QUARTERLY REPORT TO COUNCIL

Meeting Date:	Aug 20, 2025
Prepared by:	Gloria Butsch
Department:	Administration
Division:	Finance
Reporting Period:	4th Quarter FY2025
CC:	City Administrator John Walsh

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1. General Operations

- *Finance has been focused on completing the FY2026 budget document for submission to the Government Finance Officers' Association for the Distinguished Budget Award.*
- *We are working on the fiscal year end 2025 in preparation for audit.*
- *Focus has also been on completing required grant reporting, the Urban Renewal Annual Report and other reports required by various state agencies for the fiscal year end.*

2. Staffing & Personnel

- *Finance staff continue to cross-train, especially in payroll, bank reconciliation and general ledger.*

3. Projects & Initiatives

A. Ongoing Key Projects

- *Cross-training for payroll, bank reconciliation and general ledger.*
- *Analyzing and improving processes and procedures for improved internal controls and efficiency.*

B. Upcoming Projects

- *Utility Rate Study will begin mid-September*

4. Upcoming Events & Important Dates
(Provide information on city-related events, meetings, and deadlines relevant to the department.)

- *Event 1: FY2025 Audit will begin on October 13, 2025. The audit report is due by December 31, 2025*

Attachments (If Applicable)
Attached is the FY2025 4th quarter financial report.

4th Quarter FY2025 Financial Report

The focus of this report is on our major operating funds, which are the General Fund and Utility Funds. Additionally, since it has been the focus of much attention, the Tourism Fund was added in the 3rd quarter.

In reading this report, keep in mind that this is not a typical Income Statement; this is a comparison of budget to actual income and expense. That means that in the budget statement the beginning fund balance is included as revenue. Because of this the "Total Revenue over Expenditure" is equivalent to the Ending Fund Balance for the period.

This being the final quarter of the fiscal year, we have a good estimate of actual revenues and expenditure compared to the final budget. There will be audit adjustments that will change these budget variances.

As I estimated in the 3rd quarter report, we received more property taxes at the end of the fiscal year than our budget estimate. We had estimated conservatively due to the departure of Cascades Tissue, and it was based on information we received from the County. This is good news for the General Fund.

The FY2025 beginning fund balance for the General Fund is about 50% of what was budgeted. This was due to several areas that went significantly over budget in FY2024 and were not expected when projections were made for FY2025. The most significant overages in FY2024 were in the police department budget; from unbudgeted sergeant COLA's & retro, an unbudgeted promotion, injuries and administrative leaves that caused significant overtime, workers' comp insurance, and computer maintenance. This has continued through the current fiscal year, which also includes retirements. Adjustments were included in the supplemental budget that was adopted in June. Additionally, the new report writing program costs that were supposed to be shared with Scappoose and the County, but Scappoose pulled out was a significant blow to the 2024 fiscal year end. The FY2025 ending fund balance is very dependent on whether the sale of the mill property closes, and the down payment is received within 60 days of the fiscal year end; without it, the General Fund will begin with only 33% of budgeted beginning fund balance for FY2026.

In the General Fund, most departments are close to or under budget. The department over budget is General Services. For General Services, professional services have significantly exceeded the budget, even after budget adjustments were made by supplemental budget.

Of the Utility Funds, the Sewer Fund ended very close to the operating budget. There remain some unrecorded capital projects invoices that will bring the capital outlay expenditure close to budget for both the Water and Sewer Funds. Actual ending fund balances (before potential audit adjustments) in the Utility Funds are close to what we estimated in preparation of the FY2026 budget.

The Tourism Fund ending fund balance is a nearly 50% increase over FY2024. Treadway far exceeded expectations considering the late start for the Spirit of Halloweentown event. Note that the total expenditure includes the early repayment of the interfund loan from the Community Development Fund that was used to open the Wauna Credit Union bank account. This payment came from the proceeds of the Spirit of Halloweentown event which is accounted for in Projects and Programs. The Wauna Credit Union account is used for events related revenue and expenses.

The Tourism Fund is supported by the Transient Lodging Tax (TLT) and city sponsored events. State law allows 30% of TLT to be utilized to fund city services other than tourism. However, the city utilizes 100% of the TLT in support of tourism related activities. For FY2025, TLT receipts were less than budgeted. However, proceeds from 13 Nights that was managed by the City Administrator made up for it.

General Fund Support Services (GFSS) are charged to the Tourism Fund for administrative support for event-related activities. These charges are only paid when event revenue exceeds event expenses. All internal service transfers have been made, including the $100,000 from the Tourism Fund to the General Fund. That transfer was not accounted for from the Wauna bank account; this was an interfund accounting transaction made from "pooled cash". Pooled cash includes the Wells Fargo checking account and the Local Government Investment Pool (LGIP) account.

Also included for the Tourism Fund activities, is a breakout of revenue and expense for each event from January 1 – July 31, 2025. Please note that this is calendar year information and only includes the contracted activities and events for which the Wauna account is used.

We know that historically the only event that is generally revenue positive is the Spirit of Halloweentown. This is why most of the proceeds are kept in the Tourism Funds Wauna account and not transferred to the General Fund.

I've included the Budget and Actual Report for all funds. There is one notable item. In the Street SDC Fund, we did not budget for capital projects, which was an oversight and will be included in the next supplemental budget.

As always, please contact me if you have any questions.

General Fund-Budget to Actual For FY2024-2025 Period Ending 6/30/2025

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance	1,624,045	760,685	(863,360)	-53%
Taxes	2,002,060	2,135,680	133,620	7%
Governmental	669,400	525,411	(143,989)	-22%
Grants	270,000	78,475	(191,526)	-71%
Charges for Services	7,534,990	7,253,049	(281,941)	-4%
Other Revenue	3,291,000	1,196,607	(2,094,393)	-64%
Total Revenue	15,391,495	11,949,907	(3,441,588)	-22%
Expenditures				
Personnel Services				
Administration	530,100	476,978	53,122	10%
City Recorder	324,900	308,367	16,533	5%
City Council	72,500	70,887	1,613	2%
Court	227,900	213,937	13,963	6%
Police	5,213,000	5,002,909	210,091	4%
Library	647,700	569,732	77,968	12%
Finance	717,500	679,702	37,798	5%
Parks	418,000	355,178	62,822	15%
Recreation	344,700	292,081	52,619	15%
Planning	403,500	355,561	47,939	12%
Building	371,100	336,994	34,106	9%
Technology	179,400	183,226	(3,826)	-2%
Total Personnel Services	9,450,300	8,845,552	604,748	6%
Materials & Services				
Administration	72,400	32,883	39,517	55%
City Recorder	85,000	52,240	32,760	39%
City Council	65,500	39,826	25,674	39%
Court	256,500	254,814	1,686	1%
Police	861,000	789,788	71,212	8%
Library	192,000	180,708	11,292	6%
Finance	287,000	246,089	40,911	14%
Parks	177,000	173,065	3,935	2%
Recreation	62,100	44,318	17,782	29%
Planning	93,500	64,584	28,916	31%
Building	45,100	21,805	23,295	52%
Technology	410,000	341,688	68,312	17%
General Services	386,500	464,469	(77,969)	-20%
Contingency & Unappropriated	2,947,595	-	2,947,595	100%
Total Materials & Services & Other	5,941,195	2,706,278	3,234,917	54%
Total Revenue over Expenditure	**-**	**398,078**		

Water Fund - Budget to Actual For FY2024-2025 Period Ending 6/30/2025

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance	4,191,478	3,650,489	(540,989)	-13%
Charges for Services	4,510,000	4,122,749	(387,251)	-9%
Miscellaneous	135,000	172,495	37,495	28%
Total Revenue	8,836,478	7,945,733	(890,745)	-10%
Expenditures				
Personnel Services				
Water Distribution	928,800	866,574	62,226	7%
Water Filtration	258,600	148,880	109,720	42%
Total Personnel Services	1,187,400	1,015,454	171,946	14%
Materials & Services				
Water Distribution	2,348,860	2,316,668	32,192	1%
Water Filtration	302,000	197,298	104,702	35%
Total Materials & Service	2,650,860	2,513,966	136,895	5%
Capital Outlay	1,800,000	489,566	1,310,434	73%
Total Capital Outlay	1,800,000	489,566		
Debt Service	462,560	462,560	-	0%
Total Debt Service	462,560	462,560	-	0%
Contingency & Unapproriated	2,735,658	-	2,735,658	100%
Total Contingency & Unapproriated	2,735,658	-	2,735,658	100%
Total Revenue over Expenditures	**-**	**3,464,188**		

Sewer Fund - Budget to Actual For FY2024-2025 Period Ending 6/30/2025

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance	4,715,647	4,087,069	(628,578)	-13%
Grants	2,500,000	558,600	(1,941,400)	
Charges for Services	5,073,500	4,993,244	(80,256)	-2%
Miscellaneous	75,000	214,890	139,890	187%
Total Revenue	12,364,147	9,853,803	(2,510,344)	-20%
Expenditures				
Personnel Services				
Sewer Collection	592,400	591,581	819	0%
Primary Treatment	196,100	195,722	378	0%
Secondary Treatment	307,400	307,062	338	0%
Pump Service	68,500	67,993	507	1%
Total Personnel Services	1,164,400	1,162,358	2,042	0%
Materials & Services				
Sewer Collection	2,174,100	2,164,383	9,717	0%
Primary Treatment	242,300	216,409	25,891	11%
Secondary Treatment	380,200	322,268	57,932	15%
Pump Service	38,500	37,775	725	2%
Total Materials & Service	2,835,100	2,740,835	94,265	3%
Capital Outlay	3,064,200	1,091,456	1,972,744	64%
Total Capital Outlay	3,064,200	1,091,456	1,972,744	64%
Debt Service	668,480	667,929	551	0%
Total Debt Service	668,480	667,929	551	0%
Contingency & Unapproriated	4,631,967	-	4,631,967	100%
Total Contingency & Unapproriated	4,631,967	-	4,631,967	100%
Total Revenue over Expenditures	-	**4,191,224**		

Storm Fund - Budget to Actual For FY2024-2025 Period Ending 6/30/2025

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance	1,307,495	1,332,403	24,908	2%
Charges for Services	1,661,000	1,672,706	11,706	1%
Miscellaneous	25,000	55,676	30,676	123%
Total Revenue	2,993,495	3,060,785	67,290	2%
Expenditures				
Personnel Services				
Operations	692,500	555,018	137,482	20%
Total Personnel Services	692,500	555,018	137,482	20%
Materials & Services				
Operations	1,177,650	1,165,022	12,628	1%
Total Materials & Service	1,177,650	1,165,022	12,628	1%
Capital Outlay	300,000	10,857	289,144	96%
Total Capital Outlay	300,000	10,857		
Contingency & Unapproriated	823,345	-	823,345	100%
Total Contingency & Unapproriated	823,345	-	823,345	100%
Total Revenue over Expenditures	**-**	**1,329,888**		

Cost of Services 4th Qtr FY2025 ending June 30, 2025

General Fund

Operating Expenditures		
	Administration	509,861
	City Recorder	360,607
	City Council	110,713
	Court	468,751
	Police	5,792,697
	Library	750,440
	Finance	925,791
	Parks	528,244
	Recreation	336,399
	Planning	420,144
	Building	358,799
	Technology	524,915
	Non-Departmental	464,469
		11,551,829
Operating Revenue		
	Taxes	2,135,680
	Governmental	525,411
	Charges for Services	7,253,049
	Miscellaneous	1,196,607
		11,110,748
Operating Surplus (Deficit)		(441,082)

Water Fund

Operating Expenditures		
	Water Distribution	3,183,242
	Water Filtration	346,178
		3,529,419
Operating Revenue		
	Charges for Services	4,122,749
	Miscellaneous	172,495
		4,295,244
Operating Surplus (Deficit)		765,825

