

*Budget Committee  
Mid-Year Financial  
Review*

March 8, 2018



**WILSONVILLE**  
OREGON

# Agenda

- Budget Calendar for FY 2018-19
- Appropriation Levels
- Transit
- Building Fund
- Community Development Fund
- General Fund
- Public Works Funds
  - Roads
  - Water
  - Sewer
  - Storm



# Calendar

## May 2018

| SUNDAY | MONDAY        | TUESDAY | WEDNESDAY                     | THURSDAY                               | FRIDAY | SATURDAY |
|--------|---------------|---------|-------------------------------|--|--------|----------|
|        |               | 1       | 2                             | 3                                      | 4      | 5        |
| 6      | 7             | 8       | 9                             | 10                                     | 11     | 12       |
| 13     | 14            | 15      | 16                            | 17<br>Budget Delivered<br>to Committee | 18     | 19       |
| 20     | 21            | 22      | 23                            | 24                                     | 25     | 26       |
| 27     | 28<br>Mem Day | 29      | 30<br>1st Budget<br>Committee | 31                                     |        |          |

# Calendar

## June 2018

| SUNDAY | MONDAY                | TUESDAY | WEDNESDAY                    | THURSDAY                                    | FRIDAY | SATURDAY |
|--------|-----------------------|---------|------------------------------|---|--------|----------|
|        |                       |         |                              |   | 1      | 2        |
| 3      | 4                     | 5       | 6<br>2nd Budget<br>Committee | 7<br>3rd Budget<br>Committee<br>(tentative) | 8      | 9        |
| 10     | 11                    | 12      | 13                           | 14  | 15     | 16       |
| 17     | 18<br>Budget Adoption | 19      | 20                           | 21  | 22     | 23       |
| 24     | 25                    | 26      | 27                           | 28  | 29     | 30       |

# Appropriation Levels

- Oregon Budget Law, ORS 294:
  - Specifies legal spending limits are established by making appropriations for each separate fund in which spending is to occur
  - Specifies that expenditures cannot be made in excess of what is appropriated
  - Outlines a process by which appropriation levels can be changed through the governing body
- Municipal budgets will always be underspent
  - A 2% to 5% under-expenditure level is typical
  - If there's a risk of overspending, department asked to make adjustments, or City Manager brings forth a supplemental budget request to the City Council.



# Transit Fund Resources

| <i><b>By Category</b></i> | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>  |
|---------------------------|------------------|--------------------|--------------------------|-------------------|--|
| Transit Tax               | 4,891,700        | 4,860,000          | -31,700                  | -1%               | Flat   |
| Intergovernmental         | 733,832          | 363,240            | -370,592                 | -51%              | Based on expenditures; Grant funding will carry forward.                     |
| Charges for services      | 213,580          | 174,185            | -39,395                  | -18%              | Out of town routes only  |
| Investment Revenue        | 15,000           | 40,000             | 25,000                   | 167%              | Higher interest & higher fund balance  |
| Other Revenues            | 14,000           | 30,610             | 16,610                   | 119%              | Various refunds; Workers Comp rebate   |
| Beginning Fund Balance    | 2,509,750        | 3,612,811          | 1,103,061                | 44%               | Unanticipated 1-time pymnt in prior year; prior yr vacancies & other savings |
| <b>Total Transit Fund</b> | <b>8,377,862</b> | <b>9,080,846</b>   | <b>702,984</b>           | <b>8%</b>         |  |

# Transit Fund Requirements

| <i><b>By Department</b></i>                            | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|--|------------------|--------------------|--------------------------|-------------------|---|
| <b>Total</b>   | <b>5,811,672</b> | <b>5,122,646</b>   | <b>689,026</b>           | <b>12%</b>        |   |
| Personnel  | 3,422,932        | 3,290,394          | 132,538                  | 4%                | Vacancies   |
| Materials & Services                                   | 1,886,929        | 1,747,252          | 139,677                  | 7%                | Lower than anticipated fleet charges; delay in grant related expenditures - anticipated to carry forward to next year |
| Capital Outlay   | 501,811          | 85,000             | 416,811                  | 83%               | Cutaway bus delivered; 35 ft bus switching to alternative fuel so delayed   |
| <b>Transfers Out - Total</b>                           | <b>649,560</b>   | <b>647,560</b>     | <b>2,000</b>             | <b>0%</b>         |   |
| Transfer out - OH (IT, accounting, legal, payroll, HR, | 509,560          | 509,560            | 0                        | 0%                |   |
| Transfer Out - CIP                                     | 140,000          | 138,000            | 2,000                    | 1%                | On-track; for bus shelters & web page redesign  |
| <b>Reserves</b>  | <b>1,916,630</b> | <b>0</b>           | <b>1,916,630</b>         | <b>100%</b>       |   |
| Operating Contingency                                  | 872,130          | 0                  | 872,130                  | 100%              | Set aside for grant match, fund sustainability & unforeseen events  |
| Unappropriated Ending Fund Bal                         | 1,044,500        | 0                  | 1,044,500                | 100%              | Working capital, results from year  |
| <b>Total Transit Fund</b>                              | <b>8,377,862</b> | <b>5,770,206</b>   | <b>2,607,656</b>         | <b>31%</b>        |   |
| <i><b>Estimated Ending Fund Balance</b></i>            |                  |                    | <b>3,310,640</b>         |                   |   |

