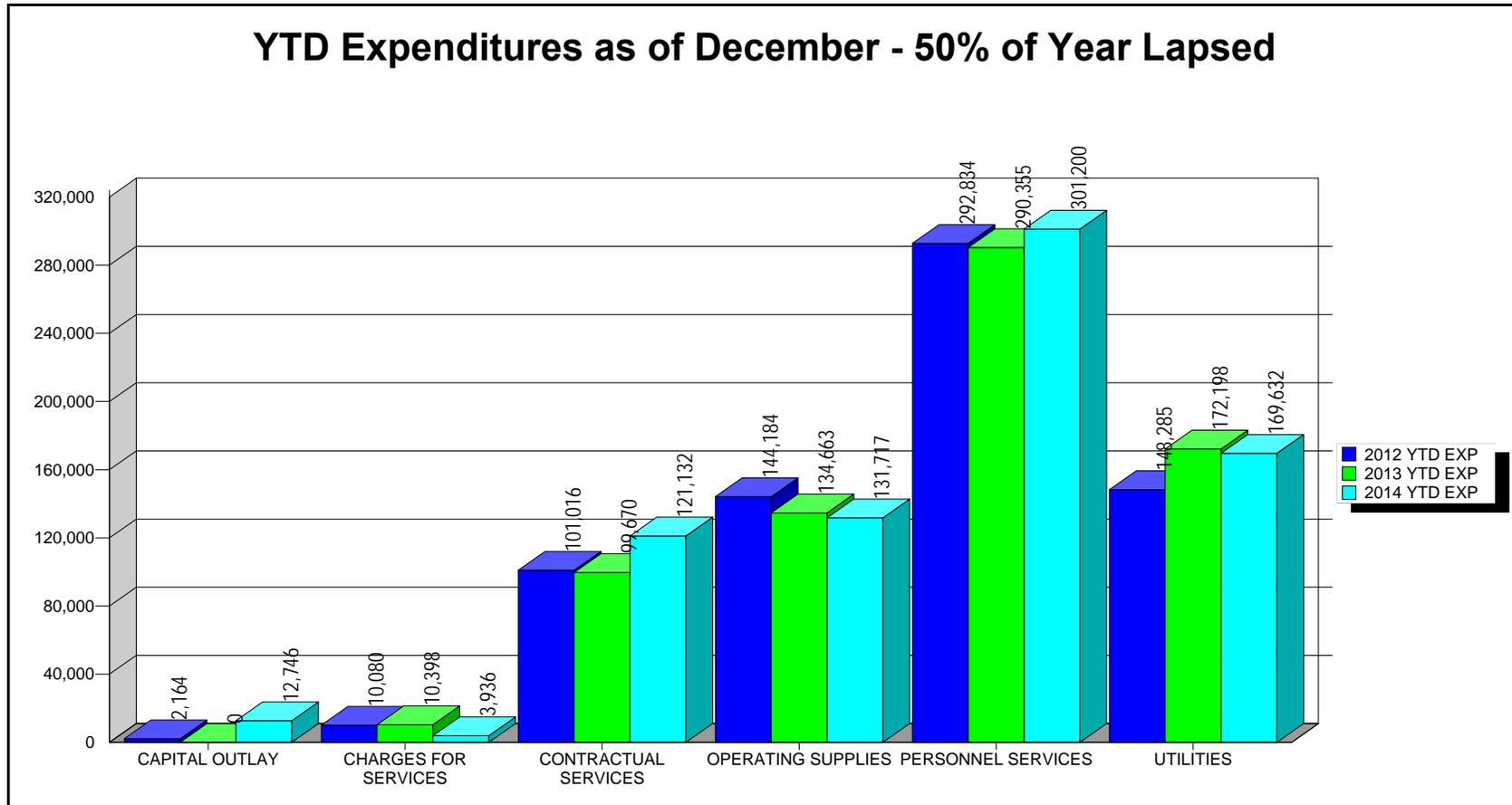


Activity: SOLID WASTE OPERATIONS

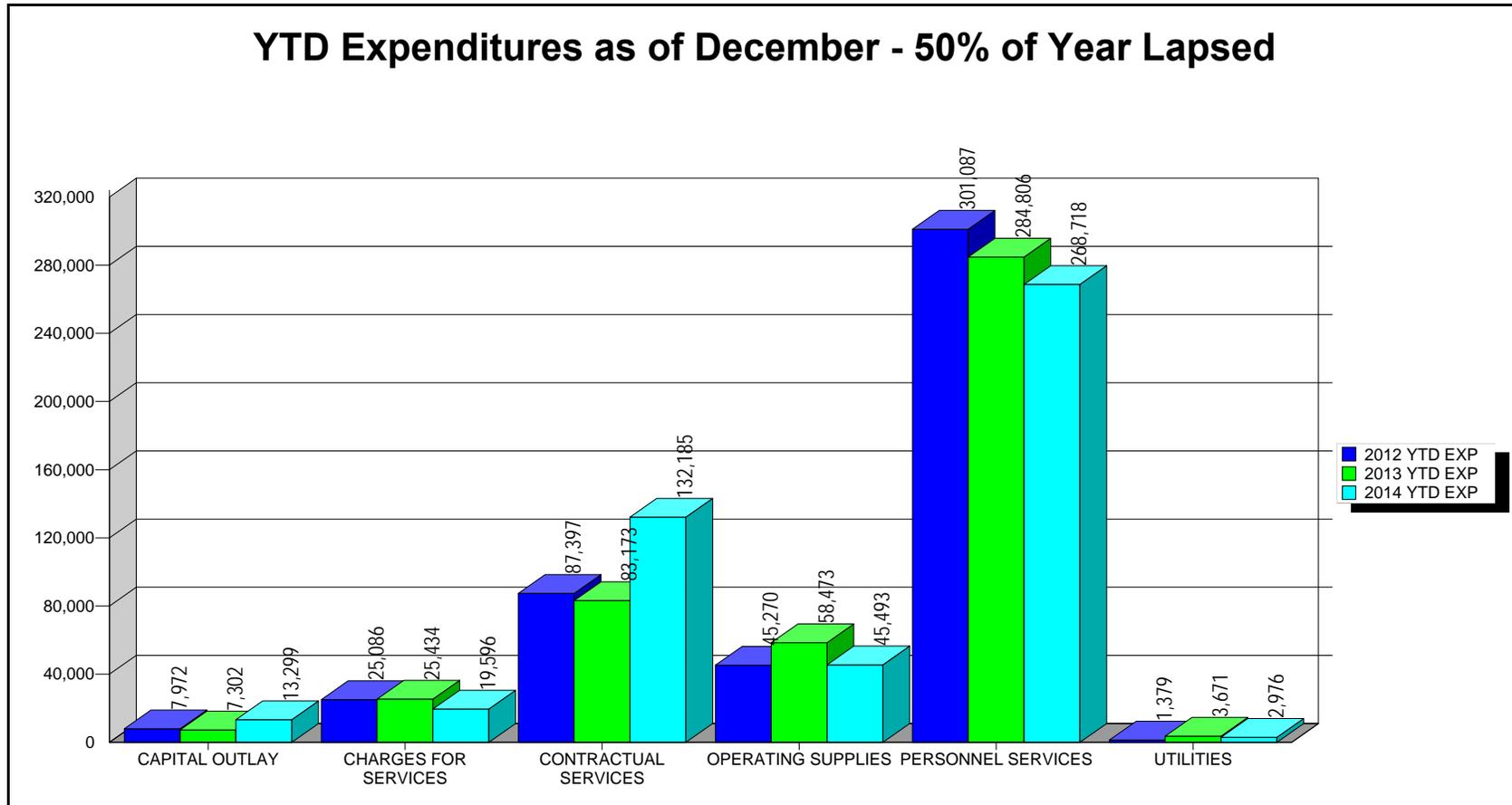




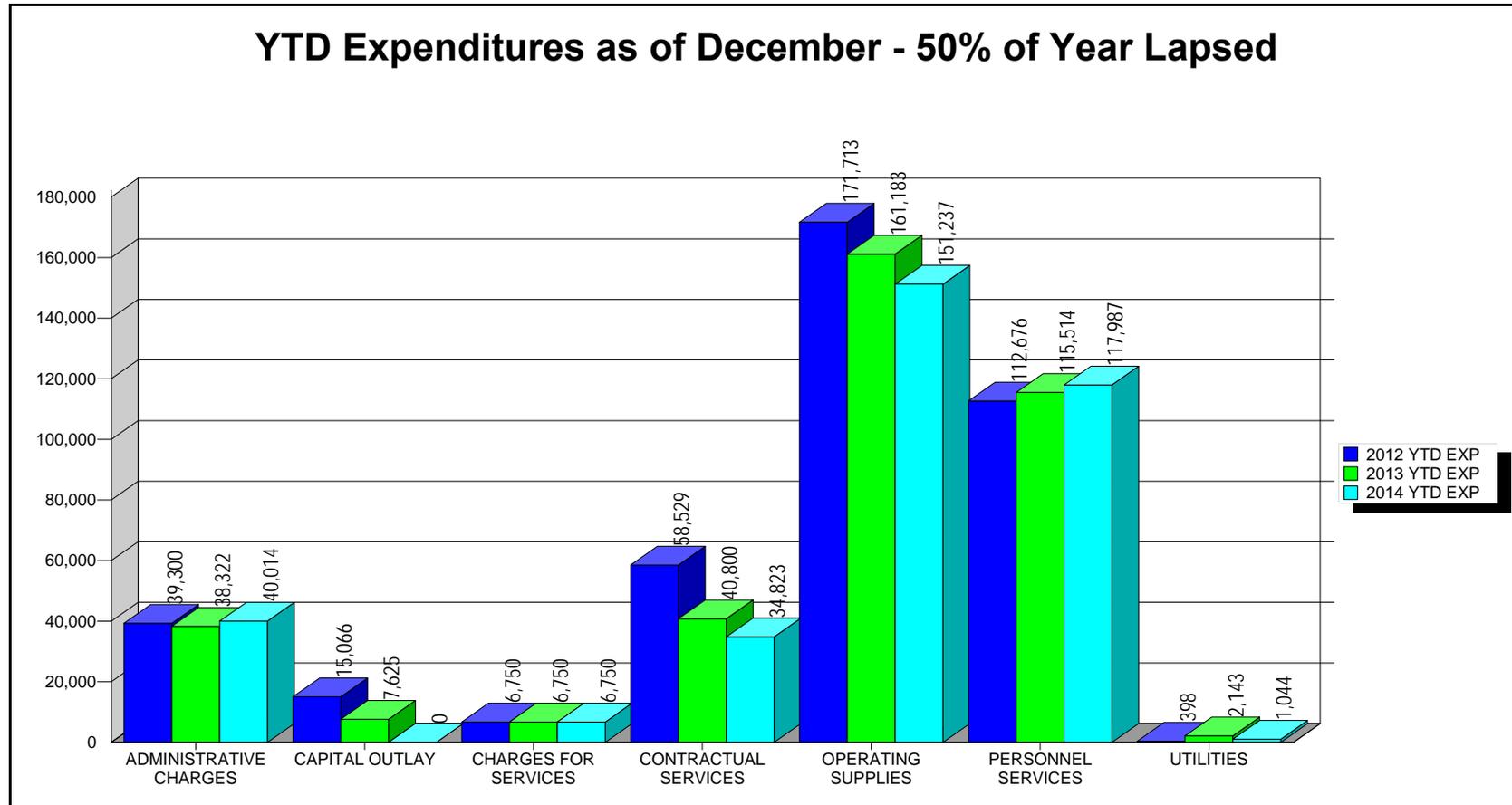
Activity: WATER TREATMENT



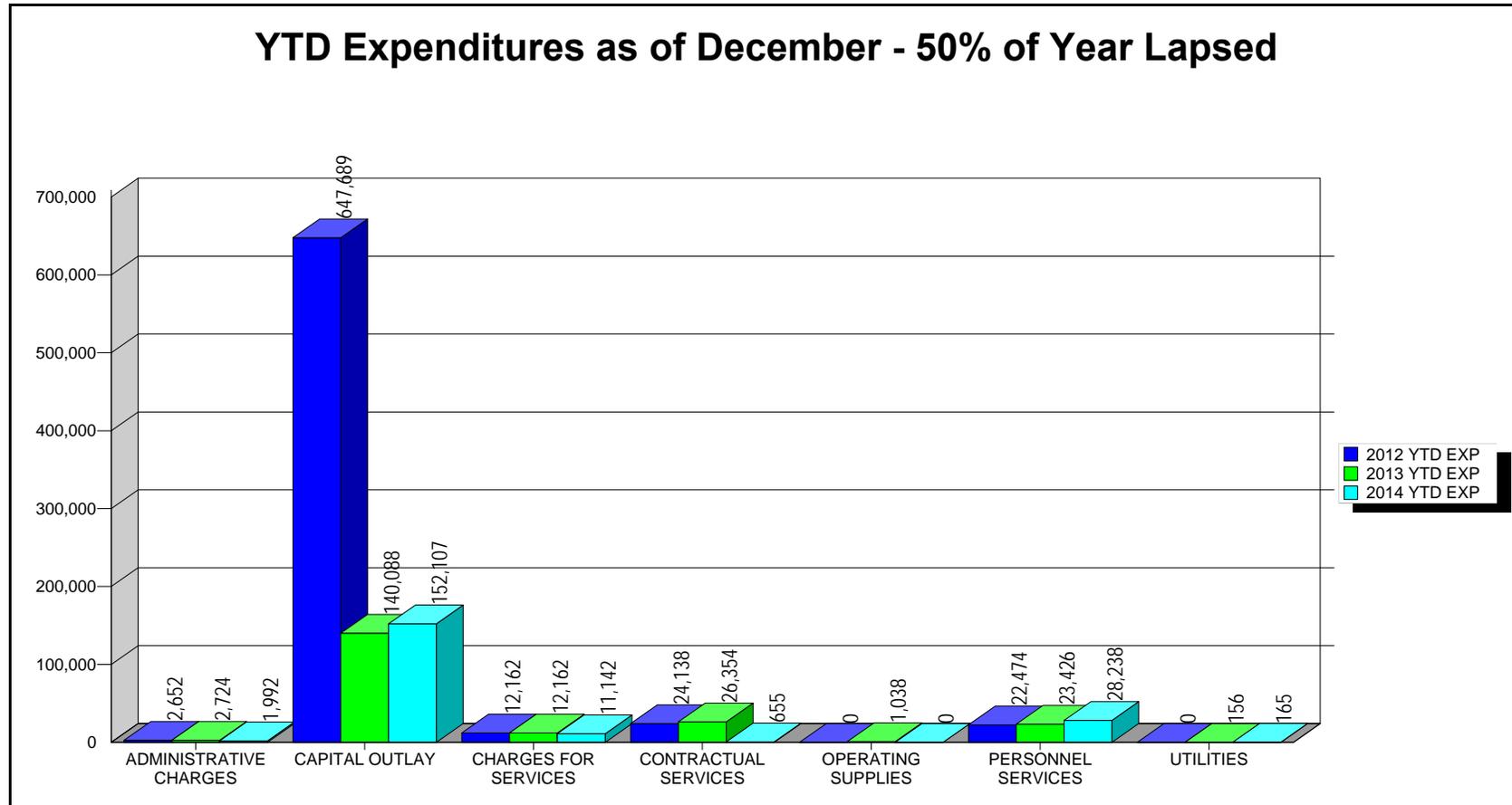
Activity: WATER DISTRIBUTION



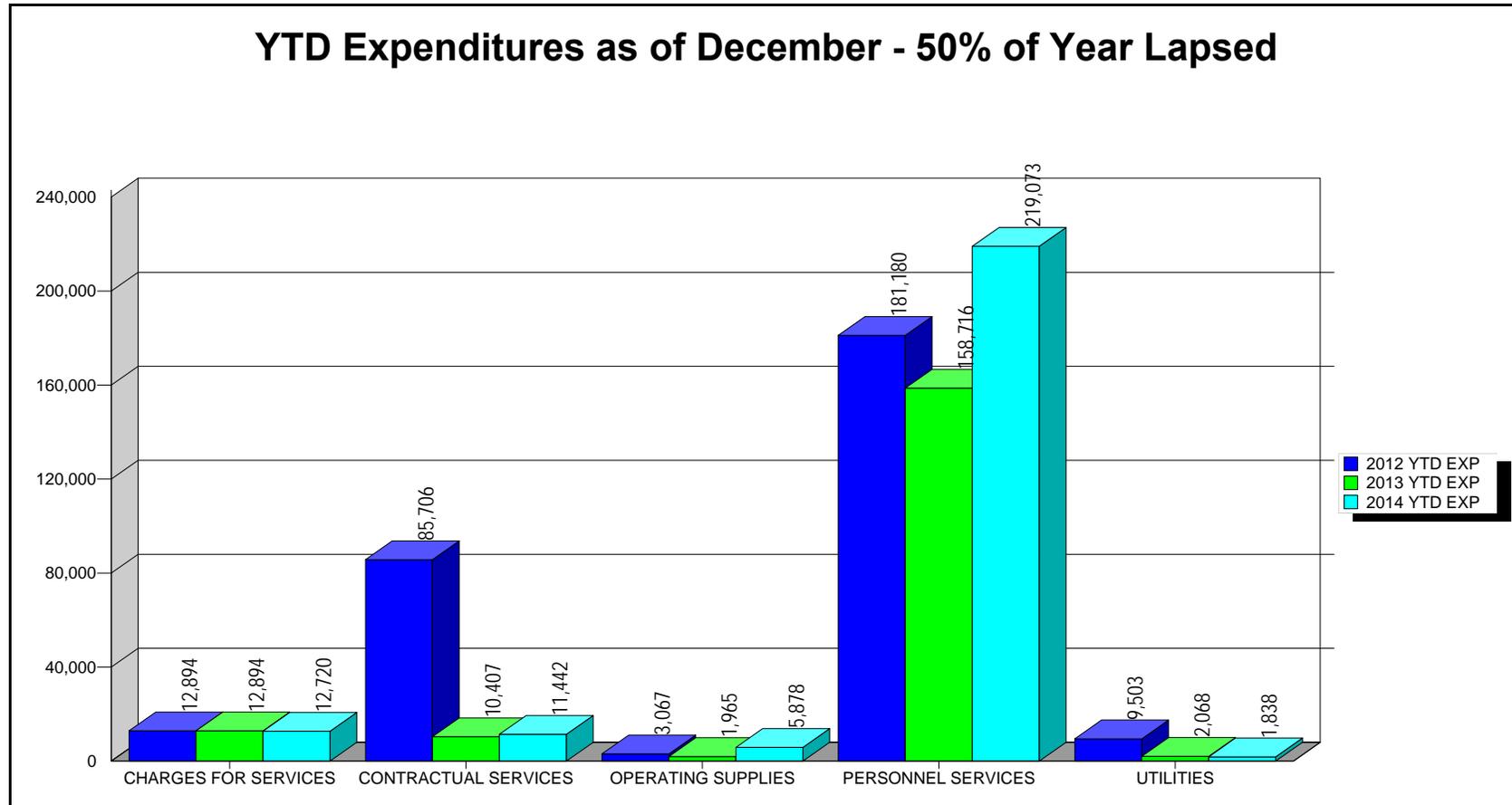
Activity: GARAGE



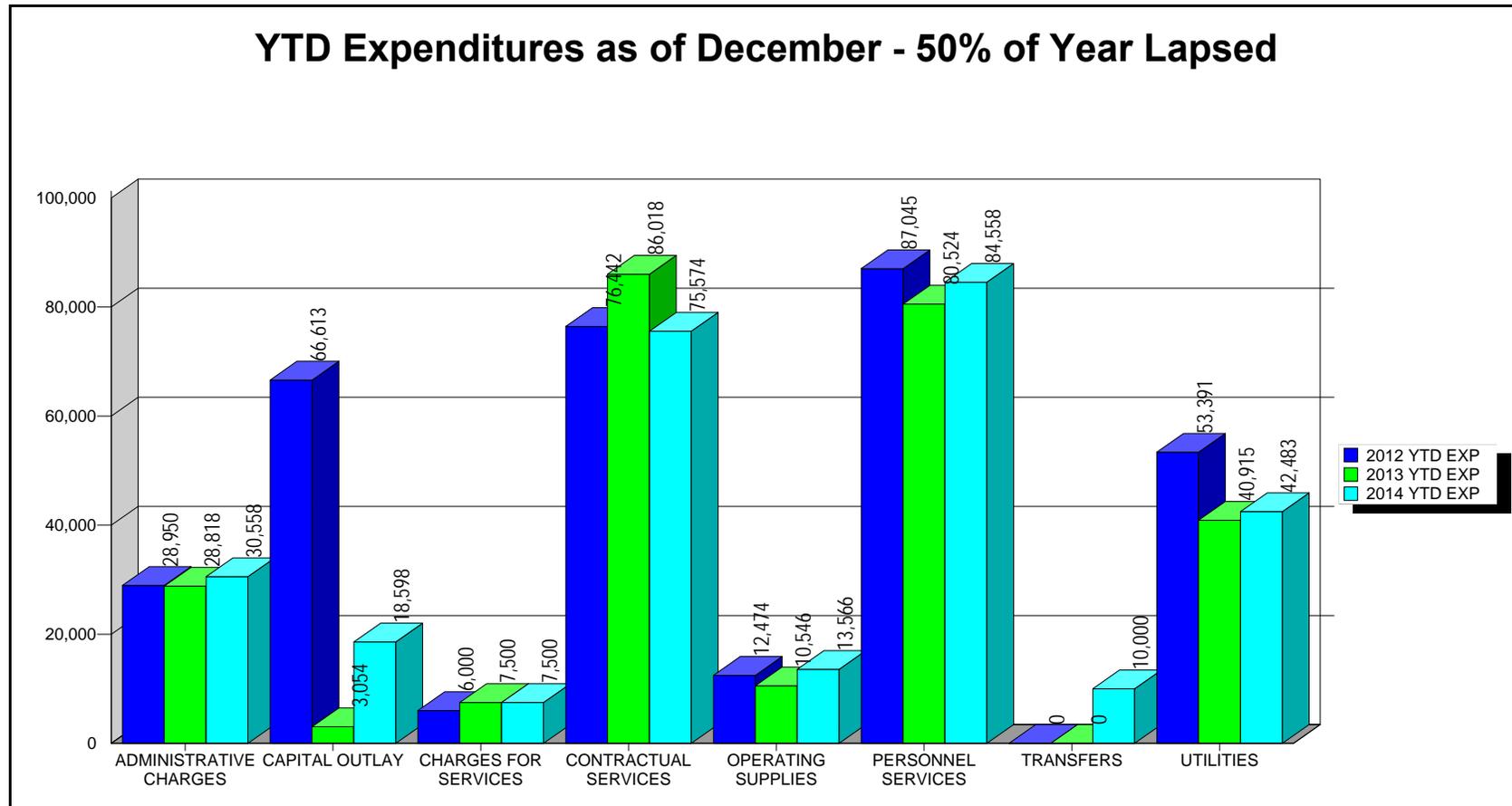
Activity: EQUIPMENT REPLACEMENT

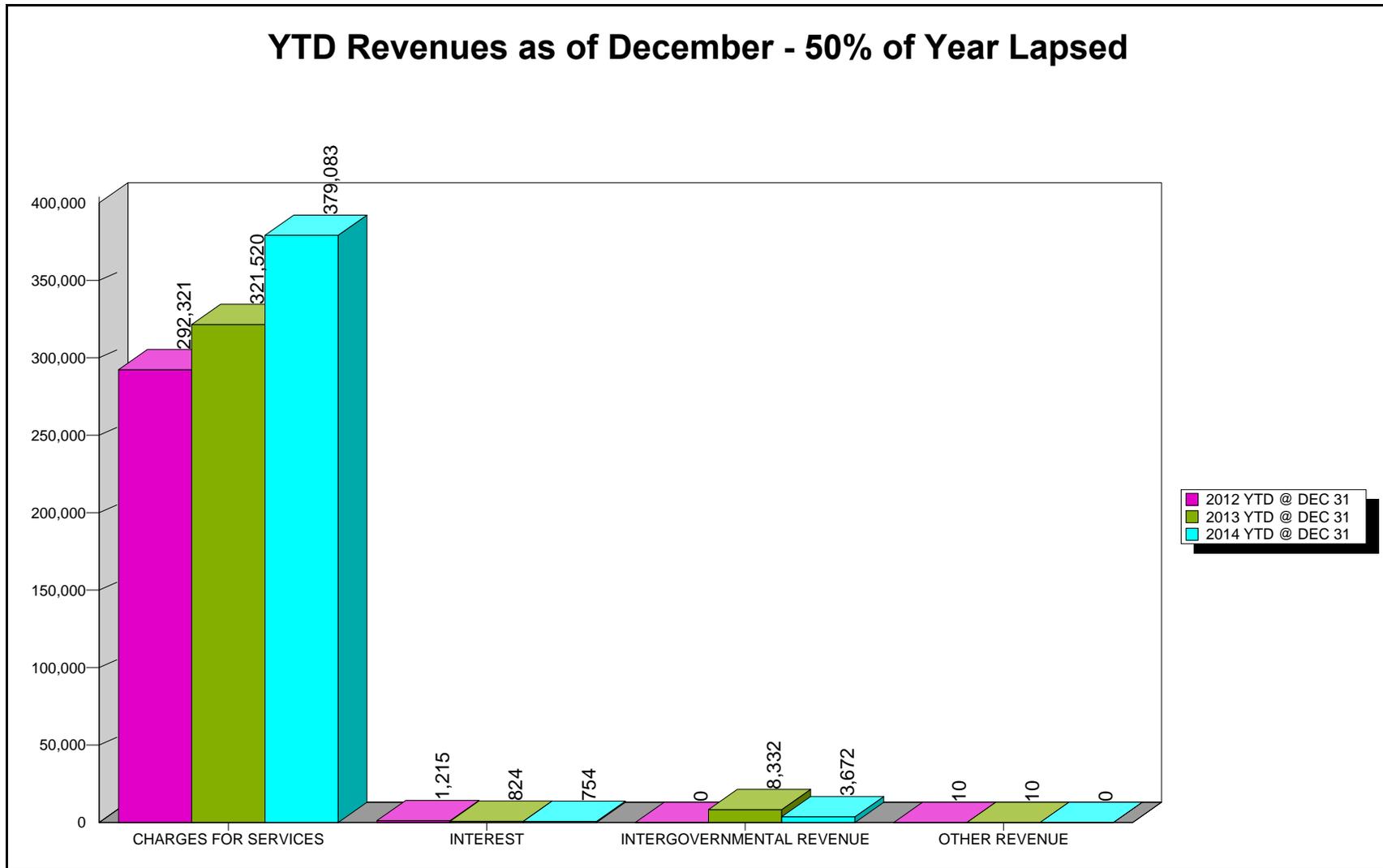


Activity: INFORMATION TECHNOLOGY

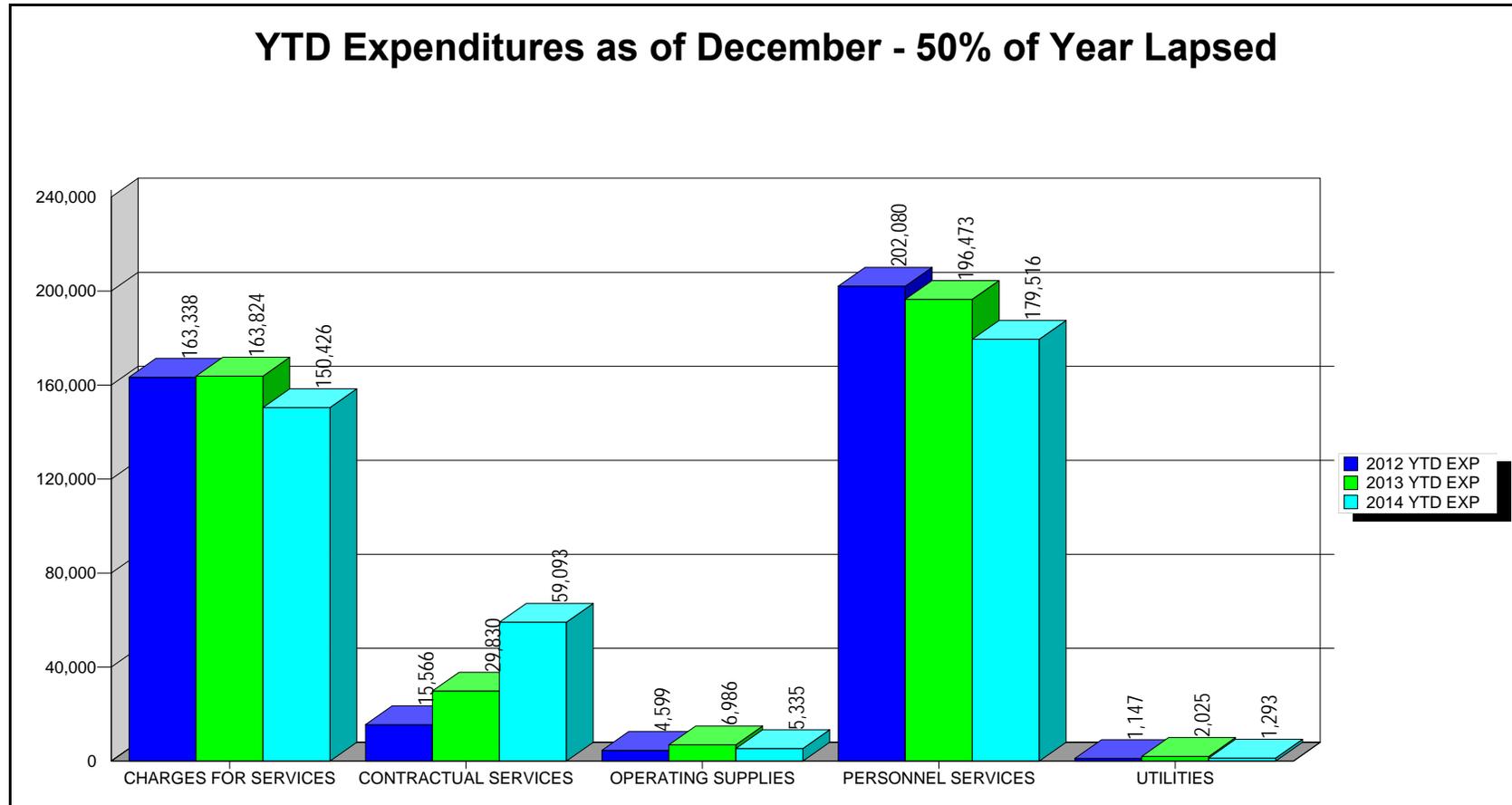


