



DATE: October 20, 2017




TO: MAYOR DOWNIE, DEPUTY MAYOR KIDD, COUNCILMEMBER BRUCH,
COUNCILMEMBER COLLINS, COUNCILMEMBER GASE, COUNCILMEMBER
MEREDITH, COUNCILMEMBER WHETHAM, CITY MANAGER MCKEEN

FROM: TESS AGESSION, ACTING FINANCE DIRECTOR

SUBJECT: Third Quarter Budget Status Report

Attached please find the third quarter 2017 Budget Status Report for your review. This report covers the first nine months of 2017, along with comparatives to previous years' data. Due to changes in Finance Department structure we will be returning to a quarterly review of this data, should you find you would like more information in a particular area please contact me.

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.

Traffic Light Color	Symbol	Revenue	Expenditures
• Green		<25%	>25%
• Yellow		>=25% to < 27%	<=25% > 21%
• Red		>27%	<21%

General Fund:

- **Revenues** – Overall the General Fund is 2.64% under the Amended 2017 Budget. This is due to the items discussed below.
 - **Property taxes** – Property tax collections are higher than anticipated for the 1st and 2nd quarter collections. The City has received just over 58% of expected property taxes at this time. Another large installment payment is expected in November which should bring the taxes to 100% of expectations for the year.

- **Sales Taxes** – City sales taxes are on target with Eastern Growth Area (EUGA) revenues ahead of expectations at just over 91% collected for the year.
- **Utility Taxes** –
 - As expected the Electric Utility taxes are lower in the industrial area with an uptick in the residential taxes collected. When both areas are combined electric utility taxes are just under 3% of expectations.
 - Water is above expectations by approximately 3.5%.
 - Wastewater is just over 4%.
 - Transfer Station utility taxes are higher than expected, with just over 94% collected.
 - Stormwater utility taxes are less than anticipated for the year due to the timing of tax payments. Stormwater is assessed on property owners and collected through the Clallam County tax bill. Along with property taxes a large installment payment is expected in November.
- **Telephone Taxes** – are running less than budgeted, the City expected a downward trend for Telephone taxes due to the significant shift from land lines to cell phones. However, typically the City receives increased amount in payments in December due to those customers who pay on a yearly basis. Even still the revenues will likely fall short of the budgeted amount.
- **Parking Taxes** – are under budget expectations by approximately 0.88%.
- **Cable Franchise Fees** – are 52.23% below expectations. This is likely due to negotiations with franchises that have gone on longer than expected.
- **Leasehold Excise Tax** – is under budget due to reduced payments.
- **Expenditures**
 - Total expenditures for the General Fund are on track, slightly below anticipated spending through September by 0.19%.
 - Intergovernmental payments are approximately 4.6% over budget. This is due to payments for criminal justice service that are made in the prior month. Currently, the City has paid through the end of October – which is approximately \$86,000. This extra expense is causing the account to appear over budget.
 - Interfund payments for services – are over budget due to higher than anticipated interdepartmental billings to the General Fund.

Special Revenue Funds:

- **Lodging Tax Fund #101** – Revenues are over budget for the year; it is hoped the Lodging Tax revenues will continue to outpace the budget for the remainder of the year. There is a two month lag in revenues received from the state, so this account will be watched through the end of the year. Expenditures are under budget, but will pick up in the last quarter of the year.
- **Street Fund #102** – Revenues are at just under 40% 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 prior years. The Street Department will need to use additional reserves to maintain services at the current level. Expenses are above normal for this time of the year due to emergency paving jobs

brought about by winter storms. The budget was amended in the 1st quarter to reflect the additional costs in repairs.

- **Real Estate Excise Tax #1 & #2 (REET#1 & REET#2)** – Both funds are over budget for revenues. Expenditures are fully spent due to the transfer of funding for capital projects completed in full. No additional spending is anticipated at this time.
- **PenCom #107** – PenCom is operating slightly over budget for revenues and slightly under for expenditures. Both are well within normal parameters for this time of the year.
- **Port Angeles Housing Fund #172** – The minimal year to date activity in this fund is related to the payback of housing loans and the interest earned.

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 should be addressed. The reserve held for this payment is expected to be \$400,000+ short when the obligation is due. Parking revenues are down and not adequate to pay the annual debt service. The General Fund will be required to meet this deficit if the current trends continue.
- **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 at 50% of budget as the funding transfers, 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 by the engineers.
- **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. 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 that had not been provided previously. A budget amendment was completed that adjusted for this change in accounting, unfortunately this appears to require additional analysis.
- **Water Fund #402** – Revenues and expenditures are above expected levels year to date. Industrial water revenues are expected to be impacted with the McKinley purchase of Nippon. Additionally, negotiations with the National Park Service regarding the impact of the Elwha Dam Removal may affect expenditures.

- **Wastewater Fund #403** – Revenues are slightly over budget expectations year to date, and expenditures are under budget by over 10%.
- **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 9% over budget due to the increased hauls. Both revenues and expenditures are on budget.
- **Stormwater Fund #406** – Stormwater fees are assessed on property tax billings and are affected by Clallam County’s collection of those amounts. At this time, we have received 62.15% of the revenues budgeted, and expenditures are 22.27% under budget year to date. Expenditures are lower due to an open position in operations.
- **Medic 1 Fund #409** – Revenues are just under expectations with expenditures under budget by 5.37% year to date. Retirements and on the job injuries have increased overtime and labor costs. This fund had a rate increase approved in July and has begun receiving these additional revenues. The increased revenues will be used to fund four Firefighter/EMTs.
- **Harbor Clean -Up Fund #413** – 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.
- **Conservation Fund #421** – Contract payment from BPA for conservation activities make up most of the revenue for this fund. To date, revenues are stalled with 67.87% received and expenditures are 28.92% under budget.

Utilities Capital Funds:

- **All Capital Utility funds** –
 - Funding transfers will be completed in the 4th quarter so all will show \$0 in revenue.
 - With the exception of finalization of the CSO and Landfill projects completion, other projects are not spending at the rate anticipated. Additional projects will roll to 2018.

Internal Service Funds:

- **Equipment Service Fund #501** – Revenues are slightly over expectations and expenditures are under budget due to moving replacements to 2018 from 2017. Additional budget changes for the timing of vehicle replacements will be presented during the third budget amendment.
- **Information Technology Fund #502** – Revenues and expenditures are under budget at this time. Some changes due to an unforeseen event require amending capital spending down and increasing professional fees. The insurance deductible for these recent events is \$25,000, with a funding for potential legal deductible of \$10,000 are expected funding for these events and were included in the emergency declaration.
- **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:

