



Q2 2013

Internal
Financial Report
(Unaudited)

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Quarterly Reporting Package Financial Commentary First Half 2013

Overview

Retail sales and residential development activity provided a revenue increase in the general and enterprise funds in the first half of 2013. Although the second quarter financial report shows the City spent \$325,000 more than the total current revenue sources for the first half of the year, the shortfall was primarily due to the timing of revenue collections and capital expenditures.

Revenues. City-wide capital revenues for the first half of 2013 were 26% of the total annual budget, largely following the timing of draws on the USDA grant for the Wastewater Treatment Facility (WWTF) upgrade. The original budget also included a \$500,000 grant for the next phase of the Highway 50 improvements; however, this project will be deferred until 2014 and was removed from the 2013 budget.

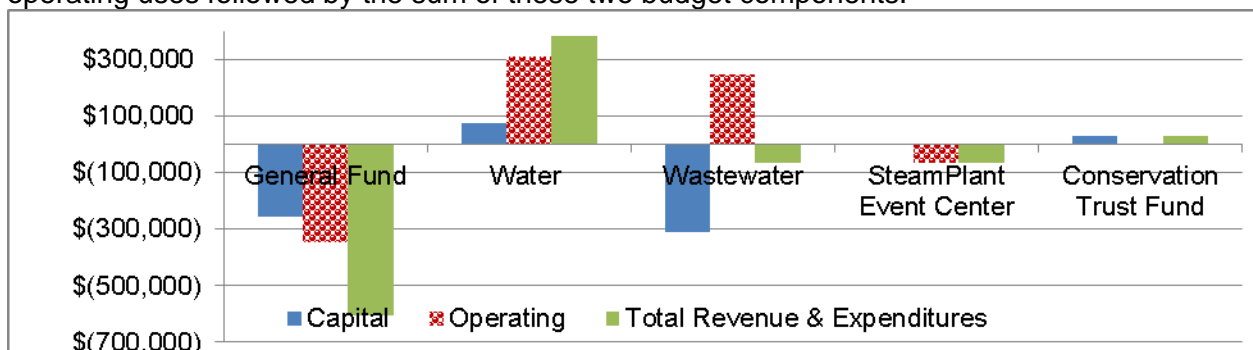
City-wide operating revenues for the first quarter were 41% of the total annual budget. The shortfall was primarily due to the timing difference between collecting and recording revenue. In addition, many of the city's revenue streams are affected by seasonality. Sales tax, occupation tax and many fees for services increase during the summer months.

General fund revenue is generally recorded on a cash basis during interim periods. Sales tax for only five months was included in this report. Compared to same period in 2012, the municipal sales tax increased 5.2% and county sales tax increased 5.4%.

Expenditures. Capital expenditures were 25% of the full year budget. Work on many new 2013 projects was just being started as of the end of June. Total operating expenditures for the first half were 46% of full year budget. Traditionally, operating expenses in the first half of the year are slightly less than half the budget due to seasonality factors. In addition, position vacancies in public works and the police department contributed to lower spending than budgeted in the first quarter.

Balance Sheet. Total cash and investment balances at June 30, 2013 were \$6.6 million including both restricted and unrestricted accounts. Financing obligations were reduced in the general fund according to the monthly repayment schedule for the Touber Building lease purchase. No enterprise fund debt principle payments were due during the first quarter.

This table shows the changes in reserves during the first half of 2013 by fund, and by capital or operating uses followed by the sum of these two budget components.



General Fund

Overview

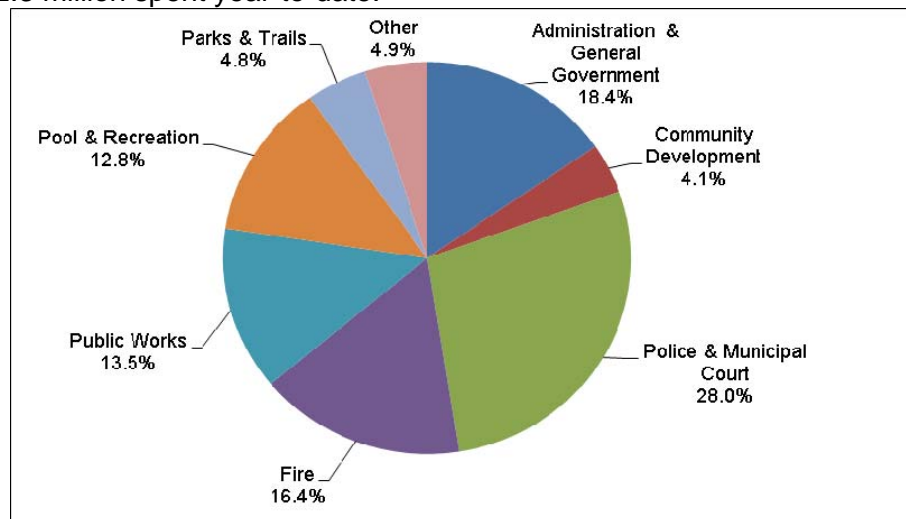
- Revenue of \$2.6 million was recognized during the first half of 2013, representing 37% of the full year budget.
- Operating expenditures of \$2.3 million and capital expenditures of \$923,000 were 46% and 36% of the full year budget, respectively.
- In total, expenditures exceeded revenue by \$605,000, requiring the use of some of the city's general fund reserves. Due to timing differences of revenue and expenditures between fiscal years, \$546,000 of reserves are projected to be used in the current year. In 2012, reserves increased \$859,000.

Revenue

- Sales tax revenue reflected in this report includes business activity reported for January through May. June collections are not yet available to report. The year-to-date city sales tax revenue of \$1.5 million is \$74,000 or 5.2% greater than the same period last year. The increase outpaced the budgeted growth of 1%. (Although the 2013 budget narrative describes an anticipated a 3% increase, final 2012 revenue figures were better than expected, and the 2013 budget is just 1% greater than the 2012 actuals.)
- Salida's share of the county sales tax revenue of \$483,000 was \$25,000, or 5.4%, greater than the same period last year.
- With the exception of insurance proceeds, all other significant general fund revenue categories are tracking near 50% of the full year budget at the mid-point of the year.
- Charges for pool and recreation services were trending slightly favorably, at 51% of the full year budget but 4% less than the first half of 2012. For the first six months of 2013, revenue totaled \$191,000, a 65% cost recovery of the direct operating costs.
- Membership visits were up 6% and other visits were up 8% compared to the first half of 2012. The renovated soaking pools contributed \$9,400 in revenue, nearly the exact same amount as the first half of 2012 just after they were renovated and re-opened.
- Miscellaneous revenue was 16% of the full year budget. The majority of the 2013 budget is insurance proceeds that will not be recognized until costs are incurred to replace the Chisholm House destroyed by fire.

Operating Expenditures

- This table shows gross operating expenditures by department as a percentage of the total \$2.3 million spent year-to-date.



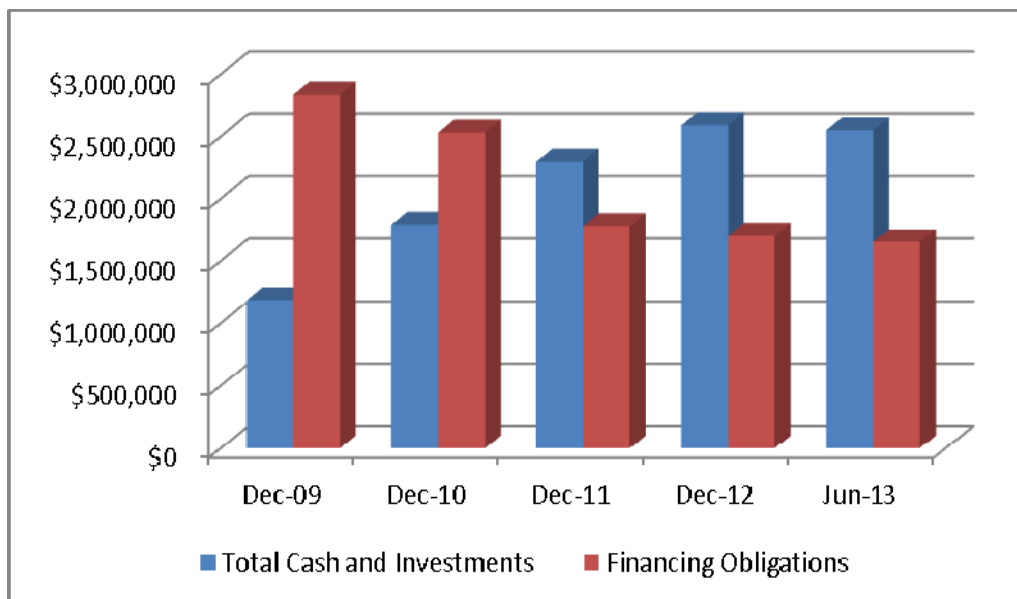
- Total general fund operating expenditures in the first two quarters of 2013 were 46% of the full year budget of nearly \$5.0 million (as amended).
- The Pool and Recreation operating subsidy was \$100,000 for the first half of 2013 compared to \$54,000 for the first half of 2012. The increase in costs was primarily due to one-time consulting fees associated with the GreenPlay feasibility study and SGM's energy assessment.