Cost of Services 4th Qtr FY2025 ending June 30, 2025

Sewer Fund

Operating Expenditures			
	Sewer Collection	2,755,964	
	Primary Treatment	412,131	
	Secondary Treatment	629,330	
	Pump Services	105,768	
		3,903,193	
Operating Revenue			
	Charges for Services	4,993,244	
	Miscellaneous	214,890	
		5,208,134	
Operating Surplus (Deficit)		1,304,941	

Storm Fund

Operating Expenditures		
	Operations	1,720,040
Operating Revenue		
	Charges for Services	1,672,706
	Miscellaneous	55,676
		1,728,382
Operating Surplus (Deficit)		8,342

Tourism Fund-Budget to Actual 4th Qtr FY2025 ending June 30, 2025

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance	55,681	75,880	20,199	36%
Transient Occupancy Tax	165,000	143,220	(21,780)	-13%
Event Revenue	-	30,425	30,425	#DIV/0!
Contracted Events Revenue	850,000	1,157,025	307,025	36%
Other Revenue	4,000	7,983	3,983	100%
Interfund Loan	300,000	200,000	(100,000)	-33%
Total Revenue	1,374,681	1,614,533	239,852	17%
Expenditures				
Materials & Services				
Professional Services	140,000	68,420	71,580	51%
GFSS	100,000	100,000	-	0%
Projects & Programs	540,000	764,770	(224,770)	-42%
Contracted Events-Prof. Services	300,000	457,661	(157,661)	-53%
Building Lease & Utilities	90,000	1,865	88,135	98%
Contracted Bldg Lease & Utilities	200,000	77,129	122,871	61%
Contingency & Unappropriated	4,681	-	4,681	100%
Total Materials & Services & Other	1,374,681	1,469,844	(95,163)	-7%
Total Revenue over Expenditure	**-**	**144,688**		

City of St. Helens Tourism
Profit and Loss
January - July, 2025

	Operations	St. Helens Events	13 Nights	Community Day	Fourth Of July	Holiday In The Plaza	Sand Castle	Spirit of Halloween town	Total St. Helens Events	TOTAL
Income										
43200 Vendor Registration - Booth Fees	0.00	0.00	7,400.00	1,050.00	2,280.00	0.00	0.00	38,250.00	48,980.00	48,980.00
43300 Event Sponsors	0.00	0.00	5,333.34	550.00	3,833.33	3,833.33	0.00	0.00	13,550.00	13,550.00
43400 Parking Revenue	0.00	0.00	0.00	0.00	10,566.69	0.00	0.00	0.00	10,566.69	10,566.69
Total Income	**$ 0.00**	**$ 0.00**	**$ 12,733.34**	**$ 1,600.00**	**$ 16,680.02**	**$3,833.33**	**$ 0.00**	**$38,250.00**	**$ 73,096.69**	**$ 73,096.69**
Cost of Goods Sold										
52100 EVENT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52110 Event Permits & Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437.00	437.00	437.00
52115 Build & Production Supplies	0.00	0.00	0.00	0.00	15,071.47	0.00	0.00	3,180.82	18,252.29	18,252.29
52120 Equipment & Event Rentals	0.00	0.00	28,376.48	89.18	13,232.48	2,964.76	0.00	0.00	44,662.90	44,662.90
52135 Props & Décor	0.00	0.00	0.00	0.00	1,062.67	0.00	0.00	0.00	1,062.67	1,062.67
52140 Job Supplies	0.00	0.00	5.74	1,077.36	30.69	0.00	0.00	325.96	1,439.75	1,439.75
52145 Restrooms & Sanitation	0.00	0.00	0.00	1,275.00	1,480.00	0.00	0.00	0.00	2,755.00	2,755.00
52160 Trash Disposal & Janitorial	0.00	0.00	0.00	0.00	0.00	0.00	0.00	362.81	362.81	362.81
52180 Neighbors on 4th Street	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
Total 52100 EVENT EXPENSES	**$ 0.00**	**$ 0.00**	**$ 28,382.22**	**$ 2,441.54**	**$ 30,877.31**	**$2,964.76**	**$ 0.00**	**$ 6,306.59**	**$ 70,972.42**	**$ 70,972.42**
52200 EVENT ADVERTISING & MARKETING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52205 Signage & Printing	0.00	0.00	2,200.51	0.00	0.00	0.00	0.00	0.00	2,200.51	2,200.51
52225 Radio Advertising	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	400.00	400.00
52235 Social Media & Digital Advertising	0.00	0.00	5,128.46	0.00	319.20	0.00	0.00	199.00	5,646.66	5,646.66
MARKETING	**$ 0.00**	**$ 0.00**	**$ 7,728.97**	**$ 0.00**	**$ 319.20**	**$ 0.00**	**$ 0.00**	**$ 199.00**	**$ 8,247.17**	**$ 8,247.17**
52300 CONTRACT EVENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52050 Event Planning Services	95,800.02	0.00	0.00	8,500.00	0.00	0.00	0.00	0.00	8,500.00	104,300.02
52305 Contract Event Labor	0.00	0.00	126.00	0.00	4,307.67	0.00	0.00	0.00	4,433.67	4,433.67
52315 Talent & Performer Fees	0.00	0.00	11,050.00	1,000.00	14,475.00	0.00	0.00	10,156.54	36,681.54	36,681.54
52340 Audio/Video Services	0.00	0.00	18,525.00	0.00	0.00	0.00	0.00	0.00	18,525.00	18,525.00
52345 Photography & Videography	0.00	0.00	1,850.00	0.00	1,850.00	0.00	0.00	0.00	3,700.00	3,700.00
52365 Security & Staffing	0.00	0.00	0.00	0.00	2,170.00	0.00	0.00	0.00	2,170.00	2,170.00
52370 Transportation Services	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	1,500.00
52380 Graphic Design	0.00	0.00	1,747.08	262.50	1,153.33	0.00	182.08	3,200.00	6,544.99	6,544.99
Total 52300 CONTRACT EVENT SERVICES	**$ 95,800.02**	**$ 0.00**	**$ 33,298.08**	**$ 9,762.50**	**$ 25,456.00**	**$ 0.00**	**$ 182.08**	**$13,356.54**	**$ 82,055.20**	**$ 177,855.22**
Total Cost of Goods Sold	**$ 95,800.02**	**$ 0.00**	**$ 69,409.27**	**$ 12,204.04**	**$ 56,652.51**	**$2,964.76**	**$ 182.08**	**$19,862.13**	**$ 161,274.79**	**$ 257,074.81**
Gross Profit	**-$ 95,800.02**	**$ 0.00**	**-$ 56,675.93**	**-$ 10,604.04**	**-$ 39,972.49**	**$ 868.57**	**-$ 182.08**	**$18,387.87**	**-$ 88,178.10**	**-$ 183,978.12**

	Operations	St. Helens Events	13 Nights	Community Day	Fourth Of July	Holiday In The Plaza	Sand Castle	Spirit of Halloween town	Total St. Helens Events	TOTAL
Expenses										
61000 ADMINISTRATIVE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61115 Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.03	35.03	35.03
61120 Software & Apps	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,067.00	2,067.00	2,067.00
61125 Shipping, Freight & Delivery	0.00	0.00	1,950.00	0.00	0.00	0.00	0.00	0.00	1,950.00	1,950.00
61130 City Direct/Other	1,383.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,383.43
Total 61000 ADMINISTRATIVE EXPENSES	**$ 1,383.43**	**$ 0.00**	**$ 1,950.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 2,102.03**	**$ 4,052.03**	**$ 5,435.46**
67000 OTHER BUSINESS EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67020 Small Tools or Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,486.85	2,486.85	2,486.85
Total 67000 OTHER BUSINESS EXPENSES	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 2,486.85**	**$ 2,486.85**	**$ 2,486.85**
67035 Business Licenses & Permits	245.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	245.70
71000 FACILITY EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71100 Rent & Lease	54,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,000.00
71120 Building Maintenance	87.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.39
71300 Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71310 Internet & Wi-Fi services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.00	55.00	55.00
71320 Building Utilities	4,644.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,644.02
Total 71300 Utilities	**$ 4,644.02**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 55.00**	**$ 55.00**	**$ 4,699.02**
Total 71000 FACILITY EXPENSES	**$ 58,731.41**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 55.00**	**$ 55.00**	**$ 58,786.41**
75000 AUTO EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75015 Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.61	30.61	30.61
Total 75000 AUTO EXPENSE	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 30.61**	**$ 30.61**	**$ 30.61**
79000 BANK & MERCHANT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79120 Shopify Merchant Fees	0.00	0.00	226.98	36.48	75.71	0.00	0.00	1,233.45	1,572.62	1,572.62
79130 Stripe Merchant Fees	0.00	0.00	0.00	0.00	444.70	0.00	0.00	0.00	444.70	444.70
79150 Merchant Charges	0.00	0.00	1.50	0.00	0.00	0.00	0.00	0.00	1.50	1.50
Total 79000 BANK & MERCHANT FEES	**$ 0.00**	**$ 0.00**	**$ 228.48**	**$ 36.48**	**$ 520.41**	**$ 0.00**	**$ 0.00**	**$ 1,233.45**	**$ 2,018.82**	**$ 2,018.82**
Total Expenses	**$ 60,360.54**	**$ 0.00**	**$ 2,178.48**	**$ 36.48**	**$ 520.41**	**$ 0.00**	**$ 0.00**	**$ 5,907.94**	**$ 8,643.31**	**$ 69,003.85**
Net Operating Income	**-$ 156,160.56**	**$ 0.00**	**-$ 58,854.41**	**-$ 10,640.52**	**-$ 40,492.90**	**$ 868.57**	**-$ 182.08**	**$12,479.93**	**-$ 96,821.41**	**-$ 252,981.97**
Other Income										
Other income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest earned	1,351.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,351.88
Total Other income	**$ 1,351.88**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 1,351.88**
Total Other Income	**$ 1,351.88**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 1,351.88**
Net Other Income	**$ 1,351.88**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 0.00**	**$ 1,351.88**
Net Income	**-$ 154,808.68**	**$ 0.00**	**-$ 58,854.41**	**-$ 10,640.52**	**-$ 40,492.90**	**$ 868.57**	**-$ 182.08**	**$12,479.93**	**-$ 96,821.41**	**-$ 251,630.09**

