

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-65-5000 SALARY - WAGES	6,151.42	72,130.07	75,000.00	2,869.93	96.2
10-65-5020 PAYROLL TAX	372.60	5,018.90	5,500.00	481.10	91.3
10-65-5040 BENEFITS	2,507.67	26,444.21	35,000.00	8,555.79	75.6
10-65-5060 PERS	301.75	3,596.87	4,500.00	903.13	79.9
10-65-5090 WORKERS COMP	2.40	30.26	500.00	469.74	6.1
10-65-5100 BOOKS CHILDREN	133.79	4,297.89	4,500.00	202.11	95.5
10-65-5101 AUDIO VISUAL CHILDREN	59.88	783.33	1,000.00	216.67	78.3
10-65-5111 SPECIAL PROGRAM CHILDREN	498.88	2,138.96	3,000.00	861.04	71.3
10-65-5137 SUPPLIES	172.97	2,873.09	2,500.00	(373.09)	114.9
10-65-5200 CONTRACT SERVICES	404.25	1,719.20	2,000.00	280.80	86.0
10-65-5233 TECHNOLOGY SERVICES	.00	1,156.79	1,500.00	343.21	77.1
10-65-5320 DUES, LICENSE, PERMITS	.00	894.67	1,000.00	105.33	89.5
10-65-5321 SUBSCRIPTIONS	.00	135.43	100.00	(35.43)	135.4
10-65-5342 CONFERENCE/SEMINAR/TRAINING	.00	535.00	500.00	(35.00)	107.0
10-65-5344 TRAVEL	116.18	116.18	100.00	(16.18)	116.2
10-65-5350 PARKING LOT LEASE	.00	504.00	510.00	6.00	98.8
10-65-5413 TELEPHONE	.00	529.66	600.00	70.34	88.3
10-65-5415 UTILITIES	430.84	5,405.31	5,500.00	94.69	98.3
10-65-5504 REPAIRS - MAINTENANCE	.00	2,306.88	2,000.00	(306.88)	115.3
10-65-5600 EQUIPMENT	.00	128.40	3,000.00	2,871.60	4.3
10-65-5606 EQUIPMENT LEASE	90.64	1,071.16	1,500.00	428.84	71.4
10-65-5912 GRANT EXPENSE READY TO READ	14.75	925.17	1,000.00	74.83	92.5
10-65-5914 OREGON COMM FOUNDA GRANT	213.33	11,228.39	.00	(11,228.39)	.0
10-65-5915 OREGON HUMANITIES GRANT	156.39	2,302.62	.00	(2,302.62)	.0
10-65-9990 RESERVE FOR FUTURE	.00	8,000.00	8,000.00	.00	100.0
TOTAL LIBRARY	11,627.74	154,272.44	158,810.00	4,537.56	97.1

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-66-5000 SALARY - WAGES	2,845.35	38,120.56	60,000.00	21,879.44	63.5
10-66-5001 PW ALLOCATED PAYROLL	.00	.00	4,643.00	4,643.00	.0
10-66-5020 PAYROLL TAX	243.14	2,957.50	4,200.00	1,242.50	70.4
10-66-5040 BENEFITS	1,617.22	12,861.04	8,500.00	(4,361.04)	151.3
10-66-5060 PERS	199.14	2,000.02	2,500.00	499.98	80.0
10-66-5090 WORKERS COMP	1.65	19.92	200.00	180.08	10.0
10-66-5120 GAS - OIL	448.66	2,602.84	3,200.00	597.16	81.3
10-66-5137 SUPPLIES	181.80	1,613.64	1,500.00	(113.64)	107.6
10-66-5140 UNIFORMS - TOWELS	58.02	648.06	750.00	101.94	86.4
10-66-5200 CONTRACT SERVICES	655.25	4,518.32	6,000.00	1,481.68	75.3
10-66-5233 TECHNOLOGY SERVICES	.00	.00	500.00	500.00	.0
10-66-5342 CONFERENCE/SEMINAR/TRAINING	.00	195.00	500.00	305.00	39.0
10-66-5413 TELEPHONE	31.58	508.38	900.00	391.62	56.5
10-66-5415 UTILITIES	440.21	6,740.34	4,200.00	(2,540.34)	160.5
10-66-5504 REPAIRS - MAINTENANCE	1,095.62	4,704.10	2,500.00	(2,204.10)	188.2
10-66-5510 LANDSCAPE MAINTENANCE	650.00	1,500.00	2,500.00	1,000.00	60.0
10-66-5512 POND AQUATIC WEED CONTROL	.00	.00	15,000.00	15,000.00	.0
10-66-5600 EQUIPMENT	.00	719.85	2,000.00	1,280.15	36.0
10-66-6000 CAPITAL OUTLAY	.00	.00	3,500.00	3,500.00	.0
10-66-6004 CAPITAL-OAKEN HILLS UPGRADE	.00	41,511.24	105,000.00	63,488.76	39.5
10-66-9615 PW EXPENSE ALLOCATION	.00	.00	830.00	830.00	.0
TOTAL PARKS	8,467.64	121,220.81	228,923.00	107,702.19	53.0
<u>MUSEUM</u>					
10-67-5137 SUPPLIES	.00	810.44	500.00	(310.44)	162.1
10-67-5200 CONTRACT SERVICES	756.65	1,287.65	500.00	(787.65)	257.5
10-67-5233 TECHNOLOGY SERVICES	375.00	375.00	500.00	125.00	75.0
10-67-5310 STIPEND	300.00	3,300.00	3,600.00	300.00	91.7
10-67-5320 DUES, LICENSE, PERMITS	.00	.00	100.00	100.00	.0
10-67-5413 TELEPHONE	.23	312.49	900.00	587.51	34.7
10-67-5415 UTILITIES	444.64	5,394.69	5,000.00	(394.69)	107.9
10-67-5504 REPAIRS - MAINTENANCE	294.25	995.25	2,000.00	1,004.75	49.8
10-67-5601 COLLECTION ACQUISITION	54.00	54.00	300.00	246.00	18.0
10-67-5820 EVENTS	.00	167.70	750.00	582.30	22.4
10-67-9990 RESERVE FOR FUTURE	.00	.00	3,500.00	3,500.00	.0
TOTAL MUSEUM	2,224.77	12,697.22	17,650.00	4,952.78	71.9
<u>CEMETERY</u>					
10-68-5200 CONTRACT SERVICES	1,175.00	2,237.50	2,000.00	(237.50)	111.9
10-68-5510 LANDSCAPE MAINTENANCE	800.00	10,980.00	12,000.00	1,020.00	91.5
10-68-5513 PORTABLE RESTROOM	.00	.00	1,000.00	1,000.00	.0
TOTAL CEMETERY	1,975.00	13,217.50	15,000.00	1,782.50	88.1

