



Date: December 15, 2020

To: Mayor Dexter, Deputy Mayor Carr, Councilmember French, Councilmember McCaughan, Councilmember Meyer, Councilmember Schromen-Wawrin, Councilmember Suggs, City Manager West

Cc: William Bloor, Allyson Brekke, Brian Smith, Ken Dubuc, Thomas Hunter, Corey Delikat

From: Sarina Carrizosa, *Finance Director*

Subject: 2020 3rd Quarter Budget Status Report

This report provides an overview of the budget to actual financial information through September 2020, along with comparatives to previous years' data. High level information will be included in this report, with specific financial reports provided as a supplemental attachment for your reference when reviewing this report.

For easy reference the “Budget at a Glance” chart demonstrates the percent change for each major fund at the end of the 3rd quarter compared to the amended 2020 Budget. Revenue changes highlighted in green indicate the 3rd quarter actual amounts were either in line with, or surpassed, budget expectations at this point of the year. Expenditure items in green are at or below budget expectations for the at the end of September 2020. Items highlighted in red are exceeding budgeted expenses or are not meeting revenue expectations. Items in yellow indicate revenues or expenditures are slightly below budget expectations and will be monitored in the coming months.

BUDGET AT A GLANCE - 3rd QTR - YTD		
% CHANGE 2020 ACTUAL TO BUDGET		
	REVENUE	EXPENSES
GENERAL FUND	32.08%	27.28%
LODGING TAX FUND	67.52%	41.79%
STREET FUND	31.80%	43.30%
REET I & II COMBINED	18.57%	1.15%
PENCOM FUND	31.02%	32.87%
PORT ANGELES HOUSING FUND	19.88%	35.62%
DEBT SERVICE FUNDS - COMBINED	17.62%	47.03%
ELECTRIC UTILITY FUND	42.96%	37.55%
WATER UTILITY FUND	17.81%	35.38%
WASTEWATER UTILITY FUND	24.29%	33.15%
SOLID WASTE UTILITY FUND	21.46%	30.11%
STORMWATER UTILITY FUND	42.12%	28.47%
MEDIC 1 UTILITY FUND	19.00%	24.59%
HARBOR CLEAN-UP FUND	70.37%	74.18%
CONSERVATION FUND	62.70%	49.84%
EQUIPMENT SERVICES	26.91%	71.21%
INFORMATION TECHNOLOGY	25.01%	52.97%
SELF-INSURANCE	37.09%	39.00%
GOVERNMENTAL CAPITAL FUNDS	24.38%	87.79%
TRANSPORTATION BENEFIT DISTRICT	21.16%	57.60%
UTILITY CAPITAL PROJECTS	12.91%	82.60%
TOTAL CITYWIDE ALL FUNDS	31.40%	44.03%

Citywide Funds:

Overall, Citywide revenues are experiencing shortfalls that have resulted from the COVID-19 pandemic. As discussed in detail at the July 28th Council worksession “COVID Related Revenue Impacts”. Early indicators show that revenues in most funds will not meet budget expectations by the end of the year with certain revenue types being affected more than others. For example, recreational activities, facility rentals, and permits have all been heavily impacted by the stay at home order. While revenues in some of these areas picked up in the summer months, such as lodging tax, the majority of the collection is trending the same as in the second quarter and as a result this report will be similar to the mid-year report to Council in many areas. State shared revenues and grant funding is continuing to be received by the City as expected in most areas and utility consumption remains slightly lower or on track with amounts that were originally forecast in the budget.

Savings are also being realized in all funds from travel restrictions, the hiring freeze, and delays in projects. There has also been a slight increase in spending for personal protection equipment (PPE). Staff continues to monitor all financial trends related to the pandemic to ensure the City's budget remains sound and that operations can continue as consistently and efficiently as possible. Full long-term impacts will be better understood in the early part of 2021 as final revenue and expenditure amounts are received.

General Fund:

Revenues – General Fund revenues at the end of September continue to remain below expectations in many categories as a result of the effects of the COVID-19 pandemic. Revenues are being closely monitored in all areas. The financial effects of the pandemic have been significant and additional data shows that the trends from the second quarter are largely the same in the third quarter. It will likely be early 2021 before more will be known about the full impacts to the economy and this will be largely dependent on outside factors such as a virus resurgence, vaccination schedules or an extended shutdown. Total General Fund revenue collection at the end of the third quarter is 7.1% below budget expectations. This is partially the result of the two-month lag time from when tax revenue is collected to when it is received by the City.

Property taxes – Property tax collections are slightly above anticipated collection for the year thus far with the second half of collection occurring in November. Early indicators showed that it was possible that property tax may not meet budget expectations at year end; however, current collection shows this revenue should meet all projections.

Sales Taxes – City sales taxes through September are running 8.8% above budget estimates. This is largely due to several large construction projects that continued during the pandemic. Other sales tax categories are also continuing to see changes in spending patterns. The accommodation and food service categories are still significantly below previous years with online sales and technology services seeing a large increase from previous years.

Utility Taxes –

- Utility taxes collected in the Electric, Wastewater, and Stormwater utilities all are slightly below budget expectations. This tax is directly connected to usage in these utilities. If there is a change in the amount of consumption the tax associated will also be affected and is what is driving this decrease.
- The Solid Waste Transfer Station continues to see an increase in the amount of self-haul transactions and is driving a higher than average utility tax collection in this area for mid-year. Solid waste collections utility tax amounts are meeting budget expectations.

Charges for Goods and Services – In the General Fund allocations make up the majority of charges for goods and services. As these allocations are transferred monthly and reconciled at year-end this revenue is very consistent and is meeting budget expectations.

Building Permits and Fees – Revenue collection for permits and fees has seen drastic decreases resulting from the COVID-19 pandemic. Revenue in this area is 50.7% below budget expectations at the end of September. The City has seen some increases to this revenue late in the second quarter and early third quarter, however these increases are not meeting budget expectations and this revenue source will fall short of revenue projections.

Expenditures

- Total expenditures for the General Fund remain about 2.3% below budget expectations for this point of the year. This is due to savings from staff vacancies, reduced expenses for travel, and savings in professional services for projects that at this point of the year are not complete.

- The General Fund expenditures are expected to end the year below budget and will help to offset revenue shortfalls resulting from the pandemic.

Special Revenue Funds:

Lodging Tax Fund #101 – Revenue collection in this fund saw a bit of an increase in the third quarter; however collection is still well below the budget amount due to the impacts of the COVID-19 pandemic and is expected to fall significantly below budget expectations at year end. Revenues collected to date are only 32.5% of the budgeted projections. While collection has begun to increase in the last part of the second quarter, the revenue in this fund will fall well below budget expectations. Spending in this fund also continues to be below expectations as events have been postponed or cancelled due to the pandemic and marketing efforts have slowed due to travel restrictions.

Street Fund #102 - Revenues in the Street fund are also seeing a decline in revenue collection as compared to the revenue expectations in the budget resulting from the COVID pandemic. The majority of revenue collection in the Street fund comes from Gas Tax which has been impacted by travel restrictions. At the end of the third quarter 2020 this tax revenue remains under collected by 21%. Expenses primarily are currently offsetting revenues in this fund, if these trends continue for the last quarter of the year, this fund will balance at the end of the year.

Real Estate Excise Tax #1 & #2 (REET#1 & REET#2) – Revenues in both REET funds combined continue to exceed budget expectations for this point in the year and it is likely these revenues will be over budget at year end. If this trend continues REET revenue will exceed budget expectations. The actual collection amounts are only slightly below the 209 collection for this time last year. Expenditures primarily consist of transfers for debt and capital and as a result though the budget appears expended at this point in the year there are no concerns in this area at this time.

PenCom #107 – Starting in 2019 a change to the contract between the City and County regarding the E911 tax resulted in the monthly pass through of this tax to the City. The initial estimates for this collection appear to be high and are expected to fall short of expectations at year end by nearly \$100,000. PenCom revenues also consist of user fees collected and sales tax collection. Users are billed quarterly and therefore this revenue is meeting budget projections. Sales tax saw a bit of a decrease in the second quarter of the year with a corresponding increase in the third quarter and is likely to exceed the budget by the end of the year. Additionally, sales tax reimbursements for capital projects are currently tracking well under budget but are expected to be received by year end. Expenditures continue to be significantly under budget, by about 18.3%, largely due to extremely low staffing levels in PenCom.

Business Improvement Fund #165 – This fund is used to collect revenues for the Port Angeles Downtown Association for parking and downtown improvements. Revenue collection in this fund is not expected to meet expectations as the quarterly fees charged to businesses have been waived for the second, third and fourth quarter of the year to assist businesses affected by the pandemic.

Port Angeles Housing Fund #172 – This fund is used to finance housing rehabilitation and building for low income residents in the City limits. Revenue collection beginning in 2020 includes the 0.10% sales tax collection for Affordable Housing as well as the sales tax credit authorized by HB1406 for use on affordable housing. Sales tax collection began in April, with revenues received from the State starting in June. The first few months of this sales tax collection were slightly below expectations due to the effects of the pandemic as well as delays in collection; however, the sales tax credit received to-date is meeting expectations. Additionally, a significant portion of the

expenditure and revenue budget includes contracts related to CDBG grants. In 2020, this grant is for the William Shore Memorial Pool and is expected to be fully expended and collected by year end. Spending in this fund also includes the payments to residents for rental and mortgage assistance. All funding of this assistance program is expected to be spent by year end.

Code Compliance Enforcement Fund #175 – This fund accounts for actions taken by the city regarding blighted properties. In 2020 the budget consists of investment interest revenue only. If needs arise for expenditures in this fund an amendment to the budget will be requested.

Debt Service Funds:

2016 LTGO Fund #215 – Property acquisition for the parking structure (Niichel property) continues to carry a \$1 million balloon payment due in 2021, without an early payoff option. Revenues in this fund consist of investment interest collected as well as a one-time transfer from the General Fund of \$350,000 for the balloon payment due next year. This transfer occurred in the first part of the year. Revenue and expenditure activity are normal for this time of the year.

LTGO Bond Fund #216 – This bond provided capital for the Landfill Bluff Stabilization Project. While considered a governmental debt, the debt service is paid with a transfer from the Solid Waste Fund. As a result this fund is on track for all revenues and expenditures at mid-year.

LTGO Bond Fund #217 – This refunding bond provided funding to extend service into the Western Urban Growth Area (WUGA). Approximately 82% of the total debt service is paid by Electric, Water, and Wastewater utilities. With the remaining 18% coming from the General Fund. As revenues consist of transfers in and expenditures only consist of principal and interest payments this fund is meeting budget expectations.

General Government Capital Projects Funds:

Capital Improvement Fund #310 – Due to changing priorities capital projects do not follow a spending pattern from year to year. Capital spending is often seasonal and as a result the expenditures are typically below the budget at this time of the year. Additionally, staffing limitations as a result of the pandemic have delayed projects. This fund also receives transfers from other City funds as well as grants, all of these revenue collections are on track for the year.

Transportation Benefit District #312 – Tax collection in the Transportation Benefit district is currently on track at the end of the third quarter. Spending is also below budget due to projects that are seasonal in nature, as well as delays in projects resulting from limitations on staff time.

Parks Capital Fund #316 – Revenues received in this fund are from the rental of facilities and the investment interest. Revenues are currently below budget expectations as facility rentals have decreased resulting from the pandemic. This is expected to continue through the end of the year.

Utilities and Enterprise Funds:

Electric Fund #401 – Revenues in the Electric fund are trending significantly below budget, 18.0% below budget due to estimated collection in the industrial transmission being high. It is expected the industrial revenue will fall short of projections by \$7.6 million. This revenue decrease is also partially due to lower consumption by commercial customers than expected as a result of the

pandemic. Residential consumption continues to remain slightly higher than expected (4.0%) but will not offset the commercial consumption decrease. Expenditures are under budget at this point in the year due to less than anticipated power purchased from BPA for the industrial transmission in addition to personnel vacancies. The third quarter amounts include the \$3,765,000 2010 Electric Bond payoff as well which is causing an uptick in the budget to actual amounts.

Water Fund #402 – Revenues in the Water fund are at budget expectations largely because residential collection has seen an uptick in usage which is helping to offset expenditures. Commercial collection is slightly below budget for this point in the year due to the effects on businesses of the pandemic. Spending is below budget (10.4%) in the Water fund as a result of spending for professional services in the industrial treatment plant and staffing vacancies.

Wastewater Fund #403 – Like the Water fund, Wastewater revenues have seen a shift in customer consumption with residential usage being higher than anticipated and commercial usage coming in lower than expected. The changes are currently offsetting the overall revenue collection in this fund and this budget is meeting expectations for the third quarter of the year. Expenditures are also under budget by 8.2% as a result of staffing vacancies, and delays in spending for professional services and repairs.

Solid Waste Fund #404 – The Solid Waste fund revenues are on-track to exceed yearly budget expectations as a result of higher than anticipated self-haul volumes at the Transfer Station. Expenditures are lower than anticipated for this time of the year (5.1%) primarily due to delayed invoicing from Waste Connections. Expenditures are expected to meet budget forecasts at year end.

