

CITY OF



PORT ANGELES

WASHINGTON, U. S. A.

CITY COUNCIL MEMO

DATE: May 1, 2018

TO: **SISSI BRUCH, MAYOR**
KATE DEXTER, DEPUTY MAYOR
MIKE FRENCH, COUNCILMEMBER
CHERI KIDD, COUNCILMEMBER
MICHAEL MERIDITH, COUNCILMEMBER
JAMES MORAN, COUNCILMEMBER
LINDSEY SCHROMEN-WAWRIN, COUNCILMEMBER

CC: **DAN MCKEEN, CITY MANAGER**
COREY DELIKAT, PARKS & RECREATION DIRECTOR
BRIAN SMITH, POLICE CHIEF
KEN DUBUC, FIRE CHIEF
CRAIG FULTON, PUBLIC WORKS & UTILITIES DIRECTOR
NATHAN WEST, COMMUNITY & ECONOMIC DEVELOPMENT DIRECTOR
HEIDI GREENWOOD, ACTING CITY ATTORNEY

FROM: **TESS AGESSION, INTERIM FINANCE DIRECTOR**

SUBJECT: **2018 First Quarter Budget Status Update**

Attached please find the second quarter 2018 Budget Status Report for your review. This report covers the first three months of 2018, along with comparatives to previous years' data. If you would like more information in a particular area please contact me at 360-417-4615.

We are continuing the use of the "traffic light" indicators to allow for a quicker, easier assessment of revenues and expenditures. The definitions of what qualify a revenue and expenditure to be considered "green", "yellow" or "red" are shown below.

Traffic Light Color	Revenue	Expenditure
Green	<75%	>=75%
Yellow	>=75% to < 85%	>=60% <75%
Red	>85%	<60%

General Fund:

• **Revenues**

- **Property taxes** – Property tax collections were not collected in the first quarter, although it is normal to receive small payments the first three months of the year, it is unusual to not have any funds forwarded by Clallam County.
- **Sales Taxes** – City Sales taxes are on track for the year.
- **Utility Taxes** – Utility taxes are on track for the year at 27% collected when compared to budget. Electric Utility taxes for industrial clients is running well below expectation, with taxes on residential customers making up the some of the difference. Stormwater receipts are minimal, the fees are assessed by the County on the Property Tax bill and forwarded upon receipt, when received the taxes are charged by the General Fund to Stormwater, tax collections mirror the revenues received. Water and Solid Waste Collections are running less than expected.
- **Telephone Taxes** -- Telephone taxes do not have a strong showing in the first quarter. With less than 1% of the budget collected the first quarter. Typically the first quarter is under budget.
- **Parking Taxes** – are under significantly under budget, with just over 4% collected in the first quarter.
- **Marijuana Enforcement Taxes** – this category is new this report, due to higher than expected collection of the tax, which is already nearly \$14,500 over budget.

• **Expenditures**

- Total expenditures for the General Fund are slightly less than budget.
- Other Financing Sources – are over budget resulting from higher than anticipated interdepartmental billings to the General Fund from the Electric Fund.

Special Revenue Funds:

- **Lodging Tax Fund #101** – Due to a lag in payments received you will not see the impact of Lodging tax collections until two or three months after a stay. Current revenues are tracking as expected. Expenditures are slightly under budget.
 - **Street Fund #102** – Revenues are at just under budget for the year, with most variances due to lower charges for services to the Stormwater Fund. Stormwater pays approximately 33% of the street sweeping charges, but due to a longer winter and compressed spring time sweeping did not occur as often as in prior years. Additionally expenses are well below normal for this time.
 - **Real Estate Excise Tax Fund 1 & 2 (#105 & #160)** – Both funds are under budget for revenue, and expenditures. Capital funding transfers make up most of the expenditures, those will occur in April after the first budget amendment.
 - **PenCom Fund #107** – PenCom is operating slightly over budget for expenditures, and slightly under for revenues. Expenditures are over due to the timing of the payment to Tyler Technologies, which are usually paid in April.
 - **Port Angeles Housing Fund #172** – The minimal activity year to date in this fund is related to the payback of housing loans and interest earned.
- ### • **Debt Service Funds:**
- **2006 LTGO Fund #215** – Property Acquisition for Parking Structure (Niichel property). The expenditure line shows “red”, this is caused when payments are

made biannually rather than monthly and is well within normally operations for this fund.

- **Limited Tax General Obligation (LTGO Bond Fund #216)** – This bond provided capital for the Landfill Bluff Stabilization Project. While considered a governmental debt, the debt service is paid via a transfer from the Solid Waste Fund #404. General Fund contributions are not expected in the future, and the fund is within normal operating parameters at this time.
- **Limited Tax General Obligation (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 for by the Electric, Water, and Wastewater funds.

General Government Capital Projects Funds:

- **Capital Improvement Fund #310** – The seasonal nature of this fund means the revenues and expenditures won't follow a spending pattern. Revenues are under budget because the funding transfers have not been completed for the year. Spending is down as work is paid upon completion and then approval by the project managers.
- **Transportation Capital Fund (TBD) #312** – Revenues are low because: Funding transfers will be completed in April; grants will be received after the work is completed; and only one month of revenue has been recorded for taxes due to a lag in payment from the State/County. Expenditures are low as project construction season has not started.
- **Parks Capital Fund #314** – Revenues are over budget at this time, rental of facilities and interest earning are the major source of income in this fund typically.
-

Utilities & Enterprise Funds:

- **Electric Fund #401** – Revenues are below budget as a result of lower industrial revenues. Residential revenues are slightly higher than anticipated due to colder weather. Expenditures mirror revenues with BPA the major cost, when consumption is lower BPA is lower also.
- **Water Fund #402** – Revenues and expenditures are below expected levels year to date. Industrial water revenues were expected to be impacted with the mill start-up delay. Expenses related to negotiations with the National Park Service regarding the impact of the Elwha Dam Removal are continuing.
- **Wastewater Fund #403** – Revenues and expenditures are under budget expectations year to date.
- **Solid Waste Fund #404** – Increase volumes at the Transfer Station have increased revenues, but the corresponding bills from Waste Connections for hauling have not been received, so expenditures are less. Negotiations with Waste Connections continue which will have an impact on future billings. Solid Waste Collection (CoPA) revenues and expenses are less than budget.
- **Stormwater Fund #406** – Stormwater fees are assessed on property tax billings and are affected by Clallam County's collection of those amounts.
- **Medic 1 Fund #409** – Revenues and expenditures are under budget. Expenditures are under due to open positions waiting to be filled.

- **Harbor Clean-Up Fund #413** – A part of the Wastewater fund group in our annual report. This fund has insurance coverage for the majority of costs associated with the Harbor Remedial Investigation/Feasibility Study. Some activity for the placement of a sand cap is occurring. Expenses are paid with insurance reimbursements so some timing differences are to be expected. Currently the fund has a negative cash balance and a large Account Receivable balance for insurance payments outstanding.
- **Conservation Fund #421** – Contract payment from BPA for conservation activities comprise most of the revenue for this fund. To date revenues and expenditures are under budget, this is based on customer usage of the service.

Internal Service Funds:

- **Equipment Service Fund #501** – Revenues are slightly over expectations and expenditure are under budget, with four vehicle purchases planned for April.
- **Information Technology Fund #502** – Revenues and expenditures are under budget at this time. Some changes due to recent employee changes require amending the budget in the second quarter.
- **Self Insurance Fund #503** – This fund covers property/casualty, workers compensation, and health insurance coverage. Revenues and expenditures are on track for the year.

Permanent & Trust Funds:

- **Cemetery Endowment Fund #601**- a portion of the purchase price for gravesites and related items is collection and placed in this fund for this for the maintenance of the cemetery after it is at capacity. Capacity is not expected to be reached for many years.
- **Firemen's Pension Fund #602** – this funds pays for retired pre-LEOFF employee medical and salary costs based on existing agreements. The fund currently has four former employees and one surviving spouse covered by this plan. The City funds a portion of expenses using the premium tax on fire insurance collected by the state to offset the offset the costs. A recent change in financial policy allows the General Fund to pay costs directly without transferring to this fund.

2018 Capital Budget:

- Included is a year to date report on individual capital budgets, showing spending, rollover budget amounts, and revenue by fund, and contracted to date amounts (AKA encumbrances).
- This allows you to see the end of March cash flow and balances, as well as spending to date for each capital fund. Please note this does not include internal labor, as in the capital fund only outside contractors and supplies are budgeted, labor is budgeted within the fund
- The 2Q18 column shows further adjustment to projects based on the upcoming proposed Capital Facility Plan. This allows the budget and the capital plan to stay in sync while going through the planning process.

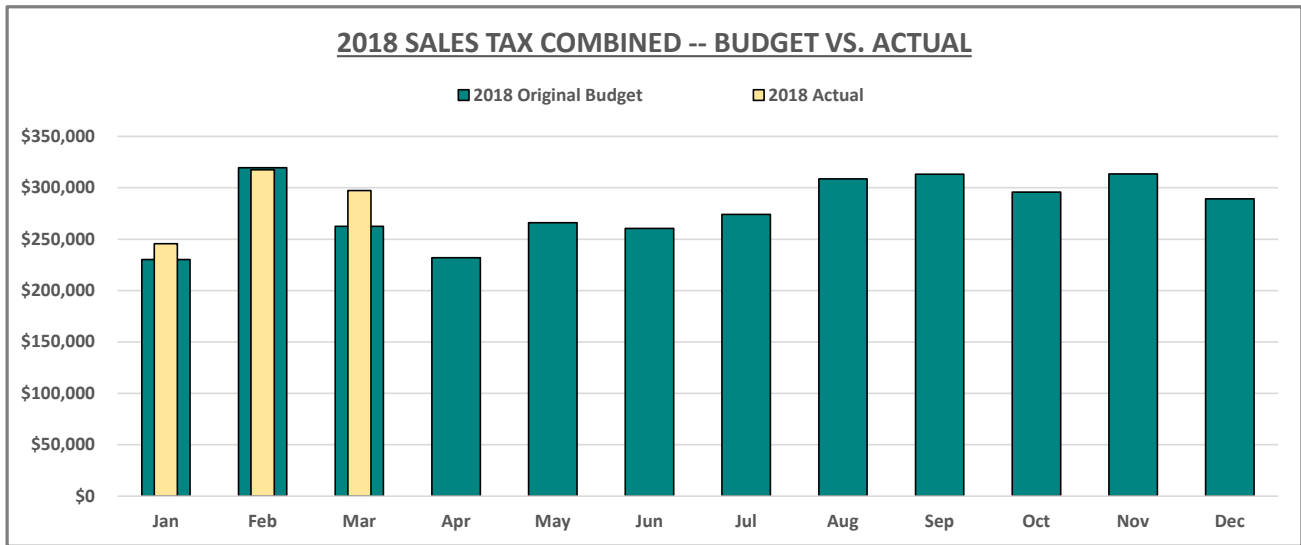
CITY of PORT ANGELES
Q1-2018 Budget Status Report

