



**City of Blaine**  
**March 2009**  
**Operating Statement**

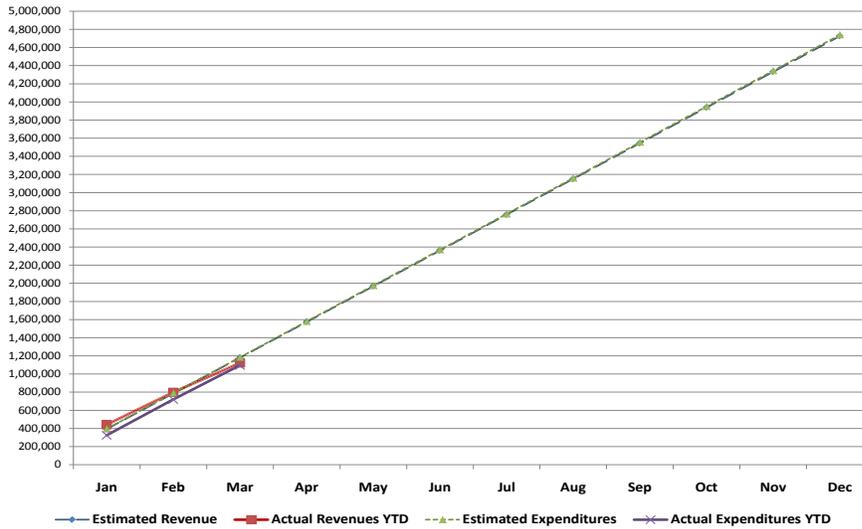
**Finance Department**  
**Jeffrey Lazenby,**  
**Finance Director**

For the Month Ended March 31, 2009

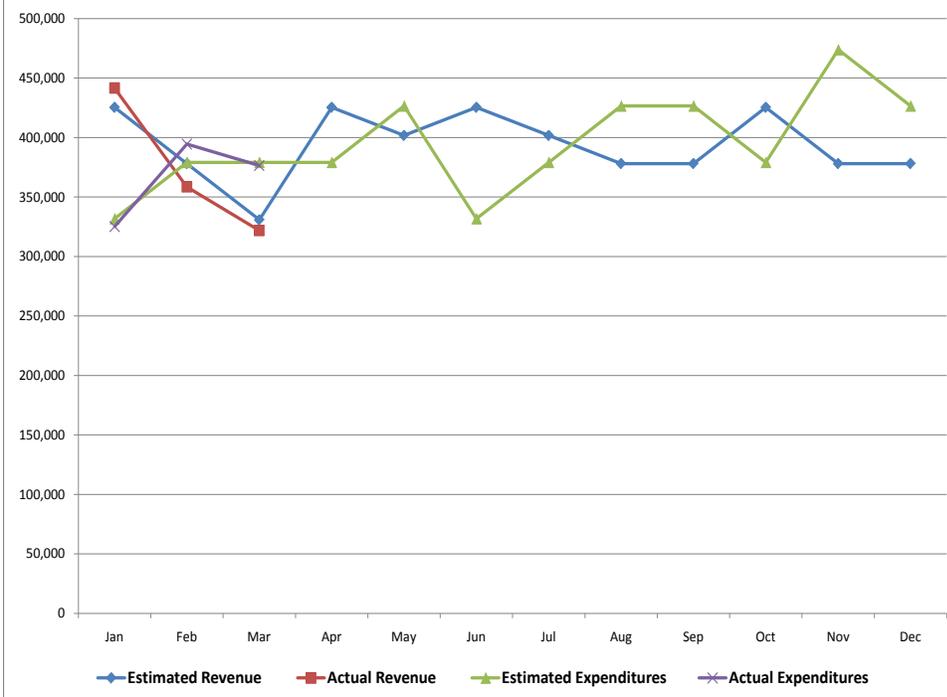


**SUMMARY**

**2009 General Fund Budget-Actual Comparison Year To Date**



**2009 General Fund Estimated-Actual Comparison by Month**



*For the Month Ended March 31, 2009*



## **SUMMARY**

### *Notes:*

Actual General Fund revenue collected to date is 23.74% of what is budgeted. Actual General Fund expenditures expended to date is 23.13% of what is estimated. 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 illustrates the anticipated monthly fluctuations. Investments that have immediate liquidity are used to meet monthly obligations when needed.



