






Date: August 7, 2018
To: City Council, City Manager, and Senior Management
From: Tess Agesson, Interim Finance Director
Subject: 2018 Second Quarter Budget Status Update

Attached please find the second quarter 2018 Budget Status Report for your review. This report covers the first six months of 2018, along with comparatives to previous years' data. If you would like more information in a particular area please contact me at 360-417-4615.

We are continuing the use of the “traffic light” indicators to allow for a quicker, easier assessment of revenues and expenditures. The definitions of what qualify a revenue and expenditure to be considered “green”, “yellow” or “red” are shown below. This color coding applies to the remaining budget.

Traffic Light Color	Symbol	Revenue	Expenditures
Green		<50%	>=57%
Yellow		>=50% to < 60%	>=47%
Red		>=60%	<47%

General Fund:

** Overall summary the cash reserves remain healthy, with sufficient cash available for payment of ongoing debt, capital, and payable activities.*

**Revenues are above the expected levels with only 48% of the revenues to collected, indicating we have collected 52% of budget to date.*

** The City has just over 50% of expenditure budget remaining, this sets the expenditures in the “caution” area, which is expected at this point of the year.*

Revenues:

- **Property Taxes** – Property tax has 47% remaining to collect for the year, slightly under expected amounts (\$3000).
- **Sales Taxes** – City sales tax receipts are strong, with above expectations in spite of lower than normal receipts for the EUGA share taxes.
- **Utility Taxes** – Utility taxes are ahead of predictions through June 30th. There is approximately 55% collected, which equates to \$155,000 more than budgeted. Solid

Waste Transfer Station is well ahead of expectations, Electric and to a lesser extent Stormwater are higher than budget.

- **Telephone Taxes** – Telephone taxes are typically collected in the later part of the year, and have less than 33% of the budget collected to date.
- **Parking Taxes** – With just over 30% collected year to date, this is above last years' amount collected through the same period.

Expenditures:

- Total expenditures for the General Fund are just over 50% of budget at this time, which equates to \$104,000 over expectations. This overage is made up of retirement payouts, and one time supplies, and transfers for capital funding.
- Additionally intergovernmental payments are over due to service fees for criminal defense which are paid to the county one month in advance (\$70,040). This is expected to be on target in the 3rd quarter.
- Other Financing Sources – are over budget resulting from higher than anticipated interdepartmental billings to the General Fund from the Electric Fund.

Special Revenue Funds:

- **Lodging Tax Fund #101** – Due to a lag in payments received the City will not see the impact of Lodging tax collections until two or three months after a stay. Current revenues and expenses are tracking as expected.
- **Street Fund #102** – Revenues are under budget for the year, with most variances due to lower charges for services to the Stormwater Fund. Stormwater pays approximately 33% of the street sweeping charges, but due to a longer winter and compressed spring, sweeping did not occur as often as in prior years. Additionally expenses are below normal for this time.
- **Real Estate Excise Tax Fund 1 & 2 (#105 & #160)** – Both funds are over budget for revenue and expenditures. Capital funding transfers make up most of the expenditures, those occurred in April after the first budget amendment, and are one time charges to the fund.
- **PenCom Fund #107** – PenCom is operating over budget for expenditures, and slightly under for revenues. Expenditures are over due to the timing of the payment to Tyler Technologies, this is an annual maintenance payment for I.T. services.
- **Port Angeles Housing Fund #172** – This fund operates much like a capital fund with one-time expenses and grant revenues. These cause large amounts to post in irregular patterns. The annual funding transfers for the façade program are completed along with payments for a large portion of Peninsula Housing project.

Debt Service Funds:

- **2006 LTGO Fund #215** – Property acquisition for the downtown parking structure (AKA-Niichel property). The expenditure line shows “yellow”, this is caused when payments are made biannually rather than monthly and is well within normally operations for this fund. Revenues are down significantly due to the waiving of lease payments for the property.
- **Limited Tax General Obligation (LTGO) Bond Fund #216** – This bond provided capital for the Landfill Bluff Stabilization Project. While considered a governmental

debt, the debt service is paid via a transfer from the Solid Waste Fund #404. General Fund contributions are not expected in the future, and the fund is within normal operating parameters at this time.

- **Limited Tax General Obligation (LTGO) Bond Fund #217** – This refunding bond provided funding for service into the Western Urban Growth Area (WUGA). Approximately 82% of the total debt service is paid for by the Electric, Water, and Wastewater funds.

General Government Capital Projects Funds:

- **Capital Improvement Fund #310** – The seasonal nature of this fund means the revenues and expenditures won't follow a spending pattern. Revenues are over budget because the funding transfers have been completed for the year. Spending is down as work is paid upon completion and the City just entered the construction season.
- **Transportation Capital Fund (TBD) #312** – Revenues are low due to grants being received after the work is completed. Additionally only four months of tax revenue has been recorded due to a lag in payment from the State/County. Expenditures are low as project construction season has just commenced.
- **Parks Capital Fund #314** – Revenues are over budget at this time, rental of facilities and interest earning are the major source of income in this fund typically. There are no expenses expected this year.

Utilities & Enterprise Funds:

- **Electric Fund #401** – Revenues continue to be slightly above budget. Residential revenues are slightly higher than anticipated due to colder weather. Expenditures mirror revenues with BPA the major cost, when consumption is lower BPA is lower also. A change in accounting accrual has impacted the BPA expense shown for January, these costs were expensed in December, although paid in January. The other payments are paid in the following month when the invoice is received.
- **Water Fund #402** – Revenues and expenditures are below expected levels. Industrial water revenues continue to be impacted with the mill start-up delay. Expenses related to negotiations with the National Park Service regarding the impact of the Elwha Dam removal are continuing. Both commercial and residential revenues were lower than budgeted. Year to date expenditures are lower than expected.
- **Wastewater Fund #403** – Revenues and expenditures are under budget expectations year to date.
- **Solid Waste Fund #404** – Increased volumes at the Transfer Station resulted in more revenue than expected through June 30th. Corresponding bills from Waste Connections for hauling have not been received, so expenditures are less than budgeted. Solid Waste Collection (CoPA) revenues and expenses are slightly higher than budget.
- **Stormwater Fund #406** – Stormwater fees are assessed on property tax billings and are affected by Clallam County's collection of those amounts. Revenues and expenses are as expected at this time.
- **Medic 1 Fund #409** – Revenues and expenditures are on track. Expenditures are under budget due to open positions waiting to be filled.
- **Harbor Clean-Up Fund #413** – This fund is a part of the Wastewater fund group in our annual report. Harbor Clean-Up has insurance coverage for the majority of costs

associated with the Harbor Remedial Investigation/Feasibility Study. Some activity for the placement of a sand cap is occurring. Expenses are paid by insurance reimbursements, so some timing differences are to be expected with expenses occurring before the revenues are collected. Currently the fund has a negative cash balance and a large account receivable balance for outstanding insurance claims.

- **Conservation Fund #421** – Contract payment from BPA for conservation activities comprise the revenue for this fund. Expenses are payments made to customers as well as salary and other operating costs. Payments to customers for conservation efforts are below budget at this time.

Internal Service Funds:

- **Equipment Service Fund #501** – Revenues are slightly over expectations and expenditure are under budget, due to the delay in vehicle purchases.
- **Information Technology Fund #502** – Revenues and expenditures are under budget at this time. Some changes due to recent employee changes require amending the budget in the second quarter.
- **Self Insurance Fund #503** – This fund covers property/casualty, workers compensation, and health insurance coverage. Revenues and expenditures are on track for the year.

Permanent & Trust Funds:

- **Cemetery Endowment Fund #601** – A portion of the purchase price for gravesites and related items is collected and placed in this fund for this for the maintenance of the cemetery after it is at capacity. Capacity is not expected to be reached for many years.
- **Firemen's Pension Fund #602** – This funds pays for retired pre-LEOFF employee medical and salary costs based on existing agreements. The fund currently has four former employees and one surviving spouse covered by this plan. The City funds a portion of expenses using the premium tax on fire insurance collected by the state to offset the costs. A recent change in financial policy allows the General Fund to pay costs directly after the Trust Fund is depleted.