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual	Remaining \$	Remaining %
GENERAL FUND REVENUE							
310 -- Taxes	2,017,094	2,137,602	2,304,760	12,745,000	2,050,987	10,694,013	83.91%
320 -- Licenses & Permits	92,749	91,221	115,255	532,700	117,045	415,655	78.03%
330 -- Intergovernmental Rev.	119,352	124,070	126,395	498,500	130,065	368,435	73.91%
340 -- Charges for Goods/Svcs.	1,462,536	1,430,518	1,215,361	5,057,500	1,278,547	3,778,953	74.72%
350 -- Fines & Penalties	50,492	14,350	2,253	10,000	1,248	8,752	87.52%
360 -- Miscellaneous Revenue	31,249	46,492	37,395	206,400	44,826	161,574	78.28%
370 -- Prop./Trust Other Income	0	0	0	0	0	0	n/a
380 -- Non-Revenues	0	0	0	0	0	0	n/a
390 -- Other Financing Sources	30,497	39,575	29,953	220,000	27,497	192,503	87.50%
TOTAL General Fund Revenue	\$3,803,969	\$3,883,828	\$3,831,372	\$19,270,100	\$3,650,215	\$15,619,885	81.06%
Variance from Prior Yr. - \$	(\$91,930)	\$79,859	(\$52,456)		(\$181,157)		
Variance from Prior Yr. - %	-2.36%	2.10%	-1.35%		-0.94%		

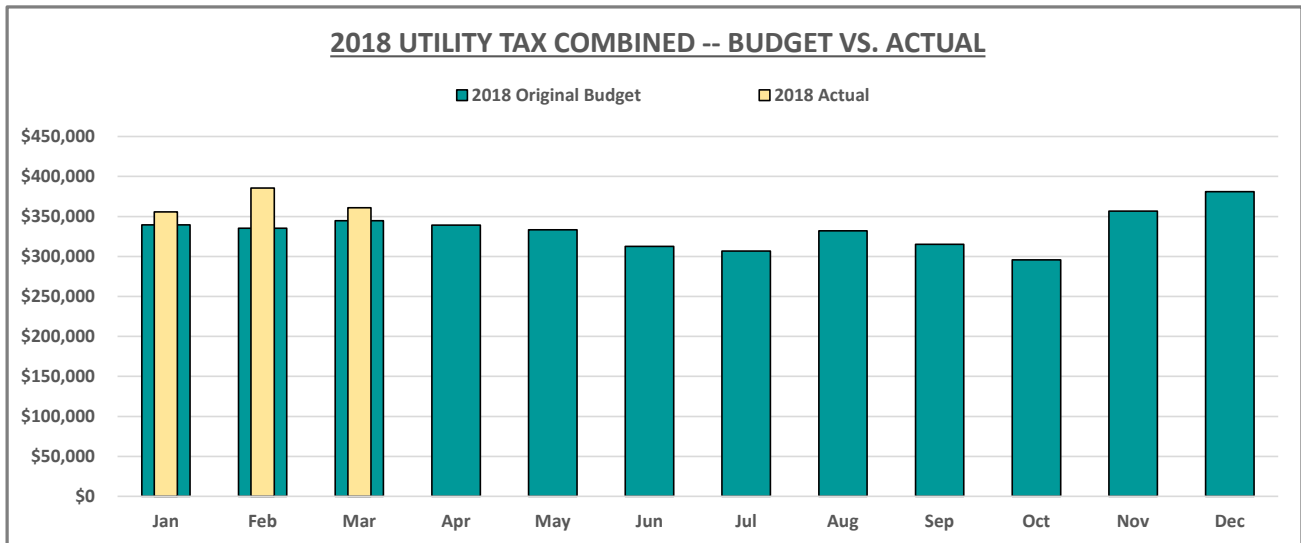
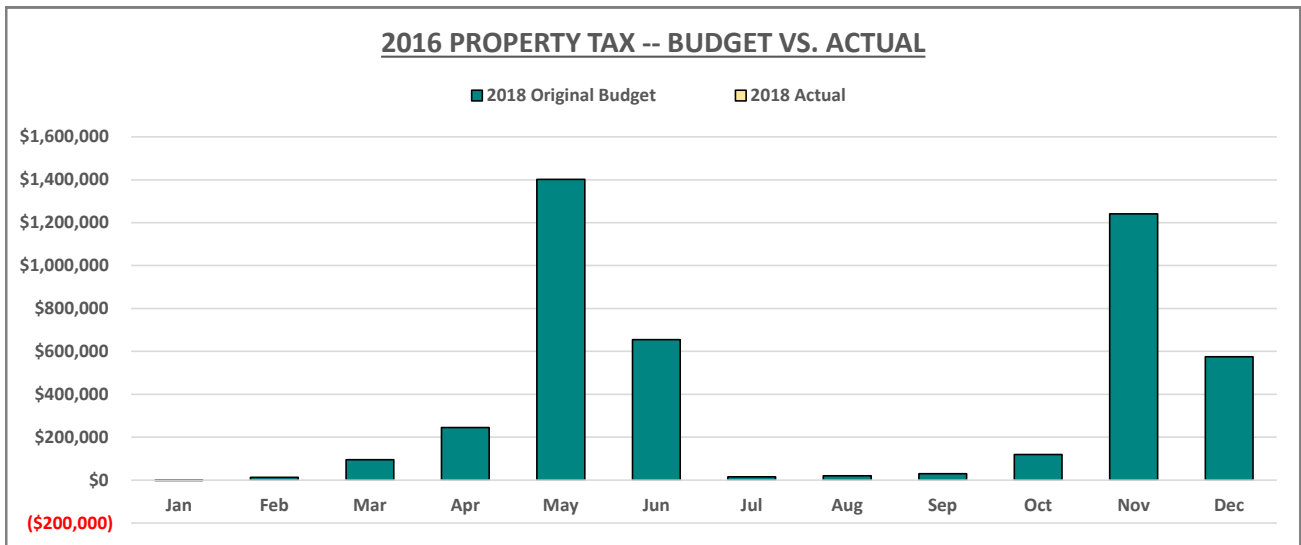
	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Beginning	Actual YTD	Remaining \$	Remaining %
GENERAL FUND REVENUE -- Detail							
Property Tax	122,143	72,789	194,251	4,553,700	0	4,553,700	100.00%
Sales Tax -CoPA Regular	676,232	811,638	796,856	3,175,400	811,690	2,363,710	74.44%
Sales Tax - EUGA Shared	35,147	34,079	0	188,900	48,723	140,177	74.21%
Electric Utility Tax	541,701	571,701	560,251	1,424,600	469,233	955,367	67.06%
Water Utility Tax	130,293	130,687	149,586	670,600	137,776	532,824	79.45%
Wastewater Utility Tax	182,033	193,446	214,695	867,400	224,377	643,023	74.13%
Solid Waste-Collection Tax	80,288	59,512	67,758	323,500	74,758	248,742	76.89%
Solid Waste-Transfer Station Tax	124,457	144,511	164,733	536,000	150,947	385,053	71.84%
Stormwater Utility Tax	3,034	2,486	7,090	170,000	553	169,447	99.67%
Parking Tax	1,867	407	1,710	36,300	1,473	34,827	95.94%
Telephone Tax	12,295	1,944	36,794	336,400	14,512	321,888	95.69%
Leasehold Excise Tax	40,314	41,404	40,053	148,500	31,155	117,345	79.02%
Cable TV Franchise Fee	42,466	41,432	40,847	170,000	42,100	127,900	75.24%
Marijuana Enforcement Tax	0	4,678	3,985	6,800	21,294	(14,494)	-213.15%
Liquor Excise Tax	51,477	61,755	62,482	255,900	62,821	193,079	75.45%
Other General Fund Revenue	1,760,222	1,711,360	1,490,280	6,406,100	1,558,804	4,847,296	75.67%
TOTAL--General Fund	\$3,803,969	\$3,883,828	\$3,831,372	\$19,270,100	\$3,650,215	\$15,619,885	81.06%
Variance from Prior Year \$	(\$91,930)	\$79,859	(\$52,456)		(\$181,157)		
Variance from Prior Year %	-2.36%	2.10%	-1.35%		-0.94%		

**CITY of PORT ANGELES
Q1-2018 Budget Status Report**

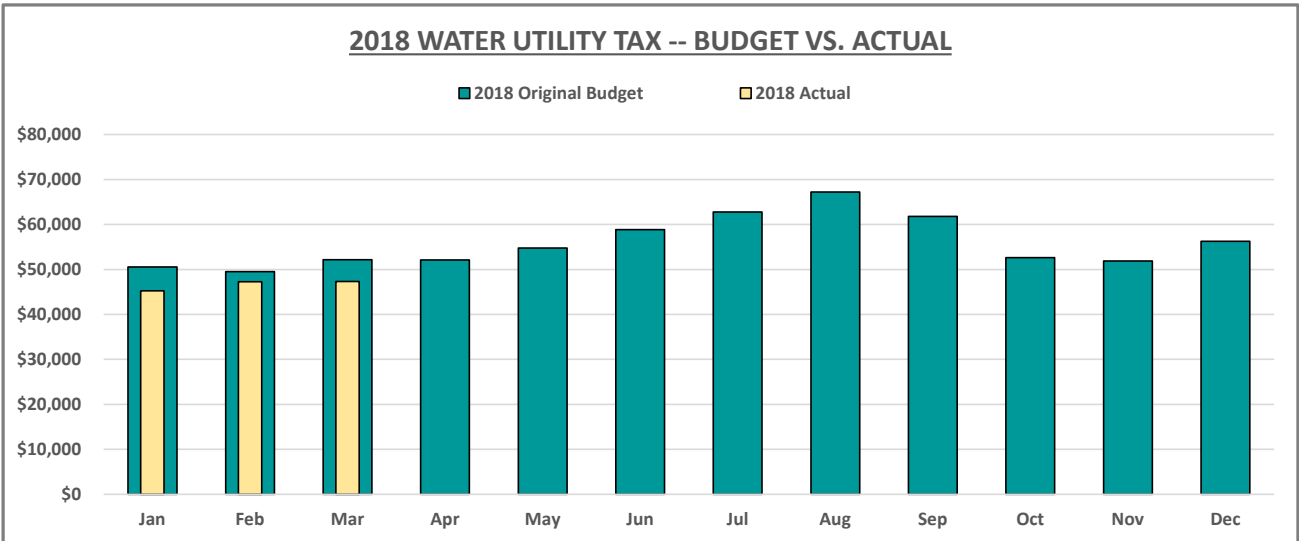
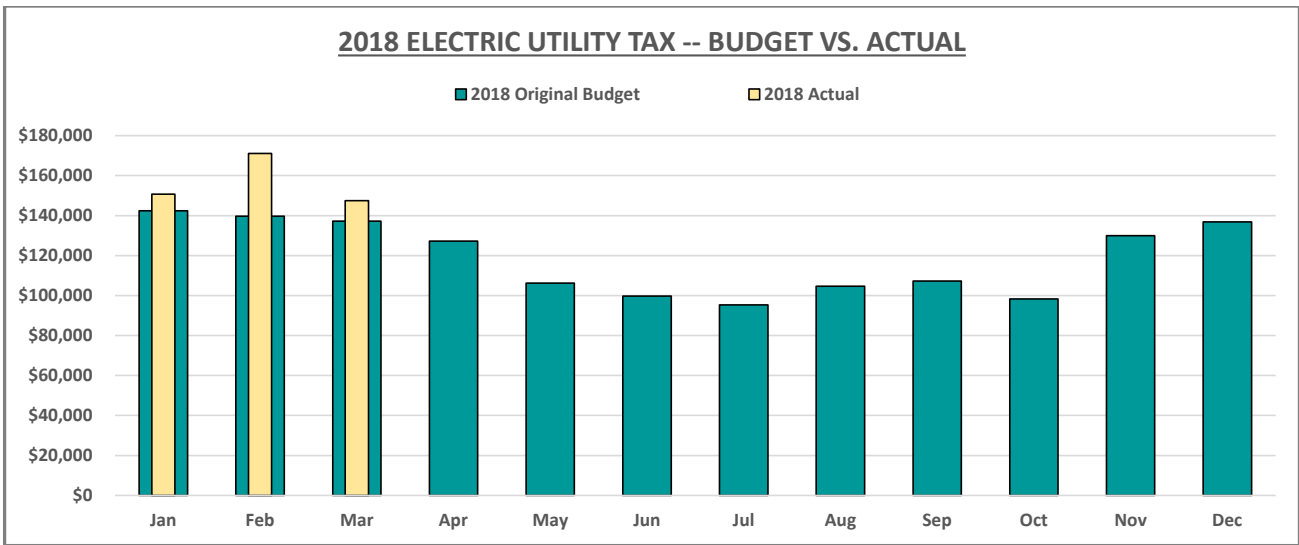
	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
GENERAL FUND EXPENDITURES	Actual YTD	Actual YTD	Actual YTD	Beginning	Actual YTD	Remaining \$	Remaining %
10 -- Salaries & Wages	2,201,988	2,593,850	2,299,238	8,927,300	2,230,996	6,696,304	75.01%
20 -- Personnel Benefits	911,944	960,580	824,939	3,752,500	792,161	2,960,339	78.89%
30 -- Supplies	118,684	156,579	159,947	748,100	192,057	556,043	74.33%
40 -- Services	665,565	766,388	881,034	3,629,000	800,078	2,828,922	77.95%
50 -- Intergov'tl. Svcs./Pmts.	585,659	533,606	738,555	2,798,300	720,879	2,077,421	74.24%
60 -- Capital Outlay	0	0	0	23,000	2,557	20,443	88.88%
70 -- Debt Service: Principal	0	0	0	0	0	0	n/a
80 -- Debt Service: Int./Other	0	0	0	0	0	0	n/a
90 -- Other Financing Sources	812	2,261	9,127	500	8,957	(8,457)	-1691.40%
TOTAL General Fund Expenditures	\$4,484,652	\$5,013,264	\$4,912,840	\$19,878,700	\$4,747,685	\$15,131,015	76.12%
Variance from Prior Yr. - \$	(\$620,337)	\$528,612	(\$100,424)		(\$165,155)		
Variance from Prior Yr. - %	-12.15%	11.79%	-2.00%		-0.83%		



