

**2013 Budget
All funds presented in
Programmatic and Object Format**



2013 Budget All Funds

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**City of Port Townsend
2013 Budget
Fund Summary
Appropriated**

Funds	1/01/2013 Estimated Fund Balance	2013 Estimated Revenues	2013 Estimated Appropriation	12/31/2013 Ending Fund Balance
Operating Funds				
General Fund	\$ 449,486	\$ 6,519,785	\$ 6,496,783	\$ 472,487
Public Works Admin Fund	21,480	286,580	286,519	21,542
Library Fund	98,513	999,510	999,928	98,095
Community Services Fund	21,611	1,650,851	1,671,784	678
Fire & EMS Services Fund	10,472	2,221,539	2,221,539	10,472
Drug Enforcement	256	2	-	258
Contingency Fund	88,481	40,133	-	128,614
Street Fund	56,156	686,596	723,562	19,189
Lodging Tax Fund	40,484	340,162	310,990	69,656
Community Development Block Grant Fund	56,100	10,281	50,000	16,381
Housing Trust Fund	3,843	6,200	6,500	3,543
Water Sewer Fund	604,325	4,149,780	4,122,801	631,303
Stormwater Fund	348,772	538,266	669,289	217,749
Equipment Rental Fund	765,097	894,645	1,050,824	608,917
Firemen's Pension Fund	253,758	35,269	64,727	224,300
Operating Fund Subtotals	\$ 2,818,889	\$ 18,379,597	\$ 18,675,246	\$ 2,523,239
Capital, Debt, & Trust Funds				
Capital Improvement Fund	617,471	2,473,000	2,408,100	682,371
System Development Charges Fund	897,137	164,346	-	1,061,482
Transmission Line Replacement Fund	3,065,464	359,552	1,740,500	1,684,515
G.O. Debt Service Fund	111,509	1,049,558	1,136,711	24,356
78 Water Sewer Revenue Bond Fund	48,175	21,572	21,500	48,247
92 Water Sewer Revenue Bond Red. Fund	5,609	-	-	5,609
Utility Construction Fund	92,358	5,745,369	5,745,000	92,727
Engineering Service Fund	-	528,508	528,508	-
Golf Course Fund	26,741	17,040	18,700	25,081
Memorial Fund	2,494	10	-	2,504
Capital, Debt, & Trust Fund Subtotals	\$ 4,866,959	\$ 10,358,955	\$ 11,599,018	\$ 3,626,896
Grand Totals	\$ 7,685,848	\$ 28,738,553	\$ 30,274,265	\$ 6,150,136

**CITY OF PORT TOWNSEND
General Fund Summary
(by Project and Object)**

(placeholder)

**CITY OF PORT TOWNSEND
General Fund Summary**

	Budget Estimated Revenues	Budget Estimated Expenditures	Contribution to Fund Balance
Estimated Beginning Fund Balance			<u>\$ 449,486</u>
<u>General Fund Departments</u>			
City Council	\$ 4,836,719	\$131,055	4,705,664
City Manager	-	264,022	(264,022)
City Attorney	-	408,302	(408,302)
Planning Department	-	174,629	(174,629)
Development Services	177,150	398,271	(221,121)
Finance	739,698	419,168	320,530
Police Admin	239,788	547,125	(307,337)
Police Operations	474,382	2,230,477	(1,756,095)
Police Training	-	9,888	(9,888)
City Clerk	4,000	271,171	(267,171)
City Facilities	-	-	-
Non-Departmental	6,147	15,172	(15,172)
PEG TV Department	48,049	31,277	16,772
Grants Management	-	33,677	(33,677)
Fund Equity		1,562,550	(1,562,550)
	<u>\$6,519,785</u>	<u>\$6,496,783</u>	<u>\$23,001</u>
Estimated Ending Fund Balance			<u>\$ 472,487</u>
General Fund Balance Reserve % achieved			<u>7.2%</u>

**CITY OF PORT TOWNSEND
Departmental Summary
City Council**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Program</u>			
Taxes	\$ 3,792,750	\$ 3,797,087	\$ (4,337)
Licenses & permits	-	-	-
Intergovernmental Revenues	250	250	-
Charges for Services	1,029,510	1,296,281	(266,771)
Fines and Forfeits	-	-	-
Miscellaneous Receipts	14,209	14,584	(374)
Equity transfers in	-	-	-
Less: revenue provided to departments	(4,705,664)	(4,936,595)	230,931 Note 1
Total Estimated Revenues	<u>\$ 131,055</u>	<u>\$ 171,607</u>	<u>\$ (40,552)</u>

<u>Expenditures By Program</u>			
Legislative Services	\$ 131,055	\$ 171,607	\$ (40,552)
Total Expenditures	<u>\$ 131,055</u>	<u>\$ 171,607</u>	<u>\$ (40,552)</u>

<u>Expenditures By Object</u>			
Personnel	\$ 48,559	\$ 48,560	\$ (1)
Operating Expenditures	82,496	123,047	(40,551)
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 131,055</u>	<u>\$ 171,607</u>	<u>\$ (40,552)</u>

Performance Measures:

Ending General Fund Balance	6.2%
General Fund Balance - City Council Amount Reserved (Policy amount needed = 1%)	1.0%
General Fund Balance - total Ending Fund Balance (Policy amount needed = 5% to 8%)	<u>7.2%</u>
Contingency Fund Balance as a percent of General Fund Estimated Revenues (Policy amount needed = 2%)	2.0%

Notes:

1. These revenues are collected to provide City services through all General Fund departments, including Fund Equity Transactions.

