

# City of Valdez

212 Chenega Ave.  
Valdez, AK 99686

## Meeting Agenda

### City Council

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Monday, October 16, 2017

6:00 PM

Council Chambers

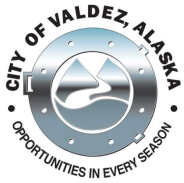
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#### Budget Work Session #4

#### WORK SESSION AGENDA - 6:00 pm

*Transcribed minutes are not taken for Work Sessions. Audio is available upon request.*

1. [Council Consensus: Contracts \(General Government\)](#)
2. [Council Consensus: Utilities \(General Government\)](#)
3. [Council Consensus: Other Operating \(General Government\)](#)
4. [Council Consensus: Law Department](#)
5. [Council Consensus: Utilities Fund \(Water/Sewer\)](#)
6. [Council Consensus: Maintenance \(General Government\)](#)
7. [Council Consensus: Housing and Clinic Special Revenue Funds](#)
8. [Council Consensus: Airpot, Port, Harbor Special Revenue Funds](#)



## Agenda Statement

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**File #:** 17-0509      **Version:** 1  
**Type:** Work Session Item      **Status:** Agenda Ready  
**File created:** 10/13/2017      **In control:** City Council  
**On agenda:** 10/16/2017      **Final action:**  
**Title:** Council Consensus: Contracts (General Government)  
**Sponsors:** City Council  
**Indexes:**  
**Code sections:**  
**Attachments:** [Contracts.packet.pdf](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

### **ITEM TITLE:**

Council Consensus: Contracts (General Government)

**SUBMITTED BY:** Brian Carlson, Finance Director

### **FISCAL NOTES:**

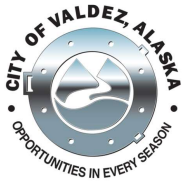
Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

### **RECOMMENDATION:**

provide consensus for final budget figures

### **SUMMARY STATEMENT:**

- The “*Contracts*” budget category is comprised of contracts, professional services, and elections.
- Proposed 2018 expenditures total \$1.9MM, or 8% of the \$23MM *General Government* budget.
- The category as a whole is reduced by \$260K from the 2017 adopted budget.
- Packet materials show the summarized category, and specific department details and history.
- Department Heads will be present to field council questions.
- Attachments: *Contracts.Packet* (5 Pages)



## Agenda Statement

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**File #:** 17-0510      **Version:** 1

**Type:** Work Session Item      **Status:** Agenda Ready

**File created:** 10/13/2017      **In control:** City Council

**On agenda:** 10/16/2017      **Final action:**

**Title:** Council Consensus: Utilities (General Government)

**Sponsors:** City Council

**Indexes:**

**Code sections:**

**Attachments:** [Utilities.Packet.pdf](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

### **ITEM TITLE:**

Council Consensus: Utilities (General Government)

**SUBMITTED BY:** Brian Carlson, Finance Director

### **FISCAL NOTES:**

Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

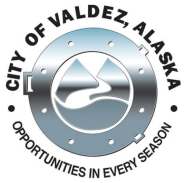
### **RECOMMENDATION:**

provide consensus for final budget figures

### **SUMMARY STATEMENT:**

- This topic covers the *Utilities* expense within the General Government. This term appears in multiple places in the budget process, as:
  - an expense category within the General Government budget  
(this agenda topic)
  - an expense category within the special revenue funds
  - a distinct special revenue fund, reflecting water and sewer services
  - a General Fund revenue item, reflecting solid-waste services
- The *Utilities* budget category is comprised of heating, electricity, and street lights costs.

- Proposed *Utilities* budgets total \$917K, or 4% of the \$23MM *General Government* budget.
- Utilities costs for departments located at City Hall (excluding Fire/EMS), and departments located at the airport, are aggregated in the *Administration* department.
- Utilities budgets reflect a historic average, with a slight margin added. Budgets reflect a calendar-year, and therefore span two winters. If one and/or the other winter is beyond historic averages, staff may be compelled to request additional funding in the fall, either from reserves, or from additional new appropriations.
- Attachment: *Utilities.Packet*



## Agenda Statement

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**File #:** 17-0511      **Version:** 1

**Type:** Work Session Item      **Status:** Agenda Ready

**File created:** 10/13/2017      **In control:** City Council

**On agenda:** 10/16/2017      **Final action:**

**Title:** Council Consensus: Other Operating (General Government)

**Sponsors:** City Council

**Indexes:**

**Code sections:**

**Attachments:** [OtherOperating.packet.pdf](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

### **ITEM TITLE:**

Council Consensus: Other Operating (General Government)

**SUBMITTED BY:** Brian Carlson, Finance Director

### **FISCAL NOTES:**

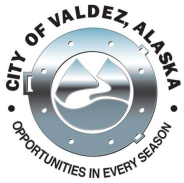
Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

### **RECOMMENDATION:**

provide consensus for final budget figures

### **SUMMARY STATEMENT:**

- *Other Operating* expenses is a catch-all category that excludes personnel-driven costs. It includes various supplies, insurance, advertising, and communications.
- Proposed *Other Operating* budgets total \$2.8MM, or 12% of the \$23MM *General Government* budget.
- Attachment: *OtherOperating.Packet*



## Agenda Statement

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**File #:** 17-0512      **Version:** 1

**Type:** Work Session Item      **Status:** Agenda Ready

**File created:** 10/13/2017      **In control:** City Council

**On agenda:** 10/16/2017      **Final action:**

**Title:** Council Consensus: Law Department

**Sponsors:** City Council

**Indexes:**

**Code sections:**

**Attachments:**

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

### **ITEM TITLE:**

Council Consensus: Law Department

**SUBMITTED BY:** Brian Carlson, Finance Director

### **FISCAL NOTES:**

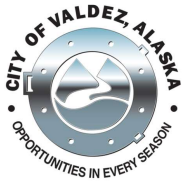
Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

### **RECOMMENDATION:**

provide consensus for final budget figures

### **SUMMARY STATEMENT:**

- Please refer to page 23 of Budget Book
- Proposed 2018 Budget is \$2MM, or 8% of the \$23MM General Government Budget
- Budget is unchanged from 2017, though staff anticipates 2017 actual to be \$1.5MM



## Agenda Statement

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**File #:** 17-0513      **Version:** 1

**Type:** Work Session Item      **Status:** Agenda Ready

**File created:** 10/13/2017      **In control:** City Council

**On agenda:** 10/16/2017      **Final action:**

**Title:** Council Consensus: Utilities Fund (Water/Sewer)

**Sponsors:** City Council

**Indexes:**

**Code sections:**

**Attachments:** [Water-Sewer.Packet.pdf](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

### **ITEM TITLE:**

Council Consensus: Utilities Fund (Water/Sewer)

**SUBMITTED BY:** Brian Carlson, Finance Director

### **FISCAL NOTES:**

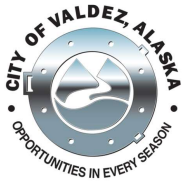
Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

### **RECOMMENDATION:**

provide consensus for final budget figures

### **SUMMARY STATEMENT:**

- *Utilities Fund* is one of the Special Revenue funds
- Proposed total appropriation is \$1.3MM.
  - 30% of the \$4.3MM Special Revenue Fund appropriations
  - 2.6% of the \$49.1MM *Citywide* proposed appropriations
- Subsidy from General Fund is estimated to be \$757K, or approximately 58%
- Attachment: *Water-Sewer.Packet*



## Agenda Statement

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**File #:** 17-0514      **Version:** 1  
**Type:** Work Session Item      **Status:** Agenda Ready  
**File created:** 10/13/2017      **In control:** City Council  
**On agenda:** 10/16/2017      **Final action:**  
**Title:** Council Consensus: Maintenance (General Government)  
**Sponsors:** City Council  
**Indexes:**  
**Code sections:**  
**Attachments:** [Maintenance.Packet.pdf](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
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### **ITEM TITLE:**

Council Consensus: Maintenance (General Government)

**SUBMITTED BY:** Brian Carlson, Finance Director

### **FISCAL NOTES:**

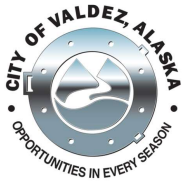
Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

### **RECOMMENDATION:**

provide consensus for final budget figures

### **SUMMARY STATEMENT:**

- The *Maintenance* budget category is comprised of snow removal, buildings and grounds, and janitorial services
- Total proposed appropriation is \$842K, or 3% of the \$23MM *General Government* budget
- Attachment: *Maintenance.Packet*



## Agenda Statement

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**File #:** 17-0515      **Version:** 1

**Type:** Work Session Item      **Status:** Agenda Ready

**File created:** 10/13/2017      **In control:** City Council

**On agenda:** 10/16/2017      **Final action:**

**Title:** Council Consensus: Housing and Clinic Special Revenue Funds

**Sponsors:** City Council

**Indexes:**

**Code sections:**

**Attachments:** [Clinic-Housing.Packet.pdf](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

### **ITEM TITLE:**

Council Consensus: Housing and Clinic Special Revenue Funds

**SUBMITTED BY:** Brian Carlson, Finance Director

### **FISCAL NOTES:**

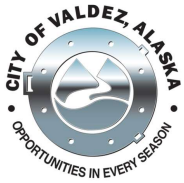
Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

### **RECOMMENDATION:**

provide consensus for final budget figures

### **SUMMARY STATEMENT:**

- Clinic appropriations total \$108K, which is 2.5% of all *Special Revenue Fund* appropriations
- Housing Fund reflects no appropriations. There is approximately \$900K in possible housing-related *Council Priorities* that would be reflected in this fund.
- Attachment: *Clinic-Housing.Packet*



## Agenda Statement

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**File #:** 17-0516      **Version:** 1

**Type:** Work Session Item      **Status:** Agenda Ready

**File created:** 10/13/2017      **In control:** City Council

**On agenda:** 10/16/2017      **Final action:**

**Title:** Council Consensus: Airpot, Port, Harbor Special Revenue Funds

**Sponsors:** City Council

**Indexes:**

**Code sections:**

**Attachments:** [Port-Airport-Harbor.Packet.pdf](#)

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

### **ITEM TITLE:**

Council Consensus: Airpot, Port, Harbor Special Revenue Funds

**SUBMITTED BY:** Brian Carlson, Finance Director

### **FISCAL NOTES:**

Expenditure Required: n/a  
Unencumbered Balance: n/a  
Funding Source: n/a

### **RECOMMENDATION:**

provide consensus for final budget figures

### **SUMMARY STATEMENT:**

- Combined appropriations total \$2.4MM
  - 56% of all Special Revenue Fund appropriations
  - 4.8% of \$49.1MM *Citywide* appropriations
- City Manager proposes 2 additional FTEs. These costs total \$164K, and are not embedded in *2018 proposed budget* figures
- 2018 budgeted General Fund subsidy for Airport/Port is \$290K
- 2018 budgeted Harbor operating profit is \$537K.
  - \$500K of this figure is budgeted for transfer to *Harbor Maintenance* reserve fund

