

# A G E N D A

## CITY COUNCIL MEETING

City of Junction City  
680 Greenwood Street

Tuesday, October 11, 2016  
6:30 p.m.

(\*Estimated Time\*)

1. Call to Order and Pledge of Allegiance  
(*Mayor Cahill*)
2. Changes to the Agenda  
(*Mayor Cahill*)
3. Consent Agenda 5 minutes  
(*Mayor Cahill*)
  - a. Approval of Bills – Month of September
  - b. Approval of Minutes – [September 13](#), 2016
4. Public Comment on Items not Listed on the Agenda 5 minutes  
(*Mayor Cahill*)
5. [Dangerous Building – 1480 Ivy Street](#) 10 minutes  
(*Administrator Knope*)
6. [Court Software Maintenance and Support Agreement](#) 5 minutes  
(*Director Crocker*)
7. [Budget Discussion: Community Services](#) 20 minutes  
(*Administrator Knope*)
8. [Fiscal Policy for Property Tax Allocations](#) 5 minutes  
(*Director Crocker*)
9. [Council Agenda Forecaster Review](#) 5 minutes  
(*Administrator Knope*)
10. [Staff Reports](#) 5 minutes
11. Councilor Comments/Questions 10 minutes
12. Mayor's Comments 5 minutes
13. Other Business 5 minutes

## 14. Adjournment

**(Estimated End Time 7:50 p.m.)**

The City Council for the City of Junction City, met in regular session at 6:30 p.m. on Tuesday, September 13, 2016, in the Council Chambers of City Hall, 680 Greenwood Street, Junction City, Oregon.

**PRESENT:** Mayor, Michael Cahill; Councilors Karen Leach, Bill DiMarco, Jim Leach, Randy Nelson, and Steven Hitchcock; City Attorney, Carrie Connelly; Administrator, Jason Knope; Interim Police Chief, Ken Summers; Public Works Director, Gary Kaping; Finance Director, Mike Crocker; City Planner, Jordan Cogburn; and Community Services Director, Tom Boldon.

**1. Call to Order and Pledge of Allegiance**

Mayor Cahill called the meeting to order at 6:30 p.m. and led the Pledge of Allegiance.

**2. Changes to the Agenda**

None.

**3. Flag Presentation to Mrs. Vernetta Christensen**

Mayor Cahill read the following statement of appreciation in honor of Mrs. Vernetta Christensen's husband Councilor Herb Christensen, who passed away on August 12, 2016:

"Tonight we have the occasion to honor one of our own. Herb Christensen was more than a resident of Junction City. Many people in Junction City called him brother. At Herb's memorial service last month, many of us got to see the positive impact Herb had on people all over the world through his church ministry. Herb Christensen was a devoted and committed man. That commitment and devotion was evident in his work here on this City Council. To be a Councilor in Junction City, you have to be willing to commit five to six evenings each month. Herb served a total of 13 ½ years for our community and attended no less than 1,080 city related meetings. This of course took him away from his work and his hobbies, and most importantly away from his family. Herb's nearly 14 years of service provided him the opportunity to serve on every one of the City's standing committees. And in addition, he sat on the Budget Committee every year, as well as the Transportation System Plan Committee until 2013. Herb served as the Chairperson on the Finance and Judiciary Committee, the Sanitation and Recycling Committee, and on the Community Development Committee.

The City Council of Junction City, in honor of Herb Christensen's dedication and honorable service to our community, do hereby present to Vernetta Christensen the American Flag that was flying over City Hall on the day of Herb's passing and which was lowered to and remained at Half-staff on August 16 through August 22, 2016. This American Flag represents our appreciation for the Christensen family's sacrifices over the years of Herb's service to Junction City, Oregon, Lane County, U.S.A. Signed by all of the members of the City Council."

The American Flag and framed certificate were presented to Mrs. Christensen, and Councilors expressed their appreciation for Councilor Christensen and his service to the City.

**4. Consent Agenda**

**MOTION:** Councilor Nelson made a motion to approve the bills from August and the August 9 and 23, 2016 Council minutes. The motion was seconded by Councilor DiMarco and passed by unanimous vote of the Council.

**5. Public Comment on Items not Listed on the Agenda**

Ms. Kim Waite, 1190 Vine Street, Junction City, requested that the City Code be changed to require dogs at large to be on a leash, in response to many incidents where she and others have been attacked by dogs that were not being controlled by their owners.

Administrator Knope responded that he and Chief Summers would review, take through the Public Safety Committee, and bring back to the Council.

**6. Public Hearing – Transportation System Plan (CPA-16-02)**

**A. Public Hearing**

Mayor Cahill opened the public hearing and asked if there were any ex parte contacts or conflicts of interest. There were none.

**Staff Report**

Planner Cogburn reviewed that this was number two of potentially three public hearings regarding the Transportation System Plan (TSP) and Comprehensive Plan Amendment to enact that particular plan. The City recently completed an update to the adopted 2000 TSP, which was the transportation element of the Comprehensive Plan. The intent of that TSP was to guide the management and implementation of transportation facilities, policies, and programs within the urban area over the next twenty years.

This process was initiated in 2010 and had been updated through a comprehensive public involvement process that included public meetings, stakeholder interviews, questionnaires, and extensive Council and Committee Task Force review. At the standing May 10, 2016 City Council meeting, the Council consensus was to initiate this particular Comp Plan Amendment and adoption process and to meet at the May 24, 2016 Council Work Session to review any prior concerns. During that time, there were some additional areas of the TSP that the Council wanted to see addressed. Those particular changes were communicated to the Transportation Engineer working on the project.

The City received a finalized draft on June 3, 2016, which included Exhibit A. That draft went before the Planning Commission at the July 20, 2016 meeting. At that meeting, the Planning Commission recommended approval of the TSP and associated Appendix with a minor change to Table 11, which included some transportation funding. There was an incomplete table, as well as the state of Oregon had notified the City that there were some potential STIP (Statewide Transportation Improvement Program) funding available that the City might want to include on that list. The Planning Commission voted to include those changes and forward that on to the Council for review as part of this public hearing process. Policies related to this matter included Chapters 1, 3, and 6 of the Comprehensive Plan, as well as Chapters 1 – 14 of the Oregon Statewide Planning Goals. That included Division 12, which was the Transportation Planning Rule, and the Findings of Fact, ordinance, TSP and Appendix, and support information showed compliance.

Public notice was posted, as required by the City's development code, and no concerns were received from the referral agencies. The only comment was from ODOT (Oregon Department of Transportation) on possibly including the STIP funding as a potential funding source. The only new information that was coming to the Council, other than the table change in the resubmitted document, was the Comprehensive Plan Text Amendments, which would be the implementing action under Element 6 of the Comprehensive Plan (Exhibit C of the ordinance).

**Proponent/Opponent Testimony**

None.

**Questions from the Council**

None.

**Staff Summary**

Planner Cogburn stated that it was nice to see the dedication of the City Council and Planning Commission in getting the TSP right and making sure that the projects listed and traffic numbers associated with it came out in Junction City's favor, as it was a Junction City document.

Mayor Cahill closed the public hearing.

- B. Ordinance No. 1** – An Ordinance to Repeal and Replace the Transportation System Plan Element of the Junction City Comprehensive Plan and Adopting the 2016 Junction City Transportation System Plan.

Planner Cogburn read Ordinance No. 1 in full.

**MOTION:** Councilor DiMarco made a motion to read Ordinance No. 1 by title only. The motion was seconded by Councilor K. Leach and passed by unanimous vote of the Council.

Planner Cogburn read Ordinance No. 1 by title only.

**MOTION:** Councilor K. Leach made a motion to adopt Ordinance No. 1. The motion was seconded by Councilor Hitchcock and passed by unanimous vote of the Council.

Mayor Cahill thanked Task Force Committee members Councilor Karen Leach, Jason Thiesfeld, Alisha Beymer, Gary Crum, Jeff Haag, and James Hukill, as well as Planner Cogburn for their work. Planner Cogburn thanked Ms. Kelly Sandow for providing a well crafted TSP draft.

## 7. Public Hearing – Zoning Code Amendments (AMD-16-01)

### A. Public Hearing

Mayor Cahill opened the public hearing and asked if there were any ex parte contacts or conflicts of interest. There were none.

#### Staff Report

Planner Cogburn reviewed that before the City Council were some potential code text amendments to the Junction City Municipal Code Chapter 17. These were based on a number of years of the Planning Commission going through Work Plan agenda items and looking at various discrepancies in the Municipal Code, as well as some antiquated language and potential areas for revision.

The Planning Commission initiated this process at the February 17, 2016 meeting, and the specific chapters were Chapters 17.20, 17.45, 17.50, 17.80, 17.115, 17.150, and 17.160. Outstanding issues included:

- Multi-family residential standards regarding “eyes on the street”, making it burdensome for development to have a requirement that made it almost unsafe to build based on the percentage of windows required for front facades
- Antiquated language on flood plains
- Sign Code Conflict on fees and penalties.
- List of permitted uses as opposed to unpermitted uses and providing some mechanism for review for industrial properties, similar to that of commercial properties.

The Planning Commission directed staff to initiate the code text process, but take the sign code discussion to the Community Development Committee. The Committee added additional concerns on the sign code size for the C2 district and to increase the projecting signs from 10 square feet to 12 square feet.

The Planning Commission held a public hearing on July 20, 2016 and voted unanimously to recommend the proposed changes to the City Council.

#### Proponent/Opponent Testimony

None.

#### Questions from the Council

None.

Mayor Cahill closed the public hearing.

### B. Ordinance No. 2 – An Ordinance Amending City of Junction Municipal Code Chapters 17.20, 17.45, 17.50, 17.80, 17.115, 17.150, and 17.160.

Attorney Connelly read Ordinance No. 2 in full.

**MOTION:** Councilor Nelson made a motion to read Ordinance No. 2 by title only. The motion was seconded by Councilor K. Leach and passed by unanimous vote of the Council.

Attorney Connelly read Ordinance No. 2 by title only.

**MOTION:** Councilor Nelson made a motion to adopt Ordinance No. 2. The motion was seconded by Councilor K. Leach and passed by unanimous vote of the Council.

**8. Police Chief Recruitment Update**

Administrator Knope distributed a Chief of Police Recruitment Process timeline and asked for Council direction on the recruitment flyer and recruitment process.

The Council discussed and the consensus was to approve the flyer with some minor changes and to approve the recruitment selection process, which would include the Council doing the first round of interviews, staff, other law enforcement, and community members doing the 2<sup>nd</sup> round of interviews, and then the top applicants attending a Community Meet and Greet. The position would remain open, until filled.

**9. Skinner Lane Street Vacation**

Director Kaping reviewed that Grain Millers had submitted a request to vacate a portion of Skinner Lane, which was a gravel road adjacent to the Department of Corrections (DOC) property. This went before the Sewer and Street Committee on January 4, 2016, and the Committee requested that staff reach out to DOC for their consent, which was received on July 18, 2016. On August 1, 2016, the Sewer and Street Committee reviewed and asked that staff review the Intergovernmental Agreement (IGA) with DOC to make sure there were no violations of that agreement. Attorney Connelly responded that Skinner Lane was not specifically talked about in the IGA, and with the DOC consent there was no risk for the City to approve the vacation request. The next step would be to hold a public hearing for this request.

**10. Water Tower Update**

Director Kaping shared that the Council had asked staff to get new estimates from an independent contractor on costs to take down and to restore the old water tower. Preferred Tank and Tower (PTT) inspected the tank and provided a report to staff. The tower would not have water in it, but would need to meet OSHA standards, as people would be climbing on it at times. The bid to take the tower down was between \$130,000 and \$145,000. The bid to restore it was \$141,475, minus any structural work that might need to be done, as PTT were not structural engineers. Staff had contacted a structural engineer, who would be examining the tower and preparing a structural report by the end of September. Any potential structural repair costs would then be added into the total for restoration and brought back to the Council.

In response to what maintenance costs would be if the tower were to be restored, Administrator Knope stated that the biggest maintenance cost would be maintaining the protective coating on the tower, and he and Director Kaping could get some estimates and bring that back to the Council.

**11. Junction City Historical Society Grant Request**

Director Crocker presented the annual grant request from the Junction City Historical Society. Councilor DiMarco excused himself from voting, as he was President of the Historical Society Board.

**MOTION:** Councilor K. Leach made a motion to approve the Junction City Historical Society Grant Conditions and Agreement and direct the City Administrator to sign the document and initiate a payment in the amount of \$2,000. The motion was seconded by Councilor J. Leach and passed by unanimous vote of the Councilors voting: K. Leach, J. Leach, Nelson, and Hitchcock.

**12. Lagoon Grinder Request**

Director Kaping presented the request to purchase a new grinder for the lagoon. The grinder removes large debris before entering the treatment facility. The cost to repair would be \$27,000 plus shipping with no warranty. A new grinder would cost \$29,818 with shipping and an 18 month warranty.

**MOTION:** Councilor Nelson made a motion to approve the purchase of the grinder in the amount of \$29,818.00 and have the Public Works Director sign the necessary documents. The motion was seconded by Councilor Hitchcock and passed by unanimous vote of the Council.

**13. Council Agenda Forecaster**

Administrator Knope presented the forecaster and reminded the Council that the September 27<sup>th</sup> Work Session included a Budget Discussion on the Community Services Department.

**14. Staff Reports**

Attorney Connelly congratulated the Council on getting the TSP in place.

Director Boldon reported that the Community Services Department had a busy and good summer. The pool operations and Summer Camp went well and Parks staff were very busy. The Community Center had a good relationship with the Scandinavian Festival with this being the first year the Community Center bay was not used for the festival. Some new classes and a movie night would be added at the Community Center. Viking Sal would be having an October Fest luncheon.

Planner Cogburn reported that the next step in the TSP process would be sending all the documents to Lane County for their Planning Commission to review, and he would let the Council know the date of that meeting. He added that the RLF Committee had recently denied a loan application and the applicant wanted to appeal the decision to the City Council. The RLF Criteria did not provide guidance on an appeal process.

Councilor K. Leach, Chair of the RLF Committee, said that it would be beneficial to invite the other RLF Committee members to the appeal meeting.

Attorney Connelly would look at regulations related to the public records piece for RLF loans and the process for loan appeals that was recommended to the Council by Attorney Poppe in the past.

It was noted that with Councilor Christensen's passing, there was a vacancy on the Council and there were questions about what the quorum and voting rules would be with only five Councilors. It was also noted that the Council could appoint someone to serve as a Councilor through December and staff could outline the process that had been used in the past to fill Council vacancies.

It was the Council consensus that Attorney Connelly would provide this information to staff via email, and then staff could forward to the Council.

Planner Cogburn asked if the loan appeal should be listed on the September 27<sup>th</sup> Council Work Session and Mayor Cahill responded yes.

Director Crocker reported that the auditors were currently doing field work at City Hall, with involvement of all of the departments. The Financial report included figures from the second month of the fiscal year with the new bucket system and the budget was on track.

Director Kaping reported that Public Works staff was performing I and I (Inflow and Infiltration) work and would begin TV line inspection and cleaning. They would also begin looking at the storm line between 4<sup>th</sup> and 5<sup>th</sup> on Greenwood. In response to a question on the status of the suit against the tree removal at 6<sup>th</sup> and Kalmia, Director Kaping stated that it would be going before the Ninth Circuit Court in Portland in October.

Chief Summer reported that the department was very close to filling the vacant officer position and hoped to have that finalized before the next Council meeting. With Administrator Knope's assistance, the department now had a private office for the Sergeants to do counseling, performance evaluations, etc. The department was excited to have received and installed the speed radar sign, which would be used in front of the schools.

#### **15. Councilor Comments/Questions**

Councilor K. Leach shared that the RLF Committee would like to request that a moratorium on loans be put in place, while the Committee and Council work on improving the RLF Loan Criteria and process to reflect the purpose that the Council would like to have for the program, whether it be for macro loans, microloans, façade improvements, etc. Administrator Knope noted that the review could probably be accomplished in two or three meetings.

Councilor J. Leach stated that staff was doing an excellent job and he appreciated all the work on the new bucket system in the budget. He also expressed appreciation for the work on the TSP and at the Vista Dale Stakeholder Subcommittee.

Councilor Nelson expressed appreciation for the good job on the TSP and suggested combining the September 27<sup>th</sup> Work Session and the October 11<sup>th</sup> Council meeting into one meeting, as staff and everyone had worked extra hard and everyone could use one less meeting.

Administrator Knope responded that staff could easily roll the September 27<sup>th</sup> agenda items onto the October 11<sup>th</sup> regular session agenda. The Council consensus was in agreement to do that.

**16. Mayor's Comments**

Mayor Cahill expressed appreciation to Public Works and employee Elaine Payne on her work assisting the state firefighters at the lagoon property and at the Nazarene Church. He added that he was happy the Council was able to make the presentation to Mrs. Christensen, as he thought that was the right thing to do.

**17. Other Business**

Mayor Cahill asked the Council for direction on the RLF Committee request to place a moratorium on loans.

In response to a question on application status, Planner Cogburn stated that he had responded to some inquiries on the program, but there were no current applications. The only issue was the pending appeal.

The Council consensus was that it would be good to talk about this at the next work session.

**18. Adjournment**

As there was no further business, the meeting was adjourned at 8:05 p.m.

ATTEST:

APPROVED:

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Kitty Vodrup, City Recorder

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Michael J. Cahill, Mayor

# JUNCTION CITY COUNCIL

## AGENDA ITEM SUMMARY



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### Dangerous Building – 1480 Ivy Street

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Meeting Date: October 11, 2016  
Department: Planning  
www.junctioncityoregon.gov

Agenda Item Number: 5  
Staff Contact: Jordan Cogburn  
Contact Telephone Number: 541-998-4763

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#### **ISSUE STATEMENT**

The City of Junction City received a citizen complaint on September 1, 2016 regarding the burned structure at 1480 Ivy Street. Staff requests that a Public Hearing be scheduled to address the hazardous condition of the substandard/dangerous structure.

#### **BACKGROUND**

Staff has received numerous complaints regarding the structure at 1480 Street. The building has not been occupied for a number of years and was subject to a major fire earlier this year. The fire investigation has been completed and now the building sits vacant.

Staff notified the Building Official of the complaint on September 26. The Building Inspector provided photos and documentation substantiating the formal claim submitted on September 1st. The Clair Company provided documentation is included in this AIS as Attachment A.

As required by JCMC Chapter 15.20 - Dangerous Buildings, whenever the mayor, building official, chief of police, city attorney, street commissioner, fire chief, or any councilperson shall find or be of the opinion that there is a dangerous building in the city of Junction City, it shall be the duty of such person to report the same to the council.

Thereupon the council shall within a reasonable time fix a time and place for a public hearing regarding the matter.

#### **RELATED CITY POLICIES**

JCMC 15.15.150 - Substandard Buildings  
JCMC 15.20 - Dangerous Buildings

#### **LEGAL REVIEW**

This item was reviewed as part of the packet.

#### **CITY ADMINISTRATOR'S COMMENT**

The City Administrator requests that the Council follow process for review of the information as presented.

**POSSIBLE ACTIONS BY THE CITY COUNCIL**

1. Schedule a Public Hearing at a date certain. No motion needed.
2. Request that Staff bring back additional information.
3. Take no action: No Motion needed.

**ATTACHMENTS**

1. Evidence of Substandard/Dangerous Building (Submitted by Clair Co. September 28, 2016)
2. Public Comment received (September 1, 2016)

**FOR MORE INFORMATION**

Staff Contact: Jordan Cogburn  
Telephone: 541-998-4763  
Staff E-Mail: [jcplanning@ci.junction-city.or.us](mailto:jcplanning@ci.junction-city.or.us)



525 NW Second Street, Corvallis, Oregon 97330  
tf 800.383.8855 ph 541.758.1302 fx 541.753.2264  
www.claircompany.com

Permit Holder: \_\_\_\_\_ Project # 1140-000  
Address: 1480 S Cluy Street Permit # N/A  
Date of Inspection: 9/28/16 Contact: Tere Phone: 541-998-2153

Mon. Tues. Wed. Thurs. Fri. SFD/COM Jurisdiction JL

PASS - Proceed with work.  
CONDITIONAL APPROVAL - Complete corrections and proceed with work.  
FAIL - Complete corrections and call for reinspection @ (541) 758-1302. DO NOT COVER.

INSPECTION RESULTS: The following conditions are to be corrected and subject to re-inspection unless conditionally approved:

Investigated condition of burned out building at City's request. Building does is an attractive nuisance, and is dangerous for any one to enter.

See pictures attached

David Willard

Inspector: D Willard

STRUCTURAL	MECHANICAL	ELECTRICAL	MISCELLANEOUS
<input type="checkbox"/> Footing / Found / UFER <input type="checkbox"/> Reinforcing Steel / Tilt-Up <input type="checkbox"/> Damp proofing / Vapor B. <input type="checkbox"/> Underfloor / Post/Beam <input type="checkbox"/> Drain: Crawlspace / Footing <input type="checkbox"/> Slab: _____ <input type="checkbox"/> Structural Steel <input type="checkbox"/> Masonry: _____ <input type="checkbox"/> Framing <input type="checkbox"/> Roof / Wall Sheathing <input type="checkbox"/> Shearwalls <input type="checkbox"/> Fire Rated Wall <input type="checkbox"/> Insulation <input type="checkbox"/> Wallboard <input type="checkbox"/> Suspended Ceiling <input type="checkbox"/> Fire Caulking <input type="checkbox"/> Final Structural Other: _____	<input type="checkbox"/> Underfloor Mechanical <input type="checkbox"/> Rough Mechanical <input type="checkbox"/> Gas Line / Pressure Test <input type="checkbox"/> Woodstove / Insert <input type="checkbox"/> Hood <input type="checkbox"/> Final Mechanical Other: _____ <b>PLUMBING</b> <input type="checkbox"/> Underfloor / Slab <input type="checkbox"/> Rough-In / Top-Out <input type="checkbox"/> Sewer <input type="checkbox"/> Rain Drain / Storm Drain <input type="checkbox"/> Water Service <input type="checkbox"/> Backflow Device: _____ <input type="checkbox"/> Final Plumbing Other: _____	<input type="checkbox"/> Temporary Service <input type="checkbox"/> Service <input type="checkbox"/> Rough In / Cover <input type="checkbox"/> Mfd. Dwelling Service <input type="checkbox"/> Mfd. Dwelling Feeder <input type="checkbox"/> Low Voltage / Lim. Energy <input type="checkbox"/> Final Electrical Other: _____ <b>MANUFACTURED DWELLING</b> <input type="checkbox"/> Site Prep / Setback <input type="checkbox"/> Foundation Support System <input type="checkbox"/> Setup <input type="checkbox"/> Steps/Landing <input type="checkbox"/> Sewer - Service / Connect <input type="checkbox"/> Water - Service / Connect <input type="checkbox"/> Rain / Storm Drains <input type="checkbox"/> Final Manufactured Home Other: _____	<input type="checkbox"/> Erosion / Sediment Control <input type="checkbox"/> Excavation / Grading / Fill <input type="checkbox"/> Driveway / Approach / Culvert <input type="checkbox"/> Sidewalk / ADA Ramps <input type="checkbox"/> Pre-Paving / Final Approach <input type="checkbox"/> Sign / Sign Footing <input type="checkbox"/> Exterior Lighting <input type="checkbox"/> Fire Service / FDC <input type="checkbox"/> Fire Sprinklers <input type="checkbox"/> Fire Alarm <input type="checkbox"/> Final Occupancy <input type="checkbox"/> Violation: _____ Other: _____ <b>INSPECTORS USE</b> <input type="checkbox"/> C of C: _____ TEMP / FINAL <input type="checkbox"/> Change Date: _____ <input type="checkbox"/> Close Case: _____

Date Received: _____	<input type="checkbox"/> License Verified
Time Received: _____	<input type="checkbox"/> License Violation
Taken By: _____	Name & Number: _____
OFFICE USE	_____

**NOTICE: ELECTRICAL & PLUMBING CORRECTIONS**  
 Corrections are required to be completed within 20 calendar days unless other arrangements are made with the inspector.  
 OAR 918-271-0030 & OAR 918-785-0230  
 ELE / PLM Contractor Notified





# City of Junction City Comment Form

2016-96

## Comment Form

Date: 9.1.16

Compliment

Comment/Concern

Question

If you are commenting on a code violation, please select the activity that best describes your concern:

Animals

Tall grass/weeds

Zoning Uses

Vehicles

Trees/brush

Signs

Noise

Fences

Residential Building

Parking

Sidewalks

Commercial Building

Streets/Alley

Parks

Other

Address/Location of Alleged Violation (required): 1480 IVY STREET

Property Owner or Occupant Name of Above Address/Location: \_\_\_\_\_

*Due to limited resources, not all comments or complaints will be investigated. This is a public document and may be subject to disclosure.*

## Comment

Please provide comments below. Use back side of paper, if needed.

When is something going to be done about removing the eyesore @ 1480 Ivy, especially now that it has been destroyed by fire? Does the City have code language that prohibits and addresses a building in disrepair?

Please tell us whether you want to be contacted for follow-up and if you would like to remain anonymous. If you choose to file anonymously, any contact information you provide will be kept confidential.

Please contact me for follow-up

No follow-up needed

I wish to remain anonymous

Your Name: RON RIPKE E-Mail: \_\_\_\_\_

Address: \_\_\_\_\_ Phone: 541-998-2234

Comment Forms May be Submitted to the Office of the City Recorder at 680 Greenwood Street, Junction City or mailed to City of Junction City, Attn: City Recorder, PO Box 250, Junction City OR 97448.

## Office Use Only

If staff filled out comment form, indicate with initials, if all blue text above was read to commenter:  Yes  No

Comment No: 2016-96

Date Received by City Recorder: 9.1.16

City Recorder mails acknowledgment letter \_\_\_\_\_

To: CA \_\_\_\_\_ PW \_\_\_\_\_ PD \_\_\_\_\_ Bldg/Ping. \_\_\_\_\_

Dept. Follow up and Citizen Contacted on: \_\_\_\_\_

Finance \_\_\_\_\_ Other \_\_\_\_\_

07-17-13

Em Jordan 9.1.16

# JUNCTION CITY COUNCIL AGENDA ITEM SUMMARY



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## Court Software Maintenance & Support Agreement

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Meeting Date: October 11, 2016  
Department: Finance  
www.junctioncityoregon.gov

Agenda Item Number: 6  
Staff Contact: Mike Crocker  
Contact Telephone Number: 541-998-2153

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### ISSUE STATEMENT

Currently, the Court uses a program known as Caselle for its software management solution. Caselle has notified the City that it is phasing out the current maintenance contracts which provide support, but not upgrades. This contract has been in place since the software was installed in May 2012 at a cost of \$125 per month. The cost has not changed since the software was installed.

The replacement maintenance program is based on a “software assurance” concept. Under the assurance program additional software upgrades, training and setup are included in the cost. The cost of the software assurance agreement is \$200 / month. There is a 5% discount offered if paid annually.

### BACKGROUND

In May 2012 the City upgraded the Court management software to Caselle, a leading software vendor for Court and other governmental services. As with many software management packages, an annual maintenance agreement is required to maintain the software and provide support.

Caselle has been a stable platform for the Court department and staff has found the software easy to use and well supported. The agreement is for one year, and month to month after the first year.

The City upgraded to a similar assurance program a few years ago with Springbrook (finance, utility billing, payroll, and accounts payable) which solved the issue with keeping the software up to date. Caselle has stopped providing (or selling) upgrades and the assurance program now provides any upgrades to the software.

### COMMITTEE REVIEW AND/OR RECOMMENDATION

The Finance & Judiciary Committee reviewed the agreement at its September 22, 2016 meeting and instructed staff to bring the agreement to Council for review.

## **RELATED CITY POLICIES**

JCMC 3.30 – Contract Review and Approval Process

## **LEGAL REVIEW**

Reviewed as a part of the Council packet.

## **CITY ADMINISTRATOR’S COMMENT**

To authorize the agreement, as presented.

## **COUNCIL OPTIONS**

1. Approve the contract – MOTION: “I make a motion to approve the software maintenance and support agreement with Caselle, Inc. and direct the City Administrator to sign the agreement.
2. Other direction to staff – MOTION: “I make a motion to direct staff to gather additional information, as noted, and bring back for Council review.”
3. Take no action. No Motion needed.

## **ATTACHMENTS**

- A. Software Maintenance & Support Agreement – Software Assurance (New)
- B. Software Maintenance & Support Agreement (Current Agreement)

## **FOR MORE INFORMATION**

Staff Contact: Mike Crocker  
Telephone: 541-998-2153  
Staff E-Mail: [MCrocker@ci.junction-city.or.us](mailto:MCrocker@ci.junction-city.or.us)

**SOFTWARE MAINTENANCE & SUPPORT AGREEMENT  
(SOFTWARE ASSURANCE)**

**New  
Agreement**

**CASELLE, INC.**  
1656 S. East Bay Blvd.  
Suite 100  
Provo, UT 84606

and

**CITY of JUNCTION CITY**  
680 Greenwood St.  
PO Box 250  
Junction City, OR 97448

("Caselle")

("You" or "Your")

agree that Caselle will provide You with unlimited telephone support on Caselle's Software, for the purpose of answering Your questions, giving usage instructions, providing updates and attempting to resolve problems on a best efforts basis, for the consideration of \$200.00 monthly, subject to the following terms and conditions:

**Availability**

Support calls, covered by this Agreement, will be answered by Caselle's Support Center, on the designated support telephone number, between 7:30 am and 5:30 pm Mountain Time, Monday through Friday, except holidays.

**Coverage**

This Maintenance & Support Agreement covers all Caselle application software licensed to You. It does not cover third party software or products. Support may, on a best efforts basis, be provided for third party products, such as operating systems and hardware. Extended, after hours support may be billable at Caselle's regular hourly billing rate.

