



Q3 2013

Internal
Financial Report
(Unaudited)

Index

Financial Commentary	1
Summary of All City Funds.....	7
Second Quarter Year-to-Date Actuals by Fund compared to Current Budget and Prior Year:	
General Fund.....	8
Water and Wastewater Enterprise Fund:	
Water System	9
Wastewater System.....	9
SteamPlant Enterprise Fund.....	10
Conservation Trust Fund	10
Tyler System Budget Report (Group Summary) compared to Original and Current Budget:	
General Fund.....	11
Water Fund	13
Wastewater Fund.....	14
SteamPlant Fund	15
Conservation Fund	16
Appendices:	
Sales Tax Trend Report.....	17
Occupation Tax on Lodging Report	20
Aquatic & Recreation Center Operating Summary	21
Headcount Report.....	22
SteamPlant Event Center Metrics Report	23

Quarterly Reporting Package Financial Commentary For the Nine Months Ended September 30, 2013

Overview

Retail sales and residential development activity provided a revenue increase in the general and enterprise funds in the first nine months of 2013. Although the year-to-date financial report shows the City generated \$656,000 more than the total expenditures, a use of reserves should be expected in 2013 due to the timing of capital expenditures.

Revenues. City-wide capital revenues for the first nine months of 2013 were 40% of the total annual budget, due to a one-month lag in recording sales tax revenue and timing of draws on the USDA grant for the Wastewater Treatment Facility (WWTF) upgrade.

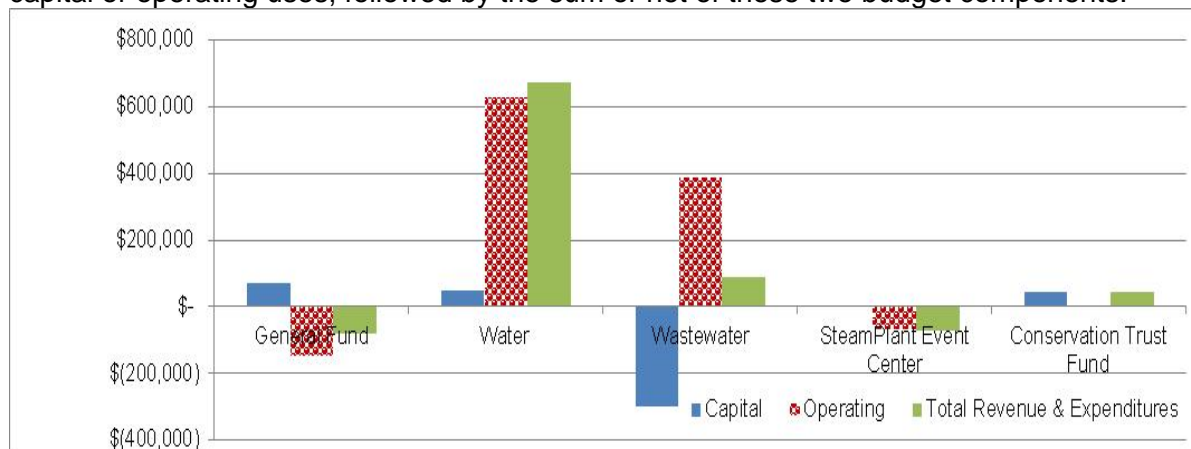
City-wide operating revenues for the first nine months of 2013 were 81% of the total annual budget. Positive trends for both sales tax and the occupation tax on lodging are reflected in the total, which usually lags due to timing of revenue collections.

General fund revenue is generally recorded on a cash basis during interim periods. Sales tax for only eight months was included in this report. Compared to same period in 2012, the municipal sales tax increased 6.2% and county sales tax increased 5.0%.

Expenditures. Capital expenditures were 42% of the full year budget. Work on many new 2013 projects was just being started over the summer time and will not wrap up until late fall. Total operating expenditures for the first nine months were 74% of full year budget.

Balance Sheet. Total cash and investment balances at September 30, 2013 were \$7.3 million including both restricted and unrestricted accounts. Financing obligations were reduced \$43,000 in the general fund according to the monthly repayment schedule for the Touber Building lease purchase. Debt was reduced in the enterprise funds by \$146,000 and will be reduced another \$263,000 in the fourth quarter. The total debt reduction city-wide in 2013 will be \$467,000.

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



General Fund

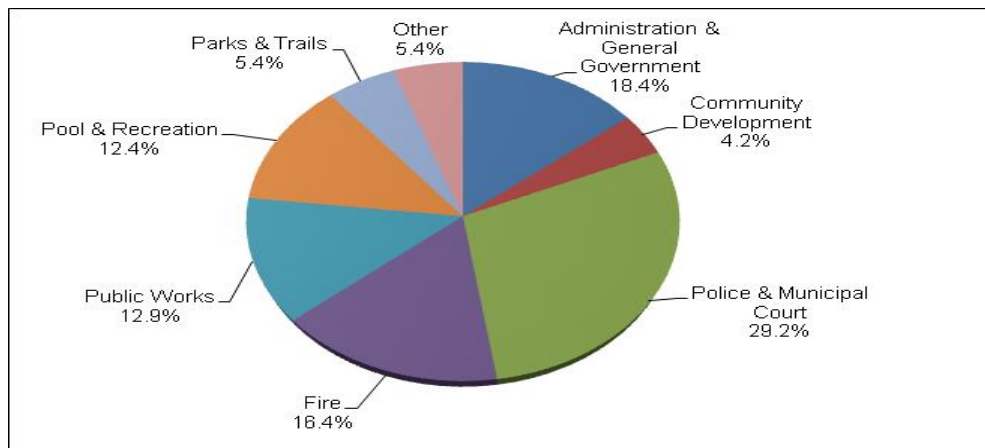
Overview

- Revenue of \$4.9 million was recognized during the first nine months of 2013, representing 70% of the full year budget.
- Operating expenditures of \$3.6 million and capital expenditures of \$1.4 million were 73% and 53% of the full year budget, respectively.
- In total, expenditures exceeded revenue by \$79,000, requiring the use of some of the city's general fund reserves. Due to timing differences of capital expenditures between fiscal years, approximately \$400,000 of reserves are projected to be used in the current year. Fund balance increased \$859,000 in 2012.

Revenue

- Sales tax revenue reflected in this report includes business activity reported for January through August. September collections are not yet available to report. The year-to-date city sales tax revenue of \$2.8 million is \$163,000 or 6.2% 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 Chaffee county sales tax revenue of \$911,000 was \$43,000, or 5.0%, greater than the same period last year. Based on county-wide data through the end of last year, just over 50% of the county tax is generated within the Salida city limits. Approximately one-quarter is distributed to the City based on a long-standing intergovernmental agreement and voter approval.
- Lodging tax revenue is expected to surpass the budgeted amount and previous year amount, in part due to collection of delinquencies.
- Charges for pool and recreation services were trending slightly favorably, at 83% of the full year budget and 9% greater than the same period in 2012. For the first nine months of 2013, revenue totaled \$308,000, a 69% cost recovery of the direct operating costs.
- Membership visits were up 12% and other visits were up 15% compared to the same period a year ago. The renovated soaking pools contributed \$14,000 in revenue, a 14% improvement from a year ago just after they were renovated and re-opened.
- Miscellaneous revenue was 92% of the full year budget. Insurance proceeds collected to offset the cost to replace the Chisholm House destroyed by fire make up the majority of the budget and year-to-date revenue.

Operating Expenditures



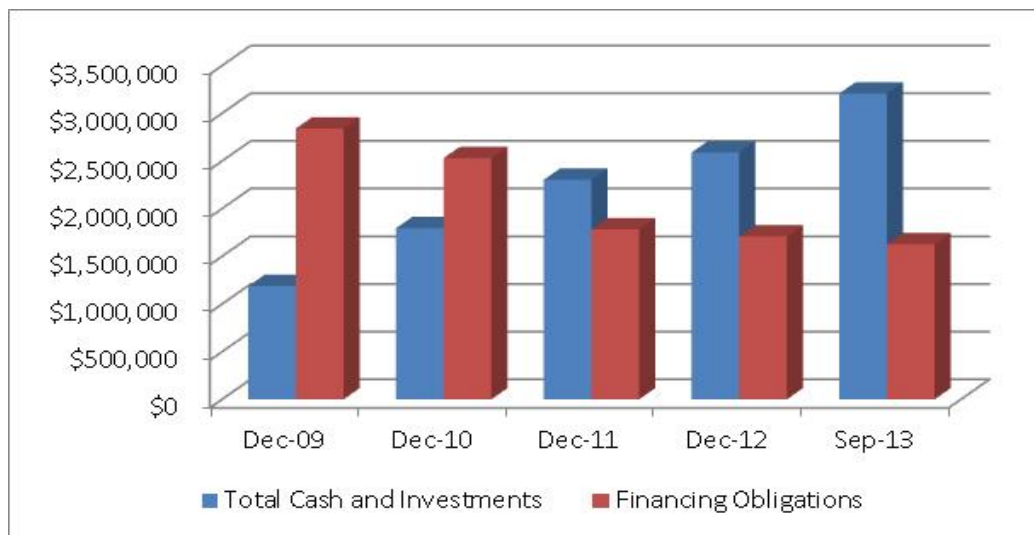
- The preceding table shows gross operating expenditures by department as a percentage of the total \$3.6 million spent year-to-date.
- Total general fund operating expenditures in the first nine months of 2013 were 73% of the full year budget of nearly \$5.0 million (as amended).
- An increase in costs in the Pool and Recreation budget was primarily due to \$22,000 in one-time consulting fees associated with the GreenPlay feasibility study and SGM's energy assessment along with another \$20,000 incurred to clean the air ducts, which was one of the energy efficiency measures recommended. The operating subsidy was \$141,000 for the first nine months of 2013 compared to \$108,000 for the same period in 2012.

Capital Expenditures

- Current capital expenditures and financing obligations for previous capital expenditures were 52% and 75% of the total annual budget. A total of \$1.2 million was expended for capital equipment and improvement projects and \$121,000 was expended for the financing obligation for the Touber Building.
- The \$475,000 payment for the rescue pumper fire truck accounted for nearly 40% 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, the new Chisholm Park recreation building and a portion of the costs for the 2013 streets improvement projects.

