

*City of Prineville, Oregon  
Financial Report  
First Quarter Ended September 30, 2019*





**Executive Summary**

The City of Prineville has moved to a biennial budget resulting in some changes being made to the presentation of the quarterly financial report. The report includes a city-wide summary of beginning fund balances, current period resources and expenditures, and the ending fund balances for all funds. Included in the fund summaries, starting on page six, are comparisons of actual to budgeted amounts, and narrative explaining results and highlights for the quarter. The biennial budget comparison to actual is highlighted in blue in each of the funds. Annual budget estimates reflect the fiscal year 2020 numbers utilized in the preparation of the City’s 2020-21 biennial budget, and the quarter budget estimates have been allocated proportionally of the fiscal year budget (25 percent). The financial information presented is unaudited.

Quarter budget estimates allocated at 25 percent of the fiscal year budget compared to actual			Fiscal year 2020 numbers utilized in the preparation of the 2020-21 biennial budget compared to actual				Biennial budget comparison to actual		
Current Quarter			Year to Date						
Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance	Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance

During the first quarter ending September 30, 2019 the City’s financial condition decreased by approximately \$1.65 million or -8 percent. Funds with a significant negative impact to fund balance include the General Fund, Planning, Transportation SDC, Wastewater SDC, Airport, Wastewater and the Administration Fund. Funds with significant increases in fund balance include the Transportation Fund, Emergency Dispatch, PERS/POB, and Golf Course. Timing of property tax collection, capital improvements, and scheduled debt service payments largely contributed to the decrease in the City’s financial condition. Overall unaudited beginning fund balances totaled approximately \$379,200 more than budget estimates.

In the first quarter, General fund revenues came in at roughly 14 percent of the annual budget or \$937,000. Property tax revenue is at \$31,800 for the first quarter, up slightly compared to the prior year. Transient lodging taxes are up in comparison to the prior year quarter end by roughly \$15,600. Franchise fees are at roughly 20 percent of the annual budget with collection increasing approximately \$47,500 over prior year’s first quarter. Electrical franchise fees continue to be on the rise and are up over the prior year at quarter end roughly \$48,000 with the continued build outs of the data centers. Also in the first quarter the Police Department raised over \$26,000 to fund a local Shop with a Cop program, funding the program for roughly the next 5 years. Overall, the General fund realized a reduction in fund balance of roughly -31 percent or approximately \$664,700 in the first quarter, bringing the fund balance to roughly \$1.49 million. With the collection of property taxes beginning in November, the fund balance will significantly improve. Prior year tax collections for November totaled approximately \$1.61 million.

The Transportations fund balance increased by approximately \$136,000 or 35 percent. Revenues came in as anticipated during the first quarter. Capital improvements during the first quarter were associated with striping Lamonta and Laughlin, and the beginning phases of the 2019 paving project which is anticipated to be completed during the second quarter.

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During the first quarter, the Communications Director for Emergency Dispatch retired after 30 years of service. Personnel services are 23 percent of the annual budget or approximately \$275,800 with overtime coming in at roughly 42 percent of the annual budget. Staff turnover continues to be at a high rate and open positions were looking to be filled at the end of the first quarter. Fund balance increased roughly \$123,600 or 24 percent with Crook County Fire and rescue paying their annual user fees during the first quarter.

In the Planning Department, development continues with first quarter highlights including the approval of a 51 unit RV park, construction beginning on a 135 unit apartment complex and a 10 unit complex, and roughly 15 housing starts paying SDC's during the first quarter. The Planning Department completed the update to the housing analysis and buildable lands inventory and will now work towards updating the Accessory Dwelling Unit (ADU) code to compliment the County's requirement to have ADUs within the urban growth boundary. Expenditures are as anticipated at quarter end with the annual insurance being paid during the first quarter. Fund balance decreased roughly -25 percent.

The Transportation SDC fund balance decreased roughly \$790,000 or -53 percent through the first quarter largely due to capital expenditures. Capital expenditures were for the Elm Street Bridge project which is partially reimbursed through an ODOT grant, and a council approved multiple parcel land purchase for the use of storm water treatment.

In the Water SDC Fund the Aquifer Storage and Recovery (ASR) project continues. The ASR project is a method of water storage that uses the natural water storage capabilities of underground aquifers as a cost-effective, scalable and ecologically friendly water storage alternative to traditional storage options, such as above-ground reservoirs and short-term water supply storage tanks. During the first quarter fund balance increased roughly \$32,400 or 2 percent.

During the first quarter in the Wastewater SDC fund there were several projects going on including rock crushing at the waste water treatment plant, the plant two aeration project and the Airport Industrial Park Utility Expansion pollinator path. Fund balance decreased roughly \$242,300 or -8 percent due to capital projects.

In the first quarter the railroad increased its revenue over the prior year by roughly 27 percent with an increase in freight traffic. Though Les Schwab traffic is down, new customers like McCall Oil are filling in the gap and the overall car count has increased in comparison to the previous year at quarter end. Materials and services are at roughly 50 percent of the annual budget or \$134,400, which includes approximately \$67,000 in liability insurance expenditures and \$30,000 in repairs due to lightening damage. Through the first quarter, fund balance decreased roughly \$51,400 or -5 percent.

In the Airport Fund, decreases in fund balance are due to capital improvements, debt service and the annual insurance payment. Operating revenues are down and operating expenses are down in line with revenues. Fuel sales are down roughly 27 percent. The price of fuel has gone down in comparison to the prior year and competitors in Bend have been keeping their fuel prices in line

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with the Prineville Airport. The fire season was slow this last summer which meant there was a decrease in Jet A fuel sales in comparison to the prior year. Also contributing the decrease in fuel sales is Hillsboro Aero Academy getting their own fuel system where previously they were still coming to the Prineville Airport to get fuel.

Meadow Lakes Golf shows an increase in fund balance for the first quarter of approximately \$797,000 or 161 percent. This is largely due to a \$750,000 transfer from the Wastewater Fund to support the irrigation replacement project that got on its way during the first quarter. Operating revenue for the golf course is up in comparison to the prior year roughly 3 percent. September was slower than the previous two months with the last ten days of the quarter having poor weather. Rounds of golf are up approximately 230 rounds in comparison to the prior year at quarter end. Golf course operating expenditures are up approximately 3 percent with golf cart and building repair and maintenance up over the prior year.

In the Administration and Financial Support Services the fund balance decreased roughly -46 percent. Expenditures are as anticipated in the City Council, Administrative Services and Financial Services departments at quarter end with the annual insurance payment that took place in the first quarter. In the IT Department expenses are up due to services that are being provided to the 911 users which are to be reimbursed and the annual renewal of software maintenance agreements. The additional revenue for the installation of 911 equipment and maintenance are expected to offset the expenses and it is undetermined at this time if a budget adjustment will be needed.

Other Internal Service Funds are as anticipated and expect to balance out during the remaining quarters.

A summary is presented in each fund to provide an explanation of financial performance and operating issues. We appreciate comments on how we may be able to improve this report to enhance your understanding of the City's finances.

Sincerely,

Steve Forrester  
City Manager

Liz Schuette,  
Finance Director

Lori Hooper,  
Accounting Manager

*All City Funds*

Fund	Current Budget	Unaudited	Current	Current	Ending	Change	Percentage	Budget/Actual
	Beginning Fund Balance	Actual Fund Balance	Year Resources	Year Expenditures	Fund Balance	in Fund Balance	Change in Fund Balance	Variance Over/(Under)
General	\$ 1,918,286	\$ 2,153,326	\$ 937,008	\$ 1,601,706	\$ 1,488,627	\$ (664,698)	-31%	\$ 235,040
Transportation	456,058	389,300	401,165	265,241	525,225	135,924	35%	(66,758)
Emergency Dispatch	376,056	505,672	540,199	416,578	629,293	123,621	24%	129,616
Planning	240,958	241,206	29,881	89,187	181,900	(59,305)	-25%	248
Transportation SDC	1,400,086	1,500,752	550,064	1,339,819	710,997	(789,756)	-53%	100,666
Water SDC	2,186,423	1,710,798	1,429,243	1,396,853	1,743,188	32,390	2%	(475,625)
Wastewater SDC	3,090,992	3,127,929	66,377	308,724	2,885,582	(242,347)	-8%	36,937
PERS / POB Fund	608,691	594,230	148,887	34,722	708,395	114,165	19%	(14,461)
Railroad	1,145,793	1,127,670	221,579	272,949	1,076,300	(51,369)	-5%	(18,123)
Airport	13,215	163,420	188,761	256,735	95,447	(67,973)	-42%	150,205
Water	585,270	783,298	935,622	980,844	738,076	(45,222)	-6%	198,028
Wastewater	3,932,316	3,940,686	1,017,452	1,836,546	3,121,592	(819,094)	-21%	8,370
Golf Course	483,295	494,280	1,137,126	340,293	1,291,113	796,833	161%	10,985
Administration and Financial Service	452,914	281,654	632,593	763,222	151,025	(130,629)	-46%	(171,260)
Public Works Support Services	174,933	183,109	442,296	453,860	171,546	(11,563)	-6%	8,176
Building Facilities	2,871,408	3,117,775	233,344	215,465	3,135,654	17,879	1%	246,367
Plaza Maintenance	36,318	37,079	13,181	2,112	48,147	11,068	30%	761
Totals	\$ 19,973,012	\$ 20,352,184	\$ 8,924,778	\$ 10,574,854	\$ 18,702,107	\$ (1,650,076)	-8%	379,172



*The splash pad grand opening in August 2019. This Prineville Kiwanis Club community project was partially funded through the General Fund with over \$82,000 in contributions in FY19.*

### ***General Fund***

The General Fund accounts for the City's police and non-departmental operations and activities. The primary sources of revenue include property taxes, transient lodging taxes, franchise fees, and intergovernmental revenue.

Overall revenue collection for the first quarter is at approximately \$937,000 or 14 percent of the annual budget. Year to date property tax revenue is roughly 1 percent of the annual budget and up slightly over the prior year at quarter end. Transient lodging taxes are up in comparison to the prior year quarter end by roughly \$15,600. Franchise fees are at roughly 20 percent of the annual budget with collection increasing approximately \$47,500 over prior year's first quarter. Electrical franchise fees continue to be on the rise and are up over the prior year at quarter end roughly \$48,000 with the continued build outs of the data centers.