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 6/30/2025

		Original Total Budget	Current Total Budget	YTD Activity	Variance	Percent Remaining
Fund: 100 - GENERAL FUND						
	Revenue					
100-000-31001	Property Tax - Current	1,948,500.00	1,948,500.00	2,052,241.53	(103,741.53)	-5%
100-000-31002	Property Tax - Previous	53,560.00	53,560.00	83,438.91	(29,878.91)	-56%
	Total Taxes	***2,002,060.00***	***2,002,060.00***	***2,135,680.44***	***(133,620.44)***	***-7%***
100-000-32003	State Rev - Cigarette	11,500.00	11,500.00	8,605.98	2,894.02	25%
100-000-32004	State Rev - Alcohol	319,300.00	319,300.00	231,194.80	88,105.20	28%
100-000-32005	State Rev - General	180,300.00	180,300.00	148,800.54	31,499.46	17%
100-000-32006	State Rev - Cannabis	158,300.00	158,300.00	136,809.89	21,490.11	14%
	Total Governmental	***669,400.00***	***669,400.00***	***525,411.21***	***143,988.79***	***22%***
100-000-33005	Grants	60,000.00	60,000.00	77,000.00	(17,000.00)	-28%
100-000-33007	Grants - Parks	210,000.00	210,000.00	1,474.50	208,525.50	99%
	Total Grants	***270,000.00***	***270,000.00***	***78,474.50***	***191,525.50***	***71%***
100-000-34001	Dockside Services	18,500.00	18,500.00	13,618.42	4,881.58	26%
100-000-34003	In Lieu of Franchise Fees	1,099,100.00	1,099,100.00	1,078,521.94	20,578.06	2%
100-000-34004	General Fund Support Services	4,332,500.00	4,332,500.00	4,332,500.00	-	0%
100-000-34006	Franchise Taxes	930,000.00	930,000.00	1,048,371.66	(118,371.66)	-13%
100-000-34007	Franchise Fees PEG Fees/ Restricted	-	-	4,673.24	(4,673.24)	#DIV/0!
100-000-34025	Lien Searches	7,000.00	7,000.00	9,843.21	(2,843.21)	-41%
100-000-35001	Permits - Columbia City Bldg	10,300.00	10,300.00	17,224.48	(6,924.48)	-67%
100-000-35002	Fees - Business Licenses	108,150.00	108,150.00	109,805.00	(1,655.00)	-2%
100-000-35003	Permits - St Helens Bldg	293,550.00	293,550.00	70,677.22	222,872.78	76%
100-000-35004	Fees - Bldg Admin	25,750.00	25,750.00	18,823.50	6,926.50	27%
100-000-35005	Permits - Plumbing	41,200.00	41,200.00	18,979.73	22,220.27	54%
100-000-35006	Permits - Mechanical	61,800.00	61,800.00	13,745.40	48,054.60	78%
100-000-35009	Fees - Plan Review	185,400.00	185,400.00	74,792.60	110,607.40	60%
100-000-35010	Fees - Library	9,090.00	9,090.00	3,793.78	5,296.22	58%
100-000-35011	Fees - SDC Admin	24,500.00	24,500.00	28,845.23	(4,345.23)	-18%
100-000-35015	Fees - Planning	23,700.00	23,700.00	35,024.00	(11,324.00)	-48%
100-000-35016	Fees - Police Training	5,600.00	5,600.00	6,221.97	(621.97)	-11%
100-000-35018	Fees - Recreation	185,400.00	185,400.00	177,316.41	8,083.59	4%
100-000-35019	Fees - Parks	5,150.00	5,150.00	17,071.00	(11,921.00)	-231%
100-000-36001	Fines - Library	3,500.00	3,500.00	16,579.54	(13,079.54)	-374%
100-000-36002	Fines - Court	164,800.00	164,800.00	156,620.37	8,179.63	5%
	Total Charges for Services	***7,534,990.00***	***7,534,990.00***	***7,253,048.70***	***281,941.30***	***4%***
100-000-37001	Interest	150,000.00	150,000.00	30,760.04	119,239.96	79%
100-000-37004	Miscellaneous	125,000.00	125,000.00	148,649.75	(23,649.75)	-19%
100-000-37005	Library Miscellaneous	-	-	2,228.00	(2,228.00)	#DIV/0!
100-000-37007	Donations - Parks	-	-	2,500.00	(2,500.00)	#DIV/0!
100-000-37009	Court Reimbursements	16,000.00	16,000.00	12,469.47	3,530.53	22%
100-000-37012	Sale of Surplus Property	1,500,000.00	1,500,000.00	-	1,500,000.00	100%
100-000-38001	Transfer	1,500,000.00	1,500,000.00	1,000,000.00	500,000.00	33%
	Total Other Revenue	***3,291,000.00***	***3,291,000.00***	***1,196,607.26***	***2,094,392.74***	***64%***
100-000-39001	Beginning Fund Balance	1,624,045.00	1,624,045.00	760,685.04	863,359.96	53%
Revenue Total:		**15,391,495.00**	**15,391,495.00**	**11,949,907.15**	**3,441,587.85**	
	Expense					
Administration						
100-701-50001	Wages	312,400.00	312,400.00	293,601.65	18,798.35	6%
100-701-50004	Overtime	9,800.00	9,800.00	5,235.39	4,564.61	47%
100-701-51005	Insurance	71,400.00	71,400.00	58,605.57	12,794.43	18%
100-701-51006	VEBA	6,000.00	6,000.00	5,052.39	947.61	16%
100-701-51007	PERS	100,200.00	100,200.00	92,508.55	7,691.45	8%
100-701-51008	Taxes	26,000.00	26,000.00	21,629.86	4,370.14	17%
100-701-51015	Other Benefits	4,300.00	4,300.00	344.45	3,955.55	92%
	Personnel Services	***530,100.00***	***530,100.00***	***476,977.86***	***53,122.14***	***10%***
100-701-52001	Operating Supplies	1,200.00	1,200.00	789.99	410.01	34%
100-701-52002	Personnel Uniforms Equipment	-	-	300.00	(300.00)	#DIV/0!
100-701-52010	Telephone	1,500.00	1,500.00	1,770.59	(270.59)	-18%
100-701-52011	Public Information	700.00	700.00	-	700.00	100%

100-701-52018	Professional Development	10,000.00	10,000.00	6,371.54	3,628.46	36%
100-701-52019	Professional Services	40,000.00	40,000.00	5,868.65	34,131.35	85%
100-701-52027	IT Fund Charges	1,000.00	1,000.00	-	1,000.00	100%
100-701-52040	Communications	18,000.00	18,000.00	17,782.41	217.59	1%
	Materials & Services	***72,400.00***	***72,400.00***	***32,883.18***	***39,516.82***	***55%***
City Recorder / HR						
100-702-50001	Wages	190,500.00	190,500.00	183,124.12	7,375.88	4%
100-702-51005	Insurance	43,600.00	43,600.00	41,409.94	2,190.06	5%
100-702-51006	VEBA	3,800.00	3,800.00	3,557.20	242.80	6%
100-702-51007	PERS	69,200.00	69,200.00	66,209.22	2,990.78	4%
100-702-51008	Taxes	15,400.00	15,400.00	13,853.17	1,546.83	10%
100-702-51015	Other Benefits	2,400.00	2,400.00	213.38	2,186.62	91%
	Personnel Services	***324,900.00***	***324,900.00***	***308,367.03***	***16,532.97***	***5%***
100-702-52001	Operating Supplies	2,000.00	2,000.00	1,661.64	338.36	17%
100-702-52011	Public Information	11,000.00	11,000.00	113.15	10,886.85	99%
100-702-52014	Recruiting	39,000.00	39,000.00	21,296.96	17,703.04	45%
100-702-52018	Professional Development	6,000.00	6,000.00	3,406.08	2,593.92	43%
100-702-52019	Professional Services	22,000.00	22,000.00	23,207.41	(1,207.41)	-5%
100-702-52027	IT Fund Charges	1,000.00	1,000.00	-	1,000.00	100%
100-702-52028	Projects & Programs	4,000.00	4,000.00	2,554.36	1,445.64	36%
	Materials & Services	***85,000.00***	***85,000.00***	***52,239.60***	***32,760.40***	***39%***
City Council						
100-703-50001	Wages	63,400.00	67,400.00	65,746.36	1,653.64	2%
100-703-51008	Taxes	5,100.00	5,100.00	5,009.46	90.54	2%
100-703-51015	Other Benefits	-	-	131.11	(131.11)	#DIV/0!
	Personnel Services	***68,500.00***	***72,500.00***	***70,886.93***	***1,613.07***	***2%***
100-703-52001	Operating Supplies	3,000.00	3,000.00	5,144.14	(2,144.14)	-71%
100-703-52013	Membership	2,000.00	2,000.00	-	2,000.00	100%
100-703-52018	Professional Development	8,000.00	15,000.00	11,289.44	3,710.56	25%
100-703-52019	Professional Services	40,000.00	40,000.00	22,517.82	17,482.18	44%
100-703-52027	IT Fund Charges	500.00	500.00	-	500.00	100%
100-703-52041	Community Support	5,000.00	5,000.00	874.82	4,125.18	83%
	Materials & Services	***58,500.00***	***65,500.00***	***39,826.22***	***25,673.78***	***39%***
Municipal Court						
100-704-50001	Wages	129,500.00	129,500.00	122,739.63	6,760.37	5%
100-704-50004	Overtime	-	-	807.39	(807.39)	#DIV/0!
100-704-51005	Insurance	43,000.00	43,000.00	40,211.31	2,788.69	6%
100-704-51006	VEBA	2,600.00	2,600.00	2,399.72	200.28	8%
100-704-51007	PERS	40,300.00	40,300.00	38,245.49	2,054.51	5%
100-704-51008	Taxes	10,500.00	10,500.00	9,351.25	1,148.75	11%
100-704-51015	Other Benefits	2,000.00	2,000.00	182.43	1,817.57	91%
	Personnel Services	***227,900.00***	***227,900.00***	***213,937.22***	***13,962.78***	***6%***
100-704-52001	Operating Supplies	3,000.00	3,000.00	3,883.79	(883.79)	-29%
100-704-52018	Professional Development	2,500.00	2,500.00	82.00	2,418.00	97%
100-704-52019	Professional Services	250,000.00	250,000.00	250,847.90	(847.90)	0%
100-704-52027	IT Fund Charges	1,000.00	1,000.00	-	1,000.00	100%
	Materials & Services	***256,500.00***	***256,500.00***	***254,813.69***	***1,686.31***	***1%***
Police						
100-705-50001	Wages	2,611,000.00	2,511,000.00	2,469,104.73	41,895.27	2%
100-705-50004	Overtime	395,000.00	395,000.00	512,650.57	(117,650.57)	-30%
100-705-51005	Insurance	757,000.00	707,000.00	553,950.45	153,049.55	22%
100-705-51006	VEBA	70,000.00	70,000.00	209,152.25	(139,152.25)	-199%
100-705-51007	PERS	1,205,000.00	1,205,000.00	959,537.15	245,462.85	20%
100-705-51008	Taxes	280,000.00	280,000.00	219,340.82	60,659.18	22%
100-705-51015	Other Benefits	45,000.00	45,000.00	75,561.78	(30,561.78)	-68%
100-705-51017	Fitness Reimbursement – Taxable	-	-	3,611.28	(3,611.28)	#DIV/0!
	Personnel Services	***5,363,000.00***	***5,213,000.00***	***5,002,909.03***	***210,090.97***	***4%***
100-705-52001	Operating Supplies	80,000.00	80,000.00	46,238.79	33,761.21	42%
100-705-52002	Personnel Uniforms Equipment	29,000.00	29,000.00	19,574.45	9,425.55	33%
100-705-52003	Utilities	15,000.00	15,000.00	11,297.61	3,702.39	25%
100-705-52006	Computer Maintenance	25,000.00	25,000.00	29,984.86	(4,984.86)	-20%
100-705-52010	Telephone	24,500.00	24,500.00	26,457.39	(1,957.39)	-8%
100-705-52014	Recruiting Expenses	5,000.00	5,000.00	4,807.44	192.56	4%
100-705-52018	Professional Development	28,000.00	28,000.00	34,424.01	(6,424.01)	-23%
100-705-52019	Professional Services	40,000.00	40,000.00	131,081.34	(91,081.34)	-228%
100-705-52021	Equipment Maintenance	3,000.00	3,000.00	1,467.00	1,533.00	51%
100-705-52022	Fuel	85,000.00	85,000.00	57,181.03	27,818.97	33%

