

**Finance Standing Committee Meeting
Wednesday, February 10, 2010, 3:30 p.m.
City Hall Conference Room**

CALL TO ORDER

Councilmember Palmer called the meeting to order at 3:30 p.m.

ROLL CALL

Jim Palmer, Council Member, Committee Chair
Beth Munns, Council Member, Committee Member
Bob Severns, Council Member, Committee Member

Mayor Jim Slowik
Doug Merriman, Finance Director
Paul Schmidt, City Administrator

Gerry Oliver, Civil Service Commissioner

NOTES

No discussion of meeting notes from January 13, 2010.

PUBLIC COMMENTS

There were no public comments. Mayor Slowik talked about Mr. Oliver's recent appointment to the Civil Service Commission and Mr. Oliver noted that he was glad to be attending this standing committee meeting as a visitor.

FINANCE DIRECTOR – INFORMATION ITEMS

ICOM Finance / Interlocal

This item was moved to the beginning of this meeting's agenda. At Mayor Slowik's request, Mr. Merriman has been attending ICOM's Board meetings. Finance Director Doug Merriman talked about ICOM's \$300,000 loan through Whidbey Island Bank at 6.7%, the need for a different approach to their budget process, and refinancing this loan. ICOM had also intended to borrow another \$100,000 toward operating expenses. The City is considering an interagency loan to ICOM for \$400,000 at 2.5% with City funding coming from the Equipment Replacement Fund and loan payback within a three to five year period. The City's Equipment Replacement Fund carries a consistent cash balance and is the City's sinking fund. The City's reinvestment rate is at 1% or less and 2.5% will be advantageous for both the City and ICOM. Mr. Merriman had contacted the State Auditor for their opinion on an interagency loan and the Auditor's Department did not foresee a problem with this loan. ICOM and their participants will be evaluated regarding credit risk. Participants include the City, County, hospital, and other agencies. A policy oversight committee has been established with Mr. Merriman, Mark Brown, and Elaine Marlow sitting on this committee. ICOM's ending fund balance is now zero without reserves (beginning fund balance was \$160,000). Mr. Merriman has redone ICOM's budget, established a five-year budget projection, and has offered a restructuring of ICOM's billing rates.

Committee members asked about the five-year plan and if ICOM can follow it, and that the level of service cannot be eroded. The debt situation must be remedied, reserves brought back to 15%, and a consistent pattern of rate increases established for the agencies. ICOM's technology grows at twice the rate of the City's, and an equipment and replacement schedule will be included in the five-year time frame.

Monthly Utility Billing

Mr. Merriman gave an update on the monthly utility billing process. The ordinance work is completed for monthly billing; rate adjustments are still being worked on in ordinance format to update the OHMC. Flyers talking about monthly billing are being added to the utility bills. Mr. Merriman is working with the City's Law Department to redraft the billing calendar. Mr. Merriman talked about costs for contracting a mailing service for the utility bills. There are two companies being considered that specialize in this service. Contracting for this service will cost less than the City's costs for the folding machine, extensive staff time to manually run the billing, and the benefit of this service which will make a monthly billing schedule possible. Mr. Merriman is obtaining quotes and references from each of these companies. Committee members talked about online accounts and credit card payment. Monthly billing will allow utility customers to sign in and see their account; not part of the mailing service, the City will be working with Edens (existing City software) to establish this availability. Actual cost savings: Present utility billing costs are \$10,000 to \$12,000; this will be reduced to \$6,000 to \$7,000 and will be an immense savings of staff time. Discussion followed about double-mailing of bills to owners and property managers. Mr. Merriman noted that this runs to a legal issue: With the number of renters in Oak Harbor, utilities are still the property owner's responsibility. Even though a few customers do not like double-billing, the City would have more concerned property owners if landlords did not have information that their tenant had run up a large bill that is legally the landlord's responsibility.

Municipal Court Update

City Administrator Schmidt talked about the interlocal agreement for court services which will be coming before Council at their February 16, 2010 meeting. The agreement continues the operation of the municipal department of the district court as Oak Harbor's municipal court for four years. Cost to the City will be 22% of the court operational costs plus an annual overhead assessment of \$17,200. This represents a reduction of over \$18,000. The agreement also designates Judge Peter Strow as the City's municipal judge and provides for transition of cases in the event the City elects to establish its own court in 2014. This agreement will come before the County on February 22, 2010 and will go into effect in January of 2011. Discussion also followed about potential legislation calling for election of municipal judges.

Verizon

Mr. Merriman talked about the letter received from Verizon asking for a \$155,000 refund in utility tax with regard to DSL services. Verizon is interpreting this service as interstate commerce and exempt from utility tax. Most cities in Washington have received a similar letter. Mr. Vernon and Anacortes received a letter asking for \$135,000. Mr. Merriman called Verizon's attorney and their position is based on the City of Bellevue v.

Quest. A group of cities have gathered with two law firms and Ogden Murphy has attracted the most city participation for a mutual defense. Legal expenses can be shared. Discussion followed about AWC's attorney also looking into this issue, getting cities organized, and breaking cities into groups that have similar ordinances. Verizon's request focuses on telephone services and telephone interstate services and there are different rules for bundling services. Some of Verizon's land services have been sold, but not all of their services. This issue could become defined by a statute of limitations. The City does not hold a franchise with Verizon; the company is a utility tax payer and this is a claim for refund of utility taxes. As technology changes, the City needs to be proactive with utility taxes. Verizon's request is a result of a lobbying effort on behalf of the telecommunications industry to exempt them from state and local government taxation.

General Fund Balances

Mr. Merriman presented the general fund revenue and expenditure analysis ending in December 2009 (a draft analysis since 2009 has not been closed), attached as Exhibit A. The revenues shown on the first three pages will not change. Mr. Merriman highlighted sections within the report noting the impact of the school district in sales tax and licensing/permits areas. Discussion followed about 2010's budget without the school district's impact, and the \$250,000 cash flow surplus which may bridge the City over in sales tax while still leaving \$100,000 and a potential recovery in sales tax. Expenditures are below budget by 1%. The handout's last page detailed cash flow analysis.

OTHER ISSUES

Councilmember Palmer will not be here for the next Finance Standing Committee meeting or Government Services Standing Committee meeting. Councilmember Munns will attend the Government Services meeting in Mr. Palmer's absence and Councilmember Severns will chair the Finance Standing Committee meeting in March.

Mr. Merriman noted that a change fund resolution for the Senior Center's petty cash will be coming before Council at their March 23, 2010 regular meeting.