Capital Expenditures

- Capital Expenditures for the general fund were 36% of the total annual budget. A total of \$843,000 was expended for capital equipment and improvement projects and \$81,000 was expended for the financing obligation for the Touber Building.
- The \$475,000 payment for the rescue pumper fire truck accounted for over half of the current year expenditures. Other capital spending included replacement vehicles in public works and the police departments; a new computer data center to serve all City departments; personal computer upgrades for several different departments; bleachers for Marvin Park; electrical and watering system upgrades for city parks and initial costs for the new Chisholm Park recreation building.

Balance Sheet

- Total general fund cash and investment balances (including restricted amounts) were approximately \$2.5 million at the end of the second quarter, a decrease of \$39,000 from year end but a major improvement from recent years. A decrease is expected by the end of the 2013 due to the timing of capital expenditures between budget years.
- The only remaining financing obligation in the general fund is the lease purchase for the Touber Building, which is being paid down on a monthly basis. The City is now able to use a larger percentage of its available budget dollars to invest in current projects rather than pay off debt for past projects. In addition, cash balances have increased significantly and provide a reserve for any future economic downturns and/or funds for major general government projects.



Water Enterprise Fund

Overview

- Total revenue exceeded expenditures by \$381,000 in the first half of 2013.
- Although results are more positive than planned, most spending for capital projects and debt service will fall in the second half of the year and will require the revenue expected in the current year.

Water Revenue

- Total revenue of \$848,000 was 49% of the full year budget, as amended.
- Charges for water service in the first two quarters of 2013 totaled \$630,000, or 42% of the full year budget, and \$77,000 or 11% less than a year ago.
 - First quarter residential usage charges were capped at 12,000 gallons at council's direction because customers were asked to keep a small stream of water running for much of January and February in order to prevent meter freeze ups. Staff estimated \$9,600 in revenue was lost due to this cap that affected usage charges.
 - In the second quarter, usage revenue was reduced because meters were read earlier to allow extra time required for the conversion to new billing software.
- Unplanned water lease revenue of \$90,000 is reflected in both the first half results and the amended budget.
- System development fees of \$115,000 were 6% greater than the full year budget.
- 15 new taps were sold in the first half of the year compared to six during the same period in 2012. A total of 12 new taps fees were budgeted for 2013.

Water Expenditures

- Administration expenses were 46% of the full year budget.
- Public works expenses were at 66% of the full year budget, and were adversely affected by the amount of time spent to fix frozen water meters
- Plant expenses were 49% of the full year budget.

Capital Expenditures

- Year-to-date capital spending was minimal as the 2013 projects are not yet in full swing.
- The major water system project planned for 2013 is the rehabilitation of the filtration system at the Water Treatment Plant. A DOLA grant was submitted on April 1st to leverage water funds for this significant project. Funding should be known in September.
- Nearly \$147,000 in loan proceeds remain available at 0% interest through the state revolving loan fund to complete the final phase of the green project for which funding was received in 2011 at a zero percentage interest rate. These funds will be used to complete the Tenderfoot Tank rehabilitation and replace the aging distribution lines.
- Other planned 2013 purchases or projects include pumps, chlorine equipment, SCADA and telemetry at Pasquales Springs; a new vehicle for the plant manager; replacements of fire hydrants, failed valves and pumps and motors.

Sewer Enterprise Fund

Overview

- Total expenditures exceeded revenue by \$66,000 in the first half of 2013. The shortfall is attributable to the capital expenditures associated with the WWTF upgrade project being paid for by loan proceeds booked in 2011 and grant revenue.
- Excluding this major one-time project, revenue exceeded expenditures by \$730,000.

Sewer Revenue

- Charges for sewer service in the first two quarters of 2013 totaled \$546,000, or 42% of the full year budget, and \$52,000 or 9% less than a year ago.
 - The cap on residential usage for water bills put in place due to the freezing water meters will affect sewer revenue each quarter in 2013 since the sewer usage charges are based on the first quarter water usage. An estimated \$29,400 in revenue will be lost in 2013 as a result.
 - The earlier date for water meter readings discussed above also affected sewer revenue in the second quarter sewer revenue.
- Through June 30th, 15% of the \$2.75 million USDA grant had been recognized.
- System development fees were 67% of the full year budget of \$102,000.
- The City sold 15 new taps and one expanded use tap in the first half of 2013. Comparatively, the City sold nine new taps in the first half of 2012. A total of 16 transactions were included in the 2013 budget.

Sewer Expenditures

- Administration expenses were 45% of the full year budget.
- Public works expenses were 17% of the full year budget.
- Plant expenses were 48% of the full year budget.

Capital

- Capital expenditures in the first half of the year totaled \$796,000, primarily for the WWTF upgrade. A new mower was also purchased. None of the sewer line work budgeted in 2013 has been started as of June 30th.
- The treatment facility upgrade is nearing completion and all loan proceeds have been drawn. The remaining costs will be funded through the USDA grant and final 10% of the DOLA grant. As of June 30th, the project was 89.3% complete.
- Project spending to date includes \$1.6 million in the City's sewer reserves, \$1.2 million in Department of Local Affairs grant revenue, \$12.1 million USDA loan and \$415,000 in USDA grant revenue.

SteamPlant Event Center

Overview

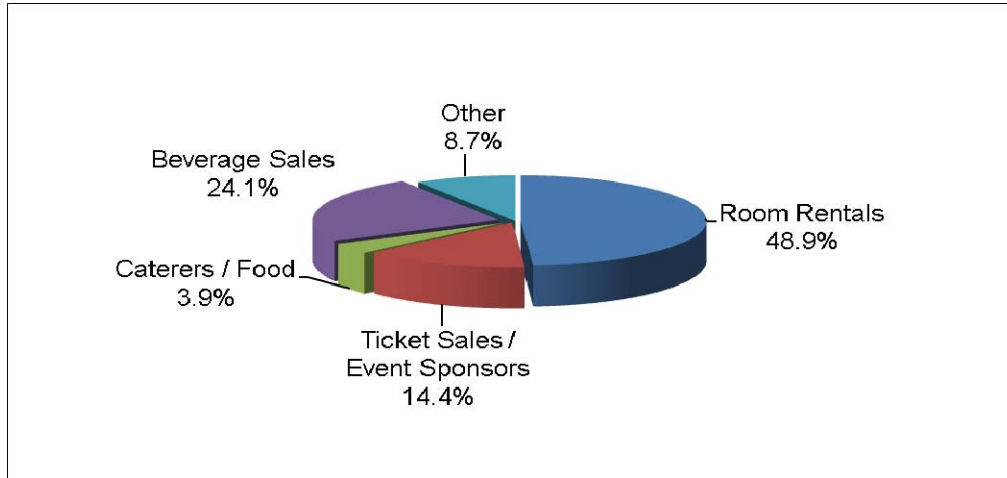
- Total revenue was 43% of the full year budget.
- Total expenditures were 54% of the full year budget and exceeded revenue by \$65,000.
- The SteamPlant brought more than 6,000 people to local restaurants and nearly 2,000 people to local hotels.
- The deferred revenue balance shows committed bookings for future events of nearly \$19,000, a 7% increase from a year ago. The increase is attributed to a combination of more advance bookings and more aggressive policy to collect deposits in advance.

Revenue

- Total revenue of \$89,000 was generated during the first half of 2013.
- The number of events decreased significantly; however, total operating revenue grew to \$81,000 compared to \$59,000 in the first half of 2012.

Number of Events through June 30:	2013	2012	2011
• Revenue generating	191	276	240
• Total	219	303	281

- The operating revenue mix was as follows (excludes the Friends' program support):



- The \$13,000 increase in room rentals represents a 43% increase from the same period in 2012. Revenue from rentals of the ballroom and annex increased while the theater and plaza revenue decreased.

Revenue through June 30:	2013	2012	Increase
• Room rentals	\$ 43,630	\$ 30,407	43%
• Beverage sales	21,524	15,907	35%
• Ticket sales / Event sponsorships	12,837	5,371	139%
• Caterer fee / food sales	3,449	3,210	7%
• Other rentals & misc	7,740	5,984	29%
Total	89,180	60,879	46%

- Over \$5,600 in contributions from the Friends of the SteamPlant were received in the first half compared to \$2,300 in the same period last year.

Expenditures

- The \$21,000 cost of events was 74% of the 2013 budget and is likely to exceed the original budget for the full year based on year-to-date events and future bookings.
- The profit margin was 55% on beverage sales and 34% on food, less than budgeted.
- Total Operating & Administrative expenditures were 52% of the full year budget.
- No capital expenditures were incurred or planned for the year.

Conservation Trust Fund

Overview

- Salida received a quarterly revenue distribution of \$15,300 in the first quarter and \$12,400 in the second quarter of 2013, a 26% increase from the same period in 2012.
- No expenditures were incurred to date.
- The cash balance of \$285,000 was held at Colotrust earning interest of approximately \$100 per quarter.

