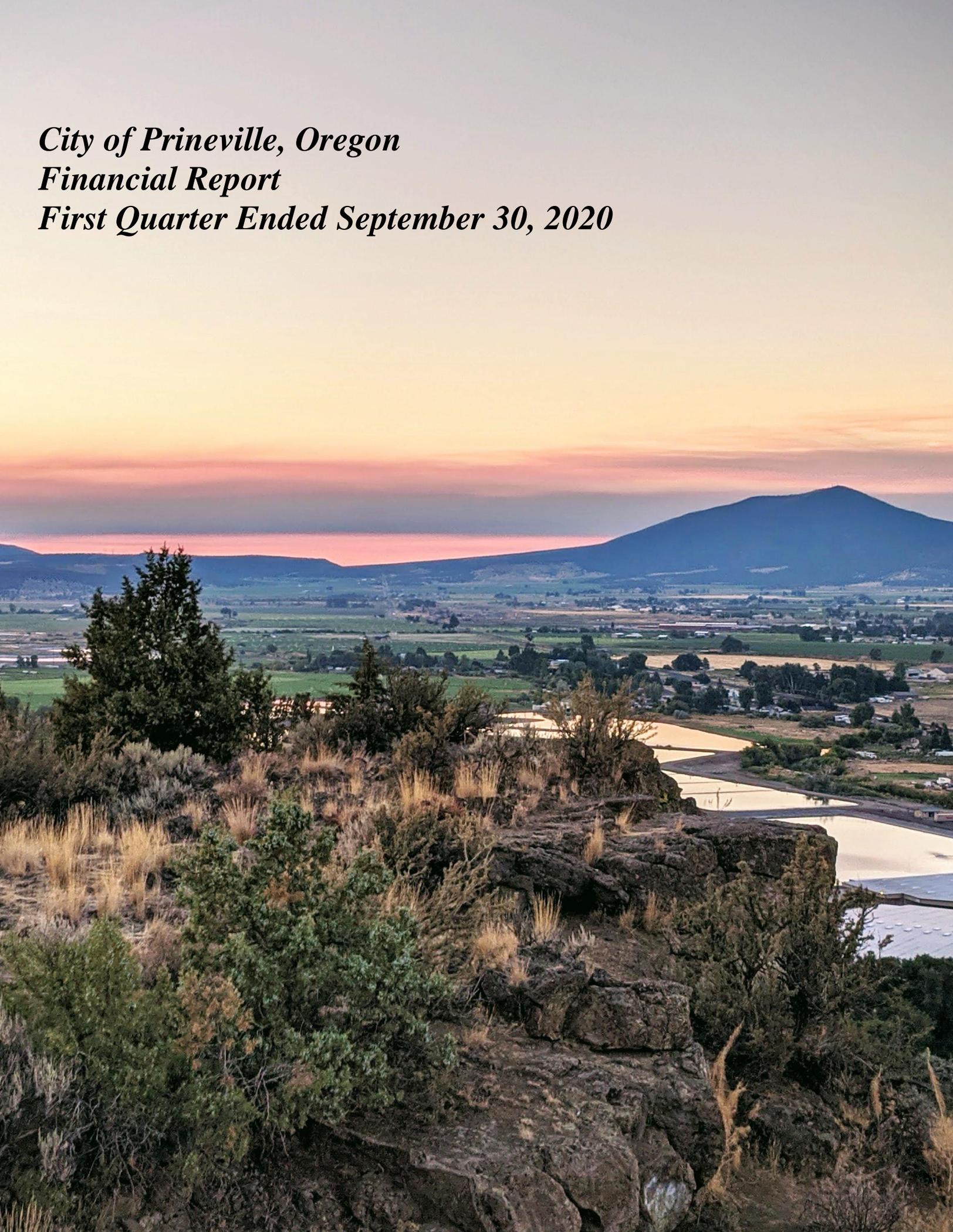


*City of Prineville, Oregon*  
*Financial Report*  
*First Quarter Ended September 30, 2020*



**Executive Summary**

The City of Prineville has moved to a biennial budget resulting in some changes being made to the presentation of the quarterly financial report. The report includes a city-wide summary of beginning fund balances, current period resources and expenditures, and the ending fund balances for all funds. Included in the fund summaries, starting on page six, are comparisons of actual to budgeted amounts, and narrative explaining results and highlights for the quarter. The biennial budget comparison to actual is highlighted in blue in each of the funds. Annual budget estimates for FY 21 reflect the remainder of the City’s 2020-21 biennial budget with budget adjustments during the biennium and the quarter budget estimates have been allocated proportionally of the fiscal year budget (25 percent). The financial information presented is unaudited.

<b>Quarter budget estimates allocated at 25 percent of the fiscal year budget compared to actual</b>			<b>Fiscal year 2021 budget estimates based on the remainder of the 2020-21 biennial budget compared to actual</b>				<b>Biennial budget comparison to actual</b>			
↓			↓				↓			
<b>Current Quarter</b>			<b>Year to Date</b>							
Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.	Biennial Budget	Biennial Actual to Date	Biennial Budget %	Biennial Budget Remaining Bal.

During the first quarter ending September 30, 2020 the City’s financial condition decreased by approximately \$1.62 million or -8 percent. Funds with a significant negative impact to fund balance include the General Fund, Transportation, Transportation SDC, Water SDC, and the Building Facilities Fund. Funds with significant increases in fund balance include Emergency Dispatch, PERS/POB, Water and Public Works Fund. Timing of property tax collection, capital improvements, and scheduled debt service payments largely contributed to the decrease in the City’s financial condition.

Through the first quarter, General Fund revenues came in at roughly 15 percent of the annual budget or \$972,000. Property tax revenue is at 2 percent and slightly up compared to the prior year. Transient lodging taxes are down in comparison to the prior year quarter end by roughly \$29,000 and are expected to continue on this downward trend with the restrictions that have been put out by the Governor due to the COVID-19 pandemic. Franchise fees are at roughly 22 percent of the annual budget with collection increasing approximately \$59,000 over the prior year at quarter end. Electrical franchise fees continue to be on the rise due to the continued build out of the data centers and are up over the prior year at quarter end roughly \$53,000. Overall, the General fund realized a reduction in fund balance of roughly -25 percent or approximately \$664,700 in the first quarter, bringing the fund balance to roughly \$1.88 million. With the collection of property taxes beginning in November, the fund balance will significantly improve. Prior year tax collections for November totaled approximately \$1.62 million.

The Transportation’s fund balance decreased roughly \$544,000 -35 percent through the first quarter. This is anticipated with the timing in which street projects are completed versus the timing in which revenue for the fund is received. First quarter state gas tax collection came in at roughly \$143,000 and is down approximately \$39,000 over the prior year quarter end with the Governor’s travel restrictions that were first put in place in March 2020 due to the COVID-19

September 30, 2020

pandemic. Capital improvements during the first quarter are largely associated with the 2020 paving project and the Fourth Street parking lot project.

In Emergency Dispatch, fund balance increased approximately \$250,000 through the first quarter. First quarter revenues were at roughly 35 percent of the annual budget with the fire district paying their annual user fees. Personnel services at 18 percent of the annual budget with overtime coming in at roughly 72 percent of the annual budget with newly hired dispatchers looking to complete their training.

Through the first quarter, fund balance decreased in both the Transportation SDC and the Water SDC Funds largely due to capital projects. In the Transportation SDC Fund, expenditures were largely associated with the 10<sup>th</sup> and Main Street project, the Rails to Trails project, and the Peters Road / Combs Flat extension project. In the Water SDC Fund, the Aquifer Storage and Recovery (ASR) project continued. The ASR project is a method of water storage that uses the natural water storage capabilities of underground aquifers as a cost-effective, scalable and ecologically friendly water storage alternative to traditional storage options, such as above-ground reservoirs and short-term water supply storage tanks. In the Wastewater SDC the fund balance increased approximately \$43,000 with no capital expenses during the first quarter. SDC collection during the first quarter was associated with roughly 18 housing starts.

During the first quarter, the railroad increased its operating revenue over the prior year quarter end by roughly 21 percent with significant increases in switching, freight depot and storage. The overall car count is down by approximately 10 cars but the revenue per car average has increased over the prior year at quarter end with the increase in haulage diversity. Freight Depot charges for services are up over prior year quarter end, largely due to the new lease with Krah, a piping company. Switching fees are up in line with the increased rail car storage. Every storage car that is handled by the railroad is charged a switch fee to move the car. Materials and services are at roughly 44 percent of the annual budget which includes approximately \$63,000 in liability insurance paid in the first quarter. Overall operating expenses are down in comparison to the prior year at quarter end by about 5 percent. Fund balance increase roughly \$31,000 or 3 percent through the first quarter.

In the Airport Fund, fund balance decreased approximately \$9,000 or -8 percent largely due to annual payments during the first quarter. Operating revenues are up 56 percent with operating expenses up 25 percent in comparison to the prior year at quarter end. Fuel sales are up significantly in comparison to the first quarter of the prior year by roughly 64 percent. August was a record fuel sales month for the airport due to firefighting air crafts setting up operations at the airport for the extremely active fire season. Fuel inventory at yearend totaled approximately \$28,000.

Meadow Lakes Golf shows an increase in fund balance through the first quarter of approximately \$34,000 or 3 percent. Operating revenue for the golf course is up in comparison to the prior year roughly 32 percent. Rounds of golf are up by approximately 1700 rounds in comparison to the prior year at quarter end. Golf is one of the few sports that can be played within the social distancing guidelines of the state due to COVID-19, this coupled with good weather, resulted in the best first quarter revenue numbers for the golf course since 2008. Golf course operating

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expenditures are up approximately 6 percent and maintenance expenditures are down roughly -3 percent over the prior year at quarter end. The bidding process was completed for the irrigation process during the first quarter and the construction phase has started. The Golf Fund will require a supplemental budget during the second quarter in order for that project to be completed.

In the Administration and Financial Support Services the fund balance increased roughly 5 percent. A budget adjustment was done during the first quarter to provide additional dollars for 911 upgrades and additional costs associated with the COVID-19 pandemic in the Information Technology Department. The adjustment done was for known costs to date and a supplemental budget will be needed prior to yearend to recognize the reimbursements associated with these costs and the additional costs that are unknown at this time. Other departments in this fund are tracking slightly above budget with the annual insurance payment coming due during the first quarter and ongoing JEDI (justice, equity, diversity and inclusion) training being done in the first quarter and coming out of the City Manager Department.

Through the first quarter the Building Facilities fund balance decreased roughly -31 percent largely due to the capital projects associated with the adaptation and remodel of the new police facility building and the Sr. Center renovation. Capital expenditures during the first quarter were roughly \$1.03 million for the police facility, approximately \$201,000 for the Sr. Center and \$13,000 for the joints park master plan in the Barnes Butte Department. The new Police Department is expected to be ready for occupancy around April 2021 and the Sr. Center neared completion at the end of the first quarter.

Other funds are as anticipated at quarter end. A summary is presented in each fund to provide an explanation of financial performance and operating issues. We appreciate comments on how we may be able to improve this report to enhance your understanding of the City's finances.