ADJOURN

With no other discussion coming before the committee, the meeting adjourned at 4:45 p.m.

Notes were taken by
Connie Wheeler
City Clerk

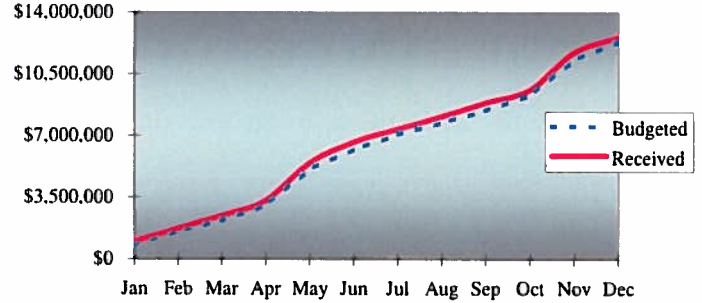
Exhibit A

City of Oak Harbor

General Fund Revenue Analysis Draft For Period Ending December 2009

Total General Fund Revenue

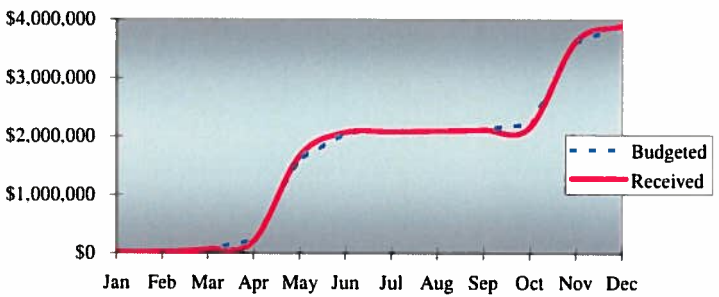
	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$787,638	\$968,950	\$787,638	\$968,950	23.02%
Feb	764,008	737,346	1,551,647	1,706,296	9.97%
Mar	606,460	734,629	2,158,107	2,440,925	13.10%
Apr	846,470	852,428	3,004,576	3,293,353	9.61%
May	2,070,393	2,145,629	5,074,969	5,438,982	7.17%
Jun	1,131,303	1,191,920	6,206,272	6,630,901	6.84%
Jul	838,934	752,655	7,045,205	7,383,557	4.80%
Aug	693,924	715,698	7,739,129	8,099,255	4.65%
Sep	685,443	779,081	8,424,573	8,878,335	5.39%
Oct	868,050	754,471	9,292,623	9,632,806	3.66%
Nov	2,030,877	2,104,093	11,323,500	11,736,899	3.65%
Dec	1,021,984	876,124	12,345,484	12,613,022	2.17%
Total	\$12,345,484	\$12,613,022	\$12,345,484		



Includes: Total General Fund Revenues, net of beginning fund balance

Property Tax Revenue

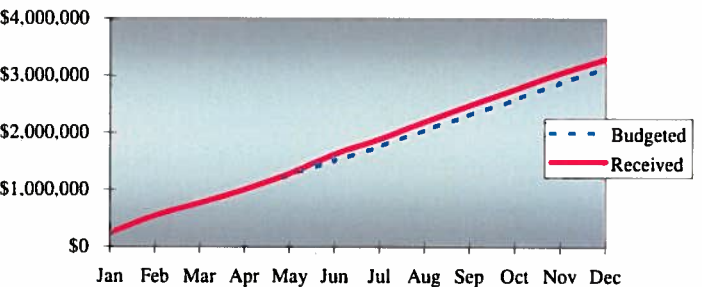
	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$29,022	\$18,402	\$29,022	\$18,402	-36.59%
Feb	9,818	2,892	38,840	21,293	-45.18%
Mar	20,470	36,861	59,310	58,155	-1.95%
Apr	160,074	144,684	219,385	202,839	-7.54%
May	1,380,898	1,465,931	1,600,283	1,668,770	4.28%
Jun	465,613	400,619	2,065,896	2,069,388	0.17%
Jul	25,111	10,428	2,091,008	2,079,817	-0.54%
Aug	13,416	16,678	2,104,423	2,096,495	-0.38%
Sep	27,614	20,957	2,132,037	2,117,451	-0.68%
Oct	82,579	42,831	2,214,616	2,160,283	-2.45%
Nov	1,393,214	1,477,925	3,607,830	3,638,208	0.84%
Dec	313,275	269,540	3,921,105	3,907,748	-0.34%
Total	\$3,921,105	\$3,907,748	\$3,921,105		



Includes: Actual property tax receipts, including Fire Bond special levies.

Sales Tax Revenue

	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$240,921	\$239,757	\$240,921	\$239,757	-0.48%
Feb	306,698	302,719	547,619	542,476	-0.94%
Mar	227,832	225,275	775,451	767,750	-0.99%
Apr	219,111	236,392	994,562	1,004,142	0.96%
May	271,095	282,267	1,265,657	1,286,409	1.64%
Jun	245,319	341,704	1,510,976	1,628,113	7.75%
Jul	250,605	267,245	1,761,581	1,895,358	7.59%
Aug	287,241	303,315	2,048,822	2,198,673	7.31%
Sep	266,384	290,726	2,315,205	2,489,399	7.52%
Oct	268,891	279,481	2,584,096	2,768,879	7.15%
Nov	292,873	289,461	2,876,970	3,058,340	6.30%
Dec	253,441	242,853	3,130,411	3,301,193	5.46%
Total	\$3,130,411	\$3,301,193	\$3,130,411		



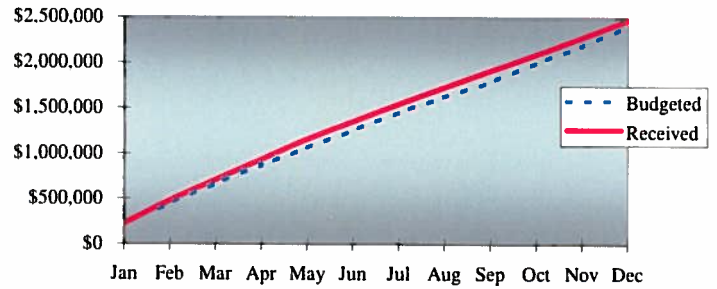
Includes: Actual sales tax receipts from the County. Received 2 months after actual sale.