Balance Sheet

- Total general fund cash and investment balances (including restricted amounts) were approximately \$3.2 million at the end of the third quarter, an increase of \$619,000 from year end a major improvement from recent years.
- The only remaining financing obligation in the general fund is the \$1.6 million 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, the higher cash balances 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 \$771,000 in the first nine months of 2013.
- Although results are more positive than planned, most spending for capital projects and debt service will fall in the last quarter of the year and will require a portion of the excess revenue generated in the current year. In addition, reserves are needed for the water treatment plant upgrade that will continue into 2014 and 2015.
- Total cash and investment balances (including restricted amounts) were approximately \$1.4 million at the end of the third quarter, an increase of \$435,000 from year end.

Water Revenue

- Total revenue of \$1.5 million was 87% of the full year budget, as amended.
- Charges for water service in the first three quarters of 2013 totaled \$960,000, or 76% of the full year budget, and \$67,000 or 7% 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.
 - A large amount of precipitation fell during the third quarter, which likely reduced outside consumption.
- Unplanned water lease revenue of \$115,000 is reflected in both the year-to-date results and the amended budget.
- System development fees of \$189,000 were 75% greater than the full year budget.
- 19 new taps were sold year-to-date 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 74% of the full year budget.
- Public works expenses were at 96% of the full year budget, and were adversely affected by costs to fix frozen water meters in the first quarter.
- Plant expenses were 66% of the full year budget.

Capital Expenditures

- Year-to-date capital spending was minimal as the 2013 projects were just started in the second half of the year.
- The major water system project planned for 2013 was 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 and the City was notified in September that \$969,900 was awarded.
- 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 revenues exceeded expenditures by \$89,000 in for the first nine months of 2013.
- Although a significant amount will be spent on the final work associated with the plant upgrade, all remaining costs are funding by grant revenue.
- Total cash and investment balances (including restricted amounts) were approximately \$2.4 million at the end of the third quarter, a decrease of \$644,000 from year end, at which time a large payables balance existed for the WWTF upgrade.

Sewer Revenue

- Charges for sewer service in the first three quarters of 2013 totaled \$950,000, or 73% of the full year budget, and \$2,000 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.
- Through September 30, 40% of the \$2.6 million USDA grant had been recognized.
- System development fees were 10% greater than the full year budget of \$102,000.
- The City sold 19 new taps and one expanded use tap in the first nine months of 2013. Comparatively, the City sold nine new taps in the same period of 2012. A total of 16 transactions were included in the 2013 budget.

Sewer Expenditures

- Administration expenses were 81% of the full year budget.
- Public works expenses were 39% of the full year budget.
- Plant expenses were 78% of the full year budget.

Capital

- Capital expenditures in the first half of the year totaled \$1.2 million, 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 September 30th.
- The treatment facility upgrade is nearing completion and all loan proceeds have been drawn and the repayment schedule begun. Remaining costs will be funded through the USDA grant and final 10% of the DOLA grant. As of the draws made through the end of September, the project was 90.3% 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 \$1.0 million in USDA grant revenue.

SteamPlant Event Center

Overview

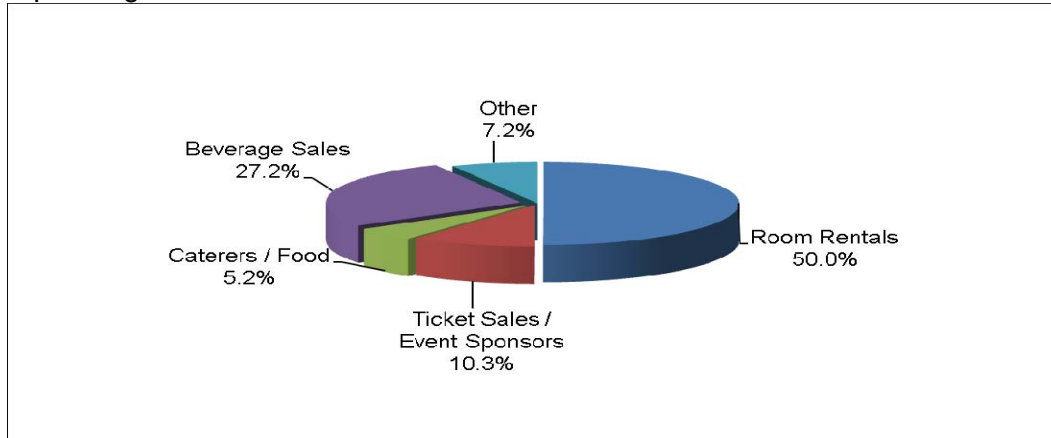
- Total revenue was 89% of the full year budget.
- Total expenditures were 90% of the full year budget and exceeded revenue by \$69,000.
- The SteamPlant brought more than 10,000 people to local restaurants and over 4,000 people to local hotels.
- The deferred revenue balance shows committed bookings for future events of nearly \$14,000, a 75% 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 \$185,000 was generated during the first nine months of 2013.
- The number of events decreased significantly; however, total operating revenue grew to \$184,000 compared to \$59,000 in the same period in 2012.

Number of Events through September 30:	2013	2012	2011
• Revenue generating	311	444	398
• Total	350	463	481

- The operating revenue mix was as follows:



- The \$28,000 increase in room rentals represents a 42% increase from the same period in 2012. Revenue from rentals of the ballroom, annex and plaza increased while the theater revenue decreased.

Revenue through September 30:	2013	2012	Increase
• Room rentals	\$ 92,767	\$ 65,163	42%
• Beverage sales	50,424	41,937	20%
• Ticket sales / Event sponsorships	19,145	8,163	135%
• Caterer fee / food sales	9,690	11,395	(15%)
• Other rentals & misc	13,348	12,950	3%
Total	\$ 185,374	\$ 139,608	33%

- Friends of the SteamPlant contributed over \$6,000 in the first nine months of 2013, surpassing the annual budget. This compares to \$8,300 for the same period in 2012.

Expenditures

- The \$38,000 cost of events exceeded the full year budget due to some unanticipated events that contributed to the positive revenue trends.
- Total operating & administrative expenditures were 85% of the full year budget.
- Cost recovery was 73% compared to 62% for the same period last year.
- No capital expenditures were incurred or planned for the year.

Conservation Trust Fund

Overview

- Salida received year-to-date quarterly revenue distributions totaling \$43,100, a 9% increase from the same period in 2012.
- No expenditures were incurred to date.
- Reserves of \$300,700 earns interest of approximately \$100 per quarter.

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

	Water & Wastewater Enterprise					Total City	2013 Budget	
	General Fund	Water	Wastewater	SteamPlant Event Center	Conservation Trust Fund		(Current)	Percent
Capital								
Revenue & New Borrowings								
City Sales Tax	\$ 1,148,900	\$ -	\$ -	\$ -	\$ -	\$ 1,148,900	\$ 1,635,700	70%
Occupation Tax on Lodging	104,100	-	-	-	-	104,100	112,500	93%
Grants, Intergovernmental	11,600	-	1,035,103	-	43,346	1,090,049	2,895,600	38%
Demand Fee	-	24,243	-	-	-	24,243	67,000	36%
System Development Fee	-	189,157	112,120	-	-	301,277	210,000	143%
Other	171,332	-	-	-	-	171,332	208,300	82%
	<u>1,435,932</u>	<u>213,400</u>	<u>1,147,223</u>	<u>-</u>	<u>43,346</u>	<u>2,839,901</u>	<u>5,129,100</u>	<u>55%</u>
Capital Expenditures								
Capital Improvements	1,245,215	81,810	1,159,978	-	-	2,487,003	6,211,300	40%
Financing - Interest	42,616	71,074	151,287	-	-	264,977	372,200	71%
Financing - Principle	78,758	13,625	132,692	-	-	225,075	466,700	48%
	<u>1,366,589</u>	<u>166,509</u>	<u>1,443,957</u>	<u>-</u>	<u>-</u>	<u>2,977,055</u>	<u>7,050,200</u>	<u>42%</u>
Budget Year Net Surplus (Deficit)	\$ 69,343	\$ 46,891	\$ (296,734)	\$ -	\$ 43,346	\$ (137,154)	\$ (1,921,100)	7%
Operating								
Operating Revenue								
City Sales Tax	\$ 1,653,265	\$ -	\$ -	\$ -	\$ -	\$ 1,653,265	\$ 2,353,900	70%
County Sales Tax	910,625	-	-	-	-	910,625	1,310,900	69%
Occupation Tax on Lodging	34,682	-	-	-	-	34,682	37,500	92%
Franchise Tax	145,551	-	-	-	-	145,551	280,000	52%
Charges for Services	398,516	1,088,288	950,466	172,026	-	2,609,296	3,465,000	75%
Fines and Forfeits	49,792	-	-	-	-	49,792	67,000	74%
Licenses and Permits	19,116	-	-	-	-	19,116	19,400	99%
Intergovernmental	215,945	-	-	-	-	215,945	369,600	58%
Other	53,742	141,500	8,238	13,348	-	216,828	72,600	299%
	<u>3,481,234</u>	<u>1,229,788</u>	<u>958,704</u>	<u>185,374</u>	<u>-</u>	<u>5,855,100</u>	<u>7,975,900</u>	<u>73%</u>
Operating Expenditures	<u>3,629,976</u>	<u>604,140</u>	<u>573,258</u>	<u>254,818</u>	<u>-</u>	<u>5,062,192</u>	<u>6,887,000</u>	<u>74%</u>
Budget Year Net Surplus (Deficit)	\$ (148,742)	\$ 625,648	\$ 385,446	\$ (69,444)	\$ -	\$ 792,908	\$ 1,088,900	73%
Total Revenue & Expenditures								
Revenue & New Borrowings	\$ 4,917,166	\$ 1,443,188	\$ 2,105,927	\$ 185,374	\$ 43,346	\$ 8,695,001	\$ 13,105,000	66%
Expenditures	4,996,565	770,649	2,017,215	254,818	-	8,039,247	13,937,200	58%
Budget Year Net Surplus (Deficit)	\$ (79,399)	\$ 672,539	\$ 88,712	\$ (69,444)	\$ 43,346	\$ 655,754	\$ (832,200)	-79%
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Additions to (Uses of) Reserves	\$ (79,399)	\$ 672,539	\$ 88,712	\$ (69,444)	\$ 43,346	\$ 655,754	\$ (832,200)	-79%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