- Attachment: *Port-Harbor-Airport.packet*

|              |              |
|--------------|--------------|
| BUD CATEGORY | Contracts    |
| FUND NAME    | General Fund |

|                                | 2014      | 2015      | 2016      | 2017      |           | 2018      | % of  | Dollar    |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-------|-----------|
| General Ledger Code Name       | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  | Total | Change    |
| Contractual Services           | 827,422   | 1,033,352 | 1,161,608 | 1,483,830 | 1,649,114 | 1,384,211 | 74%   | (264,903) |
| Professional Fees & Services   | 350,776   | 351,223   | 394,549   | 439,978   | 449,278   | 453,983   | 24%   | 4,705     |
| Professional Fees: Gas Line De | -         | 9,921     | 13,462    | 20,000    | 20,000    | 20,000    | 1%    | -         |
| Elections                      | 10,565    | 6,062     | 14,662    | 7,200     | 7,500     | 7,500     | 0%    | -         |
| Grand Total                    | 1,188,764 | 1,400,558 | 1,584,281 | 1,951,008 | 2,125,892 | 1,865,694 | 100%  | (260,198) |

|              |              |
|--------------|--------------|
| BUD CATEGORY | Contracts    |
| FUND NAME    | General Fund |

|                                | 2014      | 2015      | 2016      | 2017      | 2018      | Dollar    |           |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Ledger Code Name       | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  | Change    |
| Contractual Services           | 827,422   | 1,033,352 | 1,161,608 | 1,483,830 | 1,649,114 | 1,384,211 | (264,903) |
| Solid Waste                    | 182,621   | 175,231   | 309,105   | 283,448   | 444,942   | 509,197   | 64,255    |
| Building Maintenance           | 143,356   | 173,713   | 143,117   | 215,120   | 195,120   | 255,704   | 60,584    |
| Park Maintenance               | 158,127   | 159,894   | 156,142   | 218,535   | 218,535   | 218,000   | (535)     |
| Finance                        | 164,534   | 140,531   | 182,382   | 307,379   | 238,379   | 105,000   | (133,379) |
| Engineering                    | 51,737    | 45,642    | 52,545    | 100,000   | 67,974    | 100,000   | 32,026    |
| Community Development          | 19,500    | 26,537    | 20,475    | 59,766    | 59,767    | 60,000    | 233       |
| Fire/EMS                       | 12,473    | 11,905    | 8,876     | 17,950    | 17,950    | 31,450    | 13,500    |
| Streets/Shop                   | 32,824    | 50,321    | 27,010    | 27,000    | 37,000    | 27,000    | (10,000)  |
| Information Services           | 22,055    | 16,635    | 11,389    | 56,785    | 21,785    | 20,885    | (900)     |
| Law Enforcement                | 4,496     | 4,402     | 3,436     | 5,500     | 5,500     | 14,000    | 8,500     |
| Civic Center                   | 14,962    | 4,120     | 12,484    | 11,175    | 12,250    | 12,250    | -         |
| Library                        | 9,802     | 8,488     | 8,679     | 9,017     | 9,200     | 9,200     | -         |
| Parks & Recreation             | 6,899     | 6,116     | 5,446     | 58,890    | 60,635    | 7,675     | (52,960)  |
| City Clerk                     | -         | -         | -         | 7,510     | 7,510     | 7,510     | -         |
| Public Safety                  | 2,881     | 2,686     | 3,255     | 3,255     | 3,265     | 3,840     | 575       |
| Animal Control                 | 1,156     | 2,000     | 1,876     | 2,500     | 2,500     | 2,500     | -         |
| Economic Development           | -         | 205,131   | 215,391   | 100,000   | 246,802   | -         | (246,802) |
| Administration                 | -         | -         | -         | -         | -         | -         | -         |
| City Council                   | -         | -         | -         | -         | -         | -         | -         |
| Hospital                       | -         | -         | -         | -         | -         | -         | -         |
| Professional Fees & Services   | 350,776   | 351,223   | 394,549   | 439,978   | 449,278   | 453,983   | 4,705     |
| Professional Fees: Gas Line De | -         | 9,921     | 13,462    | 20,000    | 20,000    | 20,000    | -         |
| Elections                      | 10,565    | 6,062     | 14,662    | 7,200     | 7,500     | 7,500     | -         |
| Grand Total                    | 1,188,764 | 1,400,558 | 1,584,281 | 1,951,008 | 2,125,892 | 1,865,694 | (260,198) |

|              |              |
|--------------|--------------|
| BUD CATEGORY | Contracts    |
| FUND NAME    | General Fund |

|                                | 2014      | 2015      | 2016      | 2017      | 2018      | Dollar    |           |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Ledger Code Name       | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  | Change    |
| Contractual Services           | 827,422   | 1,033,352 | 1,161,608 | 1,483,830 | 1,649,114 | 1,384,211 | (264,903) |
| Professional Fees & Services   | 350,776   | 351,223   | 394,549   | 439,978   | 449,278   | 453,983   | 4,705     |
| City Council                   | 176,173   | 145,753   | 153,241   | 163,554   | 163,554   | 172,000   | 8,446     |
| Finance                        | 77,472    | 104,605   | 114,855   | 110,000   | 113,800   | 118,000   | 4,200     |
| Community Development          | 29,130    | 33,636    | 62,818    | 90,749    | 90,749    | 90,000    | (749)     |
| Insurance                      | 30,000    | 30,000    | 30,000    | 30,000    | 33,000    | 30,000    | (3,000)   |
| Fire/EMS                       | 12,777    | 13,540    | 12,174    | 15,500    | 15,500    | 15,500    | -         |
| Law Enforcement                | 4,533     | 7,355     | 7,592     | 8,750     | 9,450     | 9,450     | -         |
| Human Resources                | -         | -         | -         | 9,000     | 10,800    | 9,000     | (1,800)   |
| Public Safety                  | 1,461     | 4,144     | 2,454     | 4,800     | 4,800     | 3,140     | (1,660)   |
| City Clerk                     | 656       | 2,421     | 2,509     | 3,000     | 3,000     | 3,000     | -         |
| Animal Control                 | 1,325     | 2,087     | 2,465     | 3,475     | 3,475     | 2,725     | (750)     |
| Civic Center                   | 1,136     | 1,169     | 672       | 1,150     | 1,150     | 1,168     | 18        |
| Streets/Shop                   | -         | -         | -         | -         | -         | -         | -         |
| Solid Waste                    | -         | -         | -         | -         | -         | -         | -         |
| Engineering                    | -         | -         | -         | -         | -         | -         | -         |
| Administration                 | 16,113    | 6,512     | 5,769     | -         | -         | -         | -         |
| Professional Fees: Gas Line De | -         | 9,921     | 13,462    | 20,000    | 20,000    | 20,000    | -         |
| Elections                      | 10,565    | 6,062     | 14,662    | 7,200     | 7,500     | 7,500     | -         |
| Grand Total                    | 1,188,764 | 1,400,558 | 1,584,281 | 1,951,008 | 2,125,892 | 1,865,694 | (260,198) |

|              |              |
|--------------|--------------|
| BUD CATEGORY | Contracts    |
| FUND NAME    | General Fund |

|                                | 2014      | 2015      | 2016      | 2017      |           | 2018      | Dollar    |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Ledger Code Name       | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  | Change    |
| Contractual Services           | 827,422   | 1,033,352 | 1,161,608 | 1,483,830 | 1,649,114 | 1,384,211 | (264,903) |
| Professional Fees & Services   | 350,776   | 351,223   | 394,549   | 439,978   | 449,278   | 453,983   | 4,705     |
| Professional Fees: Gas Line De | -         | 9,921     | 13,462    | 20,000    | 20,000    | 20,000    | -         |
| City Council                   | -         | 9,921     | 13,462    | 20,000    | 20,000    | 20,000    | -         |
| Elections                      | 10,565    | 6,062     | 14,662    | 7,200     | 7,500     | 7,500     | -         |
| Grand Total                    | 1,188,764 | 1,400,558 | 1,584,281 | 1,951,008 | 2,125,892 | 1,865,694 | (260,198) |

|              |              |
|--------------|--------------|
| BUD CATEGORY | Contracts    |
| FUND NAME    | General Fund |

|                                | 2014      | 2015      | 2016      | 2017      | 2018      | Dollar    |           |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| General Ledger Code Name       | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  | Change    |
| Contractual Services           | 827,422   | 1,033,352 | 1,161,608 | 1,483,830 | 1,649,114 | 1,384,211 | (264,903) |
| Professional Fees & Services   | 350,776   | 351,223   | 394,549   | 439,978   | 449,278   | 453,983   | 4,705     |
| Professional Fees: Gas Line De | -         | 9,921     | 13,462    | 20,000    | 20,000    | 20,000    | -         |
| Elections                      | 10,565    | 6,062     | 14,662    | 7,200     | 7,500     | 7,500     | -         |
| City Clerk                     | 10,565    | 6,062     | 14,662    | 7,200     | 7,500     | 7,500     | -         |
| Grand Total                    | 1,188,764 | 1,400,558 | 1,584,281 | 1,951,008 | 2,125,892 | 1,865,694 | (260,198) |

|              |              |
|--------------|--------------|
| BUD CATEGORY | Utilities    |
| FUND NAME    | General Fund |

|                          | 2014    | 2015    | 2016    | 2017    |         | 2018     | % of  | Dollar   |
|--------------------------|---------|---------|---------|---------|---------|----------|-------|----------|
| General Ledger Code Name | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Total | Change   |
| Heating                  | 438,279 | 315,390 | 259,183 | 404,636 | 500,636 | 460,460  | 50%   | (40,176) |
| Electricity              | 424,085 | 353,359 | 350,020 | 394,676 | 426,794 | 409,550  | 45%   | (17,244) |
| Street Lights            | 50,307  | 43,968  | 44,019  | 45,000  | 47,000  | 47,000   | 5%    | -        |
| Grand Total              | 912,670 | 712,716 | 653,222 | 844,312 | 974,430 | 917,010  | 100%  | (57,420) |

