

General Ledger

Budget Status



User: vnoel
 Printed: 4/16/2018 - 5:49 PM
 Period: 1 to 12, 2018

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
Fund 1000	General Fund							
Dept 1000-1000	Non-Departmental							
R10	Property Taxes							
1000-1000-1000-1000-40010	Property Taxes - Current	8,354,000.00	9,997,698.57	9,997,698.57	-1,643,698.57	0.00	-1,643,698.57	0.00
1000-1000-1000-1000-40011	Property Taxes - Prior	500,000.00	438,132.32	438,132.32	61,867.68	0.00	61,867.68	12.37
	R10 Sub Totals:	8,854,000.00	10,435,830.89	10,435,830.89	-1,581,830.89	0.00	-1,581,830.89	0.00
R11	Other Taxes							
1000-1000-1000-1000-40100	Tax Offsets	0.00	145,773.66	145,773.66	-145,773.66	0.00	-145,773.66	0.00
1000-1000-1000-1000-40400	Franchise Fees - SO Cable TV	300,000.00	159,470.15	159,470.15	140,529.85	0.00	140,529.85	46.84
	R11 Sub Totals:	300,000.00	305,243.81	305,243.81	-5,243.81	0.00	-5,243.81	0.00
R30	Charges for Service							
1000-1000-1000-1000-43000	Charges for Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-43050	Rental Income	0.00	6,962.08	6,962.08	-6,962.08	0.00	-6,962.08	0.00
	R30 Sub Totals:	0.00	6,962.08	6,962.08	-6,962.08	0.00	-6,962.08	0.00
R40	Other Local Revenue							
1000-1000-1000-1000-44000	Miscellaneous	0.00	11,925.20	11,925.20	-11,925.20	0.00	-11,925.20	0.00
	R40 Sub Totals:	0.00	11,925.20	11,925.20	-11,925.20	0.00	-11,925.20	0.00
R41	Interest							
1000-1000-1000-1000-44950	Investments - Interest On	0.00	31,909.99	31,909.99	-31,909.99	0.00	-31,909.99	0.00
	R41 Sub Totals:	0.00	31,909.99	31,909.99	-31,909.99	0.00	-31,909.99	0.00
R42	Sale of Capital Assets							
1000-1000-1000-1000-44990	Sales - Surplus Property	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
	R42 Sub Totals:	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	100.00
R50	Federal Government							
1000-1000-1000-1000-46010	PILT	894,000.00	9,836.37	9,836.37	884,163.63	0.00	884,163.63	98.90
1000-1000-1000-1000-46020	O&C Land Grant	440,000.00	458,038.99	458,038.99	-18,038.99	0.00	-18,038.99	0.00
1000-1000-1000-1000-46030	Fish & Wildlife	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	100.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
	R50 Sub Totals:	1,346,000.00	467,875.36	467,875.36	878,124.64	0.00	878,124.64	65.24
R51	State of Oregon							
1000-1000-1000-1000-45020	State Board of Forestry	100,000.00	200,979.29	200,979.29	-100,979.29	0.00	-100,979.29	0.00
1000-1000-1000-1000-45030	Small Rail Car	7,500.00	5,641.18	5,641.18	1,858.82	0.00	1,858.82	24.78
1000-1000-1000-1000-45040	Taxes - Electric Coop	86,000.00	96,401.51	96,401.51	-10,401.51	0.00	-10,401.51	0.00
1000-1000-1000-1000-45050	Taxes - Cigarette	60,000.00	32,264.65	32,264.65	27,735.35	0.00	27,735.35	46.23
1000-1000-1000-1000-45060	Licenses - Amusement	15,000.00	2,767.35	2,767.35	12,232.65	0.00	12,232.65	81.55
1000-1000-1000-1000-45070	Revenues - Liquor	312,000.00	242,456.13	242,456.13	69,543.87	0.00	69,543.87	22.29
1000-1000-1000-1000-45080	Revenues - Marijuana	0.00	138,067.84	138,067.84	-138,067.84	0.00	-138,067.84	0.00
	R51 Sub Totals:	580,500.00	718,577.95	718,577.95	-138,077.95	0.00	-138,077.95	0.00
R60	Debt Proceeds							
1000-1000-1000-1000-48815	MA Debt Proceeds Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R60 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R61	Interfund Loan Proceeds							
1000-1000-1000-1000-48810	Interfund Loan Proceeds	1,590,000.00	1,585,683.54	1,585,683.54	4,316.46	0.00	4,316.46	0.27