City of Oak Harbor

General Fund Revenue Analysis Draft For Period Ending December 2009

Business & Utility Taxes

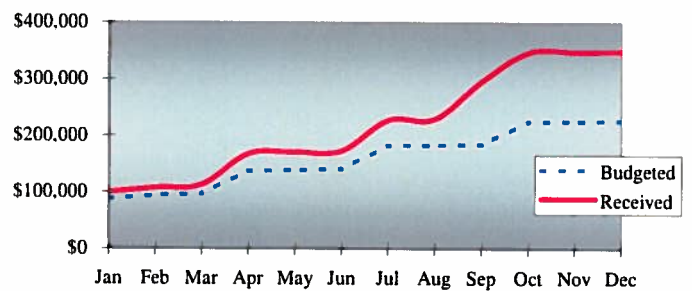
	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$216,585	\$221,443	\$216,585	\$221,443	2.24%
Feb	228,714	255,548	445,299	476,991	7.12%
Mar	220,915	230,840	666,214	707,830	6.25%
Apr	203,271	228,581	869,485	936,411	7.70%
May	197,229	221,497	1,066,714	1,157,908	8.55%
Jun	189,890	195,571	1,256,604	1,353,479	7.71%
Jul	199,274	192,486	1,455,878	1,545,965	6.19%
Aug	173,583	189,581	1,629,462	1,735,546	6.51%
Sep	161,134	185,104	1,790,596	1,920,650	7.26%
Oct	210,386	178,552	2,000,982	2,099,202	4.91%
Nov	182,057	187,831	2,183,039	2,287,033	4.76%
Dec	221,961	190,194	2,405,000	2,477,227	3.00%
Total	\$2,405,000	\$2,477,227	\$2,405,000		



Includes: Cellular phone tax and utility taxes

Licenses & Permits

	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$87,536	\$99,259	\$87,536	\$99,259	13.39%
Feb	6,455	7,909	93,992	107,167	14.02%
Mar	2,388	5,623	96,380	112,790	17.03%
Apr	40,787	54,816	137,167	167,606	22.19%
May	1,721	2,650	138,888	170,256	22.59%
Jun	1,385	2,561	140,273	172,817	23.20%
Jul	41,105	54,107	181,379	226,923	25.11%
Aug	1,102	1,932	182,481	228,855	25.41%
Sep	1,126	66,838	183,607	295,693	61.05%
Oct	40,339	51,900	223,946	347,593	55.21%
Nov	726	804	224,672	348,397	55.07%
Dec	878	906	225,550	349,302	54.87%
Total	\$225,550	\$349,302	\$225,550		

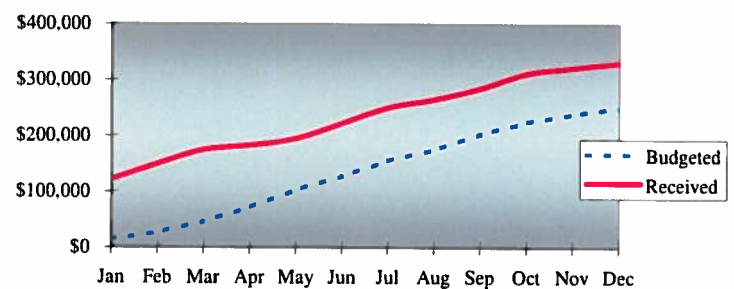


Includes: Business licenses, cable franchise fees and animal licenses.

Note: Received \$64,400 in September for equipment upgrade per cable franchise agreement.

Building Permits

	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$13,908	\$120,993	\$13,908	\$120,993	769.92%
Feb	12,195	27,785	26,103	148,778	469.97%
Mar	19,618	25,704	45,721	174,483	281.63%
Apr	25,579	7,761	\$71,299	182,243	155.60%
May	31,015	12,005	102,314	194,248	89.85%
Jun	24,913	27,328	127,228	221,576	74.16%
Jul	28,344	28,259	155,571	249,835	60.59%
Aug	19,110	14,723	174,681	264,558	51.45%
Sep	28,456	20,397	203,137	284,956	40.28%
Oct	20,773	26,406	223,910	311,361	39.06%
Nov	14,311	10,352	238,221	321,713	35.05%
Dec	11,779	8,597	250,000	330,310	32.12%
Total	\$250,000	\$330,310	\$250,000		



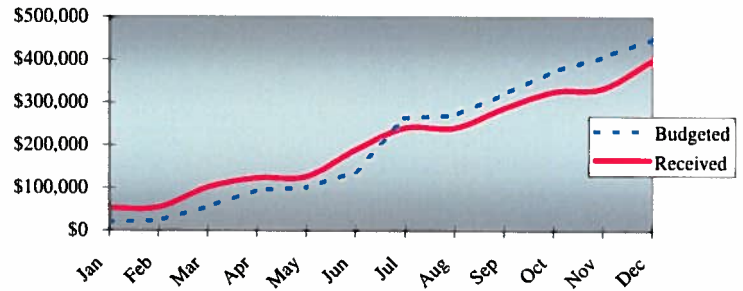
Note: There was a building permit issued to the School District for \$112,000 in January

City of Oak Harbor

General Fund Revenue Analysis Draft For Period Ending December 2009

Intergovernmental

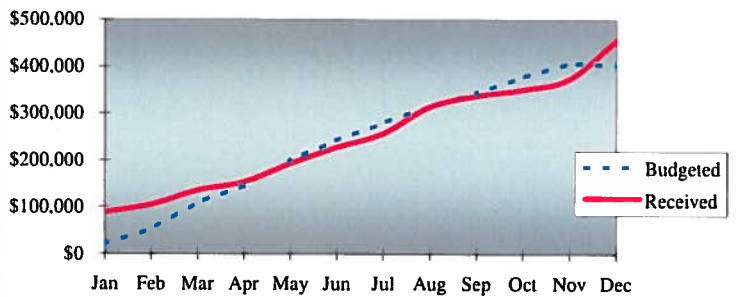
	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$19,409	\$52,024	\$19,409	\$52,024	168.04%
Feb	3,699	1,860	23,108	53,884	133.19%
Mar	31,461	47,752	54,569	101,636	86.25%
Apr	38,476	21,961	93,045	123,597	32.84%
May	6,130	2,699	99,176	126,296	27.35%
Jun	37,782	63,237	136,957	189,533	38.39%
Jul	129,434	51,528	266,391	241,061	-9.51%
Aug	5,753	0	272,144	241,061	-11.42%
Sep	50,014	46,787	322,158	287,848	-10.65%
Oct	52,880	38,485	375,037	326,332	-12.99%
Nov	32,403	7,885	407,441	334,217	-17.97%
Dec	42,559	66,130	450,000	400,347	-11.03%
Total	\$450,000	\$400,347	\$450,000		



Includes: Grant program revenue, Liquor Control Board profits, and fire services reimbursement.

