



**Date:** June 4, 2019




**To:** Mayor Bruch, Deputy Mayor Dexter, Councilmember French, Councilmember Kidd, Councilmember Merideth, Councilmember Moran, Councilmember Schromen-Wawrin, City Manager West

**Cc:** William Bloor, Allyson Brekke, Brian Smith, Ken Dubuc, Shailesh Shere, Corey Delikat

**From:** Sarina Carrizosa, *Finance Director*

**Subject:** 2019 1<sup>st</sup> Quarter Budget Status Report

Attached please find the 2019 1<sup>st</sup> Quarter Budget Status Report for your review. This report covers information for January – March of 2019, along with comparatives to previous years’ data. For a quicker, easier assessment of revenues and expenditures “traffic light” indicators are being used on the financial summaries attached. The definitions of what qualify a revenue or expenditure to be considered “green”, “yellow” or “red” are shown below.

Traffic Light Color	Symbol	Revenue	Expenditures
<b>Green</b>		<75%	>=75%
<b>Yellow</b>		>=75% to <85%	>=60% to <75%
<b>Red</b>		>85%	<60%

**General Fund:**

**Revenues** – General Fund revenues in the first quarter of 2019 followed a different trend than in past years due to the accrual of sales tax received in January and February that was collected in November and December. Due to the two month lag of receiving this revenue the City’s financials will show no collection in January and February each year with three months posting into December. As a comparison to March of 2018 sales tax is very close to the same for the month. Other revenues in the General Fund are under collected for the first part of the year due to timing differences. For instance, property tax is primarily received in May and November of each year.

Additionally, many taxes are collected on a quarterly, or yearly basis, and as a result will not have much activity in the first three months of the year. Examples of this include telephone tax and commercial parking tax. In the area of intergovernmental revenues collection is below budget due to unreceived grant funds and state shared revenues. Overall, revenues in the General Fund, while slightly behind budget are not of concern as revenues are expected to be received in the near future in many areas.

**Utility Taxes –**

- Are on target for budget expectations in all areas except Stormwater. However, this is normal as these taxes are collected with property tax and are not expected to be received until May and November respectively. In addition, Electric utility tax is exceeding expectations due to higher collection in residential, commercial

and demand areas than anticipated largely as a result of the snow storm that occurred in February. Very early indicators show that this utility tax should reach revenue requirements despite under collection in the industrial transmission.

### **Expenditures**

- Total expenditures for the General Fund are slightly under budget in all areas for the first quarter of the year. This is attributed to staffing vacancies as well as underspending for contracts that are seasonal in nature and overall spending for supplies.

### **Special Revenue Funds:**

**Lodging Tax Fund #101** – The Lodging Tax fund was affected by the accrual of taxes received in the first two months of 2019 as well. However, revenue comparisons for March of 2018 and 2019 show collection in March to be roughly the same. Expenditures are meeting budget expectations.

**Street Fund #102** – Revenues are slightly shy of budget expectations for the year as a result of the January and February Motor Vehicle tax accrual. However, March 2019 saw a 3.5% increase from March of 2018. Revenues are expected to meet expectations by year end at this time. Expenditures are currently at budgetary expectations.

**Real Estate Excise Tax #1 & #2 (REET#1 & REET#2)** – Revenues in both funds are slightly lower than budget expectations; however, the first two months of the year are usually low due to the timing of taxes received and therefore are not of concern at this time. Expenditures consist of debt and transfers and are on track for the first quarter of the year.

**PenCom #107** – PenCom tax revenues are coming in higher than in the previous year by 5.7% for the first part of the year. Expenditures in PenCom are slightly higher than anticipated in the budget primarily as the result of staffing vacancies that are causing significant amounts of overtime and contracts for software services that are paid at the beginning of the year and should balance out by the end of 2019.

**Business Improvement Fund #165** – This fund is used to collect revenues for the Port Angeles Downtown Association for parking and downtown improvements. Year-to-date revenues are on target. Expenditures are approved by Council, to date in 2019 there have not been any requested spending from the Downtown Association.

**Port Angeles Housing Fund #172** – This fund is used to finance housing rehabilitation and building in the City limits. Very little activity has occurred in the first quarter of the year due to timing. This is expected to change in the remaining part of the year.

**Code Compliance Enforcement Fund #175** – No spending has occurred to date in this fund. Spending would only occur if a property was declared blighted and the necessary procedures were implemented as approved by Council. Likewise, no revenues associated with blighted properties are expected in 2019. Although, minor interest revenues have been collected in this fund in 2019.

### **Debt Service Funds:**

The City currently has three bonds, the 2016 LTGO Fund #215 for property acquisition for the parking structure (Niichel property), the LTGO Bond Fund #216 for capital related to the Landfill Bluff Stabilization Project, and the LTGO Bond Fund #217 which provided funding to extend

service into the Western Urban Growth Area (WUGA). The revenues in these accounts are primarily transfers in from related utilities and the General Fund and as a result are right on budget. Spending consists only of payments for interest and principal. Little spending has occurred to date owing to the timing of when payments are due. Of concern in the debt services funds is the bond for the Niichel property which has a \$1,000,000 balloon payment due in 2021. City staff is currently working on options for this payment.

### **General Government Capital Projects Funds:**

**Capital Improvement Fund #310** – Owing to the seasonal nature of capital projects the first quarter of the year is well under budget for both revenues and expenditures. As we move into spring and summer months spending and transfers for work should increase.

**Transportation Benefit District #312** – As with the Capital Improvement fund projects in the Transportation Benefit District (TBD) fund are seasonal in nature and therefore under budget for the first quarter of the year. Additionally, TBD taxes were also affected by the accrual for the months of January and February. However, comparing March of 2018 to March of 2019 these tax revenues are roughly 2% higher in 2019.

**Parks Capital Fund #316** – Revenues received in the first quarter are on target for the year.

### **Utilities and Enterprise Funds:**

**Electric Fund #401** – First quarter electric revenues are 4.7% higher than expected in residential, commercial and demand areas as a result of increased consumption during the large February snow storm. Expenditures are lower than expected due to staffing vacancies.

**Water Fund #402** – Revenues in the first part of the year are aligned with the budget at 23.66% collected. Expenditures are slightly under budget due to timing of debt and capital transfers.

**Wastewater Fund #403** – Revenues are on track in the Wastewater fund at 24.04% collected for the first quarter of the year. Expenditures are a little low also due to timing of debt payments and capital transfers. As the year progresses, expenditures should align with the budget.

**Solid Waste Fund #404** – The Solid Waste fund is on track with revenues for the start of the year. Expenditures are slightly under budget in the first quarter (15.54% spent) as a result of lower spending in all areas and timing in debt payments.

**Stormwater Fund #406** – Stormwater fees are assessed on property tax billings and are largely received in the spring and winter. As a result, revenues are significantly under budget for the beginning of the year. This is expected to even out in May as these revenues begin to be collected. Expenditures are also under budget due to timing in capital transfers.

**Medic 1 Fund #409** – Revenues and expenditures are both right around 25% of the budget for the first quarter. Ambulance services are high for the first three months of the year and early trends indicate that revenues could finish the year over budget in this fund.

**Harbor Clean -Up Fund #413** – This fund provides insurance coverage for the majority of costs associated with the Harbor Remedial Investigation/Feasibility Study. Expenses are paid with insurance reimbursement following resulting in timing differences. Revenues and expenditures are

significantly under budget in the first quarter indicating both invoices and reimbursements for this project continue to remain below expectations.

**Conservation Fund #421** – Contract payments from Bonneville Power Association for conservation activities make up nearly 100% of the revenue for this fund. Decreased power purchases in the first part of the year have resulted in revenues and corresponding expenditures being below budget.

### Utilities Capital Funds:

#### All Capital Utility funds –

- Due to the seasonal nature of capital projects, revenues and expenditures are both well below budget expectations. As the weather changes both spending and transfers for these capital projects are expected to increase.
- Surcharge collection in both the Solid Waste and CSO funds are meeting budget goals.

### Internal Service Funds:

**Equipment Service Fund #501** – In the first quarter of the year Equipment Services revenues are high due to proceeds collected from the sale of surplus vehicles and higher than anticipated interest collection. Expenditures are a lower than anticipated, but should align with the budget as more vehicles begin to be replaced in accordance with the budget.

**Information Technology Fund #502** – Revenues received in IT are transfers in from other departments for services and as a result are currently meeting budget expectations. Expenditures are about 11% below budget for the first part of the year as capital spending has not yet occurred.

**Self-Insurance Fund #503** – This fund accounts for property/casualty insurance, workers' compensation, and health insurance coverage. Similar to the IT Fund this fund only spends amounts collected by other funds for services. Expenditures are 10% over budget in the first part of 2019 due to once a year Health Savings account benefits that occur at the beginning of the year. The overall expenses in this fund are expected to balance as the year progresses.

### 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. Investment interest revenues are currently 14% above expectations for the year.

**Firemen's Pension Fund #602** – This fund pays for retired pre-LEOFF employee medical and salary costs based on existing RCW and agreements. The City funds a portion of expenses using the premium tax on fire insurance collected by the state to offset the costs. State revenues have not yet been received, however, interest collection is far exceeding the budget and is currently making up 95% of the budgeted revenues. Expenditures in this fund are slightly over budget, but are not concerning at this time.