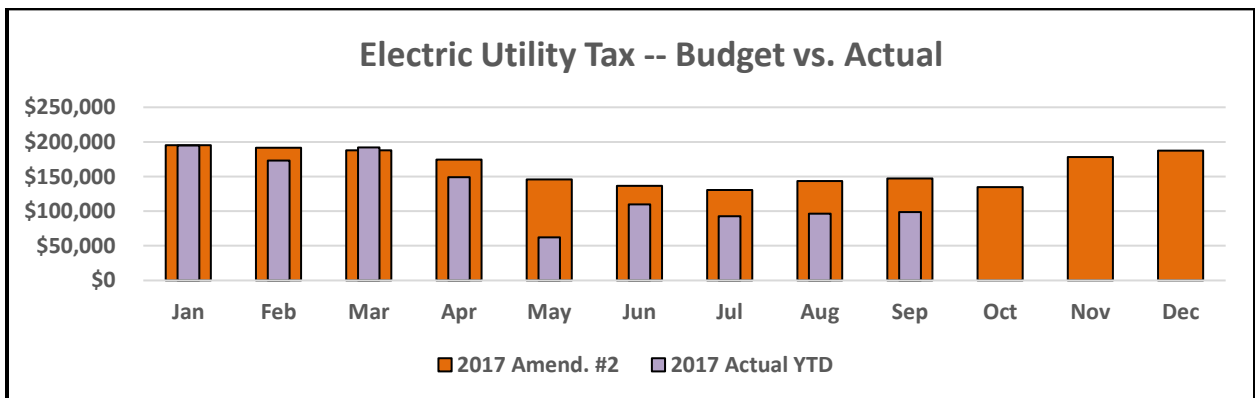
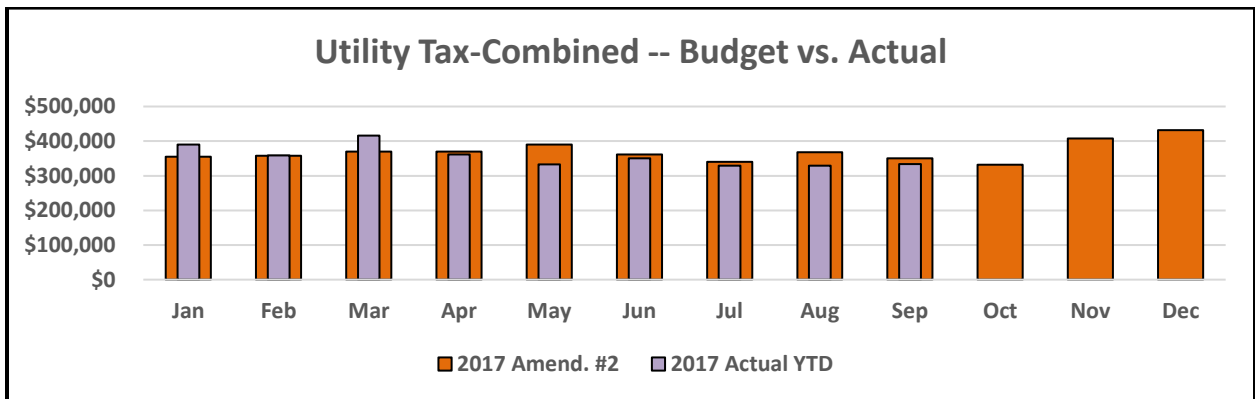
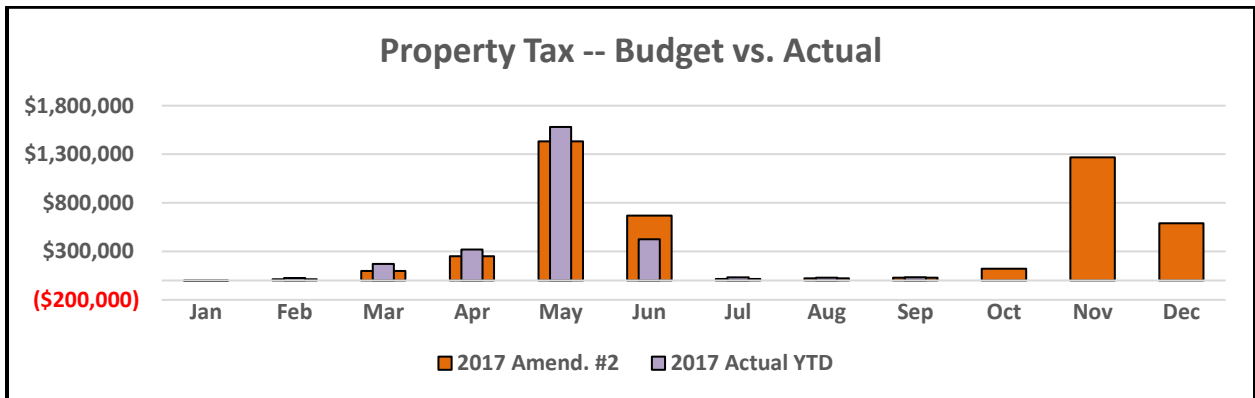
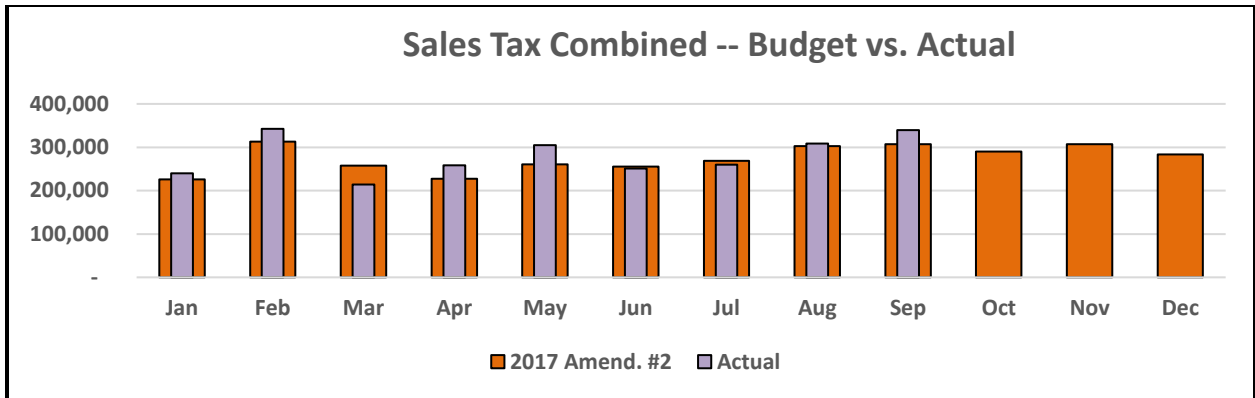
- **Cemetery Endowment Fund #601** – A portion of the purchase price for gravesites and related items is collected and placed in this fund for the maintenance of the cemetery after it is at capacity. Capacity is not expected to be reached for many years.
- **Firemen's Pension Fund #602** – This fund 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. The current actuarial indicates long term care coverage will need to be addressed in the future.

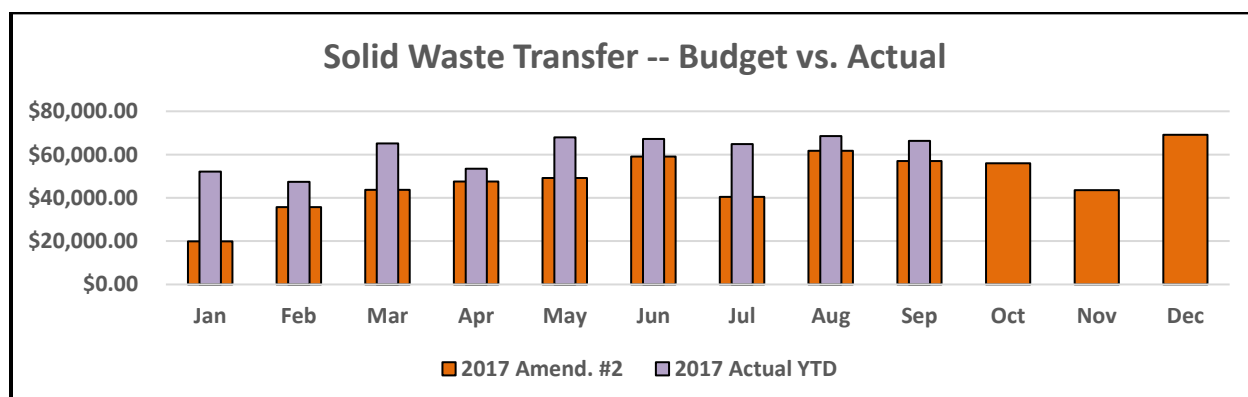
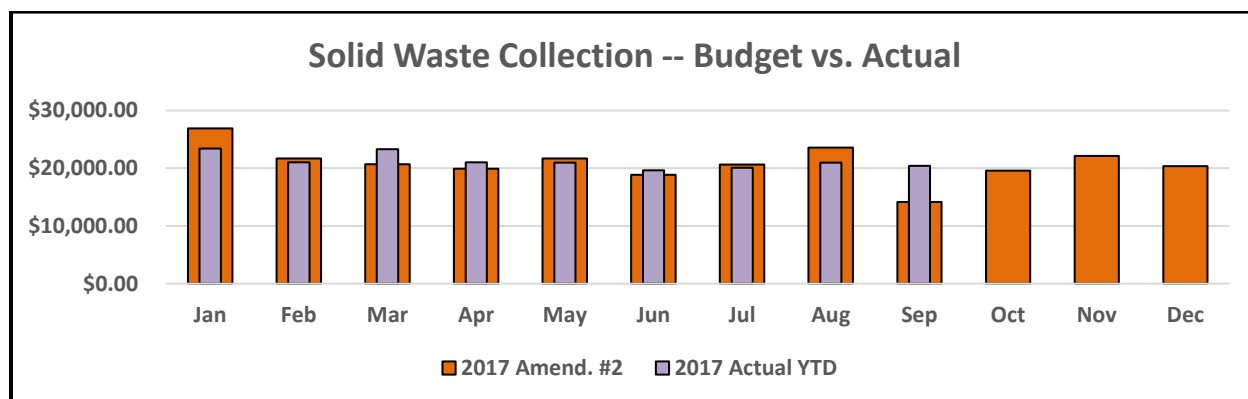
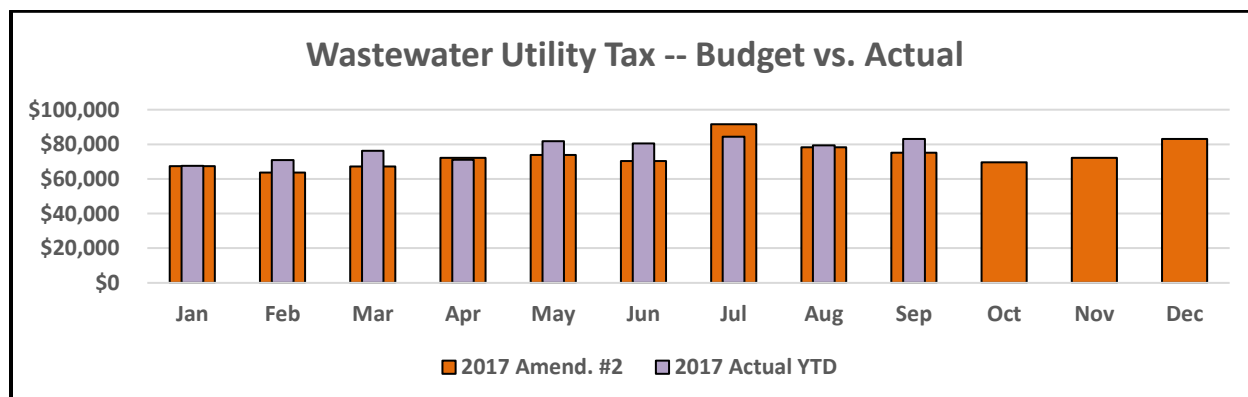
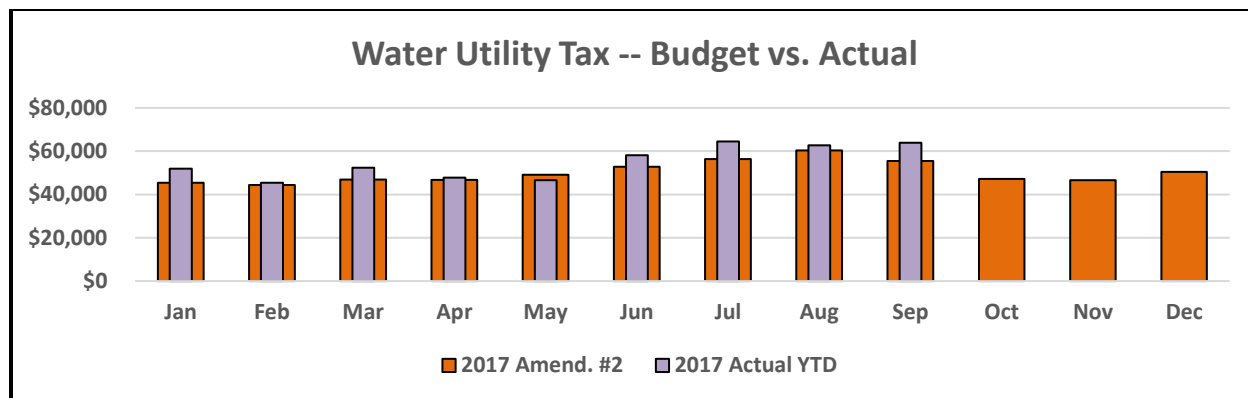
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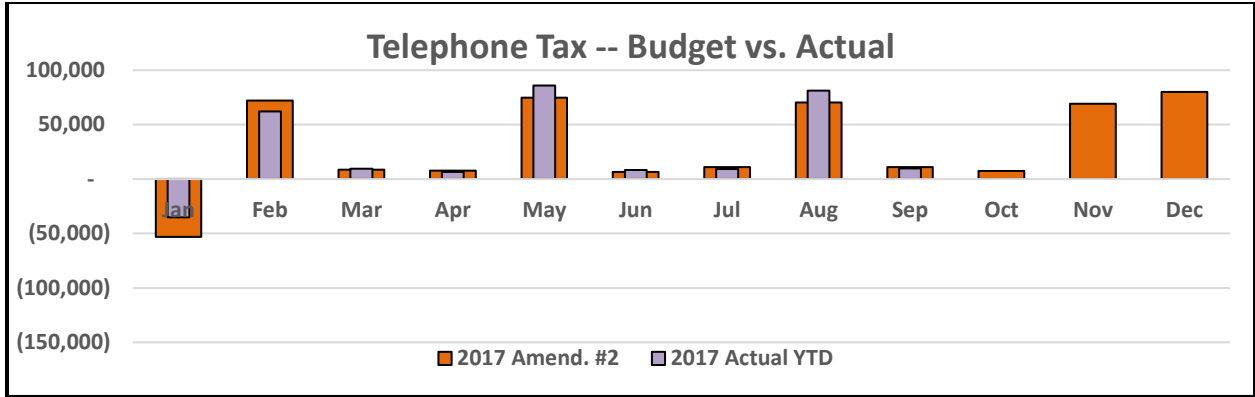
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
GENERAL FUND REVENUE							
310 -- Taxes	8,487,434	8,676,172	9,046,093	12,765,900	8,953,550	3,812,350	29.86%
320 -- Licenses & Permits	337,093	543,515	373,025	526,400	422,303	104,097	19.78%
330 -- Intergovernmental Rev.	566,290	501,561	421,509	554,700	384,196	170,504	30.74%
340 -- Charges for Goods/Svcs.	3,999,895	4,397,249	4,313,668	4,894,500	3,648,279	1,246,221	25.46%
350 -- Fines & Penalties	160,048	158,124	19,776	10,000	5,499	4,501	45.01%
360 -- Miscellaneous Revenue	134,859	132,320	152,802	186,100	160,814	25,286	13.59%
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	92,233	91,499	208,075	98,000	89,851	8,149	8.32%
TOTAL General Fund Revenue	\$13,777,852	\$14,500,440	\$14,534,948	\$19,035,600	\$13,664,493	5,371,107	28.22%
Variance from Prior Yr. - \$	\$176,163	\$722,588	\$722,588	(\$870,455)	\$34,508		
Variance from Prior Yr. - %	1.30%	5.24%	5.24%	-5.99%	0.24%		