|              |              |
|--------------|--------------|
| BUD CATEGORY | Utilities    |
| FUND NAME    | General Fund |

|                          | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |          |
|--------------------------|---------|---------|---------|---------|---------|----------|----------|
| General Ledger Code Name | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change   |
| Heating                  | 438,279 | 315,390 | 259,183 | 404,636 | 500,636 | 460,460  | (40,176) |
| Streets/Shop             | 177,981 | 127,902 | 108,285 | 155,000 | 196,000 | 185,000  | (11,000) |
| Civic Center             | 71,805  | 55,841  | 42,150  | 75,000  | 83,000  | 75,000   | (8,000)  |
| Administration           | 68,479  | 42,113  | 30,900  | 45,000  | 70,000  | 65,000   | (5,000)  |
| Building Maintenance     | 21,231  | 19,854  | 16,576  | 32,000  | 32,000  | 32,960   | 960      |
| Animal Control           | 25,182  | 19,255  | 22,553  | 28,500  | 28,500  | 28,500   | -        |
| Library                  | 24,402  | 15,043  | 12,627  | 27,636  | 27,636  | 25,000   | (2,636)  |
| Parks & Recreation       | 19,579  | 18,500  | 9,223   | 16,000  | 20,500  | 15,000   | (5,500)  |
| Fire/EMS                 | 16,094  | 9,101   | 8,530   | 10,000  | 18,000  | 14,000   | (4,000)  |
| Solid Waste              | 877     | 3,735   | -       | 5,500   | 15,000  | 10,000   | (5,000)  |
| Park Maintenance         | 8,967   | 1,152   | 5,652   | 6,000   | 6,000   | 6,000    | -        |
| City Council             | 3,681   | 2,893   | 2,687   | 4,000   | 4,000   | 4,000    | -        |
| Electricity              | 424,085 | 353,359 | 350,020 | 394,676 | 426,794 | 409,550  | (17,244) |
| Street Lights            | 50,307  | 43,968  | 44,019  | 45,000  | 47,000  | 47,000   | -        |
| Grand Total              | 912,670 | 712,716 | 653,222 | 844,312 | 974,430 | 917,010  | (57,420) |

|              |              |
|--------------|--------------|
| BUD CATEGORY | Utilities    |
| FUND NAME    | General Fund |

|                          | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |          |
|--------------------------|---------|---------|---------|---------|---------|----------|----------|
| General Ledger Code Name | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change   |
| Heating                  | 438,279 | 315,390 | 259,183 | 404,636 | 500,636 | 460,460  | (40,176) |
| Electricity              | 424,085 | 353,359 | 350,020 | 394,676 | 426,794 | 409,550  | (17,244) |
| Administration           | 115,235 | 94,779  | 101,864 | 115,000 | 115,000 | 115,000  | -        |
| Civic Center             | 107,611 | 87,062  | 83,780  | 87,062  | 108,000 | 100,000  | (8,000)  |
| Solid Waste              | 48,662  | 45,905  | 45,092  | 46,500  | 50,000  | 48,000   | (2,000)  |
| Streets/Shop             | 57,011  | 44,336  | 38,012  | 44,000  | 52,000  | 46,000   | (6,000)  |
| Library                  | 40,611  | 30,036  | 31,006  | 40,194  | 40,194  | 39,000   | (1,194)  |
| Animal Control           | 16,758  | 15,782  | 13,535  | 17,500  | 17,500  | 17,500   | -        |
| Building Maintenance     | 9,370   | 13,537  | 15,382  | 15,000  | 15,000  | 15,450   | 450      |
| Parks & Recreation       | 14,408  | 11,256  | 11,405  | 15,820  | 15,500  | 15,000   | (500)    |
| Fire/EMS                 | 8,552   | 6,579   | 6,944   | 8,000   | 8,000   | 8,000    | -        |
| Park Maintenance         | 5,587   | 4,088   | 3,000   | 5,600   | 5,600   | 5,600    | -        |
| City Council             | 279     | -       | -       | -       | -       | -        | -        |
| Street Lights            | 50,307  | 43,968  | 44,019  | 45,000  | 47,000  | 47,000   | -        |
| Grand Total              | 912,670 | 712,716 | 653,222 | 844,312 | 974,430 | 917,010  | (57,420) |

|              |              |
|--------------|--------------|
| BUD CATEGORY | Utilities    |
| FUND NAME    | General Fund |

