



City of Blaine
June 30th—Second Quarter 2016
Operating Statement

Finance Department
Jeffrey Lazenby,
Finance Director



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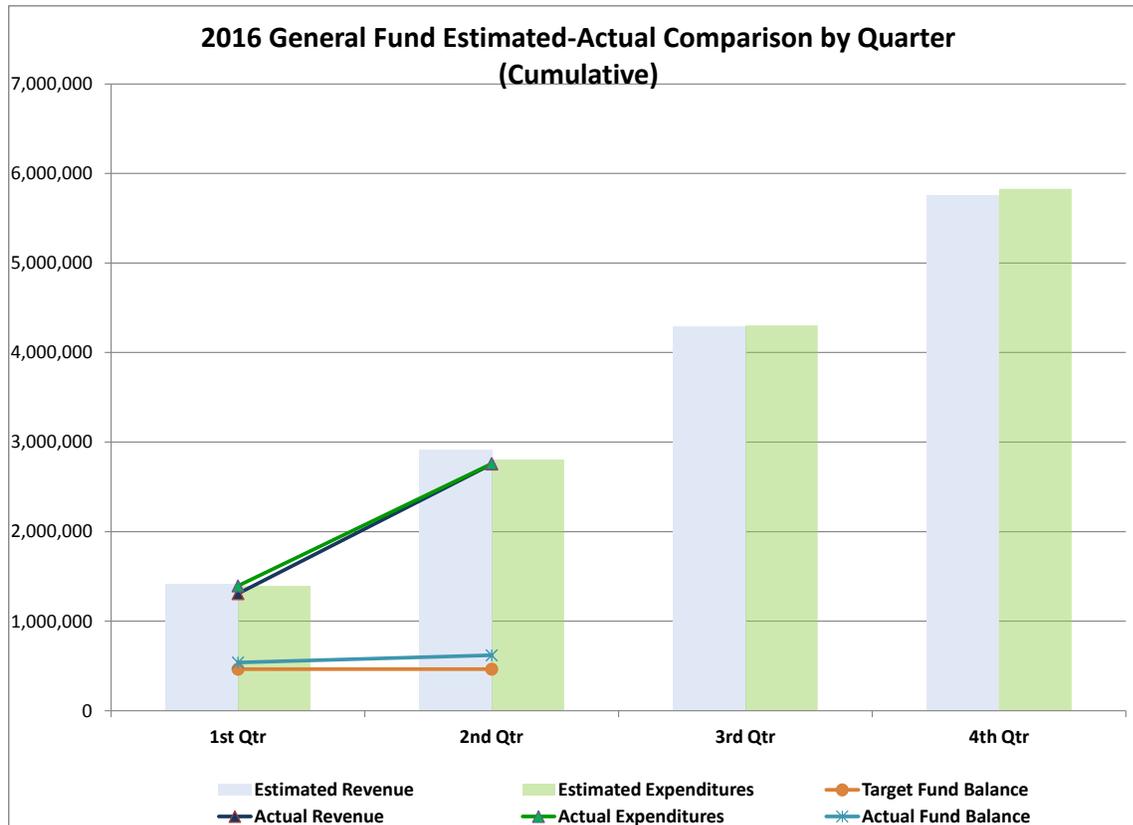


GENERAL FUND SUMMARY

GENERAL FUND	2015 ACTUAL	2016 BUDGET	2016 JUNE YTD	% of Budget
Fund Balances-beginning January 1	\$ 437,267	\$ 550,518	\$ 623,942	113.34%
REVENUES				
Taxes	2,974,376	3,080,504	1,446,642	46.96%
Licenses & Permits	293,923	274,000	172,219	62.85%
Intergovernmental	259,143	252,883	116,230	45.96%
Charges for Goods & Services	1,359,915	1,364,632	732,045	53.64%
Fines & Forfeitures	226,713	270,000	87,050	32.24%
Interest	14,835	20,000	11,736	58.68%
Miscellaneous	8,594	7,150	9,757	136.46%
Lease Revenue	141,844	160,500	79,700	49.66%
TOTAL OPERATING REVENUES	5,279,342	5,429,669	2,655,379	48.90%
TOTAL AVAILABLE RESOURCES	5,716,609	5,980,187	3,279,321	54.84%
EXPENDITURES				
Legislative	41,441	45,157	24,792	54.90%
Needs Assessment	-	50,000	15,234	30.47%
Municipal Court	316,199	330,496	160,656	48.61%
City Manager	193,744	174,098	90,902	52.21%
Finance	793,586	849,070	371,865	43.80%
Administrative Services	212,174	233,710	113,649	48.63%
Election Services	7,338	10,000	-	0.00%
Legal-Contract	34,142	35,700	12,186	34.13%
Personnel	23,171	33,050	15,931	48.20%
Facilities Maintenance	347,195	432,010	192,903	44.65%
Information Technology	281,632	260,503	145,406	55.82%
Public Safety	1,717,575	2,138,895	1,015,023	47.46%
Debt Service	15,997	969	-	0.00%
Capital Outlay	44,233	86,000	6,809	7.92%
Environment, Planning & Building Inspection	547,337	628,511	312,078	49.65%
Senior Center-City/County Contracts	107,750	107,750	44,896	41.67%
Boys & Girls Club-City Contract	31,000	31,000	15,500	50.00%
Tourism & Community Development	129,552	136,801	69,953	51.13%
Debt Service	25,000	9,834	-	0.00%
TOTAL OPERATING EXPENDITURES	4,869,065	5,593,554	2,607,783	46.62%
Excess (deficiency) of revenues over expenditures	410,277	(163,885)	47,597	
OTHER FINANCING SOURCES (USES)				
Capital Lease Proceeds	-	124,870	-	0.00%
Insurance recoveries	20,481	-	1,754	0.00%
Transfers In	66,384	194,467	97,233	50.00%
Transfers Out	(271,674)	(200,167)	(133,201)	66.55%
Pass-through	(38,792)	(35,000)	(19,136)	54.67%
Total other financing sources and uses	(223,602)	84,170	(53,350)	-63.38%
Net change in fund balances	186,675	(79,715)	(5,754)	
Fund Balances-ending December 31	623,942	470,803	618,189	131.31%



GENERAL FUND SUMMARY



SUMMARY

Notes:

Actual General Fund revenue collected is 48.9% of the budget. Actual General Fund expenditures are 46.62% of appropriations. From a general trend perspective, revenue and expenditures should track at 50% through the end of June.