Sincerely,

Steve Forrester  
City Manager

Liz Schuette,  
Finance Director

Lori Hooper,  
Accounting Manager

September 30, 2020

*All City Funds*

Fund	Current Budget Beginning Fund Balance	Unaudited Actual Fund Balance	Current Year Resources	Current Year Expenditures	Ending Fund Balance	Change in Fund Balance	Percentage Change in Fund Balance
General	\$ 1,918,286	\$ 2,500,771	\$ 972,423	\$ 1,597,612	\$ 1,875,582	\$ (625,189)	-25%
Transportation	456,058	184,692	360,339	904,513	(359,482)	(544,174)	-295%
Emergency Dispatch	376,056	730,916	626,227	376,044	981,099	250,183	34%
Planning	240,958	90,722	89,619	91,789	88,553	(2,169)	-2%
Transportation SDC	1,400,086	1,288,745	66,663	227,973	1,127,435	(161,310)	-13%
Water SDC	2,186,423	2,259,907	1,445,298	1,833,378	1,871,827	(388,080)	-17%
Wastewater SDC	3,127,928	869,460	44,447	1,488	912,420	42,960	5%
PERS / POB Fund	608,691	965,618	152,608	-	1,118,226	152,608	16%
Railroad	1,145,793	1,150,559	263,960	232,551	1,181,969	31,409	3%
Airport	116,835	116,835	248,689	257,825	107,699	(9,136)	-8%
Water	585,270	456,218	1,263,564	590,348	1,129,434	673,216	148%
Wastewater	3,932,316	3,179,624	1,068,141	1,020,031	3,227,734	48,110	2%
Golf Course and Restaurant	483,295	1,307,175	482,816	448,572	1,341,420	34,245	3%
Administration and Financial Services	452,914	157,625	809,573	801,966	165,233	7,607	5%
Building Facilities	2,871,408	3,917,100	121,533	1,334,570	2,704,063	(1,213,037)	-31%
Plaza Maintenance	36,318	29,092	4,071	2,640	30,524	1,432	5%
Public Works Support Services	174,933	173,520	557,881	481,251	250,150	76,630	44%
Totals	\$ 20,113,568	\$ 19,378,579	\$ 8,577,853	\$ 10,202,549	\$ 17,753,884	\$ (1,624,696)	-8%



*Fourth of July Fireworks sponsored by the City of Prineville, Crook County and Republic Services.*

**General Fund**

The General Fund accounts for the City’s police and non-departmental operations and activities. The primary sources of revenue include property taxes, transient lodging taxes, franchise fees, and intergovernmental revenue.

Overall revenue collection for the first quarter is at approximately \$972,000 or 15 percent of the annual budget. Year to date property tax revenue is roughly 2 percent of the annual budget and up slightly over the prior year at quarter end. Transient lodging taxes are down in comparison to the prior year quarter end by roughly \$29,000 which is likely due to the travel restrictions that have been put in place by the Governor due to the COVID-19 pandemic. Franchise fees are at roughly 22 percent of the annual budget with collection increasing approximately \$59,000 over prior year’s first quarter. Electrical franchise fees continue to be on the rise and are up over the prior year at quarter end roughly \$53,000 with the continued build outs of the data centers.

Police spending for the first quarter of the year was at approximately 25 percent of the annual budget. Personnel services are at roughly 24 percent of the annual budget with overtime tracking at approximately 23 percent. Many summer activities that require a larger police presence was either cancelled or modified due to COVID-19 restrictions.

Overall, the General Fund realized a reduction in fund balance of roughly -25 percent in the first quarter. With the collection of property taxes beginning in November, the fund balance will significantly improve. Prior year tax collections for November totaled approximately \$1.62 million.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Actual to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Property taxes	\$ 537,250	\$ 33,726	6%	\$ 2,149,000	\$ 33,726	2%	\$ 2,115,274	\$ 4,570,000	\$ 2,331,221	51%	\$ 2,238,779
Transient lodging tax	80,000	115,961	145%	320,000	115,961	36%	204,039	760,000	427,960	56%	332,040
Franchise fees	784,175	704,302	90%	3,136,700	704,302	22%	2,432,398	6,558,000	3,969,975	61%	2,588,025
Licenses and permits	2,100	2,236	106%	8,400	2,236	27%	6,165	17,200	11,720	68%	5,480
Intergovernmental revenues	104,200	55,666	53%	416,800	55,666	13%	361,134	866,000	472,918	55%	393,082
Charges for services	71,250	1,373	2%	285,000	1,373	0%	283,627	560,000	281,871	50%	278,129
Interest	10,000	4,328	43%	40,000	4,328	11%	35,672	80,000	46,932	59%	33,068
Miscellaneous	10,250	54,832	535%	41,000	54,832	134%	(13,832)	81,000	164,227	203%	(83,227)
<b>Total revenue</b>	<b>\$ 1,599,225</b>	<b>\$ 972,423</b>	<b>61%</b>	<b>\$ 6,396,900</b>	<b>\$ 972,423</b>	<b>15%</b>	<b>\$ 5,424,477</b>	<b>\$ 13,492,200</b>	<b>\$ 7,706,825</b>	<b>57%</b>	<b>\$ 5,785,375</b>
<b>Expenditures</b>											
Police	\$ 1,335,000	1,313,862	98%	\$ 5,340,000	1,313,862	25%	4,026,138	\$ 11,102,100	\$ 6,608,653	60%	\$ 4,493,447
Non-departmental	309,800	283,750	92%	1,239,200	283,750	23%	955,450	2,210,900	1,375,916	62%	834,984
Contingency				2,362,401				2,097,486			
<b>Total expenditures</b>	<b>\$ 1,644,800</b>	<b>\$ 1,597,612</b>	<b>97%</b>	<b>\$ 8,941,601</b>	<b>\$ 1,597,612</b>	<b>18%</b>	<b>\$ 4,981,588</b>	<b>\$ 15,410,486</b>	<b>\$ 7,984,569</b>	<b>52%</b>	<b>\$ 5,328,431</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (45,575)</b>	<b>(625,189)</b>	<b>-</b>	<b>\$ (2,544,701)</b>	<b>(625,189)</b>	<b>-25%</b>	<b>442,889</b>	<b>\$ (1,918,286)</b>	<b>\$ (277,744)</b>	<b>-</b>	<b>\$ 456,944</b>
<b>Beginning fund balance</b>	<b>2,544,701</b>	<b>2,500,771</b>	<b>98%</b>	<b>2,544,701</b>	<b>2,500,771</b>	<b>98%</b>		<b>1,918,286</b>			
<b>Ending fund balance</b>	<b>\$ 2,499,126</b>	<b>\$ 1,875,582</b>	<b>75%</b>	<b>\$ -</b>	<b>\$ 1,875,582</b>	<b>-</b>		<b>\$ -</b>			

**Transportation Fund**

The Transportation Fund accounts for the operation and maintenance of the City’s streets, bike lanes, and sidewalk systems. Principal sources of revenue are state gas taxes allocated to cities, permits, and interest. Principal expenditures are for public works staff, patching, painting, slurry seals, signals, insurance and asphalt.

Revenue for the Transportation Fund through the first quarter is at approximately 20 percent of the annual budget. Intergovernmental revenue collection is at 17 percent of the annual budget with roughly \$143,000 coming in for gas taxes during the first quarter. State gas tax collection is down approximately \$39,000 over the prior year quarter end with COVID19 restrictions still in place.

Expenditures in the first quarter came in at approximately 45 percent of annual budget. Capital improvements during the first quarter were largely associated with the 2020 paving project (pictured below) and the completion of the Fourth Street parking lot project.

Fund balance decreased roughly \$544,000 through the first quarter. This is anticipated with the timing in which street projects are completed versus the timing in which revenue for the fund is received. Fund balance is anticipated to recover by yearend.



*Second Street paving, part of the 2020 paving project, that took place during the first quarter.*

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Quarter Actual	Quarter Budget %	Annual Budget Est.	Annual Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Franchise fees	\$ 84,500	\$ 84,500	100%	\$ 338,000	\$ 84,500	25%	\$ 253,500	\$ 665,000	\$ 411,500	62%	\$ 253,500
Intergovernmental	262,600	174,515	66%	1,050,400	174,515	17%	875,885	1,962,700	1,095,638	56%	867,062
Transfers	100,000	100,000	100%	400,000	100,000	25%	300,000	700,000	400,000	57%	300,000
Interest	1,250	664	53%	5,000	664	13%	4,336	10,000	5,899	59%	4,101
Miscellaneous	2,250	660	29%	9,000	660	7%	8,340	28,000	36,118	129%	(8,118)
<b>Total revenue</b>	<b>\$ 450,600</b>	<b>\$ 360,339</b>	<b>80%</b>	<b>\$ 1,802,400</b>	<b>\$ 360,339</b>	<b>20%</b>	<b>\$ 1,442,061</b>	<b>\$ 3,365,700</b>	<b>\$ 1,949,155</b>	<b>58%</b>	<b>\$ 1,416,545</b>
<b>Expenditures</b>											
Personnel services	\$ 65,225	\$ 60,131	92%	\$ 260,900	\$ 60,131	23%	200,769	\$ 512,100	\$ 294,332	57%	\$ 217,768
Material and services	72,400	64,223	89%	289,600	64,223	22%	225,377	501,000	269,667	54%	231,333
Capital outlay											
Improvements	211,925	688,359	325%	847,700	688,359	81%	159,341	1,833,400	1,674,039	91%	159,361
Transfers	91,800	91,800	100%	367,200	91,800	25%	275,400	735,300	459,900	63%	275,400
Contingency				242,346				239,958			
<b>Total expenditures</b>	<b>\$ 441,350</b>	<b>\$ 904,513</b>	<b>205%</b>	<b>\$ 2,007,746</b>	<b>904,513</b>	<b>45%</b>	<b>\$ 860,887</b>	<b>\$ 3,821,758</b>	<b>\$ 2,697,938</b>	<b>71%</b>	<b>\$ 883,862</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 9,250</b>	<b>\$ (544,174)</b>	<b>-</b>	<b>\$ (205,346)</b>	<b>\$ (544,174)</b>	<b>-295%</b>	<b>\$ 581,174</b>	<b>\$ (456,058)</b>	<b>\$ (748,784)</b>	<b>-</b>	<b>\$ 532,684</b>
<b>Beginning fund balance</b>	<b>205,346</b>	<b>184,692</b>	<b>90%</b>	<b>205,346</b>	<b>184,692</b>	<b>90%</b>		<b>456,058</b>			
<b>Ending fund balance</b>	<b>\$ 214,596</b>	<b>\$ (359,482)</b>	<b>-</b>	<b>\$ -</b>	<b>\$ (359,482)</b>	<b>-</b>		<b>\$ -</b>			

**Emergency Dispatch Fund**

This fund accounts for the Emergency Dispatch operation. The operation provides dispatching and records management services for the public safety departments serving the Crook County area, with the exception of the State Police. The primary revenue sources are payments by users for services provided, including a transfer from the City’s police department in the General Fund. The operation is managed by the City’s Police Department.

Revenue collection for the Emergency Dispatch fund was approximately \$626,000 or 35 percent of the annual budget. First quarter intergovernmental revenue collection was at roughly \$426,000 and first quarter revenues are as anticipated with the fire district paying their annual user fees during the first quarter.