**CITY OF PORT TOWNSEND
Departmental Summary
City Manager**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Program</u>			
Executive - General Fund Support	<u>\$ 264,022</u>	<u>\$ 260,113</u>	<u>\$ 3,909</u>
<u>Expenditures By Program</u>			
Safety Committee	\$ 2	-	-
Administrative Services	<u>264,022</u>	<u>260,113</u>	<u>3,909</u>
Total Expenditures	<u>\$ 264,022</u>	<u>\$ 260,113</u>	<u>\$ 3,909</u>
<u>Expenditures By Object</u>			
Personnel	\$ 243,677	\$ 243,635	\$ 42
Operating Expenditures	19,845	15,978	3,867
Capital Outlay	<u>500</u>	<u>500</u>	<u>-</u>
Total Expenditures	<u>\$ 264,022</u>	<u>\$ 260,113</u>	<u>\$ 3,909</u>

**CITY OF PORT TOWNSEND
Departmental Summary
City Attorney**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Program</u>			
Legal Services - General Fund Support	<u>\$ 408,302</u>	<u>\$ 490,040</u>	<u>\$ (81,737)</u>
<u>Expenditures By Program</u>			
Municipal Court Administration	\$ 125,973	\$ 174,705	\$ (48,732) Note 1
Legal Services	<u>282,329</u>	<u>315,335</u>	<u>(33,006)</u>
Total Expenditures	<u>\$ 408,302</u>	<u>\$ 490,040</u>	<u>\$ (81,737)</u>
<u>Expenditures By Object</u>			
Personnel	\$ 220,976	\$ 304,978	\$ (84,002)
Operating Expenditures	61,353	10,357	50,997
Intergovernmental Services	125,973	174,705	(48,732)
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 408,302</u>	<u>\$ 490,040</u>	<u>\$ (81,737)</u>

Note 1 Starting in 2006, the costs for Municipal Court are administered through an interlocal contract with Jefferson County in the City Attorney's budget center.

**CITY OF PORT TOWNSEND
Departmental Summary
Planning Department**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
General Fund support	\$ 174,629	\$ 145,394	\$ 29,235
Planning Services	-	-	-
Misc Revenues	-	-	-
Intergovernmental	-	-	-
Total Revenues	<u>\$ 174,629</u>	<u>\$ 145,394</u>	<u>\$ 29,235</u>
<u>Expenditures By Program</u>			
Planning Services	\$ 174,629	\$ 145,394	\$ 29,235
Total Expenditures	<u>\$ 174,629</u>	<u>\$ 145,394</u>	<u>\$ 29,235</u>
<u>Expenditures by Object</u>			
Personnel	\$ 172,929	\$ 143,694	\$ 29,235
Operating Expenditures	1,700	1,700	-
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 174,629</u>	<u>\$ 145,394</u>	<u>\$ 29,235</u>
Percent coverage of expenditures by revenues	0.00%	0.00%	0.00%

**CITY OF PORT TOWNSEND
Departmental Summary
Development Services Department**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
General Fund support	\$ 221,121	\$ 285,241	\$ (64,120)
Building Permits	150,000	156,054	(6,054)
Zoning Fees	12,000	12,000	-
Plan Checking Fees	-	-	-
Impact Fees	-	-	-
SEPA Related Fees	-	-	-
Planning Services	15,000	15,000	-
Miscellaneous Revenues	150	150	-
Intergovernmental	-	-	-
Total Revenues	<u>\$ 398,271</u>	<u>\$ 468,445</u>	<u>\$ (70,174)</u>
 <u>Expenditures By Program</u>			
Building & Planning Services	\$ 398,271	\$ 468,445	\$ (70,174)
Special Projects	-	-	-
Total Expenditures	<u>\$ 398,271</u>	<u>\$ 468,445</u>	<u>\$ (70,174)</u> Note 1
 <u>Expenditures by Object</u>			
Personnel	\$ 306,432	\$ 382,220	\$ (75,788)
Operating Expenditures	86,839	81,225	5,614
Capital Outlay	5,000	5,000	-
Total Expenditures	<u>\$ 398,271</u>	<u>\$ 468,445</u>	<u>\$ (70,174)</u>
 Percent coverage of expenditures by revenues	 44.48%	 39.11%	 5.37%

Starting in 2008, Special Projects was segregated as the new Planning Department.

**CITY OF PORT TOWNSEND
Departmental Summary
Finance Department**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
B&O tax collections	\$ 638,000	\$ 638,000	\$ -
Business & Other Licenses	50,000	50,000	-
Interfund Services	51,198	50,687	511
Investment income	500	500	-
Total Revenues	<u>\$ 739,698</u>	<u>\$ 739,187</u>	<u>\$ 511</u>
<u>Expenditures By Program</u>			
City Financial Services	\$ 419,168	\$ 379,521	\$ 39,648
Total Expenditures	<u>\$ 419,168</u>	<u>\$ 379,521</u>	<u>\$ 39,648</u>
<u>Expenditures by Object</u>			
Personnel	\$ 340,105	\$ 304,549	\$ 35,556
Operating Expenditures	79,063	74,972	4,092
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 419,168</u>	<u>\$ 379,521</u>	<u>\$ 39,648</u>
Percent coverage of expenditures by revenues	176.47%	194.77%	-18.30%

**CITY OF PORT TOWNSEND
Departmental Summary
Police Department**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
General Fund support	\$ 2,073,320	\$ 2,048,332	\$ 24,988
Fines	81,451	81,451	-
Grants	202,355	173,456	28,898
Law enforcement services	8,337	24,717	(16,380)
Retail Sales Taxes - Criminal Justice	97,000	97,148	(148)
Retail Sales Taxes - Special Purpose Tax	214,286	214,286	-
Public Utility Taxes - Water, Sewer, Storm, Garbage	86,865	88,420	(1,555)
Criminal Justice Taxes	11,615	11,243	372
Liquor Excise Taxes	7,715	61,823	(54,108)
Motor Vehicle Taxes	2,388	2,000	388
Miscellaneous	2,159	2,157	2
Total Revenues	<u>\$ 2,787,489</u>	<u>\$ 2,805,033</u>	<u>\$ (17,544)</u>
<u>Expenditures By Program</u>			
Administration	\$ 547,125	\$ 555,315	\$ (8,190)
Operations	2,230,477	2,239,830	(9,354) Note 1
Training	9,888	9,888	-
Total Expenditures	<u>\$ 2,787,489</u>	<u>\$ 2,805,033</u>	<u>\$ (17,544)</u>
<u>Expenditures by Object</u>			
Personnel	\$ 1,786,138	\$ 1,865,785	\$ (79,647)
Operating Expenditures	527,851	465,748	62,103
Intergovernmental Services	472,000	472,000	-
Capital Outlay	1,500	1,500	-
Total Expenditures	<u>\$ 2,787,489</u>	<u>\$ 2,805,033</u>	<u>\$ (17,544)</u>
Percent of coverage of expenditures by revenues	25.62%	26.98%	-1.36%