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 June 30, 2016

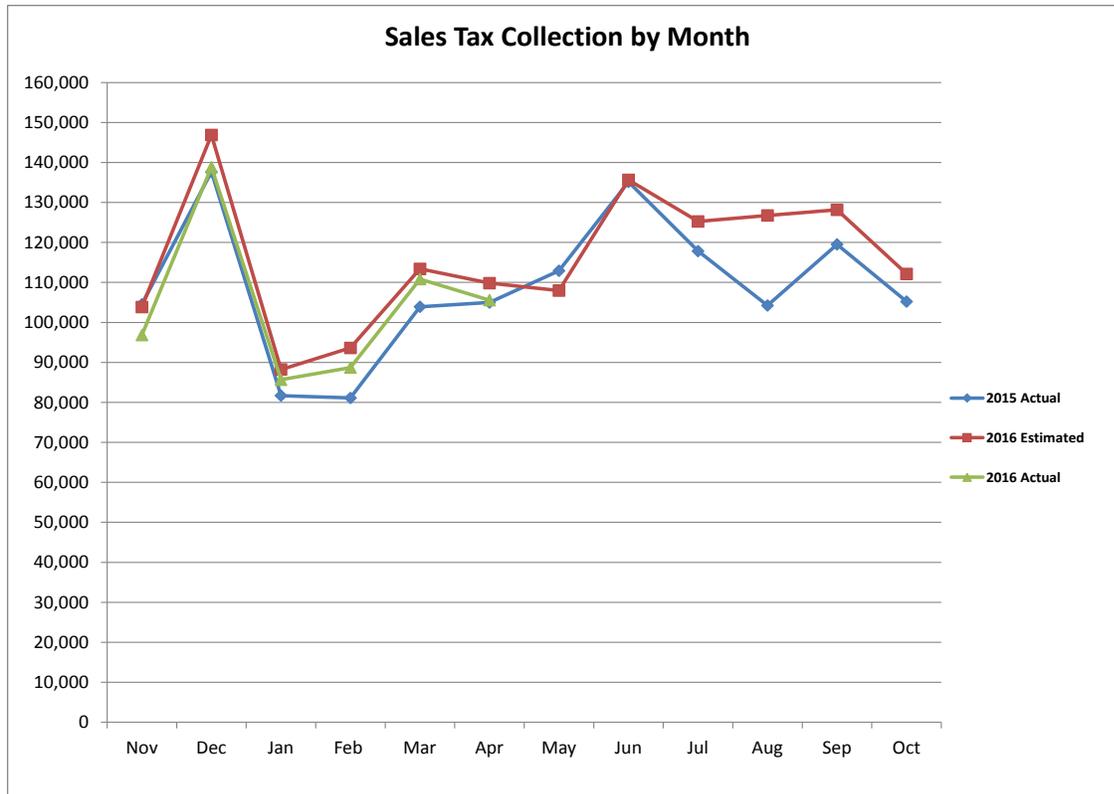
GENERAL FUND REVENUE

Taxes

Taxes include property, sales, and utility taxes. Taxes make up 56% of total General Fund revenue. Taxes collected to date are 46.96% 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 45% of what is estimated.



Total sales tax revenue year to date is up 2% compared to 2015 actual year to date and 4% 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	626,432	45.01%

City of Blaine 2016 Operating Statement

For the Quarter Ended June 30, 2016



	2015 Actual YTD	2016 Actual YTD	% Change	
Sales Tax Revenue	613,848	626,432	2%	
	2015 Actual	2016 Forecast	2016 Actual	% Difference between Forecast & Actual
Sales Tax Revenue	613,848	655,753	626,432	-4%

Licenses & Permits

Licenses and permits consist of business licenses, franchise fees, and building permits. Licenses and permits collected to date are 62.85% 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 45.96% 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 53.64%.

Fines and Forfeits

Fines and forfeits consist primarily of traffic and court fines. To date, this is 32.24% 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 50%.

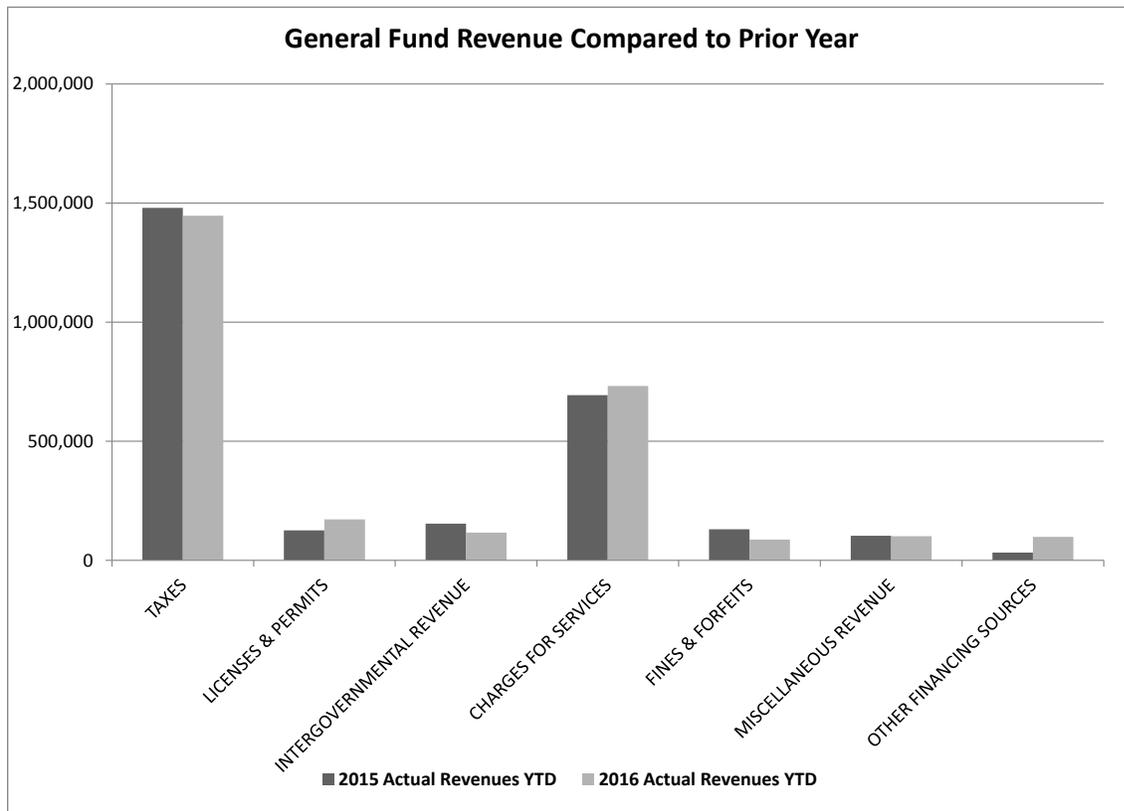


For the Quarter Ended June 30, 2016

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	1,480,067	1,446,642	(33,425)	-2.26%
LICENSES & PERMITS	125,776	172,219	46,443	36.92%
INTERGOVERNMENTAL REVENUE	154,087	116,230	(37,857)	-24.57%
CHARGES FOR SERVICES	694,017	732,045	38,029	5.48%
FINES & FORFEITS	130,963	87,050	(43,913)	-33.53%
MISCELLANEOUS REVENUE	103,320	101,193	(2,127)	-2.06%
OTHER FINANCING SOURCES	33,193	98,987	65,794	198.21%
TOTAL REVENUE	2,721,423	2,754,366	32,943	1.21%



For the Quarter Ended June 30, 2016

GENERAL FUND REVENUE



Notes:

Overall, total General Fund revenue is up slightly by 1.21% or \$32,943 compared to prior year to date.