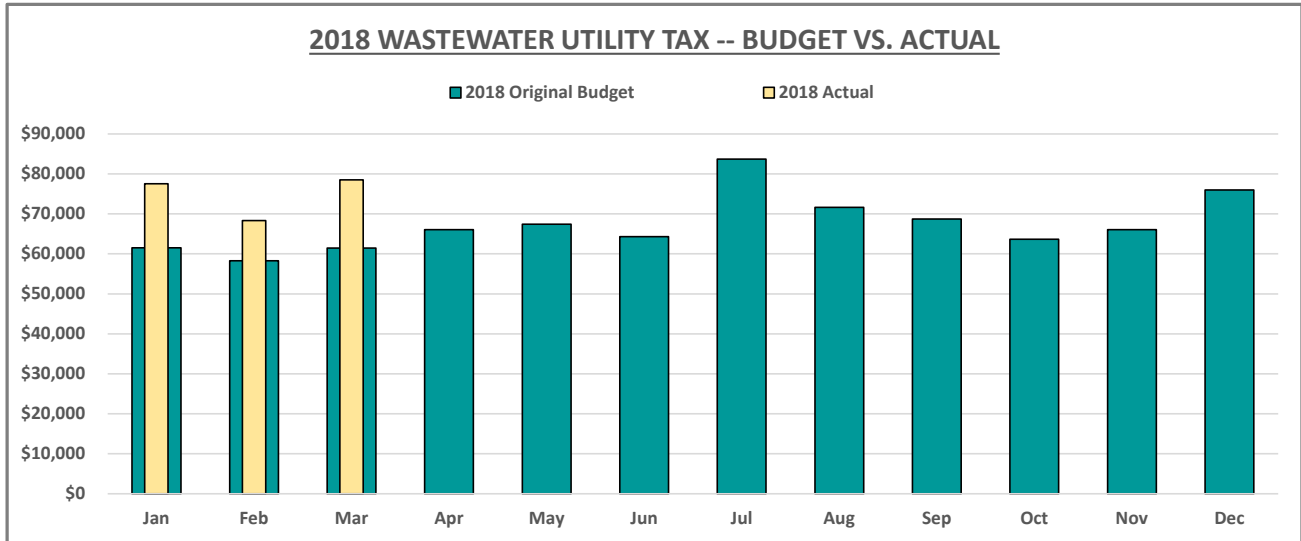
**CITY of PORT ANGELES
Q1-2018 Budget Status Report**



**CITY of PORT ANGELES
Q1-2018 Budget Status Report**



CITY of PORT ANGELES
Q1-2018 Budget Status Report



GENERAL FUND -- Fund #001

Council/Mgr./Clerk/HR	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	113,334	120,919	126,319	530,600	132,647	397,953	75.00%
Expenditure	182,250	198,372	193,753	911,500	216,449	695,051	76.25%
Net--Revenue less Expend.	(68,916)	(77,453)	(67,434)	(380,900)	(83,802)		
Variance from Prior Year \$	\$25,011	(\$8,537)	\$10,019	(\$313,466)	(\$16,368)		
Variance from Prior Year %	-26.63%	12.39%	-12.94%		24.27%		

Finance	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	2,579,573	2,676,396	2,861,343	15,146,400	2,668,733	12,477,667	82.38%
Expenditure	589,924	631,885	746,912	2,986,800	672,560	2,314,240	77.48%
Net--Revenue less Expend.	1,989,649	2,044,511	2,114,431	12,159,600	1,996,172		
Variance from Prior Year \$	\$87,246	\$54,862	\$69,920	\$10,045,169	(\$118,259)		
Variance from Prior Year %	4.59%	2.76%	3.42%		-5.59%		

City Attorney/Legal	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	122,877	93,560	77,906	333,000	85,641	247,359	74.28%
Expenditure	357,114	330,859	393,379	1,357,900	408,123	949,777	69.94%
Net--Revenue less Expend.	(234,237)	(237,299)	(315,473)	(1,024,900)	(322,482)		
Variance from Prior Year \$	(\$90,673)	(\$3,062)	(\$78,174)	(\$709,427)	(\$7,009)		
Variance from Prior Year %	63.16%	1.31%	32.94%		2.22%		

Community & Econ. Devel.	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	197,872	174,176	133,396	744,500	141,236	603,264	81.03%
Expenditure	176,443	175,975	169,928	917,800	165,591	752,209	81.96%
Net--Revenue less Expend.	21,429	(1,799)	(36,532)	(173,300)	(24,355)		
Variance from Prior Year \$	\$49,442	(\$23,228)	(\$34,733)	(\$136,768)	\$12,176		
Variance from Prior Year %	-176.50%	-108.40%	1930.48%		-33.33%		

CITY of PORT ANGELES
Q1-2018 Budget Status Report

Police	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	140,631	120,294	151,435	609,700	131,696	478,004	78.40%
Expenditure	1,170,580	1,456,314	1,328,185	5,551,900	1,397,326	4,154,574	74.83%
Net--Revenue less Expend.	(1,029,949)	(1,336,020)	(1,176,750)	(4,942,200)	(1,265,630)		
Variance from Prior Year \$	\$81,888	(\$306,071)	\$159,269	(\$3,765,450)	(\$88,880)		
Variance from Prior Year %	-7.37%	29.72%	-11.92%		7.55%		

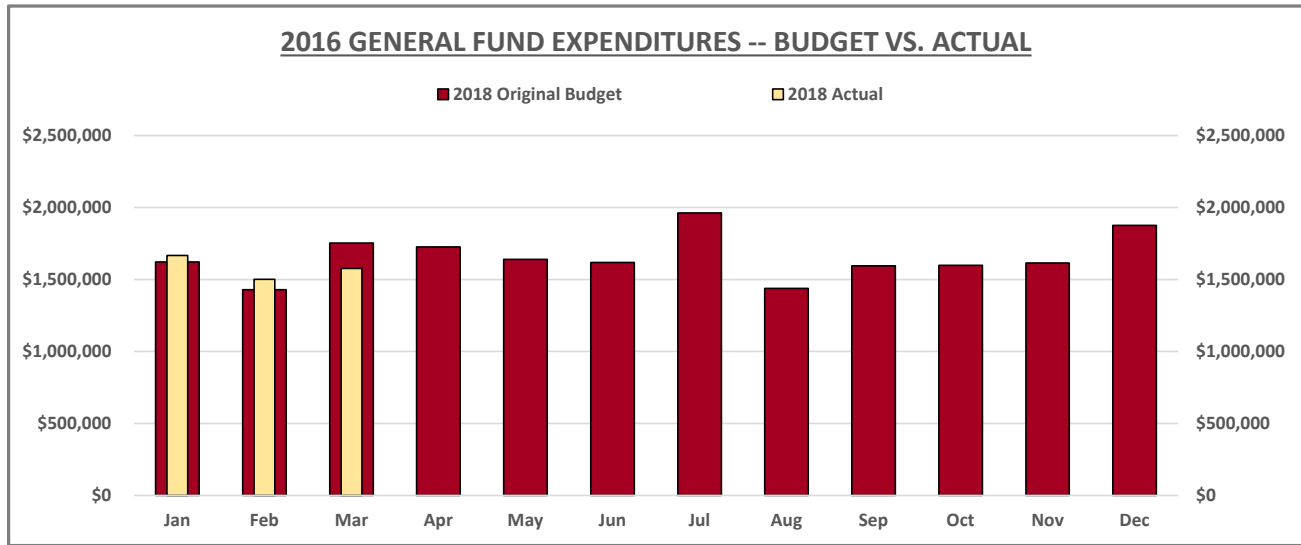
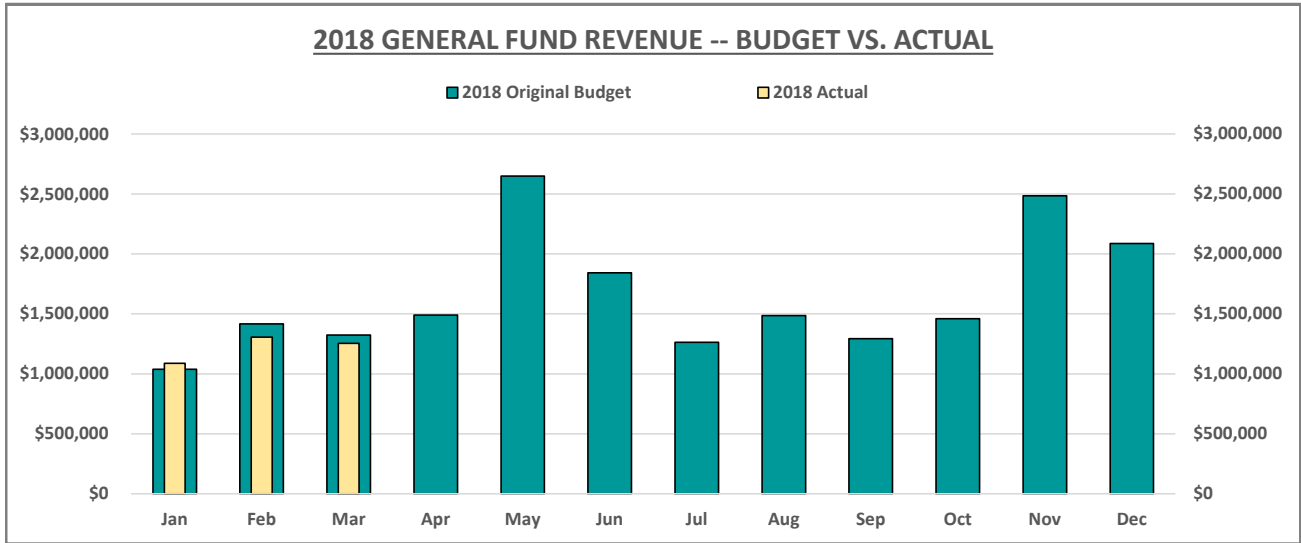
Fire	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	32,863	35,178	24,846	114,400	30,743	83,657	73.13%
Expenditure	617,908	638,353	742,072	2,833,200	643,208	2,189,992	77.30%
Net--Revenue less Expend.	(585,045)	(603,175)	(717,227)	(2,718,800)	(612,465)		
Variance from Prior Year \$	\$36,136	(\$18,130)	(\$114,052)	(\$2,001,573)	\$104,762		
Variance from Prior Year %	-5.82%	3.10%	18.91%		-14.61%		

