



# City of Florence, Oregon

## Actual to Budget Comparison Schedules

### Quarter and Nine Months Ended March 31, 2015

June 15, 2015

City of Florence  
Budget Actual Schedules  
Quarter and Nine Months Ended March 31, 2015

The following schedules provide a comparison of actual to budgeted results for the quarter and nine months ended March 31, 2015 for the City's operational funds, including system development funds. Schedules for the debt service funds have been omitted in this initial release of quarterly financial schedules as the budget for these funds in the current fiscal year is consolidated. Debt funds will be included in fiscal year 2016 quarterly reports.

A separate schedule is presented for each fund, which includes the following schedules of financial information:

3<sup>rd</sup> Quarter ended March 31, 2015 (includes activity for January – March 2015)

Budget,  
Actual, and  
Variance information

Nine months ended March 31, 2015

Budget,  
Actual, and  
Variance information

In this report, the budgeted amounts have been allocated proportionately, i.e., twenty-five percent to each quarter, seventy-five percent for the nine months. Fiscal year 2016 reports will allocate capital and debt service to the anticipated quarter.

Lastly, the final three columns include the fiscal year 2014-15 budget for the full year, the budget balance, which is the difference between the actual amount through March 31, 2015 and the full year budgeted amount and lastly the fiscal year 2014-15 full year end estimated amount. The full-year estimated amount reflects the amount included in the adopted budget and represents the estimate of revenue and expenditures for the full year.

The financial information included in this report is consistent with the discussion and review of financial information during the budget presentations. Fiscal year 2016 quarterly reports will be expanded to include performance measures and narrative to report on the progress of various initiatives and capital projects.

If you have any questions about the information, have particular desires for information to be included in subsequent reports, please let Erin or I know.

Sincerely,

Andy Parks  
Interim Finance Director

General Fund

Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance	1,816,646	3,395,577	1,578,931	2,000,000	2,478,237	478,237	2,000,000	478,237	2,478,237
Current year resources									
Property taxes	568,000	100,330	(467,670)	1,704,000	2,221,917	517,917	2,272,000	(50,083)	2,314,000
Intergovernmental	58,550	53,837	(4,713)	175,650	135,216	(40,434)	234,200	(98,984)	235,700
Franchise fees	187,020	196,638	9,618	561,061	487,443	(73,618)	748,080	(260,637)	722,000
Licenses and permits	73,575	103,325	29,750	220,725	237,551	16,826	294,300	(56,749)	260,000
Charges for services	38,150	25,451	(12,699)	114,450	102,831	(11,619)	152,600	(49,769)	153,500
Miscellaneous	77,900	180,319	102,419	233,700	307,712	74,012	311,600	(3,888)	405,500
Transfers	187,517	186,699	(818)	562,550	558,655	(3,895)	750,066	(191,411)	750,000
Loan proceeds	-	-	-	-	-	-	-	-	-
Total current year resources	1,190,712	846,599	(344,113)	3,572,136	4,051,325	479,189	4,762,846	(711,521)	4,840,700
Total resources	3,007,358	4,242,176	1,234,818	5,572,136	6,529,562	957,426	6,762,846	(233,284)	7,318,937
Expenditures									
Police	615,102	617,332	2,229	1,845,307	1,739,861	(105,446)	2,460,409	(720,548)	2,347,700
Community Development	151,896	139,227	(12,669)	455,689	348,446	(107,242)	607,585	(259,139)	499,900
Parks	32,961	30,293	(2,668)	98,884	91,087	(7,797)	131,845	(40,758)	129,300
Municipal Court	76,842	68,714	(8,128)	230,526	207,501	(23,025)	307,368	(99,867)	297,300
Administration	243,295	222,322	(20,972)	729,884	700,610	(29,274)	973,178	(272,568)	964,400
City Hall	22,524	19,587	(2,936)	67,571	49,325	(18,246)	90,094	(40,769)	73,000
Non-departmental	11,950	23,625	11,675	35,850	31,775	(4,075)	47,800	(16,025)	47,800
Operating expenditures	1,154,570	1,121,101	(33,469)	3,463,709	3,168,604	(295,106)	4,618,279	(1,449,675)	4,359,400
Capital outlay									
Capital outlay	65,000	112,598	47,598	195,000	208,968	13,968	260,000	(51,032)	625,400
Debt service	8,793	-	(8,793)	26,378	17,588	(8,789)	35,170	(17,582)	35,168
Transfers	54,026	36,240	(17,786)	162,079	162,166	87	216,105	(53,939)	216,105
Total expenditures	1,282,389	1,269,939	(12,449)	3,847,166	3,557,326	(289,840)	5,129,554	(1,572,228)	5,236,073
Other requirements									
Contingency	-	-	-	-	-	-	760,000	(760,000)	-
Reserved for UEFB	-	-	-	-	-	-	300,000	(300,000)	-
Unappropriated ending fund balance	-	-	-	-	-	-	573,292	(573,292)	-
Total other requirements	-	-	-	-	-	-	1,633,292	(1,633,292)	-
Total expenditures and other requirements	1,282,389	1,269,939	(12,449)	3,847,166	3,557,326	(289,840)	6,762,846	(3,205,520)	5,236,073
Resources over (under) expenditures	(91,677)	(423,340)	(331,664)	(275,030)	493,999	769,029	(366,708)	860,707	(395,373)
Beginning fund balance	1,816,646	3,395,577	1,578,931	2,000,000	2,478,237	478,237	2,000,000	478,237	2,478,237
Ending fund balance	1,724,970	2,972,236	1,247,267	1,724,971	2,972,236	1,247,266	1,633,292	1,338,944	2,082,864