# Building Fund Resources

| <b><i>By Category</i></b>       | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                                      |
|---------------------------------|------------------|--------------------|--------------------------|-------------------|--|
| Licenses & Permits              | 1,273,660        | 1,063,000          | -210,660                 | -17%              | Timing (\$100K more came in last year than expected) |
| Investment Revenue              | 35,000           | 55,000             | 20,000                   | 57%               | Higer interest rates                                 |
| Other Revenue                   | 49,977           | 49,977             | 0                        | 0%                |  |
| Beginning Fund Balance          | 3,862,791        | 3,991,204          | 128,413                  | 3%                |  |
| <b>Total Building Insp Fund</b> | <b>5,221,428</b> | <b>5,159,181</b>   | <b>-62,247</b>           | <b>-1%</b>        |  |



# Building Fund Requirements

| <i><b>By Department</b></i>                            | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>  |
|--|------------------|--------------------|--------------------------|-------------------|--|
| <b>Total</b>   | <b>1,331,353</b> | <b>1,180,432</b>   | <b>150,921</b>           | <b>11%</b>        | On target  |
| Personnel  | 1,014,270        | 990,281            | 23,989                   | 2%                | Contingency for benefits   |
| Materials & Services                                   | 142,083          | 167,404            | -25,321                  | -18%              | Higher bank fees; more training  |
| Capital Outlay   | 175,000          | 22,747             | 152,253                  | 87%               | Inadvertent double budget of business software                           |
| <b>Transfers Out - Total</b>                           | <b>429,740</b>   | <b>319,740</b>     | <b>110,000</b>           | <b>26%</b>        |  |
| Transfer out - OH (CD, accounting, legal, payroll, HR, | 279,740          | 279,740            | 0                        | 0%                |  |
| Transfer out - Capital program                         | 150,000          | 40,000             | 110,000                  | 73%               | Replacing business software delayed                                      |
| <b>Reserves</b>  | <b>3,460,335</b> | <b>0</b>           | <b>3,460,335</b>         | <b>100%</b>       |  |
| Operating Contingency                                  | 3,232,535        | 0                  | 3,232,535                | 100%              | Set aside for software upgrades, fund sustainability & unforeseen events |
| Unappropriated Ending Fund Bal                         | 227,800          | 0                  | 227,800                  | 100%              | Working capital  |
| <b>Total Building Inspection Fund</b>                  | <b>5,221,428</b> | <b>1,500,172</b>   | <b>3,721,256</b>         | <b>71%</b>        |  |
| <i><b>Estimated Ending Fund Balance</b></i>            |                  |                    | <b>3,659,009</b>         |                   |  |

# Community Dev Fund Resources

| <b>Resources</b>       |                  |                    |                          |                   |   |
|------------------------|------------------|--------------------|--------------------------|-------------------|---|
| <b>By Category</b>     | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
| Licenses and Permits   | 724,000          | 742,237            | 18,237                   | 3%                | Revenue from land use fees & site design review a little higher |
| Charges for Services   | 660,900          | 790,532            | 129,632                  | 20%               | UR - 5th St ext; Tooze; Town Center; Subst. Amendmnt            |
| Interest               | 20,000           | 38,000             | 18,000                   | 90%               | Interest rates up; FB higher                                    |
| Transfers - Operating  | 665,163          | 665,163            | 0                        | 0%                |   |
| Transfers - CIP OH     | 1,976,215        | 1,239,269          | -736,946                 | -37%              | Fewer CIP projects going forward than budgeted                  |
| Beginning Fund Balance | 2,264,507        | 2,635,926          | 371,419                  | 16%               | Favorable results from prior year                               |
| <b>Total CD Fund</b>   | <b>6,310,785</b> | <b>6,111,127</b>   | <b>-199,658</b>          | <b>-3%</b>        |   |

# Community Dev Fund Requirements

| <i><b>By Department</b></i>        | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|------------------------------------|------------------|--------------------|--------------------------|-------------------|---|
| <b>Admin - Total</b>               | <b>960,138</b>   | <b>886,687</b>     | <b>73,451</b>            | <b>16%</b>        |   |
| Admin - Personnel                  | 615,010          | 573,640            | 41,370                   | 7%                | Vacancy at start of FY; mix of benefit plan selection       |
| Admin - Materials & Services       | 345,128          | 312,247            | 32,881                   | 10%               | Savings in supplies, printer expense, professional services |
| Admin - Capital Outlay             | 0                | 800                | -800                     | 0%                | Office furniture  |
| <b>Engineering - Total</b>         | <b>1,525,268</b> | <b>1,258,112</b>   | <b>267,156</b>           | <b>18%</b>        |   |
| Engineering - Personnel            | 1,333,490        | 1,072,000          | 261,490                  | 20%               | Vacancies   |
| Engineering - Materials & Services | 181,778          | 179,568            | 2,210                    | 1%                | On-track  |
| Engineering - Capital              | 10,000           | 6,544              | 3,456                    | 35%               | Survey Equipment  |