Stormwater Fund #406 – The revenues in the Stormwater fund below budget to date due to the timing of revenue collection in this fund. The second half of the stormwater fee collection will be received in November and as a result the low revenue amount is normal for this time of the year. Expenses are also slightly below budget (3.5%) at the end of the third quarter gain due to unspent funding for professional services. Revenue and expenditures are expected to meet budget this year.

Medic 1 Fund #409 – Revenues in the Medic 1 fund are over collected by 6.0% due to the revenue collection for Ground Emergency Medical Transport (GEMT) reimbursement coming in \$45,760 over the anticipated budget as well as increased revenue from ambulance transports by 18.6%. Ambulance transport revenue is also about 13% above expectations at mid-year. Expenditures are at higher budget expectations for this time of the year due to overtime needed to cover shifts resulting from staffing vacancies.

Harbor Clean -Up Fund #413 – This fund includes insurance coverage for the majority of costs associated with the Harbor Remedial Investigation/Feasibility Study. Expenses are paid with insurance reimbursement following, resulting in timing differences. Revenues and expenditures are well below budget indicating invoices and reimbursements for this project are behind.

Conservation Fund #421 – Contract payments from Bonneville Power Association for conservation activities make up nearly 100% of the revenue for this fund. This revenue is tied to the amount of power purchased. Revenues and expenditures are both lower than expected due decreased power purchased year to date and the related reduction in revenue received for conservation incentives as well as savings from a staffing vacancy.

Utilities Capital Funds:

All Capital Utility funds –

- Revenues in Electric, Water, Wastewater and Stormwater capital funds are the result of a funding transfer from each of the pertaining utilities. Solid Waste and CSO capital funds also receive a surcharge to pay for debt service in addition to the transfer from the utilities. Transfers are made in each budget year regardless of spending to keep rates stable and predictable. It is not uncommon for revenues to stay in reserves until a project is fully funded and ready for implementation. Revenue transfers in the utility capital accounts occur in one transaction and as a result the revenue actual amounts are high for this point in the year but will balance in the last quarter of the year.
- All projects included in the budget are approved in the Capital Facilities Plan.
- Capital spending has been greatly impacted by the pandemic in both the ability of Staff to work these projects and the long lead times to obtain the parts and items needed for completion of these projects. As a result the

Internal Service Funds:

Equipment Service Fund #501 – Revenues are tracking slightly below expectations in this fund to-date. However, expenditures are tracking significantly below budget (46%) for this time of the year largely due to delays in obtaining vehicle replacements as a result of the pandemic, this will offset at year end and will not require a use of reserves.

Information Technology Fund #502 – The IT fund charges other departments for the expenditures incurred while operating and maintaining the City’s IT infrastructure. Revenue is transferred according to City allocation calculations during the budget and as a result is on track. Expenses are approximately 28% underbudget due to delays in capital project spending.

Self-Insurance Fund #503 – This fund accounts for property/casualty insurance, workers compensation, and health insurance coverage. Revenues are transferred into this fund from other City funds as usage occurs for claims and health insurance, and property/casualty insurance is transferred monthly from corresponding funds. Revenue collection and expenditures at this point in the year are below budget expectations and is attributed to staffing vacancies.

Permanent & Trust Funds:

Cemetery Endowment Fund #601 – A portion of the purchase price for gravesites and related items, is collected and placed in this fund for the maintenance of the cemetery after it is at capacity. Capacity is not expected to be reached for many years. Revenues are currently exceeding the budget by 13.2%.

Firemen’s Pension Fund #602 – This fund pays for retired pre-LEOFF employee medical and salary costs based on existing agreements. As of January 1, 2020 the fund had three former employees and one surviving spouse covered by this plan. During the third quarter of the year investment interest collections exceeded budget projections. Spending in this fund is also experiencing lower than anticipated expenses due to unexpected savings in healthcare costs.

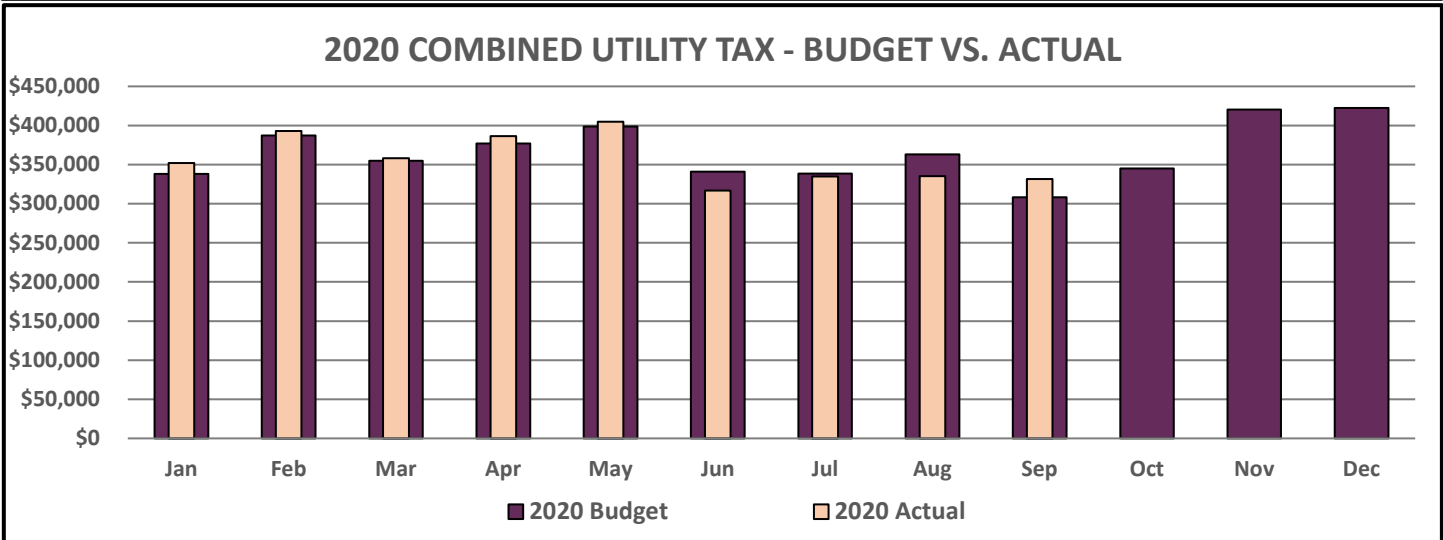
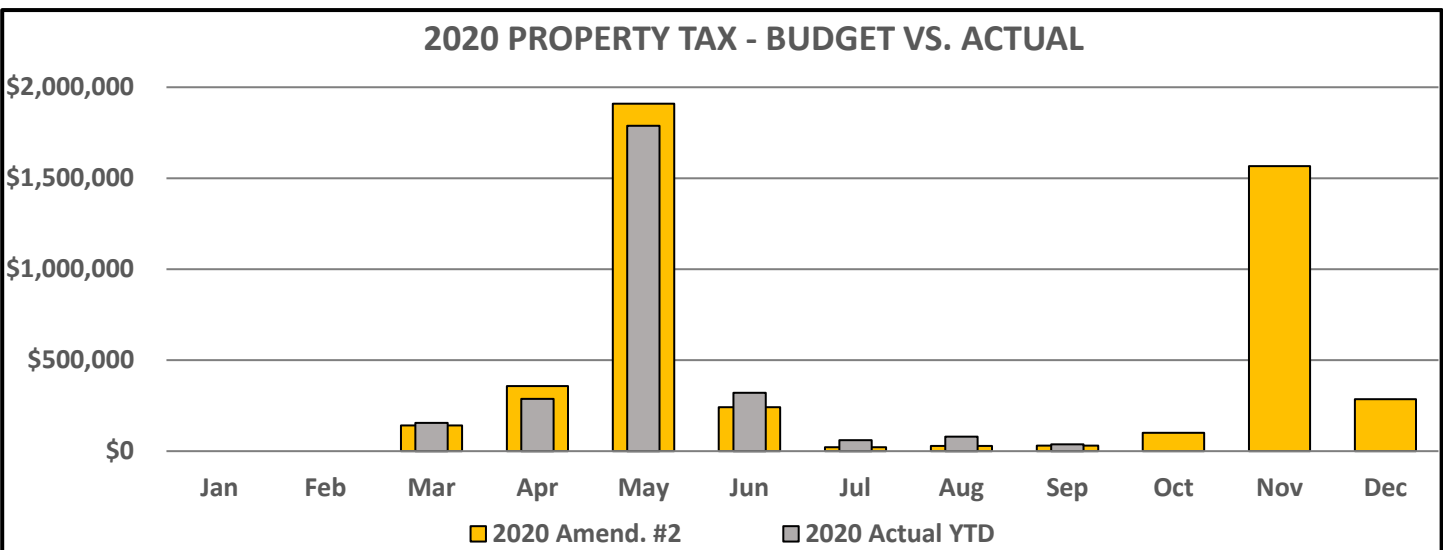
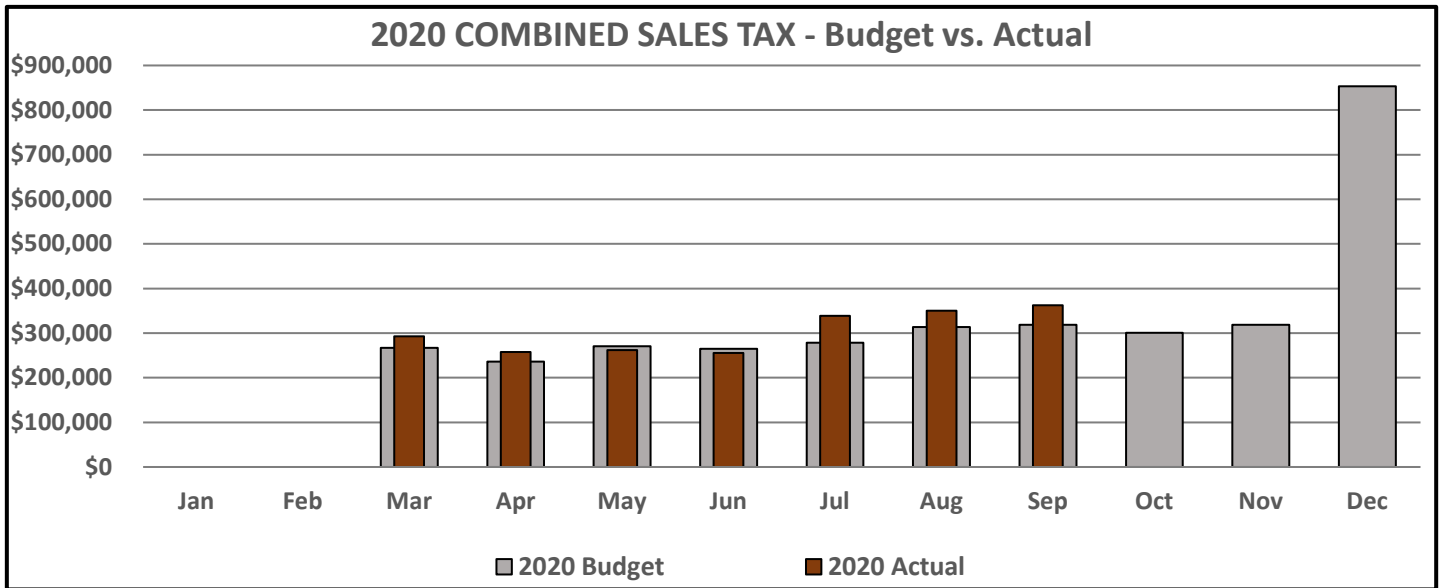
CITY of PORT ANGELES
Q3-2020 Budget Status Report -- Data & Graph Attachment

	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	Budget	Budget
GENERAL FUND REVENUE	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Taxes	8,953,550	8,967,093	8,559,534	13,627,400	8,675,884	4,951,516	36.34%
Licenses & Permits	422,303	411,252	554,648	612,000	369,872	242,128	39.56%
Intergovernmental Rev.	379,344	418,036	480,156	1,068,400	1,238,274	(169,874)	-15.90%
Charges for Goods/Svcs.	3,652,405	3,773,662	3,898,593	5,198,400	3,699,165	1,499,235	28.84%
Fines & Penalties	5,499	5,390	1,609	6,000	755	5,245	87.42%
Miscellaneous Revenue	161,540	162,904	263,036	202,800	146,288	56,512	27.87%
Other Financing Sources	89,851	202,499	88,248	216,200	86,248	129,952	60.11%
TOTAL General Fund Revenue	\$13,664,492	\$13,940,836	\$13,845,824	\$20,931,200	\$14,216,486	\$6,714,714	32.08%
Variance from Prior Yr. - \$	(\$870,456)	\$276,344	(\$95,012)		(\$370,662)		
Variance from Prior Yr. - %	-5.99%	2.02%	-0.68%		-2.68%		

