



**City of Blaine**  
**March 31<sup>st</sup>—First Quarter 2016**  
**Operating Statement**

**Finance Department**  
**Jeffrey Lazenby,**  
**Finance Director**



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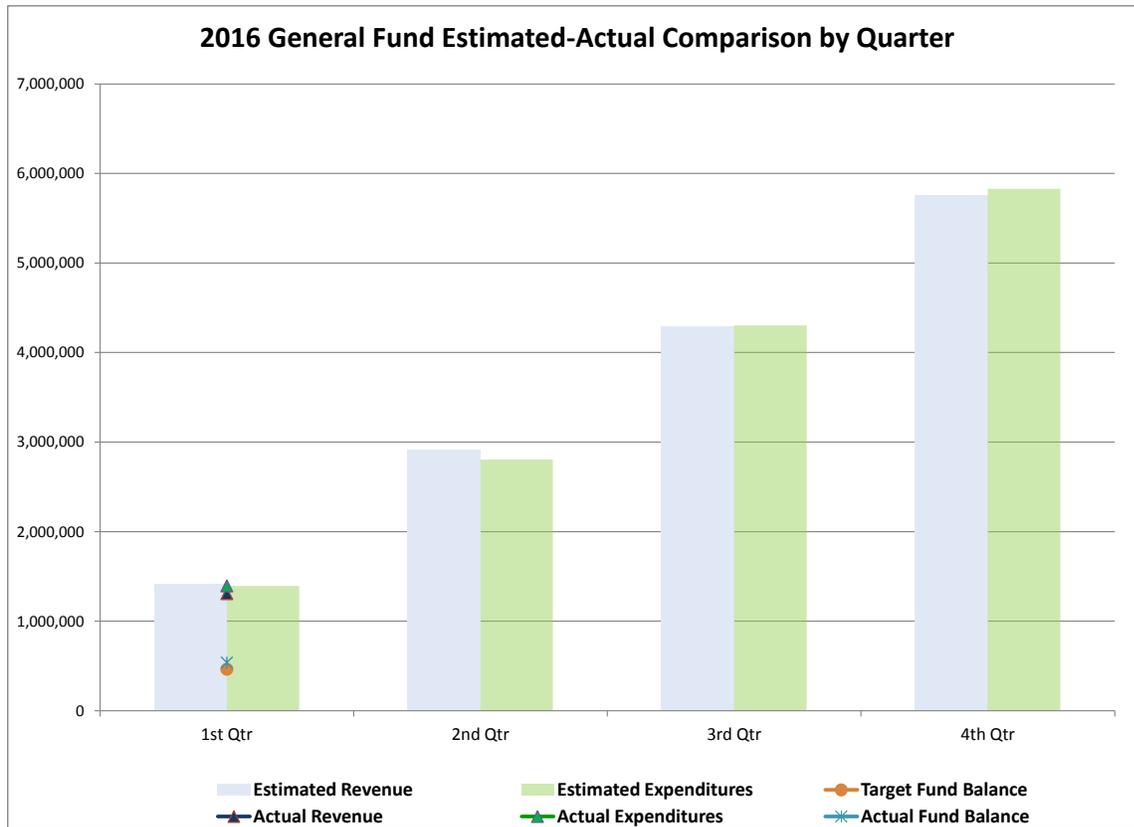
For the Quarter Ended March 31, 2016

**GENERAL FUND SUMMARY**

<b>GENERAL FUND</b>	2015 ACTUAL	2016 BUDGET	2016 MAR. YTD	% of Budget
Fund Balances-beginning January 1	\$ 437,267	\$ 550,518	\$ 623,942	113.34%
<b>REVENUES</b>				
Taxes	2,974,376	3,080,504	698,653	22.68%
Licenses & Permits	293,923	274,000	73,652	26.88%
Intergovernmental	259,143	252,883	56,828	22.47%
Charges for Goods & Services	1,359,915	1,364,632	359,619	26.35%
Fines & Forfeitures	226,713	270,000	43,257	16.02%
Interest	14,835	20,000	3,544	17.72%
Miscellaneous	8,594	7,150	6,584	92.08%
Lease Revenue	141,844	160,500	41,770	26.03%
<b>TOTAL OPERATING REVENUES</b>	<b>5,279,342</b>	<b>5,429,669</b>	<b>1,283,907</b>	<b>23.65%</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>5,716,609</b>	<b>5,980,187</b>	<b>1,907,849</b>	<b>31.90%</b>
<b>EXPENDITURES</b>				
Legislative	41,441	45,157	14,598	32.33%
Needs Assessment	-	50,000	-	-
Municipal Court	316,199	330,496	77,472	23.44%
City Manager	193,744	174,098	45,713	26.26%
Finance	793,586	849,070	197,385	23.25%
Administrative Services	212,174	233,710	56,979	24.38%
Election Services	7,338	10,000	-	0.00%
Legal-Contract	34,142	35,700	5,920	16.58%
Personnel	23,171	33,050	9,558	28.92%
Facilities Maintenance	347,195	432,010	83,340	19.29%
Information Technology	281,632	260,503	80,241	30.80%
Public Safety	1,717,575	2,138,895	534,557	24.99%
Debt Service	15,997	969	-	0.00%
Capital Outlay	44,233	86,000	-	0.00%
Environment, Planning & Building Inspection	547,337	628,511	160,663	25.56%
Senior Center-City/County Contracts	107,750	107,750	17,958	16.67%
Boys & Girls Club-City Contract	31,000	31,000	7,750	25.00%
Tourism & Community Development	129,552	136,801	33,948	24.82%
Debt Service	25,000	9,834	-	0.00%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,869,065</b>	<b>5,593,554</b>	<b>1,326,084</b>	<b>23.71%</b>
Excess (deficiency) of revenues over expenditures	410,277	(163,885)	(42,177)	
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Lease Proceeds	-	124,870	-	0.00%
Insurance recoveries	20,481	-	-	0.00%
Transfers In	66,384	194,467	22,492	11.57%
Transfers Out	(271,674)	(200,167)	(56,828)	28.39%
Pass-through	(38,792)	(35,000)	(10,314)	29.47%
<b>Total other financing sources and uses</b>	<b>(223,602)</b>	<b>84,170</b>	<b>(44,650)</b>	<b>-53.05%</b>
Net change in fund balances	186,675	(79,715)	(86,827)	
Fund Balances-ending December 31	623,942	470,803	537,115	114.08%



**GENERAL FUND SUMMARY**



**SUMMARY**

*Notes:*

Actual General Fund revenue collected is 23.65% of the budget. Actual General Fund expenditures are 23.71% of appropriations. From a general trend perspective, revenue and expenditures should track at 25% through the end of March.

However, from a cash flow analysis monthly fluctuations do exist based on timing of revenue received and expenditures made. The month to date comparison chart above illustrates the anticipated monthly fluctuations. Investments that have immediate liquidity are used to meet monthly obligations when needed.