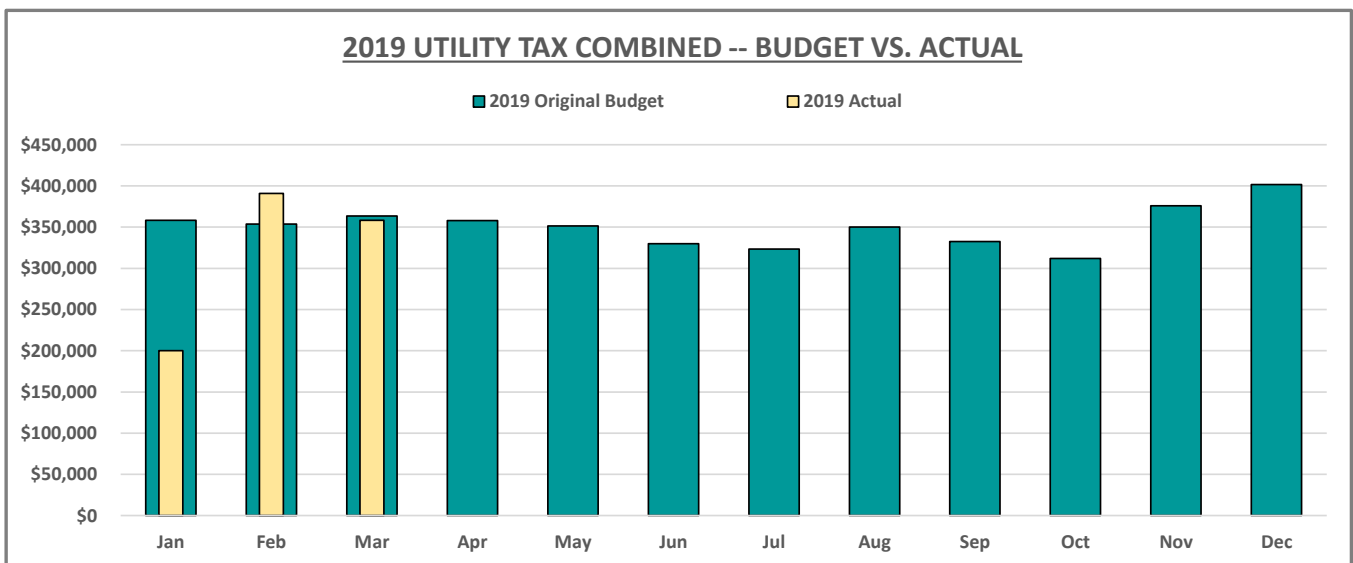
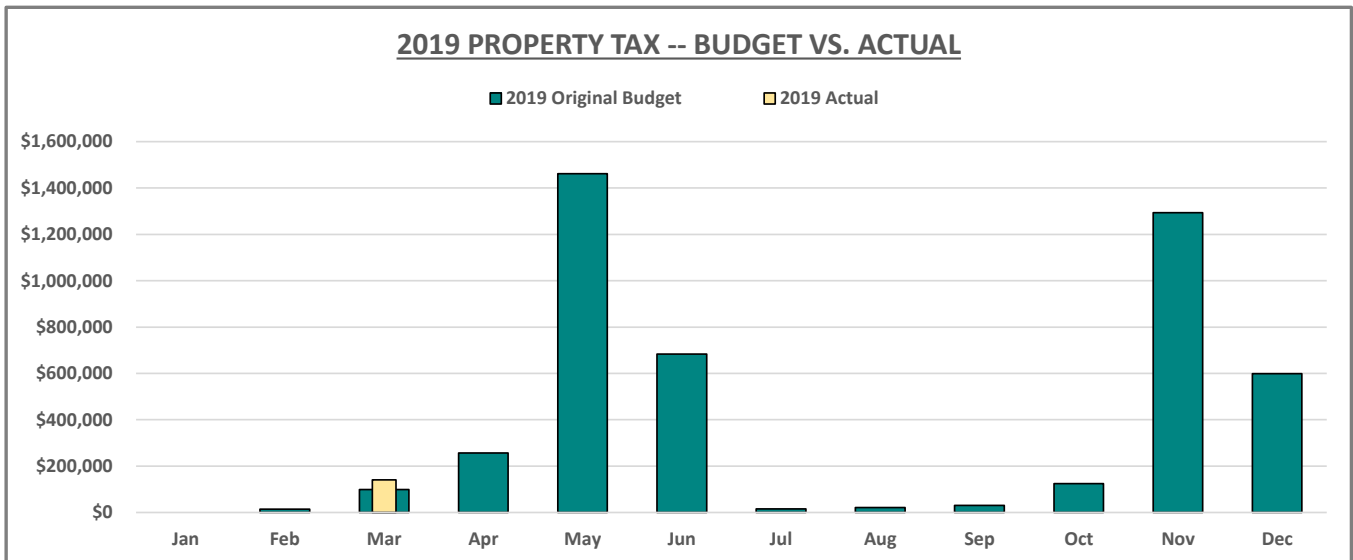
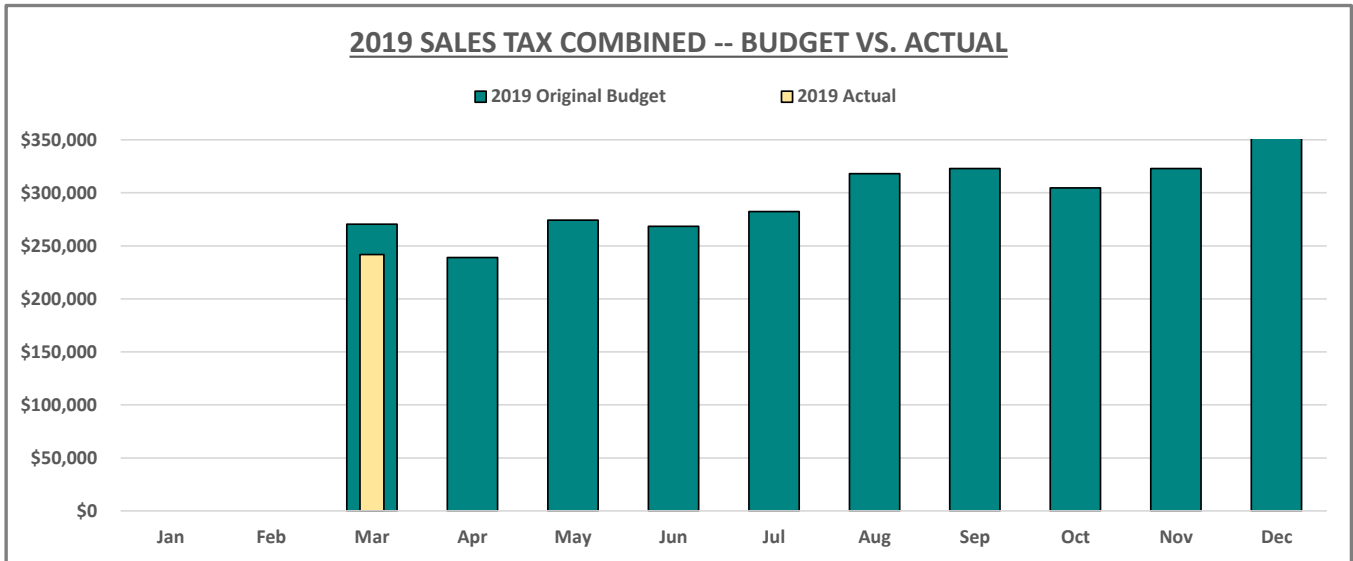
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	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
<b>GENERAL FUND REVENUE</b>							
310 -- Taxes	2,137,602	2,304,760	2,153,643	13,176,900	1,554,814	11,622,086	88.20%
320 -- Licenses & Permits	91,221	115,255	117,045	718,700	162,981	555,719	77.32%
330 -- Intergovernmental Rev.	124,070	126,395	130,065	699,600	109,938	589,662	84.29%
340 -- Charges for Goods/Svcs.	1,430,518	1,215,361	1,278,548	5,083,700	1,274,545	3,809,155	74.93%
350 -- Fines & Penalties	14,350	2,253	1,248	7,000	594	6,406	91.51%
360 -- Miscellaneous Revenue	46,492	37,395	44,746	211,700	99,680	112,020	52.91%
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	39,575	29,953	27,497	110,000	30,744	79,256	72.05%
<b>TOTAL General Fund Revenue</b>	<b>\$3,883,828</b>	<b>\$3,831,372</b>	<b>\$3,752,792</b>	<b>\$20,007,600</b>	<b>\$3,233,296</b>	<b>\$16,774,304</b>	<b>83.84%</b>
Variance from Prior Yr. - \$	\$79,859	(\$52,456)	(\$78,580)		(\$519,496)		
Variance from Prior Yr. - %	2.10%	-1.35%	-2.05%		-13.84%		