100-705-52023	Facility Maintenance	30,000.00	30,000.00	74,349.81	(44,349.81)	-148%
100-705-52027	IT Fund Charges	3,000.00	3,000.00	-	3,000.00	100%
100-705-52040	Special Investigations	-	-	817.00	(817.00)	#DIV/0!
100-705-52044	K9	6,000.00	6,000.00	542.85	5,457.15	91%
100-705-52086	Tactical	13,500.00	13,500.00	8,161.52	5,338.48	40%
100-705-52097	Enterprise Fleet	160,000.00	310,000.00	259,341.54	50,658.46	16%
100-705-52098	Enterprise Fleet Maintenance	28,000.00	28,000.00	18,982.18	9,017.82	32%
100-705-52102	New Hire Equipment	20,000.00	20,000.00	12,194.97	7,805.03	39%
100-705-52115	REPORT WRITING	84,000.00	84,000.00	21,406.65	62,593.35	75%
100-705-52117	BODY CAMERAS	32,000.00	32,000.00	31,477.79	522.21	2%
	Materials & Services	***711,000.00***	***861,000.00***	***789,788.23***	***71,211.77***	***8%***
Library						
100-706-50001	Wages	421,300.00	417,300.00	379,756.79	37,543.21	9%
100-706-51005	Insurance	73,900.00	73,900.00	50,864.65	23,035.35	31%
100-706-51006	VEBA	7,000.00	7,000.00	4,784.24	2,215.76	32%
100-706-51007	PERS	113,500.00	113,500.00	105,115.89	8,384.11	7%
100-706-51008	Taxes	34,000.00	34,000.00	28,640.10	5,359.90	16%
100-706-51015	Other Benefits	2,000.00	2,000.00	570.04	1,429.96	71%
	Personnel Services	***651,700.00***	***647,700.00***	***569,731.71***	***77,968.29***	***12%***
100-706-52001	Operating Supplies	7,800.00	7,800.00	8,265.15	(465.15)	-6%
100-706-52002	Personnel Uniforms Equipment	-	-	100.00	(100.00)	#DIV/0!
100-706-52003	Utilities	22,000.00	22,000.00	20,576.59	1,423.41	6%
100-706-52006	Computer Maintenance	16,200.00	16,200.00	11,748.10	4,451.90	27%
100-706-52014	Recruiting Expenses	1,000.00	1,000.00	-	1,000.00	100%
100-706-52018	Professional Development	2,500.00	2,500.00	2,684.93	(184.93)	-7%
100-706-52019	Professional Services	4,500.00	4,500.00	1,915.61	2,584.39	57%
100-706-52020	Bank Service Fees	-	-	69.56	(69.56)	#DIV/0!
100-706-52023	Facility Maintenance	52,000.00	52,000.00	61,884.97	(9,884.97)	-19%
100-706-52027	IT Fund Charges	3,000.00	3,000.00	-	3,000.00	100%
100-706-52028	Projects & Programs	5,000.00	5,000.00	6,172.44	(1,172.44)	-23%
100-706-52031	Periodicals	2,000.00	2,000.00	740.34	1,259.66	63%
100-706-52032	Digital Resources	21,000.00	21,000.00	23,363.00	(2,363.00)	-11%
100-706-52033	Printed Materials	34,000.00	34,000.00	26,467.03	7,532.97	22%
100-706-52034	Visual Materials	4,000.00	4,000.00	2,822.29	1,177.71	29%
100-706-52035	Audio Materials	3,000.00	3,000.00	567.50	2,432.50	81%
100-706-52036	Makerspace	6,000.00	10,000.00	10,000.78	(0.78)	0%
100-706-52037	Library of Things	4,000.00	4,000.00	3,329.97	670.03	17%
	Materials & Services	***188,000.00***	***192,000.00***	***180,708.26***	***11,291.74***	***6%***
Finance						
100-707-50001	Wages	417,700.00	417,700.00	400,404.85	17,295.15	4%
100-707-50004	Overtime	-	-	268.40	(268.40)	#DIV/0!
100-707-51005	Insurance	122,200.00	122,200.00	115,396.00	6,804.00	6%
100-707-51006	VEBA	8,300.00	8,300.00	7,949.52	350.48	4%
100-707-51007	PERS	129,900.00	129,900.00	124,033.06	5,866.94	5%
100-707-51008	Taxes	33,700.00	33,700.00	30,405.89	3,294.11	10%
100-707-51015	Other Benefits	5,700.00	5,700.00	1,243.82	4,456.18	78%
	Personnel Services	***717,500.00***	***717,500.00***	***679,701.54***	***37,798.46***	***5%***
100-707-52001	Operating Supplies	9,000.00	9,000.00	4,774.31	4,225.69	47%
100-707-52008	Printing	55,000.00	55,000.00	13,732.67	41,267.33	75%
100-707-52009	Postage	4,000.00	4,000.00	37,261.54	(33,261.54)	-832%
100-707-52013	Memberships	-	-	515.00	(515.00)	#DIV/0!
100-707-52018	Professional Development	8,000.00	8,000.00	10,130.14	(2,130.14)	-27%
100-707-52019	Professional Services	120,000.00	120,000.00	100,001.16	19,998.84	17%
100-707-52020	Bank Service Fees	90,000.00	90,000.00	79,645.25	10,354.75	12%
100-707-52027	IT Fund Charges	1,000.00	1,000.00	29.29	970.71	97%
	Materials & Services	***287,000.00***	***287,000.00***	***246,089.36***	***40,910.64***	***14%***
Parks						
100-708-50001	Wages	245,400.00	241,400.00	208,332.40	33,067.60	14%
100-708-50004	Overtime	-	-	1,782.15	(1,782.15)	#DIV/0!
100-708-51005	Insurance	73,200.00	73,200.00	56,955.45	16,244.55	22%
100-708-51006	VEBA	4,300.00	4,300.00	6,079.06	(1,779.06)	-41%
100-708-51007	PERS	76,300.00	76,300.00	64,904.74	11,395.26	15%
100-708-51008	Taxes	19,800.00	19,800.00	16,788.83	3,011.17	15%
100-708-51015	Other Benefits	3,000.00	3,000.00	79.74	2,920.26	97%
100-708-51017	Fitness Reimbursement – Taxable	-	-	256.00	(256.00)	#DIV/0!
	Personnel Services	***422,000.00***	***418,000.00***	***355,178.37***	***62,821.63***	***15%***
100-708-52001	Operating Supplies	60,000.00	60,000.00	41,877.77	18,122.23	30%

100-708-52002	Personnel Uniforms Equipment	2,000.00	2,000.00	843.33	1,156.67	58%
100-708-52003	Utilities	18,000.00	18,000.00	20,275.85	(2,275.85)	-13%
100-708-52010	Telephone	2,000.00	2,000.00	1,026.68	973.32	49%
100-708-52018	Professional Development	3,000.00	3,000.00	56.13	2,943.87	98%
100-708-52019	Professional Services	30,000.00	34,000.00	62,202.93	(28,202.93)	-83%
100-708-52022	Fuel	15,000.00	15,000.00	12,828.59	2,171.41	14%
100-708-52023	Facility Maintenance	20,000.00	20,000.00	22,112.33	(2,112.33)	-11%
100-708-52046	Dock Services	20,000.00	20,000.00	10,401.01	9,598.99	48%
100-708-52047	Marine Board	3,000.00	3,000.00	1,440.64	1,559.36	52%
	Materials & Services	***173,000.00***	***177,000.00***	***173,065.26***	***3,934.74***	***2%***
Recreation						
100-709-50001	Wages	227,900.00	227,900.00	176,381.08	51,518.92	23%
100-709-51005	Insurance	43,000.00	43,000.00	40,211.31	2,788.69	6%
100-709-51006	VEBA	3,100.00	3,100.00	3,006.95	93.05	3%
100-709-51007	PERS	49,300.00	49,300.00	54,264.86	(4,964.86)	-10%
100-709-51008	Taxes	18,400.00	18,400.00	13,376.85	5,023.15	27%
100-709-51015	Other Benefits	3,000.00	3,000.00	4,840.34	(1,840.34)	-61%
	Personnel Services	***344,700.00***	***344,700.00***	***292,081.39***	***52,618.61***	***15%***
100-709-52001	Operating Supplies	7,000.00	7,000.00	4,363.15	2,636.85	38%
100-709-52003	Utilities	9,000.00	9,000.00	7,939.94	1,060.06	12%
100-709-52008	Printing	500.00	500.00	189.51	310.49	62%
100-709-52010	Telephone	1,800.00	1,800.00	2,066.84	(266.84)	-15%
100-709-52018	Professional Development	2,000.00	2,000.00	1,219.86	780.14	39%
100-709-52019	Professional Services	14,800.00	14,800.00	6,002.60	8,797.40	59%
100-709-52020	Bank Service Fees	5,000.00	5,000.00	4,370.25	629.75	13%
100-709-52022	Fuel	1,000.00	1,000.00	88.38	911.62	91%
100-709-52023	Facility Maintenance	13,000.00	13,000.00	12,321.34	678.66	5%
100-709-52097	Enterprise Fleet	8,000.00	8,000.00	5,755.77	2,244.23	28%
	Materials & Services	***62,100.00***	***62,100.00***	***44,317.64***	***17,782.36***	***29%***
Planning						
100-710-50001	Wages	259,800.00	259,800.00	228,758.64	31,041.36	12%
100-710-50004	Overtime	-	-	105.36	(105.36)	#DIV/0!
100-710-51005	Insurance	33,200.00	33,200.00	27,462.64	5,737.36	17%
100-710-51006	VEBA	5,100.00	5,100.00	4,675.27	424.73	8%
100-710-51007	PERS	80,800.00	80,800.00	75,947.59	4,852.41	6%
100-710-51008	Taxes	21,000.00	21,000.00	17,463.71	3,536.29	17%
100-710-51015	Other Benefits	3,600.00	3,600.00	367.31	3,232.69	90%
100-710-51017	Fitness Reimbursement – Taxable	-	-	780.00	(780.00)	#DIV/0!
	Personnel Services	***403,500.00***	***403,500.00***	***355,560.52***	***47,939.48***	***12%***
100-710-52001	Operating Supplies	5,000.00	5,000.00	2,312.24	2,687.76	54%
100-710-52002	Personnel Uniforms Equipment	-	-	101.62	(101.62)	#DIV/0!
100-710-52011	Public Information	10,000.00	10,000.00	2,941.79	7,058.21	71%
100-710-52013	Memberships	1,500.00	1,500.00	1,281.00	219.00	15%
100-710-52018	Professional Development	4,000.00	4,000.00	2,171.64	1,828.36	46%
100-710-52019	Professional Services	3,000.00	3,000.00	1,820.42	1,179.58	39%
100-710-52020	Bank Service	-	-	65.61	(65.61)	#DIV/0!
100-710-52022	Fuel	500.00	500.00	150.72	349.28	70%
100-710-52028	Projects & Programs	45,000.00	45,000.00	29,825.52	15,174.48	34%
100-710-52030	CLG	15,000.00	15,000.00	17,000.00	(2,000.00)	-13%
100-710-52087	Commission Stipends	2,500.00	2,500.00	1,950.00	550.00	22%
100-710-52097	Enterprise Fleet	7,000.00	7,000.00	4,963.31	2,036.69	29%
	Materials & Services	***93,500.00***	***93,500.00***	***64,583.87***	***28,916.13***	***31%***
Building						
100-711-50001	Wages	214,100.00	214,100.00	194,803.23	19,296.77	9%
100-711-50004	Overtime	-	-	105.36	(105.36)	#DIV/0!
100-711-51005	Insurance	65,800.00	65,800.00	63,167.95	2,632.05	4%
100-711-51006	VEBA	4,300.00	4,300.00	3,815.96	484.04	11%
100-711-51007	PERS	66,600.00	66,600.00	58,683.86	7,916.14	12%
100-711-51008	Taxes	17,300.00	17,300.00	14,718.15	2,581.85	15%
100-711-51015	Other Benefits	3,000.00	3,000.00	1,433.30	1,566.70	52%
100-711-51017	Fitness Reimbursement – Taxable	-	-	266.00	(266.00)	#DIV/0!
	Personnel Services	***371,100.00***	***371,100.00***	***336,993.81***	***34,106.19***	***9%***
100-711-52001	Operating Supplies	4,000.00	4,000.00	919.18	3,080.82	77%
100-711-52010	Telephone	1,200.00	1,200.00	1,046.79	153.21	13%
100-711-52015	Intergovernmental Services	9,000.00	9,000.00	3,800.00	5,200.00	58%
100-711-52018	Professional Development	3,000.00	3,000.00	-	3,000.00	100%
100-711-52019	Professional Services	8,000.00	8,000.00	5,892.96	2,107.04	26%