For the Nine Months Ended September 30, 2013

GENERAL FUND	2013 Year-to-Date	2013 Budget (Current)	2012 Actual	Budget Variance	% of Full Year
Revenues					
Taxes:					
City Sales Tax	\$ 2,802,165	\$ 3,989,600	\$ 3,951,484	\$ (1,187,435)	70.2%
Lodging Occupation Tax	138,782	150,000	176,543	(11,218)	92.5%
Franchise Taxes	145,551	280,000	291,694	(134,449)	52.0%
	<u>3,086,498</u>	<u>4,419,600</u>	<u>4,419,721</u>	<u>(1,333,102)</u>	69.8%
Charges for Services:					
Planning and Zoning Fees	29,078	22,000	23,246	7,078	132.2%
Public Works Charges	11,360	32,000	17,918	(20,640)	35.5%
Fire Plans & Inspections	3,652	4,000	3,807	(348)	91.3%
Emergency Response Fees	30,312	10,000	51,665	20,312	303.1%
Vital Statistics Records	11,425	18,000	14,596	(6,575)	63.5%
VIN Inspections & Other	4,303	5,000	5,518	(697)	86.1%
	<u>90,130</u>	<u>91,000</u>	<u>116,750</u>	<u>(870)</u>	99.0%
Fines and Forfeits:					
Court Fines	40,502	55,000	55,062	(14,498)	73.6%
Parking Fines	9,290	12,000	10,525	(2,710)	77.4%
	<u>49,792</u>	<u>67,000</u>	<u>65,587</u>	<u>(17,208)</u>	74.3%
Licenses and Permits:					
Liquor Licenses and Permits	11,706	13,000	11,750	(1,294)	90.0%
MMD Licenses	500	2,000	1,595	(1,500)	25.0%
Other Licenses and Permits	6,910	4,400	3,505	2,510	157.0%
	<u>19,116</u>	<u>19,400</u>	<u>16,850</u>	<u>(284)</u>	98.5%
Intergovernmental:					
County Sales Tax	910,625	1,310,900	1,294,766	(400,275)	69.5%
Cigarette Taxes	15,196	25,000	21,791	(9,804)	60.8%
Severance Taxes	11,727	15,000	15,169	(3,273)	78.2%
Highway Users Taxes	135,572	203,100	205,595	(67,528)	66.8%
Motor Vehicle Registrations	18,450	26,000	24,507	(7,550)	71.0%
County Road & Bridge	-	7,000	6,870	(7,000)	0.0%
Federal Grants	-	-	346,595	-	-
State Grants	11,600	118,100	524,726	(106,500)	9.8%
South Ark. Fire District	35,000	70,000	70,000	(35,000)	50.0%
	<u>1,138,170</u>	<u>1,775,100</u>	<u>2,510,019</u>	<u>(636,930)</u>	64.1%
Charges for Recreation & Event Services:					
Hot Springs Pool Fees	262,617	299,800	292,507	(37,183)	87.6%
Soaking Pool Fees	14,198	19,100	17,165	(4,902)	74.3%
Triathlon	-	-	8,071	-	-
Recreation Fees	20,713	34,500	24,854	(13,787)	60.0%
Park Rental Fees	10,858	18,100	17,975	(7,242)	60.0%
	<u>308,386</u>	<u>371,500</u>	<u>360,572</u>	<u>(63,114)</u>	83.0%
Miscellaneous:					
Interest Revenue	2,322	7,200	6,037	(4,878)	32.3%
Rents and Leases	16,666	18,700	18,411	(2,034)	89.1%
Insurance Proceeds	171,332	178,300	49,911	-	96.1%
Donations & Other	34,754	41,600	9,801	(6,846)	83.5%
	<u>225,074</u>	<u>245,800</u>	<u>84,160</u>	<u>(13,758)</u>	91.6%
TOTAL REVENUE	\$ 4,917,166	\$ 6,989,400	\$ 7,573,659	\$ (2,072,234)	70.4%
Expenditures					
Operating Expenditures					
Administration & Gen'l Government	512,922	763,000	676,656	(250,078)	67.2%
Community Development	152,203	184,600	169,106	(32,397)	82.5%
Police & Municipal Court	1,061,265	1,436,400	1,314,925	(375,135)	73.9%
Fire	594,731	853,700	840,616	(258,969)	69.7%
Public Works	468,162	561,200	564,611	(93,038)	83.4%
Aquatic Center & Recreation	449,367	583,500	549,062	(134,133)	77.0%
Parks & Trails	196,089	284,400	218,834	(88,311)	68.9%
Other City Property & Transfers	195,237	289,600	108,745	(94,363)	67.4%
	<u>3,629,976</u>	<u>4,956,400</u>	<u>4,442,555</u>	<u>(1,326,424)</u>	73.2%
Capital Expenditures					
Administration & Gen'l Government	102,350	105,000	49,188	(2,650)	97.5%
Community Development	3,150	3,500	4,202	(350)	90.0%
Police & Municipal Court	114,371	116,500	99,239	(2,129)	98.2%
Fire	547,078	564,700	107,115	(17,622)	96.9%
Public Works	266,491	969,800	1,094,022	(703,309)	27.5%
Aquatic Center & Recreation	20,350	176,000	70,239	(155,650)	11.6%
Parks & Trails	180,876	301,800	547,386	(120,924)	59.9%
Other City Property & Transfers	10,549	180,000	27,696	(169,451)	5.9%
	<u>1,245,215</u>	<u>2,417,300</u>	<u>1,999,087</u>	<u>(1,172,085)</u>	51.5%
Financing Obligations					
Financing - Interest	42,616	56,400	95,910	(13,784)	75.6%
Financing - Principle	78,758	105,500	76,778	(26,742)	74.7%
	<u>121,374</u>	<u>161,900</u>	<u>172,688</u>	<u>(40,526)</u>	75.0%
TOTAL EXPENDITURES	\$ 4,996,565	\$ 7,535,600	\$ 6,614,330	\$ (2,539,035)	66.3%
OPERATING SURPLUS / DEFICIT	\$ (79,399)	\$ (546,200)	\$ 959,329	\$ 466,801	14.5%
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	\$ 3,828,201	\$ 3,286,400	\$ 3,907,600	\$ 541,801	116.5%

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	\$ 960,084	\$ 1,258,400	\$ 1,264,541	\$ (298,316)	76.3%
Line Maintenance Charges	128,204	170,000	166,685	(41,796)	75.4%
Commercial Demand Fee	70,969	67,000	65,148	3,969	105.9%
System Development Fees	189,157	108,300	172,445	80,857	174.7%
Other Revenue	141,500	113,000	4,351	28,500	125.2%
TOTAL REVENUE	1,489,914	1,716,700	1,673,170	(226,786)	86.8%
Operating Expenditures					
Water System Administration	125,047	169,600	168,079	(44,553)	73.7%
Public Works - Water	165,540	172,000	127,145	(6,460)	96.2%
Water Plant Operations	313,553	478,200	457,336	(164,647)	65.6%
	604,140	819,800	752,560	(215,660)	73.7%
Capital Expenditures					
Water System Administration	-	-	8,305	-	
Public Works - Water	77,065	142,000	53,660	(64,935)	54.3%
Water Plant Operations	4,745	676,000	144,656	(671,255)	0.7%
	81,810	818,000	206,621	(736,190)	10.0%
Capital Financing Expenditures					
Debt Service - Interest	71,074	119,100	128,887	(48,026)	59.7%
Debt Service - Principal	13,625	286,400	282,246	(272,775)	4.8%
	84,699	405,500	411,133	(320,801)	20.9%
TOTAL EXPENDITURES	770,649	2,043,300	1,370,314	(1,272,651)	37.7%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS	719,265	(326,600)	302,856	1,045,865	-220.2%
GAAP BASIS ADJUSTMENTS					
Capital Asset Acquisitions	-	818,000	206,621	(818,000)	0.0%
Depreciation Expense	-	(370,000)	(357,665)	370,000	0.0%
Debt Service - Principal	13,625	286,400	282,246	(272,775)	4.8%
NET INCOME - GAAP BASIS	\$ 732,890	\$ 407,800	\$ 434,058	\$ 325,090	179.7%
CASH RESERVES - Beginning of Year	\$ 1,008,908	\$ 1,008,908	\$ 929,848	\$ -	100.0%
CASH RESERVES - End of Period	\$ 1,443,657	\$ 1,416,708	\$ 1,008,908	\$ 26,949	101.9%

KEY OPERATING METRICS					
Number of Customers	2,723		2,704		
Water Usage (millions of gallons)	329.5	430.0	427.6	-100.5	76.6%
New Taps	19	12	20	7	158.3%