Charges for Services

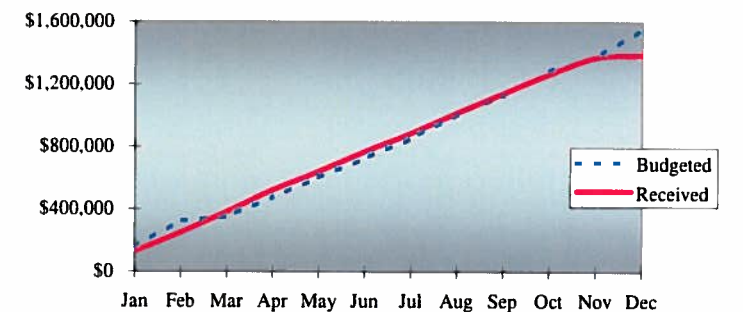
	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$20,535	\$88,734	\$20,535	\$88,734	332.10%
Feb	31,728	16,118	52,264	104,852	100.62%
Mar	57,011	30,605	109,275	135,457	23.96%
Apr	35,184	18,207	144,459	153,664	6.37%
May	55,440	39,102	199,899	192,766	-3.57%
Jun	42,938	34,787	242,837	227,553	-6.29%
Jul	36,798	29,379	279,634	256,933	-8.12%
Aug	37,233	57,842	316,868	314,775	-0.66%
Sep	27,913	22,541	344,781	337,316	-2.16%
Oct	34,133	13,911	378,914	351,228	-7.31%
Nov	29,646	23,042	408,560	374,269	-8.39%
Dec	(4,960)	82,244	403,600	456,513	13.11%
Total	\$403,600	\$456,513	\$403,600		



Includes: Camping fees, jail monitoring, plan check & zoning fees, municipal court revenues

Other Revenues

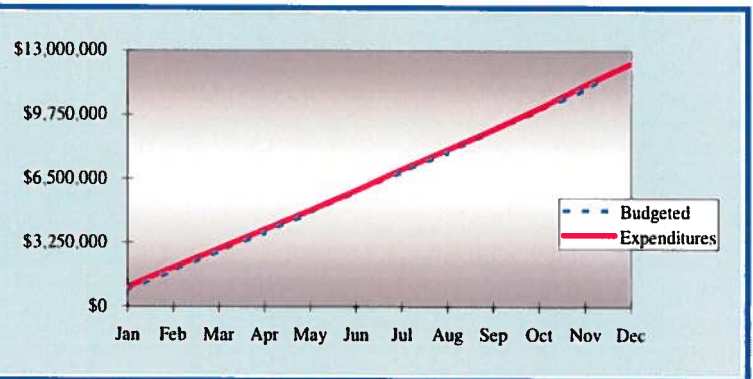
	Monthly Budgeted	Monthly Received	YTD Budgeted	YTD Received	% of Budget
Jan	\$159,720	\$128,339	\$159,720	\$128,339	-19.65%
Feb	164,702	122,516	324,422	250,855	-22.68%
Mar	26,765	131,969	351,187	382,824	9.01%
Apr	123,988	140,027	475,175	522,850	10.03%
May	126,864	119,477	602,038	642,328	6.69%
Jun	123,463	126,114	725,501	768,442	5.92%
Jul	128,263	119,223	853,763	887,665	3.97%
Aug	156,485	131,627	1,010,249	1,019,292	0.90%
Sep	122,802	125,731	1,133,051	1,145,023	1.06%
Oct	158,070	122,904	1,291,121	1,267,927	-1.80%
Nov	85,647	106,794	1,376,768	1,374,721	-0.15%
Dec	183,050	15,660	1,559,818	1,390,382	-10.86%
Total	\$1,559,818	\$1,390,382	\$1,559,818		



Includes: Rental income and operating transfers-in.

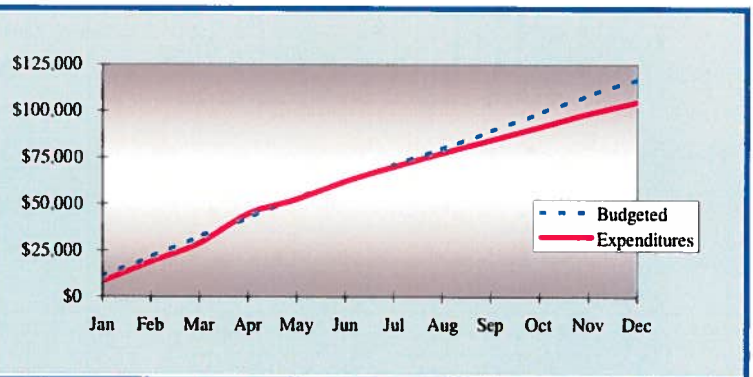
Total General Fund Expenditures

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$811,590	\$981,706	\$811,590	\$981,706	20.96%
Feb	987,902	987,538	1,799,492	1,969,244	9.43%
Mar	1,007,112	955,628	2,806,604	2,924,872	4.21%
Apr	920,879	984,053	3,727,482	3,908,925	4.87%
May	1,037,945	975,502	4,765,428	4,884,427	2.50%
Jun	1,053,268	1,000,535	5,818,696	5,884,962	1.14%
Jul	1,018,879	1,070,642	6,837,575	6,955,604	1.73%
Aug	975,451	1,009,343	7,813,026	7,964,947	1.94%
Sep	1,137,670	1,035,379	8,950,696	9,000,326	0.55%
Oct	1,006,438	1,089,783	9,957,134	10,090,109	1.34%
Nov	1,077,888	1,175,462	11,035,022	11,265,572	2.09%
Dec	1,411,625	1,080,466	12,446,647	12,346,038	-0.81%
Total	\$12,446,647	\$12,346,038	\$12,446,647		