For the Month Ended March 31, 2009

**GENERAL FUND REVENUE**

**001 General Fund Revenue--Budget vs. Actual**

	<b>2009 Budget Adopted</b>	<b>2009 Budget Amended</b>	<b>2009 Actual Revenues YTD</b>	<b>% Collected To Date</b>
<b>BEGINNING FUND BALANCE</b>	\$ 545,740	\$ -	\$ 565,223	103.57%
TAXES	2,653,745	-	594,369	22.40%
LICENSES & PERMITS	268,428	-	87,027	32.42%
INTERGOVERNMENTAL REVENUE	127,204	-	30,485	23.97%
CHARGES FOR SERVICES	162,871	-	36,899	22.66%
FINES & FORFEITS	144,328	-	35,907	24.88%
MISCELLANEOUS REVENUE	35,653	-	12,750	35.76%
NON-REVENUES	-	-	150	0.00%
OTHER FINANCING SOURCES	1,334,190	-	324,393	24.31%
<b>TOTAL REVENUE</b>	<b>4,726,419</b>	<b>-</b>	<b>1,121,980</b>	<b>23.74%</b>
<b>TOTAL REVENUE &amp; BEGINNING FUND BALANCE</b>	<b>\$ 5,272,159</b>	<b>\$ -</b>	<b>\$ 1,687,203</b>	<b>32.00%</b>

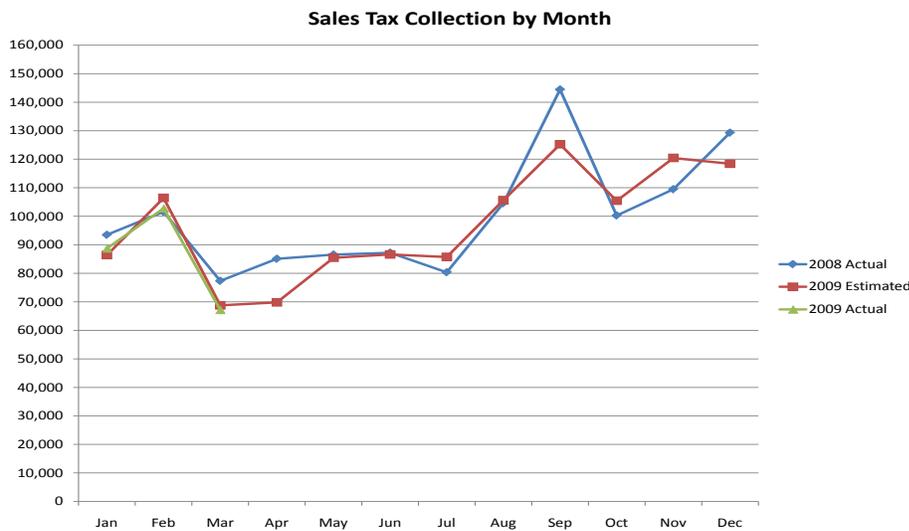
Notes:

**Taxes**

Taxes include property, sales, and utility taxes. Taxes make up 56% of total General Fund revenue. Taxes collected to date are 22.40% of what is estimated.

**Sales Taxes**

Sales tax revenue makes up 25% of total General Fund revenue and 44% of General Fund tax revenue. Sales tax