Expenditures came in at approximately \$376,000 or 15 percent of the annual budget. Personnel services are 18 percent of the annual budget or approximately \$239,800 with overtime coming in at roughly 72 percent of the annual budget. Dispatch continued to be short staffed during the first quarter as newly hired dispatchers looked to complete their training. Materials and services are at roughly 32 percent of the annual budget with the annual insurance payment coming out in the first quarter.

Fund balance increased roughly \$250,000 or 34 percent through the first quarter.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Intergovernmental	\$ 243,100	\$ 426,021	175%	\$ 972,400	\$ 426,021	44%	\$ 546,379	\$ 1,874,200	\$ 1,403,270	75%	\$ 470,930
Miscellaneous	1,000	-	-	4,000	-	-	4,000	8,000	15	0%	7,985
Interest	2,500	1,631	65%	10,000	1,631	16%	8,369	20,000	12,594	63%	7,406
Transfers from other funds	198,575	198,575	100%	794,300	198,575	25%	595,725	1,501,700	905,975	60%	595,725
<b>Total revenue</b>	<b>\$ 445,175</b>	<b>\$ 626,227</b>	<b>141%</b>	<b>\$ 1,780,700</b>	<b>\$ 626,227</b>	<b>35%</b>	<b>\$ 1,154,473</b>	<b>\$ 3,403,900</b>	<b>\$ 2,321,854</b>	<b>68%</b>	<b>\$ 1,082,046</b>
<b>Expenditures</b>											
Personnel services	\$ 327,900	\$ 239,837	73%	\$ 1,311,600	\$ 239,837	18%	1,071,763	\$ 2,457,100	\$ 1,268,109	52%	\$ 1,188,991
Material and services	68,375	87,572	128%	273,500	87,572	32%	185,928	553,600	333,765	60%	219,835
Capital outlay											
Equipment	13,750	1,260	9%	55,000	1,260	2%	53,740	90,000	13,523	15%	76,477
Transfers	47,375	47,375	100%	189,500	47,375	25%	142,125	372,900	230,775	62%	142,125
Contingency				689,672				306,356			
<b>Total expenditures</b>	<b>\$ 457,400</b>	<b>\$ 376,044</b>	<b>82%</b>	<b>\$ 2,519,272</b>	<b>\$ 376,044</b>	<b>15%</b>	<b>\$ 1,453,556</b>	<b>\$ 3,779,956</b>	<b>\$ 1,846,171</b>	<b>49%</b>	<b>\$ 1,627,429</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (12,225)</b>	<b>\$ 250,183</b>	<b>-</b>	<b>\$ (738,572)</b>	<b>\$ 250,183</b>	<b>34%</b>	<b>\$ (299,083)</b>	<b>\$ (376,056)</b>	<b>\$ 475,683</b>	<b>-</b>	<b>\$ (545,383)</b>
<b>Beginning fund balance</b>	<b>376,056</b>	<b>730,916</b>	<b>194%</b>	<b>738,572</b>	<b>730,916</b>	<b>99%</b>		<b>376,056</b>			
<b>Ending fund balance</b>	<b>\$ 363,831</b>	<b>\$ 981,099</b>	<b>270%</b>	<b>\$ -</b>	<b>\$ 981,099</b>	<b>-</b>		<b>\$ -</b>			

**Planning Fund**

The Planning Fund accounts for the planning activities of the City. A transfer of funds from General Fund to Planning helps support the short term planning needs of the city. General administrative costs are paid through internal charges to the Internal Services Fund for the following services based upon the cost to the department for using these services; administrative and financial services, risk management, computer and phone services. The costs of these services are at full cost, including replacement cost, thereby providing a more accurate cost of providing services.

First quarter revenue collection came in at approximately \$90,000 or 23 percent of the annual budget. Revenue collection for the licenses and permits is at approximately \$6,000, a decrease over prior year first quarter by roughly \$2,700. Development highlights include roughly 18 housing starts that paid SDC's during the first quarter.

Expenditures during the first quarter are at approximately \$92,000 or 19 percent of the annual budget. Expenditures are tracking slightly below budget at quarter end with annual insurance being paid during the first quarter.

Fund balance decreased approximately \$2,000 or -2 percent.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Licenses and permits	\$ 10,000	\$ 6,201	62%	\$ 40,000	\$ 6,201	16%	\$ 33,799	\$ 80,000	\$ 38,520	48%	\$ 41,480
Intergovernmental	1,250	-	-	5,000	-	-	5,000	10,000	16,978	170%	(6,978)
Charges for services	6,175	3,129	51%	24,700	3,129	13%	21,571	171,600	159,257	93%	12,343
Interest	1,000	289	29%	4,000	289	7%	3,711	8,000	4,084	51%	3,916
Transfers from other funds	80,000	80,000	100%	320,000	80,000	25%	240,000	360,000	120,000	33%	240,000
<b>Total revenue</b>	<b>\$ 98,425</b>	<b>\$ 89,619</b>	<b>91%</b>	<b>\$ 393,700</b>	<b>\$ 89,619</b>	<b>23%</b>	<b>\$ 304,081</b>	<b>\$ 629,600</b>	<b>\$ 338,840</b>	<b>54%</b>	<b>\$ 290,760</b>
<b>Expenditures</b>											
Personnel services	\$ 62,825	\$ 58,281	93%	\$ 251,300	\$ 58,281	23%	\$ 193,019	\$ 479,700	\$ 287,466	60%	\$ 192,234
Material and services	9,900	3,008	30%	39,600	3,008	8%	36,592	93,500	54,526	58%	38,973.59
Transfers	30,500	30,500	100%	122,000	30,500	25%	91,500	241,000	149,500	62%	91,500.14
Contingency				71,205				56,358			
<b>Total expenditures</b>	<b>\$ 103,225</b>	<b>\$ 91,789</b>	<b>89%</b>	<b>\$ 484,105</b>	<b>\$ 91,789</b>	<b>19%</b>	<b>\$ 321,111</b>	<b>\$ 870,558</b>	<b>\$ 491,492</b>	<b>56%</b>	<b>\$ 322,708</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (4,800)</b>	<b>\$ (2,169)</b>	<b>-</b>	<b>\$ (90,405)</b>	<b>\$ (2,169)</b>	<b>-2%</b>	<b>\$ (17,031)</b>	<b>\$ (240,958)</b>	<b>\$ (152,652)</b>	<b>-</b>	<b>\$ (31,948)</b>
<b>Beginning fund balance</b>	<b>240,958</b>	<b>90,722</b>	<b>38%</b>	<b>90,405</b>	<b>90,722</b>	<b>100%</b>		<b>240,958</b>			
<b>Ending fund balance</b>	<b>\$ 236,158</b>	<b>\$ 88,553</b>	<b>37%</b>	<b>\$ -</b>	<b>\$ 88,553</b>	<b>-</b>		<b>\$ -</b>			

**Transportation SDC Fund**

This fund accounts for the collection and expenditure of transportation system development charges. The primary revenue source is SDC's. Expenditures are for qualified capital improvement projects and related costs.

Revenue collection for the Transportation SDC fund is at approximately 17 percent of the annual budget. SDC collection at quarter end is at roughly \$64,000 with roughly 18 housing starts that paid SDC's in the first quarter.

Expenditures at quarter end were primarily associated with capital projects. Capital expenditures during the first quarter were largely for the 10<sup>th</sup> and Main Street design build, the Rails to Trails project and the Peters Road / Combs Flat extension project.

Fund balance decreased roughly \$161,000 or -13 percent through the first quarter. Budgeted capital expenditures have contributed to the decrease in fund balance.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
<b>Revenue</b>											
Intergovernmental	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ 1,500,400	\$ 1,547,600	103%	\$ (47,200)
Miscellaneous	-	-	-	-	-	-	-	122,667	-	-	122,667
Interest	3,000	2,988	100%	12,000	2,988	25%	9,012	49,000	27,523	56%	21,477
System development charges	96,750	63,675	66%	387,000	63,675	16%	323,325	988,500	697,021	71%	291,479
<b>Total revenue</b>	<b>\$ 99,750</b>	<b>\$ 66,663</b>	<b>67%</b>	<b>\$ 399,000</b>	<b>\$ 66,663</b>	<b>17%</b>	<b>\$ 332,337</b>	<b>\$ 2,660,567</b>	<b>\$ 2,272,145</b>	<b>85%</b>	<b>\$ 388,422</b>
<b>Expenditures</b>											
Material and services	\$ 2,500	\$ 394	16%	\$ 10,000	\$ 394	4%	\$ 9,606	\$ 20,000	\$ 394	2%	\$ 19,606
Capital outlay											
Improvements	327,475	227,580	69%	1,309,900	227,580	17%	1,082,320	3,700,000	2,613,272	71%	1,086,728
Transfers	4,850	-	-	19,400	-	-	19,400	54,400	31,798	58%	22,602
Contingency				243,066				286,253			
<b>Total expenditures</b>	<b>\$ 334,825</b>	<b>\$ 227,973</b>	<b>68%</b>	<b>\$ 1,582,366</b>	<b>\$ 227,973</b>	<b>14%</b>	<b>\$ 1,111,327</b>	<b>\$ 4,060,653</b>	<b>\$ 2,645,464</b>	<b>65%</b>	<b>\$ 1,128,936</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (235,075)</b>	<b>\$ (161,310)</b>	<b>-</b>	<b>\$ (1,183,366)</b>	<b>\$ (161,310)</b>	<b>-13%</b>	<b>\$ (778,990)</b>	<b>\$ (1,400,086)</b>	<b>\$ (373,319)</b>		<b>\$ (740,514)</b>
<b>Beginning fund balance</b>	<b>1,400,086</b>	<b>1,288,745</b>	<b>92%</b>	<b>1,183,366</b>	<b>1,288,745</b>	<b>109%</b>		<b>1,400,086</b>			
<b>Ending fund balance</b>	<b>\$ 1,165,011</b>	<b>\$ 1,127,435</b>	<b>97%</b>	<b>\$ -</b>	<b>\$ 1,127,435</b>	<b>-</b>		<b>\$ -</b>			

**Water SDC Fund**

This fund accounts for the collection and expenditure of water system development charges. The primary revenue source is SDC's. Expenditures are for qualified capital improvement projects and related costs.

Revenue for the first quarter was at approximately \$1.45 million which was largely associated with the collection of SDC's. There were 18 housing starts that paid SDC's during the first quarter. SDC's were also collected in association with the Aquifer Storage and Recovery (ASR) project from Apple.

Expenditures are at roughly \$1.83 million for the first quarter and are solely associated with capital expenditures for the ASR project. The ASR project is a method of water storage that uses the natural water storage capabilities of underground aquifers as a cost-effective, scalable and ecologically friendly water storage alternative to traditional storage options, such as above-ground reservoirs and short-term water supply storage tanks. It allows water to be appropriated and injected into the aquifer via wells during periods of cooler temperatures, higher streamflow and lower demands. The stored water can later be recovered and used during periods of hotter temperatures and higher demands, thereby reducing stress on native water sources. In addition, it also provides for a readily available source of stored water for use in the event of drought or supply interruption.

