

**COUNCIL OF THE VILLAGE OF YELLOW SPRINGS  
REGULAR COUNCIL MEETING  
AGENDA**

**IN COUNCIL CHAMBERS @ 7:00 P.M.**

**Tuesday, February 20, 2018**

Comments from the Public are welcomed at two different times during the course of the meeting: (1) Comments on items not on the Agenda will be heard under Citizens Concerns, and (2) Comments on all items listed on the Agenda will be heard during Council's consideration of said item. A Sign-In sheet will be made available on the small table at the rear of the Council Chambers. Please write your name and the topic you wish to discuss.

**CALL TO ORDER**

**ROLL CALL**

**REGULAR SESSION (7:00)**

**SWEARING IN OF NEW BOARD and COMMISSION MEMBERS (7:05)**

Arts and Culture Commission  
Planning Commission

**ANNOUNCEMENTS (7:10)**

**CONSENT AGENDA (7:15)**

1. Minutes of February 5, 2018 Regular Meeting

**REVIEW OF AGENDA**

**I. PETITIONS/COMMUNICATIONS (7:20)**

The Clerk will receive and file:

Krista Magaw re: Conservation Funding and Regenerating Landscapes  
Jessica Thomas re: Housing Needs Assessment  
Rachel McKinley re: Treasurer's Report  
Chief Carlson re: 2-1-1 Information Sheet  
NAMI re: Educational Series

**II. PUBLIC HEARINGS/LEGISLATION (7:25)**

**Second Reading and Public Hearing of Ordinance 2018-04** Approving Creation of a Fund for Utility Overpayment and Disbursement

**Second Reading and Public Hearing of Ordinance 2018-05** Approving Creation of a Fund to House Revenues Obtained for the Yellow Springs-Clifton Connector Project

**Reading of Resolution 2018-03** Supporting Preservation of Ohio's Waterways on the Occasion of the 50 Year Anniversary of the Scenic Rivers Act

**III. CITIZEN CONCERNS (7:40)**

**IV. SPECIAL REPORTS (7:45)**

Quarterly Financial Report (Dodd: 5 minutes)

**V. OLD BUSINESS (7:50)**

Continuation of 2018 Goals Discussion (Housh: 25 minutes)

Voluntary Tax Collection Discussion (Dodd: 10 minutes)

Housing Needs Report Out: Inclusionary Zoning and Community Conversations  
(MacQueen: 25 minutes)

Utility Round Up Action Plan and Timeline (Dodd: 5 minutes)

**VI. NEW BUSINESS**

**VII. MANAGER’S REPORT (8:55)**

**VIII. ASSISTANT VILLAGE MANAGER/FINANCE DIRECTOR’S REPORT (9:00)**

**IX. CHIEF’S REPORT (9:05)**

**X. SOLICITOR’S REPORT (9:10)**

**XI. CLERK’S REPORT (9:15)**

**XII. BOARD AND COMMISSION REPORTS (9:20)**

Report from Representatives:

MacQueen	Planning Commission (Kreeger)
Kreeger	Economic Sustainability Commission (Stokes)
Stokes	Community Access Panel (Housh)
Kreeger	Arts and Culture Commission (Housh)
Judith Hempfling	Energy Board (Stokes)
Judith Hempfling	Library Commission (Stokes)
Judith Hempfling	Justice System Task Force (Kreeger)
Marianne MacQueen	Village Mediation Program (Kreeger)
Marianne MacQueen	School Board Liaison (Housh)
Stokes	Human Relations Commission (MacQueen)
Marianne MacQueen	Environmental Commission (Kreeger)
Marianne MacQueen	Beaver Management Task Force
Housh	Greene County Regional Planning Commission
Housh	Miami Valley Regional Planning Comm.

**XIII. FUTURE AGENDA ITEMS (9:25)**

March 5:	Second Reading and Public Hearing of Ordinance 2018-03 Repealing Chapter 881 “Earned Income Tax Regulations Effective Beginning January 1, 2016” Of The Codified Ordinances Of The Village Of Yellow Springs, Ohio And Enacting New Chapter 881 “Earned Income Tax Regulations Effective Beginning January 1, 2016” And Declaring An Emergency Resolution 2018-0x Approving a Taser Policy for the Yellow Springs Police Department Finance Committee of Council: Discussion Revolving Loan Fund Follow Up Fees for Event Services Discussion Continuation of Board and Commission Discussion (MacQueen: 10 minutes) Food Forest Proposal Economic Sustainability Commission Annual Report
March 19:	Planning Commission End of Year Report
April 2:	Tobacco 21

**EXECUTIVE SESSION**

**ADJOURNMENT**

The next regular meeting of the Council of the Village of Yellow Springs will be held at 7:00 p.m. on  
**Monday, March 5, 2018** in Council Chambers, John Bryan Community Center, 100 Dayton Street.

The Village of Yellow Springs is committed to providing reasonable accommodations for people with disabilities. The Council meeting is wheelchair accessible. Any person requiring a disability accommodation should contact the Village Clerk of Council’s Office at 767-9126 or via e-mail at [clerk@yso.com](mailto:clerk@yso.com) for more information.

**Council of the Village of Yellow Springs  
Regular Session Minutes**

**In Council Chambers @ 7:00 P.M.**

**Monday, February 5, 2018**

**CALL TO ORDER**

President of Council Brian Housh called the meeting to order at 7:00pm.

**ROLL CALL**

Present were Housh, Vice President Marianne MacQueen and Council members Judith Hempfling, Kevin Stokes and Lisa Kreeger. Also present were Village Manager Patti Bates, Village Solicitor Chris Conard, and Chief of Police Brian Carlson.

**SWEARING IN**

New Mayor's Court Clerk Ann Poortinga was sworn in.

**ANNOUNCEMENTS**

**MINUTES**

1. Minutes of January 16, 2018 Regular Meeting

MacQueen MOVED and Kreeger SECONDED a MOTION TO APPROVE the Minutes as amended for clarification. The MOTION PASSED 5-0 on a voice vote.

**REVIEW OF AGENDA**

MacQueen asked that the HNA move to the top of New Business and be followed by Goals. She asked that the HNA be allotted 30 minutes.

Policing Guidelines was added to New Business.

Stokes asked that the topic of Diversity in Hiring be added to New Business.

Nominations were added to New Business.

**PETITIONS/COMMUNICATIONS**

MacQueen reviewed communications received as follows:

Dodd re: JBC Rental Information  
MacQueen re: Pollinator Regenerator Information  
Shernaz Reporter re: Tobacco Free Minutes (online)  
Kate Hamilton re: Resignation from HRC

**PUBLIC HEARINGS/LEGISLATION**

**First Reading of Ordinance 2018-04** Approving Creation of a Fund for Utility Overpayment and Disbursement. MacQueen MOVED and Hempfling SECONDED a MOTION TO APPROVE.

Bates noted that the legislation would create a fund for utility overpayment and disbursement. Current Utility office software houses any bill overpayments in the electric fund. The new software now being implemented has the ability to hold those funds in an overpayment account to be later distributed to the correct fund versus just electric.

Housh CALLED THE VOTE, and the MOTION PASSED 5-0 on a ROLL CALL VOTE.

**First Reading of Ordinance 2018-05** Approving Creation of a Fund to House Revenues Obtained for the Yellow Springs-Clifton Connector Project. Kreeger MOVED and Stokes SECONDED a MOTION TO APPROVE.

Housh explained that this legislation creates a fund for housing revenues obtained for the Yellow Springs-Clifton connector project. This fund will hold revenues earmarked for the needs assessment and possible future construction of a connector path between Yellow Springs and Clifton. This is a collaboration between a number of different interested entities and the Village has volunteered to be the custodian of the funds.

Housh CALLED THE VOTE and the MOTION PASSED 5-0 on a voice vote.

**CITIZEN CONCERNS**

William Tolle expressed concern that persons who had harassed him when he lived in another city have located him and are again following him.

Chrissy Cruz asked when the Utility Round Up discussion will occur, stating her disappointment that it was not occurring at this meeting.

MacQueen stated that the discussion is reliant upon the Utility office implementing their new software first, and stated that she will follow up.

Cruz stressed the importance of the topic to many families in the Village.

Housh stated that he is requesting an action plan for the measure be brought to the February 20<sup>th</sup> meeting so that there is at least a strategy in place.

Hempfling asked that the Council Goals address this matter and that policies be examined.

## **SPECIAL REPORTS**

There were no Special Reports.

## **OLD BUSINESS**

**Housing Needs Assessment Update.** MacQueen presented the HNA information as follows:

The Village Manager's Housing Advisory Board met on January 29<sup>th</sup> to reflect on the Housing Needs Assessment (HNA) and identify next steps in the housing process. The Board agreed that 1) the HNA provided useful data to help Council and the Village move forward on housing plans, and 2) that there is much work to be done. Issues discussed during the meeting included research and work 365 is doing on affirmative marketing strategies for Yellow Springs; potential need for other resources to help in planning; the distinction between affordability and diversity; how, and if, to develop a model for the number and type of housing units to strive for; and initial thinking about incentives to increase affordable housing such as Inclusionary Zoning.

The Board decided to focus first on organizing the four Community Forums on Housing that had been agreed upon last fall. The month of March has been suggested for the forums which are slated to be held at the First Baptist Church, Mills Lawn, the Senior Center, and the Bryan Center. Patti Bates and MacQueen will begin the coordination process with the persons who have agreed to help set up the forums, including the Village Mediation Program. The Board, at the direction of Council, would decide on the structure of the meetings which should include some data from the HNA and one or more questions for citizens to discuss.

Potential questions citizens might wish to ask include; "What do you want for Yellow Springs in terms of housing?" "Do you want to shift the trajectory in which Yellow Springs is heading?" "What do you want Council to know about your concerns?" MacQueen asked for Council direction as to what questions should be asked at the forums.

MacQueen stated that she, in conjunction with Hempfling, had been working on a plan to present inclusionary zoning to Council as a means of facilitating affordable housing.

She asked for Council input on three items: Approval of the Housing Advisory Board to become the Technical Assistance Board to Council and Staff for housing matters; Approval for her continued research into inclusionary zoning and input from Council as to the focus for the proposed housing related forums.

Stokes raised the issue of how to present the housing material to the forum participants.

Hempfling asked who should present the information.

Housh stated that an aid to consistency would be to create a one-page document with salient information.

This was discussed at some length, with Bates stating that she has been attempting to reformat the material into a more condensed format.

MacQueen commented that the current trend in available housing in the Village is moving Villagers away from their stated values. She noted that Council has not previously taken an active role in the issue of housing, and opined that now is a time that Council may begin to take a "very active role" in housing.

Bates offered to bring a revised document to the meeting on the 20<sup>th</sup>.

Hempfling disagreed with reorganizing the powerpoint, but stated that she thought it should be condensed.

Kreeger stated that this was what she was in fact suggesting; that the powerpoint be configured around the central questions that Council wanted addressed by the forum participants. She then suggested that perhaps one of those questions address the role that citizens believe Council should play in the housing situation.

Stokes suggested that now that there is a Housing Needs Assessment which affirms the need for increased housing in the Village, could there be a firm stated commitment from Council regarding housing. He asked that a document listing all potentially available Village owned properties be provided at some point to assist Council in the matter.

MacQueen stated that Council should move step by step, and commented that following the forums, the matter of inclusionary zoning needed to be raised. She commented that several properties will become available, and that these would lend themselves to housing. MacQueen stated that she would like the possibility of inclusionary zoning brought before Council before that time.

Housh stated that he hears two primary questions, noting that the informational piece is only half of the community conversations proposed. He commented that the two questions he believes need to be addressed are "what do we want our Village to look like?" and "how do we want to get there with Village housing policy and actions?"

Housh suggested that some of the statistics be highlighted for the purpose of the conversations, to get them started, and then questions could be raised by participants as needed.

Housh stated that Council needs to provide the context, but that that should not be the focus of the conversations. He noted the need to include Planning Commission in the process. Housh asked finally that a timeline be developed.

Hempfling commented that MacQueen wants the inclusionary zoning piece implemented by Spring. Hempfling stated that "in conversation with the community" Council can drive what happens on the Glass Farm. How, though, can Council influence what happens on private property, she asked, commenting that she believes inclusionary zoning is the way to accomplish this influence.

MacQueen stated that she has an appointment with Swinger to discuss inclusionary zoning (IZ), noting that there are no other communities in Ohio that currently have IZ.

To the question as to whether Council agrees with having the HAB become the Technical Assistance Board to Staff and Council, Council members expressed agreement.

To the question of pursuing information on IZ, Council members expressed agreement, with Housh stating that the agreement is for further information to be provided for discussion not that there will be legislation or a policy presented.

To the question regarding the questions for the community conversations, Housh noted that he liked Bates' suggestion of having the Technical Assistance Board (TAB) discuss the matter and present those ideas for the meeting on the 20<sup>th</sup>. The Committee will also discuss the notion as to who will present at the forums. (Housh stated his preference for the term "community conversations").

Stokes suggested that the committee members present the information.

**2018 Council Goals.** Council discussed Village Values, with Housh asking whether affordability would be brought into the language. He noted as well the value of hiring a diverse workforce within the Village structure, asking whether Council wished this to be included.

MacQueen asked that anti-racism be added as a value, and asked that fiscal sustainability be moved to values.

Housh offered to work with Hempfling on a draft of revised values.

Kreeger stated housing as a priority goal related to several values. She suggested articulating a goal related to housing.

Kreeger expressed support for the addition of anti-racism as a value.

Stokes commented upon implicit bias/cultural competency training, stating his desire that all Village employees receive this training on an ongoing basis.

Hempfling asked that diversity in hiring practices be added as a goal. She suggested that environmental issues move to a lower priority in order for more pressing issues to be addressed.

Regarding goals related to the JSTF, Hempfling stated that disparate impacts of the justice system on the poor be addressed. She asked that data collection be added. She asked that cases be mandated to Mayor's Court.

Hempfling asked that inclusionary zoning be added under housing goals.

MacQueen asked that infrastructure improvement be added as a goal. Bates commented that this will be mandated by the Ohio EPA.

MacQueen asked that the Environmental Commission focus on localism.

MacQueen commented upon the Climate Action Plan, asking that this be added to the website and notes made when goals are attained.

MacQueen asked that a housing action plan be implemented which focus on affordable and mixed type housing, engaging various strategies.

Housh stressed infrastructure in terms of bike-and walk-ability as well as the fiber project, suggesting that Council consider ways the Lodging Tax could be used to support these.

Housh suggested that the goals contain specific, attainable action steps.

Bates asked that Council consider staff time.

Housh displayed a facebook poll that he will be posting as a means to collect public comment on Council Goals.

This option, as well as others, were discussed as means of gathering public comment and incorporating comment.

Kreeger brought up her concern regarding utility rates and asked that a specific goal be formed regarding affordability and utilities.

Hempfling asked how much influence the community comments would have.

Housh stated that he hopes to have a solid idea as to what goals will be set for 2018 by the meeting on the 20<sup>th</sup>.

William Tolle commented on the difficulty of providing affordable housing given the possibility of criminal behavior.

**Board and Commission Policy Review.** MacQueen stated that the ultimate goal of the discussion is to create a single document that can be provided to members of boards and commissions as well as Council members which delineates the roles and responsibilities of those members and liaisons.

MacQueen stated that she would like the Clerk to take on more responsibility with regard to managing members' terms and trainings.

MacQueen commented that boards and commissions are extensions of Council, and this needs to be made clear with regard to making comment on public media, with regard to taking on projects assigned by Council, etc.

MacQueen noted a revised process for public disagreement so that members can manage the disagreement without resorting to a public posting. The process asks that if a statement is made, it is made respectfully and with a statement that the poster is acting as an individual, not as a commission member.

MacQueen noted a suggestion that greater authority is given to the Council liaison to manage members of their commissions with regard to their behaviors and responsibilities.

MacQueen stated her desire that a search process not take place if a member of a commission wishes to continue and is serving successfully, but that a conversation occur, and the member be continued on that basis.

MacQueen noted that the document suggests that family members not be appointed to the same commission. She stressed that this is a suggestion.

MacQueen noted that commissions may go on hiatus if there is not currently work for them.

MacQueen noted that commission members serve at the pleasure of Council, but interact with the Council liaison in this process.

Housh noted that the Treasurer requirement will be removed.

Bates suggested adding a procedure for expenditures, and communicate this to Dodd for inclusion at the meeting on the 20<sup>th</sup>.

Stokes asked that inflammatory statements be prohibited not only regarding Village staff and other commission members but also about fellow citizens.

Stokes received clarification that the suggestion against family members does mean any members of a family on a commission liaison or not, due to a perceived or real increased power on the commission and due to potential conflict of interest.

Kreeger expressed favor with the idea.

Hempfling stated her understanding that any renewal results in the same process as a new applicant that is, every person is treated as a new applicant. She asked that this be indicated in the best practices.

Housh stated that the matter will be continued on the 20<sup>th</sup>.

## **NEW BUSINESS**

**Diversity in Hiring.** Stokes introduced the topic, stating that he would like to see the Village act proactively in its hiring practices with regard to reaching communities of color.

Stokes asked whether information regarding race is gathered when individuals apply for positions at the Village.

Bates responded that this information is currently gathered on a voluntary basis per EEOC requirements.

Housh suggested the topic be continued, and that Bates highlight the Village's current practices in her Manager's Report for the 20<sup>th</sup>. He asked that this be followed up upon with a discussion as to what can be done to increase diversity in hiring at the Village.

Stokes offered the resources of the 365 Group.

**Policing Guidelines.** Stokes noted that the posting for the Outreach Specialist failed to include the Guidelines, and that this was overlooked by everyone. He wanted to assure that this oversight does not occur again. Stokes received assurance from the Chief that the Guidelines will be used in the evaluation process as well.

Council agreed generally that the Guidelines need to be in any PD job description.

Kreeger NOMINATED Cathy Roma, Nancy Mellon and Kathy Moulton to the Arts and Culture Commission. Hempfling SECONDED, and the MOTION PASSED 5-0 on a voice vote.

Kreeger NOMINATED Karen Wintrow to the Economic Sustainability Commission. Hempfling SECONDED, and the MOTION PASSED 5-0 on a voice vote.

MacQueen NOMINATED Ted Donnell to the Planning Commission. Housh SECONDED, and the MOTION PASSED 5-0 on a voice vote.

## **MANAGER'S REPORT**

Bates reported on the following:

In response to input from the 365 Group, the Village is looking at different ways to inform citizens about the Guidelines for Village Policing. Some thoughts include:

- A trifold pamphlet available in various locations
- A display in the lobby of the Bryan Center to allow visitors to read the Guidelines
- Posting the Guidelines in several places on the website

Bates noted that the Chief has presented an idea for posting the guidelines on the Dispatch window.

The Village closed with Cresco Labs Ohio, LLC on 8.226 acres of land in the former CBE. The check for the sale, in the amount of \$163,613.85, was deposited in the General Fund and can be moved to other funds as Council sees fit.

For some time, Bates stated, she has been working with the Active Transportation Committee on a project involving flashing crosswalk signs, with possible locations to include both crosswalks at Xenia Avenue and Short Street downtown, as well as Dayton Street at Stafford Street and also at Winter Street and, finally, Fairfield-Yellow Springs at Fair Acres Dr. These signs could be activated by either a push button or by the approach of a vehicle through radar activation and will greatly assist with pedestrian safety. Given the cost of the signs and the number needed for these locations, it would

require a Request for Proposals be issued. This project would also be grant-eligible through ODOT for up to 90% of the project.

Bates also made note of her 2017 end of year report, which will be posted to the website.

**ASSISTANT VILLAGE MANAGER/FINANCE DIRECTOR REPORT**

Dodd submitted a report which was covered by Bates, who noted the following:

Dodd noted in her report that she and Samantha Stewart have been reviewing pool fees for possible rate changes. The last rate change occurred in 2012, and an increase will be needed to keep up with increasing costs.

Dodd noted that the pool is in need of a large number of costly repairs, and funds will be needed in order to keep the pool operational. Dodd will have a multi-rate fee increase ordinance prepared for Council review for the February 20<sup>th</sup> meeting.

Kreeger commented that she would like to see another means of keeping up with expenses, stating that she wanted the pool to remain a viable option for all Village residents.

Bates noted that the “Swimming for All” program will remain in effect, and that an “Adult Plus One” option will be added.

Bates commented that Council would have to dedicate a renewable fund to the pool if there is objection to raising revenue through a fee increase.

Florence Randolph received confirmation that there is a tiered fee system which prioritizes Village residents.

**CHIEF’S REPORT**

Chief Carlson reported the following:

Miranda Warning cards are being printed in English and Spanish, which officers will be able to carry and hand out.

The Chief noted that the Guidelines, while not included in the written job descriptions, were brought in to each interview.

The Police Department with the Village Managers office will begin the interview process next week for a Community Outreach Specialist.

The YSPD is in the process of creating a detailed and specialized complete policy manual.

Sergeant Josh Knapp has been diligently working with Lexipol and the State to ensure that the YSPD will be compliant with the State of Ohio regarding policing policy and yet specific to the guidelines of the Village of Yellow Springs.

Lexipol is a detailed, comprehensive policy solution that gives YSPD current and vetted police policies that are tailored to the needs of the community and the agency. Not only does this solution provide for solid, defensible policies that can help protect the Village from civil liability but it also helps protect citizens by describing clear and concise guidelines for officers to use when performing their duties. Lexipol also requires that officers complete monthly training bulletins to ensure understanding of how policies should be applied in a given situation. This helps build the officers’ confidence in their understanding of and the appropriate application of policy.

In response to a question from Stokes, the Chief noted that because bias awareness training is currently a “hot topic” it is difficult to find good quality trainings. He is working with Bates to find opportunities in this area.

**SOLICITOR’S REPORT**

Conard delivered the Cresco closing binder to Council.

**CLERK’S REPORT**

The Clerk noted a high volume of public records requests in the past several weeks, and thanked personnel from varied offices for researching and copying requested records.

The Clerk noted that at the last Council meeting, during selection of Council members to boards and commissions, she had indicated that the Alternate to the Greene County Regional Planning Commission (GCRPC) should be a staff member. This, according to GCRPC officials, is not the case. The position must be held by an elected official. The Clerk asked that MacQueen, who had initially volunteered in that role, be appointed to the position of Alternate.



## **AGENDA PLANNING**

- Feb. 20: Second Reading and Public Hearing of Ordinance 2018-03 Repealing Chapter 881  
    öEarned Income Tax Regulations Effective Beginning January 1, 2016ö Of The  
    Codified Ordinances Of The Village Of Yellow Springs, Ohio And Enacting New  
    Chapter 881 öEarned Income Tax Regulations Effective Beginning January 1, 2016ö  
    And Declaring An Emergency  
    Second Reading and Public Hearing of Ordinance 2018-04 Approving Creation of a  
    Fund for Utility Overpayment and Disbursement  
    Second Reading and Public Hearing of Ordinance 2018-05 Approving Creation of a  
    Fund to House Revenues Obtained for the Yellow Springs-Clifton Connector Project  
    Quarterly Financial Report  
    Voluntary Tax Collection Discussion  
    Food Forest Proposal  
    Board and Commission Policy Review  
    2018 Council Goals  
    Housing Assessment Update  
    Utility Round Up Action Plan  
    Resolution Supporting 50 Years of Scenic Rivers
- March 5: Board and Commission End of Year Reports  
    Fees for Event Services Discussion  
    Resolution 2018-0x Approving a Taser Policy for the Yellow Springs Police Department  
    ESC End of Year Report  
    Revolving Loan Fund Follow Up  
    Finance Committee of Council Discussion

## **EXECUTIVE SESSION**

At 9:37, Stokes MOVED and Kreeger SECONDED a MOTION TO ENTER EXECUTIVE SESSION For the Purpose of the Discussion of Potential Litigation and Discussion of Compensation and other Terms and Conditions of a Public Employee. The MOTION PASSED 5-0 ON A ROLL CALL VOTE.

At 10:05, MacQueen MOVED and Kreeger SECONDED a MOTION TO EXIT EXECUTIVE SESSION. The MOTION PASSED 5-0 on a VOICE VOTE.

## **ADJOURNMENT**

At 10:06pm, Stokes MOVED and Kreeger SECONDED a MOTION TO ADJOURN. The MOTION PASSED 5-0 ON A VOICE VOTE.

*Please note: These notes are not verbatim. A DVD copy of the meeting is available for viewing in the Clerk of Council's office between 9am and 3pm Monday through Friday or any time via youtube link from the Village website: [www.vso.com](http://www.vso.com)*

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Brian Housh, Council President

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Attest: Judy Kintner, Clerk of Council

**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2018-04**

**APPROVING CREATION OF A FUND FOR UTILITY OVERPAYMENT AND  
DISBURSEMENT**

**WHEREAS**, the Village of Yellow Springs accepts payments for each of its utilities; and,

**WHEREAS**, customers often overpay their utility bills and those funds need to be held until they can be applied to a subsequent billing; and,

**WHEREAS**, the following Enterprise fund entitled Utility Overpayment Fund shall be created for this purpose,

**NOW, THEREFORE, COUNCIL FOR THE VILLAGE OF YELLOW SPRINGS, OHIO  
HEREBY ORDAINS THAT:**

**Section 1.** The Finance Director is hereby authorized to create the Utility Overpayment Fund.

**Section 2.** The Finance Director is hereby authorized to receive funds into the Utility Overpayment Fund as directed when necessary due to overpayment, and to make expenditures therefrom as the law allows.

**Section 3.** This ordinance shall be in effect and in full force at the earliest date allowed by law.

\_\_\_\_\_  
Brian Housh, President of Council

Passed:

Attest: \_\_\_\_\_  
Judith Kintner, Clerk of Council

Roll call:      Housh \_\_\_\_              MacQueen \_\_\_\_              Hempfling \_\_\_\_  
                         Stokes \_\_\_\_                      Kreeger \_\_\_\_

**VILLAGE OF YELLOW SPRINGS, OHIO  
ORDINANCE 2018-05**

**APPROVING CREATION OF A FUND TO HOUSE REVENUES OBTAINED FOR THE  
YELLOW SPRINGS-CLIFTON CONNECTOR TRAIL PROJECT**

**WHEREAS**, the Village of Yellow Springs is working in collaboration with the Village of Clifton, Glen Helen, Yellow Springs Community Foundation, Ohio State Assembly, Ohio Department of Natural Resources, Ohio Department of Transportation and Miami Township towards the creation of a safe, accessible pedestrian and bike friendly connector to run between Yellow Springs and the Village of Clifton; and,

**WHEREAS**, funds are now being pledged in support of this project and in order to fund the preliminary work to assess need and any subsequent construction costs; and,

**WHEREAS**, the Village of Yellow Springs has offered to serve as the custodian of said funds; and,

**WHEREAS**, the following Special Revenue fund shall be created titled "Yellow Springs-Clifton Connector Trail Project Fund" for this purpose.

**NOW, THEREFORE, COUNCIL FOR THE VILLAGE OF YELLOW SPRINGS, OHIO  
HEREBY ORDAINS THAT:**

**Section 1.** The Finance Director is hereby authorized to create the Yellow Springs-Clifton Connector Trail Project Fund.

**Section 2.** The Finance Director is authorized to receive funds into this fund as directed when they become available and to make expenditures therefrom as the law allows.

**Section 3.** This ordinance shall be in effect and in full force at the earliest date allowed by law.

\_\_\_\_\_  
Brian Housh, President of Council

Passed:

Attest: \_\_\_\_\_  
Judith Kintner, Clerk of Council

Roll call:     Housh \_\_\_\_\_     MacQueen \_\_\_\_\_     Hempfling \_\_\_\_\_  
                         Stokes \_\_\_\_\_     Kreeger \_\_\_\_\_

**VILLAGE OF YELLOW SPRINGS, OHIO**

**Resolution 2018-03**

**Supporting Preservation of Ohio's Waterways on the Occasion of the 50 Year Anniversary of the Scenic Rivers Act**

WHEREAS, Ohio became a pioneer in the river preservation movement with the passage of the Ohio Scenic River Act of 1968, the nation's first scenic rivers act, which created a program to preserve and protect rivers throughout our state; and

WHEREAS, Ohio's rivers, creeks and streams provide locally accessible natural resources for environmental learning, wildlife appreciation and recreational opportunities as water trails; and

WHEREAS, Ohio has approximately 60,000 miles of rivers and streams throughout our state including our own 111-mile Little Miami State & National Scenic River ó a critical watershed that is home to a wide variety of flora & fauna, is noted for its breathtaking vistas, and flows along the Glen Helen Nature Preserve ó that became Ohio's first designated State Scenic River on April 23, 1969 and was the first Ohio stream to also be designated as a National Scenic River; and

WHEREAS, the Ohio Department of Natural Resources and the Ohio Environmental Protection Agency have been essential partners in the effort to ensure the safety and protection of Ohio's water resources; and

WHEREAS, 2018 marks the 50th anniversary of the signing of the Ohio Scenic River Act and provides an opportunity to reflect on the progress that has been made to protect our state's scenic rivers and a chance to reaffirm our local commitment to preserving and protecting Ohio's natural resources so that they can be enjoyed and experienced by future generations.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

Section 1. On this 20th day of February 2018, the Village of Yellow Springs does hereby recognize the 50th anniversary of the OHIO SCENIC RIVER ACT and encourages all Villagers and visitors to join in the celebration of five decades of commitment to protecting our state's wild and scenic rivers.

Signed: \_\_\_\_\_

Brian Housh, President of Council

Passed:

Attest: \_\_\_\_\_

Judy Kintner, Clerk of Council

Roll Call: Housh\_\_\_\_\_

MacQueen\_\_\_\_\_

Hempfling\_\_\_\_\_

Stokes\_\_\_\_\_

Kreeger\_\_\_\_\_



# Village of Yellow Springs

## Fourth Quarter Financial Statement Highlights 2/20/2018

This report will give the fourth quarter highlights of 2017. The report will also give a review of the year and where we stand as of year-end and into the beginning of 2018. Below I will give highlights of the revenues and expenses of the major funds which include the General Fund, and all four Enterprise Funds and any other funds worth noting.

I have attached three reports along with this narrative of highlights. The first report is the Statement of Cash Position from Revenue and Expense. This report is a great snapshot that shows where we started the year, the total of all revenues and expenses, encumbrances and ending unencumbered and encumbered balances. The next two reports are detail reports showing all revenues and expenses by line. These reports are much longer but are provided should anyone wish to take a deeper dive in the finances of the Village.

### **General Fund**

Revenues collected at year end totaled \$3,514,176. This figure was approximately \$333,000 higher than originally budgeted for 2017. This can be attributed to the sale of Sutton Farm, increased income taxes, investment interest and rental fees.

