

CITY OF



PORT ANGELES

WASHINGTON, U. S. A.

CITY COUNCIL MEMO

DATE: March 15, 2018



TO: MAYOR BRUCH, DEPUTY MAYOR KATE DEXTER, COUNCILMEMBER FRENCH, COUNCILMEMBER KIDD, COUNCILMEMBER MERIDETH, COUNCILMEMBER MORAN, COUNCILMEMBER SCHROMEN-WAWRIN, CITY MANAGER MCKEEN

FROM: TESS AGESSION, INTERIM FINANCE DIRECTOR

SUBJECT: 2017 Year-End Financial Report (unaudited)

Attached please find the Year-End 2017 Budget Status Report for your review. This report covers the Year to Date information for 2017, along with comparatives to previous years' data.

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 to be considered “green” or an expenditure to be considered “red” are shown below.

<u>Traffic Light Color</u>	<u>Symbol</u>	<u>Revenue</u>	<u>Expenditures</u>
• Green		<100%	>100%
• Red		>100%	<100%

For analysis at year end the budget is either in line or exceeds expectations.

While some funds/departments will show a lower than budget revenue amount, this may be fine if the spending is also lower. Review of the net revenue less expenditures may be the best way to review the overall impact on the fund/department. Conversely remember while a fund may have higher than anticipated revenues it is not always positive, if the expenses are well over the budget amount this could impact the fund balance negatively.

General Fund:

- **Revenues** – Overall the General Fund revenue is 2.97% over the final 2017 Budget. Sales tax and Solid Waste Transfer Station utility tax make up 50% of the excess earnings.

- **Property taxes** – Property tax collections are slightly higher than anticipated for the year. The City has received just over 100% of expected property taxes at this time.
- **Sales Taxes** – City sales taxes are well over revenue expectations with Eastern Growth Area (EUGA) revenues over budget by 31.51% for the year. Regular City sales taxes are 3.2% or \$142,583 over budget for the year.
- **Utility Taxes** –
 - As expected the Electric Utility taxes are lower in the industrial area but with an uptick in the residential taxes collected. When both areas are combined electric utility taxes are 5.84% of less than expectations (\$95,009).
 - Water is above expectations by approximately 2.67%, or \$16,775 over budget.
 - Wastewater is 9.01% over expectations or \$77,924 over budget.
 - Solid Waste Collections is just 0.85% over expectations, or \$2,117 over budget.
 - Solid Waste Transfer Station utility taxes are over 22.9% over expectations due to a large increase in waste crossing the scales at the transfer station, or \$134,010 over budget.
 - Stormwater utility taxes are over by 2.31%, or \$3,688 over budget. Stormwater is assessed on property owners and collected through the Clallam County tax bill.
- **Telephone Taxes** – Revenues are exceeding expectations by 15.05% or \$55,000 over budget. This is a positive indication that this tax is balancing after the sudden decrease from 2014-2016 due to customers switching from landlines to cellphones.
- **Leasehold Excise Tax** – is under budget for the second year. Finance is analyzing why this tax continues to decrease. It came in \$9047 less than budgeted.
- **Expenditures**
 - Total expenditures for the General Fund are \$626 under budget or 0.003%.
 - Salaries and benefits are \$97,455 over budget, due mostly to retirement payouts.
 - Interfund payments for services – are over budget by \$40,067 for electrical and facility work being charged to the General Fund by other internal funds. Only \$500 was budgeted, indicating a need to review the budgets in future years. All other areas were under budget.

Special Revenue Funds:

- **Lodging Tax Fund #101** – Revenues are over budget for the year by \$170,875 (30.24%) indicating a high usage of hotels/motels in the City, expenses were under budget by \$51,563 (5.68%) as a result of projects being delayed until 2018 due to time constraints.
- **Street Fund #102** - Revenues were \$57,190 under budget due to lower interdepartmental revenue from the Stormwater utility. These revenues are earned when Street personnel perform Stormwater tasks, in 2017 less street sweeping occurred which lowered the

amount billable. Expenses were \$61,303 less than expected in spite of salaries, equipment (vehicle) maintenance, and utilities being higher than expected, almost all other categories were lower.

- **Real Estate Excise Tax #1 & #2 (REET#1 & REET#2)** – Both funds are over budget for revenues. REET#1 came in \$171,657 over the revenue budget- nearly double expectations. REET#2 came in \$168,176 over budget. Expenditures are fully spent due to the transfer of funding for capital projects completed in full. These funds are used for specific capital projects as a match for grants.
- **PenCom #107** – PenCom revenues were \$174,343 (6.45%) over budget due to higher tax earnings, and expenditures \$151,584 (5.42%) under budget due to lower personnel costs than anticipated.
- **Port Angeles Housing Fund #172** – This fund is used to finance housing rehabilitation and building in the City limits. While under budget in revenues and expenditures, these amounts are related to contracts and resulting grants to Peninsula Housing.

Debt Service Funds:

- **2016 LTGO Fund #215** – Property acquisition for the parking structure (Niichel property) continues to carry a \$1 million balloon payment in 2021 that was addressed by the City early in 2018. The sale of this property to the Lower Elwha Tribe with hazardous clean up provisions, discussion continued into 2018.
- **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. General Fund contributions are not expected in the future.
- **LTGO Bond Fund #217** – This refunding bond provided funding to extend service into the Western Urban Growth Area (WUGA). Approximately 82% of the total debt service is paid by Electric, Water, and Wastewater utilities. The annual payment has been made for this debt.

General Government Capital Projects Funds:

- **Capital Improvement Fund #310** – The seasonal nature of this fund means the revenues and expenditures will not follow a spending pattern. Revenues are 30% under budget. The remaining revenue amounts are grant related and will be billed upon the completion of the work. Spending is down as work is paid upon completion as processed by the engineers. The expenditures are 51.19% of budget.
- **Parks Capital Fund #316** – Revenues are over budget by \$13,622, rental of facilities and interest earning are the major source of income in this fund typically. In 2017, revenues were increased due to the sale of Lincoln Park Trees.

Utilities & Enterprise Funds:

- **Electric Fund #401** – Revenues are below budget as a result of BPA providing load bearing credits on a monthly rather than annual basis. A large revenue reduction was recorded in May 2017 which covered October 2016 to May 2017's load bearing credit. Revenues are under budget 5.95% due to the large reduction of industrial revenues, on the flip side expenses are down 19.24% due to BPA billings being lower for the reduced industrial consumption. The Fund shows a net increase in value of \$3,132,318 compared to the expected loss of value of \$625,000.

- **Water Fund #402** – Revenues are 1.7% (\$107,284) above expectations. Expenditures are below budget by 6.52%. (\$479,272). Industrial water revenues were impacted with the McKinley purchase of Nippon. Additionally, negotiations with the National Park Service regarding the impact of the Elwha Dam Removal came in less than budgeted.
- **Wastewater Fund #403** – Revenues are slightly over budget expectations by 2.18% (\$151,955) with most revenue increases in the charges for services. Expenditures are under budget by 0.76% (\$49,367) with parts, maintenance, and professional fees generating the most in savings.
- **Solid Waste Fund #404** – Higher volumes of waste at the Transfer Station have increased revenues and correlating expenditures. The closure of the Landfill increased post closure costs, but is being offset partially by a \$2.2 million grant from the Department of Ecology. Expenses for hauling waste are driven by pounds transported, these costs are approximately 2% (\$280,202) over budget due to the increased hauls. Both revenues and expenditures are on budget. Revenues are 6.38% over budget for amounts paid by the City and outside contractors to the landfill. This is true in spite of removing the landfill surcharge from City billings.
- **Stormwater Fund #406** – Stormwater fees are assessed on property tax billings and are affected by Clallam County’s collection of those amounts. We have received 1.64% (\$36,003) over revenues budgeted. Expenditures are 12.49% (\$250,919) under budget year to date, due to lower professional fees, less maintenance, and less interdepartmental billings being expensed than anticipated.
- **Medic 1 Fund #409** – Revenues are 1.64% over budget (\$43,049), Expenditures are under budget in spite of retirements and on the job injuries increasing overtime and labor costs. This fund had a rate increase approved in July 2016 and the City began receiving these additional revenues. The increased revenues will be used to fund four Firefighter/EMTs. Please note that through the end of 2017 staffing had not been fully achieved.
- **Harbor Clean -Up Fund #413** – This fund is a part of the Wastewater fund group in our annual report. This fund 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 with insurance reimbursement following so some timing differences are to be expected. Revenues are under budget by 1.97% (\$21,038) and expenditures are under by 24.02% (\$352,353).
- **Conservation Fund #421** – Contract payment from BPA for conservation activities make up most of the revenue for this fund. Revenues are 6.57% (\$59,792) lower than expected with expenses down 28.09% (\$352,769).

Utilities Capital Funds:

- **All Capital Utility funds** –
 - Funding transfers from Electric, Water, Wastewater and Stormwater make up 100% of the revenue budget.
 - Solid Waste and CSO revenues were over budget due to high activity in the operations area that provided higher than expected CSO and Landfill surcharge amounts.

- With the exception of the CSO fund which was \$32,817 over for expenditures, all other utility capital funds were well under anticipated spending, indicating fewer projects were started than were included in the budget.

Internal Service Funds:

- **Equipment Service Fund #501** – Revenues are up due to unexpected grant and interest revenues. Expenditures are lower than expected with some capital vehicle replacements moved to 2017 from 2018.
- **Information Technology Fund #502** – Revenues and expenditures are under budget for 2017. This is not out of the ordinary because this is an allocated internal service fund – where the fund only bills the amount it spends. The revenue is adjusted to reflect the amounts billed to departments.
- **Self-Insurance Fund #503** – This fund covers property/casualty, workers compensation, and health insurance coverage. Revenues and expenditures are under budget for 2017. Similar to the IT Fund this fund only spends amounts collected by other funds for services. Healthcare costs were lower than originally anticipated contributing to this decrease.

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 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 fund 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. Recent changes to financial policy allow the City's general fund to pay as it goes.

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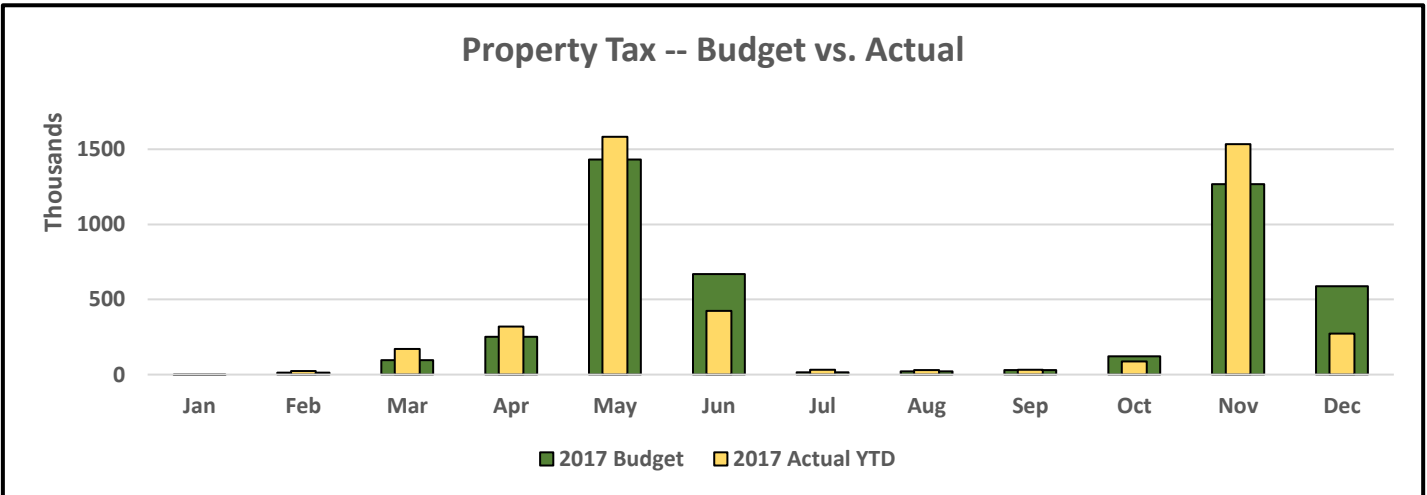
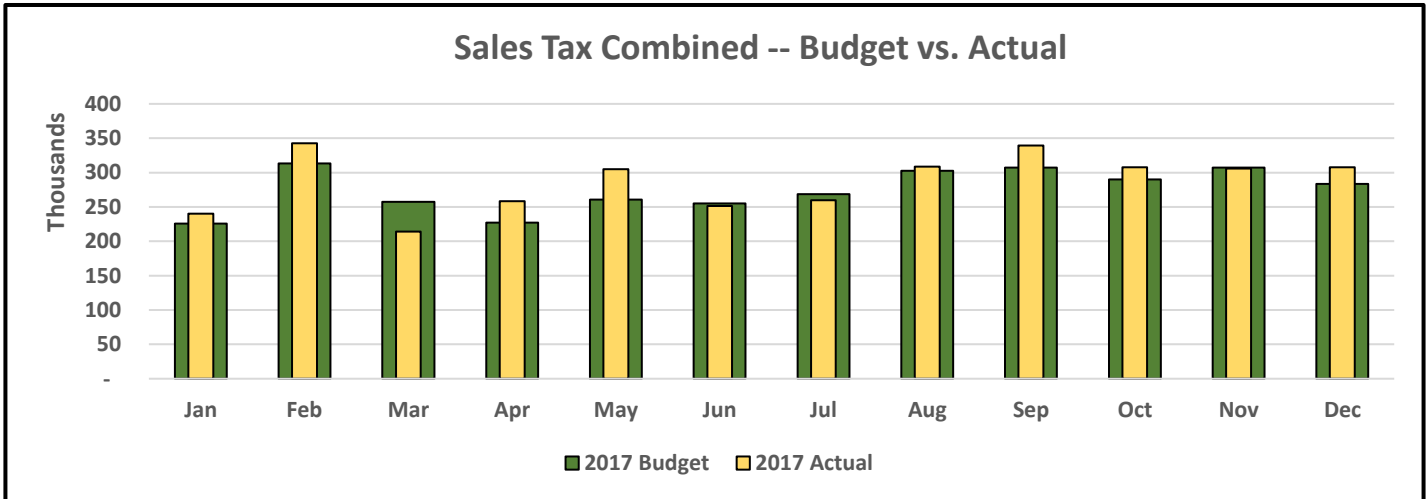
CITY of PORT ANGELES
YTD Budget vs Actual
12/31/2017