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PAYROLL ADMIN</u>					
10-70-5000 SALARY - WAGES	23,880.74	240,064.39	265,000.00	24,935.61	90.6
10-70-5002 ADMIN ALLOCATED PAYROLL	.00	.00	(391,700.00)	(391,700.00)	.0
10-70-5020 PAYROLL TAX	1,858.00	18,176.19	19,000.00	823.81	95.7
10-70-5040 BENEFITS	6,171.59	59,427.70	73,000.00	13,572.30	81.4
10-70-5060 PERS	1,779.00	12,385.23	26,000.00	13,614.77	47.6
10-70-5090 WORKERS COMP	2.85	2,553.56	8,700.00	6,146.44	29.4
TOTAL PAYROLL ADMIN	33,692.18	332,607.07	.00	(332,607.07)	.0
<u>PAYROLL PUBLIC WORKS</u>					
10-71-5000 SALARY - WAGES	35,177.44	301,000.44	305,000.00	3,999.56	98.7
10-71-5001 PW ALLOCATED PAYROLL	.00	.00	(464,300.00)	(464,300.00)	.0
10-71-5020 PAYROLL TAX	2,669.67	22,289.45	21,500.00	(789.45)	103.7
10-71-5040 BENEFITS	5,501.67	59,109.02	110,000.00	50,890.98	53.7
10-71-5060 PERS	1,490.54	13,520.09	20,000.00	6,479.91	67.6
10-71-5090 WORKERS COMP	8.90	1,429.82	7,800.00	6,370.18	18.3
TOTAL PAYROLL PUBLIC WORKS	44,848.22	397,348.82	.00	(397,348.82)	.0
<u>PUBLIC WORKS OPERATIONS</u>					
10-72-5120 GAS - OIL	254.56	3,123.81	4,500.00	1,376.19	69.4
10-72-5137 SUPPLIES	104.44	1,884.30	4,000.00	2,115.70	47.1
10-72-5140 UNIFORMS - TOWELS	.00	.00	2,000.00	2,000.00	.0
10-72-5200 CONTRACT SERVICES	40.00	527.00	500.00	(27.00)	105.4
10-72-5203 LEGAL SERVICES	.00	826.50	1,500.00	673.50	55.1
10-72-5207 INSURANCE	.00	42,013.11	30,000.00	(12,013.11)	140.0
10-72-5233 TECHNOLOGY SERVICES	.00	.00	3,000.00	3,000.00	.0
10-72-5320 DUES, LICENSE, PERMITS	.00	1,293.20	1,000.00	(293.20)	129.3
10-72-5342 CONFERENCE/SEMINAR/TRAINING	.00	2,805.12	2,000.00	(805.12)	140.3
10-72-5344 TRAVEL	.00	355.48	1,500.00	1,144.52	23.7
10-72-5415 UTILITIES	797.97	11,732.82	15,000.00	3,267.18	78.2
10-72-5504 REPAIRS - MAINTENANCE	.00	3,684.97	10,000.00	6,315.03	36.9
10-72-5507 EQUIPMENT MAINTENANCE	.00	95.47	2,000.00	1,904.53	4.8
10-72-5600 EQUIPMENT	.00	3,614.34	6,000.00	2,385.66	60.2
10-72-9615 FUND/DEPT ALLOCATIONS	.00	.00	(83,000.00)	(83,000.00)	.0
TOTAL PUBLIC WORKS OPERATIONS	1,196.97	71,956.12	.00	(71,956.12)	.0
<u>CAPITAL</u>					
10-80-6003 CAPITAL OUTLAY - PARKS PUMP TR	80,988.55	81,138.55	465,000.00	383,861.45	17.5
10-80-6010 CAPITAL OUTLAY	.00	18,000.00	55,000.00	37,000.00	32.7
TOTAL CAPITAL	80,988.55	99,138.55	520,000.00	420,861.45	19.1