|                          | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |          |
|--------------------------|---------|---------|---------|---------|---------|----------|----------|
| General Ledger Code Name | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change   |
| Heating                  | 438,279 | 315,390 | 259,183 | 404,636 | 500,636 | 460,460  | (40,176) |
| Electricity              | 424,085 | 353,359 | 350,020 | 394,676 | 426,794 | 409,550  | (17,244) |
| Street Lights            | 50,307  | 43,968  | 44,019  | 45,000  | 47,000  | 47,000   | -        |
| Streets/Shop             | 50,307  | 43,968  | 44,019  | 45,000  | 47,000  | 47,000   | -        |
| Grand Total              | 912,670 | 712,716 | 653,222 | 844,312 | 974,430 | 917,010  | (57,420) |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                                | 2014      | 2015      | 2016      | 2017      | 2018      | % of      | Dollar |          |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------|----------|
| General Ledger Code Name       | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  | Total  | Change   |
| Operating Supplies             | 531,467   | 602,652   | 604,259   | 714,736   | 677,105   | 738,844   | 26%    | 61,739   |
| Communications/Postage         | 204,443   | 225,324   | 269,040   | 274,492   | 318,317   | 477,842   | 17%    | 159,525  |
| Insurance                      | 143,004   | 164,362   | 164,690   | 218,419   | 218,419   | 250,066   | 9%     | 31,647   |
| Office/Capital Expense         | 159,109   | 136,550   | 136,980   | 111,700   | 104,600   | 181,695   | 6%     | 77,095   |
| Vehicle & Equipment Fuels      | 157,890   | 124,997   | 109,924   | 155,200   | 181,100   | 171,400   | 6%     | (9,700)  |
| Advertising & Promotion        | 133,112   | 133,826   | 131,150   | 149,567   | 153,680   | 151,865   | 5%     | (1,815)  |
| Parts & Supplies for Equipment | 144,394   | 118,960   | 139,045   | 143,600   | 135,000   | 141,400   | 5%     | 6,400    |
| Contributions                  | 130,000   | 130,000   | 130,000   | 130,000   | 130,000   | 130,000   | 5%     | -        |
| Other Capital Equipment        | 67,619    | 52,291    | 44,967    | 107,253   | 133,800   | 98,200    | 3%     | (35,600) |
| Contingencies                  | 44,099    | 25,052    | 50,144    | 77,700    | 96,000    | 96,000    | 3%     | -        |
| Reproduction & Copying         | 31,694    | 44,714    | 44,715    | 62,921    | 73,643    | 73,292    | 3%     | (351)    |
| Movie Rental & Freight         | 35,573    | 42,284    | 57,504    | 54,000    | 54,000    | 54,000    | 2%     | -        |
| Office Supplies                | 33,296    | 41,837    | 30,046    | 38,040    | 46,980    | 50,755    | 2%     | 3,775    |
| Miscellaneous Supplies         | 32,235    | 32,887    | 40,250    | 38,000    | 45,000    | 43,000    | 2%     | (2,000)  |
| Concessions                    | 29,336    | 37,137    | 31,107    | 38,600    | 36,500    | 35,100    | 1%     | (1,400)  |
| Recruitment                    | -         | -         | -         | 40,000    | 40,000    | 30,000    | 1%     | (10,000) |
| Insurance Contingencies        | 10,227    | 12,363    | 28,222    | 16,000    | 18,000    | 18,000    | 1%     | -        |
| Permits                        | 5,627     | 12,798    | 12,572    | 13,163    | 10,025    | 15,470    | 1%     | 5,445    |
| Equipment Rental               | 4,996     | 3,591     | 6,314     | 13,585    | 14,270    | 13,270    | 0.5%   | (1,000)  |
| Stipened                       | -         | -         | -         | 11,250    | 11,250    | 11,250    | 0.4%   | -        |
| Data Processing                | 9,882     | 10,358    | 9,980     | 10,600    | 10,600    | 10,300    | 0.4%   | (300)    |
| Printing                       | 3,584     | 3,763     | 4,216     | 6,034     | 6,034     | 8,184     | 0.3%   | 2,150    |
| Misc Supplies                  | -         | -         | 1,580     | 5,000     | 5,000     | 8,000     | 0.3%   | 3,000    |
| Equipment Rental               | 654       | 1,683     | 2,049     | 5,170     | 7,100     | 6,100     | 0.2%   | (1,000)  |
| Records Management             | 1,566     | 2,073     | 2,244     | 5,000     | 5,000     | 5,000     | 0.2%   | -        |
| Employee Recognition           | -         | -         | -         | 4,000     | 4,000     | 5,000     | 0.2%   | 1,000    |
| Public Awareness               | 2,198     | 1,874     | 2,004     | 4,100     | 4,100     | 3,400     | 0.1%   | (700)    |
| Vehicle Maintenance            | 1,451     | 1,008     | 1,297     | 1,500     | 1,500     | 1,500     | 0.1%   | -        |
| Teen Council Expense           | 217       | 579       | 350       | 500       | 500       | 500       | 0.0%   | -        |
| Grand Total                    | 1,917,674 | 1,962,962 | 2,054,649 | 2,450,131 | 2,541,523 | 2,829,433 | 100%   | 287,910  |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                          | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |         |
|--------------------------|---------|---------|---------|---------|---------|----------|---------|
| General Ledger Code Name | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change  |
| Operating Supplies       | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739  |
| Building Maintenance     | 108,108 | 122,711 | 109,625 | 148,830 | 143,800 | 182,469  | 38,669  |
| Streets/Shop             | 100,362 | 155,355 | 127,819 | 137,000 | 137,000 | 137,000  | -       |
| Solid Waste              | 56,037  | 50,245  | 77,398  | 104,500 | 104,500 | 97,500   | (7,000) |
| Fire/EMS                 | 60,361  | 53,238  | 69,350  | 91,650  | 66,450  | 92,950   | 26,500  |
| Parks & Recreation       | 26,756  | 34,641  | 27,896  | 48,000  | 48,350  | 43,750   | (4,600) |
| Law Enforcement          | 33,051  | 37,904  | 38,073  | 38,750  | 38,750  | 38,550   | (200)   |
| Public Safety            | 32,849  | 32,464  | 31,885  | 31,000  | 33,600  | 32,150   | (1,450) |
| Library                  | 39,371  | 32,205  | 33,686  | 31,850  | 31,850  | 31,950   | 100     |
| Animal Control           | 20,391  | 25,032  | 19,840  | 21,000  | 21,500  | 21,500   | -       |
| Park Maintenance         | 23,375  | 20,104  | 27,184  | 13,650  | 15,000  | 16,650   | 1,650   |
| Economic Development     | 535     | 1,381   | 12,519  | 9,630   | 9,630   | 14,000   | 4,370   |
| Civic Center             | 17,448  | 27,457  | 18,495  | 10,710  | 10,700  | 12,500   | 1,800   |
| Community Development    | 4,843   | 4,758   | 3,247   | 13,092  | 9,100   | 11,000   | 1,900   |
| Finance                  | 5,220   | 2,813   | 3,055   | 3,600   | 3,600   | 3,600    | -       |
| Engineering              | 1,315   | 1,144   | 2,865   | 2,000   | 2,000   | 2,000    | -       |
| Information Services     | 1,445   | 1,200   | 1,322   | 4,575   | 1,275   | 1,275    | -       |
| Administration           | -       | -       | -       | 888     | -       | -        | -       |
| Human Resources          | -       | -       | -       | 4,011   | -       | -        | -       |
| Hospital                 |         | -       | -       | -       | -       |          | -       |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                          | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |         |
|--------------------------|---------|---------|---------|---------|---------|----------|---------|
| General Ledger Code Name | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change  |
| Operating Supplies       | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739  |
| Communications/Postage   | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525 |
| Public Safety            | 15,991  | 13,097  | 13,809  | 16,300  | 17,000  | 176,490  | 159,490 |
| Information Services     | 76,885  | 82,292  | 123,033 | 135,000 | 136,457 | 136,457  | -       |
| Administration           | 35,197  | 38,965  | 35,462  | -       | 38,855  | 38,855   | -       |
| Building Maintenance     | 7,735   | 14,796  | 14,575  | 22,950  | 22,950  | 25,340   | 2,390   |
| Law Enforcement          | 6,037   | 7,401   | 9,344   | 22,000  | 23,162  | 23,594   | 432     |
| Streets/Shop             | 17,782  | 22,959  | 22,201  | 21,000  | 23,000  | 21,000   | (2,000) |
| Parks & Recreation       | 8,443   | 8,281   | 8,810   | 8,750   | 8,772   | 8,940    | 168     |
| Civic Center             | 8,373   | 6,937   | 7,539   | 8,925   | 8,925   | 8,925    | -       |
| Library                  | 5,687   | 5,881   | 6,496   | 6,582   | 6,582   | 6,710    | 128     |
| Engineering              | 3,893   | 3,652   | 4,556   | 6,000   | 5,000   | 6,000    | 1,000   |
| Solid Waste              | 3,164   | 5,969   | 5,490   | 5,835   | 6,500   | 5,835    | (665)   |
| Fire/EMS                 | 3,138   | 4,687   | 4,904   | 6,410   | 6,410   | 5,820    | (590)   |
| City Council             | 2,803   | 3,649   | 3,812   | 3,500   | 3,500   | 3,500    | -       |
| Animal Control           | 2,427   | 3,034   | 2,474   | 3,700   | 3,700   | 2,700    | (1,000) |
| City Clerk               | 1,851   | 1,650   | 1,583   | 1,900   | 1,900   | 1,900    | -       |
| Community Development    | 1,181   | 1,252   | 1,536   | 1,115   | 1,204   | 1,600    | 396     |
| Economic Development     | -       | -       | -       | 1,400   | 300     | 1,400    | 1,100   |
| Human Resources          | -       | -       | -       | 1,000   | 2,350   | 1,000    | (1,350) |
| Park Maintenance         | 2,935   | -       | 2,602   | 900     | 900     | 900      | -       |
| Finance                  | 922     | 824     | 812     | 1,225   | 850     | 876      | 26      |
| Hospital                 | -       | -       | -       | -       | -       | -        | -       |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                          | 2014    | 2015    | 2016    | 2017    |         | 2018     | Dollar<br>Change |
|--------------------------|---------|---------|---------|---------|---------|----------|------------------|
| General Ledger Code Name | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed |                  |
| Operating Supplies       | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739           |
| Communications/Postage   | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525          |
| Insurance                | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647           |
| Insurance                | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647           |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                          | 2014    | 2015    | 2016    | 2017    |         | 2018     | Dollar   |
|--------------------------|---------|---------|---------|---------|---------|----------|----------|
| General Ledger Code Name | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change   |
| Operating Supplies       | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739   |
| Communications/Postage   | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525  |
| Insurance                | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647   |
| Office/Capital Expense   | 159,109 | 136,550 | 136,980 | 111,700 | 104,600 | 181,695  | 77,095   |
| Economic Development     | -       | -       | -       | -       | -       | 50,000   | 50,000   |
| Building Maintenance     | 13,760  | -       | 12,417  | 10,300  | 10,300  | 35,400   | 25,100   |
| Solid Waste              | 97,292  | 74,900  | 32,300  | 34,000  | 34,000  | 34,000   | -        |
| Parks & Recreation       | 6,178   | 6,572   | -       | 8,000   | 8,000   | 20,000   | 12,000   |
| Animal Control           | 4,302   | -       | 1,769   | 12,000  | 15,000  | 13,500   | (1,500)  |
| Fire/EMS                 | 13,300  | 6,380   | 36,522  | 24,320  | 23,800  | 11,000   | (12,800) |
| Law Enforcement          | 8,168   | 20,492  | 12,879  | 7,500   | 8,500   | 5,000    | (3,500)  |
| Streets/Shop             | -       | 4,000   | -       | 7,880   | -       | 4,995    | 4,995    |
| Park Maintenance         | 7,309   | 1,955   | 19,129  | 2,700   | -       | 4,000    | 4,000    |
| City Clerk               | -       | 1,000   | 531     | 2,000   | 2,000   | 2,000    | -        |
| Community Development    | -       | -       | 5,445   | -       | -       | 1,800    | 1,800    |
| Information Services     | -       | -       | 4,152   | -       | -       |          | -        |
| City Council             | -       | -       | -       | -       | -       |          | -        |
| Public Safety            | 1,684   | 5,430   | 2,717   | -       | -       | -        | -        |
| Library                  | -       | -       | -       | -       | -       |          | -        |
| Civic Center             | 7,117   | 12,069  | 3,932   | -       | -       |          | -        |
| Administration           | -       | -       | 2,187   | -       | -       | -        | -        |
| Finance                  | -       | 3,753   | 3,000   | 3,000   | 3,000   | -        | (3,000)  |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                           | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |         |
|---------------------------|---------|---------|---------|---------|---------|----------|---------|
| General Ledger Code Name  | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change  |
| Operating Supplies        | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739  |
| Communications/Postage    | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525 |
| Insurance                 | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647  |
| Office/Capital Expense    | 159,109 | 136,550 | 136,980 | 111,700 | 104,600 | 181,695  | 77,095  |
| Vehicle & Equipment Fuels | 157,890 | 124,997 | 109,924 | 155,200 | 181,100 | 171,400  | (9,700) |
| Solid Waste               | 58,127  | 50,370  | 45,666  | 52,000  | 60,000  | 58,000   | (2,000) |
| Law Enforcement           | 36,464  | 25,259  | 22,338  | 35,000  | 42,000  | 40,000   | (2,000) |
| Building Maintenance      | 15,616  | 13,243  | 9,283   | 21,600  | 27,000  | 27,000   | -       |
| Streets/Shop              | 14,295  | 10,062  | 9,681   | 11,000  | 12,000  | 12,000   | -       |
| Fire/EMS                  | 17,562  | 11,677  | 11,401  | 18,000  | 18,000  | 12,000   | (6,000) |
| Engineering               | 3,335   | 2,549   | 2,624   | 5,000   | 7,100   | 7,100    | -       |
| Park Maintenance          | 6,459   | 6,998   | 6,068   | 7,000   | 7,000   | 7,000    | -       |
| Animal Control            | 4,326   | 3,437   | 2,174   | 3,000   | 5,000   | 5,000    | -       |
| Community Development     | 718     | 869     | 453     | 1,500   | 1,500   | 1,800    | 300     |
| Parks & Recreation        | 617     | 29      | 82      | 300     | 700     | 700      | -       |
| Administration            | 128     | 344     | -       | -       | 500     | 500      | -       |
| Information Services      | 242     | 160     | 153     | 300     | 300     | 300      | -       |
| Economic Development      | -       | -       | -       | 500     | -       | -        | -       |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                           | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |         |
|---------------------------|---------|---------|---------|---------|---------|----------|---------|
| General Ledger Code Name  | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change  |
| Operating Supplies        | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739  |
| Communications/Postage    | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525 |
| Insurance                 | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647  |
| Office/Capital Expense    | 159,109 | 136,550 | 136,980 | 111,700 | 104,600 | 181,695  | 77,095  |
| Vehicle & Equipment Fuels | 157,890 | 124,997 | 109,924 | 155,200 | 181,100 | 171,400  | (9,700) |
| Advertising & Promotion   | 133,112 | 133,826 | 131,150 | 149,567 | 153,680 | 151,865  | (1,815) |
| City Council              | 55,307  | 60,834  | 58,048  | 55,500  | 55,500  | 55,500   | -       |
| Administration            | 32,421  | 31,534  | 26,687  | 24,750  | 24,750  | 24,475   | (275)   |
| Parks & Recreation        | 10,880  | 13,039  | 12,163  | 19,140  | 19,140  | 19,740   | 600     |
| Law Enforcement           | 9,993   | 11,069  | 8,539   | 11,500  | 11,815  | 9,375    | (2,440) |
| Community Development     | 5,522   | 1,233   | 8,699   | 7,527   | 5,500   | 8,500    | 3,000   |
| Park Maintenance          | 1,698   | 252     | 2,568   | 6,500   | 2,000   | 6,500    | 4,500   |
| Civic Center              | 3,528   | 3,800   | 3,212   | 5,925   | 5,500   | 5,500    | -       |
| Finance                   | 136     | 329     | 1,195   | 4,500   | 6,200   | 5,200    | (1,000) |
| Economic Development      | -       | 3,431   | 954     | 1,500   | 5,000   | 5,000    | -       |
| Animal Control            | 2,786   | 3,049   | 2,423   | 5,000   | 5,500   | 4,500    | (1,000) |
| Public Safety             | 2,724   | -       | 2,218   | 2,500   | 3,000   | 2,300    | (700)   |
| Library                   | 1,700   | 1,255   | 1,633   | 1,750   | 1,750   | 1,750    | -       |
| Solid Waste               | 2,624   | 536     | 645     | 1,000   | 1,500   | 1,000    | (500)   |
| Human Resources           | -       | -       | -       | 1,000   | 5,000   | 1,000    | (4,000) |
| Fire/EMS                  | 372     | 715     | 672     | 750     | 750     | 750      | -       |
| Streets/Shop              | 1,006   | 625     | 247     | 725     | 725     | 725      | -       |
| Information Services      | 295     | -       | 756     | -       | 50      | 50       | -       |
| City Clerk                | -       | -       | -       | -       | -       | -        | -       |
| Engineering               | 199     | -       | -       | -       | -       | -        | -       |
| Building Maintenance      | 1,921   | 2,125   | 490     | -       | -       | -        | -       |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                                | 2014    | 2015    | 2016    | 2017    |         | 2018     | Dollar  |
|--------------------------------|---------|---------|---------|---------|---------|----------|---------|
| General Ledger Code Name       | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change  |
| Operating Supplies             | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739  |
| Communications/Postage         | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525 |
| Insurance                      | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647  |
| Office/Capital Expense         | 159,109 | 136,550 | 136,980 | 111,700 | 104,600 | 181,695  | 77,095  |
| Vehicle & Equipment Fuels      | 157,890 | 124,997 | 109,924 | 155,200 | 181,100 | 171,400  | (9,700) |
| Advertising & Promotion        | 133,112 | 133,826 | 131,150 | 149,567 | 153,680 | 151,865  | (1,815) |
| Parts & Supplies for Equipment | 144,394 | 118,960 | 139,045 | 143,600 | 135,000 | 141,400  | 6,400   |
| Streets/Shop                   | 112,483 | 82,238  | 87,502  | 93,500  | 93,500  | 93,500   | -       |
| Solid Waste                    | 14,090  | 8,446   | 17,378  | 20,000  | 20,000  | 18,000   | (2,000) |
| Building Maintenance           | 1,350   | 7,221   | 19,821  | 14,850  | 6,350   | 15,000   | 8,650   |
| Information Services           | 13,276  | 17,417  | 9,911   | 10,500  | 11,050  | 10,800   | (250)   |
| Park Maintenance               | 1,679   | 2,755   | 3,505   | 3,000   | 3,000   | 3,000    | -       |
| Civic Center                   | 57      | 882     | 928     | 1,750   | 1,100   | 1,100    | -       |
| Community Development          | -       | -       | -       | -       | -       | -        | -       |
| Fire/EMS                       | 1,459   | -       | -       | -       | -       | -        | -       |
| Public Safety                  | -       | -       | -       | -       | -       | -        | -       |