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
GENERAL FUND REVENUE							
300 -- Use of Reserves	0	0	0	649,950	215,483	434,467	66.85%
310 -- Taxes	12,610,550	12,875,069	13,332,072	12,765,900	13,151,914	(386,014)	-3.02%
320 -- Licenses & Permits	412,639	637,714	455,726	526,400	542,705	(16,305)	-3.10%
330 -- Intergovernmental Rev.	632,766	635,616	604,705	554,700	562,831	(8,131)	-1.47%
340 -- Charges for Goods/Svcs.	5,339,994	5,436,235	5,461,227	4,894,500	4,901,723	(7,223)	-0.15%
350 -- Fines & Penalties	207,869	205,174	21,101	10,000	6,784	3,216	32.16%
360 -- Miscellaneous Revenue	196,879	179,055	134,471	186,100	198,110	(12,010)	-6.45%
370 -- Prop./Trust Other Income	0	0	0	0	0	0	n/a
380 -- Non-Revenues	0	0	0	0	0	0	n/a
390 -- Other Financing Sources	535,128	122,000	247,575	98,000	106,000	(8,000)	-8.16%
TOTAL General Fund Revenue	\$19,935,825	\$20,090,863	\$20,256,877	\$19,685,550	\$19,685,550	0	0.00%
Variance from Prior Yr. - \$	\$678,914	\$155,038	\$166,014	(\$571,327)	(\$571,327)		
Variance from Prior Yr. - %	3.53%	0.78%	0.83%	-2.82%	-2.82%		

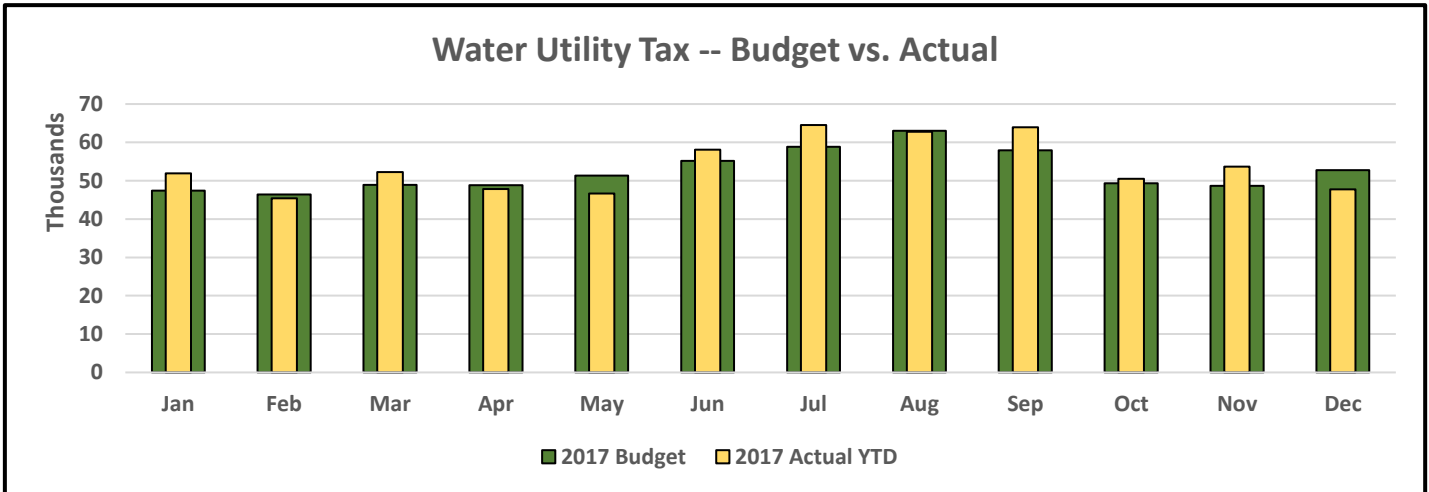
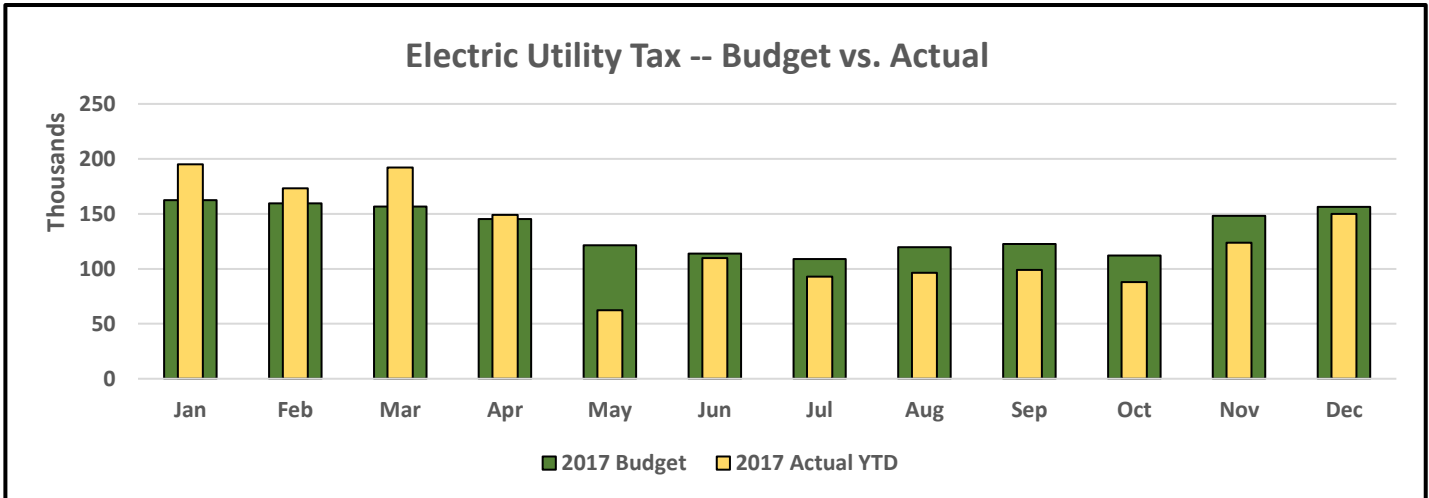
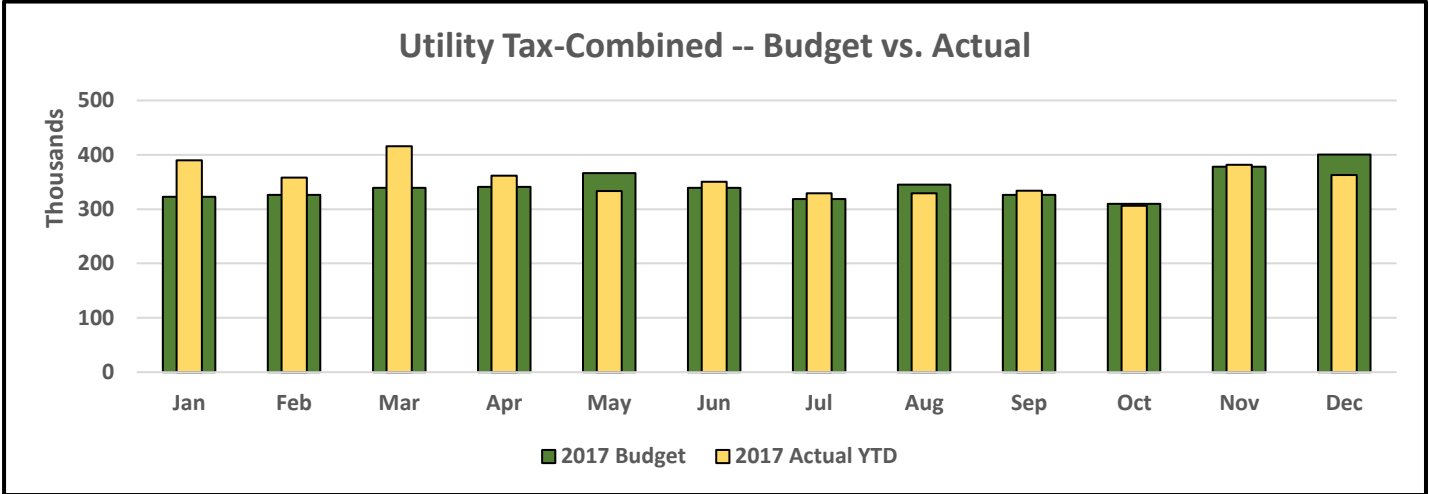
	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
GENERAL FUND TAX REVENUE							
Property Tax	4,267,485	4,346,461	4,416,728	4,503,400	4,509,208	(5,808)	-0.13%
Sales Tax--CoPA Regular	2,769,404	3,249,168	3,527,810	3,167,400	3,268,702	(101,302)	-3.20%
Sales Tax-- EUGA Shared	117,668	133,206	156,351	131,000	172,281	(41,281)	-31.51%
Sales Tax--Criminal Justice	243,841	264,857	283,301	251,100	295,230	(44,130)	-17.57%
Electric Utility Tax	2,204,090	1,843,292	1,856,107	1,626,400	1,531,391	95,009	5.84%
Water Utility Tax	559,252	587,048	593,359	628,600	645,375	(16,775)	-2.67%
Wastewater Utility Tax	764,762	798,366	846,487	865,100	943,024	(77,924)	-9.01%
Solid Waste--Collect. Tax	283,203	249,203	232,475	250,100	252,217	(2,117)	-0.85%
Solid Waste--Trans. Sta. Tax	439,580	508,763	648,448	583,300	717,310	(134,010)	-22.97%
Stormwater Utility Tax	119,691	120,478	142,957	159,600	163,288	(3,688)	-2.31%
Telephone Tax	617,965	465,157	388,528	365,400	420,400	(55,000)	-15.05%
Leasehold Excise Tax	154,320	140,228	144,034	148,000	138,953	9,047	6.11%
All Other G.F. Tax Revenue	69,289	168,842	95,487	86,500	94,535	(8,035)	-9.29%
TOTAL--General Fund	\$12,610,550	\$12,875,069	\$13,332,072	\$12,765,900	\$13,151,914	(\$386,014)	-3.02%
Variance from Prior Yr. - \$	\$231,915	\$264,519	\$457,003	(\$566,172)	(\$180,158)		
Variance from Prior Yr. - %	1.87%	2.10%	3.55%	-4.25%	-1.35%		

