

CITY COUNCIL
CITY OF WOODLAND
MEETING OF SEPTEMBER 14, 2015

Agenda Item 6. E.
New Business

TO: Honorable Mayor and Members of the City Council

FROM: Kathrynne McCullum, City Clerk

SUBJECT: Items pertaining to the 2016 Preliminary Budget and Levy

1. Resolution No. 22-2015 approving the 2016 Preliminary General Fund Budget
2. Resolution No. 23-2015 approving the 2016 Preliminary Levy

Background

On August 10, 2015, the City Council reviewed the draft preliminary General Fund budget and levy. The Council made no changes at this meeting.

Summary

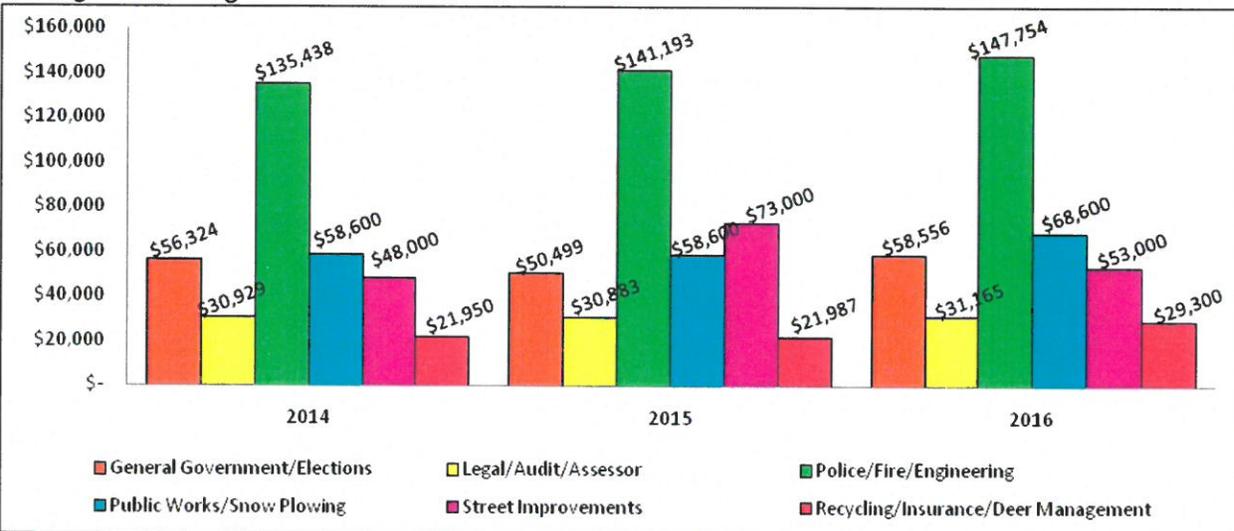
The General Fund is the general operating fund of the City. It is used to account for all financial resources except the Enterprise Funds (Water & Sewer). The Enterprise Fund is scheduled to be reviewed by the City Council at its October meeting.

The City Council oversees the policies and procedures of Woodland and is charged with approving a City budget to ensure current operating needs and ongoing maintenance are met while maintaining core services at a level consistent with Woodland's goals and policies.

BUDGET

Expenditures

The proposed 2016 General Fund **Budget** expenditures are estimated to be \$388,375, an increase of \$3,512, or 0.9% from the 2015 budget. The draft preliminary budget includes modest increases for police, fire, clerical, assessing, and snow plowing. The 2016 primary and general election expenditures are also included in the General Government expenditures for next year. The proposed draft budget also includes an increase in funds for the Deer Management Program.



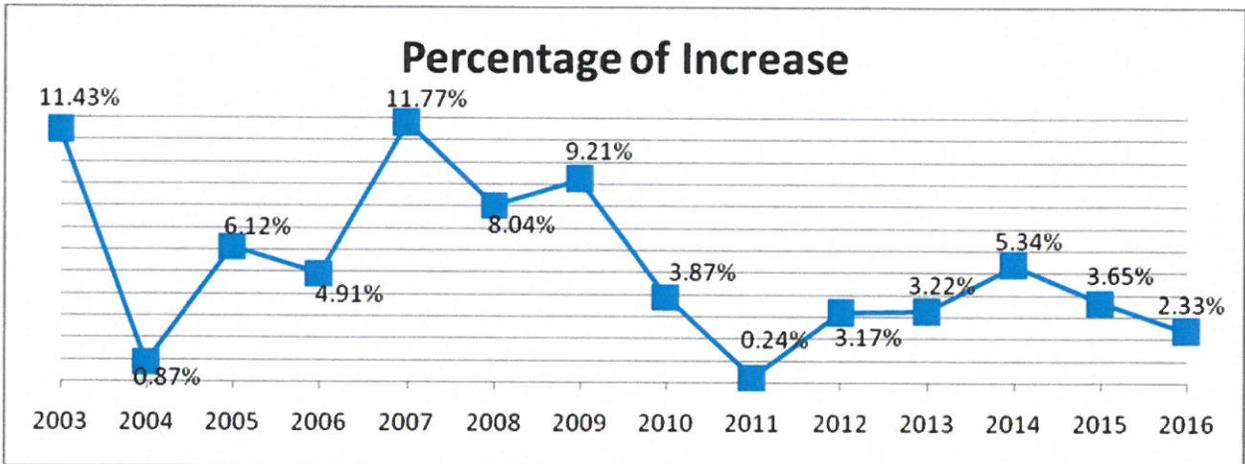
TAX LEVY

Revenues

The City has very limited sources of revenue leaving the majority of the funds necessary to balance the budget to be provided by property taxes (tax *levy*). The tax *levy* will provide approximately 95% of the revenue necessary to operate the City.

The total tax <i>levy</i> required to fund the 2016 budget	\$357,775
The total non-tax revenue	<u>\$ 30,600</u>
Total 2016 General Fund Budget	\$388,375
% General Fund Budget Increase	0.9%
2016 Levy	\$357,775
2015 Levy	<u>\$349,629</u>
Levy Increase	\$ 8,146
% Levy Increase	2.33%

Woodland Levy – 2003 - 2016



Adoption of the Preliminary Budget and Levy

The City is required to adopt a preliminary budget and tax levy, so that the levy can be certified to the County by September 30. After adoption of the proposed levy, the levy cannot be increased. The levy may be reduced prior to adoption of the *final* budget and levy in December.

Recommendation

1. Adopt Resolution No. 22-2015 approving the 2016 Preliminary General Fund Budget
2. Adopt Resolution No. 23-2015 approving the 2016 Preliminary Levy

CITY OF WOODLAND

Meeting Date: September 14, 2015
Motion:

Resolution No. 22-2015
Second:

RESOLUTION NO. 22-2015

A RESOLUTION ADOPTING THE PRELIMINARY 2016 GENERAL FUND BUDGET

WHEREAS, the City Council of Woodland has prepared a line item budget based on expected revenues and expenditures for 2016 (Exhibit A), and

WHEREAS, the City Council of the City of Woodland has approved the 2016 Preliminary General Fund Budget in the following amount:

2016 Preliminary General Fund – \$388,375

WHEREAS, the City is required to adopt a preliminary budget and tax levy so that the levy can be certified to the County by September 30, 2015.

THEREFORE BE IT RESOLVED, that the City Council of the City of Woodland hereby approves and adopts the Preliminary General Fund Budget for 2016 upon the following vote:

	Yes	No	Abstain	Absent
Mayor Doak				
Councilor Carlson				
Councilor Massie				
Councilor Newberry				
Councilor Weiner				

State of Minnesota

County of Hennepin

CITY OF WOODLAND

By: _____
James S. Doak, Mayor

I, Kathryn A. McCullum, duly appointed City Clerk to the Council for the City of Woodland, County of Hennepin, State of Minnesota, do hereby certify that I have compared the foregoing copy of a resolution or motion with the original minutes of the proceedings of the Woodland City Council, at their meeting held on September 14, 2015, now on file in my office and have found the same to be true and correct copy thereof.