Public Works	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	424,508	440,772	249,019	961,600	236,868	724,732	75.37%
Expenditure	679,337	774,540	540,388	1,959,000	457,350	1,501,650	76.65%
Net--Revenue less Expend.	(254,829)	(333,768)	(291,369)	(997,400)	(220,482)		
Variance from Prior Year \$	\$209,011	(\$78,939)	\$42,400	(\$706,031)	\$70,886		
Variance from Prior Year %	-45.06%	30.98%	-12.70%		-24.33%		

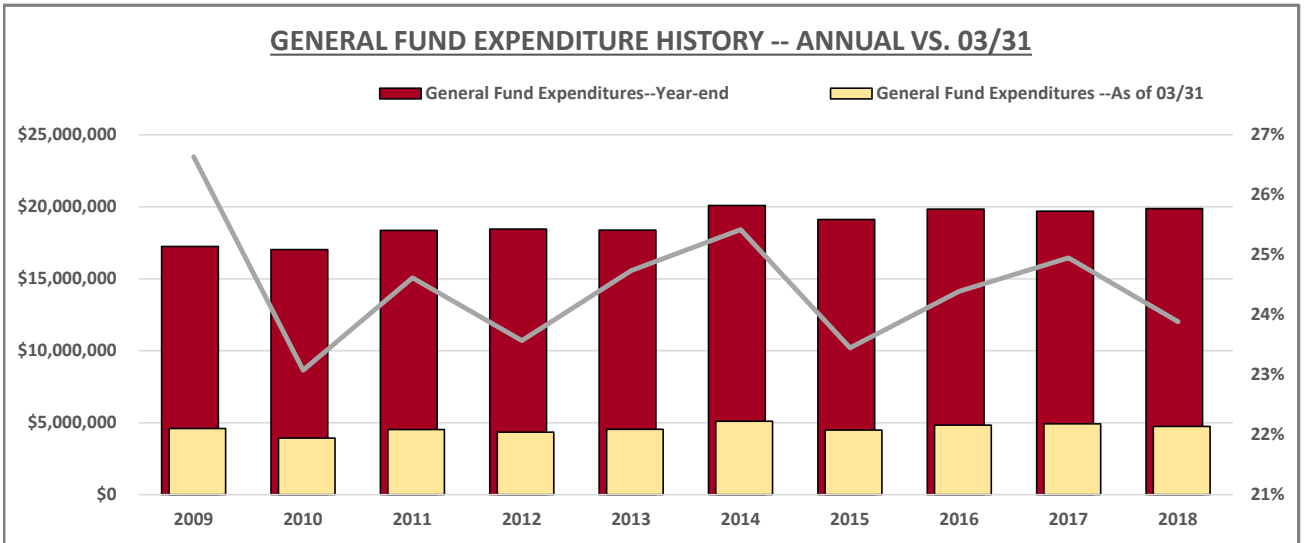
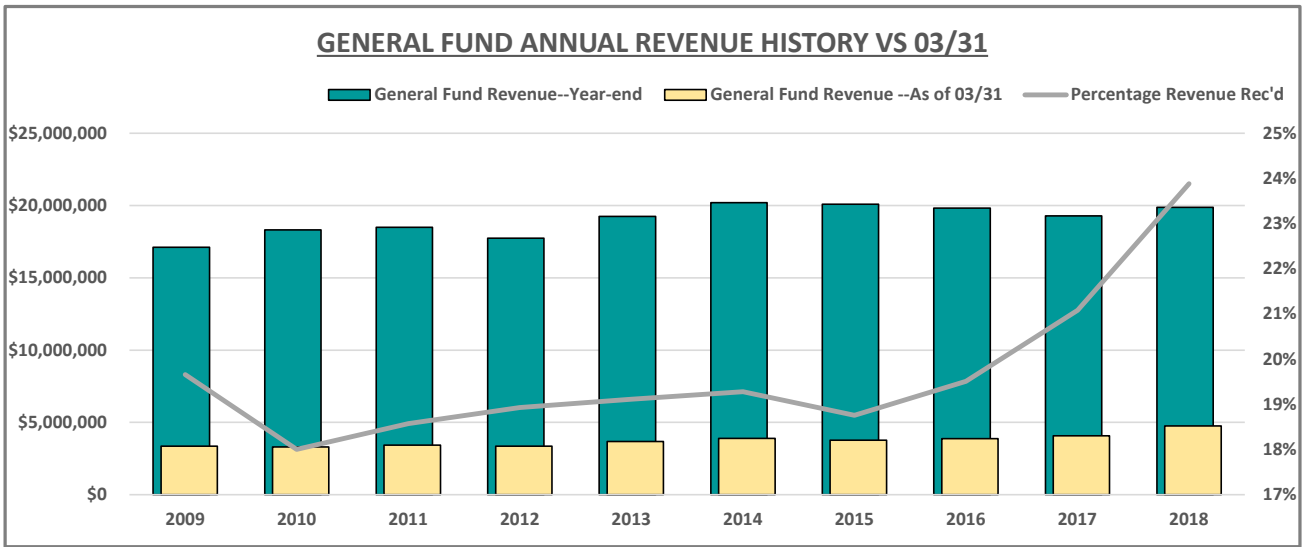
Parks & Recreation	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	192,311	222,534	207,109	829,900	222,650	607,250	73.17%
Expenditure	711,096	806,967	798,224	3,360,600	787,077	2,573,523	76.58%
Net--Revenue less Expend.	(518,785)	(584,433)	(591,115)	(2,530,700)	(564,427)		
Variance from Prior Year \$	\$130,346	(\$65,648)	(\$6,682)	(\$1,939,585)	\$26,688		
Variance from Prior Year %	-20.08%	12.65%	1.14%		-4.51%		

TOTAL -- General Fund	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	3,803,969	3,883,828	3,831,373	19,270,100	3,650,214	15,619,886	81.06%
Expenditure	4,484,652	5,013,264	4,912,840	19,878,700	4,747,685	15,131,015	76.12%
Net--Revenue less Expend.	(680,683)	(1,129,436)	(1,081,468)	(608,600)	(1,097,471)		
Variance from Prior Year \$	\$528,407	(\$448,754)	\$47,969	\$472,868	(\$16,003)		
Variance from Prior Year %	-43.70%	65.93%	-4.25%		1.48%		

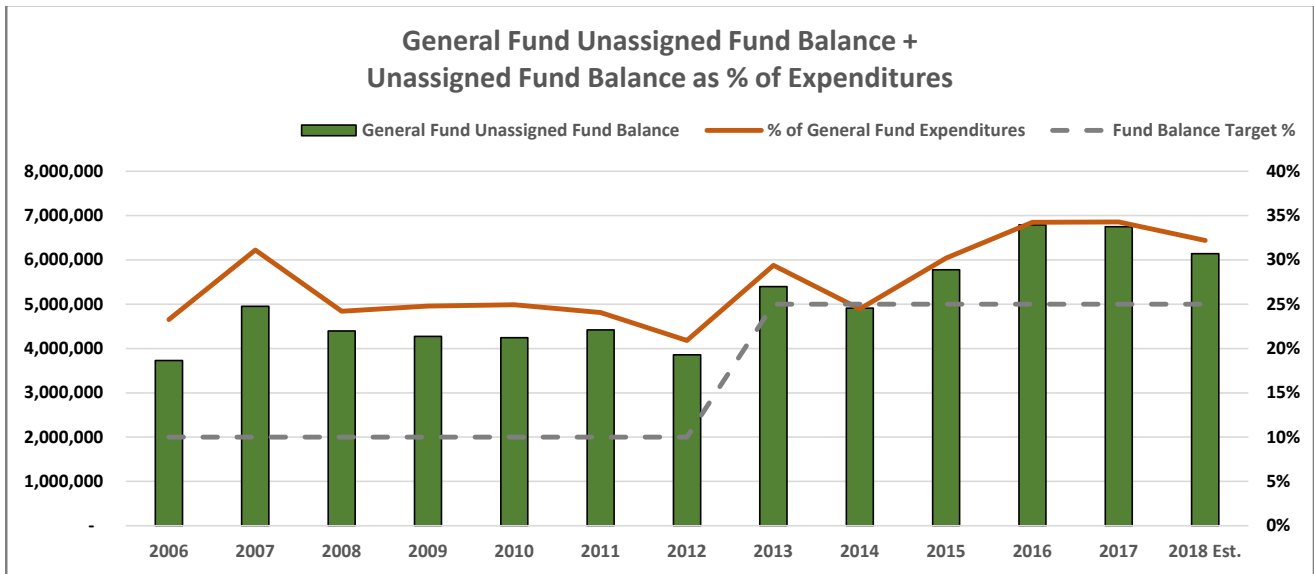
**CITY of PORT ANGELES
Q1-2018 Budget Status Report**



**CITY of PORT ANGELES
Q1-2018 Budget Status Report**



CITY of PORT ANGELES
Q1-2018 Budget Status Report



Special Revenue Funds

Lodging Tax -- Fund #101

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	52,117	89,111	69,507	578,600	74,041	504,559	87.20%
Expenditure	86,401	112,371	167,393	862,700	185,506	677,194	78.50%
Net--Revenue less Expend.	(34,284)	(23,260)	(97,886)	(284,100)	(111,464)		
Variance from Prior Year \$	\$170,054	\$11,024	(\$74,626)	(\$186,214)	(\$13,578)		
Variance from Prior Year %	-83.22%	-32.16%	320.84%		13.87%		

Street Fund -- Fund #102

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	412,687	393,816	343,509	1,564,000	361,569	1,202,431	76.88%
Expenditure	353,041	357,074	413,211	1,888,500	375,706	1,512,794	80.11%
Net--Revenue less Expend.	59,646	36,742	(69,702)	(324,500)	(14,137)		
Variance from Prior Year \$	\$3,395	(\$22,904)	(\$106,444)	(\$254,798)	\$55,565		
Variance from Prior Year %	6.04%	-38.40%	-289.71%		-79.72%		

R.E.E.T-1 -- Fund #105

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	63,633	23,524	26,140	196,400	15,566	180,834	92.07%
Expenditure	4,575	4,547	4,528	363,000	4,500	358,500	98.76%
Net--Revenue less Expend.	59,058	18,977	21,612	(166,600)	11,066		
Variance from Prior Year \$	\$44,135	(\$40,081)	\$2,635	(\$188,212)	(\$10,546)		
Variance from Prior Year %	295.75%	-67.87%	13.89%		-48.80%		