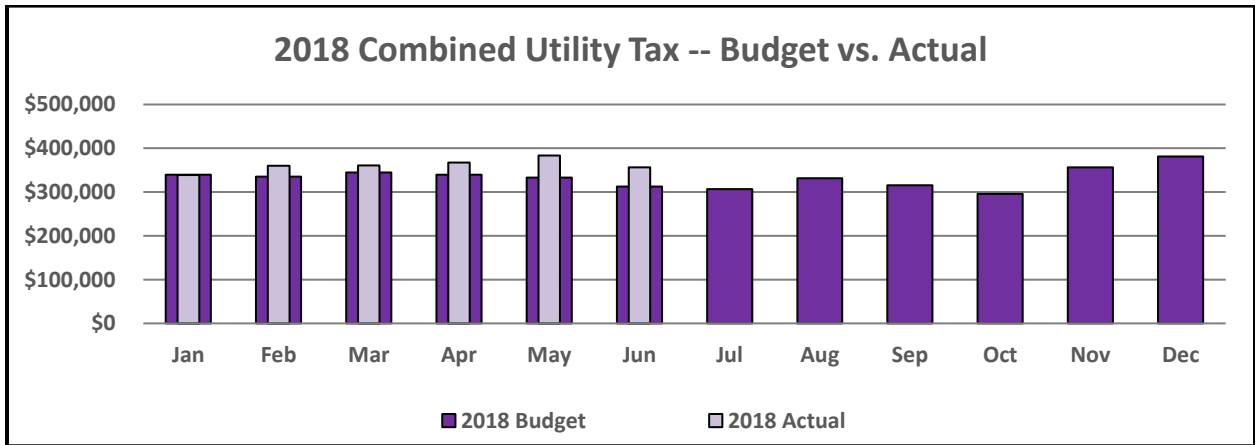
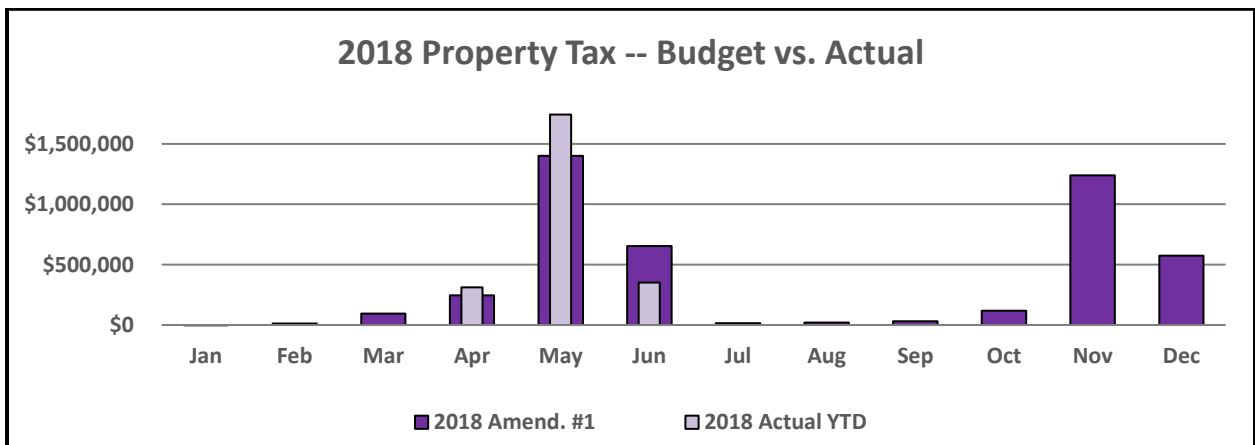
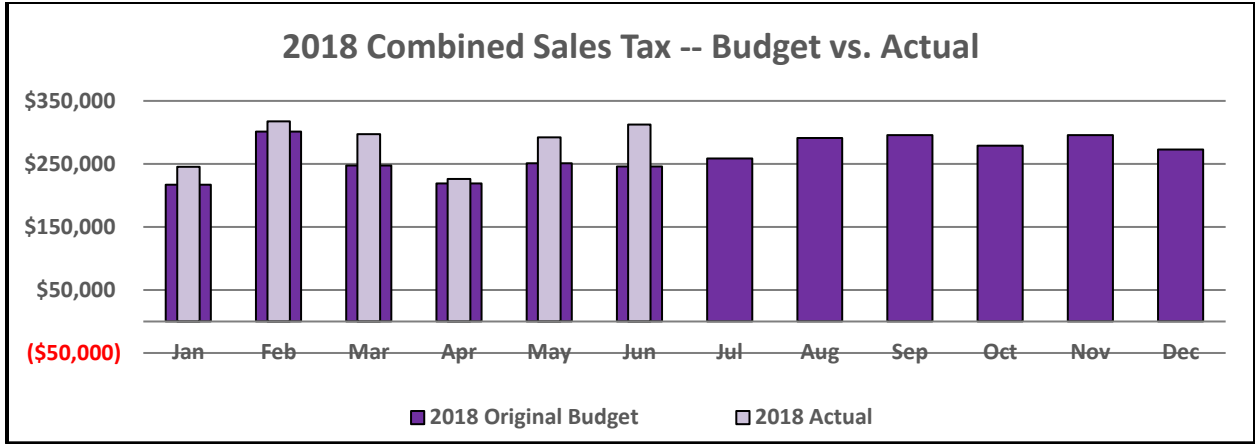
2018 Capital Utility Funds:

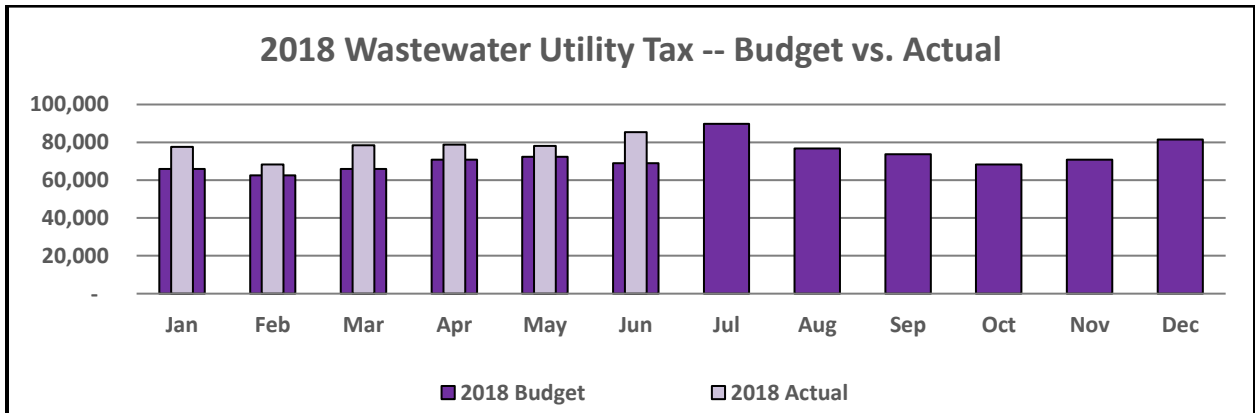
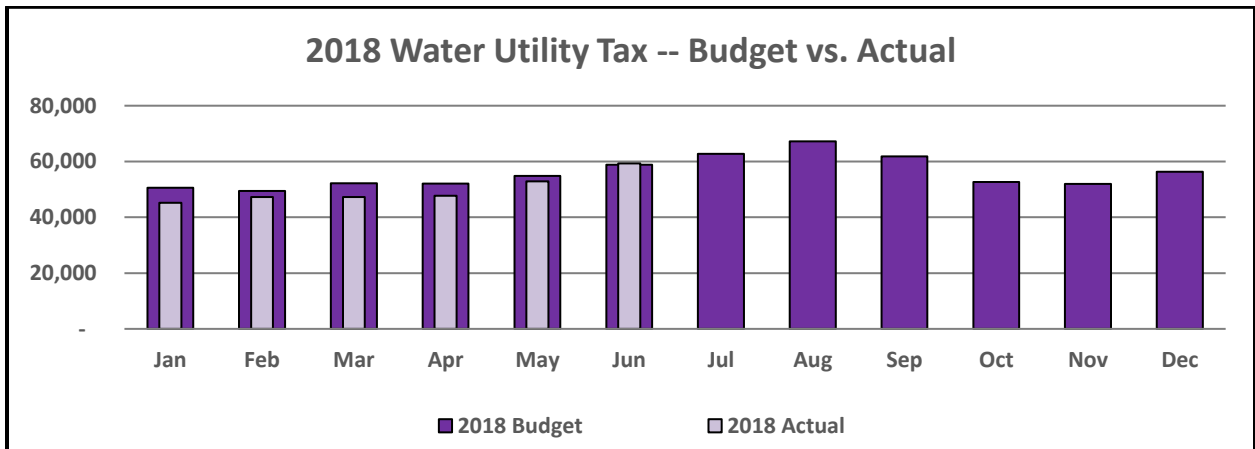
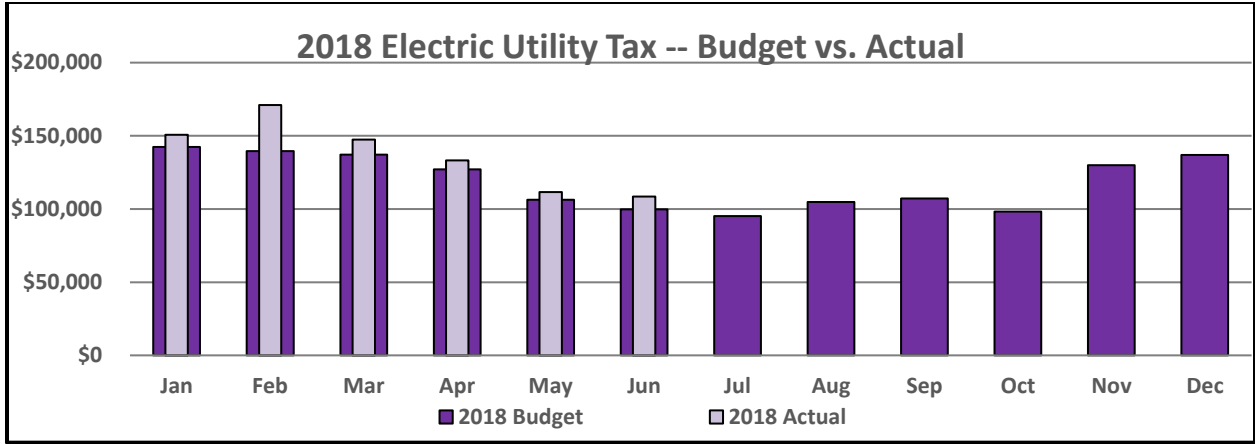
- The seasonal nature of this fund means the revenues and expenditures won't follow a spending pattern. Revenues are fully realized due to the completion of funding transfers.
- Solid Waste Capital and CSO Capital funds also function as debt service funds for the Landfill bonds and the CSO loans respectively. These two funds have surcharge revenues that are collected and placed in the corresponding Capital fund to cover annual payments on debt. Collection of the surcharges are in line with the 2018 budget.
- Spending is down as work is paid upon completion and then approved by the project managers. As in prior years the construction season determines when spending will occur.