100-711-52020	Bank Service Fees	12,000.00	12,000.00	3,480.76	8,519.24	71%
100-711-52022	Fuel	1,400.00	1,400.00	805.86	594.14	42%
100-711-52097	Enterprise Fleet	6,500.00	6,500.00	5,859.56	640.44	10%
	Materials & Services	***45,100.00***	***45,100.00***	***21,805.11***	***23,294.89***	***52%***
Technology						
100-712-50001	Wages	52,000.00	92,000.00	92,421.07	(421.07)	0%
100-712-51005	Insurance	-	35,000.00	31,946.18	3,053.82	9%
100-712-51006	VEBA	-	3,000.00	1,829.77	1,170.23	39%
100-712-51007	PERS	16,200.00	22,200.00	28,610.10	(6,410.10)	-29%
100-712-51008	Taxes	4,200.00	7,200.00	7,019.21	180.79	3%
100-712-51015	Other Benefits	-	20,000.00	21,080.38	(1,080.38)	-5%
100-712-51017	Fitness Reimbursement – Taxable	-	-	319.60	(319.60)	#DIV/0!
	Personnel Services	***72,400.00***	***179,400.00***	***183,226.31***	***(3,826.31)***	***-2%***
100-712-52001	Operating Supplies	10,000.00	10,000.00	6,157.78	3,842.22	38%
100-712-52003	Utilities	80,000.00	80,000.00	83,625.93	(3,625.93)	-5%
100-712-52006	Computer Maintenance	100,000.00	75,000.00	63,763.49	11,236.51	15%
100-712-52010	Telephone	35,000.00	35,000.00	27,102.99	7,897.01	23%
100-712-52016	Insurance	30,000.00	30,000.00	28,375.74	1,624.26	5%
100-712-52018	Professional Development	10,000.00	5,000.00	200.00	4,800.00	96%
100-712-52019	Professional Services	165,000.00	145,000.00	125,646.51	19,353.49	13%
100-712-57500	Computer Equipment	30,000.00	30,000.00	6,816.04	23,183.96	77%
	Materials & Services	***460,000.00***	***410,000.00***	***341,688.48***	***68,311.52***	***17%***
General Services						
100-715-52001	Operating Supplies	24,000.00	24,000.00	20,702.76	3,297.24	14%
100-715-52003	Utilities	18,000.00	18,000.00	13,833.21	4,166.79	23%
100-715-52009	Postage	5,000.00	5,000.00	5,113.72	(113.72)	-2%
100-715-52016	Insurance	157,000.00	157,000.00	158,467.45	(1,467.45)	-1%
100-715-52019	Professional Services	60,000.00	80,000.00	216,569.75	(136,569.75)	-171%
100-715-52022	Fuel	1,500.00	1,500.00	1,246.46	253.54	17%
100-715-52023	Facility Maintenance	100,000.00	100,000.00	47,900.24	52,099.76	52%
100-715-52097	Enterprise Fleet	1,000.00	1,000.00	635.20	364.80	36%
	Materials & Services	***366,500.00***	***386,500.00***	***464,468.79***	***(77,968.79)***	***-20%***
100-715-58001	Contingency	1,000,000.00	912,000.00	-	912,000.00	100%
100-715-59001	Unappropriated	2,035,595.00	2,035,595.00	-	2,035,595.00	100%
Expense Total:		**15,391,495.00**	**15,391,495.00**	**11,551,829.41**	**3,839,665.59**	
Fund: 100 - GENERAL FUND Surplus (Deficit):		**-**	**-**	**398,077.74**		
Fund: 201 - VISITOR TOURISM						
Revenue						
201-000-32002	Motel Hotel Tax	165,000.00	165,000.00	143,219.64	21,780.36	13%
201-000-37001	Interest	3,000.00	3,000.00	7,971.29	(4,971.29)	-166%
201-000-37005	Tourism Miscellaneous	1,000.00	1,000.00	11.91	988.09	99%
201-000-37015	Event Revenue	150,000.00	-	30,425.00		
201-000-37016	Contracted Events Revenue	-	850,000.00	1,157,024.98	(307,024.98)	-36%
201-000-38002	Interfund Loan	-	300,000.00	200,000.00	100,000.00	33%
201-000-39001	Beginning Fund Balance	55,681.00	55,681.00	75,879.73	(20,198.73)	-36%
Revenue Total:		**374,681.00**	**1,374,681.00**	**1,614,532.55**	**(209,426.55)**	
Expense						
201-000-52019	Professional Services	140,000.00	140,000.00	68,420.05	71,579.95	51%
201-000-52025	GFSS	100,000.00	100,000.00	100,000.00	-	0%
201-000-52028	Projects & Programs	40,000.00	540,000.00	764,769.81	(224,769.81)	-42%
201-000-52039	Contracted Events-Professional Service	-	300,000.00	457,660.81	(157,660.81)	-53%
201-000-52130	Building Lease & Utilities	90,000.00	90,000.00	1,864.95	88,135.05	98%
201-000-52131	Contracted Building Lease & Utilities	-	-	77,128.82	(77,128.82)	#DIV/0!
201-000-54001	Transfer-Interfund Loan	-	200,000.00	-	200,000.00	100%
	Materials & Services	***370,000.00***	***1,370,000.00***	***1,469,844.44***	***(99,844.44)***	-7%
201-000-58001	Contingency	4,681.00	4,681.00	-	4,681.00	100%
Expense Total:		**374,681.00**	**1,374,681.00**	**1,469,844.44**	**(95,163.44)**	
Fund: 201 - VISITOR TOURISM Surplus (Deficit):		**-**	**-**	**144,688.11**		
Fund: 202 - COMMUNITY DEVELOPMENT						
Revenue						
202-000-33005	Grants	2,314,000.00	2,314,000.00	17,500.00	2,296,500.00	99%
202-000-37001	Interest	75,000.00	75,000.00	130,320.93	(55,320.93)	-74%
202-000-37004	Miscellaneous	-	-	100,566.14	(100,566.14)	#DIV/0!
202-000-37006	Sale of Surplus Property	1,000,000.00	1,000,000.00	-	1,000,000.00	100%
202-000-38002	Repayment of Interfund Loan	-	-	200,000.00	(200,000.00)	#DIV/0!

202-000-39001	Beginning Fund Balance	2,603,639.00	2,603,639.00	4,512,190.15	(1,908,551.15)	-73%
202-722-37027	Industrial Business Park	157,000.00	157,000.00	170,040.00	(13,040.00)	-8%
202-723-33005	OPRD Riverwalk Grants	1,164,000.00	1,164,000.00	1,121,663.13	42,336.87	4%
202-723-37002	Miscellaneous	200,000.00	200,000.00	-	200,000.00	100%
202-723-37004	Loan Proceeds State	6,399,800.00	6,399,800.00	6,654,349.00	(254,549.00)	-4%
202-724-37030	Timber Harvesting	1,000,000.00	1,000,000.00	25,000.00	975,000.00	98%
202-726-33005	Grants	-	-	30,727.90	(30,727.90)	#DIV/0!
Revenue Total:		**14,913,439.00**	**14,913,439.00**	**12,962,357.25**	**1,951,081.75**	
	Expense					
202-000-54001	Transfer	500,000.00	500,000.00	500,000.00	-	0%
202-000-54002	Interfund Loans	-	300,000.00	200,000.00	100,000.00	33%
	Total Transfers & Interfund Loans	***500,000.00***	***800,000.00***	***700,000.00***	***100,000.00***	
202-000-58001	Contingency	1,142,219.00	842,219.00	-	842,219.00	100%
Economic Development						
202-721-52011	Public Engagement	8,000.00	8,000.00	7,480.00	520.00	7%
202-721-52019	Professional Services	75,000.00	75,000.00	943,721.31	(868,721.31)	-1158%
202-721-52025	GFSS	70,000.00	70,000.00	70,000.00	-	0%
202-721-52040	Communications	10,000.00	10,000.00	-	10,000.00	100%
202-721-52051	Urban Renewal	8,000.00	8,000.00	-	8,000.00	100%
202-721-52053	Property Taxes	112,000.00	112,000.00	186.63	111,813.37	100%
202-721-52054	Offshore Lease	12,000.00	12,000.00	2,095.65	9,904.35	83%
	Materials & Services	***295,000.00***	***295,000.00***	***1,023,483.59***	***(728,483.59)***	
Business Park						
202-722-52003	Utilities	2,000.00	2,000.00	380,229.47	(378,229.47)	-18911%
202-722-52019	Professional Services	2,614,000.00	2,614,000.00	329,049.64	2,284,950.36	87%
202-722-52025	GFSS	18,100.00	18,100.00	18,100.00	-	0%
	Materials & Services	***2,634,100.00***	***2,634,100.00***	***727,379.11***	***1,906,720.89***	
Veneer Property						
202-723-52019	Professional Servies	-	-	3,495.42	(3,495.42)	
202-723-52025	GFSS	18,100.00	18,100.00	18,100.00	-	0%
	Materials & Services	***18,100.00***	***18,100.00***	***21,595.42***	***(3,495.42)***	
202-723-53102	Downtown Infrastructure	6,000,000.00	6,000,000.00	2,355,909.31	3,644,090.69	61%
202-723-53103	Riverwalk Construction	3,635,600.00	3,635,600.00	2,240,539.41	1,395,060.59	38%
	Capital Outlay	***9,635,600.00***	***9,635,600.00***	***4,596,448.72***	***5,039,151.28***	
202-723-55001	Principal	50,060.00	50,060.00	50,060.00	-	0%
202-723-55002	Interest	7,860.00	7,860.00	7,860.00	-	0%
	Debt Service	***57,920.00***	***57,920.00***	***57,920.00***	**-**	
Timber						
202-724-52001	Operating Supplies	500.00	500.00	1,605.21	(1,105.21)	-221%
202-724-52019	Professional Services	130,000.00	130,000.00	92,503.71	37,496.29	29%
	Materials & Services	***130,500.00***	***130,500.00***	***94,108.92***	***36,391.08***	
Central Waterfront						
202-726-52019	Professional Services	500,000.00	500,000.00	169,353.26	330,646.74	66%
	Materials & Service	***500,000.00***	***500,000.00***	***169,353.26***	***330,646.74***	
Expense Total:		**14,913,439.00**	**14,913,439.00**	**7,390,289.02**	**7,523,149.98**	
Fund: 202 - COMMUNITY DEVELOPMENT Surplus (Deficit):		**-**	**-**	**5,572,068.23**		
Fund: 203 - COMMUNITY ENHANCEMENT						
	Revenue					
203-000-32007	Intergovernmental	-	-	-	-	#DIV/0!
203-000-37001	Interest	4,000.00	4,000.00	11,210.70	(7,210.70)	-180%
203-000-39001	Beginning Fund Balance	181,247.00	181,247.00	197,400.60	(16,153.60)	-9%
203-701-37004	Miscellaneous	-	-	-	-	#DIV/0!
203-705-33005	Grants - Police	-	23,000.00	4,485.86	18,514.14	80%
203-705-37004	Miscellaneous	-	-	55,184.77	(55,184.77)	#DIV/0!
203-706-33005	Grants	700,000.00	700,000.00	97,834.00	602,166.00	86%
203-706-33012	Grants - LSTA	375,000.00	375,000.00	2,501.00	372,499.00	99%
203-706-33014	Grants - STEM	1,000.00	1,000.00	-	1,000.00	100%
203-706-37014	Donations	-	-	570.00	(570.00)	#DIV/0!
203-709-33005	Grants	125,600.00	125,600.00	2,079.00	123,521.00	98%
203-709-35014	Recreation Contract (St. Helens School	25,700.00	25,700.00	17,923.81	7,776.19	30%
203-709-37004	Miscellaneous	-	-	102,525.63	(102,525.63)	#DIV/0!
203-711-35020	Building Technology Fee	20,000.00	20,000.00	5,569.31	14,430.69	72%
203-716-37014	Donations	-	-	30.00	(30.00)	#DIV/0!
203-717-33005	Grants	-	-	6,680.00	(6,680.00)	#DIV/0!
Revenue Total:		**1,432,547.00**	**1,455,547.00**	**503,994.68**	**951,552.32**	