# City of Blaine 2009 Operating Statement



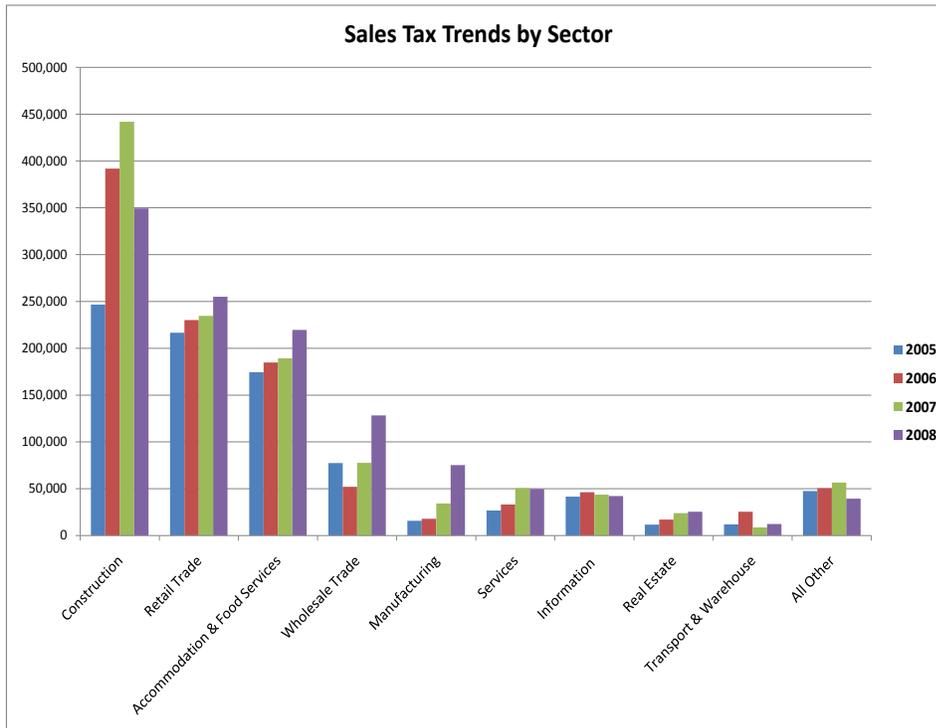
For the Month Ended March 31, 2009

revenue collected to date is 22.22% of what is estimated. Current sales tax revenue is -5% below compared to 2008 actual sales tax year to date.

	2009 Budget	2009 Actual YTD	% of Budget
Sales Tax Revenue	1,164,497	258,726	22.22%

	2008 Actual YTD	2009 Actual YTD	% Change
Sales Tax Revenue	272,384	258,726	-5%

As illustrated by the graph below, from 2005 to 2008 sales tax collections in the economic sectors of retail trade, accommodation and food services, wholesale trade, and manufacturing increased. The majority of sales tax revenue comes from the construction sector. Construction increased from 2005 through 2007, but decreased in 2008. Given the current state of the economy, construction may continue to decrease during 2009.



## Licenses & Permits

Licenses and permits consist of business licenses, franchise fees, and building permits. Licenses and permits collected to date are 32.42% of what is budgeted. Business licenses are renewed at the beginning of the year.

## City of Blaine 2009 Operating Statement

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*For the Month Ended March 31, 2009*

### **Intergovernmental Revenue**

Intergovernmental consists of primarily state shared revenue, such as liquor excise taxes. This is 23.97% of what is budgeted. This source of revenue is received when it is released by the State. 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 court fees and building plan check fees. The percentage collected to date is 22.66%.

### **Fines and Forfeits**

Fines and forfeits consist primarily of traffic and court fines. To date, this is 24.88% of what is budgeted.

### **Miscellaneous Revenue**

This revenue category consists of interest income and facility rentals. The percentage collected to date is 35.76%.

### **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 24.31%. This revenue source makes up 28% of total General Fund revenue.