CITY of PORT ANGELES
YTD Budget vs Actual
12/31/2017

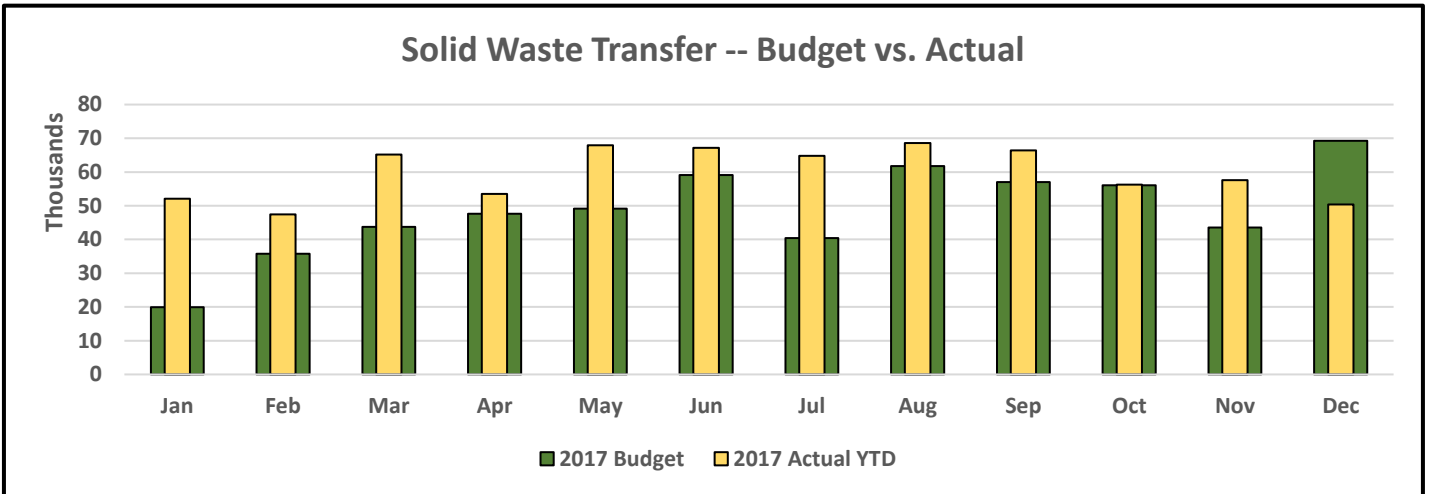
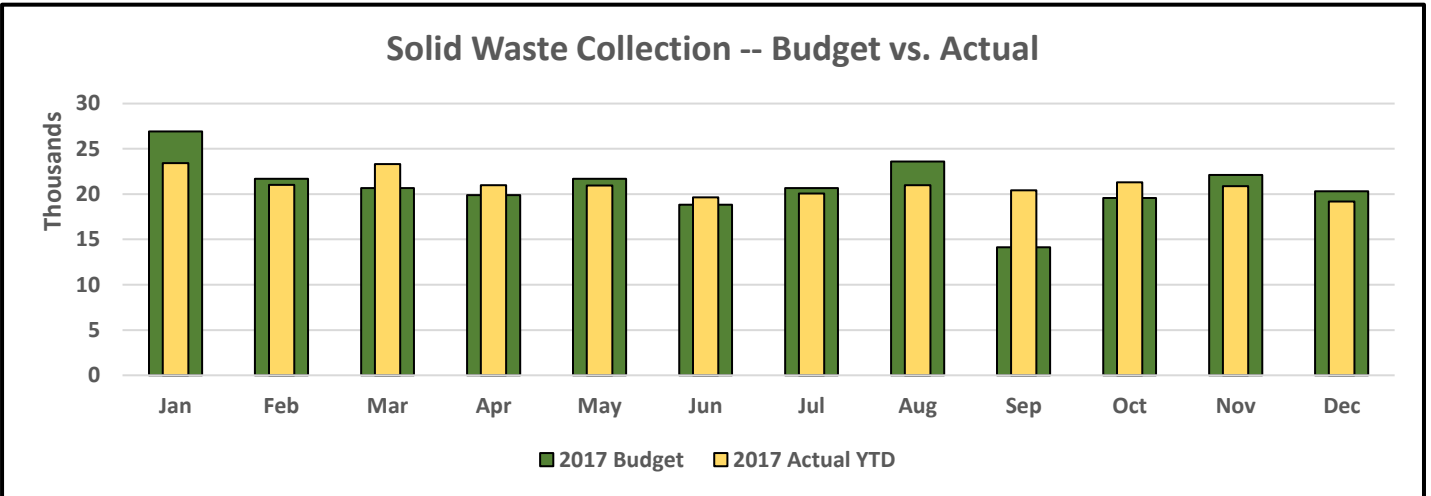
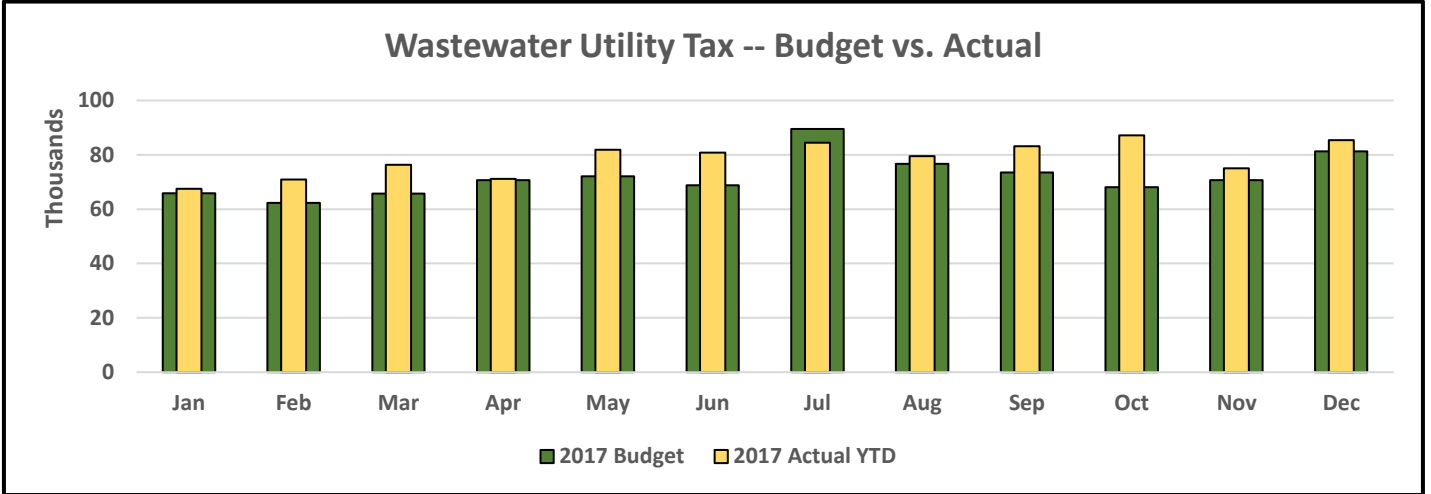
	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
GENERAL FUND EXPENDITURES							
10 -- Salaries & Wages	9,447,825	9,193,565	9,878,336	8,599,800	8,758,477	(158,677)	-1.85%
20 -- Personnel Benefits	3,517,228	3,691,704	3,927,719	3,712,700	3,651,478	61,222	1.65%
30 -- Supplies	667,851	567,477	628,423	647,150	565,777	81,373	12.57%
40 -- Services	3,103,222	3,157,902	3,418,970	3,657,900	3,603,466	54,434	1.49%
50 -- Intergov'tl. Svcs./Pmts.	3,157,213	2,473,640	2,355,201	3,060,500	3,063,465	(2,965)	-0.10%
60 -- Capital Outlay	0	9,610	11,675	15,000	9,694	5,306	35.37%
70 -- Debt Service: Principal	0	0	0	0	0	0	n/a
80 -- Debt Service: Int./Other	0	0	0	0	0	0	n/a
90 -- Interfund Pmts. for Svcs.	41,066	29,531	62,782	500	40,567	(40,067)	-8013.4%
TOTAL Gen. Fund Expenditures	\$19,934,405	\$19,123,429	\$20,283,106	\$19,693,550	\$19,692,925	\$626	0.003%
<i>Variance from Prior Yr. - \$</i>	<i>\$1,558,411</i>	<i>(\$810,976)</i>	<i>\$1,159,677</i>	<i>(\$589,556)</i>	<i>(\$590,181)</i>		
<i>Variance from Prior Yr. - %</i>	<i>8.48%</i>	<i>-4.07%</i>	<i>6.06%</i>	<i>-2.91%</i>	<i>-2.91%</i>		



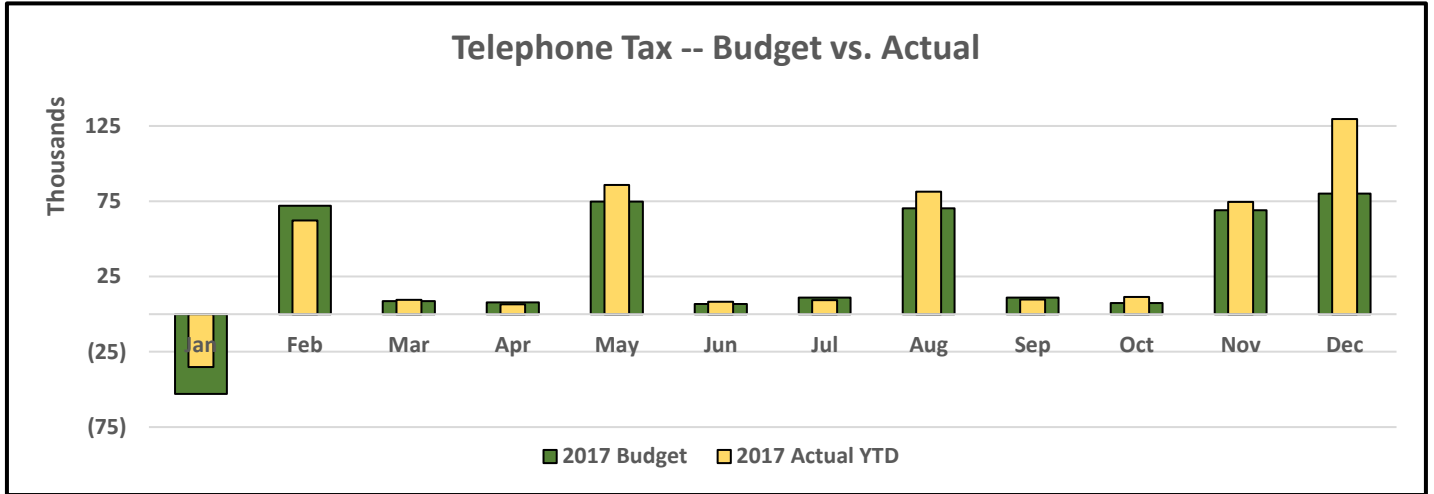
CITY of PORT ANGELES
YTD Budget vs Actual
12/31/2017



CITY of PORT ANGELES
YTD Budget vs Actual
12/31/2017



CITY of PORT ANGELES
YTD Budget vs Actual
12/31/2017



GENERAL FUND -- Fund #001

City Council (Legislative)

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	39,213	38,367	40,120	41,100	42,279	(1,179)	-2.87%
Expenditure	66,483	61,637	84,627	65,700	63,704	1,996	3.04%
Net--Revenue less Expend.	(27,270)	(23,270)	(44,507)	(24,600)	(21,425)		
Variance from Prior Yr. - \$	(\$3,072)	\$4,000	(\$21,237)	\$1,845	\$23,082		
Variance from Prior Yr. - %	-11.27%	-100.00%	-38.73%	-5.41%	107.73%		

City Mgr./HR/City Clerk

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	410,036	393,320	405,980	464,200	431,985	32,215	6.94%
Expenditure	694,829	701,527	717,381	959,500	944,270	15,230	1.59%
Net--Revenue less Expend.	(284,793)	(308,207)	(311,401)	(495,300)	(512,285)		
Variance from Prior Yr. - \$	\$39,494	(\$23,414)	(\$3,194)	(\$183,899)	(\$200,884)		
Variance from Prior Yr. - %	13.87%	-100.00%	-8.54%	-37.77%	-39.21%		

Community Service

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	0	0	0	0	0	0	#DIV/0!
Expenditure	46,350	46,350	34,800	23,600	23,175	425	1.80%
Net--Revenue less Expend.	(46,350)	(46,350)	(34,800)	(23,600)	(23,175)		
Variance from Prior Yr. - \$	(\$16,350)	\$0	\$11,550	\$11,200	\$11,625		
Variance from Prior Yr. - %	-35.28%	-100.00%	33.19%	96.40%	50.16%		

Finance

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	14,762,568	14,945,702	15,478,653	15,021,800	15,477,968	(456,168)	-3.04%
Expenditure	2,859,671	2,545,347	2,640,022	2,813,900	2,817,649	(3,749)	-0.13%
Net--Revenue less Expend.	11,902,897	12,400,355	12,838,631	12,207,900	12,660,319		
Variance from Prior Yr. - \$	(\$236,708)	\$497,458	\$438,276	(\$630,731)	(\$178,312)		
Variance from Prior Yr. - %	1.99%	-100.00%	-7.29%	1.58%	1.41%		

CITY of PORT ANGELES
YTD Budget vs Actual
12/31/2017

City Attorney/Legal	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	468,010	458,014	300,424	302,500	326,002	(23,502)	-7.77%
Expenditure	1,543,839	1,466,840	1,309,386	1,308,600	1,325,285	(16,685)	-1.28%
Net--Revenue less Expend.	(1,075,829)	(1,008,826)	(1,008,962)	(1,006,100)	(999,283)		
Variance from Prior Yr. - \$	\$138,888	\$67,003	(\$136)	\$2,862	\$9,679		
Variance from Prior Yr. - %	12.91%	-100.00%	6.63%	0.27%	0.97%		