	Expense					
203-000-59001	Unappropriated	305,729.00	305,729.00	-	305,729.00	100%
Police						
203-705-52028	Projects & Programs	-	23,000.00	22,044.00	956.00	4%
	Materials & Services	**-**	***23,000.00***	***22,044.00***	***956.00***	
Library						
203-706-52028	Projects & Programs	1,000.00	1,000.00	-	1,000.00	100%
203-706-52077	Ready to Read Grant	2,500.00	2,500.00	-	2,500.00	100%
203-706-52078	Library Donations Expense	2,000.00	2,000.00	-	2,000.00	100%
203-706-52090	LSTA Grant Expense	35,000.00	35,000.00	-	35,000.00	100%
203-706-52095	STEM Grant Materials Expenses	1,000.00	1,000.00	-	1,000.00	100%
	Materials & Services	***41,500.00***	***41,500.00***	**-**	***41,500.00***	
203-706-53013	Library Facility Improvements	700,000.00	700,000.00	6,519.60	693,480.40	99%
	Capital Outlay	***700,000.00***	***700,000.00***	***6,519.60***	***693,480.40***	
Parks						
203-708-52028	Projects & Programs	-	-	17,544.49	(17,544.49)	#DIV/0!
	Materials & Services	**-**	**-**	***17,544.49***	***(17,544.49)***	
Recreation						
203-709-52028	Projects & Programs	125,600.00	125,600.00	124,713.83	886.17	1%
203-709-52140	Contract Programs	255,718.00	255,718.00	84,234.21	171,483.79	67%
	Materials & Services	***381,318.00***	***381,318.00***	***208,948.04***	***172,369.96***	
Building						
203-711-52028	Projects & Programs	4,000.00	4,000.00	5,028.67	(1,028.67)	-26%
	Materials & Services	***4,000.00***	***4,000.00***	***5,028.67***	***(1,028.67)***	
Public Arts						
203-716-52070	Projects & Programs	-	-	118.27	(118.27)	#DIV/0!
	Materials & Services	**-**	**-**	***118.27***	***(118.27)***	
Expense Total:		**1,432,547.00**	**1,455,547.00**	**260,203.07**	**1,195,343.93**	
Fund: 203 - COMMUNITY ENHANCEMENT Surplus (Deficit):		**-**	**-**	**243,791.61**		
Fund: 205 - STREETS						
	Revenue					
205-000-33008	Motor Vehicle Tax	1,205,500.00	1,205,500.00	1,199,700.83	5,799.17	0%
205-000-33009	Grants - STIP Funds			186,032.00	(186,032.00)	#DIV/0!
205-000-33015	County Contribution	-	-	27,729.00	(27,729.00)	#DIV/0!
205-000-34033	Street Sidewalk Developemnt	-	-	5,911.92	(5,911.92)	#DIV/0!
205-000-37001	Interest	15,000.00	15,000.00	33,379.45	(18,379.45)	-123%
205-000-37004	Miscellaneous	-	-	7,756.00	(7,756.00)	#DIV/0!
205-000-39001	Beginning Fund Balance	642,477.00	642,477.00	805,237.59	(162,760.59)	-25%
Revenue Total:		**1,862,977.00**	**1,862,977.00**	**2,265,746.79**	**(402,769.79)**	
	Expense					
205-000-51016	PW Support Charges	612,100.00	612,100.00	557,094.33	55,005.67	9%
	Personnel Services	***612,100.00***	***612,100.00***	***557,094.33***	***55,005.67***	
205-000-52001	Operating Supplies	30,000.00	30,000.00	28,978.92	1,021.08	3%
205-000-52003	Utilities	55,000.00	55,000.00	53,493.89	1,506.11	3%
205-000-52019	Professional Services	100,000.00	100,000.00	61,547.96	38,452.04	38%
205-000-52025	GFSS	412,600.00	412,600.00	412,600.00	-	0%
205-000-52060	Waterway Lease	-	-	346.00	(346.00)	#DIV/0!
205-000-52063	PW Operation Fund Charges	134,600.00	134,600.00	134,600.00	-	0%
	Materials & Services	***732,200.00***	***732,200.00***	***691,566.77***	***40,633.23***	
205-000-53001	Capital Outlay (AKA Street Paving)	150,000.00	150,000.00	121,467.36	28,532.64	19%
	Capital Outlay	***150,000.00***	***150,000.00***	***121,467.36***	***28,532.64***	
205-000-55001	Principal	52,500.00	52,500.00	52,500.00	-	0%
205-000-55002	Interest	8,240.00	8,240.00	8,240.00	-	0%
	Debt Service	***60,740.00***	***60,740.00***	***60,740.00***	**-**	
205-000-58001	Contingency	307,937.00	307,937.00	-	307,937.00	100%
Expense Total:		**1,862,977.00**	**1,862,977.00**	**1,430,868.46**	**432,108.54**	
Fund: 205 - STREETS Surplus (Deficit):		**-**	**-**	**834,878.33**		
Fund: 301 - STREETS SDC						
	Revenue					
301-000-34008	SDC Charges	100,000.00	100,000.00	63,228.70	36,771.30	37%
301-000-37001	Interest	50,000.00	50,000.00	92,948.43	(42,948.43)	-86%
301-000-39001	Beginning Fund Balance	1,854,252.00	1,854,252.00	2,343,613.18	(489,361.18)	-26%
Revenue Total:		**2,004,252.00**	**2,004,252.00**	**2,499,790.31**	**(495,538.31)**	
	Expense					

301-000-52017	SDC Admin Fees	10,000.00	10,000.00	6,322.87	3,677.13	37%
301-000-52019	Professional Services	100,000.00	100,000.00	41,593.55	58,406.45	58%
	Materials & Services	***110,000.00***	***110,000.00***	***47,916.42***	***62,083.58***	
301-000-53102	Downtown Infrastructure	-	500,000.00	500,000.00	-	0%
	Capital Outlay	***-***	***500,000.00***	***500,000.00***	***-***	
301-000-58001	Contingency	1,894,252.00	1,394,252.00	-	1,394,252.00	100%
Expense Total:		**2,004,252.00**	**2,004,252.00**	**547,916.42**	**1,456,335.58**	
Fund: 301 - STREETS SDC Surplus (Deficit):		**-**	**-**	**1,951,873.89**		
Fund: 302 - WATER SDC						
	Revenue					
302-000-34008	SDC Charges	30,000.00	30,000.00	51,650.00	(21,650.00)	-72%
302-000-37001	Interest	30,000.00	30,000.00	59,379.50	(29,379.50)	-98%
302-000-39001	Beginning Fund Balance	1,202,330.00	1,202,330.00	1,219,788.54	(17,458.54)	-1%
Revenue Total:		**1,262,330.00**	**1,262,330.00**	**1,330,818.04**	**(68,488.04)**	
	Expense					
302-000-52017	SDC Admin Fees	3,000.00	3,000.00	5,165.00	(2,165.00)	-72%
302-000-52019	Professional Services	50,000.00	50,000.00	-	50,000.00	100%
	Materials & Services	***53,000.00***	***53,000.00***	***5,165.00***	***47,835.00***	
302-000-53103	URA Waterfront Improvements	200,000.00	200,000.00	-	200,000.00	100%
	Capital Outlay	***200,000.00***	***200,000.00***	***-***	***200,000.00***	
302-000-58001	Contingency	1,009,330.00	1,009,330.00	-	1,009,330.00	100%
Expense Total:		**1,262,330.00**	**1,262,330.00**	**5,165.00**	**1,257,165.00**	
Fund: 302 - WATER SDC Surplus (Deficit):		**-**	**-**	**1,325,653.04**		
Fund: 303 - SEWER SDC						
	Revenue					
303-000-34008	SDC Charges	65,000.00	65,000.00	102,645.00	(37,645.00)	-58%
303-000-37001	Interest	40,000.00	40,000.00	100,609.37	(60,609.37)	-152%
303-000-39001	Beginning Fund Balance	2,080,248.00	2,080,248.00	2,113,349.24	(33,101.24)	-2%
Revenue Total:		**2,185,248.00**	**2,185,248.00**	**2,316,603.61**	**(131,355.61)**	
	Expense					
303-000-52017	SDC Admin Fees	6,500.00	6,500.00	10,264.50	(3,764.50)	-58%
	Materials & Services	**6,500.00**	**6,500.00**	**10,264.50**	**(3,764.50)**	
303-000-53033	Sewer Capacity Design	340,000.00	340,000.00	168,131.40	171,868.60	51%
303-000-53410	INSTALL OVERFLOW ALARMS	1,800.00	1,800.00	-	1,800.00	100%
	Capital Outlay	**341,800.00**	**341,800.00**	**168,131.40**	**173,668.60**	
303-000-58001	Contingency	1,836,948.00	1,836,948.00	-	1,836,948.00	100%
Expense Total:		**2,185,248.00**	**2,185,248.00**	**178,395.90**	**2,006,852.10**	
Fund: 303 - SEWER SDC Surplus (Deficit):		**-**	**-**	**2,138,207.71**		
Fund: 304 - STORM SDC						
	Revenue					
304-000-34008	SDC Charges	30,000.00	30,000.00	29,792.62	207.38	1%
304-000-37001	Interest	9,000.00	9,000.00	27,512.53	(18,512.53)	-206%
304-000-39001	Beginning Fund Balance	550,713.00	550,713.00	564,396.17	(13,683.17)	-2%
Revenue Total:		**589,713.00**	**589,713.00**	**621,701.32**	**(31,988.32)**	
	Expense					
304-000-52017	SDC Admin Fees	3,000.00	3,000.00	2,979.26	20.74	1%
304-000-52019	Professional Services	50,000.00	50,000.00	-	50,000.00	100%
	Materials & Services	***53,000.00***	***53,000.00***	***2,979.26***	***50,020.74***	
304-000-53001	Capital Outlay	200,000.00	200,000.00	-	200,000.00	100%
	Capital Outlay	***200,000.00***	***200,000.00***	***-***	***200,000.00***	
304-000-58001	Contingency	336,713.00	336,713.00	-	336,713.00	100%
Expense Total:		**589,713.00**	**589,713.00**	**2,979.26**	**586,733.74**	
Fund: 304 - STORM SDC Surplus (Deficit):		**-**	**-**	**618,722.06**		
Fund: 305 - PARKS SDC						
	Revenue					
305-000-34008	SDC Charges	20,000.00	20,000.00	41,136.00	(21,136.00)	-106%
305-000-37001	Interest	20,000.00	20,000.00	9,786.84	10,213.16	51%
305-000-39001	Beginning Fund Balance	1,142,034.00	1,142,034.00	431,463.67	710,570.33	62%
Revenue Total:		**1,182,034.00**	**1,182,034.00**	**482,386.51**	**699,647.49**	
	Expense					
305-000-52017	SDC Admin Fees	2,000.00	2,000.00	4,113.60	(2,113.60)	-106%
	Materials & Services	***2,000.00***	***2,000.00***	***4,113.60***	***(2,113.60)***	
305-000-53103	Columbia View Park Improvements	992,000.00	992,000.00	274,797.62	717,202.38	72%