During the first quarter the Police Department raised over \$26,000 in revenue to fund their very own Shop with a Cop program. They used many different avenues to raise money for the program including starting a "Black and Blue" golf tournament. In prior years, the officers supported neighboring communities and their programs. With the money raise, they are expecting to be able to support the program in Crook County for the next 5 years giving them time to raise money for the following years. The program will kick off during the second quarter.

Police spending for the first quarter of the year was at approximately 26 percent of the annual budget. Personnel services are at roughly 27 percent of the annual budget and over time is approximately 34 percent of the annual budget. Largely contributing to the spike in overtime were seasonal activities like the rodeo and horse races requiring increased services, background checks for new communication officers, and being tight staffed with an officer being on family medical leave.

Overall, the General Fund realized a reduction in fund balance of roughly -31 percent in the first quarter. With the collection of property taxes beginning in November, the fund balance will significantly improve. Prior year tax collections for November totaled approximately \$1.61 million.



**General Fund - Continued**

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
Property taxes	\$ 557,500	\$ 31,817	6%	\$ 2,230,000	\$ 31,817	1%	\$ 2,198,183	\$ 4,570,000	0.70%	\$ 4,538,183
Transient lodging tax	95,000	145,247	153%	380,000	145,247	38%	234,753	760,000	19.11%	614,753
Franchise fees	787,500	645,463	82%	3,150,000	645,463	20%	2,504,537	6,558,000	9.84%	5,912,537
Licenses and permits	2,200	3,757	171%	8,800	3,757	43%	5,043	17,200	21.84%	13,443
Intergovernmental revenues	112,300	49,426	44%	449,200	49,426	11%	399,774	866,000	5.71%	816,574
Charges for services	68,750	2,500	4%	275,000	2,500	1%	272,500	560,000	0.45%	557,500
Interest	10,000	9,689	97%	40,000	9,689	24%	30,311	80,000	12.11%	70,311
Miscellaneous	10,000	49,108	491%	40,000	49,108	123%	(9,108)	81,000	60.63%	31,892
<b>Total revenue</b>	<b>\$ 1,643,250</b>	<b>\$ 937,008</b>	<b>57%</b>	<b>\$ 6,573,000</b>	<b>\$ 937,008</b>	<b>14%</b>	<b>\$ 5,635,992</b>	<b>\$ 13,492,200</b>	<b>6.94%</b>	<b>\$ 12,555,192</b>
<b>Expenditures</b>										
Police	\$ 1,349,750	1,406,326	104%	\$ 5,399,000	\$ 1,406,326	26%	3,992,674	\$ 11,102,100	13%	\$ 9,695,774
Non-departmental	240,425	195,380	81%	961,700	195,380	20%	766,320	2,210,900	9%	2,015,520
Contingency				2,130,586				2,097,486		
<b>Total expenditures</b>	<b>\$ 1,590,175</b>	<b>\$ 1,601,706</b>	<b>101%</b>	<b>\$ 8,491,286</b>	<b>\$ 1,601,706</b>	<b>19%</b>	<b>\$ 4,758,994</b>	<b>\$ 15,410,486</b>	<b>10%</b>	<b>\$ 11,711,294</b>
Revenue over (under) expenditures	53,075	(664,698)	-31%	(1,918,286)	(664,698)	-31%	876,998	(1,918,286)		843,898
<b>Beginning fund balance</b>	<b>1,918,286</b>	<b>2,153,326</b>	<b>112%</b>	<b>1,918,286</b>	<b>2,153,326</b>	<b>112%</b>	<b>1,918,286</b>	<b>1,918,286</b>		<b>\$ 2,762,184</b>
<b>Ending fund balance</b>	<b>\$ 1,971,361</b>	<b>\$ 1,488,627</b>	<b>76%</b>	<b>\$ -</b>	<b>\$ 1,488,627</b>	<b>-</b>	<b>\$ 2,795,284</b>	<b>\$ -</b>		



*The Prineville Police Department fund raising for the Shop with a Cop program during the first quarter.*

**Transportation Fund**

The Transportation Fund accounts for the operation and maintenance of the City’s streets, bike lanes, and sidewalk systems. Principal sources of revenue are state gas taxes allocated to cities, permits, and interest. Principal expenditures are for public works staff, patching, painting, slurry seals, signals, insurance and asphalt.

First quarter revenue for the Transportation fund came in at approximately 25 percent of the annual budget. Intergovernmental revenue collection is at 24 percent of the annual budget with first quarter state gas tax collection coming in at roughly \$182,200.

Expenditures in the first quarter came in at approximately 13 percent of annual budget. Materials and services are at 38 percent of the annual budget with the annual insurance payment, paving of the fire hall’s alleyway and a Harwood Bridge wetland delineation site survey all taking place in the first quarter. Capital improvements during the first quarter were associated with striping Lamonta and Laughlin, and the beginning phases of the 2019 paving project which is anticipated to be completed during the second quarter.

Fund balance increased roughly \$136,000 through the first quarter or 35 percent.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
<b>Revenue</b>										
Franchise Fees	\$ 81,750	\$ 81,750	100%	\$ 327,000	\$ 81,750	25%	\$ 245,250	\$ 665,000	12.29%	\$ 583,250
Intergovernmental	239,075	234,054	98%	956,300	234,054	24%	722,246	1,962,700	11.93%	1,728,646
Transfers	75,000	75,000	100%	300,000	75,000	25%	225,000	700,000	10.71%	625,000
Interest	1,250	3,360	269%	5,000	3,360	67%	1,640	10,000	33.60%	6,640
Miscellaneous	4,750	7,001	147%	19,000	7,001	37%	11,999	28,000	25.00%	20,999
<b>Total revenue</b>	<b>\$ 401,825</b>	<b>\$ 401,165</b>	<b>100%</b>	<b>\$ 1,607,300</b>	<b>\$ 401,165</b>	<b>25%</b>	<b>\$ 1,206,135</b>	<b>\$ 3,365,700</b>	<b>11.92%</b>	<b>\$ 2,964,535</b>
<b>Expenditures</b>										
Personnel services	\$ 62,800	\$ 60,404	96%	\$ 251,200	\$ 60,404	24%	190,796	\$ 512,100	11.80%	\$ 451,696
Material & services	62,150	93,776	151%	248,600	93,776	38%	154,824	501,000	18.72%	407,224
Capital outlay										
Improvements	243,425	19,035	8%	973,700	19,035	2%	954,665	1,833,400	1.04%	1,814,365
Transfers	92,025	92,025	100%	368,100	92,025	25%	276,075	735,300	12.52%	643,275
Contingency				221,758				239,958		239,958
<b>Total expenditures</b>	<b>\$ 460,400</b>	<b>\$ 265,241</b>	<b>58%</b>	<b>\$ 2,063,358</b>	<b>265,241</b>	<b>13%</b>	<b>\$ 1,576,359</b>	<b>\$ 3,821,758</b>	<b>6.94%</b>	<b>\$ 3,556,517</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (58,575)</b>	<b>\$ 135,924</b>	<b>35%</b>	<b>\$ (456,058)</b>	<b>\$ 135,924</b>	<b>35%</b>	<b>(370,224)</b>	<b>\$ (456,058)</b>		
<b>Beginning fund balance</b>	<b>456,058</b>	<b>389,300</b>	<b>85%</b>	<b>456,058</b>	<b>389,300</b>	<b>85%</b>		<b>456,058</b>		<b>66,758</b>
<b>Ending fund balance</b>	<b>\$ 397,483</b>	<b>\$ 525,225</b>	<b>132%</b>	<b>\$ -</b>	<b>\$ 525,225</b>	<b>-</b>		<b>\$ -</b>		



**Emergency Dispatch Fund**

This fund accounts for the Emergency Dispatch operation. The operation provides dispatching and records management services for the public safety departments serving the Crook County area, with the exception of the State Police. The primary revenue sources are payments by users for services provided, including a transfer from the City’s police department in the General Fund. The operation is managed by the City’s Police Department.

Revenue collection for the Emergency Dispatch fund was approximately \$540,000 or 33 percent of the annual budget. First quarter intergovernmental revenue collection was at roughly \$360,000 and first quarter revenues are as anticipated with the fire district paying their annual user fees during the first quarter.

Expenditures came in at approximately \$416,600 or 21 percent of the annual budget. Personnel services are 23 percent of the annual budget or approximately \$275,800 with overtime coming in at roughly 42 percent of the annual budget. Staff turnover continues to be at a high rate and open positions are looking to be filled. In August the Communications Director retired after thirty years of service and the open position was filled in September.

Fund balance increased roughly \$123,600 or 24 percent through the first quarter.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
<b>Revenue</b>										
Intergovernmental	\$ 225,450	\$ 360,191	160%	\$ 901,800	\$ 360,191	40%	\$ 541,609	\$ 1,874,200	19.22%	\$ 1,514,009
Miscellaneous Income	1,000	15	2%	4,000	15	0%	3,985	8,000	0.19%	7,985
Interest	2,500	3,143	126%	10,000	3,143	31%	6,857	20,000	15.72%	16,857
Transfers from other funds	176,850	176,850	100%	707,400	176,850	25%	530,550	1,501,700	11.78%	1,324,850
<b>Total revenue</b>	<b>\$ 405,800</b>	<b>\$ 540,199</b>	<b>133%</b>	<b>\$ 1,623,200</b>	<b>\$ 540,199</b>	<b>33%</b>	<b>\$ 1,083,001</b>	<b>\$ 3,403,900</b>	<b>15.87%</b>	<b>\$ 2,863,701</b>
<b>Expenditures</b>										
Personnel services	\$ 299,200	\$ 275,825	92%	\$ 1,196,800	\$ 275,825	23%	920,975	\$ 2,457,100	11.23%	\$ 2,181,275
Material & services	70,025	94,902	136%	280,100	94,902	34%	185,198	553,600	17.14%	458,698
Capital outlay										
Equipment	8,750	-	-	35,000	-	-	35,000	90,000	0.00%	90,000
Transfers	45,850	45,850	100%	183,400	45,850	25%	137,550	372,900	12.30%	327,050
Contingency				303,956				306,356		306,356
<b>Total expenditures</b>	<b>\$ 423,825</b>	<b>\$ 416,578</b>	<b>98%</b>	<b>\$ 1,999,256</b>	<b>\$ 416,578</b>	<b>21%</b>	<b>\$ 1,278,722</b>	<b>\$ 3,779,956</b>	<b>11.02%</b>	<b>\$ 3,363,378</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (18,025)</b>	<b>\$ 123,621</b>	<b>24%</b>	<b>\$ (376,056)</b>	<b>\$ 123,621</b>	<b>24%</b>	<b>(195,721)</b>	<b>\$ (376,056)</b>		
<b>Beginning fund balance</b>	<b>376,056</b>	<b>505,672</b>	<b>134%</b>	<b>376,056</b>	<b>505,672</b>	<b>134%</b>		<b>376,056</b>		<b>(129,616)</b>
<b>Ending fund balance</b>	<b>\$ 358,031</b>	<b>\$ 629,293</b>	<b>176%</b>	<b>\$ -</b>	<b>\$ 629,293</b>	<b>-</b>		<b>\$ -</b>		

**Planning Fund**

The Planning Fund accounts for the planning activities of the City. A transfer of funds from General Fund to Planning helps support the short term planning needs of the city. General administrative costs are paid through internal charges to the Internal Services Fund for the following services based upon the cost to the department for using these services; administrative and financial services, risk management, computer and phone services. The costs of these services are at full cost, including replacement cost, thereby providing a more accurate cost of providing services.