Street Fund  
Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance	422,472	189,306	(233,166)	322,000	639,171	317,171	322,000	317,171	650,776
Current year resources									
Intergovernmental	412,500	119,074	(293,426)	1,237,500	346,481	(891,019)	1,650,000	(1,303,519)	727,000
Charges for services	70,000	72,115	2,115	210,000	217,273	7,273	280,000	(62,727)	289,300
Miscellaneous	1,453	471	(982)	4,359	6,258	1,899	5,812	446	6,500
Transfers	100,000	-	(100,000)	300,000	-	(300,000)	400,000	(400,000)	-
Debt proceeds	62,500	-	(62,500)	187,500	-	(187,500)	250,000	(250,000)	-
Total current year resources	646,453	191,659	(454,794)	1,939,359	570,012	(1,369,347)	2,585,812	(2,015,800)	1,022,800
Total resources	1,068,925	380,965	(687,960)	2,261,359	1,209,182	(1,052,177)	2,907,812	(1,698,630)	1,673,576
Expenditures									
Personnel services	14,944	16,985	2,041	44,831	43,999	(832)	59,774	(15,775)	58,800
Materials and services	59,546	38,517	(21,029)	178,638	189,024	10,386	238,184	(49,160)	231,800
Capital outlay	431,250	207,933	(223,317)	1,293,750	630,816	(662,934)	1,725,000	(1,094,184)	797,700
Transfers	53,749	21,936	(31,813)	161,246	175,258	14,012	214,995	(39,737)	214,995
Debt service	36,729	-	(36,729)	110,186	74,491	(35,695)	146,915	(72,424)	109,286
Total expenditures	596,217	285,370	(310,847)	1,788,651	1,113,588	(675,063)	2,384,868	(1,271,280)	1,412,581
Other requirements									
Contingency	-	-	-	-	-	-	250,000	250,000	-
Unappropriated fund balance	-	-	-	-	-	-	272,944	272,944	-
Total other requirements	-	-	-	-	-	-	522,944	522,944	-
Total expenditures and other requirements	596,217	285,370	(310,847)	1,788,651	1,113,588	(675,063)	2,907,812	(748,336)	1,412,641
Resources over (under) expenditures	50,236	(93,711)	(143,947)	150,708	(543,576)	(694,284)	200,944	(744,520)	(389,781)
Beginning fund balance	422,472	189,306	(233,166)	322,000	639,171	317,171	322,000	317,171	650,776
Ending fund balance	472,708	95,594	(377,114)	472,708	95,594	(377,114)	522,944	(427,350)	260,995