Expenses were originally budgeted at \$3,011,746 and we ended the year with a total of \$3,289,416 in expenditures. This was attributed to a number of different factors across all departments but the most notable were increased legal fees and contractual services for the different needs assessments done.

It should also be noted that at the end of 2017, a large transfer was made out to the Facilities Improvement Fund to help assist with the growing needs of our facilities to be updated, renovated and repaired in the future. Even with the large transfer of \$400,000 out to that fund, we were still able to contribute to our year end reserves positively while earmarking money that is much needed for facilities.

This allowed us to end the year with an increased unencumbered fund balance of \$1,560,043 which is \$224,000 above the beginning of 2017. This is also approximately \$400,000 above what our minimum reserves for this fund should be.

## **Electric Fund**

Revenues collected at year end were approximately \$350,000 above budget at the beginning of 2017. It is important to note that revenues are directly tied to not only our rates but also our monthly power cost adjustment. This power cost adjustment changes each month depending on the Village's costs of purchased power. This makes the electric fund one harder to budget for as these costs can fluctuate based on market prices.

Expenses were approximately \$350,000 higher than originally budgeted as well. This is a direct correlation of our revenues as well. When our power costs are higher, our power cost adjustment recoups those costs and both go up or down accordingly.

The Electric Fund remains stable, with a 2017 ending balance approximately \$500,000 higher than the beginning of the year. Less transfers were made out to the Electric Capital Improvement Fund this year and I will be re-evaluating that this coming year as the needs of the Electric Department will be able to utilize those capital improvement funds. The Electric Fund ended the year with an unencumbered fund balance of \$2,567,128 which is well above where our minimum fund balance should be. It should also be noted though that money had not been historically moved into a capital improvement fund and in turn, funds had not been spent on maintenance of the distribution system as they should be. We have been working very diligently to move money into the improvement fund and have begun to work on a capital improvement plan for the system.

## **Water Fund**

Water Fund revenues were only \$7,000 short of what was originally budgeted for 2017. Total revenues received at year end were \$967,507. There was another 30% increase at the beginning of 2017.

Expenses were nearly \$75,000 less than originally budgeted and totaled \$749,782. This also included the one of the first new water plant payments which was not anticipated until 2018. Even with this increased expenditure we were able to add approximately \$220,000 to reserves. This brought the water fund's unencumbered year end balance to \$581,855 which is nearly double what our reserves should be however, we are preparing for the much higher debt payments in 2018 for the new water plant as well as trying to build reserves to address our infrastructure in our distribution system which we all know is in need of attention.

## **Sewer Fund**

Revenues in the Sewer Fund totaled \$993,800 which was nearly \$30,000 higher than budgeted. The Sewer Fund also had a rate increase of 15% at the beginning of 2017.

Expenditures totaled \$867,295 and were approximately \$13,000 lower than originally budgeted at the start of 2017.

The Sewer Fund ended the year with an unencumbered fund balance of \$654,160 which is well above minimum reserves. I would also like reevaluate the amount of funds moved into the capital improvement fund for sewer as they have been fairly modest to date.

### **Solid Waste Fund**

The Solid Waste Fund is a typical “in and out” fund as our consumer fees collected go straight to Rumpke for our contract for their services within the Village. Over the last three years we went from having reserves in this fund that were unable to cover one months’ worth of contracted services to a year end unencumbered fund balance in 2017 of \$59,503. This is enough to cover nearly three months of service and is exactly where our reserves in this fund should be.

### **Overall**

Overall, the Village began the year with \$6,743,637 across all funds. We ended 2017 with \$7,919,161. We also ended the year with a \$1,172,653 in encumbrances bringing our unencumbered balance of all funds to \$6,746,537.

In conclusion, 2017 had steady revenues across all funds as a result of increased income taxes and consumer fees from rate increases needed to support our infrastructure. Expenditures were supportive of Village goals and commitment to improvements in our facilities and infrastructure as well. Great gains were made in accomplishing a number of projects all while staying within the confines of our budget and not dipping into reserves as had been the common practice when I began with the Village at the end of 2013. I feel that Village finances are much more stable and able to sustain our goals. This is obviously something that I monitor and is ever evolving based on the needs of the Village. We will continue to monitor our enterprise funds closely as our infrastructure needs in our water and electric distribution systems will need attention in the years to come.

# Village of Yellow Springs

## Statement of Cash from Revenue and Expense

From: 1/1/2017 to 12/31/2017

Funds: 101 to 910

Include Inactive Accounts: No

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance	Message
101	GENERAL FUND	\$1,335,284.18	\$3,514,176.23	\$3,289,416.73	\$1,560,043.68	\$162,237.34	\$1,397,806.34	
202	STREET MAINTENANCE/REPAIR FUND	\$422,211.42	\$432,162.14	\$488,328.19	\$366,045.37	\$45,956.91	\$320,088.46	
203	STATE HIGHWAY MAINTENANCE FUND	\$31,287.58	\$9,783.05	\$0.00	\$41,070.63	\$0.00	\$41,070.63	
204	PARKS & RECREATION FUND	\$144,716.50	\$317,857.66	\$397,354.57	\$65,219.59	\$25,808.93	\$39,410.66	
205	ECONOMIC DEVELOPMENT FUND	\$121,550.87	\$0.00	\$0.00	\$121,550.87	\$0.00	\$121,550.87	
207	GREEN SPACE FUND	\$195,950.06	\$50,000.00	\$69,960.00	\$175,990.06	\$20,000.00	\$155,990.06	
208	MOTOR VEHICLE - PERMISSIVE TAX	\$110,584.06	\$24,696.31	\$0.00	\$135,280.37	\$0.00	\$135,280.37	
210	MAYOR'S COURT COMPUTER FUND	\$2,355.60	\$1,173.00	\$2,191.52	\$1,337.08	\$0.00	\$1,337.08	
212	LAW ENFORCEMENT AND EDUCATION	\$7,665.63	\$50.00	\$0.00	\$7,715.63	\$0.00	\$7,715.63	
213	COATS & SUPPLIES FUND	\$13,399.35	\$4,596.68	\$3,999.63	\$13,996.40	\$62.50	\$13,933.90	
215	FED. FORFEITED ASSETS	\$122.26	\$0.00	\$0.00	\$122.26	\$0.00	\$122.26	
216	STATE L. E. TRUST FUND	\$72,448.78	\$2,731.25	\$11,172.54	\$64,007.49	\$0.00	\$64,007.49	
301	VEHICLE REPLACEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
302	CABLE TELEVISION CAPITAL IMPROVEMENT	\$10,550.55	\$0.00	\$10,550.55	\$0.00	\$0.00	\$0.00	
303	WATER CAPITAL IMPROVEMENT	\$32,195.67	\$0.00	\$0.00	\$32,195.67	\$0.00	\$32,195.67	
304	SEWER CAPITAL IMPROVEMENT FUND	\$25,000.00	\$50,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	
305	ELECTRIC CAPITAL IMPROVEMENT FUND	\$500,000.00	\$50,000.00	\$37,114.49	\$512,885.51	\$181,852.00	\$331,033.51	
306	PARKS & RECREATION CAPITAL IMPROVEMENT	\$238,470.90	\$25,000.00	\$387.94	\$263,082.96	\$0.00	\$263,082.96	
307	FACILITIES CAPITAL IMPROVEMENT FUND	\$67,537.90	\$425,000.00	\$38,454.35	\$454,083.55	\$284,625.00	\$169,458.55	
308	CAPITAL EQUIPMENT FUND	\$72,614.19	\$25,000.00	\$0.00	\$97,614.19	\$0.00	\$97,614.19	
351	USACE GRANT FUND - CTR FOR BUS & ED	\$280,449.31	\$0.00	\$259,281.53	\$21,167.78	\$0.00	\$21,167.78	
401	BOND RETIREMENT FUND	\$15,686.85	\$0.00	\$0.00	\$15,686.85	\$0.00	\$15,686.85	
601	ELECTRIC OPERATING FUND	\$2,075,334.18	\$3,842,347.45	\$3,350,552.80	\$2,567,128.83	\$341,448.66	\$2,225,680.17	
610	WATER OPERATING FUND	\$364,130.96	\$967,507.06	\$749,782.40	\$581,855.62	\$64,049.90	\$517,805.72	
620	SEWER OPERATING FUND	\$527,655.96	\$993,800.13	\$867,295.66	\$654,160.43	\$46,462.74	\$607,697.69	
630	SOLID WASTE OPERATING FUND	\$46,545.80	\$278,243.69	\$265,286.06	\$59,503.43	\$0.00	\$59,503.43	
640	UTILITY OVER PAYMENT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
901	PAYROLL FUND	\$3,368.33	\$0.00	\$0.00	\$3,368.33	\$0.00	\$3,368.33	
902	WIDOWS FUND	\$2,494.19	\$0.00	\$450.00	\$2,044.19	\$150.00	\$1,894.19	



**Statement of Cash from Revenue and Expense**

**From: 1/1/2017 to 12/31/2017**

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance	Message
903	POLICE PENSION FUND	\$37.59	\$115,985.78	\$98,799.77	\$17,223.60	\$0.00	\$17,223.60	
904	GUARANTEE DEPOSIT FUND	\$15,088.08	\$4,812.00	\$19,400.00	\$500.08	\$0.00	\$500.08	
905	PETTY CASH	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	
906	MAYOR'S COURT FUND	\$0.00	\$22,262.00	\$22,262.00	\$0.00	\$0.00	\$0.00	
907	FSP FUND	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	
908	UNCLAIMED MONEY - S01	\$1,999.03	\$0.00	\$0.00	\$1,999.03	\$0.00	\$1,999.03	
909	UNCLAIMED MONEY - GD	\$4,394.24	\$410.70	\$0.00	\$4,804.94	\$0.00	\$4,804.94	
910	UNCLAIMED MONEY - PAYROLL	\$1,607.20	\$0.00	\$0.00	\$1,607.20	\$0.00	\$1,607.20	
Grand Total:		\$6,743,637.22	\$11,157,595.13	\$9,982,040.73	\$7,919,191.62	\$1,172,653.98	\$6,746,537.64	

# Village of Yellow Springs Revenue Report

Accounts: 101-0000-11010 to 910-1701-59101

As Of: 1/1/2017 to 12/31/2017

Include Inactive Accounts: No

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
101	GENERAL FUND			Target Percent:	100.00%	
<b>LOCAL TAXES</b>						
101-0100-40101	REAL ESTATE TAXES	\$897,282.00	\$0.00	\$897,281.08	\$0.92	100.00%
101-0100-40102	PERSONAL PROPERTY TAXES	\$4,000.00	\$0.00	\$7,354.91	(\$3,354.91)	183.87%
101-0100-40103	KWH TAX	\$134,000.00	\$11,338.29	\$127,437.31	\$6,562.69	95.10%
101-0100-40104	CITY INCOME TAX	\$1,836,720.00	\$105,721.81	\$1,836,719.04	\$0.96	100.00%
101-0100-40106	LODGING TAX	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	LOCAL TAXES Totals:	\$2,872,002.00	\$117,060.10	\$2,868,792.34	\$3,209.66	99.89%
<b>STATE SHARED TAXES &amp; PERMITS</b>						
101-0200-40201	LOCAL GOVERNMENT-TANGIBLE	\$100,000.00	\$8,382.01	\$97,299.08	\$2,700.92	97.30%
101-0200-40204	CIGARETTES	\$200.00	\$0.00	\$185.62	\$14.38	92.81%
101-0200-40205	LIQUOR & BEER	\$7,000.00	\$0.00	\$9,752.40	(\$2,752.40)	139.32%
101-0200-40206	STATE INCOME TAX	\$8,000.00	\$0.00	\$882.61	\$7,117.39	11.03%
101-0200-40207	STATE MUNICIPAL INCOME TAX	\$200.00	\$315.00	\$511.43	(\$311.43)	255.72%
101-0200-40208	ROLLBACK/HOMESTEAD	\$123,375.00	\$0.00	\$134,968.56	(\$11,593.56)	109.40%
	STATE SHARED TAXES & PERMITS Totals:	\$238,775.00	\$8,697.01	\$243,599.70	(\$4,824.70)	102.02%
<b>CHARGES FOR SERVICES</b>						
101-0500-40502	WEDDING FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0500-40503	ASSESSMENT FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CHARGES FOR SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>FINES,COSTS,FORFEITURES,PERMIT</b>						
101-0600-40602	PERMITS	\$2,000.00	\$145.00	\$3,215.00	(\$1,215.00)	160.75%
101-0600-40604	RESTITUTION	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0600-40605	FINES & COSTS	\$20,000.00	\$1,966.00	\$17,989.00	\$2,011.00	89.95%
101-0600-40606	DRUG LAW ENFORCEMENT	\$75.00	\$0.00	\$125.00	(\$50.00)	166.67%
101-0600-40607	XMC-FINES & COSTS	\$250.00	\$0.00	\$652.38	(\$402.38)	260.95%
101-0600-40610	INDIGENT DRIVERS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	FINES,COSTS,FORFEITURES,PERMIT Totals:	\$22,325.00	\$2,111.00	\$21,981.38	\$343.62	98.46%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
101-0800-40801	PROPERTY SALES	\$205,000.00	\$0.00	\$204,753.49	\$246.51	99.88%
101-0800-40802	INTEREST	\$20,004.00	\$997.24	\$31,656.71	(\$11,652.71)	158.25%
101-0800-40803	RENT	\$55,000.00	\$9,485.69	\$77,838.37	(\$22,838.37)	141.52%
101-0800-40804	OTHER	\$6,000.00	\$0.00	\$22,239.66	(\$16,239.66)	370.66%
101-0800-40805	REIMBURSEMENTS	\$12,000.00	\$0.00	\$102.65	\$11,897.35	0.86%
101-0800-40808	DONATIONS	\$0.00	\$0.00	\$1,000.00	(\$1,000.00)	N/A
101-0800-40811	PROJECT DEPOSITS	\$0.00	\$0.00	\$500.00	(\$500.00)	N/A
101-0800-40815	CABLE FRANCHISE	\$40,000.00	\$10,344.85	\$41,618.63	(\$1,618.63)	104.05%
101-0800-40820	COPIES	\$75.00	\$4.00	\$93.30	(\$18.30)	124.40%
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$338,079.00	\$20,831.78	\$379,802.81	(\$41,723.81)	112.34%

**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
<b>INTERFUND TRANSFERS</b>						
101-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0900-40904	ADVANCES IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-0900-40905	UNCLAIMED MONEY TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101 Total:		\$3,471,181.00	\$148,699.89	\$3,514,176.23	(\$42,995.23)	101.24%
202	STREET MAINTENANCE/REPAIR FUND			Target Percent:	100.00%	
<b>STATE SHARED TAXES &amp; PERMITS</b>						
202-0200-40207	GASOLINE TAX	\$105,000.00	\$3,452.18	\$110,680.80	(\$5,680.80)	105.41%
202-0200-40209	MOTOR VEHICLE LICENSE	\$18,000.00	\$1,727.26	\$18,870.40	(\$870.40)	104.84%
	STATE SHARED TAXES & PERMITS Totals:	\$123,000.00	\$5,179.44	\$129,551.20	(\$6,551.20)	105.33%
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
202-0400-40407	RESTRICTED STATE GRANT - ODOT - SRTS	\$27,396.00	\$0.00	\$32,695.31	(\$5,299.31)	119.34%
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$27,396.00	\$0.00	\$32,695.31	(\$5,299.31)	119.34%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
202-0800-40801	PROPERTY SALES	\$0.00	\$0.00	\$534.00	(\$534.00)	N/A
202-0800-40802	INTEREST	\$175.00	\$75.87	\$2,408.63	(\$2,233.63)	1376.36%
202-0800-40804	OTHER	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-0800-40805	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$175.00	\$75.87	\$2,942.63	(\$2,767.63)	1681.50%
<b>INTERFUND TRANSFERS</b>						
202-0900-40902	TRANSFER	\$266,973.00	\$0.00	\$266,973.00	\$0.00	100.00%
	INTERFUND TRANSFERS Totals:	\$266,973.00	\$0.00	\$266,973.00	\$0.00	100.00%
202 Total:		\$417,544.00	\$5,255.31	\$432,162.14	(\$14,618.14)	103.50%
203	STATE HIGHWAY MAINTENANCE FUND			Target Percent:	100.00%	
<b>STATE SHARED TAXES &amp; PERMITS</b>						
203-0200-40207	GASOLINE TAX	\$7,077.00	\$279.91	\$8,115.30	(\$1,038.30)	114.67%
203-0200-40209	MOTOR VEHICLE LICENSE	\$1,500.00	\$140.05	\$1,530.04	(\$30.04)	102.00%
	STATE SHARED TAXES & PERMITS Totals:	\$8,577.00	\$419.96	\$9,645.34	(\$1,068.34)	112.46%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
203-0800-40802	INTEREST	\$22.00	\$4.34	\$137.71	(\$115.71)	625.95%
203-0800-40805	REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$22.00	\$4.34	\$137.71	(\$115.71)	625.95%
203 Total:		\$8,599.00	\$424.30	\$9,783.05	(\$1,184.05)	113.77%
204	PARKS & RECREATION FUND			Target Percent:	100.00%	
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
204-0400-40403	BRYAN CENTER YOUTH - LOCAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>CHARGES FOR SERVICES</b>						
204-0500-40503	POOL ADMISSIONS	\$43,300.00	\$125.00	\$43,428.10	(\$128.10)	100.30%
204-0500-40504	RENT	\$11,506.00	\$407.50	\$13,002.25	(\$1,496.25)	113.00%
204-0500-40505	PROGRAM RECEIPTS	\$4,500.00	\$0.00	\$2,500.00	\$2,000.00	55.56%
204-0500-40506	RENTALS-PARKS	\$150.00	\$0.00	\$0.00	\$150.00	0.00%

**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
204-0500-40530	CONCESSIONS	\$9,620.00	\$0.00	\$9,620.76	(\$0.76)	100.01%
	CHARGES FOR SERVICES Totals:	\$69,076.00	\$532.50	\$68,551.11	\$524.89	99.24%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
204-0800-40805	REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-0800-40806	DONATIONS - POOL	\$0.00	\$0.00	\$541.48	(\$541.48)	N/A
204-0800-40808	DONATIONS - BRYAN YOUTH CTR.	\$1,500.00	\$0.00	\$1,729.07	(\$229.07)	115.27%
204-0800-40810	SKATE PARK CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-0800-40820	MISCELLANEOUS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$1,500.00	\$0.00	\$2,270.55	(\$770.55)	151.37%
<b>INTERFUND TRANSFERS</b>						
204-0900-40902	TRANSFER	\$247,036.00	\$0.00	\$247,036.00	\$0.00	100.00%
	INTERFUND TRANSFERS Totals:	\$247,036.00	\$0.00	\$247,036.00	\$0.00	100.00%
204 Total:		\$317,612.00	\$532.50	\$317,857.66	(\$245.66)	100.08%
205	ECONOMIC DEVELOPMENT FUND			Target Percent:	100.00%	
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
205-0400-40405	STATE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
205-0800-40801	PROPERTY SALES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-0800-40804	MISCELLANEOUS OTHER	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-0800-40812	PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-0800-40813	INTEREST PAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
205-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
207	GREEN SPACE FUND			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
207-0800-40801	PROPERTY SALES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
207-0800-40805	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
207-0800-40806	DONATION	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
<b>INTERFUND TRANSFERS</b>						
207-0900-40902	TRANSFER	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
	INTERFUND TRANSFERS Totals:	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
207 Total:		\$50,000.00	\$0.00	\$50,000.00	\$0.00	100.00%
208	MOTOR VEHICLE - PERMISSIVE TAX			Target Percent:	100.00%	
<b>STATE SHARED TAXES &amp; PERMITS</b>						
208-0200-40208	PERMISSIVE AUTO TAXES	\$25,000.00	\$2,167.50	\$24,489.86	\$510.14	97.96%
	STATE SHARED TAXES & PERMITS Totals:	\$25,000.00	\$2,167.50	\$24,489.86	\$510.14	97.96%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
208-0800-40802	INTEREST	(\$311.00)	\$6.51	\$206.45	(\$517.45)	-66.38%

**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
	MISC RECEIPTS & REIMBURSEMENTS Totals:	(\$311.00)	\$6.51	\$206.45	(\$517.45)	-66.38%
208 Total:		\$24,689.00	\$2,174.01	\$24,696.31	(\$7.31)	100.03%
210	MAYOR'S COURT COMPUTER FUND			Target Percent:	100.00%	
	<b>FINES,COSTS,FORFEITURES,PERMIT</b>					
210-0600-40609	FINES, COSTS, FORFEITURES	\$1,173.00	\$119.00	\$1,173.00	\$0.00	100.00%
	FINES,COSTS,FORFEITURES,PERMIT Totals:	\$1,173.00	\$119.00	\$1,173.00	\$0.00	100.00%
210 Total:		\$1,173.00	\$119.00	\$1,173.00	\$0.00	100.00%
212	LAW ENFORCEMENT AND EDUCATION			Target Percent:	100.00%	
	<b>INTERGOVERNMENTAL AID,GRANTS</b>					
212-0400-40406	FINES AND FORFEITURES	\$50.00	\$0.00	\$50.00	\$0.00	100.00%
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$50.00	\$0.00	\$50.00	\$0.00	100.00%
	<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>					
212-0800-40805	REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
212 Total:		\$50.00	\$0.00	\$50.00	\$0.00	100.00%
213	COATS & SUPPLIES FUND			Target Percent:	100.00%	
	<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>					
213-0800-40808	DONATIONS	\$4,096.00	\$1,455.00	\$4,596.68	(\$500.68)	112.22%
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$4,096.00	\$1,455.00	\$4,596.68	(\$500.68)	112.22%
	<b>INTERFUND TRANSFERS</b>					
213-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213 Total:		\$4,096.00	\$1,455.00	\$4,596.68	(\$500.68)	112.22%
215	FED. FORFEITED ASSETS			Target Percent:	100.00%	
	<b>INTERGOVERNMENTAL AID,GRANTS</b>					
215-0400-40401	FEDERAL FORFEITURES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>					
215-0800-40804	OTHER	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	<b>INTERFUND TRANSFERS</b>					
215-0900-40902	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
216	STATE L. E. TRUST FUND			Target Percent:	100.00%	
	<b>INTERGOVERNMENTAL AID,GRANTS</b>					
216-0400-40405	STATE GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	<b>FINES,COSTS,FORFEITURES,PERMIT</b>					
216-0600-40610	FORFEITURES	\$2,731.00	\$0.00	\$2,731.25	(\$0.25)	100.01%
	FINES,COSTS,FORFEITURES,PERMIT Totals:	\$2,731.00	\$0.00	\$2,731.25	(\$0.25)	100.01%

**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
216-0800-40804	OTHER	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
216-0900-40902	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
216 Total:		\$2,731.00	\$0.00	\$2,731.25	(\$0.25)	100.01%
301	VEHICLE REPLACEMENT			Target Percent:	100.00%	
<b>INTERFUND TRANSFERS</b>						
301-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
301 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
302	CABLE TELEVISION CAPITAL IMPROVEMENT			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
302-0800-40808	DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
302-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
302 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
303	WATER CAPITAL IMPROVEMENT			Target Percent:	100.00%	
<b>INTERFUND TRANSFERS</b>						
303-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
303 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
304	SEWER CAPITAL IMPROVEMENT FUND			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
304-0800-40805	REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
304-0800-40806	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
304-0900-40902	TRANSFERS IN	\$50,000.00	\$0.00	\$50,000.00	\$0.00	100.00%
	INTERFUND TRANSFERS Totals:	\$50,000.00	\$0.00	\$50,000.00	\$0.00	100.00%
304 Total:		\$50,000.00	\$0.00	\$50,000.00	\$0.00	100.00%
305	ELECTRIC CAPITAL IMPROVEMENT FUND			Target Percent:	100.00%	
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
305-0400-40402	STATE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
305-0800-40804	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
305-0800-40805	REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
MISC RECEIPTS & REIMBURSEMENTS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
305-0900-40902	TRANSFERS IN	\$50,000.00	\$0.00	\$50,000.00	\$0.00	100.00%
INTERFUND TRANSFERS Totals:		\$50,000.00	\$0.00	\$50,000.00	\$0.00	100.00%
305 Total:		\$50,000.00	\$0.00	\$50,000.00	\$0.00	100.00%
306	PARKS & RECREATION CAPITAL IMPROVEMENT			Target Percent:	100.00%	
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
306-0400-40402	STATE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
306-0400-40404	OTHER LOCAL GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
INTERGOVERNMENTAL AID,GRANTS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
306-0800-40804	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
306-0800-40805	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISC RECEIPTS & REIMBURSEMENTS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
306-0900-40902	TRANSFERS IN	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
INTERFUND TRANSFERS Totals:		\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
306 Total:		\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
307	FACILITIES CAPITAL IMPROVEMENT FUND			Target Percent:	100.00%	
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
307-0400-40402	STATE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
INTERGOVERNMENTAL AID,GRANTS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
307-0800-40804	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
307-0800-40805	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISC RECEIPTS & REIMBURSEMENTS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
307-0900-40902	TRANSFERS IN	\$425,000.00	\$400,000.00	\$425,000.00	\$0.00	100.00%
INTERFUND TRANSFERS Totals:		\$425,000.00	\$400,000.00	\$425,000.00	\$0.00	100.00%
307 Total:		\$425,000.00	\$400,000.00	\$425,000.00	\$0.00	100.00%
308	CAPITAL EQUIPMENT FUND			Target Percent:	100.00%	
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
308-0400-40402	STATE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
INTERGOVERNMENTAL AID,GRANTS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
308-0800-40804	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
308-0800-40805	REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISC RECEIPTS & REIMBURSEMENTS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
308-0900-40902	TRANSFERS IN	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
INTERFUND TRANSFERS Totals:		\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
308 Total:		\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%

**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
351	USACE GRANT FUND - CTR FOR BUS & ED			Target Percent:	100.00%	
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
351-0400-40412	FEDERAL GRANT - USACE	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
351-0800-40808	LOCAL MATCH - COMMUNITY RESOURCES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
351-0900-40902	TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
351 Total:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>N/A</u>
401	BOND RETIREMENT FUND			Target Percent:	100.00%	
<b>INTERFUND TRANSFERS</b>						
401-0900-40902	TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
401 Total:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>N/A</u>
601	ELECTRIC OPERATING FUND			Target Percent:	100.00%	
<b>INTERGOVERNMENTAL AID,GRANTS</b>						
601-0400-40402	STATE GRANT	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERGOVERNMENTAL AID,GRANTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>CHARGES FOR SERVICES</b>						
601-0500-40506	CONSUMER FEES	\$3,802,412.00	\$311,382.57	\$3,811,533.41	(\$9,121.41)	100.24%
601-0500-40507	TURN ON FEES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
601-0500-40510	TAP FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CHARGES FOR SERVICES Totals:	\$3,803,412.00	\$311,382.57	\$3,811,533.41	(\$8,121.41)	100.21%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
601-0800-40508	POLE RENTAL	\$0.00	\$0.00	\$25,566.49	(\$25,566.49)	N/A
601-0800-40804	ANTHEM-EMPLOYEE SHARE	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
601-0800-40805	REIMBURSEMENTS	\$750.00	\$0.00	\$2,642.42	(\$1,892.42)	352.32%
601-0800-40806	MISCELLANEOUS	\$0.00	\$0.00	\$200.00	(\$200.00)	N/A
601-0800-40809	BAD CHECK FEE	\$500.00	\$42.37	\$306.03	\$193.97	61.21%
601-0800-40810	ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-0800-40815	SALE OF SCRAP	\$500.00	\$0.00	\$2,099.10	(\$1,599.10)	419.82%
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$5,750.00	\$42.37	\$30,814.04	(\$25,064.04)	535.90%
<b>INTERFUND TRANSFERS</b>						
601-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-0900-40903	PROCEEDS OF NOTES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-0900-40904	ADVANCES IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601 Total:		<u>\$3,809,162.00</u>	<u>\$311,424.94</u>	<u>\$3,842,347.45</u>	<u>(\$33,185.45)</u>	<u>100.87%</u>
610	WATER OPERATING FUND			Target Percent:	100.00%	
<b>CHARGES FOR SERVICES</b>						
610-0500-40509	CONSUMER FEES	\$979,347.00	\$72,880.31	\$959,172.21	\$20,174.79	97.94%



**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
610-0500-40510	TAPS	\$4,750.00	\$375.00	\$4,750.00	\$0.00	100.00%
	CHARGES FOR SERVICES Totals:	\$984,097.00	\$73,255.31	\$963,922.21	\$20,174.79	97.95%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
610-0800-40801	SALE OF PROPERTY	\$0.00	\$0.00	\$49.50	(\$49.50)	N/A
610-0800-40805	REIMBURSEMENTS	\$0.00	\$127.30	\$3,535.35	(\$3,535.35)	N/A
610-0800-40806	MISCELLANEOUS	\$3,600.00	\$0.00	\$0.00	\$3,600.00	0.00%
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$3,600.00	\$127.30	\$3,584.85	\$15.15	99.58%
<b>INTERFUND TRANSFERS</b>						
610-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-0900-40904	ADVANCES IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610 Total:		\$987,697.00	\$73,382.61	\$967,507.06	\$20,189.94	97.96%
620	SEWER OPERATING FUND			Target Percent:	100.00%	
<b>CHARGES FOR SERVICES</b>						
620-0500-40512	CONSUMER FEES	\$1,013,669.00	\$75,620.43	\$987,432.12	\$26,236.88	97.41%
620-0500-40513	TAPS	\$2,000.00	\$375.00	\$5,875.00	(\$3,875.00)	293.75%
	CHARGES FOR SERVICES Totals:	\$1,015,669.00	\$75,995.43	\$993,307.12	\$22,361.88	97.80%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
620-0800-40801	PROPERTY SALES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-0800-40803	DONATIONS	\$0.00	\$0.00	\$35.54	(\$35.54)	N/A
620-0800-40805	REIMBURSEMENTS	\$200.00	\$137.21	\$457.47	(\$257.47)	228.74%
620-0800-40806	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-0800-40818	DELTA DENTAL	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$500.00	\$137.21	\$493.01	\$6.99	98.60%
<b>INTERFUND TRANSFERS</b>						
620-0900-40901	INCOME TAX TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-0900-40904	ADVANCES IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620 Total:		\$1,016,169.00	\$76,132.64	\$993,800.13	\$22,368.87	97.80%
630	SOLID WASTE OPERATING FUND			Target Percent:	100.00%	
<b>CHARGES FOR SERVICES</b>						
630-0500-40514	CONSUMER FEES	\$281,650.00	\$22,998.64	\$274,300.42	\$7,349.58	97.39%
630-0500-40515	PAPER & IRON	\$0.00	\$0.00	\$156.56	(\$156.56)	N/A
630-0500-40518	TRASH BAGS	\$1,000.00	\$0.00	\$1,485.00	(\$485.00)	148.50%
630-0500-40520	GARBAGE STICKERS	\$1,200.00	\$69.75	\$1,467.25	(\$267.25)	122.27%
	CHARGES FOR SERVICES Totals:	\$283,850.00	\$23,068.39	\$277,409.23	\$6,440.77	97.73%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
630-0800-40805	REFUNDS & REIMBURSEMENTS	\$0.00	\$595.13	\$834.46	(\$834.46)	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$595.13	\$834.46	(\$834.46)	N/A
<b>INTERFUND TRANSFERS</b>						
630-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
630 Total:		\$283,850.00	\$23,663.52	\$278,243.69	\$5,606.31	98.02%