**Charges**

Charges cover Software presently installed and will remain fixed for one year providing You license no new applications. If You license new applications or change user levels, charges will be modified. Following the first year, charges may be increased, at Caselle's discretion.

**Updates**

Caselle will provide program updates within the same operating system through normal software releases at no extra charge. Additional software packages, add-on modules and custom programming are not covered by this Agreement and will be billed at current rates. Caselle will determine which enhancements and/or materials will be part of a software release, add-on package or custom programming.

**Upgrades**

Caselle will provide software upgrades within the same operating system at no extra charge if this agreement is still in effect at the time the upgrade is made available and if this agreement is not cancelled or terminated for a period of five (5) years.

**Term and Termination**

This Software Maintenance & Support Agreement is effective for one year from the date of the Agreement. Thereafter, it will automatically be renewed monthly, unless either party gives written notice of termination, at least 30 days in advance. If the Agreement is terminated Caselle will honor commitments to support You until the date of termination.

**Payment**

Payment terms shall be monthly in advance in U.S. Dollars and shall not be considered received until Your check clears the banking process. Any charges or costs incurred in the collection of Your check, due to insufficient funds or any other reason, shall be reimbursed by You. Late payments shall be subject to extra charges. If payment is not received when due, Caselle reserves the right to suspend Your support until payment is received. Such suspension will not relieve You of payment obligation.

**Limitations of Remedies**

Your Remedies. Your sole and exclusive recourse and remedy for any loss, including your right to recover damages shall be as set forth in this Section. Caselle's liability with respect to any and all actual losses incurred during the Term (or a Renewed Term) of the Agreement shall not exceed the amount paid by You to Caselle at the last billing. You shall provide Caselle with documentation sufficient to demonstrate any expenses that You actually incurred for which You seek damages from Caselle. Caselle shall not be responsible for any loss incurred by You from a claim that is settled or compromised by You without the prior written approval of Caselle.

No Liability for Consequential Damages. In no event shall Caselle be liable to You or to any third party for any indirect, special, punitive, incidental, consequential or compensatory losses, damages, claims or causes of action in excess of the amount of compensation paid hereunder, including, but not limited to, those arising from loss of business or profits or any other economic loss, even if Caselle was aware of the possibility of such damages.

**General**

- (a) You shall not assign, sublicense or transfer any of Your rights under this Agreement without the prior written consent of Caselle.
- (b) This Agreement shall be governed and construed in accordance with the laws of the State of Utah. If any part of this Agreement violates applicable law that part of the Agreement shall be deemed to be amended to the extent necessary to comply with the law.
- (c) This Agreement constitutes the entire agreement between Caselle and You and supersedes any prior agreement or understanding, written or oral relating to support services. Except as provided herein, this Agreement may not be varied, amended or supplemented except in writing and properly executed by both parties.

(d) If any provision of this Agreement shall be adjudged by a court to be void or unenforceable, the same shall in no way affect any other provision of this Agreement or the validity or the enforceability of this Agreement.

(e) All rights and remedies provided herein are cumulative and are in addition to all other rights and remedies available at law or equity.

(f) In the event either party successfully takes legal action to enforce any provision of this Agreement the non-prevailing party shall pay full costs and expenses of such action, including reasonable attorney's fees.

(g) Any notice required by this Agreement shall be deemed to have been properly given if sent by registered or certified mail to the address stated above or such other address as may be designated in writing by either party.

(h) The waiver of any breach or default of this Agreement shall constitute a waiver only as to such particular breach or default and shall not constitute a waiver of any other breach or default.

(i) Caselle shall not be held liable for delays in any of its performance resulting from acts of God, war, civil disturbance, court order, labor dispute or any other cause beyond its control.

The signatures below indicate each party's acceptance of this Agreement. Each party has caused this agreement to be executed by its duly authorized representative.

**CASELLE, INC.**

By: 

Name & Title: Scott K. Cook, Executive VP

Date: June 27, 2016

**CITY of JUNCTION CITY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# SOFTWARE MAINTENANCE & SUPPORT AGREEMENT

Current  
Agreement

CASELLE, INC.  
1656 S. East Bay Blvd.  
Suite 100  
Provo, UT 84606

and

CITY of JUNCTION CITY  
680 Greenwood St.  
PO Box 250  
Junction City, OR 97448

("Caselle")

("You" or "Your")

agree that Caselle will provide You with telephone support on Caselle's Software, for the purpose of answering Your questions, giving usage instructions, providing updates and attempting to resolve problems on a best efforts basis, for the consideration of \$125.00 monthly beginning two months following the first training session, subject to the following terms and conditions:

## Availability

Support calls, covered by this Agreement, will be answered by Caselle's Support Center, on the designated support telephone number, between 7:30 am and 5:30 pm Mountain Time, Monday through Friday, except holidays.

## Coverage

This Maintenance & Support Agreement covers all Caselle application software licensed to You. It does not cover third party software or products. Support may, on a best efforts basis, be provided for third party products, such as operating systems and hardware. Extended, after hours support will be billable at 150% of Caselle's regular hourly billing rate.

## Charges

Charges cover Software presently installed and will remain fixed for one year providing You license no new applications. If You license new applications or change user levels, charges will be modified. Following the first year, charges may be increased, at Caselle's discretion.

## Updates

Caselle will provide program updates within the same operating system through normal software releases at no extra charge. Additional software packages, add-on modules and custom programming are not covered by this Agreement and will be billed at current rates. Caselle will determine which enhancements and/or materials will be part of a software release, add-on package or custom programming.

## Term and Termination

This Software Maintenance & Support Agreement is effective for one year from the date of the Agreement. Thereafter, it will automatically be renewed monthly, unless either party gives written notice of termination, at least 30 days in advance. If the Agreement is terminated Caselle will honor commitments to support You until the date of termination.

## Payment

Payment terms shall be monthly in advance in U.S. Dollars and shall not be considered received until Your check clears the banking process. Any charges or costs incurred in the collection of Your check, due to insufficient funds or any other reason, shall be reimbursed by You. Late payments shall be subject to extra charges. If payment is not received when due, Caselle

reserves the right to suspend Your support until payment is received. Such suspension will not relieve You of payment obligation.

## Limitations of Remedies

**Your Remedies.** Your sole and exclusive recourse and remedy for any loss, including your right to recover damages shall be as set forth in this Section. Caselle's liability with respect to any and all actual losses incurred during the Term (or a Renewed Term) of the Agreement shall not exceed the amount paid by You to Caselle at the last billing. You shall provide Caselle with documentation sufficient to demonstrate any expenses that You actually incurred for which You seek damages from Caselle. Caselle shall not be responsible for any loss incurred by You from a claim that is settled or compromised by You without the prior written approval of Caselle.

**No Liability for Consequential Damages.** In no event shall Caselle be liable to You or to any third party for any indirect, special, punitive, incidental, consequential or compensatory losses, damages, claims or causes of action in excess of the amount of compensation paid hereunder, including, but not limited to, those arising from loss of business or profits or any other economic loss, even if Caselle was aware of the possibility of such damages.

## General

(a) You shall not assign, sublicense or transfer any of Your rights under this Agreement without the prior written consent of Caselle.

(b) This Agreement shall be governed and construed in accordance with the laws of the State of Utah. If any part of this Agreement violates applicable law that part of the Agreement shall be deemed to be amended to the extent necessary to comply with the law.

(c) This Agreement constitutes the entire agreement between Caselle and You and supersedes any prior agreement or understanding, written or oral relating to support services. Except as provided herein, this Agreement may not be varied, amended or supplemented except in writing and properly executed by both parties.

(d) If any provision of this Agreement shall be adjudged by a court to be void or unenforceable, the same shall in no way affect any other provision of this Agreement or the validity or the enforceability of this Agreement.

(e) All rights and remedies provided herein are cumulative and are in addition to all other rights and remedies available at law or equity.

(f) In the event either party successfully takes legal action to enforce any provision of this Agreement

the non-prevailing party shall pay full costs and expenses of such action, including reasonable attorney's fees.

(g) Any notice required by this Agreement shall be deemed to have been properly given if sent by registered or certified mail to the address stated above or such other address as may be designated in writing by either party.

(h) The waiver of any breach or default of this Agreement shall constitute a waiver only as to such particular breach or default and shall not constitute a waiver of any other breach or default.

(i) Caselle shall not be held liable for delays in any of its performance resulting from acts of God, war, civil disturbance, court order, labor dispute or any other cause beyond its control.

The signatures below indicate each party's acceptance of this Agreement. Each party has caused this agreement to be executed by its duly authorized representative.

CASELLE, INC.

By: 

Name & Title: David S. Longhurst, Sr. Vice President

Date: December 9, 2011

CITY of JUNCTION CITY

By: 

Name: Kevin Watson

Title: City Administrator

Date: 12/12/11

# JUNCTION CITY COUNCIL AGENDA ITEM SUMMARY



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## Budget Discussion: Community Services

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Meeting Date: October 11, 2016  
Department: Administration  
[www.junctioncityoregon.gov](http://www.junctioncityoregon.gov)

Agenda Item Number: 7  
Staff Contact: Jason Knope  
Contact Telephone Number: 541-998-4761

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### ISSUE STATEMENT

This is a presentation of information for a discussion of the Community Services budget.

### BACKGROUND

At the last Council meeting, staff was directed to bring back information to the Council to help facilitate the discussion of creating a sustainable budget for the General Fund. Staff was asked to prepare information specifically regarding the Community Services Department. Attached to this document are several spreadsheets. They contain:

- **Overview Sheet** – (Attachment A, 8 pages) These sheets shows the impact of changing the Community Services Department's General Revenue allocation to match the property tax allocation percentage (blue column). Based on that change, it shows taking 10% (red column), 20% (green column), and 100% (yellow column) of the franchise fees and putting it back into the street fund.
- **10% Scenario Sheet** – (Attachment B, 8 pages) This sheet shows taking 10% of the franchise fees per year for five years (50% in total) and putting it back into the Street Fund.

These sheets incorporate the following direction given by Council:

1. Adjust the department's General Revenue allocation to match the percentage applied to property taxes (22%).
2. Shows the option that the Council agreed on to put a portion of the Franchise Fees back into the Street Fund.
3. Shows that option being phased in over a five year period.

Since the Community Services Department is made up of six different departments, staff has shown all the information by department as well as a sheet that shows the information for all departments combined. These combined sheets are on page 7 of Attachment A and page 7 of Attachment B.

Staff is seeking input from the Council as to what, if any, option the Council would like to proceed with. This also includes any other options the Council would like to have staff provide

more information on.

**COMMITTEE REVIEW AND/OR RECOMMENDATION**

None

**RELATED CITY POLICIES**

None

**LEGAL REVIEW**

This item was reviewed as a part of the packet.

**CITY ADMINISTRATOR'S COMMENT**

To provide direction as desired.

**COUNCIL OPTIONS**

The Council can, at its pleasure:

1. Provide direction to staff as desired.

**ATTACHMENTS**

- A. Community Services Overview
- B. Community Services 10% Scenario

**FOR MORE INFORMATION**

Staff Contact: Jason Knope  
Telephone: 541-998-2153  
Staff E-Mail: jknope@ci.junction-city.or.us

<b>Community Services</b>					Overview	
FY16/17 Budget					Based on Prior Property	
General Revenue & Franchise Fees Analysis					Tax Allocation %	
	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	100% Franchise Fees to Street Fund	
<b>Beginning Fund Balance</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>	
<b>Revenue</b>						
Program Revenue	30,500	30,500	30,500	30,500	30,500	
Grant Revenue	1,500	1,500	1,500	1,500	1,500	
Transfer from General Fund	31,200	40,210	39,653	39,096	34,639	
Interest	100	100	100	100	100	
<b>Total Revenue</b>	<b>63,300</b>	<b>72,310</b>	<b>71,753</b>	<b>71,196</b>	<b>66,739</b>	
<b>Expenditures</b>						
Personnel Services	27,000	27,000	27,000	27,000	27,000	
Materials & Services	34,900	34,900	34,900	34,900	34,900	
Operating Contingency	1,300	1,300	1,300	1,300	1,300	
<b>Total Expenses</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>	
<b>Ending Fund Balance</b>	<b>9,300</b>	<b>18,310</b>	<b>17,753</b>	<b>17,196</b>	<b>12,739</b>	
Transfer to Street Fund (Comm Center)		-	557	1,114	5,570	
Transfer to Street Fund (All Depts)		-	41,250	82,500	412,500	

<b>Senior Center</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	100% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>34,200</b>	<b>34,200</b>	<b>34,200</b>	<b>34,200</b>	<b>34,200</b>
<b>Revenue</b>					
Program Revenue	31,200	31,200	31,200	31,200	31,200
Grant Revenue	1,500	1,500	1,500	1,500	1,500
Fundraising	18,000	18,000	18,000	18,000	18,000
Donations	3,000	3,000	3,000	3,000	3,000
Transfer from General Fund	55,100	66,249	65,331	64,414	57,072
Other Revenue	1,500	1,500	1,500	1,500	1,500
Interest	300	300	300	300	300
<b>Total Revenue</b>	<b>110,600</b>	<b>121,749</b>	<b>120,831</b>	<b>119,914</b>	<b>112,572</b>
<b>Expenditures</b>					
Personnel Services	68,400	68,400	68,400	68,400	68,400
Materials & Services	55,300	55,300	55,300	55,300	55,300
Operating Contingency	2,500	2,500	2,500	2,500	2,500
<b>Total Expenses</b>	<b>126,200</b>	<b>126,200</b>	<b>126,200</b>	<b>126,200</b>	<b>126,200</b>
<b>Ending Fund Balance</b>	<b>18,600</b>	<b>29,749</b>	<b>28,831</b>	<b>27,914</b>	<b>20,572</b>
Transfer to Street Fund (Senior Center)		-	918	1,835	9,177
Transfer to Street Fund (All Depts)		-	41,250	82,500	412,500

<b>Pool</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	100% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>
<b>Revenue</b>					
Program Revenue	42,400	42,400	42,400	42,400	42,400
General Revenue	9,700	14,357	13,216	12,075	2,948
Property Taxes	68,000	68,000	68,000	68,000	68,000
<b>Total Revenue</b>	<b>120,100</b>	<b>124,757</b>	<b>123,616</b>	<b>122,475</b>	<b>113,348</b>
<b>Expenditures</b>					
Personnel Services	71,000	71,000	71,000	71,000	71,000
Materials & Services	41,200	41,200	41,200	41,200	41,200
Operating Contingency	2,300	2,300	2,300	2,300	2,300
Transfers to Reserve	5,600	5,600	5,600	5,600	5,600
<b>Total Expenses</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>
<b>Ending Fund Balance</b>	<b>5,700</b>	<b>10,357</b>	<b>9,216</b>	<b>8,075</b>	<b>(1,052)</b>
Transfer to Street Fund (Pool)		-	1,141	2,282	11,409
Transfer to Street Fund (All Depts)		-	41,250	82,500	412,500

<b>Parks</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	100% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>
<b>Revenue</b>					
General Revenue	93,200	22,591	20,796	19,001	4,639
Property Taxes	107,000	107,000	107,000	107,000	107,000
<b>Total Revenue</b>	<b>200,200</b>	<b>129,591</b>	<b>127,796</b>	<b>126,001</b>	<b>111,639</b>
<b>Expenditures</b>					
Personnel Services	105,400	105,400	105,400	105,400	105,400
Materials & Services	71,300	71,300	71,300	71,300	71,300
Operating Contingency	3,600	3,600	3,600	3,600	3,600
Transfers to Reserve	19,900	19,900	19,900	19,900	19,900
<b>Total Expenses</b>	<b>200,200</b>	<b>200,200</b>	<b>200,200</b>	<b>200,200</b>	<b>200,200</b>
<b>Ending Fund Balance</b>	<b>8,900</b>	<b>(61,709)</b>	<b>(63,504)</b>	<b>(65,299)</b>	<b>(79,661)</b>
Transfer to Street Fund (Parks)		-	1,795	3,590	17,952
Transfer to Street Fund (All Depts)		-	41,250	82,500	412,500

<b>Library</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	100% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>10,700</b>	<b>10,700</b>	<b>10,700</b>	<b>10,700</b>	<b>10,700</b>
<b>Revenue</b>					
Program Revenue	5,300	5,300	5,300	5,300	5,300
Grants	1,800	1,800	1,800	1,800	1,800
<b>General Revenue</b>	<b>78,100</b>	<b>28,017</b>	<b>25,791</b>	<b>23,565</b>	<b>5,754</b>
Property Taxes	132,700	132,700	132,700	132,700	132,700
<b>Total Revenue</b>	<b>217,900</b>	<b>167,817</b>	<b>165,591</b>	<b>163,365</b>	<b>145,554</b>
<b>Expenditures</b>					
Personnel Services	135,600	135,600	135,600	135,600	135,600
Materials & Services	78,000	78,000	78,000	78,000	78,000
Operating Contingency	4,300	4,300	4,300	4,300	4,300
Transfers to Reserve	-	-	-	-	-
<b>Total Expenses</b>	<b>217,900</b>	<b>217,900</b>	<b>217,900</b>	<b>217,900</b>	<b>217,900</b>
<b>Ending Fund Balance</b>	<b>10,700</b>	<b>(39,383)</b>	<b>(41,609)</b>	<b>(43,835)</b>	<b>(61,646)</b>
Transfer to Street Fund (Library)		-	2,226	4,453	22,264
<b>Transfer to Street Fund (All Depts)</b>		-	<b>41,250</b>	<b>82,500</b>	<b>412,500</b>

<b>CS Administration</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	100% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>10,300</b>	<b>10,300</b>	<b>10,300</b>	<b>10,300</b>	<b>10,300</b>
<b>Revenue</b>					
General Revenue	61,600	49,236	45,324	41,411	10,111
Property Taxes	233,200	233,200	233,200	233,200	233,200
<b>Total Revenue</b>	<b>294,800</b>	<b>282,436</b>	<b>278,524</b>	<b>274,611</b>	<b>243,311</b>
<b>Expenditures</b>					
Personnel Services	170,000	170,000	170,000	170,000	170,000
Materials & Services	34,400	34,400	34,400	34,400	34,400
Operating Contingency	4,100	4,100	4,100	4,100	4,100
Transfers - Operating (f)	86,300	106,459	104,984	103,509	91,711
<b>Total Expenses</b>	<b>294,800</b>	<b>314,959</b>	<b>313,484</b>	<b>312,009</b>	<b>300,211</b>
<b>Ending Fund Balance</b>	<b>10,300</b>	<b>(22,222)</b>	<b>(24,660)</b>	<b>(27,098)</b>	<b>(46,600)</b>
Transfer to Street Fund (CS Admin)		-	3,913	7,825	39,125
Transfer to Street Fund (All Depts)		-	41,250	82,500	412,500

<b>CS Combined</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	100% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>
<b>Revenue</b>					
Operating Revenue	137,100	137,100	137,100	137,100	137,100
General Revenue	242,600	114,202	105,127	96,052	23,452
Property Taxes	540,900	540,900	540,900	540,900	540,900
<b>Total Revenue</b>	<b>920,600</b>	<b>792,202</b>	<b>783,127</b>	<b>774,052</b>	<b>701,452</b>
	-	-	-	-	-
<b>Expenditures</b>					
Personnel Services	577,400	577,400	577,400	577,400	577,400
Materials & Services	315,100	315,100	315,100	315,100	315,100
Transfers to Reserves	25,500	25,500	25,500	25,500	25,500
Operating Contingency	18,100	18,100	18,100	18,100	18,100
<b>Total Expenses</b>	<b>936,100</b>	<b>936,100</b>	<b>936,100</b>	<b>936,100</b>	<b>936,100</b>
	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>63,500</b>	<b>(64,898)</b>	<b>(73,973)</b>	<b>(83,048)</b>	<b>(155,648)</b>
	-	-	-	-	-
Transfer to Street Fund (CS)		-	9,075	18,150	90,750
Transfer to Street Fund (All Depts)		-	41,250	82,500	412,500

Notes:						
(1) General Revenue consists of:						
	Franchise Fees		412,500	84.10%		
	Misc Taxes		<u>106,600</u>	<u>15.90%</u>		
			519,100	100.00%		
(2) Community Services allocation applied to franchise fees & all taxes				22.00%		
(3) Scenarios based on FY16/17 revenue and expense amounts						

Community Services			10% Scenario				
FY16/17 Budget			Based on Prior Property				
General Revenue & Franchise Fees Analysis			Tax Allocation %				
			Year				
			- 1 -	- 2 -	- 3 -	- 4 -	- 5 -
Community Center	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	30% Franchise Fees to Street Fund	40% Franchise Fees to Street Fund	50% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>	<b>17,753</b>	<b>25,748</b>	<b>33,187</b>	<b>40,068</b>
<b>Revenue</b>							
Program Revenue	30,500	30,500	30,500	30,500	30,500	30,500	30,500
Grant Revenue	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Transfer from General Fund	31,200	40,210	39,653	39,096	38,539	37,982	37,425
Interest	100	100	100	100	100	100	100
<b>Total Revenue</b>	<b>63,300</b>	<b>72,310</b>	<b>71,753</b>	<b>71,196</b>	<b>70,639</b>	<b>70,082</b>	<b>69,525</b>
<b>Expenditures</b>							
Personnel Services	27,000	27,000	27,000	27,000	27,000	27,000	27,000
Materials & Services	34,900	34,900	34,900	34,900	34,900	34,900	34,900
Operating Contingency	1,300	1,300	1,300	1,300	1,300	1,300	1,300
<b>Total Expenses</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>	<b>63,200</b>
<b>Ending Fund Balance</b>	<b>9,300</b>	<b>18,310</b>	<b>17,753</b>	<b>25,748</b>	<b>33,187</b>	<b>40,068</b>	<b>46,393</b>
Transfer to Street Fund (Comm Center)	-	-	557	1,114	1,671	2,228	2,785
Transfer to Street Fund (All Depts)	-	-	41,250	82,500	123,750	165,000	206,250

<b>Senior Center</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	30% Franchise Fees to Street Fund	40% Franchise Fees to Street Fund	50% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>34,200</b>	<b>34,200</b>	<b>34,200</b>	<b>28,831</b>	<b>22,545</b>	<b>15,341</b>	<b>7,219</b>
<b>Revenue</b>							
Program Revenue	31,200	31,200	31,200	31,200	31,200	31,200	31,200
Grant Revenue	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Fundraising	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Donations	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Transfer from General Fund	55,100	66,249	65,331	64,414	63,496	62,578	61,660
Other Revenue	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Interest	300	300	300	300	300	300	300
<b>Total Revenue</b>	<b>110,600</b>	<b>121,749</b>	<b>120,831</b>	<b>119,914</b>	<b>118,996</b>	<b>118,078</b>	<b>117,160</b>
<b>Expenditures</b>							
Personnel Services	68,400	68,400	68,400	68,400	68,400	68,400	68,400
Materials & Services	55,300	55,300	55,300	55,300	55,300	55,300	55,300
Operating Contingency	2,500	2,500	2,500	2,500	2,500	2,500	2,500
<b>Total Expenses</b>	<b>126,200</b>	<b>126,200</b>	<b>126,200</b>	<b>126,200</b>	<b>126,200</b>	<b>126,200</b>	<b>126,200</b>
<b>Ending Fund Balance</b>	<b>18,600</b>	<b>29,749</b>	<b>28,831</b>	<b>22,545</b>	<b>15,341</b>	<b>7,219</b>	<b>(1,821)</b>
Transfer to Street Fund (Senior Center)		-	918	1,835	2,753	3,671	4,589
Transfer to Street Fund (All Depts)		-	41,250	82,500	123,750	165,000	206,250

<b>Pool</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	30% Franchise Fees to Street Fund	40% Franchise Fees to Street Fund	50% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>5,700</b>	<b>5,700</b>	<b>5,700</b>	<b>9,216</b>	<b>11,591</b>	<b>12,826</b>	<b>12,919</b>
<b>Revenue</b>							
Program Revenue	42,400	42,400	42,400	42,400	42,400	42,400	42,400
General Revenue	9,700	14,357	13,216	12,075	10,934	9,794	8,653
Property Taxes	68,000	68,000	68,000	68,000	68,000	68,000	68,000
<b>Total Revenue</b>	<b>120,100</b>	<b>124,757</b>	<b>123,616</b>	<b>122,475</b>	<b>121,334</b>	<b>120,194</b>	<b>119,053</b>
<b>Expenditures</b>							
Personnel Services	71,000	71,000	71,000	71,000	71,000	71,000	71,000
Materials & Services	41,200	41,200	41,200	41,200	41,200	41,200	41,200
Operating Contingency	2,300	2,300	2,300	2,300	2,300	2,300	2,300
Transfers to Reserve	5,600	5,600	5,600	5,600	5,600	5,600	5,600
<b>Total Expenses</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>
<b>Ending Fund Balance</b>	<b>5,700</b>	<b>10,357</b>	<b>9,216</b>	<b>11,591</b>	<b>12,826</b>	<b>12,919</b>	<b>11,872</b>
Transfer to Street Fund (Pool)		-	1,141	2,282	3,423	4,564	5,704
Transfer to Street Fund (All Depts)		-	41,250	82,500	123,750	165,000	206,250

<b>Parks</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	30% Franchise Fees to Street Fund	40% Franchise Fees to Street Fund	50% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>8,900</b>	<b>8,900</b>	<b>8,900</b>	<b>(63,504)</b>	<b>(137,703)</b>	<b>(213,697)</b>	<b>(291,487)</b>
<b>Revenue</b>							
General Revenue	93,200	22,591	20,796	19,001	17,206	15,410	13,615
Property Taxes	107,000	107,000	107,000	107,000	107,000	107,000	107,000
<b>Total Revenue</b>	<b>200,200</b>	<b>129,591</b>	<b>127,796</b>	<b>126,001</b>	<b>124,206</b>	<b>122,410</b>	<b>120,615</b>
<b>Expenditures</b>							
Personnel Services	105,400	105,400	105,400	105,400	105,400	105,400	105,400
Materials & Services	71,300	71,300	71,300	71,300	71,300	71,300	71,300
Operating Contingency	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Transfers to Reserve	19,900	19,900	19,900	19,900	19,900	19,900	19,900
<b>Total Expenses</b>	<b>200,200</b>	<b>200,200</b>	<b>200,200</b>	<b>200,200</b>	<b>200,200</b>	<b>200,200</b>	<b>200,200</b>
<b>Ending Fund Balance</b>	<b>8,900</b>	<b>(61,709)</b>	<b>(63,504)</b>	<b>(137,703)</b>	<b>(213,697)</b>	<b>(291,487)</b>	<b>(371,072)</b>
Transfer to Street Fund (Parks)		-	1,795	3,590	5,386	7,181	8,976
Transfer to Street Fund (All Depts)		-	41,250	82,500	123,750	165,000	206,250

<b>Library</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	30% Franchise Fees to Street Fund	40% Franchise Fees to Street Fund	50% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>10,700</b>	<b>10,700</b>	<b>10,700</b>	<b>(41,609)</b>	<b>(96,144)</b>	<b>(152,906)</b>	<b>(211,894)</b>
<b>Revenue</b>							
Program Revenue	5,300	5,300	5,300	5,300	5,300	5,300	5,300
Grants	1,800	1,800	1,800	1,800	1,800	1,800	1,800
General Revenue	78,100	28,017	25,791	23,565	21,338	19,112	16,885
Property Taxes	132,700	132,700	132,700	132,700	132,700	132,700	132,700
<b>Total Revenue</b>	<b>217,900</b>	<b>167,817</b>	<b>165,591</b>	<b>163,365</b>	<b>161,138</b>	<b>158,912</b>	<b>156,685</b>
<b>Expenditures</b>							
Personnel Services	135,600	135,600	135,600	135,600	135,600	135,600	135,600
Materials & Services	78,000	78,000	78,000	78,000	78,000	78,000	78,000
Operating Contingency	4,300	4,300	4,300	4,300	4,300	4,300	4,300
Transfers to Reserve	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>217,900</b>	<b>217,900</b>	<b>217,900</b>	<b>217,900</b>	<b>217,900</b>	<b>217,900</b>	<b>217,900</b>
<b>Ending Fund Balance</b>	<b>10,700</b>	<b>(39,383)</b>	<b>(41,609)</b>	<b>(96,144)</b>	<b>(152,906)</b>	<b>(211,894)</b>	<b>(273,109)</b>
Transfer to Street Fund (Library)		-	2,226	4,453	6,679	8,906	11,132
Transfer to Street Fund (All Depts)		-	41,250	82,500	123,750	165,000	206,250

<b>CS Administration</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	30% Franchise Fees to Street Fund	40% Franchise Fees to Street Fund	50% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>10,300</b>	<b>10,300</b>	<b>10,300</b>	<b>(24,660)</b>	<b>(62,058)</b>	<b>(101,894)</b>	<b>(144,167)</b>
<b>Revenue</b>							
General Revenue	61,600	49,236	45,324	41,411	37,499	33,586	29,674
Property Taxes	233,200	233,200	233,200	233,200	233,200	233,200	233,200
<b>Total Revenue</b>	<b>294,800</b>	<b>282,436</b>	<b>278,524</b>	<b>274,611</b>	<b>270,699</b>	<b>266,786</b>	<b>262,874</b>
<b>Expenditures</b>							
Personnel Services	170,000	170,000	170,000	170,000	170,000	170,000	170,000
Materials & Services	34,400	34,400	34,400	34,400	34,400	34,400	34,400
Operating Contingency	4,100	4,100	4,100	4,100	4,100	4,100	4,100
Transfers - Operating (g)	86,300	106,459	104,984	103,509	102,034	100,560	99,085
<b>Total Expenses</b>	<b>294,800</b>	<b>314,959</b>	<b>313,484</b>	<b>312,009</b>	<b>310,534</b>	<b>309,060</b>	<b>307,585</b>
<b>Ending Fund Balance</b>	<b>10,300</b>	<b>(22,222)</b>	<b>(24,660)</b>	<b>(62,058)</b>	<b>(101,894)</b>	<b>(144,167)</b>	<b>(188,878)</b>
Transfer to Street Fund (CS Admin)		-	3,913	7,825	11,738	15,650	19,563
Transfer to Street Fund (All Depts)		-	41,250	82,500	123,750	165,000	206,250

<b>CS Combined</b>	Adopted Budget	22% of General Revenue	10% Franchise Fees to Street Fund	20% Franchise Fees to Street Fund	30% Franchise Fees to Street Fund	40% Franchise Fees to Street Fund	50% Franchise Fees to Street Fund
<b>Beginning Fund Balance</b>	<b>79,000</b>	<b>79,000</b>	<b>79,000</b>	<b>(73,973)</b>	<b>(236,021)</b>	<b>(407,144)</b>	<b>(587,342)</b>
<b>Revenue</b>							
Operating Revenue	137,100	137,100	137,100	137,100	137,100	137,100	137,100
General Revenue	242,600	114,202	105,127	96,052	86,977	77,902	68,827
Property Taxes	540,900	540,900	540,900	540,900	540,900	540,900	540,900
<b>Total Revenue</b>	<b>920,600</b>	<b>792,202</b>	<b>783,127</b>	<b>774,052</b>	<b>764,977</b>	<b>755,902</b>	<b>746,827</b>
	-	-	-	-	-	-	-
<b>Expenditures</b>							
Personnel Services	577,400	577,400	577,400	577,400	577,400	577,400	577,400
Materials & Services	315,100	315,100	315,100	315,100	315,100	315,100	315,100
Transfers to Reserves	25,500	25,500	25,500	25,500	25,500	25,500	25,500
Operating Contingency	18,100	18,100	18,100	18,100	18,100	18,100	18,100
<b>Total Expenses</b>	<b>936,100</b>	<b>936,100</b>	<b>936,100</b>	<b>936,100</b>	<b>936,100</b>	<b>936,100</b>	<b>936,100</b>
	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>63,500</b>	<b>(64,898)</b>	<b>(73,973)</b>	<b>(236,021)</b>	<b>(407,144)</b>	<b>(587,342)</b>	<b>(776,615)</b>
	-	-	-	-	-	-	-
Transfer to Street Fund (CS)		-	9,075	18,150	27,225	36,300	45,375
Transfer to Street Fund (All Depts)		-	41,250	82,500	123,750	165,000	206,250

Notes:							
(1) General Revenue consists of:							
Franchise Fees		412,500	84.10%				
Misc Taxes		<u>106,600</u>	<u>15.90%</u>				
		519,100	100.00%				
(2) Community Services allocation applied to franchise fees & all taxes			22.00%				
(3) Scenarios based on FY16/17 revenue and expense amounts							

# JUNCTION CITY COUNCIL AGENDA ITEM SUMMARY



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## Fiscal Policy for Property Tax Allocations

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Meeting Date: October 11, 2016  
Department: Finance  
www.junctioncityoregon.gov

Agenda Item Number: 8  
Staff Contact: Mike Crocker  
Contact Telephone Number: 541-998-2153

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### ISSUE STATEMENT

The City began developing fiscal policies in 2013 that now include the areas of budget, accounting, auditing and reporting, revenues, expenditures, purchasing, capital improvements, cash management, debt management, fund balances and contingencies. At the direction of Council, property tax allocations to departments have been incorporated into the budget for FY16/17. At this time, there is no adopted fiscal policy which defines this allocation process.