Witness my hand and official seal at Woodland, Minnesota, the 15th day of September, 2015.

Attest: _____
Kathryn A. McCullum, City Clerk

CITY OF WOODLAND

Meeting Date: September 14, 2015
Motion:

Resolution No. 23-2015
Second:

A RESOLUTION ADOPTING THE 2016 PRELIMINARY LEVY

WHEREAS, the City Council has given approval of the General Fund Preliminary General Fund Budget for 2016. The proposed budget requires funds to be raised from property taxes.

WHEREAS, the City Council has determined that the following sum of money be levied for the current year, to be collectible in 2016, upon taxable property in the City of Woodland is:

2016 Preliminary Levy – \$357,775

THEREFORE BE IT RESOLVED, That the City Council of the City of Woodland hereby directs staff to forward the 2016 Preliminary Property Tax Levy to be certified to the County Auditor of Hennepin County, Minnesota

Adopted this 14th day of September, 2015 by the City Council of the City of Woodland upon the following vote:

	Yes	No	Abstain	Absent
Mayor Doak				
Councilor Carlson				
Councilor Massie				
Councilor Newberry				
Councilor Weiner				

State of Minnesota

County of Hennepin

CITY OF WOODLAND

By: _____
James S. Doak, Mayor

I, Kathryn A. McCullum, duly appointed City Clerk to the Council for the City of Woodland, County of Hennepin, State of Minnesota, do hereby certify that I have compared the foregoing copy of a resolution or motion with the original minutes of the proceedings of the Woodland City Council, at their meeting held on September 14, 2015, now on file in my office and have found the same to be true and correct copy thereof.

Witness my hand and official seal at Woodland, Minnesota, the 15th day of September, 2015.

Attest: _____
Kathryn A. McCullum, City Clerk

Exhibit A

City of Woodland

General Fund Revenue - 2016 Preliminary Draft

Description	Account Code	2014 Actual	2015 Budget	2015 Actual through August	2015 Projected	2016 Budget
Taxes						
Property Taxes	101-31010	\$ 331,671	\$ 349,629	\$ 172,661	\$ 349,629	\$ 357,775
Delinquent Taxes	101-31020	\$ 5,709	\$ -	\$ 4,041	\$ 4,041	\$ -
Penalties	101-31910		\$ -	\$ -		\$ -
Total Taxes		\$ 337,380	\$ 349,629	\$ 176,702	\$ 353,670	\$ 357,775
Licenses and Permits						
Professional License	101-32160	\$ 500	\$ 600	\$ 350	\$ 600	\$ 600
Building Permit Fees	101-32210	\$ 43,273	\$ 20,000	\$ 32,124	\$ 50,000	\$ 22,000
Animal Permits	101-32240	\$ 50	\$ 100	\$ 75	\$ 75	\$ 50
Parking Permits	101-32250	\$ 345	\$ 400	\$ 170	\$ 300	\$ 400
Other Permits/Misc.	101-32260	\$ 2,227	\$ 500	\$ 857	\$ 1,500	\$ 500
Total Licenses and Permits		\$ 46,395	\$ 21,600	\$ 33,576	\$ 52,475	\$ 23,550
Intergovernmental Aid						
State of Minnesota Small Cities	101-33423	\$ -	\$ -	\$ 6,430	\$ 12,860	\$ -
Hennepin County Road Aid	101-33610	\$ -	\$ 2,854	\$ -	\$ 4,256	\$ -
Recycling Grant	101-33630	\$ 1,632	\$ 1,580	\$ 926	\$ 1,852	\$ 1,850
Total Intergovernmental Aid		\$ 1,632	\$ 4,434	\$ 7,356	\$ 18,968	\$ 1,850
Charges for Services						
Zoning and Subdivision	101-34103	\$ 5,216	\$ 4,500	\$ 625	\$ 800	\$ 500
False Alarm Fees	101-34207	\$ 1,500	\$ 1,000	\$ 1,750	\$ 1,750	\$ 1,000
Total Charges for Service		\$ 6,716	\$ 5,500	\$ 2,375	\$ 2,550	\$ 1,500
Fines and Forfeitures						
Fines and Forfeitures	101-35101	\$ 4,761	\$ 2,500	\$ 1,470	\$ 2,500	\$ 2,500
Total Fines and Forfeitures		\$ 4,761	\$ 2,500	\$ 1,470	\$ 2,500	\$ 2,500
Miscellaneous Revenues						
Interest Income	101-36102	\$ 216	\$ 200	\$ 283	\$ 350	\$ 200
Other Income	101-36220	\$ 582	\$ 1,000	\$ 1,390	\$ 1,500	\$ 1,000
Total Miscellaneous Revenues		\$ 798	\$ 1,200	\$ 1,673	\$ 1,850	\$ 1,200
TOTAL NON-TAX REVENUE		\$ 60,302	\$ 35,234	\$ 46,450	\$ 78,343	\$ 30,600
TOTAL TAX REVENUE				\$ 176,702		\$ 357,775
Total Revenue		\$ 397,682	\$ 384,863	\$ 223,152	\$ 432,013	\$ 388,375
Total General Fund Revenue		2014 Actual Total Revenue	2015 Budgeted Revenue	2015 Actual Revenue	2015 Projected	2016 Budgeted Revenue
		\$ 397,682	\$ 384,863	223,152	432,013	\$ 388,375
LEVY						
2016 Levy		357,775				
2015 Levy:		349,629				
Levy Increase:		8,146				
2016 % Increase		2.33%				