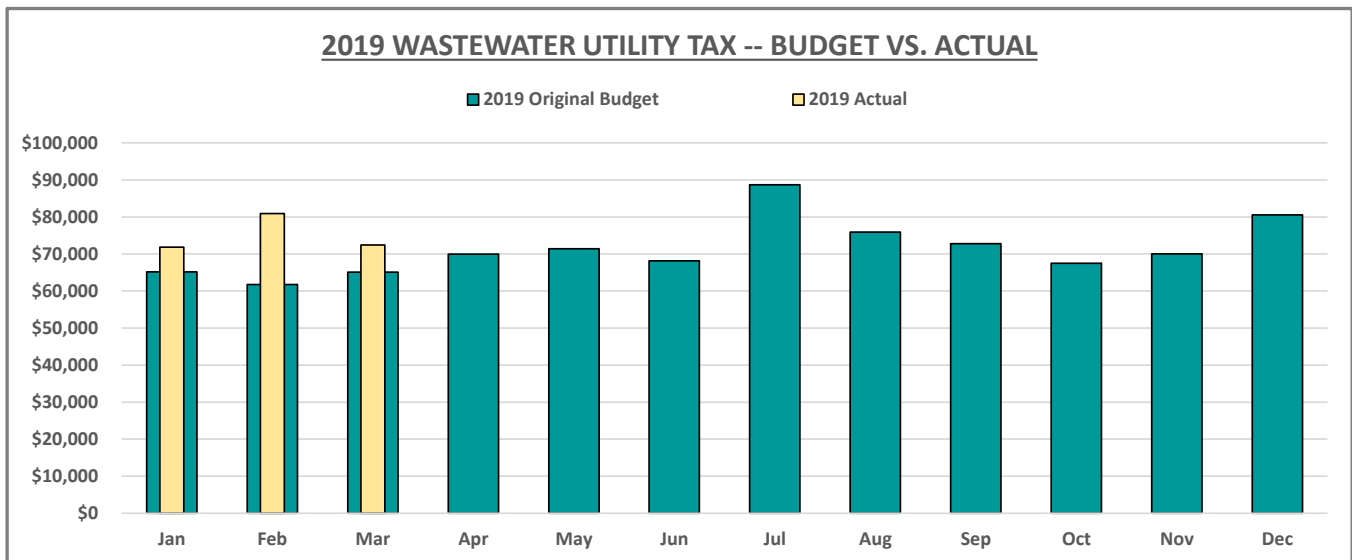
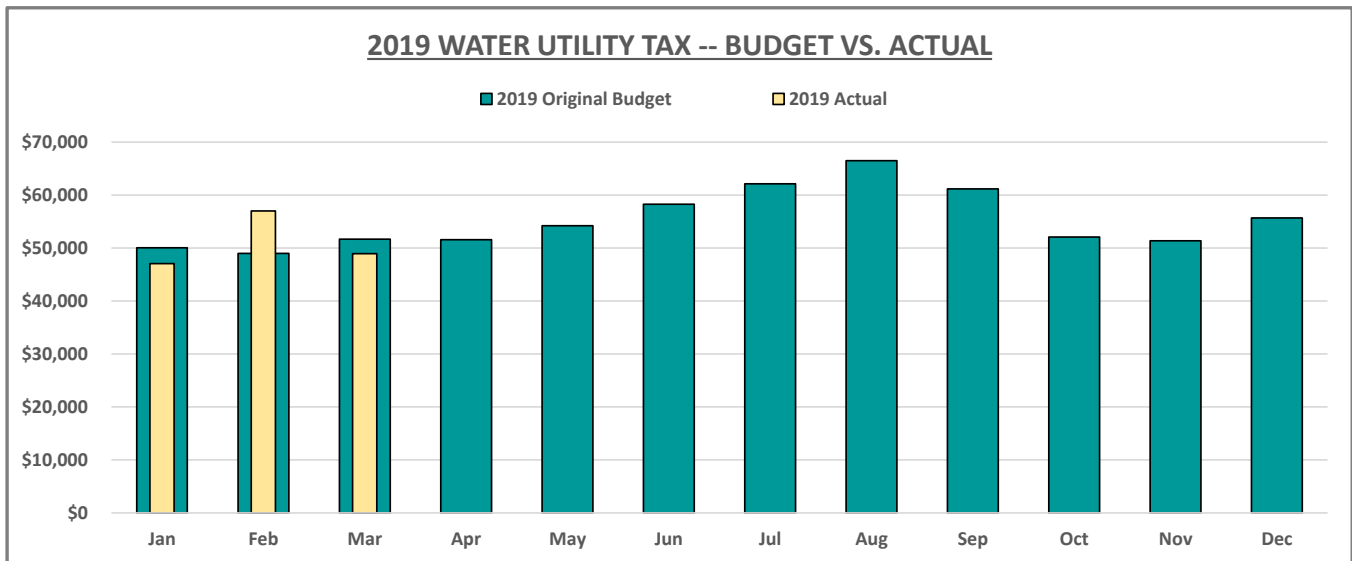
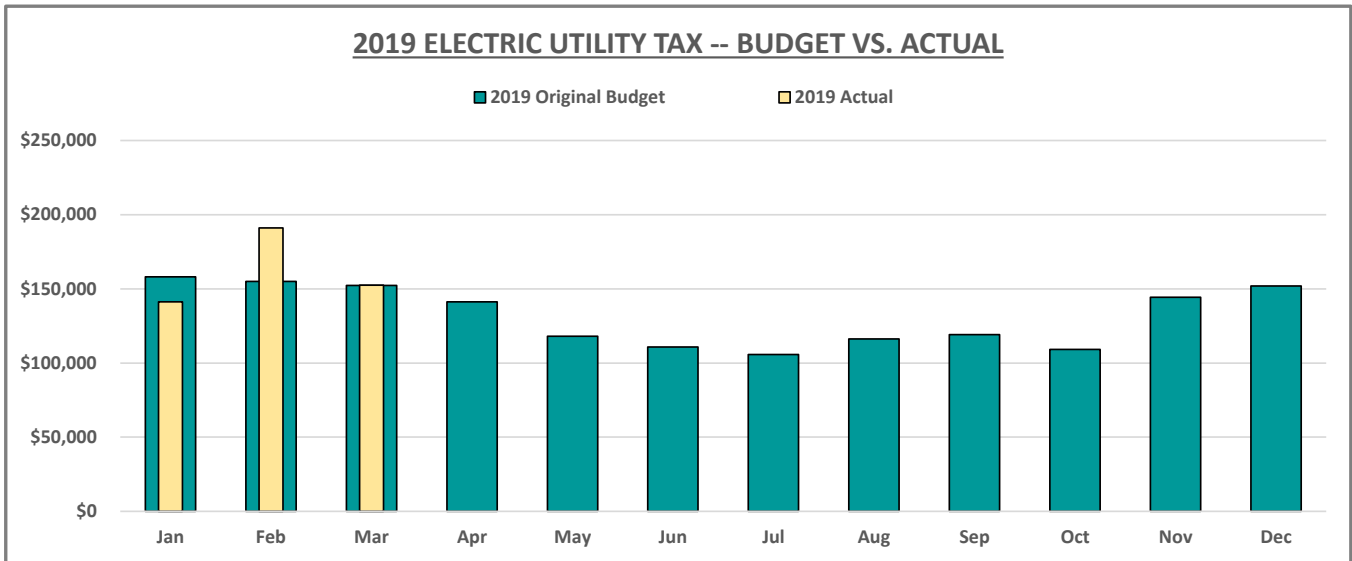
	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
<b>GENERAL FUND REVENUE -- Detail</b>							
Property Tax	72,789	194,251	102,655	4,559,300	140,110	4,419,190	96.93%
Sales Tax - CoPA Regular	811,638	796,856	811,690	3,278,900	241,809	3,037,091	92.63%
Sales Tax - EUGA Shared	34,079	0	48,723	188,900	45,863	143,037	75.72%
Electric Utility Tax	571,701	560,251	469,233	1,582,000	484,606	1,097,394	69.37%
Water Utility Tax	130,687	149,586	139,776	663,700	153,037	510,663	76.94%
Wastewater Utility Tax	193,446	214,695	224,377	919,200	225,144	694,056	75.51%
Solid Waste-Collection Tax	59,512	67,758	74,758	325,200	80,798	244,402	75.15%
Solid Waste-Transfer Station Tax	144,511	164,733	150,947	551,200	145,988	405,212	73.51%
Stormwater Utility Tax	2,486	7,090	553	168,800	976	167,824	99.42%
Parking Tax	407	1,710	1,473	38,200	1,667	36,533	95.64%
Telephone Tax	1,944	36,794	14,512	394,400	11,251	383,149	97.15%
Leasehold Excise Tax	41,404	40,053	33,115	144,300	0	144,300	100.00%
Cable TV Franchise Fee	41,432	40,847	42,100	165,000	43,597	121,403	73.58%
Marijuana Enforcement Tax	4,678	3,985	21,294	28,700	9,449	19,251	67.08%
Liquor Excise Tax	61,755	62,482	22,691	99,600	172	99,428	99.83%
Other General Fund Revenue	1,711,360	1,490,280	1,594,895	6,900,200	1,648,829	5,251,371	76.10%
<b>TOTAL--General Fund</b>	<b>\$3,883,828</b>	<b>\$3,831,372</b>	<b>\$3,752,792</b>	<b>\$20,007,600</b>	<b>\$3,233,296</b>	<b>\$16,774,304</b>	<b>83.84%</b>
Variance from Prior Year \$	\$79,859	(\$52,456)	(\$78,580)		(\$519,496)		
Variance from Prior Year %	2.10%	-1.35%	-2.05%		-13.84%		

	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
<b>GENERAL FUND EXPENDITURES</b>							
10 -- Salaries & Wages	2,593,850	2,299,238	2,230,995	9,185,700	2,018,361	7,167,339	78.03%
20 -- Personnel Benefits	960,580	824,939	792,165	3,777,200	751,945	3,025,255	80.09%
30 -- Supplies	156,579	159,947	192,061	772,200	147,205	624,995	80.94%
40 -- Services	766,388	881,034	805,596	3,419,000	749,908	2,669,092	78.07%
50 -- Intergov'tl. Svcs./Pmts.	533,606	738,555	720,879	2,828,200	631,272	2,196,928	77.68%
60 -- Capital Outlay	0	0	2,557	24,800	0	24,800	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 -- Other Financing Sources	2,261	9,127	8,957	500	541	(41)	-8.20%
<b>TOTAL General Fund Expenditures</b>	<b>\$5,013,264</b>	<b>\$4,912,840</b>	<b>\$4,753,210</b>	<b>\$20,007,600</b>	<b>\$4,299,232</b>	<b>\$15,708,368</b>	<b>78.51%</b>
Variance from Prior Yr. - \$	\$528,612	(\$100,424)	(\$159,630)		(\$613,608)		
Variance from Prior Yr. - %	11.79%	-2.00%	-3.25%		-12.91%		

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**GENERAL FUND -- Fund #001**

Council/Mgr./Clerk/HR	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	120,919	126,319	132,647	480,800	120,188	360,612	75.00%
Expenditure	198,372	193,753	216,452	826,700	204,274	622,426	75.29%
Net--Revenue less Expend.	(77,453)	(67,434)	(83,805)	(345,900)	(84,086)		
Variance from Prior Year \$	(\$8,537)	\$10,019	(\$16,371)		(\$281)		
Variance from Prior Year %	12.39%	-12.94%	24.28%		0.34%		

Finance	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	2,676,396	2,861,343	2,771,310	15,665,700	2,204,712	13,460,988	85.93%
Expenditure	631,885	746,912	682,230	2,919,300	596,491	2,322,809	79.57%
Net--Revenue less Expend.	2,044,511	2,114,431	2,089,080	12,746,400	1,608,221		
Variance from Prior Year \$	\$54,862	\$69,920	(\$25,351)		(\$480,859)		
Variance from Prior Year %	2.76%	3.42%	-1.20%		-23.02%		

City Attorney/Legal	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	93,560	77,906	85,641	355,100	88,772	266,328	75.00%
Expenditure	330,859	393,379	408,122	1,408,400	335,726	1,072,674	76.16%
Net--Revenue less Expend.	(237,299)	(315,473)	(322,481)	(1,053,300)	(246,954)		
Variance from Prior Year \$	(\$3,062)	(\$78,174)	(\$7,008)		\$75,527		
Variance from Prior Year %	1.31%	32.94%	2.22%		-23.42%		

Community & Econ. Dev.	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	174,176	133,396	141,236	920,500	239,585	680,915	73.97%
Expenditure	175,975	169,928	165,584	873,200	147,404	725,796	83.12%
Net--Revenue less Expend.	(1,799)	(36,532)	(24,348)	47,300	92,181		
Variance from Prior Year \$	(\$23,228)	(\$34,733)	\$12,184		\$44,881		
Variance from Prior Year %	-108.40%	1930.48%	-33.35%		-184.33%		

Police	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	120,294	151,435	131,696	740,600	92,111	648,489	87.56%
Expenditure	1,456,314	1,328,185	1,393,025	5,756,600	1,354,599	4,402,001	76.47%
Net--Revenue less Expend.	(1,336,020)	(1,176,750)	(1,261,329)	(5,016,000)	(1,262,488)		
Variance from Prior Year \$	(\$306,071)	\$159,269	(\$84,579)		(\$1,159)		
Variance from Prior Year %	29.72%	-11.92%	7.19%		0.09%		

Fire	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	35,178	24,846	30,743	116,400	25,493	90,907	78.10%
Expenditure	638,353	742,072	643,213	2,443,800	546,373	1,897,427	77.64%
Net--Revenue less Expend.	(603,175)	(717,227)	(612,470)	(2,327,400)	(520,880)		
Variance from Prior Year \$	(\$18,130)	(\$114,052)	\$104,757		\$91,590		
Variance from Prior Year %	3.10%	18.91%	-14.61%		-14.95%		