For the Quarter Ended June 30, 2016

GENERAL FUND EXPENDITURES

001 General Fund Expenditures

Description	2016 Actual		Remaining Appropriations	% Expended To Date
	2016 Budget Adopted	Expenditures YTD		
SALARIES, WAGES, & BENEFITS	3,821,157	1,908,699	1,912,458	49.95%
SUPPLIES & MINOR EQUIPMENT*	369,210	134,069	235,141	36.31%
OTHER SERVICES & CHARGES	1,224,591	480,102	744,489	39.21%
INTERGOVERNMENTAL SERVICES	81,793	78,104	3,689	95.49%
DEBT SERVICE	10,803	-	10,803	0.00%
CAPITAL EXPENDITURES**	86,000	6,809	79,191	7.92%
LOCAL SALES TAX PASS-THRU	35,000	19,136	15,864	54.67%
OTHER FINANCING USES	200,167	133,201	66,966	66.54%
TOTAL EXPENDITURES	5,828,721	2,760,120	3,068,601	47.35%

Notes:

Overall, total General Fund expenditures at the end of June are at 47.35% of the budget. The spend trend for June is typically 50%.

Salaries, Wages, & Benefits

This expenditure category includes salaries, wages, and benefits paid to City employees. It also includes overtime hours. This is 49.95% of what is budgeted.

Supplies & Minor Equipment

This includes office & operating supplies, computer supplies and equipment, fuel, and small tools. This is 36.31% 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 39.21% of the estimated amount.

Intergovernmental

This category includes purchases of services performed by the State or other local governments. This is 95.49% 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

For the Quarter Ended June 30, 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 66.54% of what is budgeted.

For the Quarter Ended June 30, 2016



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

	2015 Actual Expenditures YTD	2016 Actual Expenditures YTD	Dollar Change	% Change
GENERAL FUND				
Legislative	\$ 18,923	\$ 40,027	21,104	111.52%
Municipal Court	148,126	160,656	12,530	8.46%
City Manager	92,676	90,902	(1,774)	-1.91%
Finance	353,693	371,865	18,172	5.14%
City Clerk	110,010	113,649	3,639	3.31%
Legal	20,231	12,186	(8,045)	0.00%
Personnel	11,734	15,931	4,197	35.77%
Building Maintenance	160,693	192,903	32,210	20.04%
Information Technology	163,310	145,406	(17,904)	-10.96%
Public Safety	828,794	1,021,832	193,038	23.29%
Planning & Economic Development	303,467	382,030	78,563	25.89%
Boys & Girls Club/Senior Center	44,896	60,396	15,500	0.00%
Non-Departmental	129,034	152,337	23,303	18.06%
TOTAL EXPENDITURES	\$ 2,385,587	\$ 2,760,120	374,533	15.70%

Notes:

Overall, total General Fund expenditures are up by 15.7% or \$374,533 compared to prior year to date.



STREET FUND

	2015 Actual	2016 Budget	2016 Actual YTD	Remaining	% of Budget
	Street Fund	Street Fund	Street Fund		
Fund Balances--beginning January 1	\$ 94,021	\$ 40,852	\$ 80,913	\$ 40,062	198%
REVENUES					
Taxes					
Property Taxes	121,539	116,358	70,971	(45,387)	61%
Penny per Gallon Gas Tax	197,796	200,000	84,277	(115,723)	42%
Penalties & Interest	409	500	-	(500)	0%
Intergovernmental-State Fuel Tax	104,078	98,711	54,054	(44,657)	55%
Charges for Goods & Services	875	1,125	300	(825)	27%
Total Revenues	424,697	416,694	209,603	(207,091)	50%
Total Revenue & Beginning Fund Balance	518,718	457,545	290,516	(167,030)	63%
EXPENDITURES					
Roadway	61,435	84,732	41,026	43,706	48%
Traffic & Pedestrian (Sidewalks)	12,783	16,044	8,060	7,984	50%
Special Purpose Paths (Bike Paths)	5,545	17,522	3,705	13,817	21%
Street Lighting	38,032	37,372	16,507	20,865	44%
Traffic Control	55,982	55,332	23,405	31,927	42%
Snow & Ice	6,545	14,034	3,705	10,329	26%
Roadside Maintenance	91,583	102,012	55,922	46,090	55%
Downtown Cleanup	826	900	-	900	0%
Maintenance Administration	199,826	188,642	82,851	105,791	44%
Road & Street Facilities	35,249	30,064	18,863	11,201	63%
Total Operating Expenditures	507,805	546,654	254,043	292,611	46%
Excess (deficiency) of revenues over expenditures	(83,108)	(129,960)	(44,440)		
OTHER FINANCING SOURCES (USES)					
Transfers In-REET	70,000	70,000	35,000	35,000	50%
Transfers In-Equipment Reserve	49,189	-	-	-	0%
Transfers In-Street Overlays	-	68,000	34,000	34,000	50%
Sales of Assets	-	-	7,735	(7,735)	0%
Capital Outlay	(49,189)	-	(7,875)	7,875	0%
Total other financing sources and uses	70,000	138,000	68,860	69,140	50%
Net change in fund balances	(13,108)	8,040	24,420		
Fund balances--ending December 31	\$ 80,913	\$ 48,891	\$ 105,333		
30 Day Operating Target Balance	42,317	45,555	21,170		