### BACKGROUND

At the direction of Council, staff included an allocation of property taxes within the General Fund to departments that are supported by the General Fund. The current allocation is based on the budget results for the General Fund supported departments from the FY14/15 year end financial reports. The percentages spent were used as the starting point for this allocation. Council indicated that they would like to have a fiscal policy developed that would incorporate an annual review process of the allocation by Council.

### COMMITTEE REVIEW AND/OR RECOMMENDATION

The Finance & Judiciary Committee discussed the Fiscal Policy for Property Tax Allocations at its May 5<sup>th</sup> and September 22<sup>nd</sup>, 2016 meetings and recommended the attached draft for Council consideration.

### RELATED CITY POLICIES

City of Junction City Fiscal Policies.

### LEGAL REVIEW

Reviewed as a part of the Council packet.

### CITY ADMINISTRATOR'S COMMENT

To approve the policy, as presented.

## **COUNCIL OPTIONS**

1. Adopt the policy as presented – MOTION: “I make a motion to adopt the fiscal policy for Property Tax Allocations as recommended by the Finance & Judiciary Committee.”
2. Adopt the policy with changes – MOTION: “I make a motion to adopt the fiscal policy for Property Tax Allocations with the changes as noted.”
3. Take no action. No Motion needed.

## **ATTACHMENTS**

- A. Property Tax Allocation Draft Fiscal Policy
- B. Fiscal policies updated 10/13/15
- C. Revenue allocations FY16/17 budget

## **FOR MORE INFORMATION**

Staff Contact: Mike Crocker  
Telephone: 541-998-2153  
Staff E-Mail: [MCrocker@ci.junction-city.or.us](mailto:MCrocker@ci.junction-city.or.us)

Property Tax Allocations Fiscal Policy -  
October 11, 2016

----- **Draft** -----

**Draft Property Tax Allocations Fiscal policy statement:**

Property tax revenue received from the County is allocated to the general government operating departments within the City. Operating departments that receive an allocation of property taxes are the Police, Court, Non-departmental, Building & Planning and Community Services departments. The allocation percentages are reviewed annually by Council and confirmed by motion for the following budget year. It is anticipated that Council review will be completed in November of each year.

# CITY OF JUNCTION CITY

## FISCAL POLICIES

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### 1. **Budget Policy**<sup>(a)</sup>

- a. All budgetary procedures will conform to existing state and local regulations. Oregon budget law requires each local government to prepare a balanced budget and Oregon Administrative Rules state: 1) the budget must be constructed in such a manner that the total resources in a fund equal the total of expenditures and requirements for that fund, and, 2) the total of all resources of the municipality must equal the total of all expenditures and all requirements for the municipality.
- b. The City's budget process will seek to provide useful information about the City's finances, further the users understanding of the City's budget, and promote transparency and full disclosure about the City's finances.
- c. The Budget Committee will be appointed in conformance with state statutes. The Budget Committee's chief purpose is to review the City Administrator's proposed budget and approve a budget and maximum tax levy for City Council consideration.
- d. The City will finance all current expenditures with current revenues. The City will avoid budgetary practices that balance current expenditures through the obligation of future resources.
- e. The City budget will support City Council goals and priorities and the long-range needs of the community.
- f. To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes and with generally accepted accounting principles.
- g. The City shall adopt the budget at the fund and object level (i.e. personnel services, materials and services, capital outlay, debt service, inter-fund transfers, and contingency).
- h. Monthly reports comparing actual to budgeted expenditures will be prepared by the Finance Department and distributed to the Council, City Administrator, and Department Directors.
- i. While the City budget is a one-year document, a multi-year approach will be used in its development to insure the future implications of current fiscal decisions can be considered.

- j. Revenues will be estimated realistically and prudently using best practices as defined by the Government Finance Officers Association. Revenues shall be forecasted conservatively.
- k. All supplemental budget resolutions and budget transfer resolutions after the original budget is adopted will be reviewed by the Finance Director and the City Administrator. Within a reasonable time, all resolutions adjusting the budget will be prepared by the Finance Department for Council approval to ensure compliance with Oregon budget law. <sup>(e)</sup>

## **2. Accounting, Auditing and Financial Reporting Policies**

- a. The City will comply with the modified cash basis of accounting, Government Finance Officers Association auditing and reporting standards, Oregon state law external audit requirements, and Oregon Revised Statutes relating to municipal finance. <sup>(d)</sup>
- b. The Finance Department will issue an annual financial report and file the report with the Secretary of State. The Finance Department will issue monthly financial reports, and any other reports necessary to facilitate full and transparent reporting. <sup>(d)</sup>
- c. Financial reporting and analysis that includes the current status of revenues and expenditures compared to budget shall be prepared and presented to the Council in a timely manner or as often as specified by Council. Reports shall be made available for public inspection. Any significant budget to actual variances will be identified, and anticipated changes to appropriations noted. <sup>(e)</sup>

## **3. Revenues**

The City will estimate its annual revenues by an objective, analytical process. The City will work aggressively to collect all delinquent accounts receivable and when necessary, will include termination of services, submission of accounts to collection agencies and other available remedies. User fees and charges will be established and maintained for services provided that benefit specific individuals or organizations. User fees and charges will be set at a sufficient level to recover the full cost of service whenever practical to minimize subsidization by taxpayers. The City will systematically review user fees and charges to take into account the effects of additional service costs and inflation. <sup>(b)</sup>

## **4. Expenditures**

Expenditures will be controlled through appropriate internal controls and procedures. Management must ensure expenditures comply with the legally adopted budget. Each department manager or director will be responsible for the administration of his/her department budget. The City will make every

effort to control expenditures to ensure City services and programs provided to its citizens and taxpayers are cost effective and efficient. <sup>(b)</sup>

**5. Purchasing**

All purchases of goods, services and capital improvements must comply with the City's purchasing policies, guidelines and procedures, and with state laws and regulations. <sup>(b)</sup>

**6. Capital Improvement Plan (CIP) Policies**

The City will monitor and periodically assess the City's capital equipment and infrastructure, setting priorities for its renovation and replacement based on needs and available resources. The City will develop a multi-year program for capital improvements that will be reviewed as part of the annual budget process. Projects in the CIP will be labeled as either funded or unfunded in the current budget process. <sup>(b)</sup>

**7. Cash management and investment policies**

All City funds shall be invested to provide safety of principal, a sufficient level of liquidity to meet cash flow needs, and the maximum yield possible. The City will consolidate or pool cash balances from various funds for investment purposes and will allocate investment earnings to each participating fund. <sup>(b)</sup>

**8. Debt Management Policies**

All bond issuances and long term debt will be authorized by the City Council. The City will not use long-term debt to fund current operations or to balance the budget. The City will incur debt only when necessary for capital improvements too large to be financed from current available resources. Capital projects financed through long term debt will be financed for a period not to exceed the useful life of the project. The City shall ensure that its general obligation debt margins are within the 3% true cash value limitation as set forth in ORS 287.004. General obligation debt will not be used for self-supporting enterprise activity. <sup>(b)</sup>

**9. Fund Balance – General Fund**

Measurement of the General Fund ending balance will occur annually on June 30th. The minimum targeted unassigned General Fund balance shall be no less than 35% of next year's budgeted expenditures (exclusive of transfers and contingency). For purposes of this calculation, the expenditures shall be the budget as originally adopted for the subsequent year. The unassigned fund balance amount shall be in addition to non-spendable, restricted, committed, or assigned fund balance amounts. <sup>(c)</sup>

## **10. Fund Balance – Community Services Funds**

Measurement of the Community Center Fund and Viking Sal Senior Fund ending balances will occur annually on June 30th. The minimum targeted unassigned fund balances shall be no less than 15% of next year's budgeted expenditures (exclusive of transfers and contingency). For purposes of this calculation, the expenditures shall be the budget as originally adopted for the subsequent year. The unassigned fund balance amount shall be in addition to non-spendable, restricted, committed, or assigned fund balance amounts.<sup>(f)</sup>

## **11. Fund Balance – Enterprise Funds**

Measurement of the fund ending balances will occur annually on June 30th. The minimum targeted unrestricted fund balance shall be no less than 25% of next year's budgeted expenditures (exclusive of transfers and contingency). For purposes of this calculation, the expenditures shall be the budget as originally adopted for the subsequent year. The unrestricted fund balance amount shall be in addition to non-spendable, restricted, or committed fund balance amounts.<sup>(c)</sup>

## **12. Contingency**

The City will appropriate an amount for contingency in the General Fund of not less than 2% of budgeted expenditures.<sup>(c)</sup>

(a) Adopted: November 26, 2013

(b) Adopted: February 26, 2013

(c) Adopted: March 26, 2013

(d) Adopted: February 26, 2013, Updated by Council August 26, 2014

(e) Adopted: May 12, 2015

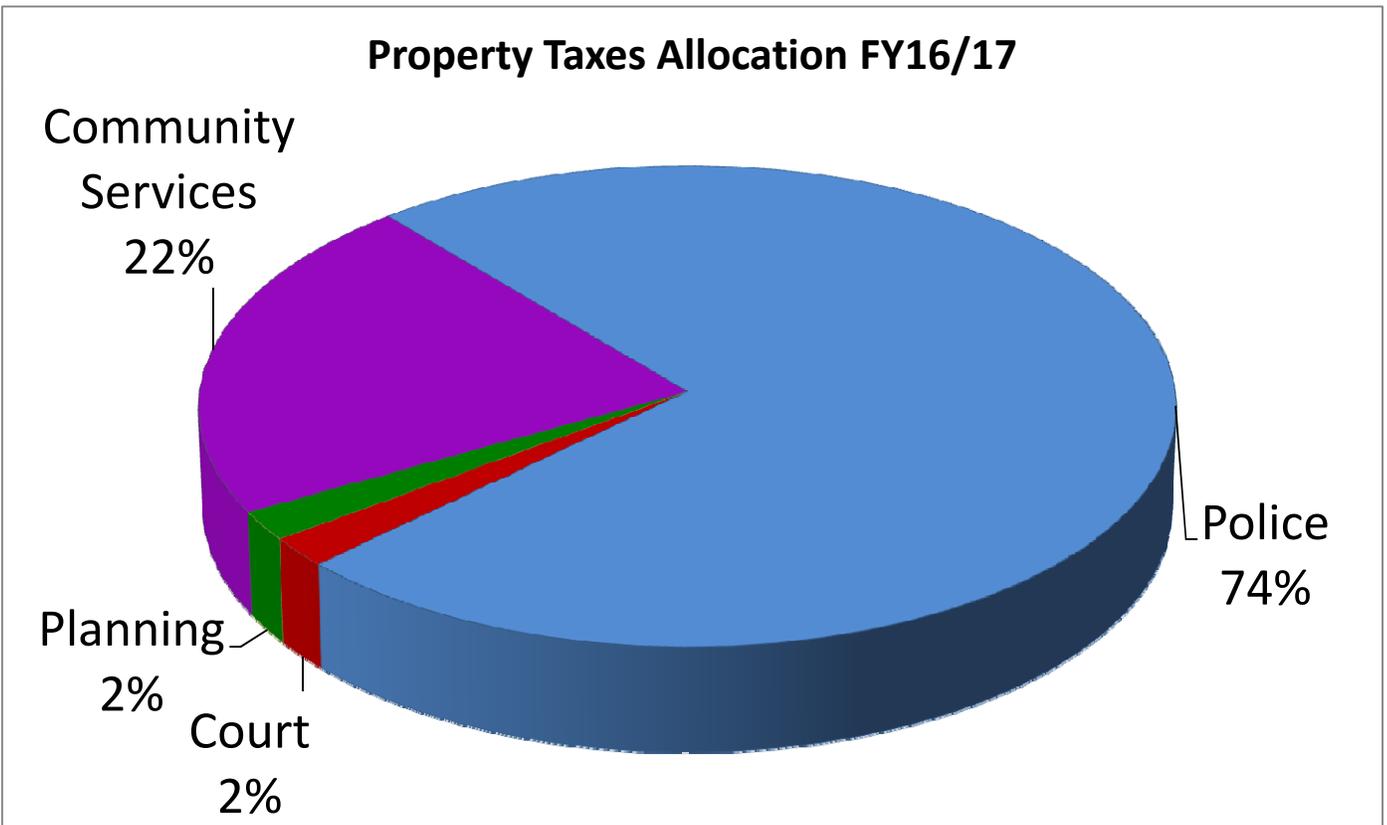
(f) Adopted: October 13, 2015

Update: 10/13/15

**General Fund Revenue Allocations**

Adopted Budget FY16/17

<u>Property Taxes Allocation</u>	<u>%</u>	<u>Allocation</u>
Police	74%	1,819,600
Court	2%	49,200
Planning	2%	49,200
Community Services	22%	
Viking Sal Senior Center		54,700
Comm Center		33,200
CS Admin		145,300
Pool		68,000
Parks		107,000
Library		132,700
Allocated Property Taxes FY16/17	100%	<b>2,458,900</b>



## General Revenue

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Verizon Franchise	8,400
Natural Gas Franchise	58,300
Telephone Franchise	17,000
Comcast Cable Franchise	63,700
EPUD Franchise	60,300
Pacific Power Franchise	204,800
State Liquor Tax	87,000
Cigarette Tax	7,600
Transient Room Tax	12,000
	<hr/>
	519,100

## General Revenue Allocation

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	%	Allocation
Police	24.81%	128,800
Building & Planning	20.61%	107,000
Court	6.40%	33,200
Pool	1.87%	9,700
Parks	17.95%	93,200
Library	15.05%	78,100
Community Services	11.87%	61,600
		<hr/>
		511,600
Non-departmental	1.44%	7,500
	<hr/>	<hr/>
	100.00%	519,100



# CITY COUNCIL

# AGENDA FORECASTER

*Last Updated 10-06-2016 by J. Knope*

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# CURRENT BUSINESS ITEMS

## Current Business Items

**Item** Dangerous Building – 1480 Ivy Street

**Requested By** Staff

**Date Last at Council** NEW

**Current Agenda Item Number** 5

**Item Description**

This is a presentation of information regarding complaints against a burnt out building on Ivy Street.

**Current Status/Update**

None.

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**Item** Court Software Maintenance Agreement

**Requested By** Finance & Judiciary Committee

**Date Last at Council** NEW

**Current Agenda Item Number** 6

**Item Description**

This is a presentation of the software maintenance agreement for the Court Department.

**Current Status/Update**

None.

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**Item** Budget Discussion: Community Services

**Requested By** Council

**Date Last at Council** NEW

**Current Agenda Item Number** 7

**Item Description**

This is a presentation of information for discussion of the Community Services Department budget.

**Current Status/Update**

None – this is a new item.

# CURRENT BUSINESS ITEMS

<b><u>Item</u></b>	Fiscal Policy for Property Tax Allocations
<b><u>Requested By</u></b>	Finance & Judiciary Committee
<b><u>Date Last at Council</u></b>	New
<b><u>Current Agenda Item Number</u></b>	8

**Item Description**

This is a presentation of a new fiscal policy addressing Property Tax Allocations in the budget.

**Current Status/Update**

None – New Item.

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# PENDING BUSINESS ITEMS

## Pending Business Items

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None at this time.

# FUTURE BUSINESS ITEMS

## Future Business Items

**Item** Reorganization Plan Review

**Requested By** Staff

**Item Description**

This item will be the various pieces of the reorganization plan currently underway that will require Council input and policy direction. Please note that the overall plan will come as a separate item for Council to review.

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**Item** City Procurement Manual

**Requested By** Council

**Item Description**

This is the manual that Council directed staff to create as a part of setting expenditure authority within the City.

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**Item** VIPS Program

**Requested By** Staff

**Item Description**

This is a program that will increase volunteers within the Police Department. It is a program that is similar to the SCOPs program that the City had in the past.

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**Item** Old Water Tower

**Requested By** Staff

**Item Description**

Council discussion on Old Water Tower removal status.

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# DRAFT MEETING AGENDA – NOVEMBER 8, 2016

## Draft Meeting Agenda – November 8, 2016

### AGENDA

#### CITY COUNCIL MEETING

City of Junction City

680 Greenwood Street

Tuesday, November 8, 2016

6:30 P.M.

(\*Estimated Time\*)

1. Call to Order and Pledge of Allegiance (Mayor Cahill)
2. Changes to the Agenda (Mayor Cahill)
3. Consent Agenda (Mayor Cahill) 5 minutes
  - a. Approval of Bills – Month of October
  - b. Approval of Minutes
4. Public Comment on Items not Listed on the Agenda (Mayor Cahill) 5 minutes
5. Public Comment on items not listed on the Agenda 15 minutes
6. Public Hearing – Wiechert Annexation & Rezone 15 minutes
7. Public Hearing – Dangerous Building 1480 Ivy Street 15 minutes
8. Public Hearing – Skinner Lane Vacation 10 minutes
9. 2016 Light Parade Street Closure Request 5 minutes
10. Planning Commission Appointments 10 minutes
11. Police Department Capital Expenditure Plan Review 15 minutes
12. Vista Dale Discussion 15 minutes
13. Staff Reports 5 minutes
14. Councilor Comments/Questions 10 minutes
15. Mayor’s Comments 5 minutes
16. Other Business 5 minutes
17. Adjournment

# 2016 CITY COUNCIL MEETING CALENDAR

## 2016 City Council Meeting Calendar

### Calendar Key

- Packets Available Date
- Regular Meeting Date
- Work Session Meeting Date

### JANUARY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

### MAY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### SEPTEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

### FEBRUARY

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29					

### JUNE

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

### OCTOBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### MARCH

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

### JULY

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

### NOVEMBER

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

### APRIL

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

### AUGUST

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### DECEMBER

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**Junction City Public Library**  
 Monthly Statistics and Report to the City Council  
 October 4, 2016

**Receipts**

Fines	\$48
Copies	45
Card fees	320
Out of town cards	270
<b>Total</b>	<b>\$683</b>

**Computers**

Computer station use, hours	516
Wi-Fi hours, approx	300
<b>Library open hours</b>	<b>123</b>
Number of days open	20
Volunteer hours	16

**Borrowing Statistics**

Audio-books (tape and CD)	35
Audio/digital downloads	327
Books	1,354
Magazines	7
New books	293
Video/DVDs	308
Story kits (10 books ea.)	330
<b>Total borrowed items</b>	<b>2,016</b>

**New Cards Issued**

Residents	9
Out of Town	2

**New Materials**

Adult fiction	23
Teen fiction	9
Adult DVD	6
Juvenile DVD	39
Juvenile fiction	5
<b>Total items</b>	<b>82</b>

Adult borrowing	56%
Teen Borrowing	5%
Children's borrowing	41%

**September 2016**

Jury duty and vacations. By all appearances, or from the library user's perspective, September looked like a normal month. Freda and I worked hard to meet that goal. Freda was on jury duty for the first week, then on vacation the second week. With one day of work overlap, Lynn went on vacation on Wednesday of the third week, returning on Thursday the fourth week. All went well, and we are back in running order, except that with the new month, Freda has mother-in-law duty. Mrs. Darling Sr. is moving, and needs lots of family help. It's always something.

In the acquisitions department, the junior DVD shelves got a boost. Drawing from their increased use, Lynn ordered a whole new bunch from PBS. As their first step to literacy, kids will enjoy Wild Kratts and other early learning documentaries and math games.

Vacation Visit. My daughter took us to the Prairie Wetlands Learning Center, which is part of the U.S. Fish & Wildlife Service, located at Fergus Falls Minnesota: You can check it out: [https://www.fws.gov/refuge/fergus\\_falls\\_wmd/](https://www.fws.gov/refuge/fergus_falls_wmd/). Aside from the astonishing beauty of this wetlands, and the great trails and informational signs, I was very impressed with the educational offerings. There is a dormitory on site, along with a number of classrooms and US Fish and Wildlife Service teachers. All children in Minnesota attend a week-long educational camp during fifth or sixth grade. Pretty great, I'd say. I will also add, that these are the northern reaches of the Monarch Butterfly. Their primary nutrient is milkweed, which grows in abundance.

Also worth mentioning, Lynn and her family went to the head-waters of the Mississippi at Lake Itaska.

# Monthly Financial Detail Report

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September 2016



Fund Balance

Revenue

Expenditures & Transfers

Budget

JUNCTION CITY *Oregon*

Compiled by the Finance Department



# Monthly Financial Reports

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## General Fund Summary

September 2016

FY16/17

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
Beginning Balance	2,295,500	-	2,209,751	(85,749)	96.26%
<b>Current Revenue</b>					
Property Taxes	2,458,900	7,663	18,694	(2,440,206)	0.76%
Interest	10,000	1,160	3,916	(6,084)	39.16%
Franchise & Other Fees	413,500	21,800	89,967	(323,533)	21.76%
Court	153,500	12,458	32,224	(121,276)	20.99%
Building & Planning	298,200	23,077	42,470	(255,730)	14.24%
Pool	42,400	140	21,120	(21,280)	49.81%
Library	7,100	396	1,575	(5,525)	22.18%
Public Safety	195,200	1,040	32,440	(162,760)	16.62%
Other Taxes	106,600	10,794	29,828	(76,772)	27.98%
Admin Charges	640,700	53,392	160,175	(480,525)	25.00%
Other	33,200	1,544	5,622	(27,578)	16.93%
<b>Total Current Revenue</b>	<b>4,359,300</b>	<b>133,465</b>	<b>438,031</b>	<b>3,921,269</b>	<b>10.05%</b>
<b>Total Resources</b>	<b>6,654,800</b>	<b>133,465</b>	<b>2,647,783</b>	<b>4,007,017</b>	<b>39.79%</b>
<b>Expenditures</b>					
Personnel Services	2,838,600	219,549	677,450	2,161,150	23.87%
Materials & Services	1,302,500	113,101	356,864	945,636	27.40%
Transfers - Operating	86,300	-	15,000	71,300	17.38%
Transfers - Reserves	25,500	-	-	25,500	0.00%
Contingency	240,300	-	-	240,300	0.00%
	<b>4,493,200</b>	<b>332,649</b>	<b>1,049,314</b>	<b>3,443,886</b>	<b>23.35%</b>
<b>Ending Fund Balance</b>	<b>2,161,600</b>		<b>1,598,468</b>		

**Finance Department**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Beginning Fund Balance</b>	<b>10,200</b>	-	<b>10,200</b>	-	<b>100.00%</b>
<b>Revenue</b>					
Admin Charges	206,700	17,225	51,675	(155,025)	25.00%
<b>Total Revenue</b>	<b>206,700</b>	<b>17,225</b>	<b>51,675</b>	<b>(155,025)</b>	<b>25.00%</b>
<b>Expenditures</b>					
Personnel Services	177,500	18,782	43,396	134,104	24.45%
Materials & Services	25,100	742	7,133	17,967	28.42%
Contingency	4,100	-	-	4,100	0.00%
<b>Total Expenditures</b>	<b>206,700</b>	<b>19,524</b>	<b>50,529</b>	<b>156,171</b>	<b>24.45%</b>
<b>Ending Fund Balance</b>	<b>10,200</b>		<b>11,346</b>		
	-		-		

Finance Department  
September 2016

Detail Report

		Budget	Current Period	YTD Amount	YTD Variance	% to Date
1	<b>001-310</b>					
2						
3	<b>001-310</b>					
4	409300	206,700	17,225	51,675	(155,025)	25.00%
5	<b>Total Revenue</b>	<b>206,700</b>	<b>17,225</b>	<b>51,675</b>	<b>(155,025)</b>	<b>25.00%</b>
6						
7	<b>001-310</b>					
8	503780	107,100	11,875	27,287	79,813	25.48%
9	503790	2,300	-	-	2,300	0.00%
10	513344	8,400	899	2,060	6,340	24.52%
11	539094	21,100	1,695	5,262	15,838	24.94%
12	542344	300	18	40	260	13.30%
13	546833	35,700	4,295	8,748	26,952	24.50%
14	548877	2,600	-	-	2,600	0.00%
15	<b>Total Personnel Services</b>	<b>177,500</b>	<b>18,782</b>	<b>43,396</b>	<b>134,104</b>	<b>24.45%</b>
16						
17	<b>001-310</b>					
18	602015	700	-	370	330	52.86%
19	603200	300	41	55	245	18.28%
20	608925	500	-	238	262	47.67%
21	611519	1,000	159	230	770	22.96%
22	611770	2,300	93	848	1,452	36.88%
23	622171	1,800	-	1,894	(94)	105.20%
24	632677	900	121	342	558	38.05%
25	632678	300	-	-	300	0.00%
26	632680	500	-	-	500	0.00%
27	636921	1,100	83	407	693	36.97%
28	640457	200	-	20	180	10.06%
29	640733	1,800	-	1,959	(159)	108.82%
30	644400	1,300	26	72	1,228	5.53%
31	644650	2,000	59	176	1,824	8.79%
32	647030	2,800	-	-	2,800	0.00%
33	649843	1,400	121	385	1,015	27.52%
34	649989	600	-	-	600	0.00%
35	652080	500	40	137	363	27.46%
36	702013	4,100	-	-	4,100	0.00%
37	706076	1,000	-	-	1,000	0.00%
38	<b>Total Materials &amp; Services</b>	<b>25,100</b>	<b>742</b>	<b>7,133</b>	<b>17,967</b>	<b>28.42%</b>
39						
40	<b>Total Expenses</b>	<b>202,600</b>	<b>19,524</b>	<b>50,529</b>	<b>152,071</b>	<b>24.94%</b>
41						
42						
43	900900	4,100	-	-	4,100	-
44	<b>Ending Fund Balance</b>	<b>10,200</b>	<b>(2,299)</b>	<b>11,346</b>	<b>1,146</b>	<b>111.24%</b>

**Municipal Court**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Beginning Fund Balance</b>	<b>11,600</b>	-	<b>11,600</b>	-	<b>100.00%</b>
<b>Revenue</b>					
Muni Court Fines	150,000	12,413	32,079	(117,921)	21.39%
Towed Vehicle Fines	2,000	-	100	(1,900)	5.00%
Road Crew Fee	500	-	-	(500)	0.00%
Muni Court - Surcharge Fee:	1,000	45	45	(955)	4.50%
General Revenue	33,200	2,086	7,653	(25,547)	23.05%
Property Taxes	49,200	153	374	(48,826)	0.76%
<b>Total Revenue</b>	<b>235,900</b>	<b>14,697</b>	<b>40,251</b>	<b>(195,649)</b>	<b>17.06%</b>
<b>Expenditures</b>					
Personnel Services	112,400	8,037	24,166	88,234	21.50%
Materials & Services	118,700	11,438	32,280	86,420	27.19%
Contingency	4,800	-	-	4,800	0.00%
<b>Total Expenditures</b>	<b>235,900</b>	<b>19,475</b>	<b>56,445</b>	<b>179,455</b>	<b>23.93%</b>
<b>Ending Fund Balance</b>	<b>11,600</b>		<b>(4,595)</b>		
	-		-		