For the Quarter Ended March 31, 2016

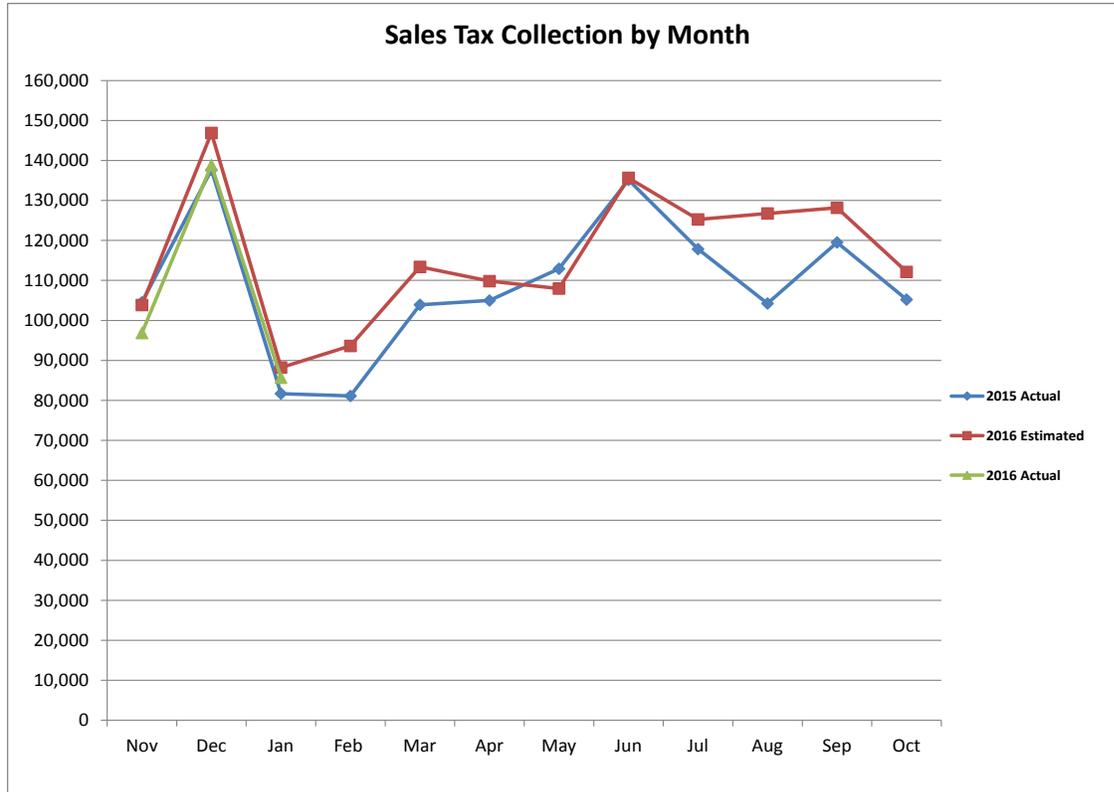
**GENERAL FUND REVENUE**

**Taxes**

Taxes include property, sales, and utility taxes. Taxes make up 56% of total General Fund revenue. Taxes collected to date are 22.68% of what is estimated.

**Sales Taxes**

Sales tax revenue makes up 24% of total General Fund revenue and 45% of General Fund tax revenue. Sales tax revenue collected is 23.09% of what is estimated.



Total sales tax revenue year to date is down 1% compared to 2015 actual year to date and 5% below forecast. (Monthly sales tax reported to the Department of Revenue is distributed to the City two months later.)

	2016 Budget	2016 Actual YTD	% of Budget
Sales Tax Revenue	1,391,632	321,326	23.09%

City of Blaine 2016 Operating Statement

For the Quarter Ended March 31, 2016



	2015 Actual YTD	2016 Actual YTD	% Change	
<b>Sales Tax Revenue</b>	323,865	321,326	-1%	
	<b>2015 Actual</b>	<b>2016 Forecast</b>	<b>2016 Actual</b>	<b>% Difference between Forecast &amp; Actual</b>
<b>Sales Tax Revenue</b>	323,865	338,941	321,326	-5%

**Licenses & Permits**

Licenses and permits consist of business licenses, franchise fees, and building permits. Licenses and permits collected to date are 26.88% of what is budgeted. Business licenses are renewed at the beginning of the year.

**Intergovernmental Revenue**

Intergovernmental consists of primarily state and federal shared revenue, such as liquor excise taxes, and state and federal grants. This is 22.47% of what is budgeted. This source of revenue is received when it is released by the State of Washington. Liquor excise taxes are received at the end of the month; liquor board profits are received quarterly.

**Charges for Services**

This source of revenue includes fees for court services and building plan check services. The percentage collected to date is 26.35%.

**Fines and Forfeits**

Fines and forfeits consist primarily of traffic and court fines. To date, this is 16.02% of what is budgeted.

**Miscellaneous Revenue**

This revenue category consists of interest income and facility rentals.

**Non-Revenues**

This includes receipt of funds that have not yet been classified. Once classified, they are posted to the appropriate revenue accounts.

**Other Financing Sources**

This revenue category consists of operating transfers from other City of Blaine funds. The percentage transferred to date is 11.57%. This revenue source makes up 25% of total General Fund revenue.

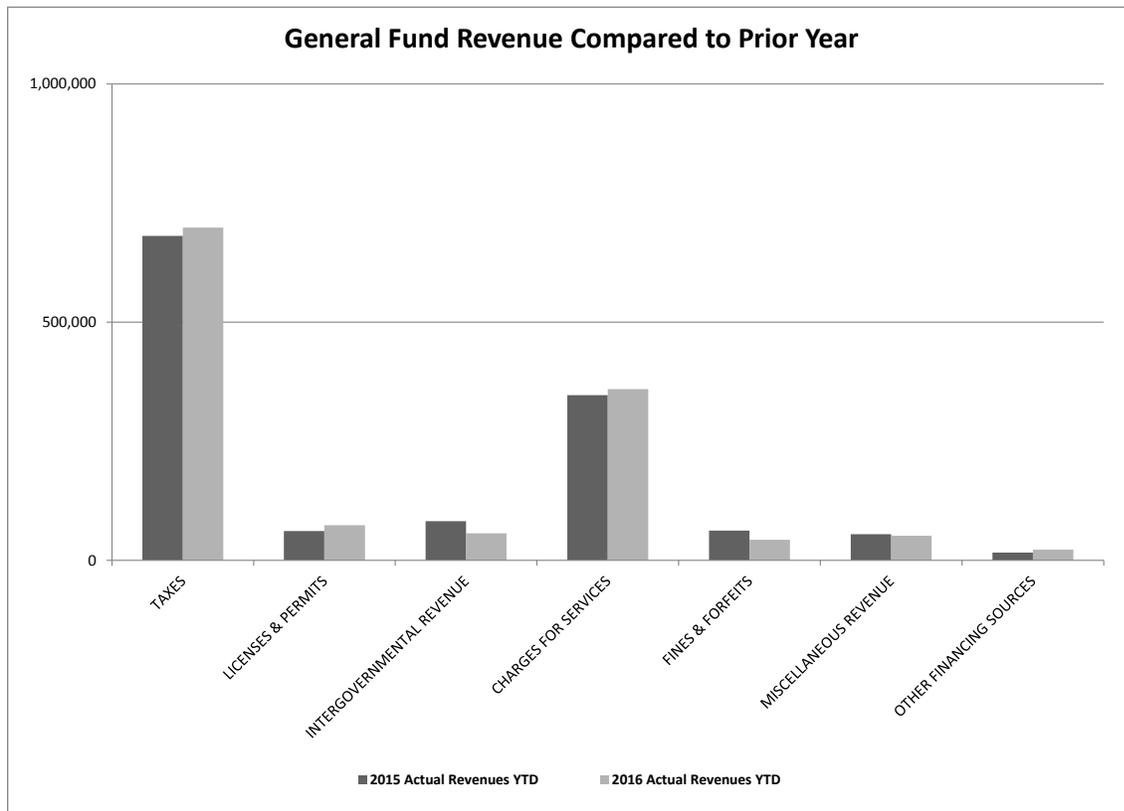


For the Quarter Ended March 31, 2016

**GENERAL FUND REVENUE**

**001 General Fund Revenue to Date--Compared to Prior Year**

	2015 Actual Revenues YTD	2016 Actual Revenues YTD	Dollar Change	% Change
TAXES	680,999	698,653	17,654	2.59%
LICENSES & PERMITS	61,330	73,652	12,322	20.09%
INTERGOVERNMENTAL REVENUE	82,094	56,828	(25,266)	-30.78%
CHARGES FOR SERVICES	346,863	359,619	12,756	3.68%
FINES & FORFEITS	62,673	43,257	(19,416)	-30.98%
MISCELLANEOUS REVENUE	54,779	51,898	(2,881)	-5.26%
OTHER FINANCING SOURCES	16,596	22,492	5,896	35.53%
<b>TOTAL REVENUE</b>	<b>1,305,334</b>	<b>1,306,399</b>	<b>1,065</b>	<b>0.08%</b>



City of Blaine 2016 Operating Statement

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*For the Quarter Ended March 31, 2016*



**GENERAL FUND REVENUE**

*Notes:*

Overall, total General Fund revenue is up slightly by 0.08% or \$1,065 compared to prior year to date.