	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
GENERAL FUND REVENUE -- Detail							
Property Tax	2,414,044	2,543,181	2,536,252	4,503,400	2,613,363	1,890,037	41.97%
Sales Tax--CoPA Regular	2,000,956	2,336,004	2,597,768	3,167,400	2,399,336	768,064	24.25%
Sales Tax-- EUGA Shared	85,085	100,636	94,610	131,000	120,240	10,760	8.21%
Electric Utility Tax	1,660,216	1,396,541	1,413,963	1,626,400	1,169,565	456,835	28.09%
Water Utility Tax	419,651	448,930	457,014	628,600	493,358	135,242	21.51%
Wastewater Utility Tax	580,147	595,155	634,459	865,100	695,478	169,622	19.61%
Solid Waste-Collect. Tax	192,444	191,668	176,233	250,100	190,813	59,287	23.71%
Solid Waste-Trans. Sta. Tax	379,598	433,087	495,326	583,300	553,113	30,187	5.18%
Stormwater Utility Tax	70,860	72,949	85,076	159,600	99,517	60,083	37.65%
Parking Tax	20,641	19,931	22,757	36,300	26,907	9,393	25.88%
Telephone Tax	362,824	242,411	212,524	365,400	237,787	127,613	34.92%
Leasehold Excise Tax	83,880	72,908	80,740	148,000	105,270	42,730	28.87%
Cable TV Franchise Fee	124,051	130,819	122,671	175,000	91,402	83,598	47.77%
Liquor Excise Tax/Liquor Profits	154,496	156,132	190,064	252,800	190,326	62,474	24.71%
Other Revenues	5,228,959	5,760,089	5,375,652	6,143,200	4,678,017	1,465,183	23.85%
TOTAL--General Fund	\$13,777,852	\$14,500,440	\$14,495,108	\$19,035,600	\$13,664,493	\$5,371,107	28.22%
Variance from Prior Yr. - \$	\$176,163	\$722,588	\$722,588	(\$830,615)	(\$5,332)		
Variance from Prior Yr. - %	-1.28%	-100.00%	-4.95%	-23.82%	6.08%		

	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
GENERAL FUND EXPENDITURES							
10 -- Salaries & Wages	7,099,980	7,088,090	7,504,165	8,596,800	6,670,653	1,926,147	22.41%
20 -- Personnel Benefits	2,583,887	2,742,583	2,556,487	3,712,700	2,588,132	1,124,568	30.29%
30 -- Supplies	516,089	431,875	469,600	652,650	448,767	203,883	31.24%
40 -- Services	2,335,175	2,197,290	2,569,289	3,650,900	2,661,151	989,749	27.11%
50 -- Intergov'tl. Svcs./Pmts.	2,369,235	1,904,539	1,968,932	3,025,600	2,378,855	646,745	21.38%
60 -- Capital Outlay	187,632	0	11,675	15,000	0	15,000	100.00%
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.	29,889	28,544	28,544	500	30,451	(29,951)	-5990.20%
TOTAL Gen. Fund Expenditures	\$15,121,887	\$14,392,921	\$15,108,692	\$19,654,150	\$14,778,009	\$4,876,141	24.81%
Variance from Prior Yr. - \$	\$1,583,888	(\$728,966)	(\$728,966)	(\$330,683)	\$715,771		
Variance from Prior Yr. - %	-10.47%	-100.00%	0.09%	-26.77%	2.24%		







GENERAL FUND -- Fund #001							
City Council (Legislative)							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	30,974	31,747	33,300	41,100	32,086	9,014	21.93%
Expenditure	49,675	45,156	67,175	65,700	50,062	15,638	23.80%
Net--Revenue less Expend.	(18,701)	(13,409)	(33,875)	(24,600)	(17,976)		
Variance from Prior Yr. - \$	(\$3,274)	\$5,292	(\$20,466)	(\$4,567)	\$15,899		
Variance from Prior Yr. - %	-17.51%	-100.00%	-44.80%	-45.49%	88.45%		
City Mgr./HR/City Clerk							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	308,624	308,627	329,473	464,200	348,148	116,052	25.00%
Expenditure	508,747	464,133	561,661	959,500	655,391	304,109	31.69%
Net--Revenue less Expend.	(200,123)	(155,506)	(232,188)	(495,300)	(307,243)		
Variance from Prior Yr. - \$	(\$6,380)	\$44,617	(\$76,682)	(\$263,112)	(\$75,055)		
Variance from Prior Yr. - %	-3.19%	-100.00%	-13.81%	-68.60%	-24.43%		
Community Service							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	0	0	0	0	0	0	N/A
Expenditure	23,175	23,175	34,800	23,600	11,588	12,012	50.90%
Net--Revenue less Expend.	(23,175)	(23,175)	(34,800)	(23,600)	(11,588)		
Variance from Prior Yr. - \$	\$6,825	\$0	(\$11,625)	\$11,200	\$23,212		
Variance from Prior Yr. - %	29.45%	-100.00%	-33.41%	-1.80%	200.31%		
Finance							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	10,130,108	10,383,425	10,683,559	15,021,800	10,607,293	4,414,507	29.39%
Expenditure	2,213,412	1,915,304	1,945,191	2,813,900	2,160,700	653,200	23.21%
Net--Revenue less Expend.	7,916,696	8,468,121	8,738,368	12,207,900	8,446,593		
Variance from Prior Yr. - \$	(\$420,096)	\$551,425	\$270,247	\$3,469,532	(\$291,775)		
Variance from Prior Yr. - %	5.31%	-100.00%	-9.40%	-30.63%	3.45%		
City Attorney/Legal							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	354,992	353,285	231,034	302,500	236,751	65,749	21.74%
Expenditure	1,107,273	1,106,315	1,048,413	1,308,600	1,047,964	260,636	19.92%
Net--Revenue less Expend.	(752,281)	(753,030)	(817,379)	(1,006,100)	(811,213)		
Variance from Prior Yr. - \$	(\$44,737)	(\$748)	(\$64,349)	(\$188,721)	\$6,166		
Variance from Prior Yr. - %	-5.95%	-100.00%	-7.96%	-25.15%	0.76%		
Community & Econ. Devel.							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	455,023	788,542	588,523	593,000	482,404	110,596	18.65%
Expenditure	491,405	555,056	606,501	831,100	557,320	273,780	32.94%
Net--Revenue less Expend.	(36,382)	233,486	(17,977)	(238,100)	(74,916)		
Variance from Prior Yr. - \$	(\$3,706)	\$269,869	(\$251,463)	(\$220,123)	(\$56,939)		
Variance from Prior Yr. - %	-10.19%	-100.00%	102.38%	-198.06%	-76.00%		