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
10-90-9610 OVERHEAD CHARGE	.00	.00	(197,241.00)	(197,241.00)	.0
TOTAL TRANSFER	.00	.00	(197,241.00)	(197,241.00)	.0
<u>CONTINGENCY</u>					
10-99-9900 CONTINGENCY	.00	.00	140,871.00	140,871.00	.0
TOTAL CONTINGENCY	.00	.00	140,871.00	140,871.00	.0
TOTAL FUND EXPENDITURES	252,760.74	1,929,356.65	1,781,163.00	(148,193.65)	108.3
NET REVENUE OVER EXPENDITURES	(212,842.15)	(796,966.38)	.00	796,966.38	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MAY 31, 2024

PARKS SDC FUND

<u>ASSETS</u>			
11-00-1009	CASH ALLOCATED		25,630.00
	TOTAL ASSETS		25,630.00
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
11-00-3100	FUND BALANCE, RESTRICTED		20,504.00
	REVENUE OVER EXPENDITURES - YTD	5,126.00	
	BALANCE - CURRENT DATE		25,630.00
	TOTAL FUND EQUITY		25,630.00
	TOTAL LIABILITIES AND EQUITY		25,630.00

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
11-10-4431 SYSTEM DEVELOPMENT CHARGES	.00	5,126.00	25,000.00	19,874.00	20.5
TOTAL DEPARTMENT 10	.00	5,126.00	25,000.00	19,874.00	20.5
TOTAL FUND REVENUE	.00	5,126.00	25,000.00	19,874.00	20.5

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
11-90-9750 DEBT SERVICE TRANSFER TO 10	.00	.00	2,000.00	2,000.00	.0
TOTAL TRANSFER	.00	.00	2,000.00	2,000.00	.0
<u>CONTINGENCY</u>					
11-99-9900 CONTINGENCY	.00	.00	23,000.00	23,000.00	.0
TOTAL CONTINGENCY	.00	.00	23,000.00	23,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	5,126.00	.00	(5,126.00)	.0

CITY OF WILLAMINA
BALANCE SHEET
MAY 31, 2024

STREET FUND

ASSETS

20-00-1009	CASH ALLOCATED	180,107.56	
20-00-1400	VEHICLES	183,074.07	
20-00-1490	ACCUMULATED DEPRECIATION	(25,733.61)	
	TOTAL ASSETS		<u>337,448.02</u>

LIABILITIES AND EQUITY

LIABILITIES

20-00-2000	ACCOUNTS PAYABLE	4,056.68	
20-00-2200	LOAN-SWEEPER	117,100.57	
	TOTAL LIABILITIES		121,157.25

FUND EQUITY

20-00-3000	FUND BALANCE	105,420.34	
20-00-3100	FUND BALANCE CAPITAL LESS DEBT	661.65	
	REVENUE OVER EXPENDITURES - YTD	<u>110,208.78</u>	
	BALANCE - CURRENT DATE	<u>216,290.77</u>	
	TOTAL FUND EQUITY		<u>216,290.77</u>
	TOTAL LIABILITIES AND EQUITY		<u>337,448.02</u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
20-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	200,000.00	200,000.00	.0
20-10-4115 STATE HIGHWAY REVENUE	13,499.03	164,076.09	195,000.00	30,923.91	84.1
TOTAL DEPARTMENT 10	13,499.03	164,076.09	395,000.00	230,923.91	41.5
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20-81-4850 GRANT SMALL CITIES ALLOTMENT	.00	.00	100,000.00	100,000.00	.0
TOTAL DEPARTMENT 81	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND REVENUE	13,499.03	164,076.09	495,000.00	330,923.91	33.2

