

Staff Report

Date: January 16, 2018
 To: Honorable Mayor and Members of City Council
 From: Jamy Wilson, Finance Officer
 RE: Finance Reports

The City Audit and Single Audit are complete and sent to the Secretary of State. Tonya will present the Audit to the City Council on February 20th at 5:30.

Hans Vandermeer met with us this week to go over information with charging station, along with the details of the reader board. He is creating a log in for me with the back office to keep track of the revenues, along with the ability to manage the reader board.

We have our first meeting with Financial Consultant Services for the Water Consolidation Study on January 17th. They are planning on holding interviews here at City Hall with the interested outside water districts Wednesday through Friday to get the majority of the information they will need to start the study.

Below is a summary of our *General Checking and Investment Accounts* current through August 2017, and the *Tillamook Farmer's Market and Tillamook Chamber* payment table.

City Bank Accounts	
LGIP #4455	\$2,364,785.73
1.31%	
LGIP SDC Account	\$179,243.68
1.31%	
LGIP Sewer Debt Reserve	\$286,656.60
1.31%	
Bank Of Astoria G. Checking	\$784,821.88
Total	\$3,615,507.89

Tillamook Chamber / Farmer's Market	
Quarterly	Total
July - September 2016	\$116,362.33
3% Farmer's Market	\$3,490.87
18% Chamber (3 checks)	\$25,945.22
October - December 2016	\$118,792.63
3% Farmer's Market	\$3,563.78
18% Chamber (3 checks)	\$21,382.67
January - March 2017	\$65,324.38
3% Farmer's Market	\$1,959.73
18% Chamber (3 checks)	\$11,758.39
April - June 2017	\$79,604.05
3% Farmer's Market	\$2,388.12
18% Chamber (3 checks)	\$14,328.73
July - September 2017	130531.79
3% Farmer's Market	3915.95
18% Chamber (3 checks)	23495.72

The current *Transient Room Tax and Marijuana Tax Table* are also attached with 5 year comparison on a separate page.

Percentage of Fiscal Year 2017/2018
December 2017 50% of the year

General Fund				
Revenue Analysis				
City Hall Fund	Budgeted Amount	YTD	YTD Variance	Percent Received
Beginning Fund Balance w/out Audit	230,993.00	230,993.00	-	100.00%
Animal Licenses	2,550.00	153.75	2,396.25	6.03%
Community Development Fees	40,000.00	14,690.69	25,309.31	36.73%
Cigarette Tax (Quarterly)	5,904.00	2,813.98	3,090.02	47.66%
Court Fines	45,000.00	23,679.43	21,320.57	52.62%
Planning/ Pass Thru Grants/CIS Grant	-	-	-	0.00%
Investment Earnings	2,226.00	612.35	1,613.65	27.51%
Licenses	1,000.00	25.00	975.00	2.50%
Liquor Tax (qtrly)	76,112.00	38,206.07	37,905.93	50.20%
Vehicle Impound	3,060.00	2,250.00	810.00	73.53%
Misc Fees/TLT Grants (In & Out)	25,000.00	28,146.72	(3,146.72)	112.59%
Misc Permits	400.00	225.00	175.00	56.25%
Planning Fees	20,000.00	8,615.18	11,384.82	43.08%
Parking Space Rentals	1,800.00	4,160.00	(2,360.00)	231.11%
ODOT Traffic Grant	38,000.00	5,542.28	32,457.72	14.58%
Property Tax	566,370.00	6,399.60	559,970.40	1.13%
Property Tax Prior	23,000.00	6,378.42	16,621.58	27.73%
Lien Search Revenue	2,000.00	2,000.00	-	100.00%
Franchise/Lightwave-Coastcom (qtrly)	13,260.00	12,905.48	354.52	97.33%
Franchise Cable/T.V. (semi-annual)	33,170.00	40,064.53	(6,894.53)	120.79%
Franchise/City Sanitary(semi-annual)	34,961.00	22,018.03	12,942.97	62.98%
Franchise / Telephone (semi-annual)	34,000.00	10,891.13	23,108.87	32.03%
Franchise / Water-Sewer Utilities	76,602.00	20,480.44	56,121.56	26.74%
Property Income/Surplus	1,500.00	-	1,500.00	0.00%
Business Registration Fees	36,000.00	8,456.25	27,543.75	23.49%
CAMI	9,062.00	-	9,062.00	0.00%
County Animal Control	16,500.00	8,250.00	8,250.00	50.00%
Urban Renewal Admin Reimb.	46,843.00	24,370.01	22,472.99	52.02%
Marijuana City 3% Tax	75,000.00	45,689.07	29,310.93	60.92%
Marijuana State Tax (qtrly)	42,000.00	15,312.12	26,687.88	36.46%
Internal Service Charge (qtrly)	724,500.00	362,250.00	362,250.00	50.00%
Interfund Loan (TRT) 1 year	25,000.00	-	25,000.00	0.00%
State Revenue Sharing (qtrly)	52,131.00	26,482.43	25,648.57	50.80%
Total General Fund Revenues	2,303,944.00	972,060.96	1,331,883.04	42.19%
General Ledger				
Expenses vs. Budget				
Mayor and Council	Budgeted Amount	YTD	YTD Variance	Percent Expended
Communications	7,600.00	2,268.00	5,332.00	29.84%
Contractual Services	25,000.00	1,491.70	23,508.30	5.97%
Conference and Promotional	3,000.00	5,473.04	(2,473.04)	182.43%
Dues and Memberships	7,000.00	7,344.94	(344.94)	104.93%
Office Supplies	515.00	32.95	482.05	6.40%
Postage	415.00	3.57	411.43	0.86%
Special Projects/Beaut.Awards	1,200.00	417.21	782.79	34.77%
Travel/Subsistance	3,100.00	678.40	2,421.60	21.88%
Committee Mtgs Business	500.00	10.67	489.33	2.13%
Total Materials & Services	48,330.00	17,720.48	30,609.52	36.67%
Council Stipend (add Taxes for 2017 Stipends)	12,000.00	5,511.90	6,488.10	45.93%
Social Security/Medicare/Workers Comp.	1,002.00	404.32	597.68	40.35%
Personnel Totals	13,002.00	5,916.22	7,085.78	45.50%
Totals	61,332.00	23,636.70	37,695.30	38.54%