Police	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	502,651	636,781	516,594	675,200	507,371	167,829	24.86%
Expenditure	3,815,611	3,693,824	4,200,732	5,318,300	3,972,497	1,345,803	25.31%
Net--Revenue less Expend.	(3,312,960)	(3,057,043)	(3,684,138)	(4,643,100)	(3,465,126)		
Variance from Prior Yr. - \$	(\$187,522)	\$255,917	(\$627,095)	(\$958,962)	\$219,012		
Variance from Prior Yr. - %	-5.66%	-100.00%	-10.08%	-34.16%	6.32%		

Fire	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	238,041	112,384	149,251	114,800	75,089	39,711	34.59%
Expenditure	2,020,020	1,958,759	1,913,831	2,865,900	2,212,240	653,660	22.81%
Net--Revenue less Expend.	(1,781,979)	(1,846,375)	(1,764,580)	(2,751,100)	(2,137,151)		
Variance from Prior Yr. - \$	(\$168,163)	(\$64,396)	\$81,795	(\$986,520)	(\$372,571)		
Variance from Prior Yr. - %	-9.44%	-100.00%	0.99%	-32.89%	-17.43%		

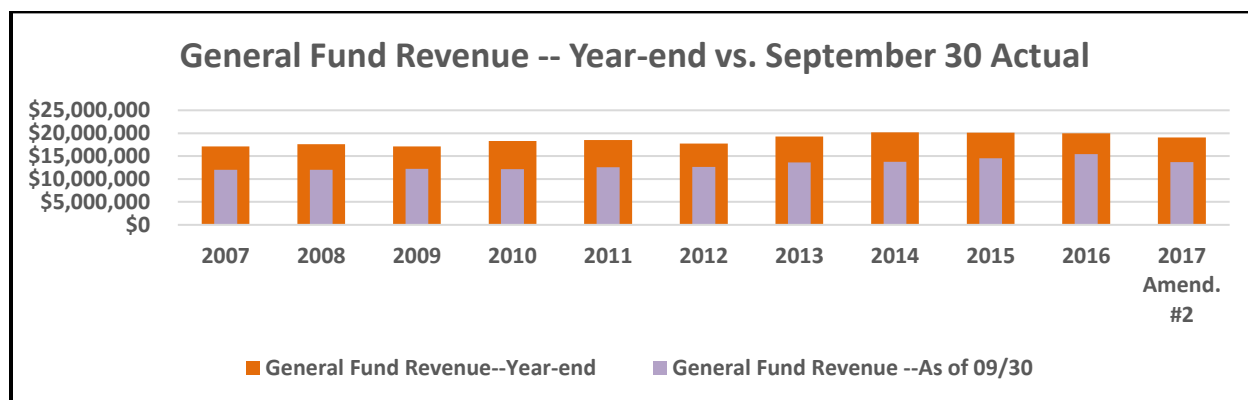
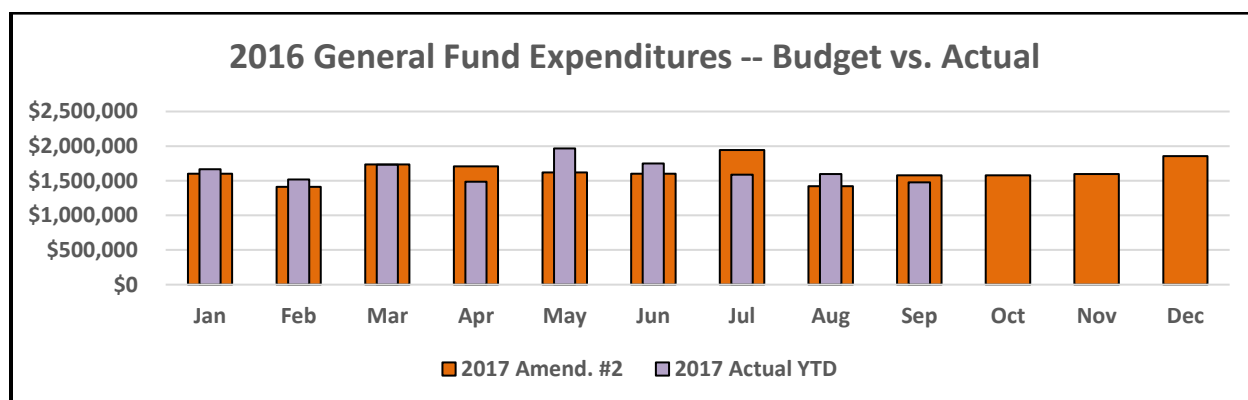
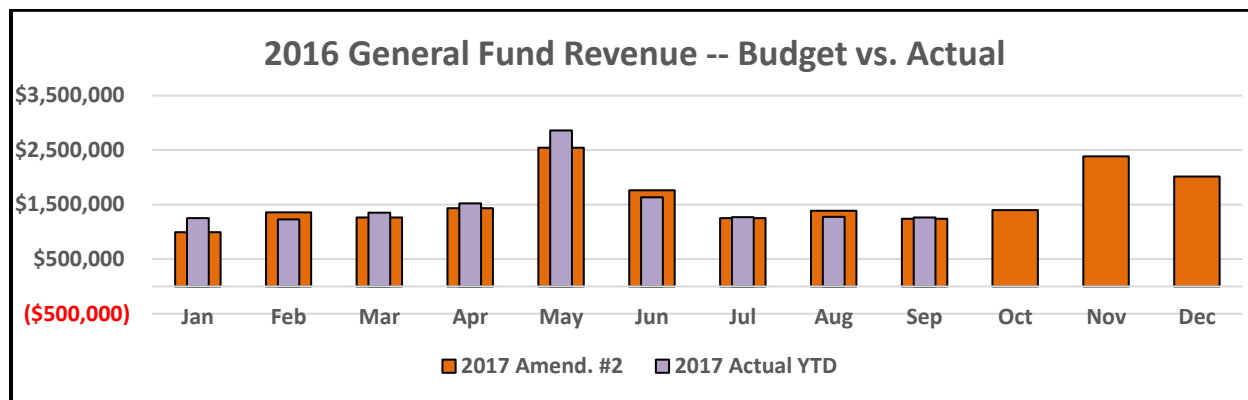
Public Works	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	1,139,768	1,303,017	1,399,275	1,023,400	789,126	234,274	22.89%
Expenditure	2,215,490	2,282,598	2,536,864	2,128,050	1,523,709	604,341	28.40%
Net--Revenue less Expend.	(1,075,722)	(979,581)	(1,137,589)	(1,104,650)	(734,583)		
Variance from Prior Yr. - \$	(\$78,042)	\$96,141	(\$158,008)	\$32,939	\$403,006		
Variance from Prior Yr. - %	-7.25%	-100.00%	-5.44%	-11.32%	54.86%		

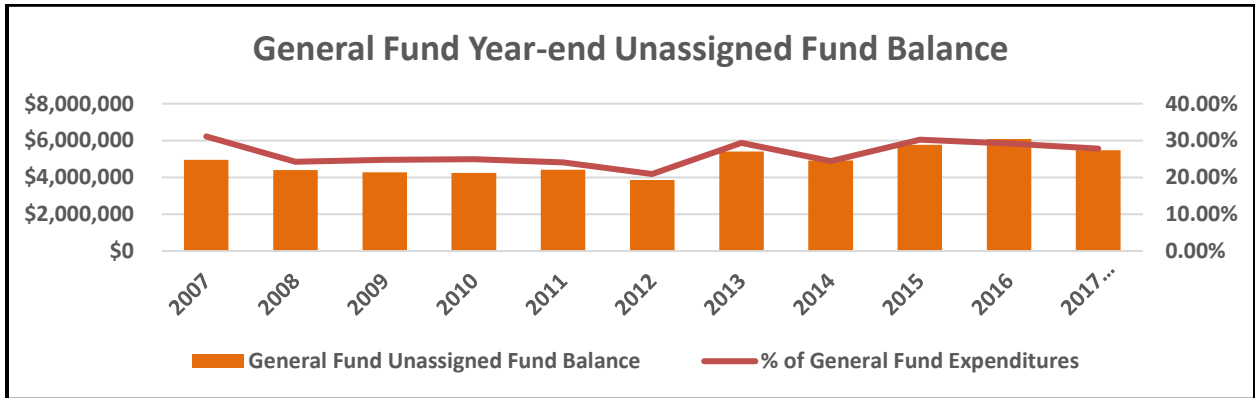
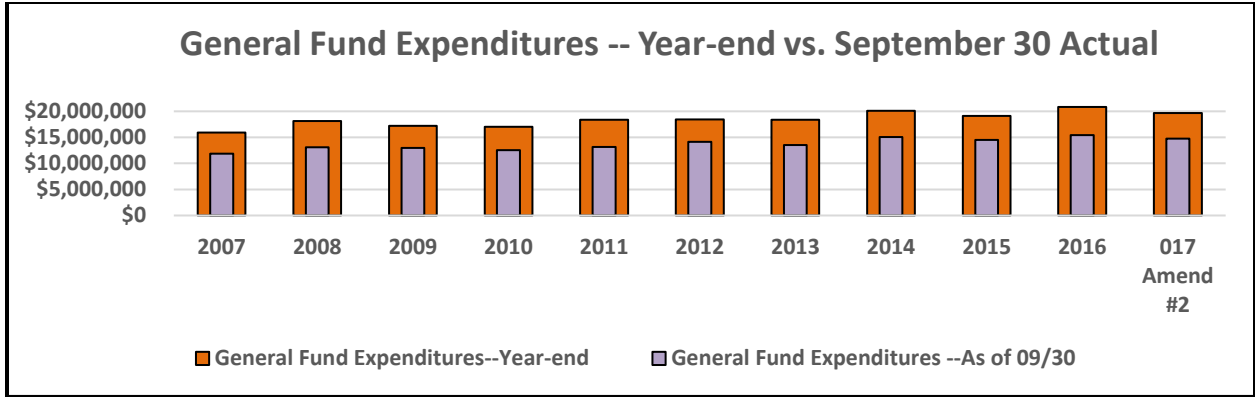
Parks & Recreation -- Parks Maintenance	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	177,255	196,399	189,602	213,100	117,203	95,897	45.00%
Expenditure	1,980,244	1,662,677	1,783,787	2,230,200	1,745,309	484,891	21.74%
Net--Revenue less Expend.	(1,802,989)	(1,466,278)	(1,594,185)	(2,017,100)	(1,628,106)		
Variance from Prior Yr. - \$	(\$577,200)	\$336,711	(\$127,907)	(\$422,915)	(\$33,921)		
Variance from Prior Yr. - %	-32.01%	-100.00%	13.10%	-27.31%	-2.08%		