City of Woodland
General Fund Expenditures - 2016 Preliminary Draft

Description	Account Code	2014 Actual	2015 Budgeted Expenditures	2015 Actual through August	2015 Projected	2016 Proposed Budget Expenditures
City Council - 41100						
Council Salaries	101-41100-103	\$ 240	\$ 240	\$ -	\$ 240	\$ 240
FICA Contributions	101-41100-122	\$ 15	\$ 15	\$ -	\$ 15	\$ 15
Medicare Contributions	101-41100-123	\$ 3	\$ 35	\$ -	\$ 3	\$ 35
Conferences and Training	101-41100-371	\$ 237	\$ 300	\$ -	\$ 300	\$ 300
Contingency/Dues	101-41100-439	\$ 30	\$ 100	\$ -	\$ 50	\$ 100
Total City Council		\$ 525	\$ 690	\$ -	\$ 608	\$ 690
Elections - 41200 (PRESIDENTIAL ELECTION)						
Election Salaries	101-41200-103	\$ 1,052	\$ -	\$ -	\$ -	\$ 2,500
Printing/Publications	101-41200-214	\$ 615	\$ -	\$ -	\$ -	\$ 1,000
Operating Supplies	101-41200-219	\$ -	\$ -	\$ -	\$ -	\$ 200
Minor Equipment Supplies	101-41200-249	\$ -	\$ -	\$ -	\$ -	\$ 100
Other Professional Services	101-41200-309	\$ 120	\$ -	\$ -	\$ -	\$ 200
Equipment Maintenance	101-41200-319	\$ 1,085	\$ -	\$ -	\$ -	\$ 1,000
Postage	101-41200-322	\$ 41	\$ -	\$ -	\$ -	\$ 100
Meals	101-41200-372	\$ 244	\$ -	\$ (71)	\$ -	\$ 250
Polling Place Rental	101-41200-419	\$ 200	\$ -	\$ -	\$ -	\$ 200
Election Miscellaneous	101-41200-439	\$ -	\$ -	\$ -	\$ -	\$ 100
Total Elections		\$ 3,357	\$ -	\$ (71)	\$ -	\$ 5,650
General - 41400						
Forms/Newsletters	101-41400-214	\$ 207	\$ 650	\$ 311	\$ 500	\$ 600
Office Supplies	101-41400-219	\$ 261	\$ 450	\$ 251	\$ 450	\$ 450
Zoning Coordinator	101-41400-308	\$ 2,982	\$ 2,400	\$ 1,449	\$ 2,000	\$ 2,400
Bank Service Charges/Website	101-41400-309	\$ 810	\$ 900	\$ 829	\$ 900	\$ 900
Clerical Services	101-41400-310	\$ 49,664	\$ 43,739	\$ 29,159	\$ 43,739	\$ 44,766
Postage	101-41400-322	\$ 280	\$ 500	\$ -	\$ 300	\$ 500
Publications/Legal Notices	101-41400-351	\$ 1,892	\$ 2,500	\$ 668	\$ 1,500	\$ 2,500
Training/Miscellaneous	101-41400-371	\$ -	\$ 100	\$ 75	\$ -	\$ 100
Total General		\$ 56,096	\$ 51,239	\$ 32,742	\$ 49,389	\$ 52,216
General - Contracts						
Assessor Contract	101-41500-309	\$ 9,276	\$ 9,429	\$ 6,286	\$ 9,429	\$ 9,665
Legal Services/Civil	101-41600-304	\$ 1,451	\$ 8,000	\$ 368	\$ 3,000	\$ 8,000
Legal Services/Criminal	101-41600-305	\$ 1,606	\$ 2,500	\$ 1,154	\$ 2,500	\$ 2,500
Audit Services/Annual	101-41700-301	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
Total General Contracts		\$ 23,333	\$ 30,929	\$ 18,808	\$ 25,929	\$ 31,165
Public Safety						
Criminal Fees (workhouse)	101-42100-302	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement	101-42100-310	\$ 106,363	\$ 109,554	\$ 73,036	\$ 109,554	\$ 111,754
Fire Protection	101-42200-309	\$ 21,075	\$ 17,360	\$ 17,360	\$ 17,360	\$ 20,000
Fire Marshall (professional services)	101-42200-319	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering Fees	101-42600-303	\$ 22,496	\$ 12,000	\$ 8,441	\$ 16,000	\$ 16,000
Total Public Safety		\$ 149,934	\$ 138,914	\$ 98,837	\$ 142,914	\$ 147,754
Public Works - 43900						
Street Signs	101-43900-226	\$ 342	\$ 600	\$ 92	\$ 300	\$ 600
Sweeping/Minor Road Repairs	101-43900-310	\$ 3,672	\$ 6,000	\$ 2,815	\$ 6,000	\$ 6,000
Storm Sewer/Miscellaneous	101-43900-311	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
Snow Plowing	101-43900-312	\$ 40,656	\$ 43,900	\$ 21,708	\$ 43,900	\$ 45,000
Tree Removal/Mowing	101-43900-313	\$ 2,306	\$ 8,000	\$ 1,683	\$ 6,000	\$ 6,000
Septic Review and Inspections	101-43900-319	\$ 5,924	\$ 5,000	\$ 5,588	\$ 5,200	\$ 8,000
Total Public Works		\$ 52,900	\$ 64,500	\$ 31,886	\$ 61,400	\$ 66,600

2016 City of Woodland General Fund Expenditures - Page 2

Description	Account Code	2014 Actual	2015 Budgeted Expenditures	2015 Actual	2015 Projected	2016 Proposed Budget Expenditures
Street Improvement - 49300						
Street Improvement transfer out to 401-49300 Interfund Transfer	101-49300-720	\$ 71,909	\$ 73,000	\$ 73,000	\$ 73,000	\$ 55,000
State of Minnesota Small Cities transfer out to 401-49300-720	101-43900-720				\$ 12,860	\$ -
Hennepin County Road Aid transfer out to 401-49300-720	101-49300-720	\$ -	\$ 2,854		\$ 4,256	\$ -
Total Street Improvement		\$ 71,909	\$ 75,854	\$ 73,000	\$ 90,116	\$ 55,000
Miscellaneous Expenses - 49000						
Deer Management Program	101-49000-309	\$ 1,078	\$ 1,500	\$ -	\$ 8,000	\$ 8,000
Recycling Contract	101-49000-310	\$ 9,671	\$ 9,950	\$ 6,441	\$ 9,950	\$ 9,950
Insurance	101-49000-369	\$ 2,834	\$ 3,100	\$ 2,487	\$ 3,100	\$ 3,100
Dues/Subscriptions	101-49000-433	\$ 7,262	\$ 8,037	\$ 5,095	\$ 8,037	\$ 8,100
General Miscellaneous	101-49000-439	\$ -	\$ 150	\$ -	\$ -	\$ 150
Total Miscellaneous Expenses		\$ 20,845	\$ 22,737	\$ 14,023	\$ 29,087	\$ 29,300
Total General Fund Expenditures						
		\$ 378,899	\$ 384,863	\$ 269,226	\$ 399,443	\$ 388,375
\$ Increase/Decrease from 2015 Budget			\$ 3,512			
% General Fund Increase			0.9%			

STREET IMPROVEMENT FUND EXPENDITURES					
Description	Account Code	2015 Actual	2015 Projected	2016 Budget	
STREET IMPROVEMENT EXPENSES					
Professional Services/Engineering	401-43100-303	\$ 3,571	\$ 8,950	\$	
Bid Notices/Legal/Miscellaneous	401-43100-351	\$ 449	\$ 449	\$	
Fire Lane Cleanup	401-43100-409		\$ 6,000		
Street Improvement	401-43100-409	\$ 78,871	\$ 78,871	\$ 55,000	
Total Street Improvement Expenses		\$ 82,891	\$ 94,270	\$ 55,000	

STREET IMPROVEMENT FUND REVENUE					
Description	Account Code	2015 Budget	2015 Actual	2015 Projected	2016 Budget
STREET IMPROVEMENT REVENUE					
Street Improvement transfer in from 101-49300-720 to 401-39200 Interfund Transfer		Beginning Balance	\$ 88,763	\$ 88,763	
Street Improvement transfer in from 101-49300-720 to 401-39200 Interfund Transfer		\$ 73,000			\$ 55,000
Street Improvement Fund State of Minnesota Small Cities Assistance Account Transfer In from 101-49300-720	401-39200		\$ 96,909	\$ 96,909	\$ 55,000
Hennepin County CAM transfer in	401-33610	\$ 2,854		\$ 4,256	
Total Street Improvement Fund		\$ 75,854	\$ 185,672	\$ 202,788	\$ 55,000

A) CC authorized the transfer of surplus funds (\$23,909) from the 2014 General Fund Budget to the Street Improvement Fund 11/10/2014
 B) State of Minnesota Small Cities Fund \$12,860 for one year only

CAM - 2013: \$1,428 - 2014: \$1,426 - 2015: \$1,402

STREET IMPROVEMENT FUND SUMMARY	
REVENUE RECAP	EXPENDITURE RECAP
Revenue - 2015 Budgeted	Street Improvements
CC Authorized Transfer - 2014 surplus	Bids and Publications
Minnesota Small Cities Funds	City Engineer Fees
CAM	Fire Lane Cleanup
Total Revenue - 2015	Total Expenditures - 2015
2015 Beginning Balance	\$ 94,270
Total Street Improvement Fund - 2015	\$ 202,788
2015 Revenue/Expenditure Recap and 2016 Beginning Balance/Transfer	
Total Street Improvement Fund - 2015	\$ 202,788
Total Expenditures - 2015	\$ 94,270
2015 Ending Balance	\$ 108,518
2016 Revenue (Transfer)	\$ 55,000
2016 Beginning Balance	\$ 163,518