At first quarter end, fund balance decreased roughly \$388,000 or -17 percent.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
<b>Revenue</b>											
Interest	\$ 3,000	\$ 4,849	162%	\$ 12,000	\$ 4,849	40%	\$ 7,151	\$ 90,000	\$ 25,137	28%	\$ 64,863
System development charges	483,550	1,440,450	298%	1,934,200	1,440,450	74%	493,750	7,627,200	7,494,293	98%	132,907
Transfers	372,450	-	-	489,800	-	-	489,800	1,489,800	1,000,000	0%	489,800
Debt Proceeds	750,000	-	-	3,024,900	-	-	3,024,900	3,000,000	-	0%	3,000,000
<b>Total revenue</b>	<b>\$ 1,609,000</b>	<b>\$ 1,445,298</b>	<b>90%</b>	<b>\$ 5,460,900</b>	<b>\$ 1,445,298</b>	<b>26%</b>	<b>\$ 4,015,602</b>	<b>\$ 12,207,000</b>	<b>\$ 8,519,430</b>	<b>70%</b>	<b>\$ 3,687,570</b>
<b>Expenditures</b>											
Capital outlay											
Improvements	\$ 1,706,925	\$ 1,833,378	107%	\$ 6,827,700	\$ 1,833,378	27%	\$ 4,994,322	\$ 12,880,400	\$ 7,886,004	61%	\$ 4,994,396
Debt service				158,000			158,000	-	-	-	-
Transfers	117,075	-	-	468,300	-	-	468,300	690,000	472,394	68%	217,606
Contingency				266,808				823,023			
<b>Total expenditures</b>	<b>\$ 1,824,000</b>	<b>\$ 1,833,378</b>	<b>101%</b>	<b>\$ 7,720,808</b>	<b>\$ 1,833,378</b>	<b>24%</b>	<b>\$ 5,620,622</b>	<b>\$ 14,393,423</b>	<b>\$ 8,358,398</b>	<b>58%</b>	<b>\$ 5,212,002</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (215,000)</b>	<b>\$ (388,080)</b>	<b>-</b>	<b>\$ (2,259,908)</b>	<b>\$ (388,080)</b>	<b>-17%</b>	<b>\$ (1,605,020)</b>	<b>\$ (2,186,423)</b>	<b>\$ 161,032</b>		<b>\$ (1,524,432)</b>
<b>Beginning fund balance</b>	<b>2,259,908</b>	<b>2,259,907</b>	<b>100%</b>	<b>2,259,908</b>	<b>2,259,907</b>	<b>100%</b>		<b>2,186,423</b>			
<b>Ending fund balance</b>	<b>\$ 2,044,908</b>	<b>\$ 1,871,827</b>	<b>92%</b>	<b>\$ -</b>	<b>\$ 1,871,827</b>	<b>-</b>		<b>\$ -</b>			

**Wastewater SDC Fund**

This fund accounts for the collection and expenditure of wastewater system development charges. The primary revenue source is SDC's. Expenditures are for qualified capital improvement projects and related costs.

Overall revenue for the first quarter is at approximately \$44,000. First quarter revenue can largely be attributed to SDC collection from 18 housing starts that paid SDC's in the first quarter.

During the first quarter, expenditures for materials and services are for consulting in associated with groundwater monitoring and industrial pre-treatment services.

Fund balance increased roughly \$43,000 or 5 percent.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Interest	\$ 1,250	\$ 2,276	182%	\$ 5,000	\$ 2,276	46%	\$ 2,724	\$ 55,000	\$ 66,597	121%	\$ (11,597)
System development charges	29,425	42,171	143%	117,700	42,171	36%	75,529	235,400	232,148	99%	3,252
<b>Total revenue</b>	<b>\$ 30,675</b>	<b>\$ 44,447</b>	<b>145%</b>	<b>\$ 122,700</b>	<b>\$ 44,447</b>	<b>36%</b>	<b>\$ 78,253</b>	<b>\$ 290,400</b>	<b>\$ 298,746</b>	<b>103%</b>	<b>\$ (8,346)</b>
<b>Expenditures</b>											
Material and services	\$ 1,350	1,488	110%	5,400	1,488	28%	3,913	25,000	21,073	84%	3,927
Capital outlay											
Improvements	56,625	-	-	226,500	-	-	226,500	1,540,000	1,317,749	86%	222,251
Transfers	142,900	-	-	571,600	-	-	571,600	1,703,800	1,175,433	69%	528,367
Contingency				192,988				149,528			
<b>Total expenditures</b>	<b>\$ 200,875</b>	<b>\$ 1,488</b>	<b>1%</b>	<b>\$ 996,488</b>	<b>\$ 1,488</b>	<b>0%</b>	<b>\$ 802,013</b>	<b>\$ 3,418,328</b>	<b>\$ 2,514,254</b>	<b>74%</b>	<b>\$ 754,546</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (170,200)</b>	<b>\$ 42,960</b>	<b>-25%</b>	<b>\$ (873,788)</b>	<b>\$ 42,960</b>	<b>5%</b>	<b>\$ (723,760)</b>	<b>\$ (3,127,928)</b>	<b>\$ (2,215,508)</b>		<b>\$ (762,892)</b>
<b>Beginning fund balance</b>	<b>3,127,928</b>	<b>869,460</b>	<b>28%</b>	<b>873,788</b>	<b>869,460</b>	<b>100%</b>		<b>3,127,928</b>			
<b>Ending fund balance</b>	<b>\$ 2,957,728</b>	<b>\$ 912,420</b>	<b>31%</b>	<b>\$ -</b>	<b>\$ 912,420</b>	<b>-</b>		<b>\$ -</b>			

**PERS/ POB Fund**

This fund accounts for the issuance of pension obligation debt to fund the City’s existing unfunded actuarial liability (UAL) and associated debt repayment. The principal source of revenue is charges to other funds with salaries subject to PERS via a surcharge. A transfer from the General Fund is included to pre-fund a portion of debt service costs. Expenditures are for payments to PERS for the UAL and for debt service requirements.

First quarter revenue is roughly 23 percent of budget. Miscellaneous revenue is associated with a PERS rate credit from the creation of the City’s new side account in March 2019.

Expenditures through the first quarter are as anticipated with the debt service payments coming out in December and June annually.

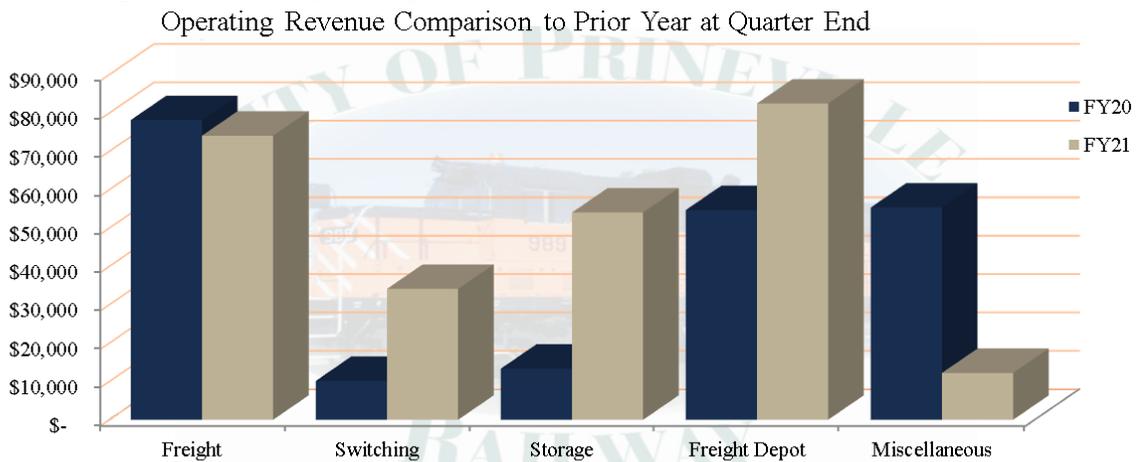
Fund balance increased approximately 16 percent through the first quarter.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Quarter Actual	Quarter Budget %	Annual Budget Est.	Annual Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
<b>Revenue</b>											
Charges for services	\$ 132,775	\$ 133,075	100%	\$ 531,100	\$ 133,075	25%	\$ 398,025	\$ 997,900	\$ 611,653	61%	\$ 386,247
Interest	5,000	2,473	49%	20,000	2,473	12%	17,527	35,000	18,299	52%	16,701
Miscellaneous	-	17,060	-	-	17,060	-	(17,060)	-	82,101	-	(82,101)
Transfer from other funds	25,000	-	-	100,000	-	-	100,000	200,000	100,000	50%	100,000
<b>Total revenue</b>	<b>\$ 162,775</b>	<b>\$ 152,608</b>	<b>94%</b>	<b>\$ 651,100</b>	<b>\$ 152,608</b>	<b>23%</b>	<b>\$ 498,492</b>	<b>\$ 1,232,900</b>	<b>\$ 812,053</b>	<b>66%</b>	<b>\$ 420,847</b>
<b>Expenditures</b>											
Personnel services	\$ -	\$ -	-	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -
Debt service											
Principal - POB 2013	54,750	-	-	219,000	-	-	219,000	419,500	200,465	48%	219,035
Interest - POB 2013	20,050	-	-	80,200	-	-	80,200	167,800	87,592	52%	80,208
Contingency				1,317,518				955,091			
<b>Total expenditures</b>	<b>\$ 74,800</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 1,616,718</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 299,200</b>	<b>\$ 1,542,391</b>	<b>\$ 288,057</b>	<b>19%</b>	<b>\$ 299,243</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 87,975</b>	<b>\$ 152,608</b>	<b>173%</b>	<b>\$ (965,618)</b>	<b>\$ 152,608</b>	<b>16%</b>	<b>\$ 199,292</b>	<b>\$ (309,491)</b>	<b>\$ 523,996</b>		<b>\$ 121,604</b>
<b>Debt service reserve</b>	<b>299,200</b>			<b>299,200</b>				<b>299,200</b>			<b>299,200</b>
<b>Beginning fund balance</b>	<b>965,618</b>	<b>965,618</b>	<b>100%</b>	<b>965,618</b>	<b>965,618</b>	<b>100%</b>		<b>608,691</b>			
<b>Ending fund balance</b>	<b>\$ 1,053,593</b>	<b>\$ 1,118,226</b>	<b>106%</b>	<b>\$ (299,200)</b>	<b>\$ 1,118,226</b>	<b>-</b>		<b>\$ -</b>			

**Railroad Fund**

This fund accounts for the activities of the City’s railroad operation and for the City’s freight depot operation. Starting in FY 14 the Railroad and Freight Depot Funds were consolidated. Primary revenue sources are payments for the use of railroad and freight depot facilities and related services. Expenditures are for the railroad and freight depot operations, including repair, debt service and capital improvements. Additionally, transfers to other City operations are budgeted.