Parks & Recreation -- Facilities Maintenance	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	236,966	229,269	260,863	424,000	338,030	85,970	20.28%
Expenditure	474,165	531,315	588,199	920,900	703,283	217,617	23.63%
Net--Revenue less Expend.	(237,199)	(302,046)	(327,336)	(496,900)	(365,254)		
Variance from Prior Yr. - \$	(\$29,359)	(\$64,847)	(\$25,290)	(\$169,564)	(\$37,918)		
Variance from Prior Yr. - %	-12.38%	-100.00%	-27.54%	-39.21%	-10.38%		

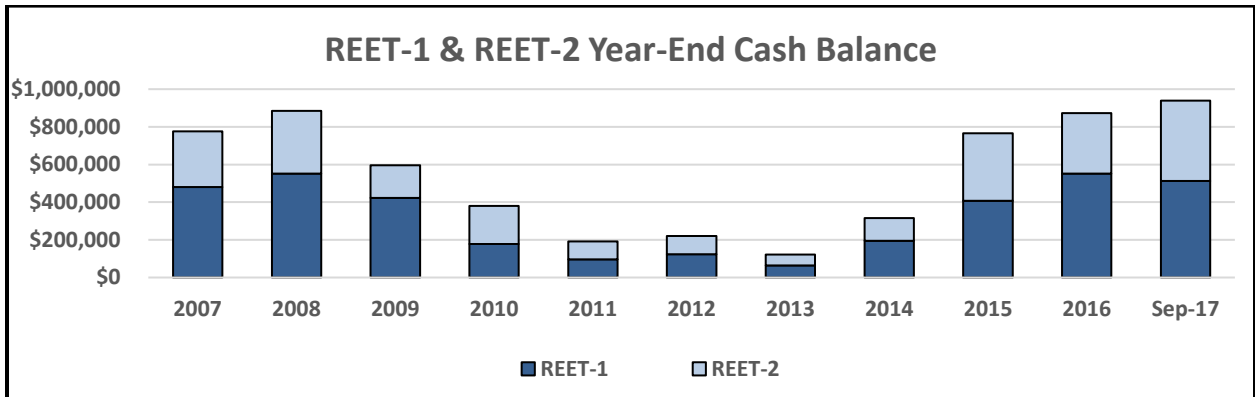
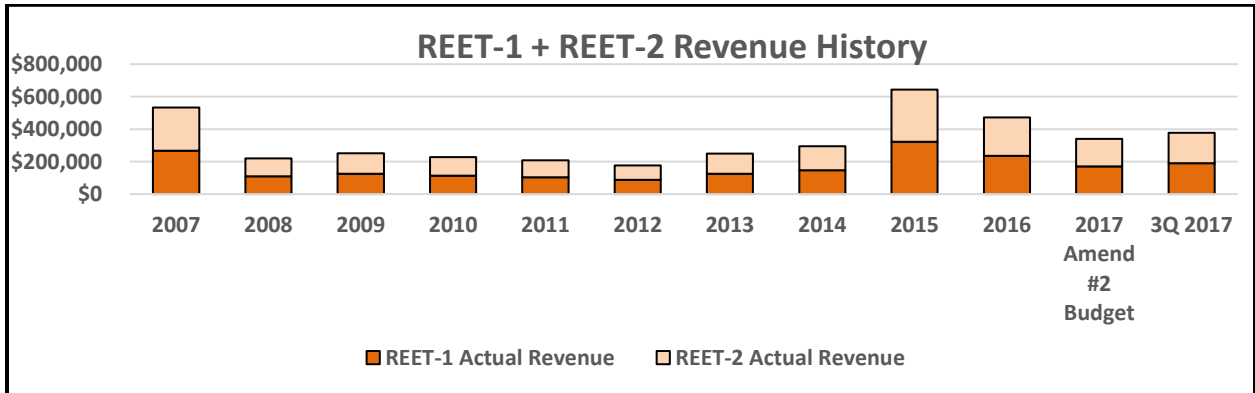
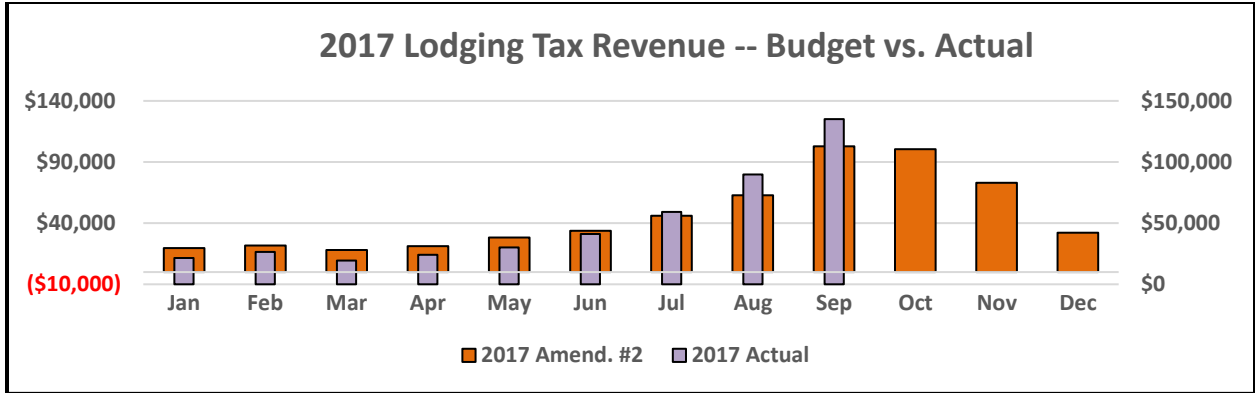
Parks & Recreation -- Recreation	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	203,450	156,964	153,472	162,500	133,992	28,508	17.54%
Revenue	222,670	154,607	168,319	188,600	137,962	50,638	26.85%
Net--Revenue less Expend.	(19,220)	2,357	(14,847)	(26,100)	(3,970)		
Variance from Prior Yr. - \$	\$104,926	\$21,577	(\$17,204)	(\$11,253)	\$10,877		
Variance from Prior Yr. - %	545.92%	-100.00%	29.45%	-109.03%	273.99%		

TOTAL -- General Fund	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	13,777,852	14,500,440	14,534,947	19,035,600	13,667,493	5,368,107	28.20%
Expenditure	15,121,887	14,392,919	15,455,473	19,654,350	14,778,026	4,876,324	24.81%
Net--Revenue less Expend.	(1,344,036)	107,522	(920,526)	(618,750)	(1,110,532)		
Variance from Prior Yr. - \$	(\$1,406,728)	\$1,451,557	(\$1,028,048)	\$301,776	(\$190,006)		
Variance from Prior Yr. - %	-104.66%	-100.00%	46.01%	-117.38%	-17.11%		