	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	Budget	Budget
GENERAL FUND REVENUE -- Detail	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Property Tax	2,613,363	2,602,983	2,708,758	4,683,200	2,730,223	1,952,977	41.70%
Sales Tax--CoPA Regular	2,399,336	2,542,722	1,971,021	3,421,800	2,119,895	1,301,905	38.05%
Sales Tax-- EUGA Shared	120,240	80,434	125,669	181,400	133,516	47,884	26.40%
Electric Utility Tax	1,169,565	1,096,536	1,098,159	1,485,500	1,053,414	432,086	29.09%
Water Utility Tax	493,358	483,147	519,042	682,700	516,853	165,847	24.29%
Wastewater Utility Tax	695,478	714,956	724,430	1,013,200	726,609	286,591	28.29%
Solid Waste-Collect. Tax	190,813	243,088	240,164	327,100	245,102	81,998	25.07%
Solid Waste-Trans. Sta. Tax	553,114	493,817	541,137	677,000	548,230	128,770	19.02%
Stormwater Utility Tax	99,517	103,807	114,613	209,200	122,912	86,288	41.25%
Parking Tax	26,907	29,103	26,697	39,600	4,564	35,036	88.47%
Telephone Tax	237,787	199,800	191,478	393,200	190,415	202,785	51.57%
Leasehold Excise Tax	105,270	106,178	80,563	146,800	75,520	71,280	48.56%
Cable TV Franchise Fee	91,402	127,810	126,565	170,000	126,018	43,982	25.87%
Liquor Excise Tax/Liquor Profits	190,326	192,264	172,489	265,100	181,806	83,294	31.42%
Other General Fund Revenue	4,678,015	4,924,191	5,205,040	7,235,400	5,441,409	1,793,991	24.79%
TOTAL--General Fund	\$13,664,492	\$13,940,836	\$13,845,824	\$20,931,200	\$14,216,486	\$6,714,714	32.08%
Variance from Prior Yr. - \$	(\$870,456)	\$276,344	(\$95,012)		(\$370,662)		
Variance from Prior Yr. - %	-5.99%	2.02%	-0.68%		-2.68%		

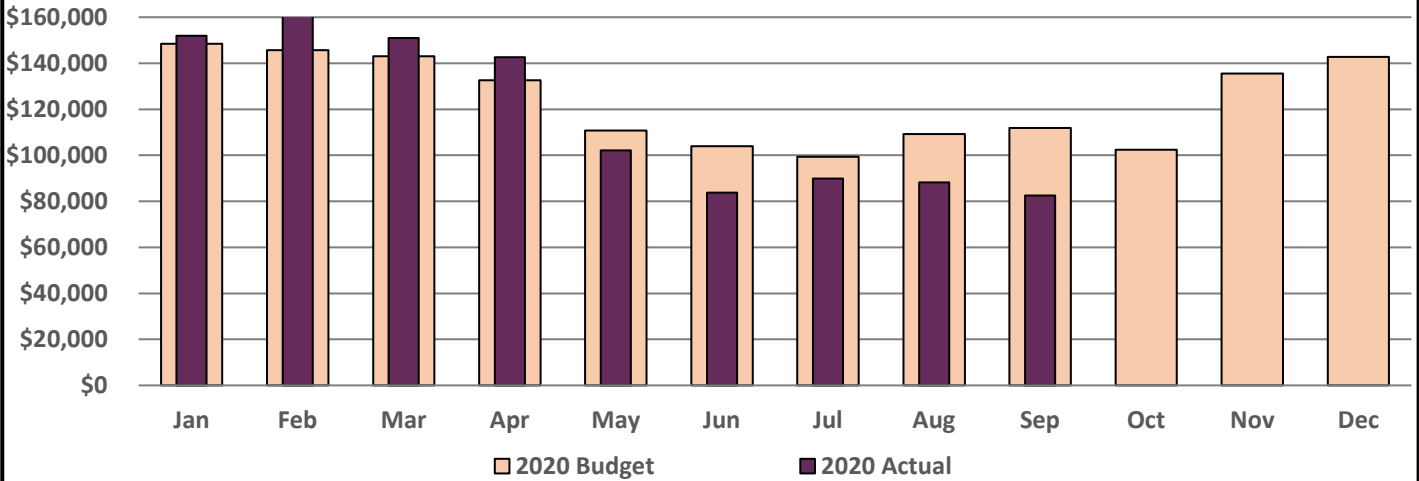
	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	Budget	Budget
GENERAL FUND EXPENDITURES	Actual YTD	Actual YTD	Actual YTD	Amend #2	Actual YTD	Remain. \$	Remain. %
Salaries & Wages	6,670,635	6,749,337	6,680,538	9,457,000	6,960,679	2,496,321	26.40%
Personnel Benefits	2,588,132	2,511,161	2,692,252	3,842,100	2,771,034	1,071,066	27.88%
Supplies	448,767	496,004	518,327	854,200	430,159	424,041	49.64%
Services	2,656,663	2,601,821	2,546,428	4,443,400	2,982,676	1,460,724	32.87%
Intergov'tl. Svcs./Pmts.	2,378,855	2,216,719	2,197,105	3,541,600	2,950,548	591,052	16.69%
Capital Outlay	0	1,502	9,620	0	0	0	N/A
Other Financing Sources	30,451	25,904	6,048	0	4,550	(4,550)	-4550.00%
TOTAL General Fund Expenditures	\$14,773,503	\$14,602,448	\$14,650,318	\$22,138,300	\$16,099,646	\$6,038,654	27.28%
Variance from Prior Yr. - \$	(\$681,970)	(\$171,055)	\$47,870		(\$1,449,328)		
Variance from Prior Yr. - %	-4.41%	-1.16%	0.33%		-9.89%		

CITY of PORT ANGELES
Q3-2020 Budget Status Report -- Data & Graph Attachment

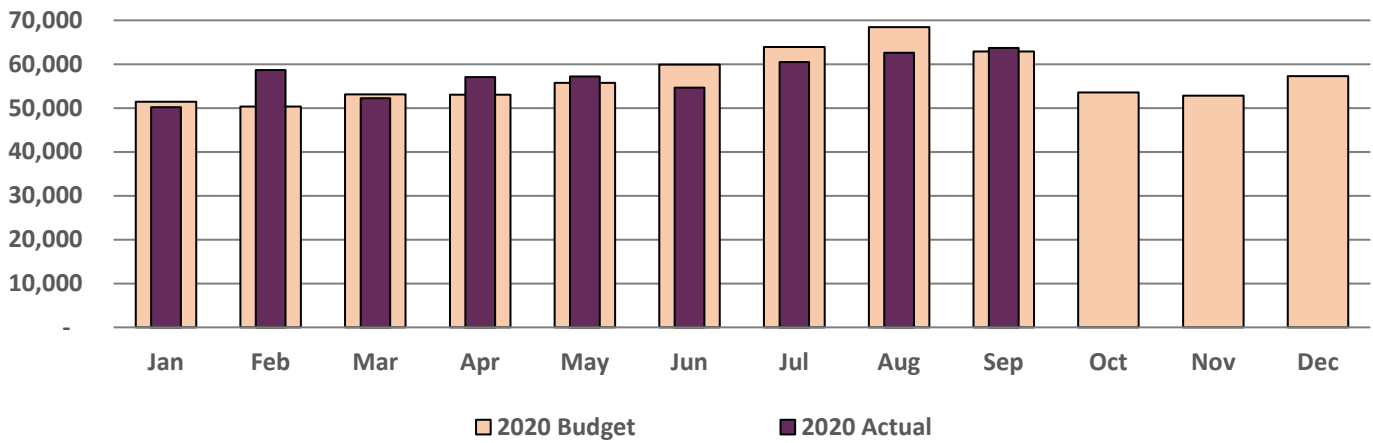


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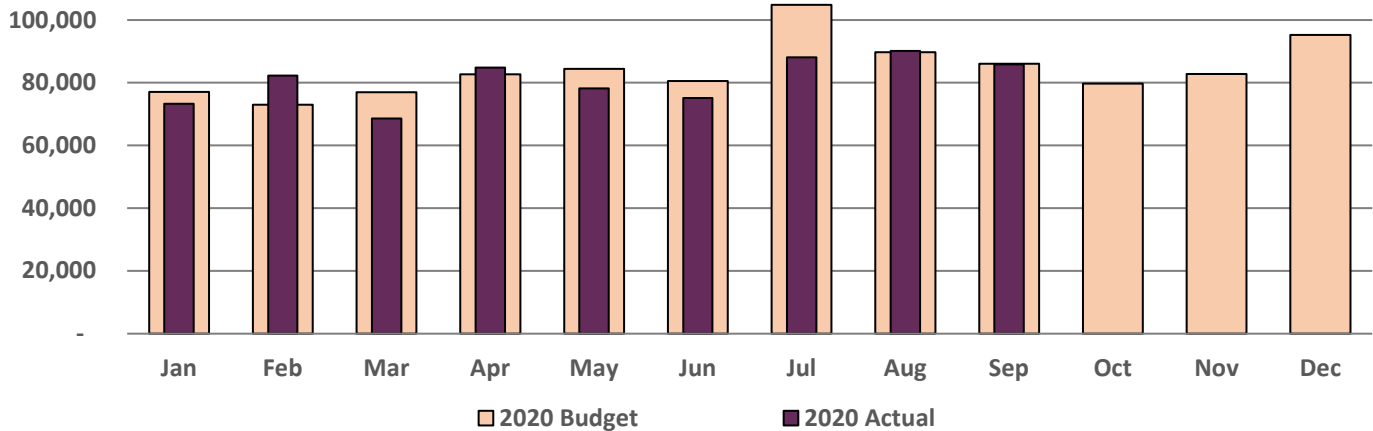
2020 ELECTRIC UTILITY TAX - BUDGET VS. ACTUAL



