



**Date:** May 5, 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:** 2019 Year-End Financial Report (unaudited)

This report provides an overview of the year-to-date financial information for 2019, 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. Please note the City's audit is not complete and therefore there is potential for the reports to change.

For easy reference the "Budget at a Glance" chart demonstrates the percent change for each major fund at year end compared to the amended 2019 Budget. Revenue changes highlighted in green indicate the year-end actual amounts were either in line with, or surpassed, budget expectations. Expenditure items in green were at or below budget at the end of 2019. Items highlighted in red exceeded budgeted expenses or did not meet revenue expectations. When reviewing year-end amounts attention to overall revenues less expenditures is the best way to determine fund stability. For example, if revenues are greater than, or equal to expenditures the fund balance will increase, or remain the same. However, if expenditures exceed revenues the fund balance will be impacted negatively.

<b>BUDGET AT A GLANCE</b>		
<b>% CHANGE 2019 ACTUAL TO BUDGET</b>		
	<b>REVENUE</b>	<b>EXPENSES</b>
GENERAL FUND	-4.28%	1.93%
LODGING TAX FUND	-25.96%	5.72%
STREET FUND	-3.53%	2.66%
REET I & II COMBINED	-181.27%	0.04%
PENCOM FUND	1.35%	10.58%
PORT ANGELES HOUSING FUND	93.41%	100.00%
DEBT SERVICE FUNDS - COMBINED	-4.45%	0.08%
ELECTRIC UTILITY FUND	8.54%	17.09%
WATER UTILITY FUND	-8.18%	5.27%
WASTEWATER UTILITY FUND	-6.49%	2.21%
SOLID WASTE UTILITY FUND	-9.15%	-2.96%
STORMWATER UTILITY FUND	-8.64%	13.95%
MEDIC 1 UTILITY FUND	-36.28%	0.60%
HARBOR CLEAN-UP FUND	59.26%	61.57%
CONSERVATION FUND	37.08%	15.95%
EQUIPMENT SERVICES	-13.14%	14.46%
INFORMATION TECHNOLOGY	5.52%	18.36%
SELF-INSURANCE	1.07%	1.28%
GOVERNMENTAL CAPITAL FUNDS	8.07%	75.00%
TRANSPORTATION BENEFIT DISTRICT	29.22%	35.59%
UTILITY CAPITAL PROJECTS	2.71%	29.14%
<b>TOTAL CITYWIDE ALL FUNDS</b>	<b>1.13%</b>	<b>11.74%</b>

**Citywide Funds:**

Overall, Citywide revenue funds met revenue collection expectations. The funds that fell short of expectations were primarily capital in nature and were the result of grants that were expected in 2019, but had not been received by the end of the year. Revenues in the internal service funds also did not meet budget expectations due to budget savings that were realized in the transfers for services from other funds. Total budgeted expenditures were below budget expectations in all areas except the Solid Waste operating fund, which will be discussed further in the Utility Fund section of this report.

In total, 2019 was a financially sound year for the City with higher than expected tax earnings and savings in the expenditure budget. These changes will impact the overall fund balances for each of the City funds.

In light of the emergency situation due to the COVID-19 virus and the likely negative implications it will have on citywide revenue collection in 2020 staff will be bringing a recommendation to Council to hold the excess fund balance for contingency to fill the gap that will be caused by the revenue shortfall in 2020. This approach will allow the City to continue to operate as consistently and normally as possible in 2020 and will keep the financial long-term impacts of this emergency situation from escalating.

## General Fund:

**Revenues** – General Fund revenues saw increases in nearly every category resulting in a 4.28% increase compared to the budget for the year. This was primarily the result of taxes of all types ending the year much higher than anticipated in the budget. Major tax revenue ended 2019 2.4% higher than the previous year indicating growing economic trends.

**Property taxes** – Property tax collections are slightly higher than anticipated for the year. The City received 1.0% more additional tax in this area than expected due to revenues from new construction.

**Sales Taxes** – City sales taxes for a 12 month basis are well over revenue expectations. Regular City sales taxes are 10.4%, or \$349,596, over budget for the year. An increase of 2.8% from the 12 month period prior. Increases to tax revenue were mainly in the construction and food and accommodation categories. In addition, the City saw a significant increase in the amount of tax collected from online retailers in 2019. This is the result of the United States Supreme Court decision in *South Dakota vs. Wayfair* that declared States may collect sales tax on online sales when the physical business is located out of state.

**Utility Taxes** –

- Electric utility tax collected in 2019 fell 6.3% (\$100,201) below budget in 2019. The 2019 Budget incorporated the expected full restart of the paper mill in September. Unfortunately, this assumption was not realized in 2019 and as a result the tax revenue reflected this change.
- Utility taxes collected in the water, wastewater, solid waste collection and stormwater utilities all exceeded budget expectations, finishing the year a total of \$326,277, or 12.4% over budget. This was related to usage in the utilities at a higher rate than anticipated in the budget.
- The Solid Waste Transfer Station saw a significant increase to revenue collection for the third year, resulting in a \$177,783 increase to the utility tax collected in the General Fund.

**Telephone Tax** – This tax has seen unsteady changes in the last 6 year period due to the effects of households switching from landlines to cell phones, making the tax collection highly unpredictable. 2019 collection saw an additional \$26,800 decrease compared to budget. However, the total amount collected was in line with 2018 indicating a new base for budget projections in future years.

**Charges for Goods and Services** – In the General Fund allocations make up the majority of charges for goods and services. Lower staffing levels from vacancies resulted in \$248,714 less being allocated to utilities than was projected in the budget.

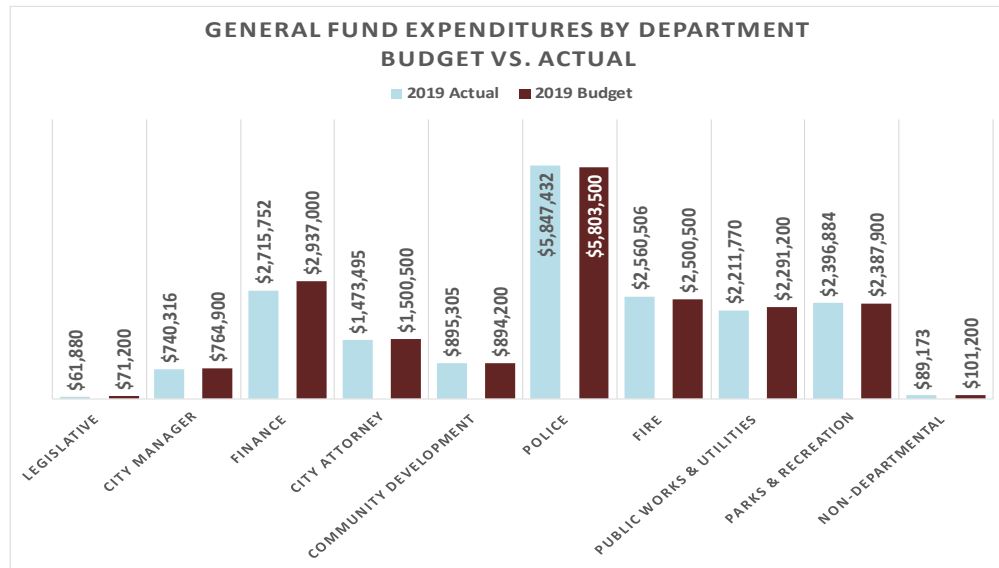
**Building Permits and Fees** – In 2019, the City saw a substantial increase in building permit revenue resulting from various large-scale projects that are currently ongoing. Permit revenue increased 12.8%, or \$80,633 from budget projections. These revenues are required to offset planning and building expenses and cannot be used for other expenses.

## Expenditures

- Total expenditures for the General Fund were \$391,842, or nearly 2%, below budget. This was due entirely to staffing vacancies.

- The General Fund revenues less expenditures ended the year with a net increase in fund balance of \$1,253,023 as a result of higher than anticipated tax revenue collection and personnel savings resulting from vacancies, bringing the fund balance to an estimated 38% at year end. (Please note that approximately \$1.1 million from General Fund reserves is planned for use on one-time projects in the 2020 Budget and will reduce the total percentage of the General Fund reserve in 2020.)

The chart below shows the change in expenditures from the 2019 Budget to actual amounts for each department in the General Fund.



**Special Revenue Funds:**

**Lodging Tax Fund #101** – This fund saw further revenue increases in 2019. Tax collection was 24% (\$155,617) higher than budget and expenditures were slightly lower than anticipated due to projects that were delayed and will carry into 2020.

**Street Fund #102** - Revenues in the Street fund came in \$56,617 higher than anticipated in the budget as a result of charges from the Street Fund to other funds for services. Expenses ended the year \$42,972 under budget due to savings in personnel due to staffing vacancies. The net of the revenues and expenditures is estimated at \$99,600. This will increase the Street fund balance to the minimum threshold of 25% per the City’s financial policies. This will provide the Street fund with financial stability in future years.

**Real Estate Excise Tax #1 & #2 (REET#1 & REET#2)** – Revenues in both REET funds combined completed the year \$220,000 over budget. This is the fifth year this collection has remained higher than budget, however this increase is not expected to be sustainable into future years. Expenditures consist of transfers for debt and capital and as a result are fully expended for the year.

**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 effects of this change were unknown during the 2019 budget process and estimates ultimately were slightly high causing actuals to fall short of budget amounts. PenCom revenues for capital reimbursement were also

under budget due to incomplete projects in 2019; however, sales tax was \$212,947 (23.7%) over budget resulting in an overall revenue shortfall of \$40,469 in the PenCom Fund. Expenditures continue to be significantly under budget largely due to extremely low staffing levels in PenCom. Year-end expenses were \$321,674, or 10.6% under budget at year end.

**Business Improvement Fund #165** – This fund is used to collect revenues for the Port Angeles Downtown Association for parking and downtown improvements. Expenditures consist of an agreed upon payment to the Association for events and clean up. The amount of businesses downtown and the amount of the recurring charges varies very little. This in turn allows for consistent budgeting and spending in this fund. In 2019, both revenues and expenditures were slightly lower than budget.

**Port Angeles Housing Fund #172** – This fund is used to finance housing rehabilitation and building for low income residents in the City limits. While under budget in revenues and expenditures, these amounts are related to contracts and resulting CDBG grants that will carry into the 2020 Budget. This \$750,000 grant is expected to be fully expended in the next year as the construction with the Shore Memorial Pool continues.

**Code Compliance Enforcement Fund #175** – This fund accounts for actions taken by the city regarding blighted properties. A \$50,000 transfer from the General Fund was used as a start-up for the fund. In 2019, the City expended \$12,000 for the acquisition of a property declared blighted.

#### **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. With the sale of this property revenues in this fund will consist of investments only. In 2019, REET tax was also returned to the City from the sale of this property resulting in a one-time revenue amount.

**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 ended the year on budget for revenues and expenditures.

**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 the year ended on target.

#### **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. In this fund revenues fell short due to uncollected monies for park improvements from organizations at year end. Spending was also below budget due to unfinished capital projects that will carry into 2020.

**Transportation Benefit District #312** – Tax collection in the Transportation Benefit District was 11.2% over collected in 2019; however overall revenues were considerably below budget due to expected grant revenue that has not yet been received. Spending was also below budget due to unfinished capital projects that will carry into 2020.

**Parks Capital Fund #316** – Revenues received continue prior year trends of more to than doubling the budget, coming in \$17,000 higher than expected. This increase was due to rental of facilities.

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

**Electric Fund #401** – Revenues in the Electric fund ended the year 8.65% under budget as a result of an increased industrial transmission budget for the expected start date of the paper mill. This customer category fell 88.5% short of budget expectations. All other customer categories were well above budgeted revenues. Also, in 2019 investment income was considerably higher than the budget expectations, increasing \$535,875. Expenditures were 17.1% under budget due to less than anticipated power purchased from BPA in addition to personnel vacancies in 2019.

**Water Fund #402** – Revenues finished the year in the water fund 8.2% over budget as a result of an additional \$486,379 in investment earnings not expected in the budget as a result of favorable market conditions. Residential and commercial customer revenue fell slightly short of the 2019 budget but was not significant overall. Expenditures were 5.3% below budget as a result of savings. The majority of expenditure savings in this fund were in professional services primarily for the industrial treatment plant, personnel savings and minor projects.

**Wastewater Fund #403** – Revenues were significantly over budget (\$456,528) in 2019 due to increased consumption from residential and commercial customers as well as increased investment income received. Expenditures were under budget by 2.2% (\$156,561) due to savings in professional services and staffing vacancies.

**Solid Waste Fund #404** – The Solid Waste fund ended the year over budget for both revenues and expenditures primarily as a result of higher volumes of waste brought into the Transfer Station and the corresponding increase in contractual services with Waste Connections. Revenues were \$1.06 million over budget at year end.

**Stormwater Fund #406** –The City received 8.64% (\$186,172) over revenues budgeted due to unexpected stormwater connection fees collected as well as higher than expected investment earnings. Expenditures were under budget 14% (\$301,082), due to lower professional fees, less maintenance, and less equipment services being expensed than anticipated.

**Medic 1 Fund #409** – Revenues were 36.2% (\$1,031,970) over budget at the end of 2019 due to increased transport services and collection of Ground Emergency Medical Transport (GEMT) funds that were received for a two-year period. The City expects to continue receiving these funds into the future one year at a time and as a result most of these excess funds are considered one-time and will be used to bring the Medic 1 fund balance up to required levels. Expenditures finished the year slightly under budget.