City of Blaine 2016 Operating Statement

For the Quarter Ended June 30, 2016



ELECTRIC FUND

	2015 Actual	2016 Budget	2016 Actual YTD	Remaining	% of Budget
	Light Fund	Light Fund	Light Fund		
Operating Revenues					
Charges for services	\$5,351,988	\$ 5,814,500	\$ 3,018,447	(2,796,053)	52%
Other revenue	86,993	84,910	52,408	(32,502)	62%
Total Operating Revenues	5,438,981	5,899,410	3,070,855	(2,828,555)	52%
Operating Expenses					
Personnel services	738,914	948,990	382,963	566,027	40%
Supplies & materials	192,783	233,100	177,574	55,526	76%
Power purchased from Bonneville Power	2,935,769	3,189,570	1,625,921	1,563,649	51%
Professional services	763,040	750,521	378,852	371,669	50%
Other operating expenses	118,549	113,981	40,624	73,357	36%
State use tax	191,382	226,958	109,557	117,400	48%
Total Operating Expenses	4,940,436	5,463,120	2,715,492	2,747,628	50%
Operating income (loss)	498,545	436,291	355,363		
Nonoperating Revenues (Expenses)					
Bond payment	(457,185)	(468,280)	-	468,280	0%
Interest expense	(36,625)	(28,210)	(13,855)	14,355	49%
Capital outlay	(514,325)	(445,000)	(202,516)	242,484	46%
Sales of Assets	-	-	5,845	(5,845)	0%
Transfers in	62,000	463,476	121,738	(341,738)	26%
Transfers out	(51,500)	(25,769)	(12,285)	13,484	48%
Total Nonoperating Revenues (Expenses)	(997,635)	(503,783)	(101,073)	402,710	20%
Change in net position	(499,090)	(67,493)	254,290		
Total Operating Net position--beginning January 1	1,626,829	1,155,834	1,127,739		
Total Operating Net position--ending December 31	\$1,127,739	\$ 1,088,342	\$ 1,382,029		
60 Day Operating Target Balance	1,027,471	1,071,730	490,691		
Capital Reserve (Operating Only)					
Nonoperating Revenues (Expenses)					
Interest Earnings	3,560	-	2,708	2,708	0%
Transfers in	20,000	-	-	-	0%
Capital Outlay	-	(368,476)	(184,238)	184,238	50%
Total Nonoperating Revenues (Expenses)	23,560	(368,476)	(181,530)	186,946	49%
Change in net position	23,560	(368,476)	(181,530)		
Total Capital Reserve Net position--beginning January 1	921,042	937,000	944,602		
Total Capital Reserve Net position--ending December 31	\$ 944,602	\$ 568,524	\$ 763,072		

City of Blaine 2016 Operating Statement

For the Quarter Ended June 30, 2016



WATER FUND

	2015 Actual	2016 Budget	2016 Actual YTD	Remaining	% of Budget
	Water Fund	Water Fund	Water Fund		
Operating Revenues					
Charges for services	\$1,346,754	\$1,294,900	\$ 539,477	(755,423)	42%
Other revenue	57,930	54,600	37,961	(16,639)	70%
Total Operating Revenues	1,404,685	1,349,500	577,438	(772,062)	43%
Operating Expenses					
Personnel services	316,407	391,974	195,942	196,032	50%
Supplies & materials	82,233	77,200	25,638	51,562	33%
Professional services	456,827	454,943	192,412	262,531	42%
Other operating expenses	163,194	157,374	61,044	96,330	39%
State use tax	40,500	38,000	17,273	20,727	45%
Total Operating Expenses	1,059,160	1,119,491	492,309	627,182	44%
Operating income (loss)	345,524	230,009	85,129		
Nonoperating Revenues (Expenses)					
Bond payment	(10,000)	-	-	-	0%
Interest expense	(648)	-	87	87	0%
Capital outlay	(13,424)	(50,000)	-	50,000	0%
Interfund Loan Payment Received	18,424	-	-	-	0%
Transfers out	(327,500)	(227,500)	(113,750)	(113,750)	50%
Total Nonoperating Revenues (Expenses)	(333,148)	(277,500)	(113,663)	163,837	41%
Change in net position	12,377	(47,491)	(28,534)		
Total Operating Net position--beginning January 1	531,447	625,042	543,824		
Total Operating Net position--ending December 31	\$ 543,824	\$ 577,551	\$ 515,289		
30 Day Operating Target Balance	116,026	116,416	50,498		
Capital Reserve (Operating Only)					
Nonoperating Revenues (Expenses)					
Interest Earnings	14,681	-	6,634	6,634	0%
Connection Charges	77,639	-	73,395	73,395	0%
Transfers in	225,000	175,000	87,500	(87,500)	50%
Capital Improvement Program	(420,000)	(175,000)	(126,952)	48,048	73%
Total Nonoperating Revenues (Expenses)	(102,680)	-	40,577	40,577	0%
Change in net position	(102,680)	-	40,577		
Total Capital Reserve Net position--beginning January 1	2,168,533	1,934,134	2,065,853		
Total Capital Reserve Net position--ending December 31	\$2,065,853	\$1,934,134	\$2,106,430		

City of Blaine 2016 Operating Statement

For the Quarter Ended June 30, 2016



SEWER FUND

	2015 Actual	2016 Budget	2016 Actual YTD	Remaining	% of Budget
	Sewer Fund	Sewer Fund	Sewer Fund		
Operating Revenues					
Charges for services	\$ 3,984,448	\$ 4,017,200	\$ 1,934,301	(2,082,899)	48%
Other revenue	12,554	12,500	8,134	(4,366)	65%
Total Operating Revenues	3,997,002	4,029,700	1,942,436	(2,087,264)	48%
Operating Expenses					
Personnel services	449,882	539,390	242,469	296,921	45%
Supplies & materials	98,962	143,700	70,635	73,065	49%
Professional services	802,984	862,073	363,100	498,973	42%
Other operating expenses	450,097	458,824	131,819	327,005	29%
State use tax	65,728	65,600	33,865	31,735	52%
Total Operating Expenses	1,867,655	2,069,587	841,888	1,227,699	41%
Operating income (loss)	2,129,347	1,960,113	1,100,547		
Nonoperating Revenues (Expenses)					
Bond & loan payments	(1,501,800)	(1,451,512)	(1,352,364)	99,148	93%
Interest expense	(364,836)	(362,976)	(92,388)	270,588	25%
Capital outlay	(201,631)	(30,000)	(7,107)	22,893	24%
Transfers in	233,167	51,809	25,905	(25,904)	50%
Transfers out	(139,538)	(261,636)	(130,818)	(130,818)	50%
Total Nonoperating Revenues (Expenses)	(1,974,637)	(2,054,316)	(1,556,772)	497,543	76%
Change in net position	154,710	(94,203)	(456,225)		
Total Operating Net position--beginning January 1	504,212	578,507	658,922		
Total Operating Net position--ending December 31	\$ 658,922	\$ 484,305	\$ 202,697		
30 Day Operating Target Balance	320,191	347,976	202,047		
Capital Reserve (Operating Only)					
Nonoperating Revenues (Expenses)					
Interest earnings	1,644	-	1,567	1,567	0%
Connection Charges	175,364	-	162,170	162,170	0%
Transfers Out	-	(51,809)	(25,905)	25,904	50%
Capital Improvement Program	(81,771)	(450,000)	(225,000)	225,000	50%
Total Nonoperating Revenues (Expenses)	95,237	(501,809)	(87,167)	414,641	17%
Change in net position	95,237	(501,809)	(87,167)		
Total Capital Reserve Net position--beginning January 1	423,972	497,674	519,210		
Total Capital Reserve Net position--ending December 31	519,210	(4,134)	432,043		
USDA Reserve					
Nonoperating Revenues (Expenses)					
Interest earnings	2,873	-	2,696	2,696	0%
Transfers in	139,538	175,032	87,516	(87,516)	50%
Equipment purchases	(196,000)	-	-	-	0%
Total Nonoperating Revenues (Expenses)	(53,589)	175,032	90,212	(84,820)	52%
Change in net position	(53,589)	175,032	90,212		
Total Capital Reserve Net position--beginning January 1	667,082	808,828	613,492		
Total Capital Reserve Net position--ending December 31	613,492	983,860	703,704		