	R61 Sub Totals:	1,590,000.00	1,585,683.54	1,585,683.54	4,316.46	0.00	4,316.46	0.27
R70	Interfund Transfers							
1000-1000-1000-1000-49110	Trans - Treasurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-49220	Trans - Justice Court	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R70 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R90	Fund Balances							
1000-1000-1000-1000-49950	Beginning Fund Balance	5,229,000.00	5,008,516.56	5,008,516.56	220,483.44	0.00	220,483.44	4.22
1000-1000-1000-1000-49952	MA Beginning Fund Balance Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	R90 Sub Totals:	5,229,000.00	5,008,516.56	5,008,516.56	220,483.44	0.00	220,483.44	4.22
	Revenue Sub Totals:	17,909,500.00	18,572,525.38	18,572,525.38	-663,025.38	0.00	-663,025.38	0.00
E20	Material and Services							
1000-1000-1000-1000-63005	Donations	6,000.00	7,500.00	7,500.00	-1,500.00	0.00	-1,500.00	0.00
1000-1000-1000-1000-63100	Dues	56,000.00	114,630.15	114,630.15	-58,630.15	0.00	-58,630.15	0.00
1000-1000-1000-1000-63105	Fees	0.00	724.17	724.17	-724.17	0.00	-724.17	0.00
1000-1000-1000-1000-63390	Interest Expense	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	100.00
1000-1000-1000-1000-64000	Distribution to District	0.00	1,433,165.04	1,433,165.04	-1,433,165.04	0.00	-1,433,165.04	0.00
1000-1000-1000-1000-64040	Special Assessments	1,000.00	3,596.37	3,596.37	-2,596.37	0.00	-2,596.37	0.00
1000-1000-1000-1000-64050	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-65175	Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-65380	Building Maint & Repair	0.00	6,135.00	6,135.00	-6,135.00	0.00	-6,135.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
1000-1000-1000-1000-67505	Utilities - Gas	0.00	2,153.73	2,153.73	-2,153.73	0.00	-2,153.73	0.00
1000-1000-1000-1000-67510	Utilities - Water & Sewer	0.00	89.86	89.86	-89.86	0.00	-89.86	0.00
1000-1000-1000-1000-67520	Utilities - Electricity	900.00	431.53	431.53	468.47	0.00	468.47	52.05
	E20 Sub Totals:	68,900.00	1,568,425.85	1,568,425.85	-1,499,525.85	0.00	-1,499,525.85	0.00
E21	Interdepartmental Charges							
1000-1000-1000-1000-69910	Facility Services	56,713.00	42,534.72	42,534.72	14,178.28	0.00	14,178.28	25.00
1000-1000-1000-1000-69940	Risk Management	8,015.00	6,011.28	6,011.28	2,003.72	0.00	2,003.72	25.00
1000-1000-1000-1000-69950	Insurance Liability	15,893.00	11,919.78	11,919.78	3,973.22	0.00	3,973.22	25.00
1000-1000-1000-1000-69989	Fees - Internal	0.00	18,225.17	18,225.17	-18,225.17	0.00	-18,225.17	0.00
1000-1000-1000-1000-69990	Contract Services - Internal	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	100.00
	E21 Sub Totals:	82,621.00	78,690.95	78,690.95	3,930.05	0.00	3,930.05	4.76
E30	Capital Outlay							
1000-1000-1000-1000-70220	Facilities Improvement	1,550,000.00	1,550,000.00	1,550,000.00	0.00	0.00	0.00	0.00
	E30 Sub Totals:	1,550,000.00	1,550,000.00	1,550,000.00	0.00	0.00	0.00	0.00
E40	Debt Service							
1000-1000-1000-1000-89010	MA Debt Service Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E40 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E41	Interdepartmental Charges							
1000-1000-1000-1000-88010	Interfund Loan Principal	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	100.00
1000-1000-1000-1000-88020	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E41 Sub Totals:	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	100.00
E70	Interfund Transfers							
1000-1000-1000-1000-90110	Trans - Treasurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-90120	Trans - Assessor	1,065,931.00	799,468.00	799,468.00	266,463.00	0.00	266,463.00	25.00