**City of Salida
Summary of All City Funds
Year-to-Date Budget**

	General Fund	Water & Wastewater Enterprise		SteamPlant Event Center	Conservation Trust Fund	Total City	2013 Budget (Current)	Percent
		Water	Wastewater					
Capital								
Revenue & New Borrowings								
City Sales Tax	\$ 614,400	\$ -	\$ -	\$ -	\$ -	\$ 614,400	\$ 1,635,700	38%
Occupation Tax on Lodging	23,600	-	-	-	-	23,600	112,500	21%
Grants, Intergovernmental	10,400	-	415,427	-	27,901	453,728	2,895,600	16%
Demand Fee	-	24,243	-	-	-	24,243	67,000	36%
System Development Fee	-	118,198	68,194	-	-	186,391	210,000	89%
Other	18,828	-	-	-	-	18,828	208,300	9%
	<u>667,228</u>	<u>142,441</u>	<u>483,621</u>	<u>-</u>	<u>27,901</u>	<u>1,321,190</u>	<u>5,129,100</u>	<u>26%</u>
Capital Expenditures								
Capital Improvements	842,567	12,030	795,575	-	-	1,650,172	6,211,300	27%
Financing - Interest	28,634	57,031	-	-	-	85,665	372,200	23%
Financing - Principle	52,282	-	-	-	-	52,282	466,700	11%
	<u>923,483</u>	<u>69,061</u>	<u>795,575</u>	<u>-</u>	<u>-</u>	<u>1,788,120</u>	<u>7,050,200</u>	<u>25%</u>
Budget Year Net Surplus (Deficit)	\$ (256,255)	\$ 73,380	\$ (311,955)	\$ -	\$ 27,901	\$ (466,930)	\$ (1,921,100)	24%
Operating								
Operating Revenue								
City Sales Tax	\$ 884,137	\$ -	\$ -	\$ -	\$ -	\$ 884,137	\$ 2,353,900	38%
County Sales Tax	482,640	-	-	-	-	482,640	1,310,900	37%
Occupation Tax on Lodging	7,835	-	-	-	-	7,835	37,500	21%
Franchise Tax	106,122	-	-	-	-	106,122	280,000	38%
Charges for Services	233,630	605,806	546,299	81,440	-	1,467,175	3,465,000	42%
Fines and Forfeits	35,114	-	-	-	-	35,114	67,000	52%
Licenses and Permits	12,654	-	-	-	-	12,654	19,400	65%
Intergovernmental	137,320	-	-	-	-	137,320	369,600	37%
Other	21,107	100,172	31,508	7,740	-	160,527	72,600	221%
	<u>1,920,559</u>	<u>705,977</u>	<u>577,807</u>	<u>89,180</u>	<u>-</u>	<u>3,293,524</u>	<u>7,975,900</u>	<u>41%</u>
Operating Expenditures	<u>2,268,714</u>	<u>398,278</u>	<u>331,137</u>	<u>153,897</u>	<u>-</u>	<u>3,152,026</u>	<u>6,887,000</u>	<u>46%</u>
Budget Year Net Surplus (Deficit)	\$ (348,155)	\$ 307,700	\$ 246,670	\$ (64,717)	\$ -	\$ 141,498	\$ 1,088,900	13%
Total Revenue & Expenditures								
Revenue & New Borrowings	\$ 2,587,787	\$ 848,418	\$ 1,061,428	\$ 89,180	\$ 27,901	\$ 4,614,714	\$ 13,105,000	35%
Expenditures	3,192,198	467,339	1,126,712	153,897	-	4,940,145	13,937,200	35%
Budget Year Net Surplus (Deficit)	\$ (604,410)	\$ 381,079	\$ (65,284)	\$ (64,717)	\$ 27,901	\$ (325,432)	\$ (832,200)	39%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Additions to (Uses of) Reserves	\$ (604,410)	\$ 381,079	\$ (65,284)	\$ (64,717)	\$ 27,901	\$ (325,432)	\$ (832,200)	39%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

For the Second Quarter 2013

GENERAL FUND	2013 Year-to-Date	2013 Budget (Current)	2012 Actual	Budget Variance	% of Full Year
Revenues					
Taxes:					
City Sales Tax	\$ 1,498,537	\$ 3,989,600	\$ 3,951,484	\$ (2,491,063)	37.6%
Lodging Occupation Tax	31,435	150,000	176,543	(118,565)	21.0%
Franchise Taxes	106,122	280,000	291,694	(173,878)	37.9%
	<u>1,636,094</u>	<u>4,419,600</u>	<u>4,419,721</u>	<u>(2,783,506)</u>	37.0%
Charges for Services:					
Planning and Zoning Fees	17,945	22,000	23,246	(4,055)	81.6%
Public Works Charges	4,845	32,000	17,918	(27,155)	15.1%
Fire Plans & Inspections	1,355	4,000	3,807	(2,645)	33.9%
Emergency Response Fees	6,026	10,000	51,665	(3,974)	60.3%
Vital Statistics Records	8,398	18,000	14,596	(9,602)	46.7%
VIN Inspections & Other	4,419	5,000	5,518	(581)	88.4%
	<u>42,988</u>	<u>91,000</u>	<u>116,750</u>	<u>(48,012)</u>	47.2%
Fines and Forfeits:					
Court Fines	28,130	55,000	55,062	(26,870)	51.1%
Parking Fines	6,984	12,000	10,525	(5,016)	58.2%
	<u>35,114</u>	<u>67,000</u>	<u>65,587</u>	<u>(31,886)</u>	52.4%
Licenses and Permits:					
Liquor Licenses and Permits	7,999	13,000	11,750	(5,001)	61.5%
MMD Licenses	-	2,000	1,595	(2,000)	0.0%
Other Licenses and Permits	4,655	4,400	3,505	255	105.8%
	<u>12,654</u>	<u>19,400</u>	<u>16,850</u>	<u>(6,746)</u>	65.2%
Intergovernmental:					
County Sales Tax	482,640	1,310,900	1,294,766	(828,260)	36.8%
Cigarette Taxes	9,839	25,000	21,791	(15,161)	39.4%
Severance Taxes	-	15,000	15,169	(15,000)	0.0%
Highway Users Taxes	81,093	203,100	205,595	(122,007)	39.9%
Motor Vehicle Registrations	11,389	26,000	24,507	(14,612)	43.8%
County Road & Bridge	-	7,000	6,870	(7,000)	0.0%
Federal Grants	-	-	346,595	-	-
State Grants	10,400	118,100	524,726	(107,700)	8.8%
South Ark. Fire District	35,000	70,000	70,000	(35,000)	50.0%
	<u>630,361</u>	<u>1,775,100</u>	<u>2,510,019</u>	<u>(1,144,739)</u>	35.5%
Charges for Recreation & Event Services:					
Hot Springs Pool Fees	166,032	299,800	292,507	(133,768)	55.4%
Soaking Pool Fees	9,379	19,100	17,165	(9,721)	49.1%
Triathlon	-	-	8,071	-	-
Recreation Fees	6,255	34,500	24,854	(28,246)	18.1%
Park Rental Fees	8,976	18,100	17,975	(9,124)	49.6%
	<u>190,642</u>	<u>371,500</u>	<u>360,572</u>	<u>(180,858)</u>	51.3%
Miscellaneous:					
Interest Revenue	1,697	7,200	6,037	(5,503)	23.6%
Rents and Leases	12,643	18,700	18,411	(6,057)	67.6%
Insurance Proceeds	18,828	178,300	49,911	-	10.6%
Donations & Other	6,767	41,600	9,801	(34,833)	16.3%
	<u>39,935</u>	<u>245,800</u>	<u>84,160</u>	<u>(46,393)</u>	16.2%
TOTAL REVENUE	\$ 2,587,787	\$ 6,989,400	\$ 7,573,659	\$ (4,401,613)	37.0%
Expenditures					
Operating Expenditures					
Administration & Gen'l Government	348,846	763,000	676,656	(414,154)	45.7%
Community Development	93,345	184,600	169,106	(91,255)	50.6%
Police & Municipal Court	635,546	1,436,400	1,314,925	(800,854)	44.2%
Fire	371,893	853,700	840,616	(481,807)	43.6%
Public Works	306,364	561,200	564,611	(254,836)	54.6%
Aquatic Center & Recreation	291,135	583,500	549,062	(292,365)	49.9%
Parks & Trails	109,786	284,400	218,834	(174,614)	38.6%
Other City Property & Transfers	111,800	289,600	108,745	(177,800)	38.6%
	<u>2,268,714</u>	<u>4,956,400</u>	<u>4,442,555</u>	<u>(2,687,686)</u>	45.8%
Capital Expenditures					
Administration & Gen'l Government	87,562	105,000	49,188	(17,438)	83.4%
Community Development	3,150	3,500	4,202	(350)	90.0%
Police & Municipal Court	106,601	116,500	99,239	(9,899)	91.5%
Fire	527,513	564,700	107,115	(37,187)	93.4%
Public Works	65,853	969,800	1,094,022	(903,947)	6.8%
Aquatic Center & Recreation	7,631	176,000	70,239	(168,369)	4.3%
Parks & Trails	39,522	301,800	547,386	(262,278)	13.1%
Other City Property & Transfers	4,735	180,000	27,696	(175,265)	2.6%
	<u>842,567</u>	<u>2,417,300</u>	<u>1,999,087</u>	<u>(1,574,733)</u>	34.9%
Financing Obligations					
Financing - Interest	28,634	56,400	95,910	(27,766)	50.8%
Financing - Principle	52,282	105,500	76,778	(53,218)	49.6%
	<u>80,916</u>	<u>161,900</u>	<u>172,688</u>	<u>(80,984)</u>	50.0%
TOTAL EXPENDITURES	\$ 3,192,198	\$ 7,535,600	\$ 6,614,330	\$ (4,343,402)	42.4%
OPERATING SURPLUS / DEFICIT	\$ (604,410)	\$ (546,200)	\$ 959,329	\$ (58,210)	110.7%
Fund Balance - Beginning of Year	\$ 3,907,600	\$ 3,907,600	\$ 3,048,271	\$ -	100.0%
Interfund Transfer	\$ -	\$ (75,000)	\$ (100,000)	\$ 75,000	0.0%
Fund Balance - End of Period	\$ 3,303,190	\$ 3,286,400	\$ 3,907,600	\$ 16,790	100.5%