Note 1 In 2006, interlocal contracts with Jefferson County for services were relocated in the Police Department from the city contracts cost center for monitoring and control:
Jail services
Dispatch services

**CITY OF PORT TOWNSEND
Departmental Summary
City Clerk**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
General Fund support	\$267,171	\$267,417	\$ (246)
Archive Fees	4,000	4,000	-
Grants	-	-	-
Total Revenues	<u>\$271,171</u>	<u>\$271,417</u>	<u>\$ (246)</u>
<u>Expenditures By Program</u>			
City Clerk Services	<u>\$271,171</u>	<u>\$271,417</u>	<u>\$ (246)</u>
Total Expenditures	<u>\$271,171</u>	<u>\$271,417</u>	<u>\$ (246)</u>
<u>Expenditures by Object</u>			
Personnel	\$ 198,130	\$ 199,598	\$ (1,468)
Operating Expenditures	72,041	70,819	1,222
Capital Outlay	1,000	1,000	-
Total Expenditures	<u>\$271,171</u>	<u>\$271,417</u>	<u>\$ (246)</u>
Percent of coverage of expenditures by revenues	1.48%	1.47%	0.00%

**CITY OF PORT TOWNSEND
Departmental Summary
Non-Departmental**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
General Fund support	\$ 15,172	\$ 53,279	\$ (38,107)
Other	-	-	-
Total Revenues	<u>\$ 15,172</u>	<u>\$ 53,279</u>	<u>\$ (38,107)</u>
 <u>Expenditures By Program</u>			
Intergovernmental Services - ORCAA	4,025	4,025	\$ - Note 1
Other Services - L&I Retro Program	6,147	6,147	-
Professional Services	-	38,107	(38,107)
Reserve for medical benefits	5,000	5,000	-
	-	-	-
Total Expenditures	<u>\$ 15,172</u>	<u>\$ 53,279</u>	<u>\$ (38,107)</u>
 <u>Expenditures by Object</u>			
Capital Expenditures	\$ -	\$ -	\$ -
Operating Expenditures	<u>15,172</u>	<u>53,279</u>	<u>(38,107)</u>
Total Expenditures	<u>\$ 15,172</u>	<u>\$ 53,279</u>	<u>\$ (38,107)</u>
 Percent of coverage of expenditures by revenues	 0.00%	 0.00%	 0.00%

Note 1 ORCAA is the state agency Olympic Region Clean Air Agency which requires an annual assessment from all municipalities.

**CITY OF PORT TOWNSEND
Departmental Summary
P.E.G. Access TV Studio**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
General Fund support	\$ -	\$ -	\$ -
Utility Tax- TV Cable Franchise Fee	40,000	35,830	4,170
TV Public Access Fee	5,000	5,000	-
Program Fees	<u>3,049</u>	<u>3,049</u>	<u>-</u>
Total Revenue	<u>\$ 48,049</u>	<u>\$ 43,879</u>	<u>\$ 4,170</u>
<u>Expenditures</u>			
Operating Expenditures	\$ 25,152	\$ 23,837	\$ 1,315
Capital Outlay - restricted	6,125	6,125	-
Capital Outlay - unrestricted	-	-	-
Personnel	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 31,277</u>	<u>\$ 29,962</u>	<u>\$ 1,315</u>
Program Revenues in Excess of Expenditures	<u>\$ 16,772</u>	<u>\$ 13,917</u>	<u>\$ 2,855</u>
Percent coverage of expenditures by revenues	100.0%	100.0%	0.0%

**CITY OF PORT TOWNSEND
Departmental Summary
Grants Management Department**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Interfund Services	\$ -	\$ -	\$ -
General Fund Support	33,677	33,775	(98)
Total Revenues	<u>\$ 33,677</u>	<u>\$ 33,775</u>	<u>\$ (98)</u>
<u>Expenditures By Program</u>			
Grants Management	33,677	33,775	(98)
Total Expenditures	<u>\$ 33,677</u>	<u>\$ 33,775</u>	<u>\$ (98)</u>
<u>Expenditures by Object</u>			
Personnel	\$ 33,677	\$ 33,775	\$ (98)
Operating Expenditures	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 33,677</u>	<u>\$ 33,775</u>	<u>\$ (98)</u>

**CITY OF PORT TOWNSEND
Departmental Summary
Fund Equity and Transactions**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
Ending General Fund Balance			
City Council Reserved Fund Balance - (1%)	\$ 48,367	\$ 52,345	\$ (3,978) see Note 1
Unreserved Fund Balance	<u>424,120</u>	<u>397,141</u>	<u>26,979</u>
Total Ending Fund Balance	<u>\$ 472,487</u>	<u>\$ 449,486</u>	<u>\$ 23,001</u>
 Other Financing Uses			
Interfund Subsidies - Transfer-Out to Bond Funds	\$ 576,803	\$ 361,889	\$ 214,914
Interfund Subsidies - Transfer-Out to Street Fund	-	-	-
Interfund Subsidies - Transfer-Out to Emergency Services Fund	11,320	-	11,320
Interfund Subsidies - Transfer-Out to Water/Sewer Fund	25,000	100,000	(75,000)
Interfund Subsidies - Transfer-Out ER&R Fund	-	79,500	(79,500)
Interfund Subsidies - Transfer-Out Transmission Line Fund	33,427	-	33,427
Interfund Subsidies - Transfer-Out to Community Services Fund	916,000	897,437	18,563
Total Other Financing Uses	<u>\$ 1,562,550</u>	<u>\$ 1,438,826</u>	<u>\$ 123,723</u>
 Total Fund Equity and Other Financing Uses	 <u>\$ 2,035,037</u>	 <u>\$ 1,888,312</u>	 <u>\$ 146,725</u>
 Estimated Ending Fund Balance reserve	 7.2%	 6.5%	

Notes:

1. Beginning in year 2000, the City Council established a financial policy requiring a reserve in the General Fund equal to 1% of General Fund revenues. The reserve may only be spent by Council authorization through a supplemental budget.