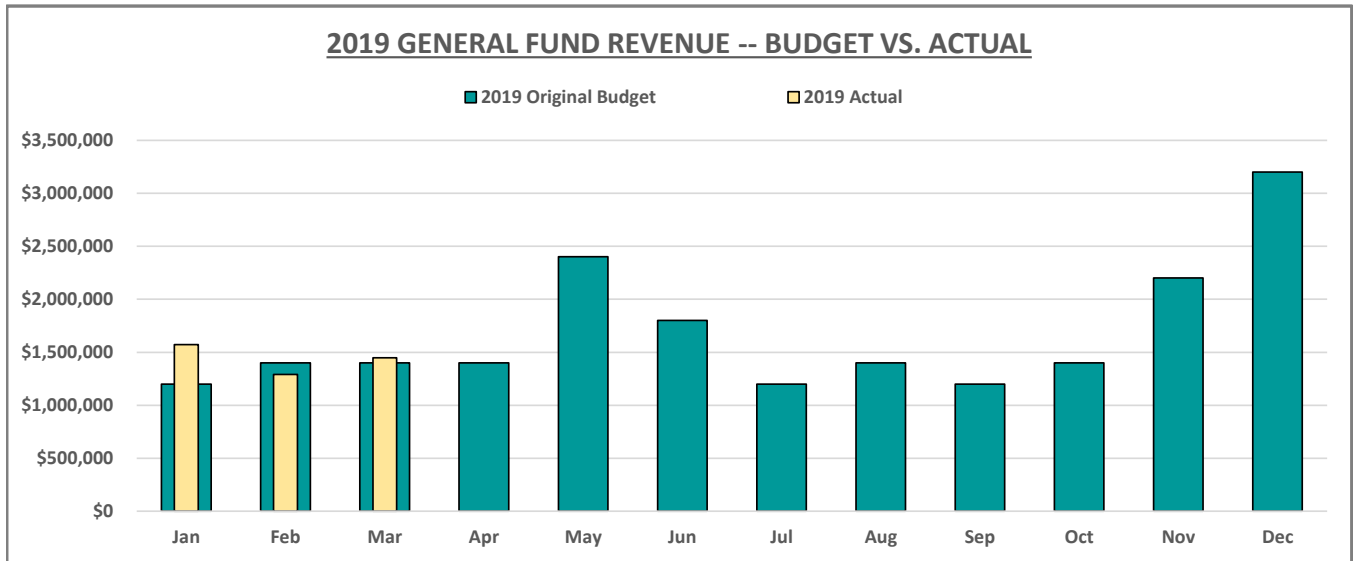


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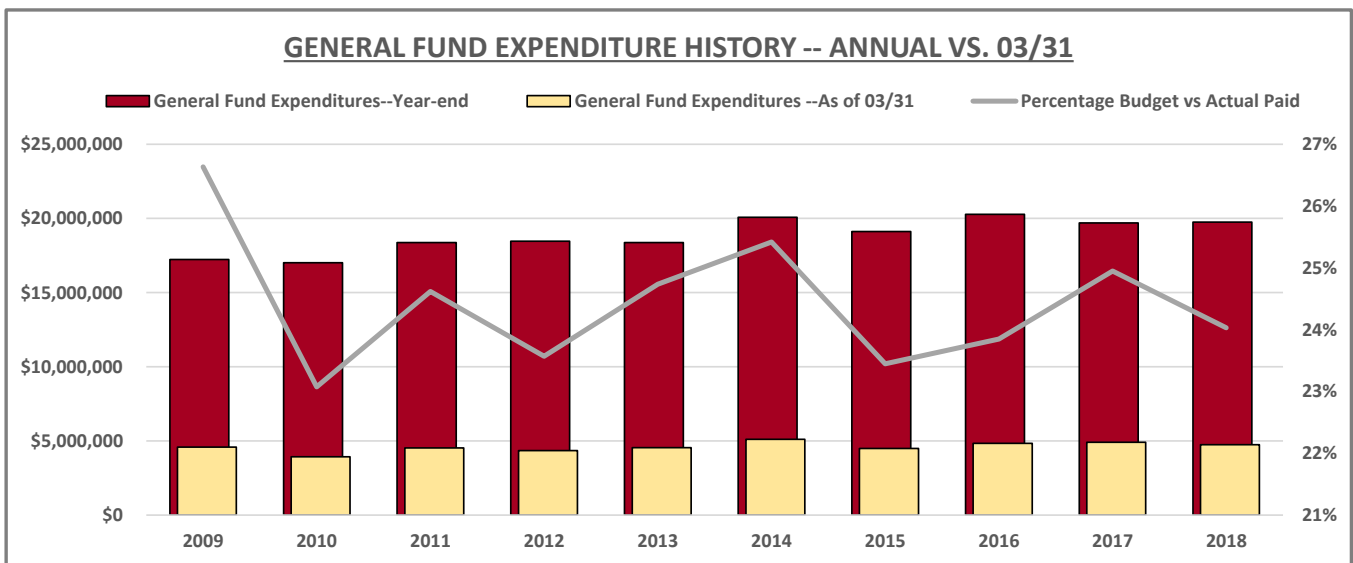
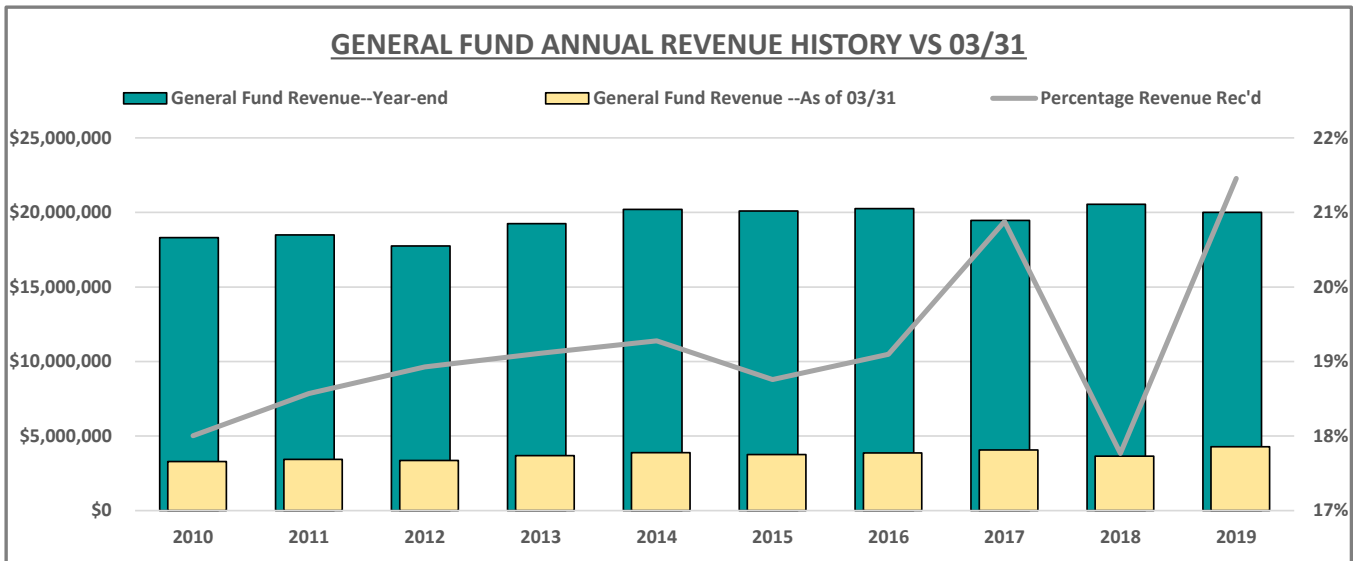
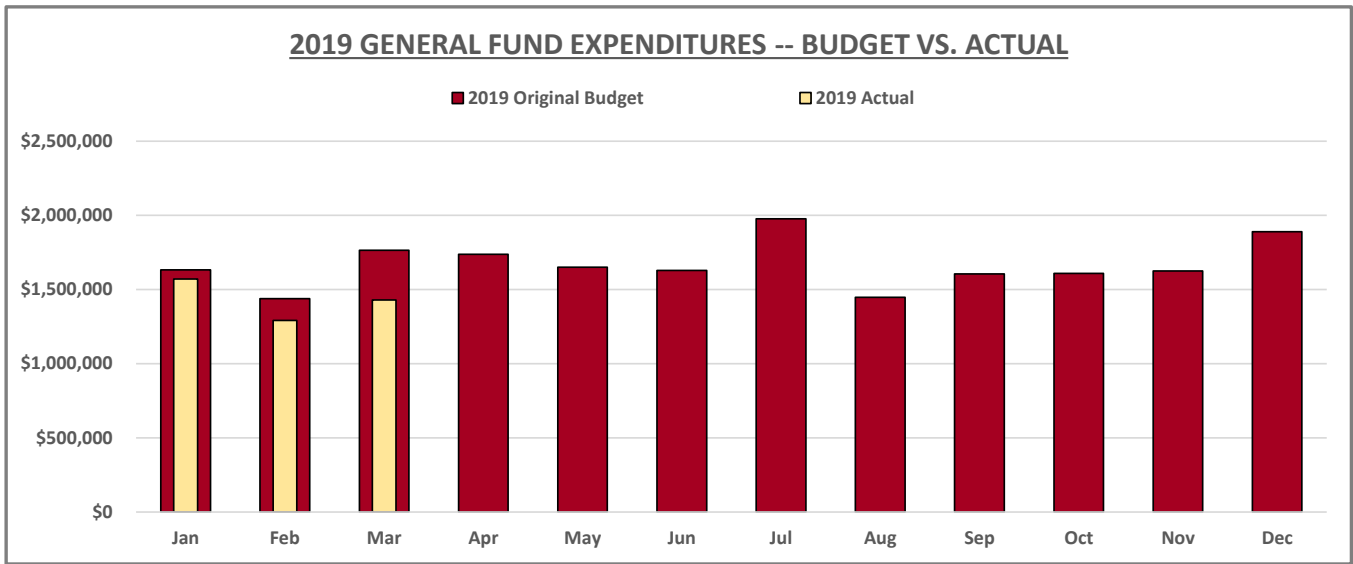
Public Works	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	440,772	249,019	236,868	920,800	275,074	645,726	70.13%
Expenditure	774,540	540,388	457,350	2,265,300	420,019	1,845,281	81.46%
Net--Revenue less Expend.	(333,768)	(291,369)	(220,482)	(1,344,500)	(144,945)		
Variance from Prior Year \$	(\$78,939)	\$42,400	\$70,887		\$75,537		
Variance from Prior Year %	30.98%	-12.70%	-24.33%		-34.26%		