**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 were significantly under budget at the end of 2018 indicating both 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. At year-end revenues were 37.1% (\$199,275) lower than expected

and expenses were \$109,602 under budget due decreased power purchased in 2019 and the related revenue received for conservation incentives.

### **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.
- All projects included in the budget are approved in the Capital Facilities Plan.
- All utility capital funds were well under anticipated spending, indicating projects will carry into future years.

### **Internal Service Funds:**

**Equipment Service Fund #501** – Revenues ended the year 13% higher than projected due to unexpected operating charges, higher than expected investment interest income and sale of vehicles. Expenditures finished the year under budget due to capital vehicle replacements that were carried into 2020.

**Information Technology Fund #502** – Revenues and expenditures were both under budget in 2019. The IT fund charges other departments for the expenditures incurred while operating and maintaining the City's IT infrastructure. Revenue in the IT fund is adjusted at year-end to reflect the amounts billed to funds for actual expenditures of the IT fund. In 2019, savings were the result of capital projects that were carried into 2020 and changes to software.

**Self-Insurance Fund #503** – This fund accounts for property/casualty insurance, workers compensation, and health insurance coverage. Revenues and expenditures were both under budget for 2019 by roughly 1%. Similar to the IT Fund, this fund only spends amounts collected by other funds for services. The savings in 2019 was the result of unspent budget for liability insurance.

### **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 exceeded the budget by \$6,804, or 130.9% in 2019.

**Firemen's Pension Fund #602** – This fund pays for retired pre-LEOFF employee medical and salary costs based on existing agreements. As of December 31, 2019 the fund had three former employees and one surviving spouse covered by this plan. In 2019 the investment earnings in this fund greatly exceeded expectations and spending was considerably reduced due to long-term care costs that were no longer needed. The result of which was a use of only \$5,700 of reserves in this fund in 2019.

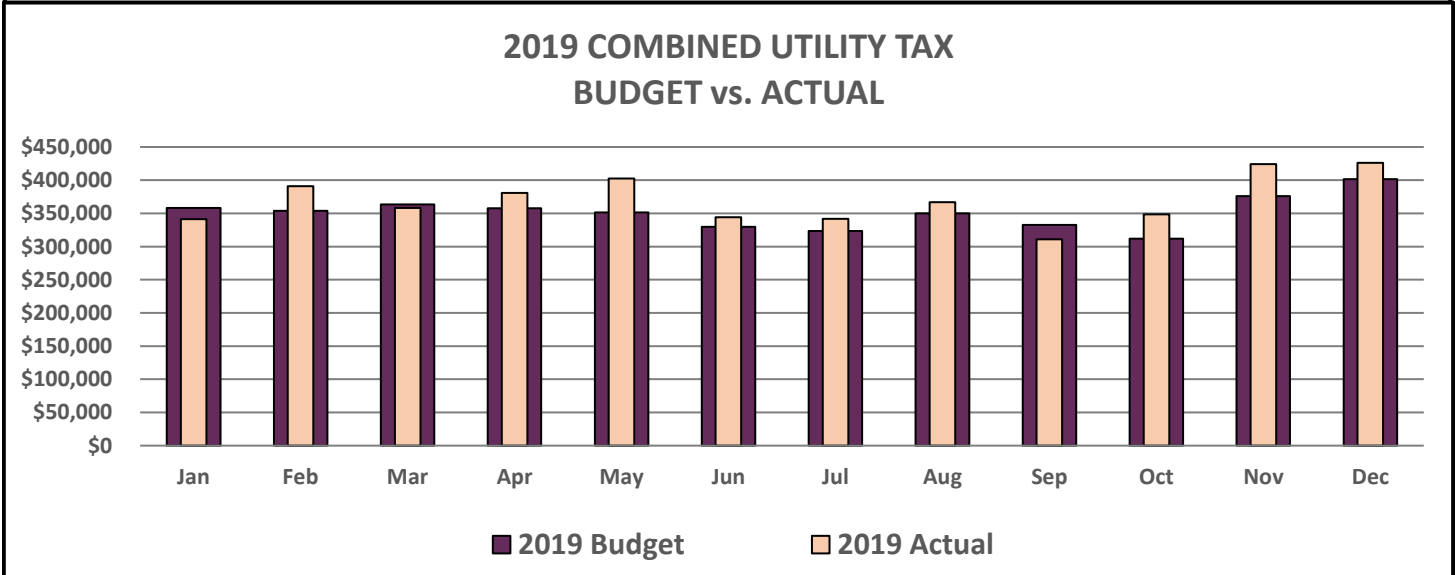
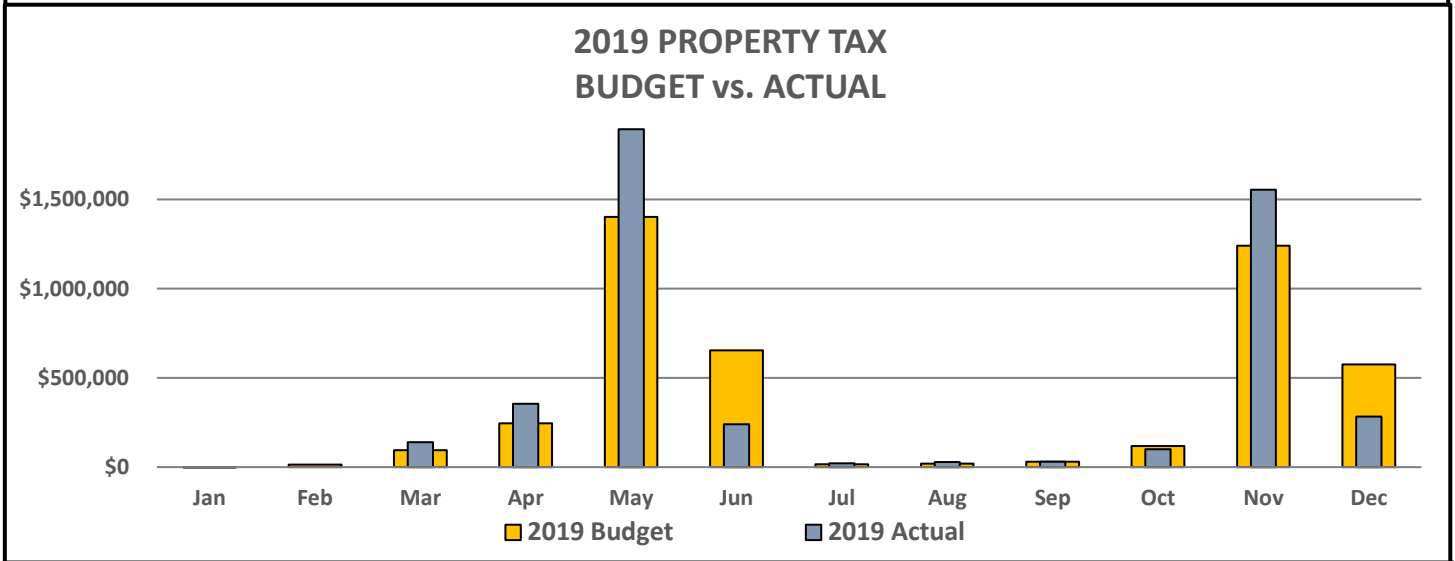
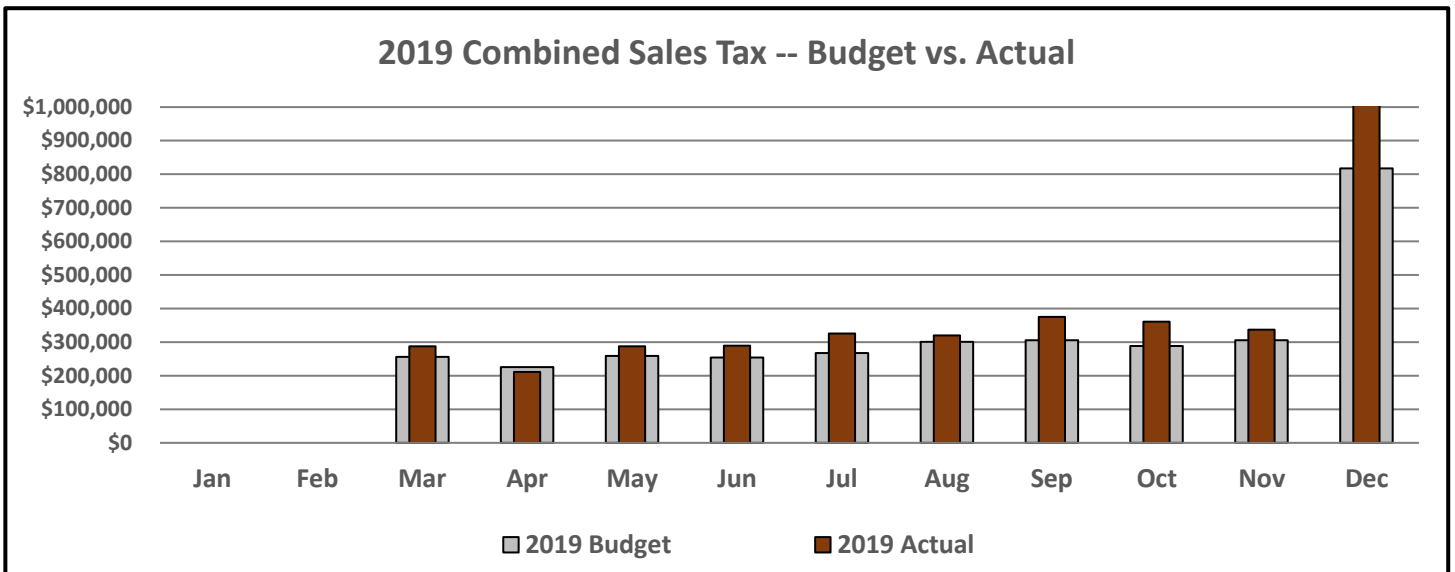
**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**

	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	Budget	Budget
<b>GENERAL FUND REVENUE</b>	Actual YTD	Actual YTD	Actual YTD	Amend #3	Actual YTD	Remain. \$	Remain. %
Taxes	13,332,073	13,151,912	14,127,829	13,176,900	13,842,615	(665,715)	-5.05%
Licenses & Permits	455,726	542,704	501,315	718,700	780,406	(61,706)	-8.59%
Intergovernmental Rev.	595,708	57,980	654,243	744,600	894,962	(150,362)	-20.19%
Charges for Goods/Svcs.	5,468,026	4,905,848	4,782,158	5,090,600	4,906,802	183,798	3.61%
Fines & Penalties	21,101	6,784	5,735	7,000	1,779	5,221	74.59%
Miscellaneous Revenue	136,673	198,835	241,861	273,700	444,117	(170,417)	-62.26%
Other Financing Sources	247,575	106,000	230,600	115,000	117,000	(2,000)	-1.74%
<b>TOTAL General Fund Revenue</b>	<b>\$20,256,882</b>	<b>\$18,970,063</b>	<b>\$20,543,741</b>	<b>\$20,126,500</b>	<b>\$20,987,681</b>	<b>(\$861,181)</b>	<b>-4.28%</b>
<i>Variance from Prior Yr. - \$</i>	<i>\$166,017</i>	<i>(\$1,286,819)</i>	<i>\$1,573,678</i>		<i>(\$443,940)</i>		
<i>Variance from Prior Yr. - %</i>	<i>0.83%</i>	<i>-6.35%</i>	<i>8.30%</i>		<i>-2.16%</i>		

	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	Budget	Budget
<b>GENERAL FUND REVENUE -- Detail</b>	Actual YTD	Actual YTD	Actual YTD	Amend #3	Actual YTD	Remain. \$	Remain. %
Property Tax	4,416,728	4,509,208	4,569,617	4,599,300	4,645,944	(46,644)	-1.01%
Sales Tax--CoPA Regular	3,527,810	3,268,702	4,091,950	3,278,900	3,628,496	(349,596)	-10.66%
Sales Tax-- EUGA Shared	156,351	172,281	180,966	188,900	175,026	13,874	7.34%
Electric Utility Tax	1,856,107	1,531,391	1,465,656	1,582,000	1,481,799	100,201	6.33%
Water Utility Tax	593,359	645,375	641,399	663,700	715,435	(51,735)	-7.79%
Wastewater Utility Tax	846,487	943,024	966,956	919,200	985,115	(65,915)	-7.17%
Solid Waste-Collect. Tax	232,475	252,217	313,765	325,200	338,077	(12,877)	-3.96%
Solid Waste-Trans. Sta. Tax	648,448	717,310	684,060	551,200	728,983	(177,783)	-32.25%
Stormwater Utility Tax	142,957	163,288	175,268	168,800	186,767	(17,967)	-10.64%
Parking Tax	36,167	39,142	44,776	38,200	44,904	(6,704)	-17.55%
Telephone Tax	388,528	420,400	369,286	394,400	367,559	26,841	6.81%
Leasehold Excise Tax	144,034	138,953	183,979	144,300	157,736	(13,436)	-9.31%
Cable TV Franchise Fee	161,798	161,225	170,342	165,000	166,204	(1,204)	-0.73%
Liquor Excise Tax/Liquor Profits	254,869	256,293	283,079	257,700	266,650	(8,950)	-3.47%
Other General Fund Revenue	6,850,764	5,751,254	6,402,642	6,849,700	7,098,985	(249,285)	-3.64%
<b>TOTAL--General Fund</b>	<b>\$20,256,882</b>	<b>\$18,970,063</b>	<b>\$20,543,741</b>	<b>\$20,126,500</b>	<b>\$20,987,681</b>	<b>(\$861,181)</b>	<b>-4.28%</b>
<i>Variance from Prior Yr. - \$</i>	<i>\$166,017</i>	<i>(\$1,286,819)</i>	<i>\$1,573,678</i>		<i>(\$443,940)</i>		
<i>Variance from Prior Yr. - %</i>	<i>0.83%</i>	<i>-6.35%</i>	<i>8.30%</i>		<i>-2.16%</i>		