WASTEWATER OPERATIONS	2013 Year-to-Date	2013 Budget (Current)	2012 Actual	Budget Variance	% of Full Year
Revenues					
Service and Usage Charges	\$ 950,466	\$ 1,301,000	\$ 1,291,707	\$ (350,534)	73.1%
System Development Fees	112,120	101,700	138,472	10,420	110.2%
Other Revenue	1,043,341	2,767,000	14,462	(1,723,659)	37.7%
TOTAL REVENUE	2,105,927	4,169,700	1,444,641	(2,063,773)	50.5%
Operating Expenditures					
Sewer System Administration	85,114	105,600	79,587	(20,486)	80.6%
Public Works - Sewer	68,065	174,100	129,040	(106,035)	39.1%
Sewer Plant Operations	420,079	535,600	540,306	(115,521)	78.4%
	573,258	815,300	748,933	(242,042)	70.3%
Capital Expenditures					
Sewer System Administration	-	-	8,386	-	
Public Works - Sewer	-	200,000	228,405	(200,000)	0.0%
Sewer Plant Operations	1,159,978	2,776,000	8,428,251	(1,616,022)	41.8%
	1,159,978	2,976,000	8,665,042	(1,816,022)	39.0%
Capital Financing Expenditures					
Debt Service - Interest	151,287	196,700	-	(45,413)	76.9%
Debt Service - Principal	132,692	74,800	-	57,892	177.4%
	283,979	271,500	-	12,479	104.6%
TOTAL EXPENDITURES	2,017,215	4,062,800	9,413,975	(2,045,585)	49.7%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS	88,712	106,900	(7,969,334)	(18,188)	83.0%
GAAP BASIS ADJUSTMENTS					
Capital Asset Acquisitions	-	2,976,000	8,665,042	(2,976,000)	0.0%
Loss on Disposal of Capital Assets	-	-	(260,671)	-	
Depreciation Expense	-	(500,000)	(273,661)	500,000	0.0%
Debt Service - Principal	132,692	74,800	-	57,892	177.4%
NET INCOME - GAAP BASIS	\$ 221,404	\$ 2,657,700	\$ 161,376	\$ (2,436,296)	8.3%
CASH RESERVES - Beginning of Year	\$ 3,070,840	\$ 3,070,840	\$ 12,911,112	\$ -	100.0%
CASH RESERVES - End of Period	\$ 2,427,253	\$ 5,728,540	\$ 3,070,840	\$ (3,301,287)	42.4%

KEY OPERATING METRICS					
Number of Customers	3,081	3,000	3,061	81	102.7%
New Taps	20	16	25	4	125.0%

STEAMPLANT EVENT CENTER FUND

	2013 Year-to-Date	2013 Budget (Current)	2012 Actual	Budget Variance	% of Full Year
Revenues					
Room Rentals	\$ 92,767	\$ 102,000	\$ 100,285	\$ (9,233)	90.9%
Ticket Sales / Event Sponsorships	19,145	13,000	9,232	6,145	147.3%
Caterer Fee	4,238	6,500	5,997	(2,262)	65.2%
Food Sales	5,452	9,000	7,453	(3,548)	60.6%
Beverage Sales	50,424	56,000	59,717	(5,576)	90.0%
Other	13,348	22,000	31,653	(8,652)	60.7%
TOTAL REVENUES	185,374	208,500	214,337	(23,126)	88.9%
Expenditures					
Cost of Revenue	37,717	28,000	31,766	9,717	134.7%
Personnel	161,393	190,900	197,355	(29,507)	84.5%
Contracted Services	5,127	6,000	12,074	(873)	85.5%
Supplies & Materials	9,700	10,600	13,317	(900)	91.5%
Utilities	23,059	29,000	59,923	(5,941)	79.5%
Other Operating Expenditures	17,822	19,000	19,955	(1,178)	93.8%
Capital Expenditures	-	-	1,729	-	-
TOTAL EXPENDITURES	254,818	283,500	336,119	(28,682)	89.9%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES - BUDGET BASIS	(69,444)	(75,000)	(121,782)	5,556	92.6%
GENERAL FUND TRANSFER	-	75,000	100,000	(75,000)	0.0%
NET AFTER TRANSFER	\$ (69,444)	\$ -	\$ (21,782)	\$ (69,444)	
GAAP BASIS ADJUSTMENTS					
Capital Asset Acquisitions	-	-	-	-	-
Depreciation Expense	-	(65,000)	(65,100)	65,000	0.0%
NET INCOME - GAAP BASIS	\$ (69,444)	\$ (65,000)	\$ (86,882)	\$ (4,444)	106.8%
CASH RESERVES - Beginning of Year	\$ 9,339	\$ 9,339	\$ 1,121	\$ -	100.0%
CASH RESERVES - End of Period	\$ (46,745)	\$ (55,661)	\$ 9,339	\$ 8,916	84.0%

KEY OPERATING METRICS					
Number of Events	350		582		
Event Hours	1,012		1,550		
Operating Deficit	\$ (69,444)	\$ (75,000)	\$ (120,053)		
Operating Cost Recovery	73%	74%	64%		
Profit margin - beverage	60%	67%	66%		
Profit margin - food	14%	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	\$ 43,073	\$ 50,000	\$ 52,380	\$ (6,927)	86.1%
Interest	273	100	515	173.00	273.0%
TOTAL REVENUES	43,346	50,100	52,895	(6,754)	86.5%
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	\$ 43,346	\$ 38,100	\$ 52,895	\$ 5,246	113.8%
CASH RESERVES - Beginning of Year	\$ 257,353	\$ 257,353	\$ 204,458	\$ -	100.0%
CASH RESERVES - End of Period	\$ 300,699	\$ 295,453	\$ 257,353	\$ 5,246	101.8%



Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 10 - GENERAL FUND						
Department: 00 - General Revenue						
40 - Tax Revenue	4,419,600.00	4,419,600.00	923,738.08	3,086,497.75	-1,333,102.25	-69.84 %
41 - Fees for General Services	5,000.00	5,000.00	440.50	4,303.25	-696.75	-86.07 %
44 - Intergovernmental Revenue	2,184,100.00	1,705,100.00	326,951.39	1,103,170.30	-601,929.70	-64.70 %
48 - Capital Revenue	174,200.00	203,300.00	2,270.00	196,331.52	-6,968.48	-96.57 %
49 - Miscellaneous Revenue	45,900.00	37,500.00	6,673.08	28,179.23	-9,320.77	-75.14 %
Total Department: 00 - General Revenue:	6,828,800.00	6,370,500.00	1,260,073.05	4,418,482.05	-1,952,017.95	-69.36 %
Department: 15 - Administration & Elected Officials						
41 - Fees for General Services	18,000.00	18,000.00	747.00	11,425.25	-6,574.75	-63.47 %
43 - Licenses and Permits	19,400.00	19,400.00	627.50	19,115.50	-284.50	-98.53 %
51 - Personnel	332,600.00	362,600.00	38,246.57	258,961.79	103,638.21	71.42 %
52 - Contracted Services	196,500.00	196,500.00	10,338.51	120,056.77	76,443.23	61.10 %
53 - Supplies & Materials	10,500.00	10,500.00	468.45	2,386.26	8,113.74	22.73 %
54 - Utilities	23,300.00	23,300.00	3,352.70	15,547.26	7,752.74	66.73 %
55 - Other Operating Costs	170,100.00	170,100.00	3,821.21	115,968.79	54,131.21	68.18 %
56 - Financing Obligations	161,900.00	161,900.00	13,486.00	121,374.00	40,526.00	74.97 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	30,500.00	37,500.00	0.00	47,504.36	-10,004.36	126.68 %
60 - Capital Purchases & Improvements (\$5,000 +)	67,500.00	67,500.00	-6,494.95	54,846.25	12,653.75	81.25 %
Total Department: 15 - Administration & Elected Officials:	-955,500.00	-992,500.00	-61,843.99	-706,104.73	286,395.27	
Department: 16 - Community Development						
41 - Fees for General Services	22,000.00	22,000.00	7,086.57	26,937.68	4,937.68	-122.44 %
51 - Personnel	159,700.00	159,700.00	16,270.44	121,213.32	38,486.68	75.90 %
52 - Contracted Services	11,400.00	11,400.00	4,017.06	24,499.23	-13,099.23	214.91 %
53 - Supplies & Materials	1,100.00	1,100.00	63.54	658.20	441.80	59.84 %
54 - Utilities	100.00	100.00	0.00	0.00	100.00	0.00 %
55 - Other Operating Costs	11,300.00	12,300.00	826.36	5,832.48	6,467.52	47.42 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	3,500.00	3,500.00	0.00	3,150.00	350.00	90.00 %
Total Department: 16 - Community Development:	-165,100.00	-166,100.00	-14,090.83	-128,415.55	37,684.45	
Department: 21 - Police						
41 - Fees for General Services	0.00	0.00	600.00	2,140.00	2,140.00	0.00 %
42 - Fines & Forfeitures	67,000.00	67,000.00	5,018.55	49,791.65	-17,208.35	-74.32 %
49 - Miscellaneous Revenue	0.00	0.00	0.00	363.00	363.00	0.00 %
51 - Personnel	1,224,200.00	1,224,200.00	127,759.92	913,768.17	310,431.83	74.64 %
52 - Contracted Services	92,900.00	96,100.00	6,764.00	71,025.69	25,074.31	73.91 %
53 - Supplies & Materials	63,000.00	63,000.00	4,928.20	36,740.83	26,259.17	58.32 %
54 - Utilities	25,900.00	25,900.00	3,754.09	17,758.41	8,141.59	68.57 %
55 - Other Operating Costs	27,200.00	27,200.00	3,119.47	21,971.67	5,228.33	80.78 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	38,800.00	38,800.00	0.00	40,733.91	-1,933.91	104.98 %
60 - Capital Purchases & Improvements (\$5,000 +)	75,000.00	77,700.00	0.00	73,637.01	4,062.99	94.77 %
Total Department: 21 - Police:	-1,480,000.00	-1,485,900.00	-140,707.13	-1,123,341.04	362,558.96	
Department: 22 - Fire						
41 - Fees for General Services	14,000.00	14,000.00	19,564.22	33,964.13	19,964.13	-242.60 %
44 - Intergovernmental Revenue	70,000.00	70,000.00	0.00	35,000.00	-35,000.00	-50.00 %
49 - Miscellaneous Revenue	5,000.00	5,000.00	0.00	200.00	-4,800.00	-4.00 %
51 - Personnel	765,300.00	765,300.00	81,123.95	551,806.29	213,493.71	72.10 %
52 - Contracted Services	17,500.00	17,500.00	3,961.16	8,433.00	9,067.00	48.19 %
53 - Supplies & Materials	31,800.00	31,800.00	4,738.76	16,003.71	15,796.29	50.33 %
54 - Utilities	3,800.00	3,800.00	372.50	3,165.64	634.36	83.31 %
55 - Other Operating Costs	35,300.00	35,300.00	691.21	15,321.64	19,978.36	43.40 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	23,000.00	26,000.00	4,957.04	14,605.94	11,394.06	56.18 %