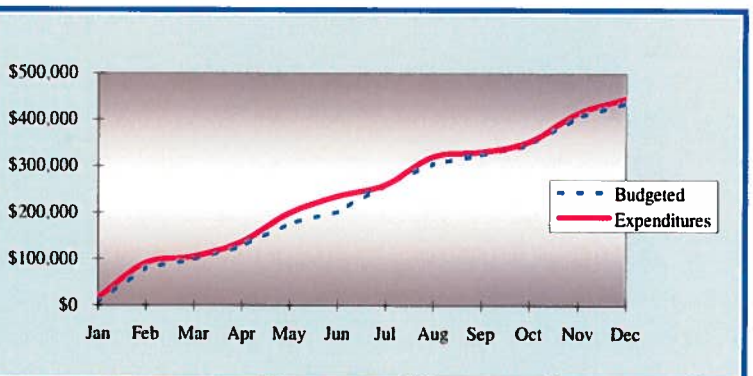
City Council

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$10,967	\$8,001	\$10,967	\$8,001	-27.04%
Feb	10,275	10,662	21,242	18,663	-12.14%
Mar	11,012	10,072	32,253	28,735	-10.91%
Apr	9,995	15,768	42,248	44,503	5.34%
May	10,886	8,013	53,134	52,515	-1.16%
Jun	9,235	9,543	62,369	62,059	-0.50%
Jul	8,722	7,990	71,091	70,049	-1.47%
Aug	8,662	7,339	79,753	77,389	-2.96%
Sep	9,506	7,113	89,258	84,501	-5.33%
Oct	9,575	6,989	98,834	91,490	-7.43%
Nov	9,524	7,168	108,357	98,658	-8.95%
Dec	8,678	6,299	117,035	104,958	-10.32%
Total	\$117,035	\$104,958	\$117,035		



Judicial

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$5,527	\$15,808	\$5,527	\$15,808	186.00%
Feb	74,518	75,334	80,046	91,142	13.86%
Mar	18,707	14,420	98,752	105,562	6.90%
Apr	28,233	31,656	126,985	137,218	8.06%
May	49,335	61,969	176,320	199,187	12.97%
Jun	25,682	35,983	202,002	235,170	16.42%
Jul	56,920	24,155	258,922	259,325	0.16%
Aug	46,655	61,503	305,577	320,828	4.99%
Sep	18,499	10,651	324,076	331,479	2.28%
Oct	22,667	22,054	346,742	353,533	1.96%
Nov	59,598	60,744	406,340	414,278	1.95%
Dec	30,493	31,665	436,833	445,942	2.09%
Total	\$436,833	\$445,942	\$436,833		

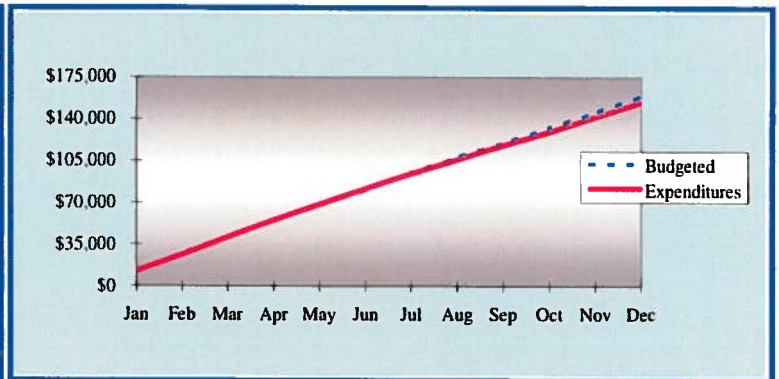


City of Oak Harbor

General Fund Expenditure Analysis
Draft For Period Ending December 2009

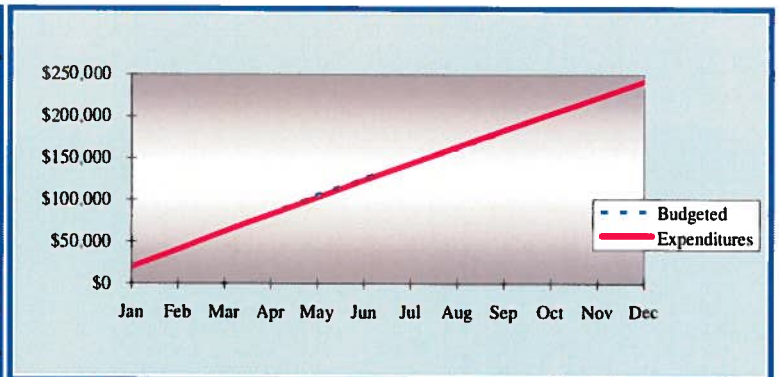
Mayor

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$13,526	\$12,500	\$13,526	\$12,500	-7.59%
Feb	14,095	13,682	27,621	26,182	-5.21%
Mar	13,742	14,766	41,363	40,948	-1.00%
Apr	13,066	14,048	54,429	54,996	1.04%
May	13,129	13,346	67,558	68,341	1.16%
Jun	12,792	13,058	80,350	81,399	1.31%
Jul	14,471	12,636	94,820	94,035	-0.83%
Aug	13,299	11,935	108,119	105,971	-1.99%
Sep	11,859	11,947	119,979	117,918	-1.72%
Oct	12,457	11,336	132,435	129,254	-2.40%
Nov	12,976	12,285	145,411	141,540	-2.66%
Dec	13,874	12,587	159,285	154,126	-3.24%
Total	\$159,285	\$154,126	\$159,285		



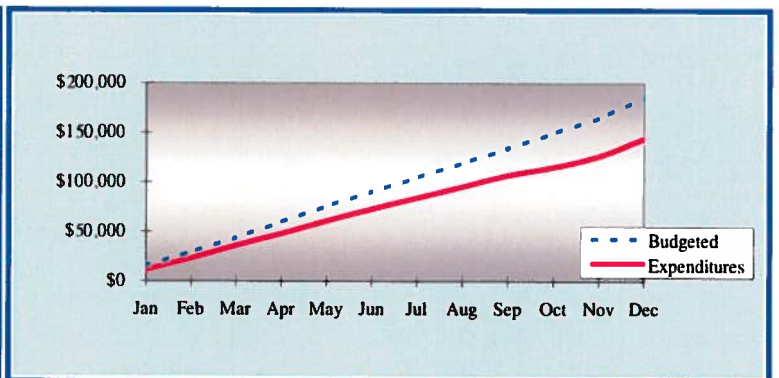
City Administrator

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$19,734	\$19,866	\$19,734	\$19,866	0.67%
Feb	21,141	20,530	40,875	40,396	-1.17%
Mar	22,050	21,798	62,926	62,194	-1.16%
Apr	20,773	20,291	83,699	82,485	-1.45%
May	21,848	20,371	105,547	102,856	-2.55%
Jun	20,235	20,556	125,782	123,411	-1.88%
Jul	17,732	20,015	143,514	143,426	-0.06%
Aug	18,123	20,120	161,637	163,546	1.18%
Sep	20,024	20,100	181,661	183,646	1.09%
Oct	21,737	19,410	203,398	203,056	-0.17%
Nov	19,656	19,118	223,054	222,174	-0.39%
Dec	21,539	19,328	244,593	241,502	-1.26%
Total	\$244,593	\$241,502	\$244,593		