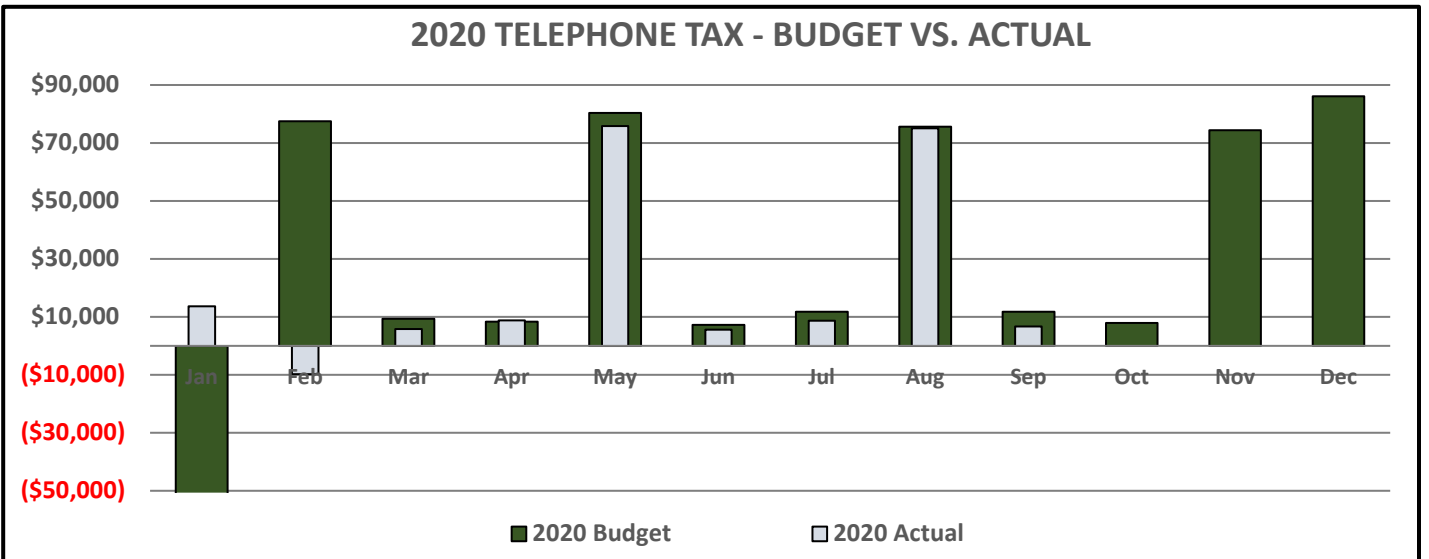
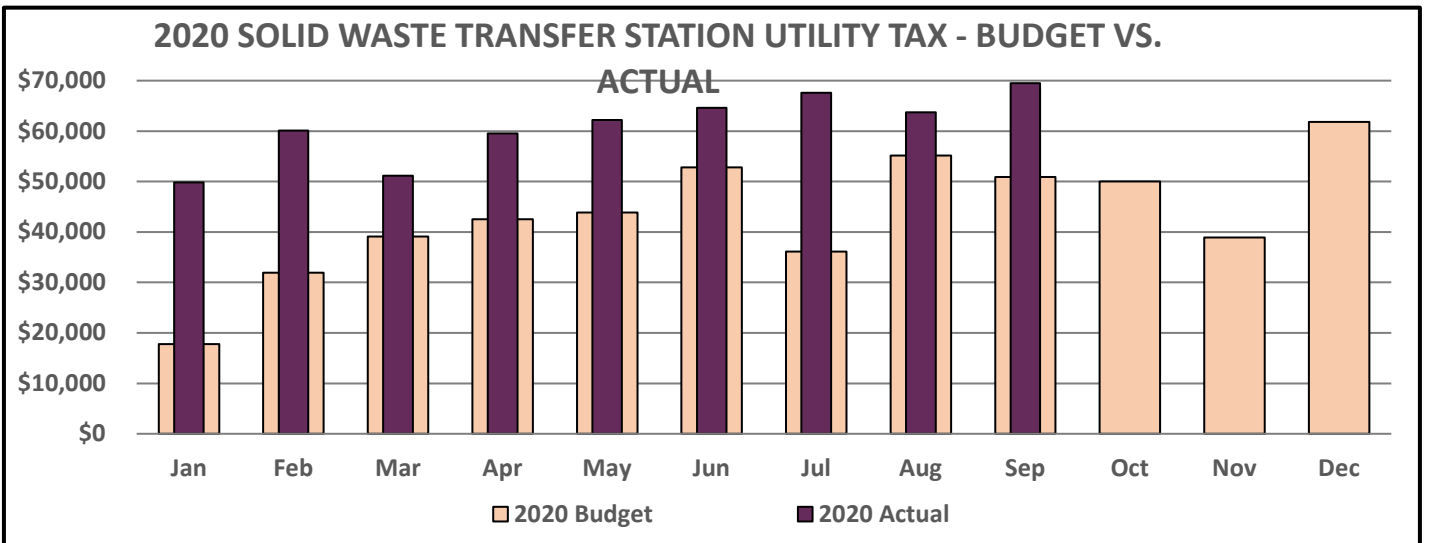
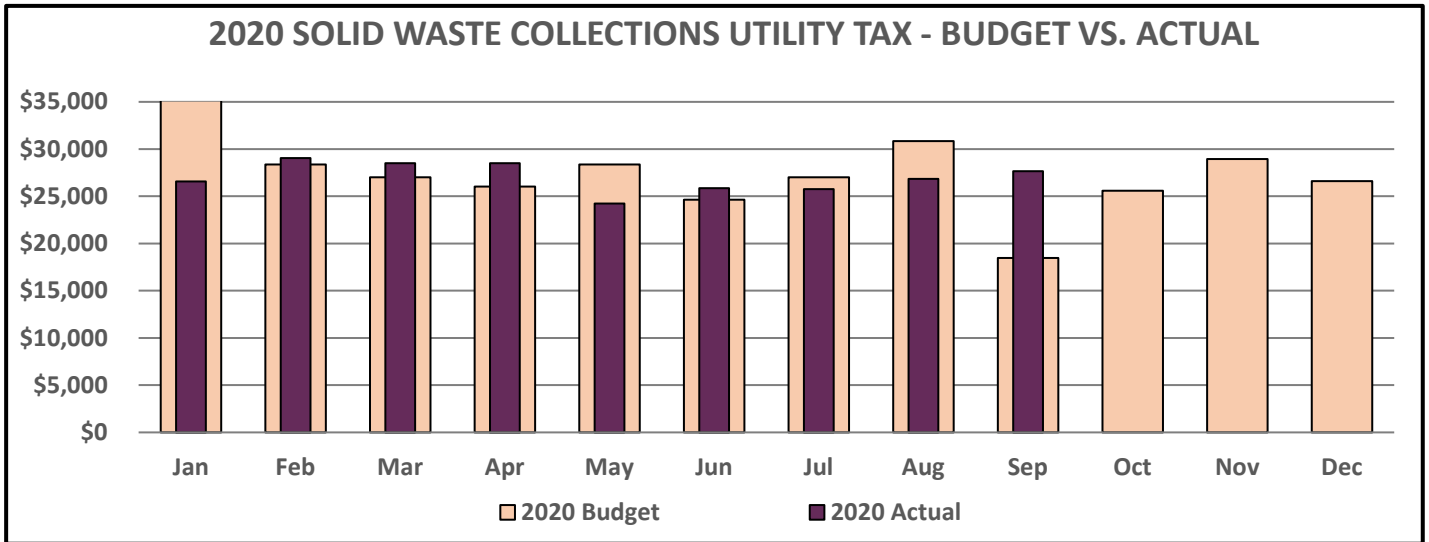
2020 WATER UTILITY TAX - BUDGET VS. ACTUAL



2020 WASTEWATER UTILITY TAX - BUDGET VS. ACTUAL



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Q3-2020 Budget Status Report -- Data & Graph Attachment



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GENERAL FUND REVENUES AND EXPENDITURES YEAR TO DATE 9/30/2020

Council & City Manager's Dept.	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	380,234	397,979	368,695	493,100	369,843	123,257	25.00%
Expenditure	717,041	727,874	579,095	960,200	614,196	346,004	36.03%
Net--Revenue less Expend.	(336,807)	(329,895)	(210,400)	(467,100)	(244,353)		
Variance from Prior Yr. - \$	(\$35,944)	\$6,912	\$119,495		(\$33,953)		
Variance from Prior Yr. - %	11.95%	-2.05%	-36.22%		16.14%		

Finance Department	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	10,607,293	10,839,837	10,476,772	16,265,100	10,712,275	5,552,825	34.14%
Expenditure	2,109,700	2,088,187	2,040,597	3,051,600	2,125,714	925,886	30.34%
Net--Revenue less Expend.	8,497,593	8,751,650	8,436,175	13,213,500	8,586,561		
Variance from Prior Yr. - \$	(\$271,565)	\$254,057	(\$315,475)		\$150,386		
Variance from Prior Yr. - %	-3.10%	2.99%	-3.60%		1.78%		

Legal Department	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	236,751	254,624	288,753	356,500	268,056	88,444	24.81%
Expenditure	1,047,964	1,061,698	1,077,804	1,425,200	1,127,780	297,420	20.87%
Net--Revenue less Expend.	(811,213)	(807,074)	(789,051)	(1,068,700)	(859,724)		
Variance from Prior Yr. - \$	\$6,164	\$4,139	\$18,023		(\$70,673)		
Variance from Prior Yr. - %	-0.75%	-0.51%	-2.23%		8.96%		

Community & Economic Devel.	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	482,404	557,680	737,405	843,600	968,208	(124,608)	-14.77%
Expenditure	557,319	493,493	539,226	939,600	551,421	388,179	41.31%
Net--Revenue less Expend.	(74,915)	64,187	198,179	(96,000)	416,787		
Variance from Prior Yr. - \$	(\$56,938)	\$139,102	\$133,992		\$218,608		
Variance from Prior Yr. - %	316.73%	-185.68%	208.75%		110.31%		

Police Department	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	507,370	465,295	471,542	1,049,900	553,550	496,350	47.28%
Expenditure	3,972,494	4,211,378	4,357,510	6,385,300	4,636,721	1,748,579	27.38%
Net--Revenue less Expend.	(3,465,124)	(3,746,083)	(3,885,968)	(5,335,400)	(4,083,171)		
Variance from Prior Yr. - \$	\$219,014	(\$280,959)	(\$139,885)		(\$197,203)		
Variance from Prior Yr. - %	-5.94%	8.11%	3.73%		5.07%		

Fire Department	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	75,089	82,860	109,670	69,300	59,975	9,325	13.46%
Expenditure	2,212,237	2,000,038	1,908,052	2,665,100	2,034,090	631,010	23.68%
Net--Revenue less Expend.	(2,137,148)	(1,917,178)	(1,798,382)	(2,595,800)	(1,974,115)		
Variance from Prior Yr. - \$	(\$372,568)	\$219,970	\$118,796		(\$175,733)		
Variance from Prior Yr. - %	21.11%	-10.29%	-6.20%		9.77%		

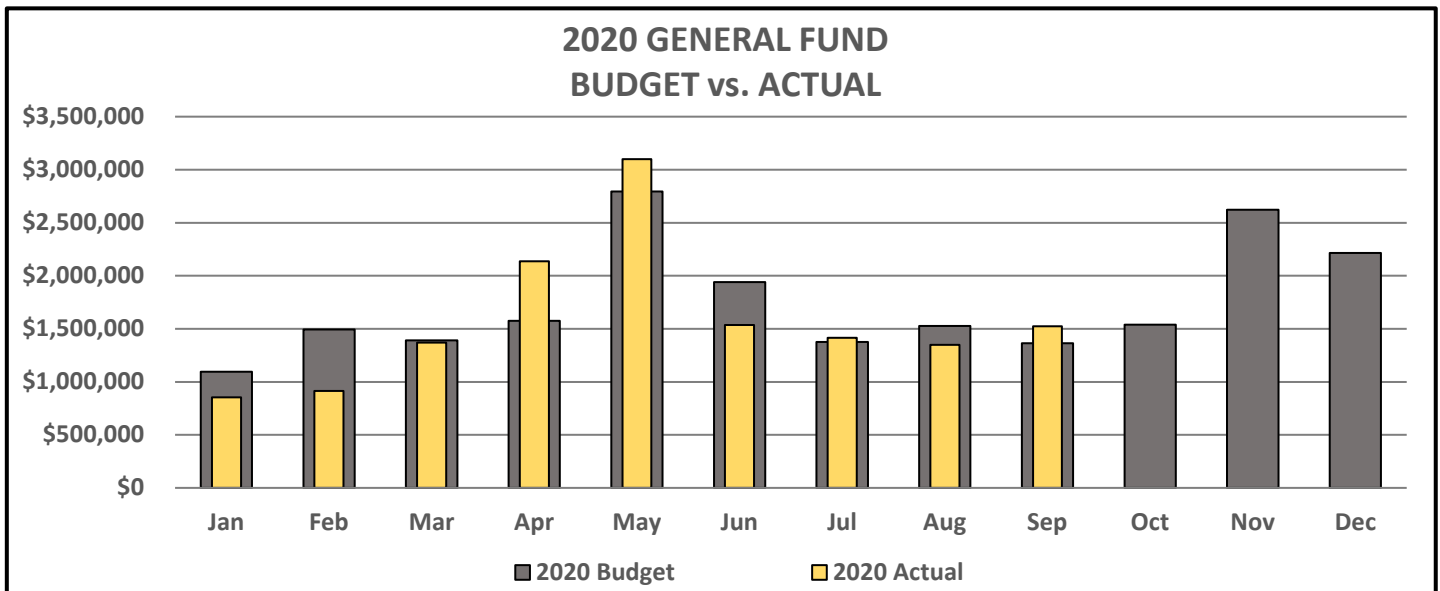
Public Works & Utilities	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	786,125	717,130	743,392	990,800	715,303	275,497	27.81%
Expenditure	1,523,711	1,440,916	1,573,772	2,120,400	1,650,391	470,009	22.17%
Net--Revenue less Expend.	(737,586)	(723,786)	(830,380)	(1,129,600)	(935,088)		
Variance from Prior Yr. - \$	\$400,003	\$13,800	(\$106,594)		(\$104,708)		
Variance from Prior Yr. - %	-35.16%	-1.87%	14.73%		12.61%		