PenCom -- Fund #107

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	672,916	620,916	631,933	2,839,000	668,149	2,170,851	76.47%
Expenditure	991,130	916,613	568,421	2,860,300	928,767	1,931,533	67.53%
Net--Revenue less Expend.	(318,214)	(295,697)	63,512	(21,300)	(260,618)		
Variance from Prior Year \$	(\$40,249)	\$22,517	\$359,209	(\$84,812)	(\$324,130)		
Variance from Prior Year %	14.48%	-7.08%	-121.48%		-510.35%		

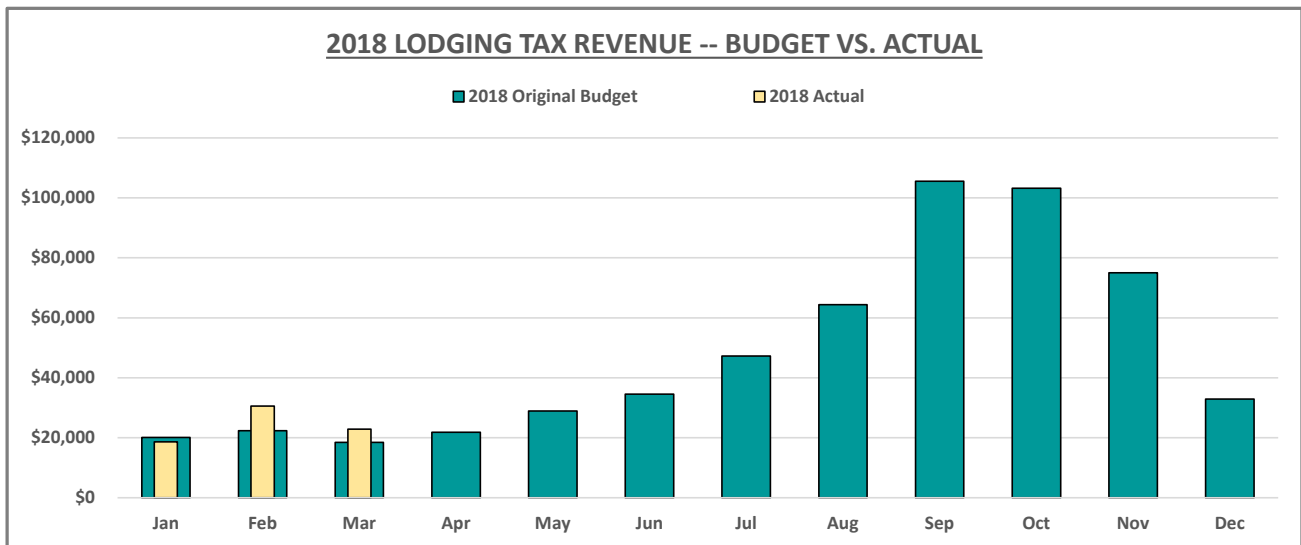
R.E.E.T.-2 -- Fund #160

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	62,295	23,414	23,161	195,000	15,566	179,434	92.02%
Expenditure	0	0	0	83,000	0	83,000	100.00%
Net--Revenue less Expend.	62,295	23,414	23,161	112,000	15,566		
Variance from Prior Year \$	\$42,756	(\$38,881)	(\$253)	\$88,839	(\$7,595)		
Variance from Prior Year %	218.82%	-62.41%	-1.08%		-32.79%		

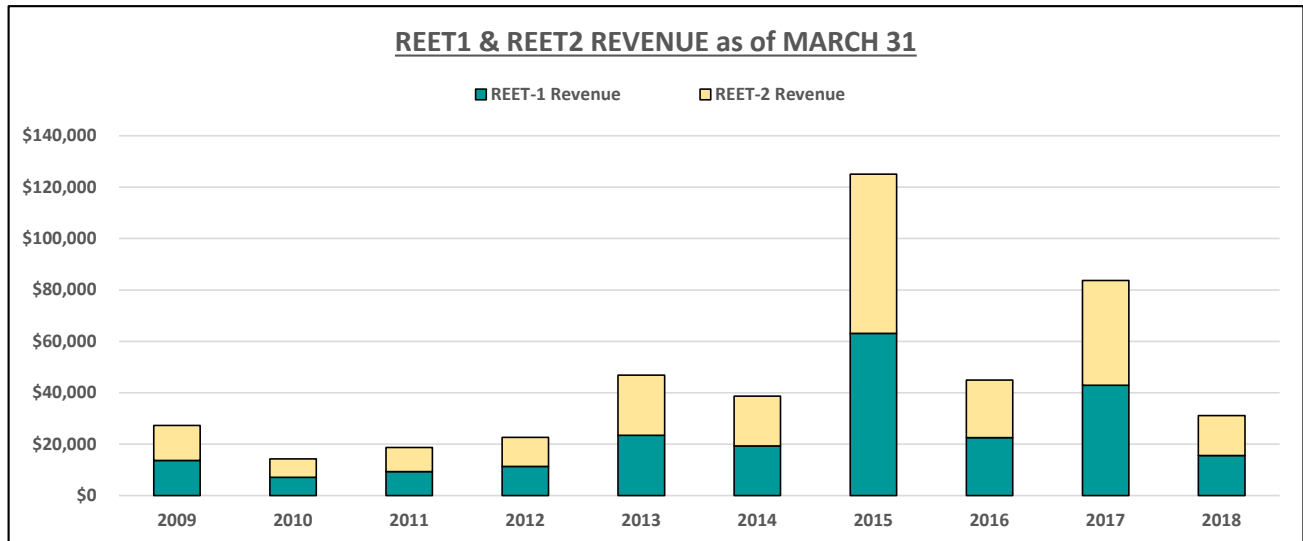
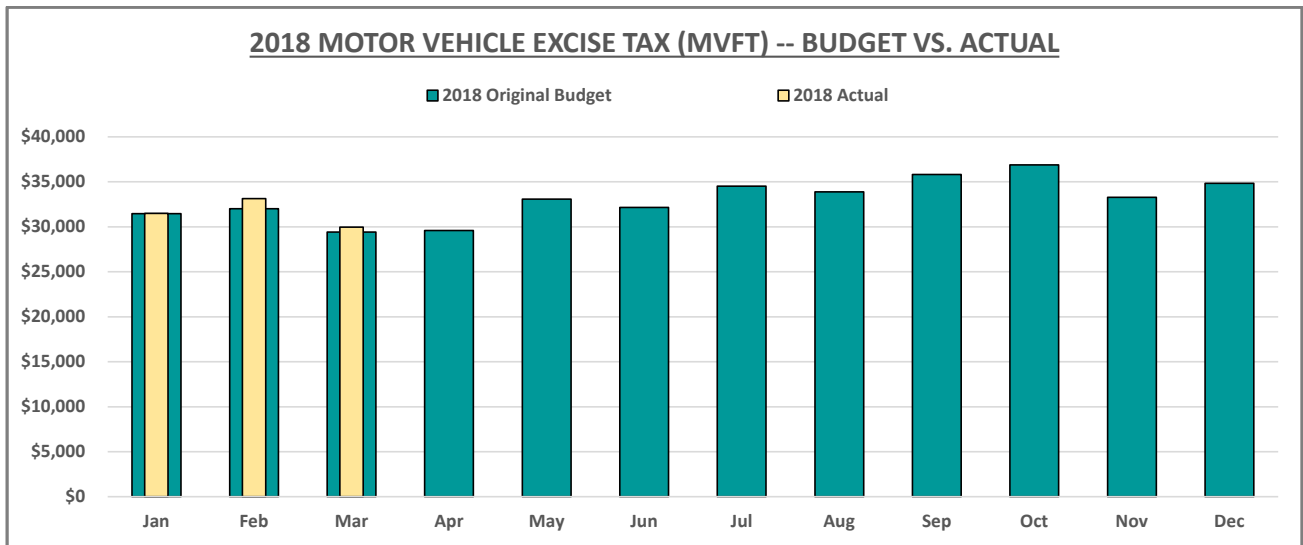
**CITY of PORT ANGELES
Q1-2018 Budget Status Report**

Business Improvement Fund -- Fund #165	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	0	0	0	0	8,968	(8,968)	NA
Expenditure	0	0	0	0	0	0	NA
Net--Revenue less Expend.	0	0	0	0	8,968		
Variance from Prior Year \$	\$0	\$0	\$0	\$0	\$8,968		
Variance from Prior Year %	NA	NA	NA		NA		

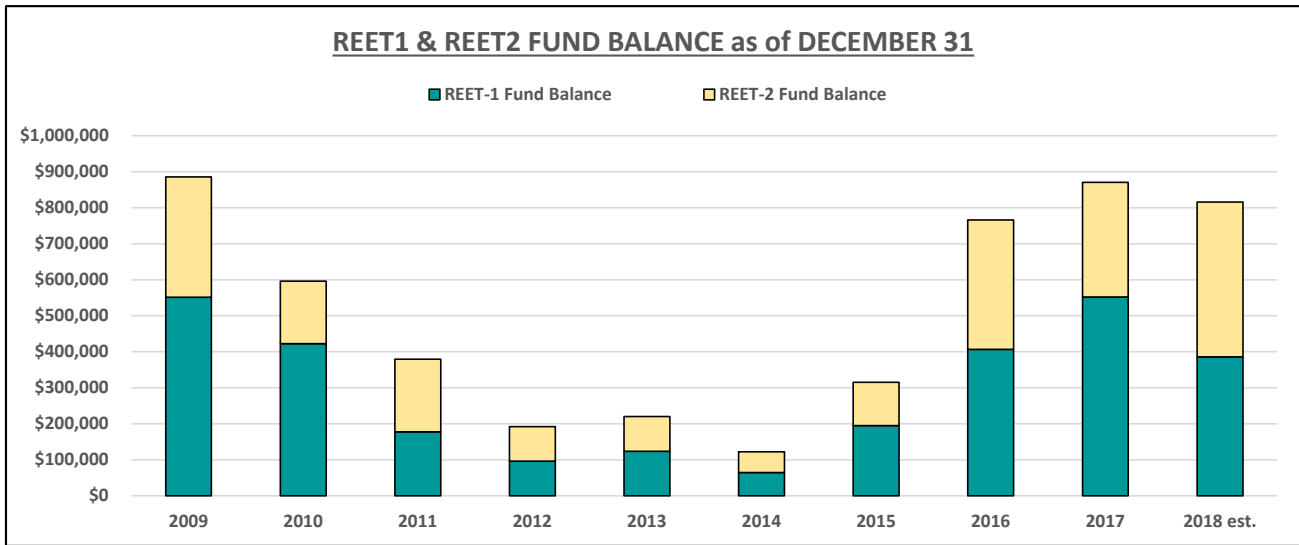
P.A. Housing -- Fund #172	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,499	1,879	5,182	1,048,600	1,459	1,047,141	99.86%
Expenditure	15,000	15,000	0	1,230,000	241,529	988,471	80.36%
Net--Revenue less Expend.	(13,501)	(13,121)	5,182	(181,400)	(240,070)		
Variance from Prior Year \$	(\$14,606)	\$380	\$18,302	(\$186,582)	(\$245,252)		
Variance from Prior Year %	-1321.81%	-2.82%	-139.49%		-4732.98%		



**CITY of PORT ANGELES
Q1-2018 Budget Status Report**



**CITY of PORT ANGELES
Q1-2018 Budget Status Report**



2005 UTGO -- Fund #212 Closed -Library	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	7,969	3	0	0	0	0	NA
Expenditure	15,000	0	0	0	0	0	NA
Net--Revenue less Expend.	(7,031)	3	0	0	0		
Variance from Prior Year \$	(\$13,716)	\$7,035	(\$3)	\$0	\$0		
Variance from Prior Year %	-205.18%	-100.05%	-100.00%		NA		