Budget Report

For Fiscal: 2013 Period Ending: 09/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
60 - Capital Purchases & Improvements (\$5,000 +)	61,800.00	538,700.00	52.90	532,472.28	6,227.72	98.84 %
Total Department: 22 - Fire:	-849,500.00	-1,329,400.00	-76,333.30	-1,072,644.37	256,755.63	
Department: 30 - Public Works						
41 - Fees for General Services	20,000.00	32,000.00	3,085.00	11,360.59	-20,639.41	-35.50 %
51 - Personnel	351,600.00	351,600.00	37,198.09	268,281.75	83,318.25	76.30 %
52 - Contracted Services	6,700.00	6,700.00	3,852.75	18,856.51	-12,156.51	281.44 %
53 - Supplies & Materials	68,900.00	68,900.00	5,812.26	57,533.64	11,366.36	83.50 %
54 - Utilities	113,000.00	113,000.00	10,250.90	95,034.31	17,965.69	84.10 %
55 - Other Operating Costs	16,000.00	21,000.00	3,740.90	28,456.51	-7,456.51	135.51 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	10,000.00	12,000.00	0.00	10,936.89	1,063.11	91.14 %
60 - Capital Purchases & Improvements (\$5,000 +)	1,466,700.00	957,800.00	52,207.05	255,554.28	702,245.72	26.68 %
Total Department: 30 - Public Works:	-2,012,900.00	-1,499,000.00	-109,976.95	-723,293.30	775,706.70	
Department: 51 - Pool & Recreation						
45 - Fees for Recreation & Event Services	371,500.00	371,500.00	29,993.76	308,385.73	-63,114.27	-83.01 %
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	3,020.44	7,756.69	2,243.31	77.57 %
51 - Personnel	385,800.00	385,800.00	35,610.37	276,928.44	108,871.56	71.78 %
52 - Contracted Services	17,400.00	17,400.00	2,256.00	32,181.28	-14,781.28	184.95 %
53 - Supplies & Materials	38,200.00	38,200.00	2,501.87	25,635.80	12,564.20	67.11 %
54 - Utilities	85,000.00	85,000.00	15,420.28	64,397.36	20,602.64	75.76 %
55 - Other Operating Costs	47,100.00	47,100.00	3,321.66	42,467.30	4,632.70	90.16 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	7,000.00	7,000.00	1,317.50	14,733.01	-7,733.01	210.47 %
60 - Capital Purchases & Improvements (\$5,000 +)	169,000.00	169,000.00	5,616.61	5,616.61	163,383.39	3.32 %
Total Department: 51 - Pool & Recreation:	-373,000.00	-388,000.00	-39,070.97	-161,330.76	226,669.24	
Department: 54 - Parks, Open Space & Trails						
51 - Personnel	157,000.00	157,000.00	15,844.15	106,134.49	50,865.51	67.60 %
52 - Contracted Services	5,200.00	5,200.00	225.00	1,441.90	3,758.10	27.73 %
53 - Supplies & Materials	10,400.00	10,400.00	1,141.13	13,021.49	-2,621.49	125.21 %
54 - Utilities	72,200.00	72,200.00	20,729.84	49,753.78	22,446.22	68.91 %
55 - Other Operating Costs	23,500.00	39,600.00	2,868.71	25,738.00	13,862.00	64.99 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	0.00	0.00	980.20	5,537.00	-5,537.00	0.00 %
60 - Capital Purchases & Improvements (\$5,000 +)	266,300.00	301,800.00	63,214.88	175,338.60	126,461.40	58.10 %
Total Department: 54 - Parks, Open Space & Trails:	534,600.00	586,200.00	105,003.91	376,965.26	209,234.74	64.31 %
Department: 56 - Other City Properties						
52 - Contracted Services	144,400.00	144,400.00	0.00	84,590.73	59,809.27	58.58 %
53 - Supplies & Materials	0.00	0.00	0.00	39.62	-39.62	0.00 %
54 - Utilities	10,900.00	10,900.00	3,235.69	7,739.18	3,160.82	71.00 %
55 - Other Operating Costs	102,000.00	134,300.00	5,786.52	102,867.70	31,432.30	76.60 %
59 - Budgetary Capital Expenditures (\$500 - \$4,999)	0.00	0.00	136.38	5,369.99	-5,369.99	0.00 %
60 - Capital Purchases & Improvements (\$5,000 +)	180,000.00	180,000.00	2,658.99	5,178.99	174,821.01	2.88 %
Total Department: 56 - Other City Properties:	437,300.00	469,600.00	11,817.58	205,786.21	263,813.79	43.82 %
Total Revenues	7,450,700.00	6,989,400.00	1,326,795.65	4,917,165.58	-2,072,234.42	-70.35 %
Total Expenses	7,429,800.00	7,535,600.00	625,567.26	4,996,564.75	2,539,035.25	66.31 %
Total Fund: 10 - GENERAL FUND:	20,900.00	-546,200.00	701,228.39	-79,399.17	466,800.83	

Budget Report

For Fiscal: 2013 Period Ending: 09/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 20 - WATER FUND						
Department: 00 - General Revenue						
41 - Fees for General Services	1,519,000.00	1,599,400.00	529,748.68	1,285,806.18	-313,593.82	-80.39 %
44 - Intergovernmental Revenue	0.00	0.00	0.00	10,000.00	10,000.00	0.00 %
48 - Capital Revenue	113,300.00	113,300.00	15,331.31	189,156.93	75,856.93	-166.95 %
49 - Miscellaneous Revenue	4,000.00	4,000.00	1,749.79	4,951.19	951.19	-123.78 %
Total Department: 00 - General Revenue:	1,636,300.00	1,716,700.00	546,829.78	1,489,914.30	-226,785.70	-86.79 %
Department: 15 - Administration & Elected Officials						
51 - Personnel	67,900.00	67,900.00	7,264.53	46,672.03	21,227.97	68.74 %
52 - Contracted Services	94,500.00	94,500.00	8,536.41	74,583.21	19,916.79	78.92 %
53 - Supplies & Materials	4,000.00	4,000.00	146.73	1,061.18	2,938.82	26.53 %
55 - Other Operating Costs	3,200.00	3,200.00	758.47	2,731.05	468.95	85.35 %
Total Department: 15 - Administration & Elected Officials:	169,600.00	169,600.00	16,706.14	125,047.47	44,552.53	73.73 %
Department: 30 - Public Works						
51 - Personnel	141,900.00	148,900.00	18,516.27	127,369.65	21,530.35	85.54 %
52 - Contracted Services	500.00	500.00	154.85	9,197.71	-8,697.71	1,839.54 %
53 - Supplies & Materials	13,600.00	13,600.00	1,026.60	6,375.45	7,224.55	46.88 %
54 - Utilities	0.00	0.00	0.00	194.15	-194.15	0.00 %
55 - Other Operating Costs	9,000.00	9,000.00	3,255.59	22,403.34	-13,403.34	248.93 %
56 - Financing Obligations	378,200.00	378,200.00	0.00	71,073.70	307,126.30	18.79 %
60 - Capital Purchases & Improvements (\$5,000 +)	142,000.00	142,000.00	360.36	77,065.25	64,934.75	54.27 %
Total Department: 30 - Public Works:	685,200.00	692,200.00	23,313.67	313,679.25	378,520.75	45.32 %
Department: 34 - Water Plant						
51 - Personnel	239,400.00	239,400.00	25,392.73	181,599.57	57,800.43	75.86 %
52 - Contracted Services	60,000.00	60,000.00	5,907.92	22,031.46	37,968.54	36.72 %
53 - Supplies & Materials	55,400.00	55,400.00	621.21	20,846.56	34,553.44	37.63 %
54 - Utilities	39,000.00	39,000.00	3,581.76	25,636.18	13,363.82	65.73 %
55 - Other Operating Costs	84,400.00	84,400.00	1,086.92	63,439.03	20,960.97	75.16 %
56 - Financing Obligations	27,300.00	27,300.00	0.00	0.00	27,300.00	0.00 %
60 - Capital Purchases & Improvements (\$5,000 +)	651,000.00	676,000.00	180.00	4,745.25	671,254.75	0.70 %
Total Department: 34 - Water Plant:	1,156,500.00	1,181,500.00	36,770.54	318,298.05	863,201.95	26.94 %
Total Revenues	1,636,300.00	1,716,700.00	546,829.78	1,489,914.30	-226,785.70	-86.79 %
Total Expenses	2,011,300.00	2,043,300.00	76,790.35	757,024.77	1,286,275.23	37.05 %
Total Fund: 20 - WATER FUND:	-375,000.00	-326,600.00	470,039.43	732,889.53	1,059,489.53	