Activity: PROPERTY MANAGEMENT

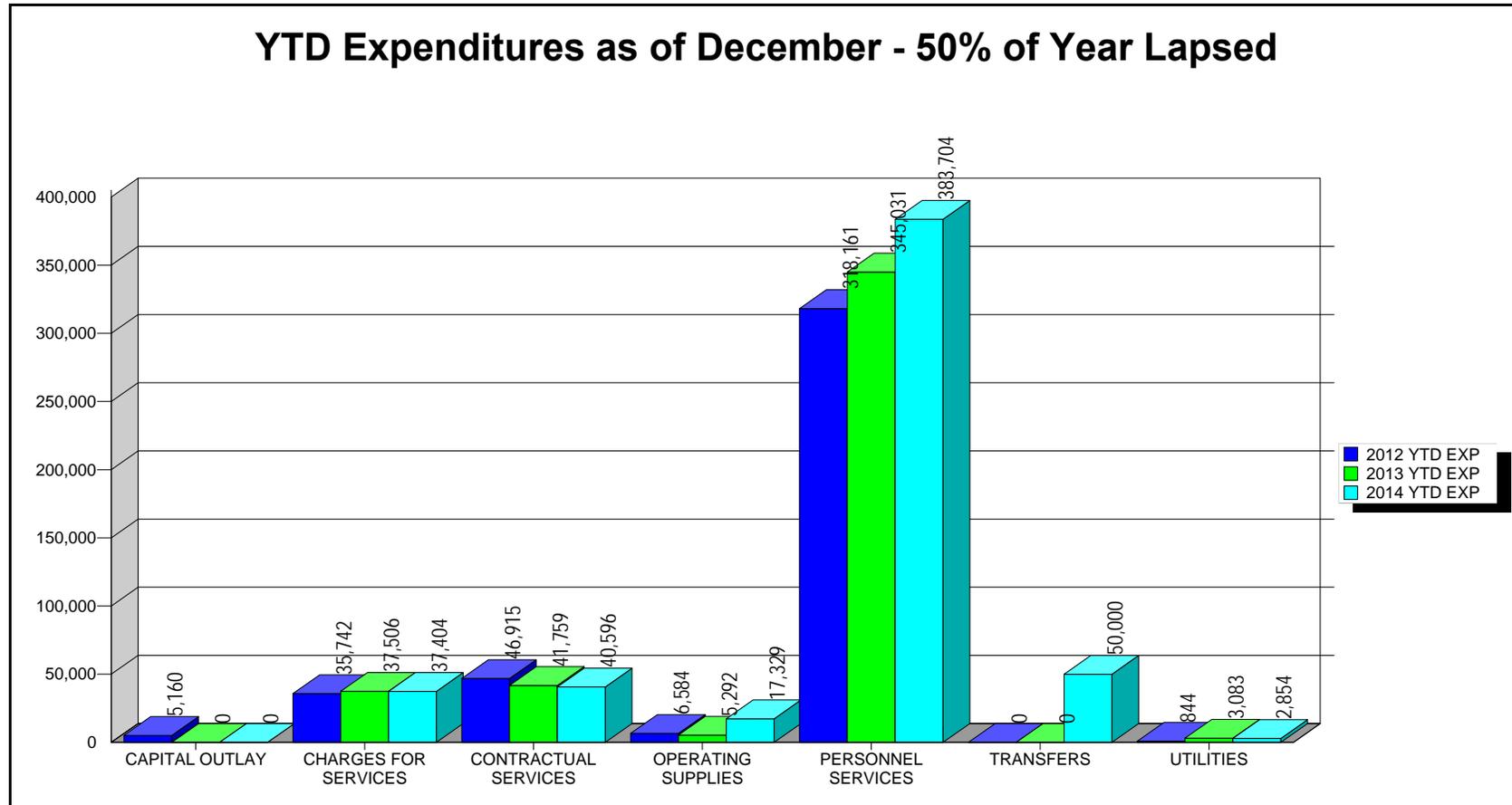




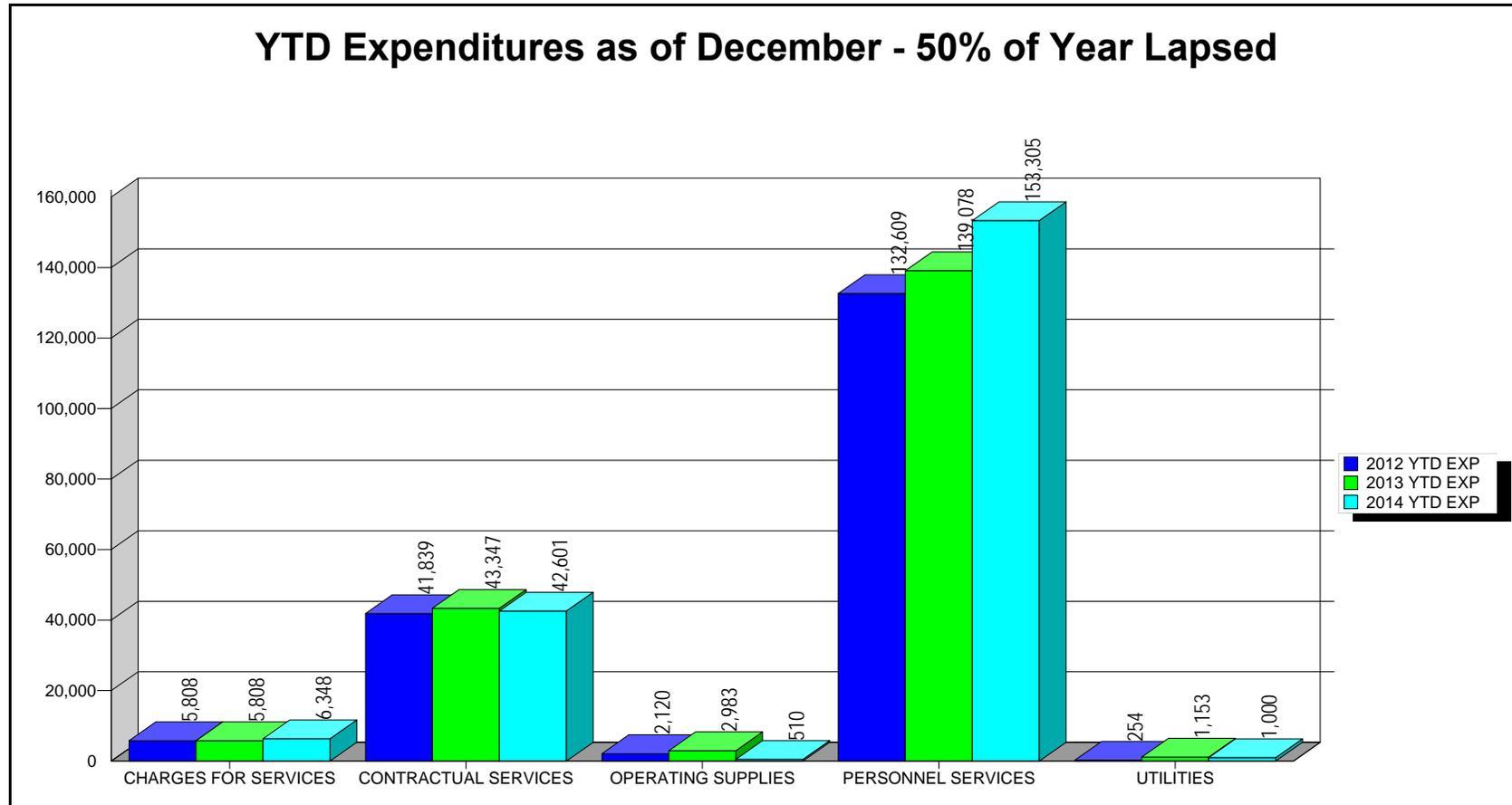
Activity: ENGINEERING



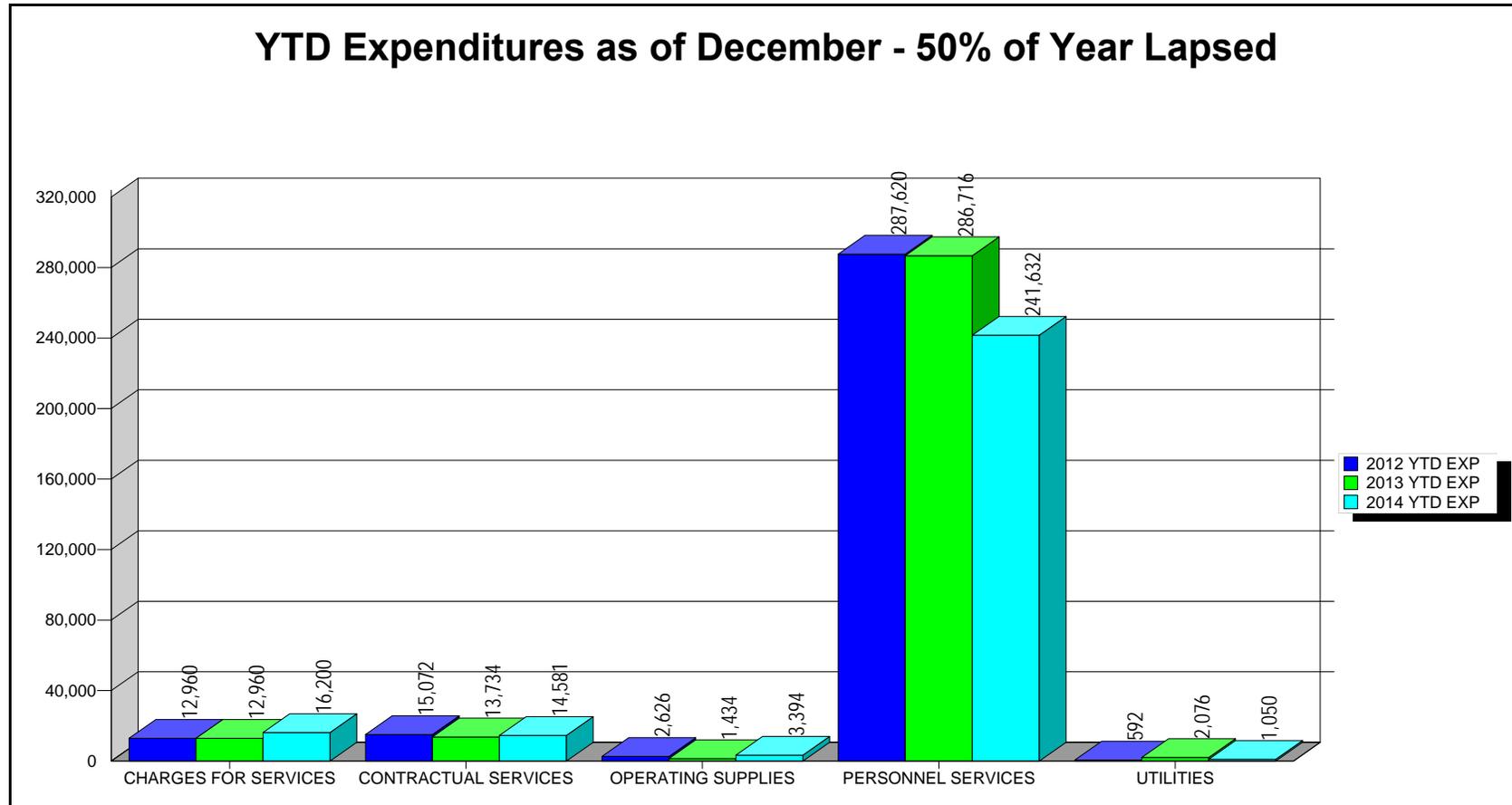
Activity: PARKS & CD MGMT SERVICES



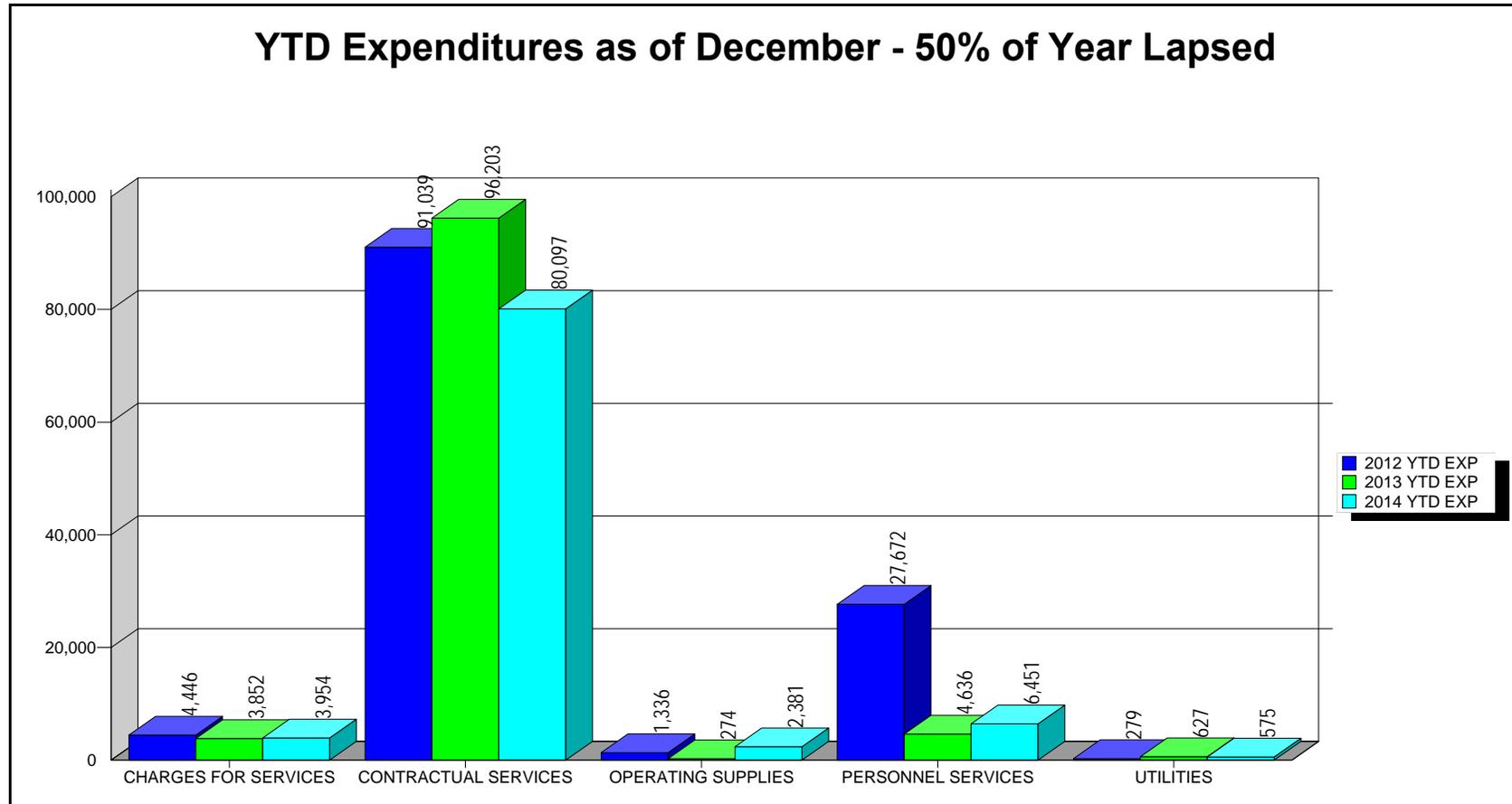
Activity: HUMAN RESOURCES



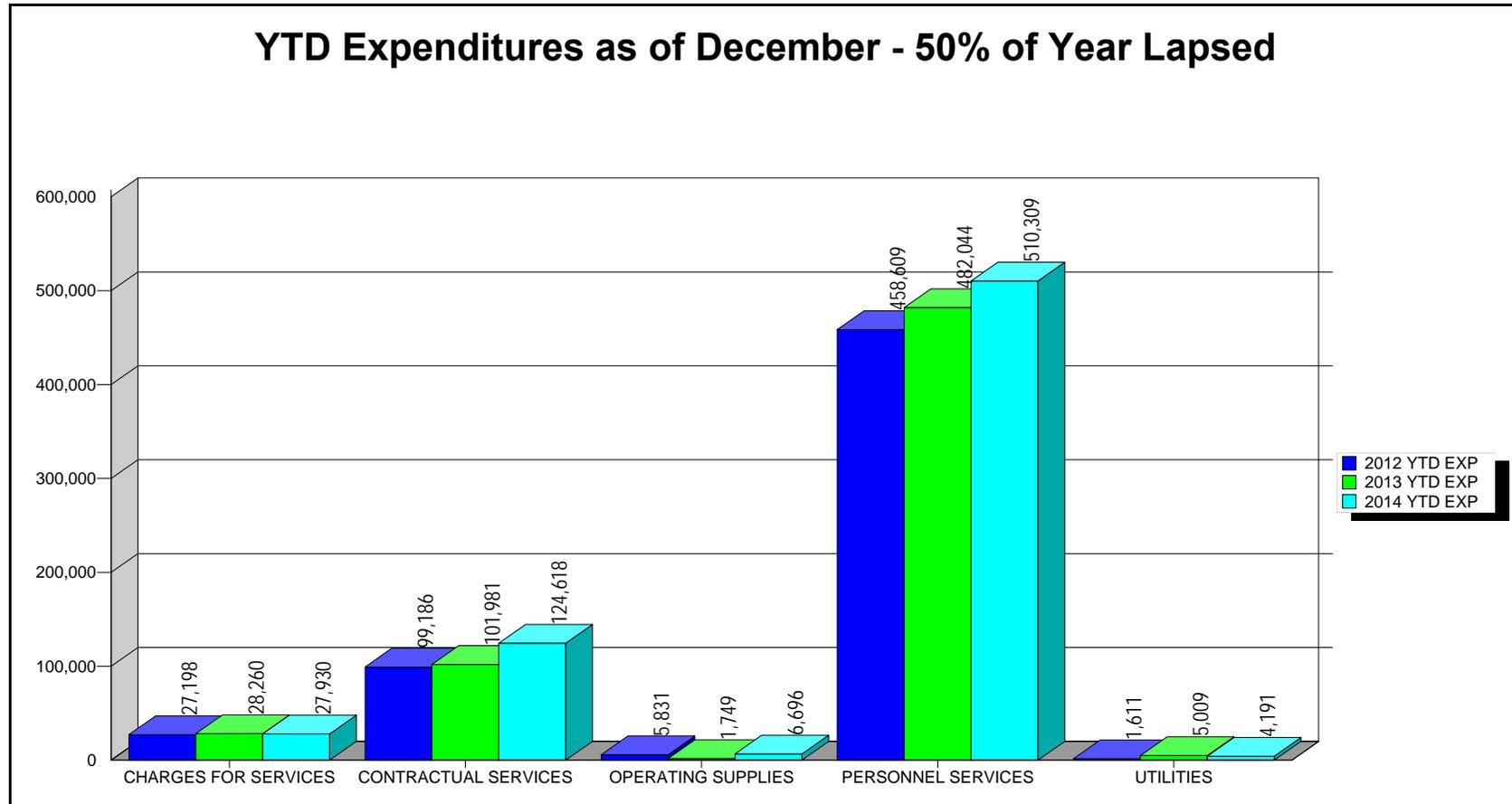
Activity: MANAGEMENT SERVICES



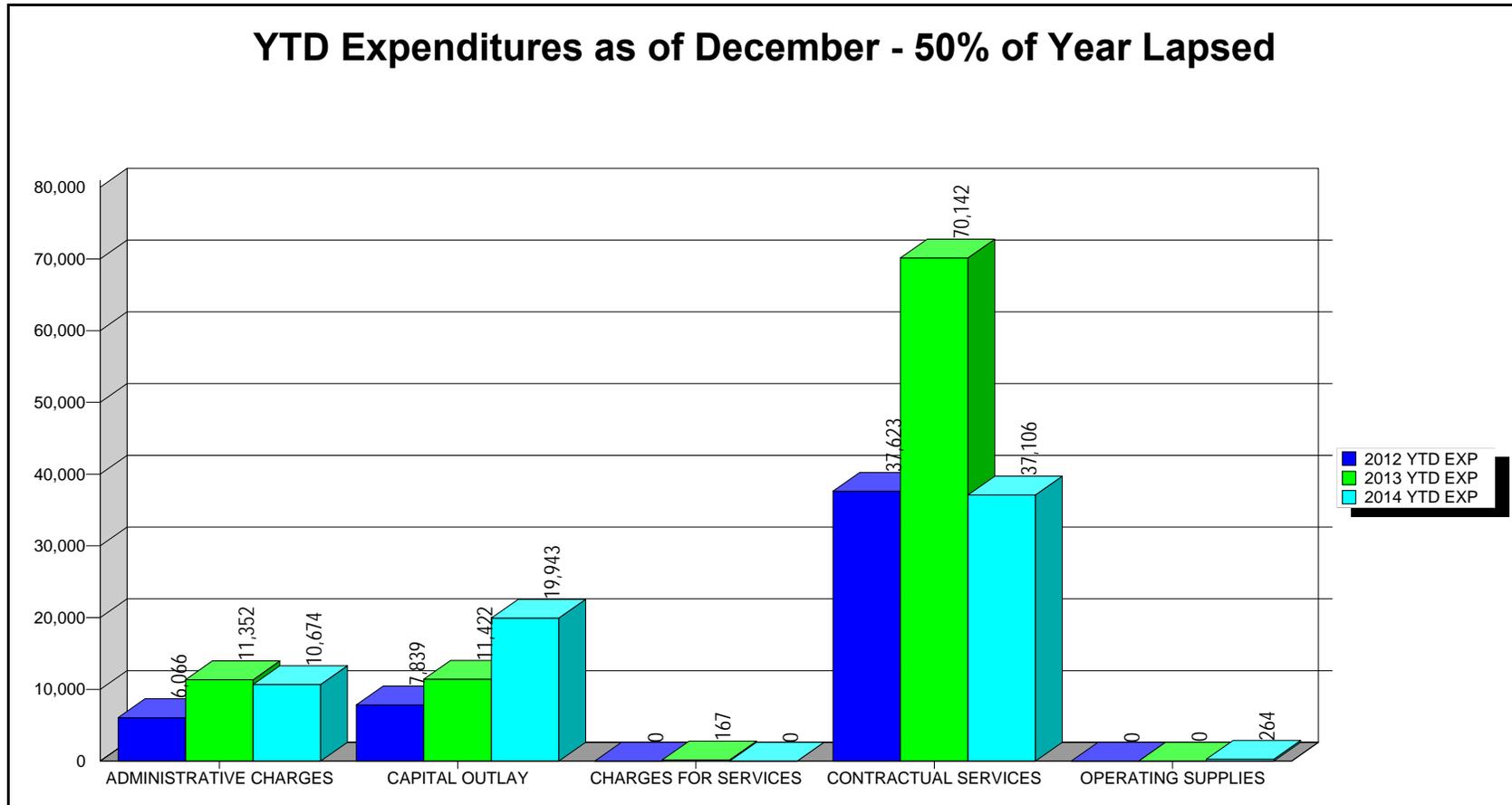
Activity: LEGAL SERVICES

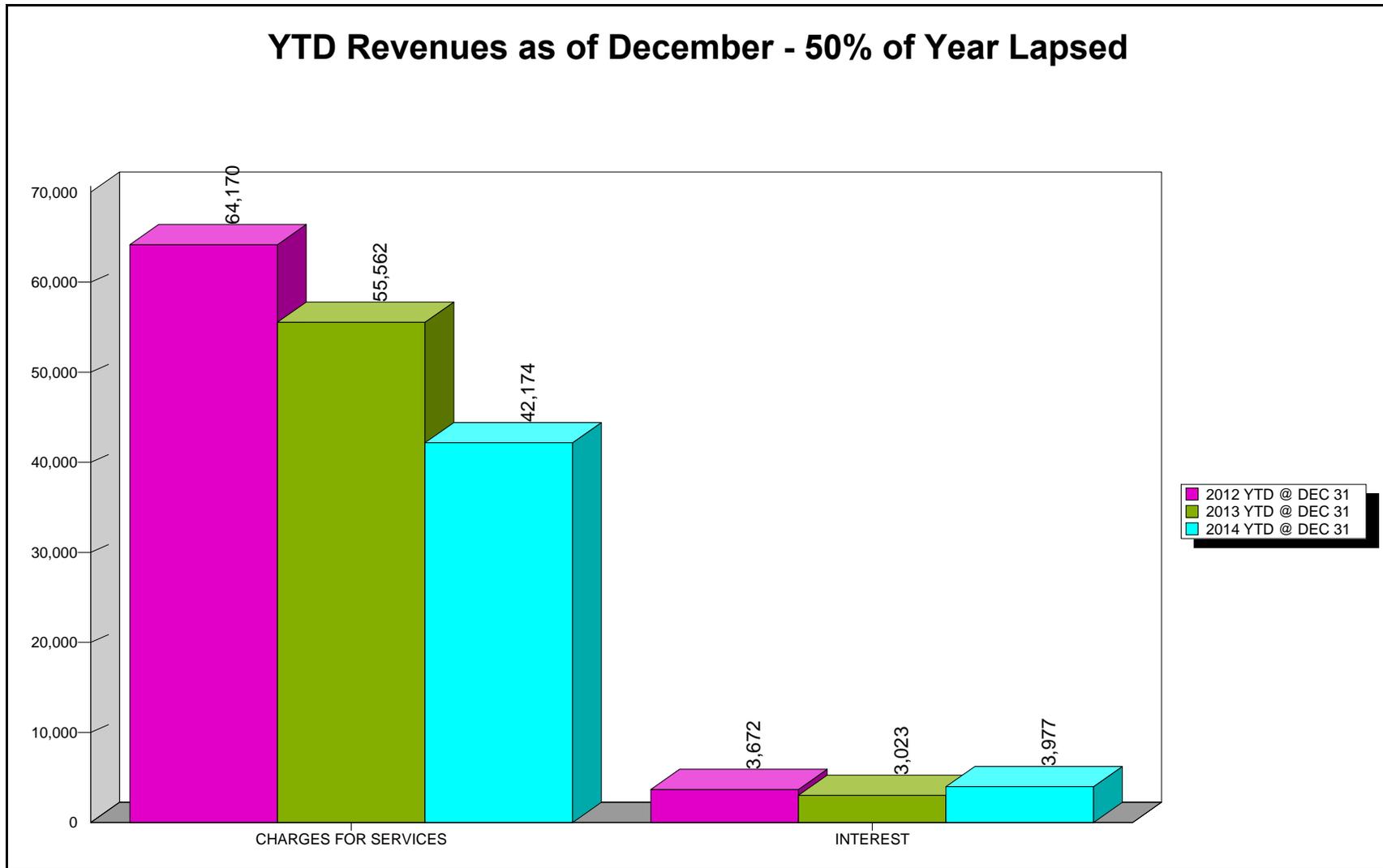


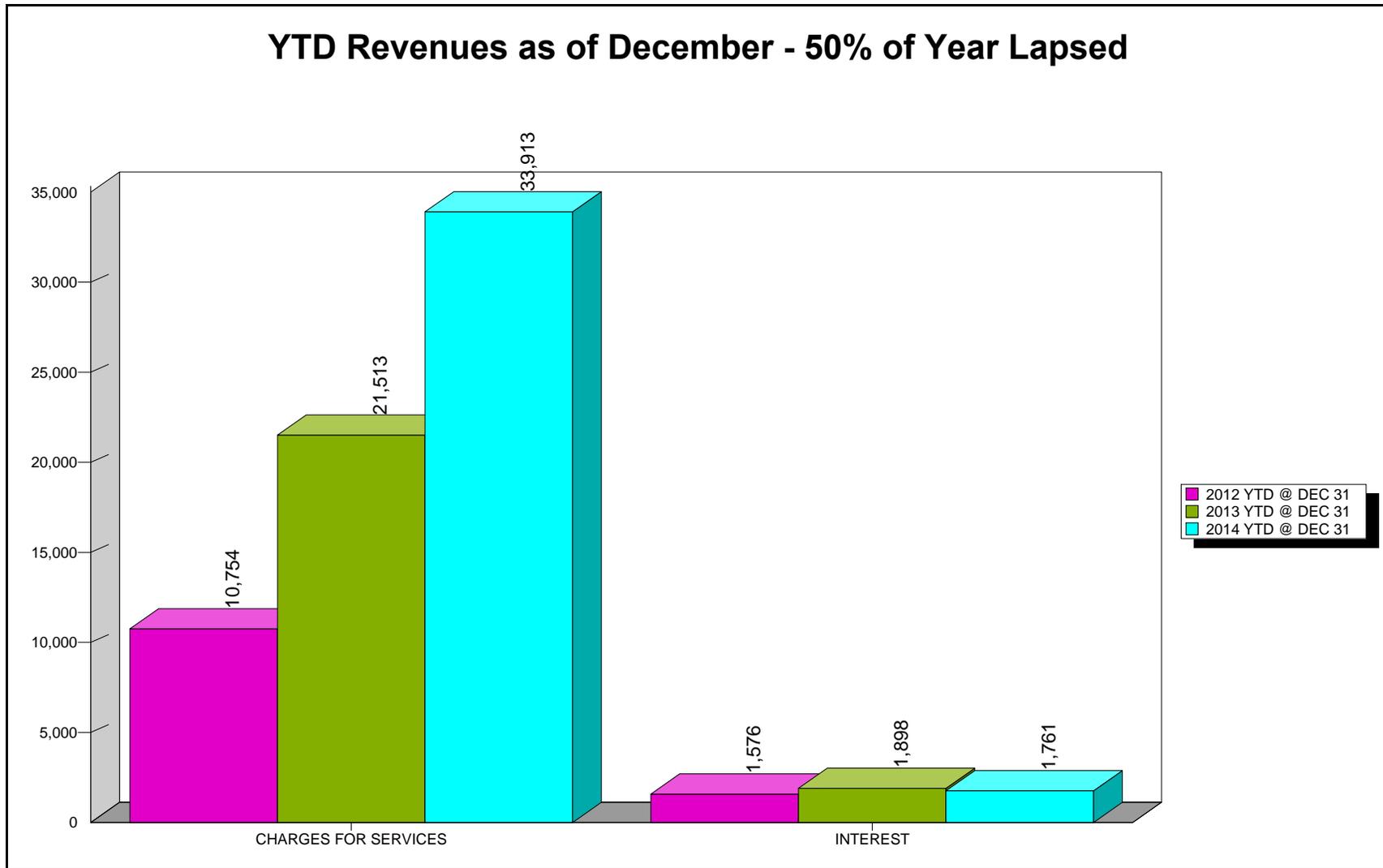
