



**Exhibit A**  
**Operating Budget Comparison**

|                                             | BUDGET                | CHANGE               | BUDAMD1               |
|---------------------------------------------|-----------------------|----------------------|-----------------------|
| <b>Operating</b>                            |                       |                      |                       |
| <b>Revenue</b>                              |                       |                      |                       |
| City Sales Tax                              | \$10,869,266          | \$0                  | \$10,869,266          |
| Fees, Licenses, Rental & Program Revenue    | \$4,441,792           | \$0                  | \$4,441,792           |
| Grants   Operating                          | \$16,400              | \$0                  | \$16,400              |
| Interest Income                             | \$374,000             | \$0                  | \$374,000             |
| Miscellaneous Revenue   Operating           | \$3,000               | \$0                  | \$3,000               |
| Other Taxes                                 | \$3,109,416           | \$0                  | \$3,109,416           |
| Property Taxes                              | \$2,357,191           | \$0                  | \$2,357,191           |
| Transfer In   Operating Budget              | \$4,153,853           | \$0                  | \$4,153,853           |
| Utility Billing Revenue                     | \$15,328,920          | (\$1,990,083)        | \$13,338,837          |
| <b>Revenue   Operating</b>                  | <b>\$40,653,838</b>   | <b>(\$1,990,083)</b> | <b>\$38,663,755</b>   |
| <b>Expense</b>                              |                       |                      |                       |
| Debt Service   Operating                    | (\$4,860,162)         | \$0                  | (\$4,860,162)         |
| Department Specific Expenses   Operating    | (\$717,406)           | \$0                  | (\$717,406)           |
| Operating Expenses                          | (\$7,595,895)         | \$1,211,000          | (\$6,384,895)         |
| Personnel Expenses                          | (\$13,855,941)        | (\$227,561)          | (\$14,083,502)        |
| Personnel Expenses - Indirect               | (\$3,046,611)         | (\$418,400)          | (\$3,465,011)         |
| Transfer Out   Operating Budget             | (\$4,153,853)         | \$0                  | (\$4,153,853)         |
| <b>Expense   Operating</b>                  | <b>(\$34,229,869)</b> | <b>\$565,040</b>     | <b>(\$33,664,830)</b> |
| <b>Operating Earnings</b>                   | <b>\$6,423,969</b>    | <b>(\$1,425,043)</b> | <b>\$4,998,926</b>    |
| <b>Extraordinary Items   Sale of Assets</b> | <b>\$0</b>            | <b>\$1,950,800</b>   | <b>\$1,950,800</b>    |
| <b>Operating Surplus (Deficit)</b>          | <b>\$6,423,969</b>    | <b>\$525,757</b>     | <b>\$6,949,726</b>    |



**Exhibit B**  
**Capital Budget Comparison**

|                                                    | BUDGET                | CHANGE               | BUDAMD1               |
|----------------------------------------------------|-----------------------|----------------------|-----------------------|
| <b>Capital</b>                                     |                       |                      |                       |
| <b>Expenditures</b>                                |                       |                      |                       |
| Professional Fees/Capital                          | \$0                   | (\$1,995,383)        | (\$1,995,383)         |
| Capital Projects                                   | (\$41,171,781)        | \$9,065,617          | (\$32,106,164)        |
| Capital Vehicles & Equipment                       | (\$5,826,049)         | (\$668,514)          | (\$6,494,563)         |
| Debt Service   Capital                             | (\$519,175)           | \$0                  | (\$519,175)           |
| Department Specific Expenses                       | (\$500,000)           | \$0                  | (\$500,000)           |
| Transfer Out   Capital Budget                      | (\$2,009,700)         | (\$325,613)          | (\$2,335,313)         |
| <b>Expenditures   Capital</b>                      | <b>(\$50,026,705)</b> | <b>\$6,076,107</b>   | <b>(\$43,950,598)</b> |
| <b>Capital Budget Surplus (Deficit) B4 Sources</b> | <b>(\$43,602,735)</b> | <b>\$6,601,864</b>   | <b>(\$37,000,872)</b> |
| <b>Funding Source</b>                              |                       |                      |                       |
| Cash   Unrestricted                                | \$12,851,055          | \$2,366,915          | \$15,217,970          |
| Cash   Restricted                                  | \$0                   | \$247,541            | \$247,541             |
| City Sales Tax   Capital                           | \$2,677,920           | \$0                  | \$2,677,920           |
| Debt Advances                                      | \$30,545,695          | (\$9,451,887)        | \$21,093,808          |
| Grants   Capital                                   | \$1,218,344           | (\$261,638)          | \$956,706             |
| Interest Income   Capital                          | \$15,000              | \$0                  | \$15,000              |
| Miscellaneous Revenue   Capital                    | \$1,400,000           | (\$1,400,000)        | \$0                   |
| Transfer In   Capital Budget                       | \$2,009,700           | \$325,613            | \$2,335,313           |
| <b>Sources   Capital</b>                           | <b>\$50,717,714</b>   | <b>(\$8,173,456)</b> | <b>\$42,544,258</b>   |
| <b>Capital Surplus (Deficit)</b>                   | <b>\$691,009</b>      | <b>(\$2,097,349)</b> | <b>(\$1,406,340)</b>  |
| <b>CONSOLIDATED NET SURPLUS (DEFICIT)</b>          | <b>\$7,114,978</b>    | <b>(\$1,571,593)</b> | <b>\$5,543,386</b>    |