**City of Port Townsend
Fund Summary
Public Works Admin Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>	Actual Year 2011
<u>Revenues By Source</u>				
Interfund Services	\$ 286,581	\$ 254,236	\$ 32,346	\$ 968,606
General Fund support	-	-	-	-
Total Revenues	<u>\$ 286,581</u>	<u>\$ 254,236</u>	<u>\$ 32,346</u>	<u>\$ 968,606</u>
 <u>Expenditures By Program</u>				
Administration	\$ 286,519	\$ 254,296	\$ 32,223	\$ 271,984
Engineering Services	-	-	-	721,174
Total Expenditures	<u>\$ 286,519</u>	<u>\$ 254,296</u>	<u>\$ 32,223</u>	<u>\$ 993,158</u>
 <u>Expenditures by Object</u>				
Personnel	\$ 224,989	\$ 191,051	\$ 33,938	\$ 899,323
Operating Expenditures	60,128	57,415	2,713	85,965
Interfund Charges	1,402	5,830	(4,428)	7,870
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ 286,519</u>	<u>\$ 254,296</u>	<u>\$ 32,223</u>	<u>\$ 993,158</u>
 Actual Beginning Fund Balance				
	\$ 21,479	\$ 21,540	\$ (61)	\$ 46,093
Increase<Decrease> in Fund Balance	<u>62</u>	<u>(60)</u>	<u>122</u>	<u>(24,552)</u>
Estimated Ending Fund Balance	<u>\$ 21,542</u>	<u>\$ 21,480</u>	<u>\$ 61</u>	<u>\$ 21,540</u>
 Fund Balance Reserve % =				
	7.5%	8.4%		2.2%

Notes:

#1 The Engineering Division was separated into a new Engineering Fund in 2012

#2 The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**City of Port Townsend
Fund Summary
Library Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>	Acutal Year 2011
<u>Revenues By Source</u>				
Property Taxes	969,599	960,000	9,599	945,891
Federal grants	-	-	-	10,593
State grants	4,000	1,000	3,000	24,988
Private grants	10,281	9,865	416	1,038
Fines	13,130	13,130	-	13,146
Donations	-	-	-	2,500
Miscellaneous	2,500	2,500	-	4,660
Total Revenues	<u>\$ 999,510</u>	<u>\$ 986,495</u>	<u>\$ 13,015</u>	<u>\$ 1,002,815</u>
<u>Expenditures By Program</u>				
Library Services	\$ 999,928	\$ 997,517	\$ 2,411	\$ 939,622
Total Expenditures	<u>\$ 999,928</u>	<u>\$ 997,517</u>	<u>\$ 2,411</u>	<u>\$ 939,622</u>
<u>Expenditures by Object</u>				
Personnel	\$ 609,090	\$ 612,926	\$ (3,836)	\$ 624,602
Operating Expenditures	293,838	261,591	32,247	243,007
Operating Transfer-out - debt service	15,000	15,000	-	-
Capital Outlay - Acquisitions	80,000	80,000	-	72,013
Capital Outlay - Furniture, Fixtures & Software	2,000	28,000	(26,000)	-
Total Expenditures	<u>\$ 999,928</u>	<u>\$ 997,517</u>	<u>\$ 2,411</u>	<u>\$ 939,622</u>
Estimated Beginning Fund Balance	\$ 98,513	\$ 109,535	\$ (11,022)	\$ 46,342
Increase<Decrease> in Fund Balance	(418)	(11,022)	10,604	63,194
Estimated Ending Fund Balance	<u>\$ 98,095</u>	<u>\$ 98,513</u>	<u>\$ (418)</u>	<u>\$ 109,535</u>
Fund Balance Reserve % =	9.8%	10.0%		10.9%

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**City of Port Townsend
Fund Summary
Community Services Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
General Fund support	\$ 916,000	\$ 897,437	\$ 18,563
General Property Taxes	400,000	400,000	-
Special Purpose Taxes	214,286	214,286	-
Charges for services - pool services	105,000	109,794	(4,794)
Sublease income - Mountain View Campus	4,080	4,080	-
Rental income	7,000	7,000	-
Miscellaneous revenues	4,485	4,485	-
Donations	-	-	-
Total Revenues	<u>\$ 1,650,851</u>	<u>\$ 1,637,082</u>	<u>\$ 13,769</u>
<u>Expenditures By Program</u>			
Contract Community Service Providers	\$ 19,600	\$ 29,600	\$ (10,000)
Jefferson County-Parks & Recreation Facilities	214,286	214,286	-
Mountain View Campus	237,646	233,130	4,516
Parks Maintenance	635,296	475,666	159,630
Recreation	-	58,500	(58,500)
Pool	179,492	261,434	(81,942)
City Facilities	294,738	313,264	(18,526)
Interfund Charges	90,725	109,780	(19,055)
Events Coordination	-	-	-
Total Expenditures	<u>\$ 1,671,784</u>	<u>\$ 1,695,661</u>	<u>\$ (23,877)</u>
<u>Expenditures by Object</u>			
Personnel	\$ 561,044	\$ 790,832	\$ (229,788)
Operating Expenditures	837,313	902,929	(65,616)
Interfund Loan Repayments	271,527	-	271,527
Capital Outlay	1,900	1,900	-
Total Expenditures	<u>\$ 1,671,784</u>	<u>\$ 1,695,661</u>	<u>\$ (23,877)</u>
Actual Beginning Fund Balance	\$ 21,611	\$ 80,191	\$ (58,580)
Increase<Decrease> in Fund Balance	<u>(20,933)</u>	<u>(58,580)</u>	<u>37,646</u>
Estimated Ending Fund Balance	<u>\$ 678</u>	<u>\$ 21,611</u>	<u>\$ (20,933)</u>
Estimated Ending Fund Balance reserve	0.0%	1.3%	