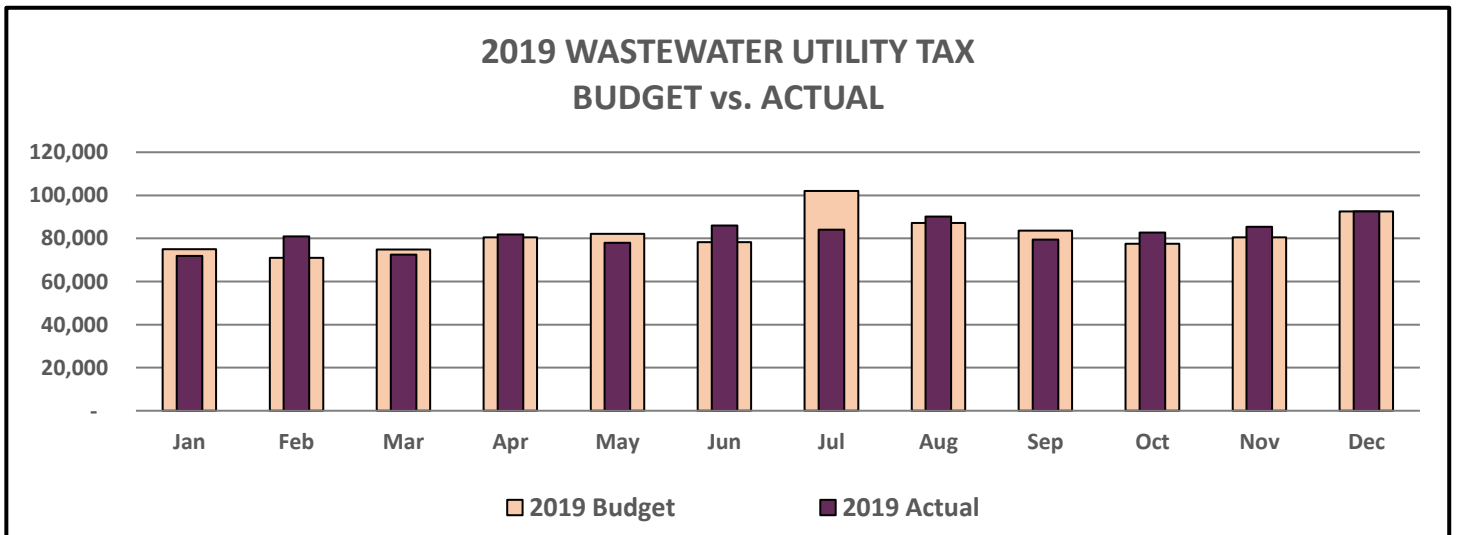
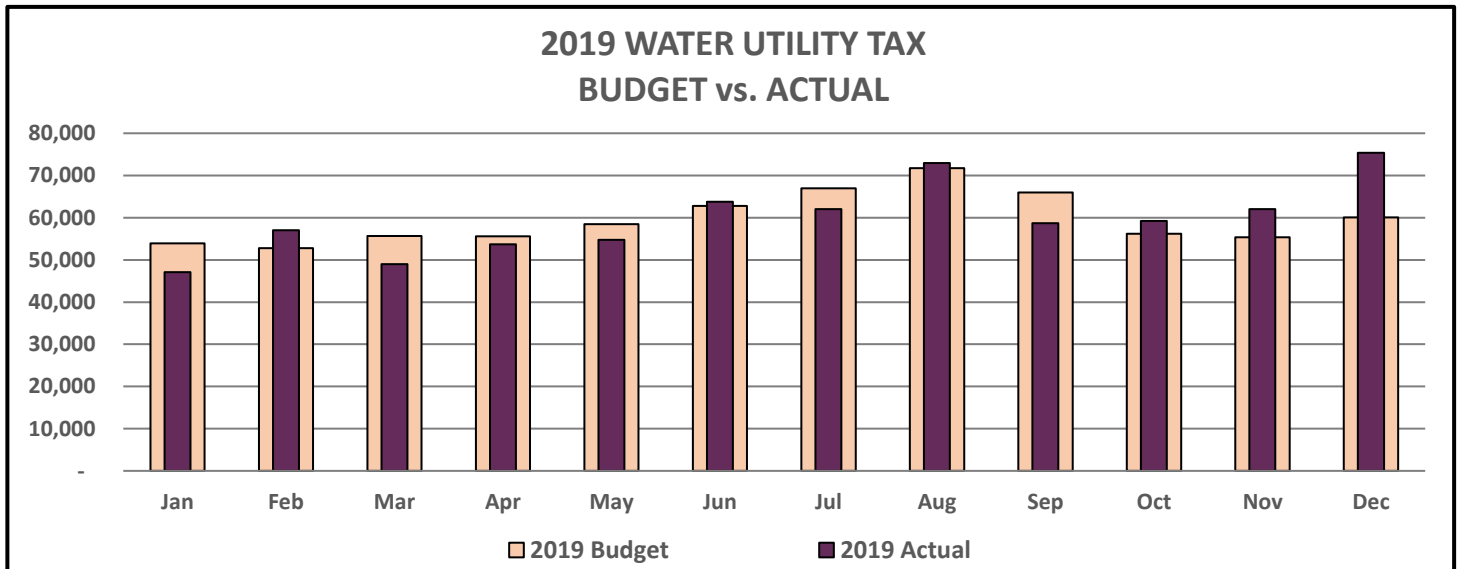
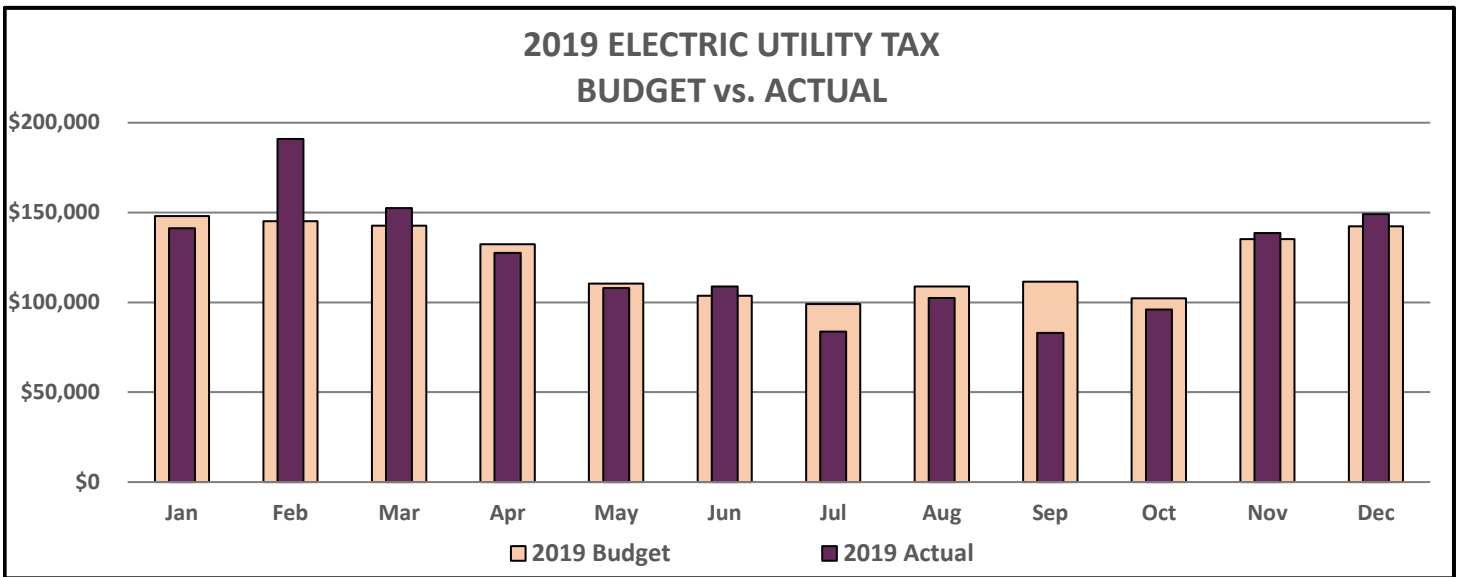
	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	Budget	Budget
<b>GENERAL FUND EXPENDITURES</b>	Actual YTD	Actual YTD	Actual YTD	Amend #3	Actual YTD	Remain. \$	Remain. %
Salaries & Wages	9,878,340	8,758,479	8,844,697	9,286,600	9,051,068	235,532	2.54%
Personnel Benefits	3,927,724	3,657,950	3,618,261	3,826,500	3,662,326	164,174	4.29%
Supplies	628,423	565,756	690,439	775,000	756,888	18,112	2.34%
Services	3,418,970	3,595,687	3,715,344	3,604,400	3,635,682	(31,282)	-0.87%
Intergov'tl. Svcs./Pmts.	2,355,201	3,064,299	2,843,499	2,830,200	2,829,812	388	0.01%
Capital Outlay	11,675	9,694	17,327	24,800	11,375	13,425	54.13%
Other Financing Sources	62,782	40,567	26,956	500	9,007	(8,507)	-1701.40%
<b>TOTAL General Fund Expenditures</b>	<b>\$20,283,115</b>	<b>\$19,692,432</b>	<b>\$19,756,523</b>	<b>\$20,348,000</b>	<b>\$19,956,158</b>	<b>\$391,842</b>	<b>1.93%</b>
<i>Variance from Prior Yr. - \$</i>	<i>\$1,159,686</i>	<i>(\$590,683)</i>	<i>\$64,091</i>		<i>(\$199,635)</i>		
<i>Variance from Prior Yr. - %</i>	<i>6.06%</i>	<i>-2.91%</i>	<i>0.33%</i>		<i>-1.01%</i>		