# Community Dev Fund Requirements

| <b><i>By Department</i></b>                                 | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>  |
|---|------------------|--------------------|--------------------------|-------------------|--|
| <b>Planning - Total</b>                                     | <b>1,018,372</b> | <b>1,008,351</b>   | <b>10,021</b>            | <b>1%</b>         |  |
| Planning - Personnel  | 891,700          | 899,048            | -7,348                   | -1%               | Code Enforcement position - will fix in upcoming Budget Supplemental |
| Planning - Materials & Services                             | 126,672          | 109,303            | 17,369                   | 14%               | Less supplies & office equipment, less printing                      |
|   |                  |                    |                          |                   |  |
| <b>Transfers Out - Total</b>                                | <b>560,797</b>   | <b>560,797</b>     | <b>0</b>                 | <b>0%</b>         |  |
| Transfer out - OH (IT, accounting, legal, payroll, HR, etc) | 560,797          | 560,797            | 0                        | 0%                | On track   |
|   |                  |                    |                          |                   |  |
| <b>Other</b>  | <b>2,246,210</b> | <b>0</b>           | <b>2,246,210</b>         | <b>100%</b>       |  |
| Operating Contingency                                       | 1,571,610        | 0                  | 1,571,610                | 100%              | Set aside for fund sustainability & unforeseen events                |
| Unappropriated Ending Fund Bal                              | 674,600          | 0                  | 674,600                  | 100%              | Working capital  |
|   |                  |                    |                          |                   |  |
| <b>Total CD Fund</b>  | <b>6,310,785</b> | <b>3,713,947</b>   | <b>2,596,838</b>         | <b>41%</b>        |  |
|   |                  |                    |                          |                   |  |
| <b><i>Estimated Ending Fund Balance</i></b>                 |                  |                    | <b>2,397,180</b>         |                   |  |

# General Fund Resources

| <b><i>By Category</i></b>       | <b>Budget</b> | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|---------------------------------|---------------|--------------------|--------------------------|-------------------|---|
| Property Taxes                  | 6,972,890     | 7,069,239          | 96,349                   | 1%                |   |
| Hotel Motel (Transient Lodging) | 400,000       | 376,185            | -23,815                  | -6%               | Budget figure is high   |
| Franchise Fees                  | 3,107,233     | 3,189,725          | 82,492                   | 3%                | PGE & Water more than projected   |
| Intergovernmental               | 2,136,596     | 2,103,166          | -33,430                  | -2%               | State shared revenue a little more; Housing grant delayed until next year |
| Licenses & Permits              | 174,510       | 174,000            | -510                     | 0%                |   |
| Charges for Services            | 685,400       | 723,725            | 38,325                   | 6%                | Park program registrations & reservations up                              |
| Muni Court Fines                | 286,000       | 281,250            | -4,750                   | -2%               |   |

# General Fund Resources

| <i><b>By Category</b></i>  | <b>Budget</b>     | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|----------------------------|-------------------|--------------------|--------------------------|-------------------|---|
| Interest                   | 115,000           | 200,000            | 85,000                   | 74%               | Interest rates up; FB higher                                |
| Miscellaneous              | 164,650           | 148,317            | -16,333                  | -10%              | Donations not as high as projected                          |
| Transfers - Operating      | 2,677,880         | 2,677,880          | 0                        | 0%                |   |
| Transfers - CIP OH         | 377,028           | 505,416            | 128,388                  | 34%               | Higher than anticipated overhead from Road & Storm projects |
| Transfers - Loan repayment | 3,406,020         | 406,020            | -3,000,000               | -88%              | No loan to Urban Renewal                                    |
| Beginning Fund Balance     | 14,403,061        | 16,048,040         | 1,644,979                | 11%               | Favorable results from prior year                           |
| <b>Total General Fund</b>  | <b>34,906,268</b> | <b>33,902,963</b>  | <b>-1,003,305</b>        | <b>-3%</b>        |   |