Special Revenue Funds							
Lodging Tax - Fund #101							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	322,683	372,261	452,650	565,000	450,472	114,528	20.27%
Expenditure	463,528	317,622	332,051	1,234,400	701,191	533,209	43.20%
Net--Revenue less Expend.	(140,845)	54,639	120,600	(669,400)	(250,718)		
Variance from Prior Yr. - \$	(\$170,101)	\$195,484	\$65,961	(\$790,000)	(\$371,318)		
Variance from Prior Yr. - %	-581.42%	#DIV/0!	-216.79%	-108.16%	-148.10%		
Street Fund -- Fund #102							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	1,361,792	1,578,488	1,255,051	1,820,800	1,111,961	708,840	38.93%
Expenditure	1,293,636	1,336,232	1,116,405	2,184,100	1,544,261	639,839	29.30%
Net--Revenue less Expend.	68,156	242,256	138,647	(363,300)	(432,300)		
Variance from Prior Yr. - \$	(\$285,611)	\$174,100	(\$103,609)	(\$501,947)	(\$570,947)		
Variance from Prior Yr. - %	-80.73%	#DIV/0!	-50.84%	-166.68%	-132.07%		
R.E.E.T-1 -- Fund #105							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	97,163	232,201	144,417	173,000	194,828	(21,828)	-12.62%
Expenditure	13,801	109,725	29,849	237,900	233,376	4,524	1.90%
Net--Revenue less Expend.	83,362	122,476	114,568	(64,900)	(38,548)		
Variance from Prior Yr. - \$	\$132,525	\$39,114	(\$7,908)	(\$179,468)	(\$153,116)		
Variance from Prior Yr. - %	-269.56%	46.92%	-27.24%	-288.71%	-397.21%		
PenCom -- Fund #107							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	1,759,620	2,249,958	2,033,615	2,703,150	2,044,808	658,342	24.35%
Expenditure	1,775,620	2,616,808	2,127,209	2,795,000	2,039,729	755,271	27.02%
Net--Revenue less Expend.	(16,000)	(366,850)	(93,595)	(91,850)	5,079		
Variance from Prior Yr. - \$	\$90,436	(\$350,850)	\$273,255	\$1,745	\$98,673		
Variance from Prior Yr. - %	-84.97%	2192.81%	-82.91%	299.40%	-1942.84%		
R.E.E.T-2 -- Fund #160							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	97,045	230,761	143,693	173,000	191,430	(18,430)	-10.65%
Expenditure	86,057	85,253	144,448	83,700	83,644	56	0.07%
Net--Revenue less Expend.	10,988	145,508	(755)	89,300	107,786		
Variance from Prior Yr. - \$	\$48,385	\$134,520	(\$146,263)	\$90,055	\$108,542		
Variance from Prior Yr. - %	-129.38%	1224.24%	-1554.44%	62.94%	-100.70%		
P.A. Housing -- Fund #172							
	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	23,490	27,337	102,285	995,300	16,846	978,454	98.31%
Expenditure	0	45,000	45,000	1,136,700	0	1,136,700	100.00%
Net--Revenue less Expend.	23,490	(17,663)	57,285	(141,400)	16,846		
Variance from Prior Yr. - \$	(\$50,685)	(\$41,153)	\$74,948	(\$198,685)	(\$40,439)		
Variance from Prior Yr. - %	-68.33%	-175.19%	-58.99%	-87.51%	240.04%		



LTGO - Prop Acquisition - #215	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	60,634	46,743	51,467	60,900	49,307	11,593	19.04%
Expenditure	86,890	86,890	86,890	87,000	86,890	110	0.13%
Net--Revenue less Expend.	(26,256)	(40,146)	(35,423)	(26,100)	(37,583)		
Variance from Prior Yr. - \$	\$10,009	(\$13,891)	\$4,724	\$9,323	(\$2,160)		
Variance from Prior Yr. - %	-27.60%	52.91%	-25.88%	53.82%	-5.75%		

2014 LTGO -- Fund #216	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
LTGO Solid Waste Landfill	Actual	Actual	Actual	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	8,703,893	297,875	259,914	345,200	260,365	84,835	24.58%
Expenditure	8,581,956	171,850	343,700	344,200	172,150	172,050	49.99%
Net--Revenue less Expend.	121,937	126,025	(83,786)	1,000	88,215		
Variance from Prior Yr. - \$	\$121,937	\$4,088	(\$209,812)	\$84,786	\$172,001		
Variance from Prior Yr. - %	#DIV/0!	3.35%	-245.53%	12502.53%	-194.98%		

2015 LTGO -- Fund #217	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
Refunding	Actual	Actual	Actual	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	0	2,041,695	167,090	236,100	177,111	58,989	24.98%
Expenditure	0	2,041,695	222,063	235,400	234,915	485	0.21%
Net--Revenue less Expend.	0	0	(54,973)	700	(57,804)		
Variance from Prior Yr. - \$	\$0	\$0	(\$54,973)	\$55,673	(\$2,831)		
Variance from Prior Yr. - %	#DIV/0!	#DIV/0!	-100.00%	-100.00%	-4.90%		

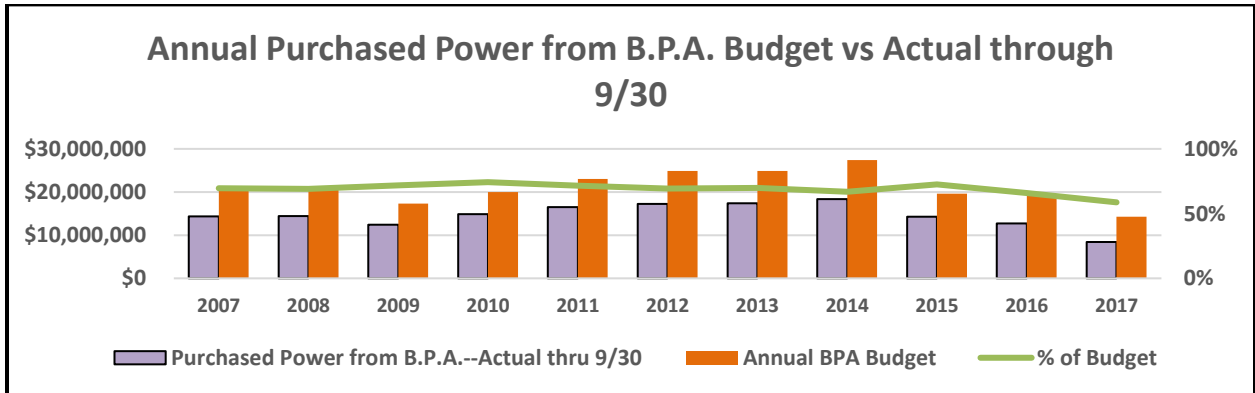
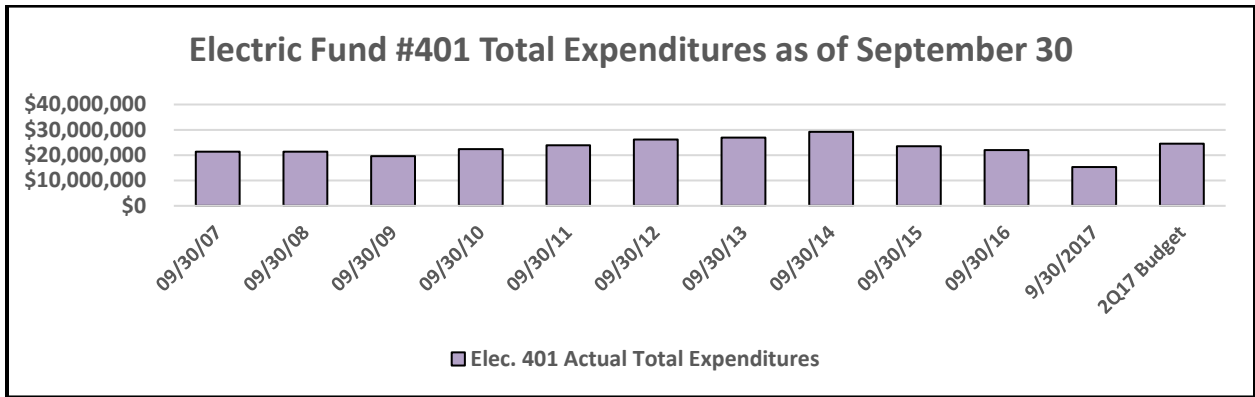
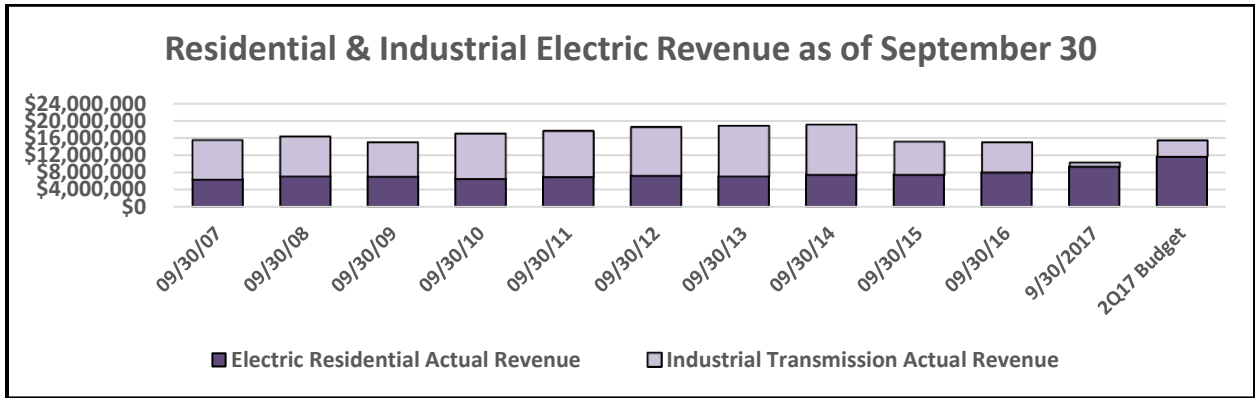
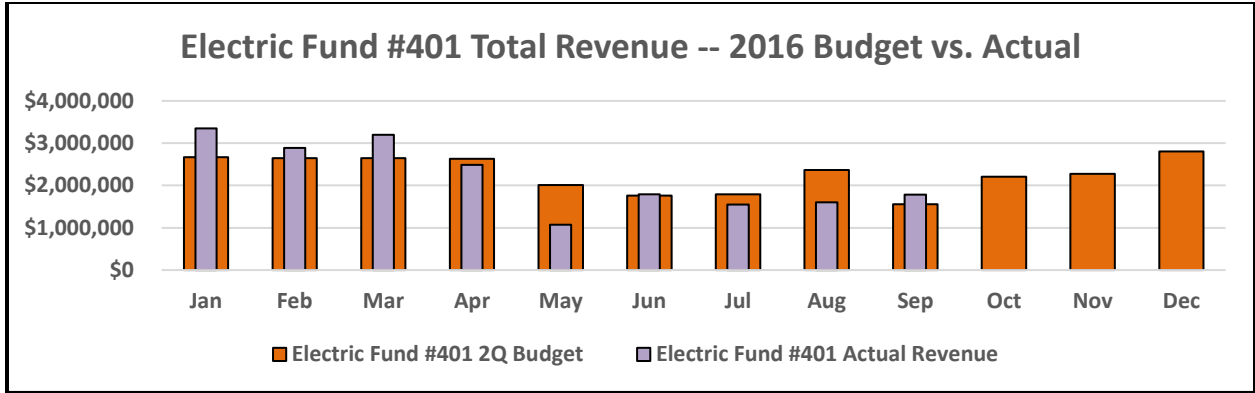
Governmental Capital Projects