**Municipal Court**  
September 2016

**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
1	<b>001-315</b>	<b>Beginning Fund Balance</b>	<b>11,600</b>	<b>-</b>	<b>11,600</b>	<b>-</b>	<b>100.00%</b>
2							
3	<b>001-315</b>	<b>Revenue</b>					
4	403002	Muni Court Fines	150,000	12,413	32,079	(117,921)	21.39%
5	403005	Towed Vehicle Fines	2,000	-	100	(1,900)	5.00%
6	403009	Road Crew Fee	500	-	-	(500)	0.00%
7	403114	Muni Court - Surcharge Fees	1,000	45	45	(955)	4.50%
8	409310	General Revenue	33,200	2,086	7,653	(25,547)	23.05%
9	400200	Property Taxes	49,200	153	374	(48,826)	0.76%
10		<b>Total Revenue</b>	<b>235,900</b>	<b>14,697</b>	<b>40,251</b>	<b>(195,649)</b>	<b>17.06%</b>
11							
12	<b>001-315</b>	<b>Personnel Services</b>					
13	503780	Direct Wages	66,100	4,918	14,800	51,300	22.39%
14	503790	Wages - Overtime	2,400	-	-	2,400	0.00%
15	513344	FICA	5,300	359	1,080	4,220	20.38%
16	539094	Pension - PERS	14,300	983	2,949	11,351	20.62%
17	542344	Workers' Compensation Ins	500	8	26	474	5.12%
18	546833	Insurance Benefits	21,700	1,769	5,311	16,389	24.48%
19	548877	Unemployment Insurance	2,100	-	-	2,100	0.00%
20		<b>Total Personnel Services</b>	<b>112,400</b>	<b>8,037</b>	<b>24,166</b>	<b>88,234</b>	<b>21.50%</b>
21	<b>001-315</b>	<b>Materials &amp; Services</b>					
22	601100	Administrative Charges	17,100	1,425	4,275	12,825	25.00%
23	602125	Prosecuting Attorney Fees	38,200	3,090	9,270	28,930	24.27%
24	602130	Interpreter Fees	1,000	67	227	773	22.70%
25	602171	Insurance	2,400	-	2,709	(309)	112.89%
26	602225	Jury Trial Expense	400	-	-	400	0.00%
27	602250	Court Appointed Attorney Fee	9,000	2,810	4,825	4,175	53.62%
28	603200	Bank Fees	1,200	81	207	993	17.27%
29	608925	Computer Software Support	2,300	125	813	1,487	35.33%
30	611519	Electricity	1,300	199	287	1,013	22.08%
31	611770	IT Service Charges	300	-	-	300	0.00%
32	632677	Office Equipment Leases	500	53	141	359	28.12%
33	632678	Computer/Office Equip Maint	500	-	-	500	0.00%
34	636921	Office Supplies	3,300	51	468	2,832	14.19%
35	637917	Office Equipment/Furnishings	800	-	-	800	0.00%
36	640457	Postage	1,000	47	196	804	19.58%
37	644400	Janitorial & Cleaning	1,700	31	87	1,613	5.14%
38	644650	Building Maintenance Charges	2,400	73	220	2,180	9.16%
39	647030	Travel and Training	1,700	734	407	1,293	23.91%
40	649843	Telephone	1,200	80	251	949	20.92%
41	649989	Dues	200	-	-	200	0.00%
42	652080	Internet Services	500	21	62	438	12.49%
43	702013	Audit	800	-	-	800	0.00%
44	702020	Judge Contract Services	30,600	2,550	7,650	22,950	25.00%

		Budget	Current Period	YTD Amount	YTD Variance	% to Date	
45	706076	Legal Counsel	300	-	184	116	61.33%
46		<b>Total Materials &amp; Services</b>	<b>118,700</b>	<b>11,438</b>	<b>32,280</b>	<b>86,420</b>	<b>27.19%</b>
47							
53		<b>Total Expenses</b>	<b>231,100</b>	<b>19,475</b>	<b>56,445</b>	<b>174,655</b>	<b>24.42%</b>
54							
55		<b>Fund Balance &amp; Contingency</b>					
56	900900	Operating Contingency	4,800	-	-	4,800	-
57		<b>Ending Fund Balance</b>	<b>11,600</b>	<b>(4,777)</b>	<b>(4,595)</b>	<b>(16,195)</b>	<b>-39.61%</b>

**Administration Department**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Beginning Fund Balance</b>	<b>18,800</b>	<b>-</b>	<b>18,800</b>	<b>-</b>	<b>100.00%</b>
<b>Revenue</b>					
Admin Charges	434,000	36,167	108,500	(325,500)	25.00%
<b>Total Revenue</b>	<b>434,000</b>	<b>36,167</b>	<b>108,500</b>	<b>(325,500)</b>	<b>25.00%</b>
<b>Expenditures</b>					
Personnel Services	317,000	21,438	66,763	250,237	21.06%
Materials & Services	57,800	8,336	19,489	38,311	33.72%
Contingency	8,600	-	-	8,600	0.00%
<b>Total Expenditures</b>	<b>383,400</b>	<b>29,774</b>	<b>86,252</b>	<b>297,148</b>	<b>22.50%</b>
<b>Ending Fund Balance</b>	<b>69,400</b>		<b>41,048</b>		
	-		-		

Administration Department  
September 2016

Detail Report

		Budget	Current Period	YTD Amount	YTD Variance	% to Date	
1	<b>001-325</b>	<b>Beginning Fund Balance</b>	<b>18,800</b>	<b>-</b>	<b>18,800</b>	<b>-</b>	<b>100.00%</b>
2							
3	<b>001-325</b>	<b>Revenue</b>					
4	409300	Admin Services Charges	434,000	36,167	108,500	(325,500)	25.00%
5		<b>Total Revenue</b>	<b>434,000</b>	<b>36,167</b>	<b>108,500</b>	<b>(325,500)</b>	<b>25.00%</b>
6							
7	<b>001-325</b>	<b>Personnel Services</b>					
8	503780	Direct Wages	199,400	14,468	43,929	155,471	22.03%
9	503790	Wages - Overtime	500	-	-	500	0.00%
10	513344	FICA	15,300	1,107	3,361	11,939	21.96%
11	539094	Pension - PERS	42,100	3,245	8,844	33,256	21.01%
12	542344	Workers' Compensation Ins	500	29	86	414	17.19%
13	546833	Insurance Benefits	54,900	2,589	10,543	44,357	19.20%
14	548877	Unemployment Insurance	4,300	-	-	4,300	0.00%
15		<b>Total Personnel Services</b>	<b>317,000</b>	<b>21,438</b>	<b>66,763</b>	<b>250,237</b>	<b>21.06%</b>
16							
17	<b>001-325</b>	<b>Materials &amp; Services</b>					
18	602171	Insurance	4,000	-	4,430	(430)	110.75%
19	603200	Bank Fees	300	9	38	262	12.55%
20	608925	Computer Software Support	600	-	712	(112)	118.71%
21	611519	Electricity	2,900	483	675	2,225	23.27%
22	611770	IT Service Charges	5,700	232	1,025	4,675	17.99%
23	611771	Professional Services	3,000	-	-	3,000	0.00%
24	615100	Vehicle & Equip Maint Charges	500	-	-	500	0.00%
25	632677	Office Equipment Leases	1,800	154	443	1,357	24.63%
26	632680	Office Equipment/Furnishings	1,200	-	-	1,200	0.00%
27	636921	Office Supplies	1,500	692	1,200	300	80.03%
28	637917	Office Equipment Maintenance	2,500	-	-	2,500	0.00%
29	640457	Postage	400	4	24	376	6.04%
30	640733	Printing and Advertising	2,000	52	799	1,201	39.93%
31	642200	Special Projects	6,000	5,031	5,031	969	83.85%
32	644400	Janitorial & Cleaning	3,500	697	1,866	1,634	53.30%
33	644650	Building Maint Charges	5,300	249	790	4,511	14.90%
34	644670	General Supplies	1,600	135	323	1,277	20.19%
35	647030	Travel and Training	3,500	-	-	3,500	0.00%
36	649843	Telephone	2,800	220	696	2,104	24.85%
37	649989	Dues	1,000	-	865	135	86.50%
38	652080	Internet Services	900	78	199	701	22.13%
39	702013	Audit	800	-	-	800	0.00%
40	706076	Legal Counsel	6,000	299	373	5,627	6.21%
41		<b>Total Materials &amp; Services</b>	<b>57,800</b>	<b>8,336</b>	<b>19,489</b>	<b>38,311</b>	<b>33.72%</b>
42							
43		<b>Total Expenses</b>	<b>374,800</b>	<b>29,774</b>	<b>86,252</b>	<b>288,548</b>	<b>23.01%</b>
44							

45  
46  
47  
48

		<u>Budget</u>	<u>Current Period</u>	<u>YTD Amount</u>	<u>YTD Variance</u>	<u>% to Date</u>
	<b>Fund Balance &amp; Contingency</b>					
	900900 Operating Contingency	8,600	-	-	8,600	-
	<b>Ending Fund Balance</b>	<b>69,400</b>	<b>6,393</b>	<b>41,048</b>	<b>(28,352)</b>	<b>59.15%</b>

**Non-Departmental**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Beginning Fund Balance</b>	<b>2,061,000</b>	<b>-</b>	<b>1,975,251</b>	<b>(85,749)</b>	<b>95.84%</b>
<b>Revenue</b>					
Taxes	2,458,900	7,663	18,694	(2,440,206)	0.76%
Taxes Allocated to Depts	(2,458,900)	(7,663)	(18,694)	2,440,206	0.76%
General Revenue	519,100	32,589	119,585	(399,515)	23.04%
Rev Allocated to Depts	(511,600)	(32,120)	(117,863)	393,737	23.04%
Other Revenue	44,200	2,709	9,748	(34,452)	22.05%
<b>Total Revenue</b>	<b>51,700</b>	<b>3,178</b>	<b>11,470</b>	<b>(40,230)</b>	<b>22.19%</b>
<b>Expenditures</b>					
Materials & Services	50,600	17,030	27,970	22,630	55.28%
Transfers	-	-	-	-	0.00%
Contingency	151,100	-	-	151,100	0.00%
<b>Total Expenditures</b>	<b>201,700</b>	<b>17,030</b>	<b>27,970</b>	<b>173,730</b>	<b>13.87%</b>
<b>Ending Fund Balance</b>	<b>1,911,000</b>		<b>1,958,751</b>		
	-		-		

**Non-Departmental**  
September 2016

**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
1	<b>001-325</b>	<b>Beginning Fund Balance</b>	<b>2,061,000</b>	-	<b>1,975,251</b>	<b>(85,749)</b>	<b>95.84%</b>
2							
3	<b>001-000</b>	<b>Revenue - Taxes</b>					
4	400200	Current Year Taxes	2,383,400	-	-	(2,383,400)	0.00%
5	400220	Low Rent Housing, In Lieu of Tax	2,700	-	-	(2,700)	0.00%
6	400300	Previously Levied Taxes	72,800	7,663	18,694	(54,106)	25.68%
7		<b>Total Taxes</b>	<b>2,458,900</b>	<b>7,663</b>	<b>18,694</b>	<b>(2,440,206)</b>	<b>0.76%</b>
8	409360	Allocated to Departments	(2,458,900)	(7,663)	(18,694)	2,440,206	-
9							
10	<b>001-000</b>	<b>Revenue - General</b>					
11	401200	Verizon Franchise	8,400	-	8,378	(22)	99.74%
12	401300	Natural Gas Franchise	58,300	-	-	(58,300)	0.00%
13	401400	Telephone Franchise	17,000	-	-	(17,000)	0.00%
14	401500	Comcast Cable Franchise	63,700	-	16,961	(46,739)	26.63%
15	401600	EPUD Franchise	60,300	5,678	15,951	(44,350)	26.45%
16	401700	Pacific Power Franchise	204,800	16,117	48,468	(156,332)	23.67%
17	402200	State Liquor Tax	87,000	9,401	23,202	(63,798)	26.67%
18	402300	Cigarette Tax	7,600	641	3,556	(4,044)	46.79%
19	408000	Transient Room Tax	12,000	752	3,070	(8,930)	25.58%
20		<b>Total General Revenue</b>	<b>519,100</b>	<b>32,589</b>	<b>119,585</b>	<b>(399,515)</b>	<b>23.04%</b>
21	409350	Allocated to Departments	(511,600)	(32,120)	(117,863)	393,737	-
22		Non-Allocated	<b>7,500</b>	<b>469</b>	<b>1,722</b>	<b>(5,778)</b>	-
23							
24	<b>001-000</b>	<b>Revenue - Other</b>					
25	409000	Other Receipts	10,000	135	1,344	(8,656)	13.44%
26	409100	Over/Under Receipts	100	-	-	(100)	0.00%
27	408325	E Birch Settlement Principal	400	-	-	(400)	0.00%
28	408330	E Birch Settlement Interest	100	-	-	(100)	0.00%
29	400400	Investment Interest	10,000	1,160	3,916	(6,084)	39.16%
30	407250	Building Rentals	5,000	-	-	(5,000)	0.00%
31	401750	Cell Tower Lease	16,000	1,344	3,989	(12,011)	24.93%
32	402860	Donations	100	-	-	(100)	0.00%
33	401800	Licenses, Fees, & Permits	1,000	5	210	(790)	21.00%
34	402775	Animal Regulation Fees	1,500	65	289	(1,211)	19.27%
35		<b>Total Other Revenue</b>	<b>44,200</b>	<b>2,709</b>	<b>9,748</b>	<b>(34,452)</b>	<b>22.05%</b>
36							
37		<b>Total Revenue</b>	<b>51,700</b>	<b>3,178</b>	<b>11,470</b>	<b>(40,230)</b>	<b>22.19%</b>
38							
39	<b>001-320</b>	<b>Materials &amp; Services</b>					
40	611771	Professional Services	5,000	13,000	13,000	(8,000)	260.00%
41	628651	Lane Council of Governmtns Dues	1,300	-	1,174	126	90.31%
42	629001	League of Oregon Cities Dues	2,300	-	2,210	90	96.08%
43	641134	Council Projects/Programs	800	50	50	750	6.25%
44	647030	Council Travel and Training	1,000	-	-	1,000	0.00%

			<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% to Date</b>
45	647032	Travel & Training	9,000	-	1,674	7,326	18.60%
46	647050	Public Relations	1,100	-	-	1,100	0.00%
47	648800	Employee Recognition	1,100	-	85	1,015	7.77%
48	702000	Grant to Historical Society	2,000	2,000	2,000	-	100.00%
49	706076	Legal Counsel	23,000	1,980	7,777	15,223	33.81%
50	723455	Tourism Promotions	4,000	-	-	4,000	0.00%
51		<b>Total Materials &amp; Services</b>	<b>50,600</b>	<b>17,030</b>	<b>27,970</b>	<b>22,630</b>	<b>55.28%</b>
52							
53	<b>001-320</b>	<b>Transfers</b>					
54	900018	Transfer To Building Reserve	-	-	-	-	0.00%
55	900040	Transfer to Bldg Rep Reserve	-	-	-	-	0.00%
56		<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
57							
58		<b>Fund Balance &amp; Contingency</b>					
59	900900	Operating Contingency	151,100	-	-	151,100	-
60		<b>Ending Fund Balance</b>	<b>1,911,000</b>	<b>(13,852)</b>	<b>1,958,751</b>	<b>47,751</b>	<b>102.50%</b>

**Building & Planning**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Beginning Fund Balance</b>	<b>22,300</b>	<b>-</b>	<b>22,300</b>	<b>-</b>	<b>100.00%</b>
<b>Revenue</b>					
Building Permits	210,200	12,803	20,964	(189,236)	9.97%
Plan Review Fees	45,000	4,344	9,372	(35,628)	20.83%
Land Use Applications	18,000	-	4,690	(13,310)	26.06%
Admin On SDC Fees	25,000	5,930	7,445	(17,555)	29.78%
General Revenue	107,000	6,717	24,647	(82,353)	23.03%
Property Taxes	49,200	153	374	(48,826)	0.76%
<b>Total Revenue</b>	<b>454,400</b>	<b>29,947</b>	<b>67,491</b>	<b>(386,909)</b>	<b>14.85%</b>
<b>Expenditures</b>					
Personnel Services	175,700	14,116	41,918	133,782	23.86%
Materials & Services	269,700	10,519	35,185	234,515	13.05%
Contingency	9,000	-	-	9,000	0.00%
<b>Total Expenditures</b>	<b>454,400</b>	<b>24,635</b>	<b>77,103</b>	<b>377,297</b>	<b>16.97%</b>
<b>Ending Fund Balance</b>	<b>22,300</b>		<b>12,687</b>		
	<b>-</b>		<b>-</b>		

**Building & Planning**  
September 2016

**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
1	<b>001-330</b>	<b>Beginning Fund Balance</b>	<b>22,300</b>	-	<b>22,300</b>	-	<b>100.00%</b>
2							
3	<b>001-000</b>	<b>Revenue</b>					
4	402100	Building Permits	109,500	9,106	13,156	(96,344)	12.01%
5	402110	Mechanical Permit Fees	19,200	982	2,621	(16,579)	13.65%
6	402120	Electrical Permit Fee	29,900	1,296	2,649	(27,251)	8.86%
7	402130	Plumbing Permit Fees	42,800	1,189	1,813	(40,987)	4.24%
8	402150	Plans Review Fees	45,000	4,344	9,372	(35,628)	20.83%
9	402155	Clair Co. Surplus Charges	5,000	35	289	(4,711)	5.78%
10	402175	Bldg Permit Admin Fees - City	2,300	45	135	(2,165)	5.88%
11	402180	Land Use Applications	18,000	-	4,690	(13,310)	26.06%
12	402185	Admin on SDC Fees	25,000	5,930	7,445	(17,555)	29.78%
13	402199	Bldg/Plng - Misc Receipts	1,500	150	300	(1,200)	20.00%
14	409310	General Revenue	107,000	6,717	24,647	(82,353)	23.03%
15	400200	Property Taxes	49,200	153	374	(48,826)	0.76%
16		<b>Total Revenue</b>	<b>454,400</b>	<b>29,947</b>	<b>67,491</b>	<b>(386,909)</b>	<b>14.85%</b>
17							
18	<b>001-330</b>	<b>Personnel Services</b>					
19	503780	Direct Wages	103,500	8,552	25,304	78,196	24.45%
20	503790	Overtime	800	-	-	800	0.00%
21	513344	FICA	8,000	647	1,913	6,087	23.91%
22	539094	Pension - PERS	20,000	1,629	4,824	15,176	24.12%
23	542344	Workers' Compensation Ins	300	12	37	263	12.40%
24	546833	Insurance Benefits	40,200	3,278	9,840	30,360	24.48%
25	548877	Unemployment Insurance	2,900	-	-	2,900	0.00%
26		<b>Total Personnel Services</b>	<b>175,700</b>	<b>14,116</b>	<b>41,918</b>	<b>133,782</b>	<b>23.86%</b>
27							
28	<b>001-330</b>	<b>Materials &amp; Services</b>					
29	601100	Administrative Charges	34,900	2,908	8,725	26,175	25.00%
30	603200	Bank Fees	800	61	182	618	22.74%
31	608925	Computer Software Support	1,300	-	929	371	71.43%
32	611519	Electricity	900	184	240	660	26.68%
33	611770	IT Service Charges	2,000	79	237	1,763	11.85%
34	622171	Insurance	4,300	-	4,956	(656)	115.26%
35	632677	Office Equipment Leases	1,000	87	242	758	24.15%
36	632678	Computer/Office Equipment Main	100	-	-	100	0.00%
37	632680	Office Equipment/Furnishings	300	-	-	300	0.00%
38	636921	Office Supplies	3,000	163	335	2,665	11.16%
39	640457	Postage	1,200	138	226	974	18.84%
40	640733	Printing and Advertising	3,000	485	1,786	1,214	59.55%
41	641134	Program Costs - Planning	2,000	-	-	2,000	0.00%
42	644400	Janitorial & Cleaning	1,000	15	46	954	4.65%

			<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% to Date</b>
43	644650	Building Maint Charges	1,600	47	505	1,095	31.54%
44	647030	Travel and Training	500	-	-	500	0.00%
45	647050	Public Relations	200	-	-	200	0.00%
46	649843	Telephone	2,000	121	585	1,415	29.26%
47	649989	Dues	200	-	-	200	0.00%
48	652080	Internet Services	900	52	158	743	17.50%
49	702013	Audit	1,700	-	-	1,700	0.00%
50	706076	Legal Counsel	12,000	187	593	11,407	4.94%
51	723440	Building Official Contract	184,800	5,991	15,441	169,359	8.36%
52	723445	Planning Services Contracted	10,000	-	-	10,000	0.00%
53		<b>Total Materials &amp; Services</b>	<b>269,700</b>	<b>10,519</b>	<b>35,185</b>	<b>234,515</b>	<b>13.05%</b>
54							
60		<b>Total Expenses</b>	<b>445,400</b>	<b>24,635</b>	<b>77,103</b>	<b>368,297</b>	<b>17.31%</b>
61							
62		<b>Fund Balance &amp; Contingency</b>					
63	900900	Operating Contingency	9,000	-	-	9,000	-
64		<b>Ending Fund Balance</b>	<b>22,300</b>	<b>5,312</b>	<b>12,687</b>	<b>(9,613)</b>	<b>56.89%</b>

**Police Department**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Beginning Fund Balance</b>	<b>136,000</b>	<b>-</b>	<b>136,000</b>	<b>-</b>	<b>100.00%</b>
<b>Revenue</b>					
Dispatch Contracts	96,200	-	24,667	(71,533)	25.64%
Fees	12,000	1,040	2,773	(9,227)	23.11%
Grants	67,000	(5,000)	-	(67,000)	0.00%
School Reimbursements	20,000	5,000	5,000	(15,000)	25.00%
General Revenue	128,800	8,085	29,669	(99,131)	23.04%
Property Taxes	1,819,600	5,671	13,833	(1,805,767)	0.76%
<b>Total Revenue</b>	<b>2,143,600</b>	<b>14,796</b>	<b>75,943</b>	<b>(2,067,657)</b>	<b>3.54%</b>
<b>Expenditures</b>					
Personnel Services	1,574,000	114,574	336,030	1,237,970	21.35%
Materials & Services	555,700	50,077	162,512	393,188	29.24%
Contingency	48,400	-	-	48,400	0.00%
<b>Total Expenditures</b>	<b>2,178,100</b>	<b>164,652</b>	<b>498,542</b>	<b>1,679,558</b>	<b>22.89%</b>
<b>Ending Fund Balance</b>	<b>101,500</b>		<b>(286,599)</b>		

**Special Police Programs Fund**

<b>Resources</b>					
Beginning Balance	15,600	-	14,407	(1,193)	92.35%
Shop with a Cop	1,900	-	-	(1,900)	0.00%
Reserve Police Officers	2,100	1,054	1,292	(808)	61.52%
Interest	100	11	32	(68)	32.34%
<b>Total Resources</b>	<b>19,700</b>	<b>1,065</b>	<b>15,731</b>	<b>(3,969)</b>	<b>79.85%</b>
<b>Expenditures</b>					
Personnel Services	-	-	-	-	0.00%
Materials & Services	19,600	-	172	19,428	0.88%
<b>Total Expenditures</b>	<b>19,600</b>	<b>-</b>	<b>172</b>	<b>19,428</b>	<b>0.88%</b>
<b>Ending Fund Balance</b>	<b>100</b>		<b>15,559</b>		

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
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## Police Vehicle & Equipment Fund

### Resources

Beginning Balance	52,200	-	52,254	54	100.10%
Transfer from General Fund	-	-	-	-	0.00%
Interest	200	36	111	(89)	55.40%
<b>Total Resources</b>	<b>52,400</b>	<b>36</b>	<b>52,365</b>	<b>(35)</b>	<b>99.93%</b>

### Expenditures

Capital Outlay	25,000	-	2,598	22,402	10.39%
<b>Total Expenditures</b>	<b>25,000</b>	<b>-</b>	<b>2,598</b>	<b>22,402</b>	<b>10.39%</b>

<b>Ending Fund Balance</b>	<b>27,400</b>		<b>49,766</b>		
	-		-		

**Police Department**  
September 2016

**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
1	<b>001-710</b>	<b>Beginning Fund Balance</b>	<b>136,000</b>	-	<b>136,000</b>	-	<b>100.00%</b>
2							
3	<b>001-710</b>	<b>Revenue</b>					
4	402650	JCRFPD Dispatching Contract	45,000	-	11,249	(33,751)	25.00%
5	402740	Coburg Dispatching Contract	50,000	-	12,518	(37,482)	25.04%
6	402742	Other Dispatch Contracts	1,200	-	900	(300)	75.00%
7	403111	Jail Booking Fees	1,000	100	200	(800)	20.00%
8	403125	Assessments for Training	11,000	940	2,573	(8,427)	23.39%
9	402780	Grant: Local Law Enforcement	3,000	-	-	(3,000)	0.00%
10	403280	Grant: COPS	64,000	(5,000)	-	(64,000)	0.00%
11	405200	School Reimbursements	20,000	5,000	5,000	(15,000)	25.00%
12	409310	General Revenue	128,800	8,085	29,669	(99,131)	23.04%
13	400200	Property Taxes	1,819,600	5,671	13,833	(1,805,767)	0.76%
14		<b>Total Revenue</b>	<b>2,143,600</b>	<b>14,796</b>	<b>75,943</b>	<b>(2,067,657)</b>	<b>3.54%</b>
15							
16	<b>001-710</b>	<b>Personnel Services</b>					
17	503780	Direct Wages	904,000	67,400	199,935	704,065	22.12%
18	503790	Wages Overtime Police Officers	49,400	4,928	10,504	38,896	21.26%
19	503795	Wages Overtime Comm Officers	25,100	2,673	7,428	17,672	29.59%
20	513344	FICA	74,900	5,684	16,505	58,395	22.04%
21	539094	Pension - PERS	205,000	16,140	41,954	163,046	20.47%
22	542344	Workers' Compensation Ins	27,100	1,018	2,957	24,143	10.91%
23	546833	Insurance Benefits	267,400	16,731	54,140	213,260	20.25%
24	548877	Unemployment Insurance	21,100	-	2,608	18,492	12.36%
25		<b>Total Personnel Services</b>	<b>1,574,000</b>	<b>114,574</b>	<b>336,030</b>	<b>1,237,970</b>	<b>21.35%</b>
26							
27	<b>001-710</b>	<b>Materials &amp; Services</b>					
28	601100	Administrative Charges	214,100	17,842	53,525	160,575	25.00%
29	602171	Insurance	32,200	-	35,168	(2,968)	109.22%
30	603200	Bank Fees	600	90	254	346	42.31%
31	606085	Crime Prevention	2,600	-	-	2,600	0.00%
32	608925	Computer Software Support	3,200	-	2,505	695	78.29%
33	611519	Electricity	8,800	1,335	1,885	6,915	21.42%
34	611770	IT Services Charges	15,000	1,004	4,219	10,781	28.12%
35	611771	Professional Services	3,100	560	1,680	1,420	54.19%
36	612080	Patrol Equipment & Supplies	23,200	5,394	7,197	16,003	31.02%
37	615018	Fuel and Tires	36,800	1,768	5,347	31,453	14.53%
38	615100	Vehicle & Equip Maint Charges	51,100	4,725	12,673	38,427	24.80%
39	622060	Animal Regulation Expenses	500	-	17	483	3.40%
40	623423	Jail Costs	25,800	3,063	6,020	19,780	23.33%
41	623425	Preventative Medical/OSHA	1,000	-	180	820	18.00%
42	624624	Investigations	3,600	454	613	2,987	17.02%
43	632677	Copier Lease/Maint Agreement	2,100	103	347	1,753	16.53%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
44	632679	Maint Agrmnt - Radios	7,200	933	933	6,267	12.96%
45	636921	Office Supplies	6,700	550	2,126	4,574	31.73%
46	640457	Postage	1,000	77	199	801	19.92%
47	640733	Printing and Advertising	1,000	54	380	620	38.00%
48	644650	Building Maintenance Charges	7,600	4,128	4,899	2,701	64.46%
49	644660	Repair & Care of City Property	3,200	225	550	2,650	17.19%
50	647030	Travel and Training	15,500	2,081	4,235	11,265	27.32%
51	647050	Public Relations	1,100	-	123	977	11.23%
52	649843	Telephone	22,700	1,792	5,414	17,286	23.85%
53	649989	Dues	500	-	170	330	34.00%
54	652080	Internet Services	4,100	331	976	3,125	23.79%
55	653333	Uniforms	8,200	534	1,063	7,137	12.96%
56	654324	Ammo & Shooting Supplies	8,200	7	2,263	5,937	27.60%
57	701202	Application Support	13,000	-	2,460	10,540	18.92%
58	702013	Audit	5,100	-	-	5,100	0.00%
59	706050	Policy Manual	3,100	-	-	3,100	0.00%
60	706076	Legal Counsel	15,500	1,029	2,885	12,615	18.61%
61	706100	Labor Attorney	2,100	75	281	1,820	13.36%
62	706150	Hiring Process	6,200	1,926	1,926	4,274	31.06%
63		<b>Total Materials &amp; Services</b>	<b>555,700</b>	<b>50,077</b>	<b>162,512</b>	<b>393,188</b>	<b>29.24%</b>
64							
65		<b>Total Expenses</b>	<b>2,129,700</b>	<b>164,652</b>	<b>498,542</b>	<b>1,631,158</b>	<b>23.41%</b>
66							
67		<b>Fund Balance &amp; Contingency</b>					
68	900900	Operating Contingency	48,400	-	-	48,400	-
69		<b>Ending Fund Balance</b>	<b>101,500</b>	<b>(149,855)</b>	<b>(286,599)</b>	<b>(388,099)</b>	<b>-282.36%</b>