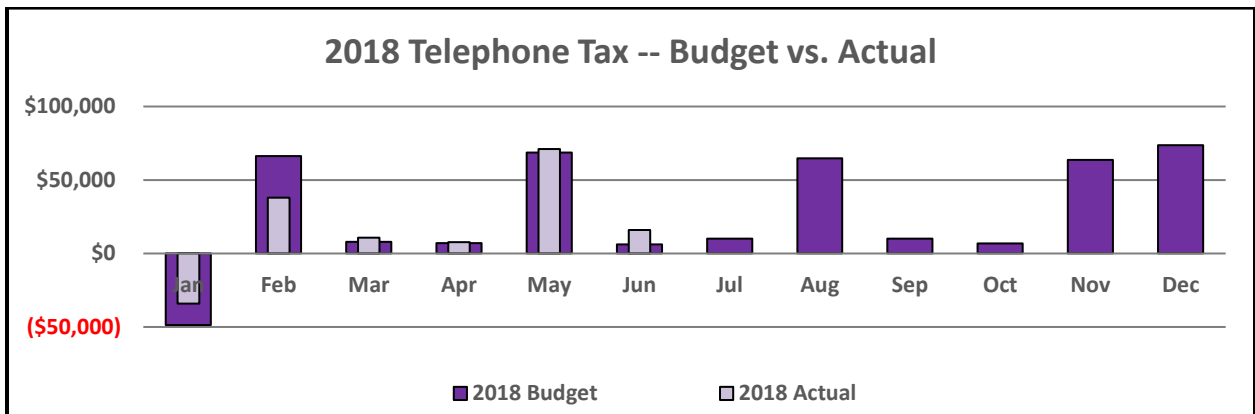
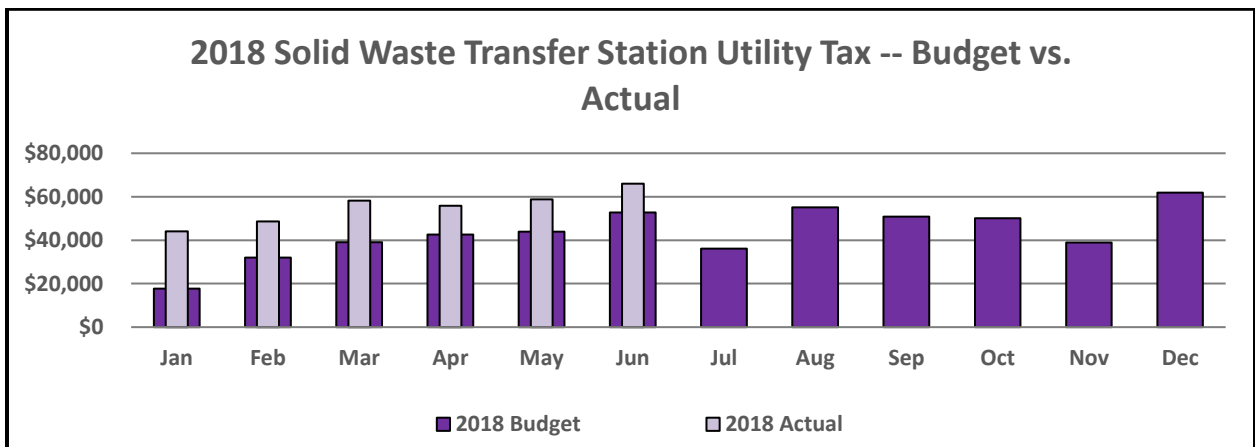
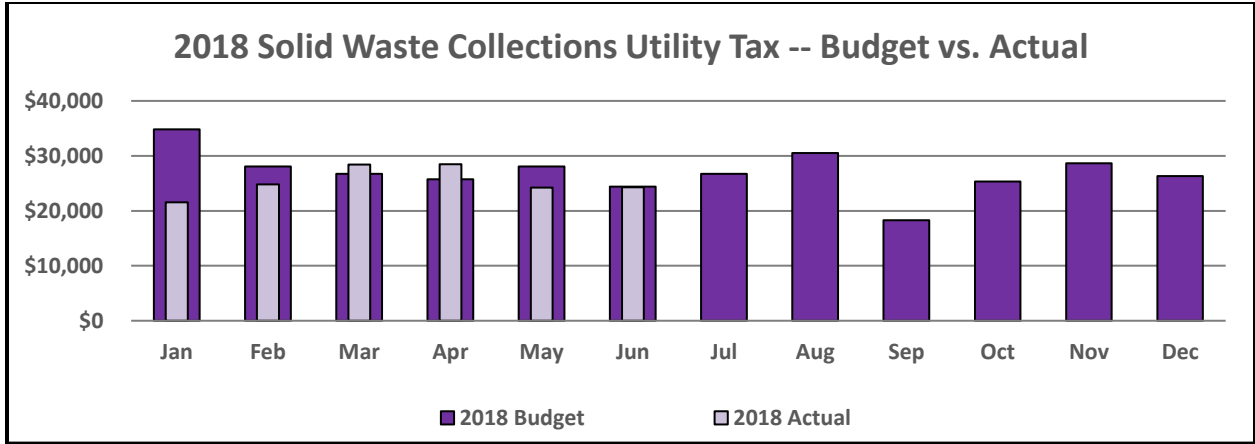
	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
GENERAL FUND REVENUE	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
310 -- Taxes	6,300,391	6,752,261	6,703,697	12,745,000	6,595,811	6,149,189	48.25%
320 -- Licenses & Permits	266,472	246,903	253,237	532,700	275,980	256,720	48.19%
330 -- Intergovernmental Rev.	333,570	256,761	258,292	498,500	298,048	200,452	40.21%
340 -- Charges for Goods/Svcs.	2,954,612	2,819,599	2,941,195	5,057,500	2,522,341	2,535,159	50.13%
350 -- Fines & Penalties	106,924	17,756	4,057	10,000	3,490	6,510	65.10%
360 -- Miscellaneous Revenue	86,812	108,523	97,613	206,400	115,744	90,656	43.92%
390 -- Other Financing Sources	44,583	168,575	59,902	220,000	174,998	45,002	20.46%
TOTAL General Fund Revenue	\$10,093,364	\$10,370,378	\$10,317,993	\$19,270,100	\$9,986,412	\$9,283,688	48.18%
Variance from Prior Yr. - \$	\$204,131	\$277,014	(\$52,385)		\$331,581		
Variance from Prior Yr. - %	2.06%	2.74%	-0.51%		3.21%		

	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
GENERAL FUND REVENUE -- Detail	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Property Tax	2,415,320	2,457,386	2,520,106	4,553,700	2,406,669	2,147,031	47.15%
Sales Tax--CoPA Regular	1,335,270	1,675,049	1,534,131	3,175,400	1,611,266	1,564,134	49.26%
Sales Tax-- EUGA Shared	61,747	54,770	77,567	188,900	48,723	140,177	74.21%
Electric Utility Tax	1,000,349	1,008,479	881,478	1,424,600	822,265	602,335	42.28%
Water Utility Tax	282,936	282,441	302,170	670,600	299,647	370,953	55.32%
Wastewater Utility Tax	385,186	407,777	448,416	867,400	466,714	400,686	46.19%
Solid Waste-Collect. Tax	137,084	118,328	129,344	323,500	151,813	171,687	53.07%
Solid Waste-Trans. Sta. Tax	230,858	320,113	353,330	536,400	331,609	204,791	38.18%
Stormwater Utility Tax	68,805	81,860	94,531	170,000	94,808	75,192	44.23%
Parking Tax	7,521	8,711	8,711	36,300	10,961	25,339	69.81%
Telephone Tax	128,547	108,003	137,439	336,400	109,379	227,021	67.49%
Leasehold Excise Tax	68,447	76,892	72,037	148,500	71,363	77,137	51.94%
Cable TV Franchise Fee	85,017	83,346	83,232	170,000	84,930	85,070	50.04%
Liquor Excise Tax/Liquor Profits	105,340	128,489	47,452	95,300	49,338	45,962	48.23%
Other General Fund Revenue	3,780,937	3,558,734	3,628,049	6,573,100	3,426,927	3,146,173	47.86%
TOTAL--General Fund	\$10,093,364	\$10,370,378	\$10,317,993	\$19,270,100	\$9,986,411	\$9,283,689	48.18%
Variance from Prior Yr. - \$	\$203,830	\$277,014	(\$52,385)		\$331,582		
Variance from Prior Yr. - %	2.06%	2.74%	-0.51%		3.21%		

	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
GENERAL FUND EXPENDITURES	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
10 -- Salaries & Wages	4,715,231	5,031,249	4,477,295	8,927,300	4,450,312	4,476,988	50.15%
20 -- Personnel Benefits	1,769,451	1,748,835	1,774,874	3,752,500	1,715,206	2,037,294	54.29%
30 -- Supplies	278,341	345,119	334,599	748,100	352,823	395,277	52.84%
40 -- Services	1,462,473	1,764,399	1,797,699	3,629,000	1,787,203	1,841,797	50.75%
50 -- Intergov'tl. Svcs./Pmts.	1,386,036	1,435,263	1,712,105	2,798,300	1,565,899	1,232,401	44.04%
60 -- Capital Outlay	0	11,675	0	23,000	1,502	21,498	n/a
90 -- Other Financing Sources	846	25,901	19,994	500	26,564	(26,064)	-5212.80%
TOTAL Gen. Fund Expenditures	\$9,612,378	\$10,362,441	\$10,116,566	\$19,878,700	\$9,899,509	\$9,979,191	50.20%
Variance from Prior Yr. - \$	(\$580,898)	\$750,063	(\$245,875)		\$217,057		
Variance from Prior Yr. - %	-5.70%	7.80%	-2.37%		2.15%		







GENERAL FUND -- Fund #001

Council/Mgr./Clerk/HR	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	226,656	241,846	253,907	530,600	265,328	265,272	49.99%
Expenditure	363,392	422,773	533,006	911,500	455,383	456,117	50.04%
Net--Revenue less Expend.	(136,736)	(180,927)	(279,099)	(380,900)	(190,055)		
Variance from Prior Yr. - \$	\$74,349	(\$44,191)	(\$98,172)		(\$89,044)		
Variance from Prior Yr. - %	-35.22%	32.32%	54.26%		31.90%		

Finance	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	7,452,073	7,864,579	7,844,362	15,146,400	7,860,174	7,286,226	48.11%
Expenditure	1,309,025	1,319,999	1,459,366	2,986,800	1,459,910	1,526,890	51.12%
Net--Revenue less Expend.	6,143,048	6,544,580	6,384,996	12,159,600	6,400,264		
Variance from Prior Yr. - \$	\$300,535	\$401,532	(\$159,584)		(\$15,268)		
Variance from Prior Yr. - %	5.14%	6.54%	-2.44%		-0.24%		

City Attorney/Legal	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	240,002	161,855	157,556	333,000	170,544	162,456	48.79%
Expenditure	729,160	718,675	723,826	1,357,900	748,016	609,884	44.91%
Net--Revenue less Expend.	(489,158)	(556,820)	(566,270)	(1,024,900)	(577,472)		
Variance from Prior Yr. - \$	\$55,815	(\$67,662)	(\$9,450)		\$11,202		
Variance from Prior Yr. - %	-10.24%	13.83%	1.70%		-1.98%		

Community & Econ. Devel.	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	463,052	370,098	276,568	744,500	418,032	326,468	43.85%
Expenditure	377,891	423,460	369,560	917,800	341,836	575,964	62.75%
Net--Revenue less Expend.	85,161	(53,362)	(92,992)	(173,300)	76,196		
Variance from Prior Yr. - \$	\$114,166	(\$138,523)	(\$39,630)		(\$169,188)		
Variance from Prior Yr. - %	-393.61%	-162.66%	74.27%		181.94%		