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURE</u>						
20-11-5001	PW ALLOCATED PAYROLL	.00	.00	60,542.00	60,542.00	.0
20-11-5002	ADMIN ALLOCATED PAYROLL	.00	.00	38,401.00	38,401.00	.0
20-11-5120	GAS - OIL	182.81	1,965.77	2,000.00	34.23	98.3
20-11-5137	SUPPLIES	.00	7.92	300.00	292.08	2.6
20-11-5140	UNIFORMS - TOWELS	17.07	190.66	250.00	59.34	76.3
20-11-5204	ENGINEERING SERVICES	.00	7,433.88	3,000.00	(4,433.88)	247.8
20-11-5233	TECHNOLOGY SERVICES	.00	.00	2,000.00	2,000.00	.0
20-11-5413	TELEPHONE	2.34	284.24	500.00	215.76	56.9
20-11-5504	REPAIRS - MAINTENANCE	.00	2,564.55	2,000.00	(564.55)	128.2
20-11-5522	STREET MAINTENANCE	1,102.60	2,552.10	30,000.00	27,447.90	8.5
20-11-5523	TRAFFIC CONTROL	.00	1,318.85	2,000.00	681.15	65.9
20-11-5600	EQUIPMENT	.00	1,990.28	10,000.00	8,009.72	19.9
	TOTAL EXPENDITURE	1,304.82	18,308.25	150,993.00	132,684.75	12.1
<u>CAPITAL</u>						
20-80-6000	CAPITAL OUTLAY	3,232.56	35,559.06	40,000.00	4,440.94	88.9
	TOTAL CAPITAL	3,232.56	35,559.06	40,000.00	4,440.94	88.9
<u>GRANT EXP SMALLCITIES ALLOTMNT</u>						
20-81-5909	GRANT EXP SMALLCITIES ALLOTMNT	.00	.00	100,000.00	100,000.00	.0
	TOTAL DEPARTMENT 81	.00	.00	100,000.00	100,000.00	.0
<u>TRANSFER</u>						
20-90-9232	TRANSFER IN	.00	.00	(5,000.00)	(5,000.00)	.0
20-90-9610	OVERHEAD ALLOCATION	.00	.00	19,826.00	19,826.00	.0
20-90-9615	PW EXPENSE ALLOCATION	.00	.00	10,823.00	10,823.00	.0
	TOTAL TRANSFER	.00	.00	25,649.00	25,649.00	.0
<u>CONTINGENCY</u>						
20-99-9900	CONTINGENCY	.00	.00	178,358.00	178,358.00	.0
	TOTAL CONTINGENCY	.00	.00	178,358.00	178,358.00	.0
	TOTAL FUND EXPENDITURES	4,537.38	53,867.31	495,000.00	441,132.69	10.9
	NET REVENUE OVER EXPENDITURES	8,961.65	110,208.78	.00	(110,208.78)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MAY 31, 2024

STREET SDC FUND

ASSETS

21-00-1009	CASH ALLOCATED	320,698.00	
	TOTAL ASSETS		<u>320,698.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

21-00-3050	FUND BALANCE, RESTRICTED	90,000.00	
21-00-3100	FUND BALANCE, RESTRICTED	209,988.00	
	REVENUE OVER EXPENDITURES - YTD	<u>20,710.00</u>	
	BALANCE - CURRENT DATE	<u>320,698.00</u>	
	TOTAL FUND EQUITY		<u>320,698.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>320,698.00</u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

STREET SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
21-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	287,013.00	287,013.00	.0
21-10-4421 SYSTEM DEVELOPMENT CHARGES	.00	20,710.00	25,000.00	4,290.00	82.8
TOTAL DEPARTMENT 10	.00	20,710.00	312,013.00	291,303.00	6.6
TOTAL FUND REVENUE	.00	20,710.00	312,013.00	291,303.00	6.6

CITY OF WILLAMINA
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

STREET SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-90-9750 DEBT SERVICE TRANSFER TO 20	.00	.00	5,000.00	5,000.00	.0
TOTAL DEPARTMENT 90	.00	.00	5,000.00	5,000.00	.0
<u>CONTINGENCY</u>					
21-99-9900 CONTINGENCY	.00	.00	307,013.00	307,013.00	.0
TOTAL CONTINGENCY	.00	.00	307,013.00	307,013.00	.0
TOTAL FUND EXPENDITURES	.00	.00	312,013.00	312,013.00	.0
NET REVENUE OVER EXPENDITURES	.00	20,710.00	.00	(20,710.00)	.0

CITY OF WILLAMINA
BALANCE SHEET
MAY 31, 2024

WATER FUND

ASSETS

30-00-1009	CASH ALLOCATED	409,068.68	
30-00-1250	EMPLOYEE ADVANCES	249,879.29	
30-00-1251	UTILITY RECEIVABLE	147,641.70	
30-00-1300	INVENTORY	16,262.00	
30-00-1400	LAND	122,298.00	
30-00-1410	SYSTEMS	2,616,584.85	
30-00-1420	LAND IMPROVEMENTS	388.00	
30-00-1430	BUILDINGS	617,512.28	
30-00-1440	EQUIPMENT	441,898.88	
30-00-1460	VEHICLES	77,347.70	
30-00-1490	ACCUMULATED DEPRECIATION	(2,089,092.31)	
	TOTAL ASSETS		<u><u>2,609,789.07</u></u>

LIABILITIES AND EQUITY

LIABILITIES

30-00-2000	ACCOUNTS PAYABLE	4,609.19	
30-00-2100	ACCRUED PAYROLL	4,529.35	
30-00-2150	ACCRUED VACATION	6,593.73	
30-00-2300	WATER DEPOSITS	56,376.99	
30-00-2820	ACCRUED INTEREST	12,467.00	
30-00-2831	WATER FHA 91-02 SERIES 2001	664,883.78	
	TOTAL LIABILITIES		749,460.04