City of Blaine 2016 Operating Statement

For the Quarter Ended June 30, 2016



STORMWATER FUND

	2015 Actual	2016 Budget	2016 Actual		
	Stormwater	Stormwater	YTD	Remaining	% of Budget
	Fund	Fund	Stormwater		
			Fund		
Operating Revenues					
Charges for services	\$ 293,782	\$ 294,000	\$ 146,797	(147,203)	50%
Other revenue	2,658	2,500	1,477	(1,023)	59%
Total Operating Revenues	296,440	296,500	148,274	(148,226)	50%
Operating Expenses					
Personnel services	92,837	85,500	46,205	39,295	54%
Supplies & materials	17,559	15,150	7,938	7,212	52%
Professional services	76,530	95,243	31,842	63,402	33%
Other operating expenses	8,132	20,172	1,101	19,071	5%
State use tax	4,309	5,100	2,237	2,863	44%
Total Operating Expenses	199,367	221,165	89,323	131,842	40%
Operating income (loss)	97,073	75,335	58,951		
Nonoperating Revenues (Expenses)					
Bond & loan payments	(64,146)	(64,146)	(8,200)	55,947	13%
Interest expense	(9,028)	(6,782)	(3,573)	3,210	53%
Transfers in	63,525	61,325	30,663	(30,662)	50%
Transfers out	(100,000)	(104,000)	(52,000)	(52,000)	50%
Total Nonoperating Revenues (Expenses)	(109,649)	(113,604)	(33,110)	80,494	29%
Change in net position	(12,576)	(38,269)	25,841		
Total Operating Net position--beginning January 1	86,511	70,942	73,935		
Total Operating Net position--ending December 31	\$ 73,935	\$ 32,673	\$ 99,775		
30 Day Operating Target Balance	25,751	33,008	12,758		
Capital Reserve (Operating Only)					
Nonoperating Revenues (Expenses)					
Interest earnings	783	-	677	677	0%
Connection charges	8,497	-	6,093	6,093	0%
Transfers in	30,000	18,000	9,000	(9,000)	50%
Capital Improvement Program	(52,878)	(30,000)	(15,000)	15,000	50%
Total Nonoperating Revenues (Expenses)	(13,598)	(12,000)	770	12,770	-6%
Change in net position	(13,598)	(12,000)	770		
Total Capital Reserve Net position--beginning January 1	228,880	212,174	215,283		
Total Capital Reserve Net position--ending December 31	215,283	200,174	216,053		

City of Blaine 2016 Operating Statement

For the Quarter Ended June 30, 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
Operating Revenues					
Charges for services	\$ 850,070	\$ 784,410	\$ 261,470	(522,940)	33%
Other revenue	565	-	194	194	0%
Total Operating Revenues	850,636	784,410	261,664	(522,746)	33%
Operating Expenses					
Personnel services	682,695	689,806	334,283	355,523	48%
Supplies & materials	29,862	43,221	15,590	27,631	36%
Professional services	23,065	16,300	16,202	98	99%
Other operating expenses	32,097	35,083	17,534	17,549	50%
Total Operating Expenses	767,718	784,410	383,608	400,802	49%
Operating income (loss)	82,917	-	(121,944)		
Change in net position	82,917	-	(121,944)		
Total Operating Net position--beginning January 1	89,727	-	172,644		
Total Operating Net position--ending December 31	\$ 172,644	\$ -	\$ 50,700		