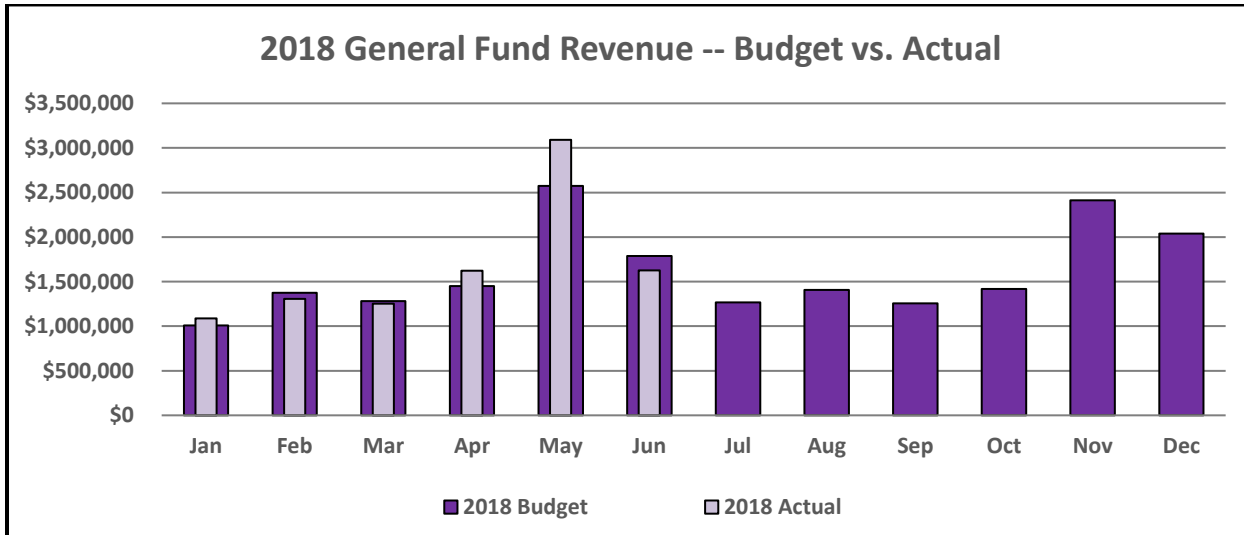
Police	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	399,151	304,932	317,546	609,700	317,705	291,995	47.89%
Expenditure	2,442,694	2,855,735	2,665,900	5,551,900	2,833,614	2,718,286	48.96%
Net--Revenue less Expend.	(2,043,543)	(2,550,803)	(2,348,354)	(4,942,200)	(2,515,909)		
Variance from Prior Yr. - \$	\$207,309	(\$507,260)	\$202,449		\$167,555		
Variance from Prior Yr. - %	-9.21%	24.82%	-7.94%		-7.13%		

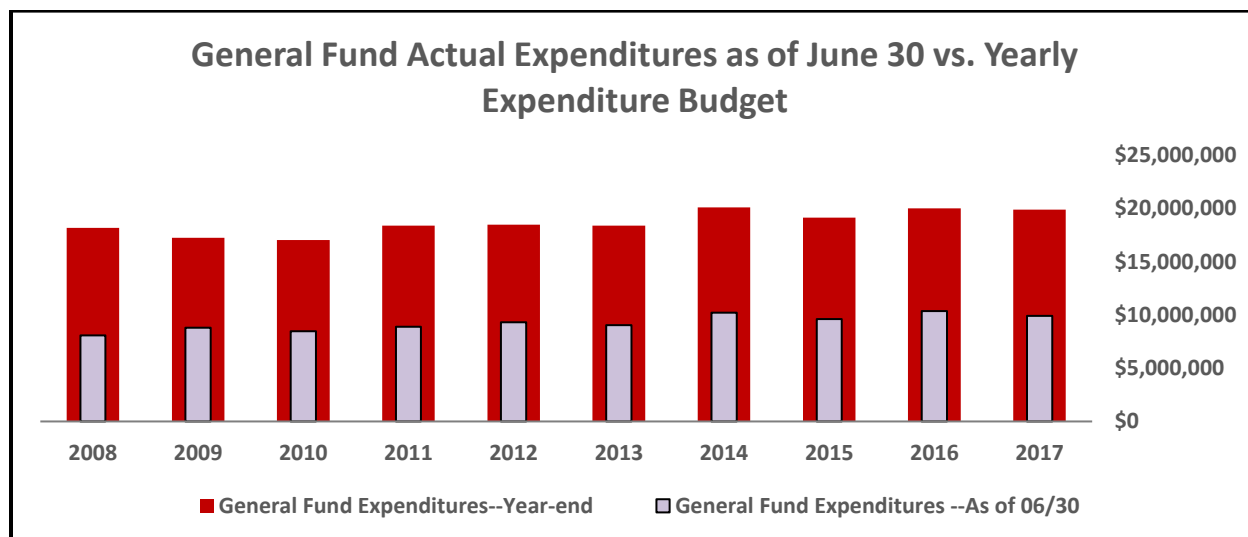
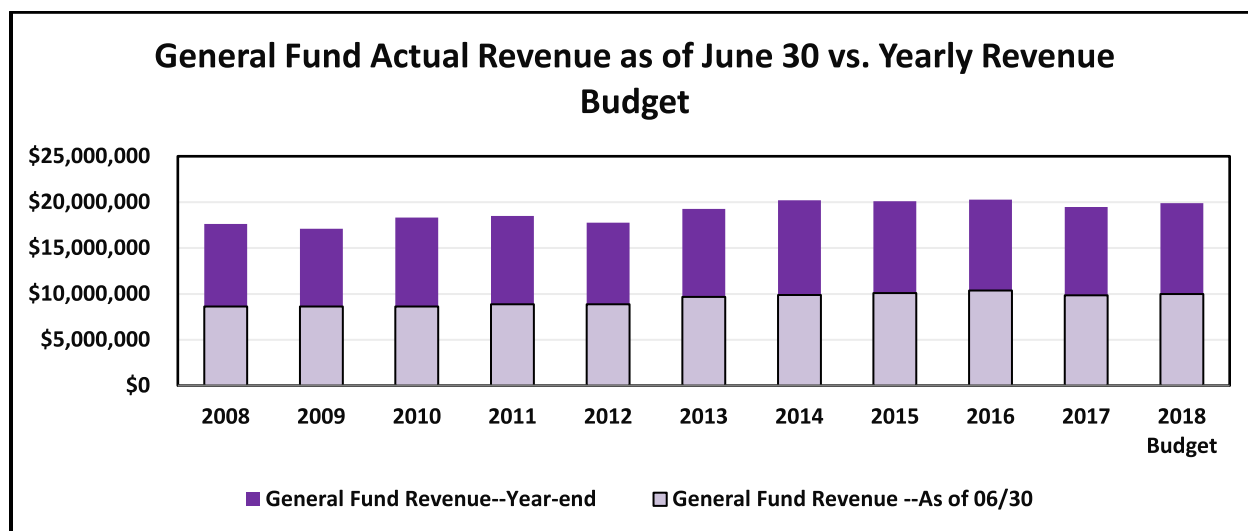
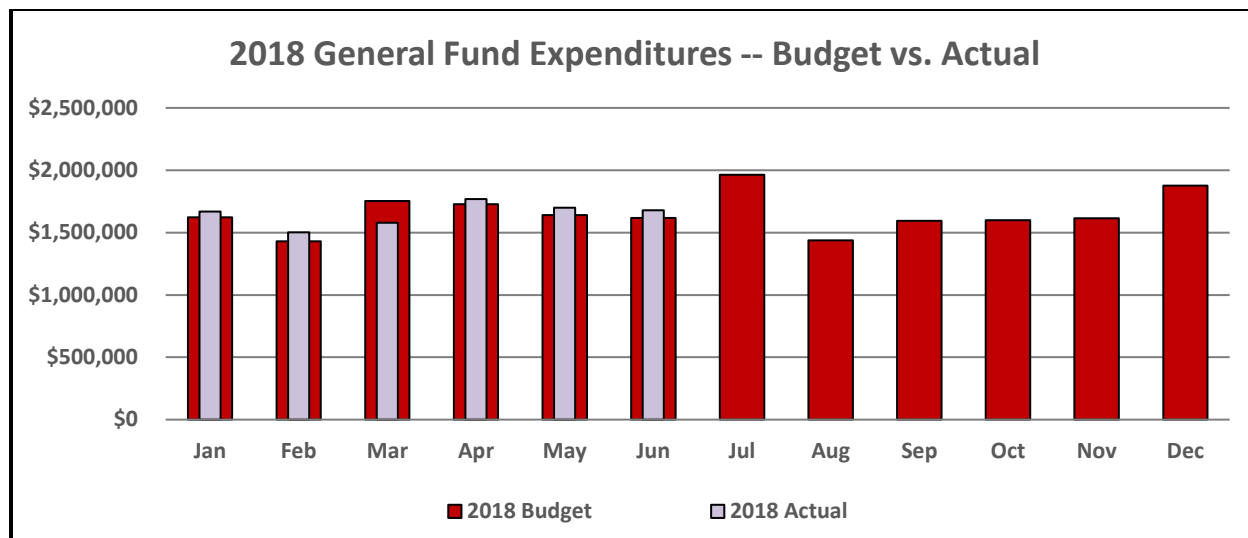
Fire	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	66,421	73,357	50,263	114,400	58,044	56,356	49.26%
Expenditure	1,241,637	1,337,426	1,542,828	2,833,200	1,354,757	1,478,443	52.18%
Net--Revenue less Expend.	(1,175,216)	(1,264,069)	(1,492,565)	(2,718,800)	(1,296,713)		
Variance from Prior Yr. - \$	(\$2,768)	(\$88,853)	(\$228,496)		(\$195,852)		
Variance from Prior Yr. - %	0.24%	7.56%	18.08%		13.12%		