Parks & Recreation	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	222,534	207,109	222,651	807,700	187,361	620,339	76.80%
Expenditure	806,967	798,224	787,234	3,462,300	693,939	2,768,361	79.96%
Net--Revenue less Expend.	(584,433)	(591,115)	(564,583)	(2,654,600)	(506,578)		
Variance from Prior Year \$	(\$65,648)	(\$6,682)	\$26,532		\$58,005		
Variance from Prior Year %	12.65%	1.14%	-4.49%		-10.27%		

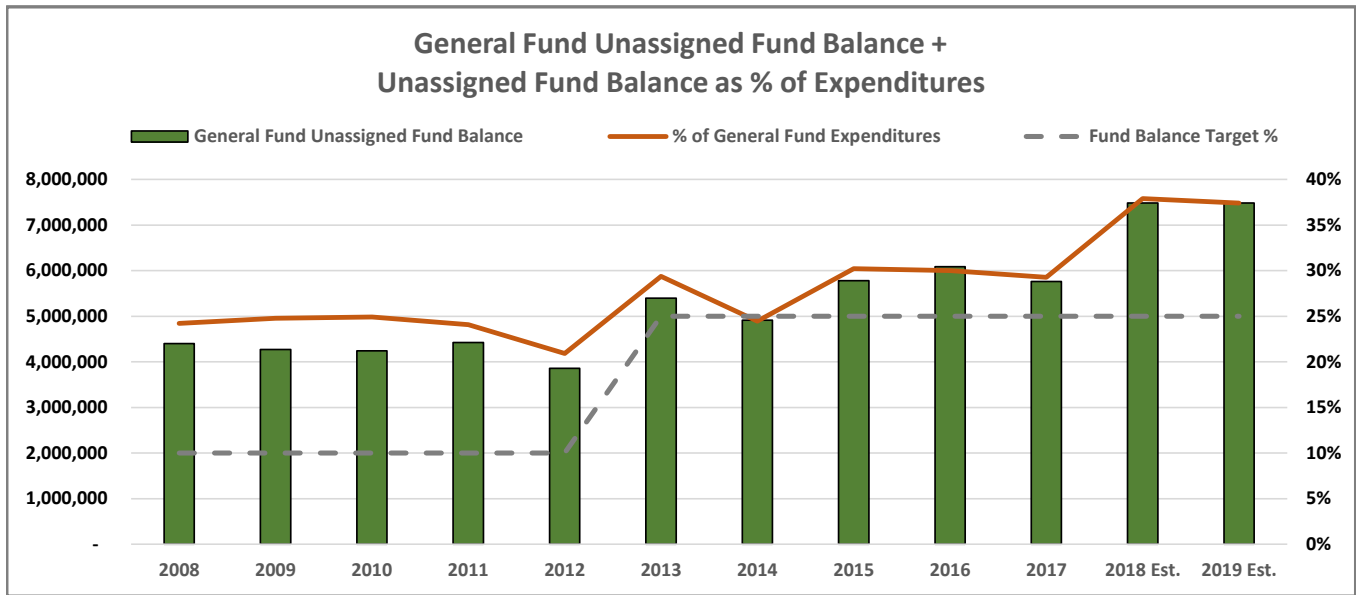
TOTAL -- General Fund	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	3,883,828	3,831,373	3,752,792	20,007,600	3,233,296	16,774,304	83.84%
Expenditure	5,013,264	4,912,840	4,753,210	20,007,600	4,299,232	15,708,368	78.51%
Net--Revenue less Expend.	(1,129,436)	(1,081,468)	(1,000,418)	0	(1,065,936)		
Variance from Prior Year \$	(\$448,754)	\$47,969	\$81,050		(\$65,518)		
Variance from Prior Year %	65.93%	-4.25%	-7.49%		6.55%		



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**Special Revenue Funds**

Lodging Tax -- Fund #101	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	89,111	69,507	74,041	649,800	28,252	621,548	95.65%
Expenditure	112,371	167,393	185,505	713,000	166,132	546,868	76.70%
Net--Revenue less Expend.	(23,260)	(97,886)	(111,464)	(63,200)	(137,880)		
Variance from Prior Year \$	\$11,024	(\$74,626)	(\$13,578)		(\$26,416)		
Variance from Prior Year %	-32.16%	320.84%	13.87%		23.70%		

Street Fund -- Fund #102	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	393,816	343,509	361,569	1,605,500	332,887	1,272,613	79.27%
Expenditure	357,074	413,211	375,706	1,605,500	381,104	1,224,396	76.26%
Net--Revenue less Expend.	36,742	(69,702)	(14,137)	0	(48,217)		
Variance from Prior Year \$	(\$22,904)	(\$106,444)	\$55,565		(\$34,080)		
Variance from Prior Year %	-38.40%	-289.71%	-79.72%		241.07%		

R.E.E.T-1 -- Fund #105	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	23,524	26,140	38,274	254,900	21,997	232,903	91.37%
Expenditure	4,547	4,528	4,500	93,000	4,500	88,500	95.16%
Net--Revenue less Expend.	18,977	21,612	33,774	161,900	17,497		
Variance from Prior Year \$	(\$40,081)	\$2,635	\$12,162		(\$16,277)		
Variance from Prior Year %	-67.87%	13.89%	56.27%		-48.19%		

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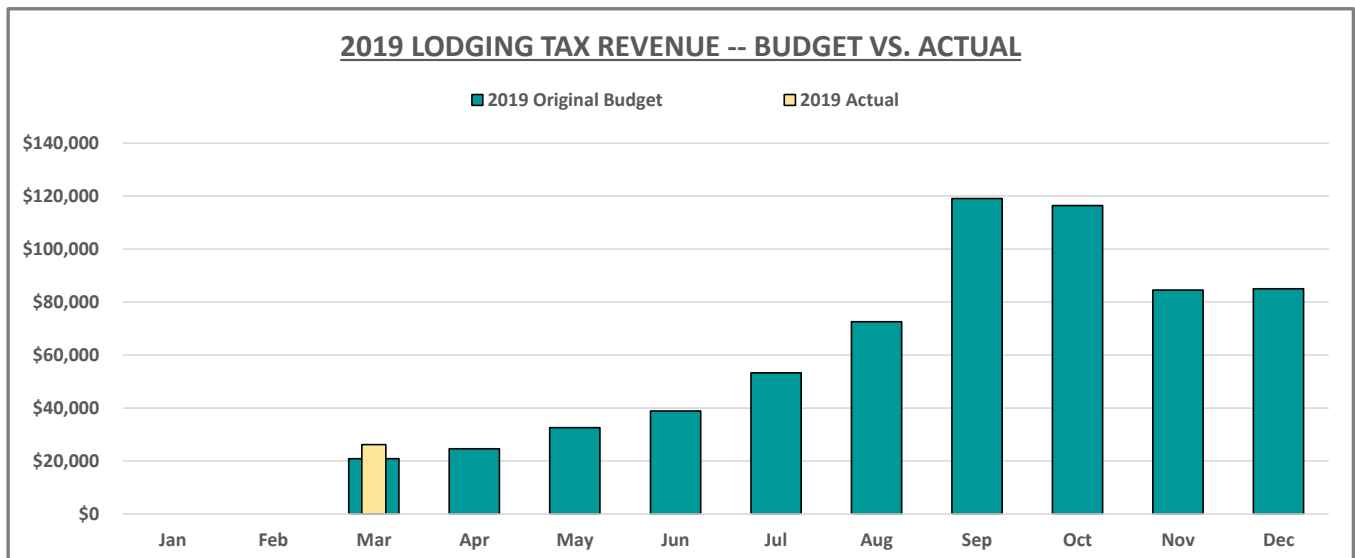
PenCom -- Fund #107	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	620,916	631,933	668,148	2,936,800	461,756	2,475,044	84.28%
Expenditure	916,613	568,421	928,767	2,936,800	920,184	2,016,616	68.67%
Net--Revenue less Expend.	(295,697)	63,512	(260,619)	0	(458,428)		
Variance from Prior Year \$	\$22,517	\$359,209	(\$324,131)		(\$197,809)		
Variance from Prior Year %	-7.08%	-121.48%	-510.35%		75.90%		

R.E.E.T.-2 -- Fund #160	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	23,414	23,161	37,928	249,500	22,635	226,865	90.93%
Expenditure	0	0	0	172,200	0	172,200	100.00%
Net--Revenue less Expend.	23,414	23,161	37,928	77,300	22,635		
Variance from Prior Year \$	(\$38,881)	(\$253)	\$14,767		(\$15,293)		
Variance from Prior Year %	-62.41%	-1.08%	63.76%		-40.32%		