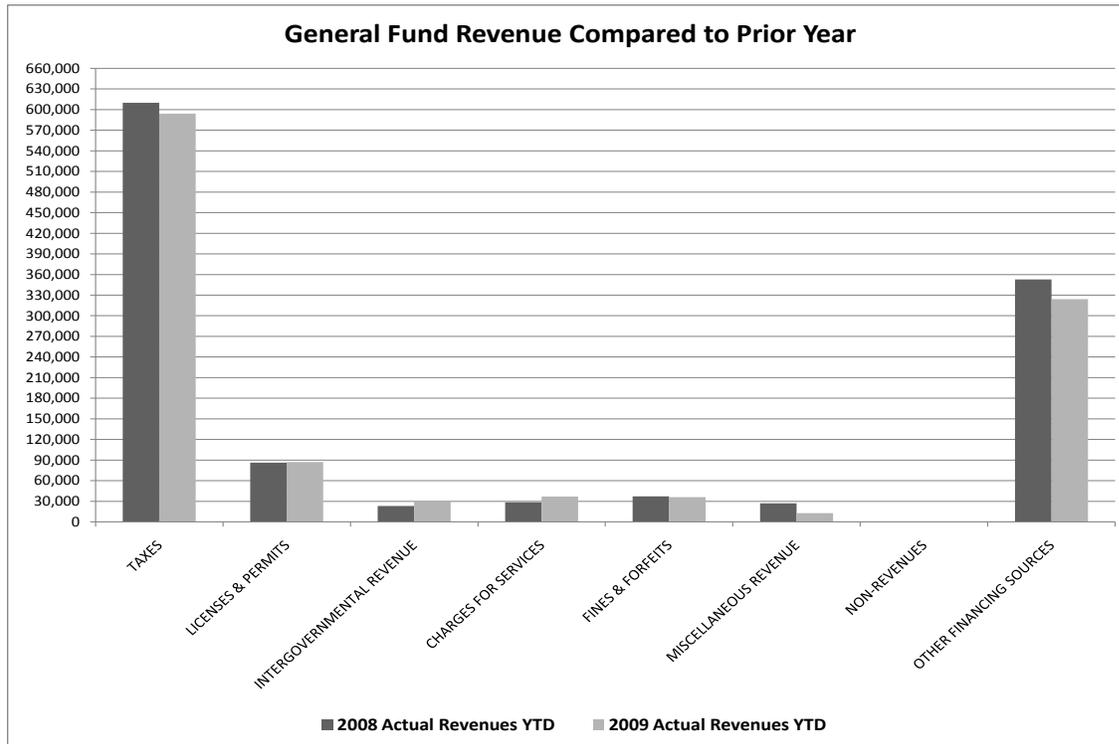


For the Month Ended March 31, 2009

**GENERAL FUND REVENUE**

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

	2008 Actual Revenues YTD	2009 Actual Revenues YTD	Dollar Change	% Change
TAXES	609,963	594,369	(15,594)	-2.56%
LICENSES & PERMITS	86,099	87,027	929	1.08%
INTERGOVERNMENTAL REVENUE	23,078	30,485	7,407	32.10%
CHARGES FOR SERVICES	28,531	36,899	8,368	29.33%
FINES & FORFEITS	36,956	35,907	(1,049)	-2.84%
MISCELLANEOUS REVENUE	27,002	12,750	(14,252)	-52.78%
NON-REVENUES	-	150	150	0.00%
OTHER FINANCING SOURCES	352,948	324,393	(28,554)	-8.09%
<b>TOTAL REVENUE</b>	<b>1,164,576</b>	<b>1,121,980</b>	<b>(42,596)</b>	<b>-3.66%</b>





*For the Month Ended March 31, 2009*

## **GENERAL FUND REVENUE**

### *Notes:*

Overall, total General Fund revenue is down 3.66% compared to prior year to date. Over \$2,000 in property tax arrears were collected in 2008.

### **Taxes**

Sales tax revenue has decreased compared to 2008 year to date.

### **Miscellaneous**

Some Labor & Industries workers' compensation insurance refunds were received in 2008.

### **Other Financing Sources**

For 2009, less has been budgeted in transfers from other funds.