Budget Report

For Fiscal: 2013 Period Ending: 09/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 21 - WASTEWATER FUND						
Department: 00 - General Revenue						
41 - Fees for General Services	1,301,000.00	1,271,600.00	351,336.01	956,577.66	-315,022.34	-75.23 %
44 - Intergovernmental Revenue	2,751,000.00	2,751,000.00	0.00	1,035,102.74	-1,715,897.26	-37.63 %
48 - Capital Revenue	101,700.00	101,700.00	19,486.50	112,120.50	10,420.50	-110.25 %
49 - Miscellaneous Revenue	16,000.00	16,000.00	3,671.12	2,126.09	-13,873.91	-13.29 %
Total Department: 00 - General Revenue:	4,169,700.00	4,140,300.00	374,493.63	2,105,926.99	-2,034,373.01	-50.86 %
Department: 15 - Administration & Elected Officials						
51 - Personnel	67,900.00	67,900.00	8,505.50	53,058.28	14,841.72	78.14 %
52 - Contracted Services	29,500.00	29,500.00	1,332.00	28,627.47	872.53	97.04 %
53 - Supplies & Materials	5,000.00	5,000.00	146.73	1,061.17	3,938.83	21.22 %
55 - Other Operating Costs	3,200.00	3,200.00	758.46	2,367.24	832.76	73.98 %
Total Department: 15 - Administration & Elected Officials:	105,600.00	105,600.00	10,742.69	85,114.16	20,485.84	80.60 %
Department: 30 - Public Works						
51 - Personnel	100,900.00	100,900.00	3,084.18	34,067.60	66,832.40	33.76 %
52 - Contracted Services	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
53 - Supplies & Materials	6,100.00	6,100.00	121.55	5,400.14	699.86	88.53 %
55 - Other Operating Costs	61,100.00	61,100.00	27,604.18	28,597.45	32,502.55	46.80 %
60 - Capital Purchases & Improvements (\$5,000 +)	200,000.00	200,000.00	0.00	0.00	200,000.00	0.00 %
Total Department: 30 - Public Works:	374,100.00	374,100.00	30,809.91	68,065.19	306,034.81	18.19 %
Department: 35 - Wastewater Plant						
51 - Personnel	304,500.00	304,500.00	33,231.27	231,384.74	73,115.26	75.99 %
52 - Contracted Services	7,000.00	7,000.00	1,159.00	6,274.29	725.71	89.63 %
53 - Supplies & Materials	37,800.00	37,800.00	6,461.19	34,224.88	3,575.12	90.54 %
54 - Utilities	114,400.00	114,400.00	17,741.73	87,288.43	27,111.57	76.30 %
55 - Other Operating Costs	71,900.00	71,900.00	4,714.72	60,905.32	10,994.68	84.71 %
56 - Financing Obligations	271,500.00	271,500.00	151,287.50	151,287.50	120,212.50	55.72 %
60 - Capital Purchases & Improvements (\$5,000 +)	2,776,000.00	2,776,000.00	4,376.00	1,159,978.38	1,616,021.62	41.79 %
Total Department: 35 - Wastewater Plant:	3,583,100.00	3,583,100.00	218,971.41	1,731,343.54	1,851,756.46	48.32 %
Total Revenues	4,169,700.00	4,140,300.00	374,493.63	2,105,926.99	-2,034,373.01	-50.86 %
Total Expenses	4,062,800.00	4,062,800.00	260,524.01	1,884,522.89	2,178,277.11	46.38 %
Total Fund: 21 - WASTEWATER FUND:	106,900.00	77,500.00	113,969.62	221,404.10	143,904.10	

Budget Report

For Fiscal: 2013 Period Ending: 09/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 26 - STEAMPLANT EVENT CENTER FUND						
Department: 00 - General Revenue						
45 - Fees for Recreation & Event Services	198,500.00	198,500.00	44,440.23	184,300.96	-14,199.04	-92.85 %
49 - Miscellaneous Revenue	10,000.00	10,000.00	551.21	1,073.21	-8,926.79	-10.73 %
50 - Direct Cost of Revenue	28,000.00	28,000.00	6,067.77	37,716.61	-9,716.61	134.70 %
Total Department: 00 - General Revenue:	180,500.00	180,500.00	38,923.67	147,657.56	-32,842.44	
Department: 40 - Event Center						
51 - Personnel	190,900.00	190,900.00	25,587.19	161,393.70	29,506.30	84.54 %
52 - Contracted Services	6,000.00	6,000.00	522.50	5,127.00	873.00	85.45 %
53 - Supplies & Materials	10,600.00	10,600.00	642.15	9,700.07	899.93	91.51 %
54 - Utilities	29,000.00	29,000.00	4,226.91	23,059.36	5,940.64	79.52 %
55 - Other Operating Costs	19,000.00	19,000.00	1,241.66	17,821.57	1,178.43	93.80 %
Total Department: 40 - Event Center:	255,500.00	255,500.00	32,220.41	217,101.70	38,398.30	84.97 %
Total Revenues	208,500.00	208,500.00	44,991.44	185,374.17	-23,125.83	-88.91 %
Total Expenses	283,500.00	283,500.00	38,288.18	254,818.31	28,681.69	89.88 %
Total Fund: 26 - STEAMPLANT EVENT CENTER FUND:	-75,000.00	-75,000.00	6,703.26	-69,444.14	5,555.86	

Budget Report

For Fiscal: 2013 Period Ending: 09/30/2013

Category	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 30 - CONSERVATION TRUST FUND						
Department: 00 - General Revenue						
44 - Intergovernmental Revenue	50,000.00	50,000.00	15,361.39	43,073.04	-6,926.96	-86.15 %
49 - Miscellaneous Revenue	100.00	100.00	28.25	272.57	172.57	-272.57 %
Total Department: 00 - General Revenue:	50,100.00	50,100.00	15,389.64	43,345.61	-6,754.39	-86.52 %
Department: 54 - Parks, Open Space & Trails						
55 - Other Operating Costs	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
Total Department: 54 - Parks, Open Space & Trails:	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
Total Revenues	50,100.00	50,100.00	15,389.64	43,345.61	-6,754.39	-86.52 %
Total Expenses	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
Total Fund: 30 - CONSERVATION TRUST FUND:	38,100.00	38,100.00	15,389.64	43,345.61	5,245.61	
Report Total:	-284,100.00	-832,200.00	1,307,330.34	848,795.93	1,680,995.93	



Sales Tax Trend Report

Based on vendor reporting date
(Received by the City two months in arrears)

City Sales Tax Collections

	2008	2009 *	2010	2011	2012	2013	Monthly Comparison	
							'12 vs. '11	'13 vs. '12
January	\$ 168,133	\$ 238,036	\$ 225,902	\$ 241,375	\$ 256,212	\$ 284,842	6.1%	11.2%
February	164,080	232,863	226,968	237,458	263,576	265,938	11.0%	0.9%
March	194,656	283,774	264,269	287,272	308,751	320,642	7.5%	3.9%
April	169,174	244,370	234,460	255,869	281,908	282,046	10.2%	0.0%
May	202,916	286,210	259,013	300,053	314,112	345,069	4.7%	9.9%
June	235,567	346,748	362,260	350,946	399,280	416,414	13.8%	4.3%
July	256,964	361,319	375,063	397,998	433,332	479,025	8.9%	10.5%
August	248,844	336,546	350,636	391,738	382,105	408,462	-2.5%	6.9%
September	218,583	299,956	281,025	328,714	359,758		9.4%	
October	188,612	259,152	252,248	283,245	296,262		4.6%	
November	175,252	272,373	274,775	276,479	298,506		8.0%	
December	219,204	300,441	310,297	327,816	358,520		9.4%	
Total Amount	\$ 2,441,986	\$ 3,461,786	\$ 3,416,916	\$ 3,678,962	\$ 3,952,322	\$ 2,802,438	7.4%	
Annual Increase (Decrease)	\$ 93,140	\$ 1,019,800	\$ (44,870)	\$ 262,046	\$ 273,360	\$ 163,161		
% Change	4.0%	41.8%	-1.3%	7.7%	7.4%	6.2%		

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

Chaffee County Sales Tax (Salida's allocation)

January	\$ 94,192	\$ 85,584	\$ 76,982	\$ 81,517	\$ 81,305	\$ 93,330	-0.3%	14.8%
February	91,906	82,668	79,454	80,664	85,158	85,096	5.6%	-0.1%
March	105,217	98,027	96,147	94,390	97,619	103,018	3.4%	5.5%
April	92,913	83,009	81,012	86,164	88,848	86,467	3.1%	-2.7%
May	107,838	99,823	93,431	111,445	104,974	114,730	-5.8%	9.3%
June	132,907	125,224	131,095	122,789	133,487	136,503	8.7%	2.3%
July	147,620	134,487	143,556	142,640	147,832	152,147	3.6%	2.9%
August	136,866	122,068	127,661	131,904	128,110	139,335	-2.9%	8.8%
September	121,362	116,454	107,193	115,554	121,425		5.1%	
October	101,967	88,511	84,580	93,876	98,411		4.8%	
November	90,832	89,327	97,377	86,000	92,847		8.0%	
December	117,589	107,419	108,316	109,183	114,751		5.1%	
Total Amount	\$ 1,341,211	\$ 1,232,600	\$ 1,226,804	\$ 1,256,125	\$ 1,294,766	\$ 910,625	3.1%	
Annual Increase (Decrease)	\$ 53,168	\$ (108,611)	\$ (5,796)	\$ 29,321	\$ 38,641	\$ 43,293		
% Change	4.1%	-8.1%	-0.5%	2.4%	3.1%	5.0%		

Comparison to Budget

Final Budget	\$ 3,507,956	\$ 4,696,000	\$ 4,461,200	\$ 4,880,000	\$ 5,158,600	\$ 5,300,500
Received	3,783,197	4,694,386	4,643,719	4,935,087	5,247,088	3,713,063
Over (Under)	\$ 275,241	\$ (1,614)	\$ 182,519	\$ 55,087	\$ 88,488	\$ (1,587,437)
Budget Variance	7.8%	0.0%	4.1%	1.1%	1.7%	4.2%

Taxable Sales in Salida	\$ 122,099,294	\$ 115,392,857	\$ 113,897,186	\$ 122,632,065	\$ 131,744,070	\$ 93,414,593
Annual Growth	4.0%	-5.5%	-6.7%	7.7%	7.4%	

Other General Fund Financial Data:

	Through Aug:					
Total Revenues	\$ 7,273,313	\$ 9,575,439	\$ 6,558,190	\$ 6,584,366	\$ 7,573,659	\$ 4,712,668
Total Expenditures **	7,098,844	10,950,665	6,289,604	6,373,605	6,714,330	4,380,918
Over (Under)	\$ 174,469	\$ (1,375,226)	\$ 268,586	\$ 210,761	\$ 859,329	\$ 331,750
Sales Tax as a						
Percent of Total Revenue	52.0%	49.0%	70.8%	75.0%	69.3%	78.8%
Excluding Grant Revenue	52.2%	62.5%	75.7%	77.1%	78.3%	79.0%
Grant Revenue	\$ 25,394	\$ 2,066,489	\$ 421,924	\$ 184,726	\$ 871,321	\$ 11,600
Percent of Total Revenue	0.3%	21.6%	6.4%	2.8%	11.5%	0.2%
Cash Balance	\$ 3,375,985	\$ 1,187,978	\$ 1,795,017	\$ 2,302,823	\$ 2,588,134	\$ 3,011,763
Debt Balance	\$ 3,873,764	\$ 2,839,820	\$ 2,530,452	\$ 1,782,823	\$ 1,706,045	\$ 1,636,137