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**City of Port Townsend
Fund Summary
Fire and Emergency Services Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
Revenues By Source			
General Fund support	\$ 11,320	\$ -	\$ 11,320
General Property Taxes	1,477,952	1,463,319	14,633
Special Purpose Taxes	-	-	-
EMS Property Taxes	732,267	740,000	(7,733)
Operating Transfer in	-	-	-
Total Revenues	<u>\$ 2,221,539</u>	<u>\$ 2,203,319</u>	<u>\$ 18,220</u>
Expenditures By Program			
Fire	\$ 1,489,272	\$ 1,463,319	\$ 25,953
Emergency Medical Services (EMS)	732,267	740,000	(7,733)
	-	-	-
Total Expenditures	<u>\$ 2,221,539</u>	<u>\$ 2,203,319</u>	<u>\$ 18,220</u>
Expenditures by Object			
Intergovernmental Charges-EJFR	2,221,539	2,203,319	18,220
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 2,221,539</u>	<u>\$ 2,203,319</u>	<u>\$ 18,220</u>
Estimated Beginning Fund Balance	\$ 10,472	\$ 10,472	\$ -
Increase<Decrease> in Fund Balance	-	(0)	0
Estimated Ending Fund Balance	<u>\$ 10,472</u>	<u>\$ 10,472</u>	<u>\$ 0</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

CITY OF PORT TOWNSEND
Fund Summary
Drug Enforcement and Education Fund

	Budget Year 2013	Budget Year 2012	Increase <Decrease>	Actual Year 2011
<u>Revenues By Source</u>				
Confiscated and Forfeited Property	\$ -	\$ -	\$ -	\$ -
Investment Interest	2	2	-	-
Total Revenues	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>				
Supplies	\$ -	\$ -	\$ -	\$ -
Transfers-out	-	26,288	(26,288)	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 26,288</u>	<u>\$ (26,288)</u>	<u>\$ -</u>
Estimated Beginning Fund Balance	\$ 256	\$ 26,542	\$ (26,286)	\$ 2,541
Increase<Decrease> in Fund Balance	2	(26,286)	26,288	-
Estimated Ending Fund Balance	<u>\$ 258</u>	<u>\$ 256</u>	<u>\$ 2</u>	<u>\$ 2,541</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Contingency Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>	Actual Year 2011
<u>Revenues By Source</u>				
Property Tax	\$ 40,000	\$ 21,000	\$ 19,000	\$ 9,794
Operating Transfer-in	-	-	-	-
Investment Interest	<u>133</u>	<u>101</u>	<u>31</u>	<u>158</u>
Total Revenues	<u>\$ 40,133</u>	<u>\$ 21,101</u>	<u>\$ 19,031</u>	<u>\$ 9,952</u>
<u>Expenditures</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,458</u>
Estimated Beginning Fund Balance	\$ 88,481	\$ 67,380	\$ 21,101	\$ 98,885
Increase<Decrease> in Fund Balance	<u>40,133</u>	<u>21,101</u>	<u>19,031</u>	<u>2,494</u>
Estimated Ending Fund Balance	<u>\$ 128,614</u>	<u>\$ 88,481</u>	<u>\$ 40,133</u>	<u>\$ 101,379</u>
Reserve % of General Fund Revenues	2.0%	1.3%		

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

CITY OF PORT TOWNSEND
Fund Summary
Street Fund

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
State Grants	\$ -	5,512	\$ (5,512)
Federal Grants (Indirect)	-	-	-
Motor Vehicle Fuel Tax	189,578	187,639	1,939
Public Utility Taxes - Water, Sewer, Storm, Garbage	492,233	501,047	(8,814)
Street Development Permits	-	-	-
Investment Interest	1,685	263	1,422
Street Payback Collection	3,100	3,100	-
Miscellaneous Income	-	300	(300)
Operating Transfers- In	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 686,596	\$ 697,861	\$ (11,265)
<u>Expenditures by program</u>			
Operations	\$ 723,562	\$ 661,738	\$ 61,824
Capital Improvement Projects	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 723,562	\$ 661,738	\$ 61,824
<u>Expenditures by object</u>			
Repairs & Maintenance	\$ -	\$ -	\$ -
Utility Services	106,000	106,000	-
Supplies	51,000	51,000	-
Services & Charges	114,641	92,105	22,536
Personnel	176,812	180,190	(3,378)
Capital Outlay	-	-	-
Interfund Services	275,109	232,443	42,666
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 723,562	\$ 661,738	\$ 61,824
Actual Beginning Fund Balance	\$ 56,156	\$ 20,033	\$ 36,122
Increase<Decrease> in Fund Balance	(36,966)	36,122	(73,089)
	<hr/>	<hr/>	<hr/>
Estimated Ending Fund Balance	\$ 19,189	\$ 56,156	\$ (36,966)
Fund Balance Reserve % =	2.8%	8.0%	

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Lodging Tax Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Hotel Motel Taxes	\$ 340,000	\$ 340,000	\$ -
Private Contributions	-	-	-
Miscellaneous Income	-	-	-
Investment Interest	<u>162</u>	<u>9</u>	<u>153</u>
Total Revenues	<u>\$ 340,162</u>	<u>\$ 340,009</u>	<u>\$ 153</u>
<u>Expenditures</u>			
Professional Services	185,000	185,000	-
Miscellaneous-Special Events	-	-	-
General Fund Overhead Charges	28,272	28,870	(598)
Interfund Subsidies - Waterfront debt service	97,718	99,480	(1,762)
Interfund Subsidies - McCurdy Pavilion debt service	-	-	-
Interfund Subsidies - PT Marine Science Center debt	<u>-</u>	<u>5,983</u>	<u>(5,983)</u>
Total Expenditures	<u>\$ 310,990</u>	<u>\$ 335,713</u>	<u>\$ (24,723)</u>
Estimated Beginning Fund Balance	\$ 40,484	\$ 36,188	\$ 4,296
Increase<Decrease> in Fund Balance	<u>29,172</u>	<u>4,296</u>	<u>24,876</u>
Estimated Ending Fund Balance	<u>\$ 69,656</u>	<u>\$ 40,484</u>	<u>\$ 29,172</u>
Estimated Ending Fund Balance Reserve	20.5%	11.9%	