|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                                | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |          |
|--------------------------------|---------|---------|---------|---------|---------|----------|----------|
| General Ledger Code Name       | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change   |
| Operating Supplies             | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739   |
| Communications/Postage         | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525  |
| Insurance                      | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647   |
| Office/Capital Expense         | 159,109 | 136,550 | 136,980 | 111,700 | 104,600 | 181,695  | 77,095   |
| Vehicle & Equipment Fuels      | 157,890 | 124,997 | 109,924 | 155,200 | 181,100 | 171,400  | (9,700)  |
| Advertising & Promotion        | 133,112 | 133,826 | 131,150 | 149,567 | 153,680 | 151,865  | (1,815)  |
| Parts & Supplies for Equipment | 144,394 | 118,960 | 139,045 | 143,600 | 135,000 | 141,400  | 6,400    |
| Contributions                  | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000  | -        |
| Other Capital Equipment        | 67,619  | 52,291  | 44,967  | 107,253 | 133,800 | 98,200   | (35,600) |
| Park Maintenance               | 37,346  | 37,205  | 15,074  | 39,300  | 39,300  | 29,500   | (9,800)  |
| Fire/EMS                       | -       | 6,966   | 6,080   | 40,150  | 41,000  | 24,900   | (16,100) |
| Building Maintenance           | 8,747   | -       | 5,953   | 15,000  | 15,000  | 15,000   | -        |
| Law Enforcement                | -       | -       | -       | 5,000   | 5,000   | 14,000   | 9,000    |
| City Clerk                     | -       | -       | -       | -       | -       | 9,800    | 9,800    |
| Parks & Recreation             | 4,029   | 4,046   | 921     | 2,088   | 5,000   | 5,000    | -        |
| Library                        | -       | -       | -       | -       | -       | -        | -        |
| Information Services           | -       | -       | -       | -       | -       | -        | -        |
| Civic Center                   | 17,497  | -       | 16,941  | -       | -       | -        | -        |
| Finance                        | -       | -       | -       | -       | -       | -        | -        |
| City Council                   | -       | -       | -       | -       | -       | -        | -        |
| Streets/Shop                   | -       | -       | -       | -       | 18,500  | -        | (18,500) |
| Engineering                    | -       | -       | -       | -       | -       | -        | -        |
| Animal Control                 | -       | -       | -       | -       | -       | -        | -        |
| Public Safety                  | -       | -       | -       | -       | -       | -        | -        |
| Human Resources                | -       | -       | -       | -       | 4,000   | -        | (4,000)  |
| Solid Waste                    | -       | 4,075   | -       | -       | -       | -        | -        |
| Administration                 | -       | -       | -       | 5,715   | 6,000   | -        | (6,000)  |
| Hospital                       | -       | -       | -       | -       | -       | -        | -        |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                                | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |          |
|--------------------------------|---------|---------|---------|---------|---------|----------|----------|
| General Ledger Code Name       | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change   |
| Operating Supplies             | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739   |
| Communications/Postage         | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525  |
| Insurance                      | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647   |
| Office/Capital Expense         | 159,109 | 136,550 | 136,980 | 111,700 | 104,600 | 181,695  | 77,095   |
| Vehicle & Equipment Fuels      | 157,890 | 124,997 | 109,924 | 155,200 | 181,100 | 171,400  | (9,700)  |
| Advertising & Promotion        | 133,112 | 133,826 | 131,150 | 149,567 | 153,680 | 151,865  | (1,815)  |
| Parts & Supplies for Equipment | 144,394 | 118,960 | 139,045 | 143,600 | 135,000 | 141,400  | 6,400    |
| Contributions                  | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000  | -        |
| Other Capital Equipment        | 67,619  | 52,291  | 44,967  | 107,253 | 133,800 | 98,200   | (35,600) |
| Contingencies                  | 44,099  | 25,052  | 50,144  | 77,700  | 96,000  | 96,000   | -        |
| City Council                   | 29,365  | 5,652   | 6,362   | 60,000  | 60,000  | 60,000   | -        |
| Administration                 | 14,734  | 19,400  | 33,782  | 10,000  | 15,000  | 15,000   | -        |
| Human Resources                | -       | -       | -       | 5,000   | 10,000  | 10,000   | -        |
| Information Services           | -       | -       | -       | 2,700   | 6,000   | 6,000    | -        |
| Economic Development           | -       | -       | 10,000  | -       | 5,000   | 5,000    | -        |
| Building Maintenance           | -       | -       | -       | -       | -       | -        | -        |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                                | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |          |
|--------------------------------|---------|---------|---------|---------|---------|----------|----------|
| General Ledger Code Name       | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change   |
| Operating Supplies             | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739   |
| Communications/Postage         | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525  |
| Insurance                      | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647   |
| Office/Capital Expense         | 159,109 | 136,550 | 136,980 | 111,700 | 104,600 | 181,695  | 77,095   |
| Vehicle & Equipment Fuels      | 157,890 | 124,997 | 109,924 | 155,200 | 181,100 | 171,400  | (9,700)  |
| Advertising & Promotion        | 133,112 | 133,826 | 131,150 | 149,567 | 153,680 | 151,865  | (1,815)  |
| Parts & Supplies for Equipment | 144,394 | 118,960 | 139,045 | 143,600 | 135,000 | 141,400  | 6,400    |
| Contributions                  | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000  | -        |
| Other Capital Equipment        | 67,619  | 52,291  | 44,967  | 107,253 | 133,800 | 98,200   | (35,600) |
| Contingencies                  | 44,099  | 25,052  | 50,144  | 77,700  | 96,000  | 96,000   | -        |
| Reproduction & Copying         | 31,694  | 44,714  | 44,715  | 62,921  | 73,643  | 73,292   | (351)    |
| Administration                 | 9,880   | 13,833  | 12,080  | 13,000  | 13,000  | 12,500   | (500)    |
| Human Resources                | -       | -       | -       | 8,000   | 8,000   | 11,000   | 3,000    |
| Community Development          | 2,829   | 4,619   | 6,632   | 4,569   | 14,779  | 10,000   | (4,779)  |
| Finance                        | 416     | 3,061   | 4,865   | 6,000   | 6,116   | 8,466    | 2,350    |
| Engineering                    | 4,222   | 5,646   | 5,635   | 7,500   | 6,600   | 7,500    | 900      |
| Law Enforcement                | 3,659   | 4,754   | 2,659   | 6,000   | 6,600   | 6,600    | -        |
| Parks & Recreation             | 3,817   | 4,383   | 4,713   | 6,000   | 6,849   | 4,740    | (2,109)  |
| Building Maintenance           | 2,243   | 3,383   | 2,951   | 4,200   | 4,200   | 4,736    | 536      |
| Library                        | 2,667   | 2,699   | 2,735   | 2,760   | 2,800   | 2,800    | -        |
| Civic Center                   | 1,962   | 1,461   | 1,571   | 1,935   | 1,925   | 1,925    | -        |
| Streets/Shop                   | -       | 874     | 874     | 1,057   | 874     | 1,125    | 251      |
| Economic Development           | -       | -       | -       | 1,000   | 1,000   | 1,000    | -        |
| Park Maintenance               | -       | -       | -       | 900     | 900     | 900      | -        |
| Solid Waste                    | -       | -       | -       | -       | -       | -        | -        |