Community & Econ. Devel.	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,044,414	906,034	782,707	593,000	600,882	(7,882)	-1.33%
Expenditure	663,540	728,311	844,318	831,100	771,259	59,841	7.20%
Net--Revenue less Expend.	380,874	177,723	(61,611)	(238,100)	(170,377)		
Variance from Prior Yr. - \$	\$360,234	(\$203,151)	(\$239,334)	(\$176,489)	(\$108,766)		
Variance from Prior Yr. - %	-94.58%	-100.00%	-718.19%	-174.64%	-63.84%		

Police	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	697,425	793,021	661,844	675,200	689,148	(13,948)	-2.07%
Expenditure	5,104,083	5,114,644	5,568,717	5,318,300	5,403,491	(85,191)	-1.60%
Net--Revenue less Expend.	(4,406,658)	(4,321,623)	(4,906,873)	(4,643,100)	(4,714,343)		
Variance from Prior Yr. - \$	(\$159,369)	\$85,035	(\$585,250)	\$263,773	\$192,530		
Variance from Prior Yr. - %	-3.62%	-100.00%	-10.19%	-6.92%	4.08%		

Fire	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	162,648	147,059	185,590	114,800	103,194	11,606	10.11%
Expenditure	2,555,705	2,589,080	2,561,475	2,865,900	2,766,479	99,421	3.47%
Net--Revenue less Expend.	(2,393,057)	(2,442,021)	(2,375,885)	(2,751,100)	(2,663,285)		
Variance from Prior Yr. - \$	(\$225,951)	(\$48,964)	\$66,136	(\$375,215)	(\$287,400)		
Variance from Prior Yr. - %	-9.44%	-100.00%	0.72%	-11.23%	-10.79%		

Public Works	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,551,645	1,628,396	1,617,607	1,023,400	1,036,809	(13,409)	-1.31%
Expenditure	3,067,951	2,928,196	3,198,467	2,128,050	2,146,449	(18,399)	-0.86%
Net--Revenue less Expend.	(1,516,306)	(1,299,800)	(1,580,860)	(1,104,650)	(1,109,640)		
Variance from Prior Yr. - \$	(\$287,398)	\$216,506	(\$281,060)	\$476,210	\$471,220		
Variance from Prior Yr. - %	-18.95%	-100.00%	-4.08%	17.67%	42.47%		

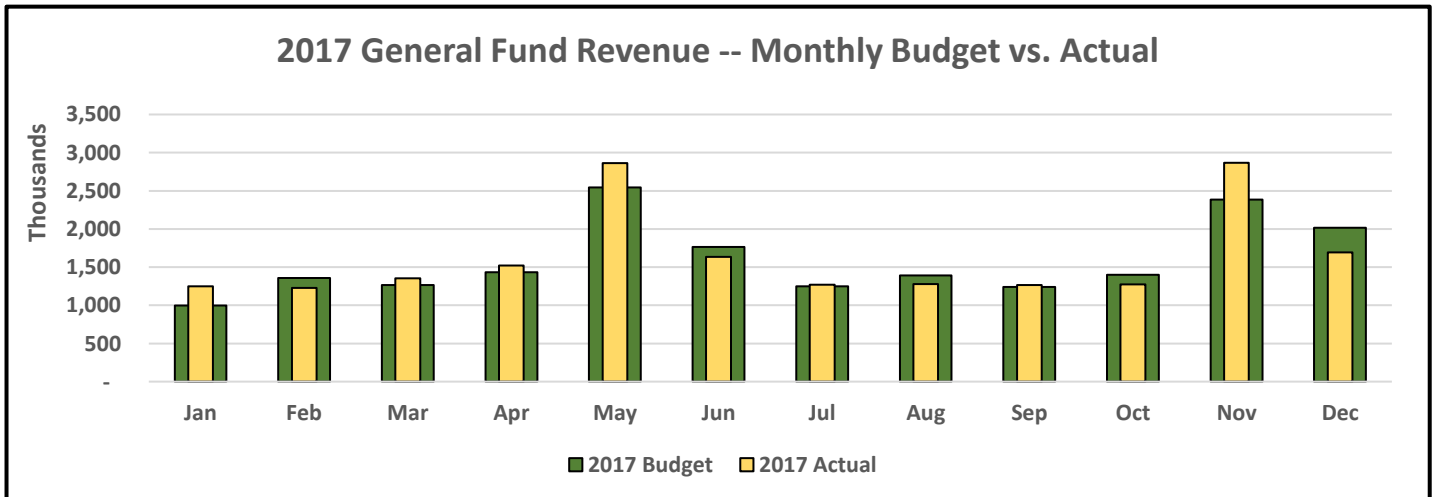
CITY of PORT ANGELES
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Parks & Recreation --	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
Parks Maintenance	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	230,020	246,090	229,106	221,100	165,192	55,908	25.29%
Expenditure	2,406,991	2,020,040	2,267,860	2,257,600	2,302,199	(44,599)	-1.98%
Net--Revenue less Expend.	(2,176,971)	(1,773,950)	(2,038,754)	(2,036,500)	(2,137,007)		
Variance from Prior Yr. - \$	(\$607,354)	\$403,021	(\$264,804)	\$2,254	(\$98,253)		
Variance from Prior Yr. - %	-27.90%	-100.00%	6.78%	-12.89%	-4.60%		

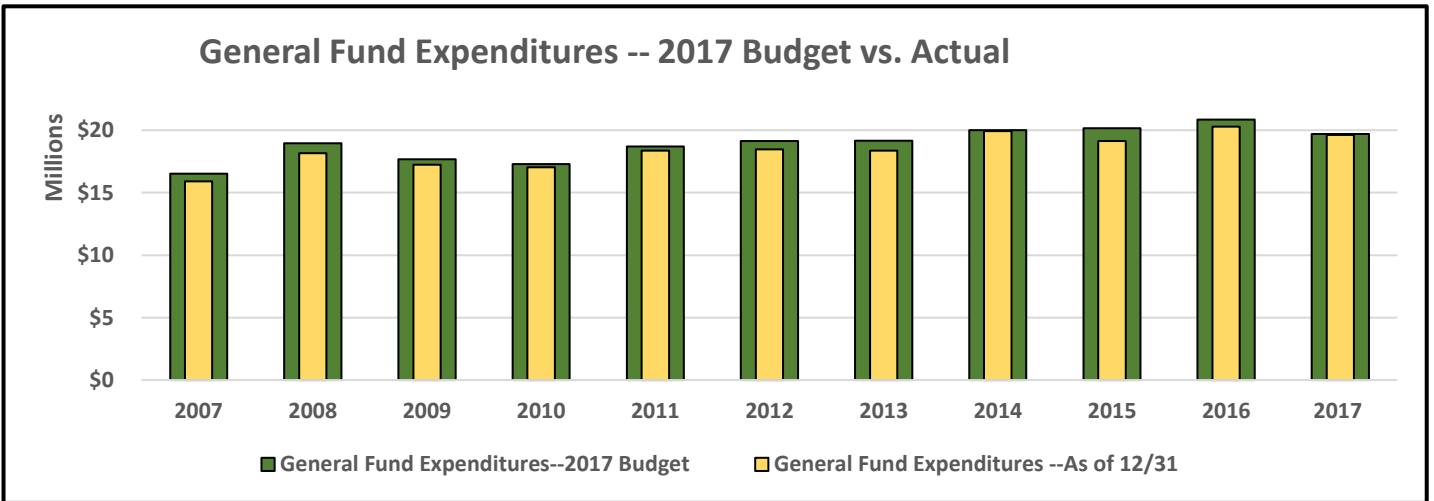
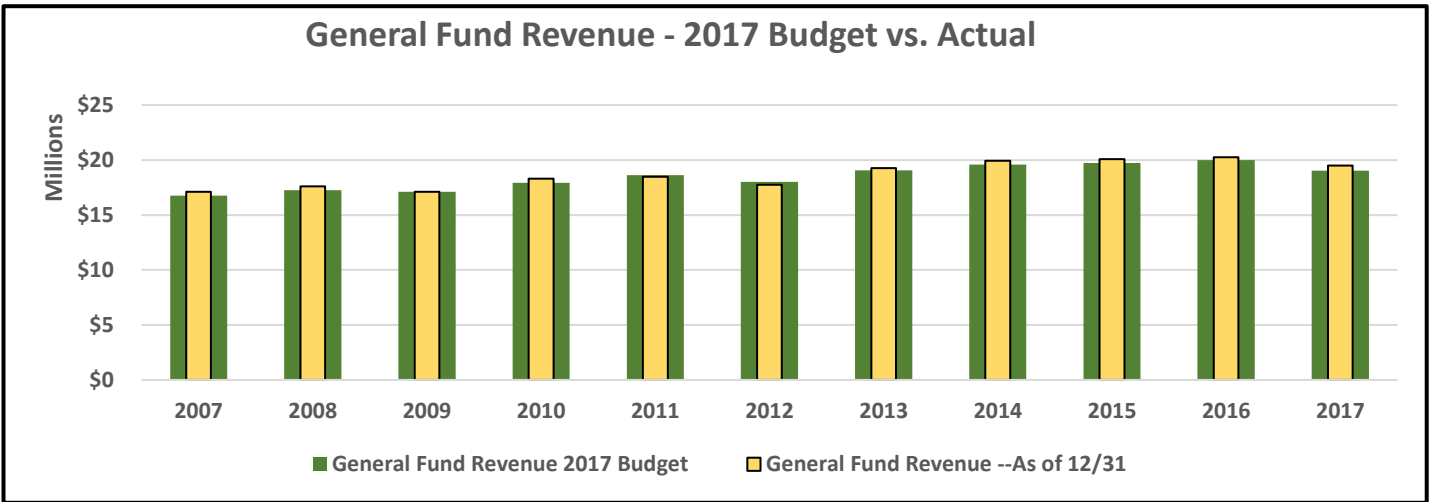
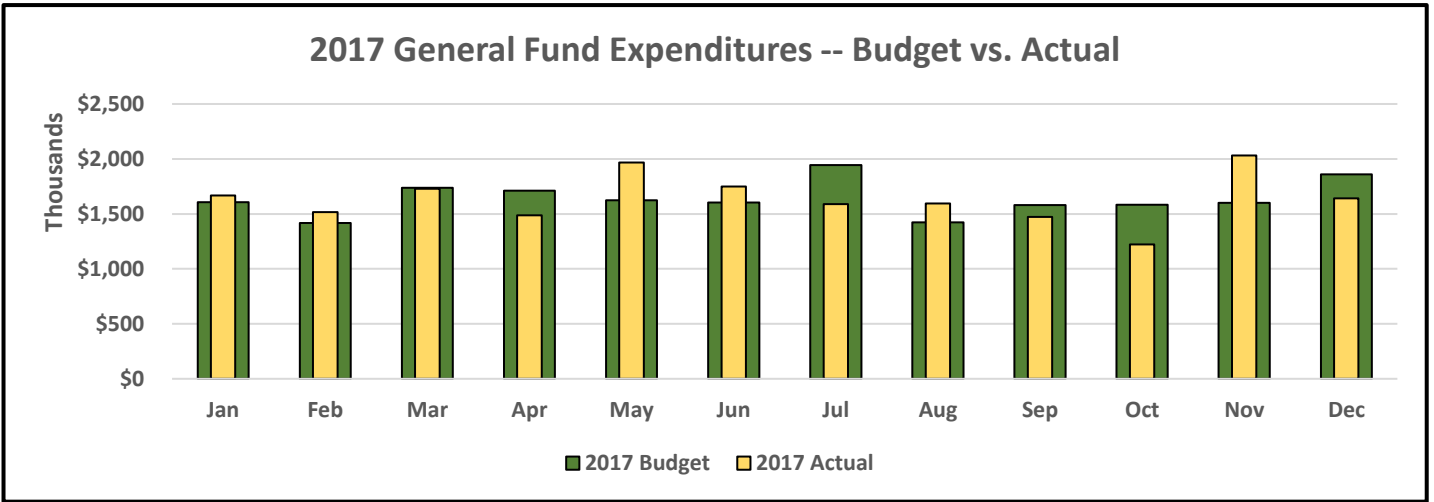
Parks & Recreation --	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
Facilities Maintenance	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	309,236	321,808	388,832	424,000	427,869	(3,869)	-0.91%
Expenditure	642,002	707,891	878,293	920,900	952,963	(32,063)	-3.48%
Net--Revenue less Expend.	(332,766)	(386,083)	(489,461)	(496,900)	(525,094)		
Variance from Prior Yr. - \$	(\$17,681)	(\$53,317)	(\$103,378)	(\$7,439)	(\$35,633)		
Variance from Prior Yr. - %	-5.31%	-100.00%	-32.01%	-22.30%	-6.79%		