**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**

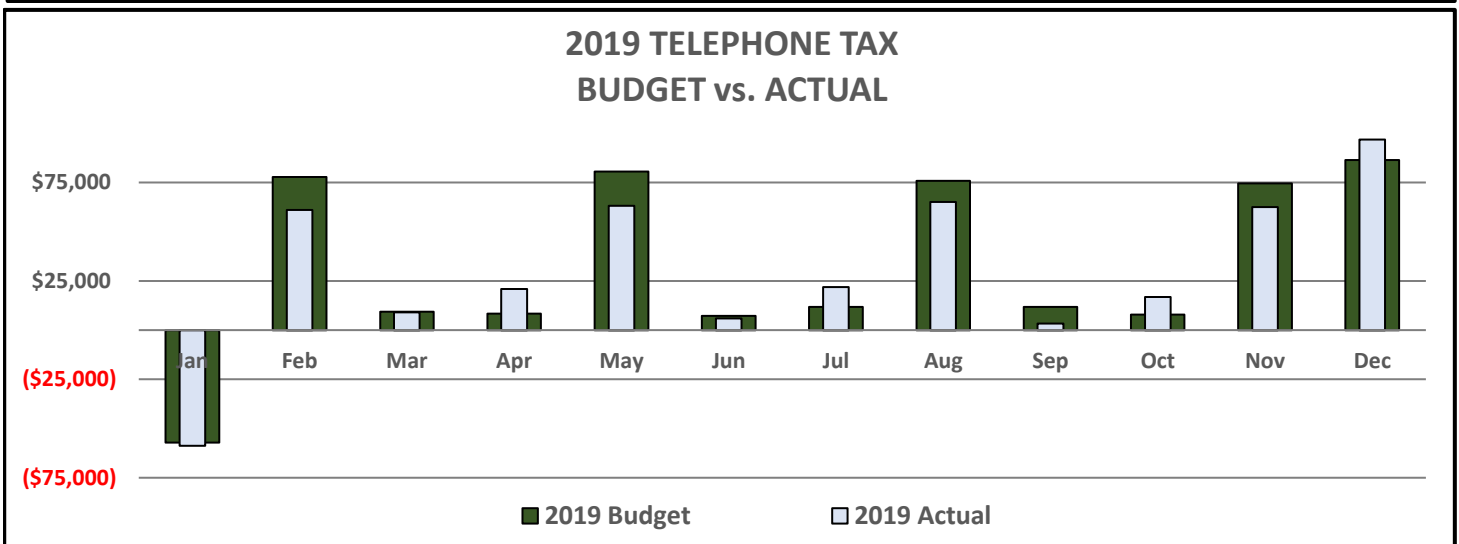
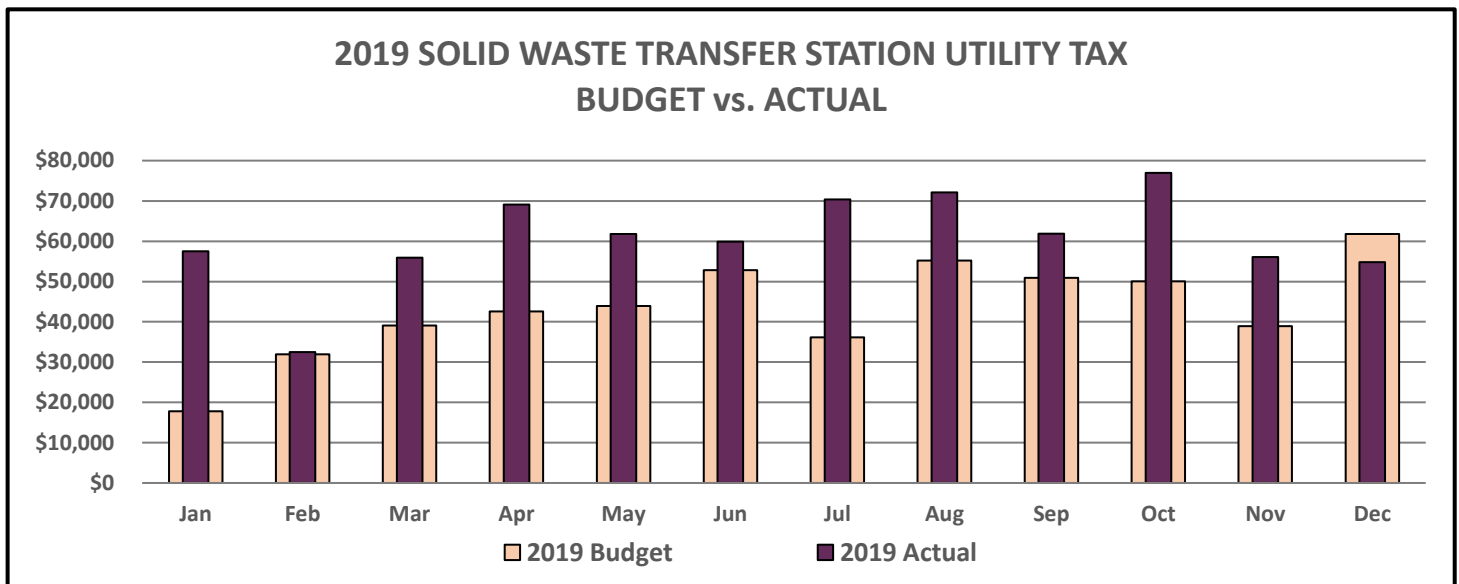
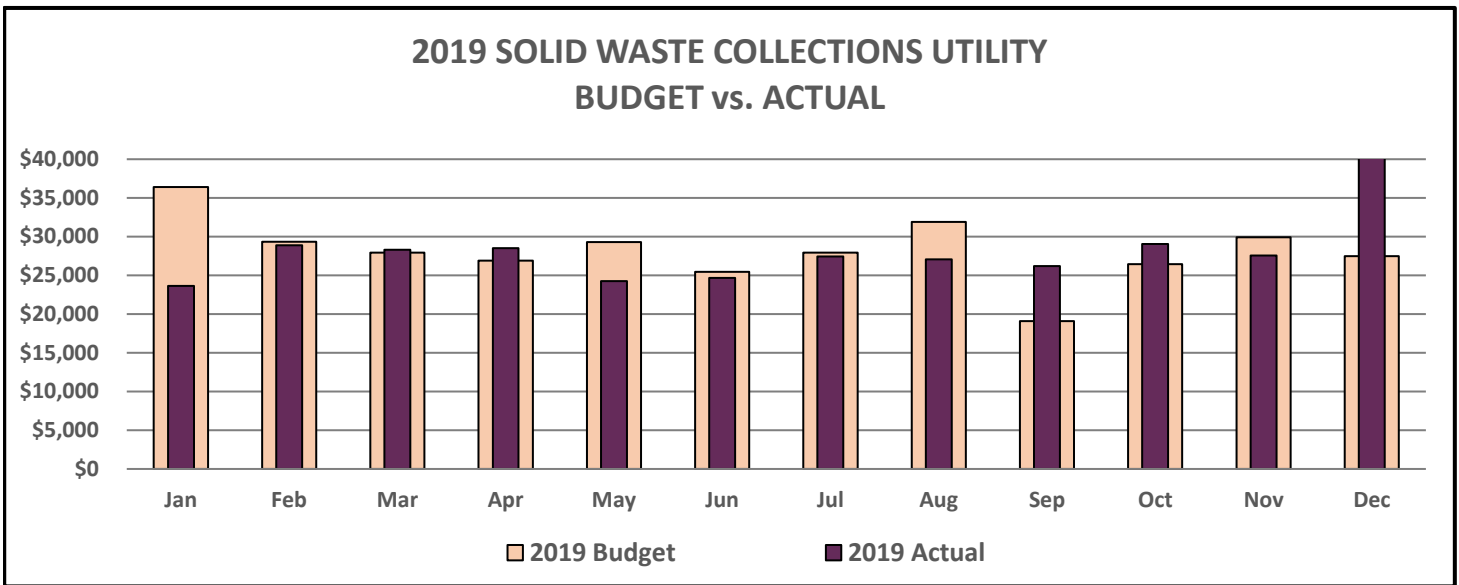




**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**



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**GENERAL FUND REVENUES AND EXPENDITURES AT YEAR END 12/31/2019**

Council & City Manager Dept.	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	446,100	474,264	554,608	491,500	430,608	60,892	12.39%
Expenditure	836,808	1,031,185	909,677	836,500	802,196	34,304	4.10%
Net--Revenue less Expend.	(390,708)	(556,921)	(355,069)	(345,000)	(371,588)		
Variance from Prior Yr. - \$	(\$12,885)	(\$166,213)	\$201,852		\$16,519		
Variance from Prior Yr. - %	3.41%	42.54%	-36.24%		-4.65%		

Finance Department	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	15,478,653	15,477,966	16,533,436	15,652,700	16,373,646	(720,946)	-4.61%
Expenditure	2,608,805	2,766,710	2,895,477	2,937,000	2,715,752	221,248	7.53%
Net--Revenue less Expend.	12,869,848	12,711,256	13,637,959	12,715,700	13,657,894		
Variance from Prior Yr. - \$	\$346,709	(\$158,592)	\$926,703		(\$19,935)		
Variance from Prior Yr. - %	2.77%	-1.23%	7.29%		-0.15%		

Legal Department	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	300,424	326,002	289,397	415,100	412,196	2,904	0.70%
Expenditure	1,309,386	1,325,285	1,328,721	1,500,500	1,473,495	27,005	1.80%
Net--Revenue less Expend.	(1,008,962)	(999,283)	(1,039,324)	(1,085,400)	(1,061,299)		
Variance from Prior Yr. - \$	(\$136)	\$9,679	(\$40,041)		\$21,975		
Variance from Prior Yr. - %	0.01%	-0.96%	4.01%		-2.11%		

Community & Economic Devel.	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	782,707	600,882	657,616	920,500	1,005,555	(85,055)	-9.24%
Expenditure	844,318	771,258	757,482	894,200	895,305	(1,105)	-0.12%
Net--Revenue less Expend.	(61,611)	(170,376)	(99,866)	26,300	110,250		
Variance from Prior Yr. - \$	(\$239,334)	(\$108,765)	\$70,510		(\$210,116)		
Variance from Prior Yr. - %	-134.67%	176.54%	-41.38%		210.40%		

Police Department	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	661,844	689,148	749,683	757,300	735,093	22,207	2.93%
Expenditure	5,568,721	5,403,535	5,724,948	5,803,500	5,847,432	(43,932)	-0.76%
Net--Revenue less Expend.	(4,906,877)	(4,714,387)	(4,975,265)	(5,046,200)	(5,112,339)		
Variance from Prior Yr. - \$	(\$585,258)	\$192,490	(\$260,878)		\$137,074		
Variance from Prior Yr. - %	13.54%	-3.92%	5.53%		-2.76%		

Fire Department	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	185,590	103,194	109,117	142,900	178,942	(36,042)	-25.22%
Expenditure	2,561,475	2,766,480	2,760,646	2,500,500	2,560,506	(60,006)	-2.40%
Net--Revenue less Expend.	(2,375,885)	(2,663,286)	(2,651,529)	(2,357,600)	(2,381,564)		
Variance from Prior Yr. - \$	\$66,141	(\$287,401)	\$11,757		(\$269,965)		
Variance from Prior Yr. - %	-2.71%	12.10%	-0.44%		10.18%		

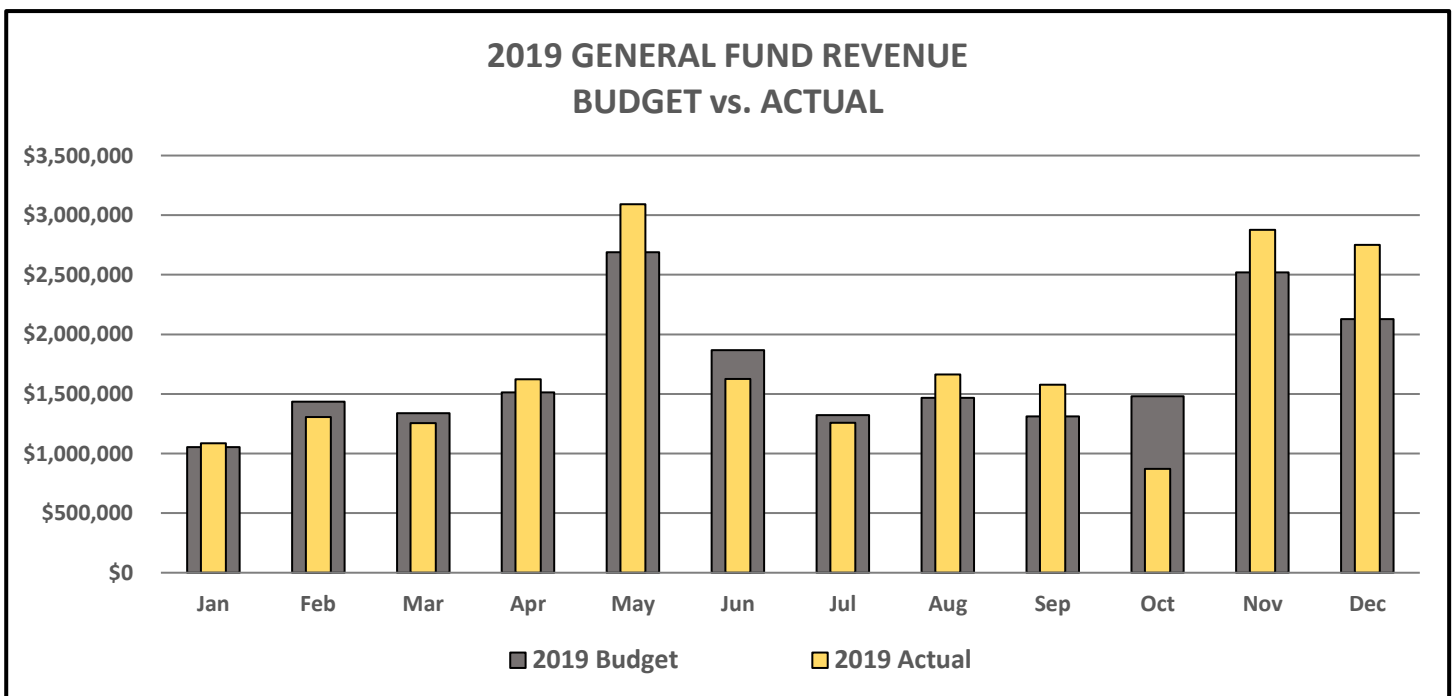
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**Q4-2019 Budget Status Report - Data & Graph Attachment**

Public Works & Utilities	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	1,617,607	1,036,809	854,868	920,800	931,130	(10,330)	-1.12%
Expenditure	3,198,467	2,146,449	1,926,960	2,291,200	2,211,770	79,430	3.47%
Net--Revenue less Expend.	(1,580,860)	(1,109,640)	(1,072,092)	(1,370,400)	(1,280,640)		
Variance from Prior Yr. - \$	(\$281,058)	\$471,220	\$37,548		\$208,548		
Variance from Prior Yr. - %	21.62%	-29.81%	-3.38%		-19.45%		