**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
640	UTILITY OVER PAYMENT FUND			Target Percent:	100.00%	
<b>CHARGES FOR SERVICES</b>						
640-0500-40506	CONSUMER FEES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CHARGES FOR SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
640-0800-40810	ADJUSTMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
640 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
901	PAYROLL FUND			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
901-0800-40810	RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
901 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
902	WIDOWS FUND			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
902-0800-40808	DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
902-0900-40902	TRANSFERS IN	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	INTERFUND TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
902 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
903	POLICE PENSION FUND			Target Percent:	100.00%	
<b>LOCAL TAXES</b>						
903-0100-40101	REAL ESTATE TAX	\$25,535.00	\$0.00	\$26,468.17	(\$933.17)	103.65%
903-0100-40102	PERSONAL PROPERTY TAX	\$250.00	\$0.00	\$206.21	\$43.79	82.48%
	LOCAL TAXES Totals:	\$25,785.00	\$0.00	\$26,674.38	(\$889.38)	103.45%
<b>STATE SHARED TAXES &amp; PERMITS</b>						
903-0200-40203	ROLLBACK/HOMESTEAD	\$0.00	\$0.00	\$0.00	\$0.00	N/A
903-0200-40208	ROLLBACK AND HOMESTEAD	\$3,900.00	\$0.00	\$4,011.40	(\$111.40)	102.86%
	STATE SHARED TAXES & PERMITS Totals:	\$3,900.00	\$0.00	\$4,011.40	(\$111.40)	102.86%
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
903-0800-40804	REFUNDS AND REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>INTERFUND TRANSFERS</b>						
903-0900-40902	TRANSFER	\$85,300.00	\$0.00	\$85,300.00	\$0.00	100.00%
	INTERFUND TRANSFERS Totals:	\$85,300.00	\$0.00	\$85,300.00	\$0.00	100.00%
903 Total:		\$114,985.00	\$0.00	\$115,985.78	(\$1,000.78)	100.87%
904	GUARANTEE DEPOSIT FUND			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
904-0800-40814	CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Revenue Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Revenue	YTD Revenue	Uncollected	% Collected
<b>INTERFUND TRANSFERS</b>						
904-0900-40901	TRANSFER IN	\$4,812.00	\$4,812.00	\$4,812.00	\$0.00	100.00%
	INTERFUND TRANSFERS Totals:	\$4,812.00	\$4,812.00	\$4,812.00	\$0.00	100.00%
904 Total:		\$4,812.00	\$4,812.00	\$4,812.00	\$0.00	100.00%
905	PETTY CASH			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
905-0800-40815	CASH ON HAND	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
905 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
906	MAYOR'S COURT FUND			Target Percent:	100.00%	
<b>FINES,COSTS,FORFEITURES,PERMIT</b>						
906-0600-40605	FINES AND COSTS	\$22,262.00	\$2,485.00	\$22,262.00	\$0.00	100.00%
	FINES,COSTS,FORFEITURES,PERMIT Totals:	\$22,262.00	\$2,485.00	\$22,262.00	\$0.00	100.00%
906 Total:		\$22,262.00	\$2,485.00	\$22,262.00	\$0.00	100.00%
908	UNCLAIMED MONEY - S01			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
908-0800-40815	UNCLAIMED FUNDS	\$15.00	\$0.00	\$0.00	\$15.00	0.00%
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$15.00	\$0.00	\$0.00	\$15.00	0.00%
908 Total:		\$15.00	\$0.00	\$0.00	\$15.00	0.00%
909	UNCLAIMED MONEY - GD			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
909-0800-40815	UNCLAIMED FUNDS	\$410.00	\$0.00	\$410.70	(\$0.70)	100.17%
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$410.00	\$0.00	\$410.70	(\$0.70)	100.17%
909 Total:		\$410.00	\$0.00	\$410.70	(\$0.70)	100.17%
910	UNCLAIMED MONEY - PAYROLL			Target Percent:	100.00%	
<b>MISC RECEIPTS &amp; REIMBURSEMENTS</b>						
910-0800-40815	UNCLAIMED FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISC RECEIPTS & REIMBURSEMENTS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	N/A
910 Total:		\$0.00	\$0.00	\$0.00	\$0.00	N/A
Grand Total:		\$11,112,037.00	\$1,050,560.72	\$11,157,595.13	(\$45,558.13)	100.41%
				Target Percent:		100.00%

# Village of Yellow Springs Expense Report

Accounts: 101-1001-51101 to 910-1701-59101

As Of: 1/1/2017 to 12/31/2017

Include Inactive Accounts: No

Include Pre-Encumbrances: No

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101	GENERAL FUND					Target Percent:	100.00%	
<b>COUNCIL</b>								
PERSONNEL SERVICES								
101-1001-51101	WAGES	\$85,000.00	\$6,953.22	\$87,045.35	(\$2,045.35)	\$0.00	(\$2,045.35)	102.41%
101-1001-51104	PART-TIME WAGES	\$9,000.00	\$298.35	\$5,668.39	\$3,331.61	\$0.00	\$3,331.61	62.98%
101-1001-51110	PENSION	\$12,100.00	\$976.76	\$11,487.11	\$612.89	\$0.00	\$612.89	94.93%
101-1001-51111	HEALTH INSURANCE	\$12,400.00	\$377.95	\$11,076.82	\$1,323.18	\$0.00	\$1,323.18	89.33%
101-1001-51112	LIFE INSURANCE	\$150.00	\$0.00	\$122.10	\$27.90	\$11.10	\$16.80	88.80%
101-1001-51113	WORKERS COMPENSATIO	\$2,750.00	\$0.00	\$963.40	\$1,786.60	\$0.00	\$1,786.60	35.03%
101-1001-51114	DENTAL INSURANCE	\$900.00	(\$11.72)	\$616.77	\$283.23	\$0.00	\$283.23	68.53%
101-1001-51129	MEDICARE	\$1,250.00	\$94.15	\$1,283.72	(\$33.72)	\$0.00	(\$33.72)	102.70%
101-1001-51130	OTHER PERSONAL SERVIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1001-51131	PRE-EMPLOYMENT PHYSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1001-51132	WELLNESS ACTIVITIES	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
101-1001-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1001-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
PERSONNEL SERVICES Totals:		\$123,800.00	\$8,688.71	\$118,263.66	\$5,536.34	\$11.10	\$5,525.24	95.54%
GENERAL OPERATING EXPENSES								
101-1001-52101	TRAVEL & TRAINING	\$5,725.65	\$509.33	\$3,552.64	\$2,173.01	\$979.70	\$1,193.31	79.16%
GENERAL OPERATING EXPENSES Totals:		\$5,725.65	\$509.33	\$3,552.64	\$2,173.01	\$979.70	\$1,193.31	79.16%
CONTRACTUAL SERVICES								
101-1001-53101	OTHER CONTRACTUAL SE	\$5,000.00	\$0.00	\$1,389.75	\$3,610.25	\$0.00	\$3,610.25	27.80%
101-1001-53103	RENTS & LEASES	\$2,500.00	\$192.48	\$2,326.11	\$173.89	\$12.85	\$161.04	93.56%
101-1001-53104	PROFESSIONAL SERVICES	\$75,240.47	\$421.25	\$40,299.17	\$34,941.30	\$25,111.85	\$9,829.45	86.94%
101-1001-53105	INSURANCE	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	100.00%
101-1001-53106	MAINTENANCE OF EQUIPM	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
101-1001-53107	POSTAGE	\$1,200.00	\$104.60	\$453.41	\$746.59	\$2.53	\$744.06	38.00%
101-1001-53108	MEMBERSHIPS	\$5,000.00	\$0.00	\$4,117.27	\$882.73	\$180.00	\$702.73	85.95%
101-1001-53134	TELEPHONE	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	0.00%
101-1001-53135	MAINTENANCE OF FACILIT	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
101-1001-53137	PRINTING	\$500.00	\$0.00	\$273.49	\$226.51	\$0.00	\$226.51	54.70%
101-1001-53138	ADVERTISING	\$15,000.00	\$1,114.20	\$12,613.68	\$2,386.32	\$0.00	\$2,386.32	84.09%
101-1001-53140	LICENSE & PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1001-53146	HARDWARE/SOFTWARE S	\$10,750.00	\$821.44	\$12,472.76	(\$1,722.76)	\$31.05	(\$1,753.81)	116.31%
101-1001-53147	LEGAL SERVICES	\$146,038.75	\$6,765.00	\$122,026.99	\$24,011.76	\$21,503.21	\$2,508.55	98.28%
CONTRACTUAL SERVICES Totals:		\$264,579.22	\$9,418.97	\$196,122.63	\$68,456.59	\$46,841.49	\$21,615.10	91.83%
MATERIALS & SUPPLIES								
101-1001-54101	OFFICE SUPPLIES	\$1,647.00	\$79.98	\$468.80	\$1,178.20	\$892.63	\$285.57	82.66%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1001-54102	OPERATING SUPPLIES	\$1,550.00	\$39.11	\$1,657.13	(\$107.13)	\$0.00	(\$107.13)	106.91%
101-1001-54104	BOOKS & PUBLICATIONS	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	0.00%
101-1001-54106	OFFICE EQUIPMENT	\$250.00	\$0.00	\$90.03	\$159.97	\$0.00	\$159.97	36.01%
101-1001-54109	SPECIAL EVENTS	\$1,573.62	\$104.94	\$1,073.22	\$500.40	\$665.10	(\$164.70)	110.47%
MATERIALS & SUPPLIES Totals:		\$13,020.62	\$224.03	\$3,289.18	\$9,731.44	\$1,557.73	\$8,173.71	37.22%
MISCELLANEOUS								
101-1001-57102	REFUNDS AND REIMBURS	\$400.00	\$0.00	\$300.00	\$100.00	\$0.00	\$100.00	75.00%
MISCELLANEOUS Totals:		\$400.00	\$0.00	\$300.00	\$100.00	\$0.00	\$100.00	75.00%
COUNCIL Totals:		\$407,525.49	\$18,841.04	\$321,528.11	\$85,997.38	\$49,390.02	\$36,607.36	91.02%
<b>MAYOR</b>								
PERSONNEL SERVICES								
101-1002-51101	WAGES	\$36,745.00	\$2,851.00	\$36,452.00	\$293.00	\$0.00	\$293.00	99.20%
101-1002-51102	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-51110	PENSION	\$5,093.00	\$399.14	\$4,704.14	\$388.86	\$0.00	\$388.86	92.36%
101-1002-51111	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-51112	LIFE INSURANCE	\$80.00	\$0.00	\$61.05	\$18.95	\$5.55	\$13.40	83.25%
101-1002-51113	WORKERS COMPENSATIO	\$1,500.00	\$0.00	\$417.68	\$1,082.32	\$0.00	\$1,082.32	27.85%
101-1002-51114	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-51120	UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-51129	MEDICARE	\$527.00	\$38.44	\$517.34	\$9.66	\$0.00	\$9.66	98.17%
101-1002-51130	OTHER PERSONAL SERVIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-51131	PRE-EMPLOYMENT PHYSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-51132	WELLNESS ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
PERSONNEL SERVICES Totals:		\$43,945.00	\$3,288.58	\$42,152.21	\$1,792.79	\$5.55	\$1,787.24	95.93%
GENERAL OPERATING EXPENSES								
101-1002-52101	TRAVEL & TRAINING	\$1,500.00	\$400.00	\$1,196.23	\$303.77	\$0.00	\$303.77	79.75%
GENERAL OPERATING EXPENSES Totals:		\$1,500.00	\$400.00	\$1,196.23	\$303.77	\$0.00	\$303.77	79.75%
CONTRACTUAL SERVICES								
101-1002-53101	OTHER CONTRACTUAL SE	\$67.18	\$0.00	\$67.18	\$0.00	\$0.00	\$0.00	100.00%
101-1002-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-53105	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-53107	POSTAGE	\$450.00	\$7.50	\$143.91	\$306.09	\$0.00	\$306.09	31.98%
101-1002-53108	MEMBERSHIPS	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$0.00	100.00%
101-1002-53134	TELEPHONE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
101-1002-53135	MAINTENANCE OF FACILIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-53138	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1002-53146	HARDWARE/SOFTWARE S	\$11,050.00	\$712.43	\$11,742.60	(\$692.60)	\$0.00	(\$692.60)	106.27%
101-1002-53147	LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CONTRACTUAL SERVICES Totals:		\$12,142.18	\$719.93	\$12,028.69	\$113.49	\$0.00	\$113.49	99.07%
MATERIALS & SUPPLIES								
101-1002-54101	OFFICE SUPPLIES	\$200.00	\$0.00	\$178.92	\$21.08	\$76.06	(\$54.98)	127.49%
101-1002-54102	OPERATING SUPPLIES	\$500.00	\$0.00	\$111.49	\$388.51	\$1.04	\$387.47	22.51%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1002-54104	BOOKS & PUBLICATIONS	\$2,000.00	\$187.74	\$2,028.30	(\$28.30)	\$187.74	(\$216.04)	110.80%
101-1002-54106	OFFICE EQUIPMENT	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
	MATERIALS & SUPPLIES Totals:	\$2,950.00	\$187.74	\$2,318.71	\$631.29	\$264.84	\$366.45	87.58%
CAPITAL								
101-1002-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS								
101-1002-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MAYOR Totals:	\$60,537.18	\$4,596.25	\$57,695.84	\$2,841.34	\$270.39	\$2,570.95	95.75%
<b>ADMINISTRATION</b>								
PERSONNEL SERVICES								
101-1003-51101	WAGES	\$115,000.00	\$9,018.44	\$116,460.22	(\$1,460.22)	\$0.00	(\$1,460.22)	101.27%
101-1003-51102	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1003-51104	PART-TIME WAGES	\$25,000.00	\$1,041.71	\$13,018.35	\$11,981.65	\$0.00	\$11,981.65	52.07%
101-1003-51110	PENSION	\$18,500.00	\$1,408.01	\$16,718.65	\$1,781.35	\$0.00	\$1,781.35	90.37%
101-1003-51111	HEALTH INSURANCE	\$12,500.00	\$1,252.25	\$17,612.84	(\$5,112.84)	\$0.00	(\$5,112.84)	140.90%
101-1003-51112	LIFE INSURANCE	\$200.00	\$0.00	\$201.52	(\$1.52)	\$0.00	(\$1.52)	100.76%
101-1003-51113	WORKERS COMPENSATIO	\$5,500.00	\$0.00	\$1,407.81	\$4,092.19	\$0.00	\$4,092.19	25.60%
101-1003-51114	DENTAL INSURANCE	\$1,500.00	(\$15.82)	\$1,245.23	\$254.77	\$0.00	\$254.77	83.02%
101-1003-51129	MEDICARE	\$2,000.00	\$137.83	\$1,851.54	\$148.46	\$0.00	\$148.46	92.58%
101-1003-51130	OTHER PERSONAL SERVIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
101-1003-51131	PRE-EMPLOYMENT PHYSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1003-51132	WELLNESS ACTIVITIES	\$800.00	\$356.25	\$1,650.00	(\$850.00)	\$0.00	(\$850.00)	206.25%
101-1003-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1003-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$181,250.00	\$13,198.67	\$170,166.16	\$11,083.84	\$0.00	\$11,083.84	93.88%
GENERAL OPERATING EXPENSES								
101-1003-52101	TRAVEL & TRAINING	\$8,163.35	\$1,505.81	\$10,883.67	(\$2,720.32)	\$1,400.39	(\$4,120.71)	150.48%
	GENERAL OPERATING EXPENSES Totals:	\$8,163.35	\$1,505.81	\$10,883.67	(\$2,720.32)	\$1,400.39	(\$4,120.71)	150.48%
CONTRACTUAL SERVICES								
101-1003-53100	RETAINER (CITY TAX-RITA)	\$51,000.00	\$3,232.13	\$44,106.70	\$6,893.30	\$0.00	\$6,893.30	86.48%
101-1003-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$1,847.00	(\$1,847.00)	\$0.00	(\$1,847.00)	N/A
101-1003-53103	RENTS & LEASES	\$5,000.00	\$107.42	\$1,580.93	\$3,419.07	\$78.09	\$3,340.98	33.18%
101-1003-53104	PROFESSIONAL SERVICES	\$76,500.00	\$0.00	\$16,527.96	\$59,972.04	\$53,300.00	\$6,672.04	91.28%
101-1003-53105	INSURANCE	\$3,300.00	\$0.00	\$4,622.45	(\$1,322.45)	\$622.00	(\$1,944.45)	158.92%
101-1003-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1003-53107	POSTAGE	\$600.00	\$93.05	\$467.25	\$132.75	\$19.86	\$112.89	81.19%
101-1003-53108	MEMBERSHIPS	\$4,200.00	\$265.00	\$4,291.13	(\$91.13)	\$345.00	(\$436.13)	110.38%
101-1003-53134	TELEPHONE	\$5,719.75	\$306.09	\$6,569.15	(\$849.40)	\$647.34	(\$1,496.74)	126.17%
101-1003-53135	MAINTENANCE OF FACILIT	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
101-1003-53137	PRINTING	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	0.00%
101-1003-53138	ADVERTISING	\$2,500.00	\$302.40	\$1,393.20	\$1,106.80	\$0.00	\$1,106.80	55.73%
101-1003-53139	VEHICLE MAINTENANCE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
101-1003-53140	LICENSE & PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1003-53146	HARDWARE/SOFTWARE S	\$24,250.00	\$773.03	\$20,770.02	\$3,479.98	\$321.92	\$3,158.06	86.98%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1003-53147	LEGAL SERVICES	\$43,038.75	\$10,264.20	\$36,842.19	\$6,196.56	\$15,700.56	(\$9,504.00)	122.08%
	CONTRACTUAL SERVICES Totals:	\$217,258.50	\$15,343.32	\$139,017.98	\$78,240.52	\$71,034.77	\$7,205.75	96.68%
<b>MATERIALS &amp; SUPPLIES</b>								
101-1003-54101	OFFICE SUPPLIES	\$1,501.24	\$78.82	\$1,054.81	\$446.43	\$0.00	\$446.43	70.26%
101-1003-54102	OPERATING SUPPLIES	\$4,011.65	\$255.60	\$3,027.09	\$984.56	\$400.15	\$584.41	85.43%
101-1003-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1003-54104	BOOKS & PUBLICATIONS	\$250.00	\$0.00	\$100.00	\$150.00	\$0.00	\$150.00	40.00%
101-1003-54105	SERVICE CHARGE	\$2,750.00	\$59.76	\$2,096.47	\$653.53	\$0.00	\$653.53	76.24%
101-1003-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1003-54107	FUEL	\$350.00	\$0.00	\$44.68	\$305.32	\$5.32	\$300.00	14.29%
101-1003-54109	SPECIAL EVENTS	\$1,129.94	\$105.77	\$797.74	\$332.20	(\$244.84)	\$577.04	48.93%
	MATERIALS & SUPPLIES Totals:	\$9,992.83	\$499.95	\$7,120.79	\$2,872.04	\$160.63	\$2,711.41	72.87%
<b>MISCELLANEOUS</b>								
101-1003-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ADMINISTRATION Totals:	\$416,664.68	\$30,547.75	\$327,188.60	\$89,476.08	\$72,595.79	\$16,880.29	95.95%
<b>AUDITORS DEDUCTIONS</b>								
<b>CONTRACTUAL SERVICES</b>								
101-1004-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1004-53104	PROFESSIONAL SERVICES	\$9,000.00	\$0.00	\$10,287.00	(\$1,287.00)	\$0.00	(\$1,287.00)	114.30%
101-1004-53110	AUDITOR & TREAS. FEES	\$7,500.00	\$0.00	\$4,643.85	\$2,856.15	\$827.80	\$2,028.35	72.96%
101-1004-53111	ELECTION EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1004-53112	STATE EXAMINER'S COMP.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1004-53113	COUNTY HEALTH DEPT.	\$10,000.00	\$0.00	\$9,338.64	\$661.36	\$0.00	\$661.36	93.39%
101-1004-53114	ADVERTISING DEL. TAX LIS	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
101-1004-53115	10% ROLLBACK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1004-53116	HOMESTEAD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1004-53117	2 1/2 %	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1004-53118	DELINQUENT COLLECTION C	\$4,200.00	\$0.00	\$737.40	\$3,462.60	\$0.00	\$3,462.60	17.56%
	CONTRACTUAL SERVICES Totals:	\$30,800.00	\$0.00	\$25,006.89	\$5,793.11	\$827.80	\$4,965.31	83.88%
	AUDITORS DEDUCTIONS Totals:	\$30,800.00	\$0.00	\$25,006.89	\$5,793.11	\$827.80	\$4,965.31	83.88%
<b>RENTAL PROPERTY</b>								
<b>CONTRACTUAL SERVICES</b>								
101-1005-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-53102	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-53103	RENTS & LEASES	\$1,233.49	\$77.81	\$805.95	\$427.54	\$31.03	\$396.51	67.85%
101-1005-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-53105	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-53120	TREE TRIMMING/LINE CLEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-53131	ELECTRIC	\$3,630.27	\$93.97	\$1,563.54	\$2,066.73	\$566.73	\$1,500.00	58.68%
101-1005-53132	WATER	\$943.60	\$111.10	\$1,837.84	(\$894.24)	\$42.35	(\$936.59)	199.26%
101-1005-53133	SEWER	\$1,049.84	\$99.00	\$1,582.34	(\$532.50)	\$67.50	(\$600.00)	157.15%
101-1005-53135	MAINTENANCE OF FACILIT	\$5,747.50	\$0.00	\$5,785.28	(\$37.78)	\$110.00	(\$147.78)	102.57%
101-1005-53138	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-53141	NATURAL GAS	\$1,586.26	\$0.00	\$728.46	\$857.80	\$59.80	\$798.00	49.69%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1005-53143	PROPERTY TAX	\$15,000.00	\$0.00	\$14,781.26	\$218.74	\$0.00	\$218.74	98.54%
	CONTRACTUAL SERVICES Totals:	\$29,190.96	\$381.88	\$27,084.67	\$2,106.29	\$877.41	\$1,228.88	95.79%
<b>MATERIALS &amp; SUPPLIES</b>								
101-1005-54102	OPERATING SUPPLIES	\$400.00	\$50.69	\$671.98	(\$271.98)	\$83.02	(\$355.00)	188.75%
101-1005-54103	RENTS & LEASES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$400.00	\$50.69	\$671.98	(\$271.98)	\$83.02	(\$355.00)	188.75%
<b>CAPITAL</b>								
101-1005-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1005-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISCELLANEOUS</b>								
101-1005-57102	REFUNDS AND REIMBURS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	RENTAL PROPERTY Totals:	\$29,590.96	\$432.57	\$27,756.65	\$1,834.31	\$960.43	\$873.88	97.05%
<b>LIBRARY</b>								
<b>CONTRACTUAL SERVICES</b>								
101-1006-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1006-53104	PROFESSIONAL SERVICES	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
101-1006-53105	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1006-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1006-53120	TREE TRIMMING/LINE CLEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1006-53135	MAINTENANCE OF FACILIT	\$4,000.00	\$330.00	\$2,049.00	\$1,951.00	\$0.00	\$1,951.00	51.23%
101-1006-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1006-53140	LICENSE & PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$5,500.00	\$330.00	\$2,049.00	\$3,451.00	\$0.00	\$3,451.00	37.25%
<b>MATERIALS &amp; SUPPLIES</b>								
101-1006-54102	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>CAPITAL</b>								
101-1006-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1006-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1006-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	LIBRARY Totals:	\$5,500.00	\$330.00	\$2,049.00	\$3,451.00	\$0.00	\$3,451.00	37.25%
<b>CABLE TV</b>								
<b>PERSONNEL SERVICES</b>								
101-1008-51101	WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1008-51104	PART-TIME	\$19,500.00	\$741.00	\$12,872.57	\$6,627.43	\$0.00	\$6,627.43	66.01%
101-1008-51109	EARLY RETIREMENT INCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1008-51110	PENSION	\$1,400.00	\$108.53	\$1,698.44	(\$298.44)	\$0.00	(\$298.44)	121.32%
101-1008-51111	HEALTH INSURANCE	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
101-1008-51113	WORKER'S COMPENSATIO	\$0.00	\$0.00	(\$1.40)	\$1.40	\$0.00	\$1.40	N/A
101-1008-51129	MEDICARE	\$0.00	\$10.74	\$193.02	(\$193.02)	\$0.00	(\$193.02)	N/A
	PERSONNEL SERVICES Totals:	\$21,900.00	\$860.27	\$14,762.63	\$7,137.37	\$0.00	\$7,137.37	67.41%
<b>GENERAL OPERATING EXPENSES</b>								



**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1008-52101	TRAVEL & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GENERAL OPERATING EXPENSES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CONTRACTUAL SERVICES								
101-1008-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$72.00	(\$72.00)	\$0.00	(\$72.00)	N/A
101-1008-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1008-53107	POSTAGE	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0.00%
101-1008-53140	LICENSE & PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1008-53146	HARDWARE/SOFTWARE M	\$7,194.64	\$0.00	\$2,928.59	\$4,266.05	\$0.00	\$4,266.05	40.71%
	CONTRACTUAL SERVICES Totals:	\$7,244.64	\$0.00	\$3,000.59	\$4,244.05	\$0.00	\$4,244.05	41.42%
MATERIALS & SUPPLIES								
101-1008-54102	OPERATING SUPPLIES	\$1,400.00	\$0.00	\$60.45	\$1,339.55	\$39.55	\$1,300.00	7.14%
101-1008-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1008-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$1,400.00	\$0.00	\$60.45	\$1,339.55	\$39.55	\$1,300.00	7.14%
CAPITAL								
101-1008-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS								
101-1008-57102	REFUNDS AND REIMBURS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CABLE TV Totals:	\$30,544.64	\$860.27	\$17,823.67	\$12,720.97	\$39.55	\$12,681.42	58.48%
<b>TRANSFERS FROM GENERAL FUND</b>								
TRANSFERS								
101-1009-59101	TRANSFERS FROM GENER	\$1,104,121.00	\$404,812.00	\$1,104,121.00	\$0.00	\$0.00	\$0.00	100.00%
101-1009-59104	ADVANCES OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$1,104,121.00	\$404,812.00	\$1,104,121.00	\$0.00	\$0.00	\$0.00	100.00%
	TRANSFERS FROM GENERAL FUND Totals:	\$1,104,121.00	\$404,812.00	\$1,104,121.00	\$0.00	\$0.00	\$0.00	100.00%
<b>COUNCIL COMMISSIONS</b>								
GENERAL OPERATING EXPENSES								
101-1010-52101	TRAVEL AND TRAINING	\$5,000.00	\$0.00	\$2,401.95	\$2,598.05	\$0.00	\$2,598.05	48.04%
	GENERAL OPERATING EXPENSES Totals:	\$5,000.00	\$0.00	\$2,401.95	\$2,598.05	\$0.00	\$2,598.05	48.04%
CONTRACTUAL SERVICES								
101-1010-53101	OTHER CONTRACTUAL SE	\$10,000.00	\$0.00	\$1,830.00	\$8,170.00	\$0.00	\$8,170.00	18.30%
101-1010-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1010-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1010-53138	ADVERTISING	\$0.00	\$0.00	\$259.20	(\$259.20)	\$0.00	(\$259.20)	N/A
	CONTRACTUAL SERVICES Totals:	\$10,000.00	\$0.00	\$2,089.20	\$7,910.80	\$0.00	\$7,910.80	20.89%
MATERIALS & SUPPLIES								
101-1010-54102	OPERATING SUPPLIES	\$5,000.00	\$2,310.00	\$5,207.92	(\$207.92)	\$353.91	(\$561.83)	111.24%
101-1010-54109	SPECIAL EVENTS	\$5,000.00	\$0.00	\$1,638.33	\$3,361.67	\$25.00	\$3,336.67	33.27%
	MATERIALS & SUPPLIES Totals:	\$10,000.00	\$2,310.00	\$6,846.25	\$3,153.75	\$378.91	\$2,774.84	72.25%
MISCELLANEOUS								
101-1010-57102	REFUNDS AND REIMBURS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	COUNCIL COMMISSIONS Totals:	\$25,000.00	\$2,310.00	\$11,337.40	\$13,662.60	\$378.91	\$13,283.69	46.87%
<b>PUBLIC SAFETY</b>								