Activity: FINANCE

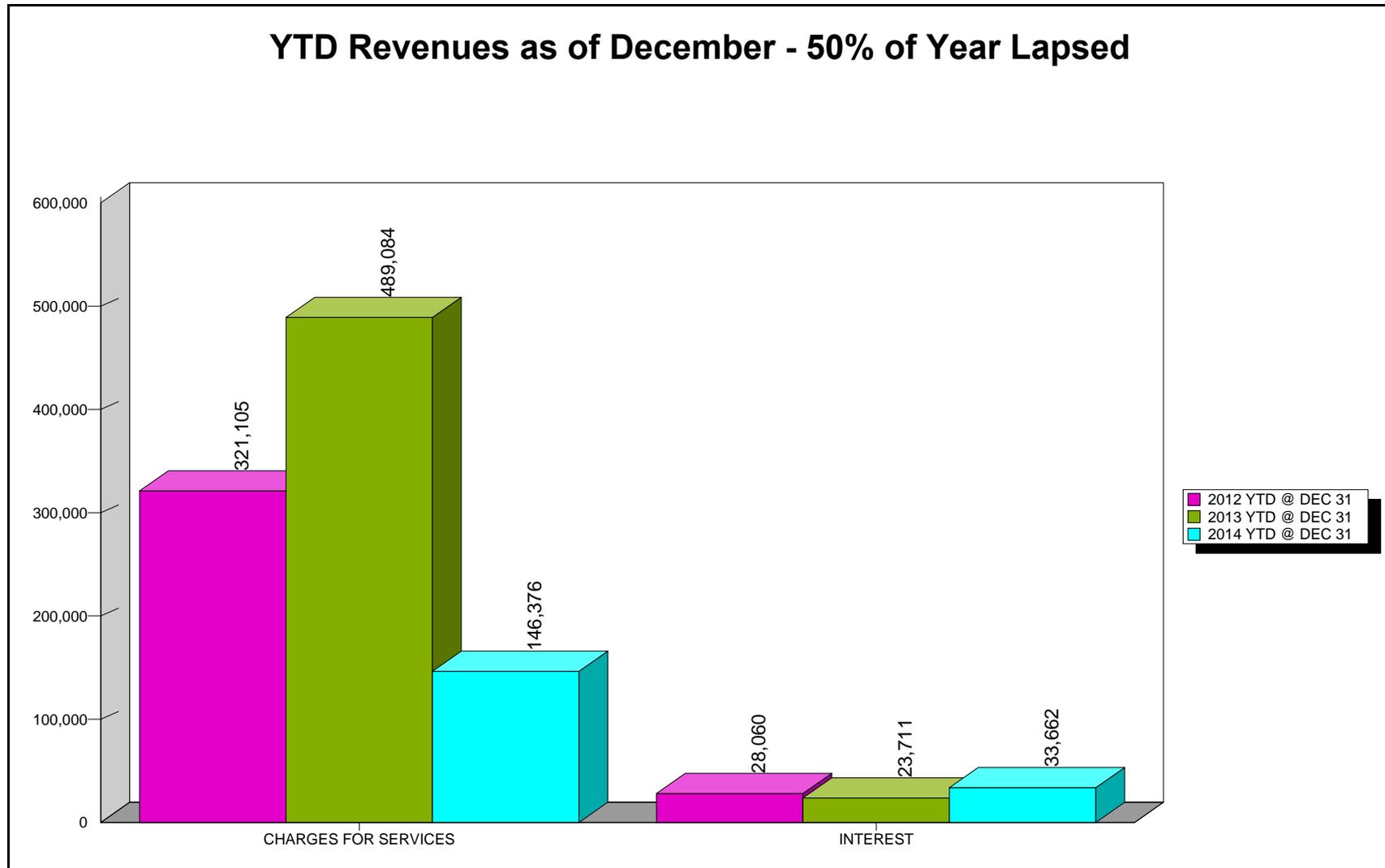


Activity: SOLID WASTE AGENCY

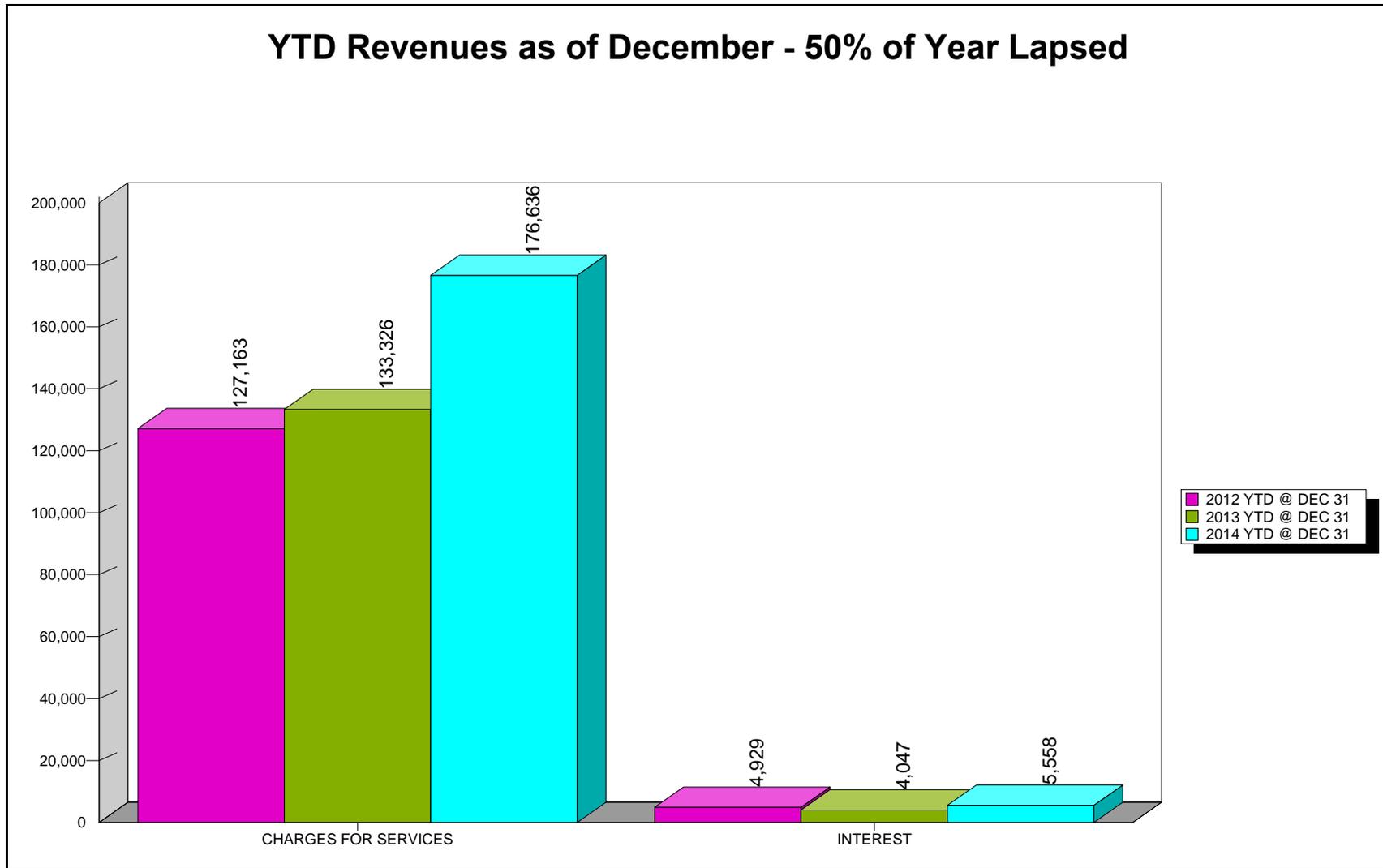




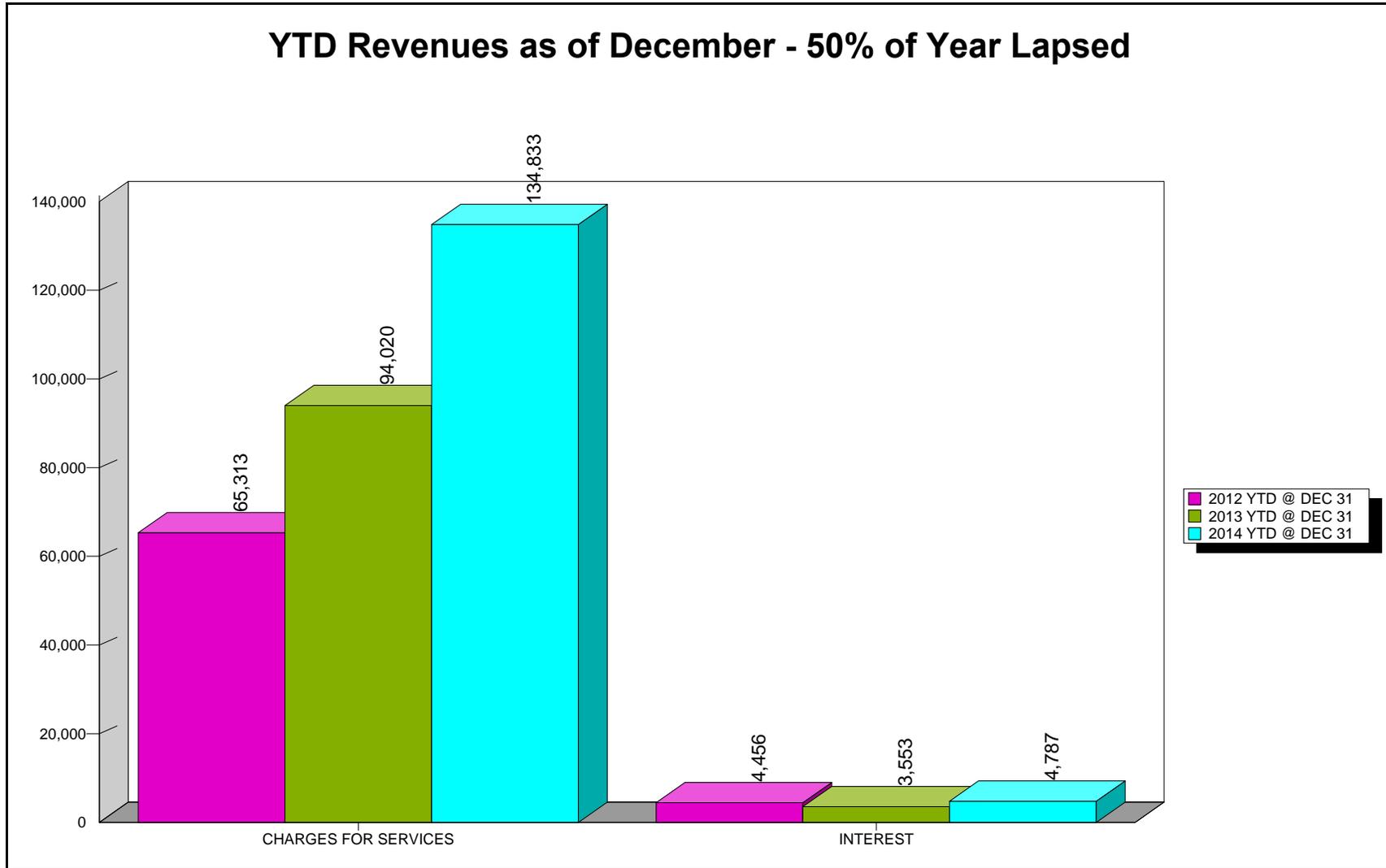




YTD Revenues as of December - 50% of Year Lapsed



YTD Revenues as of December - 50% of Year Lapsed



Budget Variance Report - fiscal 2014 Revenues through December 31, 2013

Fund	Basic Activity	50% Budget	Year-to-Date Actuals	% of Prorate	
01-POLICY & LEGISLATION					