**GENERAL FUND EXPENDITURES**

**001 General Fund Expenditures**

Description	2016 Budget	2016 Actual	Remaining	%
	Adopted	Expenditures YTD		Appropriations
SALARIES, WAGES, & BENEFITS	3,821,157	975,964	2,845,193	25.54%
SUPPLIES & MINOR EQUIPMENT*	369,210	73,997	295,213	20.04%
OTHER SERVICES & CHARGES	1,224,591	226,780	997,811	18.52%
INTERGOVERNMENTAL SERVICES	81,793	49,343	32,450	60.33%
DEBT SERVICE	10,803	-	10,803	0.00%
CAPITAL EXPENDITURES**	86,000	-	86,000	0.00%
LOCAL SALES TAX PASS-THRU	35,000	10,314	24,686	29.47%
OTHER FINANCING USES	200,167	56,828	143,339	28.39%
<b>TOTAL EXPENDITURES</b>	<b>5,828,721</b>	<b>1,393,226</b>	<b>4,435,495</b>	<b>23.90%</b>

*Notes:*

Overall, total General Fund expenditures at the end of March are at 23.9% of the budget. The spend trend for March is typically 25%.

**Salaries, Wages, & Benefits**

This expenditure category includes salaries, wages, and benefits paid to City employees. It also includes overtime hours. This is 25.54% of what is budgeted.

**Supplies & Minor Equipment**

This includes office & operating supplies, computer supplies and equipment, fuel, and small tools. This is 20.04% of what is budgeted. **\*Any variances in this category are due to the purchase of police communications and computer equipment purchased through grant reimbursements. The grant reimbursement will be used to offset the grant-related expenditures.**

**Other Services & Charges**

This includes professional services, legal services, postage, phone services, travel and training, advertising, utilities, and property insurance. This is 18.52% of the estimated amount.

**Intergovernmental**

This category includes purchases of services performed by the State or other local governments. This is 60.33% of the estimated amount.

**Capital-Machinery & Equipment**

This category includes purchases of equipment over \$5,000 such as vehicles. **\*\*Any major variances in this category are due to the purchase of police equipment purchased through grant reimbursements. The grant reimbursement will be used to offset the grant-related expenditures.**

## City of Blaine 2016 Operating Statement

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*For the Quarter Ended March 31, 2016*



### **Non-Expenditures (Local Sales Tax Pass-Through)**

This category in the General Fund consists of disbursements to other jurisdictions. This disbursement is the portion of sales tax that is collected by the City on behalf of Whatcom County Emergency Medical Services (EMS). All cities in the County collect a portion of this sales tax for Whatcom County EMS.

### **Transfers Out**

This reflects what is transferred out of the General Fund into other City funds, such as the Street, Park, and Cemetery funds. This is 28.39% of what is budgeted.

For the Quarter Ended March 31, 2016



**001 General Fund Expenditures to Date--Compared to Prior Year**

	2015 Actual Expenditures YTD	2016 Actual Expenditures YTD	Dollar Change	% Change
<b>GENERAL FUND</b>				
Legislative	\$ 8,992	\$ 14,598	5,606	62.34%
Municipal Court	64,146	77,472	13,326	20.77%
City Manager	45,789	45,713	(76)	-0.17%
Finance	189,811	197,385	7,574	3.99%
City Clerk	54,074	56,979	2,905	5.37%
Legal	8,316	5,920	(2,396)	0.00%
Personnel	3,157	9,558	6,401	202.75%
Building Maintenance	70,085	83,340	13,255	18.91%
Information Technology	70,397	80,241	9,844	13.98%
Public Safety	399,692	534,557	134,865	33.74%
Planning & Economic Development	142,832	194,611	51,779	36.25%
Boys & Girls Club/Senior Center	17,958	25,708	7,750	0.00%
Non-Departmental	69,804	67,142	(2,662)	-3.81%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,145,053</b>	<b>\$ 1,393,226</b>	<b>248,173</b>	<b>21.67%</b>

*Notes:*

Overall, total General Fund expenditures are up by 21.67% or \$248,173 compared to prior year to date.



For the Quarter Ended March 31, 2016

**STREET FUND**

	2015 Actual	2016 Budget	2016 Actual YTD		% of
	Street Fund	Street Fund	Street Fund	Remaining	Budget
Fund Balances--beginning January 1	\$ 94,021	\$ 40,852	\$ 80,913	\$ 40,062	198%
<b>REVENUES</b>					
Taxes					
Property Taxes	121,539	116,358	3,846	(112,512)	3%
Penny per Gallon Gas Tax	197,796	200,000	39,979	(160,021)	20%
Penalties & Interest	409	500	-	(500)	0%
Intergovernmental-State Fuel Tax	104,078	98,711	25,239	(73,472)	26%
Charges for Goods & Services	875	1,125	2,689	1,564	239%
<b>Total Revenues</b>	<b>424,697</b>	<b>416,694</b>	<b>71,753</b>	<b>(344,941)</b>	<b>17%</b>
<b>Total Revenue &amp; Beginning Fund Balance</b>	<b>518,718</b>	<b>457,545</b>	<b>152,666</b>	<b>(304,879)</b>	<b>33%</b>
<b>EXPENDITURES</b>					
Roadway	61,435	84,732	21,745	62,987	26%
Traffic & Pedestrian (Sidewalks)	12,783	16,044	3,963	12,081	25%
Special Purpose Paths (Bike Paths)	5,545	17,522	1,981	15,541	11%
Street Lighting	38,032	37,372	6,524	30,848	17%
Traffic Control	55,982	55,332	9,720	45,612	18%
Snow & Ice	6,545	14,034	1,981	12,053	14%
Roadside Maintenance	91,583	102,012	19,148	82,864	19%
Downtown Cleanup	826	900	-	900	0%
Maintenance Administration	199,826	188,642	36,437	152,205	19%
Road & Street Facilities	35,249	30,064	11,499	18,565	38%
<b>Total Operating Expenditures</b>	<b>507,805</b>	<b>546,654</b>	<b>112,999</b>	<b>433,655</b>	<b>21%</b>
Excess (deficiency) of revenues over expenditures	(83,108)	(129,960)	(41,246)		
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In-REET	70,000	70,000	17,500	52,500	25%
Transfers In-Equipment Reserve	49,189	-	-	-	0%
Transfers In-Street Overlays	-	68,000	17,000	51,000	25%
Capital Outlay	(49,189)	-	(7,875)	7,875	0%
Total other financing sources and uses	70,000	138,000	26,625	111,375	19%
Net change in fund balances	(13,108)	8,040	(14,621)		
<b>Fund balances--ending December 31</b>	<b>\$ 80,913</b>	<b>\$ 48,891</b>	<b>\$ 66,292</b>		
30 Day Operating Target Balance	42,317	45,555	9,417		