1000-1000-1000-1000-90130	Trans - Tax Collector	288,613.00	216,463.90	216,463.90	72,149.10	0.00	72,149.10	25.00
1000-1000-1000-1000-90140	Trans - Clerk	371,198.00	278,418.29	278,418.29	92,779.71	0.00	92,779.71	24.99
1000-1000-1000-1000-90150	Trans - Commissioners	394,085.00	291,925.62	291,925.62	102,159.38	0.00	102,159.38	25.92
1000-1000-1000-1000-90160	Trans - Surveyor	12,000.00	9,000.00	9,000.00	3,000.00	0.00	3,000.00	25.00
1000-1000-1000-1000-91530	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-92010	Trans - District Attorney	1,394,439.00	1,046,459.53	1,046,459.53	347,979.47	0.00	347,979.47	24.95
1000-1000-1000-1000-92020	Trans - Justice Court	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-92030	Trans - Sheriff	6,925,722.00	5,146,817.40	5,146,817.40	1,778,904.60	0.00	1,778,904.60	25.69
1000-1000-1000-1000-92050	Trans - Juvenile	1,294,394.00	971,330.00	971,330.00	323,064.00	0.00	323,064.00	24.96
1000-1000-1000-1000-92080	Trans - Emergency Services	74,242.00	55,594.14	55,594.14	18,647.86	0.00	18,647.86	25.12
1000-1000-1000-1000-92090	Trans - State Courts	354,549.00	265,911.75	265,911.75	88,637.25	0.00	88,637.25	25.00
1000-1000-1000-1000-94010	Trans - Health Service	222,000.00	166,500.00	166,500.00	55,500.00	0.00	55,500.00	25.00
1000-1000-1000-1000-95030	Trans - Fairgrounds	293,467.00	293,467.00	293,467.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Period Amount	YTD Amount	YTD Var	Encumbered Amount	Available	% Available
1000-1000-1000-1000-96020	Trans - Planning	10,000.00	7,499.97	7,499.97	2,500.03	0.00	2,500.03	25.00
1000-1000-1000-1000-96050	Trans - Code Enf Violations	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-96070	Trans - Economic Development	0.00	2,338.55	2,338.55	-2,338.55	0.00	-2,338.55	0.00
1000-1000-1000-1000-97020	Trans - Water Master	84,137.00	63,102.78	63,102.78	21,034.22	0.00	21,034.22	25.00
	E70 Sub Totals:	12,834,777.00	9,664,296.93	9,664,296.93	3,170,480.07	0.00	3,170,480.07	24.70
E80	Contingencies							
1000-1000-1000-1000-98000	Operating Contingency	383,111.00	0.00	0.00	383,111.00	0.00	383,111.00	100.00
	E80 Sub Totals:	383,111.00	0.00	0.00	383,111.00	0.00	383,111.00	100.00
E81	Fund Balance & Reserves							
1000-1000-1000-1000-99000	Reserve Future Expenditures	2,955,091.00	0.00	0.00	2,955,091.00	0.00	2,955,091.00	100.00
	E81 Sub Totals:	2,955,091.00	0.00	0.00	2,955,091.00	0.00	2,955,091.00	100.00
E90	Unappropriated Fund Balance							
1000-1000-1000-1000-99900	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000-1000-1000-1000-99902	MA Unapprop Fund Balance Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	E90 Sub Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Expense Sub Totals:	17,909,500.00	12,861,413.73	12,861,413.73	5,048,086.27	0.00	5,048,086.27	28.19
	Dept 1000 Sub Totals:	0.00	-5,711,111.65	-5,711,111.65	5,711,111.65	0.00		
	Fund Revenue Sub Totals:	17,909,500.00	18,572,525.38	18,572,525.38	-663,025.38	0.00	-663,025.38	0.00
	Fund Expense Sub Totals:	17,909,500.00	12,861,413.73	12,861,413.73	5,048,086.27	0.00	5,048,086.27	28.19
	Fund 1000 Sub Totals:	0.00	-5,711,111.65	-5,711,111.65	5,711,111.65	0.00		
	Revenue Totals:	17,909,500.00	18,572,525.38	18,572,525.38	-663,025.38	0.00	-663,025.38	0.00
	Expense Totals:	17,909,500.00	12,861,413.73	12,861,413.73	5,048,086.27	0.00	5,048,086.27	28.19
	Report Totals:	0.00	-5,711,111.65	-5,711,111.65	5,711,111.65	0.00		