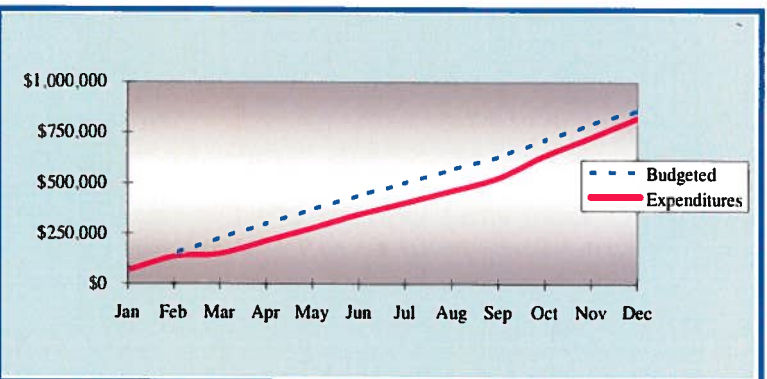
Human Resources

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$14,834	\$11,168	\$14,834	\$11,168	-24.72%
Feb	14,590	11,630	29,424	22,797	-22.52%
Mar	14,658	13,131	44,082	35,928	-18.50%
Apr	15,823	11,989	59,905	47,917	-20.01%
May	16,124	12,796	76,029	60,712	-20.15%
Jun	14,390	11,898	90,419	72,611	-19.70%
Jul	14,284	11,341	104,703	83,951	-19.82%
Aug	14,698	11,439	119,401	95,391	-20.11%
Sep	14,618	11,451	134,019	106,842	-20.28%
Oct	15,675	8,530	149,694	115,372	-22.93%
Nov	15,522	11,081	165,216	126,453	-23.46%
Dec	19,901	17,499	185,117	143,952	-22.24%
Total	\$185,117	\$143,952	\$185,117		



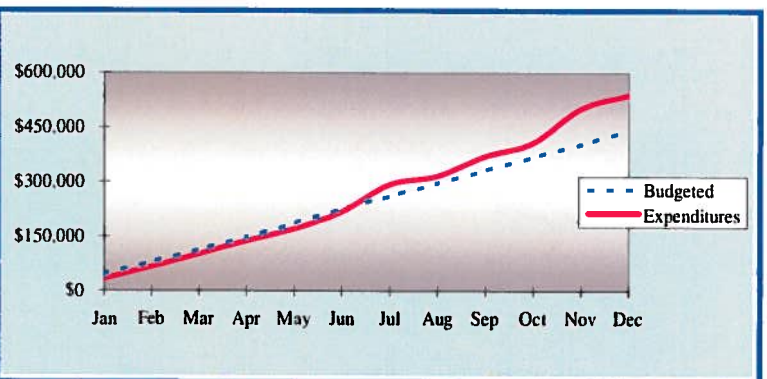
Finance

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$66,070	\$64,048	\$66,070	\$64,048	-3.06%
Feb	80,009	69,645	146,079	133,693	-8.48%
Mar	78,906	13,781	224,985	147,474	-34.45%
Apr	70,898	63,180	295,883	210,654	-28.81%
May	70,824	64,037	366,707	274,691	-25.09%
Jun	68,358	68,233	435,065	342,924	-21.18%
Jul	62,046	58,423	497,111	401,347	-19.26%
Aug	66,637	59,249	563,748	460,597	-18.30%
Sep	64,342	63,961	628,091	524,558	-16.48%
Oct	80,481	111,336	708,572	635,894	-10.26%
Nov	79,198	90,098	787,769	725,993	-7.84%
Dec	72,617	95,325	860,386	821,318	-4.54%
Total	\$860,386	\$821,318	\$860,386		



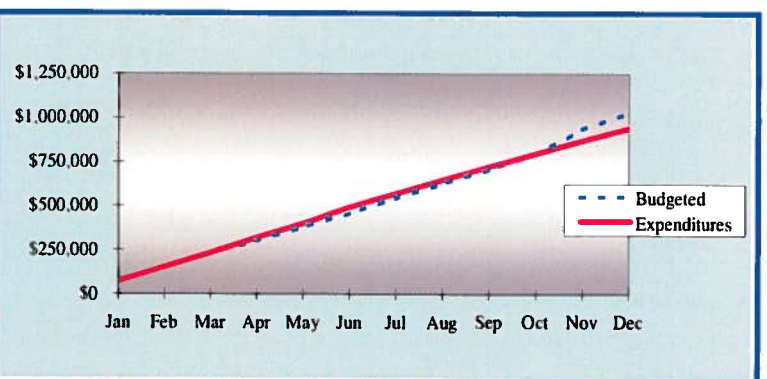
Legal Services

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$46,980	\$32,958	\$46,980	\$32,958	-29.85%
Feb	32,520	33,213	79,500	66,171	-16.77%
Mar	34,310	34,707	113,810	100,879	-11.36%
Apr	33,676	36,513	147,486	137,392	-6.84%
May	37,982	33,144	185,468	170,535	-8.05%
Jun	40,524	46,523	225,991	217,058	-3.95%
Jul	36,014	75,484	262,005	292,542	11.66%
Aug	34,089	24,120	296,094	316,662	6.95%
Sep	36,758	54,847	332,851	371,509	11.61%
Oct	36,252	36,455	369,103	407,964	10.53%
Nov	35,044	94,201	404,147	502,165	24.25%
Dec	37,304	36,995	441,451	539,160	22.13%
Total	\$441,451	\$539,160	\$441,451		