General Fund-GENERAL OPERATIONS	TAXES	1,548,500	989,080	64%	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	410,550	302,799	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	7,417,550	12,970,064	175%	Normal part of accrual/cyclical variation. Majority of tax receipts occur in November/December.
	CHARGES FOR SERVICES	117,000	182,152	156%	Normal seasonality. Most S&A payments received in Nov/Dec.
	FINES & FORFEITURES	119,200	87,894	74%	The largest portion of this category is District Court fines which lags behind.
	OTHER REVENUE	92,300	3,628	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	LICENSES AND PERMITS	129,300	185,781	144%	In addition to cyclical norm, development trending higher.
	CHARGES FOR SERVICES	46,850	116,691	249%	In addition to cyclical norm, development trending higher.
05-TRANSPORTATION					
TRANSPORTATION CAPITAL	INTERGOVERNMENTAL REVENUE	300,759	183,326	61%	Normal lag in the receipt of grant proceeds which are generally on a reimbursable arrangement.
	CHARGES FOR SERVICES	75,500	146,376	194%	In addition to cyclical norm of SDC revenues, development trending higher than budget.
	INTEREST	15,500	60,376	390%	SDC Loan and interest on cash balances trending above original conservative estimate.
06-STORM WATER					
STORM DRAIN CAPITAL	CHARGES FOR SERVICES	12,500	33,913	271%	In addition to cyclical norm of SDC revenues, development trending higher than budget.
07-WATER					
WATER OPERATIONS	CHARGES FOR SERVICES	2,438,215	2,949,624	121%	Cyclical norm. (Trending down from summer water usage).
WATER CAPITAL	CHARGES FOR SERVICES	75,000	134,833	180%	In addition to cyclical norm of SDC revenues, development trending higher than budget.
08-WASTEWATER					
WASTEWATER	OTHER REVENUE	21,000	2,899	14%	Clearwater Co-op billings trend higher in second-half of year.
WASTEWATER CAPITAL	CHARGES FOR SERVICES	75,000	176,810	236%	In addition to cyclical norm of SDC revenues, development trending higher than budget.
	INTEREST	500	16,930	3386%	SDC Loan and interest on cash balances trending above original conservative estimate.