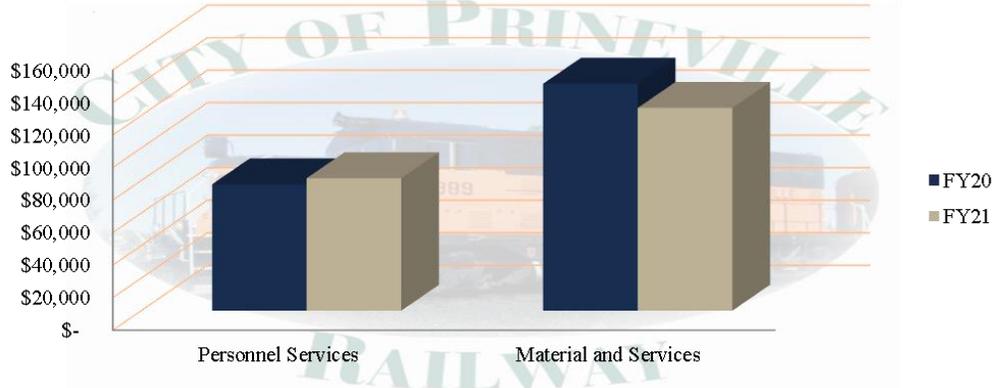
At quarter end, overall revenue collection is at approximately \$264,000 or 24 percent of the annual budget. Charges for services for the railroad are at approximately \$108,000 or 23 percent of the annual budget, with the freight depot at approximately \$82,000 or 25 percent of annual budget. Overall operating revenue is up roughly 21 percent in comparison to the prior year at quarter end with an increase in switching, freight depot and storage. The revenue per car average has increased over the prior year at quarter end with decreasing tire haulage and an increase in more diversified commodities being hauled through the City of Prineville Railway. The revenue per railcar average at quarter end is approximately \$463 compared to \$457 the prior year. Freight Depot charges for services are up over prior year quarter end, largely due to the new lease with Krah. Switching fees are up in line with the increased rail car storage. Every storage car that is handled by the railroad is charged a switch fee to move the car. Below is a prior year comparison at quarter end of operating revenues for the Railroad Fund.



Overall expenditures at quarter end are at approximately \$233,000 or 10 percent of the annual budget. Materials and services are at roughly 44 percent of the annual budget or \$125,000, which includes approximately \$63,000 in liability insurance. Personnel services are at roughly \$81,000 or 20 percent of the annual budget. Overall operating expenditures are down in comparison to the prior year at quarter end approximately 5 percent. Capital expenditures are for some of the finishing touches for the new office building project that started during the fourth quarter. On the next page is a graph comparison of operating expenditures at quarter end to prior year.

**Railroad Fund- Continued**

Operating Expenditure Comparison to Prior Year at Quarter End



Fund balance increase roughly \$31,000 or 3 percent through the first quarter.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Budget Est.	Actual	Quarter Budget %	Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
<b>Revenue</b>											
Charges for services											
Railroad	\$ 118,750	\$ 108,195	91%	\$ 475,000	\$ 108,195	23%	\$ 366,805	\$ 755,000	\$ 484,240	64%	\$ 270,760
Freight Depot	81,250	82,470	102%	325,000	82,470	25%	242,530	480,000	328,550	68%	151,450
Use of money and property	52,650	61,068	116%	210,600	61,068	29%	149,532	270,200	234,280	87%	35,920
Miscellaneous	18,750	12,226	65%	75,000	12,226	16%	62,774	145,000	162,043	112%	(17,043)
<b>Total revenue</b>	<b>\$ 271,400</b>	<b>\$ 263,960</b>	<b>97%</b>	<b>\$ 1,085,600</b>	<b>\$ 263,960</b>	<b>24%</b>	<b>\$ 821,640</b>	<b>\$ 1,650,200</b>	<b>\$ 1,209,113</b>	<b>73%</b>	<b>\$ 441,087</b>
<b>Expenditures</b>											
Personnel services	\$ 102,825	\$ 81,487	79%	\$ 411,300	\$ 81,487	20%	\$ 329,813	\$ 747,000	\$ 395,030	53%	\$ 351,970
Material and services	70,600	124,714	177%	282,400	124,714	44%	157,686	543,300	418,142	77%	125,158
Capital outlay											
Improvements	73,500	3,625	5%	294,000	3,625	1%	290,375	404,000	225,923	56%	178,077
Transfers	22,725	22,725	100%	90,900	22,725	25%	68,175	181,700	113,525	62%	68,175
Contingency				1,161,585				919,993			
<b>Total expenditures</b>	<b>\$ 269,650</b>	<b>\$ 232,551</b>	<b>86%</b>	<b>\$ 2,240,185</b>	<b>\$ 232,551</b>	<b>10%</b>	<b>\$ 846,049</b>	<b>\$ 2,795,993</b>	<b>\$ 1,152,620</b>	<b>41%</b>	<b>\$ 723,380</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 1,750</b>	<b>\$ 31,409</b>	<b>1795%</b>	<b>\$ (1,154,585)</b>	<b>\$ 31,409</b>	<b>3%</b>	<b>\$ (24,409)</b>	<b>(1,145,793)</b>	<b>\$ 56,494</b>		<b>\$ (282,294)</b>
<b>Beginning fund balance</b>	<b>1,154,585</b>	<b>1,150,559</b>	<b>100%</b>	<b>1,154,585</b>	<b>1,150,559</b>	<b>100%</b>		<b>1,145,793</b>			
<b>Ending fund balance</b>	<b>\$ 1,156,335</b>	<b>\$ 1,181,969</b>	<b>102%</b>	<b>\$ -</b>	<b>\$ 1,181,969</b>	<b>-</b>		<b>\$ -</b>			

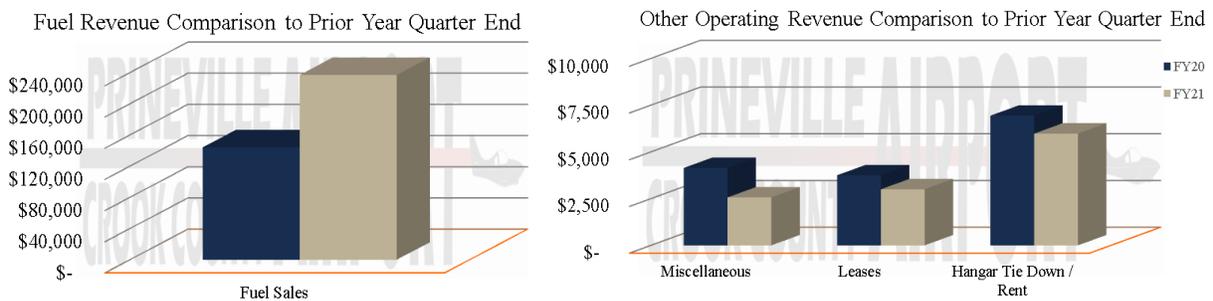


City of Prineville Railway transferring 100 cars with the BNSF in August 2020.

***Airport Fund***

This fund accounts for the activities of the airport. The airport’s main source of operating revenue is through charges for services that revolve around fuel sales and hangar leases. Expenditures are for general operations of the airport including cost of goods sold, maintenance and capital improvements.

Revenue collection through the fourth quarter came in at approximately 32 percent of the annual budget or \$249,000. Overall charges for services are up approximately 56 percent over the prior year at quarter end largely due to fuel sales being up roughly 64 percent. The airport had a record fuel sale month in August due to several firefighting aircrafts that set up operations at the airport during the fire season. Below is a prior year comparison for operating revenue making up charges for services.

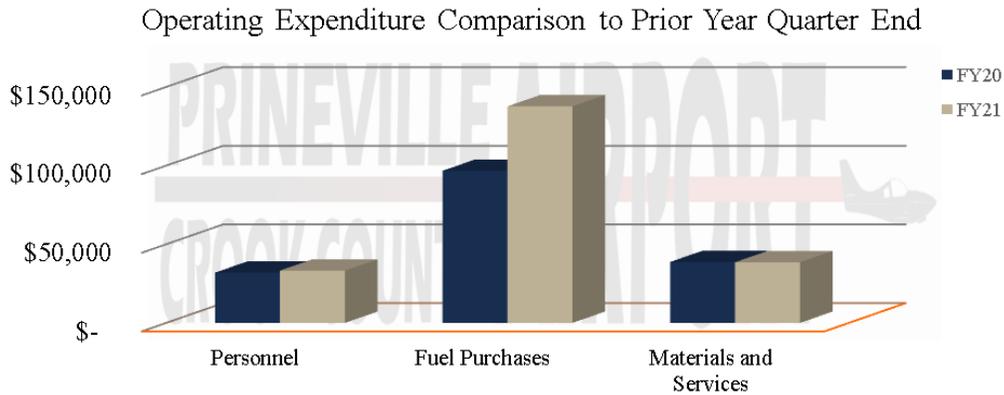


Overall expenditures through the first quarter came in at approximately \$258,000 or 27 percent of the annual budget. Materials and services are roughly 33 percent of the annual budget with the annual payment for liability insurance and fuel purchases necessary to keep up with the firefighting demand taking place during the first quarter. The annual debt service payment of \$25,000 for the Les Schwab hangars also was completed during the first quarter. Overall operating expenses are up roughly 25 percent over the prior year at quarter end all due to the needed fuel inventory. On the next page is a prior year comparison of operating expenditures.



*Erickson’s sky crane was one of the aircraft at the airport working on the summer fires.*

**Airport Fund - Continued**



At first quarter end, fund balance decreased roughly \$9,000 or -8 percent. Decreases in fund balance are largely due to annual payments coming out during the first quarter. Inventory at yearend totaled approximately \$28,000.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
<b>Revenue</b>											
Intergovernmental	\$ 47,500	\$ -	-	\$ 190,000	\$ -	-	\$ 190,000	\$ 1,180,000	\$ 633,583	54%	\$ 546,417
Charges for services	144,000	248,520	173%	576,000	248,520	43%	327,481	1,164,000	667,894	57%	496,106
Interest	250	170	68%	1,000	170	17%	830	-	1,109	-	(1,109)
Transfers	13,750	-	-	55,000	-	-	55,000	180,000	225,000	125%	(45,000)
<b>Total revenue</b>	<b>\$ 205,500</b>	<b>\$ 248,689</b>	<b>121%</b>	<b>\$ 822,000</b>	<b>\$ 248,689</b>	<b>30%</b>	<b>\$ 573,311</b>	<b>\$ 2,524,000</b>	<b>\$ 1,527,586</b>	<b>61%</b>	<b>\$ 996,414</b>
<b>Expenditures</b>											
Personnel service	\$ 33,550	\$ 33,243	99%	\$ 134,200	\$ 33,243	25%	\$ 100,957	\$ 269,900	\$ 167,046	62%	\$ 102,854
Materials and services	133,275	176,264	132%	533,100	176,264	33%	356,836	1,088,400	539,302	50%	549,098
Capital outlay	33,750	9,268	27%	135,000	9,268	7%	125,732	1,000,000	743,029	74%	256,971
Debt service											
Les Schwab Hangar	6,250	25,000	400%	25,000	25,000	100%	-	50,000	50,000	100%	-
Transfers	14,050	14,050	100%	56,200	14,050	25%	42,150	122,700	80,550	66%	42,150
Contingency				55,335				109,835			
<b>Total expenditures</b>	<b>\$ 220,875</b>	<b>\$ 257,825</b>	<b>117%</b>	<b>\$ 938,835</b>	<b>\$ 257,825</b>	<b>27%</b>	<b>\$ 625,675</b>	<b>\$ 2,640,835</b>	<b>\$ 1,579,927</b>	<b>60%</b>	<b>\$ 951,073</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (15,375)</b>	<b>\$ (9,136)</b>	<b>-</b>	<b>\$ (116,835)</b>	<b>\$ (9,136)</b>	<b>-8%</b>	<b>\$ (52,364)</b>	<b>\$ (116,835)</b>	<b>\$ (52,340)</b>		<b>\$ 45,340</b>
<b>Beginning fund balance</b>	<b>116,835</b>	<b>116,835</b>	<b>100%</b>	<b>116,835</b>	<b>116,835</b>	<b>100%</b>		<b>116,835</b>			
<b>Ending fund balance</b>	<b>\$ 101,460</b>	<b>\$ 107,699</b>	<b>106%</b>	<b>\$ -</b>	<b>\$ 107,699</b>	<b>-</b>		<b>\$ -</b>			



*Smoke off in the distance at the Prineville Airport in September as fires raged throughout Oregon.*

**Water Fund**

This fund accounts for the activities of the City’s water utility. The primary source of revenue is water sales and expenditures are for the operation of the system including repair and maintenance of infrastructure.