WATER AND WASTEWATER ENTERPRISE FUND

WATER OPERATIONS	2013 Year-to-Date	2013 Budget (Current)	2012 Actual	Budget Variance	% of Full Year
Revenues					
Service and Usage Charges	\$ 520,454	\$ 1,258,400	\$ 1,264,541	\$ (737,946)	41.4%
Line Maintenance Charges	85,351	170,000	166,685	(84,649)	50.2%
Commercial Demand Fee	24,243	67,000	65,148	(42,757)	36.2%
System Development Fees	118,198	108,300	172,445	9,898	109.1%
Other Revenue	100,172	113,000	4,351	(12,828)	88.6%
TOTAL REVENUE	848,418	1,716,700	1,673,170	(868,282)	49.4%
Operating Expenditures					
Water System Administration	77,868	169,600	168,079	(91,732)	45.9%
Public Works - Water	113,384	172,000	127,145	(58,616)	65.9%
Water Plant Operations	207,025	478,200	457,336	(271,175)	43.3%
	398,278	819,800	752,560	(421,523)	48.6%
Capital Expenditures					
Water System Administration	-	-	8,305	-	-
Public Works - Water	12,030	142,000	53,660	(129,970)	8.5%
Water Plant Operations	-	676,000	144,656	(676,000)	0.0%
	12,030	818,000	206,621	(805,970)	1.5%
Capital Financing Expenditures					
Debt Service - Interest	57,031	119,100	128,887	(62,069)	47.9%
Debt Service - Principal	-	286,400	282,246	(286,400)	0.0%
	57,031	405,500	411,133	(348,469)	14.1%
TOTAL EXPENDITURES	467,339	2,043,300	1,370,314	(1,575,961)	22.9%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS	381,079	(326,600)	302,856	707,679	-116.7%
GAAP BASIS ADJUSTMENTS					
Capital Asset Acquisitions	12,030	818,000	206,621	(805,970)	1.5%
Depreciation Expense	-	(370,000)	(357,665)	370,000	0.0%
Debt Service - Principal	-	286,400	282,246	(286,400)	0.0%
NET INCOME - GAAP BASIS	\$ 393,109	\$ 407,800	\$ 434,058	\$ (14,691)	96.4%
NET ASSETS - Beginning of Year	\$ 5,625,098	\$ 5,625,098	\$ 5,191,040	\$ -	100.0%
NET ASSETS - End of Period	\$ 6,018,207	\$ 6,032,898	\$ 5,625,098	\$ (14,691)	99.8%

KEY OPERATING METRICS					
Number of Customers	2,665	2,910	2,706	(245)	91.6%
Water Usage (millions of gallons)	140.5	430.0	20.0	-289.5	32.7%
New Taps	15	12	20	3	125.0%

WASTEWATER OPERATIONS	2013 Year-to-Date	2013 Budget (Current)	2012 Actual	Budget Variance	% of Full Year
Revenues					
Service and Usage Charges	\$ 546,299	\$ 1,301,000	\$ 1,291,707	\$ (754,701)	42.0%
System Development Fees	68,194	101,700	138,472	(33,507)	67.1%
Other Revenue	446,935	2,767,000	14,462	(2,320,065)	16.2%
TOTAL REVENUE	1,061,428	4,169,700	1,444,641	(3,108,272)	25.5%
Operating Expenditures					
Sewer System Administration	47,528	105,600	79,587	(58,072)	45.0%
Public Works - Sewer	28,857	174,100	129,040	(145,243)	16.6%
Sewer Plant Operations	254,752	535,600	540,306	(280,848)	47.6%
	331,137	815,300	748,933	(484,163)	40.6%
Capital Expenditures					
Sewer System Administration	-	-	8,386	-	-
Public Works - Sewer	-	200,000	228,405	(200,000)	0.0%
Sewer Plant Operations	795,575	2,776,000	8,428,251	(1,980,425)	28.7%
	795,575	2,976,000	8,665,042	(2,180,425)	26.7%
Capital Financing Expenditures					
Debt Service - Interest	-	196,700	-	(196,700)	0.0%
Debt Service - Principal	-	74,800	-	(74,800)	0.0%
	-	271,500	-	(271,500)	0.0%
TOTAL EXPENDITURES	1,126,712	4,062,800	9,413,975	(2,936,088)	27.7%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS	(65,284)	106,900	(7,969,334)	(172,184)	-61.1%
GAAP BASIS ADJUSTMENTS					
Capital Asset Acquisitions	795,575	2,976,000	8,665,042	(2,180,425)	26.7%
Loss on Disposal of Capital Assets	-	-	(260,671)	-	-
Depreciation Expense	-	(500,000)	(273,661)	500,000	0.0%
Debt Service - Principal	-	74,800	-	(74,800)	0.0%
NET INCOME - GAAP BASIS	\$ 730,291	\$ 2,657,700	\$ 161,376	\$ (1,927,409)	27.5%
NET ASSETS - Beginning of Year	\$ 9,549,631	\$ 9,549,631	\$ 9,388,255	\$ -	100.0%
NET ASSETS - End of Period	\$ 10,279,922	\$ 12,207,331	\$ 9,549,631	\$ (1,927,409)	84.2%

KEY OPERATING METRICS					
Number of Customers	3,100	3,106	3,000	(6)	99.8%
New Taps	15	16	25	(1)	93.8%

STEAMPLANT EVENT CENTER FUND

	2013 Year-to-Date	2013 Budget (Current)	2012 Actual	Budget Variance	% of Full Year
Revenues					
Room Rentals	\$ 43,630	\$ 102,000	\$ 100,285	\$ (58,370)	42.8%
Ticket Sales / Event Sponsorships	12,837	13,000	9,232	(163)	98.7%
Caterer Fee	1,077	6,500	5,997	(5,423)	16.6%
Food Sales	2,372	9,000	7,453	(6,628)	26.4%
Beverage Sales	21,524	56,000	59,717	(34,476)	38.4%
Other	7,740	22,000	31,653	(14,260)	35.2%
TOTAL REVENUES	89,180	208,500	214,337	(119,320)	42.8%
Expenditures					
Cost of Revenue	20,641	28,000	31,766	(7,359)	73.7%
Operating & Administrative Expenditures	133,256	255,500	272,624	(122,244)	52.2%
Capital Expenditures	-	-	1,729	-	
TOTAL EXPENDITURES	153,897	283,500	306,119	(129,603)	54.3%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS	(64,717)	(75,000)	(91,782)	10,283	86.3%
GENERAL FUND TRANSFER	-	75,000	100,000	(75,000)	0.0%
NET AFTER TRANSFER	\$ (64,717)	\$ -	\$ 8,218	\$ (64,717)	
GAAP BASIS ADJUSTMENTS					
Capital Asset Acquisitions	-	-	-	-	
Depreciation Expense	-	(65,000)	(65,100)	65,000	0.0%
NET INCOME - GAAP BASIS	\$ (64,717)	\$ (65,000)	\$ (56,882)	\$ 283	99.6%
NET ASSETS - Beginning of Year	\$ 1,360,047	\$ 1,360,047	\$ 1,416,929	\$ -	100.0%
NET ASSETS - End of Period	\$ 1,295,330	\$ 1,295,047	\$ 1,360,047	\$ 283	100.0%

KEY OPERATING METRICS					
Number of Events	219		582		
Event Hours	545		1,550		
Profit margin - beverage	55%	67%	66%		
Profit margin - food	34%	50%	30%		
Deferred revenue balance	\$ 18,780		\$ 8,260		

CONSERVATION TRUST FUND

	2013 Year-to-Date	2013 Budget (Current)	2012 Actual	Budget Variance	% of Full Year
Revenues					
Lottery Distribution from the State	\$ 27,712	\$ 50,000	\$ 52,380	\$ (22,288)	55.4%
Interest	189	100	515	88.52	188.5%
TOTAL REVENUES	27,901	50,100	52,895	(22,199)	55.7%
Expenditures					
Tree Program - Parks	-	12,000	-	(12,000)	0.0%
Recreation Asset Improvements	-	-	-	-	
Land Acquisitions	-	-	-	-	
TOTAL EXPENDITURES	-	12,000	-	(12,000)	0.0%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS	\$ 27,901	\$ 38,100	\$ 52,895	\$ (10,199)	73.2%
Fund Balance - Beginning of Year	\$ 257,353	\$ 257,353	\$ 204,458	\$ -	100.0%
Fund Balance - End of Period	\$ 285,254	\$ 295,453	\$ 257,353	\$ (10,199)	96.5%



Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 10 - GENERAL FUND						
Department: 00 - General Revenue						
40 - Tax Revenue	4,419,600.00	4,419,600.00	628,813.53	1,636,094.37	-2,783,505.63	-62.98 %
41 - Fees for General Services	5,000.00	5,000.00	520.25	2,919.25	-2,080.75	-41.62 %
44 - Intergovernmental Revenue	2,184,100.00	1,705,100.00	237,607.85	595,360.79	-1,109,739.21	-65.08 %
48 - Capital Revenue	174,200.00	203,300.00	0.00	18,827.99	-184,472.01	-90.74 %
49 - Miscellaneous Revenue	45,900.00	37,500.00	7,208.72	20,544.22	-16,955.78	-45.22 %
Total Department: 00 - General Revenue:	6,828,800.00	6,370,500.00	874,150.35	2,273,746.62	-4,096,753.38	-64.31 %
Department: 15 - Administration & Elected Officials						
41 - Fees for General Services	18,000.00	18,000.00	1,652.50	8,398.00	-9,602.00	-53.34 %
43 - Licenses and Permits	19,400.00	19,400.00	2,713.75	12,653.75	-6,746.25	-34.77 %
51 - Personnel	332,600.00	362,600.00	22,937.40	161,042.34	201,557.66	55.59 %
52 - Contracted Services	196,500.00	196,500.00	19,062.24	84,799.48	111,700.52	56.85 %
53 - Supplies & Materials	10,500.00	10,500.00	292.40	856.83	9,643.17	91.84 %
54 - Utilities	23,300.00	23,300.00	2,972.87	10,192.89	13,107.11	56.25 %
55 - Other Operating Costs	170,100.00	170,100.00	3,350.92	91,954.08	78,145.92	45.94 %
56 - Financing Obligations	161,900.00	161,900.00	13,486.00	80,916.00	80,984.00	50.02 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	30,500.00	37,500.00	14,052.77	43,427.80	-5,927.80	-15.81 %
60 - Capital Purchases & Improvements (\$5,000 +)	67,500.00	67,500.00	-2,020.44	44,133.90	23,366.10	34.62 %
Total Department: 15 - Administration & Elected Officials:	-955,500.00	-992,500.00	-69,767.91	-496,271.57	496,228.43	
Department: 16 - Community Development						
41 - Fees for General Services	22,000.00	22,000.00	888.02	17,945.11	-4,054.89	-18.43 %
51 - Personnel	159,700.00	159,700.00	11,648.91	77,109.73	82,590.27	51.72 %
52 - Contracted Services	11,400.00	11,400.00	2,249.66	12,087.61	-687.61	-6.03 %
53 - Supplies & Materials	1,100.00	1,100.00	123.76	403.72	696.28	63.30 %
54 - Utilities	100.00	100.00	0.00	0.00	100.00	100.00 %
55 - Other Operating Costs	11,300.00	12,300.00	251.91	3,743.55	8,556.45	69.56 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	3,500.00	3,500.00	0.00	3,150.00	350.00	10.00 %
Total Department: 16 - Community Development:	-165,100.00	-166,100.00	-13,386.22	-78,549.50	87,550.50	
Department: 21 - Police						
41 - Fees for General Services	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00 %
42 - Fines & Forfeitures	67,000.00	67,000.00	4,892.54	35,113.70	-31,886.30	-47.59 %
49 - Miscellaneous Revenue	0.00	0.00	363.00	363.00	363.00	0.00 %
51 - Personnel	1,224,200.00	1,224,200.00	94,996.85	545,310.85	678,889.15	55.46 %
52 - Contracted Services	92,900.00	96,100.00	11,315.95	41,351.91	54,748.09	56.97 %
53 - Supplies & Materials	63,000.00	63,000.00	8,375.69	22,083.32	40,916.68	64.95 %
54 - Utilities	25,900.00	25,900.00	3,231.70	10,793.95	15,106.05	58.32 %
55 - Other Operating Costs	27,200.00	27,200.00	365.86	16,006.08	11,193.92	41.15 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	38,800.00	38,800.00	3,962.69	32,964.26	5,835.74	15.04 %
60 - Capital Purchases & Improvements (\$5,000 +)	75,000.00	77,700.00	63,101.62	73,637.01	4,062.99	5.23 %
Total Department: 21 - Police:	-1,480,000.00	-1,485,900.00	-178,594.82	-705,170.68	780,729.32	
Department: 22 - Fire						
41 - Fees for General Services	14,000.00	14,000.00	372.50	7,380.88	-6,619.12	-47.28 %
44 - Intergovernmental Revenue	70,000.00	70,000.00	35,000.00	35,000.00	-35,000.00	-50.00 %
49 - Miscellaneous Revenue	5,000.00	5,000.00	0.00	200.00	-4,800.00	-96.00 %
51 - Personnel	765,300.00	765,300.00	41,656.15	347,339.85	417,960.15	54.61 %
52 - Contracted Services	17,500.00	17,500.00	1,046.84	3,671.84	13,828.16	79.02 %
53 - Supplies & Materials	31,800.00	31,800.00	2,191.27	9,113.70	22,686.30	71.34 %
54 - Utilities	3,800.00	3,800.00	352.79	2,059.06	1,740.94	45.81 %
55 - Other Operating Costs	35,300.00	35,300.00	911.36	9,708.46	25,591.54	72.50 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	23,000.00	26,000.00	0.00	9,648.90	16,351.10	62.89 %

Budget Report

For Fiscal: Current Period Ending: 06/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
60 - Capital Purchases & Improvements (\$5,000 +)	61,800.00	538,700.00	0.00	517,864.04	20,835.96	3.87 %
Total Department: 22 - Fire:	-849,500.00	-1,329,400.00	-10,785.91	-856,824.97	472,575.03	
Department: 30 - Public Works						
41 - Fees for General Services	20,000.00	32,000.00	1,100.00	4,844.59	-27,155.41	-84.86 %
51 - Personnel	351,600.00	351,600.00	20,991.45	168,569.77	183,030.23	52.06 %
52 - Contracted Services	6,700.00	6,700.00	15,910.44	22,743.55	-16,043.55	-239.46 %
53 - Supplies & Materials	68,900.00	68,900.00	11,414.65	35,259.84	33,640.16	48.82 %
54 - Utilities	113,000.00	113,000.00	9,522.63	65,067.15	47,932.85	42.42 %
55 - Other Operating Costs	16,000.00	21,000.00	5,209.67	14,723.20	6,276.80	29.89 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	10,000.00	12,000.00	1,187.50	10,936.89	1,063.11	8.86 %
60 - Capital Purchases & Improvements (\$5,000 +)	1,466,700.00	957,800.00	1,550.00	54,916.54	902,883.46	94.27 %
Total Department: 30 - Public Works:	-2,012,900.00	-1,499,000.00	-64,686.34	-367,372.35	1,131,627.65	
Department: 51 - Pool & Recreation						
45 - Fees for Recreation & Event Services	371,500.00	371,500.00	61,750.30	190,641.98	-180,858.02	-48.68 %
48 - Capital Revenue	15,000.00	0.00	0.00	0.00	0.00	0.00 %
50 - Direct Cost of Revenue	10,000.00	10,000.00	469.72	3,142.08	6,857.92	68.58 %
51 - Personnel	385,800.00	385,800.00	28,120.96	178,798.64	207,001.36	53.66 %
52 - Contracted Services	17,400.00	17,400.00	2,000.00	26,544.08	-9,144.08	-52.55 %
53 - Supplies & Materials	38,200.00	38,200.00	4,182.76	16,254.72	21,945.28	57.45 %
54 - Utilities	85,000.00	85,000.00	757.18	33,846.69	51,153.31	60.18 %
55 - Other Operating Costs	47,100.00	47,100.00	1,413.21	32,548.83	14,551.17	30.89 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	7,000.00	7,000.00	3,037.24	7,630.55	-630.55	-9.01 %
60 - Capital Purchases & Improvements (\$5,000 +)	169,000.00	169,000.00	0.00	0.00	169,000.00	100.00 %
Total Department: 51 - Pool & Recreation:	-373,000.00	-388,000.00	21,769.23	-108,123.61	279,876.39	
Department: 54 - Parks, Open Space & Trails						
51 - Personnel	157,000.00	157,000.00	13,189.21	64,359.81	92,640.19	59.01 %
52 - Contracted Services	5,200.00	5,200.00	85.00	1,131.90	4,068.10	78.23 %
53 - Supplies & Materials	10,400.00	10,400.00	681.67	9,435.58	964.42	9.27 %
54 - Utilities	72,200.00	72,200.00	1,209.63	15,478.92	56,721.08	78.56 %
55 - Other Operating Costs	23,500.00	39,600.00	3,808.32	19,380.24	20,219.76	51.06 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	0.00	0.00	3,370.11	3,687.01	-3,687.01	0.00 %
60 - Capital Purchases & Improvements (\$5,000 +)	266,300.00	301,800.00	6,025.01	35,835.41	265,964.59	88.13 %
Total Department: 54 - Parks, Open Space & Trails:	534,600.00	586,200.00	28,368.95	149,308.87	436,891.13	74.53 %
Department: 56 - Other City Properties						
52 - Contracted Services	144,400.00	144,400.00	28,196.91	56,393.82	88,006.18	60.95 %
53 - Supplies & Materials	0.00	0.00	0.00	39.62	-39.62	0.00 %
54 - Utilities	10,900.00	10,900.00	104.82	3,019.95	7,880.05	72.29 %
55 - Other Operating Costs	102,000.00	134,300.00	10,016.44	52,346.84	81,953.16	61.02 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	0.00	0.00	4,518.47	4,734.99	-4,734.99	0.00 %
60 - Capital Purchases & Improvements (\$5,000 +)	180,000.00	180,000.00	0.00	0.00	180,000.00	100.00 %
Total Department: 56 - Other City Properties:	437,300.00	469,600.00	42,836.64	116,535.22	353,064.78	75.18 %
Total Revenues	7,450,700.00	6,989,400.00	984,382.96	2,587,787.63	-4,401,612.37	-62.98 %
Total Expenses	7,429,800.00	7,535,600.00	496,890.17	3,192,197.78	4,343,402.22	57.64 %
Total Fund: 10 - GENERAL FUND:	20,900.00	-546,200.00	487,492.79	-604,410.15	-58,210.15	