CITY OF WOODLAND TREASURER REPORT

AUGUST 2015

FUND		ASSETS	LIABILITIES	TOTAL FUND BALANCE
101	GENERAL	\$ 197,034.54	\$ 32.07	\$ 197,002.47
401	STREET IMPROVEMENT	\$ 99,637.08	\$ -	\$ 99,637.08
406	CONSTRUCTION PROJECT	\$ 8.19	\$ -	\$ 8.19
601	WATER	\$ 173,784.70	\$ 53,347.05	\$ 120,437.65
602	SEWER	\$ 572,364.35	\$ 150,448.65	\$ 421,915.70
801	AGENCY	\$ 51,500.00	\$ 51,500.00	\$ -
		\$ 1,094,328.86	\$ 255,327.77	\$ 839,001.09
	EXCESS FUNDS		\$ 839,001.09	
	BALANCE		\$ 1,094,328.86	
		CHECKING ACCOUNT	FUND ACCOUNT	
	BEGINNING BALANCE	\$ 7,258.31	\$ 483,148.22	
	TOTAL DEPOSITS	\$ 19,564.87		
	COURT FINES	\$ 293.60		
	FUND ACCT INT		\$ 42.76	
	ACH UTILITY PMTS RECEIVED	\$ -		
	HNPNTY SETTLEMENT	\$ -		
	HNPNTY AID	\$ 4,256.00		
	TRNSFR - FUND TO CKG	\$ 41,896.81	\$ (41,896.81)	
	TRNSFR - CKG TO FUND	\$ (24,114.47)	\$ 24,114.47	
	TOTAL CHECKS	\$ (39,648.36)		
	SERVICE CHARGE	\$ (67.90)		
	ACH UTILITY BILL SVC FEE	\$ -		
	VANCO ACH SVC FEE	\$ (7.25)		
	ENDING BALANCE	\$ 9,431.61	\$ 465,408.64	
	GENERAL FUND CASH	\$ 197,077.30		
	STREET IMPROVE CASH	\$ 99,637.08		
	CONSTRUCTION PROJECT	\$ 8.19		
	WATER FUND CASH	\$ 30,393.24		
	SEWER FUND CASH	\$ 96,274.44		
	AGENCY FUND CASH	\$ 51,500.00		

**CITY OF WOODLAND
TREASURER'S REPORT
FUND CASH BALANCES**

FUND	7/31/2015	Monthly	Monthly	Monthly	8/31/2015
	Cash Balance	Revenues	Expenses	*Liabilities	Cash Balance
General	\$ 212,699.00	\$ 6,518.00	\$ 22,183.00	\$ -	\$ 197,034.00
Street Improvement	\$ 109,582.00	\$ 4,256.00	\$ 14,201.00		\$ 99,637.00
Construction Project	\$ 8.00	\$ -	\$ -		\$ 8.00
Water	\$ 27,025.00	\$ 3,908.00	\$ 540.00		\$ 30,393.00
Sewer	\$ 91,642.00	\$ 4,932.00	\$ 300.00		\$ 96,274.00
Agency	\$ 49,500.00	\$ 4,500.00	\$ 2,500.00		\$ 51,500.00
Total	\$ 490,456.00	\$ 24,114.00	\$ 39,724.00	\$ -	\$ 474,846.00

CITY OF WOODLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
101-31010	.00	172,661.27	349,629.00	(176,967.73)	49.38
101-31020	.00	4,041.18	.00	4,041.18	.00
101-31040	.00	.00	.00	.00	.00
101-31800	.00	.00	.00	.00	.00
101-31910	.00	.00	.00	.00	.00
TOTAL TAXES	.00	176,702.45	349,629.00	(172,926.55)	50.54
<u>LICENSES & PERMITS</u>					
101-32160	.00	350.00	600.00	(250.00)	58.33
101-32210	4,430.60	32,123.95	20,000.00	12,123.95	160.62
101-32240	.00	75.00	100.00	(25.00)	75.00
101-32250	30.00	170.00	400.00	(230.00)	42.50
101-32260	263.75	856.68	500.00	356.68	171.34
TOTAL LICENSES & PERMITS	4,724.35	33,575.63	21,600.00	11,975.63	155.44
<u>INTERGOVERNMENTAL AID</u>					
101-33402	.00	.00	.00	.00	.00
101-33423	.00	6,430.00	.00	6,430.00	.00
101-33610	.00	.00	2,854.00	(2,854.00)	.00
101-33620	.00	.00	.00	.00	.00
101-33630	.00	925.50	1,580.00	(654.50)	58.58
TOTAL INTERGOVERNMENTAL AID	.00	7,355.50	4,434.00	2,921.50	165.89
<u>PUBLIC CHARGES FOR SERVICE</u>					
101-34103	.00	625.00	4,500.00	(3,875.00)	13.89
101-34107	.00	.00	.00	.00	.00
101-34207	1,500.00	1,750.00	1,000.00	750.00	175.00
101-34960	.00	.00	.00	.00	.00
TOTAL PUBLIC CHARGES FOR SERVICE	1,500.00	2,375.00	5,500.00	(3,125.00)	43.18
<u>FINES & FORFEITURES</u>					
101-35101	293.60	1,469.60	2,500.00	(1,030.40)	58.78
TOTAL FINES & FORFEITURES	293.60	1,469.60	2,500.00	(1,030.40)	58.78

CITY OF WOODLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>MISCELLANEOUS REVENUE</u>					
101-36100 SPECIAL ASSESSMENTS	.00	.00	.00	.00	.00
101-36102 INTEREST	42.76	282.75	200.00	82.75	141.38
101-36210 STONE ARCH DONATION	.00	.00	.00	.00	.00
101-36220 OTHER INCOME	.00	1,390.12	1,000.00	390.12	139.01
TOTAL MISCELLANEOUS REVENUE	42.76	1,672.87	1,200.00	472.87	139.41
<u>OTHER FINANCING SOURCES</u>					
101-39200 INTERFUND OPERATING TRANS	.00	.00	.00	.00	.00
TOTAL OTHER FINANCING SOURCES	.00	.00	.00	.00	.00
TOTAL FUND REVENUE	6,560.71	223,151.05	384,863.00	(161,711.95)	57.98

CITY OF WOODLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET	
<u>COUNCIL</u>						
101-41100-103	COUNCIL SALARIES	.00	.00	240.00	240.00	.00
101-41100-122	FICA CONTRIBUTIONS	.00	.00	15.00	15.00	.00
101-41100-123	MEDICARE CONTRIBUTIONS	.00	.00	35.00	35.00	.00
101-41100-309	MISC PROFESSIONAL SERVICE	.00	.00	.00	.00	.00
101-41100-371	TRAINING/CONFERENCES	.00	.00	300.00	300.00	.00
101-41100-433	DUES/SUBSCRIPTION	.00	.00	.00	.00	.00
101-41100-439	COUNCIL/CONTINGENCY/MISC	.00	.00	100.00	100.00	.00
TOTAL COUNCIL		.00	.00	690.00	690.00	.00
<u>ELECTIONS</u>						
101-41200-103	ELECTION SALARIES	.00	.00	.00	.00	.00
101-41200-122	FICA CONTRIBUTIONS	.00	.00	.00	.00	.00
101-41200-123	MEDICARE CONTRIBUTIONS	.00	.00	.00	.00	.00
101-41200-214	FORMS/PRINTING/PUBLICATIONS	.00	.00	.00	.00	.00
101-41200-219	OPERATING SUPPLIES	.00	.00	.00	.00	.00
101-41200-249	MINOR EQUIPMENT/OTHER	.00	.00	.00	.00	.00
101-41200-309	OTHER PROFESSIONAL SVCS	.00	.00	.00	.00	.00
101-41200-319	EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00
101-41200-322	POSTAGE	.00	.00	.00	.00	.00
101-41200-372	MEALS	.00	(70.61)	.00	70.61	.00
101-41200-419	POLLING PLACE RENTAL	.00	.00	.00	.00	.00
101-41200-439	ELECTION/CONTINGENCY	.00	.00	.00	.00	.00
TOTAL ELECTIONS		.00	(70.61)	.00	70.61	.00
<u>CONTRACTED SERVICES</u>						
101-41400-103	TREASURER'S SALARY	.00	.00	.00	.00	.00
101-41400-122	FICA CONTRIBUTIONS	.00	.00	.00	.00	.00
101-41400-123	MEDICARE CONTRIBUTIONS	.00	.00	.00	.00	.00
101-41400-201	SUPPLIES	.00	.00	.00	.00	.00
101-41400-202	DUPLICATING	.00	.00	.00	.00	.00
101-41400-214	NEWSLETTERS	.00	311.07	650.00	338.93	47.86
101-41400-219	OPERATIONAL SUPPLIES-OTHER	.00	251.24	450.00	198.76	55.83
101-41400-308	ZONING COORDINATOR SERVICES	599.26	1,449.08	2,400.00	950.92	60.38
101-41400-309	PROFESSIONAL SVCS - OTHER	.00	828.70	900.00	71.30	92.08
101-41400-310	CLERICAL SERVICES	3,644.92	29,159.36	43,739.00	14,579.64	66.67
101-41400-322	POSTAGE	.00	.00	500.00	500.00	.00
101-41400-351	PUBLISHING/LEGAL NOTICES	46.00	667.72	2,500.00	1,832.28	26.71
101-41400-371	TRAINING/MISC	.00	.00	100.00	100.00	.00
101-41400-439	CLERK-CONTINGENCY	75.15	75.15	.00	(75.15)	.00
101-41400-530	CAP OUTLAY-IMP OTHER THAN	.00	.00	.00	.00	.00
TOTAL CONTRACTED SERVICES		4,365.33	32,742.32	51,239.00	18,496.68	63.90