Percentage of Fiscal Year 2017/2018
December 2017 50% of the year

Admin Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
City Manager	114,187.00	57,093.48	57,093.52	50.00%
City Recorder	64,453.00	32,226.24	32,226.76	50.00%
Finance Officer	64,260.00	32,130.01	32,129.99	50.00%
Finance Assistant	44,181.00	22,090.68	22,090.32	50.00%
Executive Assistant	51,000.00	25,922.41	25,077.59	50.83%
Social Security	25,863.00	13,056.65	12,806.35	50.48%
Workers Comp	1,344.00	1,008.44	335.56	75.03%
PERS	59,759.00	36,481.54	23,277.46	61.05%
Medical Insurance	89,000.00	38,916.78	50,083.22	43.73%
Dental Insurance	7,691.00	3,679.68	4,011.32	47.84%
Life Insurance	393.00	126.90	266.10	32.29%
Personnel Totals	522,131.00	262,732.81	259,398.19	50.32%
Conference and Promotional	4,000.00	3,083.80	916.20	77.10%
Dues and Memberships	2,000.00	1,276.00	724.00	63.80%
Election Notices	1,015.00	-	1,015.00	0.00%
Equipment / Office	2,060.00	723.73	1,336.27	35.13%
Legal Notices	2,785.00	975.15	1,809.85	35.01%
Office Supplies	4,250.00	1,644.52	2,605.48	38.69%
Postage	2,000.00	468.42	1,531.58	23.42%
Training/Education	5,000.00	1,723.57	3,276.43	34.47%
Travel/Subsistance	4,000.00	806.72	3,193.28	20.17%
Recycling Program	200.00	-	200.00	0.00%
Misc. Expenditure / Recording Maint.	4,000.00	4,086.11	(86.11)	102.15%
Total Materials & Services	31,310.00	14,788.02	16,521.98	47.23%
Computer Upgrades	-	-	-	0.00%
Admin Fund Totals	553,441.00	277,520.83	275,920.17	50.14%