|              |                 |
|--------------|-----------------|
| BUD CATEGORY | Other Operating |
| FUND NAME    | General Fund    |

|                                | 2014    | 2015    | 2016    | 2017    | 2018    | Dollar   |          |
|--------------------------------|---------|---------|---------|---------|---------|----------|----------|
| General Ledger Code Name       | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | Change   |
| Operating Supplies             | 531,467 | 602,652 | 604,259 | 714,736 | 677,105 | 738,844  | 61,739   |
| Communications/Postage         | 204,443 | 225,324 | 269,040 | 274,492 | 318,317 | 477,842  | 159,525  |
| Insurance                      | 143,004 | 164,362 | 164,690 | 218,419 | 218,419 | 250,066  | 31,647   |
| Office/Capital Expense         | 159,109 | 136,550 | 136,980 | 111,700 | 104,600 | 181,695  | 77,095   |
| Vehicle & Equipment Fuels      | 157,890 | 124,997 | 109,924 | 155,200 | 181,100 | 171,400  | (9,700)  |
| Advertising & Promotion        | 133,112 | 133,826 | 131,150 | 149,567 | 153,680 | 151,865  | (1,815)  |
| Parts & Supplies for Equipment | 144,394 | 118,960 | 139,045 | 143,600 | 135,000 | 141,400  | 6,400    |
| Contributions                  | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000  | -        |
| Other Capital Equipment        | 67,619  | 52,291  | 44,967  | 107,253 | 133,800 | 98,200   | (35,600) |
| Contingencies                  | 44,099  | 25,052  | 50,144  | 77,700  | 96,000  | 96,000   | -        |
| Reproduction & Copying         | 31,694  | 44,714  | 44,715  | 62,921  | 73,643  | 73,292   | (351)    |
| Movie Rental & Freight         | 35,573  | 42,284  | 57,504  | 54,000  | 54,000  | 54,000   | -        |
| Civic Center                   | 35,573  | 42,284  | 57,504  | 54,000  | 54,000  | 54,000   | -        |
| Office Supplies                | 33,296  | 41,837  | 30,046  | 38,040  | 46,980  | 50,755   | 3,775    |
| Administration                 | 12,634  | 20,173  | 12,523  | 13,000  | 15,500  | 15,000   | (500)    |
| Library                        | 3,369   | 3,075   | 3,462   | 4,700   | 4,700   | 7,300    | 2,600    |
| Human Resources                | -       | -       | -       | 2,000   | 5,000   | 5,000    | -        |
| Engineering                    | 2,660   | 5,480   | 2,650   | 3,000   | 5,150   | 5,000    | (150)    |
| Parks & Recreation             | 3,353   | 4,802   | 2,991   | 4,200   | 4,200   | 4,750    | 550      |
| City Clerk                     | 1,469   | 1,226   | 461     | 1,500   | 1,500   | 2,600    | 1,100    |
| Building Maintenance           | 1,347   | 1,130   | 1,301   | 1,950   | 1,950   | 2,050    | 100      |
| Public Safety                  | 948     | 1,261   | 106     | 1,200   | 1,925   | 2,000    | 75       |
| City Council                   | 3,816   | 1,033   | 1,303   | 1,500   | 1,500   | 1,500    | -        |
| Community Development          | 579     | 476     | 929     | 958     | 1,300   | 1,300    | -        |
| Civic Center                   | 528     | 862     | 876     | 1,155   | 1,155   | 1,155    | -        |
| Streets/Shop                   | 607     | 806     | 824     | 850     | 850     | 850      | -        |
| Economic Development           | -       | 90      | 105     | 500     | 750     | 750      | -        |
| Park Maintenance               | 476     | 548     | 1,468   | 600     | 600     | 600      | -        |
| Fire/EMS                       | 1,252   | 598     | 859     | 627     | 600     | 600      | -        |
| Solid Waste                    | 259     | 276     | 189     | 300     | 300     | 300      | -        |
| Miscellaneous Supplies         | 32,235  | 32,887  | 40,250  | 38,000  | 45,000  | 43,000   | (2,000)  |

|                          | 2014   | 2015   | 2016   | 2017   | 2018    | Dollar   |          |
|--------------------------|--------|--------|--------|--------|---------|----------|----------|
| General Ledger Code Name | Actual | Actual | Actual | Actual | Adopted | Proposed | Change   |
| Solid Waste              | 23,510 | 17,847 | 20,876 | 28,000 | 30,000  | 28,000   | (2,000)  |
| Law Enforcement          | 8,556  | 15,039 | 17,050 | 10,000 | 15,000  | 15,000   | -        |
| Building Maintenance     | 169    | -      | 2,324  | -      | -       | -        | -        |
| Concessions              | 29,336 | 37,137 | 31,107 | 38,600 | 36,500  | 35,100   | (1,400)  |
| Civic Center             | 23,849 | 32,432 | 28,071 | 35,000 | 31,500  | 31,500   | -        |
| Parks & Recreation       | 5,487  | 4,705  | 3,036  | 3,600  | 5,000   | 3,600    | (1,400)  |
| Recruitment              | -      | -      | -      | 40,000 | 40,000  | 30,000   | (10,000) |
| Human Resources          | -      | -      | -      | 40,000 | 40,000  | 30,000   | (10,000) |
| Insurance Contingencies  | 10,227 | 12,363 | 28,222 | 16,000 | 18,000  | 18,000   | -        |
| Insurance                | 10,227 | 12,363 | 28,222 | 16,000 | 18,000  | 18,000   | -        |
| Permits                  | 5,627  | 12,798 | 12,572 | 13,163 | 10,025  | 15,470   | 5,445    |
| Streets/Shop             | 1,889  | 9,060  | 9,159  | 9,225  | 2,500   | 10,145   | 7,645    |
| Solid Waste              | 3,413  | 3,413  | 3,413  | 3,413  | 5,000   | 5,000    | -        |
| Parks & Recreation       | 325    | 325    | -      | 525    | 525     | 325      | (200)    |
| Law Enforcement          | -      | -      | -      | -      | -       | -        | -        |
| Civic Center             | -      | -      | -      | -      | -       | -        | -        |
| Community Development    | -      | -      | -      | -      | -       | -        | -        |
| Library                  | -      | -      | -      | -      | -       | -        | -        |
| Public Safety            | -      | -      | -      | -      | -       | -        | -        |
| Building Maintenance     | -      | -      | -      | -      | 2,000   | -        | (2,000)  |
| Engineering              | -      | -      | -      | -      | -       | -        | -        |
| Animal Control           | -      | -      | -      | -      | -       | -        | -        |
| Fire/EMS                 | -      | -      | -      | -      | -       | -        | -        |
| Equipment Rental         | 4,996  | 3,591  | 6,314  | 13,585 | 14,270  | 13,270   | (1,000)  |
| Park Maintenance         | 2,915  | 2,839  | 4,982  | 11,000 | 11,000  | 11,000   | -        |
| Parks & Recreation       | 2,080  | 752    | 1,332  | 2,585  | 3,270   | 2,270    | (1,000)  |
| Solid Waste              | -      | -      | -      | -      | -       | -        | -        |
| Stipened                 | -      | -      | -      | 11,250 | 11,250  | 11,250   | -        |
| City Council             | -      | -      | -      | 11,250 | 11,250  | 11,250   | -        |
| Data Processing          | 9,882  | 10,358 | 9,980  | 10,600 | 10,600  | 10,300   | (300)    |
| Information Services     | 9,882  | 10,358 | 9,980  | 10,600 | 10,600  | 10,300   | (300)    |
| Parks & Recreation       |        |        |        |        |         |          |          |
| Solid Waste              |        |        |        |        |         | -        |          |
| Public Safety            |        |        |        |        |         | -        |          |
| Engineering              |        |        |        |        |         | -        |          |

|                          | 2014      | 2015      | 2016      | 2017      |           | 2018      | Dollar  |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|
| General Ledger Code Name | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  | Change  |
| Civic Center             |           |           |           |           |           |           |         |
| City Clerk               |           |           |           |           |           | -         |         |
| Printing                 | 3,584     | 3,763     | 4,216     | 6,034     | 6,034     | 8,184     | 2,150   |
| Fire/EMS                 | 3,584     | 3,503     | 3,333     | 4,884     | 4,884     | 4,884     | -       |
| Animal Control           | -         | 260       | 883       | 1,150     | 1,150     | 3,300     | 2,150   |
| Misc Supplies            | -         | -         | 1,580     | 5,000     | 5,000     | 8,000     | 3,000   |
| Fire/EMS                 | -         | -         | 1,580     | 5,000     | 5,000     | 8,000     | 3,000   |
| Equipment Rental         | 654       | 1,683     | 2,049     | 5,170     | 7,100     | 6,100     | (1,000) |
| Building Maintenance     | 654       | 1,413     | 1,253     | 2,170     | 3,100     | 3,100     | -       |
| Streets/Shop             | -         | 270       | 796       | 3,000     | 4,000     | 3,000     | (1,000) |
| Records Management       | 1,566     | 2,073     | 2,244     | 5,000     | 5,000     | 5,000     | -       |
| City Clerk               | 1,566     | 2,073     | 2,244     | 5,000     | 5,000     | 5,000     | -       |
| Employee Recognition     | -         | -         | -         | 4,000     | 4,000     | 5,000     | 1,000   |
| Human Resources          | -         | -         | -         | 4,000     | 4,000     | 5,000     | 1,000   |
| Public Awareness         | 2,198     | 1,874     | 2,004     | 4,100     | 4,100     | 3,400     | (700)   |
| Fire/EMS                 | 2,198     | 1,874     | 1,859     | 3,700     | 3,700     | 3,000     | (700)   |
| Animal Control           | -         | -         | 145       | 400       | 400       | 400       | -       |
| Vehicle Maintenance      | 1,451     | 1,008     | 1,297     | 1,500     | 1,500     | 1,500     | -       |
| Fire/EMS                 | 1,451     | 1,008     | 1,297     | 1,500     | 1,500     | 1,500     | -       |
| Teen Council Expense     | 217       | 579       | 350       | 500       | 500       | 500       | -       |
| Parks & Recreation       | 217       | 579       | 350       | 500       | 500       | 500       | -       |
| Grand Total              | 1,917,674 | 1,962,962 | 2,054,649 | 2,450,131 | 2,541,523 | 2,829,433 | 287,910 |