City of Blaine 2016 Operating Statement

For the Quarter Ended March 31, 2016



**ELECTRIC FUND**

	2015 Actual	2016 Budget	2016 Actual YTD	Remaining	% of Budget
	Light Fund	Light Fund	Light Fund		
<b>Operating Revenues</b>					
Charges for services	\$5,351,988	\$ 5,814,500	\$ 1,534,407	(4,280,093)	26%
Other revenue	86,993	84,910	26,332	(58,578)	31%
<b>Total Operating Revenues</b>	<b>5,438,981</b>	<b>5,899,410</b>	<b>1,560,739</b>	(4,338,671)	26%
<b>Operating Expenses</b>					
Personnel services	738,914	948,990	191,683	757,307	20%
Supplies & materials	192,783	233,100	32,707	200,393	14%
Power purchased from Bonneville Power	2,935,769	3,189,570	897,512	2,292,058	28%
Professional services	763,040	750,521	163,083	587,438	22%
Other operating expenses	118,549	113,981	14,879	99,102	13%
State use tax	191,382	226,958	52,517	174,440	23%
<b>Total Operating Expenses</b>	<b>4,940,436</b>	<b>5,463,120</b>	<b>1,352,381</b>	4,110,739	25%
Operating income (loss)	498,545	436,291	208,358		
<b>Nonoperating Revenues (Expenses)</b>					
Bond payment	(457,185)	(468,280)	-	468,280	0%
Interest expense	(36,625)	(28,210)	-	28,210	0%
Capital outlay	(514,325)	(445,000)	(189,969)	255,031	43%
Transfers in	62,000	463,476	60,869	(402,607)	13%
Transfers out	(51,500)	(25,769)	(5,842)	19,927	23%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(997,635)</b>	<b>(503,783)</b>	<b>(134,943)</b>	368,841	27%
Change in net position	(499,090)	(67,493)	73,416		
Total Operating Net position--beginning January 1	1,626,829	1,155,834	1,127,739		
<b>Total Operating Net position--ending December 31</b>	<b>\$1,127,739</b>	<b>\$ 1,088,342</b>	<b>\$ 1,201,155</b>		
60 Day Operating Target Balance	1,027,471	1,071,730	258,032		
<b>Capital Reserve (Operating Only)</b>					
<b>Nonoperating Revenues (Expenses)</b>					
Interest Earnings	3,560	-	439	439	0%
Transfers in	20,000	-	-	-	0%
Capital Outlay	-	(368,476)	(60,869)	307,607	17%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>23,560</b>	<b>(368,476)</b>	<b>(60,430)</b>	308,046	16%
Change in net position	23,560	(368,476)	(60,430)		
Total Capital Reserve Net position--beginning January 1	921,042	937,000	944,602		
<b>Total Capital Reserve Net position--ending December 31</b>	<b>\$ 944,602</b>	<b>\$ 568,524</b>	<b>\$ 884,172</b>		

City of Blaine 2016 Operating Statement

For the Quarter Ended March 31, 2016



**WATER FUND**

	2016 Actual			Remaining	% of Budget
	2015 Actual	2016 Budget	YTD		
	Water Fund	Water Fund	Water Fund		
<b>Operating Revenues</b>					
Charges for services	\$1,346,754	\$1,294,900	\$ 262,832	(1,032,068)	20%
Other revenue	57,930	54,600	14,720	(39,881)	27%
<b>Total Operating Revenues</b>	<b>1,404,685</b>	<b>1,349,500</b>	<b>277,552</b>	(1,071,948)	21%
<b>Operating Expenses</b>					
Personnel services	316,407	391,974	102,434	289,540	26%
Supplies & materials	82,233	77,200	6,873	70,327	9%
Professional services	456,827	454,943	78,322	376,621	17%
Other operating expenses	163,194	157,374	23,028	134,346	15%
State use tax	40,500	38,000	8,078	29,922	21%
<b>Total Operating Expenses</b>	<b>1,059,160</b>	<b>1,119,491</b>	<b>218,734</b>	900,757	20%
Operating income (loss)	345,524	230,009	58,817		
<b>Nonoperating Revenues (Expenses)</b>					
Bond payment	(10,000)	-	-	-	0%
Interest expense	(648)	-	-	-	0%
Capital outlay	(13,424)	(50,000)	-	50,000	0%
Interfund Loan Payment Received	18,424	-	-	-	0%
Transfers out	(327,500)	(227,500)	(56,875)	(170,625)	25%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(333,148)</b>	<b>(277,500)</b>	<b>(56,875)</b>	220,625	20%
Change in net position	12,377	(47,491)	1,942		
Total Operating Net position--beginning January 1	531,447	625,042	543,824		
<b>Total Operating Net position--ending December 31</b>	<b>\$ 543,824</b>	<b>\$ 577,551</b>	<b>\$ 545,766</b>		
30 Day Operating Target Balance	116,026	116,416	22,967		
<b>Capital Reserve (Operating Only)</b>					
<b>Nonoperating Revenues (Expenses)</b>					
Interest Earnings	14,681	-	970	970	0%
Connection Charges	77,639	-	26,118	26,118	0%
Transfers in	225,000	175,000	43,750	(131,250)	25%
Capital Improvement Program	(420,000)	(175,000)	(43,750)	131,250	25%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(102,680)</b>	<b>-</b>	<b>27,088</b>	27,088	0%
Change in net position	(102,680)	-	27,088		
Total Capital Reserve Net position--beginning January 1	2,168,533	1,934,134	2,065,853		
<b>Total Capital Reserve Net position--ending December 31</b>	<b>\$2,065,853</b>	<b>\$1,934,134</b>	<b>\$2,092,941</b>		

City of Blaine 2016 Operating Statement

For the Quarter Ended March 31, 2016



**SEWER FUND**

	2015 Actual	2016 Budget	2016 Actual YTD	Remaining	% of Budget
	Sewer Fund	Sewer Fund	Sewer Fund		
<b>Operating Revenues</b>					
Charges for services	\$ 3,984,448	\$ 4,017,200	\$ 944,749	(3,072,451)	24%
Other revenue	12,554	12,500	3,047	(9,453)	24%
<b>Total Operating Revenues</b>	<b>3,997,002</b>	<b>4,029,700</b>	<b>947,796</b>	<b>(3,081,904)</b>	<b>24%</b>
<b>Operating Expenses</b>					
Personnel services	449,882	539,390	132,827	406,563	25%
Supplies & materials	98,962	143,700	40,382	103,318	28%
Professional services	802,984	862,073	165,817	696,256	19%
Other operating expenses	450,097	458,824	53,801	405,023	12%
State use tax	65,728	65,600	15,984	49,616	24%
<b>Total Operating Expenses</b>	<b>1,867,655</b>	<b>2,069,587</b>	<b>408,811</b>	<b>1,660,776</b>	<b>20%</b>
Operating income (loss)	2,129,347	1,960,113	538,986		
<b>Nonoperating Revenues (Expenses)</b>					
Bond & loan payments	(1,501,800)	(1,451,512)	(31,070)	1,420,442	2%
Interest expense	(364,836)	(362,976)	(9,536)	353,440	3%
Capital outlay	(201,631)	(30,000)	(3,553)	26,447	12%
Transfers in	233,167	51,809	-	(51,809)	0%
Transfers out	(139,538)	(261,636)	(65,409)	(196,227)	25%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(1,974,637)</b>	<b>(2,054,316)</b>	<b>(109,568)</b>	<b>1,944,747</b>	<b>5%</b>
Change in net position	154,710	(94,203)	429,417		
Total Operating Net position--beginning January 1	504,212	578,507	658,922		
<b>Total Operating Net position--ending December 31</b>	<b>\$ 658,922</b>	<b>\$ 484,305</b>	<b>\$ 1,088,339</b>		
30 Day Operating Target Balance	320,191	347,976	43,198		
<b>Capital Reserve (Operating Only)</b>					
<b>Nonoperating Revenues (Expenses)</b>					
Interest earnings	1,644	-	230	230	0%
Connection Charges	175,364	-	58,911	58,911	0%
Transfers Out	-	(51,809)	-	51,809	0%
Capital Improvement Program	(81,771)	(450,000)	-	450,000	0%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>95,237</b>	<b>(501,809)</b>	<b>59,141</b>	<b>560,950</b>	<b>-12%</b>
Change in net position	95,237	(501,809)	59,141		
Total Capital Reserve Net position--beginning January 1	423,972	497,674	519,210		
<b>Total Capital Reserve Net position--ending December 31</b>	<b>519,210</b>	<b>(4,134)</b>	<b>578,351</b>		
<b>USDA Reserve</b>					
<b>Nonoperating Revenues (Expenses)</b>					
Interest earnings	2,873	-	383	383	0%
Transfers in	139,538	175,032	43,758	(131,274)	25%
Equipment purchases	(196,000)	-	-	-	0%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(53,589)</b>	<b>175,032</b>	<b>44,141</b>	<b>(130,891)</b>	<b>25%</b>
Change in net position	(53,589)	175,032	44,141		
Total Capital Reserve Net position--beginning January 1	667,082	808,828	613,492		
<b>Total Capital Reserve Net position--ending December 31</b>	<b>613,492</b>	<b>983,860</b>	<b>657,633</b>		