Percentage of Fiscal Year 2017/2018
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Police Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
Police Chief	99,960.00	52,695.73	47,264.27	52.72%
Police Officer	58,753.00	28,383.24	30,369.76	48.31%
Police Officer	69,815.00	35,821.27	33,993.73	51.31%
Sergeant	88,227.00	44,537.42	43,689.58	50.48%
Police Office Manager	20,000.00	5,668.00	14,332.00	28.34%
Resource Aide (part time)	12,953.00	-	12,953.00	0.00%
Overtime (ODOT Construction)	60,000.00	22,457.20	37,542.80	37.43%
Police Officer	51,954.00	26,048.07	25,905.93	50.14%
Police Officer	69,838.00	28,383.24	41,454.76	40.64%
Police Officer	63,672.00	31,468.84	32,203.16	49.42%
Police Officer	69,815.00	34,890.30	34,924.70	49.98%
Certification Pay	22,440.00	12,570.00	9,870.00	56.02%
Cell Phone Reimbsmt	5,000.00	2,400.00	2,600.00	48.00%
Shift Differential	3,630.00	1,718.00	1,912.00	47.33%
Social Security	53,248.00	25,106.15	28,141.85	47.15%
Workers Comp	29,619.00	15,710.72	13,908.28	53.04%
PERS	148,483.00	67,764.34	80,718.66	45.64%
Medical/Dental/Vision	105,300.00	54,722.31	50,577.69	51.97%
Medical Insurance	48,253.00	10,374.18	37,878.82	21.50%
Dental Insurance	4,264.00	1,115.04	3,148.96	26.15%
Life Insurance	707.00	206.88	500.12	29.26%
Personnel Totals	1,085,931.00	502,040.93	583,890.07	46.23%
Communications/County Radio Supp.	7,500.00	327.22	7,172.78	4.36%
Contractual Services/Emerg.Flagging	20,000.00	6,663.67	13,336.33	33.32%
Dues & Memberships	350.00	15.00	335.00	4.29%
Fuel / Vehicle	20,400.00	7,525.73	12,874.27	36.89%
Investigation	500.00	1,241.17	(741.17)	248.23%
Maint / Building	4,000.00	3,071.23	928.77	76.78%
Maint / Equipment	1,000.00	863.50	136.50	86.35%
Maint / Service Contracts	1,000.00	444.66	555.34	44.47%
Maint / Vehicle	7,650.00	4,241.79	3,408.21	55.45%
Tillamook Narcotics Team	500.00	-	500.00	0.00%
Police Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
Office Supplies	7,000.00	4,616.96	2,383.04	65.96%
Postage	2,000.00	222.17	1,777.83	11.11%
Special Programs	4,000.00	1,120.09	2,879.91	28.00%
Training	5,000.00	1,634.39	3,365.61	32.69%
Travel / Subsistance	300.00	-	300.00	0.00%
Uniform Allowance	10,200.00	2,218.91	7,981.09	21.75%
Utilities Phone	2,550.00	990.84	1,559.16	38.86%
Targets & Ammunition	2,040.00	1,372.83	667.17	67.30%
Animal Control	2,000.00	-	2,000.00	0.00%
LEDS	100.00	11.50	88.50	11.50%
Total Materials and Services	98,090.00	36,581.66	61,508.34	37.29%
Equipment /Taser/Guns/Radios	20,000.00	-	20,000.00	0.00%
PD Bldg Payments to TLC	16,308.00	16,685.97	(377.97)	102.32%
Total Capital Outlay	36,308.00	16,685.97	19,622.03	45.96%
Vehicle Financing	37,233.00	37,233.53	(0.53)	100.00%
Total Debt Service	37,233.00	37,233.53	(0.53)	100.00%
Police Fund Totals	1,257,562.00	592,542.09	665,019.91	47.12%

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City Hall Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
Unemployment	75,000.00	7,933.74	67,066.26	10.58%
Business Registration Supplies	500.00	46.56	453.44	9.31%
Vacations Payables	20,000.00	1,211.54	18,788.46	6.06%
Audit	24,700.00	12,766.25	11,933.75	51.69%
Insurance Bldg./Vehicles (Semi Annual)	37,818.00	33,736.31	4,081.69	89.21%
Planning Contract w/County	42,120.00	21,060.00	21,060.00	50.00%
Maint./Materials	3,155.00	6,986.59	(3,831.59)	221.45%
Maint./Service Contracts	46,000.00	24,311.25	21,688.75	52.85%
Safety Improvements	2,000.00	-	2,000.00	0.00%
Contractual Services / Janitorial	4,500.00	393.45	4,106.55	8.74%
Planning Legals	9,125.00	-	9,125.00	0.00%
Web Services	-	-	-	0.00%
Building Maintenance	3,620.00	668.30	2,951.70	18.46%
Utilities / Phone (from 010-07 and 010-03)	25,000.00	10,343.21	14,656.79	41.37%
Utilities / Power	8,364.00	3,129.25	5,234.75	37.41%
Total Materials and Services	301,902.00	122,586.45	179,315.55	40.60%
Conservation Prgm for City Offices	-	-	-	0.00%
Equipment/Computer Server/Software	10,000.00	671.94	-	6.72%
Total Capital Outlay	10,000.00	671.94	-	6.72%
City Hall Fund Totals	311,902.00	123,258.39	179,315.55	39.52%
Total General Fund Revenues	2,303,944.00	972,060.96	1,331,883.04	42.19%
Total General Fund Expenses	2,184,237.00	1,016,958.01	1,157,950.93	46.56%
<u>Revenues vs Expense</u>	<u>119,707.00</u>	<u>(44,897.05)</u>	<u>173,932.11</u>	