Budget Report

For Fiscal: Current Period Ending: 06/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 20 - WATER FUND						
Department: 00 - General Revenue						
41 - Fees for General Services	1,519,000.00	1,599,400.00	422,881.36	728,668.12	-870,731.88	-54.44 %
48 - Capital Revenue	113,300.00	113,300.00	11,481.81	118,197.81	4,897.81	4.32 %
49 - Miscellaneous Revenue	4,000.00	4,000.00	256.42	1,552.16	-2,447.84	-61.20 %
Total Department: 00 - General Revenue:	1,636,300.00	1,716,700.00	434,619.59	848,418.09	-868,281.91	-50.58 %
Department: 15 - Administration & Elected Officials						
51 - Personnel	67,900.00	67,900.00	4,260.32	28,292.06	39,607.94	58.33 %
52 - Contracted Services	94,500.00	94,500.00	7,057.92	47,641.05	46,858.95	49.59 %
53 - Supplies & Materials	4,000.00	4,000.00	760.65	914.45	3,085.55	77.14 %
55 - Other Operating Costs	3,200.00	3,200.00	193.54	1,020.46	2,179.54	68.11 %
Total Department: 15 - Administration & Elected Officials:	169,600.00	169,600.00	12,272.43	77,868.02	91,731.98	54.09 %
Department: 30 - Public Works						
51 - Personnel	141,900.00	148,900.00	9,981.27	82,758.20	66,141.80	44.42 %
52 - Contracted Services	500.00	500.00	5,183.75	8,966.25	-8,466.25	-1,693.25 %
53 - Supplies & Materials	13,600.00	13,600.00	1,236.64	3,599.24	10,000.76	73.54 %
55 - Other Operating Costs	9,000.00	9,000.00	6,695.05	18,060.32	-9,060.32	-100.67 %
56 - Financing Obligations	378,200.00	378,200.00	0.00	57,031.25	321,168.75	84.92 %
60 - Capital Purchases & Improvements (\$5,000 +)	142,000.00	142,000.00	2,586.34	12,029.89	129,970.11	91.53 %
Total Department: 30 - Public Works:	685,200.00	692,200.00	25,683.05	182,445.15	509,754.85	73.64 %
Department: 34 - Water Plant						
51 - Personnel	239,400.00	239,400.00	14,626.52	116,938.54	122,461.46	51.15 %
52 - Contracted Services	60,000.00	60,000.00	511.55	9,718.55	50,281.45	83.80 %
53 - Supplies & Materials	55,400.00	55,400.00	6,184.54	12,098.89	43,301.11	78.16 %
54 - Utilities	39,000.00	39,000.00	3,523.37	14,594.20	24,405.80	62.58 %
55 - Other Operating Costs	84,400.00	84,400.00	6,555.53	53,675.29	30,724.71	36.40 %
56 - Financing Obligations	27,300.00	27,300.00	0.00	0.00	27,300.00	100.00 %
60 - Capital Purchases & Improvements (\$5,000 +)	651,000.00	676,000.00	0.00	0.00	676,000.00	100.00 %
Total Department: 34 - Water Plant:	1,156,500.00	1,181,500.00	31,401.51	207,025.47	974,474.53	82.48 %
Total Revenues	1,636,300.00	1,716,700.00	434,619.59	848,418.09	-868,281.91	-50.58 %
Total Expenses	2,011,300.00	2,043,300.00	69,356.99	467,338.64	1,575,961.36	77.13 %
Total Fund: 20 - WATER FUND:	-375,000.00	-326,600.00	365,262.60	381,079.45	707,679.45	

Budget Report

For Fiscal: Current Period Ending: 06/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 21 - WASTEWATER FUND						
Department: 00 - General Revenue						
41 - Fees for General Services	1,301,000.00	1,271,600.00	288,239.51	576,134.41	-695,465.59	-54.69 %
44 - Intergovernmental Revenue	2,751,000.00	2,751,000.00	0.00	415,427.16	-2,335,572.84	-84.90 %
48 - Capital Revenue	101,700.00	101,700.00	11,495.00	68,193.50	-33,506.50	-32.95 %
49 - Miscellaneous Revenue	16,000.00	16,000.00	231.68	1,672.62	-14,327.38	-89.55 %
Total Department: 00 - General Revenue:	4,169,700.00	4,140,300.00	299,966.19	1,061,427.69	-3,078,872.31	-74.36 %
Department: 15 - Administration & Elected Officials						
51 - Personnel	67,900.00	67,900.00	5,026.15	31,627.90	36,272.10	53.42 %
52 - Contracted Services	29,500.00	29,500.00	7,200.49	13,931.80	15,568.20	52.77 %
53 - Supplies & Materials	5,000.00	5,000.00	760.64	914.44	4,085.56	81.71 %
55 - Other Operating Costs	3,200.00	3,200.00	193.54	1,053.81	2,146.19	67.07 %
Total Department: 15 - Administration & Elected Officials:	105,600.00	105,600.00	13,180.82	47,527.95	58,072.05	54.99 %
Department: 30 - Public Works						
51 - Personnel	100,900.00	100,900.00	3,014.98	22,585.16	78,314.84	77.62 %
52 - Contracted Services	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
53 - Supplies & Materials	6,100.00	6,100.00	0.00	5,278.59	821.41	13.47 %
55 - Other Operating Costs	61,100.00	61,100.00	897.78	993.27	60,106.73	98.37 %
60 - Capital Purchases & Improvements (\$5,000 +)	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
Total Department: 30 - Public Works:	374,100.00	374,100.00	3,912.76	28,857.02	345,242.98	92.29 %
Department: 35 - Wastewater Plant						
51 - Personnel	304,500.00	304,500.00	18,819.26	148,531.10	155,968.90	51.22 %
52 - Contracted Services	7,000.00	7,000.00	1,083.00	3,414.29	3,585.71	51.22 %
53 - Supplies & Materials	37,800.00	37,800.00	1,909.09	14,736.42	23,063.58	61.01 %
54 - Utilities	114,400.00	114,400.00	8,562.87	50,182.20	64,217.80	56.13 %
55 - Other Operating Costs	71,900.00	71,900.00	3,710.71	37,887.76	34,012.24	47.30 %
56 - Financing Obligations	271,500.00	271,500.00	0.00	0.00	271,500.00	100.00 %
60 - Capital Purchases & Improvements (\$5,000 +)	2,776,000.00	2,776,000.00	10,809.20	795,575.23	1,980,424.77	71.34 %
Total Department: 35 - Wastewater Plant:	3,583,100.00	3,583,100.00	44,894.13	1,050,327.00	2,532,773.00	70.69 %
Total Revenues	4,169,700.00	4,140,300.00	299,966.19	1,061,427.69	-3,078,872.31	-74.36 %
Total Expenses	4,062,800.00	4,062,800.00	61,987.71	1,126,711.97	2,936,088.03	72.27 %
Total Fund: 21 - WASTEWATER FUND:	106,900.00	77,500.00	237,978.48	-65,284.28	-142,784.28	

Budget Report

For Fiscal: Current Period Ending: 06/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 26 - STEAMPLANT EVENT CENTER FUND						
Department: 00 - General Revenue						
45 - Fees for Recreation & Event Services	198,500.00	198,500.00	32,628.31	89,179.87	-109,320.13	-55.07 %
49 - Miscellaneous Revenue	10,000.00	10,000.00	0.00	0.00	-10,000.00	-100.00 %
50 - Direct Cost of Revenue	28,000.00	28,000.00	7,798.71	20,641.01	7,358.99	26.28 %
Total Department: 00 - General Revenue:	180,500.00	180,500.00	24,829.60	68,538.86	-111,961.14	
Department: 40 - Event Center						
51 - Personnel	190,900.00	190,900.00	16,084.70	97,532.37	93,367.63	48.91 %
52 - Contracted Services	6,000.00	6,000.00	2,579.00	3,113.50	2,886.50	48.11 %
53 - Supplies & Materials	10,600.00	10,600.00	1,956.57	6,302.71	4,297.29	40.54 %
54 - Utilities	29,000.00	29,000.00	1,294.85	13,797.29	15,202.71	52.42 %
55 - Other Operating Costs	19,000.00	19,000.00	1,227.57	12,510.07	6,489.93	34.16 %
Total Department: 40 - Event Center:	255,500.00	255,500.00	23,142.69	133,255.94	122,244.06	47.85 %
Total Revenues	208,500.00	208,500.00	32,628.31	89,179.87	-119,320.13	-57.23 %
Total Expenses	283,500.00	283,500.00	30,941.40	153,896.95	129,603.05	45.72 %
Total Fund: 26 - STEAMPLANT EVENT CENTER FUND:	-75,000.00	-75,000.00	1,686.91	-64,717.08	10,282.92	

Budget Report

For Fiscal: Current Period Ending: 06/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 30 - CONSERVATION TRUST FUND						
Department: 00 - General Revenue						
44 - Intergovernmental Revenue	50,000.00	50,000.00	12,406.55	27,711.65	-22,288.35	-44.58 %
49 - Miscellaneous Revenue	100.00	100.00	26.80	188.52	88.52	88.52 %
Total Department: 00 - General Revenue:	50,100.00	50,100.00	12,433.35	27,900.17	-22,199.83	-44.31 %
Department: 54 - Parks, Open Space & Trails						
55 - Other Operating Costs	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
Total Department: 54 - Parks, Open Space & Trails:	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
Total Revenues	50,100.00	50,100.00	12,433.35	27,900.17	-22,199.83	-44.31 %
Total Expenses	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
Total Fund: 30 - CONSERVATION TRUST FUND:	38,100.00	38,100.00	12,433.35	27,900.17	-10,199.83	
Report Total:	-284,100.00	-832,200.00	1,104,854.13	-325,431.89	506,768.11	