City of Blaine 2016 Operating Statement

For the Quarter Ended March 31, 2016



**STORMWATER FUND**

	2015 Actual	2016 Budget	2016 Actual		
	Stormwater	Stormwater	YTD	Remaining	% of Budget
	Fund	Fund	Stormwater		
			Fund		
<b>Operating Revenues</b>					
Charges for services	\$ 293,782	\$ 294,000	\$ 73,370	(220,630)	25%
Other revenue	2,658	2,500	594	(1,907)	24%
<b>Total Operating Revenues</b>	<b>296,440</b>	<b>296,500</b>	<b>73,963</b>	<b>(222,537)</b>	<b>25%</b>
<b>Operating Expenses</b>					
Personnel services	92,837	85,500	25,392	60,108	30%
Supplies & materials	17,559	15,150	2,227	12,923	15%
Professional services	76,530	95,243	12,160	83,083	13%
Other operating expenses	8,132	20,172	553	19,619	3%
State use tax	4,309	5,100	1,083	4,017	21%
<b>Total Operating Expenses</b>	<b>199,367</b>	<b>221,165</b>	<b>41,416</b>	<b>179,749</b>	<b>19%</b>
Operating income (loss)	97,073	75,335	32,547		
<b>Nonoperating Revenues (Expenses)</b>					
Bond & loan payments	(64,146)	(64,146)	-	64,146	0%
Interest expense	(9,028)	(6,782)	-	6,782	0%
Transfers in	63,525	61,325	15,331	(45,994)	25%
Transfers out	(100,000)	(104,000)	(26,000)	(78,000)	25%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(109,649)</b>	<b>(113,604)</b>	<b>(10,669)</b>	<b>102,935</b>	<b>9%</b>
Change in net position	(12,576)	(38,269)	21,878		
Total Operating Net position--beginning January 1	86,511	70,942	73,935		
<b>Total Operating Net position--ending December 31</b>	<b>\$ 73,935</b>	<b>\$ 32,673</b>	<b>\$ 95,813</b>		
30 Day Operating Target Balance	25,751	33,008	5,618		
<b>Capital Reserve (Operating Only)</b>					
<b>Nonoperating Revenues (Expenses)</b>					
Interest earnings	783	-	101	101	0%
Connection charges	8,497	-	2,306	2,306	0%
Transfers in	30,000	18,000	4,500	(13,500)	25%
Capital Improvement Program	(52,878)	(30,000)	(7,500)	22,500	25%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(13,598)</b>	<b>(12,000)</b>	<b>(593)</b>	<b>11,407</b>	<b>5%</b>
Change in net position	(13,598)	(12,000)	(593)		
Total Capital Reserve Net position--beginning January 1	228,880	212,174	215,283		
<b>Total Capital Reserve Net position--ending December 31</b>	<b>215,283</b>	<b>200,174</b>	<b>214,690</b>		

City of Blaine 2016 Operating Statement

For the Quarter Ended March 31, 2016



**PUBLIC WORKS ADMIN**

	2015 Actual Public Works Admin Fund	2016 Budget Public Works Admin Fund	2016 Actual YTD Public Works Admin Fund	Remaining	% of Budget
<b>Operating Revenues</b>					
Charges for services	\$ 850,070	\$ 784,410	\$ 65,368	(719,043)	8%
Other revenue	565	-	62	62	0%
<b>Total Operating Revenues</b>	<b>850,636</b>	<b>784,410</b>	<b>65,429</b>	(718,981)	8%
<b>Operating Expenses</b>					
Personnel services	682,695	689,806	168,813	520,993	24%
Supplies & materials	29,862	43,221	7,244	35,977	17%
Professional services	23,065	16,300	9,560	6,740	59%
Other operating expenses	32,097	35,083	7,406	27,677	21%
<b>Total Operating Expenses</b>	<b>767,718</b>	<b>784,410</b>	<b>193,023</b>	591,387	25%
Operating income (loss)	82,917	-	(127,593)		
Change in net position	82,917	-	(127,593)		
Total Operating Net position--beginning January 1	89,727	-	172,644		
<b>Total Operating Net position--ending December 31</b>	<b>\$ 172,644</b>	<b>\$ -</b>	<b>\$ 45,051</b>		

City of Blaine 2016 Operating Statement

For the Quarter Ended March 31, 2016



**OTHER FUNDS**

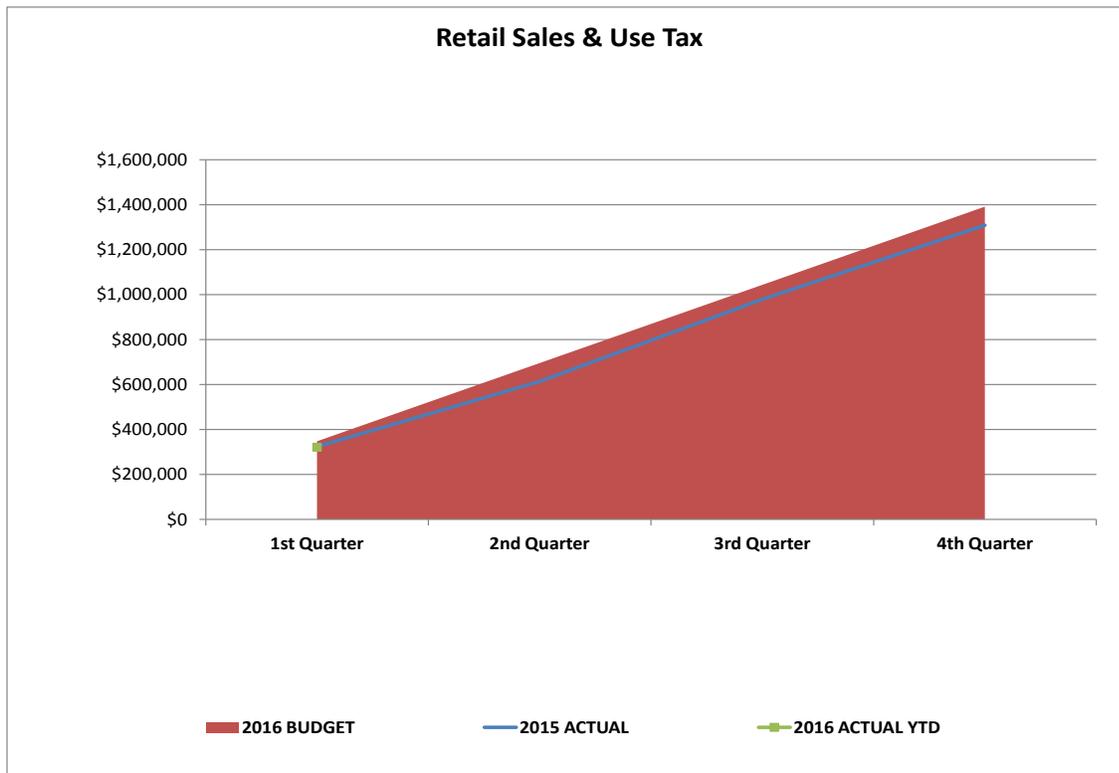
Other Funds--Revenues & Expenditures		Actual Beginning Balance	2016 Actual Revenue YTD	Total Funds Available	2016 Budget	2016 Actual Expenditures YTD	Ending Balance YTD	Actual Expenditures YTD % of Total Budget
102	Traffic Impact Reserve	59,734	6,189	65,923	-	-	65,923	0.00%
103	Park Impact Fee Reserve	4,354	8,002	12,356	20,000	1,667	10,690	8.33%
104	Parks	11,900	30,685	42,585	130,005	8,580	34,005	6.60%
105	Cemetery	1,426	6,551	7,977	22,047	1,456	6,521	6.60%
107	General Fund Reserve	914,029	-	914,029	35,000	8,750	905,279	25.00%
108	Equipment Reserve	765,318	34,362	799,679	220,000	-	799,679	0.00%
110	Hotel/Motel Fund	86,236	30,137	116,374	198,067	28,937	87,436	14.61%
111	Hotel/Motel Reserve	25,514	5,012	30,526	-	-	30,526	0.00%
<b>201-236</b>	<b>Debt Service Funds Total</b>	<b>107,903</b>	<b>264,597</b>	<b>372,501</b>	<b>1,130,048</b>	<b>74,323</b>	<b>298,178</b>	<b>6.58%</b>
300	Municipal Capital Improvement	65,744	26,695	92,440	50,868	29,673	62,767	58.33%
307	General Government Capital Improvements	15,620	-	15,620	17,000	-	15,620	0.00%
308	Capital Facilities	152,025	26,733	178,758	215,000	53,750	125,008	25.00%
314	Park Capital Improvement Program	101,364	16,952	118,317	122,000	30,434	87,883	24.95%
320	East Blaine CIP	94	-	94	-	-	94	0.00%
324	Light Capital Construction	664,878	156	665,034	606,100	-	665,034	0.00%
325	Wastewater System Improvements	11,864	253,125	264,989	455,000	114,705	150,285	25.21%
328	Stormwater Improvements	77,267	25,808	103,075	130,000	45,327	57,748	34.87%
329	Water System Improvements	353,784	93,415	447,199	405,000	31,071	416,128	7.67%
330	ESCO Project	59,507	-	59,507	-	-	59,507	0.00%
332-333	Residential Street Levy Improvements	663,539	24,474	688,013	1,911,843	193,593	494,421	10.13%
340	I-5 Access Study	36,266	-	36,266	-	-	36,266	0.00%
<b>300-340</b>	<b>Capital Improvement Funds Total</b>	<b>2,201,954</b>	<b>467,359</b>	<b>2,669,313</b>	<b>3,912,811</b>	<b>498,552</b>	<b>2,170,761</b>	<b>12.74%</b>
505	Advance Travel Fund	2,000	69	2,069	2,000	591	1,478	29.55%
622	LEOFF I Medical Reserve	34,792	10,017	44,809	-	12,123	32,686	0.00%