Parks & Recreation --	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
Recreation	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	260,611	213,054	166,019	162,500	168,738	(6,238)	-3.84%
Expenditure	282,953	213,567	177,761	200,400	175,999	24,401	12.18%
Net--Revenue less Expend.	(22,342)	(513)	(11,742)	(37,900)	(7,261)		
Variance from Prior Yr. - \$	\$135,779	\$21,829	(\$11,229)	(\$26,158)	\$4,481		
Variance from Prior Yr. - %	607.73%	-100.00%	90.27%	-98.65%	61.71%		

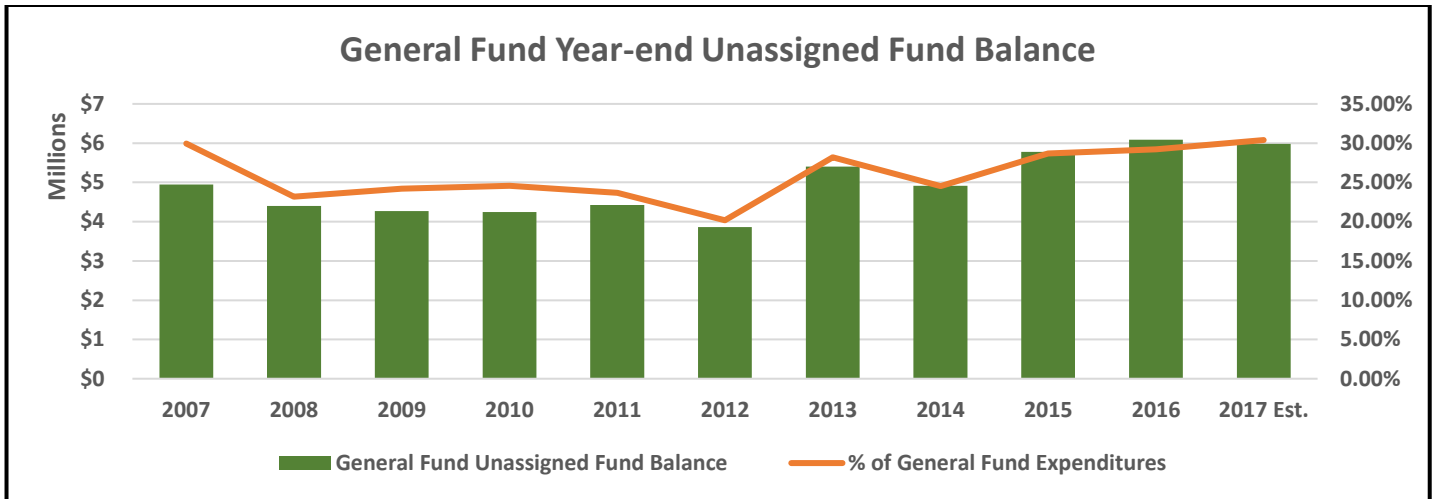
TOTAL -- General Fund	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	19,935,826	20,090,865	20,256,882	19,043,600	19,470,066	(426,466)	-2.24%
Expenditure	19,934,397	19,123,430	20,283,107	19,693,550	19,692,922	628	0.00%
Net--Revenue less Expend.	1,429	967,435	(26,225)	(649,950)	(222,856)		
Variance from Prior Yr. - \$	(\$879,488)	\$966,006	(\$993,660)	(\$623,725)	(\$196,631)		
Variance from Prior Yr. - %	61545.70%	-100.00%	-105.45%	-248.85%	-88.23%		



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Special Revenue Funds

Lodging Tax - Fund #101

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	538,457	599,654	707,235	565,000	735,875	(170,875)	-30.24%
Expenditure	530,220	427,939	489,877	907,500	855,937	51,563	5.68%
Net--Revenue less Expend.	8,237	171,715	217,358	(342,500)	(120,062)		
Variance from Prior Yr. - \$	(\$112,308)	\$163,478	\$45,643	(\$559,858)	(\$337,420)		
Variance from Prior Yr. - %	-93.17%	-100.00%	-96.21%	-150.14%	-281.04%		

Street Fund -- Fund #102

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,853,513	2,041,410	1,665,918	1,859,400	1,802,210	57,190	3.08%
Expenditure	1,971,716	1,628,080	1,622,476	2,193,200	2,131,897	61,303	2.80%
Net--Revenue less Expend.	(118,203)	413,330	43,442	(333,800)	(329,687)		
Variance from Prior Yr. - \$	(\$306,629)	\$531,533	(\$369,888)	(\$377,242)	(\$373,129)		
Variance from Prior Yr. - %	-162.73%	-100.00%	-372.09%	-223.83%	-113.18%		

R.E.E.T-1 -- Fund #105

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	149,032	325,933	237,197	173,000	344,657	(171,657)	-99.22%
Expenditure	18,400	114,300	91,400	237,900	237,900	0	0.00%
Net--Revenue less Expend.	130,632	211,633	145,797	(64,900)	106,757		
Variance from Prior Yr. - \$	\$190,296	\$81,001	(\$65,836)	(\$210,697)	(\$39,040)		
Variance from Prior Yr. - %	-318.95%	-100.00%	-10.40%	-426.09%	36.57%		

PenCom -- Fund #107

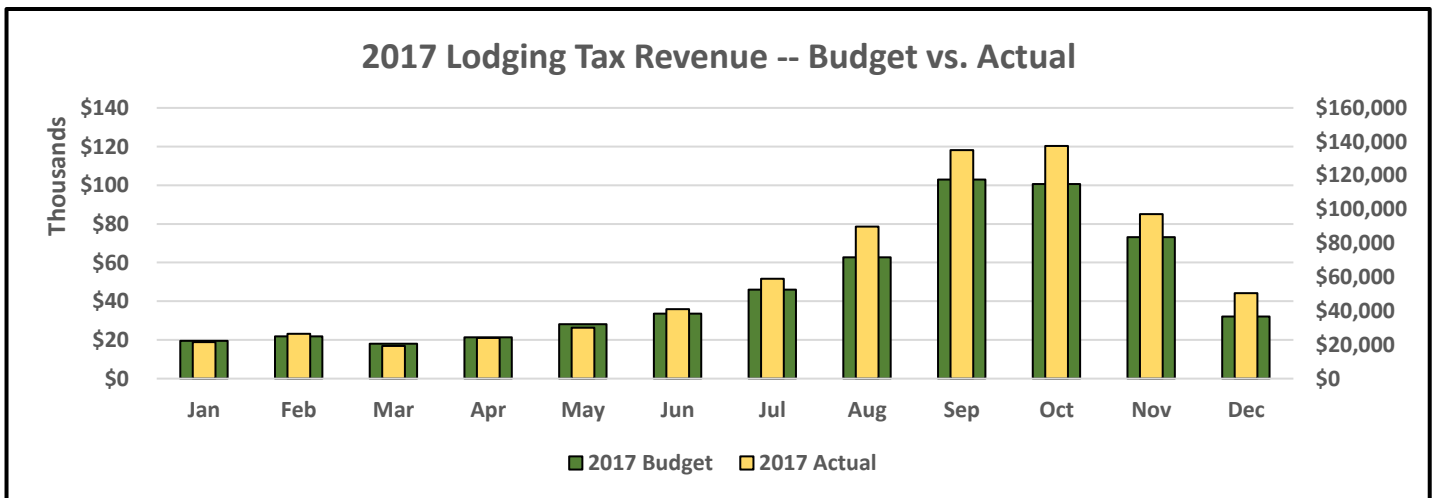
	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	2,348,818	3,020,294	2,843,960	2,703,150	2,877,493	(174,343)	-6.45%
Expenditure	2,324,518	3,313,790	2,706,039	2,795,000	2,643,416	151,584	5.42%
Net--Revenue less Expend.	24,300	(293,496)	137,921	(91,850)	234,077		
Variance from Prior Yr. - \$	\$151,025	(\$317,796)	\$431,417	(\$229,771)	\$96,156		
Variance from Prior Yr. - %	-119.18%	-100.00%	-82.38%	219.54%	-41.08%		

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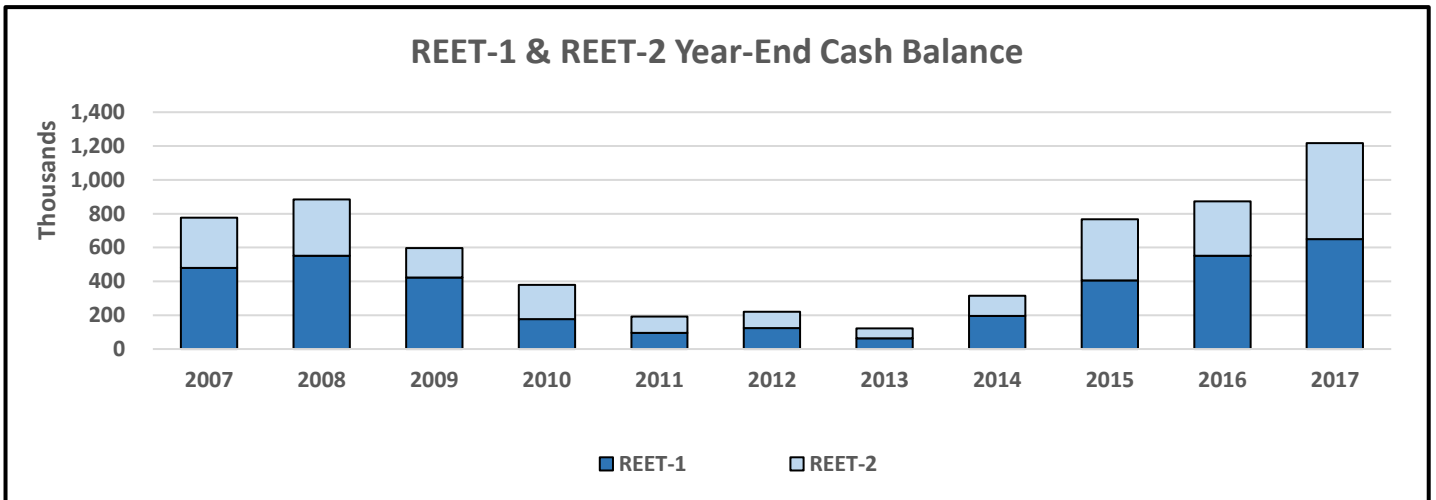
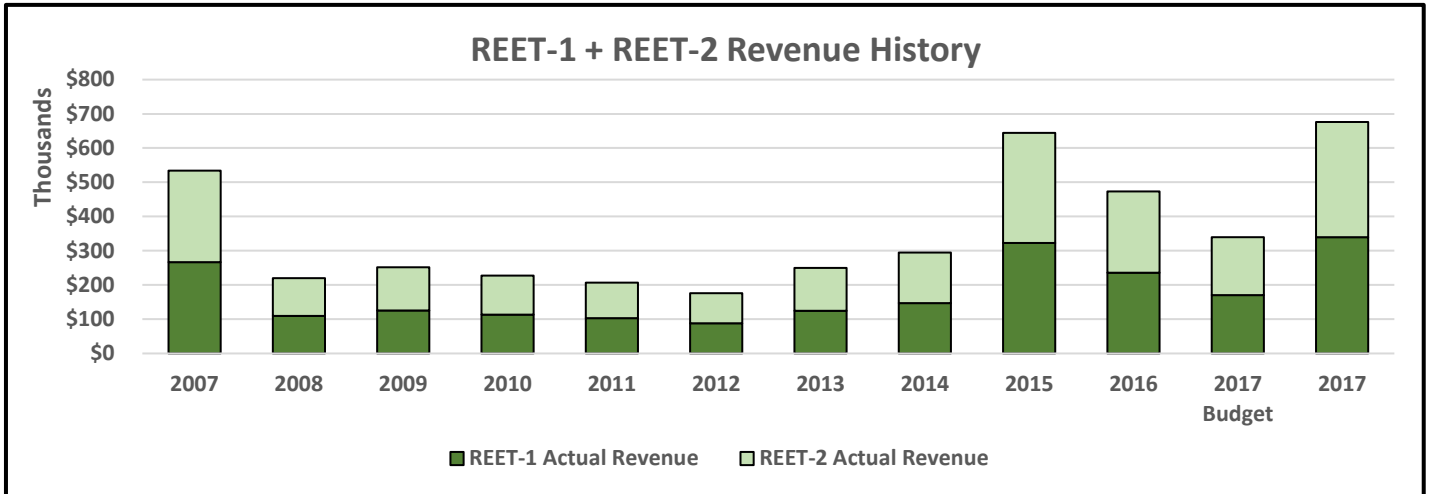
R.E.E.T.-2 -- Fund #160	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	148,479	324,410	238,255	173,000	341,176	(168,176)	-97.21%
Expenditure	86,057	85,253	277,948	83,700	83,644	56	0.07%
Net--Revenue less Expend.	62,422	239,157	(39,693)	89,300	257,532		
Variance from Prior Yr. - \$	\$100,549	\$176,735	(\$278,850)	\$128,993	\$297,225		
Variance from Prior Yr. - %	-263.72%	-100.00%	-257.26%	167.81%	-115.41%		