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
10 - GENERAL FUND	20,900.00	-546,200.00	487,492.79	-604,410.15	-58,210.15
20 - WATER FUND	-375,000.00	-326,600.00	365,262.60	381,079.45	707,679.45
21 - WASTEWATER FUND	106,900.00	77,500.00	237,978.48	-65,284.28	-142,784.28
26 - STEAMPLANT EVENT CENTER f	-75,000.00	-75,000.00	1,686.91	-64,717.08	10,282.92
30 - CONSERVATION TRUST FUND	38,100.00	38,100.00	12,433.35	27,900.17	-10,199.83
Report Total:	-284,100.00	-832,200.00	1,104,854.13	-325,431.89	506,768.11



Sales Tax Trend Report
Based on vendor reporting date
(Received by the City two months in arrears)

City Sales Tax

	2007	2008	2009 *	2010	2011	2012	2013	'12 vs. '11	'13 vs. '12
Jan	151,718	168,133	238,036	225,902	241,375	256,212	284,842	6.1%	11.2%
Feb	159,158	164,080	232,863	226,968	237,458	263,576	265,938	11.0%	0.9%
Mar	186,356	194,656	283,774	264,269	287,272	308,751	320,642	7.5%	3.9%
Apr	161,328	169,174	244,370	234,460	255,869	281,908	282,046	10.2%	0.0%
May	194,671	202,916	286,210	259,013	300,053	314,112	345,069	4.7%	9.9%
Jun	224,781	235,567	346,748	362,260	350,946	399,280		13.8%	
Jul	235,557	256,964	361,319	375,063	397,998	433,332		8.9%	
Aug	223,655	248,844	336,546	350,636	391,738	382,105		-2.5%	
Sep	233,778	218,583	299,956	281,025	328,714	359,758		9.4%	
Oct	180,659	188,612	259,152	252,248	283,245	296,262		4.6%	
Nov	176,577	175,252	272,373	274,775	276,479	298,506		8.0%	
Dec	220,608	219,204	300,441	310,297	327,816	358,520		9.4%	
Total	2,348,846	2,441,986	3,461,786	3,416,916	3,678,962	3,952,322	1,498,536	7.4%	

Annual Increase (Decrease)	104,758	93,140	1,019,800	(44,870)	262,046	273,360	73,977		
% Change	4.7%	4.0%	41.8%	-1.3%	7.7%	7.4%	5.2%		

* The sales tax rate increased to 3% from 2% effective January 1, 2009.

**Chaffee County Sales Tax
(Salida's allocation)**

Jan	80,882	94,192	85,584	76,982	81,517	81,305	93,330	-0.3%	14.8%
Feb	86,686	91,906	82,668	79,454	80,664	85,158	85,096	5.6%	-0.1%
Mar	99,807	105,217	98,027	96,147	94,390	97,619	103,018	3.4%	5.5%
Apr	89,686	92,913	83,009	81,012	86,164	88,848	86,467	3.1%	-2.7%
May	104,710	107,838	99,823	93,431	111,445	104,974	114,730	-5.8%	9.3%
Jun	127,584	132,907	125,224	131,095	122,789	133,487		8.7%	
Jul	137,957	147,620	134,487	143,556	142,640	147,832		3.6%	
Aug	126,234	136,866	122,068	127,661	131,904	128,110		-2.9%	
Sep	126,021	121,362	116,454	107,193	115,554	121,425		5.1%	
Oct	96,505	101,967	88,511	84,580	93,876	98,411		4.8%	
Nov	92,670	90,832	89,327	97,377	86,000	92,847		8.0%	
Dec	119,301	117,589	107,419	108,316	109,183	114,751		5.1%	
Total	1,288,043	1,341,211	1,232,600	1,226,804	1,256,125	1,294,766	482,640	3.1%	

Annual Increase (Decrease)	59,564	53,168	(108,611)	(5,796)	29,321	38,641	24,736		
% Change	4.8%	4.1%	-8.1%	-0.5%	2.4%	3.1%	5.4%		

Comparison to budget							
Final Budget	\$ 3,030,462	\$ 3,507,956	\$ 4,696,000	\$ 4,461,200	\$ 4,880,000	\$ 5,158,600	\$ 5,300,500
Received	<u>3,636,889</u>	<u>3,783,197</u>	<u>4,694,386</u>	<u>4,643,719</u>	<u>4,935,087</u>	<u>5,247,088</u>	<u>1,981,177</u>
Increase or (Decrease)	\$ 606,427	\$ 275,241	\$ (1,614)	\$ 182,519	\$ 55,087	\$ 88,488	\$ (3,319,323)
Budget variance	20.0%	7.8%	0.0%	4.1%	1.1%	1.7%	3.3%

Taxable Sales in Salida	117,442,280	122,099,294	115,392,857	113,897,186	122,632,065	131,744,070	49,951,213
Annual Growth	4.7%	4.0%	-5.5%	-6.7%	7.7%	7.4%	



Occupation Tax on Lodging Report
Based on reporting period

	2009 *	2010	2011	2012	2013	'12 vs. '11	'13 vs. '12
Revenue Collected							
(Tax, interest, penalties):							
Q1: Jan - Mar	11,690	30,621	23,544	28,260	31,172	20.0%	10.3%
Q2: Apr - Jun	33,028	31,720	30,181	34,635	-	14.8%	
Q3: Jul - Sep	59,100	60,279	63,608	62,009	-	-2.5%	
Q4: Oct - Dec	22,220	24,601	25,103	27,189	-	8.3%	
Total	126,038	147,221	142,436	152,093	31,172	6.8%	
Annual Increase (Decrease)		21,183	(4,785)	9,657	(31,723)		
% Change		16.8%	-3.3%	6.8%	-50.4%		

	2009 *		2010		2011		2012		2013		'12 vs. '11	'13 vs. '12
Rooms Reported												
Number Rented:	Total	Taxable	Total	Taxable	Total	Taxable	Total	Taxable	Total	Taxable		
Q1: Jan - Mar	5,312	4,676	12,821	11,746	10,313	9,408	11,994	11,291	13,359	12,456	20.0%	10.3%
Q2: Apr - Jun	13,809	13,068	13,519	12,706	12,502	12,013	15,713	13,832			15.1%	
Q3: Jul - Sep	24,131	23,414	25,017	24,087	25,059	24,264	25,824	24,789			2.2%	
Q4: Oct - Dec	9,278	8,763	10,297	9,832	10,780	10,005	11,451	10,816			8.1%	
Total	52,530	49,921	61,654	58,371	58,654	55,690	64,982	60,728	13,359	12,456	9.0%	
Percentage tax-exempt	5.0%		5.3%		5.1%		6.5%		6.8%			
Number of available rooms/vacation homes (as of end of period)	448		575		568		583		572			
Avg annual occupancy	32.1%		29.4%		28.3%		30.5%		25.9%			

* The lodging tax was implemented March 1, 2009

Comparison to budget					
Final Budget	\$ 257,000	\$ 170,000	\$ 150,000	\$ 150,000	\$ 150,000
Received	<u>126,038</u>	<u>147,221</u>	<u>142,436</u>	<u>152,093</u>	<u>31,172</u>
Increase or (Decrease)	\$ (130,962)	\$ (22,779)	\$ (7,564)	\$ 2,093	\$ (118,828)
Budget variance	-51.0%	-13.4%	-5.0%	1.4%	-79.2%

**Aquatic & Recreation Center
Financial Summary
As of June 30, 2013**

	Year to Date - Actuals						Budget 2013	2013 YTD as a % of Budget	Change from last year	
	2008	2009	2010	2011	2012	2013				
TOTAL REVENUE										
Aquatic Center	\$ 108,852	\$ 147,098	\$ 149,089	\$ 128,163	\$ 158,458	166,032	\$ 299,800	55%	\$ 7,574	5%
Soaking Pools	-	-	-	-	9,390	9,379	19,100	49%	(11)	n/a
Triathlon	65	65	925	980	843	-	-	0%	(843)	-100%
Recreation & Other	2,932	17,631	11,377	37,570	19,328	6,255	34,500	18%	(13,073)	-68%
Parks & Scout Hut Rentals	4,453	8,774	8,172	12,279	11,189	8,976	18,100	50%	(2,213)	-20%
Totals	116,303	173,568	169,563	178,992	199,208	190,642	371,500	51%	(8,566)	-4%
OPERATING EXPENSES										
Aquatic Center	204,080	222,305	191,549	236,293	217,633	291,135	583,500	50%	73,502	
Recreation Programs	17,911	24,889	16,062	17,151	35,270	-	-		(35,270)	
Totals	221,991	247,194	207,611	253,444	252,903	291,135	583,500	50%	38,232	15%
OPERATING PROFIT (DEFICIT)	(105,689)	(73,626)	(38,048)	(74,452)	(53,695)	(100,493)	(212,000)	47%	(46,798)	87%
COST RECOVERY	-91%	-42%	-22%	-42%	-27%	65%	-57%		92%	
CAPITAL INVESTMENTS										
Capital Purchases / Projects	2,842	221,125	307,500	129,861	5,219	7,631	176,000	4%	2,412	n/a
Less: Capital Grants	-	-	-	-	-	-	-		-	n/a
Principal and Interest	13,189	11,754	9,948	258,160	-	-	-		-	n/a
Totals	16,031	232,879	317,447	388,021	5,219	7,631	176,000	4%	2,412	
PROFIT (SUBSIDY)	\$(121,719)	\$(306,505)	\$(355,495)	\$(462,473)	\$(58,913)	\$(108,124)	\$(388,000)	15%	\$(49,211)	84%
SUBSIDY AS A PERCENT OF TOTAL REVENUE	-105%	-177%	-210%	-258%	-30%	-57%	-104%		-27%	