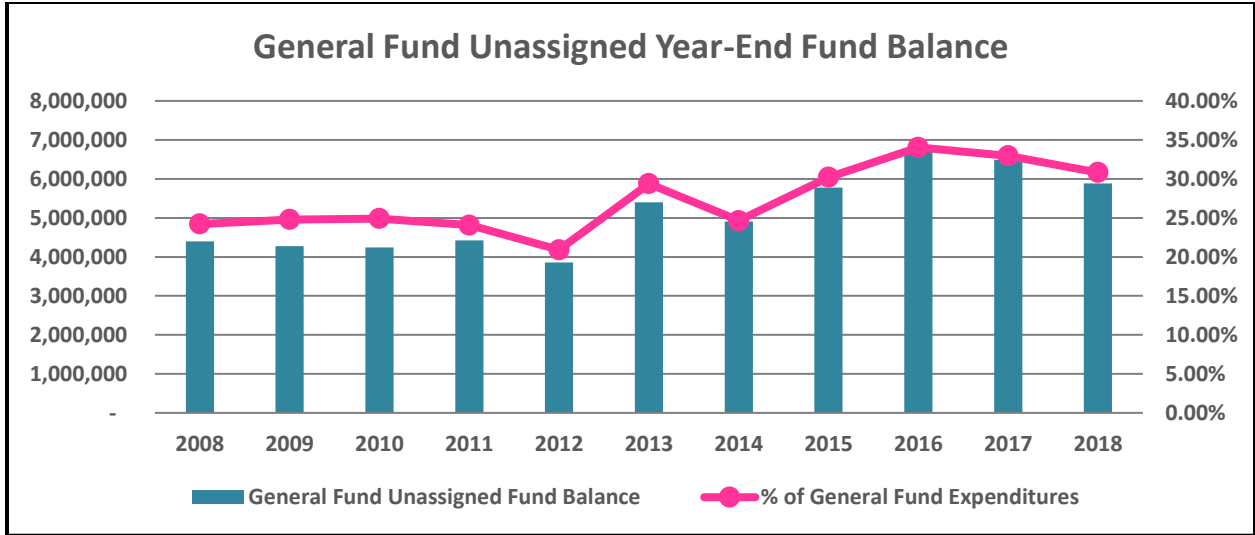
Public Works	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	865,310	946,379	534,716	961,600	479,279	482,321	50.16%
Expenditure	1,578,734	1,721,860	1,052,689	1,959,000	1,001,289	957,711	48.89%
Net--Revenue less Expend.	(713,424)	(775,481)	(517,973)	(997,400)	(522,010)		
Variance from Prior Yr. - \$	\$32,444	(\$62,057)	\$257,508		\$4,037		
Variance from Prior Yr. - %	-4.35%	8.70%	-33.21%		-0.78%		

Parks & Facility Maintenance	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	397,114	407,332	415,833	829,900	417,308	412,592	49.72%
Expenditure	1,569,845	1,734,074	1,769,538	3,360,600	1,700,704	1,659,896	49.39%
Net--Revenue less Expend.	(1,172,731)	(1,326,742)	(1,353,705)	(2,530,700)	(1,283,396)		
Variance from Prior Yr. - \$	\$19,594	(\$154,011)	(\$26,963)		(\$70,309)		
Variance from Prior Yr. - %	-1.64%	13.13%	2.03%		5.19%		

TOTAL -- General Fund	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	10,109,779	10,370,378	9,850,751	19,270,100	9,986,414	9,283,686	48.18%
Expenditure	9,612,378	10,362,441	10,116,713	19,878,700	9,895,509	9,983,191	50.22%
Net--Revenue less Expend.	497,401	7,937	(265,962)	(608,600)	90,905		
Variance from Prior Yr. - \$	\$801,444	(\$489,464)	(\$273,899)		(\$356,867)		
Variance from Prior Yr. - %	-263.60%	-98.40%	-3450.91%		134.18%		







Special Revenue Funds

Lodging Tax -- Fund #101	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	138,669	187,248	165,594	578,600	183,187	395,413	68.34%
Expenditure	286,764	203,562	581,909	862,700	564,826	297,874	34.53%
Net--Revenue less Expend.	(148,095)	(16,314)	(416,315)	(284,100)	(381,639)		
Variance from Prior Yr. -\$	\$86,069	\$131,781	(\$400,001)		(\$34,676)		
Variance from Prior Yr. -%	-36.76%	-88.98%	2451.89%		8.33%		

Street Fund -- Fund #102	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	871,897	832,745	717,228	1,564,000	745,296	818,704	52.35%
Expenditure	921,043	712,569	1,123,582	1,888,500	788,434	1,100,066	58.25%
Net--Revenue less Expend.	(49,146)	120,176	(406,354)	(324,500)	(43,138)		
Variance from Prior Yr. -\$	(\$155,763)	\$169,322	(\$526,530)		(\$363,216)		
Variance from Prior Yr. -%	-146.10%	-344.53%	-438.13%		89.38%		

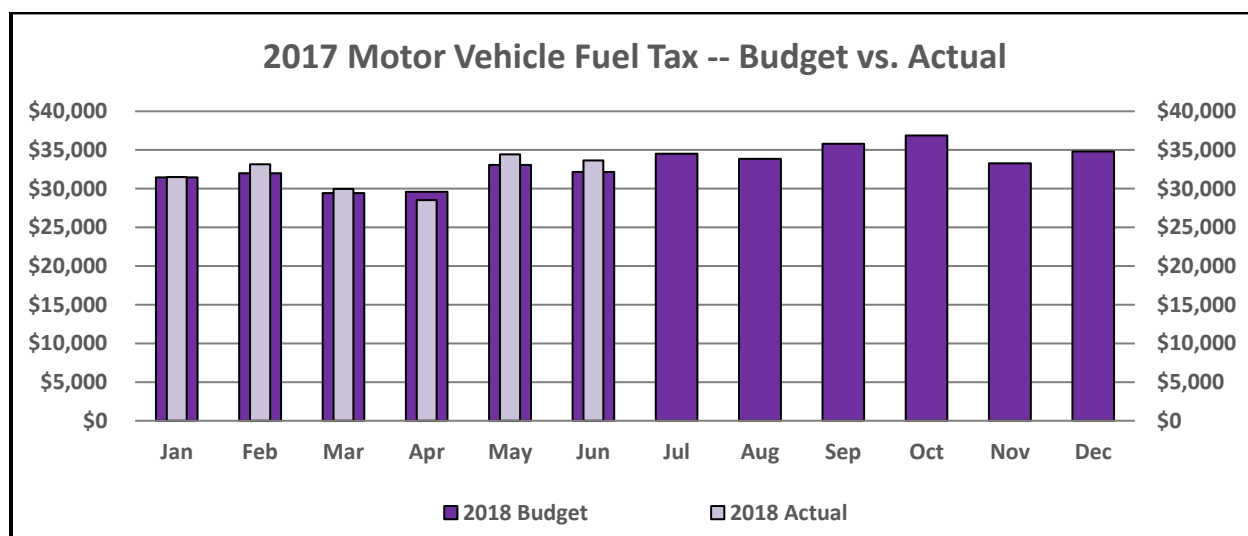
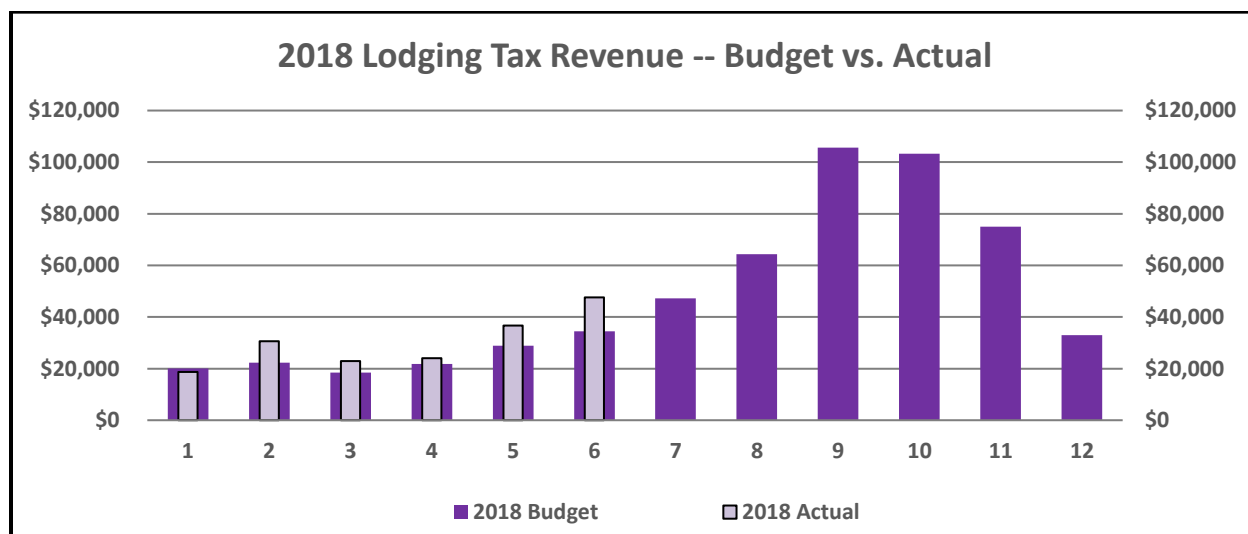
R.E.E.T-1 -- Fund #105	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	154,449	77,499	93,328	196,400	133,152	63,248	32.20%
Expenditure	109,150	25,298	228,852	363,000	354,000	9,000	2.48%
Net--Revenue less Expend.	45,299	52,201	(135,524)	(166,600)	(220,848)		
Variance from Prior Yr. -\$	\$8,139	\$6,902	(\$187,725)		\$85,324		
Variance from Prior Yr. -%	21.90%	15.24%	-359.62%		-62.96%		