FUND EQUITY

30-00-3000	FUND BALANCE	2,147,235.46	
30-00-3050	FUND BALANCE - RESTRICTED	52,813.00	
30-00-3100	FUND BALANCE CAPITAL LESS DEBT	198,277.03	
	REVENUE OVER EXPENDITURES - YTD	<u>(537,996.46)</u>	
	BALANCE - CURRENT DATE	<u>1,860,329.03</u>	
	TOTAL FUND EQUITY		<u>1,860,329.03</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>2,609,789.07</u></u>

CITY OF WILLAMINA
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
30-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	257,856.00	257,856.00	.0
30-10-4330 WATER REVENUE	74,657.24	844,351.02	935,000.00	90,648.98	90.3
30-10-4332 NEW CONNECTION FEE	.00	2,750.00	4,000.00	1,250.00	68.8
30-10-4337 DOUBLE CHECK VALVE	.00	1,250.00	2,000.00	750.00	62.5
30-10-4350 RECOVERY BAD DEBT	.00	2,235.31	1,000.00	(1,235.31)	223.5
30-10-4581 PENALTY AND FEES	.00	1,585.00	2,500.00	915.00	63.4
30-10-4582 NON-SUFFICIENT CHECK FEES	.00	.00	200.00	200.00	.0
30-10-4600 BUS. OREGON GRANT	(500.00)	.00	100,000.00	100,000.00	.0
30-10-4601 COVID CDBG	500.00	666,500.00	.00	(666,500.00)	.0
30-10-4602 CDBG GRANT	590,727.00	1,184,282.00	.00	(1,184,282.00)	.0
30-10-4603 BUS OREGON - WATER GRANT	(94,574.00)	.00	.00	.00	.0
30-10-4613 SAFE DRINK WATER FORGIVE LOAN	307,718.00	363,514.00	.00	(363,514.00)	.0
30-10-4901 MISCELLANEOUS INCOME	75.00	205.00	.00	(205.00)	.0
30-10-4915 ARPA FUNDS-CONGRESSIONAL	.00	.00	100,000.00	100,000.00	.0
TOTAL DEPARTMENT 10	878,603.24	3,066,672.33	1,402,556.00	(1,664,116.33)	218.7
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30-81-4800 CDBG GRANTS	.00	.00	2,000,000.00	2,000,000.00	.0
30-81-4815 FED CONGESS DIR SPEND	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL DEPARTMENT 81	.00	.00	4,000,000.00	4,000,000.00	.0
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TOTAL FUND REVENUE	878,603.24	3,066,672.33	5,402,556.00	2,335,883.67	56.8

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WATER FUND

EXPENDITURE	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
30-11-5000 SALARY - WAGES	7,491.68	92,656.36	120,000.00	27,343.64	77.2
30-11-5001 PW ALLOCATED PAYROLL	.00	.00	226,367.00	226,367.00	.0
30-11-5002 ADMIN ALLOCATED PAYROLL	.00	.00	146,524.00	146,524.00	.0
30-11-5020 PAYROLL TAX	595.20	7,308.63	9,000.00	1,691.37	81.2
30-11-5040 BENEFITS	1,082.78	9,068.74	10,500.00	1,431.26	86.4
30-11-5060 PERS	478.62	6,259.62	12,000.00	5,740.38	52.2
30-11-5090 WORKERS COMP	2.06	23.01	150.00	126.99	15.3
30-11-5105 BAD DEBT	.00	1,683.78	1,500.00	(183.78)	112.3
30-11-5108 CHEMICALS	.00	27,083.69	25,000.00	(2,083.69)	108.3
30-11-5120 GAS - OIL	254.56	2,449.39	4,000.00	1,550.61	61.2
30-11-5123 MERCHANT FEES	604.60	6,442.00	5,000.00	(1,442.00)	128.8
30-11-5137 SUPPLIES	63.45	1,933.62	3,000.00	1,066.38	64.5
30-11-5140 UNIFORMS - TOWELS	95.59	1,256.39	1,200.00	(56.39)	104.7
30-11-5200 CONTRACT SERVICES	345.25	2,314.00	1,500.00	(814.00)	154.3
30-11-5204 ENGINEERING SERVICES	608.75	3,348.75	10,000.00	6,651.25	33.5
30-11-5230 PRINTING AND PUBLISHING	386.61	4,429.30	5,000.00	570.70	88.6
30-11-5233 TECHNOLOGY SERVICES	125.00	2,936.48	2,500.00	(436.48)	117.5
30-11-5250 SYSTEM ANALYSIS	307.00	2,933.00	6,000.00	3,067.00	48.9
30-11-5320 DUES, LICENSE, PERMITS	1,500.00	2,579.05	1,800.00	(779.05)	143.3
30-11-5342 CONFERENCE/SEMINAR/TRAINING	.00	195.00	1,000.00	805.00	19.5
30-11-5413 TELEPHONE	43.71	2,692.96	3,500.00	807.04	76.9
30-11-5415 UTILITIES	4,620.36	57,797.77	48,000.00	(9,797.77)	120.4
30-11-5504 REPAIRS - MAINTENANCE	.00	11,355.72	15,000.00	3,644.28	75.7
30-11-5530 SUPPLY SYSTEM MAINTENANCE	19.96	34,516.22	50,000.00	15,483.78	69.0
30-11-5531 DISTRIBUTION MAINTENANCE	2,524.42	12,485.89	20,000.00	7,514.11	62.4
30-11-5600 EQUIPMENT	458.00	8,712.54	6,000.00	(2,712.54)	145.2
30-11-5605 HYDRANT REPLACEMENT	5,481.02	9,721.93	8,000.00	(1,721.93)	121.5
TOTAL EXPENDITURE	27,088.62	312,183.84	742,541.00	430,357.16	42.0
30-80-6000 CAPITAL	.00	14,616.02	200,000.00	185,383.98	7.3
30-80-6001 CAPITAL-INTAKE & INFRASTR. UPGR	.00	8,914.80	2,000,000.00	1,991,085.20	.5
30-80-6002 CAPITAL-GIS MAPPING OF SYSTEM	.00	.00	5,000.00	5,000.00	.0
30-80-6003 CAPITAL-YAMHILL ARPA	.00	1,000,000.00	900,000.00	(100,000.00)	111.1
30-80-6010 COVID CDBG GRANT	.00	1,202,302.97	.00	(1,202,302.97)	.0
30-80-6011 CDBG GRANT	494,719.54	944,975.85	.00	(944,975.85)	.0
30-80-6012 BUS OREGON WATER GRANT	.00	68,862.31	.00	(68,862.31)	.0
TOTAL DEPARTMENT 80	494,719.54	3,239,671.95	3,105,000.00	(134,671.95)	104.3
30-82-8030 WATER PRINCIPAL	.00	28,000.00	28,000.00	.00	100.0
30-82-8035 WATER INTEREST	.00	24,813.00	32,000.00	7,187.00	77.5
TOTAL DEPARTMENT 82	.00	52,813.00	60,000.00	7,187.00	88.0