9-1-1 Fund

Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance	-	2,741	2,741	-	-	-	-	-	-
Current year resources									
Intergovernmental	13,750	(460)	(14,210)	41,250	22,874	(18,376)	55,000	(32,126)	56,100
Charges for services	38,000	36,444	(1,556)	114,000	119,334	5,334	152,000	(32,666)	155,800
Miscellaneous	13	22	10	38	63	26	50	13	-
Total current year resources	51,763	36,006	(15,757)	155,288	142,271	(13,017)	207,050	(64,779)	211,900
Total resources	51,763	38,747	(13,016)	155,288	142,271	(13,017)	207,050	(64,779)	211,900
Expenditures									
Transfers	51,763	51,762	(1)	155,288	155,286	(2)	207,050	(51,764)	207,050
Total expenditures	51,763	51,762	(1)	155,288	155,286	(2)	207,050	(51,764)	207,050
Other requirements									
Contingency	-	-	-	-	-	-	-	-	-
Total expenditures and other requirements	51,763	51,762	(1)	155,288	155,286	(2)	207,050	(51,764)	207,050
Resources over (under) expenditures	-	(15,756)	(15,756)	-	(13,015)	(13,015)	-	(13,015)	4,850
Beginning fund balance	-	2,741	2,741	-	-	-	-	-	-
Ending fund balance	-	(13,015)	(13,015)	-	(13,015)	(13,015)	-	(13,015)	4,850

Transient Room Tax Fund  
Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance	15,000	83,398	68,398	15,000	33,586	18,586	15,000	18,586	33,586
Current year resources									
Taxes	69,500	34,004	(35,496)	208,500	222,716	14,216	278,000	(55,284)	298,500
Total current year resources	69,500	34,004	(35,496)	208,500	222,716	14,216	278,000	(55,284)	298,500
Total resources	84,500	117,402	32,902	223,500	256,302	32,802	293,000	(36,698)	332,086
Expenditures									
Materials and services	27,800	27,750	(50)	83,400	83,250	(150)	111,200	(27,950)	119,400
Transfers	41,700	41,700	-	125,100	125,100	-	166,800	(41,700)	166,800
Total expenditures	69,500	69,450	(50)	208,500	208,350	(150)	278,000	(69,650)	286,200
Other requirements									
Contingency							15,000		-
Total expenditures and other requirements	69,500	69,450	(50)	208,500	208,350	(150)	293,000	(69,650)	286,200
Resources over (under) expenditures	-	(35,446)	(35,446)	-	14,366	14,366	-	14,366	12,300
Beginning fund balance	15,000	83,398	68,398	15,000	33,586	18,586	15,000	18,586	33,586
Ending fund balance	15,000	47,952	32,952	15,000	47,952	32,952	15,000	32,952	45,886

Florence Events Center Fund  
Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning balance	314,568	304,905	(9,663)	285,000	328,077	43,077	285,000	43,077	328,077
Current year resources									
Intergovernmental	20,750	85,782	65,032	62,250	85,782	23,532	83,000	2,782	85,800
Charges for services	46,275	43,082	(3,193)	138,825	140,503	1,678	185,100	(44,597)	183,500
Miscellaneous	34,700	25,584	(9,116)	104,100	79,500	(24,600)	138,800	(59,300)	122,500
Transfers	78,950	77,940	(1,010)	236,850	233,820	(3,030)	315,800	(81,980)	312,200
Debt proceeds	50,000	-	(50,000)	150,000	-	(150,000)	200,000	(200,000)	-
Current year resources	230,675	232,388	1,713	692,025	539,605	(152,420)	922,700	(383,095)	704,000
Total resources	545,243	537,293	(7,950)	977,025	867,682	(109,343)	1,207,700	(340,018)	1,032,077
Expenditures									
Personnel services	75,382	80,138	4,756	226,147	194,615	(31,531)	301,529	(106,914)	286,100
Materials and services	79,259	73,118	(6,140)	237,776	238,851	1,075	317,035	(78,184)	289,700
Capital outlay	55,000	579	(54,421)	165,000	50,757	(114,243)	220,000	(169,243)	170,000
Transfers	-	-	-	-	-	-	-	-	-
Debt service	6,250	-	(6,250)	18,750	-	(18,750)	25,000	(25,000)	-
Total expenditures	215,891	153,835	(62,056)	647,673	484,224	(163,449)	863,564	(379,340)	745,800
Other requirements									
Contingency							130,000	(130,000)	-
Unappropriated fund balance							214,136	(214,136)	-
Total other requirements	-	-	-	-	-	-	344,136	(344,136)	-
Total expenditures and other requirements	215,891	153,835	(62,056)	647,673	484,224	(163,449)	1,207,700	(723,476)	745,800
Resources over (under) expenditures	14,784	78,553	63,769	44,352	55,381	11,029	59,136	(3,755)	(41,800)
Beginning balance	314,568	304,905	(9,663)	285,000	328,077	43,077	285,000	43,077	328,077
Ending balance	329,352	383,458	54,106	329,352	383,458	54,106	344,136	39,322	286,277