BUDGET COMMITTEE
Agenda Item Summary

Agenda Category:	BUDGET RESOLUTION	Item No:
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Date: April 17, 2018

ISSUE: Approve a budget change within the Tourism Competitive Grants Fund

BACKGROUND & CONCLUSIONS: During entry of the proposed 2018-19 budget, the revenue amounts for Beginning Fund balance and Transfer from the Transient Room tax fund were inadvertently switched. This budget change fixes that error.

FISCAL IMPACT: None

RECOMMENDED MOTION: Approve the budget change as outlined in the attached documents for changes to the Tourism Competitive Grant Fund; fiscal impact none

DEPARTMENT HEAD APPROVAL: _____

BUDGET OFFICER APPROVAL: _____

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General Ledger

Budget Analysis

User: vnoel
 Printed: 04/11/2018 - 3:14PM
 Fiscal Year: 2019



2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00	2180 6060 R11 0000-6000-4020	Finance Tourism Competv Grants Tourism Other Taxes Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R30 0000-6000-4366	Charges for Service Projects - Special Bulletins	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R40 0000-6000-4400	Other Local Revenue Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-4405	Grants - Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
1,701.14	341.04	0.00	0.00	R41 0000-6000-4495	Interest Investments - Interest On	0.00	0.00	0.00	0.00	0.00
1,701.14	341.04	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R51 0000-6000-4500	State of Oregon Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-4566	CDBC Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
177,405.24	190,603.67	173,250.00	0.00	R70 0000-6000-4913	Interfund Transfers Trans - Transient Room	0.00	0.00	462,825.00	0.00	0.00
177,405.24	190,603.67	173,250.00	0.00		Interfund Transfers Totals:	0.00	0.00	462,825.00	0.00	0.00
307,853.42	257,424.40	120,000.00	0.00	R90 0000-6000-4995	Fund Balances Beginning Fund Balance	0.00	0.00	175,000.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
307,853.42	257,424.40	120,000.00	0.00		Fund Balances Totals:	0.00	0.00	175,000.00	0.00	0.00
486,959.80	448,369.11	293,250.00	0.00		REVENUES TOTALS:	0.00	0.00	637,825.00	0.00	0.00
0.00	0.00	0.00	0.00	E10	Personnel Services					
0.00	0.00	0.00	0.00	0000-6000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E11	Interdepartmental Charges					
0.00	0.00	0.00	0.00	0000-6000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E20	Material and Services					
0.00	0.00	0.00	0.00	0000-6000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	185,250.00	0.00	0000-6000-6200	Contract Services	0.00	0.00	399,825.00	0.00	0.00
219,535.40	159,991.28	0.00	0.00	0000-6000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-6000-6605	Printing	0.00	0.00	0.00	0.00	0.00
219,535.40	159,991.28	185,250.00	0.00		Material and Services Totals:	0.00	0.00	399,825.00	0.00	0.00
0.00	0.00	0.00	0.00	E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	0000-6000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
10,000.00	6,000.00	8,000.00	0.00	0000-6000-6998	Intradepartmental Admin Chgs	0.00	0.00	8,000.00	0.00	0.00
10,000.00	6,000.00	8,000.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	8,000.00	0.00	0.00
0.00	0.00	30,000.00	0.00	E80	Contingencies					
0.00	0.00	30,000.00	0.00	0000-6000-9800	Operating Contingency	0.00	0.00	80,000.00	0.00	0.00
0.00	0.00	30,000.00	0.00		Contingencies Totals:	0.00	0.00	80,000.00	0.00	0.00
257,424.40	282,377.83	70,000.00	0.00	E90	Unappropriated Fund Balance					
257,424.40	282,377.83	70,000.00	0.00	0000-6000-9990	Unappropriated Fund Balance	0.00	0.00	150,000.00	0.00	0.00
257,424.40	282,377.83	70,000.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	150,000.00	0.00	0.00
486,959.80	448,369.11	293,250.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	637,825.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
486,959.80	448,369.11	293,250.00	0.00		DEPARTMENT REVENUES	0.00	0.00	637,825.00	0.00	0.00
486,959.80	448,369.11	293,250.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	637,825.00	0.00	0.00
0.00	0.00	0.00	0.00		Tourism Totals:	0.00	0.00	0.00	0.00	0.00
486,959.80	448,369.11	293,250.00	0.00		FUND REVENUES	0.00	0.00	637,825.00	0.00	0.00
486,959.80	448,369.11	293,250.00	0.00		FUND EXPENSES	0.00	0.00	637,825.00	0.00	0.00
0.00	0.00	0.00	0.00		Finance Tourism Competv Grants T	0.00	0.00	0.00	0.00	0.00
486,959.80	448,369.11	293,250.00	0.00		REPORT REVENUES	0.00	0.00	637,825.00	0.00	0.00
486,959.80	448,369.11	293,250.00	0.00		REPORT EXPENSES	0.00	0.00	637,825.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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