CITY OF WOODLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>ASSESSOR CONTRACT</u>					
101-41500-309 ASSESSOR CONTRACT	785.75	6,286.00	9,429.00	3,143.00	66.67
TOTAL ASSESSOR CONTRACT	785.75	6,286.00	9,429.00	3,143.00	66.67
<u>LEGAL SERVICES</u>					
101-41600-304 LEGAL SERVICES/GENERAL	140.00	367.56	.00	(367.56)	.00
101-41600-305 LEGAL SVCS/PROSECUTION	.00	1,153.82	10,500.00	9,346.18	10.99
TOTAL LEGAL SERVICES	140.00	1,521.38	10,500.00	8,978.62	14.49
<u>AUDIT SERVICES</u>					
101-41700-301 AUDITING	.00	11,000.00	11,000.00	.00	100.00
TOTAL AUDIT SERVICES	.00	11,000.00	11,000.00	.00	100.00
<u>PUBLIC SAFETY EXPENSES</u>					
101-42100-302 JAIL/WORKHOUSE FEES	.00	.00	.00	.00	.00
101-42100-310 LAW ENFORCEMENT CONTRACT	9,129.50	73,036.00	109,554.00	36,518.00	66.67
TOTAL PUBLIC SAFETY EXPENSES	9,129.50	73,036.00	109,554.00	36,518.00	66.67
<u>FIRE PROTECTION</u>					
101-42200-309 FIRE PROTECTION	.00	17,316.00	17,360.00	44.00	99.75
101-42200-319 PROF SVC - FIRE MARSHALL INSP	.00	.00	.00	.00	.00
TOTAL FIRE PROTECTION	.00	17,316.00	17,360.00	44.00	99.75
<u>ENGINEERING FEES</u>					
101-42600-303 ENGINEERING FEES	739.00	8,440.50	12,000.00	3,559.50	70.34
TOTAL ENGINEERING FEES	739.00	8,440.50	12,000.00	3,559.50	70.34

CITY OF WOODLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>PUBLIC WORKS EXPENSES</u>					
101-43100-229 ROAD MAINTENANCE FUND	.00	.00	.00	.00	.00
101-43100-309 PROFESSIONAL SVCS (SEAL COAT)	.00	.00	.00	.00	.00
101-43100-381 S&R-UTILITY SERVICES-ELEC	.00	.00	.00	.00	.00
101-43100-409 ROAD MAINTENANCE FUND	.00	.00	.00	.00	.00
TOTAL PUBLIC WORKS EXPENSES	.00	.00	.00	.00	.00
<u>PUBLIC WORKS CONTRACT SVCS</u>					
101-43900-219 OPERATIONAL SUPPLIES-OTHE	.00	.00	.00	.00	.00
101-43900-226 SIGNS	.00	92.00	600.00	508.00	15.33
101-43900-309 PROFESSIONAL SERVICES	.00	.00	.00	.00	.00
101-43900-310 SWEEPING/ROADS/MISC	.00	2,814.70	6,000.00	3,185.30	46.91
101-43900-311 STORM CULVERT/MISC CLEANUP	.00	.00	1,000.00	1,000.00	.00
101-43900-312 SNOW PLOWING CONTRACTURAL	.00	21,708.00	43,900.00	22,192.00	49.45
101-43900-313 TREES/MOWING CONTRACTURAL	858.20	1,683.20	8,000.00	6,316.80	21.04
101-43900-319 PROF SERVICES - SEPTIC SYSTEMS	5,362.27	5,588.39	5,000.00	(588.39)	111.77
101-43900-320 DISASTER CLEAN-UP	.00	.00	.00	.00	.00
101-43900-439 PW-CONTINGENCY	.00	.00	.00	.00	.00
TOTAL PUBLIC WORKS CONTRACT SVCS	6,220.47	31,886.29	64,500.00	32,613.71	49.44
<u>PARKS CONTRACT SERVICES</u>					
101-49000-309 MISC-PROF SVCS/DEER CONTROL	.00	.00	1,500.00	1,500.00	.00
101-49000-310 RECYCLING CONTRACT	802.56	6,440.54	9,950.00	3,509.46	64.73
101-49000-319 PROF SERVICE-METRO WEST	.00	.00	.00	.00	.00
101-49000-369 INSURANCE	.00	2,487.00	3,100.00	613.00	80.23
101-49000-433 DUES & SUBSCRIPTIONS	.00	5,094.66	8,037.00	2,942.34	63.39
101-49000-438 DEER CONTROL	.00	.00	.00	.00	.00
101-49000-439 CONTINGENCY	.00	.00	150.00	150.00	.00
101-49000-440 BLDG ESCROW REFUND	.00	.00	.00	.00	.00
TOTAL PARKS CONTRACT SERVICES	802.56	14,022.20	22,737.00	8,714.80	61.67
<u>TRANSFERS</u>					
101-49300-720 TRANSFERS OUT	.00	96,909.00	.00	(96,909.00)	.00
TOTAL TRANSFERS	.00	96,909.00	.00	(96,909.00)	.00
<u>TOTAL FUND EXPENDITURES</u>					
	22,182.61	293,089.08	309,009.00	15,919.92	94.85

CITY OF WOODLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
NET REVENUES OVER EXPENDITURES	(15,621.90)	(69,938.03)	75,854.00	(177,631.87)	(92.20)

CITY OF WOODLAND
REVENUES/EXPENDITURES COMPARED TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
REVENUE					
TAXES	.00	176,702.45	349,629.00	172,926.55	50.5
LICENSES & PERMITS	4,724.35	33,575.63	21,600.00 (	11,975.63)	155.4
INTERGOVERNMENTAL AID	.00	7,355.50	4,434.00 (	2,921.50)	165.9
PUBLIC CHARGES FOR SERVICE	1,500.00	2,375.00	5,500.00	3,125.00	43.2
FINES & FORFEITURES	293.60	1,469.60	2,500.00	1,030.40	58.8
MISCELLANEOUS REVENUE	42.76	1,672.87	1,200.00 (	472.87)	139.4
OTHER FINANCING SOURCES	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	<u>6,560.71</u>	<u>223,151.05</u>	<u>384,863.00</u>	<u>161,711.95</u>	<u>58.0</u>
EXPENDITURES					
COUNCIL	.00	.00	690.00	690.00	.0
ELECTIONS	.00 (	70.61)	.00	70.61	.0
CONTRACTED SERVICES	4,365.33	32,742.32	51,239.00	18,496.68	63.9
ASSESSOR	785.75	6,286.00	9,429.00	3,143.00	66.7
LEGAL SERVICES	140.00	1,521.38	10,500.00	8,978.62	14.5
AUDITING	.00	11,000.00	11,000.00	.00	100.0
PUBLIC SAFETY EXPENSES	9,129.50	73,036.00	109,554.00	36,518.00	66.7
FIRE PROTECTION	.00	17,316.00	17,360.00	44.00	99.8
ENGINEERING	739.00	8,440.50	12,000.00	3,559.50	70.3
PUBLIC WORKS EXPENSE	.00	.00	.00	.00	.0
PUBLIC WORKS CONTRACT SERVICES	6,220.47	31,886.29	64,500.00	32,613.71	49.4
PARKS CONTRACT SERVICES	802.56	14,022.20	22,737.00	8,714.80	61.7
TRANSFERS OUT	.00	96,909.00	.00 (	96,909.00)	.0
TOTAL FUND EXPENDITURES	<u>22,182.61</u>	<u>293,089.08</u>	<u>309,009.00</u>	<u>15,919.92</u>	<u>94.9</u>
NET REVENUE OVER EXPENDITURES	<u>(15,621.90)</u>	<u>(69,938.03)</u>	<u>75,854.00</u>	<u>145,792.03</u>	<u>(92.2)</u>