Business Improv. -- Fund #165	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	0	0	0	36,200	35,843	357	0.99%
Expenditure	0	0	0	0	0	0	NA
Net--Revenue less Expend.	0	0	0	36,200	35,843		
Variance from Prior Yr. - \$	\$0	\$0	\$0	\$36,200	\$35,843		
Variance from Prior Yr. - %	#DIV/0!	#DIV/0!	#DIV/0!	-100.00%	-100.00%		

P.A. Housing -- Fund #172	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	42,397	94,829	100,328	995,300	255,938	739,362	74.29%
Expenditure	0	60,000	60,000	1,136,700	155,690	981,010	86.30%
Net--Revenue less Expend.	42,397	34,829	40,328	(141,400)	100,248		
Variance from Prior Yr. - \$	(\$30,524)	(\$7,568)	\$5,499	(\$181,728)	\$59,920		
Variance from Prior Yr. - %	-41.86%	-100.00%	5.13%	-124.63%	-59.77%		



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LTGO - Prop Acquisition - #215	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	77,327	80,747	63,563	60,900	64,452	(3,552)	-5.83%
Expenditure	86,890	86,890	86,890	87,000	86,890	110	0.13%
Net--Revenue less Expend.	(9,563)	(6,143)	(23,327)	(26,100)	(22,438)		
Variance from Prior Yr. - \$	\$17,823	\$3,420	(\$17,184)	(\$2,773)	\$889		
Variance from Prior Yr. - %	-65.08%	-100.00%	-59.00%	-76.46%	3.96%		

2014 LTGO -- Fund #216 LTGO Solid Waste Landfill	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual	Actual	Actual	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	8,760,353	396,969	344,430	345,200	346,499	(1,299)	-0.38%
Expenditure	8,654,396	343,700	344,000	344,200	344,000	200	0.06%
Net--Revenue less Expend.	105,957	53,269	430	1,000	2,499		
Variance from Prior Yr. - \$	\$105,957	(\$52,688)	(\$52,839)	\$570	\$2,069		
Variance from Prior Yr. - %	#DIV/0!	-100.00%	24541.16%	5226.90%	-82.79%		

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2015 LTGO -- Fund #217	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
<i>Refunding</i>	Actual	Actual	Actual	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	0	2,051,220	222,402	236,100	235,923	177	0.07%
Expenditure	0	2,041,695	222,063	235,400	234,915	485	0.21%
Net--Revenue less Expend.	0	9,525	339	700	1,008		
Variance from Prior Yr. - \$	\$0	\$9,525	(\$9,186)	\$361	\$669		
Variance from Prior Yr. - %	#DIV/0!	-100.00%	-100.00%	1260.71%	-66.37%		

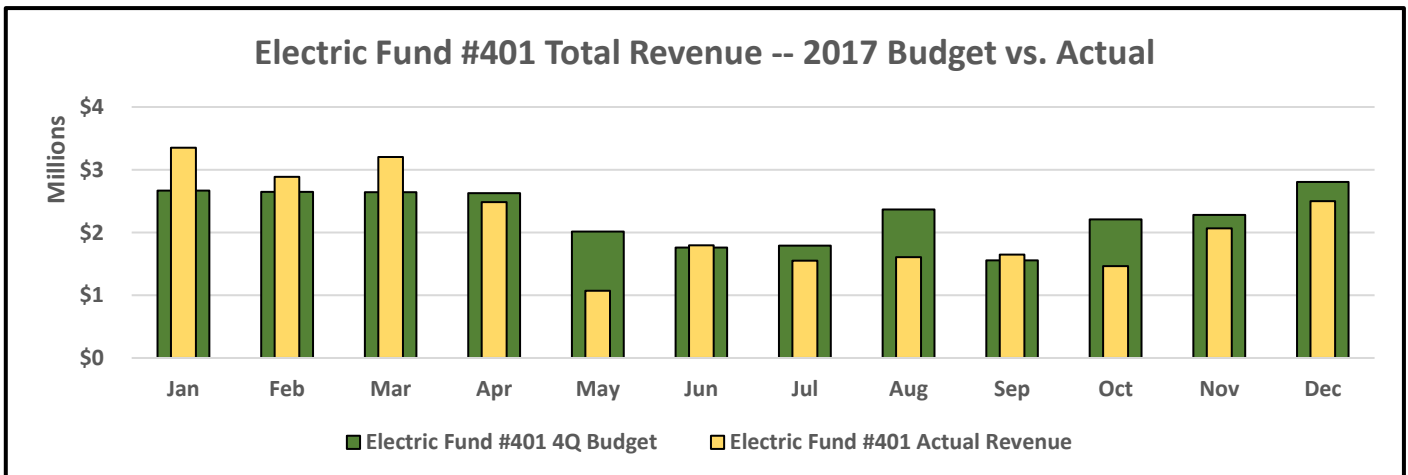
Governmental Capital Projects

Capital - Governmental Fund #310	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	4,691,165	2,728,740	1,994,975	2,420,700	1,689,570	731,130	30.20%
Expenditure	5,466,640	3,366,320	1,551,060	2,803,800	1,368,461	1,435,339	51.19%
Net--Revenue less Expend.	(775,475)	(637,580)	443,915	(383,100)	321,109		
Variance from Prior Yr. - \$	\$72,548	\$137,895	\$1,081,495	(\$827,015)	(\$122,806)		
Variance from Prior Yr. - %	-8.55%	-100.00%	-274.69%	66.43%	38.24%		

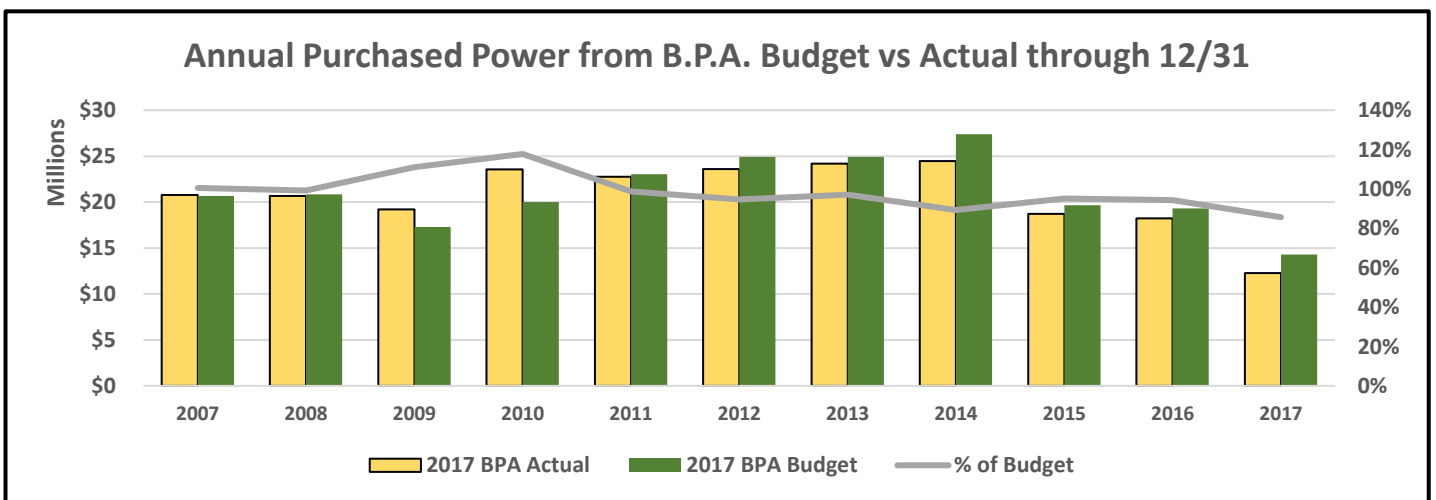
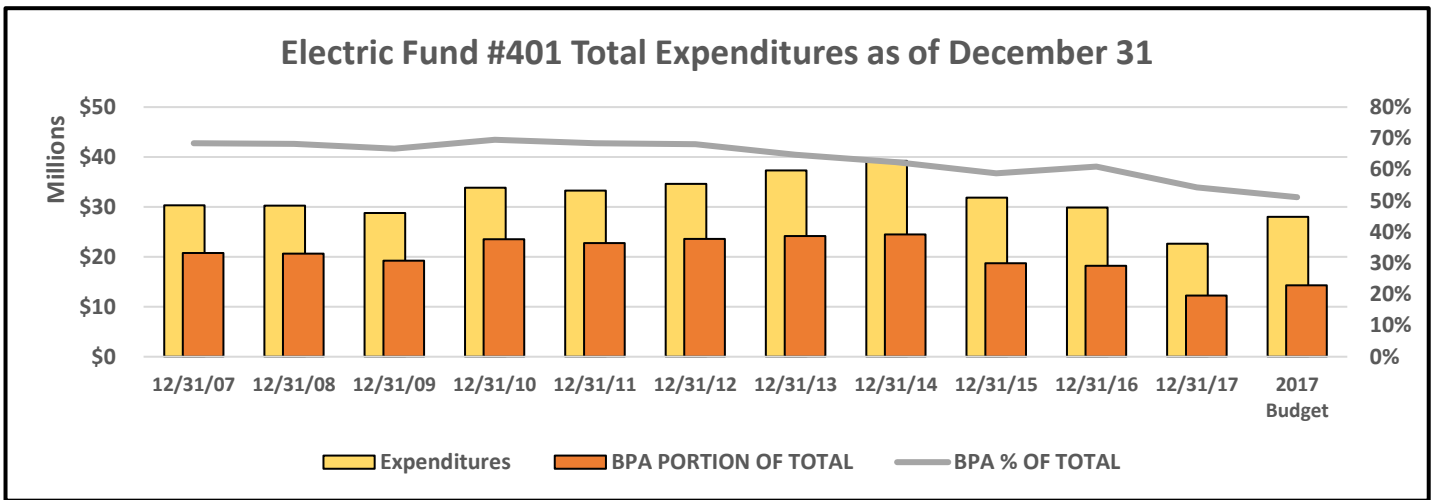
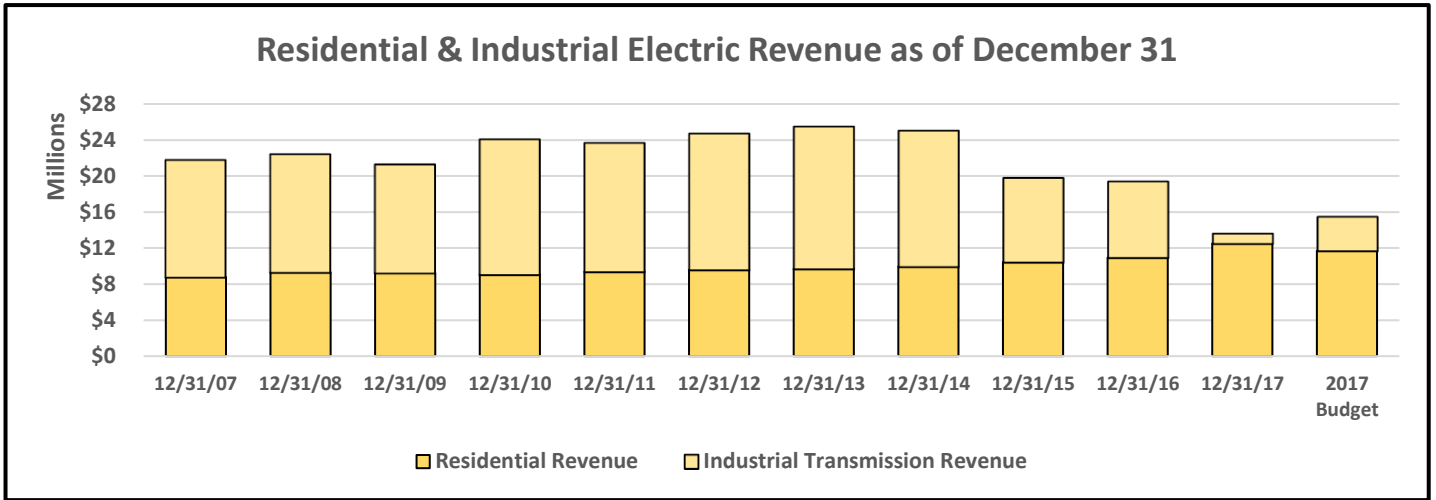
Parks Capital -- Fund #316	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	7,497	6,154	6,429	24,000	37,622	(13,622)	-56.76%
Expenditure	0	0	0	0	0	0	NA
Net--Revenue less Expend.	7,497	6,154	6,429	24,000	37,622		
Variance from Prior Yr. - \$	\$4,675	(\$1,343)	\$275	\$17,571	\$31,193		
Variance from Prior Yr. - %	165.66%	-100.00%	16.61%	-74.36%	-82.91%		