Percentage of Fiscal Year 2017/2018
December 2017 50% of the year

Street Fund Revenue Analysis				
Street Fund	Budgeted Amount	YTD	YTD Variance	Percent Received
Beginning Fund Balance w/out Audit	763,647.00	-	763,647.00	0.00%
Investment Earnings	3,713.00	2,320.56	1,392.44	62.50%
Misc. Fees / TURA Undergrounding	-	790.84	(790.84)	0.00%
State Gas Tax	283,441.00	103,251.33	180,189.67	36.43%
SCA Grant	50,000.00	-	50,000.00	0.00%
State Parks Grant/ Sue H Elmore	385,000.00	90,067.63	294,932.37	23.39%
TURA / RTP Participation SHE Park Rec Trail	98,500.00	4,066.32	94,433.68	0.00%
From Local Fuel Tx Fund #2	130,000.00	77,819.59	52,180.41	59.86%
Carnahan Park User Fees	2,600.00	1,935.21	664.79	74.43%
Marine Grant/Boating	20,000.00	19,299.73	700.27	96.50%
TLT Carnahan Boat Dock	50,000.00	5,300.00	44,700.00	10.60%
Tillamook PUD Franchise (Qrtly)	391,160.00	190,205.60	200,954.40	48.63%
Property Lease Income	27,000.00	20,782.28	6,217.72	76.97%
Property Tax from Vendors	2,300.00	1,573.54	726.46	68.41%
Billboard	1,500.00	-	1,500.00	0.00%
Total Street Fund Revenues	2,208,861.00	517,412.63	1,691,448.37	23.42%

Percentage of Fiscal Year 2017/2018
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General Ledger					
Expenses vs. Budget					
Street Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended	
PW Director (1/3)	28,976.00	14,343.26	14,632.74	49.50%	
PW Tech	23,770.00	4,890.40	18,879.60	20.57%	
PW Tech	22,667.00	11,322.89	11,344.11	49.95%	
PW Tech	31,693.00	15,846.54	15,846.46	50.00%	
PW Tech	10,745.00	5,167.97	5,577.03	48.10%	
PW Tech	36,470.00	22,985.10	13,484.90	63.02%	
PW Tech	31,234.00	19,382.08	11,851.92	62.05%	
PW Tech	20,986.00	10,388.29	10,597.71	49.50%	
PW Tech (New Employee)	12,077.00	-	12,077.00	0.00%	
O/T	7,500.00	5,949.93	1,550.07	79.33%	
PW License Stipends	620.00	-	620.00	0.00%	
Social Security	17,345.00	7,674.15	9,670.85	44.24%	
Workers Comp	24,960.00	11,768.89	13,191.11	47.15%	
PERS	54,000.00	16,364.18	37,635.82	30.30%	
Medical Insurance	73,644.00	21,121.69	52,522.31	28.68%	
Dental Insurance	7,530.00	2,389.04	5,140.96	31.73%	
Life Insurance	350.00	91.63	258.37	26.18%	
Vacations Payable	10,560.00	2,339.67	8,220.33	22.16%	
Total Personnel	415,127.00	172,025.71	243,101.29	41.44%	
Equipment / Misc./Storm Drain Eng.	5,000.00	1,136.00	3,864.00	22.72%	
Fuel / Vehicle	10,000.00	3,335.92	6,664.08	33.36%	
Insurance (Semi-Annual)	2,852.00	2,902.67	(50.67)	101.78%	
Maint / Building	5,000.00	-	5,000.00	0.00%	
Maint / Equipment	18,000.00	7,356.85	10,643.15	40.87%	
Maint / <i>Materials Street Trees Maint.</i>	50,000.00	18,288.12	31,711.88	36.58%	
Wayfind signs-parking	20,000.00	5,000.00	15,000.00	25.00%	
Maintstreet Hwy Liasion	20,000.00	10,000.00	10,000.00	50.00%	
ODOT Pass Thru	3,484.00	3,484.00	-	100.00%	
Carnahan Park Marine Maint.	11,690.00	832.51	10,857.49	7.12%	
TBHEID Drainage Service Fee (Annual)	1,000.00	1,000.00	-	100.00%	
Street Signs & Roadmarkings	50,000.00	8,282.14	41,717.86	16.56%	
Parks Materials Fencing/Signs	5,500.00	19,890.27	(14,390.27)	361.64%	
Training	4,600.00	2,991.66	1,608.34	65.04%	
Travel / Subsistance	1,568.00	201.84	1,366.16	12.87%	
Uniform Allowance	1,500.00	600.00	900.00	40.00%	
Property Tx for Vendor Sites	2,300.00	1,980.07	319.93	86.09%	
Utilities / Phone	4,000.00	1,058.08	2,941.92	26.45%	
Utilities / Power	42,900.00	19,161.49	23,738.51	44.67%	
Ballfield Wayside Engineering	21,500.00	16,314.45	5,185.55	75.88%	
Internal Service Charge (qtrly)	241,500.00	120,750.00	120,750.00	50.00%	
Total Materials & Services	522,394.00	244,566.07	277,827.93	46.82%	
Bicycle /Pedestrian Facilities	10,000.00	-	10,000.00	0.00%	