City of Blaine 2016 Operating Statement



For the Quarter Ended June 30, 2016

OTHER FUNDS

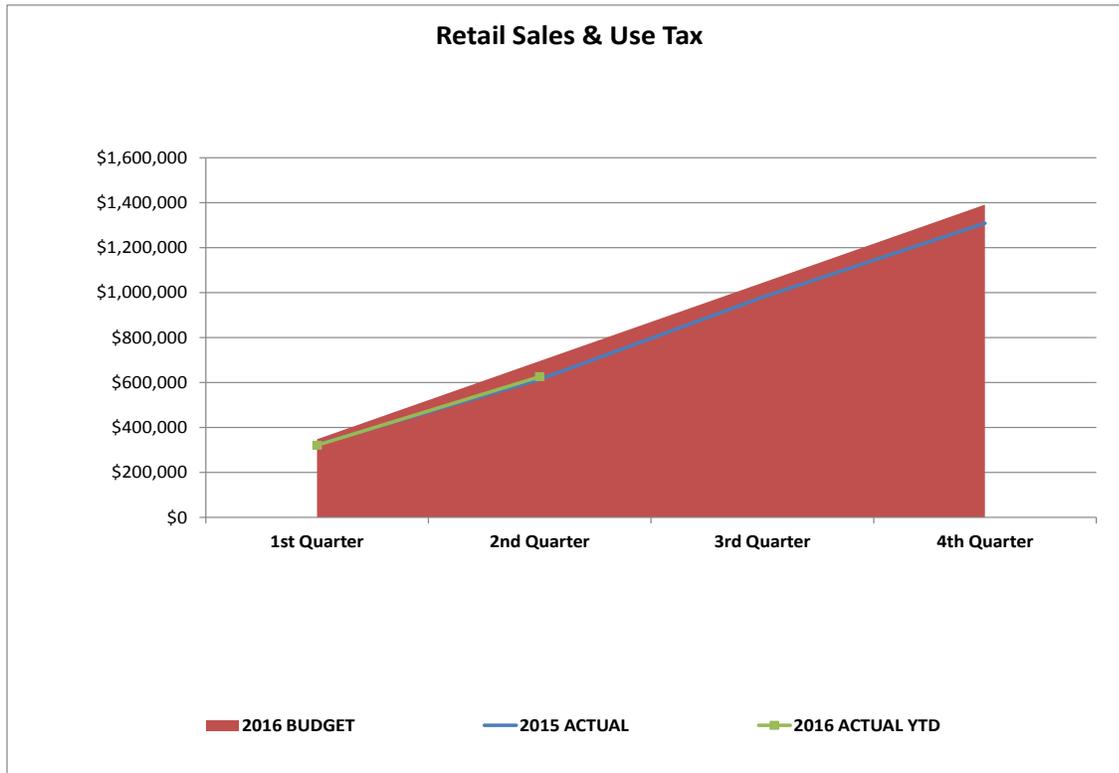
Other Funds--Revenues & Expenditures		Actual Beginning Balance	2016 Actual Revenue YTD	Total Funds Available	2016 Budget	2016 Actual Expenditures YTD	Ending Balance YTD	Actual Expenditures YTD % of Total Budget
102	Traffic Impact Reserve	59,734	16,388	76,122	-	-	76,122	0.00%
103	Park Impact Fee Reserve	4,354	21,041	25,395	20,000	10,000	15,395	50.00%
104	Parks	11,900	61,760	73,660	130,005	32,247	41,413	24.80%
105	Cemetery	1,426	11,219	12,645	22,047	11,267	1,377	51.11%
107	General Fund Reserve	914,029	-	914,029	35,000	17,500	896,529	50.00%
108	Equipment Reserve	765,318	70,523	835,840	220,000	-	835,840	0.00%
110	Hotel/Motel Fund	86,236	67,849	154,085	198,067	76,209	77,876	38.48%
111	Hotel/Motel Reserve	25,514	10,098	35,611	-	-	35,611	0.00%
201-236	Debt Service Funds Total	107,903	630,246	738,150	1,130,048	211,175	526,975	18.69%
300	Municipal Capital Improvement	65,744	57,730	123,475	50,868	50,868	72,607	100.00%
307	General Government Capital Improvements	15,620	-	15,620	17,000	-	15,620	0.00%
308	Capital Facilities	152,025	57,920	209,946	215,000	107,500	102,446	50.00%
314	Park Capital Improvement Program	101,364	29,523	130,887	122,000	39,244	91,643	32.17%
320	East Blaine CIP	94	-	94	-	-	94	0.00%
324	Light Capital Construction	664,878	63,562	728,440	606,100	4,853	723,587	0.80%
325	Wastewater System Improvements	11,864	478,694	490,558	455,000	111,767	378,792	24.56%
328	Stormwater Improvements	77,267	47,277	124,544	130,000	58,996	65,548	45.38%
329	Water System Improvements	353,784	177,497	531,281	405,000	216,533	314,748	53.46%
330	ESCO Project	59,507	-	59,507	-	-	59,507	0.00%
332-333	Residential Street Levy Improvements	663,539	425,791	1,089,330	1,911,843	407,094	682,236	21.29%
340	I-5 Access Study	36,266	-	36,266	-	-	36,266	0.00%
300-340	Capital Improvement Funds Total	2,201,954	1,337,995	3,539,949	3,912,811	996,855	2,543,094	25.48%
505	Advance Travel Fund	2,000	1,771	3,771	2,000	2,688	1,083	134.40%
622	LEOFF I Medical Reserve	34,792	20,110	54,902	-	14,536	40,366	0.00%



For the Quarter Ended June 30, 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	626,432	45.01%	2.05%
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.



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	204,438	50.00%	0.83%
3rd Quarter	294,349	306,656			
4th Quarter	387,336	408,875			

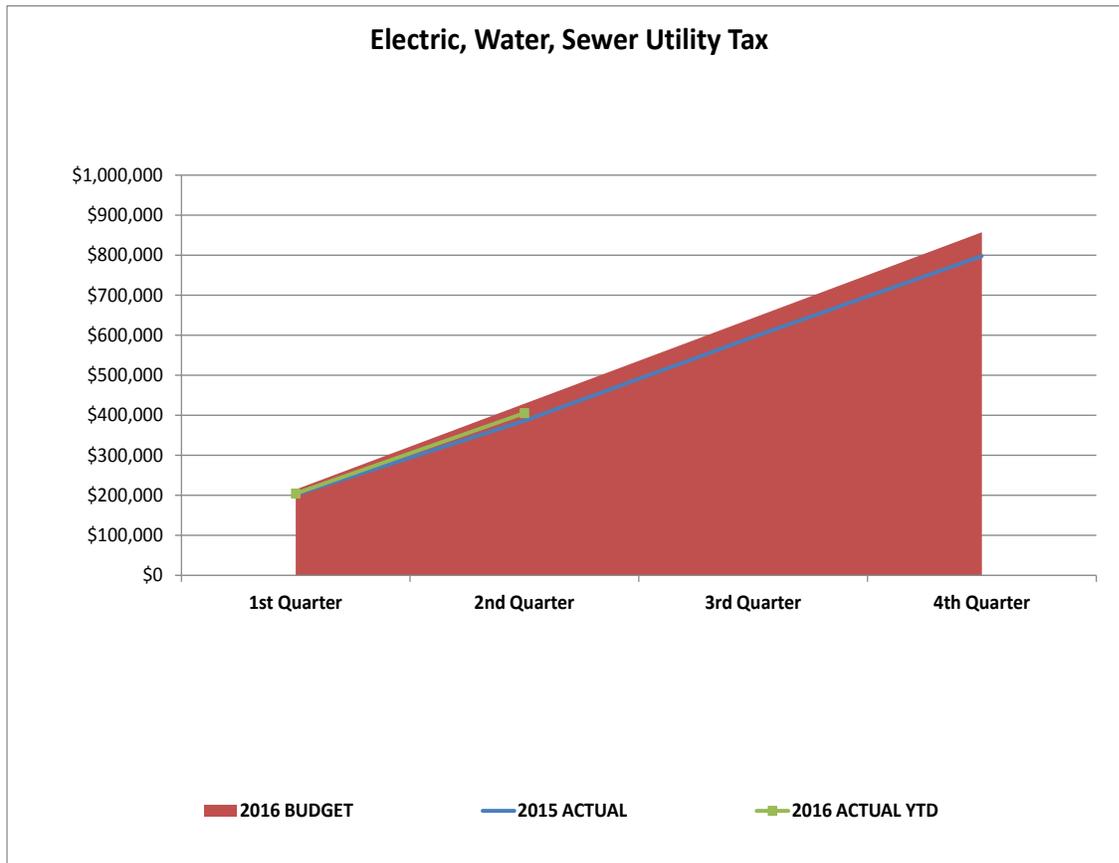




For the Quarter Ended June 30, 2016

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	405,312	47.28%	4.97%
3rd Quarter	595,554	642,941			
4th Quarter	797,715	857,255			