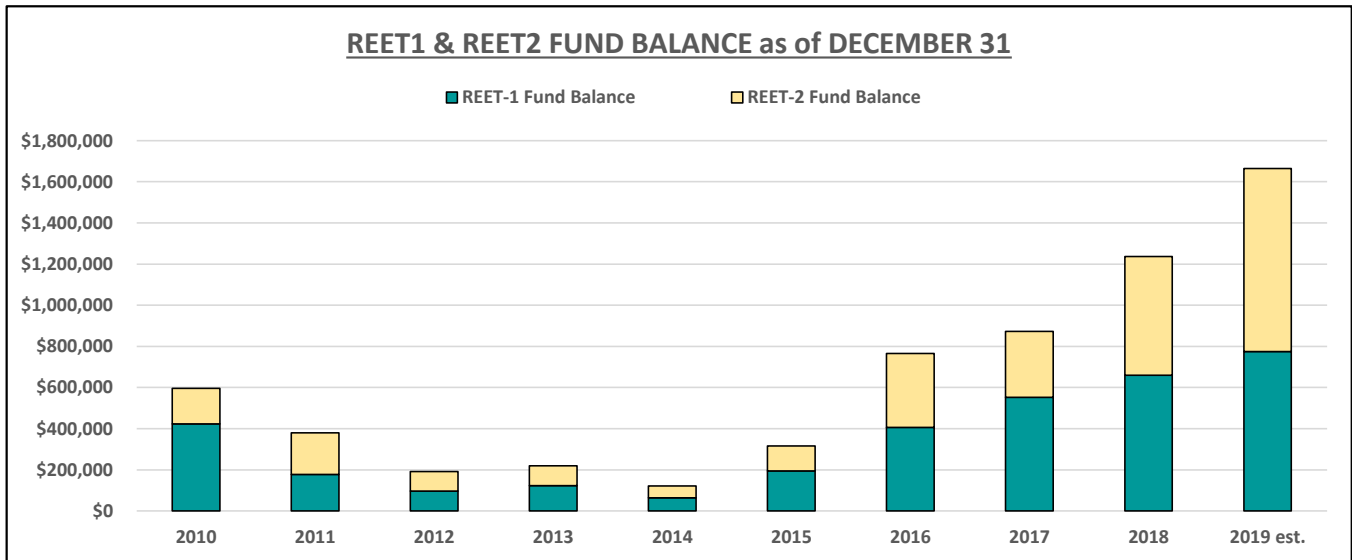
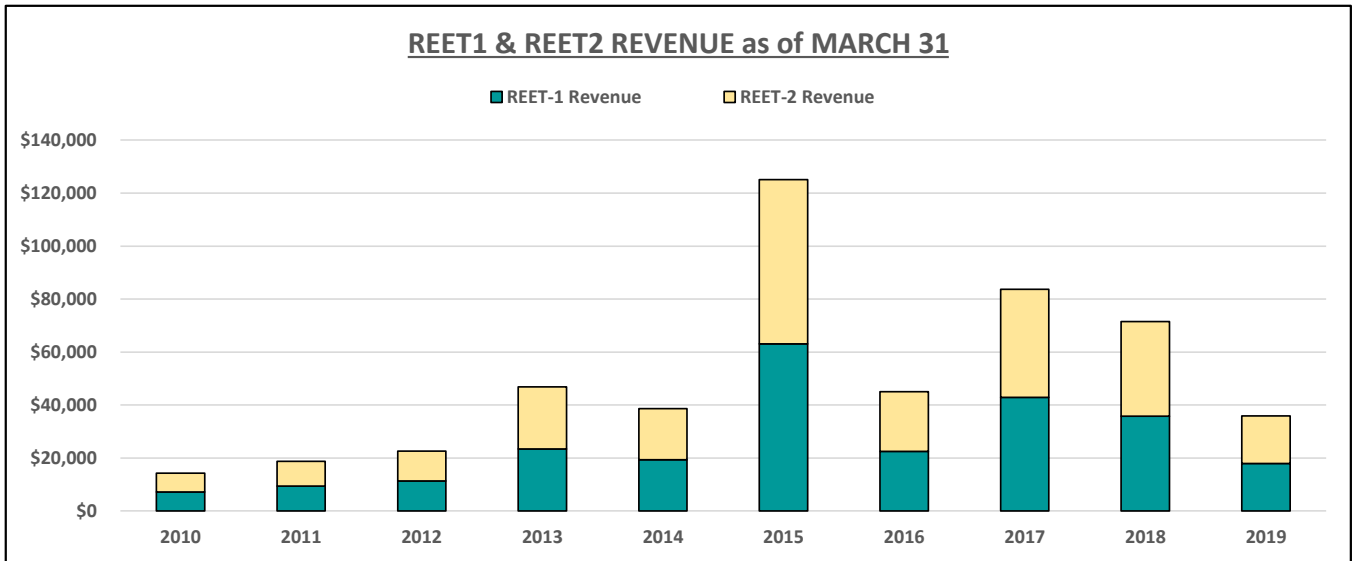
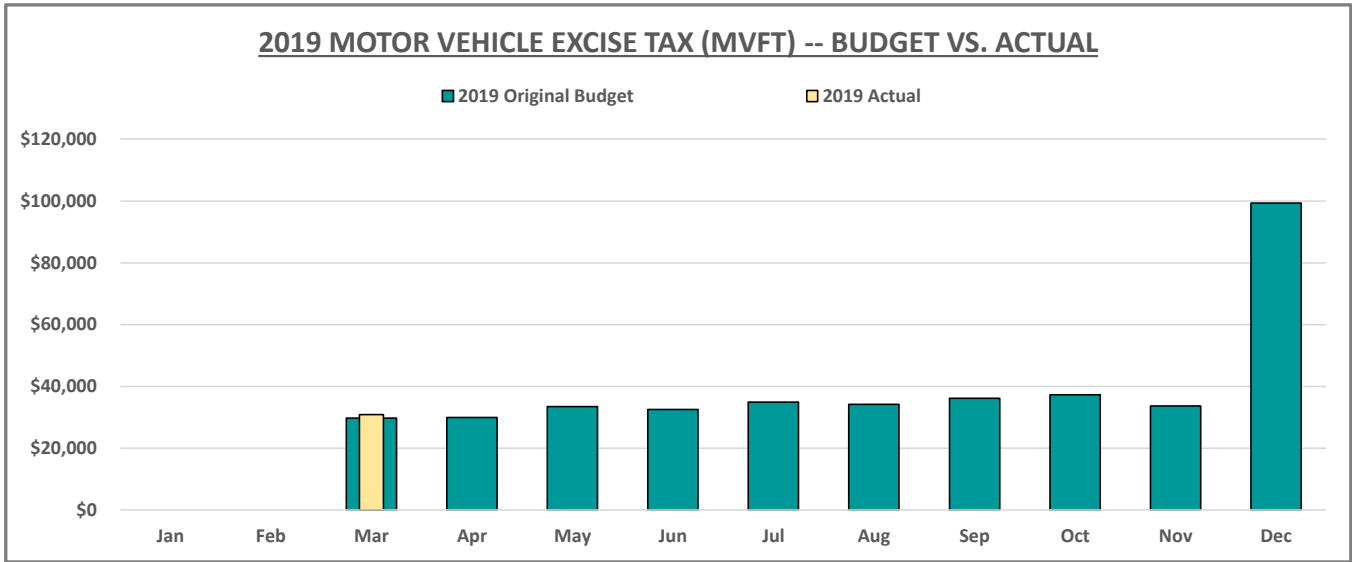
Business Improvement Fund -- Fund #165	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	0	0	8,968	36,000	8,649	27,351	75.98%
Expenditure	0	0	0	0	0	0	N/A
Net--Revenue less Expend.	0	0	8,968	36,000	8,649		
Variance from Prior Year \$	\$0	\$0	\$8,968		(\$319)		
Variance from Prior Year %	NA	NA	NA		-3.56%		

P.A. Housing -- Fund #172	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,879	5,182	1,459	793,600	93	793,507	99.99%
Expenditure	15,000	0	241,529	757,000	0	757,000	100.00%
Net--Revenue less Expend.	(13,121)	5,182	(240,070)	36,600	93		
Variance from Prior Year \$	\$380	\$18,302	(\$245,252)		\$240,163		
Variance from Prior Year %	-2.82%	-139.49%	-4732.98%		-100.04%		

Code Compliance Enforcement -- Fund #175	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	0	0	0	0	268	268	N/A
Expenditure	0	0	0	0	0	0	N/A
Net--Revenue less Expend.	0	0	0	0	268		
Variance from Prior Yr. - \$	\$0	\$0	\$0		\$268		
Variance from Prior Yr. - %	NA	NA	N/A		NA		



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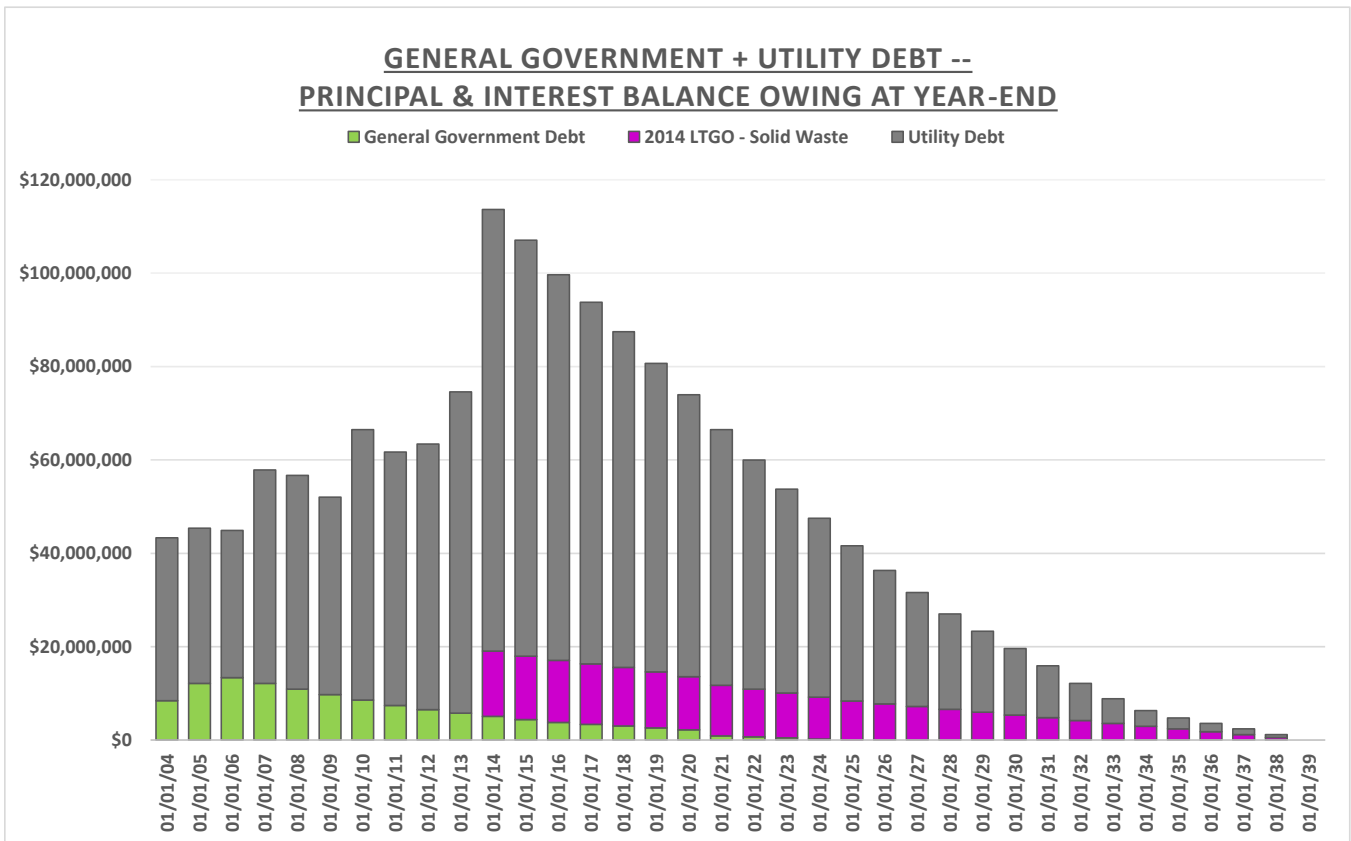