For the Month Ended March 31, 2009

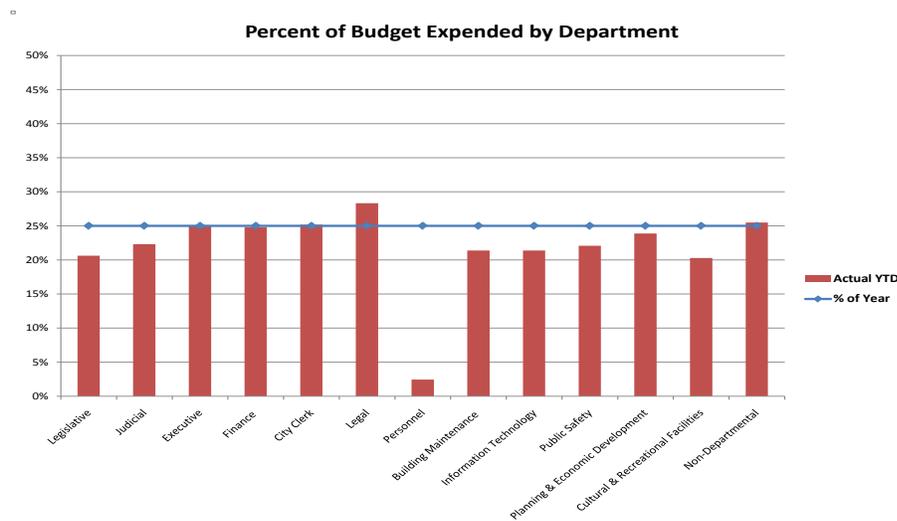
**GENERAL FUND EXPENDITURES**

**001 General Fund Expenditures--Budget vs. Actual**

	2009 Budget Adopted	2009 Budget Amended	2009 Actual Expenditures YTD	% Expended To Date
<b>GENERAL FUND</b>				
Legislative	\$ 47,457	\$ -	\$ 9,788	20.63%
Judicial	213,458	-	47,634	22.32%
Executive	149,073	-	37,166	24.93%
Finance	753,877	-	187,062	24.81%
City Clerk	177,609	-	44,719	25.18%
Legal	30,000	-	8,502	28.34%
Personnel	19,050	-	467	2.45%
Building Maintenance	187,644	-	40,156	21.40%
Information Technology	212,237	-	45,414	21.40%
Public Safety	1,793,473	-	396,109	22.09%
Planning & Economic Development	645,311	-	154,102	23.88%
Cultural & Recreational Facilities	95,707	-	19,418	20.29%
Non-Departmental	414,351	-	105,638	25.49%
<b>TOTAL GENERAL FUND</b>	<b>\$ 4,739,247</b>	<b>\$ -</b>	<b>\$ 1,096,175</b>	<b>23.13%</b>

*Notes:*

Overall, total General Fund expenditures at the end of March are at 23.13% of the approved budget. Departmental spending is within budget expectations. The spend trend for March is typically 25%; year to date expenditures for most programs are under or within budget, except for Legal.





**GENERAL FUND EXPENDITURES**

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

	2008 Actual Expenditures YTD	2009 Actual Expenditures YTD	Dollar Change	% Change
<b>GENERAL FUND</b>				
Legislative	\$ 11,049	\$ 9,788	(1,260)	-11.41%
Judicial	41,501	47,634	6,133	14.78%
Executive	35,561	37,166	1,604	4.51%
Finance	147,935	187,062	39,127	26.45%
City Clerk	47,795	44,719	(3,076)	-6.44%
Legal	2,433	8,502	6,069	249.49%
Personnel	4,925	467	(4,458)	-90.52%
Building Maintenance	38,965	40,156	1,191	3.06%
Information Technology	52,800	45,414	(7,386)	-13.99%
Public Safety	392,013	396,109	4,095	1.04%
Planning & Economic Development	126,169	154,102	27,933	22.14%
Cultural & Recreational Facilities	19,078	19,418	340	1.78%
Non-Departmental	151,961	105,638	(46,323)	-30.48%
<b>TOTAL GENERAL FUND</b>	<b>\$ 1,072,186</b>	<b>\$ 1,096,175</b>	<b>23,990</b>	<b>2.24%</b>

*Notes:*

The significant change in expenditures to date compared to prior year is in Finance. This is primarily due to the retirement of the previous Finance Director.



**GENERAL FUND EXPENDITURES**

**001 General Fund Expenditures**

Description	2009 Budget Adopted	2009 Budget Amended	2009 Actual	Remaining Appropriations	%
			Expenditures YTD		Expended To Date
SALARIES, WAGES, & BENEFITS	3,240,680	-	807,867	(2,432,813)	24.93%
SUPPLIES & MINOR EQUIPMENT	191,491	-	29,505	(161,986)	15.41%
OTHER SERVICES & CHARGES	782,654	-	137,438	(645,216)	17.56%
INTERGOVERNMENTAL SERVICES	92,491	-	25,262	(67,229)	27.31%
CAPITAL EXPENDITURES	45,410	-	405	(45,005)	0.89%
OTHER NON-EXPENDITURES	40,000	-	9,068	(30,932)	22.67%
OTHER FINANCING USES	346,521	-	86,630	(259,891)	25.00%
<b>TOTAL EXPENDITURES</b>	<b>4,739,247</b>	<b>-</b>	<b>1,096,175</b>	<b>(3,643,072)</b>	<b>23.13%</b>
<b>ENDING FUND BALANCE</b>	<b>532,912</b>	<b>-</b>	<b>591,028</b>	<b>58,116</b>	<b>110.91%</b>
<b>TOTAL EXPENDITURES &amp; ENDING FUND BALANCE</b>	<b>\$ 5,272,159</b>		<b>\$ 1,687,203</b>	<b>(3,584,956)</b>	<b>32.00%</b>