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Street Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
Equipment / Misc / Fencing / Chips	10,000.00	-	10,000.00	0.00%
Road Improvements	67,800.00	-	67,800.00	0.00%
Preventative Maintenance	10,000.00	-	10,000.00	0.00%
SCA Grant Project (annual)	50,000.00	-	50,000.00	0.00%
Shop Remodel/Rehab Hoquarton Decks	6,000.00	-	6,000.00	0.00%
Carnahan Boat Dock	20,000.00	20,502.94	(502.94)	102.51%
Parks Grants match/SHE Pk	764,000.00	314,741.11	449,258.89	41.20%
Carnahan Boat Dock TLT Grant	50,000.00	-	50,000.00	0.00%
Front Street Parking	29,430.00	29,430.00	-	100.00%
Storm Water Upgrades & Treatmnt Improv.	50,000.00	-	50,000.00	0.00%
Total Capital Outlay	1,067,230.00	364,674.05	702,555.95	34.17%
Street Sweeper	42,635.00	42,634.60	0.40	100.00%
IFA V1200 Storm Water Masterplan	4,890.00	4,889.87	0.13	100.00%
Total Debt Service	47,525.00	47,524.47	0.53	100.00%
Total Street Fund Revenues	2,208,861.00	517,412.63	1,691,448.37	23.42%
Total Street Fund Expenses	2,052,276.00	828,790.30	1,223,485.70	40.38%
Revenues vs Expense	156,585.00	(311,377.67)	467,962.67	

Percentage of Fiscal Year 2017/2018
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Water Fund				
Revenue Analysis				
Water Fund	Budgeted Amount	YTD	YTD Variance	Percent Received
Beginning Fund Balance w/Audit	1,382,514.00	1,382,514.00	-	100.00%
Water Revenues	1,600,000.00	824,538.09	775,461.91	51.53%
Interest Income	8,707.00	4,103.44	4,603.56	47.13%
Connection Fees	750.00	-	750.00	0.00%
Labor and Equipment	500.00	-	500.00	0.00%
Reconnects	1,000.00	825.00	175.00	82.50%
Miscellaneous Income/Surplus Vehicles	6,400.00	13,090.99	(6,690.99)	204.55%
Flood Mitigation Reimb.	100.00	-	100.00	0.00%
Council Beautification Awards	1,200.00	97.98	1,102.02	8.17%
IFA Water Masterplan Grant/Loan	20,000.00	-	20,000.00	0.00%
Total Water Fund Revenues	3,021,171.00	2,225,169.50	796,001.50	73.65%
General Ledger				
Expenses vs. Budget				
Water Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
Public Works Director (1/3)	28,976.00	14,777.93	14,198.07	51.00%
PW Assistant Director (1/3)	22,667.00	11,329.69	11,337.31	49.98%
PW Tech	39,406.00	19,058.14	20,347.86	48.36%
Plant Supervisor	62,305.00	30,201.06	32,103.94	48.47%
PW Tech (33% Water 66% Sewer)	15,527.00	7,623.92	7,903.08	49.10%
PW Tech	39,627.00	19,279.90	20,347.10	48.65%
Field Supervisor	20,986.00	10,388.29	10,597.71	49.50%
Utility Clerk (50% Sewer)	18,206.00	9,103.33	9,102.67	50.00%
Utility Clerk (50% Sewer)	15,032.00	5,741.75	9,290.25	38.20%
OT	35,000.00	14,543.16	20,456.84	41.55%
PW License Stipends	3,772.00	-	3,772.00	0.00%
Standby Time	5,400.00	5,024.12	375.88	93.04%
Social Security	23,478.00	11,140.83	12,337.17	47.45%
Workers Comp	18,979.00	6,278.51	12,700.49	33.08%
PERS	43,567.00	23,532.81	20,034.19	54.02%
Vacation Payables	17,500.00	-	17,500.00	0.00%
Medical Insurance	120,933.00	37,849.81	83,083.19	31.30%
Dental	12,850.00	4,127.58	8,722.42	32.12%
Life	549.00	130.87	418.13	23.84%
Total Personnel	544,760.00	230,131.70	314,628.30	42.24%