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2006 LTGO -- Fund #215	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	16,736	16,045	2,368	9,700	4,321	5,379	55.45%
Expenditure	43,445	43,445	0	87,000	43,445	43,555	50.06%
Net--Revenue less Expend.	(26,709)	(27,400)	2,368	(77,300)	(39,124)		
Variance from Prior Year \$	\$1,326	(\$692)	\$29,768		(\$41,492)		
Variance from Prior Year %	-4.73%	2.59%	-108.64%		-1752.20%		

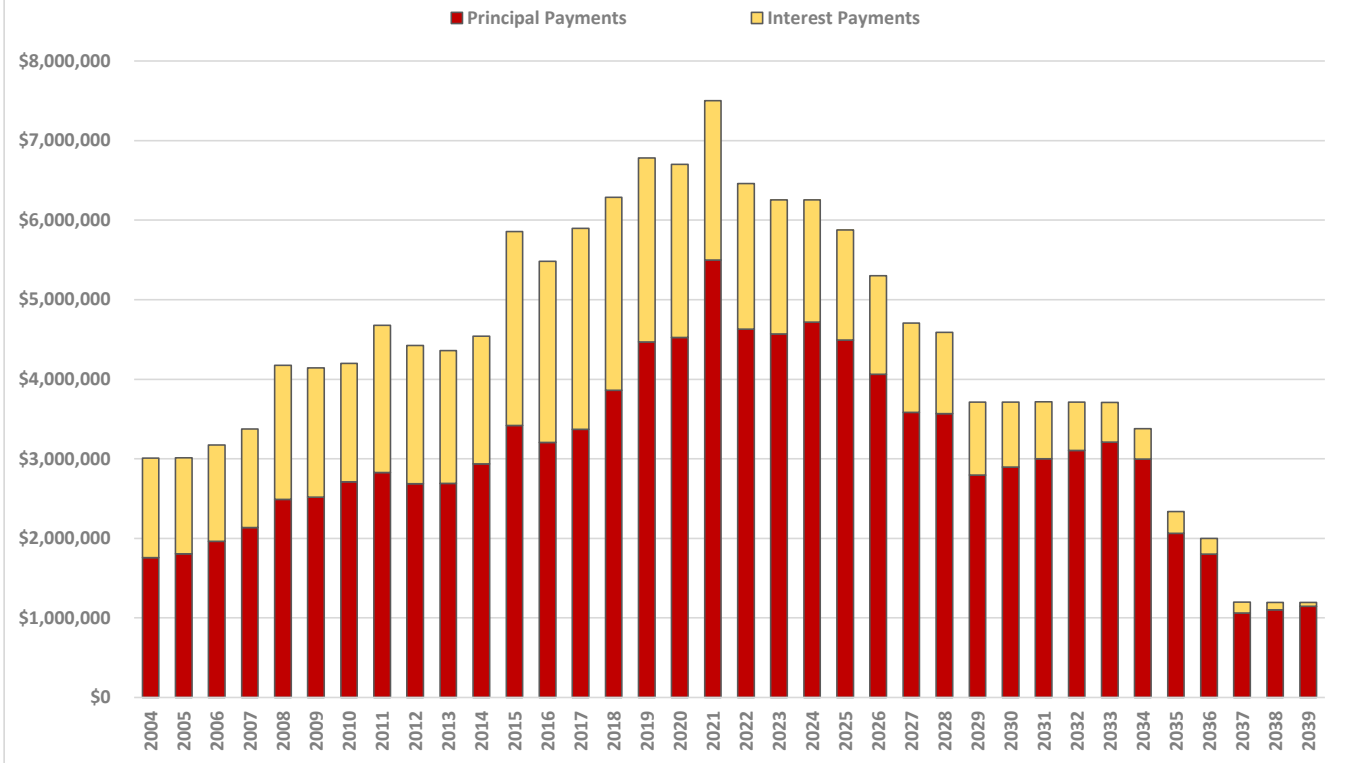
2014 LTGO -- Fund #216	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
LTGO Solid Waste Landfill	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	86,473	86,632	86,752	602,000	151,070	450,930	74.91%
Expenditure	0	0	0	344,200	0	344,200	100.00%
Net--Revenue less Expend.	86,473	86,632	86,752	257,800	151,070		
Variance from Prior Year \$	(\$12,728)	\$159	\$120		\$64,318		
Variance from Prior Year %	-12.83%	0.18%	0.14%		74.14%		

2015 LTGO -- Fund #217	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
Refinance WUGA Bonds	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	55,618	58,958	58,434	232,300	58,025	174,275	75.02%
Expenditure	17,800	23,958	21,536	231,600	19,075	212,525	91.76%
Net--Revenue less Expend.	37,818	35,001	36,898	700	38,950		
Variance from Prior Year \$	\$37,818	(\$2,817)	\$1,897		\$2,052		
Variance from Prior Year %	NA	-7.45%	5.42%		5.56%		



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**Total Debt -- Principal vs. Interest Annual Debt Service**



**Governmental Capital Projects**

**Capital -Governmental**

**-- Fund #310**

	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	48,466	203,565	18,179	448,100	6,341	441,759	98.58%
Expenditure	44,925	373,666	66,022	426,500	10,931	415,569	97.44%
Net--Revenue less Expend.	3,541	(170,101)	(47,843)	21,600	(4,590)		
Variance from Prior Year \$	\$131,659	(\$173,642)	\$122,258		\$43,253		
Variance from Prior Year %	-102.76%	-4903.63%	-71.87%		-90.41%		

**Transporation Capital (TBD)**

**-- Fund 312**

	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	0	0	72,295	1,567,300	62,829	1,504,471	95.99%
Expenditure	0	0	68,646	1,177,000	84,851	1,092,149	92.79%
Net--Revenue less Expend.	0	0	3,649	390,300	(22,022)		
Variance from Prior Year \$	\$0	\$0	\$3,649		(\$25,671)		
Variance from Prior Year %	NA	NA	N/A		-703.51%		

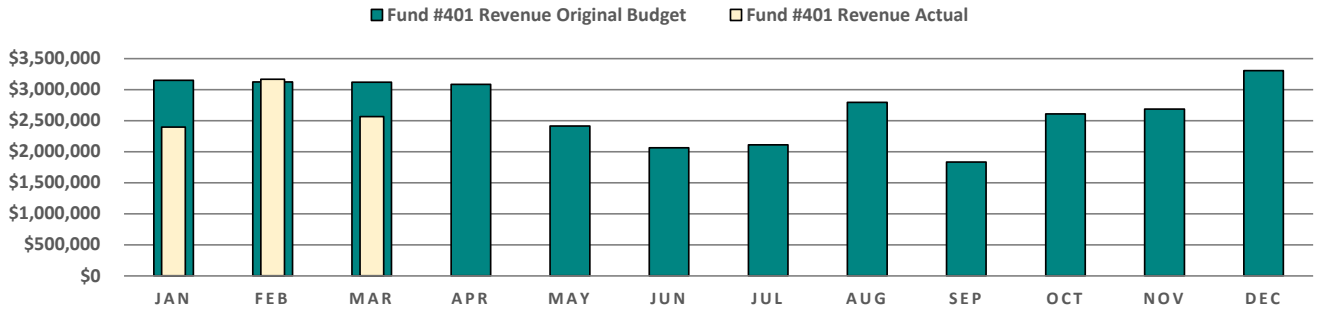
**Parks Capital -- Fund #316**

	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,604	1,629	2,581	9,300	2,398	6,902	74.22%
Expenditure	0	0	0	0	0	0	NA
Net--Revenue less Expend.	1,604	1,629	2,581	9,300	2,398		
Variance from Prior Year \$	(\$126)	\$26	\$952		(\$183)		
Variance from Prior Year %	-7.30%	1.60%	58.41%		-7.09%		

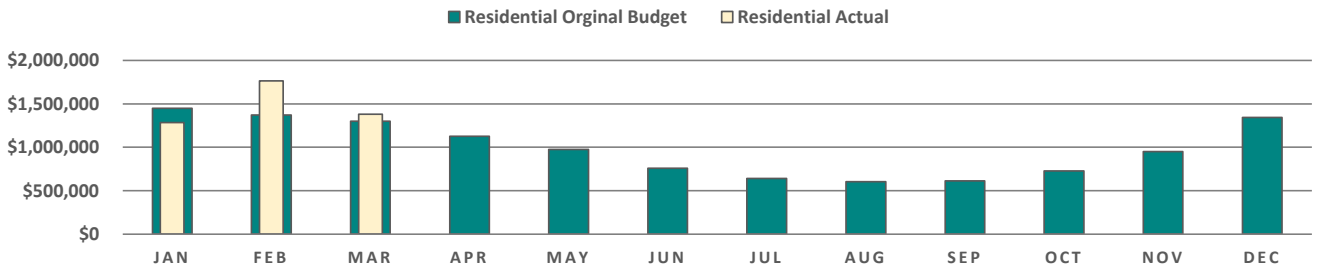
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Utilities & Enterprise Funds		3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
Electric -- Fund #401		Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue		9,539,495	9,574,277	7,907,003	27,334,200	8,124,266	19,209,934	70.28%
Expenditure		8,235,529	7,104,739	5,676,995	31,065,800	5,885,979	25,179,821	81.05%
Net--Revenue less Expend.		1,303,966	2,469,539	2,230,008	(3,731,600)	2,238,287		
Variance from Prior Year \$		\$634,549	\$1,165,573	(\$239,531)		\$8,279		
Variance from Prior Year %		94.79%	89.39%	-9.70%		0.37%		

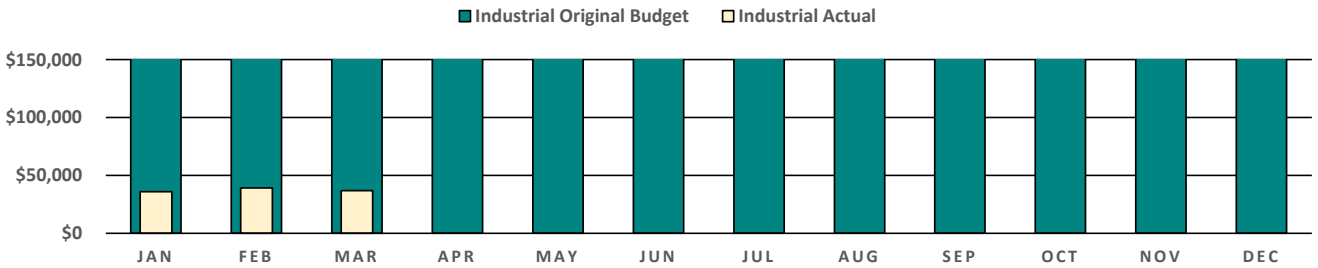
**ELECTRIC FUND #401 REVENUE -- BUDGET VS ACTUAL**