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

CITY OF PORT TOWNSEND
Fund Summary
Community Development Block Grant Fund

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Federal Program Income	\$ 10,000	\$ 10,000	\$ -
Federal Grant Programs	-	-	-
Investment Interest Income	<u>281</u>	<u>717</u>	<u>(437)</u>
Total Revenues	<u>\$ 10,281</u>	<u>\$ 10,717</u>	<u>\$ (437)</u>
 <u>Expenditures</u>			
Community Development Loans-Other	\$ -	\$ -	\$ -
Community Development Loans-Historic District	<u>50,000</u>	<u>132,000</u>	<u>(82,000)</u>
Total Expenditures	<u>\$ 50,000</u>	<u>\$ 132,000</u>	<u>\$ (82,000)</u>
Estimated Beginning Fund Balance	\$ 56,100	\$ 177,383	\$ (121,283)
Increase<Decrease> in Fund Balance	<u>(39,719)</u>	<u>(121,283)</u>	<u>81,563</u>
Estimated Ending Fund Balance	<u>\$ 16,381</u>	<u>\$ 56,100</u>	<u>\$ (39,719)</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Housing Trust Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues</u>			
Real Property Taxes	\$ 6,200	\$ 10,000	\$ (3,800)
Donations	-	-	-
Micellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 6,200</u>	<u>\$ 10,000</u>	<u>\$ (3,800)</u>
<u>Expenditures</u>			
Housing Permit Deferrals	\$ -	\$ -	\$ -
Miscellaneous	<u>6,500</u>	<u>6,157</u>	<u>343</u>
Total Expenditures	<u>\$ 6,500</u>	<u>\$ 6,157</u>	<u>\$ 343</u>
Estimated Beginning Fund Balance	\$ 3,843	\$ -	\$ 3,843
Increase<Decrease> in Fund Balance	<u>(300)</u>	<u>3,843</u>	<u>(4,143)</u>
Estimated Ending Fund Balance	<u>\$ 3,543</u>	<u>\$ 3,843</u>	<u>\$ (300)</u>

Note 1. This is a newly created fund in 2011 by Resolution No. 11-018.

Note 2. The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Water/Sewer Utility Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Revenues from Utility Sales	\$ 3,998,360	\$ 3,953,302	\$ 45,058
Miscellaneous Operating Revenues	43,160	43,139	21
Engineering Fees	-	-	-
Investment Interest	2,417	3,135	(717)
Biosolids Compost Fees	91,228	91,018	210
Wholesale Biosolids Compost Fees	2,600	2,600	-
Transfers-in from Other Funds	-	172,220	(172,220)
System Development Charges Equity Transfers	-	-	-
Water/Sewer Latecomer Fees	12,014	12,014	-
System Development Charges	-	-	-
Total Revenues	<u>\$ 4,149,780</u>	<u>\$ 4,277,428</u>	<u>\$ (127,647)</u>
<u>Expenditures by Program</u>			
Utility Billing	\$ 470,672	\$ 551,308	\$ (80,636)
City Water Operations	1,153,579	1,375,098	(221,519)
City Water Supply	336,731	382,855	(46,124)
Wastewater Treatment	840,016	736,752	103,264
Wastewater Collection	788,411	897,385	(108,974)
Biosolids	399,263	458,159	(58,896)
Water Resources	134,130	147,873	(13,743)
Total Expenditures	<u>\$ 4,122,801</u>	<u>\$ 4,549,429</u>	<u>\$ (426,628)</u>
<u>Expenditures by Object</u>			
Personnel	\$ 1,611,722	\$ 1,685,391	\$ (73,669)
Supplies & Services	1,062,497	940,112	122,385
Utility Taxes	121,022	197,189	(76,167)
Intergovernmental Services	16,500	16,500	-
Interfund Services	221,990	593,905	(371,914)
Equipment Rental	318,688	382,995	(64,307)
Debt Service	311,382	314,688	(3,307)
Transfers Out	160,000	137,000	23,000
Capital Outlay	299,000	281,650	17,350
Total Expenditures	<u>\$ 4,122,801</u>	<u>\$ 4,549,429</u>	<u>\$ (426,628)</u>
Estimated Beginning Fund Balance	\$ 604,325	\$ 876,326	\$ (272,001)
Increase (Decrease) in Fund Balance	26,979	(272,001)	298,980
Estimated Ending Fund Balance	<u>\$ 631,303</u>	<u>\$ 604,325</u>	<u>\$ 26,979</u>
Fund Balance Reserve % =	15.2%	14.1%	

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Stormwater Utility Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Revenues from Utility Sales	\$ 534,870	\$ 529,575	\$ 5,296
Engineering Fees	2,000	2,000	-
Investment Interest	1,395	1,689	(294)
Miscellaneous Receipts	-	-	-
State Grant	-	-	-
Total Revenues	<u>\$ 538,266</u>	<u>\$ 533,264</u>	<u>\$ 5,002</u>
<u>Expenditures by Program</u>			
Stormwater Operations	\$ 509,289	\$ 519,170	\$ (9,881)
Capital Improvement Projects	<u>160,000</u>	<u>155,000</u>	<u>5,000</u>
Total Expenditures	<u>\$ 669,289</u>	<u>\$ 674,170</u>	<u>\$ (4,881)</u>
<u>Expenditures by Object</u>			
Personnel	\$ 281,395	\$ 286,498	\$ (5,103)
Supplies & Services	116,491	51,366	65,125
Utility Taxes	14,000	12,000	2,000
Interfund Services	30,039	97,388	(67,349)
Equipment Rental	67,364	71,918	(4,554)
Debt Service	-	-	-
Capital Outlay	<u>160,000</u>	<u>155,000</u>	<u>5,000</u>
Total Expenditures	<u>\$ 669,289</u>	<u>\$ 674,170</u>	<u>\$ (4,881)</u>
Estimated Beginning Fund Balance	348,772	489,678	\$ (140,906)
Increase<Decrease> in Fund Balance	<u>(131,023)</u>	<u>(140,906)</u>	<u>9,883</u>
Estimated Ending Fund Balance	<u>\$ 217,749</u>	<u>\$ 348,772</u>	<u>\$ (131,023)</u>
Fund Balance Reserve % =	40.5%	65.4%	