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
<b>PERSONNEL SERVICES</b>								
101-1201-51101	WAGES	\$726,851.00	\$48,502.66	\$677,895.27	\$48,955.73	\$0.00	\$48,955.73	93.26%
101-1201-51102	OVERTIME	\$45,000.00	\$3,649.12	\$52,876.39	(\$7,876.39)	\$0.00	(\$7,876.39)	117.50%
101-1201-51103	HOLIDAYS	\$20,784.00	\$0.00	\$0.00	\$20,784.00	\$0.00	\$20,784.00	0.00%
101-1201-51104	PART-TIME WAGES	\$140,000.00	\$8,841.76	\$138,481.57	\$1,518.43	\$0.00	\$1,518.43	98.92%
101-1201-51110	PENSION	\$40,787.00	\$3,963.98	\$43,496.21	(\$2,709.21)	\$0.00	(\$2,709.21)	106.64%
101-1201-51111	HEALTH INSURANCE	\$155,000.00	\$8,569.91	\$137,973.00	\$17,027.00	\$0.00	\$17,027.00	89.01%
101-1201-51112	LIFE INSURANCE	\$1,655.00	\$0.00	\$1,132.20	\$522.80	\$466.20	\$56.60	96.58%
101-1201-51113	WORKERS COMPENSATIO	\$30,000.00	\$0.00	\$10,132.07	\$19,867.93	\$0.00	\$19,867.93	33.77%
101-1201-51114	DENTAL INSURANCE	\$7,500.00	(\$97.80)	\$6,469.48	\$1,030.52	\$0.00	\$1,030.52	86.26%
101-1201-51120	UNIFORMS	\$12,076.38	\$200.33	\$7,708.77	\$4,367.61	\$2,891.45	\$1,476.16	87.78%
101-1201-51129	MEDICARE	\$12,557.00	\$848.45	\$11,338.19	\$1,218.81	\$0.00	\$1,218.81	90.29%
101-1201-51130	OTHER PERSONAL SERVIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
101-1201-51131	PRE-EMPLOYMENT PHYSIC	\$3,500.00	\$0.00	\$1,828.75	\$1,671.25	\$0.00	\$1,671.25	52.25%
101-1201-51132	WELLNESS ACTIVITIES	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
101-1201-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1201-51134	RECRUITMENT & TESTING	\$3,000.00	\$264.74	\$264.74	\$2,735.26	\$250.00	\$2,485.26	17.16%
101-1201-51135	POLYGRAPHS	\$1,500.00	\$0.00	\$200.00	\$1,300.00	\$0.00	\$1,300.00	13.33%
101-1201-51136	PSYCHOLOGICAL EXAMS	\$5,000.00	\$2,850.00	\$3,400.00	\$1,600.00	\$0.00	\$1,600.00	68.00%
PERSONNEL SERVICES Totals:		\$1,205,710.38	\$77,593.15	\$1,093,196.64	\$112,513.74	\$3,607.65	\$108,906.09	90.97%
<b>GENERAL OPERATING EXPENSES</b>								
101-1201-52101	TRAVEL & TRAINING	\$12,979.50	\$937.00	\$10,480.88	\$2,498.62	\$1,031.80	\$1,466.82	88.70%
GENERAL OPERATING EXPENSES Totals:		\$12,979.50	\$937.00	\$10,480.88	\$2,498.62	\$1,031.80	\$1,466.82	88.70%
<b>CONTRACTUAL SERVICES</b>								
101-1201-53101	OTHER CONTRACTUAL SE	\$8,525.00	\$0.00	\$7,918.07	\$606.93	\$1,440.00	(\$833.07)	109.77%
101-1201-53103	RENTS & LEASES	\$2,300.00	\$15.13	\$2,035.63	\$264.37	\$284.35	(\$19.98)	100.87%
101-1201-53104	PROFESSIONAL SERVICES	\$3,007.26	\$0.00	\$3,214.66	(\$207.40)	\$358.39	(\$565.79)	118.81%
101-1201-53105	INSURANCE	\$7,000.00	\$0.00	\$5,968.90	\$1,031.10	\$0.00	\$1,031.10	85.27%
101-1201-53106	MAINTENANCE OF EQUIPM	\$5,500.00	\$81.00	\$4,521.45	\$978.55	\$219.00	\$759.55	86.19%
101-1201-53107	POSTAGE	\$500.00	\$40.71	\$287.35	\$212.65	\$176.51	\$36.14	92.77%
101-1201-53108	MEMBERSHIPS	\$2,000.00	\$0.00	\$1,238.00	\$762.00	\$195.00	\$567.00	71.65%
101-1201-53125	GREENE CENTRAL 911 DIS	\$26,000.00	\$0.00	\$9,007.40	\$16,992.60	\$492.60	\$16,500.00	36.54%
101-1201-53126	XENIA MUNICIPAL COURT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
101-1201-53128	NEW WORLD SOFTWARE S	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00%
101-1201-53129	MIAMI VALLEY REGIONAL C	\$5,000.00	\$0.00	\$3,425.00	\$1,575.00	\$450.00	\$1,125.00	77.50%
101-1201-53134	TELEPHONE	\$13,882.16	\$315.51	\$9,431.89	\$4,450.27	\$6,318.79	(\$1,868.52)	113.46%
101-1201-53135	MAINTENANCE OF FACILIT	\$2,000.00	\$0.00	\$157.46	\$1,842.54	\$1,800.00	\$42.54	97.87%
101-1201-53137	PRINTING	\$2,000.00	\$0.00	\$2,025.13	(\$25.13)	\$0.00	(\$25.13)	101.26%
101-1201-53138	ADVERTISING	\$1,000.00	\$0.00	\$304.20	\$695.80	\$0.00	\$695.80	30.42%
101-1201-53139	VEHICLE MAINTENANCE	\$21,190.00	\$928.51	\$12,562.86	\$8,627.14	\$9,077.38	(\$450.24)	102.12%
101-1201-53140	LICENSE & PERMITS	\$50.00	\$0.00	\$17.00	\$33.00	\$54.89	(\$21.89)	143.78%
101-1201-53142	ANIMAL CONTROL	\$9,000.00	\$0.00	\$6,974.00	\$2,026.00	\$0.00	\$2,026.00	77.49%
101-1201-53146	HARDWARE/SOFTWARE M	\$18,250.00	\$930.44	\$14,964.32	\$3,285.68	\$2,500.00	\$785.68	95.69%
101-1201-53147	LEGAL SERVICES	\$37,000.00	\$0.00	\$36,894.01	\$105.99	\$0.00	\$105.99	99.71%
CONTRACTUAL SERVICES Totals:		\$169,704.42	\$2,311.30	\$125,947.33	\$43,757.09	\$23,366.91	\$20,390.18	87.98%
<b>MATERIALS &amp; SUPPLIES</b>								

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1201-54101	OFFICE SUPPLIES	\$2,486.13	\$0.00	\$1,363.05	\$1,123.08	\$168.00	\$955.08	61.58%
101-1201-54102	OPERATING SUPPLIES	\$8,847.33	\$1,702.35	\$9,106.01	(\$258.68)	\$1,455.15	(\$1,713.83)	119.37%
101-1201-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1201-54104	BOOKS & PUBLICATIONS	\$750.00	\$0.00	\$640.86	\$109.14	\$0.00	\$109.14	85.45%
101-1201-54106	OFFICE EQUIPMENT	\$2,500.00	\$0.00	\$2,689.74	(\$189.74)	\$0.00	(\$189.74)	107.59%
101-1201-54107	FUEL	\$18,363.59	\$0.00	\$12,759.28	\$5,604.31	\$4,240.72	\$1,363.59	92.57%
101-1201-54108	TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1201-54109	SPECIAL EVENTS	\$4,500.00	\$92.00	\$4,069.08	\$430.92	\$44.00	\$386.92	91.40%
101-1201-54110	SAFETY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$37,447.05	\$1,794.35	\$30,628.02	\$6,819.03	\$5,907.87	\$911.16	97.57%
<b>CAPITAL</b>								
101-1201-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1201-55102	CAPITAL EQUIPMENT	\$40,000.00	\$0.00	\$38,248.44	\$1,751.56	\$550.00	\$1,201.56	97.00%
	CAPITAL Totals:	\$40,000.00	\$0.00	\$38,248.44	\$1,751.56	\$550.00	\$1,201.56	97.00%
<b>MISCELLANEOUS</b>								
101-1201-57102	REFUNDS AND REIMBURS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1201-57103	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PUBLIC SAFETY Totals:	\$1,465,841.35	\$82,635.80	\$1,298,501.31	\$167,340.04	\$34,464.23	\$132,875.81	90.94%
<b>PLANNING AND ZONING</b>								
<b>PERSONNEL SERVICES</b>								
101-1202-51101	WAGES	\$10,365.00	\$739.20	\$9,580.82	\$784.18	\$0.00	\$784.18	92.43%
101-1202-51102	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1202-51104	PART-TIME	\$37,000.00	\$3,125.15	\$37,817.06	(\$817.06)	\$0.00	(\$817.06)	102.21%
101-1202-51110	PENSION	\$6,500.00	\$548.11	\$6,094.67	\$405.33	\$0.00	\$405.33	93.76%
101-1202-51111	HEALTH INSURANCE	\$15,600.00	\$1,046.29	\$16,023.26	(\$423.26)	\$0.00	(\$423.26)	102.71%
101-1202-51112	LIFE INSURANCE	\$150.00	\$0.00	\$109.89	\$40.11	\$9.99	\$30.12	79.92%
101-1202-51113	WORKERS COMPENSATIO	\$1,500.00	\$0.00	\$80.99	\$1,419.01	\$0.00	\$1,419.01	5.40%
101-1202-51114	DENTAL INSURANCE	\$568.00	(\$8.20)	\$375.02	\$192.98	\$0.00	\$192.98	66.02%
101-1202-51129	MEDICARE	\$550.00	\$48.54	\$626.70	(\$76.70)	\$0.00	(\$76.70)	113.95%
101-1202-51130	OTHER PERSONAL SERVIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1202-51131	PRE-EMPLOYMENT PHYSIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
101-1202-51132	WELLNESS ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1202-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1202-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$72,483.00	\$5,499.09	\$70,708.41	\$1,774.59	\$9.99	\$1,764.60	97.57%
<b>GENERAL OPERATING EXPENSES</b>								
101-1202-52101	TRAVEL & TRAINING	\$2,003.00	\$55.00	\$464.00	\$1,539.00	\$104.00	\$1,435.00	28.36%
	GENERAL OPERATING EXPENSES Totals:	\$2,003.00	\$55.00	\$464.00	\$1,539.00	\$104.00	\$1,435.00	28.36%
<b>CONTRACTUAL SERVICES</b>								
101-1202-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1202-53103	RENTS AND LEASES	\$6,500.00	\$107.43	\$1,237.91	\$5,262.09	\$12.85	\$5,249.24	19.24%
101-1202-53104	PROFESSIONAL SERVICES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$800.00	\$200.00	80.00%
101-1202-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1202-53107	POSTAGE	\$500.00	\$7.50	\$149.02	\$350.98	\$59.89	\$291.09	41.78%
101-1202-53108	MEMBERSHIPS	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
101-1202-53110	AUDITOR/TREASURER/REC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1202-53134	TELEPHONE	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	0.00%
101-1202-53135	MAINTENANCE OF FACILIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1202-53137	PRINTING	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
101-1202-53138	ADVERTISING	\$2,500.00	\$288.00	\$2,512.80	(\$12.80)	\$0.00	(\$12.80)	100.51%
101-1202-53140	LICENSE & PERMITS	\$150.00	\$0.00	\$37.99	\$112.01	\$0.00	\$112.01	25.33%
101-1202-53146	HARDWARE/SOFTWARE S	\$11,550.00	\$712.43	\$12,194.81	(\$644.81)	\$0.00	(\$644.81)	105.58%
101-1202-53147	LEGAL SERVICES	\$0.00	\$387.30	\$1,103.52	(\$1,103.52)	\$2,018.48	(\$3,122.00)	N/A
CONTRACTUAL SERVICES Totals:		\$23,800.00	\$1,502.66	\$17,236.05	\$6,563.95	\$2,891.22	\$3,672.73	84.57%
MATERIALS & SUPPLIES								
101-1202-54101	OFFICE SUPPLIES	\$300.00	\$0.00	\$0.00	\$300.00	\$104.50	\$195.50	34.83%
101-1202-54102	OPERATING SUPPLIES	\$1,000.00	\$105.31	\$1,268.30	(\$268.30)	\$0.00	(\$268.30)	126.83%
101-1202-54104	BOOKS & PUBLICATIONS	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
101-1202-54106	OFFICE EQUIPMENT	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
101-1202-54107	FUEL	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
101-1202-54108	TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MATERIALS & SUPPLIES Totals:		\$2,100.00	\$105.31	\$1,268.30	\$831.70	\$104.50	\$727.20	65.37%
MISCELLANEOUS								
101-1202-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
PLANNING AND ZONING Totals:		\$100,386.00	\$7,162.06	\$89,676.76	\$10,709.24	\$3,109.71	\$7,599.53	92.43%
MEDIATION								
GENERAL OPERATING EXPENSES								
101-1204-52101	TRAVEL & TRAINING	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
GENERAL OPERATING EXPENSES Totals:		\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
CONTRACTUAL SERVICES								
101-1204-53104	PROFESSIONAL SERVICES	\$6,000.00	\$500.00	\$6,000.00	\$0.00	\$0.00	\$0.00	100.00%
101-1204-53108	MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1204-53134	TELEPHONE	\$532.51	\$0.00	\$380.50	\$152.01	\$52.01	\$100.00	81.22%
101-1204-53138	ADVERTISING	\$500.00	\$0.00	\$351.00	\$149.00	\$148.50	\$0.50	99.90%
CONTRACTUAL SERVICES Totals:		\$7,032.51	\$500.00	\$6,731.50	\$301.01	\$200.51	\$100.50	98.57%
MATERIALS & SUPPLIES								
101-1204-54101	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1204-54102	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1204-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1204-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
101-1204-54109	SPECIAL EVENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MATERIALS & SUPPLIES Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MEDIATION Totals:		\$9,532.51	\$500.00	\$6,731.50	\$2,801.01	\$200.51	\$2,600.50	72.72%
101 Total:		\$3,686,043.81	\$553,027.74	\$3,289,416.73	\$396,627.08	\$162,237.34	\$234,389.74	93.64%
202		STREET MAINTENANCE/REPAIR FUND				Target Percent:		100.00%
STREET MAINTENANCE & REPAIR								
PERSONNEL SERVICES								
202-1401-51101	WAGES	\$152,371.00	\$7,462.73	\$146,007.85	\$6,363.15	\$0.00	\$6,363.15	95.82%
202-1401-51102	OVERTIME	\$15,000.00	\$463.74	\$6,688.24	\$8,311.76	\$0.00	\$8,311.76	44.59%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
202-1401-51104	PART-TIME WAGES	\$0.00	\$0.00	\$4,073.79	(\$4,073.79)	\$0.00	(\$4,073.79)	N/A
202-1401-51110	PENSION	\$23,500.00	\$1,492.58	\$19,431.89	\$4,068.11	\$0.00	\$4,068.11	82.69%
202-1401-51111	HEALTH INSURANCE	\$9,000.00	\$466.72	\$8,519.32	\$480.68	\$0.00	\$480.68	94.66%
202-1401-51112	LIFE INSURANCE	\$400.00	\$0.00	\$317.46	\$82.54	\$28.86	\$53.68	86.58%
202-1401-51113	WORKERS COMPENSATIO	\$5,000.00	\$0.00	\$1,466.93	\$3,533.07	\$0.00	\$3,533.07	29.34%
202-1401-51114	DENTAL INSURANCE	\$1,750.00	(\$33.29)	\$1,268.41	\$481.59	\$0.00	\$481.59	72.48%
202-1401-51120	UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-51129	MEDICARE	\$2,000.00	\$58.65	\$1,574.15	\$425.85	\$0.00	\$425.85	78.71%
202-1401-51130	OTHER PERSONAL SERVIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
202-1401-51131	PRE-EMPLOYMENT PHYSIC	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
202-1401-51132	WELLNESS ACTIVITIES	\$275.00	\$0.00	\$0.00	\$275.00	\$0.00	\$275.00	0.00%
202-1401-51133	UNEMPLOYMENT COMPEN	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	0.00%
202-1401-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
PERSONNEL SERVICES Totals:		\$211,546.00	\$9,911.13	\$189,348.04	\$22,197.96	\$28.86	\$22,169.10	89.52%
GENERAL OPERATING EXPENSES								
202-1401-52101	TRAVEL & TRAINING	\$2,431.50	\$0.00	\$984.50	\$1,447.00	\$102.00	\$1,345.00	44.68%
GENERAL OPERATING EXPENSES Totals:		\$2,431.50	\$0.00	\$984.50	\$1,447.00	\$102.00	\$1,345.00	44.68%
CONTRACTUAL SERVICES								
202-1401-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-53102	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-53103	RENTS & LEASES	\$5,595.75	\$26.91	\$1,677.63	\$3,918.12	\$493.74	\$3,424.38	38.80%
202-1401-53104	PROFESSIONAL SERVICES	\$205,868.86	\$8,234.95	\$187,155.87	\$18,712.99	\$9,065.62	\$9,647.37	95.31%
202-1401-53105	INSURANCE	\$10,000.00	\$0.00	\$5,968.90	\$4,031.10	\$0.00	\$4,031.10	59.69%
202-1401-53106	MAINTENANCE OF EQUIPM	\$11,365.26	\$7,324.11	\$11,616.09	(\$250.83)	\$3,523.72	(\$3,774.55)	133.21%
202-1401-53107	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-53108	MEMBERSHIPS	\$100.00	\$0.00	\$25.00	\$75.00	\$0.00	\$75.00	25.00%
202-1401-53120	TREE TRIMMING/LINE CLEA	\$16,251.44	\$0.00	\$10,132.50	\$6,118.94	\$1,118.94	\$5,000.00	69.23%
202-1401-53130	SOLID WASTE	\$9,784.79	\$785.00	\$9,770.00	\$14.79	\$15.00	(\$0.21)	100.00%
202-1401-53131	ELECTRIC	\$2,359.53	\$159.98	\$1,847.13	\$512.40	\$371.22	\$141.18	94.02%
202-1401-53132	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-53133	SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-53134	TELEPHONE	\$1,031.04	\$0.00	\$840.38	\$190.66	\$224.89	(\$34.23)	103.32%
202-1401-53135	MAINTENANCE OF FACILIT	\$1,700.00	\$0.00	\$1,019.80	\$680.20	\$306.15	\$374.05	78.00%
202-1401-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-53138	ADVERTISING	\$500.00	\$0.00	\$403.20	\$96.80	\$0.00	\$96.80	80.64%
202-1401-53139	VEHICLE MAINTENANCE	\$5,500.00	\$4,137.65	\$5,553.53	(\$53.53)	\$11,786.96	(\$11,840.49)	315.28%
202-1401-53140	LICENSE & PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$26.00	(\$26.00)	N/A
202-1401-53141	NATURAL GAS	\$1,919.29	\$0.00	\$868.30	\$1,050.99	\$0.99	\$1,050.00	45.29%
202-1401-53146	HARDWARE/SOFTWARE M	\$7,050.00	\$373.18	\$7,891.32	(\$841.32)	\$0.00	(\$841.32)	111.93%
CONTRACTUAL SERVICES Totals:		\$279,025.96	\$21,041.78	\$244,769.65	\$34,256.31	\$26,933.23	\$7,323.08	97.38%
MATERIALS & SUPPLIES								
202-1401-54101	OFFICE SUPPLIES	\$200.00	\$0.00	\$160.43	\$39.57	\$39.57	\$0.00	100.00%
202-1401-54102	OPERATING SUPPLIES	\$60,261.91	\$2,322.75	\$17,271.52	\$42,990.39	\$18,437.88	\$24,552.51	59.26%
202-1401-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
202-1401-54107	FUEL	\$4,500.00	\$0.00	\$2,584.63	\$1,915.37	\$415.37	\$1,500.00	66.67%
202-1401-54108	TOOLS	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
202-1401-54109	SPECIAL EVENTS	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
202-1401-54110	SAFETY EQUIPMENT	\$750.00	\$591.76	\$788.70	(\$38.70)	\$0.00	(\$38.70)	105.16%
	MATERIALS & SUPPLIES Totals:	\$66,061.91	\$2,914.51	\$20,805.28	\$45,256.63	\$18,892.82	\$26,363.81	60.09%
CAPITAL								
202-1401-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
202-1401-55102	CAPITAL EQUIPMENT	\$22,000.00	\$0.00	\$17,762.22	\$4,237.78	\$0.00	\$4,237.78	80.74%
202-1401-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$22,000.00	\$0.00	\$17,762.22	\$4,237.78	\$0.00	\$4,237.78	80.74%
DEBT SERVICE								
202-1401-56101	PRINCIPAL	\$11,213.00	\$0.00	\$11,213.00	\$0.00	\$0.00	\$0.00	100.00%
202-1401-56102	INTEREST	\$1,532.00	\$0.00	\$1,532.00	\$0.00	\$0.00	\$0.00	100.00%
	DEBT SERVICE Totals:	\$12,745.00	\$0.00	\$12,745.00	\$0.00	\$0.00	\$0.00	100.00%
MISCELLANEOUS								
202-1401-57102	REFUNDS & REIMBURSEM	\$1,000.00	\$0.00	\$100.00	\$900.00	\$0.00	\$900.00	10.00%
	MISCELLANEOUS Totals:	\$1,000.00	\$0.00	\$100.00	\$900.00	\$0.00	\$900.00	10.00%
	STREET MAINTENANCE & REPAIR Totals:	\$594,810.37	\$33,867.42	\$486,514.69	\$108,295.68	\$45,956.91	\$62,338.77	89.52%
<b>ODOT - SAFE ROUTES TO SCHOOL</b>								
CONTRACTUAL SERVICES								
202-1412-53104	PROFESSIONAL SERVICES	\$1,900.00	\$0.00	\$1,813.50	\$86.50	\$0.00	\$86.50	95.45%
	CONTRACTUAL SERVICES Totals:	\$1,900.00	\$0.00	\$1,813.50	\$86.50	\$0.00	\$86.50	95.45%
CAPITAL								
202-1412-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ODOT - SAFE ROUTES TO SCHOOL Totals:	\$1,900.00	\$0.00	\$1,813.50	\$86.50	\$0.00	\$86.50	95.45%
202 Total:		\$596,710.37	\$33,867.42	\$488,328.19	\$108,382.18	\$45,956.91	\$62,425.27	89.54%
203 STATE HIGHWAY MAINTENANCE FUND								
						Target Percent:	100.00%	
<b>STATE HIGHWAY MAINT PROGRAM</b>								
CONTRACTUAL SERVICES								
203-1402-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
203-1402-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MATERIALS & SUPPLIES								
203-1402-54102	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL								
203-1402-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
203-1402-59101	TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	STATE HIGHWAY MAINT PROGRAM Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
203 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
204	PARKS & RECREATION FUND					Target Percent:	100.00%	
<b>PARKS</b>								
PERSONNEL SERVICES								
204-1601-51101	WAGES	\$16,000.00	\$734.40	\$9,316.51	\$6,683.49	\$0.00	\$6,683.49	58.23%
204-1601-51102	OVERTIME	\$1,500.00	\$18.93	\$445.18	\$1,054.82	\$0.00	\$1,054.82	29.68%
204-1601-51104	PART-TIME WAGES	\$0.00	\$0.00	\$1,629.52	(\$1,629.52)	\$0.00	(\$1,629.52)	N/A
204-1601-51110	PENSION	\$2,700.00	\$111.03	\$1,261.22	\$1,438.78	\$0.00	\$1,438.78	46.71%
204-1601-51111	HEALTH INSURANCE	\$0.00	\$86.04	\$1,374.03	(\$1,374.03)	\$0.00	(\$1,374.03)	N/A
204-1601-51112	LIFE INSURANCE	\$50.00	\$0.00	\$24.42	\$25.58	\$2.22	\$23.36	53.28%
204-1601-51113	WORKERS COMPENSATIO	\$500.00	\$0.00	\$105.77	\$394.23	\$0.00	\$394.23	21.15%
204-1601-51114	DENTAL INSURANCE	\$230.00	(\$2.34)	\$146.39	\$83.61	\$0.00	\$83.61	63.65%
204-1601-51120	UNIFORMS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
204-1601-51129	MEDICARE	\$300.00	\$10.57	\$142.71	\$157.29	\$0.00	\$157.29	47.57%
204-1601-51130	OTHER PERSONAL SERVIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
204-1601-51131	PRE-EMPLOYMENT PHYSIC	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
204-1601-51132	WELLNESS ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$22,230.00	\$958.63	\$14,445.75	\$7,784.25	\$2.22	\$7,782.03	64.99%
GENERAL OPERATING EXPENSES								
204-1601-52101	TRAVEL & TRAINING	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
	GENERAL OPERATING EXPENSES Totals:	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
CONTRACTUAL SERVICES								
204-1601-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53103	RENTS & LEASES	\$2,585.00	\$0.00	\$1,767.63	\$817.37	\$0.00	\$817.37	68.38%
204-1601-53104	PROFESSIONAL SERVICES	\$10,105.56	\$535.08	\$8,739.08	\$1,366.48	\$1,894.76	(\$528.28)	105.23%
204-1601-53105	INSURANCE	\$6,500.00	\$0.00	\$5,968.90	\$531.10	\$0.00	\$531.10	91.83%
204-1601-53106	MAINTENANCE OF EQUIPM	\$5,500.00	\$1,135.50	\$5,115.21	\$384.79	\$1,131.15	(\$746.36)	113.57%
204-1601-53107	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53108	MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53120	TREE TRIMMING/LINE CLEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53130	SOLID WASTE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53131	ELECTRIC	\$1,567.32	\$75.93	\$816.68	\$750.64	\$0.00	\$750.64	52.11%
204-1601-53132	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53133	SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53134	TELEPHONE	\$1,031.06	\$0.00	\$748.63	\$282.43	\$116.64	\$165.79	83.92%
204-1601-53135	MAINTENANCE OF FACILIT	\$0.00	\$0.00	\$1,169.05	(\$1,169.05)	\$306.15	(\$1,475.20)	N/A
204-1601-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53138	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53139	VEHICLE MAINTENANCE	\$500.00	\$0.00	\$134.79	\$365.21	\$0.00	\$365.21	26.96%
204-1601-53140	LICENSE & PERMITS	\$0.00	\$0.00	\$0.00	\$0.00	\$26.00	(\$26.00)	N/A
204-1601-53141	NATURAL GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-53143	PROPERTY TAX	\$25.00	\$0.00	\$22.44	\$2.56	\$0.00	\$2.56	89.76%
204-1601-53146	HARDWARE/SOFTWARE M	\$6,500.00	\$373.19	\$7,476.12	(\$976.12)	\$0.00	(\$976.12)	115.02%
	CONTRACTUAL SERVICES Totals:	\$34,313.94	\$2,119.70	\$31,958.53	\$2,355.41	\$3,474.70	(\$1,119.29)	103.26%
MATERIALS & SUPPLIES								

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
204-1601-54101	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	(\$800.00)	N/A
204-1601-54102	OPERATING SUPPLIES	\$3,520.03	\$451.44	\$2,729.92	\$790.11	\$328.03	\$462.08	86.87%
204-1601-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-54107	FUEL	\$3,000.00	(\$0.01)	\$2,584.62	\$415.38	\$415.38	\$0.00	100.00%
204-1601-54108	TOOLS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
204-1601-54110	SAFETY EQUIPMENT	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
	MATERIALS & SUPPLIES Totals:	\$7,220.03	\$451.43	\$5,314.54	\$1,905.49	\$1,543.41	\$362.08	94.99%
CAPITAL								
204-1601-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1601-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
204-1601-56101	PRINCIPAL	\$16,539.00	\$0.00	\$16,539.00	\$0.00	\$0.00	\$0.00	100.00%
204-1601-56102	INTEREST	\$488.00	\$0.00	\$487.93	\$0.07	\$0.00	\$0.07	99.99%
	DEBT SERVICE Totals:	\$17,027.00	\$0.00	\$17,026.93	\$0.07	\$0.00	\$0.07	100.00%
TRANSFERS								
204-1601-59101	TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PARKS Totals:	\$80,890.97	\$3,529.76	\$68,745.75	\$12,145.22	\$5,020.33	\$7,124.89	91.19%
<b>POOL</b>								
PERSONNEL SERVICES								
204-1602-51101	WAGES	\$19,500.00	\$0.00	\$15,919.93	\$3,580.07	\$0.00	\$3,580.07	81.64%
204-1602-51102	OVERTIME	\$0.00	\$0.00	\$157.22	(\$157.22)	\$0.00	(\$157.22)	N/A
204-1602-51104	PART-TIME WAGES	\$46,000.00	\$0.00	\$46,230.51	(\$230.51)	\$0.00	(\$230.51)	100.50%
204-1602-51110	PENSION	\$7,200.00	\$175.87	\$10,301.14	(\$3,101.14)	\$0.00	(\$3,101.14)	143.07%
204-1602-51111	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-51112	LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-51113	WORKERS COMPENSATIO	\$0.00	\$0.00	\$471.62	(\$471.62)	\$0.00	(\$471.62)	N/A
204-1602-51114	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-51120	UNIFORMS	\$1,500.00	\$0.00	\$653.06	\$846.94	\$0.00	\$846.94	43.54%
204-1602-51129	MEDICARE	\$725.00	\$0.00	\$1,044.52	(\$319.52)	\$0.00	(\$319.52)	144.07%
204-1602-51130	OTHER PERSONAL SERVIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-51131	PRE-EMPLOYMENT PHYSIC	\$750.00	\$0.00	\$440.00	\$310.00	\$0.00	\$310.00	58.67%
204-1602-51132	WELLNESS ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$75,675.00	\$175.87	\$75,218.00	\$457.00	\$0.00	\$457.00	99.40%
GENERAL OPERATING EXPENSES								
204-1602-52101	TRAVEL & TRAINING	\$500.00	\$0.00	\$300.00	\$200.00	\$0.00	\$200.00	60.00%
	GENERAL OPERATING EXPENSES Totals:	\$500.00	\$0.00	\$300.00	\$200.00	\$0.00	\$200.00	60.00%
CONTRACTUAL SERVICES								
204-1602-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-53102	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A