# General Fund Requirements

| <i><b>By Department</b></i>    | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|--------------------------------|------------------|--------------------|--------------------------|-------------------|---|
| <b>Admin - Total</b>           | <b>1,640,439</b> | <b>1,519,120</b>   | <b>121,319</b>           | <b>7%</b>         |   |
| Admin - Personnel              | 908,084          | 789,110            | 118,974                  | 13%               | Vacancies   |
| Admin - Materials & Services   | 732,355          | 730,010            | 2,345                    | 0%                |   |
|                                |                  |                    |                          |                   |   |
| <b>Finance - Total</b>         | <b>1,467,981</b> | <b>1,393,084</b>   | <b>74,897</b>            | <b>5%</b>         |   |
| Finance - Personnel            | 1,114,780        | 1,058,240          | 56,540                   | 5%                | Vacancies/Staff turnover  |
| Finance - Materials & Services | 353,201          | 334,844            | 18,357                   | 5%                | Audit less; copier supplies less  |
|                                |                  |                    |                          |                   |   |
| <b>IS/GIS - Total</b>          | <b>1,297,370</b> | <b>1,197,425</b>   | <b>99,945</b>            | <b>8%</b>         |   |
| IS/GIS - Personnel             | 677,310          | 655,310            | 22,000                   | 3%                | Vacancies/Staff turnover  |
| IS/GIS - Materials & Services  | 520,060          | 442,115            | 77,945                   | 15%               | Delays in various projects due to vacancies; Fiber Plan, Web Assessment; upgrades |
| IS/GIS - Capital Outlay        | 100,000          | 100,000            | 0                        | 0%                | Lighting upgrades   |
|                                |                  |                    |                          |                   |   |
| <b>Legal - Total</b>           | <b>572,560</b>   | <b>538,875</b>     | <b>33,685</b>            | <b>6%</b>         |   |
| Legal - Personnel              | 523,720          | 499,920            | 23,800                   | 5%                | Law clerk turnover  |
| Legal - Materials & Services   | 48,840           | 38,955             | 9,885                    | 20%               | Outside legal services not anticipated  |

# General Fund Requirements

| <i><b>By Department</b></i>     | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|---------------------------------|------------------|--------------------|--------------------------|-------------------|---|
| <b>HR - Total</b>               | <b>775,863</b>   | <b>728,555</b>     | <b>47,308</b>            | <b>6%</b>         |   |
| HR - Personnel                  | 466,580          | 438,220            | 28,360                   | 6%                | No intern, benefit contingency                              |
| HR - Materials & Services       | 309,283          | 290,335            | 18,948                   | 6%                | Recruitment outsourcing less & labor attorney not necessary |
|                                 |                  |                    |                          |                   |   |
| <b>Law Enforcement - Total</b>  | <b>4,949,105</b> | <b>4,369,609</b>   | <b>579,496</b>           | <b>12%</b>        |   |
| Law Enf - Materials & Services  | 4,949,105        | 4,369,609          | 579,496                  | 12%               | Vacancies/Personnel turnover<br>Changed billing to actual   |
|                                 |                  |                    |                          |                   |   |
| <b>Court - Total</b>            | <b>212,754</b>   | <b>201,680</b>     | <b>11,074</b>            | <b>5%</b>         |   |
| Court - Personnel               | 178,010          | 166,980            | 11,030                   | 6%                | Vacancies/ Staff turnover                                   |
| Court - Materials & Services    | 34,744           | 34,700             | 44                       | 0%                |   |
|                                 |                  |                    |                          |                   |   |
| <b>PW Admin - Total</b>         | <b>511,870</b>   | <b>503,738</b>     | <b>8,132</b>             | <b>2%</b>         |   |
| PW Admin - Personnel            | 414,970          | 410,425            | 4,545                    | 1%                | on-track  |
| PW Admin - Materials & Services | 84,900           | 81,313             | 3,587                    | 4%                | on-track  |
| PW Admin - Capital Outlay       | 12,000           | 12,000             | 0                        | 0%                |   |



# General Fund Requirements

| <i><b>By Department</b></i>     | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                                   |
|---------------------------------|------------------|--------------------|--------------------------|-------------------|---|
| <b>PW Bldg Mnt - Total</b>      | <b>998,966</b>   | <b>997,514</b>     | <b>1,452</b>             | <b>0%</b>         |   |
| PW Bldg Mnt - Personnel         | 507,650          | 511,370            | -3,720                   | -1%               | Temp help necessary                               |
| PW Bldg Mnt - Materials & Serv  | 466,956          | 461,334            | 5,622                    | 1%                |   |
| PW Bldg Mnt - Capital Outlay    | 24,360           | 24,810             | -450                     | -2%               | Tractor cost share; Tarp system for swaploader    |
|                                 |                  |                    |                          |                   |   |
| <b>Parks Mnt - Total</b>        | <b>1,310,800</b> | <b>1,331,481</b>   | <b>-20,681</b>           | <b>-2%</b>        |   |
| Parks Mnt - Personnel           | 665,510          | 660,620            | 4,890                    | 1%                | on-track  |
| Parks Mnt- Materials & Serv     | 632,130          | 653,378            | -21,248                  | -3%               | Water utility over budget, seasonal mnt contract  |
| Parks Mnt - Capital Outlay      | 13,160           | 17,483             | -4,323                   | -33%              | Tractor cost share, paint guns, storage container |
|                                 |                  |                    |                          |                   |   |
| <b>Parks General - Total</b>    | <b>1,575,588</b> | <b>1,478,386</b>   | <b>97,202</b>            | <b>6%</b>         |   |
| Parks General - Personnel       | 889,560          | 790,730            | 98,830                   | 11%               | Vacancies   |
| Parks General- Materials & Serv | 641,028          | 643,955            | -2,927                   | 0%                | Temp services                                     |
| Parks General - Capital Outlay  | 45,000           | 43,701             | 1,299                    | 3%                | AV equipment upgrade                              |