Transient Room Tax Fund  
Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance	15,000	83,398	68,398	15,000	33,586	18,586	15,000	18,586	33,586
Current year resources									
Taxes	69,500	34,004	(35,496)	208,500	222,716	14,216	278,000	(55,284)	298,500
Total current year resources	69,500	34,004	(35,496)	208,500	222,716	14,216	278,000	(55,284)	298,500
Total resources	84,500	117,402	32,902	223,500	256,302	32,802	293,000	(36,698)	332,086
Expenditures									
Materials and services	27,800	27,750	(50)	83,400	83,250	(150)	111,200	(27,950)	119,400
Transfers	41,700	41,700	-	125,100	125,100	-	166,800	(41,700)	166,800
Total expenditures	69,500	69,450	(50)	208,500	208,350	(150)	278,000	(69,650)	286,200
Other requirements									
Contingency							15,000		-
Total expenditures and other requirements	69,500	69,450	(50)	208,500	208,350	(150)	293,000	(69,650)	286,200
Resources over (under) expenditures	-	(35,446)	(35,446)	-	14,366	14,366	-	14,366	12,300
Beginning fund balance	15,000	83,398	68,398	15,000	33,586	18,586	15,000	18,586	33,586
Ending fund balance	15,000	47,952	32,952	15,000	47,952	32,952	15,000	32,952	45,886

Water Fund

Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance	749,955	811,529	61,575	580,000	568,107	(11,893)	580,000	(11,893)	568,107
Current year resources									
Intergovernmental	2,500	-	(2,500)	7,500	27,925	20,425	10,000	17,925	28,000
Charges for services	526,750	445,630	(81,120)	1,580,250	1,560,060	(20,190)	2,107,000	(546,940)	2,059,000
Miscellaneous	3,913	5,699	1,787	11,738	27,406	15,669	15,650	11,756	31,000
Transfers	-	-	-	-	-	-	-	-	-
Debt proceeds	148,750	-	(148,750)	446,250	-	(446,250)	595,000	(595,000)	-
Total current year resources	681,913	451,330	(230,583)	2,045,738	1,615,392	(430,346)	2,727,650	(1,112,258)	2,118,000
Total resources	1,431,867	1,262,859	(169,008)	2,625,738	2,183,499	(442,239)	3,307,650	(1,124,151)	2,686,107
Expenditures									
Personnel services	85,243	88,566	3,323	255,728	237,858	(17,870)	340,971	(103,113)	319,200
Materials and services	100,995	73,439	(27,556)	302,984	277,235	(25,749)	403,979	(126,744)	365,900
Capital outlay	211,250	322,566	111,316	633,750	482,808	(150,942)	845,000	(362,192)	812,500
Debt service	62,632	-	(62,632)	187,895	142,095	(45,800)	250,526	(108,431)	175,526
Transfers	136,816	121,282	(15,535)	410,449	386,496	(23,952)	547,265	(160,769)	547,215
Total expenditures	596,935	605,852	8,917	1,790,806	1,526,491	(264,314)	2,387,741	(861,250)	2,220,341
Other requirements									
Contingency							200,000	(200,000)	-
Unappropriated ending fund balance							719,909	(719,909)	-
Total other requirements	-	-	-	-	-	-	919,909	(919,909)	-
Total expenditures and other requirements	596,935	605,852	8,917	1,790,806	1,526,491	(264,314)	3,307,650	(1,781,159)	2,220,341
Resources over (under) expenditures	84,977	(154,522)	(239,499)	254,932	88,900	(166,031)	339,909	(251,009)	(102,341)
Beginning fund balance	749,955	811,529	61,575	580,000	568,107	(11,893)	580,000	(11,893)	568,107
Ending fund balance	834,932	657,007	(177,924)	834,932	657,007	(177,924)	919,909	(262,902)	465,766