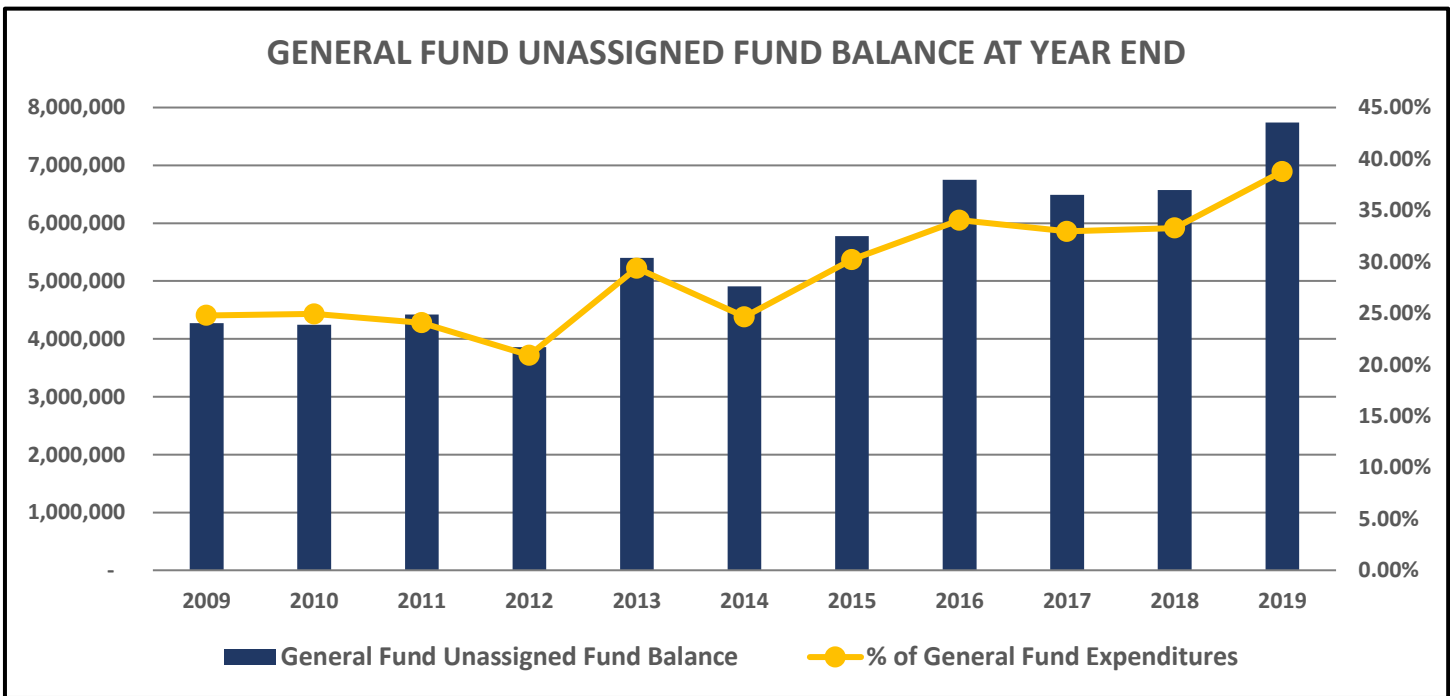
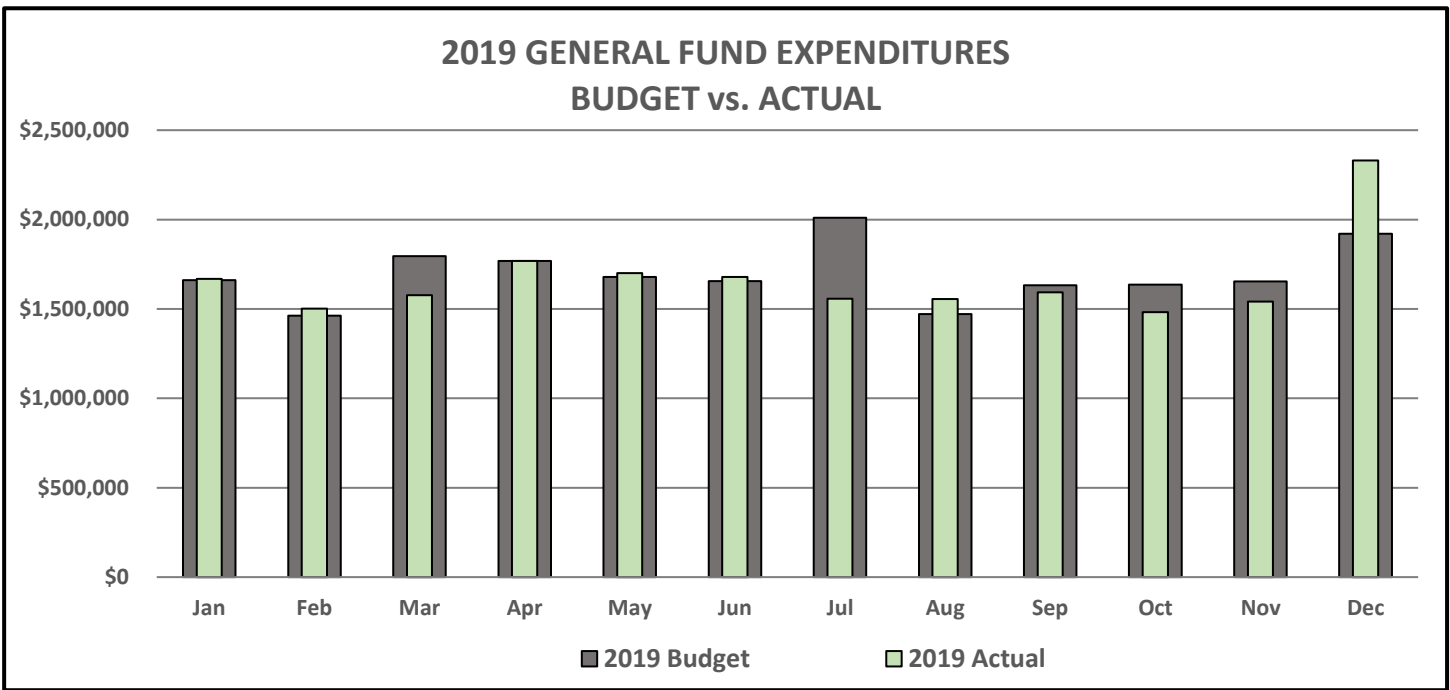
Parks & Recreation	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	783,957	761,798	794,620	825,700	920,511	(94,811)	-11.48%
Expenditure	3,323,918	3,430,591	3,356,294	3,483,400	3,360,529	122,871	3.53%
Net--Revenue less Expend.	(2,539,961)	(2,668,793)	(2,561,674)	(2,657,700)	(2,440,018)		
Variance from Prior Yr. - \$	(\$397,415)	(\$128,832)	\$107,119		(\$121,656)		
Variance from Prior Yr. - %	18.55%	5.07%	-4.01%		4.75%		

Non-Departmental	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	0	0	396	0	0	0	N/A
Expenditure	31,217	50,975	161,515	322,700	89,173	233,527	72.37%
Net--Revenue less Expend.	(31,217)	(50,975)	(161,119)	(322,700)	(89,173)		
Variance from Prior Yr. - \$	\$91,567	(\$19,758)	(\$110,144)		(\$71,946)		
Variance from Prior Yr. - %	-74.58%	63.29%	216.07%		44.65%		

TOTAL -- General Fund	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	20,256,882	18,970,063	20,543,741	20,126,500	20,987,681	(861,181)	-4.28%
Expenditure	20,283,115	19,692,432	19,756,523	20,348,000	19,956,158	391,842	1.93%
Net--Revenue less Expend.	(26,233)	(722,369)	787,218	(221,500)	1,031,523		
Variance from Prior Yr. - \$	(\$993,669)	(\$696,136)	\$1,509,587		(\$244,305)		
Variance from Prior Yr. - %	-102.71%	2653.67%	-208.98%		-31.03%		



**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**



### SPECIAL REVENUE FUNDS

Lodging Tax Fund #101	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	707,235	735,875	833,472	649,800	818,505	(168,705)	-25.96%
Expenditure	489,877	856,937	971,658	772,100	727,904	44,196	5.72%
Net--Revenue less Expend.	217,358	(121,062)	(138,186)	(122,300)	90,601		
Variance from Prior Yr. - \$	\$45,643	(\$338,420)	(\$17,124)		(\$228,787)		
Variance from Prior Yr. - %	26.58%	-155.70%	14.14%		165.56%		

**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**

Street Fund #102	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	1,665,918	1,802,210	1,585,807	1,605,500	1,662,118	(56,618)	-3.53%
Expenditure	1,622,476	2,133,570	1,747,358	1,614,500	1,571,528	42,972	2.66%
Net--Revenue less Expend.	43,442	(331,360)	(161,551)	(9,000)	90,590		
Variance from Prior Yr. - \$	(\$369,888)	(\$374,802)	\$169,809		(\$252,141)		
Variance from Prior Yr. - %	-89.49%	-862.76%	-51.25%		156.08%		

R.E.E.T I Fund #105	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	237,197	344,657	478,068	254,900	386,310	(131,410)	-51.55%
Expenditure	91,400	237,900	363,000	93,000	93,000	0	0.00%
Net--Revenue less Expend.	145,797	106,757	115,068	161,900	293,310		
Variance from Prior Yr. - \$	(\$65,836)	(\$39,040)	\$8,311		(\$178,242)		
Variance from Prior Yr. - %	-31.11%	-26.78%	7.78%		-154.90%		

PenCom Fund #107	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	2,843,960	2,877,493	3,091,107	3,001,500	2,961,031	40,469	1.35%
Expenditure	2,706,039	2,643,416	2,686,155	3,040,200	2,718,526	321,674	10.58%
Net--Revenue less Expend.	137,921	234,077	404,952	(38,700)	242,505		
Variance from Prior Yr. - \$	\$431,417	\$96,156	\$170,875		\$162,447		
Variance from Prior Yr. - %	-146.99%	69.72%	73.00%		40.12%		

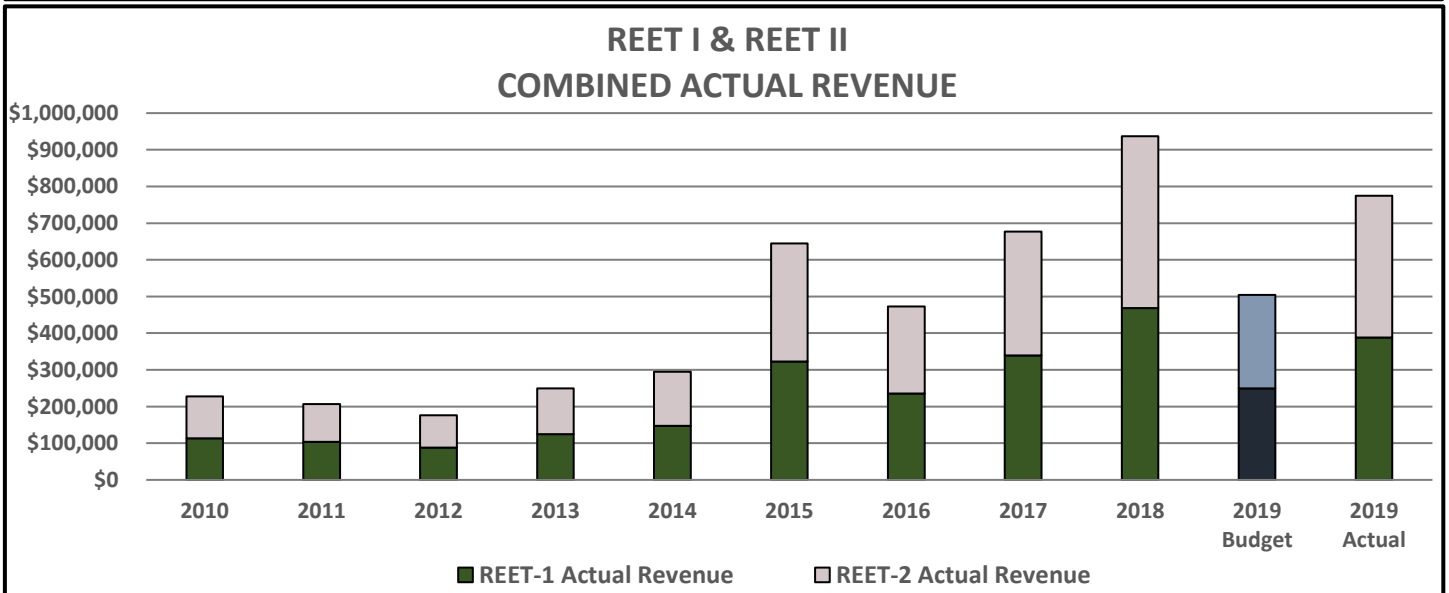
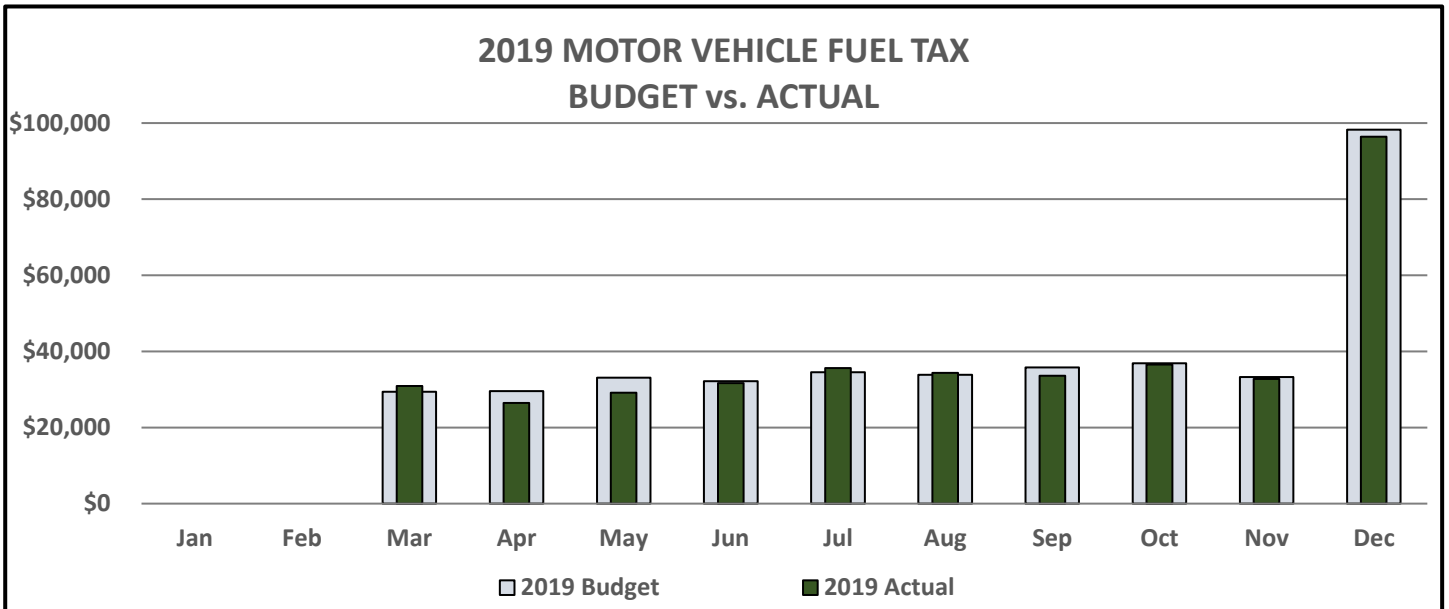
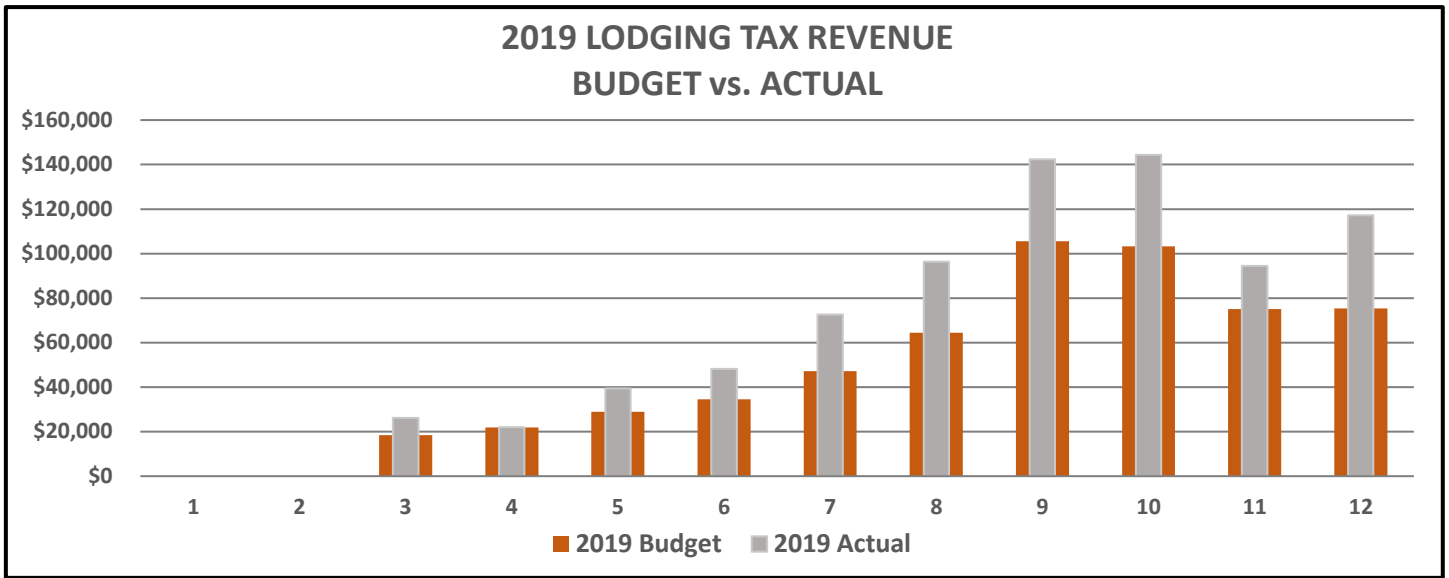
R.E.E.T. II Fund #160	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	238,255	341,177	481,242	249,500	388,317	(138,817)	-55.64%
Expenditure	277,948	83,644	167,840	317,200	317,036	164	0.05%
Net--Revenue less Expend.	(39,693)	257,533	313,402	(67,700)	71,281		
Variance from Prior Yr. - \$	(\$278,850)	\$297,226	\$55,869		\$242,121		
Variance from Prior Yr. - %	-116.60%	-748.81%	21.69%		77.26%		