Fund	Basic Activity	50% Budget	Year-to-Date Actuals	% of Prorate	
09-SOLID WASTE					
SOLID WASTE PROJECTS	OTHER REVENUE	100,000	0	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 Fleet audit recommendations (facility upgrades).
WORKERS COMP INSURANCE	CHARGES FOR SERVICES	155,500	128,580	83%	Revenue budgeted based upon payroll projections. Personnel vacancies result in lower than projected performance.
GENERAL INSURANCE FUND	CHARGES FOR SERVICES	146,765	293,530	200%	Annual General Insurance billing to departments occurs in Dec.
HEALTH INSURANCE FUND	CHARGES FOR SERVICES	42,950	223,932	521%	PERS reserve revenues higher than original budget projections due to PERS rate freeze and 2013 State Law changes.
12-AUXILLARY					
TRANSIENT ROOM TAX	TAXES	505,250	699,908	139%	Cyclical norm. Receipts in first two quarters reflect spring/summer.
CD BLOCK GRANT	INTERGOVERNMENTAL REVENUE	450,000	0	0	Normal lag in the receipt of grant proceeds which are generally on a reimbursable arrangement.
DEBT SERVICE/GEN OBLIG FD	PROPERTY TAXES	489,450	845,216	173%	Normal part of accrual/cyclical variation. Majority of tax receipts occur in November/December.
DEBT SERVICE/BANCROFT	SPECIAL ASSMT FINANCING	80,000	45,017	56%	Semi-annual AFD invoices are sent in Nov/May which triggers most of budgetary revenue.
	OTHER FINANCING SOURCES	250,000	0	0	Potential bond or internal borrowing proceeds (borrowing placeholder).
13-LANDS & BUILDING					
LANDS & BUILDINGS CAPITAL	INTERGOVERNMENTAL REVENUE	769,531	138,307	18%	Normal lag in the receipt of grant proceeds which are generally on a reimbursable arrangement.
	INTEREST	300	15,818	5273%	SDC Loan and interest on cash balances trending above original conservative estimate.
	OTHER REVENUE	747,500	10,463	1%	No activity yet in land sale or contributions. (YTD is PEG receipts).
16-SOLID WASTE AGENCY					
JO CO-CITY GP SOLID AGENCY	INTERGOVERNMENTAL REVENUE	120,500	69,820	58%	Normal part of accrual/cyclical variation. EPF receipts received in Jul/Aug are booked back to prior year creating a lag in receipts.
	OTHER REVENUE	32,500	0	0	Potential Audit Reimbursement of Excess Revenues occurs at year-end.

Budget Variance Report - Fiscal 2014 Expenditures through December 31, 2013

ACTIVITY	Basic Activity	50% Budget	Year-to-Date Expenditures	% of 50% Budget	
01-POLICY & LEGISLATION					
GENERAL OPERATIONS	CONTRACTUAL SERVICES	580,350	194,365	33.49%	Normal seasonal spending compared to previous years in this category
MAYOR AND COUNCIL	CONTRACTUAL SERVICES	107,250	61,914	57.73%	Normal seasonal spending compared to previous years in this category
02-PUBLIC SAFETY					
PS-FIRE RESCUE DIVISION	OPERATING SUPPLIES	84,845	49,211	58.00%	Normal seasonal spending compared to previous years in this category
PS-POLICE DIVISION	OPERATING SUPPLIES	90,395	58,910	65.17%	Normal seasonal spending compared to previous years in this category
	CONTRACTUAL SERVICES	516,089	437,648	84.80%	Normal seasonal spending compared to previous years in this category
PS-SUPPORT DIVISION	CONTRACTUAL SERVICES	90,033	127,630	141.76%	Normal seasonal spending (software maint. & general insurance payments)
STREET LIGHTS	CONTRACTUAL SERVICES	174,725	95,995	54.94%	Normal seasonal spending compared to previous years in this category
04-DEVELOPMENT					
DOWNTOWN DEVELOPMENT	CONTRACTUAL SERVICES	84,369	65,683	77.85%	Normal seasonal spending compared to previous years in this category
ECONOMIC DEVELOPMENT	PERSONNEL SERVICES	57,955	10,391	17.93%	Vacancy in Economic Development Coordinator position.
PLANNING	PERSONNEL SERVICES	212,410	162,225	76.37%	Ast Director vacant Jul-Oct
05-TRANSPORTATION					
STREET & DRAINAGE MAINT	PERSONNEL SERVICES	328,797	249,654	75.93%	Specialist vacancy
	CONTRACTUAL SERVICES	265,764	188,327	70.86%	Normal seasonal spending compared to previous years in this category
TRANSPORTATION PROJECTS	CAPITAL OUTLAY	3,932,488	1,454,977	37.00%	Normal seasonal spending compared to previous years in this category
06-STORM WATER & OPEN SPACE					
STORM DRAIN SDCs	CAPITAL OUTLAY	169,398	2,223	1.31%	Normal seasonal spending compared to previous years in this category
07-WATER					
DEBT SERVICE-WATER	DEBT SERVICE	253,610	424,610	167.43%	Debt service principal payment made each December
WATER DISTRIBUTION	PERSONNEL SERVICES	375,622	268,718	71.54%	Specialist vacancy
	OPERATING SUPPLIES	74,139	45,493	61.36%	Normal seasonal spending compared to previous years in this category
08-WASTEWATER					
DEBT SERVICE-WASTEWATER	DEBT SERVICE	470,882	82,531	17.53%	Debt service principal payment made in June each year
JO GRO	PERSONNEL SERVICES	153,784	68,603	44.61%	Vacant positions filled under contractual services pending closure of facility
	OPERATING SUPPLIES	46,775	25,645	54.83%	Pending closure has resulted in spending reduction
	CONTRACTUAL SERVICES	110,698	130,469	117.86%	Vacant positions filled under contractual services pending closure of facility
WASTEWATER COLLECTION	CONTRACTUAL SERVICES	71,984	56,396	78.34%	Normal seasonal spending compared to previous years in this category
WASTEWATER TREATMENT	PERSONNEL SERVICES	384,652	299,432	77.85%	Pending closure of Jo Gro & staffing realignment and vacancy has resulted in small underspend
	CONTRACTUAL SERVICES	453,006	377,883	83.42%	Normal seasonal spending compared to previous years in this category
WASTEWATER PROJECTS	CAPITAL OUTLAY	1,797,369	250,017	13.91%	Normal seasonal spending compared to previous years in this category
09-SOLID WASTE					
LANDFILL/POST CLOSURE OP	CONTRACTUAL SERVICES	38,825	23,401	60.27%	Normal seasonal spending compared to previous years in this category
SOLID WASTE CONSTRUCTION	CAPITAL OUTLAY	726,566	21,663	2.98%	Normal seasonal spending compared to previous years in this category
10-ADMINISTRATIVE SERVICES					
FINANCE	PERSONNEL SERVICES	644,241	510,309	79.21%	Multiple vacant positions Jul-Dec, positions to be filled soon
GENERAL PROGRAM OPERATION	CONTRACTUAL SERVICES	73,600	39,577	53.77%	Normal seasonal spending compared to previous years in this category
HUMAN RESOURCES	CONTRACTUAL SERVICES	69,929	43,601	62.35%	Normal seasonal spending compared to previous years in this category

ACTIVITY	Basic Activity	50% Budget	Year-to-Date Expenditures	% of 50% Budget	
LEGAL SERVICES	CONTRACTUAL SERVICES	131,940	80,672	61.14%	Normal seasonal spending compared to previous years in this category
11-SUPPORT SERVICES					
GARAGE OPERATIONS	PERSONNEL SERVICES	145,766	117,987	80.94%	Vacant mechanic position
	OPERATING SUPPLIES	196,470	151,237	76.98%	Normal seasonal spending compared to previous years in this category
EQUIPMENT REPLACEMENT	CONTRACTUAL SERVICES	300,753	819	0.27%	Includes placeholder for potential loan to Garage Operations
	CAPITAL OUTLAY	583,500	152,107	26.07%	Normal seasonal spending compared to previous years in this category
PROPERTY MANAGEMENT	CONTRACTUAL SERVICES	154,463	118,057	76.43%	Normal seasonal spending compared to previous years in this category
WORKERS COMP INSURANCE	CONTRACTUAL SERVICES	193,230	162,720	84.21%	Normal seasonal spending compared to previous years in this category
GENERAL INSURANCE	CONTRACTUAL SERVICES	271,455	345,223	127.18%	The annual general insurance premium is always paid in the 1st quarter
BENEFITS ADMINISTRATION	PERSONNEL SERVICES	75,800	7,374	9.73%	State Law change (temp PERS rate freeze) adding to PERS reserve rather than creating a small expenditure as originally anticipated when creating the budget.
12-AUXILLARY					
CD BLOCK GRANT	CONTRACTUAL SERVICES	58,425	10,868	18.60%	Normal seasonal spending compared to previous years in this category
	CAPITAL OUTLAY	412,500	0	0	Normal seasonal spending compared to previous years in this category
INDUSTRIAL& DOWNTOWN LOAN	CONTRACTUAL SERVICES	150,000	0	0	Normal seasonal spending compared to previous years in this category
DEBT SERVICE/GEN OBLIG BD	DEBT SERVICE	519,100	119,100	22.94%	Main debt service principal payment made in June each year
DEBT SERVICE BANCROFT	DEBT SERVICE	100,000	0	0	Normal seasonal spending compared to previous years in this category
ENVIRONMENTAL WASTE FEES	CONTRACTUAL SERVICES	122,000	69,820	57.23%	Normal seasonal spending compared to previous years in this category
13-LANDS & BUILDING					
LANDS AND BLDGS PROJECTS	CAPITAL OUTLAY	4,266,277	305,560	7.16%	Normal seasonal spending compared to previous years in this category
16-SOLID WASTE AGENCY					
COMPONENT UNIT	CONTRACTUAL SERVICES	181,775	37,106	20.41%	Normal seasonal spending compared to previous years in this category