**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
204-1602-53103	RENTS & LEASES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-53104	PROFESSIONAL SERVICES	\$226.03	\$0.00	\$415.03	(\$189.00)	\$0.00	(\$189.00)	183.62%
204-1602-53105	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-53106	MAINTENANCE OF EQUIPM	\$1,000.00	\$0.00	\$571.98	\$428.02	\$0.00	\$428.02	57.20%
204-1602-53107	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-53120	TREE TRIMMING/LINE CLEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-53130	SOLID WASTE	\$830.00	\$70.00	\$840.00	(\$10.00)	\$30.00	(\$40.00)	104.82%
204-1602-53131	ELECTRIC	\$2,515.00	\$22.50	\$3,217.30	(\$702.30)	\$297.70	(\$1,000.00)	139.76%
204-1602-53132	WATER	\$3,047.60	\$47.60	\$4,432.20	(\$1,384.60)	\$54.80	(\$1,439.40)	147.23%
204-1602-53133	SEWER	\$3,482.60	\$82.60	\$3,977.04	(\$494.44)	\$84.80	(\$579.24)	116.63%
204-1602-53134	TELEPHONE	\$0.00	\$0.00	\$59.19	(\$59.19)	\$90.81	(\$150.00)	N/A
204-1602-53135	MAINTENANCE OF FACILIT	\$8,400.00	\$0.00	\$7,916.22	\$483.78	\$538.65	(\$54.87)	100.65%
204-1602-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-53138	ADVERTISING	\$600.00	\$0.00	\$1,015.20	(\$415.20)	\$230.40	(\$645.60)	207.60%
204-1602-53140	LICENSE & PERMITS	\$3,000.00	\$0.00	\$944.25	\$2,055.75	\$0.00	\$2,055.75	31.48%
CONTRACTUAL SERVICES Totals:		\$23,101.23	\$222.70	\$23,388.41	(\$287.18)	\$1,327.16	(\$1,614.34)	106.99%
MATERIALS & SUPPLIES								
204-1602-54101	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-54102	OPERATING SUPPLIES	\$7,532.85	\$0.00	\$6,840.22	\$692.63	\$0.00	\$692.63	90.81%
204-1602-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-54105	CONCESSION SUPPLIES	\$6,500.00	\$0.00	\$4,069.61	\$2,430.39	\$0.00	\$2,430.39	62.61%
204-1602-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-54107	FUEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-54108	TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-54110	SAFETY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-54112	SQUARE SERVICE CHARG	\$300.00	\$0.00	\$276.80	\$23.20	\$0.00	\$23.20	92.27%
MATERIALS & SUPPLIES Totals:		\$14,332.85	\$0.00	\$11,186.63	\$3,146.22	\$0.00	\$3,146.22	78.05%
CAPITAL								
204-1602-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1602-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS								
204-1602-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
POOL Totals:		\$113,609.08	\$398.57	\$110,093.04	\$3,516.04	\$1,327.16	\$2,188.88	98.07%
<b>BRYAN CENTER</b>								
PERSONNEL SERVICES								
204-1603-51101	WAGES	\$1,500.00	\$0.00	\$1,000.07	\$499.93	\$0.00	\$499.93	66.67%
204-1603-51102	OVERTIME	\$500.00	\$0.00	\$626.10	(\$126.10)	\$0.00	(\$126.10)	125.22%
204-1603-51104	PART-TIME WAGES	\$65,000.00	\$6,206.49	\$64,981.97	\$18.03	\$0.00	\$18.03	99.97%
204-1603-51110	PENSION	\$10,000.00	\$696.28	\$6,878.17	\$3,121.83	\$0.00	\$3,121.83	68.78%
204-1603-51111	HEALTH INSURANCE	\$25,000.00	\$1,758.11	\$25,636.20	(\$636.20)	\$0.00	(\$636.20)	102.54%
204-1603-51112	LIFE INSURANCE	\$300.00	\$0.00	\$244.20	\$55.80	\$22.20	\$33.60	88.80%
204-1603-51113	WORKERS COMPENSATIO	\$3,000.00	\$0.00	\$938.69	\$2,061.31	\$0.00	\$2,061.31	31.29%
204-1603-51114	DENTAL INSURANCE	\$1,300.00	(\$15.76)	\$968.53	\$331.47	\$0.00	\$331.47	74.50%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
204-1603-51120	UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-51129	MEDICARE	\$1,000.00	\$85.09	\$807.74	\$192.26	\$0.00	\$192.26	80.77%
204-1603-51130	OTHER PERSONAL SERVIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
204-1603-51131	PRE-EMPLOYMENT PHYSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-51132	WELLNESS ACTIVITIES	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
204-1603-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
PERSONNEL SERVICES Totals:		\$107,950.00	\$8,730.21	\$102,081.67	\$5,868.33	\$22.20	\$5,846.13	94.58%
GENERAL OPERATING EXPENSES								
204-1603-52101	TRAVEL & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
GENERAL OPERATING EXPENSES Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CONTRACTUAL SERVICES								
204-1603-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-53102	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-53103	RENTS & LEASES	\$938.40	\$123.09	\$1,217.96	(\$279.56)	\$58.03	(\$337.59)	135.98%
204-1603-53104	PROFESSIONAL SERVICES	\$6,507.27	\$1,450.36	\$6,052.35	\$454.92	\$173.04	\$281.88	95.67%
204-1603-53105	INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-53106	MAINTENANCE OF EQUIPM	\$13,771.17	\$0.00	\$12,993.15	\$778.02	\$0.00	\$778.02	94.35%
204-1603-53107	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-53108	MEMBERSHIPS	\$0.00	\$0.00	\$45.00	(\$45.00)	\$0.00	(\$45.00)	N/A
204-1603-53120	TREE TRIMMING/LINE CLEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-53130	SOLID WASTE	\$1,832.00	\$132.00	\$1,584.00	\$248.00	\$248.00	\$0.00	100.00%
204-1603-53131	ELECTRIC	\$42,050.60	\$2,584.80	\$36,307.80	\$5,742.80	\$5,538.79	\$204.01	99.51%
204-1603-53132	WATER	\$2,398.80	\$196.55	\$2,641.54	(\$242.74)	\$257.26	(\$500.00)	120.84%
204-1603-53133	SEWER	\$3,467.52	\$256.66	\$3,311.84	\$155.68	\$355.68	(\$200.00)	105.77%
204-1603-53134	TELEPHONE	\$2,032.51	\$67.74	\$2,046.33	(\$13.82)	\$173.83	(\$187.65)	109.23%
204-1603-53135	MAINTENANCE OF FACILIT	\$36,977.95	\$0.00	\$27,553.61	\$9,424.34	\$9,000.00	\$424.34	98.85%
204-1603-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-53138	ADVERTISING	\$0.00	\$0.00	\$172.80	(\$172.80)	\$0.00	(\$172.80)	N/A
204-1603-53139	VEHICLE MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-53140	LICENSE & PERMITS	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	0.00%
204-1603-53141	NATURAL GAS	\$8,285.31	\$0.00	\$7,930.26	\$355.05	\$355.05	\$0.00	100.00%
204-1603-53146	HARDWARE/SOFTWARE S	\$750.00	\$0.00	\$519.00	\$231.00	\$0.00	\$231.00	69.20%
CONTRACTUAL SERVICES Totals:		\$119,161.53	\$4,811.20	\$102,375.64	\$16,785.89	\$16,159.68	\$626.21	99.47%
MATERIALS & SUPPLIES								
204-1603-54101	OFFICE SUPPLIES	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
204-1603-54102	OPERATING SUPPLIES	\$7,000.00	\$582.96	\$7,727.67	(\$727.67)	\$2,082.33	(\$2,810.00)	140.14%
204-1603-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-54107	FUEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-54108	TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-54110	SAFETY EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MATERIALS & SUPPLIES Totals:		\$7,100.00	\$582.96	\$7,727.67	(\$627.67)	\$2,082.33	(\$2,710.00)	138.17%
CAPITAL								
204-1603-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
204-1603-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1603-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS								
204-1603-57102	REFUNDS & REIMBURSEM	\$1,500.00	\$375.00	\$2,056.00	(\$556.00)	\$180.00	(\$736.00)	149.07%
	MISCELLANEOUS Totals:	\$1,500.00	\$375.00	\$2,056.00	(\$556.00)	\$180.00	(\$736.00)	149.07%
TRANSFERS								
204-1603-59101	TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	BRYAN CENTER Totals:	\$235,711.53	\$14,499.37	\$214,240.98	\$21,470.55	\$18,444.21	\$3,026.34	98.72%
BRYAN YOUTH PROGRAM								
GENERAL OPERATING EXPENSES								
204-1604-52101	TRAVEL & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GENERAL OPERATING EXPENSES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CONTRACTUAL SERVICES								
204-1604-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MATERIALS & SUPPLIES								
204-1604-54102	OPERATING SUPPLIES	\$2,600.00	\$1,079.97	\$2,258.56	\$341.44	\$732.26	(\$390.82)	115.03%
204-1604-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
204-1604-54109	SPECIAL EVENTS	\$2,695.70	\$0.00	\$2,016.24	\$679.46	\$284.97	\$394.49	85.37%
	MATERIALS & SUPPLIES Totals:	\$5,295.70	\$1,079.97	\$4,274.80	\$1,020.90	\$1,017.23	\$3.67	99.93%
	BRYAN YOUTH PROGRAM Totals:	\$5,295.70	\$1,079.97	\$4,274.80	\$1,020.90	\$1,017.23	\$3.67	99.93%
204 Total:		\$435,507.28	\$19,507.67	\$397,354.57	\$38,152.71	\$25,808.93	\$12,343.78	97.17%
205	ECONOMIC DEVELOPMENT FUND					Target Percent:		100.00%
ADMINISTRATION								
PERSONNEL SERVICES								
205-1003-51101	WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-51104	PART-TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-51110	PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-51111	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-51112	LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-51113	WORKER'S COMPENSATIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-51114	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-51129	MEDICARE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
GENERAL OPERATING EXPENSES								
205-1003-52101	TRAVEL AND TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GENERAL OPERATING EXPENSES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CONTRACTUAL SERVICES								
205-1003-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-53108	MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-53123	LOANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-53134	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
205-1003-53138	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1003-53146	HARDWARE/SOFTWARE M	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES							
205-1003-54101	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL							
205-1003-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ADMINISTRATION Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>EDSC - ADMINISTRATION</b>								
	PERSONNEL SERVICES							
205-1013-51101	WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-51110	PENSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-51111	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-51112	LIFE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-51113	WORKER'S COMPENSATIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-51114	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-51129	MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-51132	WELLNESS ACTIVITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GENERAL OPERATING EXPENSES							
205-1013-52101	TRAVEL AND TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GENERAL OPERATING EXPENSES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES							
205-1013-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-53107	POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-53108	MEMBERSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-53134	TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-53137	PRINTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-53138	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-53146	HARDWARE/SOFTWARE S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES							
205-1013-54101	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-54104	BOOKS AND PUBLICATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205-1013-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	EDSC - ADMINISTRATION Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
205 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

207 GREEN SPACE FUND

Target Percent: 100.00%

**GREEN SPACE PROGRAM**

CAPITAL								
207-1501-55101	LAND & BUILDINGS	\$90,960.00	\$0.00	\$69,960.00	\$21,000.00	\$20,000.00	\$1,000.00	98.90%
207-1501-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
	CAPITAL Totals:	\$90,960.00	\$0.00	\$69,960.00	\$21,000.00	\$20,000.00	\$1,000.00	98.90%
	GREEN SPACE PROGRAM Totals:	\$90,960.00	\$0.00	\$69,960.00	\$21,000.00	\$20,000.00	\$1,000.00	98.90%
207 Total:		\$90,960.00	\$0.00	\$69,960.00	\$21,000.00	\$20,000.00	\$1,000.00	98.90%
208	MOTOR VEHICLE - PERMISSIVE TAX					Target Percent:	100.00%	
	<b>MOTOR VEHICLE - PERMISSIVE TAX</b>							
	CONTRACTUAL SERVICES							
208-1403-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES							
208-1403-54102	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL							
208-1403-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS							
208-1403-59101	TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MOTOR VEHICLE - PERMISSIVE TAX Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
208 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
210	MAYOR'S COURT COMPUTER FUND					Target Percent:	100.00%	
	<b>MAYOR'S CT. COMPUTER</b>							
	CONTRACTUAL SERVICES							
210-1704-53146	HARDWARE/SOFTWARE	\$2,200.00	\$0.00	\$2,191.52	\$8.48	\$0.00	\$8.48	99.61%
	CONTRACTUAL SERVICES Totals:	\$2,200.00	\$0.00	\$2,191.52	\$8.48	\$0.00	\$8.48	99.61%
	MAYOR'S CT. COMPUTER Totals:	\$2,200.00	\$0.00	\$2,191.52	\$8.48	\$0.00	\$8.48	99.61%
210 Total:		\$2,200.00	\$0.00	\$2,191.52	\$8.48	\$0.00	\$8.48	99.61%
212	LAW ENFORCEMENT AND EDUCATION					Target Percent:	100.00%	
	<b>PUBLIC SAFETY</b>							
	GENERAL OPERATING EXPENSES							
212-1201-52101	TRAVEL & TRAINING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GENERAL OPERATING EXPENSES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES							
212-1201-54101	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PUBLIC SAFETY Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
212 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
213	COATS & SUPPLIES FUND					Target Percent:	100.00%	
	<b>PUBLIC SAFETY</b>							
	MATERIALS & SUPPLIES							
213-1201-54102	COATS & SUPPLIES	\$5,000.00	\$1,585.63	\$3,999.63	\$1,000.37	\$62.50	\$937.87	81.24%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
	MATERIALS & SUPPLIES Totals:	\$5,000.00	\$1,585.63	\$3,999.63	\$1,000.37	\$62.50	\$937.87	81.24%
	PUBLIC SAFETY Totals:	\$5,000.00	\$1,585.63	\$3,999.63	\$1,000.37	\$62.50	\$937.87	81.24%
213 Total:		\$5,000.00	\$1,585.63	\$3,999.63	\$1,000.37	\$62.50	\$937.87	81.24%
215	FED. FORFEITED ASSETS					Target Percent:	100.00%	
<b>PUBLIC SAFETY</b>								
CONTRACTUAL SERVICES								
215-1201-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-1201-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215-1201-53139	VEHICLE MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MATERIALS & SUPPLIES								
215-1201-54102	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL								
215-1201-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS								
215-1201-57103	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PUBLIC SAFETY Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
215 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
216	STATE L. E. TRUST FUND					Target Percent:	100.00%	
<b>PUBLIC SAFETY</b>								
CONTRACTUAL SERVICES								
216-1201-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
216-1201-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
216-1201-53139	VEHICLE MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MATERIALS & SUPPLIES								
216-1201-54102	OPERATING SUPPLIES	\$11,172.54	\$0.00	\$11,172.54	\$0.00	\$0.00	\$0.00	100.00%
216-1201-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$11,172.54	\$0.00	\$11,172.54	\$0.00	\$0.00	\$0.00	100.00%
CAPITAL								
216-1201-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS								
216-1201-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
216-1201-57105	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PUBLIC SAFETY Totals:	\$11,172.54	\$0.00	\$11,172.54	\$0.00	\$0.00	\$0.00	100.00%
216 Total:		\$11,172.54	\$0.00	\$11,172.54	\$0.00	\$0.00	\$0.00	100.00%
301	VEHICLE REPLACEMENT					Target Percent:	100.00%	

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
<b>PUBLIC SAFETY</b>								
CAPITAL								
301-1201-55104	POLICE CRUISERS - VEHIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PUBLIC SAFETY Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
301 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
302	CABLE TELEVISION CAPITAL IMPROVEMENT					Target Percent:	100.00%	
<b>CABLE TV</b>								
CAPITAL								
302-1705-55102	CAPITAL EQUIPMENT	\$10,550.55	\$0.00	\$10,550.55	\$0.00	\$0.00	\$0.00	100.00%
	CAPITAL Totals:	\$10,550.55	\$0.00	\$10,550.55	\$0.00	\$0.00	\$0.00	100.00%
	CABLE TV Totals:	\$10,550.55	\$0.00	\$10,550.55	\$0.00	\$0.00	\$0.00	100.00%
302 Total:		\$10,550.55	\$0.00	\$10,550.55	\$0.00	\$0.00	\$0.00	100.00%
303	WATER CAPITAL IMPROVEMENT					Target Percent:	100.00%	
<b>WATER TREATMENT</b>								
CAPITAL								
303-1312-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
303-1312-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
303-1312-59101	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	WATER TREATMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
303 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
304	SEWER CAPITAL IMPROVEMENT FUND					Target Percent:	100.00%	
<b>SEWER TREATMENT</b>								
CONTRACTUAL SERVICES								
304-1322-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
304-1322-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
304-1322-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
304-1322-53135	MAINTENANCE OF FACILIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL								
304-1322-55101	LAND AND BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
304-1322-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
304-1322-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	SEWER TREATMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
304 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
305	ELECTRIC CAPITAL IMPROVEMENT FUND					Target Percent:	100.00%	

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
ELECTRIC DISTRIBUTION								
CONTRACTUAL SERVICES								
305-1302-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
305-1302-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
305-1302-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
305-1302-53135	MAINTENANCE OF FACILIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CONTRACTUAL SERVICES Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL								
305-1302-55101	LAND AND BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
305-1302-55102	CAPITAL EQUIPMENT	\$147,000.00	\$0.00	\$7,775.00	\$139,225.00	\$131,852.00	\$7,373.00	94.98%
305-1302-55103	PUBLIC WORKS	\$150,000.00	\$0.00	\$29,339.49	\$120,660.51	\$50,000.00	\$70,660.51	52.89%
CAPITAL Totals:		\$297,000.00	\$0.00	\$37,114.49	\$259,885.51	\$181,852.00	\$78,033.51	73.73%
ELECTRIC DISTRIBUTION Totals:		\$297,000.00	\$0.00	\$37,114.49	\$259,885.51	\$181,852.00	\$78,033.51	73.73%
305 Total:		\$297,000.00	\$0.00	\$37,114.49	\$259,885.51	\$181,852.00	\$78,033.51	73.73%
306		PARKS & RECREATION CAPITAL IMPROVEMENT				Target Percent:	100.00%	
PARKS								
CONTRACTUAL SERVICES								
306-1601-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
306-1601-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
306-1601-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
306-1601-53135	MAINTENANCE OF FACILIT	\$1,787.94	\$0.00	\$387.94	\$1,400.00	\$0.00	\$1,400.00	21.70%
CONTRACTUAL SERVICES Totals:		\$1,787.94	\$0.00	\$387.94	\$1,400.00	\$0.00	\$1,400.00	21.70%
CAPITAL								
306-1601-55101	LAND AND BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
306-1601-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
306-1601-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
PARKS Totals:		\$1,787.94	\$0.00	\$387.94	\$1,400.00	\$0.00	\$1,400.00	21.70%
306 Total:		\$1,787.94	\$0.00	\$387.94	\$1,400.00	\$0.00	\$1,400.00	21.70%
307		FACILITIES CAPITAL IMPROVEMENT FUND				Target Percent:	100.00%	
FACILITIES IMPROVEMENT								
CONTRACTUAL SERVICES								
307-1902-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
307-1902-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
307-1902-53106	MAINTENANCE OF EQUIPM	\$40,000.00	\$12,297.50	\$33,799.81	\$6,200.19	\$0.00	\$6,200.19	84.50%
307-1902-53135	MAINTENANCE OF FACILIT	\$16,654.54	\$0.00	\$4,654.54	\$12,000.00	\$0.00	\$12,000.00	27.95%
CONTRACTUAL SERVICES Totals:		\$56,654.54	\$12,297.50	\$38,454.35	\$18,200.19	\$0.00	\$18,200.19	67.88%
CAPITAL								
307-1902-55101	LAND AND BUILDINGS	\$284,625.00	\$0.00	\$0.00	\$284,625.00	\$284,625.00	\$0.00	100.00%
307-1902-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
307-1902-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL Totals:		\$284,625.00	\$0.00	\$0.00	\$284,625.00	\$284,625.00	\$0.00	100.00%
FACILITIES IMPROVEMENT Totals:		\$341,279.54	\$12,297.50	\$38,454.35	\$302,825.19	\$284,625.00	\$18,200.19	94.67%



**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
307 Total:		\$341,279.54	\$12,297.50	\$38,454.35	\$302,825.19	\$284,625.00	\$18,200.19	94.67%
308	CAPITAL EQUIPMENT FUND					Target Percent:	100.00%	
<b>CAPITAL EQUIPMENT</b>								
CONTRACTUAL SERVICES								
308-1903-53106	MAINTENANCE OF EQUIPM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL								
308-1903-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
308-1903-56101	DEBT SERVICE - PRINCIPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
308-1903-56102	DEBT SERVICE - INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEBT SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL EQUIPMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
308 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
351	USACE GRANT FUND - CTR FOR BUS & ED					Target Percent:	100.00%	
<b>USACE GRANT</b>								
CONTRACTUAL SERVICES								
351-1901-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
351-1901-53138	ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL								
351-1901-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
351-1901-55103	PUBLIC WORKS	\$259,482.00	\$0.00	\$259,281.53	\$200.47	\$0.00	\$200.47	99.92%
	CAPITAL Totals:	\$259,482.00	\$0.00	\$259,281.53	\$200.47	\$0.00	\$200.47	99.92%
	USACE GRANT Totals:	\$259,482.00	\$0.00	\$259,281.53	\$200.47	\$0.00	\$200.47	99.92%
351 Total:		\$259,482.00	\$0.00	\$259,281.53	\$200.47	\$0.00	\$200.47	99.92%
401	BOND RETIREMENT FUND					Target Percent:	100.00%	
<b>DEBT SERVICE</b>								
CONTRACTUAL SERVICES								
401-8001-53104	PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
401-8001-56101	DEBT SERVICE - PRINCIPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
401-8001-56102	DEBT SERVICE - INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	DEBT SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MISCELLANEOUS								
401-8001-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
401-8001-59101	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
	DEBT SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
401 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601	ELECTRIC OPERATING FUND					Target Percent:	100.00%	
<b>ELECTRIC DISTRIBUTION</b>								
PERSONNEL SERVICES								
601-1302-51101	WAGES	\$274,452.00	\$24,127.52	\$278,024.98	(\$3,572.98)	\$0.00	(\$3,572.98)	101.30%
601-1302-51102	OVERTIME	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	0.00%
601-1302-51104	PART-TIME	\$20,000.00	\$0.00	\$17,833.79	\$2,166.21	\$0.00	\$2,166.21	89.17%
601-1302-51110	PENSION	\$42,000.00	\$3,348.54	\$39,102.78	\$2,897.22	\$0.00	\$2,897.22	93.10%
601-1302-51111	HEALTH INSURANCE	\$79,000.00	\$5,571.00	\$80,895.30	(\$1,895.30)	\$0.00	(\$1,895.30)	102.40%
601-1302-51112	LIFE INSURANCE	\$750.00	\$0.00	\$689.92	\$60.08	\$62.72	(\$2.64)	100.35%
601-1302-51113	WORKERS COMPENSATIO	\$8,500.00	\$0.00	\$3,497.69	\$5,002.31	\$0.00	\$5,002.31	41.15%
601-1302-51114	DENTAL INSURANCE	\$3,500.00	(\$49.20)	\$2,995.22	\$504.78	\$0.00	\$504.78	85.58%
601-1302-51120	UNIFORMS	\$3,080.05	\$216.43	\$336.48	\$2,743.57	\$3,243.57	(\$500.00)	116.23%
601-1302-51121	UNIFORMS - FR	\$5,000.00	\$613.04	\$647.66	\$4,352.34	\$3,852.34	\$500.00	90.00%
601-1302-51129	MEDICARE	\$4,241.00	\$331.85	\$4,352.37	(\$111.37)	\$0.00	(\$111.37)	102.63%
601-1302-51130	OTHER PERSONAL SERVIC	\$292.00	\$0.00	\$0.00	\$292.00	\$0.00	\$292.00	0.00%
601-1302-51131	PRE-EMPLOYMENT PHYSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-51132	WELLNESS ACTIVITIES	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	0.00%
601-1302-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$448,965.05	\$34,159.18	\$428,376.19	\$20,588.86	\$7,158.63	\$13,430.23	97.01%
GENERAL OPERATING EXPENSES								
601-1302-52101	TRAVEL & TRAINING	\$8,251.50	\$0.00	\$3,473.93	\$4,777.57	\$322.00	\$4,455.57	46.00%
	GENERAL OPERATING EXPENSES Totals:	\$8,251.50	\$0.00	\$3,473.93	\$4,777.57	\$322.00	\$4,455.57	46.00%
CONTRACTUAL SERVICES								
601-1302-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-53102	UTILITIES	(\$250.00)	\$0.00	\$0.00	(\$250.00)	\$0.00	(\$250.00)	0.00%
601-1302-53103	RENTS & LEASES	\$2,012.44	\$42.05	\$1,555.47	\$456.97	\$81.46	\$375.51	81.34%
601-1302-53104	PROFESSIONAL SERVICES	\$97,566.36	\$4,793.63	\$57,299.21	\$40,267.15	\$8,251.35	\$32,015.80	67.19%
601-1302-53105	INSURANCE	\$20,000.00	\$0.00	\$14,922.25	\$5,077.75	\$0.00	\$5,077.75	74.61%
601-1302-53106	MAINTENANCE OF EQUIPM	\$9,058.56	\$1,296.21	\$8,368.16	\$690.40	\$563.94	\$126.46	98.60%
601-1302-53107	POSTAGE	\$5,242.85	\$362.41	\$3,669.87	\$1,572.98	\$103.42	\$1,469.56	71.97%
601-1302-53108	MEMBERSHIPS	\$3,000.00	\$0.00	\$2,584.88	\$415.12	\$0.00	\$415.12	86.16%
601-1302-53119	POWER COST (AMP-OHIO/	\$2,722,513.00	\$6,088.56	\$2,471,262.02	\$251,250.98	\$250,911.44	\$339.54	99.99%
601-1302-53120	TREE TRIM/LINE CLEAR/LA	\$140,775.00	\$0.00	\$107,791.87	\$32,983.13	\$47,653.13	(\$14,670.00)	110.42%
601-1302-53130	SOLID WASTE	\$434.79	\$35.00	\$420.00	\$14.79	\$15.00	(\$0.21)	100.05%
601-1302-53131	ELECTRIC	\$2,409.49	\$253.80	\$2,910.85	(\$501.36)	\$468.89	(\$970.25)	140.27%
601-1302-53132	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-53133	SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-53134	TELEPHONE	\$5,160.76	\$185.70	\$5,846.32	(\$685.56)	\$428.11	(\$1,113.67)	121.58%
601-1302-53135	MAINTENANCE OF FACILIT	\$23,000.00	\$0.00	\$10,328.34	\$12,671.66	\$12,306.15	\$365.51	98.41%
601-1302-53137	PRINTING	\$1,400.00	\$130.71	\$224.46	\$1,175.54	\$0.00	\$1,175.54	16.03%
601-1302-53138	ADVERTISING	\$1,000.00	\$0.00	\$145.20	\$854.80	\$227.60	\$627.20	37.28%
601-1302-53139	VEHICLE MAINTENANCE	\$6,000.00	\$635.66	\$1,500.66	\$4,499.34	\$1,569.07	\$2,930.27	51.16%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
601-1302-53140	LICENSE & PERMITS	\$190.00	\$40.00	\$80.00	\$110.00	\$126.00	(\$16.00)	108.42%
601-1302-53141	NATURAL GAS	\$2,619.30	\$0.00	\$868.32	\$1,750.98	\$0.98	\$1,750.00	33.19%
601-1302-53146	HARDWARE/SOFTWARE M	\$34,916.67	\$712.44	\$39,523.09	(\$4,606.42)	\$0.00	(\$4,606.42)	113.19%
601-1302-53147	JV2 ISSUANCE COSTS & P	\$40,000.00	\$3,608.91	\$43,608.91	(\$3,608.91)	\$0.00	(\$3,608.91)	109.02%
CONTRACTUAL SERVICES Totals:		\$3,117,049.22	\$18,185.08	\$2,772,909.88	\$344,139.34	\$322,706.54	\$21,432.80	99.31%
MATERIALS & SUPPLIES								
601-1302-54101	OFFICE SUPPLIES	\$1,000.00	\$0.00	\$100.00	\$900.00	\$0.00	\$900.00	10.00%
601-1302-54102	OPERATING SUPPLIES	\$75,102.53	\$1,790.96	\$43,773.74	\$31,328.79	\$10,095.49	\$21,233.30	71.73%
601-1302-54103	VEHICLE PARTS	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
601-1302-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-54105	SERVICE CHARGES	\$1,600.00	\$59.76	\$1,843.37	(\$243.37)	\$0.00	(\$243.37)	115.21%
601-1302-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-54107	FUEL	\$5,000.00	\$400.26	\$2,982.35	\$2,017.65	\$1,166.00	\$851.65	82.97%
601-1302-54108	TOOLS	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00	0.00%
601-1302-54109	SPECIAL EVENTS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0.00%
601-1302-54110	SAFETY EQUIPMENT	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
MATERIALS & SUPPLIES Totals:		\$87,052.53	\$2,250.98	\$48,699.46	\$38,353.07	\$11,261.49	\$27,091.58	68.88%
CAPITAL								
601-1302-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
601-1302-55105	JV-2 WORKING CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
601-1302-56101	DEBT SERVICE	\$35,005.00	\$0.00	\$35,005.00	\$0.00	\$0.00	\$0.00	100.00%
601-1302-56102	INTEREST	\$2,836.00	\$0.00	\$2,835.00	\$1.00	\$0.00	\$1.00	99.96%
601-1302-56103		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE Totals:		\$37,841.00	\$0.00	\$37,840.00	\$1.00	\$0.00	\$1.00	100.00%
MISCELLANEOUS								
601-1302-57101	KWH TAX - TO STATE OF O	\$4,000.00	\$297.00	\$3,055.00	\$945.00	\$0.00	\$945.00	76.38%
601-1302-57102	MISCELLANEOUS	\$8,200.00	\$334.03	\$6,198.34	\$2,001.66	\$0.00	\$2,001.66	75.59%
MISCELLANEOUS Totals:		\$12,200.00	\$631.03	\$9,253.34	\$2,946.66	\$0.00	\$2,946.66	75.85%
TRANSFERS								
601-1302-59101	TRANSFERS	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	100.00%
TRANSFERS Totals:		\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	100.00%
ELECTRIC DISTRIBUTION Totals:		\$3,761,359.30	\$55,226.27	\$3,350,552.80	\$410,806.50	\$341,448.66	\$69,357.84	98.16%
601 Total:		\$3,761,359.30	\$55,226.27	\$3,350,552.80	\$410,806.50	\$341,448.66	\$69,357.84	98.16%