	Year to Date					Change from last year	
	2009	2010	2011	2012	2013		
USAGE STATISTICS(1)							
Membership passes:							
Number sold - New	-	-	475	648	568	(80)	-12%
Number sold - Renew	-	-	300	164	373	209	127%
Membership visits:							
One-year & 6 mo add-on (fitness classes)					135		
Family Year	1,085	963	552	743	544	(199)	-27%
Single Year	1,148	1,704	1,671	1,491	1,311	(180)	-12%
Family 1/2 Year	23	40	356	478	455	(23)	-5%
Single 1/2 Year	-	62	591	767	680	(87)	-11%
Adult Budget	1,578	1,632	2,136	1,645	1,841	196	12%
Senior Budget	1,271	1,219	1,467	1,477	1,472	(5)	0%
Youth Budget	1,422	1,568	1,476	1,549	1,681	132	9%
Arthritis Budget	424	460	588	796	630	(166)	-21%
Adult Fam Budget	927	1,090	1,322	989	1,841	852	86%
Youth Family Budget	596	1,165	1,400	983	1,105	122	12%
Budget Soak	-	-	-	64	78	14	n/a
	8,474	9,903	11,559	10,982	11,638	656	6%
Visits:							
Business Coupon	1,270	1,034	1,216	403	293	(110)	-27%
Coupon Lessons	84	8	12	18	75	57	-
Adult Visit	2,392	2,414	2,373	2,455	2,414	(41)	-2%
Child Visit	1,086	1,036	1,120	1,157	1,156	(1)	0%
Senior Visit	357	355	381	520	510	(10)	-2%
Youth Visit	2,802	3,058	2,746	3,203	3,215	12	0%
Military Visit	-	49	72	38	89	51	134%
Lap Swim	342	417	540	830	483	(347)	-42%
Kayak	38	1	36	117	123	6	5%
Stroke Clinic	3	44	156	100	54	(46)	-46%
Parent/Tot	1,301	1,887	3,074	2,972	3,080	108	4%
Shower	182	269	272	321	327	6	2%
Fitness Classes	330	408	340	393	268	(125)	-32%
Sliver Sneakers (new in fall 2012)	-	-	-	-	1,389	1,389	-
Soaking Pool	-	-	-	704	718	14	2%
Soaking Pool Sr/Mil	-	-	-	-	122	122	-
Soak & Swim	-	-	-	61	75	14	n/a
	10,187	10,980	12,338	13,292	14,391	1,099	8%
Recreation classes/programs/events					1,920		

CITY OF SALIDA
Human Resources Report
For the Quarter Ended June 30, 2013

HEADCOUNT

	Beg of Year	New Hires	Terms	End of Quarter	Notes
General Fund					
Administration	5	1	-	6	Excludes elected officials. Most admin personnel are allocated. Intern Emily
Community Development					
Full time	2	-	-	2	
Seasonal (intern)	-	1	1	-	Intern Graham Gilmore resigned and Intern Scott Reynolds was hired.
Police & Municipal Court					
Full time	16	1	-	17	Trevor Thonhoff - Patrolman
Part time	-	1	-	1	Lynda Travis - Municipal Court Clerk
Fire Department					Excludes reserves
Full time	11	-	-	11	
Part time	1	-	-	1	
Public Works					A portion of expense charged to parks, water or sewer
Full time	11	-	-	11	
Part time	-	-	-	-	
Seasonal	1	2	-	3	
Pool & Recreation					
Full time	1	-	-	1	
Part time	42	5	19	28	This includes ski shuttlebus drivers
Enterprise Fund					General Fund employees allocate a portion of costs to W&S from the Administration and Public Works departments.
Water Plant	3	-	-	3	
Sewer Plant	4	-	-	4	
SteamPlant Event Center					
Full time	1	-	-	1	
Part time	7	-	-	7	
Totals					
Full time	55	5	1	59	
Part time	50	6	19	37	
All Employees	105	11	20	96	

PERSONNEL EXPENSES

	Salaries & Wages	Overtime & Special Pay	UI, FICA & Disability	Medical / Dental Insurance	Retirement	Workers Comp Allocation	Hiring & Other Costs	Total	Full Year Budget (Current)	Percent of Budget
General Fund										
Administration	\$ 124,317	\$ 1,207	\$ 9,271	\$ 19,257	\$ 6,033	\$ 525	\$ 393	\$ 161,003	\$ 362,600	44%
Community Development	61,086	208	4,890	7,701	3,224	-	-	77,110	159,700	48%
Police & Municipal Court	364,439	52,289	15,279	75,507	25,183	12,098	516	545,311	1,224,200	45%
Fire Department	226,436	20,641	8,972	60,834	18,358	12,039	60	347,340	765,300	45%
Public Works	117,698	3,494	9,003	28,452	5,983	3,940	-	168,570	351,600	48%
Pool & Recreation	154,994	313	12,683	3,371	1,933	5,504	-	178,799	385,800	46%
Parks and Trails	48,900	2,689	4,115	6,470	1,926	-	259	64,360	157,000	41%
subtotal	1,097,870	80,841	64,214	201,593	62,640	34,107	1,228	1,542,492	3,406,200	45%
Water and Wastewater Enterprise										
Water Administration	23,552	96	1,945	1,467	1,232	-	-	28,292	67,900	42%
Water - Public Works	52,208	11,033	5,253	10,606	3,659	-	-	82,758	148,900	56%
Water Plant	79,050	3,603	6,421	19,725	5,132	3,007	-	116,939	239,400	49%
subtotal	154,811	14,732	13,618	31,797	10,023	3,007	-	227,989	456,200	50%
Sewer Administration	27,335	96	2,250	470	1,476	-	-	31,628	67,900	47%
Sewer - Public Works	11,484	1,857	1,087	7,412	745	-	-	22,585	100,900	22%
Sewer Plant	102,213	3,429	8,332	25,004	6,548	2,945	60	148,531	304,500	49%
subtotal	141,032	5,383	11,669	32,886	8,770	2,945	60	202,744	473,300	43%
SteamPlant Event Center	82,230	-	6,564	5,602	1,933	1,173	30	97,532	190,900	51%
Total	\$ 1,475,942	\$ 100,956	\$ 96,065	\$ 271,878	\$ 83,366	\$ 41,232	\$ 1,318	\$ 2,070,757	\$ 4,526,600	46%

**SteamPlant Event Center
Metrics Tracking**

Reporting Period	Events Held at the SteamPlant						Economic Development Factors			
	(Total # of groups that paid rental fee) Number - Paid	(Total # of groups that used the SP facility) Total Number	(Total # of rental hours that were paid for by client) Hours - Paid	(Total # of hours occupied by clients) Total Hours	Total No. Guests Attending Events	Total # of Free Events	Total # of people attending free events	Hotel Stays	Dining	Shopping
2013										
January	26	29	51	57	1,790	16	906	1	417	12
February	33	34	63	65	2,852	19	1,272	245	728	257
March	28	31	69	77	2,459	19	1,370	275	1,107	237
April	32	35	68	74	2,056	20	1,108	76	534	90
May	26	30	76	84	2,059	12	755	290	540	267
June	46	60	159	188	5,962	22	3,647	1,076	3,231	1,241
July										
August										
September										
October										
November										
December										
Full Year	191	219	486	545	17,178	108	9,058	1,963	6,557	2,104
Q1	87	94	183	199	7,101	54	3,548	521	2,252	506
Q2	104	125	303	346	10,077	54	5,510	1,442	4,305	1,598
Q3	-	-	-	-	-	-	-	-	-	-
Q4	-	-	-	-	-	-	-	-	-	-

2012										
January	39	40	86	109	2,475	14	955	350	550	350
February	36	37	135	136	2,386	9	645	225	355	225
March	40	42	107	113	2,851	12	840	760	1,640	932
April	28	29	58	66	1,949	15	1,075	38	661	205
May	32	35	79	85	2,080	13	980	526	1,185	524
June	60	66	135	149	3,961	16	1,051	437	1,309	320
July	54	56	178	182	3,991	14	1,368	783	2,085	726
August	43	44	153	155	3,034	12	1,030	1,028	1,778	1,017
September	50	52	175	177	4,290	19	2,148	657	1,306	656
October	34	34	134	134	2,921	14	995	250	1,360	320
November	47	47	138	138	2,851	18	1,300	41	1,002	203
December	34	38	79	87	3,194	21	1,497	50	964	60
Full Year	497	520	1,457	1,531	35,983	177	13,884	5,145	14,195	5,538
Q1	115	119	328	358	7,712	35	2,440	1,335	2,545	1,507
Q2	120	130	272	300	7,990	44	3,106	1,001	3,155	1,049
Q3	147	152	506	514	11,315	45	4,546	2,468	5,169	2,399
Q4	115	119	351	359	8,966	53	3,792	341	3,326	583
Full Year	497	520	1,457	1,531	35,983	177	13,884	5,145	14,195	5,538