Wastewater Fund

Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance	981,148	832,952	(148,195)	905,000	1,026,177	121,177	905,000	121,177	1,026,177
Current year resources									
Charges for services	749,000	683,025	(65,975)	2,247,000	2,242,749	(4,251)	2,996,000	(753,251)	2,972,000
Miscellaneous	8,713	9,364	652	26,138	27,731	1,594	34,850	(7,119)	31,400
Transfers	10,000	-	(10,000)	30,000	-	(30,000)	40,000	(40,000)	-
Debt proceeds	125,000	-	(125,000)	375,000	-	(375,000)	500,000	(500,000)	-
Total current year resources	892,713	692,389	(200,324)	2,678,138	2,270,480	(407,658)	3,570,850	(1,300,370)	3,003,400
Total resources	1,873,860	1,525,341	(348,519)	3,583,138	3,296,657	(286,481)	4,475,850	(1,179,193)	4,029,577
Expenditures									
Personnel services	104,429	109,734	5,306	313,286	306,652	(6,634)	417,715	(111,063)	409,900
Materials and services	116,158	79,529	(36,629)	348,475	307,681	(40,793)	464,633	(156,952)	423,600
Capital outlay	166,250	245	(166,005)	498,750	59,500	(439,250)	665,000	(605,500)	153,300
Debt service	92,338	-	(92,338)	277,013	186,797	(90,215)	369,350	(182,553)	324,350
Transfers	375,464	155,944	(219,520)	1,126,393	1,256,138	129,745	1,501,857	(245,719)	1,501,192
Total expenditures	854,639	345,453	(509,186)	2,563,916	2,116,769	(447,148)	3,418,555	(1,301,786)	2,812,342
Other requirements	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	300,000	(300,000)	-
Unappropriated ending fund balance	-	-	-	-	-	-	757,295	(757,295)	-
Total other requirements	-	-	-	-	-	-	1,057,295	(1,057,295)	-
Total expenditures and other requirements	854,639	345,453	(509,186)	2,563,916	2,116,769	(447,148)	4,475,850	(2,359,081)	2,812,342

Stormwater Fund  
Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance	557,559	862,388	304,829	668,323	735,470	67,147	668,323	67,147	735,470
Current year resources									
Charges for services	128,000	127,907	(93)	384,000	383,397	(603)	512,000	(128,603)	511,000
Miscellaneous	-	-	-	-	-	-	-	-	2,000
Total current resources	128,000	127,907	(93)	384,000	383,397	(603)	512,000	(128,603)	513,000
Total resources	685,559	990,295	304,736	1,052,323	1,118,867	66,544	1,180,323	(61,456)	1,248,470
Expenditures									
Personnel services	16,853	16,465	(388)	50,558	42,654	(7,904)	67,411	(24,757)	56,600
Materials and services	16,696	6,970	(9,726)	50,087	28,948	(21,139)	66,782	(37,834)	46,600
Capital outlay	117,500	56,089	(61,411)	352,500	65,350	(287,150)	470,000	(404,650)	148,000
Debt service	6,123	11,811	5,688	18,368	23,621	5,254	24,490	(869)	23,622
Transfers	26,211	21,936	(4,275)	78,634	81,269	2,635	104,845	(23,576)	104,845
Total expenditures	183,382	113,270	(70,112)	550,146	241,842	(308,304)	733,528	(491,686)	379,667
Other requirements									
Contingency							150,000	(150,000)	-
Unappropriated ending fund balance							296,795	(296,795)	-
Total other requirements	-	-	-	-	-	-	446,795	(446,795)	-
Total expenditures and other requirements	183,382	113,270	(70,112)	550,146	241,842	(308,304)	1,180,323	(938,481)	379,667
Resources over (under) expenditures	(55,382)	14,637	70,019	(166,146)	141,555	307,701	(221,528)	363,083	133,333
Beginning fund balance	557,559	862,388	304,829	668,323	735,470	67,147	668,323	67,147	735,470
Ending fund balance	502,177	877,025	374,848	502,177	877,025	374,848	446,795	430,230	868,803