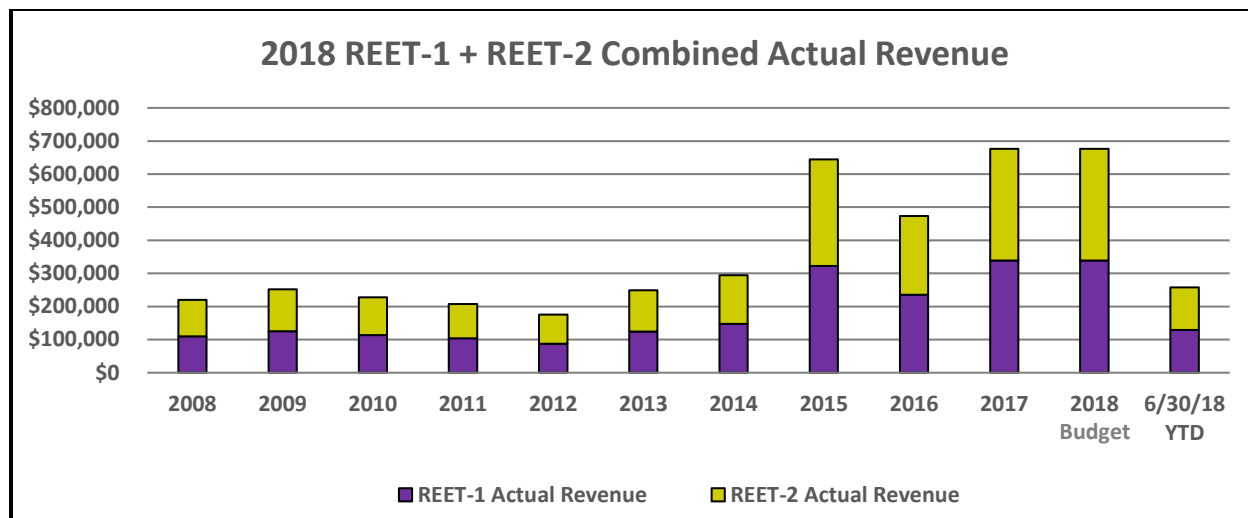
PenCom -- Fund #107	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	1,284,620	1,303,585	1,321,963	2,839,000	1,403,847	1,435,153	50.55%
Expenditure	1,607,531	1,466,743	1,478,397	2,860,300	1,524,003	1,336,297	46.72%
Net--Revenue less Expend.	(322,911)	(163,158)	(156,434)	(21,300)	(120,156)		
Variance from Prior Yr. -\$	(\$277,668)	\$159,753	\$6,724		(\$36,278)		
Variance from Prior Yr. -%	613.73%	-49.47%	-4.12%		23.19%		

R.E.E.T.-2 -- Fund #160	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	153,154	77,128	90,213	195,000	133,958	61,042	31.30%
Expenditure	0	60,000	83,644	83,000	82,840	160	0.19%
Net--Revenue less Expend.	153,154	17,128	6,569	112,000	51,118		
Variance from Prior Yr. -\$	\$192,942	(\$136,026)	(\$10,559)		(\$44,549)		
Variance from Prior Yr. -%	-484.93%	-88.82%	-61.65%		-678.17%		

Business Improvement District -- Fund #165	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	0	0	0	0	17,369	(17,369)	#DIV/0!
Expenditure	0	0	0	0	2,327	(2,327)	#DIV/0!
Net--Revenue less Expend.	0	0	0	0	15,042		
Variance from Prior Yr. - \$	\$0	\$0	\$0		(\$15,042)		
Variance from Prior Yr. - %	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		

P.A. Housing -- Fund #172	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	3,092	100,068	6,626	1,048,600	743,825	304,775	29.06%
Expenditure	30,000	30,000	0	1,230,000	1,161,456	68,544	5.57%
Net--Revenue less Expend.	(26,908)	70,068	6,626	(181,400)	(417,631)		
Variance from Prior Yr. - \$	(\$47,856)	\$96,976	(\$63,442)		\$424,257		
Variance from Prior Yr. - %	-228.45%	-360.40%	-90.54%		6402.91%		





Debt Service Funds

2006 LTGO -- Fund #215	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
<i>LTGO Property Acquisition</i>	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	31,146	35,007	32,627	64,600	5,675	58,925	91.22%
Expenditure	43,444	43,445	43,445	87,000	43,555	43,445	49.94%
Net--Revenue less Expend.	(12,298)	(8,438)	(10,818)	(22,400)	(37,880)		
Variance from Prior Yr. - \$	(\$14,671)	\$3,860	(\$2,380)		\$27,062		
Variance from Prior Yr. - %	-618.25%	-31.39%	28.21%		-250.16%		

2014 LTGO -- Fund #216	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
<i>LTGO Solid Waste Landfill</i>	Actual	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	198,490	173,424	173,550	345,700	173,602	172,098	49.78%
Expenditure	171,850	171,850	171,848	344,200	171,850	172,350	50.07%
Net--Revenue less Expend.	26,640	1,574	1,702	1,500	1,752		
Variance from Prior Yr. - \$	\$26,640	(\$25,066)	\$128		(\$50)		
Variance from Prior Yr. - %	#DIV/0!	-94.09%	8.13%		-2.94%		

2015 LTGO -- Fund #217	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
<i>LTGO 2015 Refunding</i>	Actual	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	0	111,453	118,097	233,900	117,147	116,753	49.92%
Expenditure	0	17,800	23,958	233,500	21,536	211,964	90.78%
Net--Revenue less Expend.	0	93,653	94,139	400	95,611		
Variance from Prior Yr. - \$	\$0	\$93,653	\$486		(\$1,472)		
Variance from Prior Yr. - %	#DIV/0!	#DIV/0!	0.52%		-1.56%		

Governmental Capital Projects

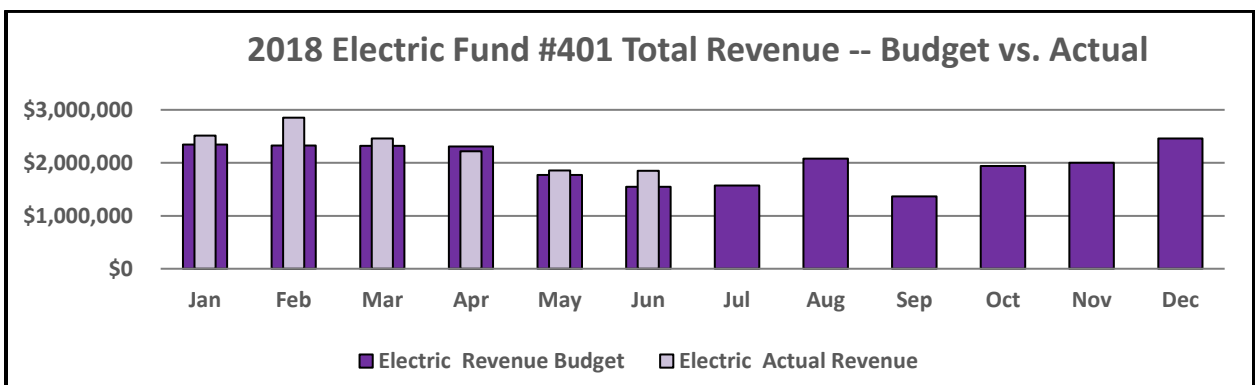
Cap. Improve. -- Fund #310	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
<i>Governmental projects</i>	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	1,098,691	809,665	1,158,246	944,300	530,972	413,328	43.77%
Expenditure	499,260	133,233	607,049	1,885,100	1,452,886	432,214	22.93%
Net--Revenue less Expend.	599,431	676,432	551,197	(940,800)	(921,914)		
Variance from Prior Yr. -\$	\$1,346,537	\$77,001	(\$125,235)		\$1,473,111		
Variance from Prior Yr. -%	-180.23%	12.85%	-18.51%		267.26%		