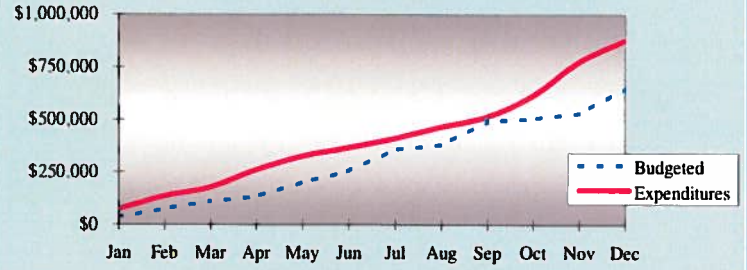
Development Services

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$78,353	\$73,350	\$78,353	\$73,350	-6.39%
Feb	75,904	79,925	154,257	153,275	-0.64%
Mar	73,326	78,447	227,583	231,723	1.82%
Apr	73,420	87,615	301,004	319,338	6.09%
May	77,568	80,642	378,572	399,980	5.65%
Jun	78,911	92,517	457,483	492,497	7.65%
Jul	85,690	76,326	543,173	568,823	4.72%
Aug	81,971	78,877	625,144	647,700	3.61%
Sep	82,290	76,047	707,433	723,747	2.31%
Oct	89,495	74,470	796,929	798,218	0.16%
Nov	141,681	74,210	938,609	872,428	-7.05%
Dec	91,252	\$69,372	1,029,861	941,800	-8.55%
Total	\$1,029,861	\$941,800	\$1,029,861		



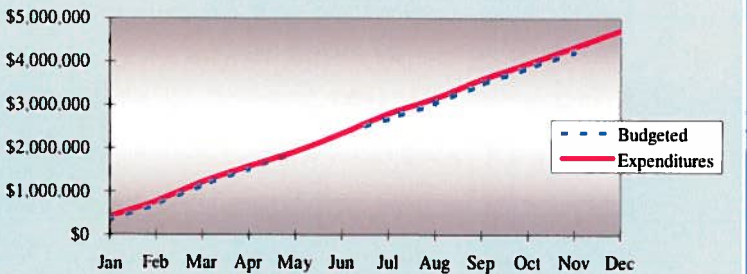
General Governmental

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$33,743	\$71,376	\$33,743	\$71,376	111.53%
Feb	41,420	62,754	75,162	134,130	78.45%
Mar	35,815	43,147	110,978	177,277	59.74%
Apr	22,035	82,449	133,013	259,726	95.26%
May	68,132	64,898	201,145	324,624	61.39%
Jun	54,439	41,727	255,584	366,351	43.34%
Jul	102,697	43,575	358,281	409,926	14.41%
Aug	21,145	56,239	379,426	466,165	22.86%
Sep	111,845	48,291	491,271	514,455	4.72%
Oct	14,172	101,139	505,443	615,594	21.79%
Nov	24,213	160,132	529,656	775,726	46.46%
Dec	116,952	102,528	646,608	878,254	35.82%
Total	\$646,608	\$878,254	\$646,608		



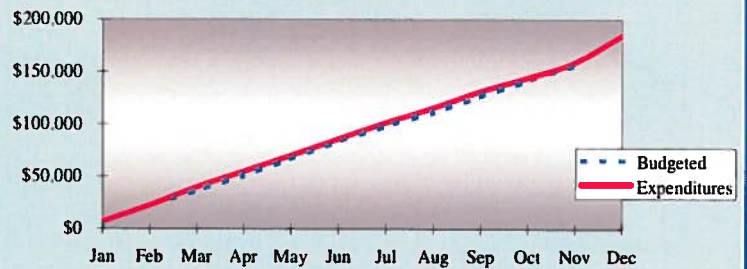
Police Services

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$322,575	\$424,345	\$322,575	\$424,345	31.55%
Feb	358,165	347,337	\$680,740	771,682	13.36%
Mar	448,851	443,516	1,129,591	1,215,198	7.58%
Apr	385,481	363,930	1,515,072	1,579,128	4.23%
May	367,782	340,035	1,882,854	1,919,163	1.93%
Jun	449,515	425,419	2,332,369	2,344,582	0.52%
Jul	344,325	457,015	2,676,694	2,801,597	4.67%
Aug	352,107	352,199	3,028,801	3,153,796	4.13%
Sep	445,191	433,244	3,473,992	3,587,040	3.25%
Oct	379,254	372,075	3,853,246	3,959,115	2.75%
Nov	367,065	379,165	4,220,311	4,338,279	2.80%
Dec	581,827	380,784	4,802,138	4,719,064	-1.73%
Total	\$4,802,138	\$4,719,064	\$4,802,138		



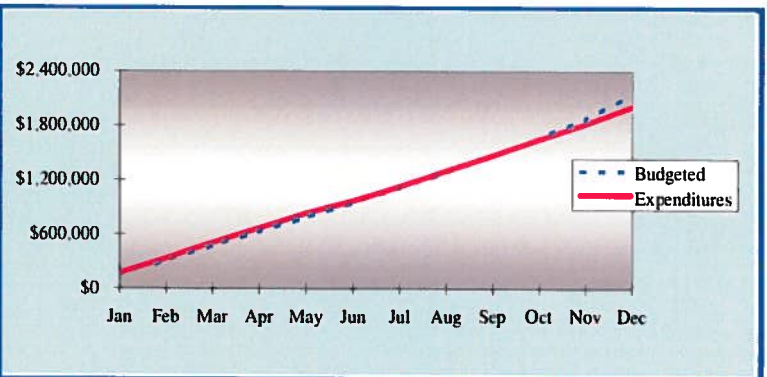
Animal Control

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$5,455	\$6,586	\$5,455	\$6,586	20.73%
Feb	16,206	15,593	21,661	22,179	2.39%
Mar	14,016	17,467	35,677	39,646	11.12%
Apr	14,499	15,084	50,176	54,729	9.08%
May	16,140	15,136	66,316	69,865	5.35%
Jun	16,667	15,979	82,983	85,844	3.45%
Jul	14,830	15,675	97,813	101,519	3.79%
Aug	13,001	14,104	110,814	115,623	4.34%
Sep	15,729	16,062	126,544	131,686	4.06%
Oct	14,873	12,848	141,416	144,534	2.20%
Nov	15,040	14,568	156,456	159,101	1.69%
Dec	29,274	25,495	185,730	184,597	-0.61%
Total	\$185,730	\$184,597	\$185,730		