610 WATER OPERATING FUND Target Percent: 100.00%

**WATER DISTRIBUTION**  
**PERSONNEL SERVICES**

610-1311-51101	WAGES	\$165,276.00	\$14,398.16	\$170,505.84	(\$5,229.84)	\$0.00	(\$5,229.84)	103.16%
610-1311-51102	OVERTIME	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	0.00%
610-1311-51104	PART-TIME	\$10,000.00	\$0.00	\$5,922.22	\$4,077.78	\$0.00	\$4,077.78	59.22%
610-1311-51110	PENSION	\$25,000.00	\$1,991.28	\$22,649.76	\$2,350.24	\$0.00	\$2,350.24	90.60%
610-1311-51111	HEALTH INSURANCE	\$42,000.00	\$2,999.51	\$43,514.39	(\$1,514.39)	\$0.00	(\$1,514.39)	103.61%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
610-1311-51112	LIFE INSURANCE	\$500.00	\$0.00	\$390.72	\$109.28	\$35.52	\$73.76	85.25%
610-1311-51113	WORKERS COMPENSATIO	\$6,500.00	\$0.00	\$2,373.12	\$4,126.88	\$0.00	\$4,126.88	36.51%
610-1311-51114	DENTAL INSURANCE	\$2,500.00	(\$27.23)	\$1,643.90	\$856.10	\$0.00	\$856.10	65.76%
610-1311-51120	UNIFORMS	\$1,580.04	\$0.00	\$1,235.98	\$344.06	\$610.00	(\$265.94)	116.83%
610-1311-51129	MEDICARE	\$2,400.00	\$197.34	\$2,518.64	(\$118.64)	\$0.00	(\$118.64)	104.94%
610-1311-51130	OTHER PERSONAL SERVIC	\$292.00	\$0.00	\$0.00	\$292.00	\$0.00	\$292.00	0.00%
610-1311-51131	PRE-EMPLOYMENT PHYSIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-51132	WELLNESS ACTIVITIES	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	0.00%
610-1311-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
PERSONNEL SERVICES Totals:		\$261,198.04	\$19,559.06	\$250,754.57	\$10,443.47	\$645.52	\$9,797.95	96.25%
GENERAL OPERATING EXPENSES								
610-1311-52101	TRAVEL & TRAINING	\$3,251.50	\$0.00	\$1,759.75	\$1,491.75	\$52.00	\$1,439.75	55.72%
GENERAL OPERATING EXPENSES Totals:		\$3,251.50	\$0.00	\$1,759.75	\$1,491.75	\$52.00	\$1,439.75	55.72%
CONTRACTUAL SERVICES								
610-1311-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-53102	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-53103	RENTS & LEASES	\$3,102.32	\$42.05	\$1,892.72	\$1,209.60	\$571.83	\$637.77	79.44%
610-1311-53104	PROFESSIONAL SERVICES	\$54,977.25	\$1,336.82	\$19,726.64	\$35,250.61	\$2,996.23	\$32,254.38	41.33%
610-1311-53105	INSURANCE	\$6,500.00	\$0.00	\$5,968.90	\$531.10	\$0.00	\$531.10	91.83%
610-1311-53106	MAINTENANCE OF EQUIPM	\$3,809.52	\$1,352.09	\$3,490.80	\$318.72	\$313.79	\$4.93	99.87%
610-1311-53107	POSTAGE	\$6,242.85	\$362.42	\$4,521.10	\$1,721.75	\$103.43	\$1,618.32	74.08%
610-1311-53108	MEMBERSHIPS	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	0.00%
610-1311-53120	TREE TRIMMING/LINE CLEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-53130	SOLID WASTE	\$434.79	\$35.00	\$420.00	\$14.79	\$15.00	(\$0.21)	100.05%
610-1311-53131	ELECTRIC	\$1,064.43	\$64.86	\$705.81	\$358.62	\$276.12	\$82.50	92.25%
610-1311-53132	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-53133	SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-53134	TELEPHONE	\$6,160.92	\$169.37	\$6,264.17	(\$103.25)	\$906.99	(\$1,010.24)	116.40%
610-1311-53135	MAINTENANCE OF FACILIT	\$2,000.00	\$0.00	\$602.05	\$1,397.95	\$1,306.15	\$91.80	95.41%
610-1311-53137	PRINTING	\$1,400.00	\$130.71	\$408.94	\$991.06	\$0.00	\$991.06	29.21%
610-1311-53138	ADVERTISING	\$200.00	\$0.00	\$58.80	\$141.20	\$0.00	\$141.20	29.40%
610-1311-53139	VEHICLE MAINTENANCE	\$2,500.00	\$0.00	\$437.95	\$2,062.05	\$0.00	\$2,062.05	17.52%
610-1311-53140	LICENSE & PERMITS	\$200.00	\$431.98	\$574.65	(\$374.65)	\$126.00	(\$500.65)	350.33%
610-1311-53141	NATURAL GAS	\$1,319.30	\$0.00	\$868.31	\$450.99	\$0.99	\$450.00	65.89%
610-1311-53146	HARDWARE/SOFTWARE M	\$35,616.66	\$712.44	\$35,365.08	\$251.58	\$0.00	\$251.58	99.29%
610-1311-53147	LEGAL SERVICES	\$5,189.67	\$603.20	\$6,230.21	(\$1,040.54)	\$410.78	(\$1,451.32)	127.97%
CONTRACTUAL SERVICES Totals:		\$130,917.71	\$5,240.94	\$87,536.13	\$43,381.58	\$7,027.31	\$36,354.27	72.23%
MATERIALS & SUPPLIES								
610-1311-54101	OFFICE SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
610-1311-54102	OPERATING SUPPLIES	\$34,444.24	\$1,086.13	\$16,636.55	\$17,807.69	\$9,591.52	\$8,216.17	76.15%
610-1311-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-54105	SERVICE CHARGES	\$500.00	\$59.76	\$1,843.38	(\$1,343.38)	\$0.00	(\$1,343.38)	368.68%
610-1311-54106	OFFICE EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-54107	FUEL	\$5,000.00	\$0.00	\$2,533.73	\$2,466.27	\$866.27	\$1,600.00	68.00%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
610-1311-54108	TOOLS	\$3,000.00	\$0.00	\$1,800.64	\$1,199.36	\$0.00	\$1,199.36	60.02%
610-1311-54109	SPECIAL EVENTS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0.00%
610-1311-54110	SAFETY EQUIPMENT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
	MATERIALS & SUPPLIES Totals:	\$44,494.24	\$1,145.89	\$22,814.30	\$21,679.94	\$10,457.79	\$11,222.15	74.78%
CAPITAL								
610-1311-55101	LAND AND BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1311-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
610-1311-56101	DEBT SERVICE - PRINCIPA	\$45,298.00	\$13,151.79	\$26,108.94	\$19,189.06	\$0.00	\$19,189.06	57.64%
610-1311-56102	DEBT SERVICE - INTEREST	\$28,620.00	\$12,872.77	\$25,940.18	\$2,679.82	\$0.00	\$2,679.82	90.64%
	DEBT SERVICE Totals:	\$73,918.00	\$26,024.56	\$52,049.12	\$21,868.88	\$0.00	\$21,868.88	70.41%
MISCELLANEOUS								
610-1311-57102	REFUNDS & REIMBURSEM	\$6,500.00	\$0.00	\$820.75	\$5,679.25	\$0.00	\$5,679.25	12.63%
	MISCELLANEOUS Totals:	\$6,500.00	\$0.00	\$820.75	\$5,679.25	\$0.00	\$5,679.25	12.63%
TRANSFERS								
610-1311-59101	TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	WATER DISTRIBUTION Totals:	\$520,279.49	\$51,970.45	\$415,734.62	\$104,544.87	\$18,182.62	\$86,362.25	83.40%
<b>WATER TREATMENT</b>								
PERSONNEL SERVICES								
610-1312-51101	WAGES	\$86,041.00	\$6,793.40	\$84,640.75	\$1,400.25	\$0.00	\$1,400.25	98.37%
610-1312-51102	OVERTIME	\$10,000.00	\$596.26	\$7,519.16	\$2,480.84	\$0.00	\$2,480.84	75.19%
610-1312-51104	PART TIME	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	0.00%
610-1312-51110	PENSION	\$11,000.00	\$1,076.92	\$11,867.92	(\$867.92)	\$0.00	(\$867.92)	107.89%
610-1312-51111	HEALTH INSURANCE	\$18,500.00	\$1,762.54	\$25,814.96	(\$7,314.96)	\$0.00	(\$7,314.96)	139.54%
610-1312-51112	LIFE INSURANCE	\$250.00	\$0.00	\$183.15	\$66.85	\$16.65	\$50.20	79.92%
610-1312-51113	WORKERS COMPENSATIO	\$3,500.00	\$0.00	\$977.58	\$2,522.42	\$0.00	\$2,522.42	27.93%
610-1312-51114	DENTAL INSURANCE	\$1,000.00	(\$17.58)	\$655.78	\$344.22	\$0.00	\$344.22	65.58%
610-1312-51120	UNIFORMS	\$700.00	\$0.00	\$483.27	\$216.73	\$0.00	\$216.73	69.04%
610-1312-51129	MEDICARE	\$1,200.00	\$98.24	\$1,290.20	(\$90.20)	\$0.00	(\$90.20)	107.52%
610-1312-51130	OTHER PERSONAL SERVIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
610-1312-51131	PRE-EMPLOYMENT PHYSIC	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
610-1312-51132	WELLNESS ACTIVITIES	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	0.00%
610-1312-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$135,191.00	\$10,309.78	\$133,432.77	\$1,758.23	\$16.65	\$1,741.58	98.71%
GENERAL OPERATING EXPENSES								
610-1312-52101	TRAVEL & TRAINING	\$1,251.50	\$0.00	\$1,029.36	\$222.14	\$287.00	(\$64.86)	105.18%
	GENERAL OPERATING EXPENSES Totals:	\$1,251.50	\$0.00	\$1,029.36	\$222.14	\$287.00	(\$64.86)	105.18%
CONTRACTUAL SERVICES								
610-1312-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53102	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53103	RENTS & LEASES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53104	PROFESSIONAL SERVICES	\$99,174.00	(\$56.93)	\$58,496.35	\$40,677.65	\$40,620.95	\$56.70	99.94%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
610-1312-53105	INSURANCE	\$7,500.00	\$0.00	\$5,968.90	\$1,531.10	\$0.00	\$1,531.10	79.59%
610-1312-53106	MAINTENANCE OF EQUIPM	\$10,000.00	\$0.00	\$1,453.19	\$8,546.81	\$0.00	\$8,546.81	14.53%
610-1312-53107	POSTAGE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
610-1312-53108	MEMBERSHIPS	\$150.00	\$0.00	\$100.00	\$50.00	\$0.00	\$50.00	66.67%
610-1312-53120	TREE TRIMMING/LINE CLEA	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	0.00%
610-1312-53121	GROUPS MAINTENANCE/	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53130	SOLID WASTE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53131	ELECTRIC	\$20,015.00	\$2,737.94	\$24,030.14	(\$4,015.14)	\$3,000.00	(\$7,015.14)	135.05%
610-1312-53132	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53133	SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53134	TELEPHONE	\$2,071.52	\$147.99	\$2,350.31	(\$278.79)	\$296.21	(\$575.00)	127.76%
610-1312-53135	MAINTENANCE OF FACILIT	\$3,400.00	\$1,415.20	\$1,420.20	\$1,979.80	\$0.00	\$1,979.80	41.77%
610-1312-53137	PRINTING	\$0.00	\$0.00	\$490.91	(\$490.91)	\$0.00	(\$490.91)	N/A
610-1312-53138	ADVERTISING	\$200.00	\$0.00	\$86.40	\$113.60	\$0.00	\$113.60	43.20%
610-1312-53139	VEHICLE MAINTENANCE	\$1,000.00	\$0.00	\$258.86	\$741.14	\$177.26	\$563.88	43.61%
610-1312-53140	LICENSE & PERMITS	\$3,500.00	\$3,477.12	\$3,522.12	(\$22.12)	\$75.00	(\$97.12)	102.77%
610-1312-53141	NATURAL GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53144	WELLHEAD PROTECTION	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
610-1312-53146	HARDWARE/SOFTWARE S	\$6,950.00	\$373.19	\$7,787.52	(\$837.52)	\$0.00	(\$837.52)	112.05%
610-1312-53147	LEGAL SERVCIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-53148	PUBLIC INFORMATION SER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CONTRACTUAL SERVICES Totals:		\$161,960.52	\$8,094.51	\$105,964.90	\$55,995.62	\$44,169.42	\$11,826.20	92.70%
MATERIALS & SUPPLIES								
610-1312-54101	OFFICE SUPPLIES	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	100.00%
610-1312-54102	OPERATING SUPPLIES	\$5,000.00	\$58.81	\$2,221.11	\$2,778.89	\$1,281.69	\$1,497.20	70.06%
610-1312-54103	VEHICLE PARTS	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	0.00%
610-1312-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-54106	OFFICE EQUIPMENT	\$400.00	\$387.48	\$387.48	\$12.52	\$12.52	\$0.00	100.00%
610-1312-54107	FUEL	\$3,500.00	\$0.01	\$1,136.55	\$2,363.45	\$100.00	\$2,263.45	35.33%
610-1312-54108	TOOLS	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
610-1312-54109	SPECIAL EVENTS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0.00%
610-1312-54110	SAFETY EQUIPMENT	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00	\$0.00	100.00%
610-1312-54114	GENERATOR - DIESEL	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00	\$2,400.00	0.00%
MATERIALS & SUPPLIES Totals:		\$13,500.00	\$446.30	\$4,545.14	\$8,954.86	\$1,394.21	\$7,560.65	44.00%
CAPITAL								
610-1312-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
610-1312-56101	PRINCIPAL	\$89,076.00	\$67,408.94	\$89,075.61	\$0.39	\$0.00	\$0.39	100.00%
610-1312-56102	INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE Totals:		\$89,076.00	\$67,408.94	\$89,075.61	\$0.39	\$0.00	\$0.39	100.00%
MISCELLANEOUS								
610-1312-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
610-1312-57105	CANCELLED CHECKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
610-1312-59101	TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	WATER TREATMENT Totals:	\$400,979.02	\$86,259.53	\$334,047.78	\$66,931.24	\$45,867.28	\$21,063.96	94.75%
610 Total:		\$921,258.51	\$138,229.98	\$749,782.40	\$171,476.11	\$64,049.90	\$107,426.21	88.34%
620	SEWER OPERATING FUND					Target Percent:	100.00%	
<b>SEWER COLLECTION</b>								
PERSONNEL SERVICES								
620-1321-51101	WAGES	\$156,135.00	\$10,452.83	\$151,669.40	\$4,465.60	\$0.00	\$4,465.60	97.14%
620-1321-51102	OVERTIME	\$7,000.00	\$206.86	\$3,057.14	\$3,942.86	\$0.00	\$3,942.86	43.67%
620-1321-51104	PART-TIME	\$10,000.00	\$0.00	\$8,366.36	\$1,633.64	\$0.00	\$1,633.64	83.66%
620-1321-51110	PENSION	\$25,000.00	\$1,609.75	\$20,640.14	\$4,359.86	\$0.00	\$4,359.86	82.56%
620-1321-51111	HEALTH INSURANCE	\$22,000.00	\$1,329.65	\$20,970.91	\$1,029.09	\$0.00	\$1,029.09	95.32%
620-1321-51112	LIFE INSURANCE	\$439.00	\$0.00	\$323.56	\$115.44	\$29.42	\$86.02	80.41%
620-1321-51113	WORKERS COMPENSATIO	\$4,500.00	\$0.00	\$1,784.30	\$2,715.70	\$0.00	\$2,715.70	39.65%
620-1321-51114	DENTAL INSURANCE	\$2,000.00	(\$28.40)	\$1,383.67	\$616.33	\$0.00	\$616.33	69.18%
620-1321-51120	UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-51121	UNIFORMS - FR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-51129	MEDICARE	\$2,200.00	\$124.00	\$2,021.16	\$178.84	\$0.00	\$178.84	91.87%
620-1321-51130	OTHER PERSONAL SERVIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
620-1321-51131	PRE-EMPLOYMENT PHYSIC	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00	0.00%
620-1321-51132	WELLNESS ACTIVITIES	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
620-1321-51133	UNEMPLOYMENT COMPEN	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
620-1321-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-51702		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$230,299.00	\$13,694.69	\$210,216.64	\$20,082.36	\$29.42	\$20,052.94	91.29%
GENERAL OPERATING EXPENSES								
620-1321-52101	TRAVEL & TRAINING	\$1,651.50	\$0.00	\$210.75	\$1,440.75	\$52.00	\$1,388.75	15.91%
	GENERAL OPERATING EXPENSES Totals:	\$1,651.50	\$0.00	\$210.75	\$1,440.75	\$52.00	\$1,388.75	15.91%
CONTRACTUAL SERVICES								
620-1321-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-53102	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-53103	RENTS & LEASES	\$5,102.32	\$42.04	\$1,874.51	\$3,227.81	\$571.83	\$2,655.98	47.95%
620-1321-53104	PROFESSIONAL SERVICES	\$30,171.72	\$1,336.79	\$19,880.83	\$10,290.89	\$2,164.21	\$8,126.68	73.07%
620-1321-53105	INSURANCE	\$6,500.00	\$0.00	\$5,968.90	\$531.10	\$0.00	\$531.10	91.83%
620-1321-53106	MAINTENANCE OF EQUIPM	\$3,500.00	\$1,296.20	\$2,721.40	\$778.60	\$63.80	\$714.80	79.58%
620-1321-53107	POSTAGE	\$5,342.85	\$362.41	\$4,419.87	\$922.98	\$103.43	\$819.55	84.66%
620-1321-53108	MEMBERSHIPS	\$120.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00	0.00%
620-1321-53120	TREE TRIMMING/LINE CLEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-53130	SOLID WASTE	\$434.80	\$35.00	\$420.00	\$14.80	\$15.00	(\$0.20)	100.05%
620-1321-53131	ELECTRIC	\$1,564.43	\$64.86	\$705.80	\$858.63	\$276.13	\$582.50	62.77%
620-1321-53132	WATER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-53133	SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-53134	TELEPHONE	\$4,081.16	\$135.49	\$4,450.74	(\$369.58)	\$382.14	(\$751.72)	118.42%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
620-1321-53135	MAINTENANCE OF FACILIT	\$750.00	\$0.00	\$602.05	\$147.95	\$306.15	(\$158.20)	121.09%
620-1321-53137	PRINTING	\$1,400.00	\$130.71	\$224.46	\$1,175.54	\$0.00	\$1,175.54	16.03%
620-1321-53138	ADVERTISING	\$200.00	\$0.00	\$109.20	\$90.80	\$92.40	(\$1.60)	100.80%
620-1321-53139	VEHICLE MAINTENANCE	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
620-1321-53140	LICENSE & PERMITS	\$200.00	\$629.00	\$771.66	(\$571.66)	\$126.00	(\$697.66)	448.83%
620-1321-53141	NATURAL GAS	\$1,619.30	\$0.00	\$868.31	\$750.99	\$0.99	\$750.00	53.68%
620-1321-53146	HARDWARE/SOFTWARE M	\$18,250.00	\$712.43	\$15,651.74	\$2,598.26	\$0.00	\$2,598.26	85.76%
620-1321-53147	LEGAL SERVICES	\$5,800.00	\$196.33	\$5,411.74	\$388.26	\$732.25	(\$343.99)	105.93%
CONTRACTUAL SERVICES Totals:		\$85,536.58	\$4,941.26	\$64,081.21	\$21,455.37	\$4,834.33	\$16,621.04	80.57%
MATERIALS & SUPPLIES								
620-1321-54101	OFFICE SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
620-1321-54102	OPERATING SUPPLIES	\$10,031.73	\$465.37	\$2,784.62	\$7,247.11	\$7,088.34	\$158.77	98.42%
620-1321-54103	VEHICLE PARTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-54104	BOOKS & PUBLICATIONS	\$15.00	\$0.00	\$0.00	\$15.00	\$0.00	\$15.00	0.00%
620-1321-54105	SERVICE CHARGES	\$1,500.00	\$59.77	\$1,843.33	(\$343.33)	\$0.00	(\$343.33)	122.89%
620-1321-54106	OFFICE EQUIPMENT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
620-1321-54107	FUEL	\$4,500.00	\$0.00	\$3,137.79	\$1,362.21	\$662.21	\$700.00	84.44%
620-1321-54108	TOOLS	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
620-1321-54109	SPECIAL EVENTS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0.00%
620-1321-54110	SAFETY EQUIPMENT	\$250.00	\$0.00	\$250.00	\$0.00	\$129.98	(\$129.98)	151.99%
620-1321-54114	DIESEL FUEL - GENERATO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
MATERIALS & SUPPLIES Totals:		\$18,596.73	\$525.14	\$8,015.74	\$10,580.99	\$7,880.53	\$2,700.46	85.48%
CAPITAL								
620-1321-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1321-55102	CAPITAL EQUIPMENT	\$22,000.00	\$0.00	\$22,043.79	(\$43.79)	\$0.00	(\$43.79)	100.20%
620-1321-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
CAPITAL Totals:		\$22,000.00	\$0.00	\$22,043.79	(\$43.79)	\$0.00	(\$43.79)	100.20%
DEBT SERVICE								
620-1321-56101	DEBT SERVICE - PRINCIPA	\$51,432.00	\$0.00	\$51,432.00	\$0.00	\$0.00	\$0.00	100.00%
620-1321-56102	DEBT SERVICE - INTEREST	\$1,518.00	\$0.00	\$1,372.36	\$145.64	\$0.00	\$145.64	90.41%
DEBT SERVICE Totals:		\$52,950.00	\$0.00	\$52,804.36	\$145.64	\$0.00	\$145.64	99.72%
MISCELLANEOUS								
620-1321-57102	REFUNDS & REIMBURSEM	\$5,000.00	\$5,000.00	\$6,931.40	(\$1,931.40)	\$0.00	(\$1,931.40)	138.63%
MISCELLANEOUS Totals:		\$5,000.00	\$5,000.00	\$6,931.40	(\$1,931.40)	\$0.00	(\$1,931.40)	138.63%
TRANSFERS								
620-1321-59101	TRANSFERS	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100.00%
620-1321-59104	ADVANCE OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS Totals:		\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100.00%
SEWER COLLECTION Totals:		\$441,033.81	\$24,161.09	\$389,303.89	\$51,729.92	\$12,796.28	\$38,933.64	91.17%
<b>SEWER TREATMENT</b>								
PERSONNEL SERVICES								
620-1322-51101	WAGES	\$86,041.00	\$6,793.40	\$84,640.76	\$1,400.24	\$0.00	\$1,400.24	98.37%
620-1322-51102	OVERTIME	\$10,000.00	\$596.25	\$7,519.17	\$2,480.83	\$0.00	\$2,480.83	75.19%
620-1322-51104	PART-TIME	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	0.00%
620-1322-51110	PENSION	\$11,000.00	\$1,076.92	\$11,867.75	(\$867.75)	\$0.00	(\$867.75)	107.89%
620-1322-51111	HEALTH INSURANCE	\$20,000.00	\$1,956.05	\$27,682.38	(\$7,682.38)	\$0.00	(\$7,682.38)	138.41%



**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
620-1322-51112	LIFE INSURANCE	\$198.00	\$0.00	\$201.36	(\$3.36)	\$18.32	(\$21.68)	110.95%
620-1322-51113	WORKERS COMPENSATIO	\$3,500.00	\$0.00	\$977.59	\$2,522.41	\$0.00	\$2,522.41	27.93%
620-1322-51114	DENTAL INSURANCE	\$1,600.00	(\$17.58)	\$655.56	\$944.44	\$0.00	\$944.44	40.97%
620-1322-51120	UNIFORMS	\$2,500.00	\$0.00	\$1,831.99	\$668.01	\$0.00	\$668.01	73.28%
620-1322-51129	MEDICARE	\$1,200.00	\$98.24	\$1,290.20	(\$90.20)	\$0.00	(\$90.20)	107.52%
620-1322-51130	OTHER PERSONAL SERVIC	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
620-1322-51131	PRE-EMPLOYMENT PHYSIC	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	0.00%
620-1322-51132	WELLNESS ACTIVITIES	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	0.00%
620-1322-51133	UNEMPLOYMENT COMPEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1322-51134	RECRUITMENT & TESTING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$138,539.00	\$10,503.28	\$136,666.76	\$1,872.24	\$18.32	\$1,853.92	98.66%
GENERAL OPERATING EXPENSES								
620-1322-52101	TRAVEL & TRAINING	\$3,351.50	\$0.00	\$414.50	\$2,937.00	\$552.00	\$2,385.00	28.84%
	GENERAL OPERATING EXPENSES Totals:	\$3,351.50	\$0.00	\$414.50	\$2,937.00	\$552.00	\$2,385.00	28.84%
CONTRACTUAL SERVICES								
620-1322-53101	OTHER CONTRACTUAL SE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1322-53102	UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1322-53103	RENTS & LEASES	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	0.00%
620-1322-53104	PROFESSIONAL SERVICES	\$34,974.49	\$1,049.84	\$21,125.24	\$13,849.25	\$12,152.16	\$1,697.09	95.15%
620-1322-53105	INSURANCE	\$6,500.00	\$0.00	\$5,968.90	\$531.10	\$0.00	\$531.10	91.83%
620-1322-53106	MAINTENANCE OF EQUIPM	\$17,000.00	\$2,057.45	\$15,109.59	\$1,890.41	\$1,711.00	\$179.41	98.94%
620-1322-53107	POSTAGE	\$400.00	\$0.00	\$73.28	\$326.72	\$0.00	\$326.72	18.32%
620-1322-53108	MEMBERSHIPS	\$200.00	\$0.00	\$163.00	\$37.00	\$0.00	\$37.00	81.50%
620-1322-53120	TREE TRIMMING/LINE CLEA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1322-53130	SOLID WASTE	\$75,232.38	\$1,564.00	\$66,789.07	\$8,443.31	\$5,243.31	\$3,200.00	95.75%
620-1322-53131	ELECTRIC	\$78,248.36	\$6,801.12	\$68,599.47	\$9,648.89	\$3,173.47	\$6,475.42	91.72%
620-1322-53132	WATER	\$9,702.30	\$922.15	\$14,711.14	(\$5,008.84)	\$2,811.15	(\$7,819.99)	180.60%
620-1322-53133	SEWER	\$9,503.72	\$765.46	\$12,071.01	(\$2,567.29)	\$2,432.71	(\$5,000.00)	152.61%
620-1322-53134	TELEPHONE	\$2,878.06	\$128.23	\$3,287.48	(\$409.42)	\$964.02	(\$1,373.44)	147.72%
620-1322-53135	MAINTENANCE OF FACILIT	\$6,500.00	\$0.00	\$1,563.40	\$4,936.60	\$63.94	\$4,872.66	25.04%
620-1322-53137	PRINTING	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
620-1322-53138	ADVERTISING	\$20.00	\$0.00	\$0.00	\$20.00	\$0.00	\$20.00	0.00%
620-1322-53139	VEHICLE MAINTENANCE	\$1,500.00	\$0.00	\$37.96	\$1,462.04	\$162.04	\$1,300.00	13.33%
620-1322-53140	LICENSE & PERMITS	\$3,600.00	\$0.00	\$191.72	\$3,408.28	\$2,600.00	\$808.28	77.55%
620-1322-53141	NATURAL GAS	\$700.00	\$47.05	\$523.85	\$176.15	\$76.15	\$100.00	85.71%
620-1322-53146	HARDWARE/SOFTWARE M	\$26,896.66	\$373.19	\$27,500.85	(\$604.19)	\$0.00	(\$604.19)	102.25%
620-1322-53147	LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CONTRACTUAL SERVICES Totals:	\$274,605.97	\$13,708.49	\$237,715.96	\$36,890.01	\$31,389.95	\$5,500.06	98.00%
MATERIALS & SUPPLIES								
620-1322-54101	OFFICE SUPPLIES	\$350.00	\$12.52	\$320.00	\$30.00	\$0.00	\$30.00	91.43%
620-1322-54102	OPERATING SUPPLIES	\$14,000.00	\$945.01	\$5,373.24	\$8,626.76	\$918.88	\$7,707.88	44.94%
620-1322-54103	VEHICLE PARTS	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	0.00%
620-1322-54104	BOOKS & PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1322-54106	OFFICE EQUIPMENT	\$500.00	\$201.90	\$414.89	\$85.11	\$0.00	\$85.11	82.98%
620-1322-54107	FUEL	\$2,000.00	\$0.00	\$1,136.54	\$863.46	\$100.00	\$763.46	61.83%
620-1322-54108	TOOLS	\$1,113.05	\$0.00	\$413.05	\$700.00	\$0.00	\$700.00	37.11%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
620-1322-54109	SPECIAL EVENTS	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	0.00%
620-1322-54110	SAFETY EQUIPMENT	\$3,100.00	\$0.00	\$3,043.05	\$56.95	\$56.95	\$0.00	100.00%
620-1322-54114	DIESEL FUEL - GENERATO	\$3,000.00	\$0.00	\$369.65	\$2,630.35	\$630.35	\$2,000.00	33.33%
	MATERIALS & SUPPLIES Totals:	\$24,413.05	\$1,159.43	\$11,070.42	\$13,342.63	\$1,706.18	\$11,636.45	52.34%
CAPITAL								
620-1322-55101	LAND & BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1322-55102	CAPITAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1322-55103	PUBLIC WORKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
620-1322-55407		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	CAPITAL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
DEBT SERVICE								
620-1322-56101	DEBT SERVICE - PRINCIPA	\$51,811.01	\$23,084.08	\$45,845.14	\$5,965.87	\$0.01	\$5,965.86	88.49%
620-1322-56102	DEBT SERVICE - INTEREST	\$25,165.00	\$10,481.22	\$21,278.99	\$3,886.01	\$0.00	\$3,886.01	84.56%
	DEBT SERVICE Totals:	\$76,976.01	\$33,565.30	\$67,124.13	\$9,851.88	\$0.01	\$9,851.87	87.20%
MISCELLANEOUS								
620-1322-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
620-1322-59101	TRANSFERS	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100.00%
620-1322-59104	ADVANCE OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100.00%
	SEWER TREATMENT Totals:	\$542,885.53	\$58,936.50	\$477,991.77	\$64,893.76	\$33,666.46	\$31,227.30	94.25%
620 Total:		\$983,919.34	\$83,097.59	\$867,295.66	\$116,623.68	\$46,462.74	\$70,160.94	92.87%
630	SOLID WASTE OPERATING FUND					Target Percent:		100.00%
SOLID WASTE COLLECTION								
CONTRACTUAL SERVICES								
630-1331-53130	SOLID WASTE (RUMPKE)	\$268,917.61	\$22,393.05	\$265,071.31	\$3,846.30	\$0.00	\$3,846.30	98.57%
	CONTRACTUAL SERVICES Totals:	\$268,917.61	\$22,393.05	\$265,071.31	\$3,846.30	\$0.00	\$3,846.30	98.57%
MISCELLANEOUS								
630-1331-57102	REFUNDS & REIMBURSEM	\$200.00	\$0.00	\$214.75	(\$14.75)	\$0.00	(\$14.75)	107.38%
	MISCELLANEOUS Totals:	\$200.00	\$0.00	\$214.75	(\$14.75)	\$0.00	(\$14.75)	107.38%
	SOLID WASTE COLLECTION Totals:	\$269,117.61	\$22,393.05	\$265,286.06	\$3,831.55	\$0.00	\$3,831.55	98.58%
630 Total:		\$269,117.61	\$22,393.05	\$265,286.06	\$3,831.55	\$0.00	\$3,831.55	98.58%
640	UTILITY OVER PAYMENT FUND					Target Percent:		100.00%
SOLID WASTE COLLECTION								
MISCELLANEOUS								
640-1331-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	SOLID WASTE COLLECTION Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
640 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
901	PAYROLL FUND					Target Percent:		100.00%