# General Fund Requirements

| <i><b>By Department</b></i>               | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|---|------------------|--------------------|--------------------------|-------------------|---|
| <b>Library - Total</b>                    | <b>1,984,477</b> | <b>1,888,639</b>   | <b>95,838</b>            | <b>5%</b>         |   |
| Library - Personnel                       | 1,517,410        | 1,493,250          | 24,160                   | 2%                | Staff turnover/Benefit contingency  |
| Library - Materials & Serv                | 467,067          | 395,389            | 71,678                   | 15%               | Disruptions to operations due to Library renovation; savings to apply to renovation           |
| <b>Transfers Out - Total</b>              | <b>2,160,913</b> | <b>1,603,961</b>   | <b>556,952</b>           | <b>26%</b>        |   |
| Transfer to CD Fund                       | 293,700          | 293,700            | 0                        | 0%                |   |
| Transfer to Streets and Planning projects | 329,652          | 249,711            | 79,941                   | 24%               | Projects delayed: Citywide Wayfinding, Basalt Creek   |
| Transfer to Facility projects             | 1,171,486        | 862,375            | 309,111                  | 26%               | Project delays: PW/Police Bldg Seismic Upgrade, monument sign replacement, Financial software |
| Transfer to Parks projects                | 366,075          | 198,175            | 167,900                  | 46%               | Full allotment for Play Structures & Boeckman Creek Trail not used                            |

# General Fund Requirements

| <i><b>By Department</b></i>                 | <b>Budget</b>     | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>  |
|---|-------------------|--------------------|--------------------------|-------------------|--|
| <b>Other</b>                                | <b>15,447,582</b> | <b>0</b>           | <b>15,447,582</b>        | <b>100%</b>       |  |
| Loan to Urban Renewal                       | 3,000,000         | 0                  | 3,000,000                | 100%              |  |
| Operating Contingency                       | 2,683,220         | 0                  | 2,683,220                | 100%              | Set aside for unforeseen events  |
| Designated Contingency                      | 7,240,462         | 0                  | 7,240,462                | 100%              | Set aside for software & phone upgrades, future planning areas, facility repairs |
| Unappropriated Ending Fund Bal              | 2,523,900         | 0                  | 2,523,900                | 100%              | Working capital  |
|   |                   |                    |                          |                   |  |
| <b>Total General Fund</b>                   | <b>34,906,268</b> | <b>17,752,067</b>  | <b>17,154,201</b>        | <b>49%</b>        |  |
| <i><b>Estimated Ending Fund Balance</b></i> |                   |                    | <b>16,150,896</b>        |                   |  |

# Agenda

- Public Works Funds
  - Roads
  - Water
  - Sewer
  - Storm



# Road Operating Fund Resources

| <b><i>By Category</i></b>   | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                       |
|-----------------------------|------------------|--------------------|--------------------------|-------------------|---------------------------------------|
| Gasoline Tax                | 1,432,078        | 1,475,955          | 43,877                   | 3%                | Tax proceeds higher than anticipated  |
| Interest                    | 10,000           | 17,000             | 7,000                    | 70%               | Interest rates up; FB higher          |
| Other Revenues              | 2,000            | 2,211              | 211                      | 11%               | Unanticipated Insurance Reimbursement |
| Beginning Fund Balance      | 1,264,695        | 1,443,699          | 179,004                  | 14%               | Favorable results from prior year     |
| <b>Total Road Operating</b> | <b>2,708,773</b> | <b>2,938,865</b>   | <b>230,092</b>           | <b>8%</b>         |                                       |

# Road Operating Fund Requirements

| <i><b>By Department</b></i>                                 | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|---|------------------|--------------------|--------------------------|-------------------|---|
| <b>Total</b>  | <b>970,951</b>   | <b>953,594</b>     | <b>17,357</b>            | <b>2%</b>         |   |
| Road Operating - Personnel                                  | 390,120          | 375,210            | 14,910                   | 4%                | Vacancies - Retirement  |
| Road Operating - Materials & Services                       | 486,121          | 465,384            | 20,737                   | 4%                | Savings in small tools & water  |
| Road Operating - Capital Outlay                             | 13,160           | 31,450             | -18,290                  | -139%             | Purchase of portable striping machine delayed from prior year to this year; replaced truck bed to increase productivity |
| Road Operating - Debt Service                               | 81,550           | 81,550             | 0                        | 0%                |   |
| <b>Transfer Out - Total</b>                                 | <b>842,416</b>   | <b>920,528</b>     | <b>-78,112</b>           | <b>-9%</b>        |   |
| Transfer out - OH (IT, accounting, legal, payroll, HR, etc) | 196,990          | 196,990            | 0                        | 0%                | on track  |
| Transfer to Streets and Streetscape projects                | 645,426          | 723,538            | -78,112                  | -12%              | I-5 Congestion improvements; proposed for March supplemental  |
| Transfer to Facilities projects                             | 0                | 0                  | 0                        |                   |   |
| <b>Other</b>  | <b>895,406</b>   | <b>0</b>           | <b>895,406</b>           | <b>100%</b>       |   |
| Operating Contingency                                       | 721,606          | 0                  | 721,606                  | -100%             | Set aside for fund sustainability & unforeseen events   |
| Unappropriated Ending Fund Bal                              | 173,800          | 0                  | 173,800                  | -100%             | Working capital   |
| <b>Total Road Operating</b>                                 | <b>2,708,773</b> | <b>1,874,122</b>   | <b>834,651</b>           | <b>31%</b>        |   |
| <b>Estimated Ending Fund Balance</b>                        |                  |                    | <b>1,064,743</b>         |                   |   |