CITY OF WOODLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2015

STREET IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>INTERGOVERNMENTAL AID</u>					
401-33610 STATE/COUNTY AID	4,256.00	4,256.00	.00	4,256.00	.00
TOTAL INTERGOVERNMENTAL AID	4,256.00	4,256.00	.00	4,256.00	.00
<u>SPECIAL ASSESSMENTS</u>					
401-36102 INTEREST INCOME	.00	.00	.00	.00	.00
TOTAL SPECIAL ASSESSMENTS	.00	.00	.00	.00	.00
<u>OTHER FINANCING SOURCES</u>					
401-39200 INTERFUND TRANSFER	.00	96,909.00	96,909.00	.00	100.00
TOTAL OTHER FINANCING SOURCES	.00	96,909.00	96,909.00	.00	100.00
TOTAL FUND REVENUE	4,256.00	101,165.00	96,909.00	4,256.00	104.39

CITY OF WOODLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

STREET IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>STREET IMPROVE FUND EXPENSES</u>					
401-43100-303 PROF SERVICES/ENGINEERING	.00	4,070.00	.00	(4,070.00)	.00
401-43100-351 BID NOTICES/LEGAL/MISC	.00	538.55	.00	(538.55)	.00
401-43100-409 STREET IMPROVEMENT	14,200.90	85,682.16	96,909.00	11,226.84	88.42
TOTAL STREET IMPROVE FUND EXPENSES	14,200.90	90,290.71	96,909.00	6,618.29	93.17
TOTAL FUND EXPENDITURES	<u>14,200.90</u>	<u>90,290.71</u>	<u>96,909.00</u>	<u>6,618.29</u>	<u>93.17</u>
NET REVENUES OVER EXPENDITURES	<u>(9,944.90)</u>	<u>10,874.29</u>	<u>.00</u>	<u>(2,362.29)</u>	<u>.00</u>

CITY OF WOODLAND
 REVENUES/EXPENDITURES COMPARED TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2015

STREET IMPROVEMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL AID	4,256.00	4,256.00	.00	(4,256.00)	.0
SPECIAL ASSESSMENTS	.00	.00	.00	.00	.0
OTHER FINANCING SOURCES	.00	96,909.00	96,909.00	.00	100.0
TOTAL FUND REVENUE	<u>4,256.00</u>	<u>101,165.00</u>	<u>96,909.00</u>	<u>(4,256.00)</u>	<u>104.4</u>
<u>EXPENDITURES</u>					
STREET IMPROVEMENT FUND EXPENSES	14,200.90	90,290.71	96,909.00	6,618.29	93.2
TOTAL FUND EXPENDITURES	<u>14,200.90</u>	<u>90,290.71</u>	<u>96,909.00</u>	<u>6,618.29</u>	<u>93.2</u>
NET REVENUE OVER EXPENDITURES	<u>(9,944.90)</u>	<u>10,874.29</u>	<u>.00</u>	<u>(10,874.29)</u>	<u>.0</u>

CITY OF WOODLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

CONSTRUCTION PROJECT WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
406-31800 SEWER SUR-CHARGE REVENUE	.00	32.59	.00	32.59	.00
406-31801 WATER SUR-CHARGE REVENUE	.00	32.60	.00	32.60	.00
TOTAL TAXES	.00	65.19	.00	65.19	.00
<u>LICENSES & PERMITS</u>					
406-32260 SEWER PERMITS	.00	.00	.00	.00	.00
406-32261 WATER PERMITS	.00	.00	.00	.00	.00
TOTAL LICENSES & PERMITS	.00	.00	.00	.00	.00
<u>SPECIAL ASSESSMENTS</u>					
406-36210 INTEREST EARNINGS	.00	.00	.00	.00	.00
TOTAL SPECIAL ASSESSMENTS	.00	.00	.00	.00	.00
<u>SPECIAL FUND ACTIVITY</u>					
406-37150 WATER METER CHARGES	.00	.00	.00	.00	.00
406-37270 SAC-CITY PORTION	.00	.00	.00	.00	.00
TOTAL SPECIAL FUND ACTIVITY	.00	.00	.00	.00	.00
<u>OTHER FINANCING SOURCES</u>					
406-39200 INTERFUND OPERATING TRANS	.00	.00	.00	.00	.00
TOTAL OTHER FINANCING SOURCES	.00	.00	.00	.00	.00
TOTAL FUND REVENUE	.00	65.19	.00	65.19	.00

CITY OF WOODLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

CONSTRUCTION PROJECT WATER/SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>SEWER CONST PROJ EXPENSES</u>					
406-43251-303	PROF SVCE-ENGINEERING FEE	.00	.00	.00	.00
406-43251-304	LEGAL SERVICES	.00	.00	.00	.00
406-43251-309	PROFESSIONAL SVCS-OTHER	.00	.00	.00	.00
406-43251-322	POSTAGE-SEWER	.00	.00	.00	.00
406-43251-351	GENERAL NOTICES & PUBLICA	.00	.00	.00	.00
406-43251-439	CONTINGENCY	.00	.00	.00	.00
406-43251-530	CAPITAL OUTLAY-OTHER THAN	.00	.00	.00	.00
	TOTAL SEWER CONST PROJ EXPENSES	.00	.00	.00	.00
<u>TRANSFERS</u>					
406-49300-720	OPERATING TRANSFERS	.00	.00	.00	.00
	TOTAL TRANSFERS	.00	.00	.00	.00
<u>WATER CONST PROJ EXPENSES</u>					
406-49991-303	PROF. SVCE.-ENGINEERING F	.00	.00	.00	.00
406-49991-304	LEGAL SERVICES	.00	.00	.00	.00
406-49991-309	PROFESSIONAL SVCS-OTHER	.00	.00	.00	.00
406-49991-322	POSTAGE-WATER	.00	.00	.00	.00
406-49991-352	GENERAL NOTICES & PUBLIC	.00	.00	.00	.00
406-49991-439	CONTINGENCY	.00	.00	.00	.00
406-49991-530	CAPITAL OUTLAY-OTHER THAN	.00	.00	.00	.00
	TOTAL WATER CONST PROJ EXPENSES	.00	.00	.00	.00
	TOTAL FUND EXPENDITURES	.00	.00	.00	.00
	NET REVENUES OVER EXPENDITURES	.00	65.19	.00	65.19

CITY OF WOODLAND
REVENUES/EXPENDITURES COMPARED TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

CONSTRUCTION PROJECT WATER/SEWER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
REVENUE					
TAXES	.00	65.19	.00	(65.19)	.0
LICENSES & PERMITS	.00	.00	.00	.00	.0
SPECIAL ASSESSMENTS	.00	.00	.00	.00	.0
SPECIAL FUND ACTIVITY	.00	.00	.00	.00	.0
OTHER FINANCING SOURCES	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	<u>.00</u>	<u>65.19</u>	<u>.00</u>	<u>(65.19)</u>	<u>.0</u>
EXPENDITURES					
SEWER CONSTRUCT PROJ EXPENSE	.00	.00	.00	.00	.0
TRANSFERS OUT	.00	.00	.00	.00	.0
WATER CONSTRUCT PROJ EXPENSE	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>65.19</u>	<u>.00</u>	<u>(65.19)</u>	<u>.0</u>