## Special Police Programs Fund

	<b>339-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	15,600	-	14,407	(1,193)	92.35%
2							
3	<b>339-000</b>	<b>Revenue</b>					
4	400400	Investment Interest	100	11	32	(68)	32.34%
5	400512	Donations-Shop w/Cop	1,900	-	-	(1,900)	0.00%
6	400520	Donations-Reserves	2,000	1,054	1,292	(708)	64.60%
7	400662	Fundraising-Reserves	100	-	-	(100)	0.00%
8		<b>Total Revenue</b>	<b>4,100</b>	<b>1,065</b>	<b>1,324</b>	<b>(2,776)</b>	<b>32.30%</b>
9							
10	<b>339-100</b>	<b>Materials &amp; Services-Shop w/Cop</b>					
11	642200	Gift Purchases-Shop w Cop	3,900	-	-	3,900	0.00%
12	644610	Participants Meals Exp-Shop	200	-	-	200	0.00%
13		<b>Total Materials &amp; Services</b>	<b>4,100</b>	<b>-</b>	<b>-</b>	<b>4,100</b>	<b>100.00%</b>
14							
15	<b>339-400</b>	<b>Materials &amp; Services - K9</b>					
16	644670	Supplies-K9	5,600	-	-	5,600	0.00%
17		<b>Total Materials &amp; Services</b>	<b>5,600</b>	<b>-</b>	<b>-</b>	<b>5,600</b>	<b>100.00%</b>

		Budget	Current Period	YTD Amount	YTD Variance	% to Date
18						
19	<b>339-450</b>	<b>Materials &amp; Services-Reserves</b>				
20	644670	Supplies	5,000	-	172	4,828 3.44%
21	647030	Travel & Training	4,900	-	-	4,900 0.00%
22		<b>Total Materials &amp; Services</b>	<b>9,900</b>	<b>-</b>	<b>172</b>	<b>9,728 98.26%</b>
23						
24	<b>339-900</b>	<b>Fund Balance</b>				
25	999000	Unapp Ending Fund Balance	100	1,065	15,559	15,459
26		<b>Total</b>	<b>100</b>	<b>1,065</b>	<b>15,559</b>	<b>15,459 15558.87%</b>
			-	-	-	

### Police Vehicle & Equipment Fund

1	<b>301-000</b>	<b>Resources</b>				
2	400100	Beginning Fund Balance	52,200	-	52,254	54 100.10%
3						
4	<b>301-000</b>	<b>Revenue</b>				
5	400400	Interest	200	36	111	(89) 55.40%
6	400540	Transfer from General Fund	-	-	-	- 0.00%
7		<b>Total Revenue</b>	<b>200</b>	<b>36</b>	<b>111</b>	<b>(89) 55.40%</b>
8						
9	<b>339-450</b>	<b>Capital Outlay</b>				
10	800600	Equipment Acquisition	25,000	-	2,598	22,402 10.39%
11		<b>Total Capital Outlay</b>	<b>25,000</b>	<b>-</b>	<b>2,598</b>	<b>22,402 89.61%</b>
12						
13	<b>301-100</b>	<b>Fund Balance</b>				
14	902000	Reserved Future Expenditures	26,900	-	-	(26,900)
15	999000	Unapp Ending Fund Balance	500	36	49,766	4,463
16		<b>Total</b>	<b>27,400</b>	<b>36</b>	<b>49,766</b>	<b>(22,437) 181.63%</b>
			-	-	-	-

**Community Services**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Community Center</b>					
<b>Beginning Balance</b>	<b>9,200</b>	<b>-</b>	<b>10,713</b>	<b>1,513</b>	<b>116.45%</b>
<b>Revenue</b>					
Program Revenue	30,500	1,649	8,554	(21,946)	28.05%
Grant Revenue	1,500	-	-	(1,500)	0.00%
Transfer from General Fund	31,200	-	15,000	(16,200)	48.08%
Other Revenue	-	152	152	152	0.00%
Interest	100	6	29	(71)	29.25%
<b>Total Revenue</b>	<b>63,300</b>	<b>1,807</b>	<b>23,735</b>	<b>(39,565)</b>	<b>37.50%</b>
<b>Total Resources</b>	<b>72,500</b>	<b>1,807</b>	<b>34,448</b>	<b>38,052</b>	<b>47.51%</b>
<b>Expenditures</b>					
Personnel Services	27,000	-	13,546	13,454	50.17%
Materials & Services	34,900	3,339	12,357	22,543	35.41%
Contingency	1,300	-	-	1,300	0.00%
<b>Total Expenditures</b>	<b>63,200</b>	<b>3,339</b>	<b>25,903</b>	<b>37,297</b>	<b>40.99%</b>
<b>Ending Fund Balance</b>	<b>9,300</b>		<b>8,545</b>		
	-		-		

**Viking Sal Senior Center Fund**

Beginning Balance	34,200	-	42,775	8,575	125.07%
<b>Revenue</b>					
Program Revenue	31,200	1,902	4,780	(26,420)	15.32%
Grant Revenue	1,500	-	-	(1,500)	0.00%
Fundraising	18,000	651	7,475	(10,525)	41.53%
Donations	3,000	16	66	(2,934)	2.20%
Transfer from General Fund	55,100	-	-	(55,100)	0.00%
Other Revenue	1,500	132	132	(1,368)	8.80%
Interest	300	17	65	(235)	21.53%
<b>Total Revenue</b>	<b>110,600</b>	<b>2,717</b>	<b>12,518</b>	<b>(98,082)</b>	<b>11.32%</b>

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
<b>Total Resources</b>	<b>144,800</b>	<b>2,717</b>	<b>55,292</b>	<b>89,508</b>	<b>38.19%</b>
<b>Expenditures</b>					
Personnel Services	68,400	5,215	16,250	52,150	23.76%
Materials & Services	55,300	5,024	15,775	39,525	28.53%
Contingency	2,500	-	-	2,500	0.00%
<b>Total Expenditures</b>	<b>126,200</b>	<b>10,239</b>	<b>32,025</b>	<b>94,175</b>	<b>25.38%</b>
<b>Ending Fund Balance</b>	<b>18,600</b>		<b>23,268</b>		
	-		-		

## Swimming Pool

Beginning Balance	5,700	-	5,700	-	100.00%
<b>Revenue</b>					
Program Fees	42,400	140	21,120	(21,280)	49.81%
General Revenue	9,700	609	2,236	(7,464)	23.05%
Property Taxes	68,000	212	518	(67,482)	0.76%
<b>Total Resources</b>	<b>120,100</b>	<b>962</b>	<b>23,874</b>	<b>(96,226)</b>	<b>19.88%</b>
<b>Expenditures</b>					
Personnel Services	71,000	7,142	60,488	10,512	85.19%
Materials & Services	41,200	3,614	17,694	23,506	42.95%
Transfers	5,600	-	-	5,600	0.00%
Contingency	2,300	-	-	2,300	0.00%
<b>Total Expenditures</b>	<b>120,100</b>	<b>10,757</b>	<b>78,182</b>	<b>41,918</b>	<b>65.10%</b>
<b>Ending Fund Balance</b>	<b>5,700</b>		<b>(48,608)</b>		
	-		-		

## Parks

Beginning Fund Balance	8,900	-	8,900	-	100.00%
<b>Revenue</b>					
General Revenue	93,200	5,850	21,466	(71,734)	23.03%
Property Taxes	107,000	333	813	(106,187)	0.76%
<b>Total Revenue</b>	<b>200,200</b>	<b>6,183</b>	<b>22,279</b>	<b>(177,921)</b>	<b>11.13%</b>

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
<b>Expenditures</b>					
Personnel Services	105,400	10,120	29,770	75,630	28.24%
Materials & Services	71,300	4,510	19,507	51,793	27.36%
Transfers	19,900	-	-	19,900	0.00%
Contingency	3,600	-	-	3,600	0.00%
<b>Total Expenditures</b>	<b>200,200</b>	<b>14,630</b>	<b>49,277</b>	<b>150,923</b>	<b>24.61%</b>
<b>Ending Fund Balance</b>	<b>8,900</b>		<b>(18,099)</b>		
	-		-		

## Library

Beginning Fund Balance	10,700	-	10,700	-	100.00%
<b>Revenue</b>					
Library Receipts	5,300	396	1,075	(4,225)	20.28%
Grants	1,800	-	500	(1,300)	27.78%
General Revenue	78,100	4,905	17,998	(60,102)	23.04%
Property Taxes	132,700	414	1,009	(131,691)	0.76%
<b>Total Resources</b>	<b>217,900</b>	<b>5,715</b>	<b>20,582</b>	<b>(5,525)</b>	<b>9.45%</b>
<b>Expenditures</b>					
Personnel Services	135,600	11,705	34,155	101,445	25.19%
Materials & Services	78,000	4,423	27,079	50,921	34.72%
Contingency	4,300	-	-	-	0.00%
<b>Total Expenditures</b>	<b>217,900</b>	<b>16,128</b>	<b>61,234</b>	<b>152,366</b>	<b>28.10%</b>
<b>Ending Fund Balance</b>	<b>10,700</b>		<b>(29,952)</b>		
	-		-		

## Community Services Administration

Beginning Fund Balance	10,300	-	10,300	-	100.00%
<b>Revenue</b>					
General Revenue	61,600	3,868	14,195	(47,405)	23.04%
Property Taxes	233,200	726	1,772	(231,428)	0.76%
<b>Total Resources</b>	<b>294,800</b>	<b>4,595</b>	<b>15,967</b>	<b>(278,833)</b>	<b>5.42%</b>

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
<b>Expenditures</b>					
Personnel Services	170,000	13,634	40,763	129,237	23.98%
Materials & Services	34,400	2,412	8,016	26,384	23.30%
Transfers	86,300	-	15,000	105,379	17.38%
Contingency	4,100	-	-	4,100	0.00%
<b>Total Expenditures</b>	<b>294,800</b>	<b>16,045</b>	<b>63,780</b>	<b>265,099</b>	<b>21.63%</b>
<b>Ending Fund Balance</b>	<b>10,300</b>		<b>(37,513)</b>		
	-		-		

## Library Equipment Reserve Fund

<b>Resources</b>					
Beginning Balance	13,600	-	13,154	(446)	96.72%
Transfer from General Fund	-	-	-	-	0.00%
Interest	100	10	29	(71)	28.85%
<b>Total Resources</b>	<b>13,700</b>	<b>10</b>	<b>13,183</b>	<b>(517)</b>	<b>96.23%</b>
<b>Expenditures</b>					
Materials & Services	-	-	-	-	0.00%
Capital Outlay	3,000	-	-	3,000	0.00%
<b>Total Expenditures</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>10,700</b>		<b>13,183</b>		
	-		-		

## Park & Pool Equipment Reserve Fund

<b>Resources</b>					
Beginning Balance	49,800	-	39,847	(9,953)	80.01%
Transfer from General Fund	25,500	-	-	(25,500)	0.00%
Interest	200	26	81	(119)	40.61%
<b>Total Resources</b>	<b>75,500</b>	<b>26</b>	<b>39,928</b>	<b>(35,572)</b>	<b>52.88%</b>
<b>Expenditures</b>					
Materials & Services	-	-	-	-	0.00%
Capital Outlay	42,000	-	3,427	38,573	8.16%
<b>Total Expenditures</b>	<b>42,000</b>	<b>-</b>	<b>3,427</b>	<b>38,573</b>	<b>8.16%</b>

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
<b>Ending Fund Balance</b>	<b>33,500</b>		<b>36,501</b>		
	-		-		

## Park System Development Fund

### Resources

Beginning Balance	367,100	-	380,249	13,149	103.58%
System Development Fees	70,000	4,088	6,859	(63,141)	9.80%
Interest	2,000	281	842	(1,159)	42.08%
<b>Total Resources</b>	<b>439,100</b>	<b>4,369</b>	<b>387,950</b>	<b>(51,150)</b>	<b>88.35%</b>

### Expenditures

Capital Outlay	50,000	-	-	50,000	0.00%
<b>Total Expenditures</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0.00%</b>

<b>Ending Fund Balance</b>	<b>389,100</b>		<b>387,950</b>		
	-		-		

**Community Services Department**  
September 2016

**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
<b>Community Center</b>							
1	400100	Beginning Fund Balance	9,200	-	10,713	1,513	116.45%
2							
3	<b>012-000</b>	<b>Revenue</b>					
4	400400	Investment Interest	100	6	29	(71)	29.25%
5	400540	Transfer from General Fund	31,200	-	15,000	(16,200)	48.08%
6	400650	Grant: Other	1,500	-	-	(1,500)	0.00%
7	400700	Operations Fees	200	-	525	325	262.50%
8	400725	Event Sponsorships	1,200	-	-	(1,200)	0.00%
9	400730	Summer Program	10,500	150	4,520	(5,980)	43.05%
10	400800	Youth Fundraising	800	-	-	(800)	0.00%
11	400840	Donations	-	152	152	152	0.00%
12	400850	Rentals	1,000	109	259	(741)	25.88%
13	400870	Fundraising Events	4,000	-	-	(4,000)	0.00%
14	400880	Spring Program	800	-	-	(800)	0.00%
15	400890	Instructor Fees	11,000	1,390	3,250	(7,750)	29.55%
16	400891	Sharing Tree Program	1,000	-	-	(1,000)	0.00%
17	409000	Other Revenue	-	-	-	-	0.00%
18		<b>Total Revenue</b>	<b>63,300</b>	<b>1,807</b>	<b>23,735</b>	<b>(39,565)</b>	<b>37.50%</b>
19							
20	<b>012-100</b>	<b>Personnel Services</b>					
21	503780	Direct Wages	23,100	-	10,757	12,343	46.57%
22	503790	Wages - Overtime	-	-	-	-	0.00%
23	513344	FICA	1,800	-	823	977	45.72%
24	539094	Pension - PERS	-	-	1,688	(1,688)	0.00%
25	542344	Workers' Compensation Ins	1,200	-	278	922	23.18%
26	546833	Insurance Benefits	-	-	-	-	0.00%
27	548877	Unemployment Insurance	900	-	-	900	0.00%
28		<b>Total Personnel Services</b>	<b>27,000</b>	<b>-</b>	<b>13,546</b>	<b>13,454</b>	<b>50.17%</b>
29							
30	<b>012-100</b>	<b>Materials &amp; Services</b>					
31	601100	Administrative Charges	1,500	125	375	1,125	25.00%
32	602171	Insurance	2,500	-	2,466	34	98.63%
33	603322	Bathroom Supplies	300	77	154	146	51.47%
34	608925	Computer Software Support	200	-	95	105	47.70%
35	611519	Electricity	3,500	752	1,063	2,437	30.38%
36	611770	IT Service Charges	500	37	112	388	22.31%
37	615051	Fundraising Expenses	1,500	-	-	1,500	0.00%
38	632677	Office Equipment Leases	200	97	269	(69)	134.42%
39	632678	Computer/Office Equip. Maint	100	-	-	100	0.00%
40	632680	Office Equipment/Furnishings	100	-	-	100	0.00%
41	633850	Natural Gas	1,300	16	44	1,256	3.41%
42	636921	Office Supplies	200	19	190	10	95.21%
43	640457	Postage	100	4	26	74	26.03%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
44	640733	Printing and Advertising	300	-	107	193	35.60%
45	641134	Program Costs	3,000	303	929	2,071	30.95%
46	641135	Sharing Tree Program	500	-	-	500	0.00%
47	644400	Janitorial/Landscape Maint	800	14	257	543	32.10%
48	644650	Building Maintenance Charges	7,800	1,108	2,993	4,807	38.37%
49	648420	Special Events	300	115	115	185	38.33%
50	648860	Supplies	200	56	56	144	27.98%
51	649843	Telephone	400	58	174	226	43.48%
52	649860	Volunteer Expenses	300	-	-	300	0.00%
53	650100	Instructor Fees	9,000	558	2,932	6,068	32.58%
54	702013	Audit	300	-	-	300	0.00%
55		<b>Total Materials &amp; Services</b>	<b>34,900</b>	<b>3,339</b>	<b>12,357</b>	<b>22,543</b>	<b>35.41%</b>
56							
62	<b>012-100</b>	<b>Fund Balance &amp; Contingency</b>					
63	900900	Operating Contingency	1,300	-	-	(1,300)	0.00%
64	999000	Unapp Ending Fund Balance	9,300	(1,532)	8,545	(755)	91.89%
65		<b>Total</b>	<b>10,600</b>	<b>(1,532)</b>	<b>8,545</b>	<b>(2,055)</b>	
65			-	-	-		

## Viking Sal Senior Center

1	400100	Beginning Fund Balance	34,200	-	42,775	8,575	125.07%
2							
3	<b>008-000</b>	<b>Revenue</b>					
4	400400	Investment Interest	300	17	65	235	21.53%
5	400540	Transfer from General Fund	55,100	-	-	55,100	0.00%
6	400625	Grant: Education Together Fd	500	-	-	500	0.00%
7	400650	Grant: Other Sources	1,000	-	-	1,000	0.00%
8	400700	Operations Fees	1,500	174	431	1,069	28.71%
9	400725	Special Meal Sponsorships	1,700	200	200	1,500	11.76%
10	400735	Nutrition Program	11,000	1,456	3,708	7,293	33.70%
11	400741	IGA LCOG	13,500	-	-	13,500	0.00%
12	400810	Senior Trip Fees	2,000	-	219	1,781	10.95%
13	400840	Patron Donations	3,000	16	66	2,934	2.20%
14	400850	Viking Sal Rentals	1,500	72	223	1,277	14.87%
15	400870	Fundraising Events	18,000	651	7,475	10,525	41.53%
16	409000	Other Receipts	1,500	132	132	1,368	8.80%
17		<b>Total Revenue</b>	<b>110,600</b>	<b>2,717</b>	<b>12,518</b>	<b>98,082</b>	<b>11.32%</b>
18							
19	<b>008-678</b>	<b>Personnel Services</b>					
20	503780	Direct Wages	37,500	3,059	9,673	27,827	25.79%
21	503790	Wages - Overtime	700	-	-	700	0.00%
22	513344	FICA	2,900	226	715	2,185	24.66%
23	539094	Pension - PERS	6,400	502	1,588	4,812	24.82%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
24	542344	Workers' Compensation Ins	2,500	46	124	2,376	4.94%
25	546833	Insurance Benefits	17,000	1,382	4,150	12,850	24.41%
26	548877	Unemployment Insurance	1,400	-	-	1,400	0.00%
27		<b>Total Personnel Services</b>	<b>68,400</b>	<b>5,215</b>	<b>16,250</b>	<b>52,150</b>	<b>23.76%</b>
28							
29	<b>008-678</b>	<b>Materials &amp; Services</b>					
30	601100	Administrative Charges	13,800	1,150	3,450	10,350	25.00%
31	602171	Insurance	2,600	-	2,704	(104)	104.00%
32	603200	Bank Fees	100	7	18	82	18.39%
33	603322	Bathroom Supplies	400	159	159	241	39.65%
34	608925	Computer Software Support	300	-	228	72	76.01%
35	611519	Electricity	3,600	561	780	2,820	21.65%
36	611770	IT Service Charges	1,100	42	126	974	11.41%
37	615051	Fundraising Expense	7,000	689	2,151	4,849	30.73%
38	615100	Building Maintenance Charges	800	59	250	550	31.22%
39	632677	Office Equipment Leases	5,200	164	305	4,895	5.86%
40	632678	Computer/Office Equipment Main	300	-	-	300	0.00%
41	632690	Office Equipment/Furnishings	100	-	-	100	0.00%
42	633850	Natural Gas	800	32	94	706	11.77%
43	636921	Office Supplies	300	-	1	299	0.44%
44	640457	Postage	600	3	21	579	3.49%
45	640733	Publications	400	-	367	33	91.70%
46	643300	Kitchen Supplies	1,200	196	490	710	40.85%
47	644400	Janitorial/Landscape Maint	600	35	105	495	17.50%
48	644660	Building / Property Maint.	2,500	230	717	1,783	28.68%
49	644670	Training	200	-	-	200	0.00%
50	648317	Trips	2,000	-	749	1,251	37.45%
51	648420	Special Events	300	-	35	265	11.67%
52	648635	Nutrition Program	7,500	1,394	2,459	5,041	32.79%
53	648860	Supplies	100	-	-	100	0.00%
54	649843	Telephone	1,000	72	215	785	21.52%
55	649860	Volunteer Expenses	500	100	100	400	20.00%
56	650100	Instructor Fees	100	-	-	100	0.00%
57	652080	Internet	800	133	252	548	31.45%
58	660000	Volunteer Coordinator Expenses	100	-	-	100	0.00%
59	660050	Facilities Coordinator Expense	100	-	-	100	0.00%
60	660100	Assistance Coordinator	100	-	-	100	0.00%
61	660150	Recreation Coordinator	100	-	-	100	0.00%
62	660200	Nutrition Coordinator Expenses	100	-	-	100	0.00%
63	660250	Education Coordinator Expenses	100	-	-	100	0.00%
64	702013	Audit	500	-	-	500	0.00%
65		<b>Total Materials &amp; Services</b>	<b>55,300</b>	<b>5,024</b>	<b>15,775</b>	<b>39,525</b>	<b>28.53%</b>
66							
67	<b>008-678</b>	<b>Fund Balance &amp; Contingency</b>					
68	900900	Operating Contingency	2,500	-	-	(2,500)	0.00%
69	999000	Unapp Ending Fund Balance	18,600	(7,522)	23,268	17,482	125.10%
		<b>Total</b>	<b>21,100</b>	<b>(7,522)</b>	<b>23,268</b>	<b>14,982</b>	

	Budget	Current Period	YTD Amount	YTD Variance	% to Date
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## Swimming Pool

1	<b>001-620</b>	<b>Beginning Fund Balance</b>	<b>5,700</b>	<b>-</b>	<b>5,700</b>	<b>-</b>	<b>100.00%</b>
2							
3	<b>001-620</b>	<b>Revenue</b>					
4	400500	Pool Daily Admissions	9,500	-	6,157	(3,344)	64.81%
5	400501	School Swim Pool Rental	900	-	-	(900)	0.00%
6	400505	Swim Pass Sales	8,500	-	1,500	(7,000)	17.65%
7	400550	Pool Income - Other	3,000	-	1,401	(1,599)	46.71%
8	406600	Swim Team	1,000	-	125	(875)	12.50%
9	406650	Swim Lessons	17,000	-	9,998	(7,003)	58.81%
10	407200	Private Pool Rentals	2,500	140	1,940	(560)	77.60%
11	409310	General Revenue	9,700	609	2,236	(7,464)	23.05%
12	400200	Property Taxes	68,000	212	518	(67,482)	0.76%
13		<b>Total Revenue</b>	<b>120,100</b>	<b>962</b>	<b>23,874</b>	<b>(96,226)</b>	<b>19.88%</b>
14							
15	<b>001-620</b>	<b>Personnel Services</b>					
16	503780	Direct Wages	60,700	6,483	54,933	5,767	90.50%
17	503790	Wages - Overtime	900	-	-	900	0.00%
18	513344	FICA	4,800	496	4,202	598	87.55%
19	539094	Pension - PERS	200	-	-	200	0.00%
20	542344	Workers' Compensation Ins	2,000	164	1,353	647	67.63%
21	546833	Insurance Benefits	-	-	-	-	0.00%
22	548877	Unemployment Insurance	2,400	-	-	2,400	0.00%
23		<b>Total Personnel Services</b>	<b>71,000</b>	<b>7,142</b>	<b>60,488</b>	<b>10,512</b>	<b>85.19%</b>
24							
25	<b>001-620</b>	<b>Materials &amp; Services</b>					
26	601100	Administrative Charges	1,800	150	450	1,350	25.00%
27	601124	Swim Team	500	433	482	18	96.37%
28	602171	Insurance	2,300	-	2,328	(28)	101.23%
29	603200	Bank Fees	100	8	28	72	27.55%
30	605917	Chemicals	4,500	-	2,410	2,090	53.55%
31	608925	Computer Software Support	200	-	117	83	58.41%
32	611519	Electricity	6,700	1,777	2,881	3,819	43.00%
33	612080	Pool Equip Repair and Renewal	1,500	-	901	599	60.10%
34	623425	Preventative Medical/OSHA	1,200	-	119	1,082	9.88%
35	623426	First Aid Supplies	600	-	100	500	16.61%
36	623427	Instructional Supplies	500	49	136	364	27.25%
37	632677	Office Equipment Leases	300	39	95	205	31.81%
38	633850	Natural Gas	4,000	154	1,479	2,521	36.98%
39	636921	Office Supplies	1,200	57	893	307	74.46%
40	640457	Postage	100	-	0	100	0.18%
41	644410	Janitorial Supplies	1,500	135	477	1,023	31.77%
42	644650	Building Maintenance Charges	6,300	356	1,067	5,233	16.93%
43	647030	Travel and Training	2,000	100	1,160	840	58.00%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
44	648860	Pool Supplies	4,000	215	2,164	1,836	54.10%
45	649843	Telephone	900	72	215	685	23.91%
46	650250	Pool License	300	-	-	300	0.00%
47	652080	Internet Services	500	70	192	308	38.42%
48	702013	Audit	200	-	-	200	0.00%
49		<b>Total Materials &amp; Services</b>	<b>41,200</b>	<b>3,614</b>	<b>17,694</b>	<b>23,506</b>	<b>42.95%</b>
50							
51	<b>001-620</b>	<b>Transfers</b>					
52	900016	Transfer to Park & Pool Reserve	5,600	-	-	5,600	0.00%
53							
54		<b>Total Expenses</b>	<b>117,800</b>	<b>10,757</b>	<b>78,182</b>	<b>39,618</b>	<b>66.37%</b>
55							
56		<b>Fund Balance &amp; Contingency</b>					
57	900900	Operating Contingency	2,300	-	-	2,300	-
58		<b>Ending Fund Balance</b>	<b>5,700</b>	<b>(9,795)</b>	<b>(48,608)</b>	<b>(54,308)</b>	<b>-852.77%</b>

## Parks

1	<b>001-630</b>	<b>Beginning Fund Balance</b>	<b>8,900</b>	<b>-</b>	<b>8,900</b>	<b>-</b>	<b>100.00%</b>
2							
3	<b>001-630</b>	<b>Revenue</b>					
4	409310	General Revenue	93,200	5,850	21,466	(71,734)	23.03%
5	400200	Property Taxes	107,000	333	813	(106,187)	0.76%
6		<b>Total Revenue</b>	<b>200,200</b>	<b>6,183</b>	<b>22,279</b>	<b>(177,921)</b>	<b>11.13%</b>
7							
8	<b>001-630</b>	<b>Personnel Services</b>					
9	503780	Direct Wages	59,600	6,591	18,254	41,346	30.63%
10	503790	Wages - Overtime	1,700	-	668	1,032	39.31%
11	513344	FICA	4,700	504	1,448	3,252	30.80%
12	539094	Pension - PERS	12,500	998	3,335	9,165	26.68%
13	542344	Workers' Compensation Ins	2,000	140	402	1,598	20.10%
14	546833	Insurance Benefits	23,200	1,887	5,664	17,536	24.41%
15	548877	Unemployment Insurance	1,700	-	-	1,700	0.00%
16		<b>Total Personnel Services</b>	<b>105,400</b>	<b>10,120</b>	<b>29,770</b>	<b>75,630</b>	<b>28.24%</b>
17							
18	<b>001-630</b>	<b>Materials &amp; Services</b>					
19	601100	Administrative Charges	13,500	1,125	3,375	10,125	25.00%
20	602171	Insurance	5,700	-	5,784	(84)	101.47%
21	603200	Bank Fees	100	11	33	67	33.33%
22	608925	Computer Software Support	300	-	207	93	69.10%
23	611519	Electricity	3,700	500	911	2,789	24.61%
24	612080	Park Equipment Repair	1,500	-	-	1,500	0.00%
25	615018	Fuel, Oil and Tires	3,500	136	603	2,897	17.22%
26	615100	Vehicle & Equip Maint Charges	11,200	847	2,541	8,659	22.69%
27	628680	Laundry and Cleaning	1,200	58	185	1,015	15.38%
28	632677	Office Equipment Leases	600	57	151	449	25.19%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
29	632700	Street Tree Maintenance	2,500	-	-	2,500	0.00%
30	633850	Natural Gas	900	45	134	766	14.84%
31	636921	Office Supplies	800	5	121	679	15.17%
32	637917	Operating Materials & Supplies	1,000	-	-	1,000	0.00%
33	637920	Tools and Equipment	700	22	31	669	4.43%
34	640457	Postage	100	-	-	100	0.00%
35	644650	Building Maintenance Charges	9,400	722	2,109	7,291	22.44%
36	647030	Travel and Training	400	300	300	100	75.00%
37	648800	Parks Maintenance	1,000	352	793	207	79.32%
38	648860	Parks Supplies	1,500	-	1,038	462	69.22%
39	648861	Surfacing	4,200	-	-	4,200	0.00%
40	648862	Fertilizer and Treatment	2,000	-	-	2,000	0.00%
41	649843	Telephone	1,800	121	385	1,415	21.40%
42	652080	Internet Services	300	17	53	247	17.50%
43	654650	Vandalism and Other	1,500	-	52	1,448	3.44%
44	654675	Parks Landscaping Supplies	1,000	192	702	298	70.15%
45	702013	Audit	400	-	-	400	0.00%
46	706076	Legal Counsel	500	-	-	500	0.00%
47		<b>Total Materials &amp; Services</b>	<b>71,300</b>	<b>4,510</b>	<b>19,507</b>	<b>51,793</b>	<b>27.36%</b>
48							
49	<b>001-630</b>	<b>Transfers</b>					
50	900015	Transfer to Park & Pool Reserve	19,900	-	-	19,900	0.00%
51							
52		<b>Total Expenses</b>	<b>196,600</b>	<b>14,630</b>	<b>49,277</b>	<b>147,323</b>	<b>25.06%</b>
53							
54		<b>Fund Balance &amp; Contingency</b>					
55	900900	Operating Contingency	3,600	-	-	3,600	-
56		<b>Ending Fund Balance</b>	<b>8,900</b>	<b>(8,447)</b>	<b>(18,099)</b>	<b>(328,844)</b>	<b>-203.36%</b>