City of Blaine 2009 Operating Statement

For the Month Ended March 31, 2009



**ENTERPRISE FUNDS**

Enterprise Funds		2008 Actual YTD	2009 Actual YTD	2009 Adopted Budget	% of Budget
<b>401 Electric</b>	<b>Beginning Balance</b>	<b>\$ 2,192,213</b>	<b>\$ 2,518,364</b>	<b>\$ 1,431,740</b>	175.90%
	<b>Revenues</b>				
	Service Charges	1,417,993	1,374,827	4,830,036	28.46%
	Operations	32,939	39,514	56,454	69.99%
	Transfers In	42,552	19,290	100,208	19.25%
	<b>Total Revenues</b>	<b>1,493,484</b>	<b>1,433,630</b>	<b>4,986,698</b>	28.75%
	<b>Beginning Balance</b>	<b>3,685,697</b>	<b>3,951,994</b>	<b>6,418,438</b>	61.57%
	<b>Expenses</b>				
	Operating Expenses	1,030,672	995,638	3,639,757	27.35%
	Capital Outlay	210	-	130,000	0.00%
	Debt	607	-	523,526	0.00%
	Transfers Out	301,001	259,242	1,054,545	24.58%
	<b>Total Expenses</b>	<b>1,332,490</b>	<b>1,254,880</b>	<b>5,347,828</b>	23.47%
	<b>Ending Balance</b>	<b>\$ 2,353,207</b>	<b>\$ 2,697,114</b>	<b>\$ 1,070,610</b>	251.92%
<b>410 Water</b>	<b>Beginning Balance</b>	<b>\$ 3,508,915</b>	<b>\$ 4,203,736</b>	<b>\$ 2,220,944</b>	189.28%
	<b>Revenues</b>				
	Service Charges	256,248	269,021	1,398,926	19.23%
	Operations	66,742	50,094	40,928	122.40%
	Transfers In	75,000	47,500	190,000	25.00%
	<b>Total Revenues</b>	<b>397,990</b>	<b>366,615</b>	<b>1,629,854</b>	22.49%
	<b>Beginning Balance</b>	<b>3,906,905</b>	<b>4,570,351</b>	<b>3,850,798</b>	118.69%
	<b>Expenses</b>				
	Operating Expenses	131,284	75,123	701,150	10.71%
	Capital Outlay	47,937	-	60,000	0.00%
	Debt	152	-	169,887	0.00%
	Transfers Out	245,359	693,803	2,785,450	24.91%
	<b>Total Expenses</b>	<b>424,732</b>	<b>768,926</b>	<b>3,716,487</b>	20.69%
	<b>Ending Balance</b>	<b>\$ 3,482,173</b>	<b>\$ 3,801,425</b>	<b>\$ 134,311</b>	2830.32%
<b>420 Wastewater</b>	<b>Beginning Balance</b>	<b>\$ 1,607,754</b>	<b>\$ 1,890,529</b>	<b>\$ 1,077,719</b>	175.42%
	<b>Revenues</b>				
	Service Charges	599,762	660,401	2,784,743	23.71%
	Operations	59,862	4,275,844	72,109	5929.70%
	Transfers In	100,000	-	-	0.00%
	<b>Total Revenues</b>	<b>759,624</b>	<b>4,936,245</b>	<b>2,856,852</b>	172.79%
	<b>Beginning Balance</b>	<b>2,367,378</b>	<b>6,826,774</b>	<b>3,934,571</b>	173.51%
	<b>Expenses</b>				
	Operating Expenses	173,486	135,529	882,804	15.35%
	Capital Outlay	11,613	-	62,000	0.00%
	Debt	494	-	1,203,691	0.00%
	Transfers Out	320,859	4,618,144	1,477,966	312.47%
	<b>Total Expenses</b>	<b>506,452</b>	<b>4,753,674</b>	<b>3,626,461</b>	131.08%
	<b>Ending Balance</b>	<b>\$ 1,860,926</b>	<b>\$ 2,073,101</b>	<b>\$ 308,110</b>	672.84%
	*PWTFPL Proceeds (Public Works Trust Fund Loan)				
	*PWTFPL Proceeds transferred to Wastewater CIP Fund				
<b>425 Storm Water</b>	<b>Beginning Balance</b>	<b>\$ 29,429</b>	<b>\$ 78,229</b>	<b>\$ 100,019</b>	78.21%
	<b>Revenues</b>				
	Service Charges	66,919	70,807	314,904	22.49%
	Operations	12,418	1,647	24,129	6.83%
	Transfers In	-	14,881	59,525	25.00%
	<b>Total Revenues</b>	<b>79,337</b>	<b>87,335</b>	<b>398,558</b>	21.91%
	<b>Beginning Balance</b>	<b>108,766</b>	<b>165,564</b>	<b>498,577</b>	33.21%
	<b>Expenses</b>				
	Operating Expenses	31,519	26,824	127,752	21.00%
	Capital Outlay	-	-	-	0.00%
	Debt	23	-	70,682	0.00%
	Transfers Out	27,108	59,474	239,769	24.80%
	<b>Total Expenses</b>	<b>58,650</b>	<b>86,298</b>	<b>438,203</b>	19.69%
	<b>Ending Balance</b>	<b>\$ 50,116</b>	<b>\$ 79,266</b>	<b>\$ 60,374</b>	131.29%
<b>430 Airport</b>	<b>Beginning Balance</b>	<b>\$ 2,041</b>	<b>\$ -</b>	<b>\$ 5,415</b>	0.00%
	<b>Revenues</b>				
	Service Charges	2,719	819	-	0.00%
	Other	21,523	8,608	-	0.00%
	Sale of Property	-	125,000	6,400,000	1.95%
	<b>Total Revenues</b>	<b>24,242</b>	<b>134,427</b>	<b>6,400,000</b>	2.10%
	<b>Beginning Balance</b>	<b>26,283</b>	<b>134,427</b>	<b>6,405,415</b>	2.10%
	<b>Expenses</b>				
	Operating Expenses	18,687	29,965	80,000	37.46%
	Capital Outlay	-	-	-	0.00%
	State Grant Repayments	-	-	388,349	0.00%
	Leases	-	-	1,200,000	0.00%
	Interfund Loan Principal	-	-	521,000	0.00%
	2003 Bond Principal	-	-	185,670	0.00%
	Debt	-	-	45,583	0.00%
	LID Payments	-	-	1,508	0.00%
	Transfers Out	5,760	2,079	3,983,283	0.05%
	<b>Total Expenses</b>	<b>24,447</b>	<b>32,043</b>	<b>6,405,393</b>	0.50%
	<b>Ending Balance</b>	<b>\$ 1,836</b>	<b>\$ 102,384</b>	<b>\$ 22</b>	465379.68%