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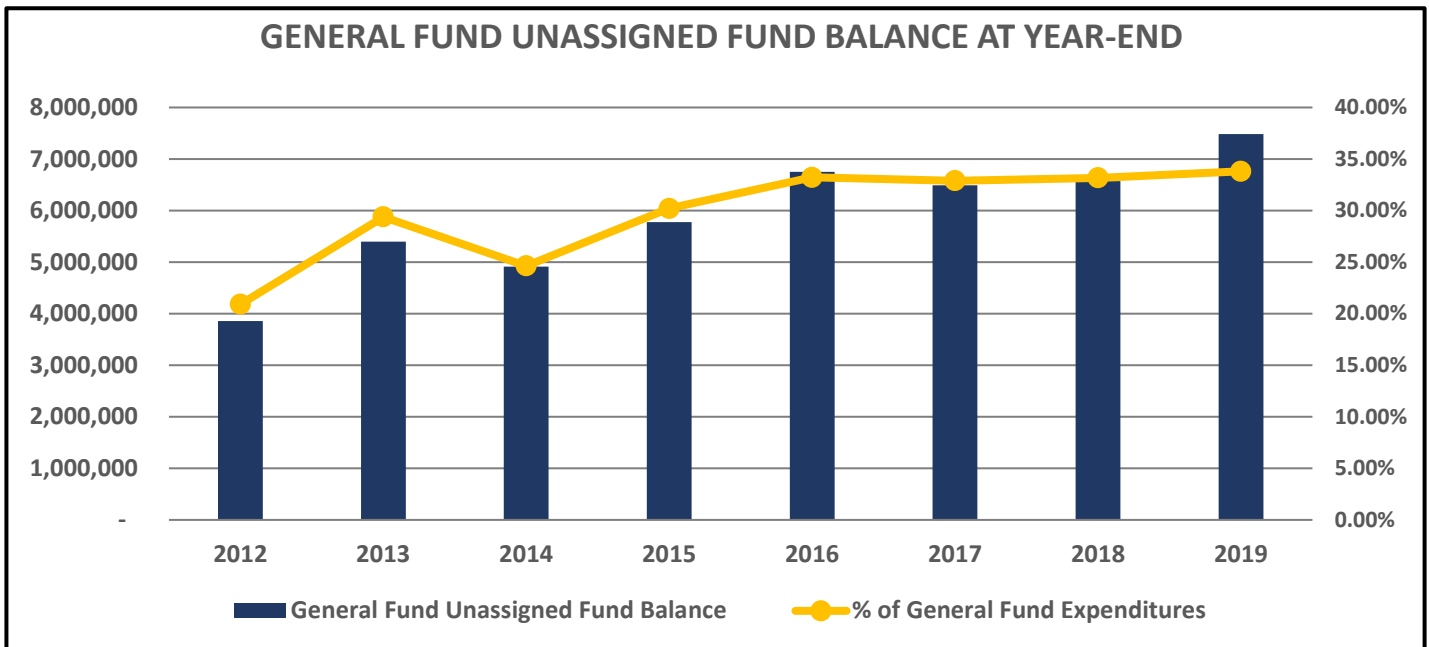
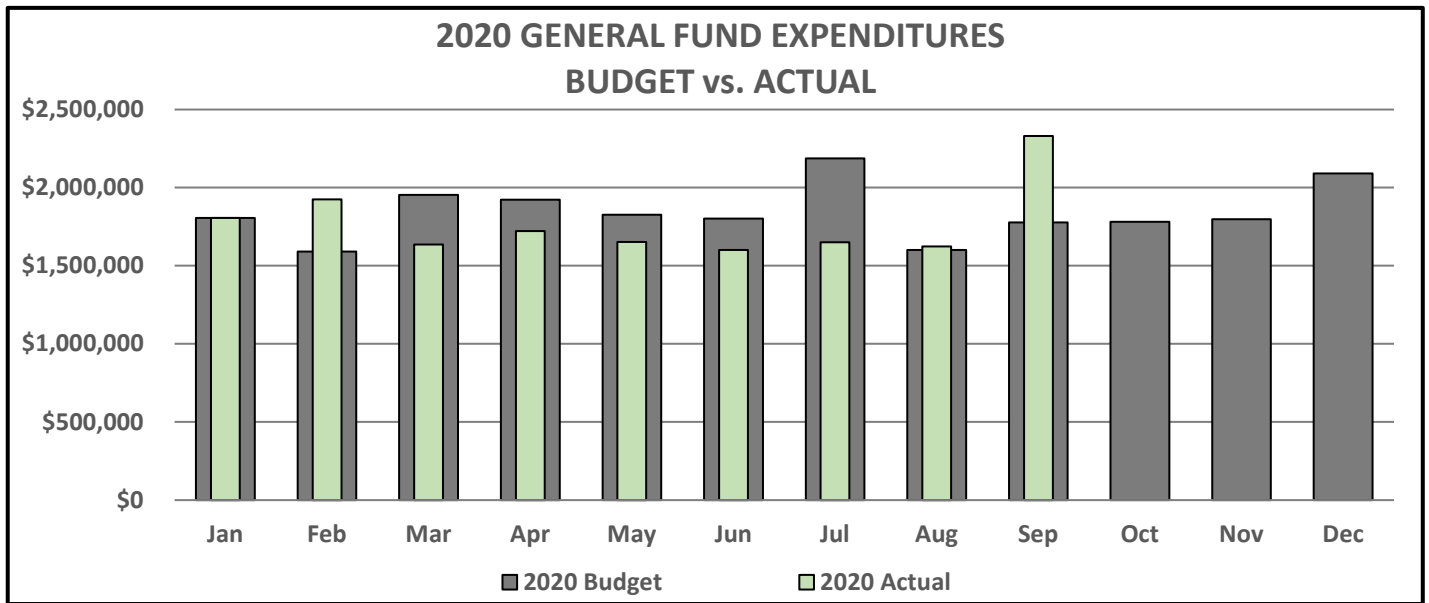
Parks & Recreation	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	117,204	625,431	649,595	862,900	479,376	383,524	44.45%
Expenditure	1,745,311	2,541,254	2,488,651	3,758,000	2,386,052	1,371,948	36.51%
Net--Revenue less Expend.	(1,628,107)	(1,915,823)	(1,839,056)	(2,895,100)	(1,906,676)		
Variance from Prior Yr. - \$	(\$33,922)	(\$287,716)	\$76,767		(\$67,620)		
Variance from Prior Yr. - %	2.13%	17.67%	-4.01%		3.68%		

Non-Departmental	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	396	0	0	0	89,900	0	N/A
Expenditure	161,515	37,610	85,611	922,900	973,281	(837,289)	-978.02%
Net--Revenue less Expend.	(161,119)	(37,610)	(85,611)	(922,900)	(883,381)		
Variance from Prior Yr. - \$	(\$110,144)	\$123,509	(\$75,508)				
Variance from Prior Yr. - %	216.07%	-76.66%	46.86%				

TOTAL -- General Fund	6/30/2017	6/30/2018	6/30/2019	2020 Budget	6/30/2020	\$ Remaining	% Remaining
Revenue	13,664,492	13,940,836		20,931,200	14,216,486	6,714,714	32.08%
Expenditure	14,773,503	14,602,448		22,138,300	16,099,646	6,038,654	27.28%
Net--Revenue less Expend.	(1,109,011)	(661,612)		(1,207,100)	(1,883,160)		
Variance from Prior Yr. - \$	(\$188,486)	\$447,399			(\$1,221,548)		
Variance from Prior Yr. - %	20.48%	-40.34%			184.63%		



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SPECIAL REVENUE FUNDS

Lodging Tax Fund #101	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	450,472	493,379	452,561	707,800	229,894	477,906	67.52%
Expenditure	701,191	729,920	432,297	926,900	539,581	387,319	41.79%
Net--Revenue less Expend.	(250,719)	(236,541)	20,264	(219,100)	(309,687)		
Variance from Prior Yr. - \$	(\$671,319)	\$14,178	\$256,805		\$329,951		
Variance from Prior Yr. - %	-159.61%	-5.65%	-108.57%		1628.26%		

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Street Fund #102	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	1,111,961	1,129,976	1,175,054	1,719,600	1,172,827	546,773	31.80%
Expenditure	1,544,261	1,187,377	1,129,177	1,719,600	974,961	744,639	43.30%
Net--Revenue less Expend.	(432,300)	(57,401)	45,877	0	197,866		
Variance from Prior Yr. - \$	(\$570,946)	\$374,899	\$103,278		(\$151,989)		
Variance from Prior Yr. - %	-411.80%	-86.72%	-179.92%		-331.30%		

R.E.E.T I Fund #105	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	194,829	349,301	238,134	263,100	214,236	48,864	18.57%
Expenditure	233,376	358,500	88,500	387,900	383,424	4,476	1.15%
Net--Revenue less Expend.	(38,547)	(9,199)	149,634	(124,800)	(169,188)		
Variance from Prior Yr. - \$	(\$153,115)	\$29,348	\$158,833		\$318,822		
Variance from Prior Yr. - %	-133.65%	-76.14%	-1726.63%		213.07%		

PenCom Fund #107	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	2,044,808	2,181,345	1,992,642	3,183,300	2,195,693	987,607	31.02%
Expenditure	2,039,726	2,051,271	2,082,788	3,480,800	2,336,556	1,144,244	32.87%
Net--Revenue less Expend.	5,082	130,074	(90,146)	(297,500)	(140,863)		
Variance from Prior Yr. - \$	\$98,678	\$124,992	(\$220,220)		\$50,717		
Variance from Prior Yr. - %	-105.43%	2459.50%	-169.30%		-56.26%		

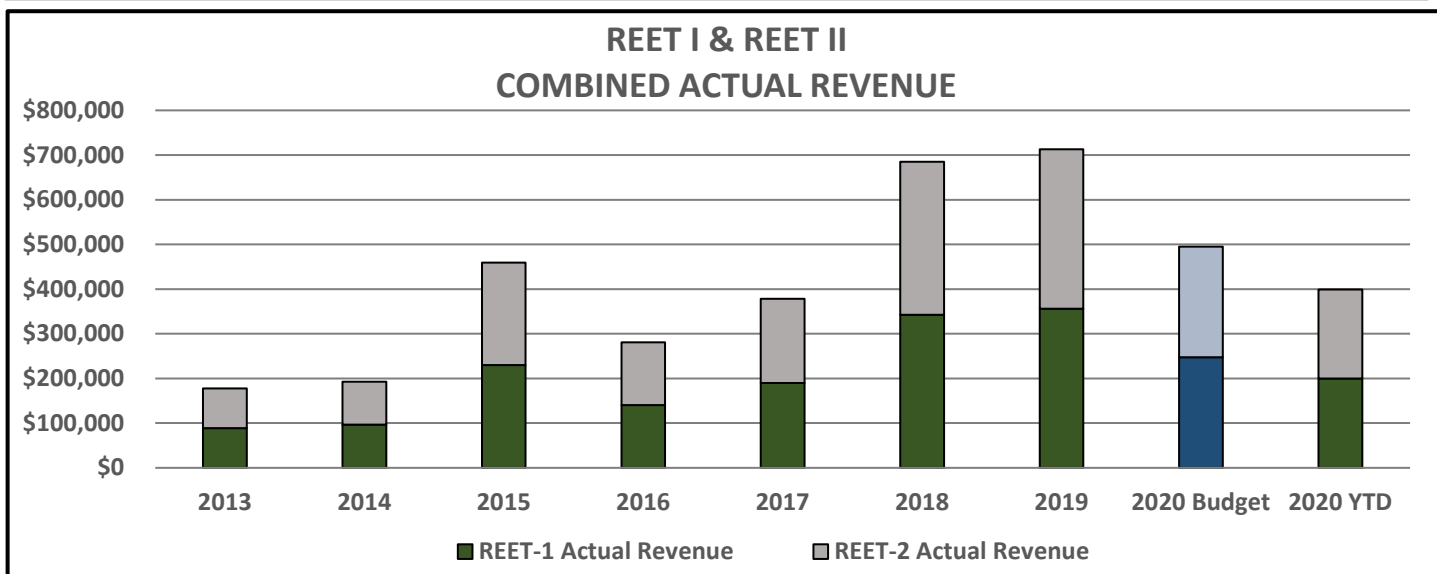
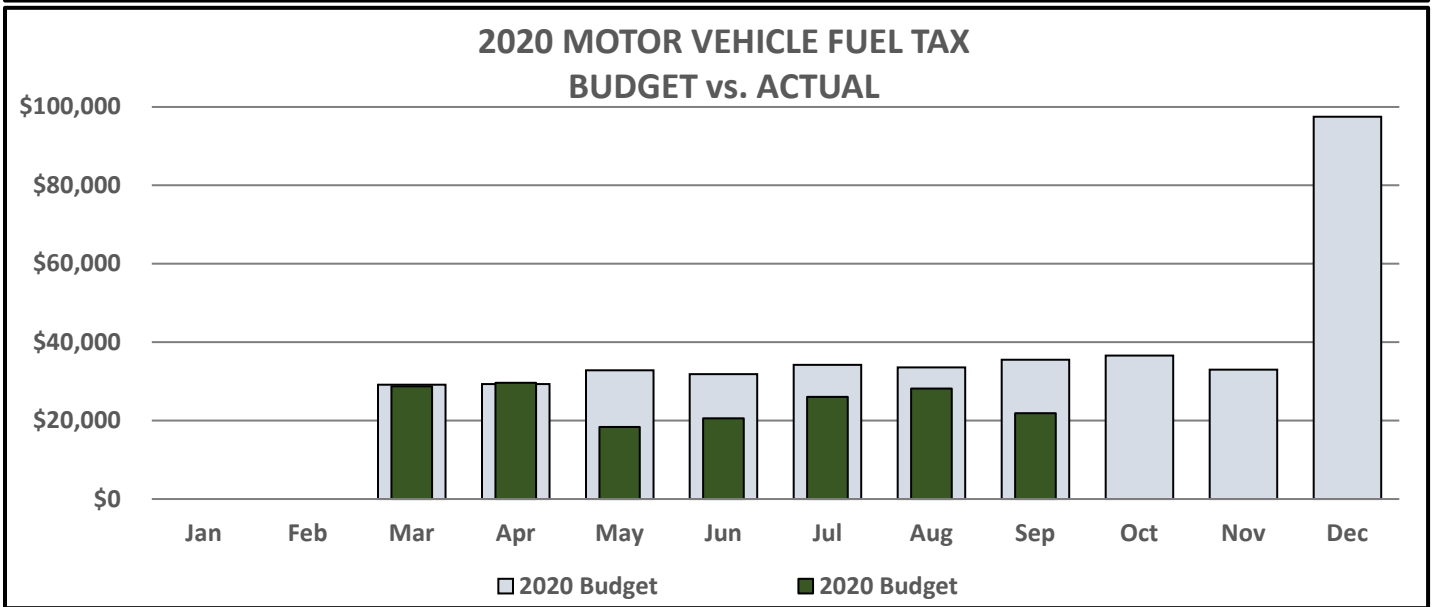
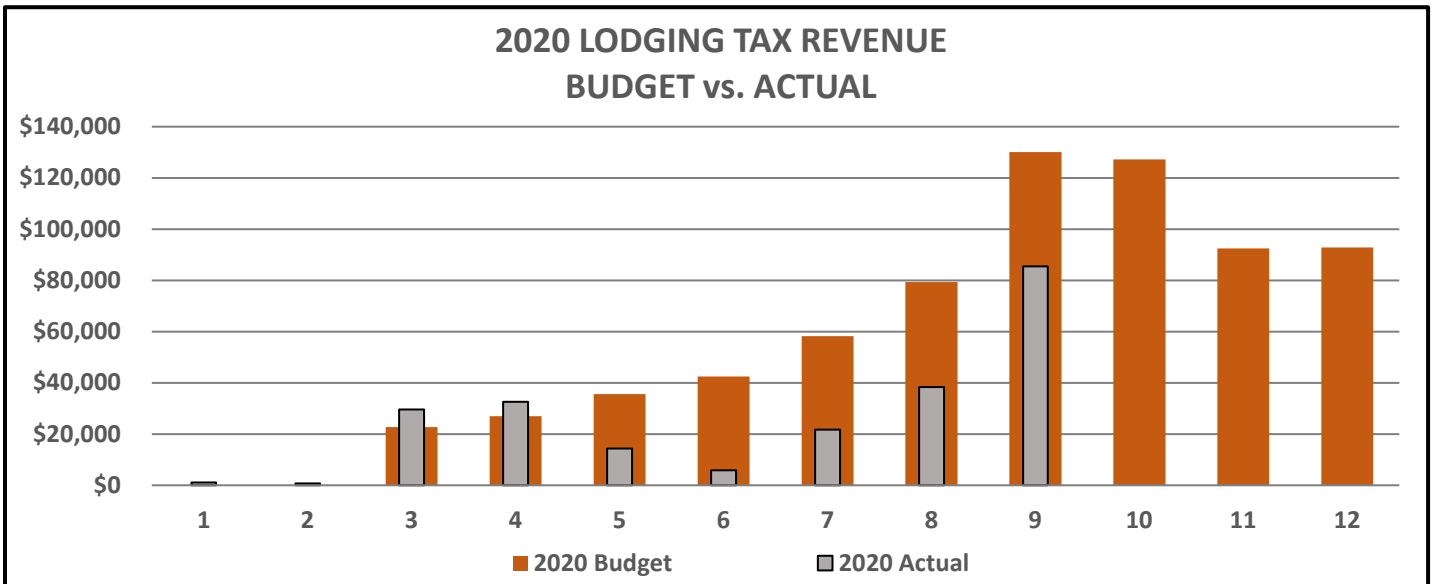
R.E.E.T. II Fund #160	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	191,430	350,907	239,548	265,400	212,629	52,771	19.88%
Expenditure	83,644	82,840	172,036	221,400	142,531	78,869	35.62%
Net--Revenue less Expend.	107,786	268,067	67,512	44,000	70,098		
Variance from Prior Yr. - \$	(\$21,458)	\$160,281	(\$200,555)		(\$2,586)		
Variance from Prior Yr. - %	-16.60%	148.70%	-74.82%		-3.83%		