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
30-90-9110 IN LIEU OF FRANCHISE FEE	.00	.00	46,750.00	46,750.00	.0
30-90-9231 TRANSFER IN	.00	.00	(14,000.00)	(14,000.00)	.0
30-90-9610 OVERHEAD ALLOCATION	.00	.00	95,062.00	95,062.00	.0
30-90-9615 PW EXPENSE ALLOCATION	.00	.00	40,466.00	40,466.00	.0
30-90-9732 CLOSE DEBT LOAN FROM WW	.00	.00	(100.00)	(100.00)	.0
TOTAL TRANSFER	.00	.00	168,178.00	168,178.00	.0
<u>CONTINGENCY</u>					
30-99-9900 CONTINGENCY	.00	.00	1,326,837.00	1,326,837.00	.0
TOTAL CONTINGENCY	.00	.00	1,326,837.00	1,326,837.00	.0
TOTAL FUND EXPENDITURES	521,808.16	3,604,668.79	5,402,556.00	1,797,887.21	66.7
NET REVENUE OVER EXPENDITURES	356,795.08	(537,996.46)	.00	537,996.46	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MAY 31, 2024

WATER SDC FUND

ASSETS

31-00-1009	CASH ALLOCATED	153,769.03	
	TOTAL ASSETS		153,769.03

LIABILITIES AND EQUITY

FUND EQUITY

31-00-3050	FUND BALANCE, RESTRICTED	72,779.03	
31-00-3100	FUND BALANCE, RESTRICTED	57,990.00	
	REVENUE OVER EXPENDITURES - YTD	23,000.00	
	BALANCE - CURRENT DATE	153,769.03	
	TOTAL FUND EQUITY		153,769.03
	TOTAL LIABILITIES AND EQUITY		153,769.03

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
31-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	104,025.00	104,025.00	.0
31-10-4431 SYSTEM DEVELOPMENT CHARGES	.00	23,000.00	30,000.00	7,000.00	76.7
TOTAL DEPARTMENT 10	.00	23,000.00	134,025.00	111,025.00	17.2
TOTAL FUND REVENUE	.00	23,000.00	134,025.00	111,025.00	17.2

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
31-90-9750 DEBT SERVICE TRANSFER TO 30	.00	.00	14,000.00	14,000.00	.0
TOTAL TRANSFER	.00	.00	14,000.00	14,000.00	.0
<u>CONTINGENCY</u>					
31-99-9900 CONTINGENCY	.00	.00	120,025.00	120,025.00	.0
TOTAL CONTINGENCY	.00	.00	120,025.00	120,025.00	.0
TOTAL FUND EXPENDITURES	.00	.00	134,025.00	134,025.00	.0
NET REVENUE OVER EXPENDITURES	.00	23,000.00	.00	(23,000.00)	.0