Utilities & Enterprise Funds

Electric Utility -- Fund #401	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	36,003,082	31,044,537	30,977,724	27,369,850	25,741,556	1,628,294	5.95%
Expenditure	29,245,944	31,852,076	29,905,540	27,994,850	22,609,238	5,385,612	19.24%
Net--Revenue less Expend.	6,757,138	(807,539)	1,072,184	(625,000)	3,132,318		
Variance from Prior Yr. - \$	\$8,134,109	(\$7,564,677)	\$1,879,723	(\$1,697,184)	\$2,060,134		
Variance from Prior Yr. - %	-590.72%	-100.00%	530.22%	29.21%	-65.77%		

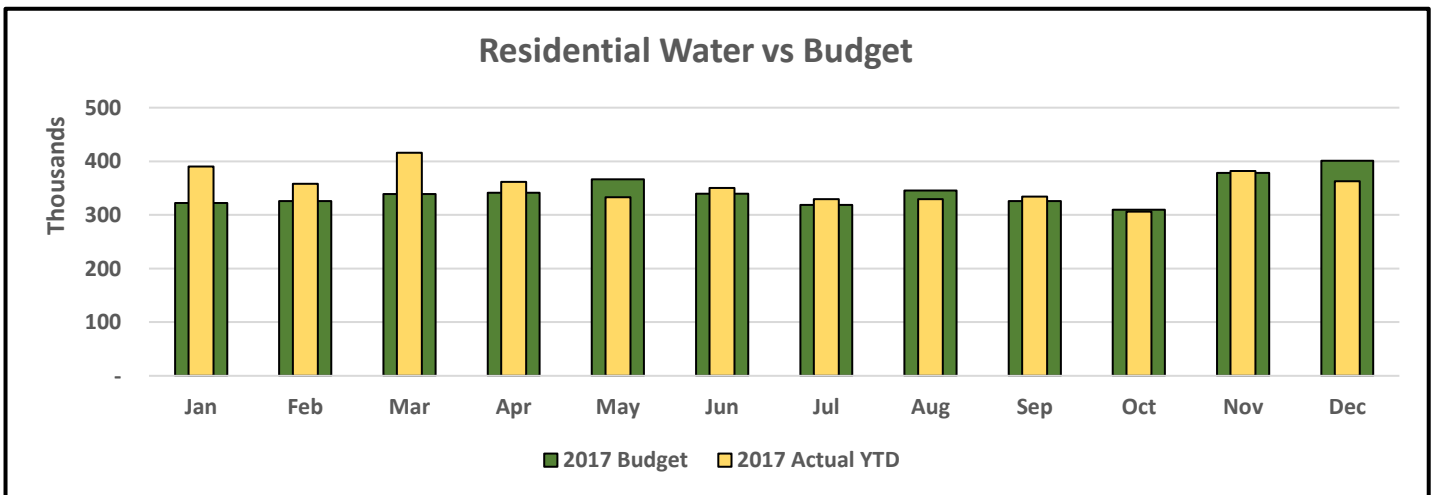
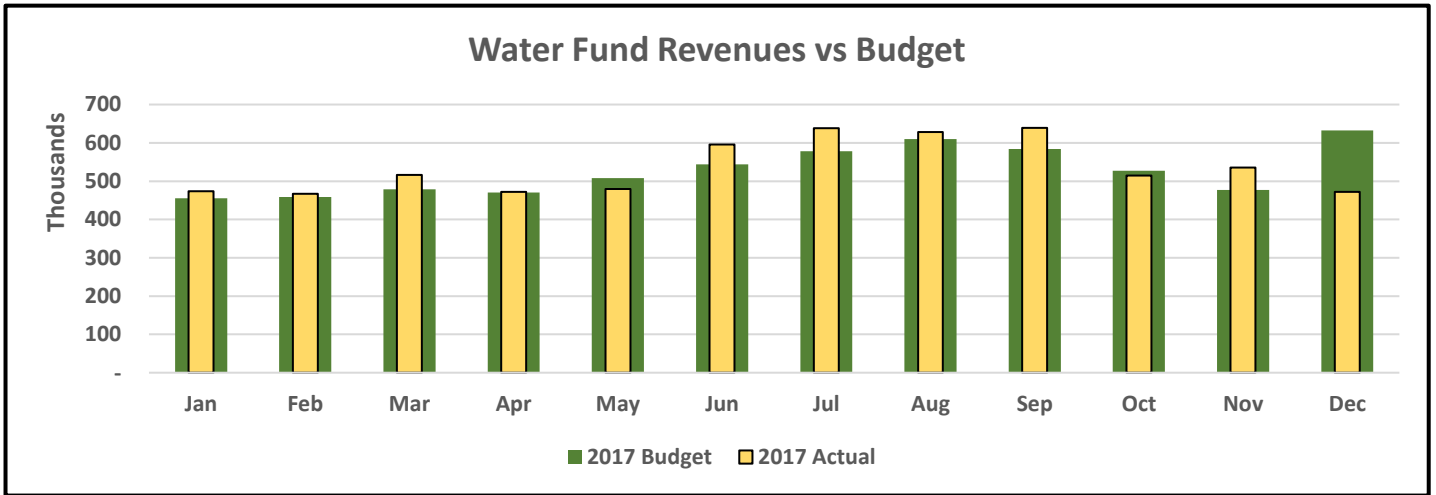


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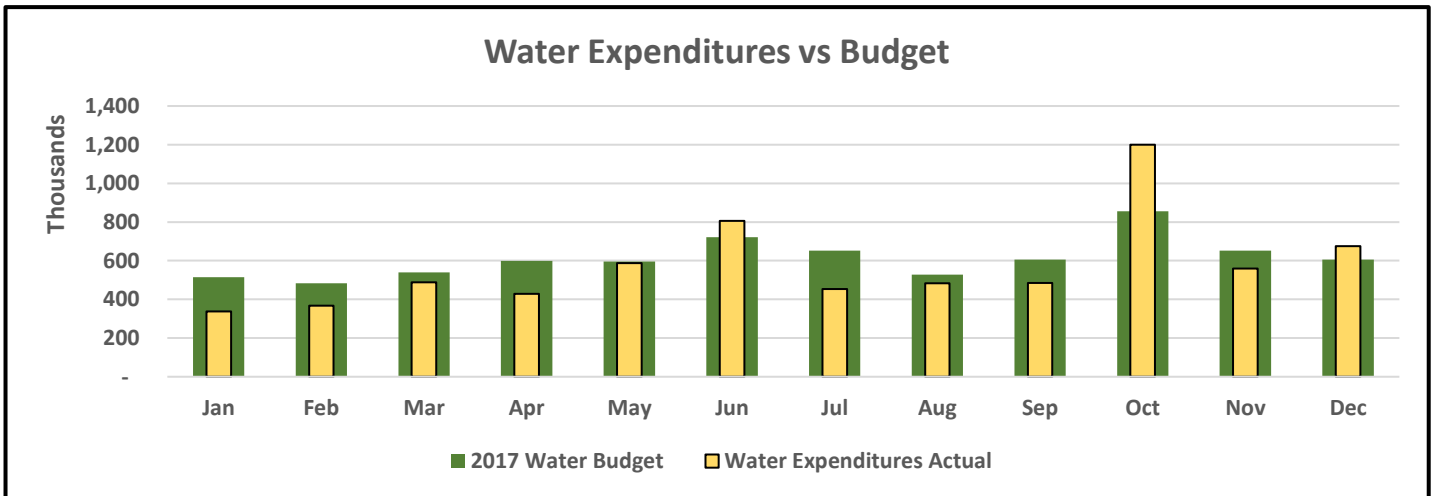
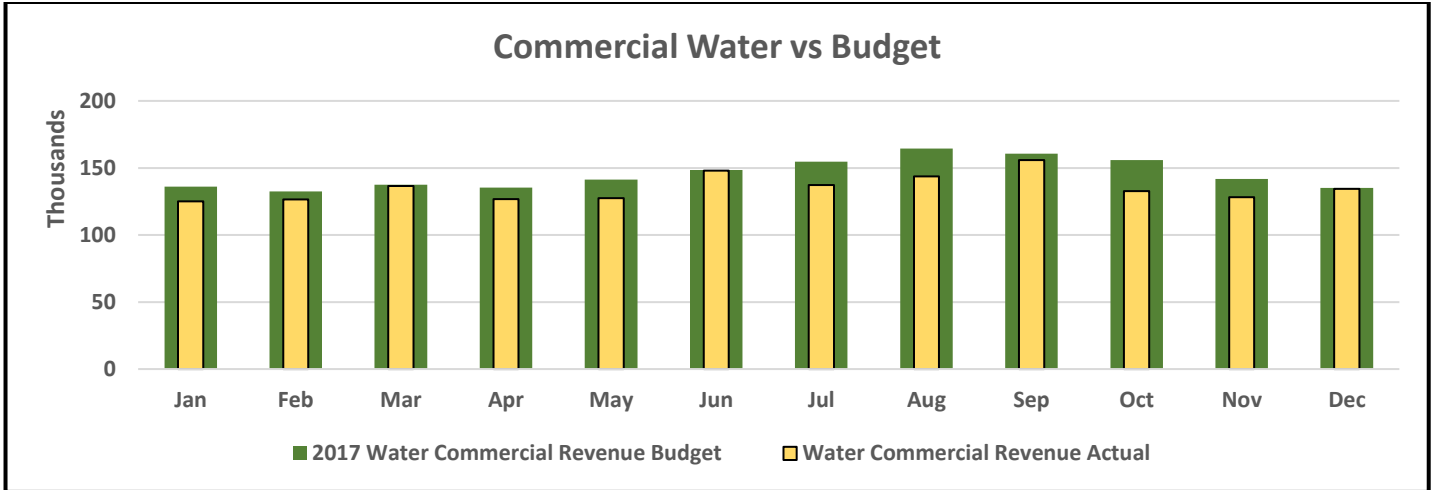


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Water Utility -- Fund #402	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	5,606,999	5,966,762	5,924,387	6,324,100	6,431,384	(107,284)	-1.70%
Expenditure	8,364,664	7,319,708	7,403,432	7,352,000	6,872,728	479,272	6.52%
Net--Revenue less Expend.	(2,757,665)	(1,352,946)	(1,479,045)	(1,027,900)	(441,344)		
Variance from Prior Yr. - \$	(\$9,057,117)	\$1,404,719	(\$126,099)	\$451,145	\$1,037,701		
Variance from Prior Yr. - %	-143.78%	-100.00%	86.45%	31.62%	235.12%		



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Wastewater Util. - Fund #403	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	5,524,936	6,221,742	6,588,596	6,973,300	7,125,255	(151,955) ●	-2.18%
Expenditure	9,150,827	7,925,681	6,165,080	6,482,600	6,531,967	(49,367) ●	-0.76%
Net--Revenue less Expend.	(3,625,891)	(1,703,939)	423,516	490,700	593,288		
Variance from Prior Yr. - \$	(\$937,099)	\$1,921,952	\$2,127,455	\$67,184	\$169,772		
Variance from Prior Yr. - %	34.85%	-100.00%	-956.14%	-447.25%	-28.62%		

Solid Waste -- Fund #404	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	9,918,566	10,694,393	11,421,852	13,429,600	14,286,985	(857,385) ●	-6.38%
Expenditure	10,073,307	10,472,440	10,524,373	14,039,200	14,319,402	(280,202) ●	-2.00%
Net--Revenue less Expend.	(154,741)	221,953	897,479	(609,600)	(32,417)		
Variance from Prior Yr. - \$	\$1,572,735	\$376,694	\$675,526	(\$1,507,079)	(\$929,896)		
Variance from Prior Yr. - %	-91.04%	-100.00%	-117.24%	-136.41%	-2868.54%		

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Stormwater Util. - Fund #406	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,516,606	1,508,771	1,773,480	2,005,100	2,041,103	(36,003)	-1.80%
Expenditure	1,324,220	1,912,105	1,613,608	2,008,600	1,757,681	250,919	12.49%
Net--Revenue less Expend.	192,386	(403,334)	159,872	(3,500)	283,422		
Variance from Prior Yr. - \$	\$280,775	(\$595,720)	\$563,206	(\$163,372)	\$123,550		
Variance from Prior Yr. - %	-317.66%	-100.00%	20.34%	11423.83%	-43.59%		