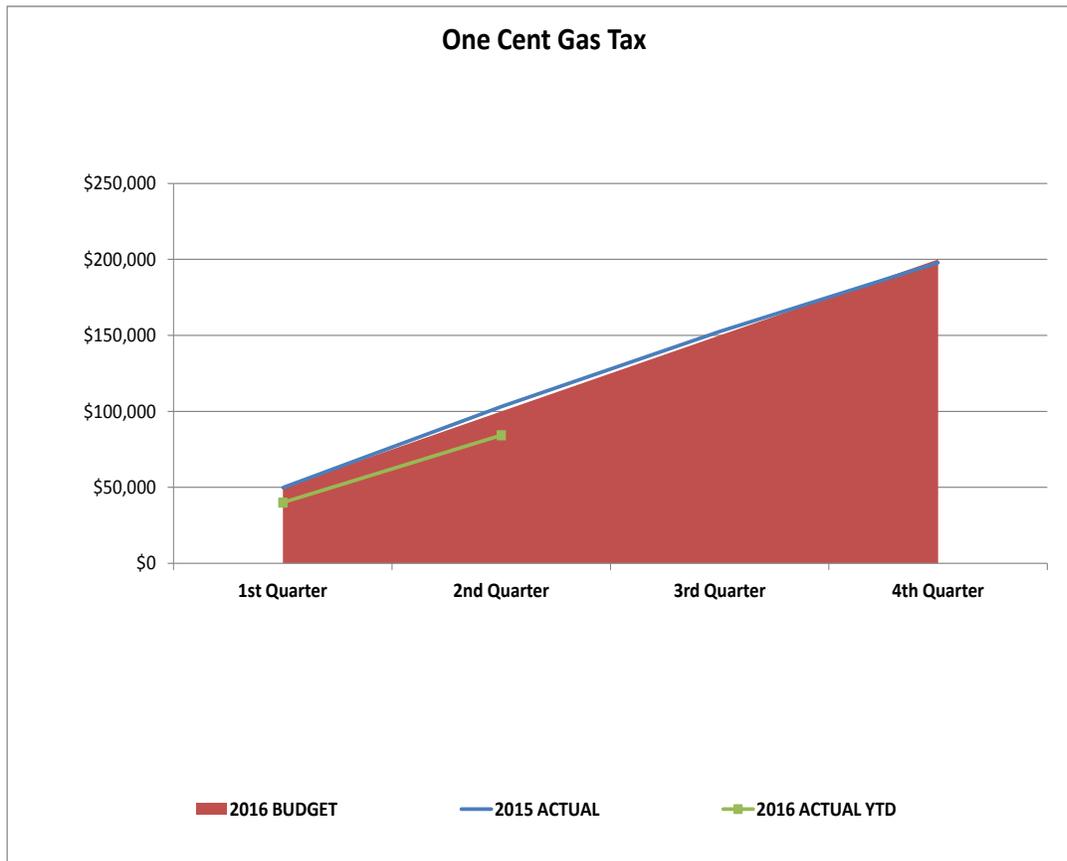




For the Quarter Ended June 30, 2016

TAXES RECEIVED YEAR TO DATE

One Cent Gas Tax	2015 ACTUAL	2016 BUDGET	2016 ACTUAL YTD	% of Total Budget	% Change from 2015 YTD to 2016 YTD
1st Quarter	49,841	50,000	39,979	19.99%	-19.79%
2nd Quarter	103,031	100,000	84,277	42.14%	-18.20%
3rd Quarter	152,579	150,000			
4th Quarter	197,796	200,000			

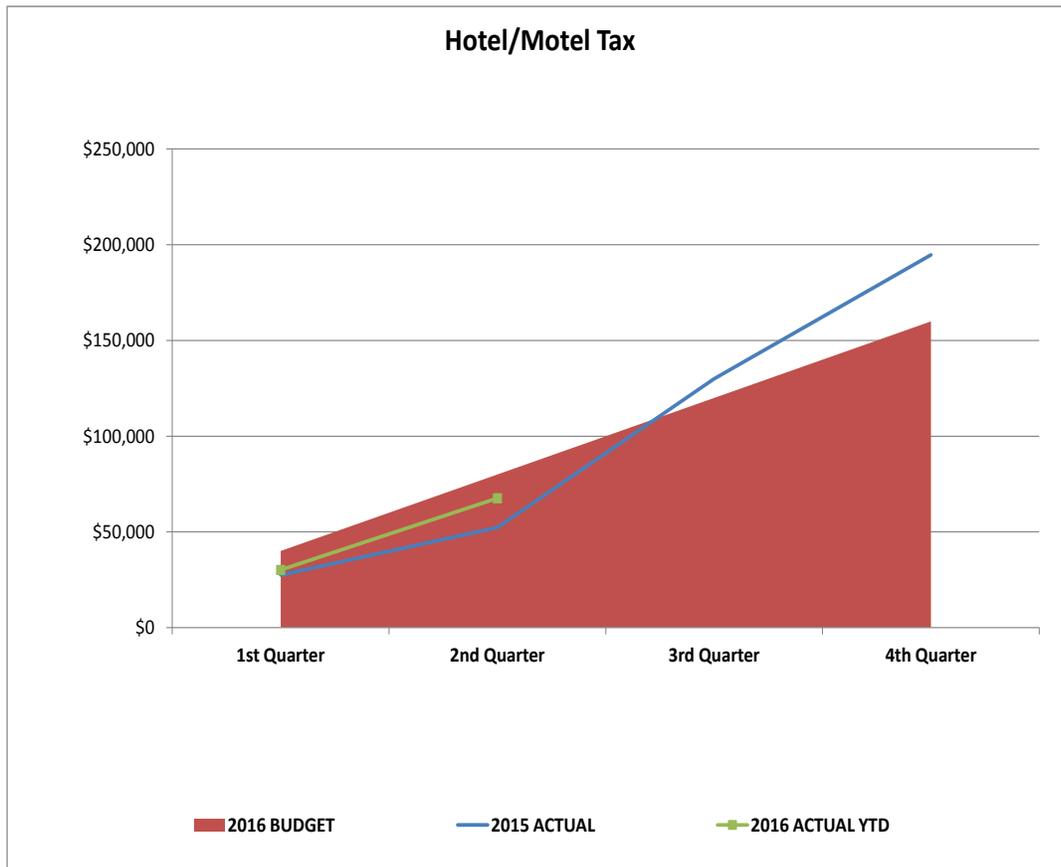




For the Quarter Ended June 30, 2016

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	67,571	42.23%	29.08%
3rd Quarter	130,013	120,000			
4th Quarter	194,648	160,000			