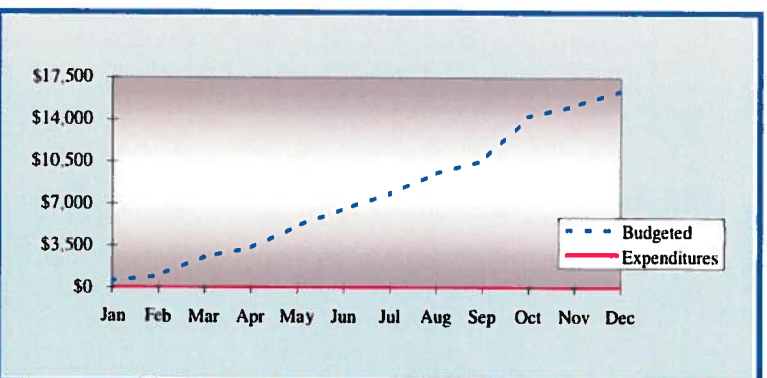
Fire Control

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$142,070	\$166,723	\$142,070	\$166,723	17.35%
Feb	160,436	161,528	302,506	328,250	8.51%
Mar	163,076	175,638	465,582	503,889	8.23%
Apr	157,570	160,476	623,152	664,365	6.61%
May	154,962	163,145	778,114	827,509	6.35%
Jun	168,591	139,919	946,705	967,429	2.19%
Jul	164,151	156,721	1,110,856	1,124,150	1.20%
Aug	165,724	174,127	1,276,580	1,298,277	1.70%
Sep	186,737	169,326	1,463,317	1,467,603	0.29%
Oct	207,454	181,333	1,670,772	1,648,936	-1.31%
Nov	203,314	169,480	1,874,085	1,818,416	-2.97%
Dec	275,379	191,836	2,149,464	2,010,252	-6.48%
Total	\$2,149,464	\$2,010,252	\$2,149,464		



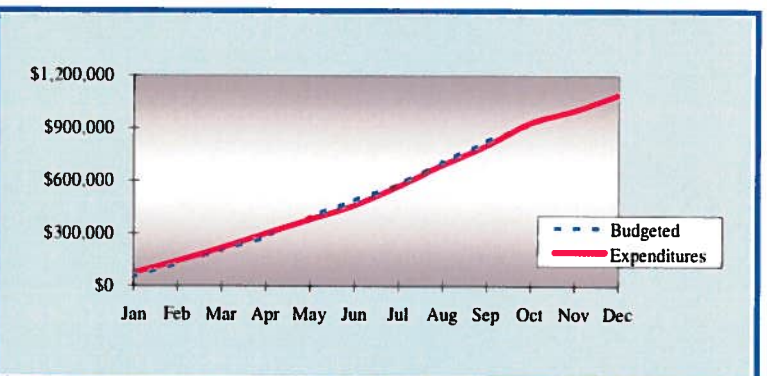
Youth Services

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$565	\$0	\$565	\$0	-100.00%
Feb	420	0	985	0	-100.00%
Mar	1,560	0	2,545	0	-100.00%
Apr	754	0	3,299	0	-100.00%
May	1,847	0	5,146	0	-100.00%
Jun	1,431	0	6,577	0	-100.00%
Jul	1,281	0	7,858	0	-100.00%
Aug	1,666	0	9,524	0	-100.00%
Sep	1,051	0	10,574	0	-100.00%
Oct	3,674	0	14,248	0	-100.00%
Nov	918	0	15,167	0	-100.00%
Dec	1,233	0	16,400	0	-100.00%
Total	\$16,400	\$0	\$16,400		



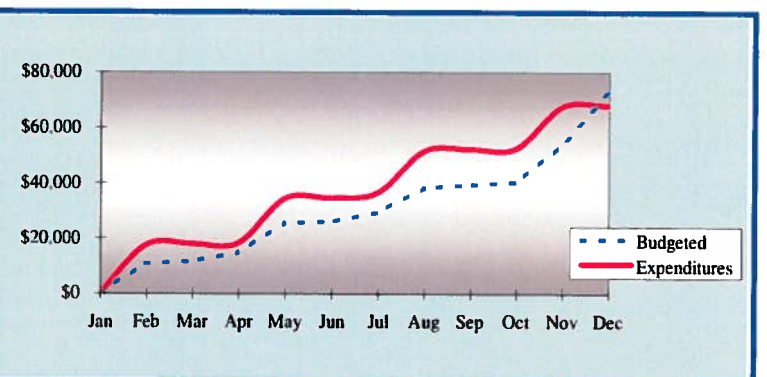
Parks & Recreation

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$50,830	\$74,917	\$50,830	\$74,917	47.39%
Feb	77,542	68,149	128,372	143,066	11.45%
Mar	76,168	74,426	204,540	217,492	6.33%
Apr	71,755	80,699	276,295	298,190	7.92%
May	120,497	81,843	396,791	380,033	-4.22%
Jun	92,018	78,964	488,809	458,997	-6.10%
Jul	92,360	109,314	581,169	568,310	-2.21%
Aug	128,790	123,023	709,959	691,334	-2.62%
Sep	118,182	111,737	828,140	803,071	-3.03%
Oct	97,770	131,352	925,910	934,423	0.92%
Nov	80,241	68,107	1,006,151	1,002,531	-0.36%
Dec	92,695	90,339	1,098,846	1,092,870	-0.54%
Total	\$1,098,846	\$1,092,870	\$1,098,846		



Library

	Monthly Budgeted	Monthly Expenditures	YTD Budgeted	YTD Expenditures	% of Budget
Jan	\$360	\$60	\$360	\$60	-83.31%
Feb	10,661	17,557	11,021	17,617	59.85%
Mar	915	312	11,936	17,929	50.20%
Apr	2,900	355	14,836	18,284	23.24%
May	10,891	16,131	25,727	34,415	33.77%
Jun	480	215	26,207	34,631	32.14%
Jul	3,358	1,971	29,565	36,602	23.80%
Aug	8,884	15,067	38,449	51,669	34.38%
Sep	1,040	602	39,489	52,271	32.37%
Oct	902	455	40,392	52,726	30.54%
Nov	13,900	15,104	54,291	67,831	24.94%
Dec	18,609	413	72,900	68,244	-6.39%
Total	\$72,900	\$68,244	\$72,900		



Total General Fund Cash Flow Requirements

	Total Revenues	Total Expenditures	Net Difference	Cumulative Difference
Jan	\$968,950	\$981,706	(\$12,757)	(\$12,757)
Feb	737,346	987,538	(250,192)	(262,949)
Mar	734,629	955,628	(220,999)	(483,948)
Apr	852,428	984,053	(131,624)	(615,572)
May	2,145,629	975,502	1,170,126	554,554
Jun	1,191,920	1,000,535	191,385	745,940
Jul	752,655	1,070,642	(317,987)	427,953
Aug	715,698	1,009,343	(293,645)	134,307
Sep	779,081	1,035,379	(256,298)	(121,991)
Oct	754,471	1,089,783	(335,312)	(457,303)
Nov	2,104,093	1,175,462	928,630	471,327
Dec	876,124	1,080,466	(204,343)	266,984
Total	\$12,613,022	\$12,346,038	\$266,984	\$266,984