## Library

1	<b>001-674</b>	<b>Beginning Fund Balance</b>	<b>10,700</b>	<b>-</b>	<b>10,700</b>	<b>-</b>	<b>100.00%</b>
2							
3	<b>001-674</b>	<b>Revenue</b>					
4	403200	Library Receipts	5,300	396	1,075	(4,225)	20.28%
5	403215	Grant: Education Together Fund	500	-	-	(500)	0.00%
6	403225	Grant: Soroptimists	300	-	-	(300)	0.00%
7	403235	Grant: Summer Reading Program	-	-	500	500	0.00%
8	403250	Grant: OR State Library RTR	1,000	-	-	(1,000)	0.00%
9	409310	General Revenue	78,100	4,905	17,998	(60,102)	23.04%
10	400200	Property Taxes	132,700	414	1,009	(131,691)	0.76%
11		<b>Total Revenue</b>	<b>217,900</b>	<b>5,715</b>	<b>20,582</b>	<b>(197,318)</b>	<b>9.45%</b>
12							
13	<b>001-674</b>	<b>Personnel Services</b>					
14	503780	Direct Wages	81,800	7,453	21,559	60,241	26.36%
15	503790	Wages - Overtime	800	-	-	800	0.00%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
16	513344	FICA	6,400	554	1,602	4,798	25.03%
17	539094	Pension - PERS	18,300	1,616	4,747	13,553	25.94%
18	542344	Workers' Compensation Ins	300	14	37	263	12.23%
19	546833	Insurance Benefits	25,400	2,068	6,210	19,190	24.45%
20	548877	Unemployment Insurance	2,600	-	-	2,600	0.00%
21		<b>Total Personnel Services</b>	<b>135,600</b>	<b>11,705</b>	<b>34,155</b>	<b>101,445</b>	<b>25.19%</b>
22							
23	<b>001-674</b>	<b>Materials &amp; Services</b>					
24	601100	Administrative Charges	21,600	1,800	5,400	16,200	25.00%
25	602171	Insurance	3,000	-	3,219	(219)	107.29%
26	603200	Bank Fees	100	17	34	66	33.56%
27	604056	Books	17,000	846	4,741	12,259	27.89%
28	604080	Digital Audio Books	1,200	-	693	507	57.74%
29	605000	Grant: OR State (RTR)	1,000	-	1,038	(38)	103.76%
30	605100	Grant: Sorooptimists	300	-	100	200	33.33%
31	606633	Computer/Office Equipment Main	100	-	46	54	45.98%
32	606640	Computer Catalog	5,000	-	4,817	183	96.35%
33	606650	GALE Catalog	200	-	-	200	0.00%
34	608925	Computer Software Support	600	-	276	324	45.95%
35	611770	IT Service Charges	4,600	377	1,130	3,470	24.56%
36	618602	Electricity	3,000	459	644	2,356	21.45%
37	632677	Office Equipment Leases	1,900	166	476	1,424	25.06%
38	632680	Office Equipment/Furnishings	100	-	-	100	0.00%
39	633850	Natural Gas	900	16	51	849	5.69%
40	636921	Office Supplies	1,200	-	361	839	30.05%
41	640457	Postage	700	40	181	519	25.83%
42	642300	Summer Reading Program	800	-	1,115	(315)	139.31%
43	642301	ETF Grant	500	-	-	500	0.00%
44	644650	Building Maintenance Charges	6,900	321	1,045	5,855	15.14%
45	644660	Repair & Care of Library	2,700	166	502	2,199	18.57%
46	647030	Travel and Training	500	-	32	468	6.43%
47	648861	Supplies and Book Repair	500	-	529	(29)	105.70%
48	649843	Telephone	1,100	58	174	926	15.81%
49	652080	Internet Services	1,900	160	479	1,421	25.19%
50	702013	Audit	600	-	-	600	0.00%
51		<b>Total Materials &amp; Services</b>	<b>78,000</b>	<b>4,423</b>	<b>27,079</b>	<b>50,921</b>	<b>34.72%</b>
52							
53		<b>Total Expenses</b>	<b>213,600</b>	<b>16,128</b>	<b>61,234</b>	<b>152,366</b>	<b>28.67%</b>
54							
55		<b>Fund Balance &amp; Contingency</b>					
56	900900	Operating Contingency	4,300	-	-	4,300	-
57		<b>Ending Fund Balance</b>	<b>10,700</b>	<b>(10,413)</b>	<b>(29,952)</b>	<b>(40,652)</b>	<b>-279.92%</b>

## Community Services Administration

1	<b>001-640</b>	<b>Beginning Fund Balance</b>	<b>10,300</b>	<b>-</b>	<b>10,300</b>	<b>-</b>	<b>100.00%</b>
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		Budget	Current Period	YTD Amount	YTD Variance	% to Date
2						
3	<b>001-640 Revenue</b>					
4	409310 General Revenue	61,600	3,868	14,195	(47,405)	23.04%
5	400200 Property Taxes	233,200	726	1,772	(231,428)	0.76%
6	<b>Total Revenue</b>	<b>294,800</b>	<b>4,595</b>	<b>15,967</b>	<b>(278,833)</b>	<b>5.42%</b>
7						
8	<b>001-640 Personnel Services</b>					
9	503780 Direct Wages	96,000	7,955	23,709	72,291	24.70%
10	513344 FICA	7,400	588	1,753	5,647	23.70%
11	539094 Pension - PERS	15,800	1,306	3,893	11,907	24.64%
12	542344 Workers' Compensation Ins	1,700	16	96	1,604	5.67%
13	546833 Insurance Benefits	46,200	3,768	11,312	34,888	24.48%
14	548877 Unemployment Insurance	2,900	-	-	2,900	0.00%
15	<b>Total Personnel Services</b>	<b>170,000</b>	<b>13,634</b>	<b>40,763</b>	<b>129,237</b>	<b>23.98%</b>
16						
17	<b>001-640 Materials &amp; Services</b>					
18	601100 Administrative Charges	23,900	1,992	5,975	17,925	25.00%
19	602171 Insurance	500	-	500	-	100.00%
20	603200 Bank Fees	100	11	27	73	26.78%
21	608925 Computer Software Support	300	-	210	90	69.98%
22	611519 Electricity	600	-	-	600	0.00%
23	611770 IT Service Charges	1,500	79	237	1,263	15.81%
24	615051 Fundraising Expense	500	-	-	500	0.00%
25	632677 Office Equipment Leases	200	-	-	200	0.00%
26	632678 Computer/Office Equip Maint	100	-	-	100	0.00%
27	632680 Office Equipment/Furnishings	100	-	-	100	0.00%
28	633850 Natural Gas	300	-	-	300	0.00%
29	636921 Office Supplies	300	25	25	275	8.32%
30	640457 Postage	200	-	5	195	2.70%
31	640733 Printing & Advertising	3,000	-	359	2,641	11.97%
32	644400 Janitorial/Landscape Maint.	200	-	-	200	0.00%
33	644650 Building Maintenance Charges	800	59	176	624	21.97%
34	647030 Travel and Training	400	100	100	300	25.00%
35	648420 Special Events	200	-	-	200	0.00%
36	648860 Supplies	100	-	-	100	0.00%
37	649843 Telephone	400	111	298	102	74.62%
38	649989 Dues	200	-	-	200	0.00%
39	652080 Instructor Fees	200	35	104	96	51.99%
40	702013 Audit	300	-	-	300	0.00%
41	<b>Total Materials &amp; Services</b>	<b>34,400</b>	<b>2,412</b>	<b>8,016</b>	<b>26,384</b>	<b>23.30%</b>
42						
43	<b>001-640 Transfers</b>					
44	900020 Transfer to Comm Center Fund	31,200	-	15,000	16,200	48.08%
45	900023 Transfer to Senior Center Fund	55,100	-	-	55,100	0.00%
46	<b>Total Materials &amp; Services</b>	<b>86,300</b>	<b>-</b>	<b>15,000</b>	<b>105,379</b>	<b>17.38%</b>
47						

		Budget	Current Period	YTD Amount	YTD Variance	% to Date
48	<b>Total Expenses</b>	<b>290,700</b>	<b>16,045</b>	<b>63,780</b>	<b>260,999</b>	<b>21.94%</b>
49						
50	<b>Fund Balance &amp; Contingency</b>					
51	900900 Operating Contingency	4,100	-	-	4,100	-
52	<b>Ending Fund Balance</b>	<b>10,300</b>	<b>(11,450)</b>	<b>(37,513)</b>	<b>(47,813)</b>	<b>-364.20%</b>

## Library Equipment Reserve

1	<b>322-000 Resources</b>					
2	400100 Beginning Fund Balance	13,600	-	13,154	(446)	96.72%
3	<b>322-000 Revenue</b>					
4	400520 Transfer from General Fund	-	-	-	-	0.00%
5	400400 Interest	100	10	29	(71)	28.85%
6	<b>Total Revenue</b>	<b>100</b>	<b>10</b>	<b>29</b>	<b>(71)</b>	<b>28.85%</b>
7						
8	<b>322-100 Materials &amp; Services</b>					
9	637925 Building Maintenance	-	-	-	-	0.00%
10	<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
11						
12	<b>322-100 Capital Outlay</b>					
13	800575 Furniture Acquisition	1,000	-	-	1,000	0.00%
14	800600 Equipment Acquisition	2,000	-	-	2,000	0.00%
15	<b>Total Capital Outlay</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>0.00%</b>
16						
17	<b>322-100 Fund Balance</b>					
18	902000 Reserved Future Expenditures	10,200	10,200	10,200	10,200	
19	999000 Unapp Ending Fund Balance	500	(10,190)	2,983	(13,717)	
20	<b>Total</b>	<b>10,700</b>	<b>10</b>	<b>13,183</b>	<b>(3,517)</b>	<b>123.21%</b>
		-	-	-	-	

## Park & Pool Equipment Reserve

1	<b>333-000 Resources</b>					
2	400100 Beginning Fund Balance	49,800	-	39,847	(9,953)	80.01%
3	<b>333-000 Revenue</b>					
4	400540 Transfer from General Fund	25,500	-	-	(25,500)	0.00%
5	400400 Interest	200	26	81	(119)	40.61%
6	<b>Total Revenue</b>	<b>25,700</b>	<b>26</b>	<b>81</b>	<b>(25,619)</b>	<b>0.32%</b>

		Budget	Current Period	YTD Amount	YTD Variance	% to Date	
7							
8	<b>333-100</b>						
	<b>Materials &amp; Services</b>						
9	637917	Operating Equipment	-	-	-	0.00%	
10		<b>Total Materials &amp; Services</b>	-	-	-	<b>0.00%</b>	
11							
12	<b>333-100</b>						
	<b>Capital Outlay</b>						
13	800100	Park System Improvements	10,000	-	10,000	0.00%	
14	800600	Equipment Acquisitions	-	-	-	0.00%	
15	800700	Equipment Refurbishment	32,000	-	3,427	10.71%	
16	800725	Equipment Improvements	-	-	-	0.00%	
17		<b>Total Capital Outlay</b>	<b>42,000</b>	<b>-</b>	<b>3,427</b>	<b>8.16%</b>	
18							
19	<b>333-100</b>						
	<b>Fund Balance</b>						
20	999000	Unapp Ending Fund Balance	33,500	26	36,501	(74,145)	108.96%
21		<b>Total</b>	<b>33,500</b>	<b>26</b>	<b>36,501</b>	<b>(74,145)</b>	
			-	-	-	-	

## Park System Development

	<b>335-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	367,100	-	380,249	13,149	103.58%
2							
3	<b>335-000</b>	<b>Revenue</b>					
4	400500	System Development Fees	70,000	4,088	6,859	(63,141)	9.80%
5	400400	Interest	2,000	281	842	(1,159)	42.08%
6		<b>Total Revenue</b>	<b>72,000</b>	<b>4,369</b>	<b>7,701</b>	<b>(64,299)</b>	<b>10.70%</b>
7							
8	<b>335-100</b>	<b>Capital Outlay</b>					
9	800600	Playground Equipment	10,000	-	-	10,000	0.00%
10	800650	Park System Expansion	30,000	-	-	30,000	0.00%
11	800750	Park Development	10,000	-	-	10,000	0.00%
12		<b>Total Capital Outlay</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>0.00%</b>
13							
14	<b>335-100</b>	<b>Fund Balance</b>					
15	999000	Unapp Ending Fund Balance	389,100	4,369	387,950	(101,150)	99.70%
16		<b>Total</b>	<b>389,100</b>	<b>4,369</b>	<b>387,950</b>	<b>(101,150)</b>	
			-	-	-	-	

**Water Department**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Water Fund</b>					
Beginning Balance	303,700	-	353,674	49,974	116.46%
<b>Revenue</b>					
Water Revenue	975,600	115,842	328,200	(647,400)	33.64%
Interest	800	280	854	54	106.72%
Other	7,000	810	2,386	(4,614)	34.09%
<b>Total Revenue</b>	<b>983,400</b>	<b>116,932</b>	<b>331,440</b>	<b>(651,960)</b>	<b>33.70%</b>
<b>Total Resources</b>	<b>1,287,100</b>	<b>116,932</b>	<b>685,114</b>	<b>601,986</b>	<b>53.23%</b>
<b>Expenditures</b>					
Personnel Services	475,800	38,023	115,555	360,245	24.29%
Materials & Services	351,600	36,877	103,720	247,880	29.50%
Transfers - Reserves	141,000	80,000	80,000	61,000	56.74%
Contingency	15,000	-	-	15,000	0.00%
<b>Total Expenditures</b>	<b>983,400</b>	<b>154,901</b>	<b>299,275</b>	<b>684,125</b>	<b>30.43%</b>
<b>Ending Fund Balance</b>	<b>303,700</b>		<b>385,839</b>		

**Water Equipment Reserve Fund**

<b>Resources</b>					
Beginning Balance	53,500	-	58,336	4,836	109.04%
Transfer from Water Fund	10,000	-	-	(10,000)	0.00%
Tap Charges	10,000	4,425	5,175	(4,825)	51.75%
Interest	200	46	132	(68)	65.94%
Other Income	-	-	-	-	0.00%
<b>Total Resources</b>	<b>73,700</b>	<b>4,471</b>	<b>63,643</b>	<b>(10,057)</b>	<b>86.35%</b>
<b>Expenditures</b>					
Materials & Services	10,000	-	-	10,000	0.00%
Capital Outlay	10,000	529	529	9,471	5.29%
<b>Total Expenditures</b>	<b>20,000</b>	<b>529</b>	<b>529</b>	<b>19,471</b>	<b>2.65%</b>
<b>Ending Fund Balance</b>	<b>53,700</b>		<b>63,114</b>		

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
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## Water System Improvement Fund

### Resources

Beginning Balance	58,800	-	58,033	(767)	98.69%
Transfer from Water Fund	130,000	80,000	80,000	(50,000)	61.54%
Fire Sprinkler User Fees	8,500	530	2,300	(6,200)	27.06%
Interest	1,100	82	166	(934)	15.06%
<b>Total Resources</b>	<b>198,400</b>	<b>80,612</b>	<b>140,498</b>	<b>(57,902)</b>	<b>70.82%</b>

### Expenditures

Materials & Services	1,000	-	-	1,000	0.00%
Capital Outlay	27,000	556	5,546	21,454	20.54%
Debt Service	111,500	21,500	21,500	90,000	19.28%
<b>Total Expenditures</b>	<b>139,500</b>	<b>22,056</b>	<b>27,046</b>	<b>112,454</b>	<b>19.39%</b>

<b>Ending Fund Balance</b>	<b>58,900</b>		<b>113,452</b>		
	-		-		

## Water System Development Fund

### Resources

Beginning Balance	43,700	-	13,551	(30,149)	31.01%
System Development Fees	18,500	12,742	14,574	(3,926)	78.78%
Interest	500	20	42	(458)	8.44%
<b>Total Resources</b>	<b>62,700</b>	<b>12,762</b>	<b>28,167</b>	<b>(34,533)</b>	<b>44.92%</b>

### Expenditures

Capital Outlay	57,000	-	-	57,000	0.00%
<b>Total Expenditures</b>	<b>57,000</b>	<b>-</b>	<b>-</b>	<b>57,000</b>	<b>0.00%</b>

<b>Ending Fund Balance</b>	<b>5,700</b>		<b>28,167</b>		
	-		-		

**Water Department**  
September 2016

**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
<b>Water Fund</b>							
	<b>002-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	303,700	-	353,674	49,974	116.46%
2							
3	<b>002-000</b>	<b>Revenue</b>					
4	400500	Water Revenue (User Fees)	975,600	115,842	328,200	(647,400)	33.64%
5	400400	Investment Interest	800	280	854	54	106.72%
6	409000	Other Receipts	7,000	810	2,386	(4,614)	34.09%
7		<b>Total Revenue</b>	<b>983,400</b>	<b>116,932</b>	<b>331,440</b>	<b>(651,960)</b>	<b>33.70%</b>
8							
9	<b>002-276</b>	<b>Personnel Services</b>					
10	503780	Direct Wages	263,000	22,116	68,288	194,712	25.96%
11	503790	Wages - Overtime	15,800	650	1,212	14,588	7.67%
12	513344	FICA	21,400	1,710	5,222	16,178	24.40%
13	539094	Pension - PERS	51,700	4,106	12,511	39,189	24.20%
14	542344	Workers' Compensation Ins	6,700	410	1,182	5,518	17.64%
15	546833	Insurance Benefits	110,200	9,032	27,141	83,059	24.63%
16	548877	Unemployment Insurance	7,000	-	-	7,000	0.00%
17		<b>Total Personnel Services</b>	<b>475,800</b>	<b>38,023</b>	<b>115,555</b>	<b>360,245</b>	<b>24.29%</b>
18							
19	<b>002-276</b>	<b>Materials &amp; Services</b>					
20	601100	Administrative Charges	80,500	6,708	20,125	60,375	25.00%
21	602171	Insurance	17,900	-	18,419	(519)	102.90%
22	603200	Bank Fees	600	42	122	478	20.29%
23	603210	Merchant Fees	6,100	791	1,948	4,152	31.93%
24	605917	Treatment Chemicals	15,000	1,355	5,255	9,745	35.03%
25	608921	Software	2,000	-	-	2,000	0.00%
26	608925	Computer Software Support	2,200	-	1,926	274	87.54%
27	611519	Electricity	79,000	17,035	25,002	53,998	31.65%
28	611770	IT Service Charges	4,900	356	986	3,914	20.12%
29	611771	Professional Services	2,000	1,186	1,186	814	59.30%
30	611780	Lien Reporting Services	1,500	168	559	941	37.27%
31	615018	Fuel, Oil & Tires	6,500	363	1,181	5,319	18.17%
32	615100	Vehicle & Equip Maint Charges	45,300	4,115	11,133	34,167	24.58%
33	623425	Preventative Medical/OSHA	3,500	69	330	3,170	9.43%
34	628651	Lane Council of Gov Dues	300	-	271	29	90.31%
35	628680	Laundry and Cleaning	1,500	116	369	1,131	24.61%
36	629001	League of Oregon Cities Dues	600	-	577	23	96.11%
37	632677	Office Equipment Leases	3,500	655	1,489	2,011	42.55%
38	632678	Computer Equip Maintenance	500	-	84	416	16.78%
39	633850	Natural Gas	800	9	22	778	2.74%
40	636921	Office Supplies	6,300	433	1,050	5,250	16.67%
41	637917	Op Materials & Supplies	15,000	1,187	3,098	11,902	20.65%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
42	638500	Water System Repair & Maint	7,000	481	721	6,279	10.30%
43	638900	Laboratory Analysis	9,000	476	2,891	6,109	32.12%
44	640457	Postage	8,500	433	1,447	7,053	17.02%
45	644650	Building Maintenance Charges	9,100	297	907	8,193	9.97%
46	644670	Cleaning/General Supplies	200	-	-	200	0.00%
47	647030	Travel and Training	500	-	-	500	0.00%
48	648000	License Certification Fee	500	-	-	500	0.00%
49	648800	Employee Recognition	300	-	-	300	0.00%
50	649843	Telephone	5,000	429	1,346	3,654	26.92%
51	652080	Internet	2,500	175	527	1,973	21.07%
52	652100	Water Tmt Plant Supplies	7,500	-	723	6,777	9.64%
53	702013	Audit	3,500	-	-	3,500	0.00%
54	706076	Legal Counsel	2,500	-	28	2,472	1.10%
55		<b>Total Materials &amp; Services</b>	<b>351,600</b>	<b>36,877</b>	<b>103,720</b>	<b>247,880</b>	<b>29.50%</b>
56							
57	<b>002-276</b>	<b>Transfers</b>					
58	900001	Transfer Water Equip Reserve	10,000	-	-	10,000	0.00%
59	900002	Transfer Computer Equip Res	500	-	-	500	0.00%
60	900004	Transfer PW Building/Yard Res	500	-	-	500	0.00%
61	900005	Transfer to Water System Imp	130,000	80,000	80,000	50,000	61.54%
62		<b>Total Transfers</b>	<b>141,000</b>	<b>80,000</b>	<b>80,000</b>	<b>61,000</b>	<b>56.74%</b>
63							
64	<b>002-276</b>	<b>Fund Balance &amp; Contingency</b>					
65	900900	Operating Contingency	15,000	-	-	(15,000)	0.00%
66	999000	Unapp Ending Fund Balance	303,700	(37,969)	385,839	82,139	127.05%
67		<b>Total</b>	<b>318,700</b>	<b>(37,969)</b>	<b>385,839</b>	<b>67,139</b>	
68			-	-	-	-	

## Water Equipment Reserve Fund

1	400100	Beginning Fund Balance	53,500	-	58,336	4,836	109.04%
2							
3	<b>346-000</b>	<b>Revenue</b>					
4	400500	Transfer From Water Fund	10,000	-	-	(10,000)	0.00%
5	400800	Tap Charges	10,000	4,425	5,175	(4,825)	51.75%
6	400400	Investment Interest	200	46	132	(68)	65.94%
7	409000	Other Income	-	-	-	-	0.00%
8		<b>Total Revenue</b>	<b>20,200</b>	<b>4,471</b>	<b>5,307</b>	<b>(14,893)</b>	<b>26.27%</b>
9							
10	<b>346-100</b>	<b>Materials &amp; Services</b>					
11	637917	Meter Replacements	8,000	-	-	8,000	0.00%
12	638500	Meter Repairs	2,000	-	-	2,000	0.00%
13		<b>Total Materials &amp; Services</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0.00%</b>
14							

		Budget	Current Period	YTD Amount	YTD Variance	% to Date
15	<b>346-100 Capital Outlay</b>					
16	800600 Equipment Acquisitions	8,000	529	529	7,471	6.62%
17	800700 Equipment Refurbishment	1,000	-	-	1,000	0.00%
18	800725 Equipment Improvements	1,000	-	-	1,000	0.00%
19	<b>Total Capital Outlay</b>	<b>10,000</b>	<b>529</b>	<b>529</b>	<b>9,471</b>	<b>5.29%</b>
20						
21	<b>346-100 Fund Balance</b>					
22	902000 Reserved for Future Expenditures	53,200	-	-	53,200	0.00%
23	999000 Unapp Ending Fund Balance	500	3,941	63,114	(62,614)	
24	<b>Total</b>	<b>53,700</b>	<b>3,941</b>	<b>63,114</b>	<b>(9,414)</b>	<b>117.53%</b>
25		-	-	-	-	

## Water System Improvement Fund

1	<b>264-000 Resources</b>					
2	400100 Beginning Fund Balance	58,800	-	58,033	(767)	98.69%
3						
4	<b>264-000 Revenue</b>					
5	400575 Transfer From Water Fund	130,000	80,000	80,000	(50,000)	61.54%
6	400550 Fire Sprinkler User Fees	8,500	530	2,300	(6,200)	27.06%
7	400400 Interest	1,100	82	166	(934)	15.06%
8	<b>Total Revenue</b>	<b>139,600</b>	<b>80,612</b>	<b>82,466</b>	<b>(57,134)</b>	<b>59.07%</b>
9						
10	<b>264-100 Materials &amp; Services</b>					
11	611771 Professional Services	500	-	-	500	0.00%
12	638500 Operating System Repairs	500	-	-	500	0.00%
13	<b>Total Materials &amp; Services</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0.00%</b>
14						
15	<b>264-100 Capital Outlay</b>					
16	800100 System Improvements	26,000	556	5,546	20,454	21.33%
17	800600 Equipment Acquisition	500	-	-	500	0.00%
18	800750 System Refurbishment	500	-	-	500	0.00%
19	<b>Total Capital Outlay</b>	<b>27,000</b>	<b>556</b>	<b>5,546</b>	<b>21,454</b>	<b>20.54%</b>
20						
21	<b>264-100 Debt Service</b>					
22	900035 Int Loan Pmt Sewer Sys Imp	90,000	-	-	90,000	0.00%
23	900043 Int Loan Pmt Comm Dev	21,500	21,500	21,500	-	100.00%
24	<b>Total Debt Service</b>	<b>111,500</b>	<b>21,500</b>	<b>21,500</b>	<b>90,000</b>	<b>19.28%</b>
25						
26	<b>264-100 Fund Balance</b>					
27	902000 Reserved for Future Exp	58,400	-	-	58,400	0.00%
28	999000 Unapp Ending Fund Balance	500	58,556	113,452	(112,952)	
29	<b>Total</b>	<b>58,900</b>	<b>58,556</b>	<b>113,452</b>	<b>(54,552)</b>	<b>192.62%</b>

	Budget	Current Period	YTD Amount	YTD Variance	% to Date
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## Water System Development Fund

30	<b>405-000</b>	<b>Resources</b>				
31	400100	Beginning Fund Balance	43,700	-	13,551	(30,149) 31.01%
32						
33	<b>405-000</b>	<b>Revenue</b>				
34	400500	System Development Fees	18,500	12,742	14,574	(3,926) 78.78%
35	400400	Interest	500	20	42	(458) 8.44%
36		<b>Total Revenue</b>	<b>19,000</b>	<b>12,762</b>	<b>14,616</b>	<b>(4,384) 76.93%</b>
37						
38	<b>405-100</b>	<b>Capital Outlay</b>				
39	800650	Water System Expansion	57,000	-	-	57,000 0.00%
40		<b>Total Capital Outlay</b>	<b>57,000</b>	<b>-</b>	<b>-</b>	<b>57,000 0.00%</b>
41						
42	<b>405-100</b>	<b>Fund Balance</b>				
43	999000	Unapp Ending Fund Balance	5,700	12,762	28,167	(22,467) 494.17%
44		<b>Total</b>	<b>5,700</b>	<b>12,762</b>	<b>28,167</b>	<b>(22,467)</b>
45			-	-	-	-

**Sewer Department**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Sewer Fund</b>					
Beginning Balance	367,000	-	393,356	26,356	107.18%
<b>Revenue</b>					
Sewer Use Charges	1,490,000	119,827	368,327	(1,121,673)	24.72%
Sewer Tap Inspections	1,500	450	525		
Interest	2,200	312	966	(1,234)	43.93%
Other	4,000	438	1,368	(2,633)	34.19%
<b>Total Revenue</b>	<b>1,497,700</b>	<b>121,026</b>	<b>371,186</b>	<b>(1,125,539)</b>	<b>24.78%</b>
<b>Total Resources</b>	<b>1,864,700</b>	<b>121,026</b>	<b>764,541</b>	<b>1,100,159</b>	<b>41.00%</b>
<b>Expenditures</b>					
Personnel Services	489,800	38,827	118,388	371,412	24.17%
Materials & Services	440,800	30,377	115,694	325,106	26.25%
Transfers - Reserves	531,000	100,000	100,000	431,000	18.83%
Transfers - Operating	-	-	-	-	0.00%
Contingency	30,000	-	-	30,000	0.00%
<b>Total Expenditures</b>	<b>1,491,600</b>	<b>169,204</b>	<b>334,082</b>	<b>1,157,518</b>	<b>22.40%</b>
<b>Ending Fund Balance</b>	<b>373,100</b>		<b>430,459</b>		

**Sewer Equipment Reserve Fund**

<b>Resources</b>					
Beginning Balance	44,600	-	43,507	(1,093)	97.55%
Transfer from Sewer Fund	50,000	-	-	(50,000)	0.00%
Interest	200	32	95	(105)	47.71%
<b>Total Resources</b>	<b>94,800</b>	<b>32</b>	<b>43,602</b>	<b>(51,198)</b>	<b>45.99%</b>
<b>Expenditures</b>					
Capital Outlay	45,500	-	-	45,500	0.00%
<b>Total Expenditures</b>	<b>45,500</b>	<b>-</b>	<b>-</b>	<b>45,500</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>49,300</b>		<b>43,602</b>		

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
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## Sewer System Improvement Fund