Overall revenue collection through the first quarter came in at approximately \$1.26 million or 43 percent of the annual budget. Revenue associated with charges for service came in at roughly \$1.26 million which is an increase over the prior year of roughly \$326,000. Facebook started construction of its ninth building in June 2020 and bulk water sales increased significantly with the timing of the construction. This is the largest contributing factor to the increase in revenue over the prior year.

First quarter expenditures are at approximately \$590,000 or 18 percent of the annual budget. Materials and services are at 36 percent of the annual budget with the annual insurance coming out in the first quarter. Capital expenditures are largely associated with well improvements, Crooked River Concepts and the Habitat Conservation Plan.

Fund balance increased roughly \$673,000 or 148 percent through the first quarter.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
<b>Revenue</b>											
Charges for services	\$ 706,065	\$ 1,260,060	178%	\$ 2,824,260	\$ 1,260,060	45%	\$ 1,564,200	\$ 5,785,000	\$ 3,995,503	69%	\$ 1,789,497
Intergovernmental	-	2,550	-	-	2,550	-	(2,550)	-	2,550	-	(2,550)
Interest	1,500	128	9%	6,000	128	2%	5,872	40,000	5,826	15%	34,174
Miscellaneous	1,375	826	60%	5,500	826	15%	4,674	11,000	826	8%	10,174
Transfers	32,250	-	-	129,000	-	-	129,000	255,000	177,438	70%	77,562
<b>Total revenue</b>	<b>\$ 741,190</b>	<b>\$ 1,263,564</b>	<b>170%</b>	<b>\$ 2,964,760</b>	<b>\$ 1,263,564</b>	<b>43%</b>	<b>\$ 1,701,196</b>	<b>\$ 6,091,000</b>	<b>\$ 4,182,143</b>	<b>69%</b>	<b>\$ 1,908,857</b>
<b>Expenditures</b>											
Materials and services	\$ 146,350	\$ 208,762	143%	\$ 585,400	\$ 208,762	36%	\$ 376,638	\$ 1,184,500	\$ 806,049	68%	\$ 378,451
Franchise fee expense	36,750	36,750	100%	147,000	36,750	25%	110,250	289,000	178,750	62%	110,250
Capital outlay											
Improvements	42,300	39,561	94%	169,200	39,561	23%	129,639	1,269,000	1,138,614	90%	130,386
Debt service											
Principal											
Refunding bond 2017	35,075	-	-	140,300	-	-	140,300	276,900	136,602	49%	140,299
Interest											
Refunding bond 2017	13,575	-	-	54,300	-	-	54,300	112,300	57,913	52%	54,387
Transfers	305,275	305,275	100%	1,221,100	305,275	25%	915,825	2,431,700	1,515,875	62%	915,825
Contingency				908,777				918,270			
<b>Total expenditures</b>	<b>\$ 579,325</b>	<b>\$ 590,348</b>	<b>102%</b>	<b>\$ 3,226,077</b>	<b>\$ 590,348</b>	<b>18%</b>	<b>\$ 1,726,952</b>	<b>\$ 6,481,670</b>	<b>\$ 3,833,802</b>	<b>59%</b>	<b>\$ 1,729,598</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 161,865</b>	<b>\$ 673,216</b>	<b>416%</b>	<b>\$ (261,317)</b>	<b>\$ 673,216</b>	<b>148%</b>	<b>\$ (25,756)</b>	<b>\$ (390,670)</b>	<b>\$ 348,341</b>		<b>\$ 179,259</b>
<b>Debt service reserve</b>	<b>194,600</b>			<b>194,600</b>				<b>194,600</b>			<b>194,600</b>
<b>Beginning fund balance</b>	<b>585,270</b>	<b>456,218</b>	<b>78%</b>	<b>455,917</b>	<b>456,218</b>	<b>100%</b>		<b>585,270</b>			
<b>Ending fund balance</b>	<b>\$ 747,135</b>	<b>\$ 1,129,434</b>	<b>151%</b>	<b>\$ -</b>	<b>\$ 1,129,434</b>	<b>-</b>		<b>\$ -</b>			

**Wastewater Fund**

This fund accounts for the activities of the City’s wastewater and treatment facilities. The primary source of revenue is sewer service fees. Expenditures are for the operation of the wastewater system including repair and maintenance of infrastructure and debt service related to infrastructure costs.

Overall revenue collection at quarter end came in at approximately \$1.07 million or 28 percent of the annual budget. Revenue collection for charges for services was roughly \$1.02 million or 28 percent of annual budget which is an increase of approximately \$116,000 over the prior year at quarter end. This increase can largely be attributed to the data centers increased water usage.

Expenditures at quarter end came in at roughly \$1.02 million or 18 percent of the annual budget. Personnel services and materials and services are tracking within budget with the annual insurance payment of roughly \$66,000 coming out in the first quarter. Also taking place in the first quarter was roughly \$294,000 in debt service payments.

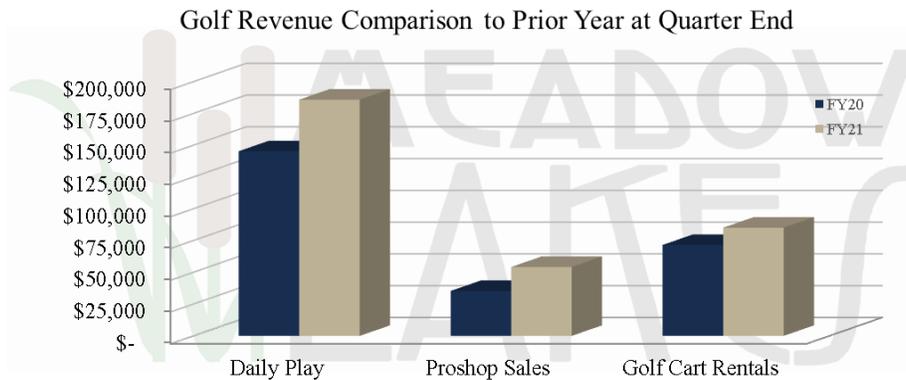
Fund balance increased roughly \$48,000 or 2 percent through the first quarter.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Charges for services	\$ 925,000	\$ 1,018,968	110%	\$ 3,700,000	\$ 1,018,968	28%	\$ 2,681,032	\$ 7,518,300	\$ 4,565,667	61%	\$ 2,952,633
Interest	10,500	6,841	65%	42,000	6,841	16%	35,159	96,000	54,390	57%	41,610
Miscellaneous	18,300	36,605	200%	73,200	36,605	50%	36,595	167,400	122,936	73%	44,464
SDCs - reimbursement fees	12,500	-	-	50,000	-	-	50,000	98,000	166,208	170%	(68,208)
Intergovernmental	-	5,726	-	-	5,726	-	(5,726)	-	5,726	-	(5,726)
<b>Total revenue</b>	<b>\$ 966,300</b>	<b>\$ 1,068,141</b>	<b>111%</b>	<b>\$ 3,865,200</b>	<b>\$ 1,068,141</b>	<b>28%</b>	<b>\$ 2,802,785</b>	<b>\$ 7,879,700</b>	<b>\$ 4,914,927</b>	<b>62%</b>	<b>\$ 2,964,773</b>
<b>Expenditures</b>											
Personnel services	\$ 32,975	\$ 31,589	96%	\$ 131,900	\$ 31,589	24%	\$ 100,311	\$ 259,000	\$ 153,259	59%	\$ 105,741
Materials and services	203,750	187,781	92%	815,000	187,781	23%	627,219	1,448,900	802,838	55%	646,062
Franchise fee expense	47,750	47,750	100%	191,000	47,750	25%	143,250	376,000	232,750	62%	143,250
Capital outlay											
Improvements	270,950	294	0%	1,083,800	294	0%	1,083,506	1,355,000	141,609	10%	1,213,391
Debt service											
Principal											
DEQ CWSRF R74682/2	122,350	242,874	199%	489,400	242,874	50%	246,526	964,700	718,118	74%	246,582
Refunding 2017	40,950	-	-	163,800	-	-	163,800	323,200	159,399	49%	163,802
State of Oregon IFA	6,775	-	-	27,100	-	-	27,100	58,400	26,753	46%	31,647
USDA 2015	14,825	-	-	59,300	-	-	59,300	117,000	57,704	49%	59,296
Interest											
DEQ CWSRF R74682/2	24,475	50,736	207%	97,900	50,736	52%	47,164	209,900	162,712	78%	47,188
Refunding 2017	15,850	-	-	63,400	-	-	63,400	131,000	67,577	52%	63,423
State of Oregon IFA	1,750	-	-	7,000	-	-	7,000	14,500	7,302	50%	7,198
USDA 2015	26,725	-	-	106,900	-	-	106,900	215,400	108,456	50%	106,944
Fees											
DEQ CWSRF R74682/2	4,325	17,257	399%	17,300	17,257	100%	43	37,000	36,890	100%	110
Transfers	584,500	441,750	76%	2,338,000	441,750	19%	1,896,250	4,273,900	2,948,650	69%	1,325,250
Contingency				176,589				813,316			
<b>Total expenditures</b>	<b>\$ 1,397,950</b>	<b>\$ 1,020,031</b>	<b>73%</b>	<b>\$ 5,768,389</b>	<b>\$ 1,020,031</b>	<b>18%</b>	<b>\$ 4,571,769</b>	<b>\$ 10,597,216</b>	<b>\$ 5,624,017</b>	<b>53%</b>	<b>\$ 4,159,883</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (431,650)</b>	<b>\$ 48,110</b>	<b>-11%</b>	<b>\$ (1,903,189)</b>	<b>\$ 48,110</b>	<b>2%</b>	<b>\$ (1,768,984)</b>	<b>\$ (2,717,516)</b>	<b>\$ (709,089)</b>		<b>\$ (1,195,111)</b>
<b>Other resources / (requirements)</b>											
Debt service reserve	1,014,800			1,014,800				1,014,800			1,014,800
Capital reserve	200,000			200,000				200,000			200,000
<b>Beginning fund balance</b>	<b>3,117,989</b>	<b>3,179,624</b>	<b>102%</b>	<b>3,117,989</b>	<b>3,179,624</b>	<b>102%</b>		<b>3,932,316</b>			
<b>Ending fund balance</b>	<b>\$ 2,686,339</b>	<b>\$ 3,227,734</b>	<b>120%</b>	<b>\$ -</b>	<b>\$ 3,227,734</b>	<b>-</b>		<b>\$ -</b>			

### ***Golf Course and Restaurant Fund***

This fund accounts for the activities of Meadow Lakes Golf Course and Restaurant. Revenue is generated through user fees, restaurant lease revenue (starting February 2019), and an operating payment from the City's Wastewater Fund for treatment.