CITY OF WOODLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
601-31801 WATER SURCHARGE REV	.00	.00	.00	.00	.00
TOTAL TAXES	.00	.00	.00	.00	.00
<u>LICENSES & PERMITS</u>					
601-32260 WATER PERMITS	.00	.00	.00	.00	.00
TOTAL LICENSES & PERMITS	.00	.00	.00	.00	.00
<u>SPECIAL ASSESSMENTS</u>					
601-36101 SP ASSMTS - 97 IMPROVE PROJECT	.00	4,830.45	7,932.00	(3,101.55)	60.90
601-36102 SA - INTEREST PREPAYMENTS	.00	.00	.00	.00	.00
601-36103 SA - DELINQUENT UTILITIES	.00	57.56	.00	57.56	.00
601-36200 SA - PRINCIPAL PREPAYMENTS	.00	.00	1,725.00	(1,725.00)	.00
601-36210 INTEREST EARNINGS	.00	.00	.00	.00	.00
601-36220 OTHER INCOME	.00	.00	.00	.00	.00
TOTAL SPECIAL ASSESSMENTS	.00	4,888.01	9,657.00	(4,768.99)	50.62
<u>WATER USAGE REVENUE</u>					
601-37101 WATER USE CHARGES	1,161.78	6,314.89	9,046.00	(2,731.11)	69.81
601-37102 LATE CHARGES & PENALTIES	.00	10.00	.00	10.00	.00
601-37103 0	.00	.00	.00	.00	.00
601-37150 HOOKUP FEES	.00	.00	.00	.00	.00
601-37170 WATER MAINTENANCE FEE	2,086.50	11,273.19	14,495.00	(3,221.81)	77.77
601-37171 WATER ADMIN FEE	.00	.00	.00	.00	.00
601-37172 WATER USER FEE	659.75	3,532.88	4,961.00	(1,428.12)	71.21
TOTAL WATER USAGE REVENUE	3,908.03	21,130.96	28,502.00	(7,371.04)	74.14
<u>OTHER FINANCING SOURCES</u>					
601-39200 INTERFUND OPERATING TRANS	.00	.00	.00	.00	.00
TOTAL OTHER FINANCING SOURCES	.00	.00	.00	.00	.00
TOTAL FUND REVENUE	3,908.03	26,018.97	38,159.00	(12,140.03)	68.19

CITY OF WOODLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

		WATER FUND				
		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET
<u>TRANSFERS</u>						
601-49300-720	OPERATING TRANSFERS	.00	.00	.00	.00	.00
TOTAL TRANSFERS		.00	.00	.00	.00	.00
<u>WATER FUND EXPENSES</u>						
601-49400-106	SALARY	.00	.00	.00	.00	.00
601-49400-122	FICA CONTRIBUTIONS	.00	.00	.00	.00	.00
601-49400-123	MEDICARE CONTRIBUTIONS	.00	.00	.00	.00	.00
601-49400-209	WATER-OFFICE SUPPLIES	.00	.00	.00	.00	.00
601-49400-214	FORMS/PRINTING	.00	.00	.00	.00	.00
601-49400-219	OPERATIONAL SUPPLIES-OTHE	.00	.00	25.00	25.00	.00
601-49400-229	R&M SUPPLIES-OTHER	.00	.00	.00	.00	.00
601-49400-303	ENGINEERING FEES	.00	.00	3,500.00	3,500.00	.00
601-49400-304	LEGAL FEES	.00	.00	.00	.00	.00
601-49400-309	PROFESSIONAL SERVICES-O	.00	.00	.00	.00	.00
601-49400-318	1/3 OF 2011 SHORTFALL	.00	.00	.00	.00	.00
601-49400-319	EQUIPMENT MNTCE-FIRE HYDRANTS	.00	.00	6,500.00	6,500.00	.00
601-49400-320	MNTCE & REPAIRS-METER UPGRADE	540.00	7,132.98	2,000.00	(5,132.98)	356.65
601-49400-321	EQUIP MNTCE/REPAIR-GATE VALVES	.00	.00	2,400.00	2,400.00	.00
601-49400-322	COMMUNICATIONS-POSTAGE	.00	11.52	68.00	56.48	16.94
601-49400-323	1/3 OF 2011 REV SHORTFALL-3 YR	.00	.00	.00	.00	.00
601-49400-324	2012 EXCESS MNTCE EXPENSE	.00	.00	.00	.00	.00
601-49400-381	UTILITY SERVICES-ELECTRIC	.00	.00	.00	.00	.00
601-49400-382	UTILITY SVC-WATER	.00	6,785.90	7,932.00	1,146.10	85.55
601-49400-409	R&M CONTRACTURAL-OTHER	.00	.00	.00	.00	.00
601-49400-433	MISC.-DUES & SUBSCRIPTI	.00	.00	.00	.00	.00
601-49400-439	CONTINGENCY	.00	.00	.00	.00	.00
601-49400-590	CAPITAL OUTLAY-OTHER	.00	.00	.00	.00	.00
601-49400-602	IMPROVE BOND-PRINCIPAL	.00	12,500.00	12,500.00	.00	100.00
601-49400-611	INTEREST EXPENSE	.00	.00	.00	.00	.00
601-49400-612	IMPROVEMENT BOND-INTEREST	.00	2,460.94	2,461.00	.06	100.00
TOTAL WATER FUND EXPENSES		540.00	28,891.34	37,386.00	8,494.66	77.28
<u>DEPRECIATION</u>						
601-49970-420	DEPRECIATION EXPENSE	.00	.00	.00	.00	.00
TOTAL DEPRECIATION		.00	.00	.00	.00	.00
TOTAL FUND EXPENDITURES		540.00	28,891.34	37,386.00	8,494.66	77.28

CITY OF WOODLAND
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2015

WATER FUND				
	PERIOD	BUDGET	VARIANCE	% OF
	ACTUAL	AMOUNT		BUDGET
	YTD ACTUAL			
NET REVENUES OVER EXPENDITURES	3,368.03	(2,872.37)	773.00	(20,634.69) (371.59)

CITY OF WOODLAND
REVENUES/EXPENDITURES COMPARED TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
TAXES	.00	.00	.00	.00	.0
LICENSES & PERMITS	.00	.00	.00	.00	.0
SPECIAL ASSESSMENTS	.00	4,888.01	9,657.00	4,768.99	50.6
WATER USAGE REVENUE	3,908.03	21,130.96	28,502.00	7,371.04	74.1
OTHER FINANCING SOURCES	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	<u>3,908.03</u>	<u>26,018.97</u>	<u>38,159.00</u>	<u>12,140.03</u>	<u>68.2</u>
<u>EXPENDITURES</u>					
TRANSFERS OUT	.00	.00	.00	.00	.0
WATER FUND EXPENSES	540.00	28,891.34	37,386.00	8,494.66	77.3
DEPRECIATION	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	<u>540.00</u>	<u>28,891.34</u>	<u>37,386.00</u>	<u>8,494.66</u>	<u>77.3</u>
NET REVENUE OVER EXPENDITURES	<u>3,368.03</u>	<u>(2,872.37)</u>	<u>773.00</u>	<u>3,645.37</u>	<u>(371.6)</u>