### Resources

Beginning Balance	1,166,500	-	1,194,901	28,401	102.43%
Transfer from Sewer Fund	475,000	100,000	100,000	(375,000)	21.05%
Interfund Loan Repayment	90,000	-	-	(90,000)	0.00%
Rent	2,100	-	-	(2,100)	0.00%
Interest	2,500	918	2,645	145	105.80%
Other Revenue	-	-	-	-	0.00%
<b>Total Resources</b>	<b>1,736,100</b>	<b>100,918</b>	<b>1,297,546</b>	<b>(438,554)</b>	<b>74.74%</b>

### Expenditures

Materials & Services	535,000	6,384	32,787	502,213	6.13%
Capital Outlay	3,000	-	-	3,000	0.00%
<b>Total Expenditures</b>	<b>538,000</b>	<b>6,384</b>	<b>32,787</b>	<b>505,213</b>	<b>6.09%</b>

<b>Ending Fund Balance</b>	<b>1,198,100</b>		<b>1,264,758</b>		
	-		-		

## Sewer System Development Fund

### Resources

Beginning Balance	1,783,900	-	1,922,050	138,150	107.74%
System Development Fees	140,000	99,196	111,988	(28,012)	79.99%
Interest	9,500	1,479	4,309	(5,191)	45.36%
<b>Total Resources</b>	<b>1,933,400</b>	<b>100,675</b>	<b>2,038,348</b>	<b>104,948</b>	<b>105.43%</b>

### Expenditures

Capital Outlay	100,000	-	-	100,000	0.00%
<b>Total Expenditures</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>0.00%</b>

<b>Ending Fund Balance</b>	<b>1,833,400</b>		<b>2,038,348</b>		
	-		-		

## Sewer Ratepayer Assistance Fund

### Resources

Beginning Balance	48,200	-	52,523	4,323	108.97%
Transfer from Sewer Fund	-	-	-	-	0.00%
Interest	100	38	115	15	115.20%

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Total Resources</b>	<b>48,300</b>	<b>38</b>	<b>52,638</b>	<b>4,338</b>	<b>108.98%</b>
<b>Expenditures</b>					
Materials & Services	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>48,300</b>		<b>52,638</b>		
	-		-		

**Sewer Department**  
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**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
<b>Sewer Fund</b>							
	<b>003-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	367,000	-	393,356	26,356	107.18%
2							
3	<b>003-000</b>	<b>Revenue</b>					
4	400500	Sewer Use Charges	1,490,000	119,827	368,327	(1,121,673)	24.72%
5	400800	Sewer Tap Inspections	1,500	450	525	(975)	35.00%
6	400400	Investment Interest	2,200	312	966	(1,234)	43.93%
7	409000	Other Receipts	4,000	438	1,368	(2,633)	34.19%
8		<b>Total Revenue</b>	<b>1,497,700</b>	<b>121,026</b>	<b>371,186</b>	<b>(1,126,514)</b>	<b>24.78%</b>
9							
10	<b>003-376</b>	<b>Personnel Services</b>					
11	503780	Direct Wages	270,600	22,615	70,060	200,540	25.89%
12	503790	Wages - Overtime	16,200	632	1,219	14,981	7.52%
13	513344	FICA	22,000	1,746	5,357	16,643	24.35%
14	539094	Pension - PERS	53,000	4,154	12,714	40,286	23.99%
15	542344	Workers' Compensation Ins	6,800	410	1,193	5,607	17.54%
16	546833	Insurance Benefits	114,000	9,269	27,845	86,155	24.43%
17	548877	Unemployment Insurance	7,200	-	-	7,200	0.00%
18		<b>Total Personnel Services</b>	<b>489,800</b>	<b>38,827</b>	<b>118,388</b>	<b>371,412</b>	<b>24.17%</b>
19							
20	<b>003-376</b>	<b>Materials &amp; Services</b>					
21	601100	Administrative Charges	92,200	7,683	23,050	69,150	25.00%
22	602171	Insurance	25,300	-	26,280	(980)	103.87%
23	603200	Bank Fees	400	57	154	246	38.47%
24	603210	Merchant Fees	6,500	852	2,503	3,997	38.51%
25	605917	Treatment Chemicals	60,000	1,623	1,623	58,377	2.71%
26	608921	Software	2,000	-	-	2,000	0.00%
27	608925	Computer Software Support	4,500	-	2,580	1,920	57.33%
28	611519	Electricity	80,600	9,026	26,424	54,176	32.78%
29	611770	IT Service Charges	5,300	393	1,098	4,202	20.71%
30	611771	Professional Services	1,000	-	-	1,000	0.00%
31	611780	Lien Reporting Services	1,600	168	559	1,041	34.94%
32	615018	Fuel, Oil & Tires	7,800	363	1,311	6,489	16.81%
33	615100	Vehicle & Equip Maint Charges	58,900	4,273	12,126	46,775	20.59%
34	623425	Preventative Medical/OSHA	4,000	69	409	3,591	10.21%
35	628651	Lane Council of Gov Dues	400	-	361	39	90.31%
36	628680	Laundry and Cleaning	1,500	116	369	1,131	24.61%
37	629001	League of Oregon Cities Dues	600	-	577	23	96.11%
38	632677	Office Equip Leases	3,000	655	1,489	1,511	49.64%
39	633850	Natural Gas	1,000	9	22	978	2.19%
40	635280	DEQ Permit Fee	2,000	-	-	2,000	0.00%
41	636921	Office Supplies	6,000	433	1,153	4,847	19.21%
42	637917	Op Materials & Supplies	25,000	2,467	5,774	19,226	23.10%
43	638500	Sewer Line Maint/Repair	2,000	-	-	2,000	0.00%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
44	638600	Pump Station Maint/Repair	2,000	-	-	2,000	0.00%
45	638900	Laboratory Analysis	5,000	-	-	5,000	0.00%
46	638925	Lab Supplies	8,000	425	2,551	5,449	31.89%
47	640457	Postage	6,000	433	1,445	4,555	24.08%
48	644650	Building Maintenance Charges	7,200	297	907	6,293	12.60%
49	644670	Cleaning/General Supplies	500	-	-	500	0.00%
50	647030	Travel and Training	500	-	-	500	0.00%
51	648000	License Certification Fee	300	-	-	300	0.00%
52	648800	Employee Recognition	400	-	-	400	0.00%
53	649843	Telephone	8,000	857	2,364	5,636	29.55%
54	652080	Internet	2,500	180	539	1,961	21.56%
55	653000	I & I Abatement Supplies	500	-	-	500	0.00%
56	653050	Pretreatment Program Supplies	2,500	-	-	2,500	0.00%
57	702013	Audit	4,300	-	-	4,300	0.00%
58	706076	Legal Counsel	1,500	-	28	1,472	1.84%
59		<b>Total Materials &amp; Services</b>	<b>440,800</b>	<b>30,377</b>	<b>115,694</b>	<b>325,106</b>	<b>26.25%</b>
60							
61	<b>003-376</b>	<b>Transfers</b>					
62	900001	Transfer Equip Reserve	50,000	-	-	50,000	0.00%
63	900002	Transfer Computer Equip Res	1,000	-	-	1,000	0.00%
64	900004	Transfer PW Building/Yard Res	5,000	-	-	5,000	0.00%
65	900005	Transfer to Sewer System Imp	475,000	100,000	100,000	375,000	21.05%
66		<b>Total Transfers</b>	<b>531,000</b>	<b>100,000</b>	<b>100,000</b>	<b>431,000</b>	<b>18.83%</b>
67	<b>003-376</b>	<b>Fund Balance &amp; Contingency</b>					
68	900900	Operating Contingency	30,000	-	-	(30,000)	0.00%
69	999000	Unapp Ending Fund Balance	373,100	(48,178)	430,459	57,359	115.37%
70		<b>Total</b>	<b>403,100</b>	<b>(48,178)</b>	<b>430,459</b>	<b>27,359</b>	
71			-	-	-	-	

## Sewer Equipment Reserve Fund

1	<b>347-000</b>	<b>Resources</b>					
2	400100	Beginning Fund Balance	44,600	-	43,507	(1,093)	97.55%
3							
4	<b>347-000</b>	<b>Revenue</b>					
5	400500	Transfer From Sewer Fund	50,000	-	-	(50,000)	0.00%
6	400400	Investment Interest	200	32	95	(105)	47.71%
7		<b>Total Revenue</b>	<b>50,200</b>	<b>32</b>	<b>95</b>	<b>(50,105)</b>	<b>0.19%</b>
8							
9	<b>347-100</b>	<b>Capital Outlay</b>					
10	800600	Equipment Acquisitions	15,000	-	-	15,000	0.00%
11	800700	Equipment Refurbishment	30,000	-	-	30,000	0.00%
12	800725	Equipment Improvements	500	-	-	500	0.00%
13		<b>Total Capital Outlay</b>	<b>45,500</b>	<b>-</b>	<b>-</b>	<b>45,500</b>	<b>0.00%</b>
14							

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
15	<b>347-100</b>	<b>Fund Balance</b>					
16	902000	Reserved for Future Expenditures	48,800	-	-	(48,800)	
17	999000	Unapp Ending Fund Balance	500	32	43,602	43,102	
18		<b>Total</b>	<b>49,300</b>	<b>32</b>	<b>43,602</b>	<b>(5,698)</b>	
19			-	-	-	-	

## Sewer System Improvement Fund

20	<b>255-000</b>	<b>Resources</b>					
21	400100	Beginning Fund Balance	1,166,500	-	1,194,901	28,401	102.43%
22							
23	<b>255-000</b>	<b>Revenue</b>					
24	400605	Transfer From Sewer Fund	475,000	100,000	100,000	(375,000)	21.05%
25	400559	Interfund Loan Repayment	90,000	-	-	(90,000)	0.00%
26	400610	Rent	2,100	-	-	(2,100)	0.00%
27	400400	Interest	2,500	918	2,645	145	105.80%
28	409000	Other Revenue	-	-	-	-	0.00%
29		<b>Total Revenue</b>	<b>569,600</b>	<b>100,918</b>	<b>102,645</b>	<b>(466,955)</b>	<b>18.02%</b>
30							
31	<b>255-100</b>	<b>Materials &amp; Services</b>					
32	611771	Professional Services	235,000	3,414	6,434	228,566	2.74%
33	638500	System Maintenance Projects	300,000	2,970	26,353	273,647	8.78%
34		<b>Total Materials &amp; Services</b>	<b>535,000</b>	<b>6,384</b>	<b>32,787</b>	<b>502,213</b>	<b>6.13%</b>
35							
36	<b>255-100</b>	<b>Capital Outlay</b>					
37	800100	System Improvements	1,000	-	-	1,000	0.00%
38	800600	Equipment Acquisition	1,000	-	-	1,000	0.00%
39	800650	System Construction/Expansion	1,000	-	-	1,000	0.00%
40		<b>Total Capital Outlay</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>0.00%</b>
41							
42	<b>255-100</b>	<b>Fund Balance</b>					
43	902000	Reserved for Future Exp	1,197,600	-	-	1,197,600	0.00%
44	999000	Unapp Ending Fund Balance	500	94,534	1,264,758	(1,264,258)	
45		<b>Total</b>	<b>1,198,100</b>	<b>94,534</b>	<b>1,264,758</b>	<b>(66,658)</b>	
46			-	-	-	-	

## Sewer System Development Fund

47	<b>406-000</b>	<b>Resources</b>					
48	400100	Beginning Fund Balance	1,783,900	-	1,922,050	138,150	107.74%
49							
50	<b>406-000</b>	<b>Revenue</b>					

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
51	400500	System Development Fees	140,000	99,196	111,988	(28,012)	79.99%
52	400400	Interest	9,500	1,479	4,309	(5,191)	45.36%
53		<b>Total Revenue</b>	<b>149,500</b>	<b>100,675</b>	<b>116,298</b>	<b>(33,202)</b>	<b>77.79%</b>
54							
55	<b>406-100</b>	<b>Capital Outlay</b>					
56	800650	Sewer System Expansion	100,000	-	-	100,000	0.00%
57		<b>Total Capital Outlay</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>0.00%</b>
58							
59	<b>406-100</b>	<b>Fund Balance</b>					
60	999000	Unapp Ending Fund Balance	1,833,400	100,675	2,038,348	(204,948)	111.18%
61		<b>Total</b>	<b>1,833,400</b>	<b>100,675</b>	<b>2,038,348</b>	<b>(204,948)</b>	
62			-	-	-	-	

## Sewer Ratepayer Assistance Fund

63	<b>016-000</b>	<b>Resources</b>					
64	400100	Beginning Fund Balance	48,200	-	52,523	4,323	108.97%
65							
66	<b>016-000</b>	<b>Revenue</b>					
67	400522	Transfer from Sewer Fund	-	-	-	-	0.00%
68	400400	Interest	100	38	115	15	115.20%
69		<b>Total Revenue</b>	<b>100</b>	<b>38</b>	<b>115</b>	<b>15</b>	<b>115.20%</b>
70							
71	<b>016-100</b>	<b>Materials &amp; Services</b>					
72	644622	Sewer System Expansion	-	-	-	-	0.00%
73		<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
74							
75	<b>016-100</b>	<b>Fund Balance</b>					
76	999000	Unapp Ending Fund Balance	48,300	38	52,638	(4,338)	108.98%
77		<b>Total</b>	<b>48,300</b>	<b>38</b>	<b>52,638</b>	<b>(4,338)</b>	
78			-	-	-	-	

**Sanitation Department**  
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**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Sanitation Fund</b>					
Beginning Balance	229,600	-	258,560	28,960	112.61%
<b>Revenue</b>					
Garbage Collection Revenue	835,000	69,563	211,682	(623,318)	25.35%
Festival Labor Reimbursement	1,200	1,604	1,604	404	133.65%
Collection Licenses	2,000	-	840	(1,160)	42.00%
Recycling Revenue	10,000	834	2,196	(7,804)	21.96%
Investment Interest	1,500	195	587	(913)	39.13%
Other Revenue	2,000	-	-	(2,000)	0.00%
<b>Total Revenue</b>	<b>851,700</b>	<b>72,196</b>	<b>216,909</b>	<b>(634,791)</b>	<b>25.47%</b>
<b>Total Resources</b>	<b>1,081,300</b>	<b>72,196</b>	<b>475,469</b>	<b>605,831</b>	<b>43.97%</b>
<b>Expenditures</b>					
Personnel Services	347,500	26,068	71,164	276,336	20.48%
Materials & Services	428,400	23,401	105,361	323,039	24.59%
Transfers - Reserves	58,700	30,000	30,000	28,700	51.11%
Transfers - Operating	-	-	-	-	0.00%
Contingency	15,000	-	-	15,000	0.00%
<b>Total Expenditures</b>	<b>849,600</b>	<b>79,469</b>	<b>206,526</b>	<b>643,074</b>	<b>24.31%</b>
<b>Ending Fund Balance</b>	<b>231,700</b>		<b>268,943</b>		

**Sanitation Equipment Reserve Fund**

Beginning Balance	297,400	-	272,993	(24,407)	91.79%
<b>Revenue</b>					
Transfer from Sanitation Fund	30,000	15,000	15,000	(15,000)	50.00%
Interest	1,000	151	551	(449)	55.14%
Asset Disposal Proceeds	-	-	-	-	0.00%
<b>Total Revenue</b>	<b>31,000</b>	<b>15,151</b>	<b>15,551</b>	<b>(15,449)</b>	<b>50.17%</b>
<b>Total Resources</b>	<b>328,400</b>	<b>15,151</b>	<b>288,544</b>	<b>(39,856)</b>	<b>87.86%</b>

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
<b>Expenditures</b>					
Capital Outlay	156,300	80,123	80,123	76,177	51.26%
<b>Total Expenditures</b>	<b>156,300</b>	<b>80,123</b>	<b>80,123</b>	<b>76,177</b>	<b>51.26%</b>
<b>Ending Fund Balance</b>	<b>172,100</b>		<b>208,421</b>		
	-		-		

## Sanitation System Improvement Fund

Beginning Balance	59,400	-	58,169	(1,231)	97.93%
<b>Revenue</b>					
Transfer from Sanitation Fur	27,000	15,000	15,000	(12,000)	55.56%
Interest	100	38	123	23	123.35%
<b>Total Revenue</b>	<b>27,100</b>	<b>15,038</b>	<b>15,123</b>	<b>(11,977)</b>	<b>55.81%</b>
<b>Total Resources</b>	<b>86,500</b>	<b>15,038</b>	<b>73,292</b>	<b>(13,208)</b>	<b>84.73%</b>
<b>Expenditures</b>					
Materials & Services	5,000	325	571	4,429	11.41%
Capital Outlay	22,000	19,758	19,758	2,243	89.81%
<b>Total Expenditures</b>	<b>27,000</b>	<b>20,083</b>	<b>20,328</b>	<b>6,672</b>	<b>75.29%</b>
<b>Ending Fund Balance</b>	<b>59,500</b>		<b>52,964</b>		
	-		-		

**Sanitation Department**  
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**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
<b>Sanitation Fund</b>							
	<b>004-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	229,600	-	258,560	28,960	112.61%
2							
3	<b>004-000</b>	<b>Revenue</b>					
4	400500	Garbage Collection Revenue	835,000	69,563	211,682	(623,318)	25.35%
5	400600	Festival Labor Reimbursement	1,200	1,604	1,604	404	133.65%
6	400625	Collection Licenses	2,000	-	840	(1,160)	42.00%
7	400650	Recycling Revenue	10,000	834	2,196	(7,804)	21.96%
8	400400	Investment Interest	1,500	195	587	(913)	39.13%
9	409000	Other Revenue	2,000	-	-	(2,000)	0.00%
10		<b>Total Revenue</b>	<b>851,700</b>	<b>72,196</b>	<b>216,909</b>	<b>(634,791)</b>	<b>25.47%</b>
11							
12	<b>004-476</b>	<b>Personnel Services</b>					
13	503780	Direct Wages	192,200	15,313	41,190	151,010	21.43%
14	503790	Wages - Overtime	5,000	-	-	5,000	0.00%
15	513344	FICA	15,100	1,153	3,096	12,004	20.50%
16	539094	Pension - PERS	32,900	1,978	5,990	26,910	18.21%
17	542344	Workers' Compensation Ins	8,700	494	1,352	7,348	15.54%
18	546833	Insurance Benefits	87,500	7,130	19,536	67,964	22.33%
19	548877	Unemployment Insurance	6,100	-	-	6,100	0.00%
20		<b>Total Personnel Services</b>	<b>347,500</b>	<b>26,068</b>	<b>71,164</b>	<b>276,336</b>	<b>20.48%</b>
21							
22	<b>004-476</b>	<b>Materials &amp; Services</b>					
23	601100	Administrative Charges	74,100	6,175	18,525	55,575	25.00%
24	602171	Insurance	13,400	-	14,682	(1,282)	109.57%
25	603200	Bank Fees	300	65	159	141	53.01%
26	603210	Merchant Fees	4,500	473	1,462	3,039	32.48%
27	608925	Computer Software Support	2,500	-	1,907	593	76.29%
28	611519	Electricity	5,000	837	1,217	3,783	24.34%
29	611770	IT Service Charges	4,900	356	932	3,968	19.03%
30	615018	Fuel	45,000	3,083	8,666	36,334	19.26%
31	615100	Vehicle Maint & Equip Charges	89,900	8,222	20,365	69,535	22.65%
32	623425	Preventative Medical/OSHA	4,000	69	392	3,608	9.80%
33	628651	Lane Council of Gov Dues	400	-	361	39	90.31%
34	628680	Laundry and Cleaning	1,500	116	369	1,131	24.61%
35	629001	League of Oregon Cities Dues	500	-	480	20	96.06%
36	632677	Office Equip Leases	4,500	658	1,498	3,002	33.29%
37	633850	Natural Gas	500	9	22	478	4.38%
38	636921	Office Supplies	6,000	433	1,221	4,779	20.35%
39	637917	Op Materials & Supplies	6,000	340	1,219	4,781	20.32%
40	640457	Postage	6,000	433	1,437	4,563	23.95%
41	644650	Building Maintenance Charges	5,600	297	907	4,693	16.20%
42	647030	Travel and Training	200	-	-	200	0.00%
43	647788	Solid Waste Disposal	140,000	1,102	27,750	112,250	19.82%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
44	648000	License Certification Fee	500	-	-	500	0.00%
45	648800	Employee Recognition	500	-	-	500	0.00%
46	648866	Recycling Expense	1,000	210	210	790	21.00%
47	649843	Telephone	6,500	434	1,306	5,194	20.10%
48	652080	Internet	1,200	90	273	927	22.72%
49	702013	Audit	3,400	-	-	3,400	0.00%
50	706076	Legal Counsel	500	-	-	500	0.00%
51		<b>Total Materials &amp; Services</b>	<b>428,400</b>	<b>23,401</b>	<b>105,361</b>	<b>323,039</b>	<b>24.59%</b>
52							
53	<b>004-476</b>	<b>Transfers</b>					
54	900001	Transfer to Equip Reserve	30,000	15,000	15,000	15,000	50.00%
55	900002	Transfer Computer Equip Res	700	-	-	700	0.00%
56	900003	Transfer to Sanitation System Imp	27,000	15,000	15,000	12,000	55.56%
57	900004	Transfer PW Building/Yard Res	1,000	-	-	1,000	0.00%
58		<b>Total Transfers</b>	<b>58,700</b>	<b>30,000</b>	<b>30,000</b>	<b>28,700</b>	<b>51.11%</b>
59							
60	<b>004-476</b>	<b>Fund Balance &amp; Contingency</b>					
61	900900	Operating Contingency	15,000	-	-	(15,000)	0.00%
62	999000	Unapp Ending Fund Balance	231,700	(7,273)	268,943	37,243	116.07%
63		<b>Total</b>	<b>246,700</b>	<b>(7,273)</b>	<b>268,943</b>	<b>22,243</b>	
			-	-	-	-	

## Sanitation Equipment Reserve Fund

	<b>348-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	297,400	-	272,993	(24,407)	91.79%
2							
3	<b>348-000</b>	<b>Revenue</b>					
4	400500	Transfer From Sanitation Fund	30,000	15,000	15,000	(15,000)	50.00%
5	400400	Investment Interest	1,000	151	551	(449)	55.14%
6	400600	Asset Disposal Proceeds	-	-	-	-	0.00%
7		<b>Total Revenue</b>	<b>31,000</b>	<b>15,151</b>	<b>15,551</b>	<b>(15,449)</b>	<b>50.17%</b>
8							
9	<b>348-100</b>	<b>Capital Outlay</b>					
10	800600	Equipment Acquisitions	150,000	79,821	79,821	70,179	53.21%
11	800700	Equipment Refurbishment	6,300	302	302	5,998	4.79%
12		<b>Total Capital Outlay</b>	<b>156,300</b>	<b>80,123</b>	<b>80,123</b>	<b>76,177</b>	<b>51.26%</b>
13							
14	<b>348-100</b>	<b>Fund Balance</b>					
15	902000	Reserved for Future Expenditures	171,600	-	-	(171,600)	0.00%
16	999000	Unapp Ending Fund Balance	500	(64,972)	208,421	207,921	
17		<b>Total</b>	<b>172,100</b>	<b>(64,972)</b>	<b>208,421</b>	<b>36,321</b>	<b>121.10%</b>
18			-	-	-	-	

	Budget	Current Period	YTD Amount	YTD Variance	% to Date
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## Sanitation System Improvement Fund

1	<b>266-000</b>	<b>Resources</b>				
2	400100	Beginning Fund Balance	59,400	-	58,169	(1,231) 97.93%
3	<b>266-000</b>	<b>Revenue</b>				
4	400500	Transfer From Sanitation Fund	27,000	15,000	15,000	(12,000) 55.56%
5	400400	Interest	100	38	123	23 123.35%
6		<b>Total Revenue</b>	<b>27,100</b>	<b>15,038</b>	<b>15,123</b>	<b>(11,977) 55.81%</b>
7						
8	<b>266-100</b>	<b>Materials &amp; Services</b>				
9	608927	Containeer Repairs	5,000	325	571	4,429 11.41%
10		<b>Total Materials &amp; Services</b>	<b>5,000</b>	<b>325</b>	<b>571</b>	<b>4,429 11.41%</b>
11						
12	<b>266-100</b>	<b>Capital Outlay</b>				
13	800100	System Improvements	2,000	-	-	2,000 0.00%
14	800600	Equipment Acquisition	20,000	19,758	19,758	243 98.79%
15		<b>Total Capital Outlay</b>	<b>22,000</b>	<b>19,758</b>	<b>19,758</b>	<b>2,243 89.81%</b>
16						
17	<b>266-100</b>	<b>Fund Balance</b>				
18	902000	Reserved for Future Exp	59,000	-	-	59,000
19	999000	Unapp Ending Fund Balance	500	(5,044)	52,964	(52,464)
20		<b>Total</b>	<b>59,500</b>	<b>(5,044)</b>	<b>52,964</b>	<b>6,536 89.01%</b>
21			-	-	-	-

**Street Department**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
<b>Street Fund</b>					
Beginning Balance	141,800	-	160,674	18,874	113.31%
<b>Revenue</b>					
State Tax Street Revenue	334,600	28,367	85,995	(248,605)	25.70%
Sidewalk Permits	1,000	90	185	(815)	18.50%
Investment Interest	1,100	112	353	(747)	32.05%
Other Revenue	1,200	-	-	(1,200)	0.00%
<b>Total Revenue</b>	<b>337,900</b>	<b>28,569</b>	<b>86,532</b>	<b>(251,368)</b>	<b>25.61%</b>
<b>Total Resources</b>	<b>479,700</b>	<b>28,569</b>	<b>247,206</b>	<b>232,494</b>	<b>51.53%</b>
<b>Expenditures</b>					
Personnel Services	65,800	7,624	18,368	47,432	27.91%
Materials & Services	202,100	16,732	54,390	147,710	26.91%
Transfers - Reserves	49,200	20,000	20,000	29,200	40.65%
Transfers - Operating	-	-	-	-	0.00%
Contingency	20,000	-	-	20,000	0.00%
<b>Total Expenditures</b>	<b>337,100</b>	<b>44,357</b>	<b>92,758</b>	<b>244,342</b>	<b>27.52%</b>
<b>Ending Fund Balance</b>	<b>142,600</b>		<b>154,448</b>		

**Street Equipment Reserve Fund**

Beginning Balance	60,000	-	60,159	159	100.27%
<b>Revenue</b>					
Transfer from Street Fund	20,000	10,000	10,000	(10,000)	50.00%
Interest	200	51	139	(61)	69.60%
<b>Total Revenue</b>	<b>20,200</b>	<b>10,051</b>	<b>10,139</b>	<b>(10,061)</b>	<b>50.19%</b>
<b>Total Resources</b>	<b>80,200</b>	<b>10,051</b>	<b>70,298</b>	<b>(9,902)</b>	<b>87.65%</b>
<b>Expenditures</b>					
Capital Outlay	20,000	-	-	20,000	0.00%
<b>Total Expenditures</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0.00%</b>

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
<b>Ending Fund Balance</b>	<b>60,200</b>		<b>70,298</b>		
	-		-		

## Street System Improvement Fund

Beginning Balance	89,000	-	81,452	(7,548)	91.52%
<b>Revenue</b>					
Transfer from Street Fund	27,000	10,000	10,000	(17,000)	37.04%
State 5,000 Population Dist.	200,000	-	-	(200,000)	0.00%
Other Income	-	-	2,400	2,400	0.00%
Interest	100	68	191	91	191.11%
<b>Total Revenue</b>	<b>227,100</b>	<b>10,068</b>	<b>12,591</b>	<b>(214,509)</b>	<b>5.54%</b>
<b>Total Resources</b>	<b>316,100</b>	<b>10,068</b>	<b>94,043</b>	<b>(222,057)</b>	<b>29.75%</b>
<b>Expenditures</b>					
Capital Outlay	272,500	-	29	272,471	0.01%
<b>Total Expenditures</b>	<b>272,500</b>	<b>-</b>	<b>29</b>	<b>272,471</b>	<b>0.01%</b>
<b>Ending Fund Balance</b>	<b>43,600</b>		<b>94,014</b>		
	-		-		

## Street System Development Fund

Beginning Balance	982,100	-	1,001,913	19,813	102.02%
<b>Revenue</b>					
System Development Fees	20,000	2,350	4,212	(15,788)	21.06%
Interest	5,000	732	2,202	(2,798)	44.05%
<b>Total Revenue</b>	<b>25,000</b>	<b>3,082</b>	<b>6,414</b>	<b>(18,586)</b>	<b>25.66%</b>
<b>Total Resources</b>	<b>1,007,100</b>	<b>3,082</b>	<b>1,008,327</b>	<b>1,227</b>	<b>100.12%</b>
<b>Expenditures</b>					
Capital Outlay	18,000	-	-	18,000	0.00%
<b>Ending Fund Balance</b>	<b>989,100</b>		<b>1,008,327</b>		
	-		-		

	Budget	Current Period	YTD Amount	YTD Variance	% To Date
<b>Bike Path Reserve Fund</b>					
Beginning Balance	36,700	-	41,370	4,670	112.73%
<b>Revenue</b>					
State Tax Street Revenue	3,400	287	869	(2,531)	25.55%
Interest	200	25	79	(121)	39.32%
<b>Total Revenue</b>	<b>3,600</b>	<b>312</b>	<b>947</b>	<b>(2,653)</b>	<b>26.31%</b>
<b>Total Resources</b>	<b>40,300</b>	<b>312</b>	<b>42,318</b>	<b>2,018</b>	<b>105.01%</b>
<b>Expenditures</b>					
Capital Outlay	20,000	2,418	7,721	12,279	38.60%
<b>Total Expenditures</b>	<b>20,000</b>	<b>2,418</b>	<b>7,721</b>	<b>12,279</b>	<b>38.60%</b>
<b>Ending Fund Balance</b>	<b>20,300</b>		<b>34,597</b>		
	-		-		