Business Improvement District	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	27,622	25,248	26,631	36,800	9,201	27,599	75.00%
Expenditure	0	46,427	999	40,000	38,800	1,200	3.00%
Net--Revenue less Expend.	27,622	(21,179)	25,632	(3,200)	(29,599)		
Variance from Prior Yr. - \$	\$27,622	(\$48,801)	\$46,811		\$55,231		
Variance from Prior Yr. - %	N/A	-176.67%	-221.03%		215.48%		

P.A. Housing Fund #172	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	16,847	743,835	5,819	1,167,100	792,987	374,113	32.05%
Expenditure	0	1,161,456	0	1,202,300	694,497	507,803	42.24%
Net--Revenue less Expend.	16,847	(417,621)	5,819	(35,200)	98,490		
Variance from Prior Yr. - \$	(\$40,438)	(\$434,468)	\$423,440		(\$92,671)		
Variance from Prior Yr. - %	-70.59%	-2578.90%	-101.39%		-1592.56%		

Code Compliance Fund #175	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	-	-	840	1,000	517	483	48.30%
Expenditure	-	-	0	0	327	(327)	N/A
Net--Revenue less Expend.	-	0	840	1,000	190		
Variance from Prior Yr. - \$	\$0	\$0	\$840		\$650		
Variance from Prior Yr. - %	0.00%	N/A	N/A		77.38%		

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DEBT SERVICE FUNDS

2006 LTGO - Property Acquisition	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	49,303	10,614	25,787	365,700	363,569	2,131	0.58%
Expenditure	86,890	86,889	86,891	87,000	86,890	110	0.13%
Net--Revenue less Expend.	(37,587)	(76,275)	(61,104)	278,700	276,679		
Variance from Prior Yr. - \$	(\$2,164)	(\$38,688)	\$15,171		(\$337,783)		
Variance from Prior Yr. - %	6.11%	102.93%	-19.89%		552.80%		

2014 LTGO - Solid Waste Landfill	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	260,365	260,404	454,494	604,700	453,323	151,377	25.03%
Expenditure	172,150	171,850	171,850	598,800	166,750	432,050	72.15%
Net--Revenue less Expend.	88,215	88,554	282,644	5,900	286,573		
Variance from Prior Yr. - \$	\$172,001	\$339	\$194,090		(\$3,929)		
Variance from Prior Yr. - %	-205.29%	0.38%	219.18%		-1.39%		

2015 LTGO - Refunding	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	177,111	175,751	174,433	234,500	175,751	58,749	25.05%
Expenditure	234,915	233,072	231,151	233,200	233,152	48	0.02%
Net--Revenue less Expend.	(57,804)	(57,321)	(56,718)	1,300	(57,401)		
Variance from Prior Yr. - \$	(\$2,831)	\$483	\$603		\$683		
Variance from Prior Yr. - %	5.15%	-0.84%	-1.05%		-1.20%		

GOVERNMENTAL CAPITAL PROJECT FUNDS

Governmental Capital Fund	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	1,193,664	570,365	635,469	2,120,000	1,603,177	516,823	24.38%
Expenditure	838,877	1,700,313	234,179	2,344,700	286,318	2,058,382	87.79%
Net--Revenue less Expend.	354,787	(1,129,948)	401,290	(224,700)	1,316,859		
Variance from Prior Yr. - \$	(\$429,766)	(\$1,484,735)	\$1,531,238		(\$915,569)		
Variance from Prior Yr. - %	-54.78%	-418.49%	-135.51%		-228.16%		

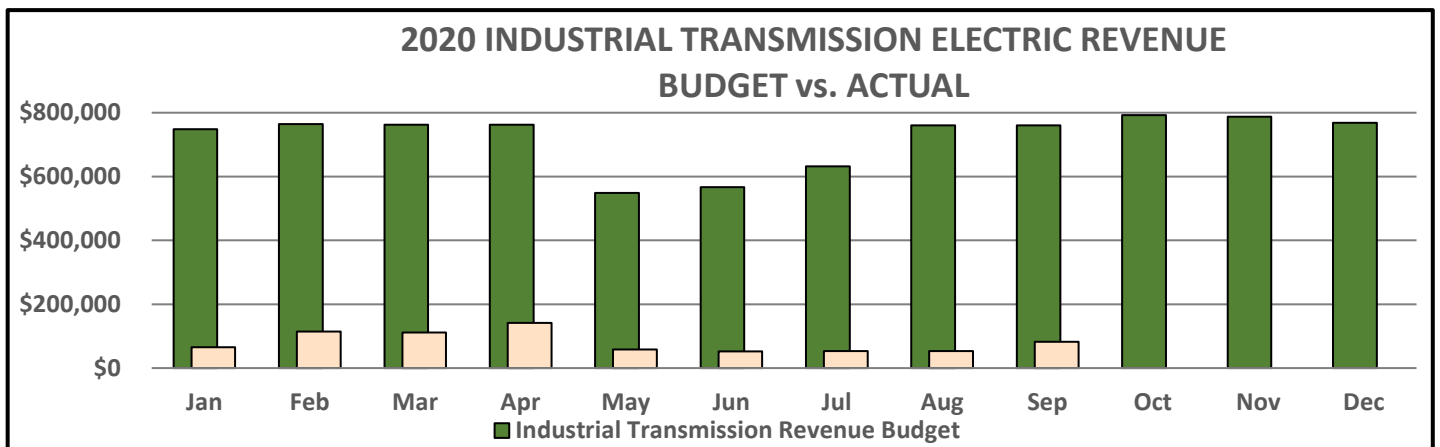
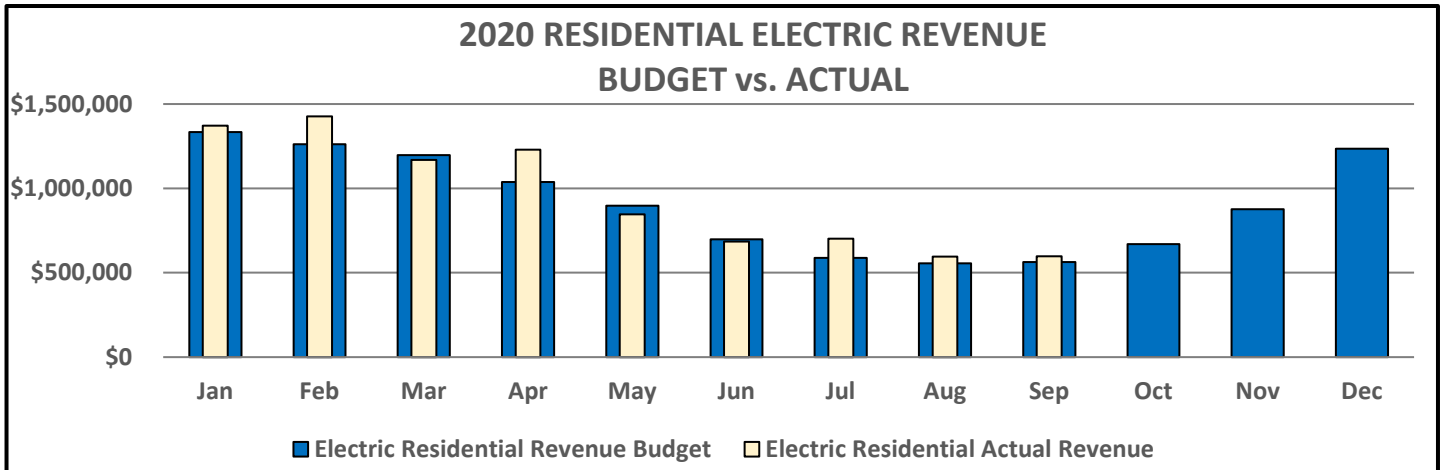
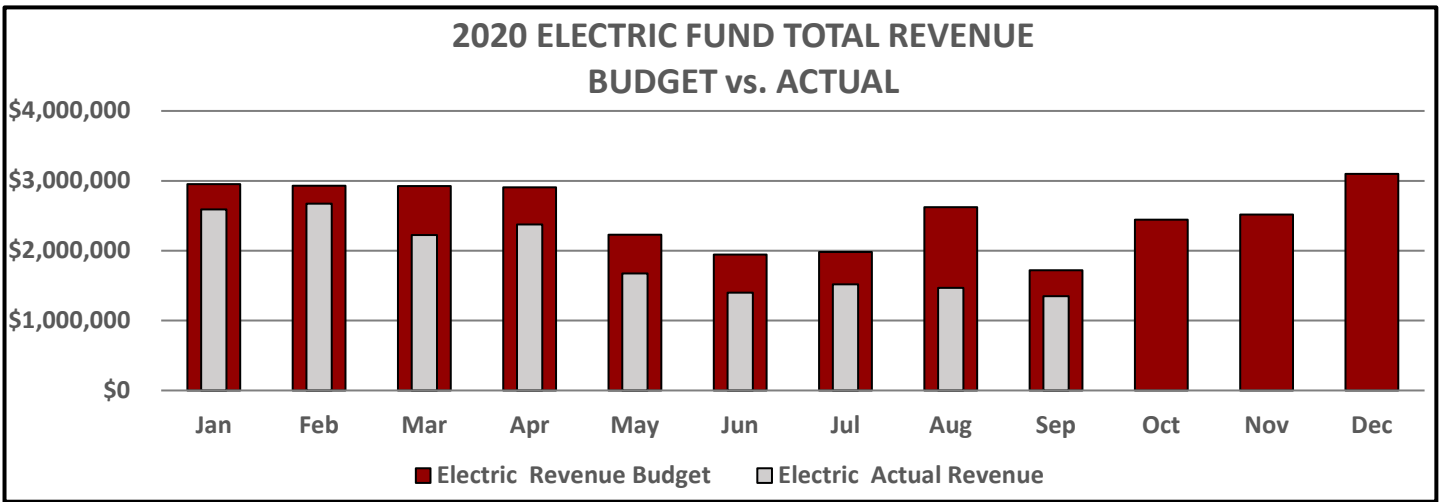
Transportation Benefit District	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	0	2,707,178	182,054	1,316,400	1,037,788	278,612	21.16%
Expenditure	0	1,148,946	1,063,112	2,244,600	951,651	1,292,949	57.60%
Net--Revenue less Expend.	0	1,558,232	(881,058)	(928,200)	86,137		
Variance from Prior Yr. - \$	\$0	\$1,558,232	(\$2,439,290)		(\$967,195)		
Variance from Prior Yr. - %	N/A	N/A	-156.54%		109.78%		