Business Improvement District	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	-	35,843	34,972	36,000	34,453	1,547	4.30%
Expenditure	-	0	46,427	2,500	999	1,501	60.04%
Net--Revenue less Expend.	-	35,843	(11,455)	33,500	33,454		
Variance from Prior Yr. - \$	\$0	\$35,843	(\$47,298)		(\$44,909)		
Variance from Prior Yr. - %	N/A	N/A	-131.96%		392.05%		

P.A. Housing Fund #172	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	100,328	255,938	776,934	793,600	52,325	741,275	93.41%
Expenditure	60,000	155,690	1,224,071	757,000	-	757,000	100.00%
Net--Revenue less Expend.	40,328	100,248	(447,137)	36,600	52,325		
Variance from Prior Yr. - \$	\$5,499	\$59,920	(\$547,385)		(\$499,462)		
Variance from Prior Yr. - %	15.79%	148.58%	-546.03%		111.70%		

Code Compliance Fund #175	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Actual	\$ Remaining	% Remaining
Revenue	-	-	50,000	0	1,794	(1,794)	-100.00%
Expenditure	-	-	0	18,000	12,000	6,000	33.33%
Net--Revenue less Expend.	-	-	50,000	(18,000)	(10,206)		
Variance from Prior Yr. - \$	\$0	\$0	\$50,000		\$60,206		
Variance from Prior Yr. - %	N/A	N/A	N/A		120.41%		

**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**



**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**

**DEBT SERVICE FUNDS**

2006 LTGO - Property Acquisition	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	63,563	64,452	303,608	9,700	39,524	(29,824)	-307.46%
Expenditure	86,890	86,890	86,890	87,000	86,891	109	0.13%
Net--Revenue less Expend.	(23,327)	(22,438)	216,718	(77,300)	(47,367)		
Variance from Prior Yr. - \$	(\$17,184)	\$889	\$239,156		\$264,085		
Variance from Prior Yr. - %	279.73%	-3.81%	-1065.85%		121.86%		

2014 LTGO - Solid Waste Landfill	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	344,430	346,499	347,081	602,000	609,528	(7,528)	-1.25%
Expenditure	344,000	344,000	344,000	599,200	599,000	200	0.03%
Net--Revenue less Expend.	430	2,499	3,081	2,800	10,528		
Variance from Prior Yr. - \$	(\$52,839)	\$2,069	\$582		(\$7,447)		
Variance from Prior Yr. - %	-99.19%	481.16%	23.29%		-241.71%		

2015 LTGO - Refunding	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	22,402	235,923	234,071	232,300	232,465	(165)	-0.07%
Expenditure	222,063	234,915	233,072	231,600	231,151	449	0.19%
Net--Revenue less Expend.	0	(54,973)	999	700	1,314		
Variance from Prior Yr. - \$	(\$9,525)	(\$54,973)	\$55,972		(\$315)		
Variance from Prior Yr. - %	N/A	N/A	-101.82%		-31.53%		

**GOVERNMENTAL CAPITAL PROJECT FUNDS**

Governmental Capital Fund	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	2,229,162	1,686,535	616,540	781,600	718,546	63,054	8.07%
Expenditure	1,551,060	1,368,461	1,760,653	966,000	241,503	724,497	75.00%
Net--Revenue less Expend.	678,102	318,074	(1,144,113)	(184,400)	477,043		
Variance from Prior Yr. - \$	\$1,315,682	(\$360,028)	(\$1,462,187)		(\$1,621,156)		
Variance from Prior Yr. - %	-206.36%	-53.09%	-459.70%		141.70%		

Transportation Benefit District	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	0	0	4,258,043	3,842,400	2,719,551	1,122,849	29.22%
Expenditure	0	0	3,714,487	2,564,400	1,651,711	912,689	35.59%
Net--Revenue less Expend.	0	0	543,556	1,278,000	1,067,840		
Variance from Prior Yr. - \$	\$0	\$0	\$543,556		(\$524,284)		
Variance from Prior Yr. - %	N/A	N/A	N/A		N/A		

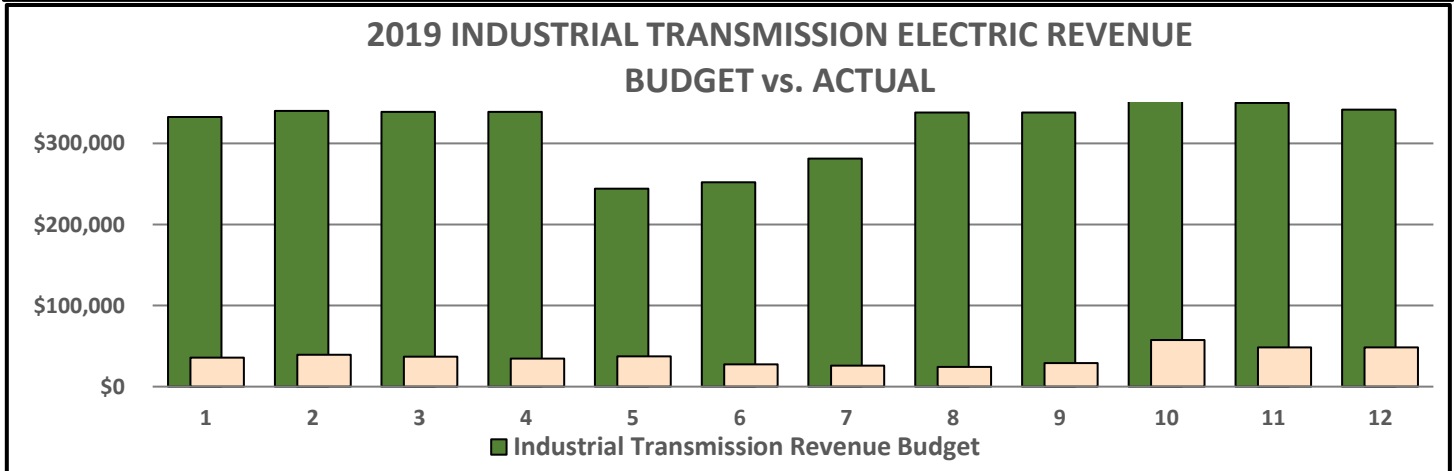
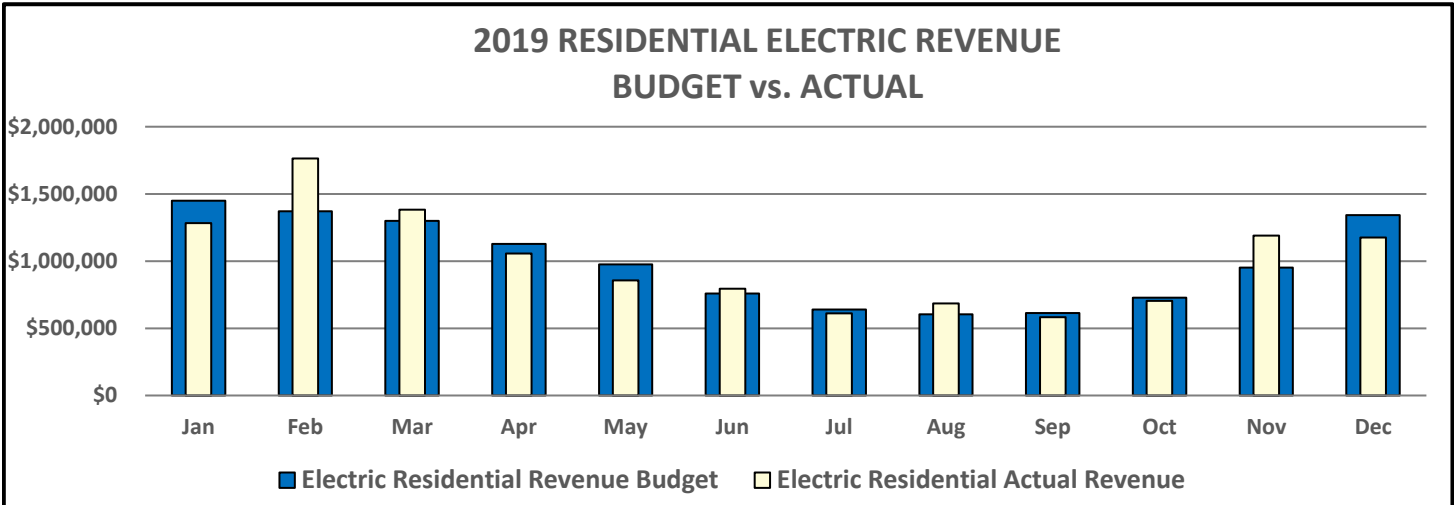
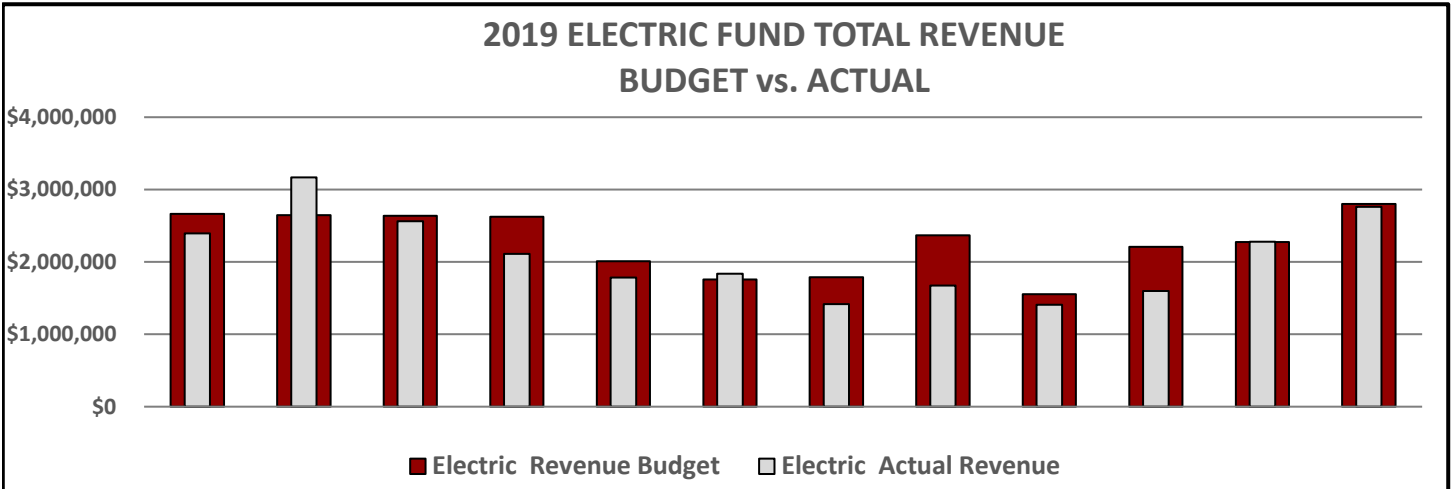
Parks Capital Fund	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	6,429	37,622	20,988	9,300	26,301	(17,001)	-182.81%
Expenditure	0	0	0	0	0	0	N/A
Net--Revenue less Expend.	6,429	37,622	20,988	9,300	26,301		
Variance from Prior Yr. - \$	\$275	\$31,193	(\$16,634)		(\$5,313)		
Variance from Prior Yr. - %	4.47%	485.19%	-44.21%		-25.31%		