CITY of PORT ANGELES
Q1-2018 Budget Status Report

2005 LTGO -- Fund #214	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
<i>Refunded via 2015 LTGO 09/29/2015</i>	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	252,272	0	0	0	0	0	NA
Expenditure	45,633	0	0	0	0	0	NA
Net--Revenue less Expend.	206,639	0	0	0	0		
<i>Variance from Prior Year \$</i>	<i>(\$1,284)</i>	<i>(\$206,639)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>		
<i>Variance from Prior Year %</i>	<i>-0.62%</i>	<i>-100.00%</i>	<i>NA</i>		<i>NA</i>		

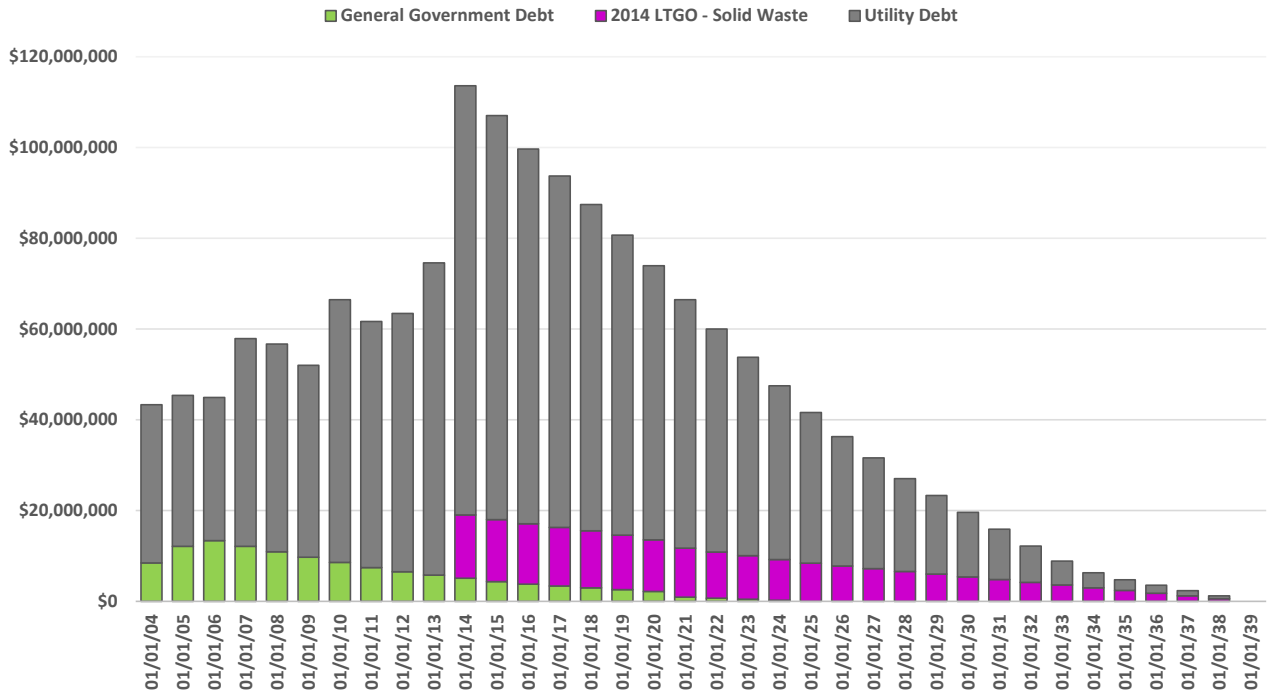
2006 LTGO -- Fund #215	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	15,409	16,736	16,045	64,600	2,292	62,308	96.45%
Expenditure	43,444	43,445	43,445	87,000	43,445	43,555	50.06%
Net--Revenue less Expend.	(28,035)	(26,709)	(27,400)	(22,400)	(41,153)		
<i>Variance from Prior Year \$</i>	<i>(\$14,377)</i>	<i>\$1,326</i>	<i>(\$692)</i>	<i>\$5,000</i>	<i>(\$13,752)</i>		
<i>Variance from Prior Year %</i>	<i>105.26%</i>	<i>-4.73%</i>	<i>NA</i>		<i>NA</i>		

2014 LTGO -- Fund #216	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
<i>LTGO Solid Waste Landfill</i>	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	99,201	86,473	86,632	345,700	86,752	258,948	74.91%
Expenditure	0	0	0	500	0	500	100.00%
Net--Revenue less Expend.	99,201	86,473	86,632	345,200	86,752		
<i>Variance from Prior Year \$</i>	<i>\$99,201</i>	<i>(\$12,728)</i>	<i>\$159</i>	<i>\$258,568</i>	<i>\$119</i>		
<i>Variance from Prior Year %</i>	<i>NA</i>	<i>-12.83%</i>	<i>0.18%</i>		<i>0.14%</i>		

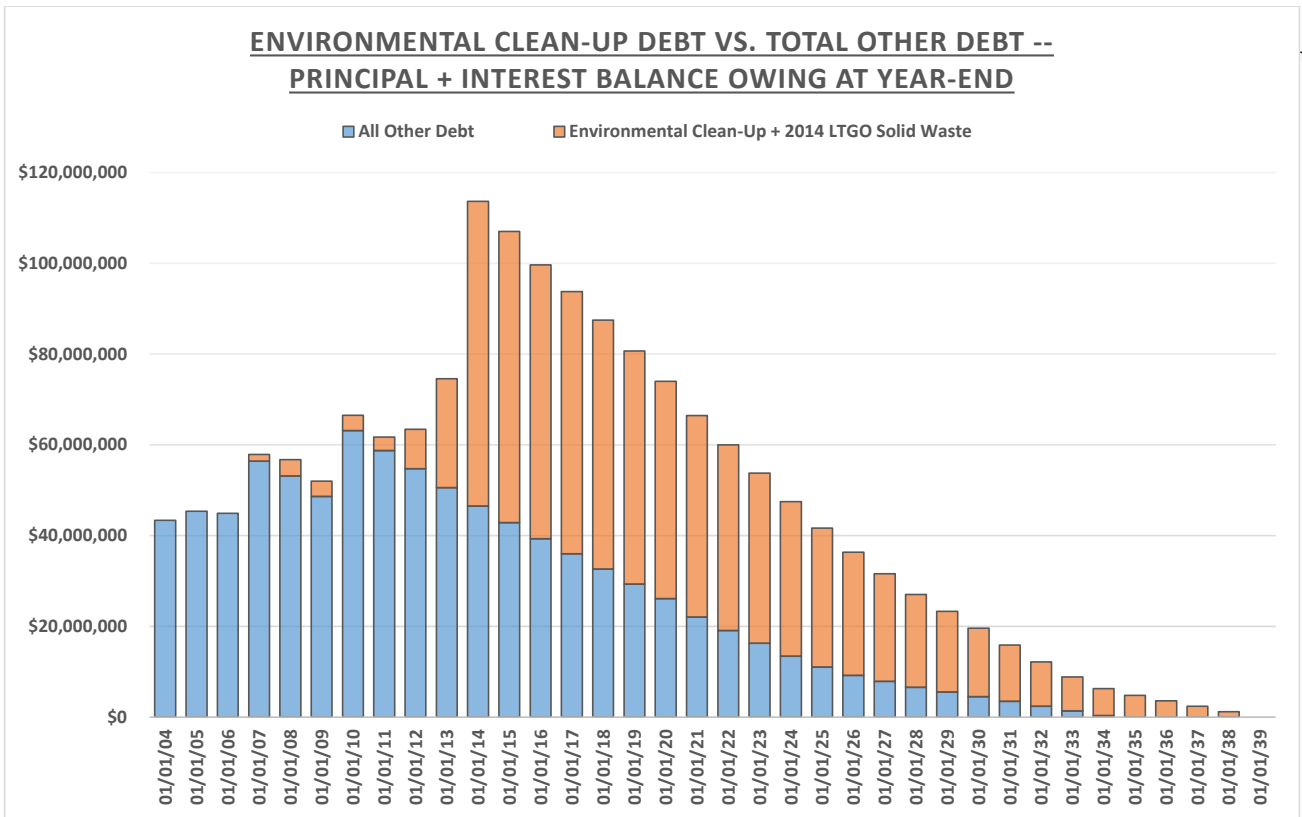
2015 LTGO -- Fund #217	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
<i>Refinance WUGA Bonds</i>	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	0	55,618	58,958	233,900	58,434	175,466	75.02%
Expenditure	0	17,800	23,958	233,500	21,536	211,964	90.78%
Net--Revenue less Expend.	0	37,818	35,001	400	36,898		
<i>Variance from Prior Year \$</i>	<i>\$0</i>	<i>\$37,818</i>	<i>(\$2,817)</i>	<i>(\$34,601)</i>	<i>\$1,897</i>		
<i>Variance from Prior Year %</i>	<i>NA</i>	<i>NA</i>	<i>-7.45%</i>		<i>5.42%</i>		