Parks Capital Fund	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	35,783	18,416	19,836	11,600	5,132	6,468	55.76%
Expenditure	0	0	0	0	0	0	N/A
Net--Revenue less Expend.	35,783	18,416	19,836	11,600	5,132		
Variance from Prior Yr. - \$	\$29,723	(\$17,367)	\$1,420		\$14,704		
Variance from Prior Yr. - %	490.48%	-48.53%	7.71%		74.13%		

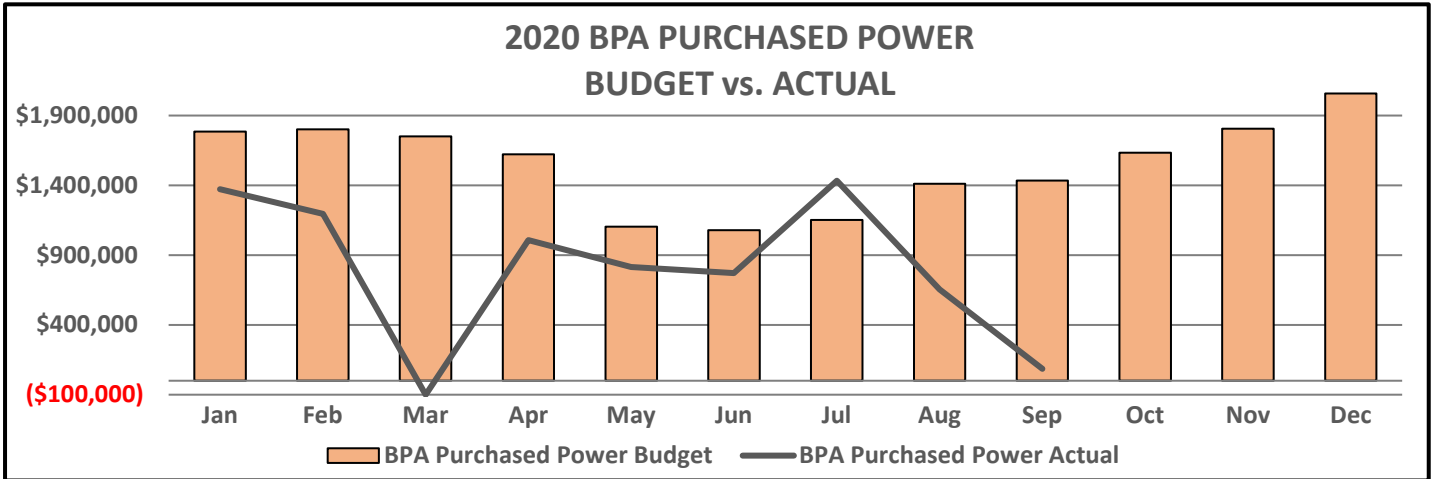
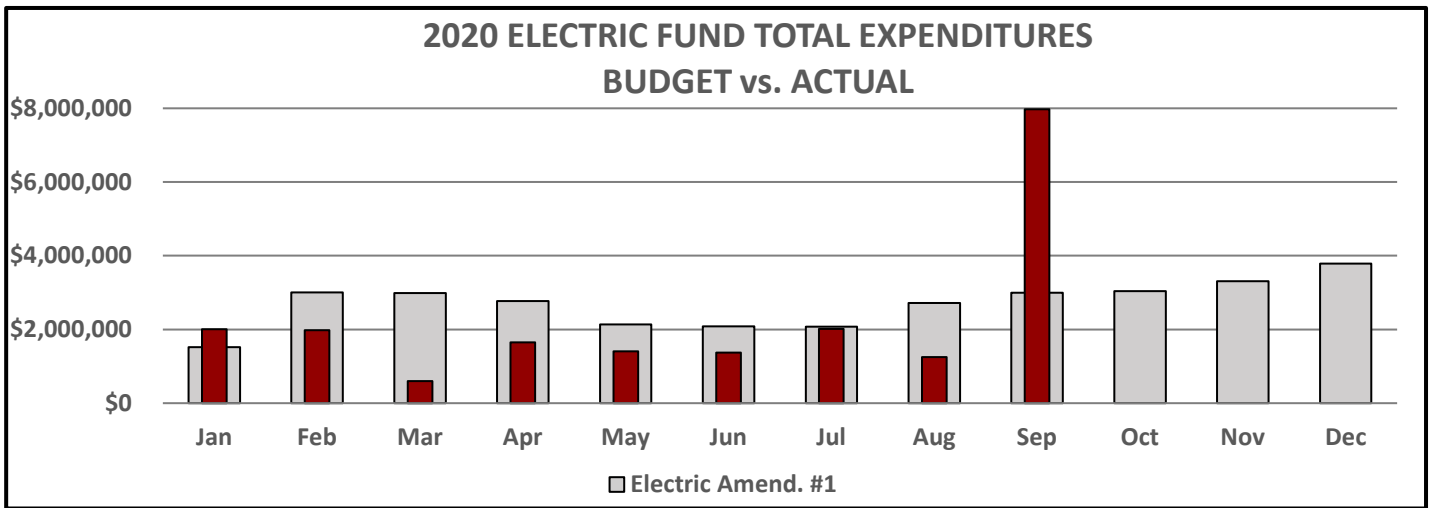
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ENTERPRISE FUNDS (UTILITY FUNDS)

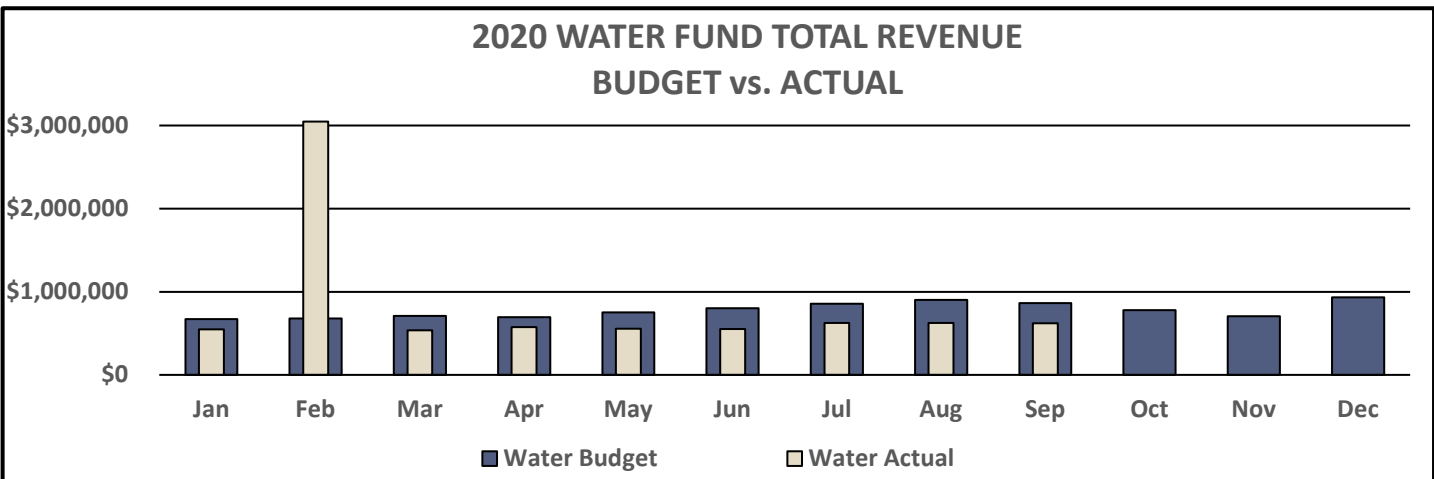
Electric Utility Fund #401	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	19,724,410	18,298,594	18,361,589	30,274,900	17,269,569	13,005,331	42.96%
Expenditure	16,073,645	16,499,024	20,377,579	32,423,000	20,248,966	12,174,034	37.55%
Net--Revenue less Expend.	3,650,765	1,799,570	(2,015,990)	(2,148,100)	(2,979,397)		
Variance from Prior Yr. - \$	\$2,059,618	(\$1,851,195)	(\$3,815,560)		\$963,407		
Variance from Prior Yr. - %	129.44%	-50.71%	-212.03%		-47.79%		



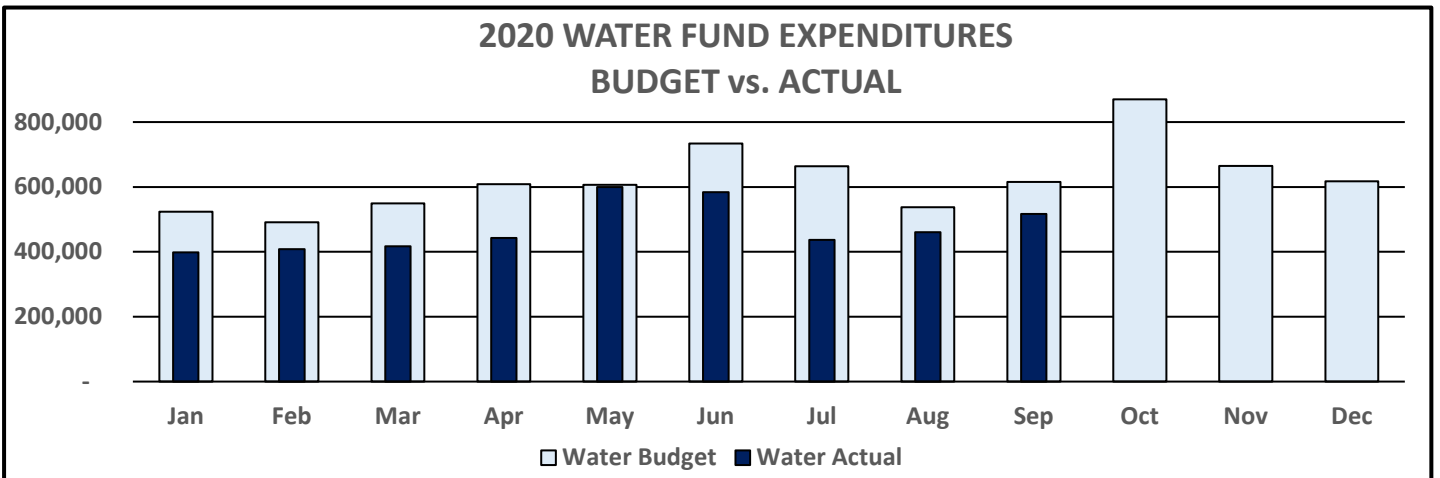
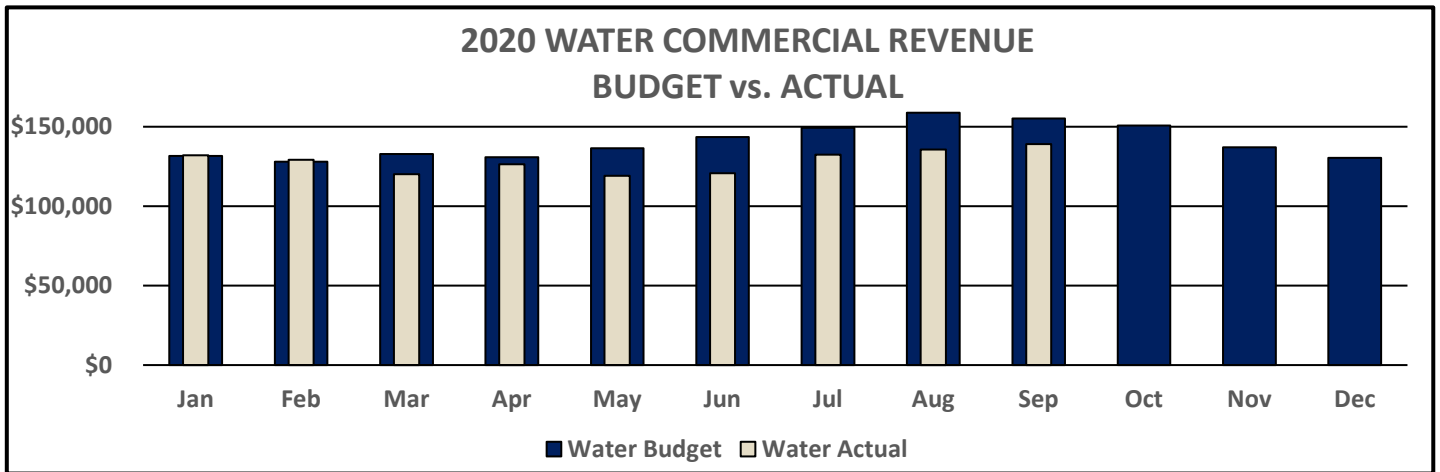
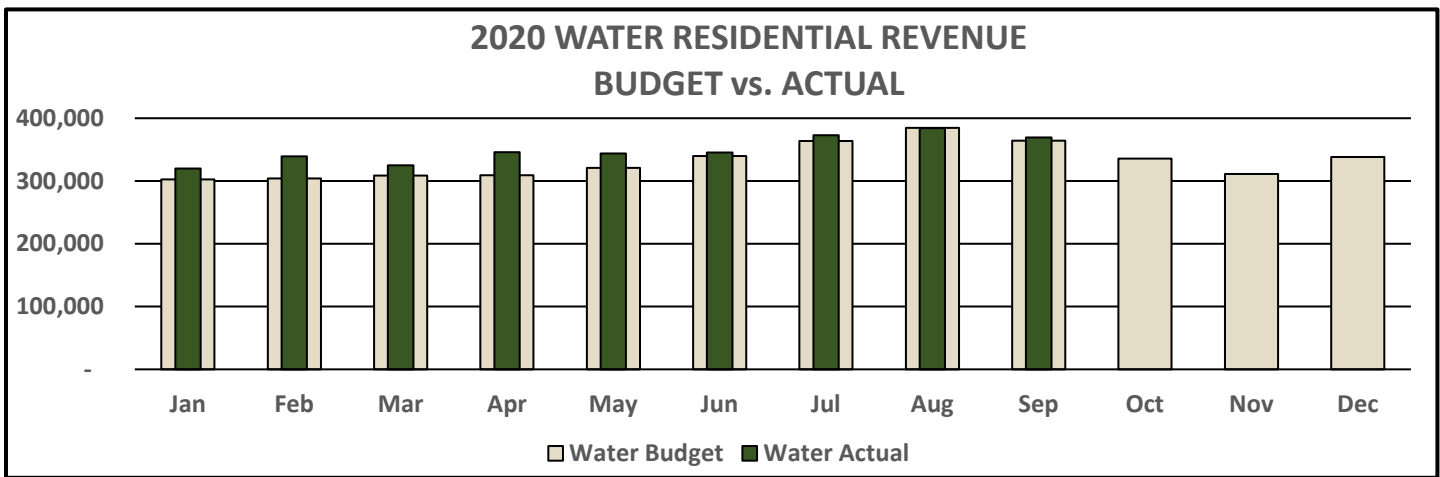
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Water Utility Fund #402	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	4,909,984	11,528,385	5,264,750	9,345,900	7,681,275	1,664,625	17.81%
Expenditure	4,438,115	4,870,919	4,939,653	7,481,800	4,835,072	2,646,728	35.38%
Net--Revenue less Expend.	471,869	6,657,466	325,097	1,864,100	2,846,203		
Variance from Prior Yr. - \$	\$1,409,394	\$6,185,597	(\$6,332,369)		(\$2,521,106)		
Variance from Prior Yr. - %	-150.33%	1310.87%	-95.12%		-775.49%		