CITY OF WOODLAND
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>TAXES</u>					
602-31801 SEWER SURCHARGE REV	.00	.00	.00	.00	.00
TOTAL TAXES	.00	.00	.00	.00	.00
<u>LICENSES & PERMITS</u>					
602-32260 SEWER PERMITS	.00	.00	.00	.00	.00
TOTAL LICENSES & PERMITS	.00	.00	.00	.00	.00
<u>SEWER USAGE REVENUE</u>					
602-34401 SEWER USE CHARGES	2,077.74	11,436.34	14,400.00	(2,963.66)	79.42
602-34402 LATE CHARGES & PENALTIES	.00	.00	.00	.00	.00
602-34408 0	.00	.00	.00	.00	.00
TOTAL SEWER USAGE REVENUE	2,077.74	11,436.34	14,400.00	(2,963.66)	79.42
<u>SPECIAL ASSESSMENTS</u>					
602-36100 SP ASSMTS - 97 IMPROVE PROJECT	1,507.69	1,507.69	3,015.00	(1,507.31)	50.01
602-36101 SA - PRINCIPAL PREPAYMENTS	(1,507.69)	102.46	.00	102.46	.00
602-36102 SA - INTEREST PREPAYMENTS	.00	.00	.00	.00	.00
602-36103 SA - DELINQUENT UTILITIES	.00	209.66	.00	209.66	.00
602-36210 INTEREST EARNINGS	.00	.00	15.00	(15.00)	.00
TOTAL SPECIAL ASSESSMENTS	.00	1,819.81	3,030.00	(1,210.19)	60.06
<u>SEWER USAGE REVENUE</u>					
602-37101 SEWER USE CHARGES	.00	.00	.00	.00	.00
602-37102 LATE CHARGES & PENALTIES	.00	.00	.00	.00	.00
602-37150 HOOKUP FEES	.00	.00	.00	.00	.00
602-37170 SEWER MAINTENANCE FEE	1,153.00	6,156.06	9,537.00	(3,380.94)	64.55
602-37171 SEWER ADMIN FEE	.00	.00	.00	.00	.00
602-37172 SEWER USER FEE	1,701.75	9,076.31	13,436.00	(4,359.69)	67.55
602-37270 SAC-CITY PORTION	.00	.00	.00	.00	.00
TOTAL SEWER USAGE REVENUE	2,854.75	15,232.37	22,973.00	(7,740.63)	66.31

CITY OF WOODLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2015

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>OTHER FINANCING SOURCES</u>					
602-39200 INTERFUND OPERATING TRANS	.00	.00	.00	.00	.00
TOTAL OTHER FINANCING SOURCES	.00	.00	.00	.00	.00
 TOTAL FUND REVENUE	<u>4,932.49</u>	<u>28,488.52</u>	<u>40,403.00</u>	<u>(11,914.48)</u>	<u>70.51</u>

CITY OF WOODLAND
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

		SEWER FUND			% OF	
		PERIOD	BUDGET	VARIANCE	BUDGET	
		ACTUAL	YTD ACTUAL	AMOUNT	BUDGET	
<u>SEWER FUND EXPENSES</u>						
602-43200-106	SALARY	.00	.00	.00	.00	
602-43200-122	FICA CONTRIBUTIONS	.00	.00	.00	.00	
602-43200-123	MEDICARE CONTRIBUTIONS	.00	.00	.00	.00	
602-43200-214	OPERATIONAL SUPP-FORMS/PR	.00	.00	50.00	50.00	
602-43200-219	OPERATIONAL SUPPLIES-OTHE	.00	.00	.00	.00	
602-43200-229	R&M SUPPLIES-OTHER	.00	.00	.00	.00	
602-43200-303	ENGINEERING FEES	.00	.00	.00	.00	
602-43200-309	PROFESSIONAL SVCS	.00	14.25	1,500.00	1,485.75	
602-43200-310	SEWER-CONTRACTURAL	.00	.00	.00	.00	
602-43200-319	EQUIPMENT MAINTENANCE-OTH	300.00	300.00	5,000.00	4,700.00	
602-43200-322	COMMUNICATIONS-POSTAGE	.00	11.52	68.00	56.48	
602-43200-351	LEGAL NOTICES	.00	.00	.00	.00	
602-43200-381	UTILITY SERVICES-ELECTRIC	.00	.00	.00	.00	
602-43200-385	UTILITY SVC-SEWER	.00	12,311.97	14,400.00	2,088.03	
602-43200-400	REPAIR & MNTNCE-INFILTRATION	.00	.00	3,000.00	3,000.00	
602-43200-404	R&M-MACHINERY & EQUIPMENT	.00	.00	.00	.00	
602-43200-409	R&M CONTRACTURAL-OTHER	.00	.00	.00	.00	
602-43200-420	SEWER-DEPRECIATION	.00	.00	.00	.00	
602-43200-439	SEWER-CONTINGENCY	.00	.00	.00	.00	
602-43200-530	CAPITAL OUTLAY-OTHER THAN	.00	.00	.00	.00	
602-43200-602	IMPROVE BOND-PRINCIPAL	.00	36,929.55	35,265.00	(1,664.55)	
602-43200-611	ACCRUED INTEREST EXPENSE	.00	.00	.00	.00	
602-43200-612	IMPROVE BOND-INTEREST	.00	1,870.45	3,535.00	1,664.55	
602-43200-720	OPERATING TRANSFERS	.00	.00	.00	.00	
602-43200-770	DEPRECIATION EXPENSE	.00	.00	.00	.00	
TOTAL SEWER FUND EXPENSES		300.00	51,437.74	62,818.00	11,380.26	81.88
<u>DEPRECIATION</u>						
602-49970-420	DEPRECIATION EXPENSE	.00	.00	.00	.00	.00
TOTAL DEPRECIATION		.00	.00	.00	.00	.00
TOTAL FUND EXPENDITURES		300.00	51,437.74	62,818.00	11,380.26	81.88
NET REVENUES OVER EXPENDITURES		4,632.49	(22,949.22)	(22,415.00)	(23,294.74)	(102.38)

CITY OF WOODLAND
REVENUES/EXPENDITURES COMPARED TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2015

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
TAXES	.00	.00	.00	.00	.0
LICENSES & PERMITS	.00	.00	.00	.00	.0
SEWER USAGE REVENUE	2,077.74	11,436.34	14,400.00	2,963.66	79.4
SPECIAL ASSESSMENTS	.00	1,819.81	3,030.00	1,210.19	60.1
SEWER USAGE REVENUE	2,854.75	15,232.37	22,973.00	7,740.63	66.3
OTHER FINANCING SOURCES	.00	.00	.00	.00	.0
TOTAL FUND REVENUE	<u>4,932.49</u>	<u>28,488.52</u>	<u>40,403.00</u>	<u>11,914.48</u>	<u>70.5</u>
<u>EXPENDITURES</u>					
SEWER FUND EXPENSES	300.00	51,437.74	62,818.00	11,380.26	81.9
DEPRECIATION	.00	.00	.00	.00	.0
TOTAL FUND EXPENDITURES	<u>300.00</u>	<u>51,437.74</u>	<u>62,818.00</u>	<u>11,380.26</u>	<u>81.9</u>
NET REVENUE OVER EXPENDITURES	<u>4,632.49</u>	<u>(22,949.22)</u>	<u>(22,415.00)</u>	<u>534.22</u>	<u>(102.4)</u>

CITY OF WOODLAND
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2015

AGENCY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>INTERGOVERNMENTAL AID</u>						
801-33610	STATE/COUNTY AID	.00	.00	.00	.00	.00
	TOTAL INTERGOVERNMENTAL AID	.00	.00	.00	.00	.00
<u>SPECIAL ASSESSMENTS</u>						
801-36102	INTEREST INCOME	.00	.00	.00	.00	.00
	TOTAL SPECIAL ASSESSMENTS	.00	.00	.00	.00	.00
<u>OTHER FINANCING SOURCES</u>						
801-39200	INTERFUND TRANSFER	.00	.00	.00	.00	.00
	TOTAL OTHER FINANCING SOURCES	.00	.00	.00	.00	.00
	TOTAL FUND REVENUE	.00	.00	.00	.00	.00
	NET REVENUES OVER EXPENDITURES	.00	.00	.00	.00	.00