**CITY of PORT ANGELES
Q1-2018 Budget Status Report**

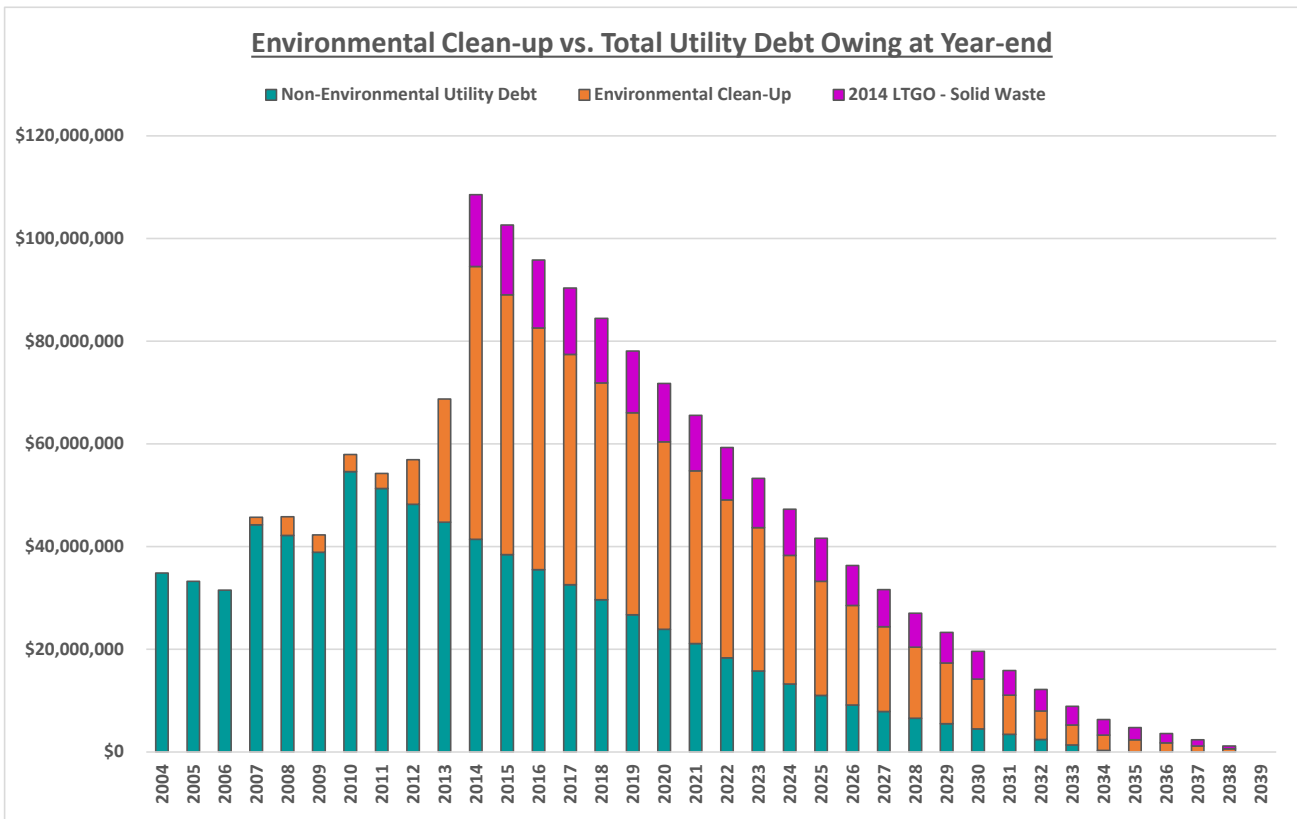
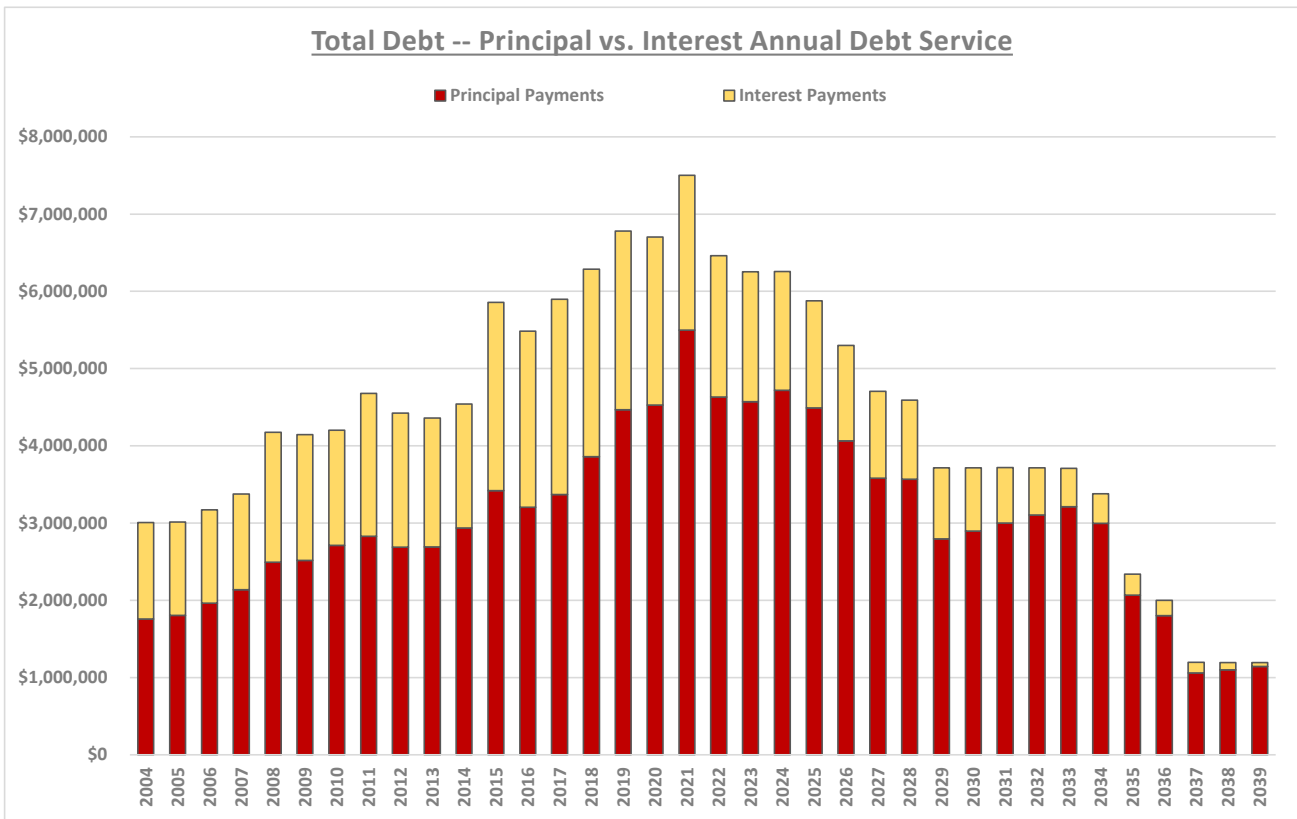
**GENERAL GOVERNMENT + UTILITY DEBT --
PRINCIPAL & INTEREST BALANCE OWING AT YEAR-END**



CITY of PORT ANGELES
Q1-2018 Budget Status Report



CITY of PORT ANGELES
Q1-2018 Budget Status Report



CITY of PORT ANGELES
Q1-2018 Budget Status Report

Governmental Capital Projects

Capital - Governmental

-- Fund #310

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	109,115	48,466	203,565	1,885,100	18,179	1,866,921	99.04%
Expenditure	237,233	44,925	373,666	1,885,100	66,022	1,819,078	96.50%
Net--Revenue less Expend.	(128,118)	3,541	(170,101)	0	(47,843)		
Variance from Prior Year \$	\$457,090	\$131,659	(\$173,642)	\$170,101	\$122,258		
Variance from Prior Year %	-78.11%	-102.76%	-4903.63%		-71.87%		

Transporation Capital (TBD)

-- Fund 312

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	0	0	0	6,702,700	72,295	6,630,405	98.92%
Expenditure	0	0	0	5,456,500	68,645	5,387,855	98.74%
Net--Revenue less Expend.	0	0	0	1,246,200	3,650		
Variance from Prior Year \$	\$0	\$0	\$0	\$1,246,200	\$3,650		
Variance from Prior Year %	NA	NA	NA		NA		

Parks Capital -- Fund #316

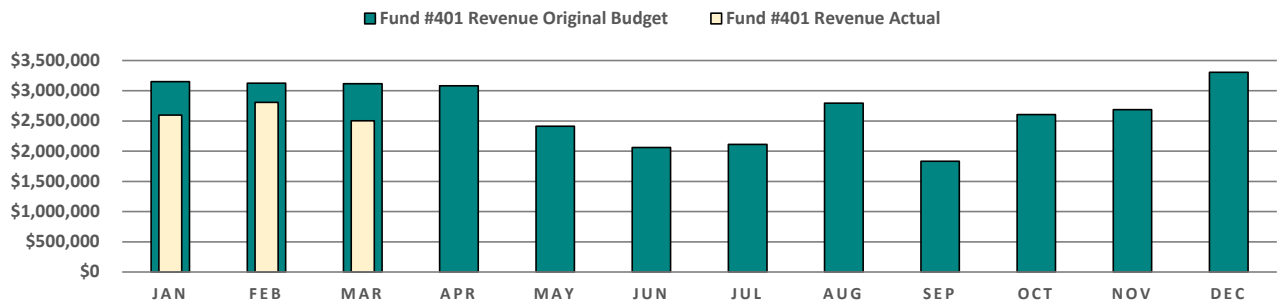
	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,730	1,604	1,629	6,800	2,581	4,219	62.05%
Expenditure	0	0	0	0	0	0	NA
Net--Revenue less Expend.	1,730	1,604	1,629	6,800	2,581		
Variance from Prior Year \$	\$447	(\$126)	\$26	\$5,171	\$952		
Variance from Prior Year %	34.84%	-7.30%	1.60%		58.40%		

Utilities & Enterprise Funds

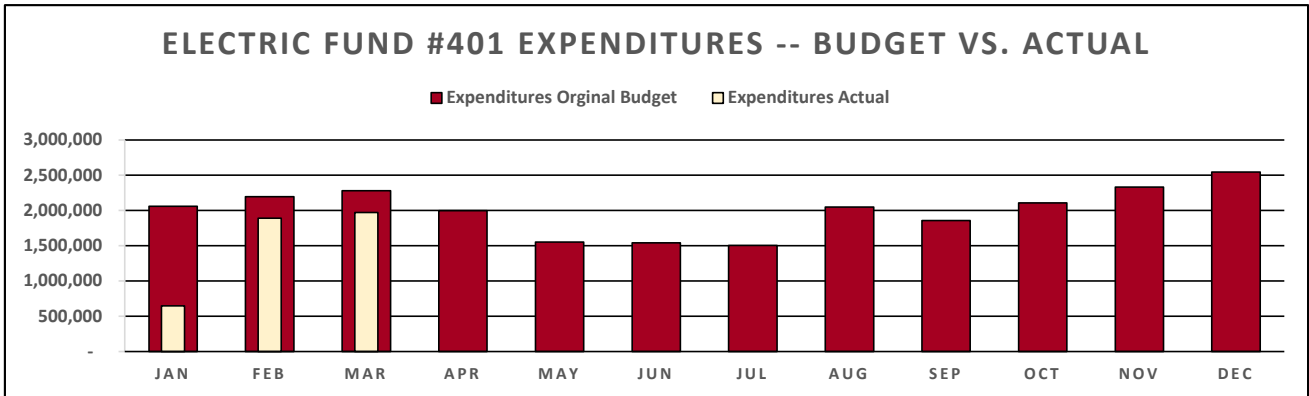
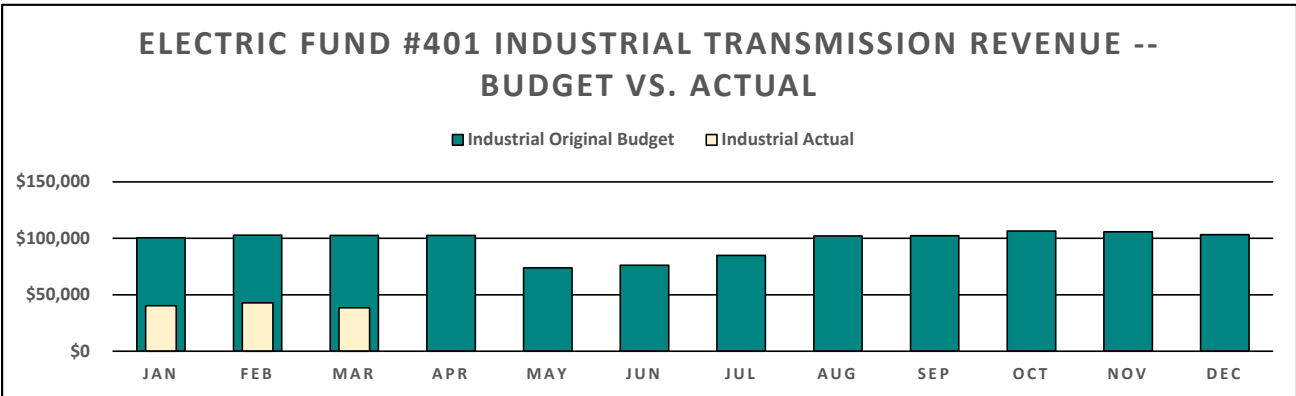
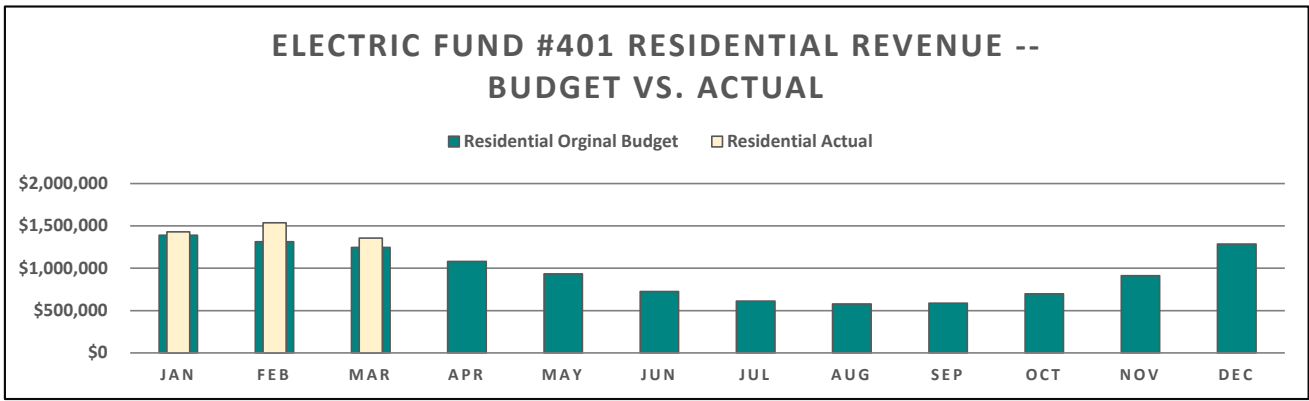
Electric -- Fund #401