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

CITY OF PORT TOWNSEND
Fund Summary
Equipment Rental and Revolving Fund

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Revenues from Equipment Rentals-Fleet	\$ 671,614	\$ 610,301	\$ 61,313
Revenues from Equipment Rentals-Information Technology	217,266	167,728	49,538
Sale of Surplus Equipment	-	-	-
Interfund Loan Repayments	-	79,500	(79,500)
Miscellaneous Receipts	5,000	5,000	-
Investment Interest	<u>765</u>	<u>532</u>	<u>234</u>
Total Revenues	<u>\$ 894,645</u>	<u>\$ 863,060</u>	<u>\$ 31,585</u>
<u>Expenditures by Program</u>			
Operations and Maintenance-Fleet Division	\$ 511,454	\$ 496,032	\$ 15,422
Operations and Maintenance-Information Tech Division	140,630	167,649	(27,019)
Capital Asset Additions-Fleet Division	259,240	25,000	234,240
Capital Asset Additions-Information Tech Division	<u>139,500</u>	<u>24,560</u>	<u>114,940</u>
Total Expenditures	<u>\$ 1,050,824</u>	<u>\$ 713,241</u>	<u>\$ 337,583</u>
<u>Expenditures by Object</u>			
Personnel	\$ 237,760	\$ 276,192	\$ (38,432)
Supplies & Services	273,205	271,136	2,069
Interfund Services	141,119	116,353	24,766
Capital Outlay	<u>398,740</u>	<u>49,560</u>	<u>349,180</u>
Total Expenditures	<u>\$ 1,050,824</u>	<u>\$ 713,241</u>	<u>\$ 337,583</u>
Estimated Beginning Fund Balance	\$ 765,097	\$ 615,278	\$ 149,819
Increase<Decrease> in Fund Balance	<u>(156,179)</u>	<u>149,819</u>	<u>(305,998)</u>
Estimated Ending Fund Balance	<u>\$ 608,917</u>	<u>\$ 765,097</u>	<u>\$ (156,179)</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Firemen's Pension Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Real Property Tax	\$ 34,000	\$ 34,000	\$ -
Fire Insurance Premium Tax	-	-	-
Investment Interest	<u>1,269</u>	<u>1,332</u>	<u>(63)</u>
Total Revenues	<u>\$ 35,269</u>	<u>\$ 35,332</u>	<u>\$ (63)</u>
 <u>Expenditures by Program</u>			
Pension Benefits	<u>\$ 64,727</u>	<u>\$ 64,902</u>	<u>\$ (175)</u>
Total Expenditures	<u>\$ 64,727</u>	<u>\$ 64,902</u>	<u>\$ (175)</u>
 <u>Expenditures by Object</u>			
Professional Services	\$ -	\$ -	\$ -
Interfund Services	8,937	9,112	(175)
Pension Benefits	<u>55,790</u>	<u>55,790</u>	<u>-</u>
Total Expenditures	<u>\$ 64,727</u>	<u>\$ 64,902</u>	<u>\$ (175)</u>
Estimated Beginning Fund Balance	\$ 253,758	\$ 283,329	\$ (29,570)
Increase<Decrease> in Fund Balance	<u>(29,458)</u>	<u>(29,570)</u>	<u>112</u>
Estimated Ending Fund Balance	<u>\$ 224,300</u>	<u>\$ 253,758</u>	<u>\$ (29,458)</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

CITY OF PORT TOWNSEND
Fund Summary
Water/Sewer Capital Improvement Fund
(placeholder)

**CITY OF PORT TOWNSEND
Fund Summary
System Development Charges Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Interest Income	\$ 1,346	\$ 1,259	\$ 86
Water System Development Charges-City	74,000	70,000	4,000
Water System Development Charges-Outside city	20,000	5,000	15,000
Sewer System Development Charges	<u>69,000</u>	<u>55,000</u>	<u>14,000</u>
Total Revenues	<u>\$ 164,346</u>	<u>\$ 131,259</u>	<u>\$ 33,086</u>
<u>Expenditures</u>			
Interfund Subsidies (Water)	\$ -	\$ 42,000	\$ (42,000)
Interfund Subsidies (Sewer)	<u>-</u>	<u>85,000</u>	<u>(85,000)</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 127,000</u>	<u>\$ (127,000)</u>
Estimated Beginning Fund Balance	\$ 897,137	\$ 892,877	\$ 4,259
Increase<Decrease> in Fund Balance	<u>164,346</u>	<u>4,259</u>	<u>160,086</u>
Estimated Ending Fund Balance	<u>\$ 1,061,482</u>	<u>\$ 897,137</u>	<u>\$ 164,346</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