** Includes cash transfers from the General Fund to the SteamPlant Event Center Fund



Sales Tax by Industry Report

Based on vendor reporting date
(Received by the City two months in arrears)

Current Year - Total Amount	Lodging	Restaurants	Information & Communication	Manufacturing	Retail Trade	Utilities	Other Services	All Other Industries	Total
January	\$ 21,297	\$ 36,301	\$ 9,066	\$ 6,719	\$ 181,303	\$ 13,426	\$ 6,350	\$ 10,380	\$ 284,842
February	13,028	37,483	9,743	6,226	176,285	10,114	4,440	8,619	265,938
March	14,516	46,852	9,839	7,595	210,694	10,034	7,287	13,825	320,642
April	9,582	38,825	9,507	5,034	191,226	10,478	4,902	12,492	282,046
May	12,701	51,592	8,817	6,454	240,358	8,456	5,864	10,827	345,069
June	27,000	64,601	9,455	7,155	270,715	9,052	10,314	18,122	416,414
July	33,549	82,963	9,521	10,879	309,741	10,544	6,756	15,072	479,025
August	29,388	63,352	8,788	6,023	270,473	9,861	6,807	13,770	408,462
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
Total Amount	\$ 161,061	\$ 421,968	\$ 74,737	\$ 56,084	\$ 1,850,795	\$ 81,965	\$ 52,720	\$ 103,107	\$ 2,802,438
% of Total	5.7%	15.1%	2.7%	2.0%	66.0%	2.9%	1.9%	3.7%	100.0%

Current Year - Percent of Total by Month

January	7.5%	12.7%	3.2%	2.4%	63.7%	4.7%	2.2%	3.6%	100.0%
February	4.9%	14.1%	3.7%	2.3%	66.3%	3.8%	1.7%	3.2%	100.0%
March	4.5%	14.6%	3.1%	2.4%	65.7%	3.1%	2.3%	4.3%	100.0%
April	3.4%	13.8%	3.4%	1.8%	67.8%	3.7%	1.7%	4.4%	100.0%
May	3.7%	15.0%	2.6%	1.9%	69.7%	2.5%	1.7%	3.1%	100.0%
June	6.5%	15.5%	2.3%	1.7%	65.0%	2.2%	2.5%	4.4%	100.0%
July	7.0%	17.3%	2.0%	2.3%	64.7%	2.2%	1.4%	3.1%	100.0%
August									
September									
October									
November									
December									

Year-over-Year Change

January	61.2%	25.3%	-11.1%	26.2%	5.8%	13.3%	-4.3%	19.0%	11.2%
February	11.7%	-12.8%	17.1%	31.9%	2.1%	6.0%	-7.1%	-2.6%	0.9%
March	8.4%	10.0%	-6.8%	25.5%	0.8%	6.1%	19.7%	19.7%	3.9%
April	10.9%	-0.1%	8.2%	-46.8%	-1.7%	30.4%	4.9%	41.2%	0.0%
May	1.9%	15.0%	-2.2%	-26.5%	12.0%	8.0%	-6.2%	5.8%	9.9%
June	10.6%	4.2%	0.6%	-19.4%	3.9%	-2.7%	32.0%	7.5%	4.3%
July	-12.5%	33.6%	9.9%	19.5%	8.6%	4.6%	16.8%	6.9%	10.5%
August	12.3%	7.8%	0.5%	-37.1%	9.5%	-3.9%	1.2%	-7.6%	6.9%
September	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-
December	-	-	-	-	-	-	-	-	-
Year-to-Date	8.6%	10.7%	1.4%	-9.4%	5.5%	7.3%	8.1%	9.6%	6.2%

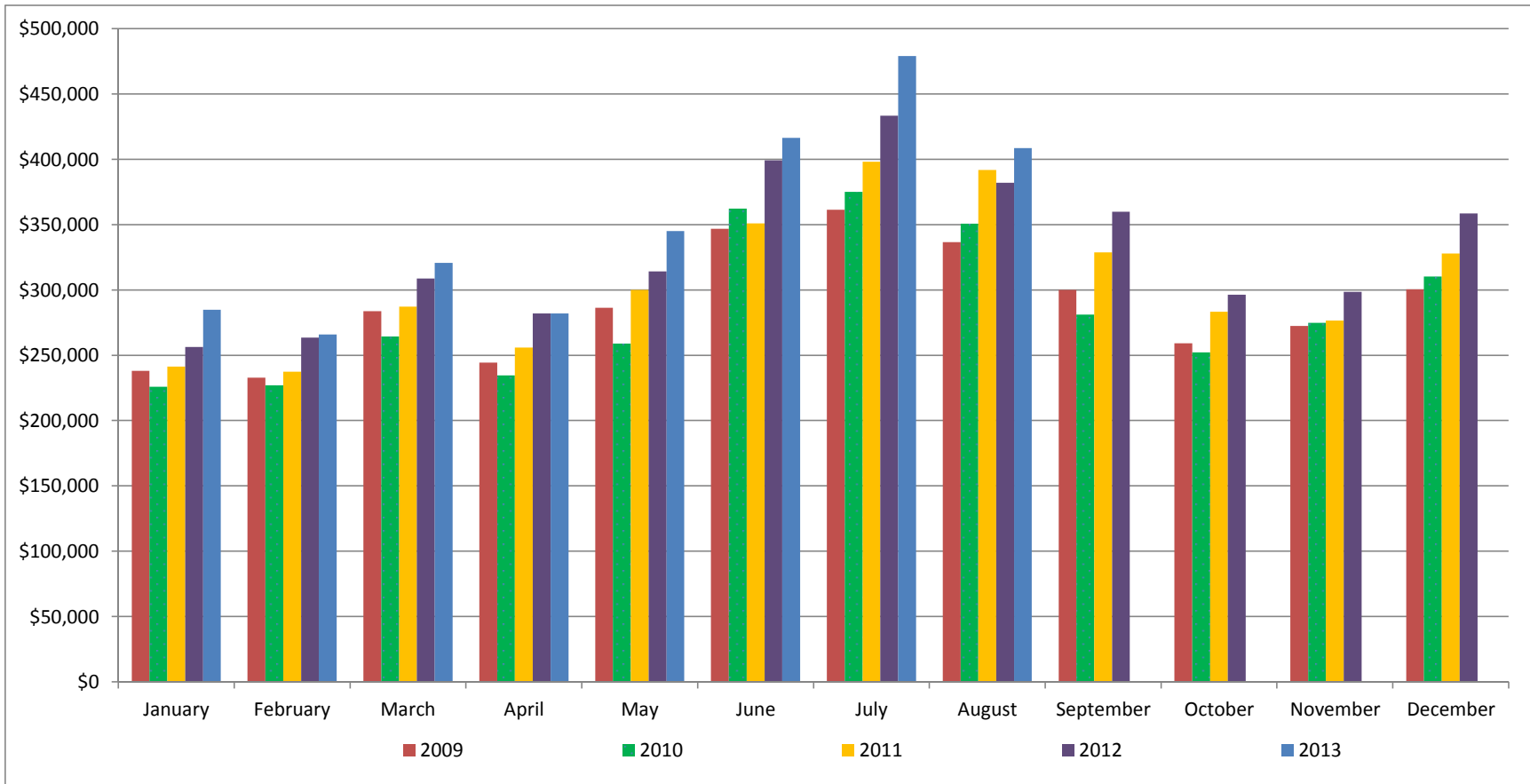
Prior Year (2012)

January	\$ 13,212	\$ 28,979	\$ 10,197	\$ 5,323	\$ 171,290	\$ 11,849	\$ 6,637	\$ 8,725	\$ 256,212
February	11,668	42,987	8,317	4,720	172,713	9,538	4,781	8,852	263,576
March	13,389	42,606	10,562	6,050	209,050	9,460	6,087	11,547	308,751
April	8,641	38,865	8,790	9,467	194,593	8,035	4,672	8,845	281,908
May	12,460	44,869	9,019	8,778	214,673	7,830	6,252	10,232	314,112
June	24,414	61,968	9,396	8,875	260,647	9,304	7,815	16,861	399,280
July	38,362	62,113	8,667	9,102	285,127	10,078	5,783	14,100	433,332
August	26,174	58,787	8,747	9,577	246,924	10,260	6,726	14,910	382,105
September	20,720	52,866	11,977	7,430	232,049	9,200	9,814	15,702	359,758
October	8,436	33,203	8,888	7,852	208,679	9,513	6,321	13,370	296,262
November	7,690	38,310	9,510	4,951	214,222	8,258	5,386	10,179	298,506
December	11,112	43,376	9,952	6,732	253,648	9,894	6,795	17,011	358,520
Total Amount	\$ 196,278	\$ 548,928	\$ 114,022	\$ 88,857	\$ 2,663,615	\$ 113,219	\$ 77,069	\$ 150,333	\$ 3,952,322
% of Total	5.0%	13.9%	2.9%	2.2%	67.4%	2.9%	1.9%	3.8%	100.0%

Industry Codes (NAICS):

11*	Agriculture, Forestry, Fishing and Hunting	54*	Professional, Scientific, and Technical Services
21*	Mining, Quarrying, and Oil and Gas Extraction	55*	Management of Companies and Enterprises
22*	Utilities	56*	Administrative and Support and Waste Management and Remediation Services
23*	Construction	61*	Educational Services
31-33*	Manufacturing	62*	Health Care and Social Assistance
42*	Wholesale Trade	71*	Arts, Entertainment, and Recreation
44-45*	Retail Trade	721*	Accommodation (Lodging)
48-49*	Transportation and Warehousing	722*	Food Services (Restaurants)
51*	Information & Communications	81*	Other Services (except Public Administration)
52*	Finance and Insurance	92*	Public Administration
53*	Real Estate and Rental and Leasing		

NOTE: Report is based on vendor's classification of their business with the state, some of which are not correct.
Page 18 of 23