	Capital Outlay	***992,000.00***	***992,000.00***	***274,797.62***	***717,202.38***	
305-000-58001	Contingency	188,034.00	188,034.00	-	188,034.00	100%
Expense Total:		**1,182,034.00**	**1,182,034.00**	**278,911.22**	**903,122.78**	
Fund: 305 - PARKS SDC Surplus (Deficit):		**-**	**-**	**203,475.29**		
Fund: 601 - WATER						
	Revenue					
601-000-34007	Water Sales	4,360,000.00	4,360,000.00	3,902,090.39	457,909.61	11%
601-000-34009	Fees - Late Reconnection Tampering	140,000.00	140,000.00	200,483.93	(60,483.93)	-43%
601-000-34014	Connection Charge	10,000.00	10,000.00	20,175.00	(10,175.00)	-102%
601-000-37001	Interest	130,000.00	130,000.00	164,646.42	(34,646.42)	-27%
601-000-37004	Miscellaneous	5,000.00	5,000.00	7,848.70	(2,848.70)	-57%
601-000-39001	Beginning Fund Balance	4,191,478.00	4,191,478.00	3,650,488.95	540,989.05	13%
Revenue Total:		**8,836,478.00**	**8,836,478.00**	**7,945,733.39**	**890,744.61**	
	Expense					
601-000-53302	Annual Maint - Ops	200,000.00	200,000.00	27,054.35	172,945.65	86%
601-000-53304	Repair Existing Reservoir	1,000,000.00	1,000,000.00	-	1,000,000.00	100%
	Capital Outlay	***1,200,000.00***	***1,200,000.00***	***27,054.35***	***1,172,945.65***	
601-000-55001	Principal	399,800.00	399,800.00	399,800.00	-	0%
601-000-55002	Interest	62,760.00	62,760.00	62,760.00	-	0%
	Debt Service	***462,560.00***	***462,560.00***	***462,560.00***	-	
601-000-58001	Contingency	1,530,934.00	1,530,934.00	-	1,530,934.00	100%
601-000-59001	Unappropriated	1,204,724.00	1,204,724.00	-	1,204,724.00	100%
		2,735,658.00	***2,735,658.00***	***-***	***2,735,658.00***	
Water Distribution						
601-731-51016	PW Support Charges	928,800.00	928,800.00	866,573.57	62,226.43	7%
	Personnel Services	***928,800.00***	***928,800.00***	***866,573.57***	***62,226.43***	
601-731-52001	Operating Supplies	100,000.00	100,000.00	100,580.50	(580.50)	-1%
601-731-52003	Utilities	35,000.00	35,000.00	37,486.95	(2,486.95)	-7%
601-731-52016	General Insurance	120,410.00	120,410.00	122,057.57	(1,647.57)	-1%
601-731-52019	Professional Services	30,000.00	30,000.00	23,603.00	6,397.00	21%
601-731-52025	GFSS	1,444,200.00	1,444,200.00	1,444,200.00	-	0%
601-731-52063	PW Operation Fund Charges	168,250.00	168,250.00	168,250.00	-	0%
601-731-52064	Lab Testing	15,000.00	15,000.00	8,215.00	6,785.00	45%
601-731-52067	In Lieu of Franchise Fee	436,000.00	436,000.00	412,274.93	23,725.07	5%
	Materials & Services	***2,348,860.00***	***2,348,860.00***	***2,316,667.95***	***32,192.05***	
601-731-53302	ANNUAL MAINT -OPS	100,000.00	100,000.00	21,060.74	78,939.26	79%
601-731-53314	WATER METERS	150,000.00	150,000.00	97,675.82	52,324.18	35%
	Capital Outlay	***250,000.00***	***250,000.00***	***118,736.56***	***131,263.44***	
Water Filtration						
601-732-51016	PW Support Charges	258,600.00	258,600.00	148,880.30	109,719.70	42%
	Personnel Services	***258,600.00***	***258,600.00***	***148,880.30***	***109,719.70***	
601-732-52001	Operating Supplies	35,000.00	35,000.00	14,804.13	20,195.87	58%
601-732-52003	Utilities	85,000.00	85,000.00	65,808.85	19,191.15	23%
601-732-52010	Telephone	1,500.00	1,500.00	608.17	891.83	59%
601-732-52018	Professional Development	1,500.00	1,500.00	1,239.09	260.91	17%
601-732-52019	Professional Services	35,000.00	35,000.00	14,117.14	20,882.86	60%
601-732-52022	Fuel	4,000.00	4,000.00	2,520.12	1,479.88	37%
601-732-52023	Facility Maintenance	15,000.00	15,000.00	5,109.88	9,890.12	66%
601-732-52083	Chemicals	125,000.00	125,000.00	93,090.17	31,909.83	26%
	Materials & Services	***302,000.00***	***302,000.00***	***197,297.55***	***104,702.45***	
601-732-53302	ANNUAL MAINT- OPS	100,000.00	100,000.00	85,997.94	14,002.06	14%
601-732-53306	WFF RACK REPLACEMENT	250,000.00	250,000.00	257,777.14	(7,777.14)	-3%
	Capital Outlay	***350,000.00***	***350,000.00***	***343,775.08***	***6,224.92***	
Expense Total:		**8,836,478.00**	**8,836,478.00**	**4,481,545.36**	**4,354,932.64**	
Fund: 601 - WATER Surplus (Deficit):		**-**	**-**	**3,464,188.03**		
Fund: 603 - SEWER						
	Revenue					
603-000-33005	Grants	2,500,000.00	2,500,000.00	558,599.72	1,941,400.28	78%
603-000-34011	Sewer Service Charges	4,970,000.00	4,970,000.00	4,759,615.19	210,384.81	4%
603-000-34013	Sludge Disposal Charge	100,000.00	100,000.00	230,148.94	(130,148.94)	-130%
603-000-34014	Connection Charge	3,000.00	3,000.00	3,000.00	-	0%
603-000-34015	Sewer LID Payments	500.00	500.00	480.00	20.00	4%
603-000-37001	Interest	70,000.00	70,000.00	213,604.11	(143,604.11)	-205%
603-000-37004	Miscellaneous	5,000.00	5,000.00	1,285.88	3,714.12	74%
603-000-39001	Beginning Fund Balance	4,715,647.00	4,715,647.00	4,662,910.52	52,736.48	1%

Revenue Total:		**12,364,147.00**	**12,364,147.00**	**10,429,644.36**	**1,934,502.64**	
	Expense					
603-000-53033	Sewer Capacity - Professional Services	2,500,000.00	2,500,000.00	1,023,069.78	1,476,930.22	59%
603-000-53402	Annual Maint Ops	300,000.00	300,000.00	6,111.49	293,888.51	98%
603-000-53404	WWTP Rebuild Headworks Screen	42,000.00	42,000.00	42,000.00	-	0%
603-000-53407	PUMP STATION 3 ONSITE GEN	90,000.00	90,000.00	-	90,000.00	100%
603-000-53410	Install Overflow Alarms	7,200.00	7,200.00	-	7,200.00	100%
	Capital Outlay	***2,939,200.00***	***2,939,200.00***	***1,071,181.27***	***1,868,018.73***	
603-000-55001	Principal	587,640.00	587,640.00	587,640.00	-	0%
603-000-55002	Interest	76,540.00	76,540.00	76,539.42	0.58	0%
603-000-55003	Loan Fee	4,300.00	4,300.00	3,750.00	550.00	13%
	Debt Service	***668,480.00***	***668,480.00***	***667,929.42***	***550.58***	
603-000-58001	Contingency	3,106,011.00	3,106,011.00	-	3,106,011.00	100%
603-000-59001	Unappropriated	1,525,956.00	1,525,956.00	-	1,525,956.00	100%
		4,631,967.00	***4,631,967.00***	-	***4,631,967.00***	
Sewer Collection						
603-735-51016	PW Support Charges	592,400.00	592,400.00	591,580.55	819.45	0%
	Personnel Services	***592,400.00***	***592,400.00***	***591,580.55***	***819.45***	
603-735-52001	Operating Supplies	20,000.00	20,000.00	18,492.10	1,507.90	8%
603-735-52003	Utilities	1,000.00	1,000.00	449.06	550.94	55%
603-735-52019	Professional Services	10,000.00	10,000.00	365.79	9,634.21	96%
603-735-52025	GFSS	1,444,200.00	1,444,200.00	1,444,200.00	-	0%
603-735-52063	PW Operation Fund Charges	201,900.00	201,900.00	201,900.00	-	0%
603-735-52067	In Lieu of Franchise Fee	497,000.00	497,000.00	498,976.41	(1,976.41)	0%
	Materials & Services	***2,174,100.00***	***2,174,100.00***	***2,164,383.36***	***9,716.64***	
603-735-53402	ANNUAL MAINT OPS	50,000.00	50,000.00	20,274.87	29,725.13	59%
	Capital Outlay	***50,000.00***	***50,000.00***	***20,274.87***	***29,725.13***	
Primary Treatment						
603-736-51016	PW Support Charges	196,100.00	196,100.00	195,721.96	378.04	0%
	Personnel Services	***196,100.00***	***196,100.00***	***195,721.96***	***378.04***	
603-736-52001	Operating Supplies	12,000.00	12,000.00	14,990.92	(2,990.92)	-25%
603-736-52003	Utilities	25,000.00	25,000.00	23,522.72	1,477.28	6%
603-736-52010	Telephone	2,800.00	2,800.00	3,405.71	(605.71)	-22%
603-736-52016	General Insurance	73,000.00	73,000.00	74,590.74	(1,590.74)	-2%
603-736-52018	Professional Development	1,500.00	1,500.00	1,122.39	377.61	25%
603-736-52019	Professional Services	8,000.00	8,000.00	5,713.63	2,286.37	29%
603-736-52023	Facility Maintenance	8,000.00	8,000.00	6,611.04	1,388.96	17%
603-736-52064	Lab Testing	12,000.00	12,000.00	7,163.59	4,836.41	40%
603-736-52083	Chemicals	100,000.00	100,000.00	79,287.97	20,712.03	21%
	Materials & Services	***242,300.00***	***242,300.00***	***216,408.71***	***25,891.29***	
Secondary Treatment						
603-737-51016	PW Support Charges	307,400.00	307,400.00	307,062.45	337.55	0%
	Personnel Services	***307,400.00***	***307,400.00***	***307,062.45***	***337.55***	
603-737-52001	Operating Supplies	25,000.00	25,000.00	18,312.41	6,687.59	27%
603-737-52003	Utilities	175,000.00	175,000.00	161,972.61	13,027.39	7%
603-737-52010	Telephone	1,700.00	1,700.00	3,406.49	(1,706.49)	-100%
603-737-52016	General Insurance	78,000.00	78,000.00	81,743.22	(3,743.22)	-5%
603-737-52018	Professional Development	1,500.00	1,500.00	1,122.37	377.63	25%
603-737-52019	Professional Services	10,000.00	10,000.00	9,970.79	29.21	0%
603-737-52023	Facility Maintenance	4,000.00	4,000.00	5,866.60	(1,866.60)	-47%
603-737-52064	Lab Testing	50,000.00	50,000.00	20,805.95	29,194.05	58%
603-737-52066	Permit Fees	35,000.00	35,000.00	19,067.36	15,932.64	46%
	Materials & Services	***380,200.00***	***380,200.00***	***322,267.80***	***57,932.20***	
Pump Services						
603-738-51016	PW Support Charges	68,500.00	68,500.00	67,993.11	506.89	1%
	Personnel Services	***68,500.00***	***68,500.00***	***67,993.11***	***506.89***	
603-738-52001	Operating Supplies	5,000.00	5,000.00	3,383.22	1,616.78	32%
603-738-52003	Utilities	18,000.00	18,000.00	11,947.12	6,052.88	34%
603-738-52010	Telephone	500.00	500.00	330.93	169.07	34%
603-738-52019	Professional Services	15,000.00	15,000.00	22,113.95	(7,113.95)	-47%
	Materials & Services	***38,500.00***	***38,500.00***	***37,775.22***	***724.78***	
603-738-53402	ANNUAL MAINT OPS	75,000.00	75,000.00	-	75,000.00	100%
	Capital Outlay	***75,000.00***	***75,000.00***	-	***75,000.00***	
Expense Total:		**12,364,147.00**	**12,364,147.00**	**5,662,578.72**	**6,701,568.28**	
Fund: 603 - SEWER Surplus (Deficit):		-	-	**4,767,065.64**		