CITY OF WILLAMINA
BALANCE SHEET
MAY 31, 2024

WASTEWATER FUND

ASSETS

40-00-1009	CASH ALLOCATED	1,189,155.74	
40-00-1251	UTILITY RECEIVABLE	136,261.13	
40-00-1300	INVENTORY	16,262.00	
40-00-1400	LAND	426,426.00	
40-00-1410	SYSTEMS	3,619,565.34	
40-00-1420	LAND IMPROVEMENTS	388.00	
40-00-1430	BUILDINGS	316,349.04	
40-00-1440	EQUIPMENT	344,055.00	
40-00-1460	VEHICLES	76,077.96	
40-00-1490	ACCUMULATED DEPRECIATION	(3,004,864.94)	
	TOTAL ASSETS		3,119,675.27

LIABILITIES AND EQUITY

LIABILITIES

40-00-2000	ACCOUNTS PAYABLE	(7,637.01)	
40-00-2100	ACCRUED PAYROLL	2,678.09	
40-00-2150	ACCRUED VACATION	1,089.45	
40-00-2400	SEWER DEPOSITS	53,079.65	
40-00-2820	ACCRUED INTEREST	26,788.00	
40-00-2840	WASTEWATER TREATMENT G0300	710,682.00	
40-00-2841	WASTEWATER TREATMENT G9900	96,600.00	
	TOTAL LIABILITIES		883,280.18

FUND EQUITY

40-00-3000	FUND BALANCE	1,076,732.03	
40-00-3100	FUND BALANCE CAPITAL LESS DEBT	760,549.10	
	REVENUE OVER EXPENDITURES - YTD	399,113.96	
	BALANCE - CURRENT DATE	2,236,395.09	
	TOTAL FUND EQUITY		2,236,395.09
	TOTAL LIABILITIES AND EQUITY		3,119,675.27

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
40-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	1,686,090.00	1,686,090.00	.0
40-10-4340 WASTEWATER REVENUE	73,852.56	855,998.22	855,000.00	(998.22)	100.1
40-10-4342 NEW CONNECTION FEE	.00	750.00	1,500.00	750.00	50.0
40-10-4905 SALE OF CITY ASSETS	.00	.00	100.00	100.00	.0
TOTAL DEPARTMENT 10	73,852.56	856,748.22	2,542,690.00	1,685,941.78	33.7
TOTAL FUND REVENUE	73,852.56	856,748.22	2,542,690.00	1,685,941.78	33.7

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WASTEWATER FUND

EXPENDITURE	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-11-5000 SALARY - WAGES	3,361.43	42,840.75	60,000.00	17,159.25	71.4
40-11-5001 PW ALLOCATED PAYROLL	.00	.00	172,748.00	172,748.00	.0
40-11-5002 ADMIN ALLOCATED PAYROLL	.00	.00	109,570.00	109,570.00	.0
40-11-5020 PAYROLL TAX	320.47	4,151.08	5,000.00	848.92	83.0
40-11-5040 BENEFITS	851.08	9,131.22	11,000.00	1,868.78	83.0
40-11-5060 PERS	252.79	3,146.25	4,000.00	853.75	78.7
40-11-5090 WORKERS COMP	1.58	19.13	200.00	180.87	9.6
40-11-5105 BAD DEBT	.00	1,939.00	2,000.00	61.00	97.0
40-11-5108 CHEMICALS	.00	11,550.30	10,000.00	(1,550.30)	115.5
40-11-5120 GAS - OIL	254.57	2,449.41	3,000.00	550.59	81.7
40-11-5123 MERCHANT FEES	604.60	6,441.89	5,000.00	(1,441.89)	128.8
40-11-5137 SUPPLIES	454.12	2,513.33	2,500.00	(13.33)	100.5
40-11-5140 UNIFORMS - TOWELS	170.68	2,105.83	2,200.00	94.17	95.7
40-11-5200 CONTRACT SERVICES	500.00	16,237.00	37,000.00	20,763.00	43.9
40-11-5204 ENGINEERING SERVICES	2,001.25	14,696.25	15,000.00	303.75	98.0
40-11-5230 PRINTING AND PUBLISHING	386.60	4,429.24	5,000.00	570.76	88.6
40-11-5233 TECHNOLOGY SERVICES	.00	.00	2,500.00	2,500.00	.0
40-11-5250 SYSTEM ANALYSIS	500.00	5,500.00	3,500.00	(2,000.00)	157.1
40-11-5320 DUES, LICENSE, PERMITS	104.00	3,686.00	2,000.00	(1,686.00)	184.3
40-11-5342 CONFERENCE/SEMINAR/TRAINING	.00	2,268.98	1,500.00	(768.98)	151.3
40-11-5413 TELEPHONE	61.63	3,176.66	4,600.00	1,423.34	69.1
40-11-5415 UTILITIES	2,187.25	25,098.67	35,000.00	9,901.33	71.7
40-11-5504 REPAIRS - MAINTENANCE	1,102.50	18,825.32	10,000.00	(8,825.32)	188.3
40-11-5540 TREATMENT SYSTEM MAINTENANCE	921.97	24,274.40	25,000.00	725.60	97.1
40-11-5600 EQUIPMENT	18.78	7,486.13	.00	(7,486.13)	.0
TOTAL EXPENDITURE	14,055.30	211,966.84	528,318.00	316,351.16	40.1
40-80-6000 CAPITAL OUTLAY	.00	45,356.46	80,000.00	34,643.54	56.7
40-80-6005 CAPITAL OUTLAY-MASTER PLAN	6,395.40	29,860.05	25,000.00	(4,860.05)	119.4
TOTAL DEPARTMENT 80	6,395.40	75,216.51	105,000.00	29,783.49	71.6
40-82-8040 SEWER PRINCIPAL	.00	139,198.00	125,000.00	(14,198.00)	111.4
40-82-8045 SEWER INTEREST	.00	31,252.91	55,000.00	23,747.09	56.8
TOTAL DEPARTMENT 82	.00	170,450.91	180,000.00	9,549.09	94.7