First quarter revenue collection came in at approximately \$29,900 or 13 percent of the annual budget. Revenue collection for the licenses and permits is at approximately \$8,900 which is up over prior year first quarter by roughly \$1,200. Development highlights include the approval of a 51 unit RV park and construction beginning on a 135 unit apartment complex and a 10 unit complex. There were also roughly 15 housing starts that paid SDC's during the first quarter.

Expenditures during the first quarter are at approximately \$89,200 or 19 percent of the annual budget. Expenditures are as anticipated at quarter end with annual insurance being paid during the first quarter. During the first quarter, the Planning Department completed the update to the housing analysis and buildable lands inventory and will now work towards updating the Accessory Dwelling Unit (ADU) code to compliment the County's requirement to have ADUs within the urban growth boundary.

Notes:	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
Licenses & Permits	\$ 10,000	\$ 8,853	89%	\$ 40,000	\$ 8,853	22%	\$ 31,148	\$ 80,000	11.07%	\$ 71,148
Intergovernmental	1,250	-	-	5,000	-	-	5,000	10,000	0.00%	10,000
Charges for services	36,725	8,570	23%	146,900	8,570	6%	138,330	171,600	4.99%	163,030
Interest	1,000	1,625	163%	4,000	1,625	41%	2,375	8,000	20.32%	6,375
Transfers from other funds	10,000	10,833	108%	40,000	10,833	27%	29,167	360,000	3.01%	349,167
<b>Total revenue</b>	<b>\$ 58,975</b>	<b>\$ 29,881</b>	<b>51%</b>	<b>\$ 235,900</b>	<b>\$ 29,881</b>	<b>13%</b>	<b>\$ 206,019</b>	<b>\$ 629,600</b>	<b>4.75%</b>	<b>\$ 599,719</b>
Personnel services	\$ 58,325	\$ 56,312	97%	\$ 233,300	\$ 56,312	24%	\$ 176,988	\$ 479,700	11.74%	\$ 423,388
Material & services	12,475	3,125	25%	49,900	3,125	6%	46,775	93,500	3.34%	90,375
Transfers	29,750	29,750	100%	119,000	29,750	25%	89,250	241,000	12.34%	211,250
Contingency				74,658				56,358		56,358
<b>Total expenditures</b>	<b>\$ 100,550</b>	<b>\$ 89,187</b>	<b>89%</b>	<b>\$ 476,858</b>	<b>\$ 89,187</b>	<b>19%</b>	<b>\$ 313,013</b>	<b>\$ 870,558</b>	<b>10.24%</b>	<b>\$ 781,371</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (41,575)</b>	<b>\$ (59,305)</b>	<b>-25%</b>	<b>\$ (240,958)</b>	<b>\$ (59,305)</b>	<b>-25%</b>	<b>(106,995)</b>	<b>\$ (240,958)</b>		
<b>Beginning fund balance</b>	<b>240,958</b>	<b>241,206</b>	<b>100%</b>	<b>240,958</b>	<b>241,206</b>	<b>100%</b>		<b>240,958</b>		<b>(248)</b>
<b>Ending fund balance</b>	<b>\$ 199,383</b>	<b>\$ 181,900</b>	<b>91%</b>	<b>\$ -</b>	<b>\$ 181,900</b>	<b>-</b>		<b>\$ -</b>		

**Transportation SDC Fund**

This fund accounts for the collection and expenditure of transportation system development charges. The primary revenue source is SDC's. Expenditures are for qualified capital improvement projects and related costs.

Revenue collection for the Transportation SDC fund is at approximately 29 percent of the annual budget. SDC collection at quarter end is at roughly \$332,000 with roughly 15 housing starts and a 10 unit complex that all paid SDC's in the first quarter. Intergovernmental revenue is from ODOT for the Elm Street Bridge project (pictured below).

Expenditures at quarter end were all associated with capital projects. Capital expenditures were largely for the Elm Street Bridge project and a multiple parcel land purchase which was approved by council for the use of storm water treatment.

Fund balance decreased roughly \$790,000 or -53 percent through the first quarter. Capital expenditures and the timing in which the Elm Street Bridge project is reimbursed through ODOT have contributed to the decrease in fund balance.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Quarter Actual	Quarter Budget %	Annual Budget Est.	Annual Actual	Annual Est. Budget %	Annual Est. Budget Balance			
<b>Revenue</b>										
Intergovernmental	\$ 369,425	\$ 208,767	57%	\$ 1,477,700	\$ 208,767	14%	\$ 1,268,933	\$ 1,477,700	14.13%	\$ 1,268,933
Miscellaneous	7,500	-	-	30,000	-	-	30,000	30,000	0.00%	30,000
Interest	7,500	9,035	120%	30,000	9,035	30%	20,965	49,000	18.44%	39,965
System development charges	96,750	332,261	343%	387,000	332,261	86%	54,739	774,000	42.93%	441,739
<b>Total revenue</b>	<b>\$ 481,175</b>	<b>\$ 550,064</b>	<b>114%</b>	<b>\$ 1,924,700</b>	<b>\$ 550,064</b>	<b>29%</b>	<b>\$ 1,374,636</b>	<b>\$ 2,330,700</b>	<b>23.60%</b>	<b>\$ 1,780,636</b>
<b>Expenditures</b>										
Material & services	\$ 2,500	\$ -	-	\$ 10,000	\$ -	-	\$ 10,000	\$ 20,000	0.00%	\$ 20,000
Capital outlay										
Improvements	649,200	1,339,819	206%	2,596,800	1,339,819	52%	1,256,981	2,596,800	51.60%	1,256,981
Transfers	4,850	-	-	19,400	-	-	19,400	38,800	0.00%	38,800
Contingency				698,586				1,075,186		1,075,186
<b>Total expenditures</b>	<b>\$ 656,550</b>	<b>\$ 1,339,819</b>	<b>204%</b>	<b>\$ 3,324,786</b>	<b>\$ 1,339,819</b>	<b>40%</b>	<b>\$ 1,286,381</b>	<b>\$ 3,730,786</b>	<b>35.91%</b>	<b>\$ 2,390,967</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (175,375)</b>	<b>\$ (789,756)</b>	<b>-53%</b>	<b>\$ (1,400,086)</b>	<b>\$ (789,756)</b>	<b>-53%</b>	<b>88,256</b>	<b>\$ (1,400,086)</b>		
<b>Beginning fund balance</b>	<b>1,400,086</b>	<b>1,500,752</b>	<b>107%</b>	<b>1,400,086</b>	<b>1,500,752</b>	<b>107%</b>		<b>1,400,086</b>		<b>(100,666)</b>
<b>Ending fund balance</b>	<b>\$ 1,224,711</b>	<b>\$ 710,997</b>	<b>58%</b>	<b>\$ -</b>	<b>\$ 710,997</b>	<b>-</b>		<b>\$ -</b>		



*Construction of the Elm Street Bridge during the first quarter.*



**Water SDC Fund**

This fund accounts for the collection and expenditure of water system development charges. The primary revenue source is SDC's. Expenditures are for qualified capital improvement projects and related costs.

Revenue for the first quarter was at approximately \$1.43 million which was largely associated with the collection of SDC's. There were 15 housing starts and a 10 unit complex that paid SDC's during the first quarter. SDC's were also collected in association with the Aquifer Storage and Recovery (ASR) project from Apple.

Expenditures are at roughly \$1.40 million for the first quarter and are largely associated with capital expenditures. Currently, ASR project is in process and expenses associated with this project are the largest contributor to first quarter expenses. The ASR project is a method of water storage that uses the natural water storage capabilities of underground aquifers as a cost-effective, scalable and ecologically friendly water storage alternative to traditional storage options, such as above-ground reservoirs and short-term water supply storage tanks. It allows water to be appropriated and injected into the aquifer via wells during periods of cooler temperatures, higher streamflow and lower demands. The stored water can later be recovered and used during periods of hotter temperatures and higher demands, thereby reducing stress on native water sources. In addition, it also provides for a readily available source of stored water for use in the event of drought or supply interruption.

At first quarter end, fund balance increased roughly \$32,400 or 2 percent.

Revenue	Current Quarter			Year to Date				Biennial Budget		
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance	Budget	Biennial Budget %	Biennial Budget Remaining Balance
Interest	\$ 12,500	\$ 6,229	50%	\$ 50,000	\$ 6,229	12%	\$ 43,771	\$ 90,000	6.92%	\$ 83,771
System development charges	1,587,000	1,423,014	90%	6,348,000	1,423,014	22%	4,924,986	6,578,000	21.63%	5,154,986
<b>Total revenue</b>	<b>\$ 1,599,500</b>	<b>\$ 1,429,243</b>	<b>89%</b>	<b>\$ 6,398,000</b>	<b>\$ 1,429,243</b>	<b>22%</b>	<b>\$ 4,968,757</b>	<b>\$ 6,668,000</b>	<b>21.43%</b>	<b>\$ 5,238,757</b>
<b>Expenditures</b>										
Capital outlay										
Improvements	\$ 1,423,850	\$ 1,331,680	94%	\$ 5,695,400	\$ 1,331,680	23%	\$ 4,363,720	\$ 7,933,600	16.79%	\$ 6,601,920
Transfers	110,875	65,172	59%	443,500	65,172	15%	378,328	584,000	11.16%	518,828
Contingency				2,445,523				336,823		336,823
<b>Total expenditures</b>	<b>\$ 1,534,725</b>	<b>\$ 1,396,853</b>	<b>91%</b>	<b>\$ 8,584,423</b>	<b>\$ 1,396,853</b>	<b>16%</b>	<b>\$ 4,742,047</b>	<b>\$ 8,854,423</b>	<b>15.78%</b>	<b>\$ 7,457,570</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 64,775</b>	<b>\$ 32,390</b>	<b>2%</b>	<b>\$(2,186,423)</b>	<b>\$ 32,390</b>	<b>2%</b>	<b>226,710</b>	<b>\$ (2,186,423)</b>		
<b>Beginning fund balance</b>	<b>2,186,423</b>	<b>1,710,798</b>	<b>78%</b>	<b>2,186,423</b>	<b>1,710,798</b>	<b>78%</b>		<b>2,186,423</b>		<b>475,625</b>
<b>Ending fund balance</b>	<b>\$ 2,251,198</b>	<b>\$ 1,743,188</b>	<b>77%</b>	<b>\$ -</b>	<b>\$ 1,743,188</b>	<b>-</b>		<b>\$ -</b>		

**Wastewater SDC Fund**

This fund accounts for the collection and expenditure of wastewater system development charges. The primary revenue source is SDC's. Expenditures are for qualified capital improvement projects and related costs.