**ELECTRIC FUND #401 RESIDENTIAL REVENUE -- BUDGET VS. ACTUAL**



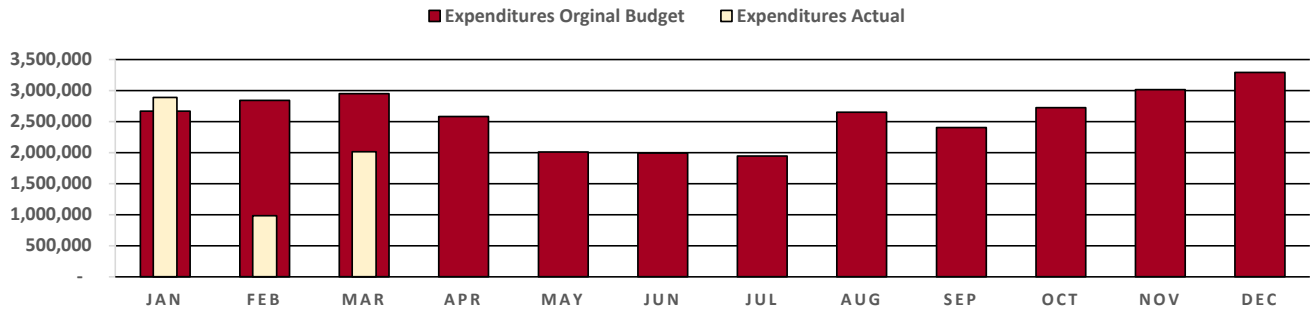
**ELECTRIC FUND #401 INDUSTRIAL TRANSMISSION REVENUE -- BUDGET VS. ACTUAL**





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**ELECTRIC FUND #401 EXPENDITURES -- BUDGET VS. ACTUAL**



Water -- Fund #402	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,329,073	1,457,839	1,425,842	6,673,900	1,579,253	5,094,647	76.34%
Expenditure	1,192,495	1,193,435	1,175,470	6,846,000	1,284,045	5,561,955	81.24%
Net--Revenue less Expend.	136,578	264,405	250,372	(172,100)	295,208		
Variance from Prior Year \$	\$307,798	\$127,827	(\$14,033)		\$44,836		
Variance from Prior Year %	-179.77%	93.59%	-5.31%		17.91%		

Wastewater - Fund #403	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,443,402	1,603,666	1,692,132	7,032,300	1,690,888	5,341,412	75.96%
Expenditure	1,203,719	1,201,370	1,199,794	7,032,300	1,220,677	5,811,623	82.64%
Net--Revenue less Expend.	239,682	402,295	492,338	0	470,211		
Variance from Prior Year \$	\$365,152	\$162,613	\$90,043		(\$22,127)		
Variance from Prior Year %	-291.03%	67.85%	22.38%		-4.49%		

Solid Waste -- Fund #404	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	2,627,182	5,028,054	2,749,459	11,619,100	2,731,353	8,887,747	76.49%
Expenditure	2,010,274	4,856,940	2,143,781	11,473,700	1,782,959	9,690,741	84.46%
Net--Revenue less Expend.	616,908	171,114	605,678	145,400	948,394		
Variance from Prior Year \$	\$271,476	(\$445,794)	\$434,564		\$342,716		
Variance from Prior Year %	78.59%	-72.26%	253.96%		56.58%		

Stormwater Util. - Fund #406	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	32,536	90,857	53,025	2,155,900	88,959	2,066,941	95.87%
Expenditure	245,083	232,160	274,618	2,149,500	262,371	1,887,129	87.79%
Net--Revenue less Expend.	(212,546)	(141,303)	(221,593)	6,400	(173,412)		
Variance from Prior Year \$	(\$3,446)	\$71,244	(\$80,290)		\$48,181		
Variance from Prior Year %	1.65%	-33.52%	56.82%		-21.74%		

Medic 1 Utility -- Fund #409	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	482,447	633,190	646,186	2,844,200	722,049	2,122,151	74.61%
Expenditure	445,998	571,610	595,533	2,810,200	631,897	2,178,303	77.51%
Net--Revenue less Expend.	36,448	61,580	50,653	34,000	90,152		
Variance from Prior Year \$	(\$10,270)	\$25,132	(\$10,927)		\$39,499		
Variance from Prior Year %	-21.98%	68.95%	-17.74%		77.98%		

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Harbor Clean-up -- Fund #413	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	5,742	15,705	308,389	2,230,000	47,503	2,182,497	97.87%
Expenditure	(31,526)	154,414	275,077	2,557,600	32,118	2,525,482	98.74%
Net--Revenue less Expend.	37,267	(138,709)	33,312	(327,600)	15,385		
Variance from Prior Year \$	\$29,427	(\$175,976)	\$172,021		(\$17,927)		
Variance from Prior Year %	375.32%	-472.20%	-124.02%		-53.82%		

Conservation-- Fund #421	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	134,230	99,181	176,860	477,400	48,141	429,259	89.92%
Expenditure	132,091	151,882	215,097	624,800	105,672	519,128	83.09%
Net--Revenue less Expend.	2,139	(52,701)	(38,237)	(147,400)	(57,531)		
Variance from Prior Year \$	(\$5,814)	(\$54,840)	\$14,464		(\$19,294)		
Variance from Prior Year %	-73.10%	-2563.75%	-27.44%		50.46%		

**Utility Capital Funds**

Electric Capital -- Fund #451	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	21,015	0	0	4,650,000	0	4,650,000	100.00%
Expenditure	(13,264)	129,997	0	4,910,000	3,754	4,906,246	99.92%
Net--Revenue less Expend.	34,279	(129,997)	0	(260,000)	(3,754)		
Variance from Prior Year \$	\$66,001	(\$164,276)	\$129,997		(\$3,754)		
Variance from Prior Year %	-208.06%	-479.23%	-100.00%		N/A		

Water Capital -- Fund #452	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,204	0	0	478,200	0	478,200	100.00%
Expenditure	0	0	0	562,000	13,246	548,754	97.64%
Net--Revenue less Expend.	1,204	0	0	(83,800)	(13,246)		
Variance from Prior Year \$	(\$1,827)	(\$1,204)	\$0		(\$13,246)		
Variance from Prior Year %	-60.27%	-100.00%	#DIV/0!		#DIV/0!		

Wastewater Capital -- Fund #453	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	0	0	0	783,500	0	783,500	100.00%
Expenditure	0	42,261	162,292	1,290,000	75,816	1,214,184	94.12%
Net--Revenue less Expend.	0	(42,261)	(162,292)	(506,500)	(75,816)		
Variance from Prior Year \$	(\$2,706)	(\$42,261)	(\$120,031)		\$86,476		
Variance from Prior Year %	-100.00%	#DIV/0!	284.03%		-53.28%		

Solid Waste Capital -- Fund #454	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	153,270	217,430	269,311	1,224,300	283,571	940,729	76.84%
Expenditure	2,015,093	39,190	32,972	1,316,500	73,148	1,243,352	94.44%
Net--Revenue less Expend.	(1,861,823)	178,241	236,339	(92,200)	210,423		
Variance from Prior Year \$	(\$1,864,839)	\$2,040,064	\$58,098		(\$25,916)		
Variance from Prior Year %	-61831.53%	-109.57%	32.60%		-10.97%		

Stormwater Cap. -- Fund #456	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	222,212	128,000	0	900,000	0	900,000	100.00%
Expenditure	0	0	0	600,000	3,130	596,870	99.48%
Net--Revenue less Expend.	222,212	128,000	0	300,000	(3,130)		
Variance from Prior Year \$	\$223,682	(\$94,212)	(\$128,000)		(\$3,130)		
Variance from Prior Year %	-15216.46%	-42.40%	-100.00%		N/A		

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CSO Capital/Debt-- Fund #463	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,668,955	557,893	568,489	2,331,900	577,119	1,754,781	75.25%
Expenditure	1,512,192	280,066	163,695	2,638,100	153,846	2,484,254	94.17%
Net--Revenue less Expend.	156,763	277,827	404,794	(306,200)	423,273		
Variance from Prior Year \$	(\$1,439,622)	\$121,064	\$126,967		\$18,479		
Variance from Prior Year %	-90.18%	77.23%	45.70%		4.57%		

**Internal Service Funds**

Equipment Services -- Fund #501	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	417,782	473,711	445,931	1,702,400	511,015	1,191,385	69.98%
Expenditure	229,553	297,652	273,655	1,807,100	248,988	1,558,112	86.22%
Net--Revenue less Expend.	188,229	176,059	172,276	(104,700)	262,027		
Variance from Prior Year \$	\$511,583	(\$12,170)	(\$3,783)		\$89,751		
Variance from Prior Year %	-158.21%	-6.47%	-2.15%		52.10%		

Info. Technology -- Fund #502	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	423,128	661,251	502,032	1,935,300	467,275	1,468,025	75.86%
Expenditure	343,628	506,021	216,917	1,994,600	277,113	1,717,487	86.11%
Net--Revenue less Expend.	79,500	155,231	285,115	(59,300)	190,162		
Variance from Prior Year \$	(\$16,925)	\$75,730	\$129,884		(\$94,953)		
Variance from Prior Year %	-17.55%	95.26%	83.67%		-33.30%		

Self-Insurance -- Fund #503	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,432,085	1,363,636	1,574,481	5,532,700	1,587,562	3,945,138	71.31%
Expenditure	1,607,304	1,628,436	1,953,176	5,532,700	1,923,132	3,609,568	65.24%
Net--Revenue less Expend.	(175,219)	(264,801)	(378,695)	0	(335,570)		
Variance from Prior Year \$	\$158,708	(\$89,581)	(\$113,894)		\$43,125		
Variance from Prior Year %	-47.53%	51.13%	43.01%		-11.39%		

**Permanent & Trust Funds**

Cemetery Endow. - Fund #601	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	867	1,175	1,390	5,200	2,029	3,171	60.98%
Expenditure	0	0	0	0	0	0	N/A
Net--Revenue less Expend.	867	1,175	1,390	5,200	2,029		
Variance from Prior Year \$	\$57	\$308	\$215		\$639		
Variance from Prior Year %	6.98%	35.60%	18.29%		45.97%		

Fire Pension -- Fund #602	3/31/2016	3/31/2017	3/31/2018	2019 Budget	3/31/2019	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	4,501	23,532	(837)	43,500	41,330	2,170	4.99%
Expenditure	12,991	39,591	36,170	167,100	50,090	117,010	70.02%
Net--Revenue less Expend.	(8,490)	(16,058)	(37,007)	(123,600)	(8,760)		
Variance from Prior Year \$	\$10,998	(\$7,568)	(\$20,949)		\$28,247		
Variance from Prior Year %	-56.43%	89.14%	130.45%		-76.33%		