For the Quarter Ended March 31, 2016

**TAXES RECEIVED YEAR TO DATE**

Retail Sales & Use Tax	2015 ACTUAL	2016 BUDGET	2016 ACTUAL YTD	% of Total Budget	% Change from 2015 YTD to 2016 YTD
1st Quarter	323,865	347,908	321,326	23.09%	-0.78%
2nd Quarter	613,848	695,816			
3rd Quarter	979,734	1,043,724			
4th Quarter	1,308,681	1,391,632			



*Notes:* Monthly sales tax reported to the State Department of Revenue is distributed to the City two months later (i.e. April reported received in June). This chart reflects sales tax revenue when received by the City from the State.

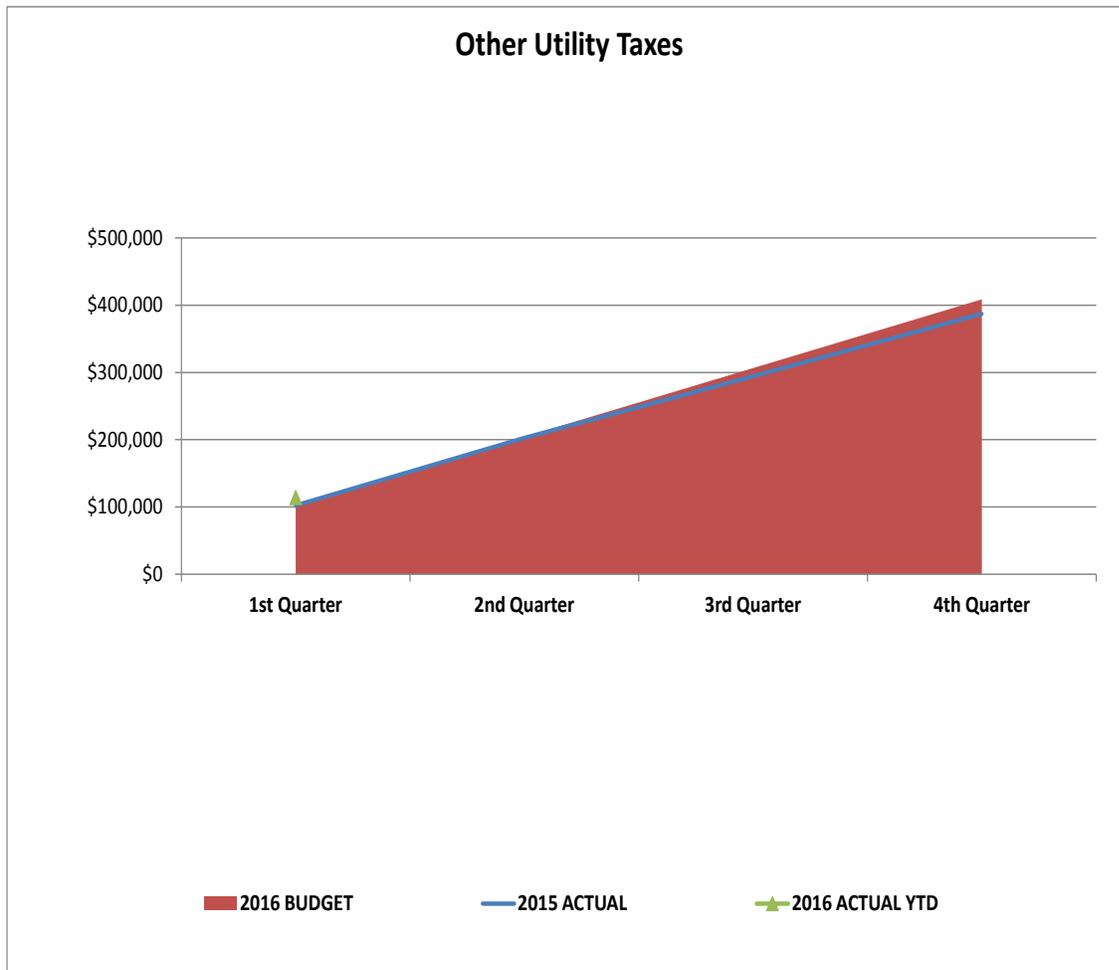
**These charts are presented on a cumulative basis.**



For the Quarter Ended March 31, 2016

**TAXES RECEIVED YEAR TO DATE**

Other Utility Taxes (Natural Gas, Telephone, Cable)	2015 ACTUAL	2016 BUDGET	2016 ACTUAL YTD	% of Total Budget	% Change from 2015 YTD to 2016 YTD
1st Quarter	102,339	102,219	113,894	27.86%	11.29%
2nd Quarter	202,748	204,438			
3rd Quarter	294,349	306,656			
4th Quarter	387,336	408,875			