Overall revenue for the first quarter is at approximately \$66,400. First quarter revenue can largely be attributed to SDC collection from 15 housing starts and a 10 unit complex that all paid SDC's in the first quarter.

Expenditures are at roughly \$309,000 or 9 percent of the annual budget for the first quarter. Capital expenditures for the first quarter are largely associated with rock crushing at the waste water treatment plant, the plant two aeration project and the Airport Industrial Park Utility Expansion pollinator path.

Fund balance decreased roughly \$242,300 or -8 percent due to capital projects.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
<b>Revenue</b>										
Interest	\$ 12,500	\$ 5,397	43%	\$ 50,000	\$ 5,397	11%	\$ 44,603	\$ 55,000	9.81%	\$ 49,603
System development charges	29,425	60,980	207%	117,700	60,980	26%	56,720	235,400	25.90%	174,420
<b>Total revenue</b>	<b>\$ 41,925</b>	<b>\$ 66,377</b>	<b>158%</b>	<b>\$ 167,700</b>	<b>\$ 66,377</b>	<b>23%</b>	<b>\$ 101,323</b>	<b>\$ 290,400</b>	<b>22.86%</b>	<b>\$ 224,023</b>
<b>Expenditures</b>										
Material & services	\$ 2,500	\$ 2,745	110%	\$ 10,000	\$ 2,745	27%	\$ 7,255	\$ 20,000	13.73%	\$ 17,255
Capital outlay										
Improvements	759,950	261,894	34%	3,039,800	261,894	9%	2,777,906	3,039,800	8.62%	2,777,906
Transfers	20,450	44,085	216%	81,800	44,085	54%	37,715	163,600	26.95%	119,515
Contingency				127,092				157,992		157,992
<b>Total expenditures</b>	<b>\$ 782,900</b>	<b>\$ 308,724</b>	<b>39%</b>	<b>\$ 3,258,692</b>	<b>\$ 308,724</b>	<b>9%</b>	<b>\$ 2,822,876</b>	<b>\$ 3,381,392</b>	<b>9.13%</b>	<b>\$ 3,072,668</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (740,975)</b>	<b>\$ (242,347)</b>	<b>-8%</b>	<b>\$ (3,090,992)</b>	<b>\$ (242,347)</b>	<b>-8%</b>	<b>(2,721,553)</b>	<b>\$ (3,090,992)</b>		
<b>Beginning fund balance</b>	<b>3,090,992</b>	<b>3,127,929</b>	<b>101%</b>	<b>3,090,992</b>	<b>3,127,929</b>	<b>101%</b>		<b>3,090,992</b>		<b>(36,937)</b>
<b>Ending fund balance</b>	<b>\$ 2,350,017</b>	<b>\$ 2,885,582</b>	<b>123%</b>	<b>\$ -</b>	<b>\$ 2,885,582</b>	<b>-</b>		<b>\$ -</b>		

**PERS/ POB Fund**

This fund accounts for the issuance of pension obligation debt to fund the City’s existing unfunded actuarial liability (UAL) and associated debt repayment. The principal source of revenue is charges to other funds with salaries subject to PERS via a surcharge. A transfer from the General Fund is included to pre-fund a portion of debt service costs. Expenditures are for payments to PERS for the UAL and for debt service requirements.

First quarter revenue is roughly 26 percent of budget. Miscellaneous revenue is associated with a PERS rate credit from the creation of the City’s new side account in March 2019.

Expenses during the first quarter are for the partial payment of accrued absences for a long time employee who retired in August.

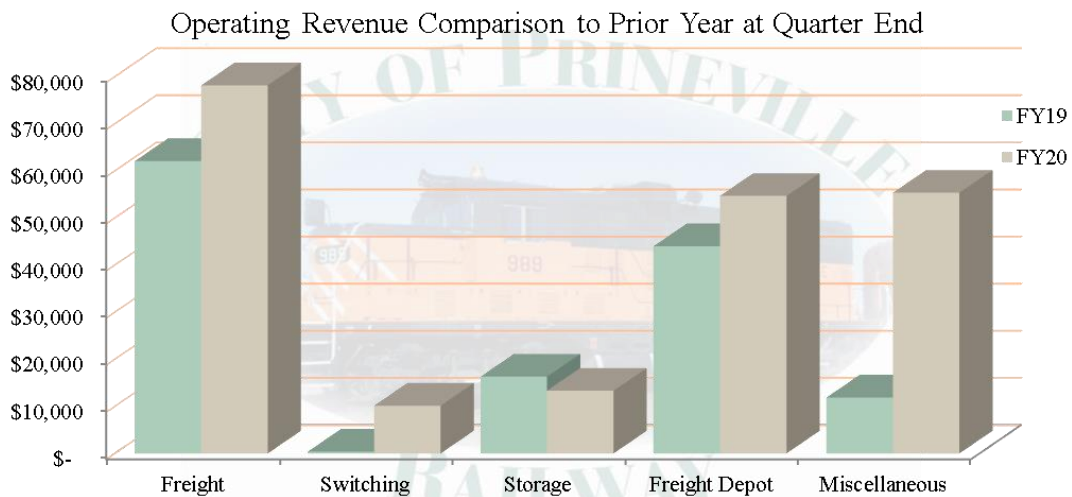
Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
Charges for services	\$ 116,700	\$ 128,325	110%	\$ 466,800	128,325	27%	\$ 338,475	\$ 997,900	12.86%	\$ 869,575
Interest	3,750	4,153	111%	15,000	4,153	28%	10,847	35,000	11.86%	30,847
Misc.	-	16,409	-	-	16,409	-	(16,409)	-	-	(16,409)
Transfer from other funds	25,000	-	-	100,000	-	-	100,000	200,000	0.00%	200,000
<b>Total revenue</b>	<b>\$ 145,450</b>	<b>\$ 148,887</b>	<b>102%</b>	<b>\$ 581,800</b>	<b>\$ 148,887</b>	<b>26%</b>	<b>\$ 432,913</b>	<b>\$ 1,232,900</b>	<b>12.08%</b>	<b>\$ 1,084,013</b>
<b>Expenditures</b>										
Personnel Services	\$ -	\$ 34,722	-	\$ -	\$ 34,722	-	(34,722)	\$ -	-	\$ (34,722)
Debt service										
Principal - POB 2013	50,125	-	-	200,500	-	-	200,500	419,500	0.00%	419,500
Interest - POB 2013	21,900	-	-	87,600	-	-	87,600	167,800	0.00%	167,800
Contingency				603,191				1,254,291		1,254,291
<b>Total expenditures</b>	<b>\$ 72,025</b>	<b>\$ 34,722</b>	<b>48%</b>	<b>\$ 891,291</b>	<b>\$ 34,722</b>	<b>4%</b>	<b>\$ 288,100</b>	<b>\$ 1,841,591</b>	<b>1.89%</b>	<b>\$ 1,806,869</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 73,425</b>	<b>\$ 114,165</b>	<b>19%</b>	<b>\$ (309,491)</b>	<b>\$ 114,165</b>	<b>19%</b>	<b>144,813</b>	<b>\$ (608,691)</b>		
<b>Debt Service Reserve</b>				299,200				299,200		299,200
<b>Beginning fund balance</b>	608,691	594,230	98%	608,691	594,230	98%		608,691		14,461
<b>Ending fund balance</b>	<b>\$ 682,116</b>	<b>\$ 708,395</b>	<b>104%</b>	<b>\$ -</b>	<b>\$ 708,395</b>	<b>-</b>		<b>\$ -</b>		



**Railroad Fund**

This fund accounts for the activities of the City’s railroad operation and for the City’s freight depot operation. Starting in FY 14 the Railroad and Freight Depot Funds were consolidated. Primary revenue sources are payments for the use of railroad and freight depot facilities and related services. Expenditures are for the railroad and freight depot operations, including repair, debt service and capital improvements. Additionally, transfers to other City operations are budgeted.

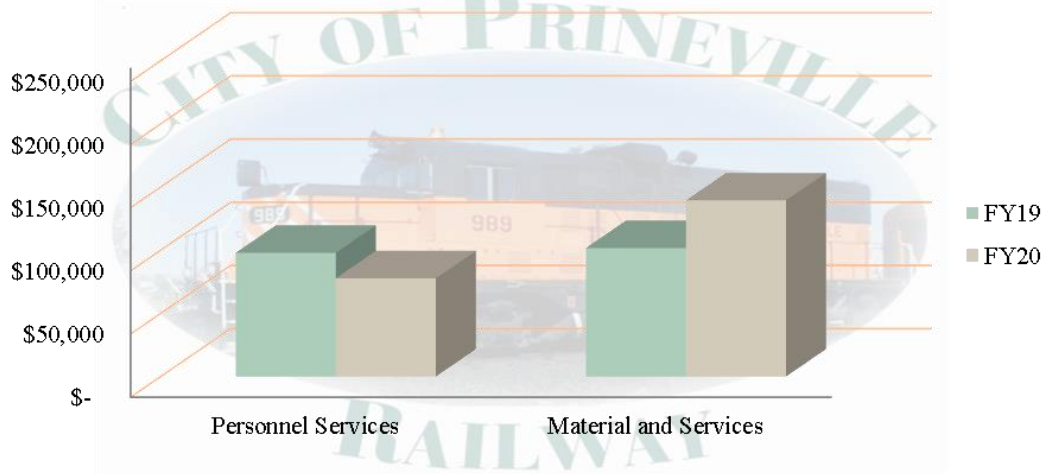
At quarter end, overall revenue collection is at approximately \$221,600 or 28 percent of the annual budget. Charges for services for the railroad are at approximately \$88,300 or 25 percent of the annual budget, with the freight depot at approximately \$54,700 or 24 percent of annual budget. Overall operating revenue is up roughly 27 percent in comparison to the prior year at quarter end with an increase in freight traffic. Though Les Schwab traffic is down, new customers, like McCall Oil are filling in the gap and the overall car count has increased in comparison to the previous year at quarter end. The revenue per car average has also increased over the prior year at quarter end with the decrease in tire haulage and an increase in more diversified commodities being hauled through the City of Prineville Railway. The revenue per railcar average at first quarter end is approximately \$457 compared to \$403 the prior year. Miscellaneous revenue is largely associated with annual easement billings and insurance payments for lightening damage that took place during the first quarter. Below is a prior year comparison at quarter end of operating revenues for the Railroad Fund.