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Wastewater Utility Fund #403	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	5,299,442	5,371,414	5,471,648	7,170,300	5,428,877	1,741,423	24.29%
Expenditure	3,957,594	4,633,020	4,789,605	7,173,200	4,795,333	2,377,867	33.15%
Net--Revenue less Expend.	1,341,848	738,394	682,043	(2,900)	633,544		
Variance from Prior Yr. - \$	\$827,916	(\$603,454)	(\$56,351)		\$48,499		
Variance from Prior Yr. - %	161.09%	-44.97%	-7.63%		7.11%		

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Solid Waste Utility Fund #404	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	11,355,463	8,841,170	9,360,118	12,003,800	9,427,316	2,576,484	21.46%
Expenditure	10,445,533	8,190,200	7,965,707	12,479,800	8,722,473	3,757,327	30.11%
Net--Revenue less Expend.	909,930	650,970	1,394,411	(476,000)	704,843		
Variance from Prior Yr. - \$	(\$2,831,204)	(\$258,960)	\$743,441		\$689,568		
Variance from Prior Yr. - %	-75.68%	-28.46%	114.21%		49.45%		

Stormwater Utility Fund #406	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	1,246,209	1,300,880	1,442,065	2,646,000	1,531,438	1,114,562	42.12%
Expenditure	949,664	1,465,520	1,423,222	2,294,800	1,641,408	653,392	28.47%
Net--Revenue less Expend.	296,545	(164,640)	18,843	351,200	(109,970)		
Variance from Prior Yr. - \$	\$521,138	(\$461,185)	\$183,483		\$128,813		
Variance from Prior Yr. - %	-232.04%	-155.52%	-111.44%		683.61%		

Medic 1 Utility Fund #409	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	1,978,784	1,990,154	2,546,956	2,942,300	2,383,272	559,028	19.00%
Expenditure	1,909,198	1,910,163	2,244,611	3,115,300	2,349,393	765,907	24.59%
Net--Revenue less Expend.	69,586	79,991	302,345	(173,000)	33,879		
Variance from Prior Yr. - \$	\$136,384	\$10,405	\$222,354		\$268,466		
Variance from Prior Yr. - %	-204.17%	14.95%	277.97%		88.79%		

Harbor Clean-up Fund #413	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	389,733	308,389	166,009	2,692,300	797,798	1,894,502	70.37%
Expenditure	624,844	837,193	328,990	2,624,400	677,738	1,946,662	74.18%
Net--Revenue less Expend.	(235,111)	(528,804)	(162,981)	67,900	120,060		
Variance from Prior Yr. - \$	(\$339,156)	(\$293,693)	\$365,823		(\$283,041)		
Variance from Prior Yr. - %	-325.97%	124.92%	-69.18%		173.67%		

Conservation Utility Fund #421	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	617,587	492,422	271,429	479,400	178,798	300,602	62.70%
Expenditure	674,719	667,358	430,507	614,300	308,123	306,177	49.84%
Net--Revenue less Expend.	(57,132)	(174,936)	(159,078)	(134,900)	(129,325)		
Variance from Prior Yr. - \$	(\$144,961)	(\$117,804)	\$15,858		(\$29,753)		
Variance from Prior Yr. - %	-165.05%	206.20%	-9.07%		18.70%		

UTILITY CAPITAL FUNDS (Includes transfers from Utility Funds)

Electric Capital Fund #451	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	0	1,073,700	4,650,000	3,300,000	3,300,000	0	0.00%
Expenditure	161,764	92,268	34,012	8,890,900	368,643	8,522,257	95.85%
Net--Revenue less Expend.	(161,764)	981,432	4,615,988	(5,590,900)	2,931,357		
Variance from Prior Yr. - \$	(\$1,596,043)	\$1,143,196	\$3,634,556		\$1,684,631		
Variance from Prior Yr. - %	-111.28%	-706.71%	370.33%		36.50%		

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Water Capital Fund #452	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	0	556,000	562,000	568,000	568,000	0	0.00%
Expenditure	0	284,510	17,929	756,000	62,363	693,637	91.75%
Net--Revenue less Expend.	0	271,490	544,071	(188,000)	505,637		
Variance from Prior Yr. - \$	(\$1,139,973)	\$271,490	\$272,581		\$38,434		
Variance from Prior Yr. - %	-100.00%	N/A	100.40%		7.06%		

Wastewater Capital Fund #453	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	0	600,000	783,500	803,500	850,000	(46,500)	-5.79%
Expenditure	187,470	316,378	165,002	2,094,600	108,555	1,986,045	94.82%
Net--Revenue less Expend.	(187,470)	283,622	618,498	(1,291,100)	741,445		
Variance from Prior Yr. - \$	(\$655,055)	\$471,092	\$334,876		(\$122,947)		
Variance from Prior Yr. - %	-140.09%	-251.29%	118.07%		-19.88%		

Solid Waste Capital Fund #454	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	821,021	789,140	995,610	1,713,300	1,024,582	688,718	40.20%
Expenditure	381,274	414,913	612,787	1,763,300	554,651	1,208,649	68.54%
Net--Revenue less Expend.	439,747	374,227	382,823	(50,000)	469,931		
Variance from Prior Yr. - \$	\$2,771,387	(\$65,520)	\$8,596		(\$87,108)		
Variance from Prior Yr. - %	-118.86%	-14.90%	2.30%		-22.75%		

Stormwater Capital Fund #456	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	0	400,000	400,000	400,000	400,000	0	0.00%
Expenditure	0	73,243	6,826	118,000	0	118,000	100.00%
Net--Revenue less Expend.	0	326,757	393,174	282,000	400,000		
Variance from Prior Yr. - \$	\$0	\$326,757	\$66,417		(\$6,826)		
Variance from Prior Yr. - %	N/A	N/A	20.33%		-1.74%		

CSO Capital Fund #463	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	1,743,348	1,785,916	1,793,201	2,331,900	1,797,534	534,366	22.92%
Expenditure	1,459,310	1,720,659	1,705,376	2,484,300	1,707,866	776,434	31.25%
Net--Revenue less Expend.	284,038	65,257	87,825	(152,400)	89,668		
Variance from Prior Yr. - \$	\$4,087,653	(\$218,781)	\$22,568		(\$1,843)		
Variance from Prior Yr. - %	-107.47%	-77.03%	34.58%		-2.10%		

INTERNAL SERVICE FUNDS

Equipment Services Fund #501	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	1,390,762	1,379,521	1,407,946	1,748,800	1,278,169	470,631	26.91%
Expenditure	909,174	1,172,047	1,144,221	2,604,100	749,595	1,854,505	71.21%
Net--Revenue less Expend.	481,588	207,474	263,725	(855,300)	528,574		
Variance from Prior Yr. - \$	\$141,469	(\$274,114)	\$56,251		(\$264,849)		
Variance from Prior Yr. - %	41.59%	-56.92%	27.11%		-100.43%		

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Information Technology Fund #502	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	2,134,008	1,490,290	1,404,742	2,259,000	1,694,020	564,980	25.01%
Expenditure	1,861,685	1,063,717	1,079,589	2,342,200	1,276,042	1,240,584	52.97%
Net--Revenue less Expend.	272,323	426,573	325,153	(83,200)	417,978		
<i>Variance from Prior Yr. - \$</i>	<i>\$14,835</i>	<i>\$154,250</i>	<i>(\$101,420)</i>		<i>(\$92,825)</i>		
<i>Variance from Prior Yr. - %</i>	<i>5.76%</i>	<i>56.64%</i>	<i>-23.78%</i>		<i>-28.55%</i>		

Self-Insurance Fund #503	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	4,060,914	4,057,223	4,166,109	5,962,500	3,750,846	2,211,654	37.09%
Expenditure	3,988,223	4,213,457	4,426,363	5,962,500	3,637,386	2,325,114	39.00%
Net--Revenue less Expend.	72,691	(156,234)	(260,254)	0	113,460		
<i>Variance from Prior Yr. - \$</i>	<i>\$36,084</i>	<i>(\$228,925)</i>	<i>(\$104,020)</i>		<i>(\$373,714)</i>		
<i>Variance from Prior Yr. - %</i>	<i>98.57%</i>	<i>-314.93%</i>	<i>66.58%</i>		<i>143.60%</i>		

PERMANENT AND TRUST FUNDS

Cemetery Endowment Fund #601	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	3,498	4,709	6,396	6,100	5,378	722	11.84%
Expenditure	0	0	0	0	0	0	N/A
Net--Revenue less Expend.	3,498	4,709	6,396	6,100	5,378		
<i>Variance from Prior Yr. - \$</i>	<i>\$427</i>	<i>\$1,211</i>	<i>\$1,687</i>		<i>\$1,018</i>		
<i>Variance from Prior Yr. - %</i>	<i>13.90%</i>	<i>34.62%</i>	<i>35.83%</i>		<i>15.92%</i>		

Firemen's Pension Fund #602	9/30/2017	9/30/2018	9/30/2019	2020 Budget	9/30/2020	\$ Remaining	% Remaining
Revenue	71,381	52,987	63,673	15,000	28,604	(13,604)	-90.69%
Expenditure	117,018	129,587	89,003	87,800	36,278	51,522	58.68%
Net--Revenue less Expend.	(45,637)	(76,600)	(25,330)	(72,800)	(7,674)		
<i>Variance from Prior Yr. - \$</i>	<i>(\$28,320)</i>	<i>(\$30,963)</i>	<i>\$51,270</i>		<i>(\$17,656)</i>		
<i>Variance from Prior Yr. - %</i>	<i>163.54%</i>	<i>67.85%</i>	<i>-66.93%</i>		<i>69.70%</i>		