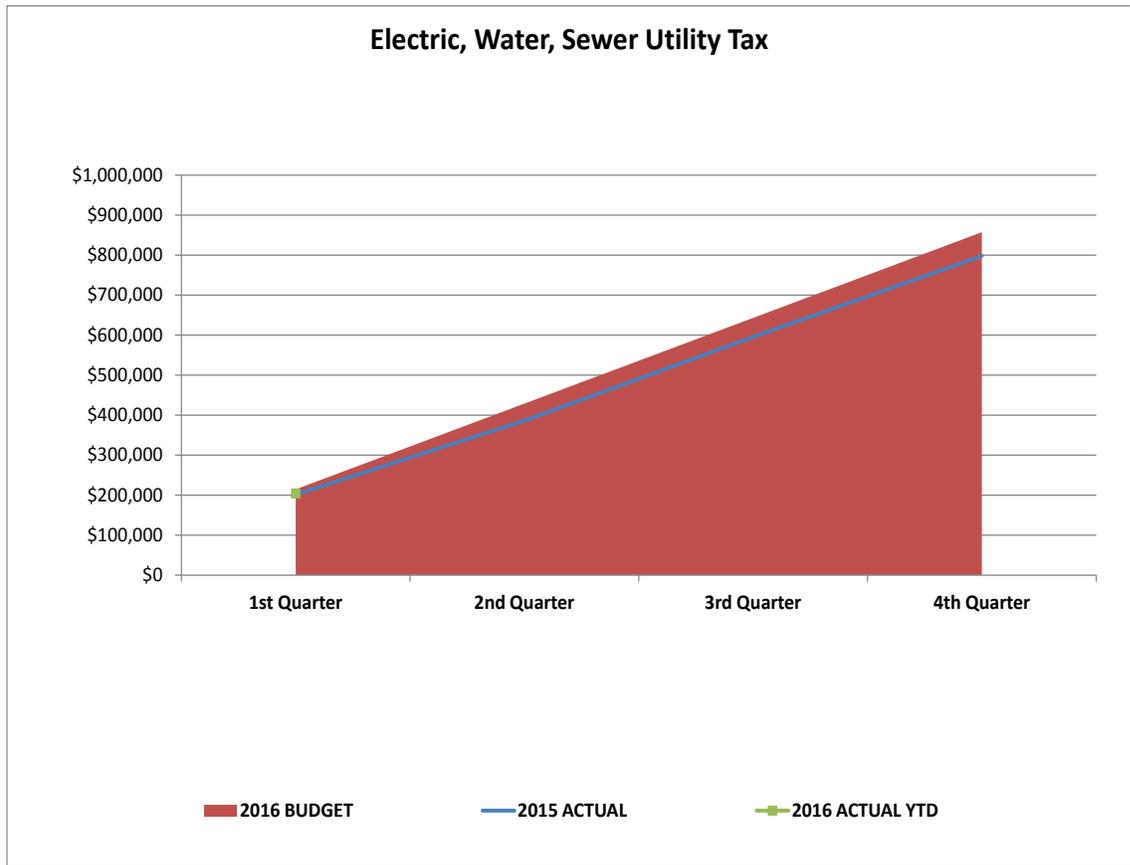




For the Quarter Ended March 31, 2016

**TAXES RECEIVED YEAR TO DATE**

Electric, Water, Sewer Utility Taxes	2015 ACTUAL	2016 BUDGET	2016 ACTUAL YTD	% of Total Budget	% Change from 2015 YTD to 2016 YTD
1st Quarter	201,545	214,314	204,144	23.81%	1.29%
2nd Quarter	386,133	428,628			
3rd Quarter	595,554	642,941			
4th Quarter	797,715	857,255			

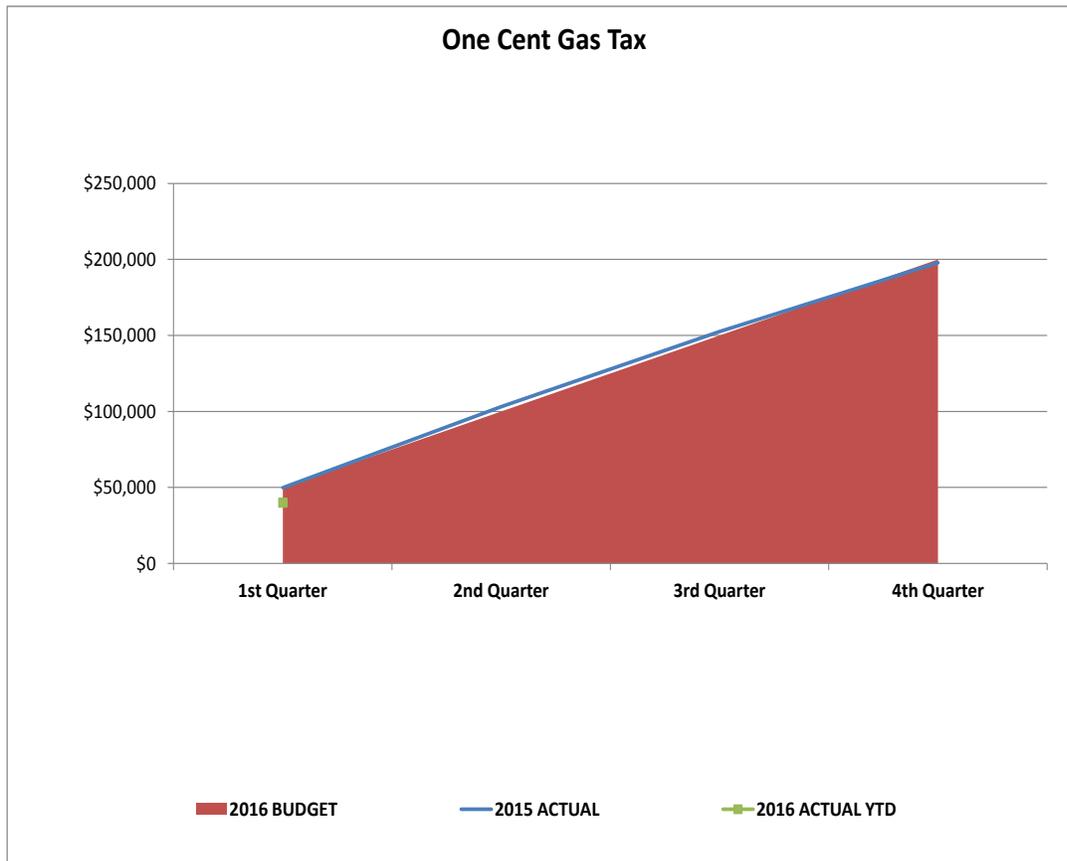




For the Quarter Ended March 31, 2016

**TAXES RECEIVED YEAR TO DATE**

<b>One Cent Gas Tax</b>	<b>2015 ACTUAL</b>	<b>2016 BUDGET</b>	<b>2016 ACTUAL YTD</b>	<b>% of Total Budget</b>	<b>% Change from 2015 YTD to 2016 YTD</b>
1st Quarter	49,841	50,000	39,979	19.99%	-19.79%
2nd Quarter	103,031	100,000			
3rd Quarter	152,579	150,000			
4th Quarter	197,796	200,000			