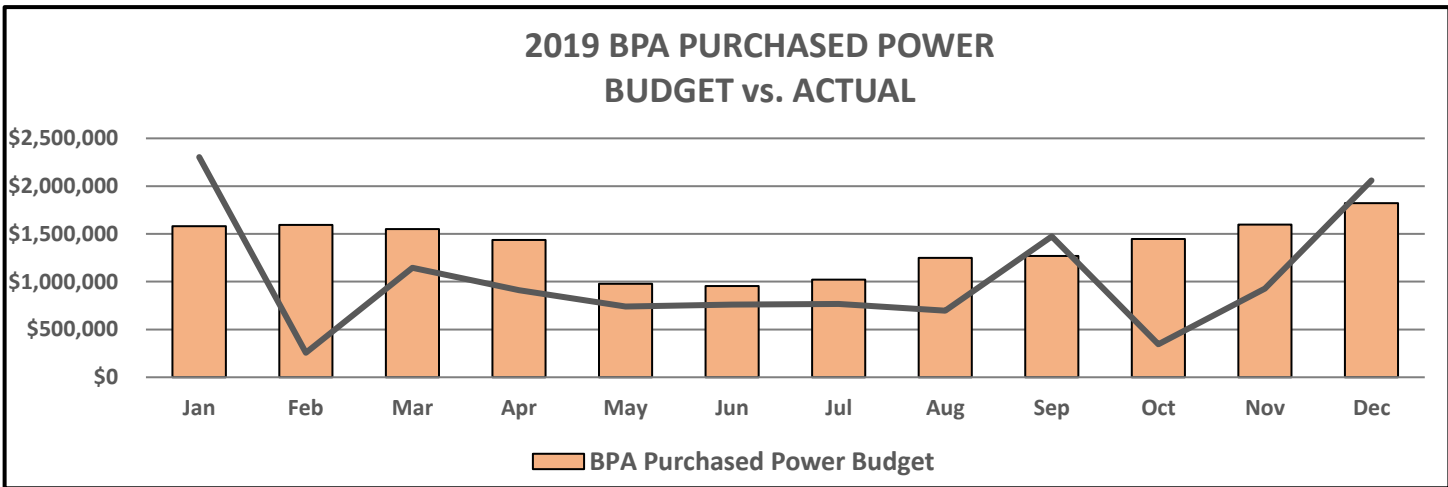
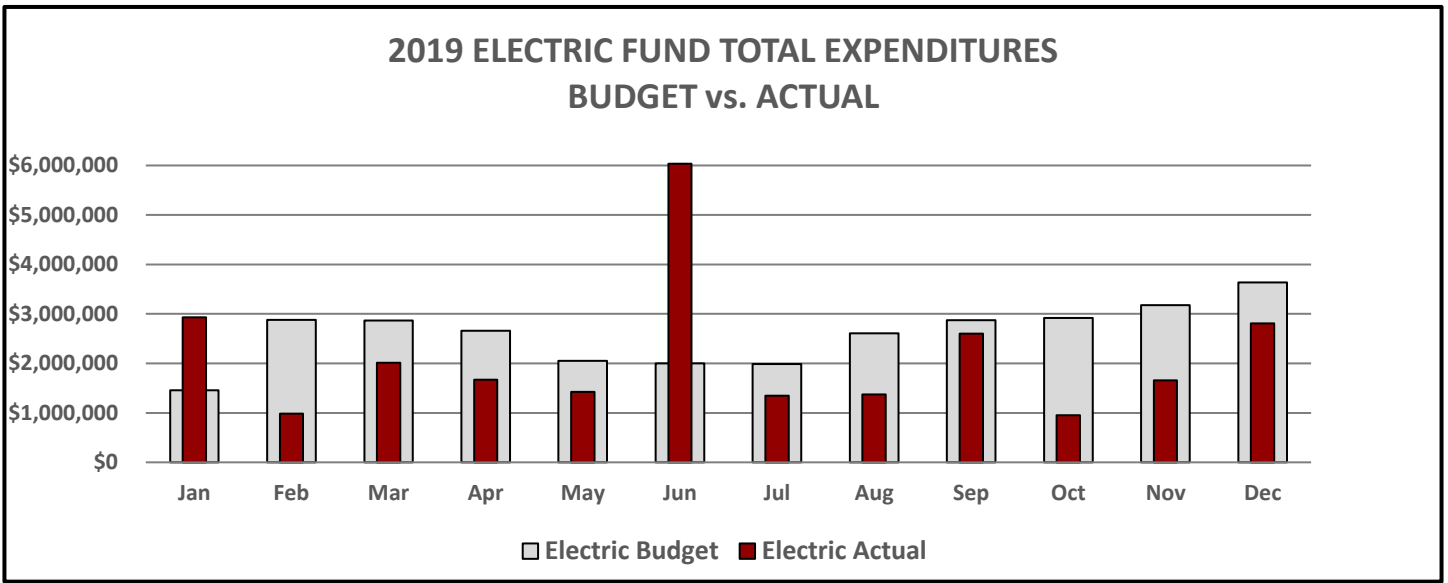
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**Q4-2019 Budget Status Report - Data & Graph Attachment**

**ENTERPRISE FUNDS (UTILITY FUNDS)**

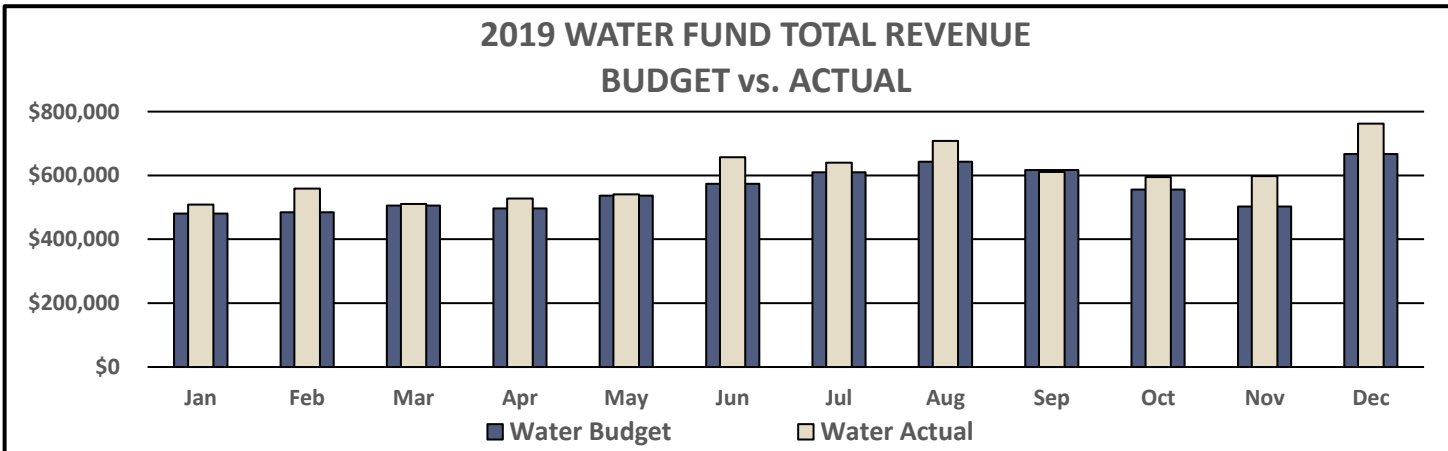
<b>Electric Utility Fund #401</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	30,977,724	25,740,173	24,428,407	27,334,200	24,999,004	2,335,196	8.54%
Expenditure	29,905,540	22,525,744	21,367,989	31,111,000	25,793,745	5,317,255	17.09%
Net--Revenue less Expend.	1,072,184	3,214,429	3,060,418	(3,776,800)	(794,741)		
Variance from Prior Yr. - \$	\$1,879,722	\$2,142,245	(\$154,011)		\$3,855,159		
Variance from Prior Yr. - %	-232.77%	199.80%	-4.79%		125.97%		



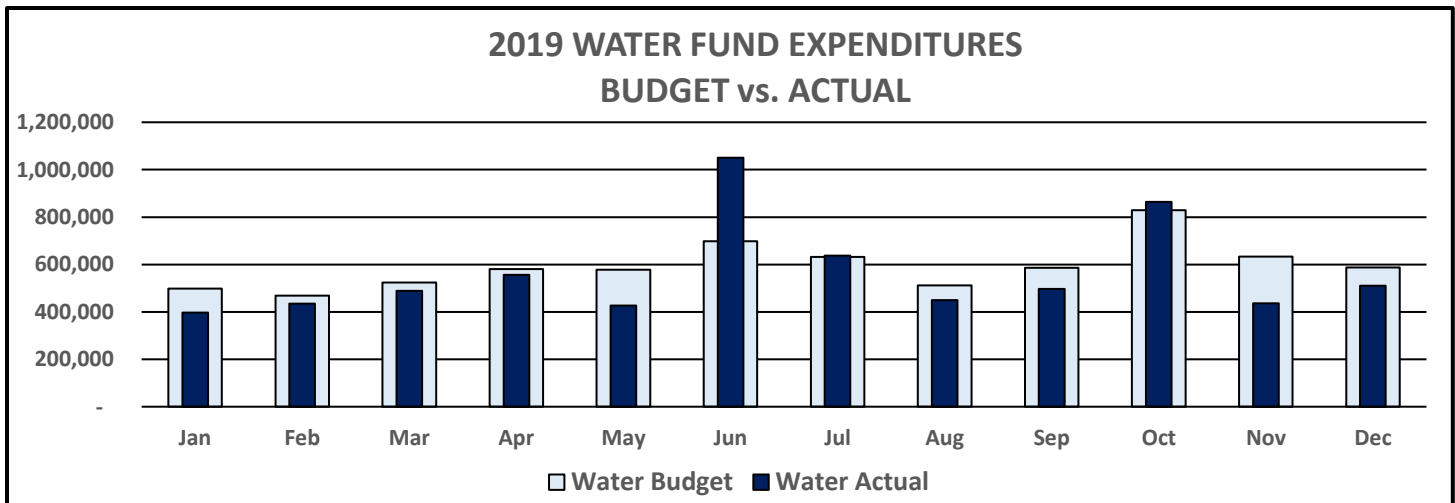
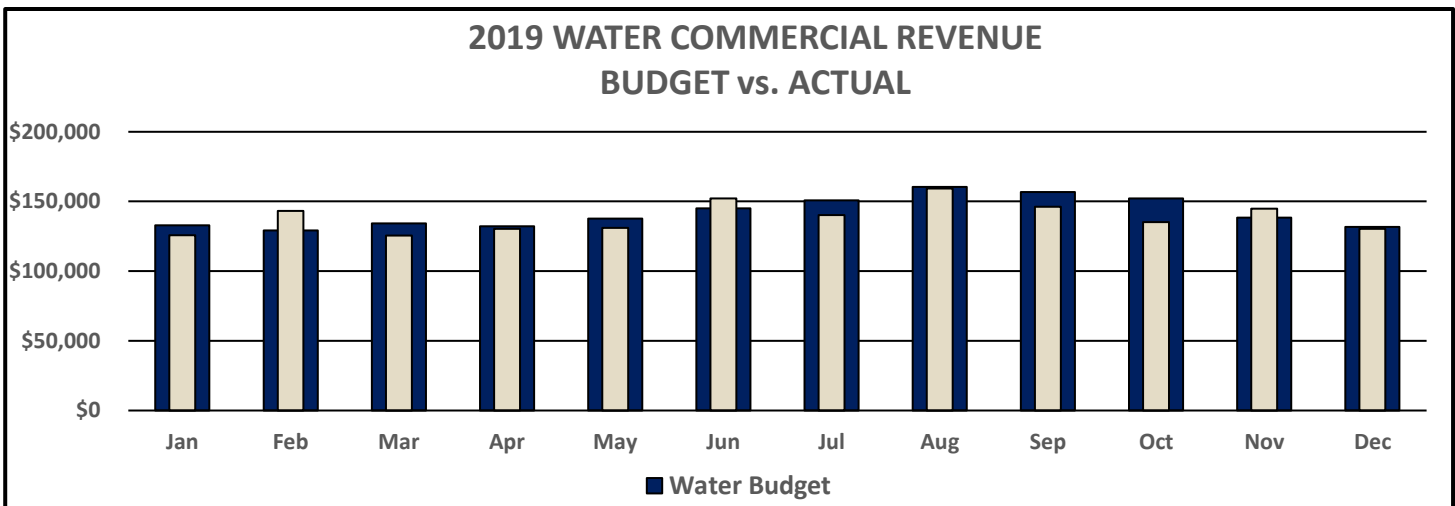
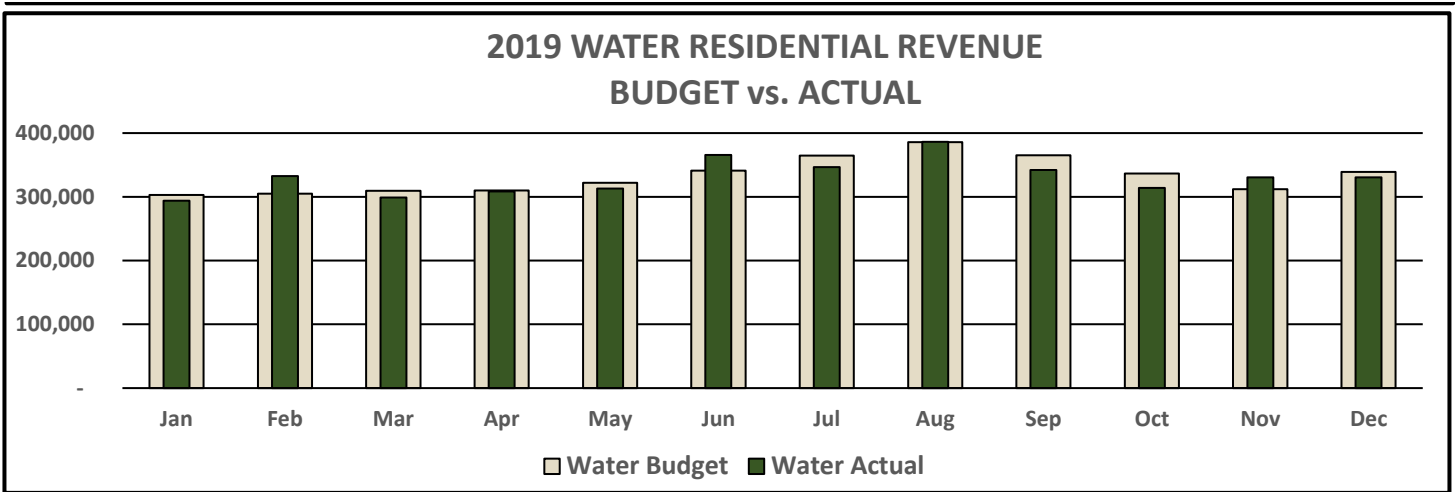
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**Q4-2019 Budget Status Report - Data & Graph Attachment**