City of Blaine 2009 Operating Statement



For the Month Ended March 31, 2009

**OTHER FUNDS**

Other Funds--Revenues & Expenditures		Beginning Balance	2009 Actual Revenue YTD	Total Funds Available	2009 Budget	2009 Actual Expenditures YTD	Ending Balance YTD	% of Budget
101	Street	\$ 61,053	\$ 150,248	\$ 211,301	608,594	118,364	92,937	19.45%
102	Traffic Impact Reserve	24,136	101,941	126,077	116,780	40,530	85,547	34.71%
103	Park Impact Fee Reserve	70,315	2,639	72,954	104,963	-	72,954	0.00%
104	Parks	7,031	18,728	25,759	87,764	14,679	11,080	16.73%
105	Cemetery	8,609	3,780	12,389	23,162	4,129	8,260	17.83%
107	General Fund Reserve	176,424	1,603	178,027	-	-	178,027	0.00%
108	Equipment Reserve	851,930	26,922	878,852	71,460	17,865	860,987	25.00%
110	Hotel/Motel Fund	120,042	34,110	154,152	334,852	49,740	104,411	14.85%
111	Hotel/Motel Reserve	109,174	6,509	115,684	-	-	115,684	0.00%
112	Community Service/Drug Education	4,539	912	5,450	4,500	-	5,450	0.00%
113	Criminal Justice Funding	10,091	1,484	11,575	16,000	2,184	9,390	13.65%
114	Law Enforcement Asset Sharing (LEAS)	8,669	78	8,747	10,727	62	8,685	0.57%
115	Canine Program	521	161	681	678	35	646	5.16%
116	COPS Grant Fund	1,700	20,080	21,780	10,000	12,160	9,620	121.60%
118	Street Levy Sinking Fund	146,364	1,900	148,264	146,364	146,364	1,900	100.00%
201-236	Debt Service Funds	1,724,578	204,522	1,929,100	1,230,653	151,825	1,777,276	12.34%
300-340	Capital Improvement Funds	10,187,616	8,508,007	18,695,624	33,618,880	4,121,055	14,574,568	12.26%
501	Fleet Maintenance	13,543	13,873	27,416	61,928	13,642	13,774	22.03%
503	Public Works Administration	158,196	154,288	312,484	736,622	164,868	147,616	22.38%
505	Advance Travel Fund	2,000	211	2,211	8,000	360	1,851	4.50%
622	LEOFF I Medical Reserve	50,732	7,695	58,428	49,000	12,515	45,912	25.54%
631	WIN Team Agency Fund	\$ 59,693	\$ 374	\$ 60,066	65,000	52,000	8,066	80.00%