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
40-90-9110 IN LIEU OF FRANCHISE FEE	.00	.00	40,500.00	40,500.00	.0
40-90-9610 OVERHEAD ALLOCATION	.00	.00	82,353.00	82,353.00	.0
40-90-9615 PW EXPENSE ALLOCATION	.00	.00	30,881.00	30,881.00	.0
40-90-9750 DEBT SERVICE TRANSFER TO 50	.00	.00	(15,000.00)	(15,000.00)	.0
TOTAL TRANSFER	.00	.00	138,734.00	138,734.00	.0
<u>CONTINGENCY</u>					
40-99-9900 CONTINGENCY	.00	.00	1,590,638.00	1,590,638.00	.0
TOTAL CONTINGENCY	.00	.00	1,590,638.00	1,590,638.00	.0
TOTAL FUND EXPENDITURES	20,450.70	457,634.26	2,542,690.00	2,085,055.74	18.0
NET REVENUE OVER EXPENDITURES	53,401.86	399,113.96	.00	(399,113.96)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MAY 31, 2024

WASTEWATER SDC FUND

ASSETS

41-00-1009	CASH ALLOCATED	101,469.00	
	TOTAL ASSETS		<u>101,469.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

41-00-3050	FUND BALANCE, RESTRICTED	29,399.00	
41-00-3100	FUND BALANCE, RESTRICTED	46,430.00	
	REVENUE OVER EXPENDITURES - YTD	<u>25,640.00</u>	
	BALANCE - CURRENT DATE	<u>101,469.00</u>	
	TOTAL FUND EQUITY		<u>101,469.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>101,469.00</u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

WASTEWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
41-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	76,140.00	76,140.00	.0
41-10-4441 SYSTEM DEVELOPMENT CHARGES	.00	25,640.00	35,000.00	9,360.00	73.3
TOTAL DEPARTMENT 10	.00	25,640.00	111,140.00	85,500.00	23.1
TOTAL FUND REVENUE	.00	25,640.00	111,140.00	85,500.00	23.1

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

WASTEWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
41-90-9750 DEBT SERVICE TRANSFER TO 40	.00	.00	15,000.00	15,000.00	.0
TOTAL TRANSFER	.00	.00	15,000.00	15,000.00	.0
<u>CONTINGENCY</u>					
41-99-9900 CONTINGENCY	.00	.00	96,140.00	96,140.00	.0
TOTAL CONTINGENCY	.00	.00	96,140.00	96,140.00	.0
TOTAL FUND EXPENDITURES	.00	.00	111,140.00	111,140.00	.0
NET REVENUE OVER EXPENDITURES	.00	25,640.00	.00	(25,640.00)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MAY 31, 2024

STORM-WATER SDC FUND

ASSETS

42-00-1009	CASH ALLOCATED	1,732.00	
	TOTAL ASSETS		1,732.00

LIABILITIES AND EQUITY

FUND EQUITY

42-00-3100	FUND BALANCE, RESTRICTED	1,299.00	
	REVENUE OVER EXPENDITURES - YTD	433.00	
	BALANCE - CURRENT DATE	1,732.00	
	TOTAL FUND EQUITY		1,732.00
	TOTAL LIABILITIES AND EQUITY		1,732.00

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2024

STORM-WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
42-10-4431 SYSTEM DEVELOPMENT CHARGES	.00	433.00	2,500.00	2,067.00	17.3
TOTAL DEPARTMENT 10	.00	433.00	2,500.00	2,067.00	17.3
TOTAL FUND REVENUE	.00	433.00	2,500.00	2,067.00	17.3

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2024

STORM-WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
42-90-9750 DEBT SERVICE TRANSFER TO 40	.00	.00	100.00	100.00	.0
TOTAL TRANSFER	.00	.00	100.00	100.00	.0
<u>CONTINGENCY</u>					
42-99-9900 CONTINGENCY	.00	.00	2,400.00	2,400.00	.0
TOTAL CONTINGENCY	.00	.00	2,400.00	2,400.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,500.00	2,500.00	.0
NET REVENUE OVER EXPENDITURES	.00	433.00	.00	(433.00)	.0