<b>Water Utility Fund #402</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	5,924,387	6,431,385	13,105,880	6,673,900	7,219,780	(545,880)	-8.18%
Expenditure	6,262,773	6,429,847	6,833,545	7,126,600	6,750,731	375,869	5.27%
Net--Revenue less Expend.	(338,386)	1,538	6,272,335	(452,700)	469,049		
Variance from Prior Yr. - \$	\$902,943	\$339,924	\$6,270,797		\$5,803,286		
Variance from Prior Yr. - %	-72.74%	-100.45%	407724.12%		92.52%		



**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**



<b>Wastewater Utility Fund #403</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	6,588,596	7,125,255	7,296,742	7,032,300	7,488,828	(456,528)	-6.49%
Expenditure	6,165,079	6,492,795	6,644,033	7,069,600	6,913,039	156,561	2.21%
Net--Revenue less Expend.	423,517	632,460	652,709	(37,300)	575,789		
Variance from Prior Yr. - \$	\$2,127,458	\$208,943	\$20,249		\$76,920		
Variance from Prior Yr. - %	-124.86%	49.34%	3.20%		11.78%		

**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**

<b>Solid Waste Utility Fund #404</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	11,421,852	14,288,111	12,157,517	11,619,100	12,681,908	(1,062,808)	-9.15%
Expenditure	10,524,373	14,322,515	11,552,448	11,669,700	12,015,628	(345,928)	-2.96%
Net--Revenue less Expend.	897,479	(34,404)	605,069	(50,600)	666,280		
Variance from Prior Yr. - \$	\$675,526	(\$931,883)	\$639,473		(\$61,211)		
Variance from Prior Yr. - %	304.36%	-103.83%	-1858.72%		-10.12%		

<b>Stormwater Utility Fund #406</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	1,773,480	2,041,103	2,206,543	2,155,900	2,342,072	(186,172)	-8.64%
Expenditure	1,613,610	1,755,525	1,877,801	2,158,300	1,857,218	301,082	13.95%
Net--Revenue less Expend.	159,870	285,578	328,742	(2,400)	484,854		
Variance from Prior Yr. - \$	\$563,206	\$125,708	\$43,164		(\$156,112)		
Variance from Prior Yr. - %	-139.64%	78.63%	15.11%		-47.49%		

<b>Medic 1 Utility Fund #409</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	1,871,698	2,660,549	2,952,250	2,844,200	3,876,170	(1,031,970)	-36.28%
Expenditure	2,001,042	2,584,509	2,733,521	2,919,200	2,901,655	17,545	0.60%
Net--Revenue less Expend.	(129,344)	76,040	218,729	(75,000)	974,515		
Variance from Prior Yr. - \$	(\$237,536)	\$205,384	\$142,689		(\$755,786)		
Variance from Prior Yr. - %	-219.55%	-158.79%	187.65%		-345.54%		

<b>Harbor Clean-up Fund #413</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	694,822	1,046,862	815,499	2,230,000	908,611	1,321,389	59.26%
Expenditure	699,116	1,114,447	1,079,856	2,609,400	1,002,833	1,606,567	61.57%
Net--Revenue less Expend.	(4,294)	(67,585)	(264,357)	(379,400)	(94,222)		
Variance from Prior Yr. - \$	\$131,793	(\$63,291)	(\$196,772)		(\$170,135)		
Variance from Prior Yr. - %	-96.84%	1473.94%	291.15%		64.36%		

<b>Conservation Utility Fund #421</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	733,554	850,208	628,588	537,400	338,125	199,275	37.08%
Expenditure	906,014	903,031	871,060	687,100	577,498	109,602	15.95%
Net--Revenue less Expend.	(172,460)	(52,823)	(242,472)	(149,700)	(239,373)		
Variance from Prior Yr. - \$	(\$194,791)	\$119,637	(\$189,649)		(\$3,099)		
Variance from Prior Yr. - %	-872.29%	-69.37%	359.03%		1.28%		

**UTILITY CAPITAL FUNDS (Includes transfers from Utility Funds )**

<b>Electric Capital Fund #451</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	1,771,015	625,000	1,077,700	4,650,000	4,650,000	0	0.00%
Expenditure	361,723	161,764	434,037	665,800	288,458	377,342	56.67%
Net--Revenue less Expend.	1,409,292	463,236	643,663	3,984,200	4,361,542		
Variance from Prior Yr. - \$	\$2,559,628	(\$946,056)	\$180,427		(\$3,717,879)		
Variance from Prior Yr. - %	-222.51%	-67.13%	38.95%		-577.61%		

**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**

<b>Water Capital Fund #452</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	1,140,660	400,000	596,000	562,000	562,000	0	0.00%
Expenditure	687	20,800	1,056,954	72,500	21,059	51,441	70.95%
Net--Revenue less Expend.	1,139,973	379,200	(460,954)	489,500	540,941		
Variance from Prior Yr. - \$	\$1,989,499	(\$760,773)	(\$840,154)		(\$1,001,895)		
Variance from Prior Yr. - %	-234.19%	-66.74%	-221.56%		N/A		

<b>Wastewater Capital Fund #453</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	495,000	400,000	600,000	783,500	783,500	0	0.00%
Expenditure	92,621	1,347,909	354,757	1,253,100	213,450	1,039,650	82.97%
Net--Revenue less Expend.	402,379	(947,909)	245,243	(469,600)	570,050		
Variance from Prior Yr. - \$	\$707,697	(\$1,350,288)	\$1,193,152		(\$324,807)		
Variance from Prior Yr. - %	-231.79%	-335.58%	-125.87%		-132.44%		

<b>Solid Waste Capital Fund #454</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	666,478	1,110,222	1,096,848	1,224,300	1,366,294	(141,994)	-11.60%
Expenditure	3,201,088	681,975	814,617	1,432,500	1,250,837	181,663	12.68%
Net--Revenue less Expend.	(2,534,610)	428,247	282,231	(208,200)	115,457		
Variance from Prior Yr. - \$	\$6,275,942	\$2,962,857	(\$146,016)		\$166,774		
Variance from Prior Yr. - %	-71.23%	-116.90%	-34.10%		59.09%		

<b>Stormwater Capital Fund #456</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	237,000	400,000	485,000	900,000	400,000	500,000	55.56%
Expenditure	0	0	349,404	48,600	25,408	23,192	47.72%
Net--Revenue less Expend.	237,000	400,000	135,596	851,400	374,592		
Variance from Prior Yr. - \$	(\$238,896)	\$163,000	(\$264,404)		(\$238,996)		
Variance from Prior Yr. - %	-50.20%	68.78%	-66.10%		-176.26%		

<b>CSO Capital Fund #463</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	4,832,076	2,309,629	2,372,822	2,331,900	2,407,169	(75,269)	-3.23%
Expenditure	9,277,212	2,060,291	2,319,969	2,305,300	2,294,673	10,627	0.46%
Net--Revenue less Expend.	(4,445,136)	249,338	52,853	26,600	112,496		
Variance from Prior Yr. - \$	(\$4,515,860)	\$4,694,474	(\$196,485)		(\$59,643)		
Variance from Prior Yr. - %	-6385.19%	-105.61%	-78.80%		-112.85%		

**INTERNAL SERVICE FUNDS**

<b>Equipment Services Fund #501</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>2019 Budget</b>	<b>12/31/2019</b>	<b>\$ Remaining</b>	<b>% Remaining</b>
Revenue	1,626,206	1,878,099	1,896,255	1,702,400	1,926,067	(223,667)	-13.14%
Expenditure	1,495,577	1,928,823	1,846,942	1,909,600	1,633,451	276,149	14.46%
Net--Revenue less Expend.	130,629	(50,724)	49,313	(207,200)	292,616		
Variance from Prior Yr. - \$	\$1,003,409	(\$181,353)	\$100,037		(\$243,303)		
Variance from Prior Yr. - %	-114.97%	-138.83%	-197.22%		-493.39%		

**CITY of PORT ANGELES**  
**Q4-2019 Budget Status Report - Data & Graph Attachment**

Information Technology Fund #502	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	1,460,792	2,682,246	1,998,824	1,864,100	1,761,212	102,888	5.52%
Expenditure	1,736,742	2,623,576	1,721,638	2,009,900	1,640,926	606,762	30.19%
Net--Revenue less Expend.	(275,950)	58,670	277,186	(145,800)	120,286		
Variance from Prior Yr. - \$	\$565,452	\$334,620	\$218,516		\$156,900		
Variance from Prior Yr. - %	-67.20%	-121.26%	372.45%		56.60%		

Self-Insurance Fund #503	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	5,655,032	5,454,754	5,488,594	5,532,700	5,473,634	59,066	1.07%
Expenditure	5,580,507	5,388,237	5,669,237	5,761,700	5,687,997	73,703	1.28%
Net--Revenue less Expend.	74,525	66,517	(180,643)	(229,000)	(214,363)		
Variance from Prior Yr. - \$	\$100,835	(\$8,008)	(\$247,160)		\$33,720		
Variance from Prior Yr. - %	-383.26%	-10.75%	-371.57%		-18.67%		

**PERMANENT AND TRUST FUNDS**

Cemetery Endowment Fund #601	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	1,460	3,985	6,296	5,200	12,004	(6,804)	-130.85%
Expenditure	-	-	-	-	-	-	N/A
Net--Revenue less Expend.	1,460	3,985	6,296	5,200	12,004		
Variance from Prior Yr. - \$	(\$2,429)	\$2,525	\$2,311		(\$5,708)		
Variance from Prior Yr. - %	-62.46%	172.95%	57.99%		-90.66%		

Firemen's Pension Fund #602	12/31/2016	12/31/2017	12/31/2018	2019 Budget	12/31/2019	\$ Remaining	% Remaining
Revenue	57,023	95,687	8,746	15,000	90,590	(75,590)	-503.93%
Expenditure	104,656	122,665	140,885	139,300	96,269	43,031	30.89%
Net--Revenue less Expend.	(47,633)	(26,978)	(132,139)	(124,300)	(5,679)		
Variance from Prior Yr. - \$	\$15,836	\$20,655	(\$105,161)		(\$126,460)		
Variance from Prior Yr. - %	-24.95%	-43.36%	389.80%		95.70%		