Overall revenue collection is at approximately \$483,000 at quarter end or 40 percent of the annual budget. Golf operating revenue came in at about \$368,000 or 47 percent of the annual budget which is an increase over the prior year of roughly 32 percent. Rounds of golf are up roughly 1700 rounds through the first quarter compared to the prior year quarter end. Golf is one of the few sports that can be played within the social distancing guidelines of the state due to COVID-19, this coupled with good weather, resulted in the best first quarter revenue numbers for the golf course since 2008. Below is a comparison to the prior year of the significant operating revenue sources for the golf course.

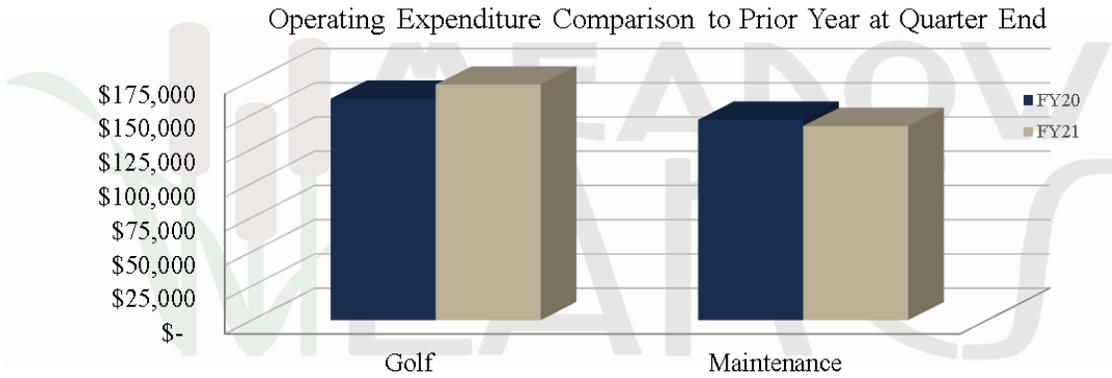


Expenditures at quarter end came in at roughly \$449,000 or 28 percent of the annual budget. Waste disposal expenditures are at roughly \$142,000 or 28 percent of the annual budget, a decrease of approximately -3 percent over the prior year. Golf course operating expenditures are up approximately 6 percent over the prior year at quarter end and are roughly 43 percent of the annual budget. This is partially due to a fire that took place on the fourth of July that required part of the fence to be rebuilt (pictured below). The irrigation project has started with the bidding process completed during the first quarter. This project will require a supplemental budget during the second quarter. The winning bid that was approved by council in August was more than originally anticipated in the budgeting process almost two years ago. On the following page is a comparison of operating only expenditures to the prior year by department.



*Fire at Meadow Lakes on the Fourth of July, 2020.*

**Golf Course and Restaurant Fund - Continued**



Fund balance increased roughly \$34,000 or 3 percent through the first quarter.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
<b>Revenue</b>											
Charges for services											
Golf Course	\$ 197,625	\$ 367,694	186%	\$ 790,500	\$ 367,694	47%	\$ -422,806	\$ 1,556,000	\$ 1,186,405	76%	\$ 369,595
Waste Disposal	92,500	92,500	100%	370,000	92,500	25%	277,500	740,000	462,500	62%	277,500
Restaurant	6,650	5,358	81%	26,600	5,358	20%	21,242	48,200	23,218	48%	24,982
Other	1,125	1,540	137%	4,500	1,540	34%	2,960	9,000	6,318	70%	2,682
Interest	1,500	3,463	231%	6,000	3,463	58%	2,537	15,000	28,569	190%	(13,569)
Transfers	-	-	-	-	-	-	-	750,000	750,000	100%	-
Miscellaneous	1,250	12,047	964%	5,000	12,047	241%	(7,047)	10,000	16,583	166%	(6,583)
Intergovernmental	-	215	-	-	215	-	(215)	-	215	-	(215)
<b>Total revenue</b>	<b>\$ 300,650</b>	<b>\$ 482,816</b>	<b>161%</b>	<b>\$ 1,202,600</b>	<b>\$ 482,816</b>	<b>40%</b>	<b>\$ 719,999</b>	<b>\$ 3,128,200</b>	<b>\$ 2,473,809</b>	<b>79%</b>	<b>\$ 654,391</b>
<b>Expenditures</b>											
Golf Course	\$ 142,400	\$ 242,752	170%	\$ 569,600	\$ 242,752	43%	\$ 326,848	\$ 1,880,100	\$ 818,019	44%	\$ 1,062,081
Waste Disposal	126,925	141,799	112%	507,700	141,799	28%	365,901	994,500	629,338	63%	365,162
Restaurant	8,750	6,309	72%	35,000	6,309	18%	28,691	68,000	28,129	41%	39,871
Debt service											
Principal - note payable	14,075	56,213	399%	56,300	56,213	100%	87	82,200	82,088	100%	112
Interest - note payable	50	111	222%	200	111	56%	89	2,200	2,070	94%	130
Principal - 2017 bond	11,250	-	-	45,000	-	-	45,000	90,000	45,000	50%	45,000
Interest - 2017 bond	2,075	-	-	8,300	-	-	8,300	17,800	9,452	53%	8,348
Scooter lease	-	1,386	-	-	1,386	-	(1,386)	-	4,962	-	(4,962)
Contingency	-	-	-	394,295	-	-	-	394,295	-	-	394,295
<b>Total expenditures</b>	<b>\$ 305,525</b>	<b>\$ 448,572</b>	<b>147%</b>	<b>\$ 1,616,395</b>	<b>\$ 448,572</b>	<b>28%</b>	<b>\$ 774,914</b>	<b>\$ 3,529,095</b>	<b>\$ 1,619,058</b>	<b>46%</b>	<b>\$ 1,910,037</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (4,875)</b>	<b>\$ 34,245</b>	<b>-702%</b>	<b>\$ (413,795)</b>	<b>\$ 34,245</b>	<b>3%</b>	<b>\$ (54,916)</b>	<b>\$ (400,895)</b>	<b>\$ 854,751</b>		<b>\$ (1,255,646)</b>
<b>Debt service reserve</b>		82,400		82,400				82,400			82,400
<b>Beginning fund balance</b>	496,195	1,307,175	263%	496,195	1,307,175	263%		483,295			
<b>Ending fund balance</b>	<b>\$ 491,320</b>	<b>\$ 1,341,420</b>	<b>273%</b>	<b>\$ -</b>	<b>\$ 1,341,420</b>	<b>-</b>		<b>\$ -</b>			

Notes: This fund will require a supplemental budget to complete the irrigation project.

**Administration and Financial Support Services Fund**

This fund accounts for the activities of the City Manager’s office, human resources, recorder, finance, Council directed contributions, and information technology services. The primary source of revenue is charges to other funds for services.

Overall revenue collection through the first quarter came in at approximately \$810,000 or 31 percent of the annual budget. First quarter charges for services include approximately \$100,000 in 911 user equipment reimbursements and \$607,000 in Internal Service Fund transfers. Intergovernmental revenue is from the Coronavirus Relief Funds Grant totaling roughly \$92,000 in the first quarter.

Overall expenditures at quarter end are at approximately 26 percent of the annual budget or \$802,000. Expenditures are as anticipated in the City Council Department with annual membership payments due in the first quarter. In the Administrative Services Department expenditures are up slightly. City management is taking JEDI (justice, equity, diversity and inclusion) trainings and the annual insurance payment came due in the first quarter which also affects the Finance and Information Technology Departments. A budget adjustment was done for the Information Technology Department in August to provide additional dollars for 911 upgrades and additional costs associated with the Covid-19 pandemic. The adjustment done was for known costs to date and a supplemental budget will be needed prior to yearend to recognize the reimbursements associated with these costs and the additional costs that are unknown at this time.

Fund balance increased roughly \$8,000 or 5 percent through the first quarter.

	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
<b>Revenue</b>											
Charges for services	\$ 649,375	\$ 716,590	110%	\$ 2,597,500	\$ 716,590	28%	\$ 1,880,910	\$ 5,319,900	\$ 3,863,942	73%	\$ 1,455,958
Intergovernmental Revenue	-	92,414	-	-	92,414	-	(92,414)	-	139,068	-	(139,068)
Interest	2,500	568	23%	10,000	568	6%	9,432	20,000	6,727	34%	13,273
<b>Total revenue</b>	<b>\$ 651,875</b>	<b>\$ 809,573</b>	<b>124%</b>	<b>\$ 2,607,500</b>	<b>\$ 809,573</b>	<b>31%</b>	<b>\$ 1,797,927</b>	<b>\$ 5,339,900</b>	<b>\$ 4,009,737</b>	<b>75%</b>	<b>\$ 1,330,163</b>
<b>Expenditures</b>											
City Council	\$ 22,950	\$ 24,131	105%	\$ 91,800	\$ 24,131	26%	\$ 67,669	\$ 182,100	\$ 111,516	61%	\$ 70,584
Administration / Team Services	202,875	216,880	107%	811,500	216,880	27%	594,620	1,614,500	1,075,382	67%	539,118
Financial Services	237,900	252,886	106%	951,600	252,886	27%	698,714	1,878,500	1,124,930	60%	753,570
Information Technology	299,050	308,068	103%	1,196,200	308,068	26%	888,132	2,083,000	1,800,768	86%	282,232
Contingency				34,714				34,714			34,714
<b>Total expenditures</b>	<b>\$ 762,775</b>	<b>\$ 801,966</b>	<b>105%</b>	<b>\$ 3,085,814</b>	<b>\$ 801,966</b>	<b>26%</b>	<b>\$ 2,249,134</b>	<b>\$ 5,792,814</b>	<b>\$ 4,112,596</b>	<b>71%</b>	<b>\$ 1,680,218</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (110,900)</b>	<b>\$ 7,607</b>	<b>-7%</b>	<b>\$ (478,314)</b>	<b>\$ 7,607</b>	<b>5%</b>	<b>\$ (451,207)</b>	<b>\$ (452,914)</b>	<b>\$ (102,858)</b>		<b>\$ (350,056)</b>
<b>Beginning fund balance</b>	<b>478,314</b>	<b>157,625</b>	<b>33%</b>	<b>478,314</b>	<b>157,625</b>	<b>33%</b>		<b>452,914</b>			<b>295,289</b>
<b>Ending fund balance</b>	<b>\$ 367,414</b>	<b>\$ 165,233</b>	<b>45%</b>	<b>\$ -</b>	<b>\$ 165,233</b>	<b>-</b>		<b>\$ -</b>			

Notes: A supplemental budget will be needed prior to yearend for costs associated with COVID-19 and 911 upgrades

***Building Facilities Fund***

This fund accounts for the operating costs of the city hall facility and related debt service, police facility, public works facility, Barnes Butte Complex and the community development block grant (CDBG) for the senior center. Revenue is received through rental charges to user departments, grants and activities.

Overall revenues are roughly \$122,000 or 16 percent of the annual budget. First quarter intergovernmental revenues were associated with Coronavirus Relief Fund reimbursements. The City received a grant to be reimbursed for eligible expenses associated with mitigating the risk of COVID-19. The final reimbursement for the Sr. Center project is expected in the third quarter. Other revenue for the quarter was largely associated with user rents and transfers.