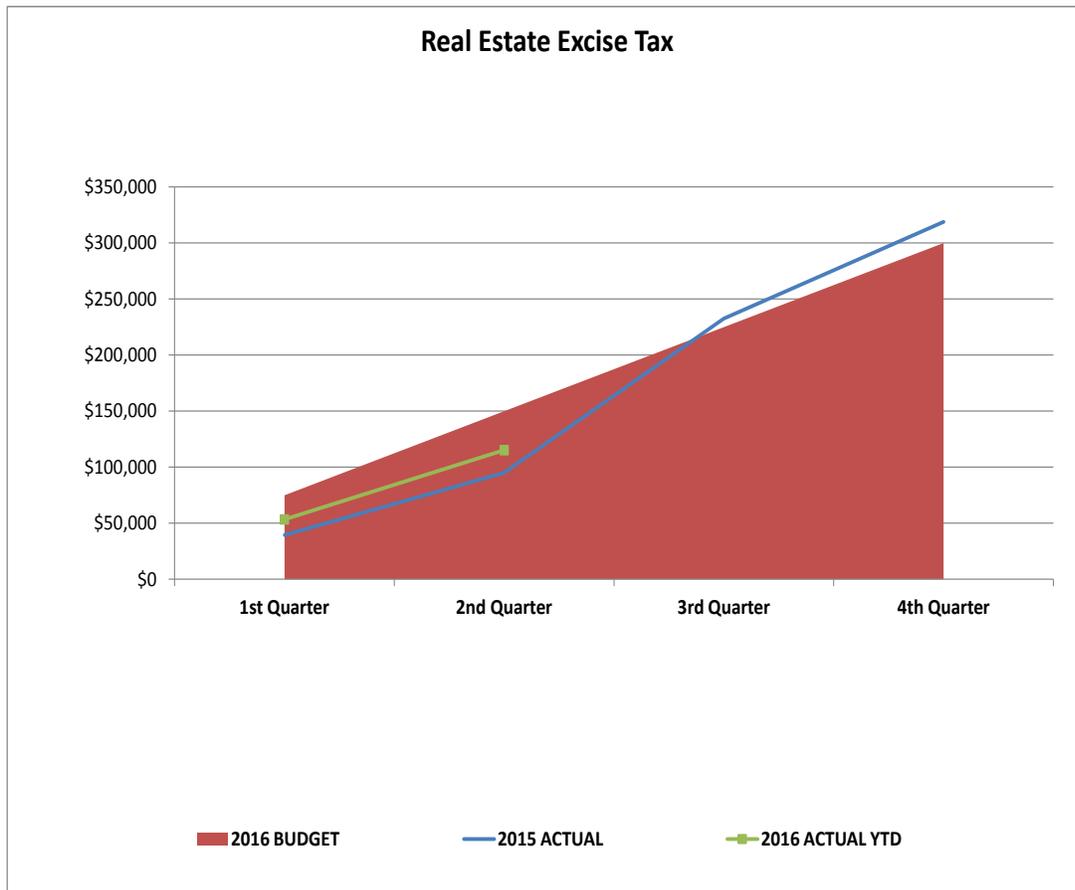




For the Quarter Ended June 30, 2016

TAXES RECEIVED YEAR TO DATE

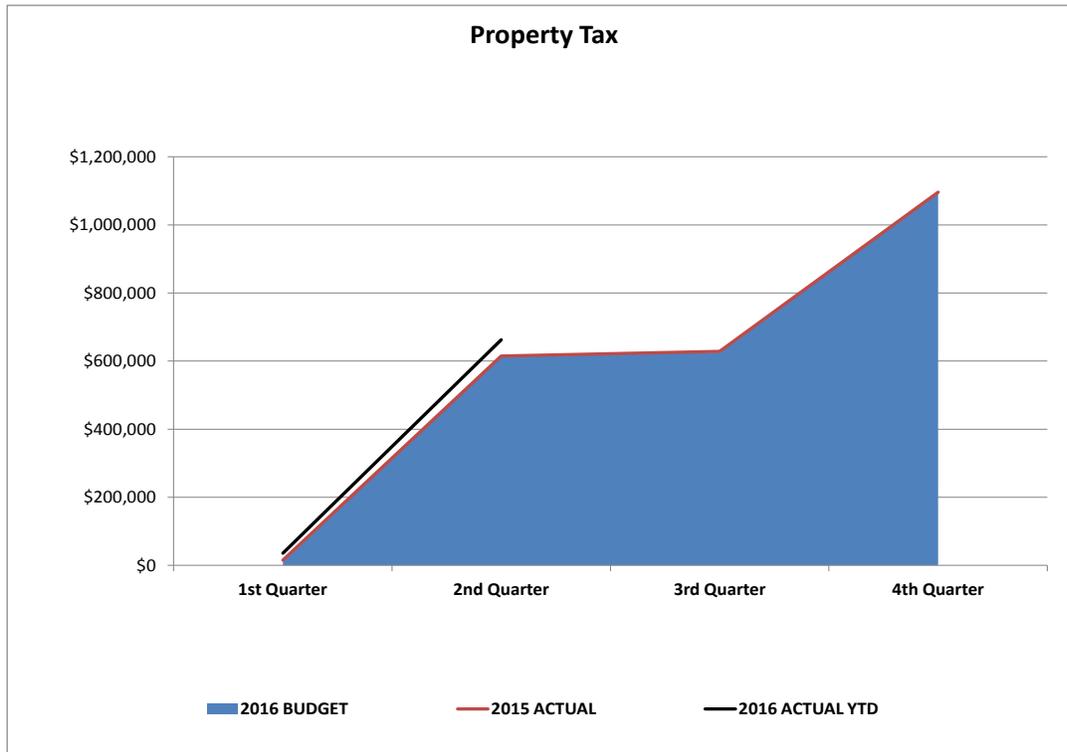
Real Estate Excise Tax	2015 ACTUAL	2016 BUDGET	2016 ACTUAL YTD	% of Total Budget	% Change from 2015 YTD to 2016 YTD
1st Quarter	39,405	75,000	53,326	17.78%	35.33%
2nd Quarter	94,909	150,000	115,078	38.36%	21.25%
3rd Quarter	232,539	225,000			
4th Quarter	318,704	300,000			





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	3.25%	128.36%
2nd Quarter	614,896	614,495	662,302	60.36%	7.71%
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.