# Water Operating Fund Resources

| <i><b>By Category</b></i>              | <b>Budget</b>     | <b>YE<br/>Estimate</b> | <b>Balance<br/>Remaining</b> | <b>%<br/>Variance</b> | <b>Comments</b>                   |
|--|-------------------|------------------------|------------------------------|-----------------------|-----------------------------------|
| Charges for Service                    | 8,255,500         | 8,907,918              | 652,418                      | 8%                    | Increased sales/usage             |
| Interest                               | 80,000            | 90,000                 | 10,000                       | 13%                   | Interest rates up; FB higher      |
| Other Revenues                         | 195,550           | 196,483                | 933                          | 0%                    |                                   |
| Transfers In-Sewer SDC Debt<br>Service | 350,000           | 350,000                | 0                            | 0%                    |                                   |
| Beginning Fund Balance                 | 10,210,358        | 11,231,518             | 1,021,160                    | 10%                   | Favorable results from prior year |
| <b>Total Water Operating Fund</b>      | <b>19,091,408</b> | <b>20,775,919</b>      | <b>1,684,511</b>             | <b>9%</b>             |                                   |

# Water Operating Fund Requirements

| <i><b>By Department</b></i>                  | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>  |
|--|------------------|--------------------|--------------------------|-------------------|--|
| <b>Water Distribution</b>                    | <b>1,449,297</b> | <b>1,380,273</b>   | <b>69,024</b>            | <b>5%</b>         |  |
| Water Distribution - Personnel               | 567,590          | 545,040            | 22,550                   | 4%                | Vacancies  |
| Water Distribution - Materials & Services    | 871,547          | 820,683            | 50,864                   | 6%                | Savings in infrastructure maintenance and electricity          |
| Water Distribution - Capital Outlay          | 10,160           | 14,550             | -4,390                   | -43%              | Ventrac tractor and cover structure for new combination truck. |
|  |                  |                    |                          |                   |  |
| <b>Water Treatment Plant - Total</b>         | <b>3,456,418</b> | <b>3,453,976</b>   | <b>2,442</b>             | <b>0%</b>         |  |
| Water Treatment Plant - Materials & Services | 2,960,358        | 2,957,916          | 2,442                    | 0%                |  |
| Water Treatment Plant - Capital Outlay       | 496,060          | 496,060            | 0                        | 0%                |  |
|  |                  |                    |                          |                   |  |
| <b>Debt Service - Total</b>                  | <b>1,870,000</b> | <b>1,850,000</b>   | <b>20,000</b>            | <b>1%</b>         |  |
| Water Debt - Principal                       | 1,700,000        | 1,680,000          | 20,000                   | 1%                | Budget a little high   |
| Water Debt - Interest                        | 170,000          | 170,000            | 0                        | 0%                |  |



# Water Operating Fund Requirements

| <i><b>By Department</b></i>                              | <b>Budget</b>     | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>  |
|--|-------------------|--------------------|--------------------------|-------------------|--|
| <b>Transfer Out - Total</b>                              | <b>1,543,581</b>  | <b>1,154,722</b>   | <b>388,859</b>           | <b>25%</b>        |  |
| Transfer out - OH (IT, accting, legal, payroll, HR, etc) | 571,530           | 571,530            | 0                        | 0%                |  |
| Transfer to Water projects                               | 903,785           | 550,497            | 353,288                  | 39%               | Projects delayed: Annual Well Upgrades, Surge Tank and Pipe/ Valve/Hydrant Replacemnt projects |
| Transfer to Facility projects                            | 68,266            | 32,695             | 35,571                   | 52%               | Project delayed: PW/Police Bldg Seismic Upgrades   |
| <b>Other</b>   | <b>10,772,112</b> | <b>0</b>           | <b>10,772,112</b>        | <b>100%</b>       |  |
| Operating Contingency                                    | 7,316,112         | 0                  | 7,316,112                | -100%             | Reserve for software upgrades, fund sustainability & unforeseen events                         |
| Designated Contingency                                   | 2,583,000         | 0                  | 2,583,000                | -100%             | Set aside for debt reserve, future repairs & treatment plant materials                         |
| Unappropriated Ending Fund Bal                           | 873,000           | 0                  | 873,000                  | -100%             | Working capital  |
| <b>Total Water Operating Fund</b>                        | <b>19,091,408</b> | <b>7,838,971</b>   | <b>11,252,437</b>        | <b>59%</b>        |  |
| <b>Estimated Ending Fund Balance</b>                     |                   |                    | <b>12,936,948</b>        |                   |  |