Overall expenditures at quarter end are at approximately \$272,900 or 14 percent of the annual budget. Materials and services are at roughly 50 percent of the annual budget or \$134,400, which includes approximately \$67,000 in liability insurance expenditures and \$30,000 in repairs due to lightening damage. Personnel services are at roughly \$77,700 or 24 percent of the annual budget. Overall operating expenditures are up in comparison to the prior year at quarter end and management is watching them closely. On the next page is a graph comparison of operating expenditures at quarter end to prior year.

**Railroad Fund- Continued**

Operating Expenditure Comparison to Prior Year at Quarter End



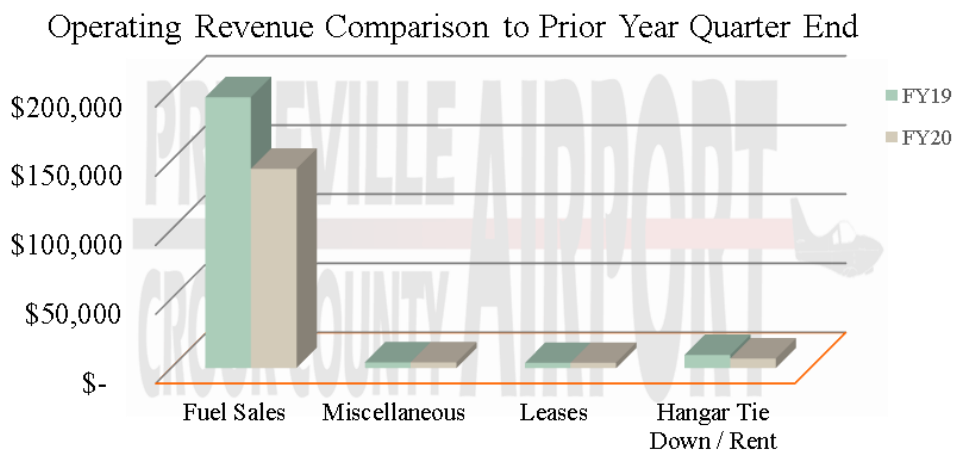
Through the first quarter, fund balance decreased roughly \$51,400 or -5 percent.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
<b>Revenue</b>										
Charges for services										
Railroad	\$ 90,000	\$ 88,303	98%	\$ 360,000	88,303	25%	\$ 271,697	\$ 755,000	11.70%	\$ 666,697
Freight Depot	57,500	54,686	95%	230,000	54,686	24%	175,314	480,000	11.39%	425,314
Use of money & property	31,900	23,231	73%	127,600	23,231	18%	104,369	270,200	8.60%	246,969
Miscellaneous	17,500	55,360	316%	70,000	55,360	79%	14,640	145,000	38.18%	89,640
<b>Total revenue</b>	<b>\$ 196,900</b>	<b>\$ 221,579</b>	<b>113%</b>	<b>\$ 787,600</b>	<b>\$ 221,579</b>	<b>28%</b>	<b>\$ 566,021</b>	<b>\$ 1,650,200</b>	<b>13.43%</b>	<b>\$ 1,428,621</b>
<b>Expenditures</b>										
Personnel services	\$ 80,900	\$ 77,752	96%	\$ 323,600	\$ 77,752	24%	\$ 245,848	\$ 747,000	10.41%	\$ 669,248
Material and services	69,450	139,441	201%	277,800	139,441	50%	138,359	543,300	25.67%	403,859
Capital outlay										
Improvements	23,250	33,055	142%	93,000	33,055	36%	59,945	134,000	24.67%	100,945
Transfers	22,700	22,700	100%	90,800	22,700	25%	68,100	181,700	12.49%	159,000
Contingency				1,148,193				1,189,993		1,189,993
<b>Total expenditures</b>	<b>\$ 196,300</b>	<b>\$ 272,949</b>	<b>139%</b>	<b>\$ 1,933,393</b>	<b>\$ 272,949</b>	<b>14%</b>	<b>\$ 512,251</b>	<b>\$ 2,795,993</b>	<b>9.76%</b>	<b>\$ 2,523,044</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 600</b>	<b>\$ (51,369)</b>	<b>-5%</b>	<b>\$ (1,145,793)</b>	<b>\$ (51,369)</b>	<b>-5%</b>	<b>53,769</b>	<b>(1,145,793)</b>		
<b>Beginning fund balance</b>	<b>1,145,793</b>	<b>1,127,670</b>	<b>98%</b>	<b>1,145,793</b>	<b>1,127,670</b>	<b>98%</b>		<b>1,145,793</b>		<b>18,123</b>
<b>Ending fund balance</b>	<b>\$ 1,146,393</b>	<b>\$ 1,076,300</b>	<b>94%</b>	<b>\$ -</b>	<b>\$ 1,076,300</b>	<b>-</b>		<b>\$ -</b>		

**Airport Fund**

This fund accounts for the activities of the airport. The airport’s main source of operating revenue is through charges for services that revolve around fuel sales and hangar leases. Expenditures are for general operations of the airport including cost of goods sold, maintenance and capital improvements.

Revenue collection in the first quarter came in at approximately 11 percent of the annual budget or \$189,000. Overall charges for services are down over the prior year with fuel sales being down roughly 27 percent. The price of fuel has gone down in comparison to the prior year and competitors in Bend have been keeping their fuel prices in line with the Prineville Airport. The fire season was slow this summer which meant there was a decrease in Jet A fuel sales in comparison to the prior year. Also, Hillsboro Aero Academy has gotten their own fuel system where previously they were still coming in to get fuel. These are the largest contributing factors to the decrease in fuel revenue. Intergovernmental revenue collection during the first quarter is all associated with the Connect Oregon project. Below is a prior year comparison for operating revenue making up charges for services.

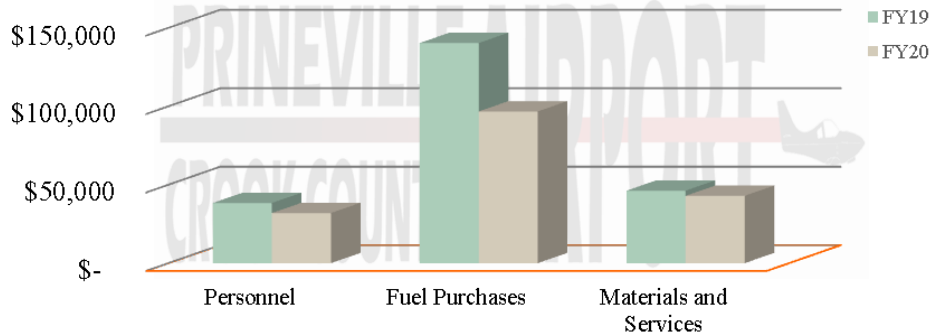


Quarter end expenditures came in at approximately \$256,700 or 14 percent of the annual budget. Materials and services are roughly 26 percent of the annual budget with the debt service payment of \$25,000 for the Les Schwab hangars, the annual payment for liability insurance and a property appraisal all being completed during the first quarter. It had been over 10 years since the last property appraisal was done and it was needed to assess the competitiveness of the land lease rates. Capital expenditures during the first quarter were for the new fuel system (pictured on the next page) and offsite improvements for the Airbase project which are both largely funded through a Connect Oregon grant. Inventory at quarter end totaled approximately \$33,600. Overall operating expenses are down roughly -24 percent over the prior year at quarter end. On the next page is a prior year comparison of operating expenditures.



**Airport Fund - Continued**

Operating Expenditure Comparison to Prior Year Quarter End



At first quarter end, fund balance decreased roughly -42 percent. Decreases in fund balance are largely due to capital improvements, debt service and the annual insurance payment.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
Intergovernmental	\$ 272,500	\$ 29,289	11%	\$ 1,090,000	\$ 29,289	3%	\$ 1,060,711	\$ 1,180,000	2.48%	\$ 1,150,711
Charges for services	147,000	158,999	108%	588,000	158,999	27%	429,001	1,164,000	13.66%	1,005,001
Interest	-	474	-	-	474	-	(474)	-	-	(474)
Transfers	22,500	-	-	90,000	-	-	90,000	180,000	0.00%	180,000
<b>Total revenue</b>	<b>\$ 442,000</b>	<b>\$ 188,761</b>	<b>43%</b>	<b>\$ 1,768,000</b>	<b>\$ 188,761</b>	<b>11%</b>	<b>\$ 1,579,239</b>	<b>\$ 2,524,000</b>	<b>7.48%</b>	<b>\$ 2,335,239</b>
<b>Expenditures</b>										
Personnel Service	\$ 33,600	\$ 31,938	95%	\$ 134,400	\$ 31,938	24%	\$ 102,462	\$ 269,900	11.83%	\$ 237,962
Materials and Services	136,675	139,602	102%	546,700	139,602	26%	407,098	1,088,400	12.83%	948,798
Capital outlay	250,000	43,569	17%	1,000,000	43,569	4%	956,431	1,000,000	4.36%	956,431
Debt Service										
Les Schwab Hangar	6,250	25,000	400%	25,000	25,000	100%	-	50,000	50.00%	25,000
Transfers	16,625	16,625	100%	66,500	16,625	25%	49,875	122,700	13.55%	106,075
Contingency				8,615				6,215		6,215
<b>Total expenditures</b>	<b>\$ 443,150</b>	<b>\$ 256,735</b>	<b>58%</b>	<b>\$ 1,781,215</b>	<b>\$ 256,735</b>	<b>14%</b>	<b>\$ 1,515,865</b>	<b>\$ 2,537,215</b>	<b>10.12%</b>	<b>\$ 2,280,480</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (1,150)</b>	<b>\$ (67,973)</b>	<b>-42%</b>	<b>\$ (13,215)</b>	<b>\$ (67,973)</b>	<b>-42%</b>	<b>63,373</b>	<b>\$ (13,215)</b>		
<b>Beginning fund balance</b>	<b>13,215</b>	<b>163,420</b>	<b>1237%</b>	<b>13,215</b>	<b>163,420</b>	<b>1237%</b>		<b>13,215</b>		<b>(150,205)</b>
<b>Ending fund balance</b>	<b>\$ 12,065</b>	<b>\$ 95,447</b>	<b>791%</b>	<b>\$ -</b>	<b>\$ 95,447</b>	<b>-</b>		<b>\$ -</b>		



New fuel system, which is partially funded through a Connect Oregon grant, being installed at the airport during the first quarter.