|         |     |
|---------|-----|
| REV/EXP | EXP |
|---------|-----|

| Expenses           | 2014<br>Actual   | 2015<br>Actual   | 2016<br>Actual   | 2017<br>Actual   | 2017<br>Adopted  | 2018<br>Proposed | Dollar Change   |
|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>Water</b>       | <b>656,783</b>   | <b>649,272</b>   | <b>673,308</b>   | <b>758,668</b>   | <b>760,058</b>   | <b>731,128</b>   | <b>(28,930)</b> |
| FTE Payroll        | 291,606          | 315,443          | 326,433          | 357,190          | 357,190          | 344,086          | (13,104)        |
| Utilities          | 288,782          | 251,179          | 268,407          | 295,000          | 295,000          | 295,000          | -               |
| Other Operating    | 49,772           | 54,842           | 48,183           | 52,117           | 52,642           | 49,189           | (3,453)         |
| Other Personnel    | 16,884           | 22,073           | 23,617           | 23,761           | 23,761           | 27,353           | 3,592           |
| Contracts          | 9,740            | 5,735            | 6,668            | 30,600           | 31,465           | 15,500           | (15,965)        |
| Maintenance        | -                | -                | -                | -                | -                | -                | -               |
| <b>Sewer</b>       | <b>505,675</b>   | <b>513,034</b>   | <b>515,400</b>   | <b>587,878</b>   | <b>599,378</b>   | <b>567,128</b>   | <b>(32,250)</b> |
| FTE Payroll        | 291,602          | 315,440          | 326,429          | 357,175          | 357,175          | 344,085          | (13,090)        |
| Utilities          | 142,160          | 113,196          | 103,736          | 121,000          | 131,000          | 121,000          | (10,000)        |
| Other Operating    | 42,031           | 48,283           | 43,410           | 48,840           | 49,340           | 45,503           | (3,837)         |
| Contracts          | 11,593           | 16,149           | 25,316           | 37,000           | 38,000           | 32,300           | (5,700)         |
| Other Personnel    | 16,906           | 18,698           | 15,489           | 22,363           | 22,363           | 22,740           | 377             |
| Maintenance        | 1,384            | 1,269            | 1,019            | 1,500            | 1,500            | 1,500            | -               |
| <b>Grand Total</b> | <b>1,162,458</b> | <b>1,162,307</b> | <b>1,188,708</b> | <b>1,346,546</b> | <b>1,359,436</b> | <b>1,298,255</b> | <b>(61,181)</b> |

|         |     |
|---------|-----|
| REV/EXP | REV |
|---------|-----|

| Revenues            | 2014<br>Actual   | 2015<br>Actual   | 2016<br>Actual   | 2017<br>Actual   | 2017<br>Adopted  | 2018<br>Proposed | Dollar Change |
|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| <b>Utility Fund</b> | <b>(563,869)</b> | <b>(560,408)</b> | <b>(556,457)</b> | <b>(553,455)</b> | <b>(567,800)</b> | <b>(541,225)</b> | <b>26,575</b> |
| Sewer User Fees     | (292,345)        | (288,536)        | (283,143)        | (280,000)        | (290,000)        | (280,000)        | 10,000        |
| Water Service Fee   | (253,365)        | (254,873)        | (235,067)        | (255,000)        | (255,000)        | (255,000)        | -             |
| Water/ Meter Fees   | (3,740)          | (4,671)          | (9,521)          | (7,000)          | (3,000)          | (4,000)          | (1,000)       |
| Interest Income     | (13,198)         | (8,884)          | (23,035)         | (10,000)         | (19,000)         | (1,425)          | 17,575        |
| Sewer Connect Fees  | (100)            | (1,500)          | -                | (1,000)          | (500)            | (500)            | -             |
| City Dock Water     | (36)             | (228)            | (4,176)          | (350)            | (300)            | (300)            | -             |
| <b>Grand Total</b>  | <b>(563,869)</b> | <b>(560,408)</b> | <b>(556,457)</b> | <b>(553,455)</b> | <b>(567,800)</b> | <b>(541,225)</b> | <b>26,575</b> |

|                      |                |                |                |                |                |                |                 |
|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
| <b>Subsidy Total</b> | <b>598,589</b> | <b>601,899</b> | <b>632,251</b> | <b>793,091</b> | <b>791,636</b> | <b>757,030</b> | <b>(34,606)</b> |
|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|

|              |              |
|--------------|--------------|
| BUD CATEGORY | Maintenance  |
| FUND NAME    | General Fund |

|                                | 2014    | 2015    | 2016    | 2017    |         | 2018     | %        | Dollar   |
|--------------------------------|---------|---------|---------|---------|---------|----------|----------|----------|
| General Ledger Code Name       | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed | of Total | Change   |
| Rural Snow Removal             | 321,901 | 425,192 | 377,282 | 599,000 | 619,000 | 599,000  | 71%      | (20,000) |
| Janitorial Services            | 146,770 | 139,391 | 160,944 | 195,510 | 195,510 | 207,264  | 25%      | 11,754   |
| Building & Grounds Maintenance | 30,886  | 35,653  | 25,647  | 26,150  | 32,000  | 36,000   | 4%       | 4,000    |
| Grand Total                    | 499,558 | 600,235 | 563,873 | 820,660 | 846,510 | 842,264  | 100%     | (4,246)  |

## Clinic

REV/EXP                      EXP

| Expenses                     | 2014<br>Actual | 2015<br>Actual | 2016<br>Actual | 2017<br>Actual | 2017<br>Adopted | 2018<br>Proposed | Dollar Change |
|------------------------------|----------------|----------------|----------------|----------------|-----------------|------------------|---------------|
| <b>Gilson Medical Clinic</b> | <b>99,864</b>  | <b>93,102</b>  | <b>74,436</b>  | <b>52,025</b>  | <b>104,050</b>  | <b>108,642</b>   | <b>4,592</b>  |
| Maintenance                  | 57,462         | 55,570         | 53,352         | 32,000         | 64,000          | 66,611           | 2,611         |
| Utilities                    | 27,158         | 21,952         | 17,552         | 16,150         | 32,300          | 33,893           | 1,593         |
| Other Operating              | 3,374          | 4,940          | 2,814          | 3,875          | 7,750           | 8,138            | 388           |
| FTE Payroll                  | 11,284         | 9,983          | 692            | -              | -               | -                | -             |
| Contracts                    | -              | -              | -              | -              | -               | -                | -             |
| Other Personnel              | 586            | 656            | 26             | -              | -               | -                | -             |
| <b>Grand Total</b>           | <b>99,864</b>  | <b>93,102</b>  | <b>74,436</b>  | <b>52,025</b>  | <b>104,050</b>  | <b>108,642</b>   | <b>4,592</b>  |

REV/EXP                      REV

| Revenues                     | 2014<br>Actual   | 2015<br>Actual   | 2016<br>Actual   | 2017<br>Actual   | 2017<br>Adopted  | 2018<br>Proposed | Dollar Change |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| <b>Gilson Medical Clinic</b> | <b>(130,188)</b> | <b>(143,839)</b> | <b>(147,448)</b> | <b>(144,101)</b> | <b>(144,101)</b> | <b>(142,524)</b> | <b>1,577</b>  |
| Property Rentals             | (128,064)        | (142,394)        | (144,653)        | (141,901)        | (141,901)        | (141,901)        | -             |
| Interest Gilson Medical Clin | (1,884)          | (1,340)          | (2,515)          | (2,000)          | (2,000)          | (423)            | <b>1,577</b>  |
| Interest Charges on AR       | (240)            | (105)            | (280)            | (200)            | (200)            | (200)            | -             |
| <b>Grand Total</b>           | <b>(130,188)</b> | <b>(143,839)</b> | <b>(147,448)</b> | <b>(144,101)</b> | <b>(144,101)</b> | <b>(142,524)</b> | <b>1,577</b>  |

|                               |                 |                 |                 |                 |                 |                 |              |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| <b>Subsidy Total (Profit)</b> | <b>(30,324)</b> | <b>(50,737)</b> | <b>(73,012)</b> | <b>(92,076)</b> | <b>(40,051)</b> | <b>(33,883)</b> | <b>6,169</b> |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|

Housing

REV/EXP                      EXP

| Expenses           | 2014<br>Actual | 2015<br>Actual | 2016<br>Actual | 2017<br>Actual | 2017<br>Adopted  | 2018<br>Proposed | Dollar Change      |
|--------------------|----------------|----------------|----------------|----------------|------------------|------------------|--------------------|
| <b>VHIA</b>        | -              | -              | -              | <b>108,192</b> | <b>2,606,458</b> | -                | <b>(2,606,458)</b> |
| Contracts          | -              | -              | -              | -              | 2,452,595        | -                | (2,452,595)        |
| FTE Payroll        | -              | -              | -              | 66,611         | 86,819           | -                | (86,819)           |
| Other Operating    | -              | -              | -              | 24,938         | 5,000            | -                | (5,000)            |
| Other Personnel    | -              | -              | -              | 16,643         | 62,044           | -                | (62,044)           |
| <b>Grand Total</b> | -              | -              | -              | <b>108,192</b> | <b>2,606,458</b> | -                | <b>(2,606,458)</b> |

REV/EXP                      REV

| Revenues           | 2014<br>Actual | 2015<br>Actual | 2016<br>Actual  | 2017<br>Actual | 2017<br>Adopted | 2018<br>Proposed | Dollar Change |
|--------------------|----------------|----------------|-----------------|----------------|-----------------|------------------|---------------|
| <b>VHIA</b>        | -              | -              | <b>(20,279)</b> | -              | -               | -                | -             |
| Interest Income    | -              | -              | (20,279)        | -              | -               | -                | -             |
| <b>Grand Total</b> | -              | -              | <b>(20,279)</b> | -              | -               | -                | -             |

|                               |   |   |                 |                |                  |   |                    |
|-------------------------------|---|---|-----------------|----------------|------------------|---|--------------------|
| <b>Subsidy Total (Profit)</b> | - | - | <b>(20,279)</b> | <b>108,192</b> | <b>2,606,458</b> | - | <b>(2,606,458)</b> |
|-------------------------------|---|---|-----------------|----------------|------------------|---|--------------------|