CITY OF PORT TOWNSEND
Fund Summary
Transmission Line Replacement Fund

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Operating Transfers-in	\$ 50,000	\$ 50,000	\$ -
Federal grants - FEMA	-	550,000	(550,000)
Loan proceeds - PWTF	-	195,000	(195,000)
Interfund Loan Repayments	304,953	-	304,953
Investment Interest	<u>4,598</u>	<u>9,715</u>	<u>(5,117)</u>
Total Revenues	<u>\$ 359,552</u>	<u>\$ 804,715</u>	<u>\$ (445,164)</u>
 <u>Expenditures by Program</u>			
Capital Improvements	\$ 925,000	\$ 895,000	\$ 30,000
Interfund Loan to Golf Course	815,000	100,000	715,000
Operations	<u>500</u>	<u>74,500</u>	<u>(74,000)</u>
Total Expenditures	<u>\$ 1,740,500</u>	<u>\$ 1,069,500</u>	<u>\$ 671,000</u>
 <u>Expenditures by Object</u>			
Professional Services	\$ -	\$ -	\$ -
Interfund Charges	500	224,500	(224,000)
Interfund Loans Issued	815,000	100,000	715,000
Capital Outlay	<u>925,000</u>	<u>745,000</u>	<u>180,000</u>
Total Expenditures	<u>\$ 1,740,500</u>	<u>\$ 1,069,500</u>	<u>\$ 671,000</u>
Estimated Beginning Fund Balance	\$ 3,065,464	\$ 3,330,248	\$ (264,785)
Increase<Decrease> in Fund Balance	<u>(1,380,948)</u>	<u>(264,785)</u>	<u>(1,116,164)</u>
Estimated Ending Fund Balance	<u>\$ 1,684,515</u>	<u>\$ 3,065,464</u>	<u>\$(1,380,948)</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
G.O. Bond Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Property Taxes	\$ 100,000	\$ 101,000	\$ (1,000)
Investment Interest	167	249	(82)
Intergovernmental Charges	-	-	-
Operating Transfers- In	<u>949,391</u>	<u>959,547</u>	<u>(10,156)</u>
Total Revenues	<u>\$ 1,049,558</u>	<u>\$ 1,060,796</u>	<u>\$ (11,238)</u>
<u>Expenditures</u>			
Debt Service Principal	\$ 485,000	\$ 345,500	\$ 139,500
Debt Service Interest	649,391	715,048	(65,658)
Professional Services	<u>2,320</u>	<u>2,320</u>	<u>-</u>
Total Expenditures	<u>\$ 1,136,711</u>	<u>\$ 1,062,868</u>	<u>\$ 73,843</u>
Estimated Beginning Fund Balance	\$ 111,509	\$ 113,581	\$ (2,072)
Increase<Decrease> in Fund Balance	<u>(87,152)</u>	<u>(2,072)</u>	<u>(85,080)</u>
Estimated Ending Fund Balance	<u>\$ 24,356</u>	<u>\$ 111,509</u>	<u>\$ (87,152)</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Water/Sewer Bond Funds
Debt Service**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Investment Interest	\$ 72	\$ 181	\$ (108)
Operating Transfers- In from Water Utility	21,500	21,500	-
Operating Transfers- In from Sewer Utility	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>\$ 21,572</u>	<u>\$ 21,681</u>	<u>\$ (108)</u>
<u>Expenditures</u>			
Debt Service Principal	\$ 15,000	\$ 15,000	\$ -
Debt Service Interest	6,500	6,500	-
Residual Equity Transfer-out	-	71,086	(71,086)
Professional Services	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 21,500</u>	<u>92,586</u>	<u>\$ (71,086)</u>
Estimated Beginning Fund Balance	\$ 53,784	\$ 124,689	\$ (70,905)
Increase<Decrease> in Fund Balance	<u>72</u>	<u>(70,905)</u>	<u>70,978</u>
Estimated Ending Fund Balance	<u>\$ 53,856</u>	<u>\$ 53,784</u>	<u>\$ 72</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Utility Construction Fund**

(placeholder)

**City of Port Townsend
Fund Summary
Engineering Service Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>	Actual Year 2011
<u>Revenues By Source</u>				
Interfund Services	-	-	\$ -	\$ -
Charges for Engineering Services	528,508	687,728	(159,220)	-
General Fund support	-	-	-	-
Total Revenues	<u>\$ 528,508</u>	<u>\$ 687,728</u>	<u>\$ (159,220)</u>	<u>\$ -</u>
 <u>Expenditures By Program</u>				
Engineering Services	<u>528,508</u>	<u>687,728</u>	<u>(159,220)</u>	<u>-</u>
Total Expenditures	<u>\$ 528,508</u>	<u>\$ 687,728</u>	<u>\$ (159,220)</u>	<u>\$ -</u>
 <u>Expenditures by Object</u>				
Personnel	\$ 453,089	\$ 634,240	\$ (181,151)	\$ -
Operating Expenditures	64,610	42,659	21,952	-
Interfund Charges	5,809	5,830	(21)	-
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 528,508</u>	<u>\$ 687,728</u>	<u>\$ (159,220)</u>	<u>\$ -</u>
Actual Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Increase<Decrease> in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Fund Balance Reserve % =	 0.0%	 0.0%		

Notes:

- #1 The Engineering Division was separated into a new Engineering Fund in 2012
- #2 The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Golf Course Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>	Actual Year 2010
<u>Revenues By Source</u>				
Facility Rentals - Long Term	\$ 17,000	\$ 17,000	\$ -	\$ 17,217
Interfund Loans Received	-	-	-	-
Contributions and Donations	-	-	-	-
Investment Interest	<u>40</u>	<u>22</u>	<u>18</u>	<u>-</u>
Total Revenues	<u>\$ 17,040</u>	<u>\$ 17,022</u>	<u>\$ 18</u>	<u>\$ 17,217</u>
 <u>Expenditures by Program</u>				
Operations & Maintenance	\$ 18,700	\$ 18,700	\$ -	\$ 13,536
Operating Transfers-Capital Improvement Fund	-	-	-	-
Capital Improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,107</u>
Total Expenditures	<u>\$ 18,700</u>	<u>\$ 18,700</u>	<u>\$ -</u>	<u>\$ 17,643</u>
 <u>Expenditures by Object</u>				
Professional Services	\$ -	\$ -	\$ -	\$ -
Operating Transfers	-	-	-	-
Repairs and Maintenance	17,000	17,000	-	12,336
Interfund Charges	1,700	1,700	-	1,200
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,107</u>
Total Expenditures	<u>\$ 18,700</u>	<u>\$ 18,700</u>	<u>\$ -</u>	<u>\$ 17,643</u>
Estimated Beginning Fund Balance	\$ 26,741	\$ 28,419	\$ (1,678)	\$ 15,839
Increase<Decrease> in Fund Balance	<u>(1,660)</u>	<u>(1,678)</u>	<u>18</u>	<u>(426)</u>
Estimated Ending Fund Balance	<u>\$ 25,081</u>	<u>\$ 26,741</u>	<u>\$ (1,660)</u>	<u>\$ 15,414</u>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.

**CITY OF PORT TOWNSEND
Fund Summary
Memorial Fund**

	Budget Year 2013	Budget Year 2012	Increase <Decrease>
<u>Revenues By Source</u>			
Contributions and Donations	\$ -	\$ -	\$ -
Investment Interest	10	3	7
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 10	\$ 3	\$ 7
	<hr/>	<hr/>	<hr/>
<u>Expenditures by Program</u>			
Operations & Maintenance	\$ -	\$ -	\$ -
Capital Improvements	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<u>Expenditures by Object</u>			
Professional Services	\$ -	\$ -	\$ -
Capital Outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Estimated Beginning Fund Balance	\$ 2,494	\$ 2,491	\$ 3
Increase<Decrease> in Fund Balance	10	3	7
	<hr/>	<hr/>	<hr/>
Estimated Ending Fund Balance	\$ 2,504	\$ 2,494	\$ 10
	<hr/>	<hr/>	<hr/>

Note: The budget increase <decrease> column is the change from 2012 to 2013 budget estimates.