# Sewer Operating Fund Resources

| <b><i>By Category</i></b>           | <b>Budget</b>     | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                   |
|-------------------------------------|-------------------|--------------------|--------------------------|-------------------|-----------------------------------|
| Charges for Service                 | 7,933,000         | 7,959,454          | 26,454                   | 0%                | Increased sales/usage             |
| Interest                            | 84,000            | 120,000            | 36,000                   | 43%               | Interest rates up; FB higher      |
| Other Revenues                      | 27,300            | 28,389             | 1,089                    | 4%                |                                   |
| Transfers In-Sewer SDC Debt Service | 600,000           | 600,000            | 0                        | 0%                |                                   |
| Beginning Fund Balance              | 12,250,543        | 12,760,247         | 509,704                  | 4%                | Favorable results from prior year |
| <b>Total Sewer Operating</b>        | <b>20,894,843</b> | <b>21,468,090</b>  | <b>573,247</b>           | <b>3%</b>         |                                   |

# Sewer Operating Fund Requirements

| <b><i>By Department</i></b>                       | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                                  |
|---|------------------|--------------------|--------------------------|-------------------|--|
| <b>Wastewater Collection - Total</b>              | <b>896,919</b>   | <b>879,790</b>     | <b>17,129</b>            | <b>2%</b>         |  |
| WW Collection - Personnel                         | 266,200          | 255,460            | 10,740                   | 4%                | On track/Benefit contingency                     |
| WW Collection - Materials & Services              | 628,719          | 616,880            | 11,839                   | 2%                | On track   |
| WW Collection - Capital Outlay                    | 2,000            | 7,450              | -5,450                   | -273%             | Cover structure for new combination vacuum truck |
|   |                  |                    |                          |                   |  |
| <b>Industrial Pretreatment - Total</b>            | <b>130,069</b>   | <b>124,316</b>     | <b>5,753</b>             | <b>4%</b>         |  |
| Industrial Pretreatment - Personnel               | 107,100          | 101,490            | 5,610                    | 5%                | Benefit contingency                              |
| Industrial Pretreatment - Materials & Services    | 22,969           | 22,826             | 143                      | 1%                |  |
|   |                  |                    |                          |                   |  |
| <b>Wastewater Treatment Plant - Total</b>         | <b>2,620,313</b> | <b>2,619,233</b>   | <b>1,080</b>             | <b>0%</b>         |  |
| Wastewater Treatment Plant - Materials & Services | 2,575,313        | 2,574,233          | 1,080                    | 0%                | On track   |
| Wastewater Treatment Plant - Capital outlay       | 45,000           | 45,000             | 0                        | 0%                |  |

# Sewer Operating Fund Requirements

| <b><i>By Department</i></b>                                 | <b>Budget</b>     | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|---|-------------------|--------------------|--------------------------|-------------------|---|
| <b>Debt Service</b>   | <b>2,980,000</b>  | <b>2,980,000</b>   | <b>0</b>                 | <b>0%</b>         |   |
| Debt Service  | 2,980,000         | 2,980,000          | 0                        | 0%                |   |
| <b>Transfer Out - Total</b>                                 | <b>2,770,410</b>  | <b>1,261,851</b>   | <b>1,508,559</b>         | <b>54%</b>        |   |
| Transfer out - OH (IT, accounting, legal, payroll, HR, etc) | 469,730           | 469,730            | 0                        | 0%                |   |
| Transfer to Sewer projects                                  | 2,232,414         | 759,426            | 1,472,988                | 66%               | Projects delayed: Memorial Park pump station, Coffee Creek Interceptor, Treatment Plant Outfall |
| Transfer to Facilities projects                             | 68,266            | 32,695             | 35,571                   | 52%               | Project delayed: PW/Police Bldg Seismic Upgrades  |
| <b>Other</b>  | <b>11,497,132</b> | <b>0</b>           | <b>11,497,132</b>        | <b>100%</b>       |   |
| Operating Contingency                                       | 5,438,732         | 0                  | 5,438,732                | -100%             | Reserve for software upgrades, fund sustainability & unforeseen events                          |
| Designated Contingency                                      | 5,340,000         | 0                  | 5,340,000                | -100%             | Set aside for debt reserve, future repairs & treatment plant materials                          |
| Unappropriated Ending Fund Bal                              | 718,400           | 0                  | 718,400                  | -100%             | Working capital   |
| <b>Sewer Operating - Total</b>                              | <b>20,894,843</b> | <b>7,865,190</b>   | <b>13,029,653</b>        | <b>62%</b>        |   |
| <b><i>Estimated Ending Fund Balance</i></b>                 |                   |                    | <b>13,602,900</b>        |                   |   |

# Street Lighting Fund Resources

| <b><i>By Category</i></b>    | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                                     |
|------------------------------|------------------|--------------------|--------------------------|-------------------|---|
| Charges for Service          | 487,500          | 507,000            | 19,500                   | 4%                | Increased sales/usage                               |
| Interest                     | 10,000           | 16,300             | 6,300                    | 63%               | Interest rates up; FB higher                        |
| Beginning Fund Balance       | 726,989          | 1,166,083          | 439,094                  | 60%               | Less than anticipated CIP expense in the prior year |
| <b>Total Street Lighting</b> | <b>1,224,489</b> | <b>1,689,383</b>   | <b>464,894</b>           | <b>38%</b>        |   |