Medic 1 Utility -- Fund #409	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,722,501	1,827,028	1,871,698	2,617,500	2,660,549	(43,049)	-1.64%
Expenditure	1,695,736	1,718,836	2,001,042	2,741,900	2,584,448	157,452	5.74%
Net--Revenue less Expend.	26,765	108,192	(129,344)	(124,400)	76,101		
Variance from Prior Yr. - \$	(\$4,617)	\$81,427	(\$237,536)	\$4,944	\$205,445		
Variance from Prior Yr. - %	-14.71%	-100.00%	-120.69%	-186.97%	-269.96%		

Harbor Clean-up -- Fund #413	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	885,945	313,924	694,822	1,067,900	1,046,862	21,038	1.97%
Expenditure	293,785	450,011	699,116	1,466,800	1,114,447	352,353	24.02%
Net--Revenue less Expend.	592,160	(136,087)	(4,294)	(398,900)	(67,585)		
Variance from Prior Yr. - \$	\$729,651	(\$728,247)	\$131,793	(\$394,606)	(\$63,291)		
Variance from Prior Yr. - %	-530.69%	-100.00%	-13890.41%	-65.88%	-93.65%		

Conserv. Util. -- Fund #421	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,509,636	1,147,966	733,554	910,000	850,208	59,792	6.57%
Expenditure	1,243,519	1,125,635	906,014	1,255,800	903,031	352,769	28.09%
Net--Revenue less Expend.	266,117	22,331	(172,460)	(345,800)	(52,823)		
Variance from Prior Yr. - \$	(\$82,238)	(\$243,786)	(\$194,791)	(\$173,340)	\$119,637		
Variance from Prior Yr. - %	-23.61%	-100.00%	-254.31%	-106.46%	226.49%		

Electric Capital -- Fund #451	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,996,784	1,001,800	1,771,015	625,000	625,000	0	0.00%
Expenditure	618,871	2,152,136	361,723	625,000	161,764	463,236	74.12%
Net--Revenue less Expend.	1,377,913	(1,150,336)	1,409,292	0	463,236		
Variance from Prior Yr. - \$	\$1,342,020	(\$2,528,249)	\$2,559,628	(\$1,409,292)	(\$946,056)		
Variance from Prior Yr. - %	3738.95%	-100.00%	-2.23%	#DIV/0!	204.23%		

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Water Capital -- Fund #452	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,936,674	111,618	1,140,660	400,000	400,000	0	0.00%
Expenditure	207,365	961,144	687	374,200	20,800	353,400	94.44%
Net--Revenue less Expend.	1,729,309	(849,526)	1,139,973	25,800	379,200		
Variance from Prior Yr. - \$	\$1,911,982	(\$2,578,835)	\$1,989,499	(\$1,114,173)	(\$760,773)		
Variance from Prior Yr. - %	-1046.67%	-100.00%	51.70%	-3392.74%	200.63%		

Wastewater Cap. -- Fund #453	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	2,355,233	727,338	495,000	400,000	400,000	0	0.00%
Expenditure	1,185,935	1,032,656	92,621	1,872,000	1,347,909	524,091	28.00%
Net--Revenue less Expend.	1,169,298	(305,318)	402,379	(1,472,000)	(947,909)		
Variance from Prior Yr. - \$	\$913,912	(\$1,474,616)	\$707,697	(\$1,874,379)	(\$1,350,288)		
Variance from Prior Yr. - %	357.86%	-100.00%	190.60%	-79.26%	-142.45%		

Solid Waste Cap. -- Fund #454	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	20,931,108	461,060	666,478	871,500	1,110,222	(238,722)	-27.39%
Expenditure	6,970,495	9,271,612	3,201,088	871,500	681,974	189,526	21.75%
Net--Revenue less Expend.	13,960,613	(8,810,552)	(2,534,610)	0	428,248		
Variance from Prior Yr. - \$	\$13,960,613	(\$22,771,165)	\$6,275,942	\$2,534,610	\$2,962,858		
Variance from Prior Yr. - %	NA	-100.00%	-650.80%	#DIV/0!	-691.86%		

Stormwater Cap. -- Fund #456	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	916,970	1,045,871	237,000	400,000	400,000	0	0.00%
Expenditure	1,074,341	569,975	0	50,000	0	50,000	100.00%
Net--Revenue less Expend.	(157,371)	475,896	237,000	350,000	400,000		
Variance from Prior Yr. - \$	(\$327,601)	\$633,267	(\$238,896)	\$113,000	\$163,000		
Variance from Prior Yr. - %	-192.45%	-100.00%	-166.40%	35.97%	-40.75%		

CSO Capital -- Fund #463 (debt paid from this fund also)	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	2,672,163	11,383,896	4,832,076	2,238,000	2,309,629	(71,629)	-3.20%
Expenditure	3,363,886	11,313,172	9,277,212	2,201,600	2,234,417	(32,817)	-1.49%
Net--Revenue less Expend.	(691,723)	70,724	(4,445,136)	36,400	75,212		
Variance from Prior Yr. - \$	(\$238,767)	\$762,447	(\$4,515,860)	\$4,481,536	\$4,520,348		
Variance from Prior Yr. - %	52.71%	-100.00%	-84.44%	94.30%	-6010.14%		

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Internal Service Funds

Equip Services -- Fund #501

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	1,795,311	1,560,443	1,626,206	1,821,200	1,878,099	(56,899)	-3.12%
Expenditure	2,383,570	2,433,223	1,495,577	2,690,000	1,928,701	761,299	28.30%
Net--Revenue less Expend.	(588,259)	(872,780)	130,629	(868,800)	(50,602)		
Variance from Prior Yr. - \$	\$105,462	(\$284,521)	\$1,003,409	(\$999,429)	(\$181,231)		
Variance from Prior Yr. - %	-15.20%	-100.00%	-550.33%	0.46%	-358.15%		

Info. Technology -- Fund #502

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	2,171,361	1,416,750	1,460,792	3,064,100	2,682,246	381,854	12.46%
Expenditure	1,974,491	2,258,152	1,736,742	3,158,800	2,623,380	535,420	16.95%
Net--Revenue less Expend.	196,870	(841,402)	(275,950)	(94,700)	58,866		
Variance from Prior Yr. - \$	\$529,505	(\$1,038,272)	\$565,452	\$181,250	\$334,816		
Variance from Prior Yr. - %	-159.18%	-100.00%	-171.34%	788.49%	-568.78%		

Self-Insurance -- Fund #503

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	5,183,088	5,287,945	5,655,032	5,655,500	5,409,088	246,412	4.36%
Expenditure	5,268,823	5,314,255	5,580,507	5,655,500	5,302,842	352,658	6.24%
Net--Revenue less Expend.	(85,735)	(26,310)	74,525	0	106,246		
Variance from Prior Yr. - \$	(\$59,217)	\$59,425	\$100,835	(\$74,525)	\$31,721		
Variance from Prior Yr. - %	223.31%	-100.00%	-215.04%	#DIV/0!	-29.86%		

Permanent & Trust Funds

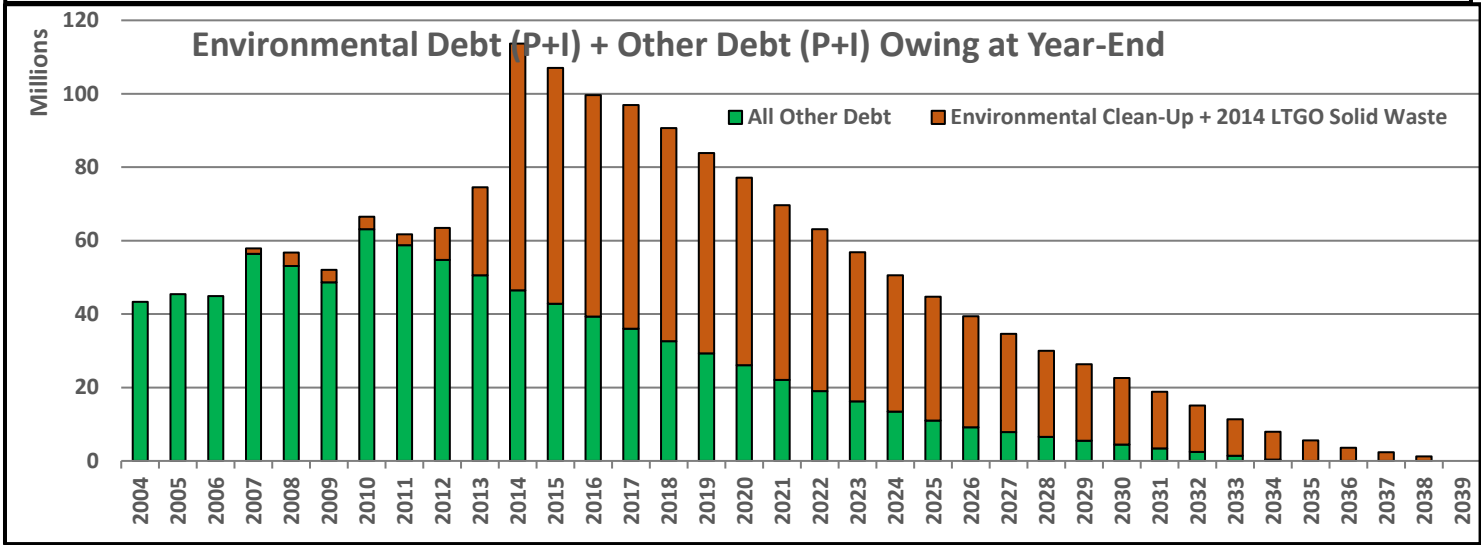
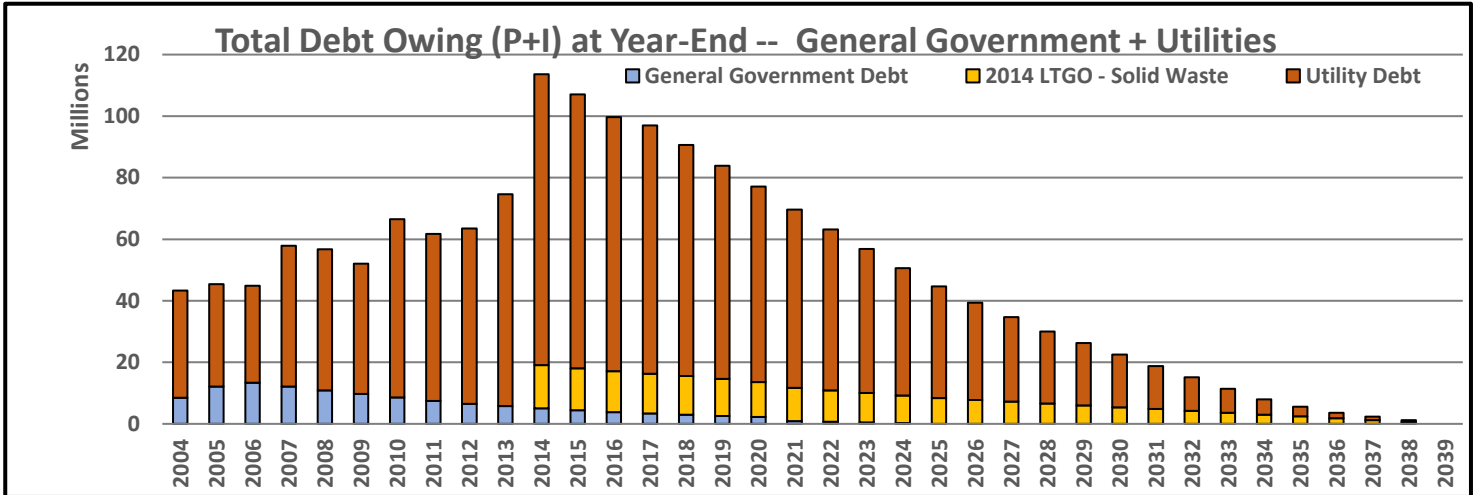
Cemetery Endow. - Fund #601

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	3,132	3,889	1,460	2,700	3,985	(1,285)	-47.59%
Expenditure	0	0	0	0	0	0	NA
Net--Revenue less Expend.	3,132	3,889	1,460	2,700	3,985		
Variance from Prior Yr. - \$	\$2,871	\$757	(\$2,429)	\$1,240	\$2,525		
Variance from Prior Yr. - %	1100.00%	-100.00%	114.52%	44.04%	-63.36%		

Fire Pension -- Fund #602

	12/31/2014	12/31/2015	12/31/2016	2017 Budget	12/31/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Year End	Actual YTD	Remain. \$	Remain. %
Revenue	53,908	13,742	57,023	23,900	95,687	(71,787)	-300.36%
Expenditure	72,653	77,211	104,656	120,000	152,194	(32,194)	-26.83%
Net--Revenue less Expend.	(18,745)	(63,469)	(47,633)	(96,100)	(56,507)		
Variance from Prior Yr. - \$	(\$40,357)	(\$44,724)	\$15,836	(\$48,467)	(\$8,874)		
Variance from Prior Yr. - %	-186.73%	238.59%	-60.65%	-33.96%	-15.70%		

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