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Water Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
Maintenance Agreements	12,240.00	8,874.35	3,365.65	72.50%
Misc/Office Supplies	1,000.00	-	1,000.00	0.00%
Permits and Licenses	5,255.00	-	5,255.00	0.00%
Postage	8,400.00	2,359.11	6,040.89	28.08%
Telephone	10,000.00	5,484.36	4,515.64	54.84%
Advertising	1,000.00	-	1,000.00	0.00%
Internal Service Fee to GF	241,500.00	120,750.00	120,750.00	50.00%
Utility Franchise fee to GF	36,960.00	11,221.26	25,738.74	30.36%
Credit Card Fees Utilities	9,000.00	3,776.05	5,223.95	41.96%
Meetings/Schools/Training	17,600.00	6,468.10	11,131.90	36.75%
Dues and Subscriptions	2,000.00	792.87	1,207.13	39.64%
Legal Fees (\$5k Consolidation)	6,000.00	-	6,000.00	0.00%
General Insurance	24,764.00	22,352.67	2,411.33	90.26%
Repair/Janitorial/Garbage Service	2,000.00	596.10	1,403.90	29.81%
Small Tools/Radio Repair/Purchase	8,200.00	35.66	8,164.34	0.43%
Lights and Power	3,000.00	416.79	2,583.21	13.89%
Water Supplies	22,880.00	5,857.66	17,022.34	25.60%
Miscellaneous	1,750.00	600.00	1,150.00	34.29%
Fire Control Tax/Timber (annual)	7,500.00	7,596.94	(96.94)	101.29%
Vehicle Operating Expenses	36,050.00	3,422.40	32,627.60	9.49%
Equipment Maint.	45,000.00	33,899.60	11,100.40	75.33%
Chemicals Filter Plant	40,600.00	5,075.07	35,524.93	12.50%
Repairs Filter Plant	32,900.00	-	32,900.00	0.00%
Water Productions	117,300.00	56,510.62	60,789.38	48.18%
System Repairs/Meter Changes	90,000.00	1,605.92	88,394.08	0.00%
Engineering and Surveys	50,000.00	-	50,000.00	0.00%
Stock Purchases Shop	50,000.00	35,690.54	14,309.46	71.38%
Hwy 101 South Line	-	-	-	0.00%
IFA Masterplan/Consolidation Study	50,000.00	-	50,000.00	0.00%
Total Materials and Services	932,899.00	333,386.07	549,512.93	35.74%
2nd Street Water Main/Plant Roof	70,000.00	-	70,000.00	0.00%
DAM Mitigation / System Upgrade	120,362.00	140,293.55	(19,931.55)	116.56%
Office Equipment/Computer Expense	40,000.00	2,375.95	37,624.05	5.94%
Capital Auto Meter Read/Books/Mtr Adv.	40,000.00	-	40,000.00	0.00%
New Office Building (new roof)	250,000.00	-	250,000.00	0.00%
Intertie / Radio Read Meter Equip/Correlator	70,000.00	-	70,000.00	0.00%
Reserves for Replacement (Assigned)	569,000.00	-	569,000.00	0.00%
Total Capital Outlay	1,159,362.00	142,669.50	1,016,692.50	12.31%
TLC Principal (Bi-annual payments)	80,089.00	80,089.00	-	100.00%
TLC Interest	40,157.00	40,652.64	(495.64)	101.23%
IFA Water Masterplan	4,704.00	4,703.70	0.30	99.99%
Total Debt Services	124,950.00	125,445.34	(495.64)	100.40%
Total Water Fund Revenues	3,021,171.00	2,225,169.50	796,001.50	73.65%
Total Water Fund Expenses	2,761,971.00	831,632.61	1,930,338.39	30.11%
Revenues vs Expense	259,200.00	1,393,536.89		

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Sewer Fund Revenue Analysis				
Sewer Fund	Budgeted Amount	YTD	YTD Variance	Percent Received
Beginning Fund Balance w/ Audit	566,697.00	566,697.00	-	100.00%
Connection Fees / Biosolids (Supplemental)	9,000.00	5,725.00	3,275.00	63.61%
Investment Earnings	3,829.00	2,464.15	1,364.85	64.35%
Misc Fees	500.00	-	500.00	0.00%
Special Revenues / Septage/ Biosolids	12,000.00	6,479.13	5,520.87	53.99%
User Fees	2,413,557.00	1,287,306.19	1,126,250.81	53.34%
Total Revenues	3,005,583.00	1,868,671.47	1,136,911.53	62.17%

General Ledger Expenses vs. Budget				
Sewer Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
PW Director (33%)	28,976.00	14,343.29	14,632.71	49.50%
PW Assistant Director (33%)	22,667.00	11,329.69	11,337.31	49.98%
PW Tech	64,340.00	31,600.63	32,739.37	49.12%
Field Supervisor (33%)	20,986.00	10,703.08	10,282.92	51.00%
PW Tech	31,206.00	15,478.94	15,727.06	49.60%
PW Tech (New Employee)	30,521.00	-	30,521.00	0.00%
PW Tech	32,233.00	15,504.07	16,728.93	48.10%
Utility Clerk (50%)	18,206.00	9,103.25	9,102.75	50.00%
Utility Clerk (50%)	15,032.00	5,741.77	9,290.23	38.20%
Overtime	30,000.00	13,758.50	16,241.50	45.86%
PW License Stipends	1,889.00	629.60	1,259.40	33.33%
Social Security	22,648.00	10,906.45	11,741.55	48.16%
Workers Comp	17,829.00	6,513.80	11,315.20	36.53%
PERS	44,233.00	21,047.32	23,185.68	47.58%
Medical Insurance	125,401.00	36,923.93	88,477.07	29.44%
Dental Insurance	12,175.00	4,004.88	8,170.12	32.89%
Life Insurance	450.00	132.40	317.60	29.42%
Vacations Payables	13,000.00	-	13,000.00	0.00%
Standby Time	5,400.00	1,860.00	3,540.00	34.44%
Total Payroll	537,192.00	209,581.60	311,070.40	39.01%
Credit Card Fees Utilities	9,000.00	3,776.03	5,223.97	41.96%
Chemicals/Chlorine	150,000.00	83,935.10	66,064.90	55.96%
Utility Franchise Fee to GF (monthly)	48,271.00	16,745.68	31,525.32	34.69%
Fuel / Vehicle	7,650.00	3,336.89	4,313.11	43.62%
Insurance (Semi-Annual)	24,477.00	22,352.66	2,124.34	91.32%