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	41,725	14.8%	20.5%
Q3: Jul - Sep (partial)	59,100	60,279	63,608	62,009	65,885	-2.5%	6.3%
Q4: Oct - Dec	22,220	24,601	25,103	27,189	-	8.3%	
Total	126,038	147,221	142,436	152,093	138,782	6.8%	
Annual Increase (Decrease)		21,183	(4,785)	9,657	13,878		
% Change		16.8%	-3.3%	6.8%	11.1%		

	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	17,473	16,694	15.1%	20.7%
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	30,832	29,150	9.0%	
Percentage tax-exempt	5.0%		5.3%		5.1%		6.5%		5.5%			
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%		59.9%			

* 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>138,782</u>
Increase or (Decrease)	\$ (130,962)	\$ (22,779)	\$ (7,564)	\$ 2,093	\$ (11,218)
Budget variance	-51.0%	-13.4%	-5.0%	1.4%	-7.5%

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

	2008	2009	Year to Date - Actuals				Budget 2013	2013 YTD as a % of Budget	Change from last year	
			2010	2011	2012	2013				
TOTAL REVENUE										
Aquatic Center	\$ 232,531	\$ 233,800	\$ 223,729	\$ 235,590	\$ 229,047	262,617	\$ 299,800	88%	\$ 33,570	15%
Soaking Pools	-	-	-	-	12,424	14,198	19,100	74%	1,774	14%
Triathlon	12,841	9,410	7,390	8,589	5,199	-	-	0%	(5,199)	-100%
Recreation & Other	18,519	21,693	15,056	18,837	22,982	20,713	34,500	60%	(2,269)	-10%
Parks & Scout Hut Rentals	9,032	10,824	10,760	14,427	12,739	10,858	18,100	60%	(1,881)	-15%
Totals	272,923	275,726	256,935	277,442	282,391	308,386	371,500	83%	25,995	9%
OPERATING EXPENSES										
Aquatic Center	312,244	337,533	303,651	335,668	343,488	449,367	583,500	77%	105,879	
Recreation Programs	28,646	40,450	24,334	31,304	46,930	-	-		(46,930)	
Totals	340,890	377,983	327,985	366,972	390,417	449,367	583,500	77%	58,950	15%
OPERATING PROFIT (DEFICIT)	(67,967)	(102,257)	(71,050)	(89,530)	(108,026)	(140,981)	(212,000)	67%	(32,955)	31%
COST RECOVERY	80.1%	72.9%	78.3%	75.6%	72.3%	68.6%	63.7%		-3.7%	
CAPITAL INVESTMENTS										
Capital Purchases / Projects	2,842	229,103	335,809	211,846	5,219	20,350	176,000	12%	15,131	n/a
Less: Capital Grants	-	-	(134,428)	-	-	-	-		-	n/a
Principal and Interest	13,793	12,254	10,448	258,160	-	-	-		-	n/a
Totals	16,634	241,357	211,829	470,006	5,219	20,350	176,000	12%	15,131	
PROFIT (SUBSIDY)	\$ (84,601)	\$ (343,614)	\$ (282,879)	\$ (559,536)	\$ (113,245)	\$ (161,331)	\$ (388,000)	29%	\$ (48,086)	42%
SUBSIDY AS A PERCENT OF TOTAL REVENUE	31%	125%	110%	202%	40%	52%	104%		12%	

	Year to Date					Change from last year	
	2009	2010	2011	2012	2013		
USAGE STATISTICS(1)							
Membership passes:							
Number sold - New	-	-	687	746	891	145	19%
Number sold - Renew	-	-	442	288	543	255	89%
Membership visits:							
One-year & 6 mo add-on (fitness classes)			35	1,026	166	(860)	-84%
Family Year	1,422	1,302	812	973	972	(1)	0%
Single Year	1,030	1,292	1,573	1,255	1,908	653	52%
Family 1/2 Year	30	123	346	625	509	(116)	-19%
Single 1/2 Year	-	147	430	859	958	99	12%
Adult Budget	2,385	2,392	2,994	2,187	2,603	416	19%
Senior Budget	1,144	1,232	1,632	1,695	2,351	656	39%
Youth Budget	2,391	2,513	2,621	1,592	2,408	816	51%
Arthritis Budget	700	753	875	1,148	935	(213)	-19%
Adult Fam Budget	1,449	1,686	1,917	1,553	1,764	211	14%
Youth Family Budget	1,608	1,895	1,977	1,592	1,736	144	9%
Budget Soak	-	-	-	84	97	13	n/a
	12,159	13,335	15,212	14,589	16,407	1,818	12%
Visits:							
Business Coupon	2,226	2,039	2,160	481	420	(61)	-13%
Coupon Lessons	131	28	19	28	75	47	168%
Adult Visit	4,453	4,080	4,256	4,017	4,239	222	6%
Child Visit	1,884	1,611	1,829	1,784	1,837	53	3%
Senior Visit	807	753	826	979	992	13	1%
Youth Visit	4,841	4,911	4,786	5,005	5,327	322	6%
Military Visit	-	86	102	84	139	55	65%
Lap Swim	437	721	692	878	806	(72)	-8%
Kayak	57	-	36	114	123	9	8%
Stroke Clinic	3	44	175	100	54	(46)	-46%
Parent/Tot	1,810	3,092	4,257	4,614	4,695	81	2%
Shower	601	720	872	838	917	79	9%
Fitness Classes	363	495	454	608	520	(88)	-14%
Sliver Sneakers (new in fall 2012)	-	-	-	211	2,338	2,127	1008%
Soaking Pool	-	-	-	1,028	1,108	80	8%
Soaking Pool Sr/Mil	-	-	-	-	193	193	
Soak & Swim	-	-	-	105	136	31	n/a
	17,613	18,580	20,464	20,874	23,919	3,045	15%
Total Visits	29,772	31,915	35,676	35,463	40,326	4,863	14%

CITY OF SALIDA
Human Resources Report
For the Nine Months Ended September 30, 2013

HEADCOUNT

	Beginning of Year	New Hires	Terms	End of Quarter	Notes
General Fund					
Administration					Excludes elected officials. Most admin personnel are allocated.
Full time	6	1	-	7	Administrative Intern
Part time	-	1	-	1	Audio Visual Technician converted from contractor to employee
Community Development					
Full time	2	-	-	2	
Seasonal	-	2	2	-	Three-month intern positions
Police & Municipal Court					
Full time	16	3	2	17	Added one new patrol officer; turnover in two patrol positions
Part time		1		1	Court Clerk position changed from full-time to part-time
Fire Department					Excludes reserves
Full time	10	1	1	10	Michael Nay resigned, Daniel Distel was hired
Part time	1	-	-	1	
Public Works					A portion of expense charged to parks, water or sewer
Full time	10	1	-	11	Building & Grounds Supervisor position
Part time	-	1	1	-	Municipal Worker I position vacant at end of quarter
Seasonal	-	2	1	1	Summer parks employees
Pool & Recreation					
Full time	1	-	-	1	
Part time	35	15	24	26	
Enterprise Fund					
Water Plant	3	-	-	3	General Fund employees allocate a portion of costs to water & sewer from the Administration and Public Works departments.
Sewer Plant	4	-	-	4	
SteamPlant Event Center					
Full time	1	-	-	1	
Part time	6	1	-	7	Additional Event Coordinator
Totals					
Full time	53	6	3	56	
Part time / Seasonal	42	23	28	37	
All Employees	95	29	31	93	

PERSONNEL EXPENSES

	Salaries & Wages	Overtime & Special Pay	UI, FICA & Disability	Medical / Dental Insurance	Retire- ment	Workers Comp Allocation	Hiring & Other Costs	Total	Full Year Budget (Current)	Percent of Budget
General Fund										
Administration	\$ 195,635	\$ 2,105	\$ 14,472	\$ 35,215	\$ 9,488	\$ 735	\$ 1,312	\$ 258,962	\$ 362,600	71%
Community Development	94,532	171	7,463	14,088	4,960	-	-	121,213	159,700	76%
Police & Municipal Court	580,280	56,509	21,842	142,320	96,076	16,745	(4)	913,768	1,224,200	75%
Fire Department	351,510	47,754	12,543	89,556	33,529	16,855	60	551,806	765,300	72%
Public Works	186,761	3,645	13,869	48,999	9,561	5,448	-	268,282	351,600	76%
Pool & Recreation	240,600	587	19,487	5,726	2,974	7,554	-	276,928	385,800	72%
Parks and Trails	81,338	2,817	6,704	11,991	3,025	-	259	106,134	157,000	68%
subtotal	1,730,655	113,587	96,380	347,894	159,613	47,338	1,627	2,497,094	3,406,200	73%
Water and Wastewater Enterprise										
Water Administration	36,761	169	3,001	4,769	1,972	-	-	46,672	67,900	69%
Water - Public Works	84,313	11,494	7,842	18,129	5,593	-	-	127,370	148,900	86%
Water Plant	124,363	4,124	9,820	31,210	7,874	4,210	-	181,600	239,400	76%
subtotal	245,437	15,787	20,662	54,107	15,438	4,210	-	355,641	456,200	78%
Sewer Administration	42,926	169	3,471	4,142	2,350	-	-	53,058	67,900	78%
Sewer - Public Works	18,015	1,981	1,616	11,316	1,140	-	-	34,068	100,900	34%
Sewer Plant	159,312	4,944	12,765	40,121	10,060	4,123	60	231,385	304,500	76%
subtotal	220,253	7,094	17,851	55,580	13,550	4,123	60	318,511	473,300	67%
SteamPlant Event Center	135,099	179	10,663	10,806	2,974	1,642	30	161,394	190,900	85%
Total	\$ 2,331,445	\$ 136,647	\$ 145,556	\$ 468,387	\$ 191,575	\$ 57,313	\$ 1,717	\$ 3,332,640	\$ 4,526,600	74%

**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	46	49	198	207	3,172	9	455	874	1,010	761
August	28	34	89	102	2,032	16	921	685	1,312	667
September	46	48	151	158	2,533	15	1,049	937	1,273	1,071
October										
November										
December										
Full Year	311	350	924	1,012	24,915	148	11,483	4,459	10,152	4,603
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	120	131	438	467	7,737	40	2,425	2,496	3,595	2,499
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