	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	9,039,606	9,539,495	9,574,277	24,024,400	7,906,957	16,117,443	67.09%
Expenditure	8,370,189	8,235,529	7,104,739	22,950,700	4,511,015	18,439,685	80.34%
Net--Revenue less Expend.	669,417	1,303,966	2,469,539	1,073,700	3,395,941		
Variance from Prior Year \$	\$228,910	\$634,549	\$1,165,573	(\$1,395,839)	\$926,403		
Variance from Prior Year %	51.97%	94.79%	89.39%		37.51%		

ELECTRIC FUND #401 REVENUE -- BUDGET VS ACTUAL



CITY of PORT ANGELES
Q1-2018 Budget Status Report



Water -- Fund #402	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,332,519	1,329,073	1,457,839	6,875,200	1,425,840	5,449,360	79.26%
Expenditure	1,503,740	1,192,495	1,193,435	7,251,100	1,139,408	6,111,692	84.29%
Net--Revenue less Expend.	(171,221)	136,578	264,405	(375,900)	286,433		
Variance from Prior Year \$	\$428,411	\$307,798	\$127,827	(\$640,305)	\$22,028		
Variance from Prior Year %	-71.45%	-179.77%	93.59%		8.33%		

Wastewater - Fund #403	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,369,918	1,443,402	1,603,666	6,965,300	1,692,134	5,273,166	75.71%
Expenditure	1,495,388	1,203,719	1,201,370	6,965,300	1,166,604	5,798,696	83.25%
Net--Revenue less Expend.	(125,470)	239,682	402,295	0	525,529		
Variance from Prior Year \$	\$874,320	\$365,152	\$162,613	(\$402,295)	\$123,234		
Variance from Prior Year %	-87.45%	-291.03%	67.85%		30.63%		

CITY of PORT ANGELES
Q1-2018 Budget Status Report

Solid Waste -- Fund #404	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	2,394,318	2,627,182	5,028,054	11,254,700	2,844,788	8,409,912	74.72%
Expenditure	2,048,885	2,010,274	4,856,940	10,960,600	2,103,375	8,857,225	80.81%
Net--Revenue less Expend.	345,433	616,908	171,114	294,100	741,413		
Variance from Prior Year \$	\$579,025	\$271,476	(\$445,794)	\$122,986	\$570,299		
Variance from Prior Year %	-247.88%	78.59%	-72.26%		333.29%		

Stormwater Util. - Fund #406	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	40,405	32,536	90,857	2,126,600	10,708	2,115,892	99.50%
Expenditure	249,505	245,083	232,160	1,726,600	271,261	1,455,339	84.29%
Net--Revenue less Expend.	(209,100)	(212,546)	(141,303)	400,000	(260,553)		
Variance from Prior Year \$	\$106,328	(\$3,446)	\$71,244	\$541,303	(\$119,251)		
Variance from Prior Year %	-33.71%	1.65%	-33.52%		84.39%		

Medic 1 Utility -- Fund #409	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	470,795	482,447	633,190	2,791,600	646,186	2,145,414	76.85%
Expenditure	424,077	445,998	571,610	2,788,500	594,933	2,193,567	78.66%
Net--Revenue less Expend.	46,718	36,448	61,580	3,100	51,253		
Variance from Prior Year \$	\$9,912	(\$10,270)	\$25,132	(\$58,480)	(\$10,327)		
Variance from Prior Year %	26.93%	-21.98%	68.95%		-16.77%		

Harbor Clean-up -- Fund #413	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	19,070	5,742	15,705	3,889,500	308,389	3,581,111	92.07%
Expenditure	11,229	(31,526)	154,414	4,147,800	275,077	3,872,723	93.37%
Net--Revenue less Expend.	7,841	37,267	(138,709)	(258,300)	33,312		
Variance from Prior Year \$	(\$57,008)	\$29,427	(\$175,976)	(\$119,591)	\$172,021		
Variance from Prior Year %	-87.91%	375.32%	-472.20%		-124.02%		

Conservation-- Fund #421	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	130,554	134,230	9,918	835,900	176,859	659,041	78.84%
Expenditure	122,601	132,091	151,882	1,004,000	214,300	789,700	78.66%
Net--Revenue less Expend.	7,953	2,139	(141,963)	(168,100)	(37,440)		
Variance from Prior Year \$	(\$46,763)	(\$5,814)	(\$144,102)	(\$26,137)	\$104,523		
Variance from Prior Year %	-85.46%	-73.10%	-6736.77%		-73.63%		

Utility Capital Funds

Electric Capital -- Fund #451	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	6,442	21,015	0	1,073,700	0	1,073,700	100.00%
Expenditure	38,163	(13,264)	129,997	1,250,000	0	1,250,000	100.00%
Net--Revenue less Expend.	(31,722)	34,279	(129,997)	(176,300)	0		
Variance from Prior Year \$	(\$696,060)	\$66,001	(\$164,276)	(\$46,303)	\$129,997		
Variance from Prior Year %	-104.77%	-208.06%	-479.23%		-100.00%		

Water Capital -- Fund #452	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	3,031	1,204	0	556,000	0	556,000	100.00%
Expenditure	0	0	0	1,042,300	0	1,042,300	100.00%
Net--Revenue less Expend.	3,031	1,204	0	(486,300)	0		
Variance from Prior Year \$	(\$310,062)	(\$1,827)	(\$1,204)	(\$486,300)	\$0		
Variance from Prior Year %	-99.03%	-60.27%	-100.00%		NA		

CITY of PORT ANGELES
Q1-2018 Budget Status Report

Wastewater Capital -- Fund #453	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	2,706	0	0	600,000	0	600,000	100.00%
Expenditure	0	0	42,261	1,345,000	162,292	1,182,708	87.93%
Net--Revenue less Expend.	2,706	0	(42,261)	(745,000)	(162,292)		
Variance from Prior Year \$	(\$609,044)	(\$2,706)	(\$42,261)	(\$702,739)	(\$120,032)		
Variance from Prior Year %	-99.56%	-100.00%	#DIV/0!		284.03%		

Solid Waste Capital -- Fund #454	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	109,060	153,270	217,430	1,217,500	173,982	1,043,518	85.71%
Expenditure	106,044	2,015,093	39,190	1,436,500	32,972	1,403,528	97.70%
Net--Revenue less Expend.	3,016	(1,861,823)	178,241	(219,000)	141,010		
Variance from Prior Year \$	\$15,983	(\$1,864,839)	\$2,040,064	(\$397,241)	(\$37,231)		
Variance from Prior Year %	-123.26%	-61831.53%	-109.57%		-20.89%		

Stormwater Cap. -- Fund #456	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	0	222,212	128,000	400,000	0	400,000	100.00%
Expenditure	1,470	0	0	632,000	0	632,000	100.00%
Net--Revenue less Expend.	(1,470)	222,212	128,000	(232,000)	0		
Variance from Prior Year \$	(\$94,697)	\$223,682	(\$94,212)	(\$360,000)	(\$128,000)		
Variance from Prior Year %	-101.58%	-15216.46%	-42.40%		-100.00%		

CSO Capital/Debt-- Fund #463	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	497,547	1,668,955	557,893	2,301,900	568,489	1,733,411	75.30%
Expenditure	(1,098,838)	1,512,192	280,066	2,451,900	163,696	2,288,204	93.32%
Net--Revenue less Expend.	1,596,385	156,763	277,827	(150,000)	404,793		
Variance from Prior Year \$	\$1,434,498	(\$1,439,622)	\$121,064	(\$427,827)	\$126,966		
Variance from Prior Year %	886.11%	-90.18%	77.23%		45.70%		

Internal Service Funds

Equipment Services -- Fund #501	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	395,639	417,782	473,711	1,835,500	445,932	1,389,568	75.71%
Expenditure	718,992	229,553	297,652	2,534,600	272,109	2,262,491	89.26%
Net--Revenue less Expend.	(323,353)	188,229	176,059	(699,100)	173,823		
Variance from Prior Year \$	(\$281,708)	\$511,583	(\$12,170)	(\$875,159)	(\$2,236)		
Variance from Prior Year %	676.45%	-158.21%	-6.47%		-1.27%		

Info. Technology -- Fund #502	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	388,468	423,128	661,251	1,968,100	428,597	1,539,503	78.22%
Expenditure	292,043	343,628	506,021	2,474,300	216,915	2,257,385	91.23%
Net--Revenue less Expend.	96,425	79,500	155,231	(506,200)	211,682		
Variance from Prior Year \$	(\$3,737)	(\$16,925)	\$75,730	(\$661,431)	\$56,451		
Variance from Prior Year %	-3.73%	-17.55%	95.26%		36.37%		

Self-Insurance -- Fund #503	3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
	Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
Revenue	1,656,491	1,432,085	1,363,636	5,536,900	1,241,482	4,295,418	77.58%
Expenditure	1,990,418	1,607,304	1,628,436	5,536,900	1,942,402	3,594,498	64.92%
Net--Revenue less Expend.	(333,927)	(175,219)	(264,801)	0	(700,920)		
Variance from Prior Year \$	\$143,423	\$158,708	(\$89,581)	\$264,801	(\$436,119)		
Variance from Prior Year %	-30.05%	-47.53%	51.13%		164.70%		

CITY of PORT ANGELES
Q1-2018 Budget Status Report

Permanent & Trust Funds	
Cemetery Endow. - Fund #601	
Revenue	
Expenditure	
Net--Revenue less Expend.	
Variance from Prior Year \$	
Variance from Prior Year %	

3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
810	867	1,175	4,000	1,390	2,610	65.24%
0	0	0	2,500	0	2,500	100.00%
810	867	1,175	1,500	1,390		
\$16	\$57	\$308	\$325	\$215		
2.02%	6.98%	35.60%		18.34%		

Fire Pension -- Fund #602	
Revenue	
Expenditure	
Net--Revenue less Expend.	
Variance from Prior Year \$	
Variance from Prior Year %	

3/31/2015	3/31/2016	3/31/2017	2018 Budget	3/31/2018	Budget	Budget
Actual YTD	Actual YTD	Actual YTD	Original	Actual YTD	Remaining \$	Remaining %
4,656	4,501	23,532	23,900	24	23,876	99.90%
24,144	12,991	39,591	62,600	36,170	26,430	42.22%
(19,488)	(8,490)	(16,058)	(38,700)	(36,145)		
(\$4,898)	\$10,998	(\$7,568)	(\$22,642)	(\$20,087)		
33.57%	-56.43%	89.14%		125.09%		