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Maint / Equipment	91,800.00	36,616.92	55,183.08	39.89%
Maint / Lift Stations	10,200.00	3,292.71	6,907.29	32.28%
Maint / Materials	25,500.00	11,657.89	13,842.11	45.72%
Maint / Service Contracts/Garbage Svc.	12,000.00	8,542.33	3,457.67	71.19%
Maint / Vehicle	10,200.00	-	-	0.00%
Office Supplies	2,628.00	726.87	309.94	27.66%
Permits / Licenses	10,710.00	7,868.80	360.00	73.47%
Postage	2,550.00	1,858.24	691.76	72.87%
Training / Safety	15,225.00	6,113.67	9,111.33	40.16%
Uniform Allowance	2,500.00	600.00	1,900.00	24.00%
Legal Fees	120,000.00	75,978.05	44,021.95	63.32%
Utilities / Phone	8,160.00	4,142.28	4,017.72	50.76%
Utilities / Power	61,200.00	27,950.67	33,249.33	45.67%
Supplies / Laboratory	10,200.00	8,991.77	1,208.23	88.15%
Propane	16,000.00	6,111.77	9,888.23	38.20%
Bio Solids	71,400.00	40,936.43	30,463.57	57.33%
Pressure Sewer	25,500.00	4,313.29	21,186.71	16.91%
Internal Service fee to GF	241,500.00	120,750.00	120,750.00	50.00%
Total Supplies & Expense	976,671.00	496,598.05	480,072.95	50.85%
Equipment/Imp/Motors/Sludge PUMP	7,000.00	-	7,000.00	0.00%
Computer / CAD /Security Camera Grnt	-	-	-	0.00%
Capital Projects / Trailor/Inserta V/Screens/Ste	3,000.00	-	-	0.00%
WWTP Cutter & Lining Equip./Line Camera	272.00	271.98	-	0.00%
Special Programs Cross Conn/ I&I/Blower	9,000.00	-	-	0.00%
Boiler/System Redundancy		-	-	0.00%
Vactor Truck/Centrifuge	40,000.00	11,000.00	29,000.00	0.00%
Reserves for Replacement	40,000.00	-	40,000.00	0.00%
Total Capital Outlay	99,272.00	11,271.98	76,000.00	11.35%
DEQ R08963 Principal	11,334.00	5,645.00	11,162.00	49.81%
DEQ R08963 Interest	3,296.00	1,670.00	3,468.00	50.67%
R08963 Fees	1,056.00	-	1,112.00	0.00%
DEQ R08966 Principal	4,885.00	2,433.00	4,810.00	49.81%
DEQ R08966 Interest	1,615.00	817.00	1,690.00	50.59%
R08966 Fees	518.00	-	543.00	0.00%
DEQ R08967 Principal	455,170.00	226,712.00	448,241.00	49.81%
DEQ R08967 Interest	198,434.00	100,090.00	205,363.00	50.44%
R08967 Fees	63,860.00	-	66,118.00	0.00%
Anderson Loan	15,175.00	15,175.00	15,175.00	100.00%
DEQ R91568 Principal	20,920.00	10,374.00	20,592.00	49.59%
DEQ R91568 Interest	13,080.00	6,626.00	13,926.00	50.66%
R91568 Fees	1,944.00	-	2,047.00	0.00%
OECDD Loan	68,928.00	68,927.44	0.56	100.00%
DEQ Required Reserves	379,285.00	-	379,285.00	0.00%
Total Debt Services	1,239,500.00	438,469.44	801,030.56	35.37%
Total Revenues	3,005,583.00	1,868,671.47	1,136,911.53	62.17%
Total Sewer Fund Expenses	2,852,635.00	1,155,921.07	1,668,173.91	40.52%
Revenues vs Expense	152,948.00	712,750.40		

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SDC Fund Revenue Analysis				
SDC Fund	Budgeted Amount	YTD	YTD Variance	Percent Received
Beginning Fund Balance Wtr SDC	5,000.00	5,000.00	-	100.00%
Interest Earnings Water	600.00	430.08	169.92	71.68%
SDC Water Income	10,000.00	-	10,000.00	0.00%
Beginning Fund Balance Storm Drain	79,000.00	79,000.00	-	100.00%
Interest Earnings Storm Drain	350.00	186.13	163.87	53.18%
SDC Storm Drain Income	10,000.00	187.97	9,812.03	1.88%
Beginning Fund Balance Swr SDC	99,000.00	99,000.00	-	100.00%
Interest Earnings Sewer	600.00	160.23	439.77	26.71%
SDC Sewer Income	2,000.00	-	2,000.00	0.00%
Total SDC Revenues	206,550.00	183,964.41	22,585.59	89.07%