Airport Fund  
Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	3rd Qtr	3rd Qtr	Over(Under)	Y-T-D	3/31/15	Over(Under)	Budget	Balance	Estimate
Beginning fund balance	35,981	9,078	(26,903)	28,000	35,482	7,482	28,000	7,482	35,482
Current year resources									
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for services	31,250	18,448	(12,802)	93,750	54,924	(38,826)	125,000	(70,076)	(75,800)
Miscellaneous	2,128	748	(1,380)	6,383	5,580	(803)	8,510	(2,930)	(5,400)
Transfers	5,600	-	(5,600)	16,800	22,400	5,600	22,400	-	(22,400)
Total current year resources	38,978	19,196	(19,782)	116,933	82,904	(34,029)	155,910	(73,006)	103,600
Total resources	74,959	28,274	(46,685)	144,933	118,386	(26,547)	183,910	(65,524)	139,085
Expenditures									
Materials and services	22,422	18,048	(4,374)	67,265	57,898	(9,367)	89,686	(31,788)	72,500
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	12,566	-	(12,566)	37,697	50,262	12,566	50,262	-	50,262
Transfers	-	-	-	-	-	-	-	-	-
Total expenditures	34,987	18,048	(16,939)	104,961	108,160	3,199	139,948	(31,788)	122,762
Other requirements									
Unappropriated ending fund balance							43,962	(43,962)	-
Total other requirements	-	-	-	-	-	-	43,962	(43,962)	-
Total expenditures and other requirements	34,987	18,048	(16,939)	104,961	108,160	3,199	183,910	(75,750)	122,762
Resources over (under) expenditures	3,991	1,148	(2,843)	11,972	(25,256)	(37,228)	15,962	(41,218)	(19,162)
Beginning fund balance	35,981	9,078	(26,903)	28,000	35,482	7,482	28,000	7,482	35,482
Ending fund balance	39,972	10,226	(29,746)	39,972	10,226	(29,746)	43,962	(33,736)	16,323

Public Works Administration and Support Service Fund  
Quarter and Nine Months Ended March 31, 2015

	3rd Quarter			Nine Months			Annual		
	Budget 3rd Qtr	Actual 3rd Qtr	Variance Over(Under)	Budget Y-T-D	Y-T-D 3/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
Beginning fund balance		73,377	73,377	-	-	-	-	-	-
Current year resources									
Transfers	131,197	131,196	(1)	393,591	393,588	(3)	524,788	(131,200)	524,788
Debt proceeds	75,000	-	(75,000)	225,000	-	(225,000)	300,000	(300,000)	-
Total current year resources	206,197	131,196	(75,001)	618,591	393,588	(225,003)	824,788	(431,200)	524,788
Total resources	206,197	204,573	(1,624)	618,591	393,588	(225,003)	824,788	(431,200)	524,788
Expenditures									
Personnel services	109,222	80,151	(29,071)	327,666	232,247	(95,419)	436,888	(204,641)	320,000
Materials and services	16,125	12,464	(3,661)	48,375	48,801	426	64,500	(15,699)	63,300
Capital outlay	75,000	6,909	(68,091)	225,000	7,491	(217,509)	300,000	(292,509)	-
Debt service	5,850	-	(5,850)	17,550	-	(17,550)	23,400	(23,400)	-
Total expenditures	206,197	99,524	(106,673)	618,591	288,539	(330,052)	824,788	(536,249)	383,300
Other requirements									
Contingency	-	-	-	-	-	-	-	105,049	-
Total expenditures and other requirements	206,197	99,524	(106,673)	618,591	288,539	(330,052)	824,788	(431,200)	383,300
Resources over (under) expenditures	-	31,672	31,672	-	105,049	105,049	-	105,049	141,488
Beginning fund balance	-	73,377	73,377	-	-	-	-	-	-
Ending fund balance	-	105,049	105,049	-	105,049	105,049	-	105,049	141,488