Fund: 605 - STORM

	Revenue					
605-000-34017	Storm Service Charge	1,661,000.00	1,661,000.00	1,672,706.03	(11,706.03)	-1%
605-000-37001	Interest	25,000.00	25,000.00	55,675.50	(30,675.50)	-123%
605-000-39001	Beginning Fund Balance	1,307,495.00	1,307,495.00	1,332,402.55	(24,907.55)	-2%
Revenue Total:		**2,993,495.00**	**2,993,495.00**	**3,060,784.08**	**(67,289.08)**	
	Expense					
605-000-51016	PW Support Charges	692,500.00	692,500.00	555,017.93	137,482.07	20%
	Personnel Services	***692,500.00***	***692,500.00***	***555,017.93***	***137,482.07***	
605-000-52001	Operating Supplies	15,000.00	15,000.00	3,951.31	11,048.69	74%
605-000-52019	Professional Services	3,000.00	3,000.00	250.00	2,750.00	92%
605-000-52025	GFSS	825,300.00	825,300.00	825,300.00	-	0%
605-000-52063	PW Operation Fund Charges	168,250.00	168,250.00	168,250.00	-	0%
605-000-52067	In Lieu of Franchise Fee	166,100.00	166,100.00	167,270.60	(1,170.60)	-1%
	Materials & Services	***1,177,650.00***	***1,177,650.00***	***1,165,021.91***	***12,628.09***	
605-000-53001	Capital Outlay	100,000.00	100,000.00	10,856.50	89,143.50	89%
605-000-53501	ANNUAL MAINTENANCE OPS	200,000.00	200,000.00	-	200,000.00	100%
	Capital Outlay	***300,000.00***	***300,000.00***	***10,856.50***	***289,143.50***	
605-000-58001	Contingency	394,615.00	394,615.00	-	394,615.00	100%
605-000-59001	Unappropriated	428,730.00	428,730.00	-	428,730.00	100%
Expense Total:		**2,993,495.00**	**2,993,495.00**	**1,730,896.34**	**1,262,598.66**	
Fund: 605 - STORM Surplus (Deficit):		**-**	**-**	**1,329,887.74**		
Fund: 703 - PW OPERATIONS						
	Revenue					
703-000-34010	PW Operation Fund Charges	4,194,800.00	4,194,800.00	3,962,924.02	231,875.98	6%
703-000-35017	Engineering Fees	25,000.00	25,000.00	125,826.13	(100,826.13)	-403%
703-000-37001	Interest	6,000.00	6,000.00	27,449.41	(21,449.41)	-357%
703-000-37004	Miscellaneous	-	-	14,978.01	(14,978.01)	#DIV/0!
703-000-39001	Beginning Fund Balance	724,958.00	724,958.00	480,093.98	244,864.02	34%
Revenue Total:		**4,950,758.00**	**4,950,758.00**	**4,611,271.55**	**339,486.45**	
	Expense					
703-000-58001	Contingency	488,358.00	488,358.00	-	488,358.00	100%
Engineering						
703-733-50001	Wages	387,900.00	387,900.00	465,994.01	(78,094.01)	-20%
703-733-51005	Insurance	103,200.00	103,200.00	75,326.54	27,873.46	27%
703-733-51006	VEBA	7,600.00	7,600.00	19,352.76	(11,752.76)	-155%
703-733-51007	PERS	125,400.00	125,400.00	101,297.91	24,102.09	19%
703-733-51008	Taxes	31,300.00	31,300.00	29,104.40	2,195.60	7%
703-733-51015	Other Benefits	5,600.00	5,600.00	118.20	5,481.80	98%
	Personnel Services	***661,000.00***	***661,000.00***	***691,193.82***	***(30,193.82)***	
703-733-52001	Operating Supplies	8,000.00	8,000.00	8,234.81	(234.81)	-3%
703-733-52002	Personnel Uniforms Equipment	-	-	479.00	(479.00)	#DIV/0!
703-733-52006	Computer Maintenance	3,000.00	3,000.00	363.99	2,636.01	88%
703-733-52010	Telephone	3,000.00	3,000.00	2,434.47	565.53	19%
703-733-52018	Professional Development	6,000.00	6,000.00	6,000.00	-	0%
703-733-52019	Professional Services	40,000.00	40,000.00	40,284.15	(284.15)	-1%
703-733-52022	Fuel	5,000.00	5,000.00	-	5,000.00	100%
703-733-52028	Projects & Programs	5,000.00	5,000.00	4,474.01	525.99	11%
703-733-52097	Enterprise Fleet	10,000.00	10,000.00	7,022.48	2,977.52	30%
703-733-52100	PW Administration	20,000.00	20,000.00	1,343.46	18,656.54	93%
	Materials & Service	***100,000.00***	***100,000.00***	***70,636.37***	***29,363.63***	
Operations						
703-734-50001	Wages	1,430,900.00	1,430,900.00	1,150,216.52	280,683.48	20%
703-734-50004	Overtime	18,100.00	18,100.00	5,538.34	12,561.66	69%
703-734-51005	Insurance	453,400.00	453,400.00	463,678.25	(10,278.25)	-2%
703-734-51006	VEBA	27,100.00	27,100.00	32,929.21	(5,829.21)	-22%
703-734-51007	PERS	466,200.00	466,200.00	445,816.50	20,383.50	4%
703-734-51008	Taxes	116,700.00	116,700.00	105,191.26	11,508.74	10%
703-734-51015	Other Benefits	20,100.00	20,100.00	14,330.33	5,769.67	29%
703-734-51017	Fitness Reimbursement – Taxable	-	-	33.35	(33.35)	#DIV/0!
	Personnel Services	***2,532,500.00***	***2,532,500.00***	***2,217,733.76***	***314,766.24***	
703-734-52001	Operating Supplies	30,000.00	30,000.00	29,853.58	146.42	0%
703-734-52002	Personnel Uniforms Equipment	3,000.00	3,000.00	3,364.11	(364.11)	-12%
703-734-52003	Utilities	14,000.00	14,000.00	12,821.30	1,178.70	8%
703-734-52010	Telephone	14,000.00	14,000.00	11,807.85	2,192.15	16%
703-734-52016	General Insurance	228,000.00	228,000.00	244,115.15	(16,115.15)	-7%

703-734-52018	Professional Development	12,000.00	12,000.00	8,377.10	3,622.90	30%
703-734-52019	Professional Services	25,000.00	25,000.00	16,386.21	8,613.79	34%
703-734-52022	Fuel	65,000.00	65,000.00	34,179.68	30,820.32	47%
703-734-52023	Facility Maintenance	15,000.00	15,000.00	14,782.62	217.38	1%
703-734-52097	Enterprise Fleet	15,000.00	15,000.00	10,112.52	4,887.48	33%
	Materials & Service	***421,000.00***	***421,000.00***	***385,800.12***	***35,199.88***	
Facilities Maintenance						
703-739-50001	Wages	265,400.00	265,400.00	255,200.32	10,199.68	4%
703-739-50004	Overtime	3,100.00	3,100.00	2,865.19	234.81	8%
703-739-51005	CIS Insurance	76,000.00	76,000.00	80,269.26	(4,269.26)	-6%
703-739-51006	VEBA	5,100.00	5,100.00	6,870.49	(1,770.49)	-35%
703-739-51007	PERS	87,600.00	87,600.00	89,153.74	(1,553.74)	-2%
703-739-51008	Taxes	21,700.00	21,700.00	22,626.02	(926.02)	-4%
703-739-51015	Other Benefits	4,000.00	4,000.00	110.47	3,889.53	97%
	Personnel Services	***462,900.00***	***462,900.00***	***457,095.49***	***5,804.51***	
703-739-52001	Operating Supplies	10,000.00	10,000.00	2,907.57	7,092.43	71%
703-739-52002	Personnel Uniforms Equipment	2,000.00	2,000.00	244.99	1,755.01	88%
703-739-52010	Telephone	2,000.00	2,000.00	-	2,000.00	100%
703-739-52018	Professional Development	5,000.00	5,000.00	1,656.07	3,343.93	67%
703-739-52019	Professional Services	16,000.00	16,000.00	15,888.12	111.88	1%
703-739-52022	Fuel	10,000.00	10,000.00	999.25	9,000.75	90%
703-739-52023	Facility Maintenance	10,000.00	10,000.00	3,974.90	6,025.10	60%
703-739-52099	Equipment Operations	100,000.00	100,000.00	49,163.49	50,836.51	51%
703-739-52120	Facility Maintenance Other City Facilitie	30,000.00	30,000.00	18,413.89	11,586.11	39%
	Materials & Service	***185,000.00***	***185,000.00***	***93,248.28***	***91,751.72***	
703-739-53701	EQUIPMENT PURCHASES	100,000.00	100,000.00	49,612.00	50,388.00	50%
	Capital Outlay	***100,000.00***	***100,000.00***	***49,612.00***	***50,388.00***	
Expense Total:		**4,950,758.00**	**4,950,758.00**	**3,965,319.84**	**985,438.16**	
Fund: 703 - PW OPERATIONS Surplus (Deficit):		**-**	**-**	**645,951.71**		
Fund: 706 - PUBLIC SAFETY						
	Revenue					
706-000-34050	Public Safety Utility Fee	720,000.00	720,000.00	727,610.87	(7,610.87)	-1%
706-000-37001	Interest	150,000.00	150,000.00	605,396.07	(455,396.07)	-304%
706-000-39001	Beginning Fund Balance	13,494,741.00	13,494,741.00	13,690,705.82	(195,964.82)	-1%
Revenue Total:		**14,364,741.00**	**14,364,741.00**	**15,023,712.76**	**(658,971.76)**	
	Expense					
706-000-52019	Professional Services	300,000.00	300,000.00	93,822.83	206,177.17	69%
706-000-53001	Capital Outlay	10,000,000.00	10,000,000.00	-	10,000,000.00	100%
706-000-54001	Transfers	1,000,000.00	1,000,000.00	500,000.00	500,000.00	50%
706-000-55001	Principal	250,000.00	250,000.00	250,000.00	-	0%
706-000-55002	Interest	501,150.00	501,150.00	501,149.72	0.28	0%
706-000-55003	Trustee Fee	1,600.00	1,600.00	1,600.00	-	0%
706-000-55004	Arbitrage Rebate	-	-	565,000.00	(565,000.00)	#DIV/0!
706-000-58001	Contingency	2,311,991.00	2,311,991.00	-	2,311,991.00	100%
Expense Total:		**14,364,741.00**	**14,364,741.00**	**1,911,572.55**	**12,453,168.45**	
Fund: 706 - PUBLIC SAFETY Surplus (Deficit):		**-**	**-**	**13,112,140.21**		
Fund: 801 - URBAN RENEWAL AGENCY						
	Revenue					
801-000-31001	Property Tax CY	480,000.00	480,000.00	371,098.13	108,901.87	23%
801-000-31002	Property Tax PY	-	-	30,763.82	(30,763.82)	#DIV/0!
801-000-37001	Interest	40,000.00	40,000.00	117,790.72	(77,790.72)	-194%
801-000-39001	Beginning Fund Balance	3,130,954.00	3,130,954.00	3,203,055.51	(72,101.51)	-2%
Revenue Total:		**3,650,954.00**	**3,650,954.00**	**3,722,708.18**	**(71,754.18)**	
	Expense					
801-000-53001	Capital Outlay	3,000,000.00	3,000,000.00	3,526,612.32	(526,612.32)	-18%
801-000-58001	Contingency	650,954.00	650,954.00	-	650,954.00	100%
Expense Total		**3,650,954.00**	**3,650,954.00**	**3,526,612.32**	**124,341.68**	
Fund: 801 - URBAN RENEWAL AGENCY Total:		**-**	**-**	**196,095.86**		