General Ledger Expenses vs. Budget				
SDC Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
SDC Water Expenses	15,600.00	-	15,600.00	0.00%
SDC Storm Drain Expenses (50K FEMA)	89,350.00	-	89,350.00	0.00%
SDC Sewer Expenses	101,600.00	-	101,600.00	0.00%
Total SDC Expenses	206,550.00	-	206,550.00	0.00%
Total SDC Expenses	206,550.00	-	206,550.00	0.00%

Total Water SDC Revenues	15,600.00	5,430.08	10,169.92	89.07%
Total Water SDC Expenses	15,600.00	-	15,600.00	0.00%
<u>Revenues vs Expense</u>	-	5,430.08		
Total Storm Drain Revenues	89,350.00	79,374.10	9,975.90	88.84%
Total Storm Drain Expenses	89,350.00	-	89,350.00	0.00%
<u>Revenues vs Expense</u>	-	79,374.10	-	
Total Sewer SDC Revenues	101,600.00	99,160.23	2,439.77	97.60%
Total Sewer SDC Expenses	101,600.00	-	101,600.00	0.00%
<u>Revenues vs Expense</u>	-	99,160.23		

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TRT Fund				
Revenue Analysis				
TRT Fund	Budgeted Amount	YTD	YTD Variance	Percent Received
Carry Over Reserves w/out Audit	148,460.00	148,460.00	-	100.00%
Hotel / Motel Tax (10%)	384,800.00	195,482.13	189,317.87	50.80%
Investment Earnings	950.00	398.60	551.40	41.96%
Misc Fees/Police Grants	2,000.00	-	2,000.00	0.00%
City Hall Remodel (to be financed)	700,000.00	-	700,000.00	0.00%
Business Surcharge (Annual)	10,000.00	2,643.75	7,356.25	0.00%
Total TRT Revenues	1,246,210.00	346,984.48	899,225.52	27.84%
General Ledger				
Expenses vs. Budget				
TRT Fund	Budgeted Amount	YTD	YTD Variance	Percent Expended
TRT Officer	54,852.00	27,423.42	27,428.58	50.00%
TRT Officer	61,872.00	30,404.88	31,467.12	49.14%
Overtime	7,500.00	13,021.13	(5,521.13)	173.62%
Social Security	9,503.00	5,332.62	4,170.38	56.12%
Workers Comp	2,301.00	1,315.40	985.60	57.17%
PERS	21,168.00	10,502.77	10,665.23	49.62%
Medical/Dental Insurance	35,394.00	16,442.73	18,951.27	46.46%
Life Insurance	235.00	46.92	188.08	19.97%
Total Payroll	192,825.00	104,489.87	88,335.13	54.19%
Business License Surcharge / TRA	10,000.00	11,175.00	(1,175.00)	111.75%
Farmer's Market	11,544.00	6,304.07	5,239.93	54.61%
Chamber Promotion (qtrly)	69,264.00	37,624.49	31,639.51	54.32%
Council Priorities	37,464.00	23,167.59	14,296.41	61.84%
Beautification / Temp Pkg.Plan	-	-	-	0.00%
Parade/Event/Storm Emerg.Flag.	4,000.00	6,965.50	(2,965.50)	174.14%
Tree Care Training	6,000.00	-	6,000.00	0.00%
Temporary City Hall Rent	30,000.00	-	30,000.00	0.00%
Total Supplies & Expense	168,272.00	85,236.65	83,035.35	50.65%
Cameras / Veh Equip./Trans cost	15,000.00	6,376.00	8,624.00	42.51%
Tree Mnt. \$10,000/City Planting	9,000.00	-	9,000.00	0.00%
City Hall Remodel	700,000.00	190.00	699,810.00	0.00%
Unrest. Reserves (Dean Wayside)	56,229.00	-	56,229.00	0.00%
Total Capital Outlay	780,229.00	6,566.00	773,663.00	0.84%
Phase 1 City Conservation Project	79,884.00	-	79,884.00	0.00%
Total Debt Service	79,884.00	-	79,884.00	0.00%
ONE TIME Interfund Loan to GF	25,000.00	-	25,000.00	0.00%
Total Transfers	25,000.00	-	25,000.00	0.00%
Total TRT Revenues	1,246,210.00	346,984.48	899,225.52	27.84%
Total TRT Fund Expenses	1,246,210.00	196,292.52	1,049,917.48	15.75%
Revenues vs Expense	-	150,691.96		