System Development Charge Funds  
 Nine Months Ended March 31, 2015

	Nine Months			Annual		
	Budget Y-T-D	Y-T-D 03/31/15	Variance Over(Under)	2014-15 Budget	Budget Balance	2014-15 Estimate
<b>Sewer SDC's</b>						
Beginning fund balance	390,000	400,399	10,399	390,000	10,399	400,399
Current year resources						
Charges for services	33,750	69,649	35,899	45,000	24,649	75,000
Miscellaneous	1,425	1,804	379	1,900	(96)	2,000
Total current year resources	35,175	71,453	36,278	46,900	24,553	77,000
Total resources	425,175	471,852	46,677	436,900	34,952	477,399
Expenditures						
BANK CHARGES	375	1,197	822	500	697	1,000
Consulting services	-	-	-	-	-	-
Materials and services	375	1,197	822	500	697	1,000
Transfers	30,000	-	(30,000)	40,000	(40,000)	-
Total expenditures	30,375	1,197	(29,178)	40,500	(39,303)	1,000
Other requirements						
Unappropriated ending fund balance				396,400	(396,400)	-
Total other requirements	-	-	-	396,400	(396,400)	-
Total expenditures and other requirements	30,375	1,197	(29,178)	436,900	(435,703)	1,000
Resources over (under) expenditures	4,800	70,256	65,456	6,400	63,856	76,000
Beginning fund balance	390,000	400,399	10,399	390,000	10,399	400,399
Ending fund balance	394,800	470,655	75,855	396,400	74,255	476,399
<b>Street SDC's</b>						
Beginning fund balance	748,000	755,498	7,498	748,000	7,498	755,498
Current year resources						
Charges for services	18,750	26,295	7,545	25,000	1,295	31,200
Miscellaneous	5,625	6,068	443	7,500	(1,432)	7,100
Transfers	75,000	100,000	25,000	100,000	-	100,000
Total current year resources	99,375	132,363	32,988	132,500	(137)	138,300
Total resources	847,375	887,861	40,486	880,500	7,361	893,798
Expenditures						
Materials and services	-	-	-	-	-	-
Transfers	-	-	-	400,000	(400,000)	-
Total expenditures	-	-	-	400,000	(400,000)	-
Other requirements						
Unappropriated ending fund balance				480,500	(480,500)	-
Total other requirements	-	-	-	480,500	(480,500)	-
Total expenditures and other requirements	-	-	-	880,500	(880,500)	-
Resources over (under) expenditures	99,375	132,363	32,988	(267,500)	399,863	138,300
Beginning fund balance	748,000	755,498	7,498	748,000	7,498	755,498
Ending fund balance	847,375	887,861	40,486	480,500	407,361	893,798

Water SDC's	Nine Months			Annual		
	Budget	Y-T-D	Variance	2014-15	Budget	2014-15
	Y-T-D	42,094	Over(Under)	Budget	Balance	Estimate
Beginning fund balance	377,000	387,340	10,340	377,000	10,340	387,340
Current year resources						
Charges for services	25,650	70,433	44,783	34,200	36,233	81,400
Miscellaneous	2,700	3,767	1,067	3,600	167	4,000
Transfers	43,500	58,000	14,500	58,000	-	58,000
Total current year resources	71,850	132,200	60,350	95,800	36,400	143,400
Total resources	448,850	519,540	70,690	472,800	46,740	530,740
Expenditures						
Materials and services	225	816	591	300	516	1,000
Total expenditures	225	816	591	300	516	1,000
Other requirements						
Unappropriated ending fund balance				472,500	(472,500)	-
Total other requirements	-	-	-	472,500	(472,500)	-
Total expenditures and other requirements	225	816	591	472,800	(471,984)	1,000
Resources over (under) expenditures	71,625	131,384	59,759	95,500	35,884	142,400
Beginning fund balance	377,000	387,340	10,340	377,000	10,340	387,340
Ending fund balance	448,625	518,724	70,099	472,500	46,224	529,740

Stormwater SDC's	Budget	Y-T-D	Variance	2014-15	Budget	2014-15
	Y-T-D	42,094	Over(Under)	Budget	Balance	Estimate
	Beginning fund balance	40,000	48,060	8,060	40,000	8,060
Current year resources						
Charges for services	18,750	38,022	19,272	25,000	13,022	50,000
Miscellaneous	1,913	1,701	(212)	2,550	(849)	2,100
Total current year resources	20,663	39,723	19,061	27,550	12,173	52,100
Total resources	60,663	87,783	27,121	67,550	20,233	100,160
Expenditures						
Materials and services	225	816	591	300	516	1,000
Transfers	40,500	54,000	-	54,000	-	54,000
Total expenditures	40,725	54,816	591	54,300	516	55,000
Other requirements						
Unappropriated ending fund balance				13,250	(13,250)	-
Total other requirements	-	-	-	13,250	(13,250)	-
Total expenditures and other requirements	40,725	54,816	591	67,550	(12,734)	55,000
Resources over (under) expenditures	(20,063)	(15,093)	18,470	(26,750)	11,657	(2,900)
Beginning fund balance	40,000	48,060	8,060	40,000	8,060	48,060
Ending fund balance	19,938	32,967	26,530	13,250	19,717	45,160