**Water Fund**

This fund accounts for the activities of the City’s water utility. The primary source of revenue is water sales and expenditures are for the operation of the system including repair and maintenance of infrastructure.

Overall revenue collection in the first quarter came in at approximately \$935,600 or 31 percent of the annual budget. Revenue associated with charges for service came in at roughly \$933,600 which is a decrease over the prior year of roughly \$237,500. Bulk water sales in comparison to the prior year have dropped roughly \$162,500 with the phases of the Facebook expansion needing bulk water for construction and dust abatement being completed during the prior year. This coupled with mild summer temperatures in comparison to the prior year and thunderstorms that brought rain over the first quarter has led to less water consumption needed for irrigation.

First quarter expenditures are at approximately \$980,800 or 29 percent of the annual budget. Capital expenditures are largely associated with waterline improvements and the Habitat Conservation Plan.

Fund balance decreased roughly \$45,200 or -6 percent through the first quarter.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
Charges for services	\$ 710,000	\$ 933,569	131%	\$ 2,840,000	\$ 933,569	33%	\$ 1,906,431	\$ 5,785,000	16.14%	\$ 4,851,431
Interest	5,000	2,053	41%	20,000	2,053	10%	17,947	40,000	5.13%	37,947
Miscellaneous	1,375	-	-	5,500	-	0%	5,500	11,000	0.00%	11,000
Transfers	31,500	-	-	126,000	-	0%	126,000	255,000	0.00%	255,000
<b>Total revenue</b>	<b>\$ 747,875</b>	<b>\$ 935,622</b>	<b>125%</b>	<b>\$ 2,991,500</b>	<b>\$ 935,622</b>	<b>31%</b>	<b>\$ 2,055,878</b>	<b>\$ 6,091,000</b>	<b>15.36%</b>	<b>\$ 5,155,378</b>
<b>Expenditures</b>										
Materials and services	\$ 145,075	\$ 168,020	116%	\$ 580,300	\$ 168,020	29%	\$ 412,280	\$ 1,184,500	14.18%	\$ 1,016,480
Franchise fee expense	35,500	35,500	100%	142,000	35,500	25%	106,500	289,000	12.28%	253,500
Capital outlay										
Improvements	165,000	474,674	288%	660,000	474,674	72%	185,326	1,269,000	37.41%	794,326
Debt service										
Principal										
Refunding bond 2017	34,150	-	-	136,600	-	0%	136,600	276,900	0.00%	276,900
Interest										
Refunding bond 2017	14,500	-	-	58,000	-	0%	58,000	112,300	0.00%	112,300
Transfers	302,650	302,650	100%	1,210,600	302,650	25%	907,950	2,431,700	12.45%	2,129,050
Contingency				594,670				918,270		918,270
<b>Total expenditures</b>	<b>\$ 696,875</b>	<b>\$ 980,844</b>	<b>141%</b>	<b>\$ 3,382,170</b>	<b>\$ 980,844</b>	<b>29%</b>	<b>\$ 1,806,656</b>	<b>\$ 6,481,670</b>	<b>15.13%</b>	<b>\$ 5,500,826</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 51,000</b>	<b>\$ (45,222)</b>	<b>-6%</b>	<b>\$ (390,670)</b>	<b>\$ (45,222)</b>	<b>-6%</b>	<b>249,222</b>	<b>\$ (390,670)</b>		<b>(345,448)</b>
<b>Debt Service Reserve</b>				194,600				194,600		194,600
<b>Beginning fund balance</b>	585,270	783,298	134%	585,270	783,298	134%		585,270		(198,028)
<b>Ending fund balance</b>	<b>\$ 636,270</b>	<b>\$ 738,076</b>	<b>116%</b>	<b>\$ -</b>	<b>\$ 738,076</b>	<b>-</b>		<b>\$ -</b>		

**Wastewater Fund**

This fund accounts for the activities of the City’s wastewater and treatment facilities. The primary source of revenue is sewer service fees. Expenditures are for the operation of the wastewater system including repair and maintenance of infrastructure and debt service related to infrastructure costs.

Overall revenue collection at quarter end came in at approximately \$1.02 million or 26 percent of the annual budget. Revenue collection for charges for services was roughly \$902,300 or 24 percent of annual budget which is flat over the prior year.

Expenditures at quarter end came in at roughly \$1.84 million or 28 percent of the annual budget. Materials and Services are at 28 percent of the quarter budget with the annual insurance payment of roughly \$63,700 coming out in the first quarter. Capital expenditures during the first quarter are largely associated with the Prairie House sewer improvement project. Also taking place in the first quarter was roughly \$293,600 in debt service payments and transfers included a budgeted transfer of \$750,000 to the golf course for the irrigation project.

Fund balance decreased roughly \$819,000 or -21 percent through the first quarter

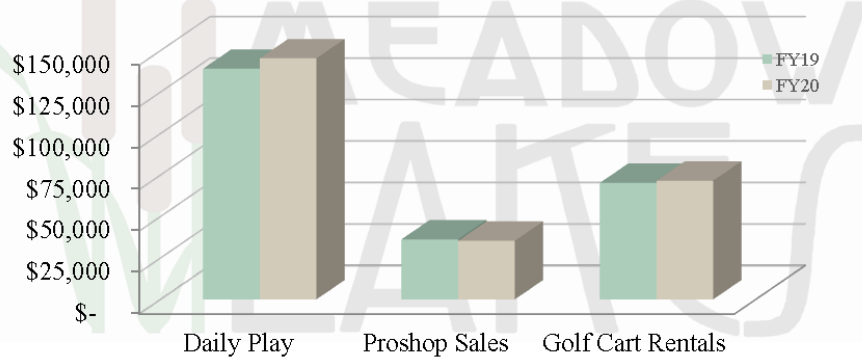
Revenue	Current Quarter			Year to Date				Biennial Budget		
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance	Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
Charges for services	\$ 923,075	\$ 902,344	98%	\$ 3,692,300	\$ 902,344	24%	\$ 2,789,956	\$ 7,518,300	12.00%	\$ 6,615,956
Interest	13,500	34,221	253%	54,000	34,221	63%	19,779	96,000	35.65%	61,779
Miscellaneous	20,925	36,802	176%	83,700	36,802	44%	46,898	167,400	21.98%	130,598
SDCs - reimbursement fees	12,000	44,085	367%	48,000	44,085	92%	3,915	98,000	44.98%	53,915
<b>Total revenue</b>	<b>\$ 969,500</b>	<b>\$ 1,017,452</b>	<b>105%</b>	<b>\$ 3,878,000</b>	<b>\$ 1,017,452</b>	<b>26%</b>	<b>\$ 2,860,548</b>	<b>\$ 7,879,700</b>	<b>12.91%</b>	<b>\$ 6,862,248</b>
<b>Expenditures</b>										
Personnel services	\$ 31,775	\$ 30,828	97%	\$ 127,100	\$ 30,828	24%	\$ 96,272	\$ 259,000	11.90%	\$ 228,172
Materials and services	179,225	202,831	113%	716,900	202,831	28%	514,069	1,448,900	14.00%	1,246,069
Franchise fee expense	46,250	46,250	100%	185,000	46,250	25%	138,750	376,000	12.30%	329,750
Capital outlay										
Improvements	76,250	54,169	71%	305,000	54,169	18%	250,831	1,355,000	4.00%	1,300,831
Debt service										
Principal										
DEQ CWSRF R74682/2	118,825	235,888	199%	475,300	235,888	50%	239,412	964,700	24.45%	728,812
Refunding 2017 / principle	39,850	-	-	159,400	-	0%	159,400	323,200	0.00%	323,200
State of Oregon IFA	7,825	-	-	31,300	-	0%	31,300	58,400	0.00%	58,400
USDA - 2015	14,425	-	-	57,700	-	0%	57,700	117,000	0.00%	117,000
Interest										
State of Oregon IFA	1,875	-	-	7,500	-	0%	7,500	14,500	0.00%	14,500
DEQ CWSRF R74682/2	28,000	57,722	206%	112,000	57,722	52%	54,278	209,900	27.50%	152,178
Refunding 2017 / interest	16,900	-	-	67,600	-	0%	67,600	131,000	0.00%	131,000
USDA 2015 interest	27,125	-	-	108,500	-	0%	108,500	215,400	0.00%	215,400
Fees										
DEQ CWSRF R74682/ 2	4,925	19,633	399%	19,700	19,633	100%	67	37,000	53.06%	17,367
Transfers	626,725	1,189,225	190%	2,506,900	1,189,225	47%	1,317,675	4,273,900	27.83%	3,084,675
Contingency				1,715,616				813,316		813,316
<b>Total expenditures</b>	<b>\$ 1,219,975</b>	<b>\$ 1,836,546</b>	<b>151%</b>	<b>\$ 6,595,516</b>	<b>\$ 1,836,546</b>	<b>28%</b>	<b>\$ 3,043,354</b>	<b>\$ 10,597,216</b>	<b>17.33%</b>	<b>\$ 8,760,670</b>
<b>Revenue over (under) expenditures</b>	<b>(250,475)</b>	<b>(819,094)</b>	<b>-21%</b>	<b>(2,717,516)</b>	<b>(819,094)</b>	<b>-21%</b>	<b>(182,806)</b>	<b>(2,717,516)</b>		<b>(1,898,422)</b>
<b>Other resources/(requirements)</b>										
Debt service reserve	1,014,800			1,014,800				1,014,800		1,014,800
Capital Reserve	200,000			200,000				200,000		200,000
<b>Beginning fund balance</b>	<b>3,932,316</b>	<b>3,940,686</b>	<b>100%</b>	<b>3,932,316</b>	<b>3,940,686</b>	<b>100%</b>		<b>3,932,316</b>		<b>(8,370)</b>
<b>Ending fund balance</b>	<b>\$ 3,681,841</b>	<b>\$ 3,121,592</b>	<b>85%</b>	<b>\$ -</b>	<b>\$ 3,121,592</b>	<b>-</b>		<b>\$ -</b>		

**Golf Course and Restaurant Fund**

This fund accounts for the activities of Meadow Lakes Golf Course and Restaurant. Revenue is generated through user fees, restaurant lease revenue (starting February 2019), and an operating payment from the City’s Wastewater Fund for treatment.