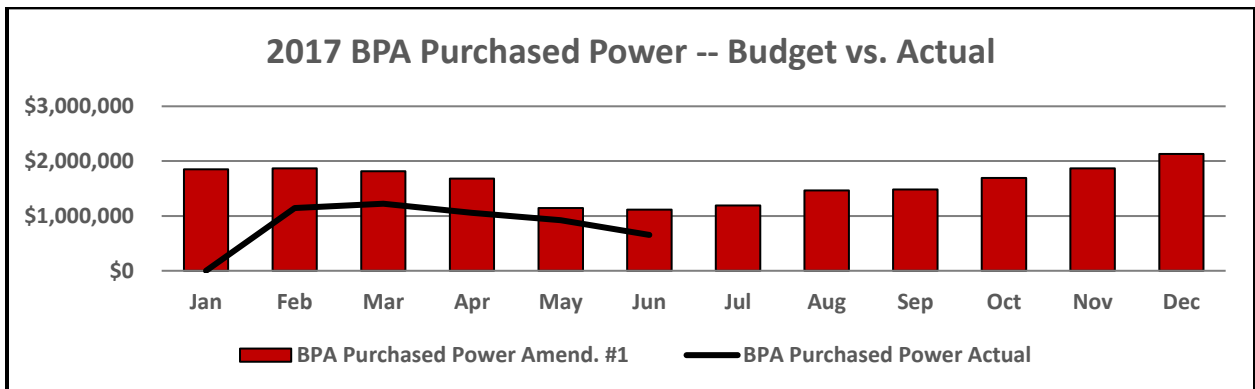
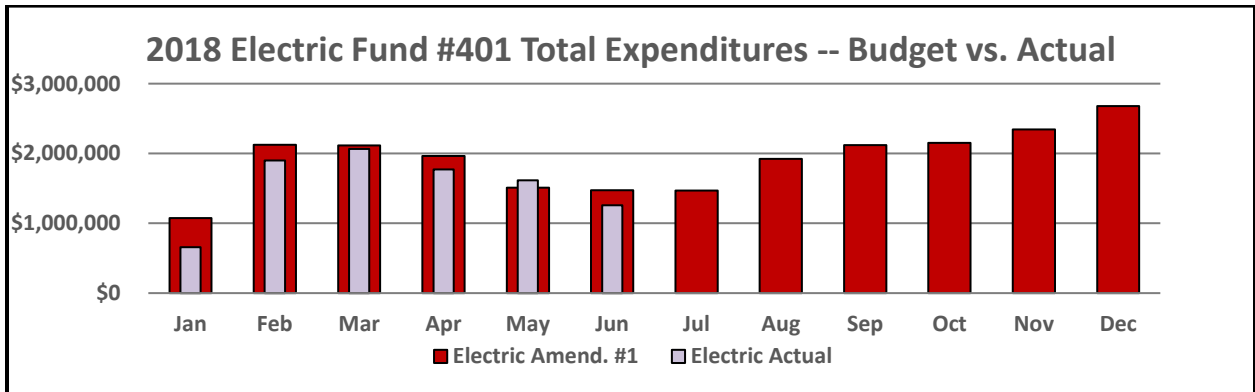
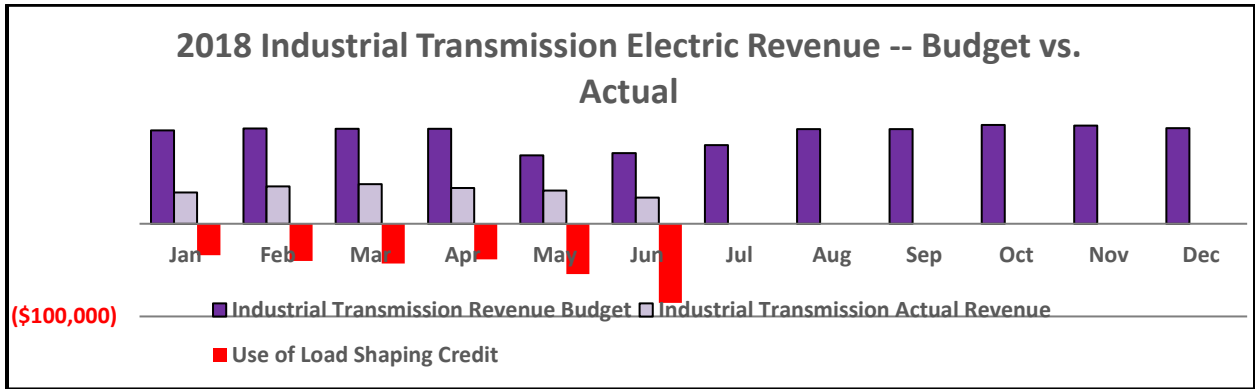
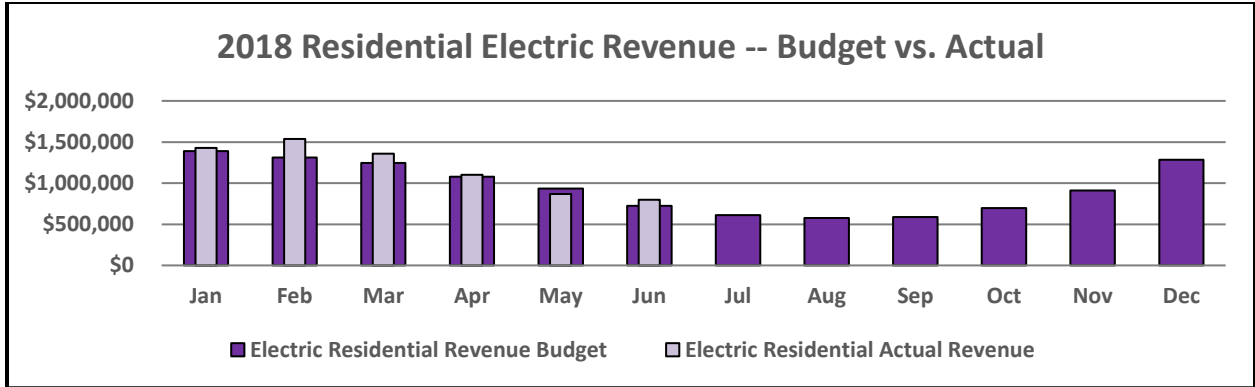
Trans. Ben. Dist.-- Fund #312	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
<i>Transportation Benefit District</i>	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	0	0	0	6,702,700	2,438,502	4,264,198	63.62%
Expenditure	0	0	0	5,456,500	349,303	5,107,197	93.60%
Net--Revenue less Expend.	0	0	0	1,246,200	2,089,199		
Variance from Prior Yr. -\$	\$0	\$0	\$0		(\$2,089,199)		
Variance from Prior Yr. -%	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		

Parks Capital -- Fund #316	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	3,559	3,609	4,843	6,800	5,060	1,740	25.59%
Expenditure	0	0	0	0	0	0	#DIV/0!
Net--Revenue less Expend.	3,559	3,609	4,843	6,800	5,060		
Variance from Prior Yr. -\$	\$1,064	\$50	\$1,234		(\$217)		
Variance from Prior Yr. -%	42.65%	1.40%	34.19%		-4.48%		

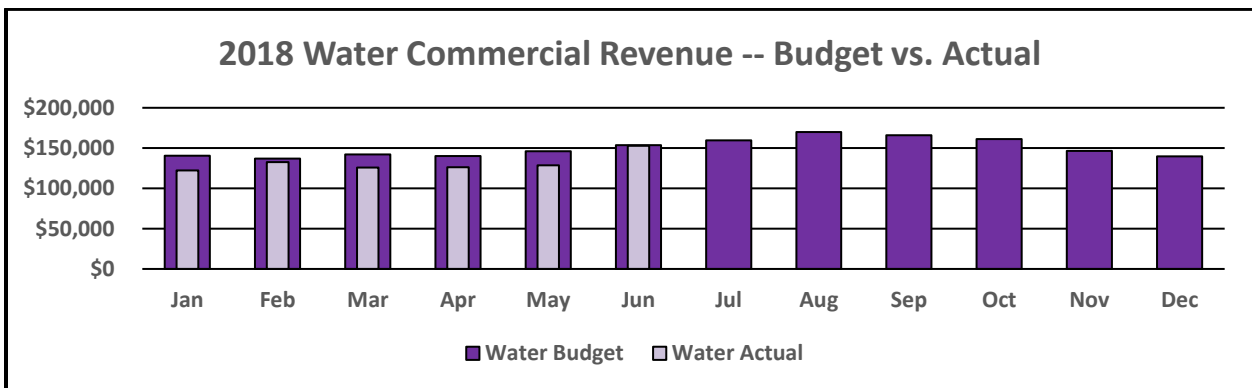
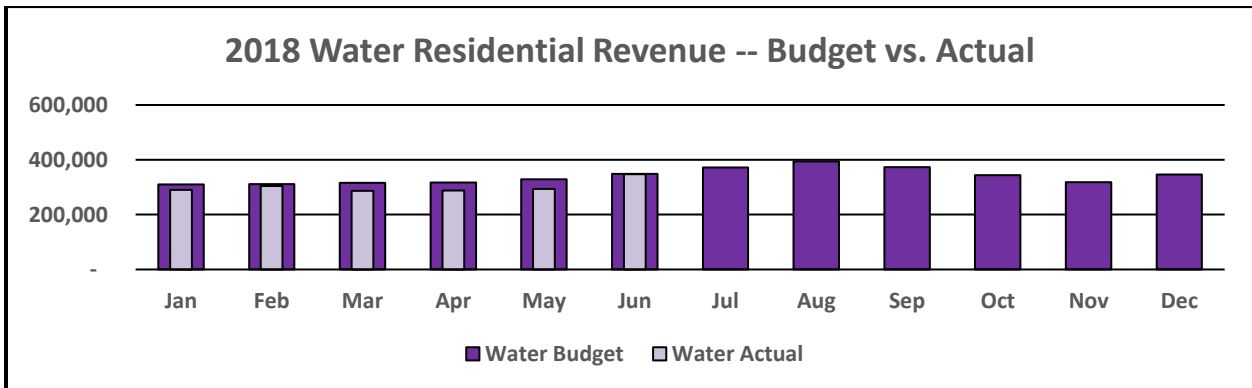
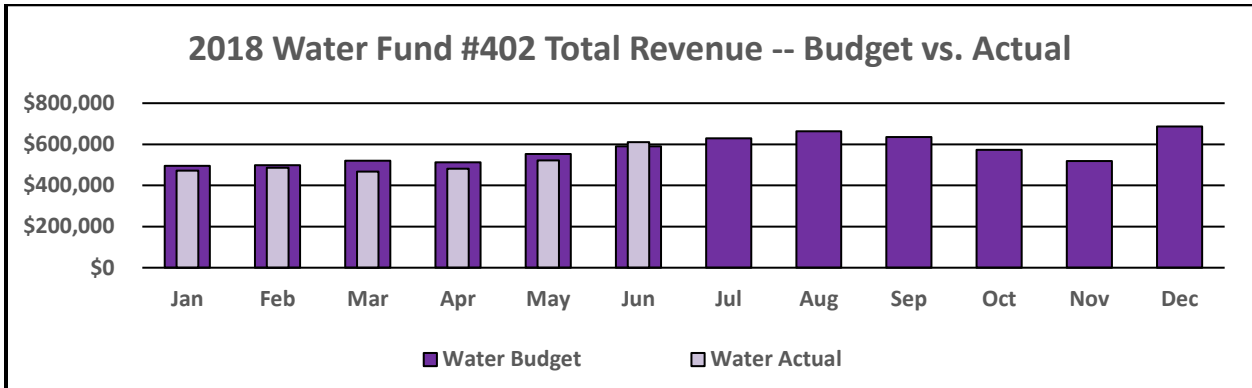
Utilities & Enterprise Funds

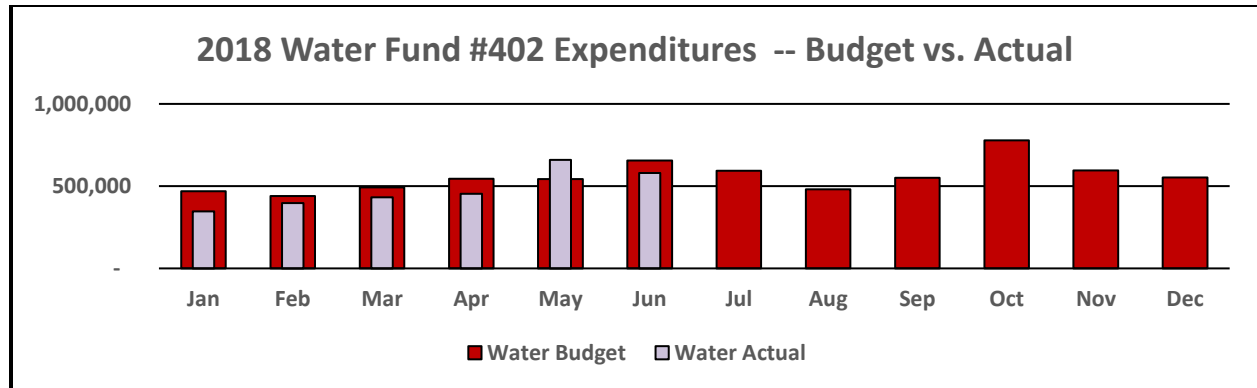
Electric Utility -- Fund #401	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
<i>excludes intrafund transfer out</i>	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	16,667,779	16,821,139	15,014,981	24,024,400	13,746,817	10,277,583	42.78%
Expenditure	15,385,100	14,460,085	11,234,590	22,950,700	9,264,197	13,686,503	59.63%
Net--Revenue less Expend.	1,282,679	2,361,054	3,780,391	1,073,700	4,482,620		
Variance from Prior Yr. -\$	\$1,189,809	\$1,078,375	\$1,419,337		(\$702,229)		
Variance from Prior Yr. -%	1281.15%	84.07%	60.11%		-18.58%		