Capital -Governmental	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
Fund #310	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	3,514,882	1,300,789	927,674	2,391,600	1,191,722	1,199,878	50.17%
Expenditure	3,691,207	3,692,600	143,121	2,768,700	834,384	1,934,316	69.86%
Net--Revenue less Expend.	(176,325)	(2,391,811)	784,553	(377,100)	357,338		
Variance from Prior Yr. - \$	\$810,781	(\$2,215,486)	\$3,176,364	(\$1,161,653)	(\$427,215)		
Variance from Prior Yr. - %	-82.14%	1256.48%	-122.47%	534.26%	119.55%		

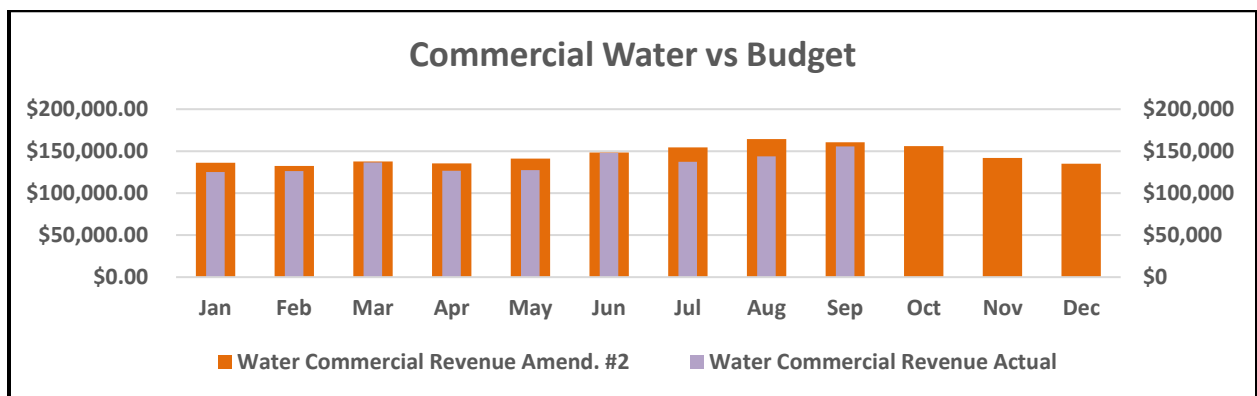
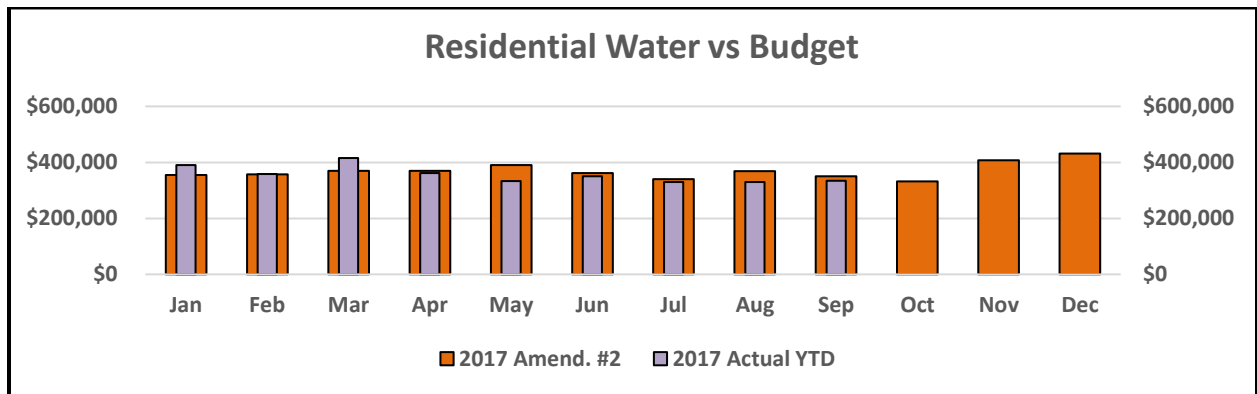
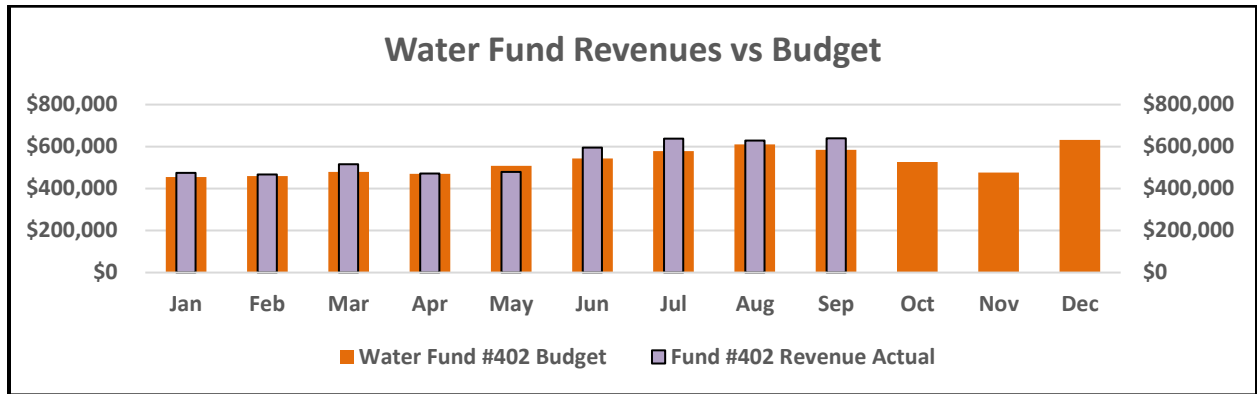
Parks Capital -- Fund #316	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	6,010	4,971	6,060	24,000	35,783	(11,783)	-49.10%
Expenditure	0	0	0	0	0	0	N/A
Net--Revenue less Expend.	6,010	4,971	6,060	24,000	35,783		
Variance from Prior Yr. - \$	\$2,225	(\$1,038)	\$1,089	\$17,940	\$29,723		
Variance from Prior Yr. - %	58.77%	-17.28%	-0.83%	-79.29%	-83.06%		

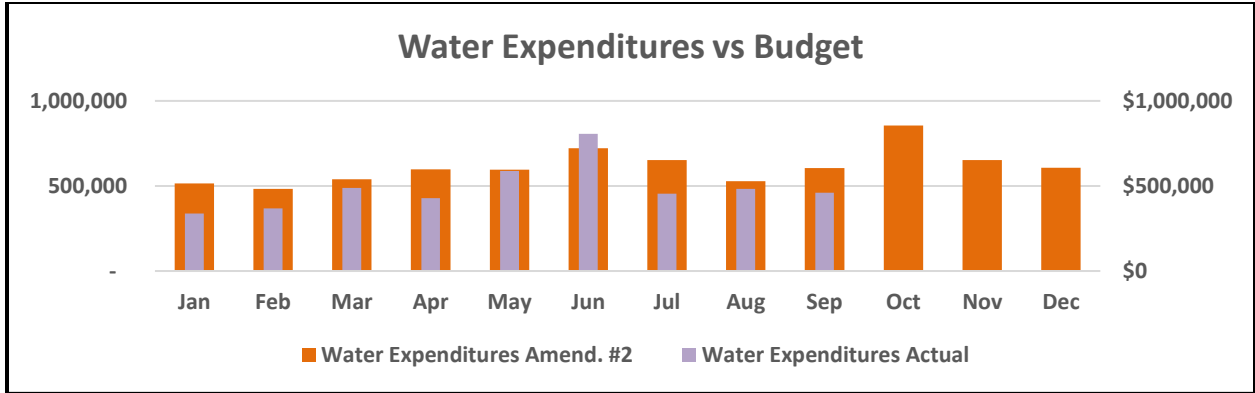
Utilities & Enterprise Funds

Electric Utility -- Fund #401	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	27,355,394	23,288,648	23,577,318	27,369,850	19,724,709	7,645,141	27.93%
Expenditure	29,196,305	23,579,031	20,586,171	24,595,950	15,279,797	9,316,153	37.88%
Net--Revenue less Expend.	(1,840,911)	(290,383)	2,991,147	2,773,900	4,444,912		
Variance from Prior Yr. - \$	(\$1,505,827)	\$1,550,528	\$3,281,530	(\$217,247)	\$1,453,765		
Variance from Prior Yr. - %	449.39%	-84.23%	-161.55%	-110.47%	-32.71%		



Water Utility -- Fund #402	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	4,262,454	4,534,712	4,610,808	6,324,100	4,909,983	1,414,117	22.36%
Expenditure	5,273,874	5,119,845	5,548,332	6,691,700	4,412,810	2,278,890	34.06%
Net--Revenue less Expend.	(1,011,420)	(585,133)	(937,524)	(367,600)	497,173		
Variance from Prior Yr. -\$	(\$274,430)	\$426,287	(\$352,391)	\$569,924	\$1,434,697		
Variance from Prior Yr. -%	37.24%	-42.15%	7.88%	59.18%	-288.57%		