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
<b>TRANSFERS</b>								
901-1702-59102	TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PAYROLL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
901 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
902	WIDOWS FUND					Target Percent:	100.00%	
<b>ADMINISTRATION</b>								
<b>MATERIALS &amp; SUPPLIES</b>								
902-1703-54102	OPERATING SUPPLIES	\$0.00	\$450.00	\$450.00	(\$450.00)	\$150.00	(\$600.00)	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$450.00	\$450.00	(\$450.00)	\$150.00	(\$600.00)	N/A
	ADMINISTRATION Totals:	\$0.00	\$450.00	\$450.00	(\$450.00)	\$150.00	(\$600.00)	N/A
902 Total:		\$0.00	\$450.00	\$450.00	(\$450.00)	\$150.00	(\$600.00)	N/A
903	POLICE PENSION FUND					Target Percent:	100.00%	
<b>PUBLIC SAFETY</b>								
<b>PERSONNEL SERVICES</b>								
903-1201-51109	EARLY RETIREMENT INCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
903-1201-51110	PENSION	\$115,000.00	\$6,906.10	\$98,618.96	\$16,381.04	\$0.00	\$16,381.04	85.76%
903-1201-51113	WORKERS COMPENSATIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PERSONNEL SERVICES Totals:	\$115,000.00	\$6,906.10	\$98,618.96	\$16,381.04	\$0.00	\$16,381.04	85.76%
<b>CONTRACTUAL SERVICES</b>								
903-1201-53110	AUDITOR & TREAS. FEES	\$250.00	\$0.00	\$131.62	\$118.38	\$0.00	\$118.38	52.65%
903-1201-53118	DELINQUENT COLLECTION	\$200.00	\$0.00	\$49.19	\$150.81	\$0.00	\$150.81	24.60%
	CONTRACTUAL SERVICES Totals:	\$450.00	\$0.00	\$180.81	\$269.19	\$0.00	\$269.19	40.18%
<b>MISCELLANEOUS</b>								
903-1201-57102	REFUNDS & REIMBURSEM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PUBLIC SAFETY Totals:	\$115,450.00	\$6,906.10	\$98,799.77	\$16,650.23	\$0.00	\$16,650.23	85.58%
903 Total:		\$115,450.00	\$6,906.10	\$98,799.77	\$16,650.23	\$0.00	\$16,650.23	85.58%
904	GUARANTEE DEPOSIT FUND					Target Percent:	100.00%	
<b>GUARANTEE DEPOSIT REFUND</b>								
<b>MATERIALS &amp; SUPPLIES</b>								
904-1701-54102	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
904-1701-54105	SERVICE CHARGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
<b>MISCELLANEOUS</b>								
904-1701-57101	REFUNDS & REIMBURSEM	\$0.00	\$3,500.00	\$19,400.00	(\$19,400.00)	\$0.00	(\$19,400.00)	N/A
904-1701-57105	CANCELLED CHECKS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$3,500.00	\$19,400.00	(\$19,400.00)	\$0.00	(\$19,400.00)	N/A
	GUARANTEE DEPOSIT REFUND Totals:	\$0.00	\$3,500.00	\$19,400.00	(\$19,400.00)	\$0.00	(\$19,400.00)	N/A
904 Total:		\$0.00	\$3,500.00	\$19,400.00	(\$19,400.00)	\$0.00	(\$19,400.00)	N/A
905	PETTY CASH					Target Percent:	100.00%	

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
<b>ADMINISTRATION</b>								
MATERIALS & SUPPLIES								
905-1003-54102	OPERATING SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MATERIALS & SUPPLIES Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	ADMINISTRATION Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
905 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
906	MAYOR'S COURT FUND					Target Percent:	100.00%	
<b>MAYOR</b>								
CONTRACTUAL SERVICES								
906-1002-53149	DISTRIBUTION OF FINES	\$0.00	\$2,485.00	\$22,262.00	(\$22,262.00)	\$0.00	(\$22,262.00)	N/A
	CONTRACTUAL SERVICES Totals:	\$0.00	\$2,485.00	\$22,262.00	(\$22,262.00)	\$0.00	(\$22,262.00)	N/A
	MAYOR Totals:	\$0.00	\$2,485.00	\$22,262.00	(\$22,262.00)	\$0.00	(\$22,262.00)	N/A
906 Total:		\$0.00	\$2,485.00	\$22,262.00	(\$22,262.00)	\$0.00	(\$22,262.00)	N/A
907	FSP FUND					Target Percent:	100.00%	
<b>PAYROLL</b>								
MISCELLANEOUS								
907-1702-57102	EMPLOYEE REIMBURSEME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	PAYROLL Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
907 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
908	UNCLAIMED MONEY - S01					Target Percent:	100.00%	
<b>GUARANTEE DEPOSIT REFUND</b>								
MISCELLANEOUS								
908-1701-57106	CLAIMED FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
908-1701-59101	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GUARANTEE DEPOSIT REFUND Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
908 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
909	UNCLAIMED MONEY - GD					Target Percent:	100.00%	
<b>GUARANTEE DEPOSIT REFUND</b>								
MISCELLANEOUS								
909-1701-57106	CLAIMED FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
909-1701-59101	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GUARANTEE DEPOSIT REFUND Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A

**Expense Report**  
**As Of: 1/1/2017 to 12/31/2017**

Account	Description	Budget	MTD Expense	YTD Expense	UnExp. Balance	Encumbrance	Unenc. Balance	% Used
909 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
910	UNCLAIMED MONEY - PAYROLL					Target Percent:	100.00%	
<b>GUARANTEE DEPOSIT REFUND</b>								
MISCELLANEOUS								
910-1701-57106	CLAIMED FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	MISCELLANEOUS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
TRANSFERS								
910-1701-59101	TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
	GUARANTEE DEPOSIT REFUND Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
910 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Grand Total:		\$11,788,798.79	\$932,573.95	\$9,982,040.73	\$1,806,758.06	\$1,172,653.98	\$634,104.08	94.62%
						Target Percent:	100.00%	

Value #1 - Deepen decision-making processes with active citizen participation and effective representative governance.

**Exhibit A**

Value #2 - Be a model employer actively working to achieve diversity in hiring and employee retention and a provider of services within a responsible and sustainable fiscal framework.

Value #3 - Be a welcoming community of opportunity for all persons regardless of race, age, sexual orientation, gender identity, ethnicity, economic status, ability or religious affiliation.

Value #4 - Pursue a strong economy that provides diverse employment, creates a stable tax base and supports community the values of the community, particularly including that of affordability.

Value #5 - Seek, in all ~~our~~ decisions and actions, to reduce the community's carbon footprint ~~of the community~~, and encourage sound ecological practices and provide careful, creative & cooperative stewardship of land resources throughout

Value #6 - Intentionally promote anti-racism, inclusion, equity and accessibility through all policies, procedures and processes. Provide careful, creative and cooperative stewardship of land resources

## Yellow Springs Village Council 2018 Strategic Goals

Value s	Goal	2018 Actions	Future/Ongoing Activities	Responsible	Resources
3, 5	Complete the protection of key properties in the Jacoby Greenbelt, protecting 1000 additional acres in sub watersheds, encouraging conservation practices that protect soil and water and preserving the integrity of the Yellow Springs community.	<ul style="list-style-type: none"> <li>Review targeted greenbelt areas</li> <li>Promote educational events for landowners &amp; farmers on easement funding opportunities &amp; conservation practices via Jacoby Creek Partnership</li> <li>Engage with funders in property specific projects that arise</li> </ul>	<ul style="list-style-type: none"> <li>Revise and adopt the Source Water Protection Plan and create an outreach and educational campaign for the community.</li> <li>Improve conservation practices on 15 sub watershed properties</li> <li>Review funding requests for specific property applications</li> </ul>	<ul style="list-style-type: none"> <li>P. Bates</li> <li>B. Ault</li> <li>J. Burns</li> <li>Council</li> <li>TLT</li> </ul>	<ul style="list-style-type: none"> <li>OEPA</li> <li>RCAP</li> <li>MCD</li> <li>Citizens</li> <li>Environmental Commission</li> <li>Greenspace Fund</li> <li>TLT Partners</li> </ul>
2, 3, 4	Execute a Sustainable Economic Development Strategy to support existing businesses & entrepreneurs and attract new opportunities that support the values of the community.	<ul style="list-style-type: none"> <li>Formalize Village Incentive Policy</li> <li>Develop economic development strategy focused on ðlocalismð and ðentrepreneurshipð; initiate 1-3 local collaborations</li> <li>Execute ED Revolving Loan Fund, initial focus on micro loans</li> <li>Update Comp Land Use Plan</li> <li>Make decision on designated CIC</li> <li>Marketing plan for DYS/Enon site</li> </ul>	<ul style="list-style-type: none"> <li>Update and/or develop ED tools, e.g. Property Inventory and Web Presence</li> <li>Develop plan to address business expansion needs</li> <li>Develop a Business Plan for the DYS/Enon site and Market to -good fitðbusinesses</li> <li>Actively promote opportunities in Yellow Springs to developers</li> <li>Explore development of business incubator/entrepreneurship center</li> </ul>	<ul style="list-style-type: none"> <li>D. Swinger</li> <li>Council</li> <li>M. Dodd</li> <li>Economic Sustainability Commission</li> <li>Planning Commission</li> </ul>	<ul style="list-style-type: none"> <li>Vision YSMT</li> <li>Business Retention/Expansion Survey</li> <li>Smart Growth Task Force Report</li> <li>Citizens</li> <li>Antioch College/AUM</li> <li>Local Nonprofits</li> </ul>
1-6	<u>Develop a high quality integrated surface infrastructure that contributes to improved quality of life by promoting. Create a high quality integrated transportation system for the Village that improves quality of life by promoting</u> safety, recreation, environmental sustainability, health, equity/inclusion and economic development.	<ul style="list-style-type: none"> <li>Complete Active Transportation (infrastructure) Plan</li> <li>Develop a solid strategy for sidewalk improvements</li> <li>Initiate a new SRTS application</li> <li>Create plan for further addressing high priority areas, e.g. W.S. College &amp; Dayton Streets</li> </ul>	<ul style="list-style-type: none"> <li>Design strategies based on Bike Friendly Community results</li> <li>Evaluate &amp; Address bike-ped amenities &amp; signage needs (e.g. bike corral, sharrows)</li> <li>Educational activities ó collaborate with YS Schools</li> </ul>	<ul style="list-style-type: none"> <li>Council</li> <li>Planning Commission</li> <li>P. Bates</li> <li>M. Dodd</li> <li>AT Advisory Team</li> </ul>	<ul style="list-style-type: none"> <li>SRTS study/plan</li> <li>Sidewalk research</li> <li>YS Active Trans Committee</li> <li>MVRPC</li> </ul>

3, 4, 6	Provide an affordable community with a high quality of life that encourages a diverse resident base in terms of race, age, economic status, sexual orientation, gender identity, ethnicity, ability and religious affiliation.	<ul style="list-style-type: none"> <li>• Implement a utility assistance program (e.g. Utility Round-Up)</li> <li>• Establish Finance Committee to identify opportunities to increase returns on Village investments, realize cost savings and pursue other fiscally responsible actions</li> </ul>	<ul style="list-style-type: none"> <li>• Develop an energy efficiency program to that translates to cost savings for residents</li> <li>• Identify other programs that could be employed to help residents manage utility costs</li> </ul>	<ul style="list-style-type: none"> <li>• Energy Board</li> <li>• P. Bates</li> <li>• Council</li> <li>• J. Burns</li> <li>• Planning Commission</li> </ul>	<ul style="list-style-type: none"> <li>• Climate Action Planning Group</li> <li>• Resilience Network</li> <li>• Environmental Commission</li> <li>• Community Solutions</li> <li>• Antioch College</li> </ul>
2, 3, 4, 5	Engage in continuous infrastructure development that promotes Dig Once, Complete Streets and other economical & strategic best practices to facilitate a more robust and resident/business friendly community.	<ul style="list-style-type: none"> <li>• Agree upon model (e.g. Public-Private Partnership) to deliver improved and more affordable broadband Internet services to residents and businesses</li> <li>• Adopt Climate Action Plan</li> </ul>	<ul style="list-style-type: none"> <li>• Develop plan to improve water distribution system</li> <li>• Given climate change, consider sewer improvements and strategies for storm water mitigation</li> </ul>	<ul style="list-style-type: none"> <li>• J. Burns</li> <li>• P. Bates</li> <li>• Environmental Commission</li> <li>• Energy Board</li> </ul>	<ul style="list-style-type: none"> <li>• Springs-Net</li> <li>• MVECA</li> <li>• YS Schools</li> <li>• OEPA</li> </ul>
1, 2, 3, 6	Establish a model Village Justice System that promotes anti-racism and respect as well as ensures sensitivity to individuals from all backgrounds.	<ul style="list-style-type: none"> <li>• Maximize utilization of Mayor's Court, incorporating restorative justice principles</li> <li>• Improve public trust in YSPD across race, age &amp; income</li> <li>• Implement training that addresses implicit bias and other issues</li> <li>• Finalize Village taser policy</li> <li>• Develop specific hiring &amp; evaluation standards that reflect Guidelines for Village Policing</li> <li>• Establish JSTF as commission</li> </ul>	<ul style="list-style-type: none"> <li>• Continue research and data collection to monitor progress and develop best Village Policing practices</li> <li>• Update YSPD policy to reflect best practices, Village Values and address disparate impacts on economically disadvantaged</li> <li>• Increase public understanding of YSPD policy &amp; practice</li> <li>• Implement municipal policing approaches to constructively address the opioid epidemic</li> </ul>	<ul style="list-style-type: none"> <li>• Council</li> <li>• Mayor <a href="#">ConinePam</a></li> <li>• Chief Carlson &amp; YS Police Team</li> <li>• HRC</li> <li>• Village Solicitor</li> <li>• Justice System Task Force</li> <li>• Patti Bates</li> </ul>	<ul style="list-style-type: none"> <li>• Village Mediation</li> <li>• US Department of Justice</li> <li>• Initiatives in Other Communities</li> <li>• TCN</li> <li>• NAMI</li> </ul>
1, 2, 3, 4, 5, 6	Execute a housing development model that encourages all types of housing, with intentional focus on affordability, accessibility, rental units, mixed income developments and accommodating local workforce and families, to maintain a vibrant, healthy and diverse community.	<ul style="list-style-type: none"> <li>• Conduct a robust public process to fully engage all relevant constituents in master planning</li> <li>• Develop plan for Glass Farm as a multi-use area that serves the housing needs of the Village and provides for recreation, education, environmental &amp; green energy needs</li> <li>• Explore Inclusionary Zoning to determine if it is a good fit</li> <li>• Explore development of an Affordable Housing Trust Fund</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of housing plan for Glass Farm</li> <li>• Establish relationships with developers that are involved in the full range of housing options</li> <li>• Identify potential development opportunities including energy, environmental and other options</li> </ul>	<ul style="list-style-type: none"> <li>• Council</li> <li>• P. Bates</li> <li>• D. Swinger</li> <li>• Village Staff</li> <li>• Planning Commission</li> </ul>	<ul style="list-style-type: none"> <li>• Housing Advisory Committee</li> <li>• Home, Inc.</li> <li>• Community Solutions</li> <li>• Antioch College</li> <li>• For profit and non-profit housing developers and consultants</li> <li>• Private and public funders</li> </ul>

1, 2, 3, 4, 6	Embody a Village culture that is welcoming to all, anti-racist and proactive about maintaining a diverse community.	<ul style="list-style-type: none"> <li>• Conduct implicit bias and cultural awareness training for the entire Village Team</li> <li>• Review and update Village recruitment &amp; retention policies/processes to ensure that communities of color are included in outreach and diversity is prioritized in hiring &amp; retention</li> </ul>	• Ongoing review and implementation of best practices	<ul style="list-style-type: none"> <li>• Council</li> <li>• YSPD</li> <li>• Village Team</li> </ul>	<ul style="list-style-type: none"> <li>• Justice System Task Force</li> <li>• The 365 Project</li> <li>• Human Relations Commission</li> </ul>
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**Last Updated: February 16, 2018**





## **Voluntary Tax Collection Agreements with AirBnB**

**February 20, 2018**

In tonight's packet I am resubmitting materials previously presented to Council on the topic of Voluntary Tax Collection Agreements with AirBnB.

To refresh Council, short term rental booking websites do not collect tax on behalf of operators. However, AirBnB has the option for municipalities to enter into an agreement with them to do so. In my research, only the City of Cleveland and Cuyahoga County have entered into this type of agreement in the entire State of Ohio. I believe that this is indicative of how problematic this is.

Based on my previous research on this, which I have also resubmitted, it was not advisable by the International City Managers Association based on a session I attended at last year's annual conference to enter into this agreement with AirBnB. I understand that those exclusively utilizing AirBnB to list and book their short term rentals makes it easier for those operators. However, most operators use a number of different websites in which to list and book their rentals. This could make it even more confusing for operators as they would then have to discern which website a night was booked from and whether or not the tax was collected. If AirBnB was the only website operating in this space, I would absolutely be supportive of this. However, there are hundreds of these listing sites on top of operators using their own websites to book which further complicates this issue and the bookkeeping for operators.

In closing, I believe that entering into a Voluntary Tax Collection Agreement with AirBnB would create accounting issues for operators and further complicate our efforts.

## Voluntary Tax Collection Agreements

November 6, 2017

Submitted by Melissa Dodd

In the last week I have been researching voluntary tax collection agreements that are an option with the popular short term rental company Airbnb. Although this seems as if it streamlines and simplifies lodging tax collections for municipalities, I have found that it offers a number of issues with a process that I firmly believe should remain with the municipality. I am outlining my reasons for my position in this report.

I found an extensive research report on this very topic titled "Airbnb Agreements with State and Local Tax Agencies, A formula for undermining tax fairness, transparency and the rule of law". This report was written in March of 2017 and was published by the American Hotel and Lodging Association and can be found by following this link:

[https://www.ahla.com/sites/default/files/Airbnb\\_Tax\\_Agreement\\_Report\\_0.pdf](https://www.ahla.com/sites/default/files/Airbnb_Tax_Agreement_Report_0.pdf). This 55 page report examined 12 of these publicly released agreements with effective dates ranging from 2014 into 2017.

The conclusion of this report outlined a number of issues which I have listed below:

- Unjustified favoritism for Airbnb and its lodging operators
- Improperly ceding tax authority to Airbnb
- Granting huge benefits to third parties who have not signed the agreements
- Unfair treatment of other taxpayers, businesses and citizens
- Violating standards of transparency and democratic governance
- Undermining compliance with tax and regulatory laws
- Spreading undesirable precedents through state laws patterned after the agreements

I also attended a session on short term rentals at the International City Managers Association Conference in late October. These voluntary tax collection agreements were discussed and it was stressed that these agreements are not something that municipalities should enter into for a number of reasons including those I listed above. In addition, Airbnb is only one of hundreds of sites in which short term rentals can be advertised. This can be confusing to operators who do not have to charge tax for Airbnb but do for other sites. The accounting of this could be problematic for those operators.

I am also attaching to this report a brief document published on [airbnbwatch.org](http://airbnbwatch.org) which further outlines the issues with this type of agreement with Airbnb for reference -

<http://airbnbwatchold.wordpress.com/wp-content/uploads/2014/08/Voluntary-Collection-Agreements-7.19.16-.pdf>

In the final piece of my research, I found that these type of agreements are not common among other municipalities. Only the Cuyahoga county and the City of Cleveland have entered into these agreements in the entire state of Ohio. This information was found on the Airbnb website -

<https://www.airbnb.com/help/article/653/in-what-areas-is-occupancy-tax-collection-and-remittance-by-airbnb-available>

In conclusion, it is the opinion of both the Village Manager and myself that the Village should not enter into this type of agreement with Airbnb.

Also attached is the information from AirBnB's "Policy Tool Chest" which describes their tax collection agreements.

# Smart Policy Tools



## TAX COLLECTION.

Home sharing provides a new source of revenue for cities and other governments. By handling collection and remittance of hotel and similar taxes, Airbnb ensures that our community pays its fair share of these taxes and relieves local governments of the effort and costs of collection and enforcement. This process generates millions of dollars for these jurisdictions while costing them nearly nothing. Key policies related to taxes include:

### Voluntary Collection Agreements

Collecting and remitting these taxes, known from place to place as “occupancy,” “lodging,” “room,” “tourist” or even “hotel taxes,” can be a challenge for local hosts. Most of the taxes guests usually pay are based on outdated laws that were written with hotels and traditional hospitality providers in mind. The regular people who host through Airbnb or other platforms can struggle with complicated tax filing processes that were never intended to apply to home sharing, only to hotel companies equipped with accountants and finance departments.

To address this challenge, Airbnb developed a tool, the Voluntary Collection Agreement (VCA), to ensure that proper taxes are collected and remitted while relieving hosts of onerous tax filings and governments of the burden of collection and enforcement. When a jurisdiction signs a VCA with Airbnb, we collect and remit appropriate local taxes from guests as part of their booking transactions and remit the tax revenue directly to the proper tax administrator on behalf of hosts.

### Targeted funding

To date, we have collected and remitted more than \$110 million in tax revenue in more than 200 jurisdictions around the world. If even just a select set of communities across the United States alone were to adopt VCAs, to say nothing of the other communities around the world in which we operate, we project that we could remit as much as \$2 billion in taxes over the next 10 years, if not more. These tax dollars can support critical services, as determined by local officials. In **Chicago** and **Los Angeles**, for example, a portion of the new revenue is going to support affordable housing and aid for the homeless. Other communities currently have formulas in place to determine how hotel and similar tax revenue is allocated. For example, **San Francisco** dedicates a portion of these funds to support the arts.

### Promoting tourism

Some governments have considered using these resources to support tourism. In both **France** and **Florida**, tax dollars collected from Airbnb are supporting destination-marketing efforts and tourism infrastructure.

We are eager to collect and remit hotel taxes in more jurisdictions and help more governments realize the revenue potential that home sharing offers. In a limited number of jurisdictions including New York and Hawaii, existing laws limit Airbnb’s and local tax collectors ability to enter into a VCA. We encourage governments to lift these restrictions.



## **Utility Round-Up Action Plan February 20, 2018**

In order to implement a Utility Round-Up, there would be a number of items necessary to certify the legality of the program and the guidelines if able to be implemented.

In my own research, it is extremely rare for a municipality to have such a program. There were only 2 identified in the entire state. I reached out to our audit firm and asked if they knew of anyone doing this out of the hundreds of cities and villages that they audit and they were unaware of any.

I also reached out to the Ohio Auditor of State's Local Government Services, and they provided me with a list of steps that would need to be completed that are listed below:

1. Get opinion from our Solicitor on the legal authority for the Village to have the program.
2. If legal opinion is favorable toward the program, a resolution by Council would have to be approved to create the fund.
3. Legal opinion, Resolution, and description of the fund would have to be submitted to the State Auditor's Office, Local Government Section for approval.
4. If approved, policies, procedures and guidelines would need to be developed.

I am supportive of the research pieces above being completed and moving forward. I would like to ask that Council delay actual implementation of this if it is something that we are able to do until January 1, 2019. My reasoning is, as I have stated previously, that we are in the process of converting our utility billing software, which is set to happen February 26, 2018. I want to ensure that the staff are comfortable using the new system before any changes are implemented as the billing is of the utmost priority.





Manager's Report, February 20, 2018

### **Planning and Zoning Office**

The Planning and Zoning Office is now open 8:00 AM to 4:00 PM Monday-Friday. Please be aware that Denise (Swinger, our P/Z Officer) is very busy, so if your topic requires some discussion time, you may want to set an appointment by calling her at 767-1702, to make sure she is available to speak with you.

Additionally, things are moving quickly on the new small cell tower legislation. The State Legislature has made revisions to the original bill and we now have until June 30<sup>th</sup> to pass our legislation. Staff and Legal are working with Planning Commission on that legislation and the attendant text amendments, which will then be brought to Council for approval. We hope to have that all ready for Council by April, but you should be aware that it is possible it may be later and we will have pass the needed legislation at the two May meetings for it to be effective by June 30<sup>th</sup>.

### **Guidelines for Village Policing**

We continue to work on various ways to inform the community about the Village Policing Guidelines. Some things we are working on include:

- A trifold pamphlet available in various locations
- A display in the lobby of the Bryan Center to allow visitors to read the Guidelines
- Posting the Guidelines in several places on the website

### **Recruitment Process**

In working on possible revisions to our recruitment process, we have discovered that the Ohio Attorney General's Office has a Diversity Liaison who works with communities to develop recruitment processes that reach more diverse applicants. Unfortunately, that person is on leave and will not return to the office until next month, at which point we will make contact and start on development of a new process.

### **Boards and Commissions Expenditure Process**

The suggested Board or Commission Expenditure form is attached. When any board or commission wishes to expend funds for a purpose related to their mission, the Council liaison for that particular board/commission would bring this completed form and the required attachment to either the Village Manager or the AVM/Finance Manager. We could then enter the requisition, approve the PO and notify the liaison that the funds could be expended.

### **The Bryan Center**

We've made a few long-overdue facelifts here at the Bryan Center. Some have been done in conjunction with moving offices around a bit, others have been needed for a long time. I would like to particularly note

the hard work by Village crews in giving the gym some fresh paint and new carpet and stair treads. Great work!

### **Christmas Eve Holiday**

Currently, Village employees enjoy 9 holidays each year (list attached). Staff would like to request that Christmas Eve be added as a holiday for employees. This is normally a day when people travel to be with family and is an exceptionally slow day here at the Bryan Center. Adding this day as a regular holiday would not adversely affect Village functions and it is my request that Council approve it as a regular Village holiday.

### **Chili-Soup Cook-off**

By the time you read this, the chili/soup cookoff will be over, but I will have winners to announce!

I'm happy to answer any questions. Thank you! Patti Bates



## Village Board and Commission Expenditure Request

Name of Board/Commission: \_\_\_\_\_

### Expenditure Request Details

Amount: \_\_\_\_\_

Vendor: \_\_\_\_\_ (W-9 required & insurance required)

Reason for expenditure: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**State audit regulations require that a requisition and approved purchase order be completed before items are ordered or services are rendered. Boards and commissions should refrain from ordering items until such time as a purchase order is approved. Notwithstanding vacations, this process normally takes 2-3 days after the request is submitted to the Finance Office or Village Manager.**

**All proper paperwork (this completed form, a current W-9) must be submitted to enter a requisition in a timely manner. If the work involves issuing a contract, this must be handled by the Village Manager's office.**

**Expenditures may not be approved if this procedure is not completed.**

\_\_\_\_\_  
Council Liaison

\_\_\_\_\_  
Date

\_\_\_\_\_  
Approval – Finance Manager or Village Manager

\_\_\_\_\_  
Date



## MAYOR'S MONTHLY REPORT TO COUNCIL

**Date:** 1-31-18  
**To:** Council, Manager, Chief of Police  
**From:** Pam Conine  
**Re:** January 2018 Monthly Report

There were 8 traffic, no DUI, 1 misdemeanor and 11 parking citations filed with Mayor's Court in January for a total of 20 citations filed to date in 2018.

### MAYOR'S ACCOUNT

### YTD

#### Violations Bureau:

Fines	50.00	50.00
Parking	335.00	335.00
Court Fines	345.00	345.00
Weddings	100.00	100.00
Ending Balance	830.00	830.00

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#### Remitted to Other Agencies

Victims of Crime	18.00	18.00
Indigent Defense	50.00	50.00
Drug Law Enforcement	7.00	7.00
Child Restraint		
Seatbelt		
Indigent Drivers	3.00	3.00

#### Refund of Overpayment of Fine

Remitted to Computer Fund	29.00	29.00
Remitted to Village GF	723.00	723.00

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#### Comparison Figures from January 2017

There were 11 traffic, no DUI, no misdemeanor and 26 parking citations filed with Mayor's Court in January for a total of 37 citations filed to date in 2017.

Remitted to Computer Fund	40.00	40.00
Remitted to General Fund	473.00	473.00

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Pam Conine, Mayor

# **Yellow Springs Police Department Activity Report for the month of January 2018**

## **(A) Calls for Service Information**

Total number of calls for service received ----- 586

## **(B) Offenses Information**

Total offenses reported ----- 125

Village Policing-----15

## **(C) Felony criminal citation, misdemeanor criminal citations, and traffic citations (moving, parking, and warning citations).**

Total citations issued ----- 63

## **(D) Stolen Property Value**

Value of reported stolen property ----- \$400.00

Value of property recovered ----- \$0.00

## **(E) Accident Information**

Accidents without injury -----2

Accidents with injury -----1

Accidents hit skip -----2

Accidents fatal ----- 0

## **(F) Domestic Violence Information**

Domestic violence/disputes incidents -----1

## **(G) Overdose information**

Number of Overdoses-----1

Number of Narcans used--2

## ***VILLAGE OF YELLOW SPRINGS***

### ***OBSERVED HOLIDAYS for 2018***

New Year's Day	Monday, January 1
Martin Luther King, Jr. Day	Monday, January 15
Presidents' Day	Monday, February 19
Memorial Day	Monday, May 28
Independence Day	Wednesday, July 4
Labor Day	Monday, September 3
Thanksgiving	Thursday, November 22
Day after Thanksgiving	Friday, November 23
Christmas Day	Tuesday, December 25



Assistant Village Manager Report  
February 20, 2018

### **New Fund Creation**

On tonight's agenda you will find two pieces of legislation related to the creation of two new funds for the second reading.

First is the creation of a fund for utility overpayment and disbursement. Our current software that we are converting to would put any bill overpayments into the electric fund. Our new software has the ability to hold those funds into an overpayment account to be later distributed to the correct fund versus just electric.

Second is the creation of a fund for housing the revenues obtained for the Yellow Springs-Clifton connector project. This fund will hold revenues earmarked for the needs assessment and possible future construction of a connector path between Yellow Springs and Clifton. This is a collaboration between a number of different interested entities and we have volunteered to be the custodian of the funds.

### **Pool**

It is my understanding that at the last meeting that Council would like to see a list of repairs and associated costs to bring the pool up to speed. Johnnie and Samantha will be doing a walk through and putting together a list of priorities along with a multi-year plan along with costs.

Even without raising fees, I would still like to propose a change to the ordinance related to fees that includes an adult plus one child membership which has been needed for a number of years as an option.

I have also been working with Samantha to get supplies ordered for the pool for the upcoming season including chemicals, uniforms, and supplies in general.

### **Utility Billing Updates**

The billing software conversion is scheduled for February 26, 2018.

I would also like to update all customers that the electricity bills were high across the board for the month of January. We just received our AMP bill for all of the power used by the Village and it was up approximately 30% than normal. This demonstrates that there was much higher usage Village wide during the end of December and end of January.

### **2017 Financial Statements and Audit**

I am working with Julian & Grube for them to complete our 2017 financial statements which need to be submitted to the state by February 28, 2018. With the changes in the submission process all going electronic last year, having a CPA firm complete these removes any potential misstatements and also allows us to ensure the utmost accuracy. I am confident that the end result will be very positive.



With that being said, once the financial statements have been submitted, the audit will be starting shortly thereafter. I look forward to another year in working with our contract audit firm.

#### **Quarterly Financial Statements**

In tonight's packet you will find the end of year, 4<sup>th</sup> quarter financial statements from 2017. If Council would like for these to be changed in any way in terms of presentation, I am happy to oblige and welcome feedback.

#### **Lodging Tax**

Lodging tax permits have steadily been submitted to Planning and Zoning. We believe that we have received applications from nearly all rental establishments in the Village. We sent letters to anyone that was operating that we did not receive one from and even extended the deadline to mid February.