# Street Lighting Fund Requirements

| <i><b>By Department</b></i>            | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>   |
|--|------------------|--------------------|--------------------------|-------------------|---|
| <b>Street Lighting</b>                 | <b>356,090</b>   | <b>331,714</b>     | <b>24,376</b>            | <b>7%</b>         |   |
| Street Lighting - Materials & Services | 356,090          | 331,714            | 24,376                   | 7%                | Electrical rates did not change as anticipated; not as much repair needed |
| <b>Transfer Out - Total</b>            | <b>511,109</b>   | <b>259,950</b>     | <b>251,159</b>           | <b>49%</b>        |   |
| Transfer to Streetscape projects       | 511,109          | 259,950            | 251,159                  | 49%               | LED installs piloted at new developments                                  |
| <b>Other</b>                           | <b>357,290</b>   | <b>0</b>           | <b>357,290</b>           | <b>100%</b>       |   |
| Operating Contingency                  | 285,990          | 0                  | 285,990                  | -100%             |   |
| Unappropriated Ending Fund Bal         | 71,300           | 0                  | 71,300                   | -100%             |   |
| <b>Street Lighting - Total</b>         | <b>1,224,489</b> | <b>591,664</b>     | <b>632,825</b>           | <b>52%</b>        |   |
| <b>Estimated Ending Fund Balance</b>   |                  |                    | <b>1,097,719</b>         |                   |   |

# Stormwater Fund Resources

| <b><i>By Category</i></b>         | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                   |
|-----------------------------------|------------------|--------------------|--------------------------|-------------------|-----------------------------------|
| Charges for Service               | 2,667,192        | 2,758,126          | 90,934                   | 3%                | Increased rates & growth          |
| Interest                          | 12,000           | 30,000             | 18,000                   | 150%              | Interest rates up; FB higher      |
| Beginning Fund Balance            | 1,507,196        | 2,131,424          | 624,228                  | 41%               | Favorable results from prior year |
| <b>Total Stormwater Operating</b> | <b>4,186,388</b> | <b>4,919,550</b>   | <b>733,162</b>           | <b>18%</b>        |                                   |

# Storm Operating Fund Requirements

| <b><i>By Department</i></b>                  | <b>Budget</b>  | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                                  |
|--|----------------|--------------------|--------------------------|-------------------|--|
| <b>Stormwater Maintenance- Total</b>         | <b>689,774</b> | <b>663,331</b>     | <b>26,443</b>            | <b>4%</b>         |  |
| Stormwater Maintenance- Personnel            | 252,490        | 226,510            | 25,980                   | 10%               | Vacancy  |
| Stormwater Maintenance- Materials & Services | 437,284        | 433,821            | 3,463                    | 1%                | On Track   |
| Stormwater Maintenance - Capital Outlay      | 0              | 3,000              | -3,000                   |                   | Cover structure for new combination vacuum truck |
| <b>Debt Service</b>                          | <b>508,020</b> | <b>507,827</b>     | <b>173</b>               | <b>0%</b>         |  |
| Debt Service                                 | 508,000        | 507,827            | 173                      | 0%                |  |



# Storm Operating Fund Requirements

| <i><b>By Department</b></i>                                 | <b>Budget</b>    | <b>YE Estimate</b> | <b>Balance Remaining</b> | <b>% Variance</b> | <b>Comments</b>                 |
|---|------------------|--------------------|--------------------------|-------------------|---------------------------------|
| <b>Transfer Out - Total</b>                                 | <b>1,939,729</b> | <b>1,939,286</b>   | <b>443</b>               | <b>0%</b>         |                                 |
| Transfer out - OH (IT, accounting, legal, payroll, HR, etc) | 210,330          | 210,330            | 0                        | 0%                |                                 |
| Transfer out - Stormwater Mgmt in CD                        | 289,043          | 289,043            | 0                        | 0%                |                                 |
| Transfer to Stormwater projects                             | 1,440,356        | 1,439,913          | 443                      | 0%                | On-track                        |
|   |                  |                    |                          |                   |                                 |
| <b>Other</b>  | <b>1,048,885</b> | <b>0</b>           | <b>1,048,885</b>         | <b>100%</b>       |                                 |
| Operating Contingency                                       | 912,085          | 0                  | 912,085                  | -100%             | Set aside for unforeseen events |
| Unappropriated Ending Fund Bal                              | 136,800          | 0                  | 136,800                  | -100%             | Working capital                 |
| <b>Total Stormwater Operating</b>                           | <b>4,186,408</b> | <b>3,110,444</b>   | <b>1,075,944</b>         | <b>26%</b>        |                                 |
|   |                  |                    |                          |                   |                                 |
| <b>Estimated Ending Fund Balance</b>                        |                  |                    | <b>1,809,106</b>         |                   |                                 |

**Questions?**