Wastewater Util. - Fund #403	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	4,073,940	4,545,678	4,864,299	6,998,500	5,299,442	1,699,058	24.28%
Expenditure	6,219,198	5,007,038	4,350,369	6,107,800	3,941,365	2,166,435	35.47%
Net--Revenue less Expend.	(2,145,258)	(461,360)	513,930	890,700	1,358,076		
Variance from Prior Yr. - \$	(\$910,259)	\$1,683,898	\$975,291	\$376,770	\$844,146		
Variance from Prior Yr. - %	73.71%	-78.49%	-517.42%	-151.80%	-62.16%		

Solid Waste -- Fund #404	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	10,335,573	7,963,824	10,848,394	13,429,600	11,355,463	2,074,137	15.44%
Expenditure	6,545,533	7,091,236	7,107,261	13,963,700	10,409,288	3,554,412	25.45%
Net--Revenue less Expend.	3,790,040	872,588	3,741,133	(534,100)	946,175		
Variance from Prior Yr. - \$	\$3,877,062	(\$2,917,452)	\$2,868,546	(\$4,275,233)	(\$2,794,958)		
Variance from Prior Yr. - %	-4455.25%	-76.98%	1.31%	-263.38%	295.40%		

Stormwater Util. - Fund #406	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	902,646	913,592	1,075,531	2,005,100	1,246,209	758,891	37.85%
Expenditure	944,988	958,596	1,300,124	2,008,600	949,461	1,059,139	52.73%
Net--Revenue less Expend.	(42,342)	(45,004)	(224,593)	(3,500)	296,748		
Variance from Prior Yr. - \$	\$300,829	(\$2,662)	(\$179,589)	\$221,093	\$521,341		
Variance from Prior Yr. - %	-87.66%	6.29%	-81.15%	1185.83%	-175.68%		

Medic 1 Utility -- Fund #409	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	1,305,691	1,354,282	1,367,904	2,617,500	1,927,168	690,332	26.37%
Expenditure	1,268,787	1,311,453	1,434,700	2,741,900	1,907,520	834,380	30.43%
Net--Revenue less Expend.	36,904	42,830	(66,796)	(124,400)	19,649		
Variance from Prior Yr. - \$	(\$10,608,525)	\$5,925	(\$109,626)	(\$57,604)	\$86,445		
Variance from Prior Yr. - %	-99.65%	16.06%	-155.25%	-134.43%	-439.96%		

Harbor Clean-up -- Fund #413	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	776,225	118,331	330,708	1,067,900	389,733	678,167	63.50%
Expenditure	169,873	165,665	226,663	1,466,800	624,845	841,955	57.40%
Net--Revenue less Expend.	606,353	(47,334)	104,045	(398,900)	(235,112)		
Variance from Prior Yr. - \$	961,024	(\$653,686)	\$151,379	(\$502,945)	(\$339,157)		
Variance from Prior Yr. - %	-270.96%	-107.81%	482.78%	-88.13%	-144.25%		

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	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	1,212,817	764,074	563,393	910,000	617,586	292,414	32.13%
Expenditure	986,358	937,214	475,566	1,254,000	674,718	579,282	46.19%
Net--Revenue less Expend.	226,459	(173,141)	87,827	(344,000)	(57,132)		
Variance from Prior Yr. - \$	\$122,046	(\$399,600)	\$260,968	(\$431,827)	(\$144,959)		
Variance from Prior Yr. - %	116.89%	-176.46%	157.85%	-49.67%	-253.73%		

Electric Capital -- Fund #451	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	975,702	137,046	1,772,154	625,000	0	625,000	100.00%
Expenditure	434,394	802,190	337,875	293,000	161,764	131,236	44.79%
Net--Revenue less Expend.	541,308	(665,144)	1,434,279	332,000	(161,764)		
Variance from Prior Yr. -\$	\$825,528	(\$1,206,452)	\$2,099,423	(\$1,102,279)	(\$1,596,043)		
Variance from Prior Yr. -%	-290.45%	-222.88%	-62.26%	-300.34%	-986.65%		

Water Capital -- Fund #452	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	315,432	10,580	1,140,660	400,000	0	400,000	100.00%
Expenditure	25,109	298,868	687	374,200	0	374,200	100.00%
Net--Revenue less Expend.	290,323	(288,288)	1,139,973	25,800	0		
Variance from Prior Yr. -\$	\$463,625	(\$578,611)	\$1,428,261	(\$1,114,173)	(\$1,139,973)		
Variance from Prior Yr. -%	-267.52%	-199.30%	-74.53%	-1217.39%	#DIV/0!		

Wastewater Cap. -- Fund #453	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	742,668	24,581	495,000	425,000	0	425,000	100.00%
Expenditure	574,028	285,463	27,415	1,872,000	187,470	1,684,530	89.99%
Net--Revenue less Expend.	168,640	(260,883)	467,585	(1,447,000)	(187,470)		
Variance from Prior Yr. -\$	(\$21,686)	(\$429,522)	\$728,467	(\$1,914,585)	(\$655,054)		
Variance from Prior Yr. -%	-11.39%	-254.70%	-63.93%	-81.97%	-349.42%		

Solid Waste Cap. -- Fund #454	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	16,831,952	332,586	557,114	375,500	821,022	(445,522)	-118.65%
Expenditure	4,570,222	4,020,605	2,888,755	871,500	381,274	490,226	56.25%
Net--Revenue less Expend.	12,261,731	(3,688,019)	(2,331,641)	(496,000)	439,747		
Variance from Prior Yr. -\$	\$12,261,731	(\$15,949,750)	\$1,356,378	\$1,835,641	\$2,771,388		
Variance from Prior Yr. -%	#DIV/0!	-130.08%	-625.88%	643.55%	-630.22%		

Stormwater Cap. -- Fund #456	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	243,231	132,073	237,000	400,000	0	400,000	100.00%
Expenditure	307,392	242,505	0	50,000	0	50,000	100.00%
Net--Revenue less Expend.	(64,161)	(110,431)	237,000	350,000	0		
Variance from Prior Yr. -\$	\$107,847	(\$46,270)	\$347,431	\$113,000	(\$237,000)		
Variance from Prior Yr. -%	-62.70%	72.12%	-127.07%	-131.55%	#DIV/0!		

CSO Capital -- Fund #463	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	1,564,610	8,166,389	4,332,246	2,238,000	1,743,348	494,652	22.10%
Expenditure	1,120,215	8,345,711	8,135,861	2,201,600	1,459,311	742,289	33.72%
Net--Revenue less Expend.	444,395	(179,322)	(3,803,615)	36,400	284,037		
Variance from Prior Yr. -\$	\$850,939	(\$623,717)	(\$3,624,293)	\$3,840,015	\$4,087,652		
Variance from Prior Yr. -%	-209.31%	-140.35%	-111.68%	-592.64%	-1439.13%		

Internal Service Funds

Equip Services -- Fund #501	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	1,294,913	1,168,405	1,238,149	1,809,200	1,390,762	418,438	23.13%
Expenditure	1,827,819	2,036,728	898,033	2,797,000	909,177	1,887,823	67.49%
Net--Revenue less Expend.	(532,907)	(868,324)	340,117	(987,800)	481,586		
Variance from Prior Yr. - \$	\$20,980	(\$335,417)	\$1,208,441	(\$1,327,917)	\$141,469		
Variance from Prior Yr. - %	-3.79%	62.94%	-256.68%	-12.10%	-29.38%		

Info. Technology -- Fund #502	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	1,397,604	1,166,831	1,291,519	3,064,100	2,134,008	930,092	30.35%
Expenditure	1,209,209	1,740,577	1,034,031	3,158,800	1,861,684	1,297,116	41.06%
Net--Revenue less Expend.	188,395	(573,746)	257,489	(94,700)	272,324		
Variance from Prior Yr. - \$	\$317,492	(\$762,141)	\$831,234	(\$352,189)	\$14,835		
Variance from Prior Yr. - %	-245.93%	-404.54%	-26.83%	505.86%	-5.45%		

Self-Insurance -- Fund #503	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	3,651,255	4,046,613	4,241,516	5,655,500	4,060,915	1,594,585	28.20%
Expenditure	4,029,009	4,063,715	4,204,908	5,655,500	3,988,224	1,667,276	29.48%
Net--Revenue less Expend.	(377,754)	(17,102)	36,608	0	72,691		
Variance from Prior Yr. - \$	(\$236,147)	\$360,652	\$53,709	(\$36,608)	\$36,084		
Variance from Prior Yr. - %	166.76%	-95.47%	-1131.90%	#DIV/0!	-49.64%		

Permanent & Trust Funds

Cemetery Endow. - Fund #601	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	2,398	2,712	3,071	2,700	3,285	(585)	-21.67%
Expenditure	0	0	0	0	0	0	N/A
Net--Revenue less Expend.	2,398	2,712	3,071	2,700	3,285		
Variance from Prior Yr. - \$	(\$312)	\$314	\$359	(\$371)	\$214		
Variance from Prior Yr. - %	-11.51%	13.08%	-21.89%	0.45%	-6.52%		

Fire Pension -- Fund #602	9/30/2014	9/30/2015	9/30/2016	2017 Budget	9/30/2017	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Revenue	38,489	(4,632)	47,329	23,900	71,381	(47,481)	-198.67%
Expenditure	54,359	62,439	64,645	62,600	117,018	(54,418)	-86.93%
Net--Revenue less Expend.	(15,870)	(67,071)	(17,316)	(38,700)	(45,637)		
Variance from Prior Yr. - \$	(\$37,108)	(\$51,201)	\$49,756	(\$21,384)	(\$28,321)		
Variance from Prior Yr. - %	-174.73%	322.63%	-8.35%	73.31%	-62.06%		