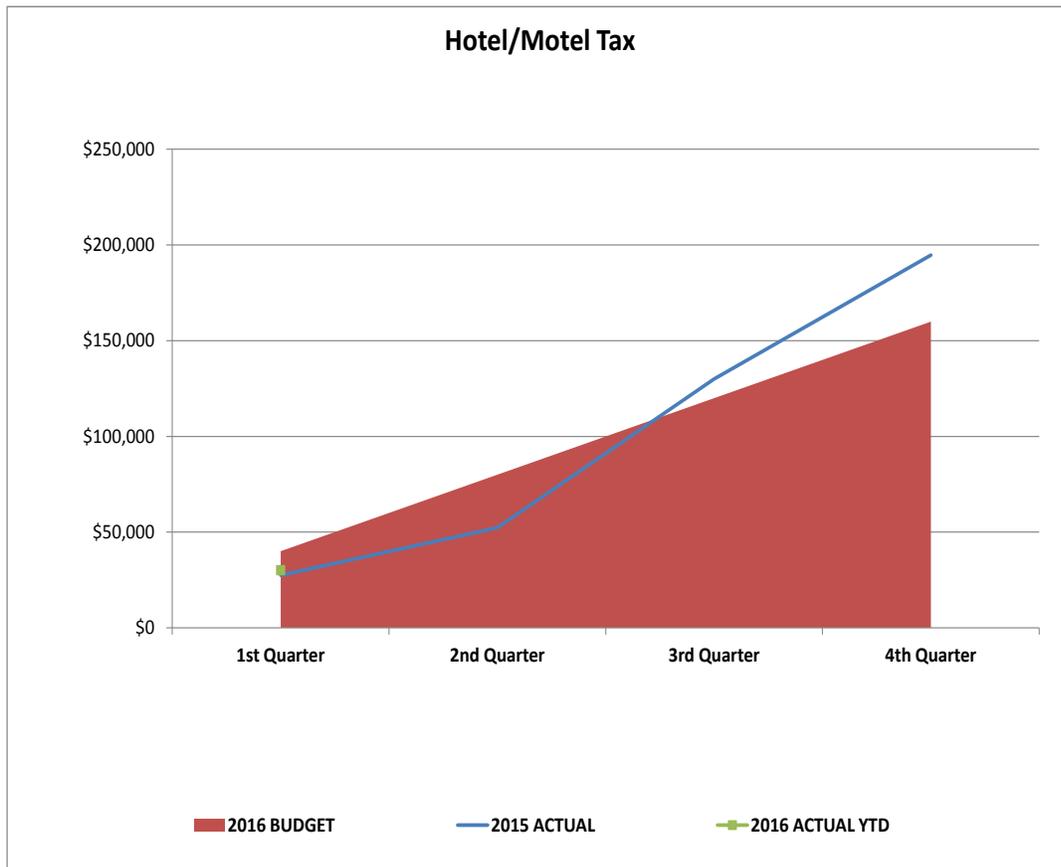




For the Quarter Ended March 31, 2016

**TAXES RECEIVED YEAR TO DATE**

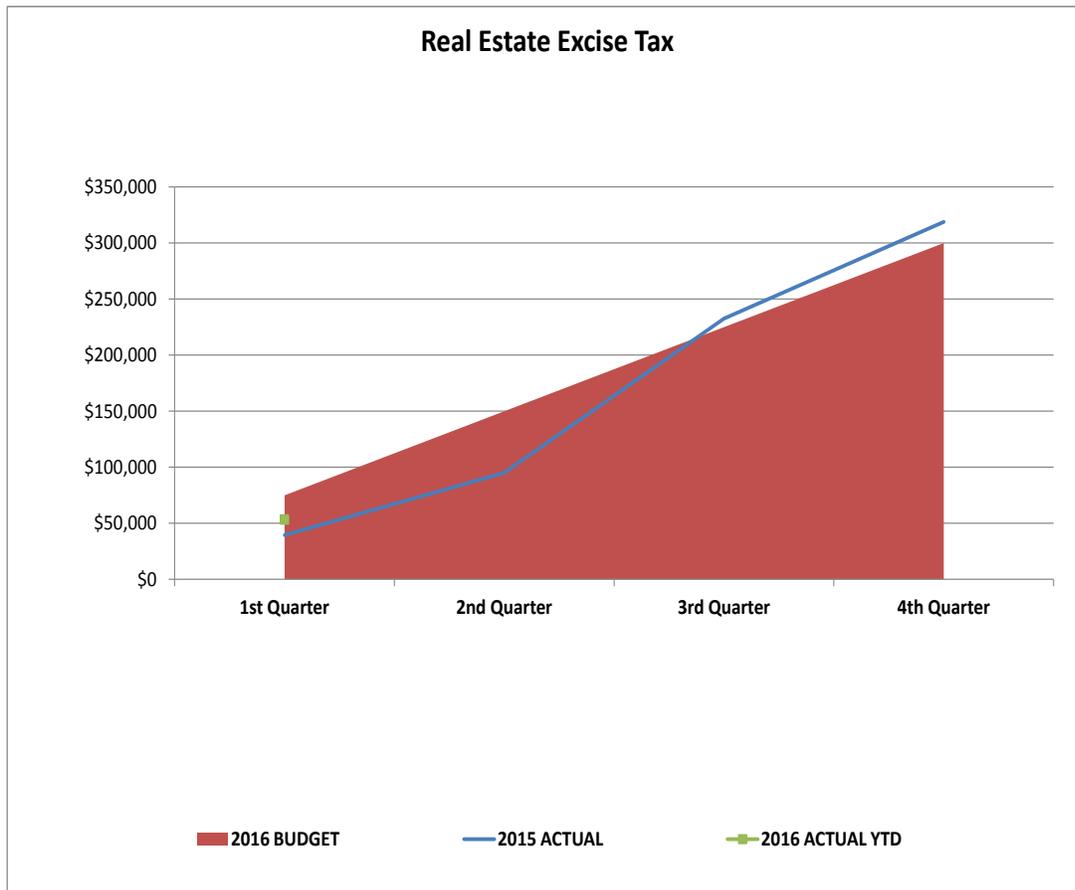
Hotel/Motel Tax	2015 ACTUAL	2016 BUDGET	2016 ACTUAL YTD	% of Total Budget	% Change from 2015 YTD to 2016 YTD
1st Quarter	27,426	40,000	30,095	18.81%	9.73%
2nd Quarter	52,350	80,000			
3rd Quarter	130,013	120,000			
4th Quarter	194,648	160,000			





**TAXES RECEIVED YEAR TO DATE**

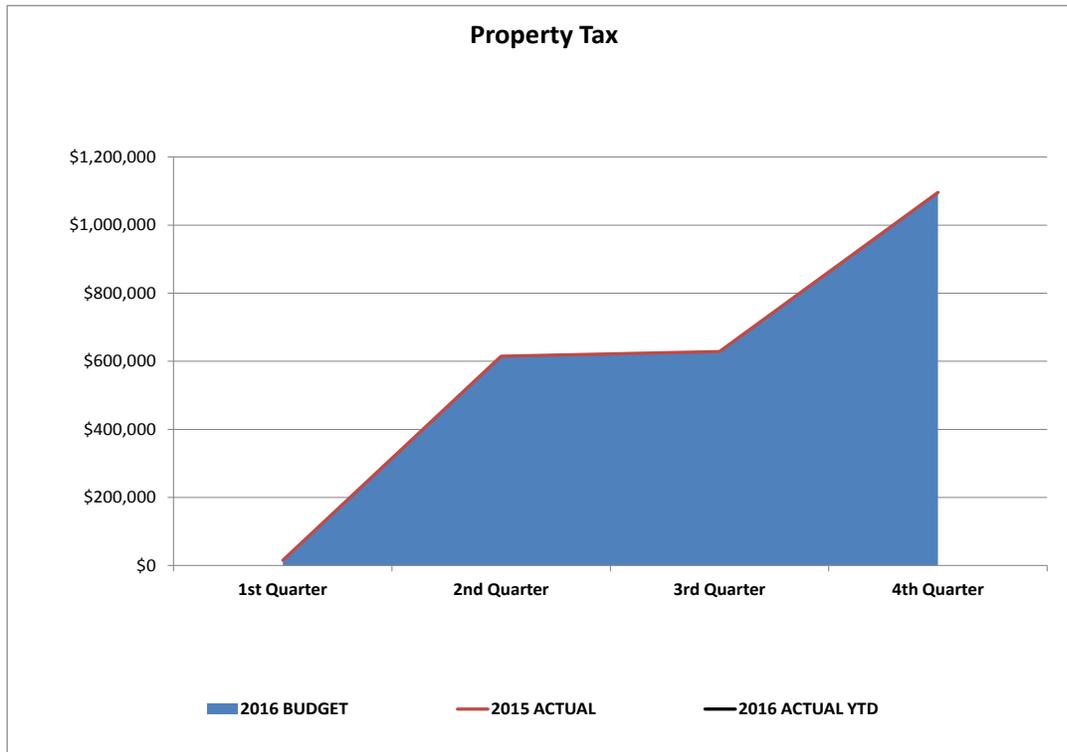
Real Estate Excise Tax	2015 ACTUAL	2016 BUDGET	2016 ACTUAL YTD	% of Total Budget	% Change from 2015 YTD to 2016 YTD
1st Quarter	39,405	75,000	53,326	17.78%	35.33%
2nd Quarter	94,909	150,000			
3rd Quarter	232,539	225,000			
4th Quarter	318,704	300,000			





**TAXES RECEIVED YEAR TO DATE**

Property Taxes (General Government & Capital Funds)	2015 ACTUAL	2016 BUDGET	2016 ACTUAL YTD	% of Total Budget	% Change from 2015 YTD to 2016 YTD
1st Quarter	15,603	10,973	35,632	324.72%	128.36%
2nd Quarter	614,896	614,495			
3rd Quarter	628,323	625,468			
4th Quarter	1,095,897	1,097,312			



*Notes:* The 2015 actual property tax receipts include collections in arrears.