Expenditures during the first quarter are roughly 30 percent of the annual budget. The City Hall Facilities Department and Public Works Facilities Department are tracking under budget at approximately 13 percent and 14 percent of the annual budget respectively. In the Police Facilities Department, the new facility continues to be adapted and remodeled (pictured below) with approximately \$1.03 million in capital expenditures during the first quarter for that project. The new police department is expected to be ready for occupancy in April 2021. The Sr. Center project is almost completed (pictured on the next page) and there were roughly \$201,000 in expenditures for that project during the first quarter. The Barnes Butte Department is currently at 19 percent of the annual budget with roughly \$13,000 in capital expenditures during the first quarter largely associated with the joints park master plan.

Fund balance decreased roughly -31 percent through the first quarter largely due to the capital projects that are taking place in Police Facilities and the Sr. Center.



*The inside of the new Police Department being gutted during the first quarter.*

***Building Facilities Fund - Continued***

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Rent	\$ 56,725	\$ 54,425	96%	\$ 226,900	\$ 54,425	24%	\$ 172,475	\$ 438,000	\$ 265,625	61%	\$ 172,375
Transfers	44,275	45,725	103%	177,100	45,725	26%	131,375	867,100	429,925	50%	437,175
Miscellaneous	1,250	3,558	285%	5,000	3,558	71%	1,442	10,000	36,926	369%	(26,926)
Debt proceeds	-	-	-	-	-	-	-	5,958,000	5,958,000	100%	-
Intergovernmental	81,825	8,760	11%	327,300	8,760	3%	318,540	1,575,300	1,141,481	72%	433,819
Sale of Assets	-	-	-	-	-	-	-	-	150,000	-	(150,000)
Interest	7,500	9,065	121%	30,000	9,065	30%	20,935	70,000	72,772	104%	(2,772)
<b>Total revenue</b>	<b>\$ 191,575</b>	<b>\$ 121,533</b>	<b>63%</b>	<b>\$ 766,300</b>	<b>\$ 121,533</b>	<b>16%</b>	<b>\$ 644,767</b>	<b>\$ 8,918,400</b>	<b>\$ 8,054,729</b>	<b>90%</b>	<b>\$ 863,671</b>
<b>Expenditures</b>											
City Hall facilities	\$ 79,650	\$ 41,876	53%	\$ 318,600	\$ 41,876	13%	\$ 276,724	\$ 512,300	\$ 235,480	46%	\$ 276,820
Police facilities	871,650	1,060,107	122%	3,486,600	1,060,107	30%	2,426,493	9,051,100	6,580,212	73%	2,470,888
CDBG - Sr. Center	56,175	200,606	357%	224,700	200,606	89%	24,094	1,515,300	1,355,329	89%	159,971
Public Works facilities	10,725	6,100	57%	42,900	6,100	14%	36,800	85,000	48,139	57%	36,861
Barnes Butte	33,725	25,880	77%	134,900	25,880	19%	109,020	361,200	252,168	70%	109,032
Contingency	-	-	-	180,208	-	-	-	27,008	-	-	27,008
<b>Total expenditures</b>	<b>\$ 1,051,925</b>	<b>\$ 1,334,570</b>	<b>127%</b>	<b>\$ 4,387,908</b>	<b>\$ 1,334,570</b>	<b>30%</b>	<b>\$ 2,873,131</b>	<b>\$ 11,551,908</b>	<b>\$ 8,471,328</b>	<b>73%</b>	<b>\$ 3,080,580</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (860,350)</b>	<b>\$ (1,213,037)</b>	<b>-</b>	<b>\$ (3,621,608)</b>	<b>\$ (1,213,037)</b>	<b>-31%</b>	<b>\$ (2,228,363)</b>	<b>\$ (2,633,508)</b>	<b>\$ (416,599)</b>	<b>-</b>	<b>\$ (2,216,909)</b>
<b>Other requirements</b>											
Debt service reserve	237,900	-	-	237,900	-	-	-	237,900	-	-	237,900
<b>Beginning fund balance</b>	<b>3,859,508</b>	<b>3,917,100</b>	<b>101%</b>	<b>3,859,508</b>	<b>3,917,100</b>	<b>101%</b>		<b>2,871,408</b>			
<b>Ending fund balance</b>	<b>\$ 2,999,158</b>	<b>\$ 2,704,063</b>	<b>90%</b>	<b>\$ -</b>	<b>\$ 2,704,063</b>	<b>-</b>		<b>\$ -</b>			



*The Sr. Center project near completion during the first quarter.*

**Plaza Maintenance Fund**

This fund accounts for the maintenance of the plaza joining City Hall and the Crook County Annex building. The county and the city maintain the plaza in a joint effort. Starting in 2005 the county was responsible for accounting for the maintenance of the plaza per a city and county agreement. The agreement has been revised and the city, starting FY 13, now assumes the responsibility of accounting for the plaza maintenance. Revenues are generated through a transfer from the city with matching monies from the county. Expenditures are for maintaining the landscaping, sidewalks and lighting.

Revenues for the first quarter include the county’s payment to the fund. Per the agreement the ending fund balance is not to exceed \$50,000.

First quarter materials and services are for contracted landscaping and grounds keeping totaling approximately \$2,100.

Beginning fund balance will be finalized after the audit has been completed by December 31<sup>st</sup>, 2020.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Intergovernmental	\$ 1,250	\$ 3,991	319%	\$ 5,000	\$ 3,991	80%	\$ 1,009	\$ 22,500	\$ 10,452	46%	\$ 12,048
Interest	250	80	32%	1,000	80	8%	920	2,000	1,154	58%	846
Transfers	1,250	-	-	5,000	-	-	5,000	22,500	6,461	29%	16,039
<b>Total revenue</b>	<b>\$ 2,750</b>	<b>\$ 4,071</b>	<b>148%</b>	<b>\$ 11,000</b>	<b>\$ 4,071</b>	<b>37%</b>	<b>\$ 6,929</b>	<b>\$ 47,000</b>	<b>\$ 18,067</b>	<b>38%</b>	<b>\$ 28,933</b>
<b>Expenditures</b>											
Materials and services	\$ 3,500	\$ 2,139	61%	\$ 14,000	\$ 2,139	15%	\$ 11,861	\$ 43,000	\$ 22,120	51%	\$ 20,880
Transfers	500	500	100%	2,000	500	25%	1,500	4,000	2,500	63%	1,500
Contingency				36,318				36,318			36,318
<b>Total expenditures</b>	<b>\$ 4,000</b>	<b>\$ 2,640</b>	<b>66%</b>	<b>\$ 52,318</b>	<b>\$ 2,640</b>	<b>5%</b>	<b>\$ 13,361</b>	<b>\$ 83,318</b>	<b>\$ 24,620</b>	<b>30%</b>	<b>\$ 58,698</b>
<b>Revenue over (under) expenditures</b>	<b>\$ (1,250)</b>	<b>\$ 1,432</b>	<b>-115%</b>	<b>\$ (41,318)</b>	<b>\$ 1,432</b>	<b>5%</b>	<b>\$ (6,432)</b>	<b>\$ (36,318)</b>	<b>\$ (6,553)</b>		<b>\$ (29,765)</b>
<b>Beginning fund balance</b>	<b>41,318</b>	<b>29,092</b>	<b>70%</b>	<b>41,318</b>	<b>29,092</b>	<b>70%</b>		<b>36,318</b>			
<b>Ending fund balance</b>	<b>\$ 40,068</b>	<b>\$ 30,524</b>	<b>76%</b>	<b>\$ -</b>	<b>\$ 30,524</b>	<b>-</b>		<b>\$ -</b>			



City of Prineville Plaza.

September 30, 2020

**Public Works Support Services Fund**

This fund accounts for the activities of the Public Works management, support staff, fleet and vehicle maintenance costs. The primary source of revenue is charges to other funds for services.

First quarter revenues are at roughly 25 percent of the annual budget. Intergovernmental revenue is from ODOT for the Surface Transportation Program (STP).

Overall first quarter expenditures are at roughly 20 percent of the annual budget. Expenditures for support services are as anticipated through the first quarter with personnel services coming in at 24 percent at quarter end. Expenditures in the fleet and vehicles department were largely for general repair and maintenance and fuel needed for the fleet.

Fund balance increased approximately \$77,000 or 44 percent through the first quarter.

Revenue	Current Quarter			Year to Date				Biennial Budget	Biennial Budget to Date	Biennial Budget %	Biennial Budget Remaining Bal.
	Quarter Budget Est.	Actual	Quarter Budget %	Annual Budget Est.	Actual	Annual Est. Budget %	Annual Est. Budget Bal.				
Intergovernmental	\$ 28,325	\$ 113,551	401%	\$ 113,300	\$ 113,551	100%	\$ (251)	\$ 236,000	\$ 114,576	49%	\$ 121,424
Charges for services	518,125	441,625	85%	2,072,500	441,625	21%	1,630,875	4,000,500	2,440,625	61%	1,559,875
Interest	875	706	81%	3,500	706	20%	2,794	7,000	4,132	59%	2,868
Miscellaneous	4,500	2,000	44%	18,000	2,000	11%	16,000	36,000	4,371	12%	31,629
<b>Total revenue</b>	<b>\$ 551,825</b>	<b>\$ 557,881</b>	<b>101%</b>	<b>\$ 2,207,300</b>	<b>\$ 557,881</b>	<b>25%</b>	<b>\$ 1,649,419</b>	<b>\$ 4,279,500</b>	<b>\$ 2,563,703</b>	<b>60%</b>	<b>\$ 1,715,797</b>
<b>Expenditures</b>											
Public Works Support Services	\$ 451,475	\$ 435,552	96%	\$ 1,805,900	\$ 435,552	24%	1,370,348	\$ 3,527,000	\$ 2,117,677	60%	\$ 1,409,323
Public Works Fleet and Vehicles	98,625	45,699	46%	394,500	45,699	12%	348,801	636,600	356,435	56%	280,165
Contingency				224,411				290,833			290,833
<b>Total expenditures</b>	<b>\$ 550,100</b>	<b>\$ 481,251</b>	<b>87%</b>	<b>\$ 2,424,811</b>	<b>\$ 481,251</b>	<b>20%</b>	<b>\$ 1,719,149</b>	<b>\$ 4,454,433</b>	<b>\$ 2,474,112</b>	<b>56%</b>	<b>\$ 1,980,321</b>
<b>Revenue over (under) expenditures</b>	<b>\$ 1,725</b>	<b>\$ 76,630</b>	<b>4442%</b>	<b>\$ (217,511)</b>	<b>\$ 76,630</b>	<b>44%</b>	<b>\$ (69,730)</b>	<b>\$ (174,933)</b>	<b>\$ 89,591</b>		<b>\$ (264,524)</b>
<b>Beginning fund balance</b>	<b>217,511</b>	<b>173,520</b>	<b>80%</b>	<b>217,511</b>	<b>173,520</b>	<b>80%</b>		<b>174,933</b>			
<b>Ending fund balance</b>	<b>\$ 219,236</b>	<b>\$ 250,150</b>	<b>114%</b>	<b>\$ -</b>	<b>\$ 250,150</b>	<b>-</b>		<b>\$ -</b>			