The lodging tax remittance form has been developed in draft form and I am seeking feedback from operators. The Village Manager and I plan to have an open meeting where operators can come and ask questions and give feedback on that process. The date will be determined and announced in an upcoming Council meeting and publicized on our website.

#### **Revolving Loan Fund/CIC Possibility**

As the Revolving Loan Fund is on the next agenda, I will be spending time researching the topic of CIC's to bring myself up to speed on potential uses outside of the Revolving Loan Fund.

#### **Mayor's Office Banking**

I am also working on switching over all of the Mayor's Office accounts to the new staff so that they can continue business in a seamless fashion.

#### **Village Logo for Council Chambers**

I am working on getting a vinyl decal with a large Village logo for behind the council desk. I know that this has been talked about for a long time and with the new maker's space at the Greene County Public Library I can get it done for a small amount and it will be removable and not do any damage to the wall or paint if we decide to change it. I was hoping to have it done before I left for vacation but finding the high resolution file has been a task but I have one on the way now!



February 19<sup>th</sup> 2018

The Police Department is pleased to announce:

We are in the final stages of hiring two full time officers.

The Police Department with the Village Managers office is currently in the second phase of our interview process for the Community Outreach Specialist position.

After months of field testing the department has decided on Digital Ally brand body worn cameras that will work in conjunction with our cruiser audio and video units.

I am happy to answer any questions.

Regards,

Brian Carlson,  
Chief of Police  
937-767-7206  
chief@yso.com

2-20-2018

To: Council

From: Judy Kintner

Re: Clerk's Report

It was a typical several weeks in the Clerk's office with regard to tasks, with the notable exception that the Clerk's office has moved. The office is now located off of the second floor directly across from the elevator. It's a bit like moving off the island and onto the mainland. Great thanks to Johnnie and his crew(s) who schlepped, patched, painted and ran wires with super speed so that the move could happen in an afternoon.

Planning Commission held a regular meeting on the 12<sup>th</sup>, and will hold a special meeting to hear a conditional use on February 26<sup>th</sup>.

Last night around midnight the power went out. Two out of three small people in my house hollered out from their rooms, concerned. I had the usual thoughts like "oh bummer, what if it's not on by morning and no alarm and no coffee and all pitch dark at 5am. . . ." About 20 minutes later I heard the Village truck rumbling up the street and fell asleep again knowing it would be fine. It was fine. We are incredibly lucky to get to have plowed streets and clean water and reliable electrical power. It's rare to ever have to wait out an outage long enough that any food is compromised or heat or cooling is compromised. Many thanks to all the Village employees who regularly jump out of bed or walk away from a meal to make sure that Villagers get to have what we need. You are deeply appreciated.

## **Board Report for Human Relations Commission – February 2018**

Submitted by Kevin D. Stokes, Village Council Member, Commission Liaison February 15, 2018

- Commision met on Februyay 1, 2018
  - Member present: Nick Cunningham, Kate Hamilton, Steve McQueen, Marianne Macqueen, Jessica Thomas, Kevin Stokes. Also present was Village Manager, Patti Bates
- Council Updates presented by Marianne MacQueen
- The 2017 Year End Report was discussed
- There was an update on JSTF activity by Kate Hamilton
- There was a 365 Project YPOC update by Steve McQueen
- Kate shared about the Presbyterian Church Beloved Community Meal
- The HRC Retreat, scheduled for Sunday, February 18<sup>th</sup> from 2-5pm was discussed
- Updates were given for the HRC sponsored events, past and upcoming

Details can be found in the official minutes of the meeting



## **Board Report for Community Access Panel – February 2018**

Submitted by Kevin D. Stokes, Village Council Member, Commission Liaison February 15, 2018

- Commission is still on hiatus
- Efforts are being made to recruit new members
- Discussions are underway to consider options for moving forward if a quorum of members is not reached



2/15/18

MacQueen Commission liaison reports

### **Village Manager's Housing Advisory Board Report to Council**

Housing Advisory Board met on February 12<sup>th</sup> to work on planning the Community housing meetings which we recommend be called *Community Conversations on Housing*. The four Conversations (each of which will consist of the format) will take place at the:

John Bryan Center on Saturday, March 31<sup>st</sup> at 2PM

Senior Center on Thursday, April 5<sup>th</sup> at 10:30 AM

First Baptist Church on Monday April 9<sup>th</sup> at 6PM

Mills Lawn School – date to be determined

Two members from the housing board will be present at each event which will be facilitated by a VMP volunteer. Home, Inc. staff will serve as recorders. The housing board is working on the format which will include a condensed version of the Housing Needs Assessment that was presented to Council as well as two or three questions for citizens to discuss. The format will be presented to Council before going public. The group is also working on gathering information on Inclusionary Zoning and will bring its initial findings to Council at the March 5<sup>th</sup> meeting.

### **Environmental Commission Report to Council**

The Environmental Commission had its annual retreat on January 14<sup>th</sup> using a risk assessment process to begin the development of its 2018 goals. This process will be ongoing for the next couple of EC meetings. EC is also working on its Annual Report that will include a request for Council to approve the Climate Action Plan, the update to the Wellhead Protection Plan, and a proposal for managing the Glass Farm Conservation area. The latter is scheduled to be completed before the end of March which is the deadline for the Clean Ohio grant. Other current activities include the Pollinator Project (a presentation was made on February 7<sup>th</sup>) and the Beyond Pesticides Project. A workshop for the latter is scheduled for March 1<sup>st</sup> with a presentation in the evening open to the public. At our last meeting, Megan Bachman presented concerns related to the Morris Bean wash water released from site that has potential implications for our village wells. Megan has also discussed the EPA mandated clean-up of the Vernay ground water pollution with EC. EC will continue to discuss and make recommendations regarding both sites.



TO: Village Council  
FROM: Brian Housh  
RE: February Commission Reports  
DATE: February 16, 2018

I participated in two fairly lively meetings:

**Greene County Regional Planning Commission**

With more participation by municipalities and support from the County Commissioners, GCRPC is healthier in terms of funding, which will allow for expanded GIS capabilities that can benefit members such as the Village of Yellow Springs. Executive Director Ken LeBlanc, who has been a great resource for the Village, will be retiring soon; there are two final candidates, both of whom seem qualified, for his position and an offer is currently being made to secure someone for the position. There were a few “decisions” made related to zoning changes in the townships, keeping in mind that GCRPC is only a recommending body, related to agro-business activities.

**Miami Valley Regional Planning Commission**

Several presentations were given, one related to best practices to minimize air pollution, which included pumping gas and mowing grass after 6pm because the heat exacerbates the effects of pollutants. Otherwise, a variety of transportation (primarily roads) funding proposals were approved, several of which included accommodations for trails and/or mitigation of invasive species. Concerns about air and ground water pollution from medical marijuana cultivation facilities were raised by a new councilwoman from Huber Heights, which she directed to Yellow Springs/me. I did not hesitate to respond with the facts about Cresco regarding its excellent environmental practices, highlighting that these issues were heavily vetted by our community and local government. This was an unusual discussion for this venue, but the comments were effectively addressed.



*The Economic Sustainability Commission provides information and makes recommendations to Council regarding economic development for the Village of Yellow Springs, identifying primary opportunities for economic development in the Village and strategies to support these efforts and facilitating a forum for incubating ideas and networking among diverse groups working on economic development in the Village.*

## **Economic Sustainability Commission Minutes**

Wednesday January 3, 2018; 7 pm

Council Chambers, John Bryan Community Center

Attendees: Sammy Saber, Susan Jennings, Saul Greenberg, Henry Myers, Emily Seibel, Brian Housh, Karen Wintrow

Minutes from November accepted (Myers/Housh)

The December meeting was cancelled due to lack of quorum but not all members received notification.

Two resignations were announced, Lucianna Lieff and Dino Pallotta both because of busy schedules. The Council Liaison position will be decided at the January 17 Council meeting. Saul will reach out to the Township Trustees and YS School Board to inquire about having a liaison attend from those two entities.

## **Revolving Loan Fund (RLF)**

Housh announced that the recommendation from the Village Solicitor is to establish a Designated Community Improvement Corporation (CIC) to handle the RLF to ensure government representation in policy setting and decision-making.

Wintrow and Housh will work to locate previous work done on the RLF that explains the structure and function. Housh clarified that the reason the CIC model is preferred is that it is a cleaner and governmentally-approved structure.

A great deal more discussion and action will need to happen for this to move forward but the ESC has completed the work they were asked to do and the matter is now in Council's hands.

## **Incentive Policies**

Housh explained that the Village has never had policies related to providing incentives which is why Council has asked the ESC to make some recommendations so that there is a defined process for awarding incentives. A draft was done by Ellen Hoover while she was a member of the original ESC in 2012 but it was never adopted.

Housh would like developing Incentive Policy recommendations for Council to be a major focus of the ESC in 2018.

There was a discussion of shared space and back-office services as a possible incentive for new businesses and non-profits.

## **Tax Revenue Generation**

Myers indicated that there didn't seem to be any interest in forming a subcommittee to explore alternatives to what he considers to be the regressive tax policy of the village. This matter will not be explored by the ESC for now.

**Localization**

Jennings reviewed the discussion that is continuing after the Economics of Happiness Conference. YS Credit Union is applying for a grant to bring Michael Shuman to Yellow Springs. There is a meeting at Community Solutions office on January 9 to generate a list of discussion points of interest to Yellow Springs in anticipation of the Shuman visit.

Local resident Michael Knemeyer, an OSU Business Professor was mentioned as a potential resource.

**Next meeting February 7, 2018 at 7pm in Council Chambers**

Agenda to include Incentive Policies and Localization

Adjournment at 8:07 (Seibel/Greenberg)

JSTF minutes for Jan 11 2018

Attendance- Dave, Bill, Pat, Ellis, Judith, Al, Kate, John H., Steve, Laura, Beth, John T., Liz, Diane

December minutes approved.

Council Updates- Gave data report to council! Beth was a big help. Questions from council... Should we go deeper in the past. They asked for less details when given a report. Judith- thought it was excellent and much appreciated. Want to know what the next steps are, example how the poor are affected etc.

Outreach specialist- It was passed by council and therefore there will be a job offer, hopefully soon! Done and a success.

Taser policy- Won't be brought at up the next council meeting due to legal language surrounding the "use of force" law in Ohio and must follow certain laws under the attorney general. Had a good rule until Chief Hale changed it without council's knowledge so the suggestion to make sure no rules change without council's knowledge will be apart of future language.

New member needed for JSTF-

Al- Concerns about the council liaison and her relation with a family member as well as her use of position on the task force. She- has no intention of stepping down unless council enforces it.

Shawn Paulson- Citizen review board request: Shawn really wants to see a citizen review board sooner than later. Motion made to research review boards of other community on committee. Approved.

Mayor's court- see packet.

Police Working Group- Dayton Community Police Council- goal is to visit, research, entities who are also doing similar work. Listening tours where officers go to different parts of the city and just listen to citizens speak. It's not a complaint department! It's really a place for communication. They have a mini academy for people who just want to experience a bit of the training the department goes through.

Data analysis group- We need to have a focused and pretty long discussion on not only what to do with what we find but what we need to look for in the first place!

Policy Projects- Wanting to focus on the "disparate impact of justice system of the poor" Moving and parking violation should tackle this subject.

Shawn Paulson wants to collect people's narrative, good and bad, about the police department.

Goals for next year- next meeting, have some goals written.

Citizen reports- suggestion, 15 mins for people to bring concerns to TF. Motion for 15 mins in each agenda for 3 min per person to speak to anything not on the agenda. Seconded and passed. Motion to give citizens 3 mins to discuss, along with the TF, issues brought up in the agenda! Seconded and passed.

Motion to adjourn- 9:01pm

# **Village of Yellow Springs Treasurer's Report for 2017**

***Submitted February 1, 2018***

After many years of extremely low interest rates, we are finally in an investment environment in which the financial instruments we are permitted to invest in are experiencing significant returns. Total income from investments in 2017 was \$36,014.09. This is a large increase compared to previous years as you can see by reviewing the Total Earnings on the *Investment Summary* report.

The Net Service Charge (see *US Bank Earnings Credits & Service Charges*) for 2017 totaled \$4,676 for the year. US Bank continues to provide earnings credits to offset bank service charges at an annualized rate of .75% (based on the average balance.) This compares favorably to the net service charges of \$5,447 for 2016.

Because the .75% earnings credit is less than the current (as of January 2018) annualized rate from Star Ohio of 1.32% or Star Plus of 1.47% I recommend we consider moving any funds from our US Bank Checking accounts that are not needed for immediate expenses and reserves to Star Plus. The advantage of Star Plus is that it currently has a slightly higher yield than Star Ohio and is also FDIC insured (Star Ohio is very secure despite not being FDIC insured.) Both the Star Ohio and Star Plus funds are liquid and can be accessed within a few days if funds are needed. I recommend we leave some funds at Star Ohio and at Huntington in order to maintain diversity. These funds often adapt more quickly to increased interest rates than the Star Plus which, while currently attractive, does not move as rapidly in a rising interest rate environment as the other types of funds. In addition, the 1.47% only applies to the first \$2.5 million invested. The rate drops to 1% for amounts over \$2.5 million. I plan on meeting with Patti Bates and Melissa Dodd (the other two members of the Investment Committee) to discuss and come up with a recommendation on re-allocating the investments between US Bank, Star Ohio, Star Plus and Huntington.

Every year I attend CPIM (Center for Public Investment Management) training needed to maintain my certification from the Ohio Treasurer's office. This certification is one of the items required each year for the Village's Financial Statement Audit. I will be signing up once again to complete the necessary education requirements for 2018.

If there are any other items you would like me to pursue in the new year, please let me know.

Respectfully Submitted,

*Rachel McKinley  
Treasurer, Village of Yellow Springs  
RMcKinley@vil.yellowsprings.oh.us  
Cell: 937-347-7165*

**INVESTMENT SUMMARY**  
**Village of Yellow Springs**  
**December 2017- YTD**

	Total Investments		Huntington (Investment Only)		Star Ohio/Star Plus (Investment Only)		US Bank CKG Accts
	Balance	Earnings	Balance	Earnings plus Accd Int	Balance	Earnings	Balance
Beginning Balance	\$ 6,840,018.82		\$ 1,390,358.17		\$ 1,605,058.25		\$ 3,844,602.40
<b>JANUARY</b>	\$ 6,653,016.53	\$ 2,208.56	\$ 2,141,703.68	\$ 1,131.70	\$ 1,606,135.11	\$ 1,076.86	\$ 2,905,177.74
<b>FEBRUARY</b>	\$ 6,638,970.25	\$ 2,985.58	\$ 2,143,728.14	\$ 2,024.46	\$ 1,607,096.23	\$ 961.12	\$ 2,888,145.88
<b>MARCH</b>	\$ 7,139,070.09	\$ 692.65	\$ 2,143,238.72	\$ (489.42)	\$ 1,608,278.30	\$ 1,182.07	\$ 3,387,553.07
<b>APRIL</b>	\$ 7,255,626.08	\$ 4,268.20	\$ 2,146,207.43	\$ 2,968.71	\$ 1,609,577.79	\$ 1,299.49	\$ 3,499,840.86
<b>MAY</b>	\$ 7,369,774.76	\$ 3,462.66	\$ 2,148,284.42	\$ 2,076.99	\$ 1,610,963.46	\$ 1,385.67	\$ 3,610,526.88
<b>JUNE</b>	\$ 7,477,461.46	\$ 2,443.23	\$ 2,149,322.73	\$ 1,038.31	\$ 1,612,368.38	\$ 1,404.92	\$ 3,715,770.35
<b>JULY</b>	\$ 7,586,304.92	\$ 1,307.21	\$ 2,149,088.72	\$ (234.01)	\$ 1,613,909.60	\$ 1,541.22	\$ 3,823,306.60
<b>AUGUST</b>	\$ 8,038,946.63	\$ 3,931.20	\$ 2,151,404.43	\$ 2,315.71	\$ 1,615,525.09	\$ 1,615.49	\$ 4,272,017.11
<b>SEPTEMBER</b>	\$ 7,990,752.43	\$ 4,413.30	\$ 2,154,221.45	\$ 2,817.02	\$ 1,617,121.37	\$ 1,596.28	\$ 4,219,409.61
<b>OCTOBER</b>	\$ 8,158,110.94	\$ 4,747.10	\$ 2,157,295.80	\$ 3,074.35	\$ 1,618,794.12	\$ 1,672.75	\$ 4,382,021.02
<b>NOVEMBER</b>	\$ 7,892,270.38	\$ 3,155.02	\$ 2,158,794.29	\$ 1,498.49	\$ 1,620,450.65	\$ 1,656.53	\$ 4,113,025.44
<b>DECEMBER</b>	\$ 7,980,887.24	\$ 2,399.38	\$ 2,159,377.34	\$ 583.05	\$ 1,622,266.98	\$ 1,816.33	\$ 4,199,242.92
	<b>Change in Bank Balance</b>	<b>Total Earnings all accounts</b>	<b>Change in Bank Balance</b>	<b>Earnings including Accrued Interest</b>	<b>Change in Bank Balance</b>	<b>Total Earned YTD</b>	<b>Change in Bank Balance</b>
<b>2017</b>	\$ 1,140,868.42	\$ 36,014.09	\$ 769,019.17	\$ 18,805.36	\$ 17,208.73	\$ 17,208.73	\$ 354,640.52
<b>2016</b>	\$ 77,760.74	\$ 7,095.05	\$ 1,390,358.14	\$ (241.86)	\$ 7,336.91	\$ 7,336.91	\$ (1,319,934.37)
<b>2015</b>	\$ (141,423.21)	\$ 3,215.66	N/A	N/A	\$ 3,215.66	\$ 3,215.66	\$ (144,638.87)
<b>2014</b>	\$ (580,132.22)	\$ 3,182.64	N/A	N/A	\$ 3,182.64	\$ 3,182.64	\$ (583,314.86)
<b>2013</b>	\$ 49,167.29	\$ 1,266.64	N/A	N/A	\$ 1,266.64	\$ 1,266.64	\$ 47,900.65
<b>2012</b>	\$ (645,429.13)	\$ 1,210.97	N/A	N/A	\$ 1,210.97	\$ 1,210.97	\$ (646,640.10)
<b>2011</b>	\$ 1,189,387.77	\$ 892.04	N/A	N/A	\$ 892.04	\$ 892.04	\$ 1,188,495.73
	<b>Average Balance</b>	<b>Earnings % *</b>	<b>Average Balance</b>	<b>Earnings % *</b>	<b>Average Balance</b>	<b>Earnings % *</b>	<b>Average Balance</b>
<b>AVERAGE 2017</b>	\$ 7,515,099.31	0.4792%	\$ 2,150,222.26	0.8746%	\$ 1,613,540.59	1.0665%	\$ 3,751,336.46
<b>AVERAGE 2016</b>	\$ 6,835,390.93	0.1038%	\$ 106,950.63	-0.2261%	\$ 1,600,842.65	0.4583%	\$ 5,127,597.65
<b>AVERAGE 2015</b>	\$ 6,847,844.07	0.0470%	N/A	N/A	\$ 1,596,228.93	0.2015%	\$ 5,251,615.14
<b>AVERAGE 2014</b>	\$ 7,493,945.11	0.0425%	N/A	N/A	\$ 1,592,907.51	0.1998%	\$ 5,901,037.60
<b>AVERAGE 2013</b>	\$ 7,538,572.25	0.0168%	N/A	N/A	\$ 1,590,571.46	0.0796%	\$ 5,614,039.48
<b>AVERAGE 2012</b>	\$ 8,066,996.11	0.0150%	N/A	N/A	\$ 1,589,408.92	0.0762%	\$ 6,477,587.19
<b>AVERAGE 2011</b>	\$ 7,609,741.01	0.0117%	N/A	N/A	\$ 1,588,570.14	0.0562%	\$ 6,021,170.86

\* Not annualized for partial year



# US Bank Earnings Credits & Service Charges

Village of Yellow Springs

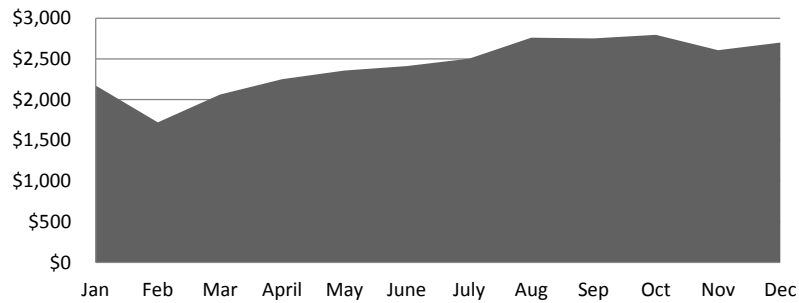
2017

Fourth Quarter (YTD)

	AVERAGE	EARNINGS	EARNINGS	INTEREST PAID	BANK	NET
MONTH	BALANCE	CREDIT RATE	CREDIT	ON BALANCE	SERVICE CHARGE	SERVICE CHARGE
JAN	3,412,783	0.75%	\$2,174	0	2,759	585
FEB	2,990,972	0.75%	\$1,721	0	2,658	937
MAR	3,238,310	0.75%	\$2,063	0	2,770	707
APR	3,653,633	0.75%	\$2,252	0	2,774	522
MAY	3,701,034	0.75%	\$2,358	0	2,910	552
JUN	3,914,177	0.75%	\$2,413	0	2,887	474
JUL	3,930,382	0.75%	\$2,504	0	2,828	324
AUG	4,335,942	0.75%	\$2,762	0	2,885	123
SEPT	4,465,478	0.75%	\$2,753	0	2,890	137
OCT	4,391,183	0.75%	\$2,797	0	2,881	84
NOV	4,230,404	0.75%	\$2,608	0	2,826	218
DEC	4,242,554	0.75%	\$2,702	0	2,715	13
<b>TOTAL YTD</b>			<b>\$29,107</b>	<b>\$0</b>	<b>\$33,783</b>	<b>\$4,676</b>
Monthly Average	\$3,875,571		\$2,426	\$0	\$2,815	\$390

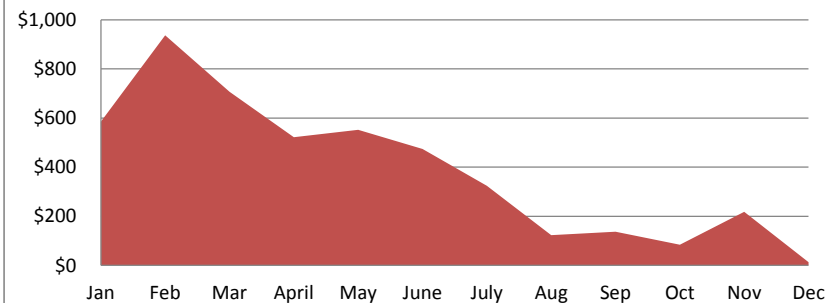
## Earnings Credit

■ Dollars



## Net Service Charge

■ Dollars



## Judy Kintner, YSO Village Clerk

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**From:** Kevin Stokes  
**Sent:** Thursday, February 08, 2018 10:09 PM  
**To:** Judy Kintner, YSO Village Clerk  
**Subject:** Fw: Housing Needs Assessment

Kevin D. Stokes  
Member, Yellow Springs Village Council  
kstokes@vil.yellowsprings.oh.us  
937-319-1131

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**From:** Jessica Thomas <thomasj@grahamlocalschools.org>  
**Sent:** Thursday, February 8, 2018 7:16:46 PM  
**To:** Judith Hempfling, YSO Village Council; Marianne Macqueen, Village Council; Kevin Stokes; Brian Housh, YSO Village Council  
**Subject:** Housing Needs Assessment

Good Evening,

After a recent discussion at HRC and issues with my landlord, I am wondering how Village Council can help working families that currently rent in Yellow Springs. One of the biggest issues that the village has taken on is accessibility to public spaces. I was very happy to see the projects being done to make sure that buildings and sidewalks downtown are accessible, but I worry about properties that are owned privately, specifically those who receive funds from HUD through Section 8. As tenants, we feel that it is difficult to ensure that our buildings are accessible because there is a fear that our landlords can simply evict us. What I am wondering is if there is a way to write legislation that requires landlords to accept a percentage of Section 8 tenants. I am looking at this as a backhand way to get landlords to take better care of their properties around the village.

According to HUD, landlords who receive Section 8 vouchers must pass a yearly inspection. One of the parts of the inspection is whether or not units within the building are handicap accessible. If a landlord fails part of this inspection, they become ineligible to receive the vouchers. If we as a village require that landlords accept Section 8, it would force them to have units in their buildings that are accessible.

To give more background, I am very concerned with the rising rent costs, and the seeming lack of concern that landlords have for the safety and wellbeing of their tenants. For example, my rent was raised by \$50 dollars the day after Christmas. Since then, we have had several snowstorms and have been left to the mercy of our landlords to clear walkways that are on private property. I tried to take this issue up with my landlords and was met with a letter that explained that the property managers are under no obligation by law to make sure that walkways are clear. While I am able-bodied, I do have neighbors who are not able to shovel snow or access/use their transportation (scooters, etc.) when there are several inches of snow. I understand that this is a private vs. public property issue, but there has to be something better than allowing landlords to charge upwards of \$695 for rent and not bother to clear sidewalks until 1pm; well after everyone has needed to leave for work.

--

*Jessica Thomas*  
*English Instructor*  
*Graham High School*  
[thomasj@grahamlocalschools.org](mailto:thomasj@grahamlocalschools.org)

# NAMI Clark, Greene & Madison Counties

cordially invites you to **pre-register** for a free, very special

## Third Thursday Educational Series

**Thursday, March 15, 2018, 7–8 p.m.**

The Vernon Center  
222 East Street, Springfield, OH 45505



**Trainers: Angela Dugger, Executive Director,  
NAMI Clark, Greene & Madison Counties  
and**

**Adriane Miller, Assistant Director, Treatment, Prevention and Support,  
Mental Health Recovery Board of Clark, Greene and Madison Counties**

**QPR is a simple process that anyone can be trained to use to help save the life of a person in a mental health crisis. QPR is a free evidence-based suicide prevention training covering:**

- ⇒ **How to Question, Persuade and Refer someone who may be suicidal**
- ⇒ **How to get help for yourself or learn more about suicide prevention**
- ⇒ **Common causes of suicidal behavior**
- ⇒ **Warning signs of suicide**
- ⇒ **How to get help for someone in crisis**



**Register at: <https://www.eventbrite.com/e/qpr-training-tickets-43069725709>**



**Pre-Registration is required as seating is limited.**

**Free and open to the public 18+.  
Light refreshments will be served.**







**Community  
Solutions**<sup>SM</sup>

The Arthur Morgan Institute  
for Community Solutions

# Regenerating Landscapes

March 9, 2018

McGregor Hall - Antioch College

For more information, visit [www.communitysolution.org](http://www.communitysolution.org) or [www.tecumsehlandtrust.org](http://www.tecumsehlandtrust.org)

**Join us** to hear how regenerative soil practices build healthy ecosystems, increase resilience to drought and pests, improve productivity, counter climate change, and enhance environmental and human health.

IN PARTNERSHIP WITH:



ANTIOCH COLLEGE



## Conference speakers include:

- Peter Bane, author of The Permaculture Handbook
- David Brandt, Carbon Farmer
- David Chal, Biodynamic Gardener, Greenacres
- Solomon Gamboa, Pioneer Landscapes
- Amalie Lipstreau, Policy Director, OEFFA
- Krista Magaw, Executive Director, Tecumseh Land Trust
- Nadia Malarkey, Award-winning natural landscaper
- Devin Schenk, The Nature Conservancy





# Conservation Funding 2.0



March 8, 2018

McGregor Hall - Antioch College

For more information, visit [www.communitysolution.org](http://www.communitysolution.org) or [www.tecumsehlandtrust.org](http://www.tecumsehlandtrust.org)

## IN PARTNERSHIP WITH:

The Greater Dayton  
Conservation Fund of:



 ANTIOCH COLLEGE



Tecumseh Land Trust and several other partners aim to improve water quality in the Jacoby Creek and Yellow Springs Creek sub-watersheds of the Little Miami River. Their 5-year Regional Conservation Partnership will fund easement purchases and conservation practices.

## Join us to explore:

- Conservation
- Finance Options
- Working with lenders and foundations to leverage conservation buys
- Partnerships for landscape-scale conservation

## Conference Speakers Include:

- Jon Guidugli, Hamilton County Community Foundation
- Sandy Hollenberg, Yellow Springs Credit Union
- Reggie Hall and Andrea Ferri, Conservation Fund
- Susan Jennings, Community Solutions
- Ohio EPA staff, Water Resource Restoration Sponsorship Program
- Devin Schenk, the Nature Conservancy



Thursday, February 9, 2018

## 5 Ways 2-1-1 Can Make Your Life Easier

Every now and then, life throws us a curveball that stops us in our tracks. Some of us grapple with paying our bills on time, for example, while others are facing eviction and don't know where to turn. Whether you're searching for information, or a resource for someone in the community, chances are that dialing 2-1-1 can solve your problem for free. Every day, thousands of people call, text, and web chat with highly trained specialists at 2-1-1 to find food, housing, health care, financial coaching, job training and more. This vital service is part of United Way's effort to fight for the health, education and financial stability of every person, in every community.

**Here are five ways that 2-1-1 could help you, too:**

**Filing your taxes, for free.**

Depending on your income level, 2-1-1 can help connect you with an easy way to file your taxes for free, in person or online.

**Making sure your new child is growing developmentally.**

There is so much information out there about the early stages of child development that it can be hard to understand. 2-1-1 specialists can connect you to someone who can help, and in many communities actually offer developmental screenings by phone themselves.

**Getting a new job.**

Whether you're looking to re-enter the workforce, upgrade your job or find a new career, contact 2-1-1 and ask about resume review services, employment opportunities, and training programs near you.

**Saving the life of your injured pet.**

Unexpected medical costs aren't just for people, they can happen for an injured or sick pet, too. Your local 2-1-1 may be able to help find a nonprofit with emergency assistance funds or a vet clinic that offers low cost services for limited income households so you can get your furry friend the treatment they need.

**Finding support.**

If you, a friend, or a loved one is looking for a therapist, addiction treatment resource, or support group, don't spend hours searching online or simply avoiding finding help. 2-1-1s maintain a robust list of resources in your community, including free services, so you can skip the frustration and headache.

Last year, 2-1-1 answered more than 193,000 requests for help, on the phone, via text and web chat. Call 2-1-1 today to get your question answered, or visit [2-1-1](https://dayton-211.org). At [dayton-211.org](https://dayton-211.org)

**To register your organization in the 2-1-1 database please contact:**

**Carla Tanner**

**Database Coordinator**

**Phone: (937) 225-3037 | Email: [carlat@dayton-211.org](mailto:carlat@dayton-211.org)**

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