City of Blaine 2009 Operating Statement



For the Month Ended March 31, 2009

**OTHER FUNDS**

		2008 Actual	2009 Actual	2009	2009	%
	Other Funds--Revenues	YTD	YTD	Adopted	Amended	Collected
				Budget	Budget	To Date
101	Street	\$ 116,872	\$ 150,248	\$ 564,936	605,466	24.82%
102	Traffic Impact Reserve	13,737	101,941	70,468	129,938	78.45%
103	Park Impact Fee Reserve	3,395	2,639	26,568	-	9.93%
104	Parks	22,292	18,728	75,000	-	24.97%
105	Cemetery	3,637	3,780	20,879	-	18.10%
107	General Fund Reserve	14,685	1,603	4,107,896	-	0.04%
108	Equipment Reserve	27,707	26,922	76,700	-	35.10%
110	Hotel/Motel Fund	39,752	34,110	254,375	-	13.41%
111	Hotel/Motel Reserve	1,002	6,509	-	-	0.00%
112	Community Service/Drug Education	514	912	138	-	660.54%
113	Criminal Justice Funding	1,456	1,484	4,054	-	36.60%
114	Law Enforcement Asset Sharing (LEAS)	222	78	312	-	25.13%
115	Canine Program	389	161	165	-	97.30%
116	COPS Grant Fund	3,287	20,080	339	-	5923.30%
118	Street Levy Sinking Fund	1,775	1,900	37,201	146,364	1.30%
201-236	Debt Service Funds	203,641	204,522	882,841	-	23.17%
300-340	Capital Improvement Funds	467,262	8,508,007	28,281,527	28,428,642	29.93%
501	Fleet Maintenance	9,030	13,873	55,000	-	25.22%
503	Public Works Administration	159,254	154,288	613,958	-	25.13%
505	Advance Travel Fund	-	211	4,000	-	5.28%
622	LEOFF I Medical Reserve	12,647	7,695	29,000	-	26.54%
631	WIN Team Agency Fund	\$ 642	\$ 374	\$ 700	-	53.37%

*Notes:*

The funds presented above do not include beginning fund balances.

Except the Street Levy Sinking Fund's beginning fund balance was transferred to the Street Overlays Fund.

City of Blaine 2009 Operating Statement



For the Month Ended March 31, 2009

**OTHER FUNDS**

Other Funds--Expenditures		2008 Actual YTD	2009 Actual YTD	2009 Adopted Budget	2009 Amended Budget	% Expended To Date
101	Street	\$ 134,593	\$ 118,364	\$ 543,064	608,594	19.45%
102	Traffic Impact Reserve	-	40,530	76,250	116,780	34.71%
103	Park Impact Fee Reserve	24,683	-	104,963	-	0.00%
104	Park	13,842	14,679	87,764	-	16.73%
105	Cemetery	4,506	4,129	23,162	-	17.83%
108	Equipment Reserve	-	17,865	71,460	-	25.00%
110	Hotel/Motel Fund	70,473	49,740	334,852	-	14.85%
112	Community Service/Drug Education	-	-	4,500	-	0.00%
113	Criminal Justice Funding	219	2,184	16,000	-	13.65%
114	Law Enforcement Asset Sharing (LEAS)	11,930	62	10,727	-	0.57%
115	Canine Program	259	35	678	-	5.16%
116	COPS Grant Fund	4,811	12,160	10,000	-	121.60%
118	Street Levy Sinking Fund	-	146,364	-	146,364	100.00%
201-236	Debt Service Funds	92,081	151,825	1,230,653	-	12.34%
300-340	Capital Improvement Funds	615,942	4,121,055	33,552,842	33,618,880	12.26%
501	Fleet Maintenance	12,798	13,642	61,928	-	22.03%
503	Public Works Administration	150,586	164,868	736,622	-	22.38%
505	Advance Travel Fund	727	360	8,000	-	4.50%
622	LEOFF I Medical Reserve	9,884	12,515	49,000	-	25.54%
631	WIN Team Agency Fund	\$ -	\$ 52,000	\$ 65,000	-	80.00%

*Notes:*

The funds presented above do not include ending fund balances.

The Street Levy Sinking Fund's beginning fund balance was transferred to the Street Overlays Fund.

Expenditures in most funds presented are project-driven and do not follow regular spending patterns.

**All City Funds—Total Budget**

2009 Adopted Budget	2009 Amended Budget	2009 Actual YTD	% Expended To Date
71,778,701	72,165,332	13,029,016	18%