All Ports

REV/EXP                      EXP

| Expenses       | 2014<br>Actual | 2015<br>Actual | 2016<br>Actual | 2017<br>Actual | 2017<br>Adopted | 2018<br>Proposed | Dollar Change |
|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|---------------|
| Airport        | 286,896        | 249,926        | 239,046        | 312,306        | 324,846         | 349,023          | (24,177)      |
| Harbor         | 1,069,136      | 1,111,467      | 1,001,266      | 1,039,424      | 1,205,857       | 1,270,527        | (64,670)      |
| Port           | 610,656        | 719,895        | 665,166        | 738,106        | 706,609         | 818,739          | (112,130)     |
| Total Expenses | 1,966,687      | 2,081,288      | 1,905,478      | 2,089,836      | 2,237,312       | 2,438,289        | (200,977)     |

REV/EXP                      REV

| Revenues               | 2014<br>Actual | 2015<br>Actual | 2016<br>Actual | 2017<br>Actual | 2017<br>Adopted | 2018<br>Proposed | Dollar Change |
|------------------------|----------------|----------------|----------------|----------------|-----------------|------------------|---------------|
| Airport                | (158,217)      | (159,633)      | (138,200)      | (129,784)      | (126,853)       | (116,233)        | (10,620)      |
| Harbor                 | (1,797,452)    | (1,555,433)    | (1,635,620)    | (1,681,481)    | (1,578,908)     | (1,807,743)      | 228,835       |
| Port                   | (512,185)      | (711,464)      | (482,499)      | (597,141)      | (573,990)       | (760,906)        | 186,916       |
| Total Revenues         | (2,467,854)    | (2,426,530)    | (2,256,320)    | (2,408,406)    | (2,279,751)     | (2,684,882)      | 405,131       |
| Total Subsidy (Profit) | (501,167)      | (345,242)      | (350,842)      | (318,570)      | (42,439)        | (246,593)        | 204,154       |

Airport Fund

REV/EXP

EXP

| Expenses              | 2014           | 2015           | 2016           | 2017           |                | 2018           | Dollar Change   |
|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|
|                       | Actual         | Actual         | Actual         | Actual         | Adopted        | Proposed       |                 |
| <b>Airport</b>        | <b>286,896</b> | <b>249,926</b> | <b>239,046</b> | <b>312,306</b> | <b>324,846</b> | <b>349,023</b> | <b>(24,177)</b> |
| Utilities             | 140,685        | 96,501         | 78,158         | 120,000        | 130,000        | 117,000        | 13,000          |
| FTE Payroll           | 68,376         | 72,432         | 72,241         | 76,650         | 80,864         | 107,880        | (27,016)        |
| Other Operating       | 39,626         | 42,975         | 41,717         | 63,443         | 57,146         | 73,615         | (16,469)        |
| Contracts             | 34,671         | 34,453         | 42,335         | 43,725         | 49,709         | 43,040         | 6,669           |
| Maintenance           | 2,327          | 1,946          | 3,448          | 5,500          | 6,000          | 4,500          | 1,500           |
| Other Personnel       | 1,211          | 1,618          | 1,146          | 2,988          | 1,127          | 2,988          | (1,861)         |
| <b>Total Expenses</b> | <b>286,896</b> | <b>249,926</b> | <b>239,046</b> | <b>312,306</b> | <b>324,846</b> | <b>349,023</b> | <b>(24,177)</b> |

REV/EXP

REV

| Revenues              | 2014             | 2015             | 2016             | 2017             |                  | 2018             | Dollar Change   |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
|                       | Actual           | Actual           | Actual           | Actual           | Adopted          | Proposed         |                 |
| <b>Airport</b>        | <b>(158,217)</b> | <b>(159,633)</b> | <b>(138,200)</b> | <b>(129,784)</b> | <b>(126,853)</b> | <b>(116,233)</b> | <b>(10,620)</b> |
| Property Rentals      | (152,851)        | (154,113)        | (126,793)        | (122,984)        | (122,984)        | (115,077)        | (7,907)         |
| Services              | (217)            | (706)            | (869)            | (800)            | (869)            | (652)            | (217)           |
| Administration        | (5,149)          | (4,814)          | (10,539)         | (6,000)          | (3,000)          | (504)            | (2,496)         |
| Other                 | -                | -                | -                | -                | -                | -                | -               |
| <b>Total Revenues</b> | <b>(158,217)</b> | <b>(159,633)</b> | <b>(138,200)</b> | <b>(129,784)</b> | <b>(126,853)</b> | <b>(116,233)</b> | <b>(10,620)</b> |
| <b>Total Subsidy</b>  | <b>128,678</b>   | <b>90,293</b>    | <b>100,846</b>   | <b>182,522</b>   | <b>197,993</b>   | <b>232,790</b>   | <b>(34,797)</b> |

Harbor Fund

REV/EXP EXP

| Expenses        | 2014      | 2015      | 2016      | 2017      |           | 2018      | Dollar Change |
|-----------------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
|                 | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  |               |
| Harbor          | 1,069,136 | 1,111,467 | 1,001,266 | 1,039,424 | 1,205,857 | 1,270,527 | (64,670)      |
| FTE Payroll     | 549,893   | 584,010   | 538,015   | 535,934   | 663,862   | 606,355   | 57,507        |
| Utilities       | 181,382   | 151,495   | 176,658   | 178,122   | 188,000   | 235,000   | (47,000)      |
| Other Personnel | 114,356   | 131,223   | 133,566   | 146,752   | 162,882   | 183,181   | (20,299)      |
| Other Operating | 151,683   | 154,355   | 91,809    | 97,521    | 105,738   | 141,491   | (35,753)      |
| Contracts       | 47,395    | 66,025    | 43,183    | 48,123    | 49,500    | 66,000    | (16,500)      |
| Maintenance     | 24,426    | 24,358    | 18,036    | 32,972    | 35,875    | 38,500    | (2,625)       |
| Total Expenses  | 1,069,136 | 1,111,467 | 1,001,266 | 1,039,424 | 1,205,857 | 1,270,527 | (64,670)      |

REV/EXP REV

| Revenues               | 2014        | 2015        | 2016        | 2017        |             | 2018        | Dollar Change |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
|                        | Actual      | Actual      | Actual      | Actual      | Adopted     | Proposed    |               |
| Harbor                 | (1,797,452) | (1,555,433) | (1,635,620) | (1,681,481) | (1,578,908) | (1,807,743) | (228,835)     |
| Wet Slips              | (791,226)   | (890,741)   | (943,641)   | (970,000)   | (884,717)   | (1,040,340) | (155,623)     |
| Capital                | (654,241)   | (268,818)   | (318,751)   | (341,627)   | (335,391)   | (334,928)   | 463           |
| Upland                 | (183,142)   | (198,332)   | (187,329)   | (190,500)   | (190,500)   | (225,740)   | (35,240)      |
| Utilities              | (124,279)   | (125,113)   | (136,590)   | (144,800)   | (124,000)   | (154,805)   | (30,805)      |
| Services               | (17,029)    | (46,800)    | (17,160)    | (19,000)    | (16,500)    | (26,950)    | (10,450)      |
| Administration         | (27,395)    | (25,551)    | (32,150)    | (15,500)    | (27,800)    | (24,980)    | 2,820         |
| Property Rentals       | -           | -           | -           | -           | -           | -           | -             |
| Other                  | (140)       | (78)        | -           | (54)        | -           | -           | -             |
| Total Revenues         | (1,797,452) | (1,555,433) | (1,635,620) | (1,681,481) | (1,578,908) | (1,807,743) | 228,835       |
| Total Subsidy (Profit) | (728,316)   | (443,967)   | (634,354)   | (642,057)   | (373,051)   | (537,216)   | 164,165       |

Port Fund

REV/EXP

EXP

| Expenses        | 2014    | 2015    | 2016    | 2017    |         | 2018     | Dollar Change |
|-----------------|---------|---------|---------|---------|---------|----------|---------------|
|                 | Actual  | Actual  | Actual  | Actual  | Adopted | Proposed |               |
| Port            | 610,656 | 719,895 | 665,166 | 738,106 | 706,609 | 818,739  | (112,130)     |
| FTE Payroll     | 306,027 | 329,867 | 322,553 | 319,279 | 315,817 | 320,368  | (4,551)       |
| Utilities       | 189,946 | 193,958 | 144,754 | 225,200 | 222,400 | 248,600  | (26,200)      |
| Other Operating | 53,681  | 53,601  | 117,591 | 70,332  | 69,697  | 106,878  | (37,181)      |
| Other Personnel | 39,151  | 54,890  | 56,553  | 93,395  | 65,405  | 92,408   | (27,003)      |
| Contracts       | 14,161  | 79,627  | 16,637  | 19,900  | 23,290  | 27,590   | (4,300)       |
| Maintenance     | 7,689   | 7,952   | 7,077   | 10,000  | 10,000  | 22,895   | (12,895)      |
| Total Expenses  | 610,656 | 719,895 | 665,166 | 738,106 | 706,609 | 818,739  | (112,130)     |

REV/EXP

REV

| Revenues             | 2014      | 2015      | 2016      | 2017      |           | 2018      | Dollar Change |
|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|
|                      | Actual    | Actual    | Actual    | Actual    | Adopted   | Proposed  |               |
| Port                 | (512,185) | (711,464) | (482,499) | (597,141) | (573,990) | (760,906) | (186,916)     |
| VCT Upland Services  | (56,810)  | (201,040) | (98,489)  | (79,500)  | (141,500) | (307,000) | (165,500)     |
| VCT Dock Services    | (275,563) | (303,613) | (209,016) | (212,316) | (269,608) | (284,518) | (14,910)      |
| Property Rentals     | (96,420)  | (102,697) | (94,182)  | (76,800)  | (90,600)  | (89,600)  | 1,000         |
| Kelsey Dock Services | (27,373)  | (52,164)  | (34,016)  | (185,345) | (26,550)  | (35,740)  | (9,190)       |
| Services             | (20,520)  | (36,480)  | (25,460)  | (26,200)  | (26,200)  | (34,710)  | (8,510)       |
| Administration       | (35,079)  | (14,909)  | (20,926)  | (16,500)  | (19,122)  | (8,829)   | 10,293        |
| Events               | (420)     | (460)     | (410)     | (480)     | (410)     | (509)     | (99)          |
| Other                | -         | (101)     | -         | -         | -         | -         | -             |
| Discontinued         | -         | -         | -         | -         | -         | -         | -             |
| Total Revenues       | (512,185) | (711,464) | (482,499) | (597,141) | (573,990) | (760,906) | 186,916       |
| Total Subsidy        | 98,471    | 8,431     | 182,666   | 140,965   | 132,619   | 57,833    | 74,786        |