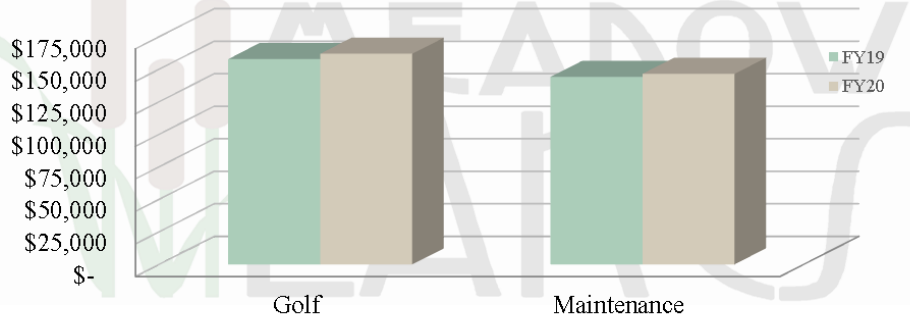
Overall revenue collection is at approximately \$1.14 million at quarter end or 59 percent of the annual budget. A budgeted transfer of \$750,000 was completed from the Wastewater Fund to fund the needed irrigation replacement project. Golf operating revenue came in at about \$279,500 or 36 percent of the annual budget which is an increase over the prior year at quarter end of roughly 3 percent. September was slower than the previous two months with the last ten days of the quarter having poor weather. Rounds of golf are up approximately 230 rounds in comparison to the prior year at quarter end. Below is a comparison to the prior year of the significant operating revenue sources for the golf course.

Golf Revenue Comparison to Prior Year at Quarter End



Expenditures at quarter end came in at roughly \$340,300 or 15 percent of the annual budget. Wastewater expenditures are at 30 percent of the annual budget which is anticipated with the seasonality of golf. Golf course operating expenditures are up approximately 3 percent with golf cart and building repair and maintenance up over the prior year. First quarter capital expenditures are for the golf course irrigation replacement project. The irrigation project is in phase 1 with GPS mapping of the course being completed during the first quarter. The master plan and construction cost estimate will be completed soon allowing the City to go out for bid. Below is a comparison of operating only expenditures to the prior year by department.

Operating Expenditure Comparison to Prior Year at Quarter End





***Golf Course and Restaurant Fund - Continued***

Fund balance increased roughly \$797,000 or 161 percent through the first quarter with the transfer from the Wastewater Fund mentioned earlier for the irrigation project.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
Charges for services										
Golf Course	\$ 191,375	\$ 279,016	146%	\$ 765,500	\$ 279,016	36%	\$ 486,485	\$ 1,556,000	17.93%	\$ 1,276,985
Waste disposal	92,500	92,500	100%	370,000	92,500	25%	277,500	740,000	12.50%	647,500
Restaurant	5,400	5,358	99%	21,600	5,358	25%	16,242	48,200	11.12%	42,842
Other	1,125	1,623	144%	4,500	1,623	36%	2,877	9,000	18.03%	7,377
Interest	2,250	6,228	277%	9,000	6,228	69%	2,772	15,000	41.52%	8,772
Transfers	187,500	750,000	400%	750,000	750,000	100%	-	750,000	100.00%	-
Miscellaneous	1,250	2,402	192%	5,000	2,402	48%	2,598	10,000	24.02%	7,598
<b>Total revenue</b>	<b>\$ 481,400</b>	<b>\$ 1,137,126</b>	<b>236%</b>	<b>\$ 1,925,600</b>	<b>\$ 1,137,126</b>	<b>59%</b>	<b>\$ 788,474</b>	<b>\$ 3,128,200</b>	<b>36.35%</b>	<b>\$ 1,991,074</b>
<b>Expenditures</b>										
Golf Course	\$ 327,625	\$ 175,836	54%	\$ 1,310,500	\$ 175,836	13%	\$ 1,134,664	\$ 1,880,100	9.35%	\$ 1,704,264
Waste disposal	121,700	146,487	120%	486,800	146,487	30%	340,313	994,500	14.73%	848,013
Restaurant	8,250	8,377	102%	33,000	8,377	25%	24,623	68,000	12.32%	59,623
Debt service										
Principal - note payable	6,475	6,398	99%	25,900	6,398	25%	19,502	82,200	7.78%	75,802
Interest - note payable	500	560	112%	2,000	560	28%	1,440	2,200	25.44%	1,640
Principal - 2017 bond	11,250	-	-	45,000	-	0%	45,000	90,000	0.00%	90,000
Interest - 2017 bond	2,375	-	-	9,500	-	0%	9,500	17,800	0.00%	17,800
Scooter Lease	-	2,635	-	-	2,635	-	(2,635)	-	-	(2,635)
Contingency				413,795				394,295		394,295
<b>Total expenditures</b>	<b>\$ 478,175</b>	<b>\$ 340,293</b>	<b>71%</b>	<b>\$ 2,326,495</b>	<b>\$ 340,293</b>	<b>15%</b>	<b>\$ 1,575,042</b>	<b>\$ 3,529,095</b>	<b>9.64%</b>	<b>\$ 3,188,802</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 3,225</b>	<b>\$ 796,833</b>	<b>161%</b>	<b>\$ (400,895)</b>	<b>\$ 796,833</b>	<b>161%</b>	<b>(786,568)</b>	<b>\$ (400,895)</b>		<b>(1,197,728)</b>
<b>Debt Service Reserve</b>	<b>82,400</b>			<b>82,400</b>				<b>82,400</b>		<b>82,400</b>
<b>Beginning fund balance</b>	<b>483,295</b>	<b>494,280</b>	<b>102%</b>	<b>483,295</b>	<b>494,280</b>	<b>102%</b>		<b>483,295</b>		<b>(10,985)</b>
<b>Ending fund balance</b>	<b>\$ 486,520</b>	<b>\$ 1,291,113</b>	<b>265%</b>	<b>\$ -</b>	<b>\$ 1,291,113</b>	<b>-</b>		<b>\$ -</b>		



*September 2019 at Meadow Lakes Golf Course before the weather turned.*

**Administration and Financial Support Services Fund**

This fund accounts for the activities of the City Manager’s office, human resources, recorder, finance, Council directed contributions, and information technology services. The primary source of revenue is charges to other funds for services.

Overall revenue collection for the first quarter came in at approximately \$632,600 or 23 percent of the annual budget. Charges for services include \$34,000 in 911 user equipment reimbursements largely for work done on a Crook County Fire and Rescue vehicle by the IT Department.

Overall expenditures at quarter end are at approximately 24 percent of the annual budget or \$763,200. Expenditures are as anticipated in the City Council, Administrative Services and Financial Services departments at quarter end with the annual insurance payment that took place in the first quarter. In the IT Department expenses are up due to services that are being provided to the 911 users which are to be reimbursed and the annual renewal of software maintenance agreements. The additional revenue for the installation of 911 equipment and maintenance are expected to offset the expenses and it is undetermined at this time if a budget adjustment will be needed.

Fund balance decreased roughly \$130,600 or -46 percent through the first quarter.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
<b>Revenue</b>										
Charges for services	\$ 680,600	\$ 630,007	93%	\$ 2,722,400	\$ 630,007	23%	\$ 2,092,393	\$ 5,319,900	11.84%	\$ 4,689,893
Interest	2,500	2,586	103%	10,000	2,586	26%	7,414	20,000	12.93%	17,414
<b>Total revenue</b>	<b>\$ 683,100</b>	<b>\$ 632,593</b>	<b>93%</b>	<b>\$ 2,732,400</b>	<b>\$ 632,593</b>	<b>23%</b>	<b>\$ 2,099,807</b>	<b>\$ 5,339,900</b>	<b>11.85%</b>	<b>\$ 4,707,307</b>
<b>Expenditures</b>										
City Council	\$ 22,575	\$ 20,328	90%	\$ 90,300	\$ 20,328	23%	\$ 69,972	\$ 182,100	11.16%	\$ 161,772
Administration/team services	200,750	186,806	93%	803,000	186,806	23%	616,194	1,614,500	11.57%	1,427,694
Financial services	231,725	213,644	92%	926,900	213,644	23%	713,256	1,878,500	11.37%	1,664,856
Information technology	221,700	342,445	154%	886,800	342,445	39%	544,355	1,723,000	19.87%	1,380,555
Contingency				478,314				394,714		394,714
<b>Total expenditures</b>	<b>\$ 676,750</b>	<b>\$ 763,222</b>	<b>113%</b>	<b>\$ 3,185,314</b>	<b>\$ 763,222</b>	<b>24%</b>	<b>\$ 1,943,778</b>	<b>\$ 5,792,814</b>	<b>13.18%</b>	<b>\$ 5,029,592</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 6,350</b>	<b>\$ (130,629)</b>	<b>-46%</b>	<b>\$ (452,914)</b>	<b>\$ (130,629)</b>	<b>-46%</b>	<b>156,029</b>	<b>\$ (452,914)</b>		<b>\$ (322,285)</b>
<b>Beginning fund balance</b>	<b>452,914</b>	<b>281,654</b>	<b>62%</b>	<b>452,914</b>	<b>281,654</b>	<b>62%</b>		<b>452,914</b>		<b>171,260</b>
<b>Ending fund balance</b>	<b>\$ 459,264</b>	<b>\$ 151,025</b>	<b>33%</b>	<b>\$ -</b>	<b>\$ 151,025</b>	<b>-</b>		<b>\$ -</b>		

***Building Facilities Fund***

This fund accounts for the operating costs of the city hall facility and related debt service, police facility, public works facility, Barnes Butte Complex and the community development block grant (CDBG) for the senior center. Revenue is received through rental charges to user departments, grants and activities.