**Street Department**  
September 2016

**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
<b>Street Fund</b>							
	<b>005-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	141,800	-	160,674	18,874	113.31%
2							
3	<b>005-000</b>	<b>Revenue</b>					
4	400500	State Tax Street Revenue	334,600	28,367	85,995	(248,605)	25.70%
5	400625	Sidewalk Permits	1,000	90	185	(815)	18.50%
6	400400	Investment Interest	1,100	112	353	(747)	32.05%
7	409000	Other Revenue	1,200	-	-	(1,200)	0.00%
8		<b>Total Revenue</b>	<b>337,900</b>	<b>28,569</b>	<b>86,532</b>	<b>(251,368)</b>	<b>25.61%</b>
9							
10	<b>005-576</b>	<b>Personnel Services</b>					
11	503780	Direct Wages	36,500	5,373	12,289	24,211	33.67%
12	503790	Wages - Overtime	4,600	127	224	4,376	4.87%
13	513344	FICA	3,200	417	945	2,255	29.54%
14	539094	Pension - PERS	5,900	434	1,297	4,603	21.98%
15	542344	Workers' Compensation Ins	1,100	209	418	682	37.96%
16	546833	Insurance Benefits	13,400	1,066	3,195	10,205	23.84%
17	548877	Unemployment Insurance	1,100	-	-	1,100	0.00%
18		<b>Total Personnel Services</b>	<b>65,800</b>	<b>7,624</b>	<b>18,368</b>	<b>47,432</b>	<b>27.91%</b>
19							
20	<b>005-576</b>	<b>Materials &amp; Services</b>					
21	601100	Administrative Charges	17,200	1,433	4,300	12,900	25.00%
22	602171	Insurance	10,700	-	11,213	(513)	104.79%
23	603100	JC Work Crew Supplies	500	-	-	500	0.00%
24	603200	Bank Fees	300	17	74	226	24.75%
25	608925	Computer Software Support	2,900	-	734	2,166	25.33%
26	611519	Electricity	68,500	9,607	16,622	51,878	24.27%
27	611770	IT Services Charges	3,000	198	512	2,488	17.06%
28	611771	Professional Services	6,500	-	1,750	4,750	26.92%
29	615018	Fuel	8,600	892	2,553	6,047	29.69%
30	615100	Vehicle & Equip Maint Charges	26,400	2,196	5,464	20,936	20.70%
31	623425	Preventative Medical/OSHA	2,200	69	291	1,909	13.21%
32	628651	Lane Council of Gov Dues	200	-	181	19	90.31%
33	628680	Laundry and Cleaning	1,500	116	369	1,131	24.61%
34	629001	League of Oregon Cities Dues	400	-	384	16	96.08%
35	632677	Office Equipment Leases	3,000	556	1,191	1,809	39.71%
36	633850	Natural Gas	600	9	22	578	3.65%
37	636921	Office Supplies	4,000	377	999	3,001	24.98%
38	637917	Op Materials & Supplies	14,000	439	1,490	12,510	10.64%
39	638000	Street Signs	2,500	-	-	2,500	0.00%
40	638500	Street Maintenance	14,000	-	4,060	9,940	29.00%
41	644650	Building Maintenance Charges	6,600	297	907	5,693	13.75%
42	647030	Travel and Training	100	-	-	100	0.00%
43	648000	License Certification Fee	100	-	-	100	0.00%

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
44	648800	Employee Recognition	200	-	-	200	0.00%
45	649843	Telephone	5,000	315	1,045	3,955	20.91%
46	652080	Internet	300	6	22	278	7.40%
47	702013	Audit	1,300	-	-	1,300	0.00%
48	706076	Legal Counsel	1,500	206	206	1,294	13.71%
49		<b>Total Materials &amp; Services</b>	<b>202,100</b>	<b>16,732</b>	<b>54,390</b>	<b>147,710</b>	<b>26.91%</b>
50							
51	<b>005-576</b>	<b>Transfers</b>					
52	900001	Transfer to Equip Reserve	20,000	10,000	10,000	10,000	50.00%
53	900004	Transfer PW Building/Yard Res	1,500	-	-	1,500	0.00%
54	900039	Transfer to Computer Equip Res	700	-	-	700	0.00%
55	900041	Transfer to Street Imp Fund	27,000	10,000	10,000	17,000	37.04%
56		<b>Total Transfers</b>	<b>49,200</b>	<b>20,000</b>	<b>20,000</b>	<b>29,200</b>	<b>40.65%</b>
57							
58		<b>Fund Balance &amp; Contingency</b>					
59	900900	Operating Contingency	20,000	-	-	(20,000)	0.00%
60	999000	Unapp Ending Fund Balance	142,600	(15,788)	154,448	11,848	108.31%
61		<b>Total</b>	<b>162,600</b>	<b>(15,788)</b>	<b>154,448</b>	<b>(8,152)</b>	
			-	-	-	-	

## Street Equipment Reserve Fund

	<b>349-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	60,000	-	60,159	159	100.27%
2							
3	<b>349-000</b>	<b>Revenue</b>					
4	400500	Transfer From Street Fund	20,000	10,000	10,000	(10,000)	50.00%
5	400400	Investment Interest	200	51	139	(61)	69.60%
6		<b>Total Revenue</b>	<b>20,200</b>	<b>10,051</b>	<b>10,139</b>	<b>(10,061)</b>	<b>50.19%</b>
7							
8	<b>349-100</b>	<b>Capital Outlay</b>					
9	800600	Equipment Acquisitions	15,000	-	-	15,000	0.00%
10	800700	Equipment Refurbishment	5,000	-	-	5,000	0.00%
11		<b>Total Capital Outlay</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0.00%</b>
12							
13	<b>349-100</b>	<b>Fund Balance</b>					
14	902000	Reserved for Future Expenditures	59,700	-	-	(59,700)	
15	999000	Unapp Ending Fund Balance	500	10,051	70,298	29,798	
16		<b>Total</b>	<b>60,200</b>	<b>10,051</b>	<b>70,298</b>	<b>(29,902)</b>	<b>116.77%</b>
			-	-	-	-	

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
<b>Street System Improvement Fund</b>							
1	<b>268-000</b>	<b>Resources</b>					
2	400100	Beginning Fund Balance	89,000	-	81,452	(7,548)	0.00%
3							
4	<b>268-000</b>	<b>Revenue</b>					
5	400500	Transfer from Street Fund	27,000	10,000	10,000	(17,000)	37.04%
6	403000	State 5,000 Population Dist.	200,000	-	-	(200,000)	0.00%
7	400400	Interest	100	68	191	91	191.11%
8	409000	Other Income	-	-	2,400	2,400	-
9		<b>Total Revenue</b>	<b>227,100</b>	<b>10,068</b>	<b>12,591</b>	<b>(214,509)</b>	<b>5.54%</b>
10							
11	<b>268-100</b>	<b>Capital Outlay</b>					
12	800704	Sidewalk Improvement Program	28,000	-	29	27,971	0.10%
13	800750	Street Construction	200,000	-	-	200,000	0.00%
14	800751	Street Refurbishment/Imp	40,000	-	-	40,000	0.00%
15	800800	Street Maintenance Program	4,500	-	-	4,500	0.00%
16		<b>Total Capital Outlay</b>	<b>272,500</b>	<b>-</b>	<b>29</b>	<b>272,471</b>	<b>0.01%</b>
17							
18	<b>268-100</b>	<b>Fund Balance</b>					
19	902000	Reserved for Future Exp	43,100	-	-	43,100	
20	999000	Unapp Ending Fund Balance	500	10,068	94,014	(93,514)	
21		<b>Total</b>	<b>43,600</b>	<b>10,068</b>	<b>94,014</b>	<b>(50,414)</b>	<b>215.63%</b>
			-	-	-	-	

## Street System Development Fund

	<b>407-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	982,100	-	1,001,913	19,813	102.02%
2							
3	<b>407-000</b>	<b>Revenue</b>					
4	400500	System Development Fees	20,000	2,350	4,212	(15,788)	21.06%
5	400400	Interest	5,000	732	2,202	(2,798)	44.05%
6		<b>Total Revenue</b>	<b>25,000</b>	<b>3,082</b>	<b>6,414</b>	<b>(18,586)</b>	<b>25.66%</b>
7							
8	<b>407-100</b>	<b>Capital Outlay</b>					
9	800650	Street System Expansion	18,000	-	-	18,000	0.00%
10		<b>Total Capital Outlay</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>100.00%</b>
11							
12	<b>407-100</b>	<b>Fund Balance</b>					
13	999000	Unapp Ending Fund Balance	989,100	3,082	1,008,327	(19,227)	
14		<b>Total</b>	<b>989,100</b>	<b>3,082</b>	<b>1,008,327</b>	<b>(19,227)</b>	<b>101.94%</b>
15			-	-	-	-	

	Budget	Current Period	YTD Amount	YTD Variance	% to Date
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## Bike Path Reserve Fund

1	<b>334-000</b>	<b>Resources</b>				
2	400100	Beginning Fund Balance	36,700	-	41,370	4,670 112.73%
3	<b>334-000</b>	<b>Revenue</b>				
4	400450	State Tax Street Revenue	3,400	287	869	(2,531) 25.55%
5	400400	Interest	200	25	79	(121) 39.32%
6		<b>Total Revenue</b>	<b>3,600</b>	<b>312</b>	<b>947</b>	<b>(2,653) 26.31%</b>
7						
8	<b>334-100</b>	<b>Capital Outlay</b>				
9	800100	System Improvements	10,000	-	5,303	4,697 53.03%
10	800650	System Exapnsion	10,000	2,418	2,418	7,582 24.18%
11		<b>Total Capital Outlay</b>	<b>20,000</b>	<b>2,418</b>	<b>7,721</b>	<b>12,279 61.40%</b>
12						
13	<b>334-100</b>	<b>Fund Balance</b>				
14	999000	Unapp Ending Fund Balance	20,300	(2,107)	34,597	(14,297) 170.43%
15		<b>Total</b>	<b>20,300</b>	<b>(2,107)</b>	<b>34,597</b>	<b>(14,297)</b>
16			-	-	-	

**Internal Services Fund**  
September 2016

**Summary Report**

	<b>Budget</b>	<b>Current Period</b>	<b>YTD Amount</b>	<b>YTD Variance</b>	<b>% To Date</b>
Beginning Balance	20,100	-	18,611	(1,489)	92.59%
<b>Revenue</b>					
Charges for Services-Vehicle	283,100	23,256	63,118	(219,982)	22.30%
Charges for Services-Bldg M	78,600	4,423	13,293	(65,307)	16.91%
Charges for Services-IT	38,100	2,948	10,001	(28,099)	26.25%
Investment Interest	100	15	40	(60)	39.97%
Other Revenue	-	-	-	-	0.00%
<b>Total Revenue</b>	<b>399,900</b>	<b>30,641</b>	<b>86,452</b>	<b>(313,448)</b>	<b>21.62%</b>
<b>Total Resources</b>	<b>420,000</b>	<b>30,641</b>	<b>105,063</b>	<b>314,937</b>	<b>25.01%</b>
<b>Expenditures</b>					
Personnel Services	191,200	15,131	45,167	146,033	23.62%
Materials & Services	208,400	13,572	38,870	169,530	18.65%
Contingency	8,000	-	-	8,000	0.00%
<b>Total Expenditures</b>	<b>407,600</b>	<b>28,704</b>	<b>84,037</b>	<b>323,563</b>	<b>20.62%</b>
<b>Ending Fund Balance</b>	<b>12,400</b>		<b>21,026</b>		
	-		-		

**Internal Services Fund**  
September 2016

**Detail Report**

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
<b>Internal Services Fund</b>							
	<b>050-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	20,100	-	18,611	(1,489)	92.59%
2							
3	<b>050-000</b>	<b>Revenue</b>					
4	405300	Charges for Services-Vehicles	283,100	23,256	63,118	(219,982)	22.30%
5	405310	Charges for Services-Bldg Maint	78,600	4,423	13,293	(65,307)	16.91%
6	405320	Charges for Services-IT	38,100	2,948	10,001	(28,099)	26.25%
7	400400	Investment Interest	100	15	40	(60)	39.97%
8	409000	Other Revenue	-	-	-	-	0.00%
9		<b>Total Revenue</b>	<b>399,900</b>	<b>30,641</b>	<b>86,452</b>	<b>(313,448)</b>	<b>21.62%</b>
10							
11	<b>050-100</b>	<b>Personnel Services</b>					
12	503780	Direct Wages	112,100	9,249	27,566	84,534	24.59%
13	503790	Wages - Overtime	1,300	-	-	1,300	0.00%
14	513344	FICA	8,700	700	2,085	6,615	23.97%
15	539094	Pension - PERS	22,200	1,802	5,370	16,830	24.19%
16	542344	Workers' Compensation Ins	3,700	99	296	3,404	8.00%
17	546833	Insurance Benefits	40,300	3,282	9,849	30,451	24.44%
18	548877	Unemployment Insurance	2,900	-	-	2,900	0.00%
19		<b>Total Personnel Services</b>	<b>191,200</b>	<b>15,131</b>	<b>45,167</b>	<b>146,033</b>	<b>23.62%</b>
20							
21	<b>050-200</b>	<b>Materials &amp; Services - Vehicles &amp; Equipment</b>					
22	615110	Police Vehicle & Equip Maint	7,000	308	386	6,614	5.51%
23	615120	City Hall Vehicle&Equip Maint	500	-	-	500	0.00%
24	615122	Community Services Equip Maint	-	-	-	-	0.00%
25	615124	Parks Vehicle & Equip Maint	1,000	-	-	1,000	0.00%
26	615130	Water Vehicle & Equip Maint	8,000	1,099	1,929	6,071	24.11%
27	615140	Sewer Vehicle & Equip Maint	19,900	989	2,488	17,412	12.50%
28	615150	Sanitation Vehicle&Equip Maint	62,700	5,725	10,632	52,068	16.96%
29	615160	Streets Vehicle & Equip Maint	11,100	902	1,485	9,615	13.38%
30		<b>Total Materials &amp; Services</b>	<b>110,200</b>	<b>9,024</b>	<b>16,919</b>	<b>93,281</b>	<b>15.35%</b>
31							
32	<b>050-300</b>	<b>Materials &amp; Services - Building Maintenance</b>					
33	645100	Police Building Maintenance	3,500	60	78	3,422	2.22%
34	645110	City Hall Building Maintenance	7,000	196	1,076	5,924	15.37%
35	645114	Comm Center Building Maint	-	-	-	-	0.00%
36	645116	Senior Center Building Maint	-	-	-	-	0.00%
37	645120	Library Building Maintenance	3,000	-	83	2,917	2.77%
38	645130	Pool Building Maintenance	2,000	-	-	2,000	0.00%
39	645140	Parks Building Maintenance	1,000	-	-	1,000	0.00%
40	645150	Water Building Maintenance	5,500	-	18	5,483	0.32%
41	645160	Sewer Building Maintenance	3,600	-	18	3,583	0.49%
42	645170	Sanitation Building Maint	2,000	-	18	1,983	0.88%

		Budget	Current Period	YTD Amount	YTD Variance	% to Date	
43	645180	Street Building Maintenance	3,000	-	17	2,983	0.58%
44		<b>Total Materials &amp; Services</b>	<b>30,600</b>	<b>256</b>	<b>1,306</b>	<b>29,294</b>	<b>4.27%</b>
45							
46	<b>050-400</b>	<b>Materials &amp; Services - IT Services</b>					
47	611750	IT Services - City Hall	5,000	321	2,392	2,608	47.85%
48	611752	IT Services - Police	2,500	285	1,113	1,387	44.54%
49	611754	IT Services - Public Works	6,000	221	507	5,493	8.46%
50	611756	IT Services - Comm Services	500	-	-	500	0.00%
51	611758	IT Services - Senior Center	500	-	-	500	0.00%
52	611760	IT Services - Court	300	-	-	300	0.00%
53		<b>Total Materials &amp; Services</b>	<b>14,800</b>	<b>828</b>	<b>4,013</b>	<b>10,787</b>	<b>27.11%</b>
54							
55	<b>050-500</b>	<b>Materials &amp; Services - IS Department</b>					
56	601100	Administrative Charges	34,500	2,875	8,625	25,875	25.00%
57	602171	Insurance	4,800	-	5,429	(629)	113.10%
58	608925	Software Maintenance	1,200	-	906	294	75.51%
59	611519	Electricity	1,100	176	256	844	23.29%
60	611771	Professional Services	1,000	-	-	1,000	0.00%
61	615018	Fuel	500	-	-	500	0.00%
62	615100	Vehicle & Equip Maintenance	1,000	59	318	682	31.76%
63	623425	Preventative Medical/OSHA	500	-	70	430	14.00%
64	628680	Laundry & Cleaning	700	-	-	700	0.00%
65	632678	Computer/Office Equip Maint	500	-	84	416	16.78%
66	633850	Natural Gas	700	60	189	511	27.03%
67	636921	Office Supplies	600	80	93	507	15.46%
68	637917	Operating Materials & Supplies	1,100	-	-	1,100	0.00%
69	644650	Building / Property Maint	200	-	-	200	0.00%
70	647030	Travel & Training	500	-	-	500	0.00%
71	648000	License Certification Fees	300	-	-	300	0.00%
72	648800	Employee Recognition	100	-	-	100	0.00%
73	649843	Telephone	1,400	180	557	843	39.79%
74	652080	Internet	500	35	104	396	20.80%
75	702013	Audit	1,600	-	-	1,600	0.00%
76		<b>Total Materials &amp; Services</b>	<b>52,800</b>	<b>3,465</b>	<b>16,631</b>	<b>36,169</b>	<b>31.50%</b>
77							
78	<b>050-920</b>	<b>Fund Balance &amp; Contingency</b>					
79	900900	Operating Contingency	8,000	-	-	8,000	0.00%
80	999000	Unapp Ending Fund Balance	12,400	1,938	21,026	(8,626)	169.57%
81		<b>Total</b>	<b>20,400</b>	<b>1,938</b>	<b>21,026</b>	<b>(626)</b>	

Other Funds  
September 2016

Detail Report

		Budget	Current Period	YTD Amount	YTD Variance	% to Date
<b>State Revenue Sharing</b>						
	<b>250-000 Resources</b>					
1	400100 Beginning Fund Balance	105,600	-	100,132	(5,468)	94.82%
2						
3	<b>250-000 Revenue</b>					
4	400500 Receipts	56,000	-	25,891	(30,109)	46.23%
5	400400 Interest	500	92	266	(234)	53.24%
6	<b>Total Revenue</b>	<b>56,500</b>	<b>92</b>	<b>26,158</b>	<b>(30,342)</b>	<b>46.30%</b>
7						
8	<b>Total Resources</b>	<b>162,100</b>	<b>92</b>	<b>126,290</b>	<b>(35,810)</b>	<b>77.91%</b>
9						
10	<b>250-920 Materials &amp; Services</b>					
11	635290 Miscellaneous	100,000	-	-	100,000	0.00%
12	<b>Total Materials &amp; Services</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>0.00%</b>
13						
14	<b>250-920 Capital Outlay</b>					
15	800822 Police Projects	-	-	-	-	0.00%
16	800824 Parks Projects	-	-	-	-	0.00%
17	800826 Web Site Upgrade	20,000	-	-	20,000	0.00%
18	<b>Total Capital Outlay</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0.00%</b>
19						
20	<b>250-920 Fund Balance</b>					
21	999000 Unapp Ending Fund Balance	42,100	92	126,290	84,190	299.98%
		-	-	-	-	

**Community Development Revolving Loan Fund**

	<b>401-000 Resources</b>					
1	400100 Beginning Fund Balance	1,039,500	-	1,040,272	772	100.07%
2						
3	<b>401-000 Revenue</b>					
4	400400 Investment Interest	5,800	773	2,299	(3,501)	39.64%
5	400800 Loan Application Fees	-	-	200	200	0.00%
6	401260 Moto Gear Principal	3,000	406	1,215	(1,785)	40.49%
7	401270 Moto Gear Interest	300	18	58	(242)	19.40%
8	407400 Grant: Rural Tourism Marketing	10,000	-	-	(10,000)	0.00%
9	408352 Interfund Loan-Water Sys Imp	21,500	21,500	21,500	-	100.00%
10	409000 Other Receipts	200	-	-	(200)	0.00%
11	<b>Total Revenue</b>	<b>40,800</b>	<b>22,697</b>	<b>25,272</b>	<b>(15,528)</b>	<b>61.94%</b>
12						
13	<b>Total Resources</b>	<b>1,080,300</b>	<b>22,697</b>	<b>1,065,544</b>	<b>(14,756)</b>	<b>98.63%</b>

		Budget	Current Period	YTD Amount	YTD Variance	% to Date
14						
15	<b>401-100</b>	<b>Materials &amp; Services</b>				
16	606313	Contract Services	2,300	-	-	2,300 0.00%
17	606326	Business Dev Loans	340,000	-	-	340,000 0.00%
18	606331	Business Dev Microloans	231,000	-	-	231,000 0.00%
19	606335	Facade Enhancement Program	70,000	-	-	70,000 0.00%
20	608925	Computer Software Support	500	-	-	500 0.00%
21	636921	Office Expenses	500	-	-	500 0.00%
22	706076	Legal Counsel	2,000	-	-	2,000 0.00%
23		<b>Total Materials &amp; Services</b>	<b>646,300</b>	<b>-</b>	<b>-</b>	<b>646,300 0.00%</b>
24						
25	<b>401-200</b>	<b>Materials &amp; Services</b>				
26	606330	Economic Development Program:	91,000	-	-	91,000 0.00%
	632700	Grant: Rural Tourism Marketing	32,000	-	-	32,000 0.00%
27	636921	Office Supplies	100	-	-	100 0.00%
28	702013	Audit	100	-	-	100 0.00%
29		<b>Total Materials &amp; Services</b>	<b>123,200</b>	<b>-</b>	<b>-</b>	<b>123,200 0.00%</b>
30						
31	<b>401-900</b>	<b>Fund Balance</b>				
32	999000	Unapp Ending Fund Balance	310,800	22,697	1,065,544	754,744 342.84%
			-	-	-	

### Health Insurance Fund

1	<b>010-000</b>	<b>Resources</b>				
2	400100	Beginning Fund Balance	50,100	-	50,153	53 100.11%
3						
4	<b>010-000</b>	<b>Revenue</b>				
5	400400	Investment Interest	300	36	110	(190) 36.67%
6						
7	<b>010-100</b>	<b>Fund Balance</b>				
8	999000	Unapp Ending Fund Balance	50,400	36	50,263	(137) 99.73%
			-	-	-	

**Other Capital Project & Reserve Funds**  
September 2016

**Detail Report**

	Budget	Current Period	YTD Amount	YTD Variance	% to Date
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**Administrative Vehicle & Equipment Fund**

	<b>328-000</b>	<b>Resources</b>				
1	400100	Beginning Fund Balance	12,700	-	11,883	(817) 93.56%
2						
3	<b>328-000</b>	<b>Revenue</b>				
4	400400	Interest	100	9	26	(74) 26.06%
5		<b>Total Revenue</b>	<b>100</b>	<b>9</b>	<b>26</b>	<b>(74) 26.06%</b>
6						
7		<b>Total Resources</b>	<b>12,800</b>	<b>9</b>	<b>11,909</b>	<b>(891) 93.04%</b>
8						
9	<b>328-100</b>	<b>Capital Outlay</b>				
10	800600	Equipment/Furniture Acquisition	-	-	-	- 0.00%
11		<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>- 0.00%</b>
12						
13	<b>328-100</b>	<b>Fund Balance</b>				
14	999000	Unapp Ending Fund Balance	12,800	9	11,909	(891) 93.04%
			-	-	-	

**Building Replacement Reserve Fund**

	<b>319-000</b>	<b>Resources</b>				
1	400100	Beginning Fund Balance	75,600	-	75,654	54 100.07%
2						
3	<b>319-000</b>	<b>Revenue</b>				
4	400400	Investment Interest	500	55	166	(334) 33.18%
5	400540	Transfer from General Fund	-	-	-	- 0.00%
6		<b>Total Revenue</b>	<b>500</b>	<b>55</b>	<b>166</b>	<b>(334) 33.18%</b>
7						
8		<b>Total Resources</b>	<b>76,100</b>	<b>55</b>	<b>75,820</b>	<b>(280) 99.63%</b>
9						
10	<b>319-100</b>	<b>Fund Balance</b>				
11	999000	Unapp Ending Fund Balance	76,100	55	75,820	(280) 99.63%
			-	-	-	

**Building Reserve Fund**

	<b>318-000</b>	<b>Resources</b>				
1	400100	Beginning Fund Balance	89,200	-	72,457	(16,743) 81.23%
2						
3	<b>318-000</b>	<b>Revenue</b>				

			Budget	Current Period	YTD Amount	YTD Variance	% to Date
4	400400	Investment Interest	500	47	142	(358)	28.31%
5	400520	Transfer from General Fund	-	-	-	-	0.00%
6		<b>Total Revenue</b>	<b>500</b>	<b>47</b>	<b>142</b>	<b>(358)</b>	<b>28.31%</b>
7							
8	<b>318-100</b>	<b>Materials &amp; Services</b>					
9	611771	Professional Services	-	-	-	-	0.00%
10	644660	Building Repairs & Maintenance	-	-	-	-	0.00%
11		<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
12							
13	<b>318-100</b>	<b>Capital Outlay</b>					
14	800760	Building Refurbishment	40,000	-	8,111	31,889	20.28%
15	800780	Building Improvemens	-	-	-	-	0.00%
16		<b>Total Capital Outlay</b>	<b>40,000</b>	<b>-</b>	<b>8,111</b>	<b>31,889</b>	<b>20.28%</b>
17							
18	<b>318-100</b>	<b>Fund Balance</b>					
19	902000	Reserve for Future Expenditures	49,200	49,200	49,200	49,200	
20	999000	Unapp Ending Fund Balance	500	(49,153)	15,288	(98,190)	
21			<b>49,700</b>	<b>47</b>	<b>64,488</b>	<b>(48,990)</b>	<b>129.75%</b>
			-	-	-	-	

## Computer Equipment Reserve Fund

	<b>345-000</b>	<b>Resources</b>					
1	400100	Beginning Fund Balance	57,500	-	52,492	(5,008)	91.29%
2							
3	<b>345-000</b>	<b>Revenue</b>					
4	400400	Investment Interest	300	12	55	(245)	18.27%
5	400521	Transfer from Water Fund	500	-	-	(500)	0.00%
6	400522	Transfer from Sewer Fund	1,000	-	-	(1,000)	0.00%
7	400523	Transfer from Sanitation Fund	700	-	-	(700)	0.00%
8	400527	Transfer from Street Fund	700	-	-	(700)	0.00%
9		<b>Total Revenue</b>	<b>3,200</b>	<b>12</b>	<b>55</b>	<b>(3,145)</b>	<b>1.71%</b>
10							
11	608925	Software Upgrades	10,000	-	-	10,000	0.00%
12		<b>Total Materials &amp; Services</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>0.00%</b>
13							
14	<b>345-100</b>	<b>Capital Outlay</b>					
15	800100	System Improvements/Expansion	1,000	-	-	1,000	0.00%
16	800600	Equipment Acquisition	49,200	10,811	35,987	13,213	73.14%
17		<b>Total Capital Outlay</b>	<b>50,200</b>	<b>10,811</b>	<b>35,987</b>	<b>14,213</b>	<b>71.69%</b>
18							
19	<b>345-100</b>	<b>Fund Balance</b>					
20	902000	Reserve for Future Expenditures	-	-	-	-	
21	999000	Unapp Ending Fund Balance	500	(10,799)	16,560	(32,366)	
22			<b>500</b>	<b>(10,799)</b>	<b>16,560</b>	<b>(32,366)</b>	<b>3312.04%</b>

	Budget	Current Period	YTD Amount	YTD Variance	% to Date
	-	-	-	-	

## Prairie Road Street Improvement Fund

	<b>350-000</b>	<b>Resources</b>				
1	400100	Beginning Fund Balance	246,800	-	247,009	209 100.08%
2						
3	<b>350-000</b>	<b>Revenue</b>				
4	400400	Investment Interest	1,200	180	542	(658) 45.14%
5						
6	<b>350-100</b>	<b>Capital Outlay</b>				
7	800100	Street Improvements	218,000	-	-	218,000 0.00%
8						
9	<b>345-100</b>	<b>Fund Balance</b>				
10	999000	Unapp Ending Fund Balance	30,000	180	247,550	(218,450)
11			-	-	-	-

## PW Building/Yard Reserve

	<b>354-000</b>	<b>Resources</b>				
1	400100	Beginning Fund Balance	31,500	-	30,703	(797) 97.47%
2						
3	<b>354-000</b>	<b>Revenue</b>				
4	400400	Investment Interest	100	21	62	(38) 62.07%
5	400501	Transfer from Sewer Fund	5,000	-	-	(5,000) 0.00%
6	400502	Transfer from Sanitation Fund	1,000	-	-	(1,000) 0.00%
7	400523	Transfer from Street Fund	1,500	-	-	(1,500) 0.00%
8	400575	Transfer from Water Fund	500	-	-	(500) 0.00%
9		<b>Total Revenue</b>	<b>8,100</b>	<b>21</b>	<b>62</b>	<b>(8,038) 0.77%</b>
10						
11	<b>354-100</b>	<b>Capital Outlay</b>				
12	800760	Building Refurbishment	13,000	-	-	13,000 0.00%
13	800780	Building Improvements	13,000	-	2,400	10,600 18.46%
14		<b>Total Capital Outlay</b>	<b>26,000</b>	<b>-</b>	<b>2,400</b>	<b>23,600 9.23%</b>
15						
16	<b>354-100</b>	<b>Fund Balance</b>				
17	902000	Reserve for Future Expenditures	13,100	-	-	(13,100)
18	999000	Unapp Ending Fund Balance	500	21	28,365	(19,335)
19			13,600	21	28,365	(32,435) 208.57%
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