Water Utility -- Fund #402 excludes intrafund transfer out	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	2,848,615	2,857,166	3,004,397	6,875,200	3,040,328	3,834,872	55.78%
Expenditure	3,201,487	2,709,803	3,015,738	6,695,100	2,868,837	3,826,263	57.15%
Net--Revenue less Expend.	(352,872)	147,363	(11,341)	180,100	171,491		
Variance from Prior Yr. - \$	\$391,670	\$500,235	(\$158,704)		(\$182,832)		
Variance from Prior Yr. - %	-52.61%	-141.76%	-107.70%		1612.13%		





Wastewater Util. - Fund #403 excludes intrafund transfer out	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	2,848,613	2,857,166	3,414,676	6,965,300	3,520,275	3,445,025	49.46%
Expenditure	3,199,425	3,784,479	2,653,918	6,065,800	2,602,357	3,463,443	57.10%
Net--Revenue less Expend.	(350,812)	(927,313)	760,758	899,500	917,918		
Variance from Prior Yr. - \$	\$690,916	(\$576,501)	\$1,688,071		(\$157,160)		
Variance from Prior Yr. - %	-66.32%	164.33%	-182.04%		-20.66%		

Solid Waste -- Fund #404 excludes intrafund transfer out	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	5,078,732	5,641,243	8,168,946	11,254,700	5,896,570	5,358,130	47.61%
Expenditure	4,670,929	3,173,332	7,862,471	10,960,600	4,637,385	6,323,215	57.69%
Net--Revenue less Expend.	407,803	2,467,911	306,475	294,100	1,259,185		
Variance from Prior Yr. - \$	(\$40,176)	\$2,060,108	(\$2,161,436)		(\$952,710)		
Variance from Prior Yr. - %	-8.97%	505.17%	-87.58%		-310.86%		

Stormwater Util. - Fund #406 excludes intrafund transfer out	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	867,026	1,025,301	1,185,337	2,126,600	1,191,732	934,868	43.96%
Expenditure	673,942	1,006,529	667,784	1,726,600	778,987	947,613	54.88%
Net--Revenue less Expend.	193,084	18,772	517,553	400,000	412,745		
Variance from Prior Yr. - \$	\$5,914	(\$174,312)	\$498,781		\$104,808		
Variance from Prior Yr. - %	3.16%	-90.28%	2657.05%		20.25%		

Medic 1 Utility -- Fund #409	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	912,944	895,800	1,291,325	2,791,600	1,365,249	1,426,351	51.09%
Expenditure	850,691	888,007	1,260,834	2,788,500	1,214,820	1,573,680	56.43%
Net--Revenue less Expend.	62,253	7,793	30,491	3,100	150,429		
Variance from Prior Yr. - \$	(\$138)	(\$54,460)	\$22,698		(\$119,938)		
Variance from Prior Yr. - %	-0.22%	-87.48%	291.26%		-393.36%		

Harbor Clean-up -- Fund #413	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	90,539	207,384	389,733	3,889,500	308,389	3,581,111	92.07%
Expenditure	86,004	100,499	441,163	4,147,800	552,228	3,595,572	86.69%
Net--Revenue less Expend.	4,535	106,885	(51,430)	(258,300)	(243,839)		
Variance from Prior Yr. - \$	(\$468,360)	\$102,350	(\$158,315)		\$192,409		
Variance from Prior Yr. - %	-99.04%	2256.89%	-148.12%		-374.12%		

Conserv. Util. -- Fund #421	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	387,056	338,960	479,313	835,900	263,187	572,713	68.51%
Expenditure	288,859	277,386	485,248	1,004,000	395,081	608,919	60.65%
Net--Revenue less Expend.	98,197	61,574	(5,935)	(168,100)	(131,894)		
Variance from Prior Yr. - \$	(\$45,259)	(\$36,623)	(\$67,509)		\$125,959		
Variance from Prior Yr. - %	-31.55%	-37.30%	-109.64%		-2122.31%		

Electric Capital -- Fund #451	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
Includes intrafund transfer	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	129,295	1,421,015	625,000	1,073,700	1,073,700	0	0.00%
Expenditure	481,650	(13,264)	161,764	1,250,000	35,757	1,214,243	97.14%
Net--Revenue less Expend.	(352,355)	1,434,279	463,236	(176,300)	1,037,943		
Variance from Prior Yr. - \$	(\$974,296)	\$1,786,634	(\$971,043)		(\$574,707)		
Variance from Prior Yr. - %	-156.65%	-507.06%	-67.70%		-124.06%		

Water Capital -- Fund #452	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
Includes intrafund transfer	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	6,281	1,138,655	0	556,000	556,000	0	0.00%
Expenditure	1,022	0	0	1,042,300	186,462	855,838	82.11%
Net--Revenue less Expend.	5,259	1,138,655	0	(486,300)	369,538		
Variance from Prior Yr. - \$	(\$296,743)	\$1,133,396	(\$1,138,655)		(\$369,538)		
Variance from Prior Yr. - %	-98.26%	21551.55%	-100.00%		#DIV/0!		

Wastewater Cap. -- Fund #453	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
Includes intrafund transfer	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	4,082	495,000	0	745,000	745,000	0	0.00%
Expenditure	207,193	7,176	116,354	1,345,000	302,791	1,042,209	77.49%
Net--Revenue less Expend.	(203,111)	487,824	(116,354)	(600,000)	442,209		
Variance from Prior Yr. - \$	(\$709,287)	\$690,935	(\$604,178)		(\$558,563)		
Variance from Prior Yr. - %	-140.13%	-340.18%	-123.85%		480.05%		

Solid Waste Cap. -- Fund #454	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
Includes intrafund transfer	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	212,015	381,861	626,762	1,217,500	544,960	672,540	55.24%
Expenditure	426,848	1,923,396	295,217	1,436,500	285,656	1,150,844	80.11%
Net--Revenue less Expend.	(214,833)	(1,541,535)	331,545	(219,000)	259,304		
Variance from Prior Yr. - \$	\$956,227	(\$1,326,702)	\$1,873,080		\$72,241		
Variance from Prior Yr. - %	-81.65%	617.55%	-121.51%		21.79%		

Stormwater Cap. -- Fund #456		6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
Includes intrafund transfer		Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue		52,113	237,000	0	400,000	400,000	0	0.00%
Expenditure		46,343	0	0	632,000	0	632,000	100.00%
Net--Revenue less Expend.		5,770	237,000	0	(232,000)	400,000		
	Variance from Prior Yr. - \$	(\$94,265)	\$231,230	(\$237,000)		(\$400,000)		
	Variance from Prior Yr. - %	-94.23%	4007.45%	-100.00%		#DIV/0!		

CSO Capital -- Fund #463		6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
		Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue		4,358,523	3,758,277	1,135,944	2,301,900	1,162,081	1,139,819	49.52%
Expenditure		3,805,947	5,935,907	1,308,082	2,451,900	968,977	1,482,923	60.48%
Net--Revenue less Expend.		552,576	(2,177,630)	(172,138)	(150,000)	193,104		
	Variance from Prior Yr. - \$	\$293,625	(\$2,730,206)	\$2,005,492		(\$365,242)		
	Variance from Prior Yr. - %	113.39%	-494.09%	-92.10%		212.18%		

Internal Service Funds		6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
Equipment Services -- Fund #501		Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue		793,679	824,874	932,174	1,835,500	940,617	894,883	48.75%
Expenditure		719,584	395,726	715,146	2,534,600	760,628	1,773,972	69.99%
Net--Revenue less Expend.		74,095	429,148	217,028	(699,100)	179,989		
	Variance from Prior Yr. - \$	(\$49,621)	\$355,053	(\$212,120)		\$37,039		
	Variance from Prior Yr. - %	-40.11%	479.19%	-49.43%		17.07%		

Info. Technology -- Fund #502		6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
		Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue		777,992	868,163	1,470,446	1,968,100	996,140	971,960	49.39%
Expenditure		642,758	542,533	1,346,407	2,474,300	609,852	1,864,448	75.35%
Net--Revenue less Expend.		135,234	325,630	124,039	(506,200)	386,288		
	Variance from Prior Yr. - \$	(\$176,846)	\$190,396	(\$201,591)		(\$262,249)		
	Variance from Prior Yr. - %	-56.67%	140.79%	-61.91%		-211.42%		

Self-Insurance -- Fund #503		6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
		Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue		2,701,297	2,486,176	2,716,033	5,536,900	2,485,808	3,051,092	55.10%
Expenditure		2,881,300	3,174,585	2,745,568	5,536,900	3,123,831	2,413,069	43.58%
Net--Revenue less Expend.		(180,003)	(688,409)	(29,535)	0	(638,023)		
	Variance from Prior Yr. - \$	\$250,101	(\$508,406)	\$658,874		\$608,488		
	Variance from Prior Yr. - %	-58.15%	282.44%	-95.71%		-2060.23%		

Permanent & Trust Funds

Cemetery Endow. - Fund #601	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	1,790	1,948	2,111	4,000	3,113	887	22.18%
Expenditure	0	0	0	4,000	0	4,000	100.00%
Net--Revenue less Expend.	1,790	1,948	2,111	0	3,113		
Variance from Prior Yr. -\$	(\$74)	\$158	\$163		(\$1,002)		
Variance from Prior Yr. -%	-3.97%	8.83%	8.37%		-47.47%		

Fire Pension -- Fund #602	6/30/2015	6/30/2016	6/30/2017	2018 Budget	6/30/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #1	Actual YTD	Remain. \$	Remain. %
Revenue	26,593	27,339	47,476	23,900	22,570	1,330	5.56%
Expenditure	38,869	34,773	75,379	62,600	80,710	(18,110)	-28.93%
Net--Revenue less Expend.	(12,276)	(7,434)	(27,903)	(38,700)	(58,140)		
Variance from Prior Yr. -\$	(\$18,678)	\$4,842	(\$20,469)		\$30,237		
Variance from Prior Yr. -%	-291.75%	-39.44%	275.34%		-108.36%		