First quarter revenues are roughly 14 percent of the annual budget. Intergovernmental revenue is for the CDBG for the senior center. A second CDBG application was put in for the senior center during the first quarter due to the construction bid coming in more than the original grant. First quarter miscellaneous revenue included a grant for the Barnes Butte Complex for invasive weed management.

Expenditures during the first quarter are roughly 5 percent of the annual budget. In the City Hall Facility Department, new chairs for the audience were purchased the council chambers during the first quarter. Capital expenditures in the Police Facility Department in the amount of roughly \$93,300 was for design and engineering services needed for the retrofitting of the new police facility building. The Barnes Butte master plan process kicked off in the first quarter. The community was invited to participate in a planning charrette that ended in a concept that will be integrated into an overall parks master plan being jointly administered by the City and Parks and Recreation. Other facility departments are as anticipated with insurance payments and the Barnes Butte debt service payment coming out during the first quarter.

Fund balance increased approximately \$17,900 or 1 percent through the first quarter.



*Barnes Butte planning charrette that took place during the first quarter.*



***Building Facilities Fund – Continued***

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
Rent	\$ 52,775	\$ 52,800	100%	\$ 211,100	\$ 52,800	25%	\$ 158,300	\$ 438,000	12.05%	\$ 385,200
Transfers	158,550	145,550	92%	634,200	145,550	23%	488,650	1,211,300	12.02%	1,065,750
Misc. Income	1,250	7,022	562%	5,000	7,022	140%	(2,022)	10,000	70.22%	2,978
Intergovernmental	192,075	8,146	4%	768,300	8,146	1%	760,154	768,300	1.06%	760,154
Interest	11,250	19,826	176%	45,000	19,826	44%	25,174	70,000	28.32%	50,174
<b>Total revenue</b>	<b>\$ 415,900</b>	<b>\$ 233,344</b>	<b>56%</b>	<b>\$ 1,663,600</b>	<b>\$ 233,344</b>	<b>14%</b>	<b>\$ 1,430,256</b>	<b>\$ 2,497,600</b>	<b>9.34%</b>	<b>\$ 2,264,256</b>
<b>Expenditures</b>										
City Hall Facilities	\$ 64,000	\$ 28,324	44%	\$ 256,000	\$ 28,324	11%	\$ 227,676	\$ 512,300	5.53%	\$ 483,976
Police Facilities	422,725	134,529	32%	1,690,900	134,529	8%	1,556,371	3,386,200	3.97%	3,251,671
CDBG - Sr. Center	182,075	9,714	5%	728,300	9,714	1%	718,586	728,300	1.33%	718,586
Public Works Facilities	10,500	8,826	84%	42,000	8,826	21%	33,174	85,000	10.38%	76,174
Barnes Butte	48,000	34,072	71%	192,000	34,072	18%	157,928	297,000	11.47%	262,928
Contingency				1,412,908				122,308		122,308
<b>Total expenditures</b>	<b>\$ 727,300</b>	<b>\$ 215,465</b>	<b>30%</b>	<b>\$ 4,322,108</b>	<b>\$ 215,465</b>	<b>5%</b>	<b>\$ 2,693,735</b>	<b>\$ 5,131,108</b>	<b>4.20%</b>	<b>\$ 4,915,643</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (311,400)</b>	<b>\$ 17,879</b>	<b>1%</b>	<b>\$(2,658,508)</b>	<b>\$ 17,879</b>	<b>1%</b>	<b>(1,263,479)</b>	<b>\$ (2,633,508)</b>		<b>\$ (2,651,387)</b>
<b>Other requirements</b>										
Debt service reserve	212,900	-	-	212,900	-	-	-	237,900		237,900
<b>Beginning fund balance</b>	<b>2,871,408</b>	<b>3,117,775</b>	<b>109%</b>	<b>2,871,408</b>	<b>3,117,775</b>	<b>109%</b>		<b>2,871,408</b>		<b>(246,367)</b>
<b>Ending fund balance</b>	<b>\$ 2,560,008</b>	<b>\$ 3,135,654</b>	<b>122%</b>	<b>\$ -</b>	<b>\$ 3,135,654</b>	<b>-</b>		<b>\$ -</b>		



*Community members got together for the Barnes Butte design workshop that took place during the first quarter.*



**Plaza Maintenance Fund**

This fund accounts for the maintenance of the plaza joining City Hall and the Crook County Annex building. The county and the city maintain the plaza in a joint effort. Starting in 2005 the county was responsible for accounting for the maintenance of the plaza per a city and county agreement. The agreement has been revised and the city, starting FY 13, now assumes the responsibility of accounting for the plaza maintenance. Revenues are generated through a transfer from the city with matching monies from the county. Expenditures are for maintaining the landscaping, sidewalks and lighting.

Revenues for the first quarter include the county and city's payment to the fund. Per the agreement the ending fund balance is not to exceed \$50,000.

First quarter expenditures are for contracted landscaping and grounds keeping totaling approximately \$2,100.

Beginning fund balance will be finalized after the audit has been completed by December 31<sup>st</sup>, 2019.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
Intergovernmental	\$ 4,375	\$ 6,461	148%	\$ 17,500	\$ 6,461	37%	\$ 11,039	\$ 22,500	28.72%	\$ 16,039
Interest	250	259	104%	1,000	259	26%	741	2,000	12.94%	1,741
Transfers	4,375	6,461	-	17,500	6,461	37%	11,039	22,500	28.72%	16,039
<b>Total revenue</b>	<b>\$ 9,000</b>	<b>\$ 13,181</b>	<b>146%</b>	<b>\$ 36,000</b>	<b>\$ 13,181</b>	<b>37%</b>	<b>\$ 22,819</b>	<b>\$ 47,000</b>	<b>28.04%</b>	<b>\$ 33,819</b>
<b>Expenditures</b>										
Materials and services	\$ 7,250	\$ 2,112	29%	\$ 29,000	\$ 2,112	7%	\$ 26,888	\$ 43,000	4.91%	\$ 40,888
Transfers	500	-	-	2,000	-	-	2,000	4,000	0.00%	4,000
Contingency				41,318				36,318	0.00%	36,318
<b>Total expenditures</b>	<b>\$ 7,750</b>	<b>\$ 2,112</b>	<b>27%</b>	<b>\$ 72,318</b>	<b>\$ 2,112</b>	<b>3%</b>	<b>\$ 28,888</b>	<b>\$ 83,318</b>	<b>2.54%</b>	<b>\$ 81,206</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 1,250</b>	<b>\$ 11,068</b>	<b>30%</b>	<b>\$ (36,318)</b>	<b>\$ 11,068</b>	<b>30%</b>	<b>(6,068)</b>	<b>\$ (36,318)</b>		<b>\$ (47,386)</b>
<b>Beginning fund balance</b>	<b>36,318</b>	<b>37,079</b>	<b>102%</b>	<b>36,318</b>	<b>37,079</b>	<b>102%</b>		<b>36,318</b>		<b>(761)</b>
<b>Ending fund balance</b>	<b>\$ 37,568</b>	<b>\$ 48,147</b>	<b>128%</b>	<b>\$ -</b>	<b>\$ 48,147</b>	<b>-</b>		<b>\$ -</b>		

**Public Works Support Services Fund**

This fund accounts for the activities of the Public Works management, support staff, fleet and vehicle maintenance costs. The primary source of revenue is charges to other funds for services.

First quarter revenues are at roughly 21 percent of the annual budget and are as anticipated at quarter end.

Overall first quarter expenditures are at roughly 20 percent of the annual budget. Expenditures for support services are as anticipated through the first quarter with personnel services coming in at 24 percent at quarter end. Expenditures in the fleet and vehicles department were largely for the repair and maintenance of a backhoe and street sweeper, and fuel needed for the fleet.

Fund balance decreased approximately \$11,600 or -6 percent through the first quarter.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget %	Biennial Budget Remaining Balance
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Balance			
<b>Revenue</b>										
Intergovernmental	\$ 29,250	-	-	\$ 117,000	\$ -	0%	\$ 117,000	\$ 236,000	0.00%	\$ 236,000
Charges for services	499,750	441,000	88%	1,999,000	441,000	22%	1,558,000	4,000,500	11.02%	3,559,500
Interest	875	1,296	148%	3,500	1,296	37%	2,204	7,000	18.52%	5,704
Miscellaneous	4,500	-	-	18,000	-	0%	18,000	36,000	0.00%	36,000
<b>Total revenue</b>	<b>\$ 534,375</b>	<b>\$ 442,296</b>	<b>83%</b>	<b>\$ 2,137,500</b>	<b>\$ 442,296</b>	<b>21%</b>	<b>\$ 1,695,204</b>	<b>\$ 4,279,500</b>	<b>10.34%</b>	<b>\$ 3,837,204</b>
<b>Expenditures</b>										
Public Works Support Services	\$ 430,275	\$ 417,888	97%	\$ 1,721,100	\$ 417,888	24%	1,303,212	\$ 3,527,000	11.85%	\$ 3,109,112
Public Works Fleet & Vehicles	78,275	35,972	46%	313,100	35,972	11%	277,129	636,600	5.65%	600,629
Contingency				278,233				290,833		290,833
<b>Total expenditures</b>	<b>\$ 508,550</b>	<b>\$ 453,860</b>	<b>89%</b>	<b>\$ 2,312,433</b>	<b>\$ 453,860</b>	<b>20%</b>	<b>\$ 1,580,340</b>	<b>\$ 4,454,433</b>	<b>10.19%</b>	<b>\$ 4,000,573</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 25,825</b>	<b>\$ (11,563)</b>	<b>-6%</b>	<b>\$ (174,933)</b>	<b>\$ (11,563)</b>	<b>-6%</b>	<b>114,863</b>	<b>\$ (174,933)</b>		<b>\$ (163,370)</b>
<b>Beginning fund balance</b>	<b>174,933</b>	<b>183,109</b>	<b>105%</b>	<b>174,933</b>	<b>183,109</b>	<b>105%</b>		<b>174,933</b>		<b>(8,176)</b>
<b>Ending fund balance</b>	<b>\$ 200,758</b>	<b>\$ 171,546</b>	<b>85%</b>	<b>\$ -</b>	<b>\$ 171,546</b>	<b>-</b>		<b>\$ -</b>		