



City of Blaine
Second Quarter 2018
Operating Statement

Finance Department
Jeffrey Lazenby,
Finance Director

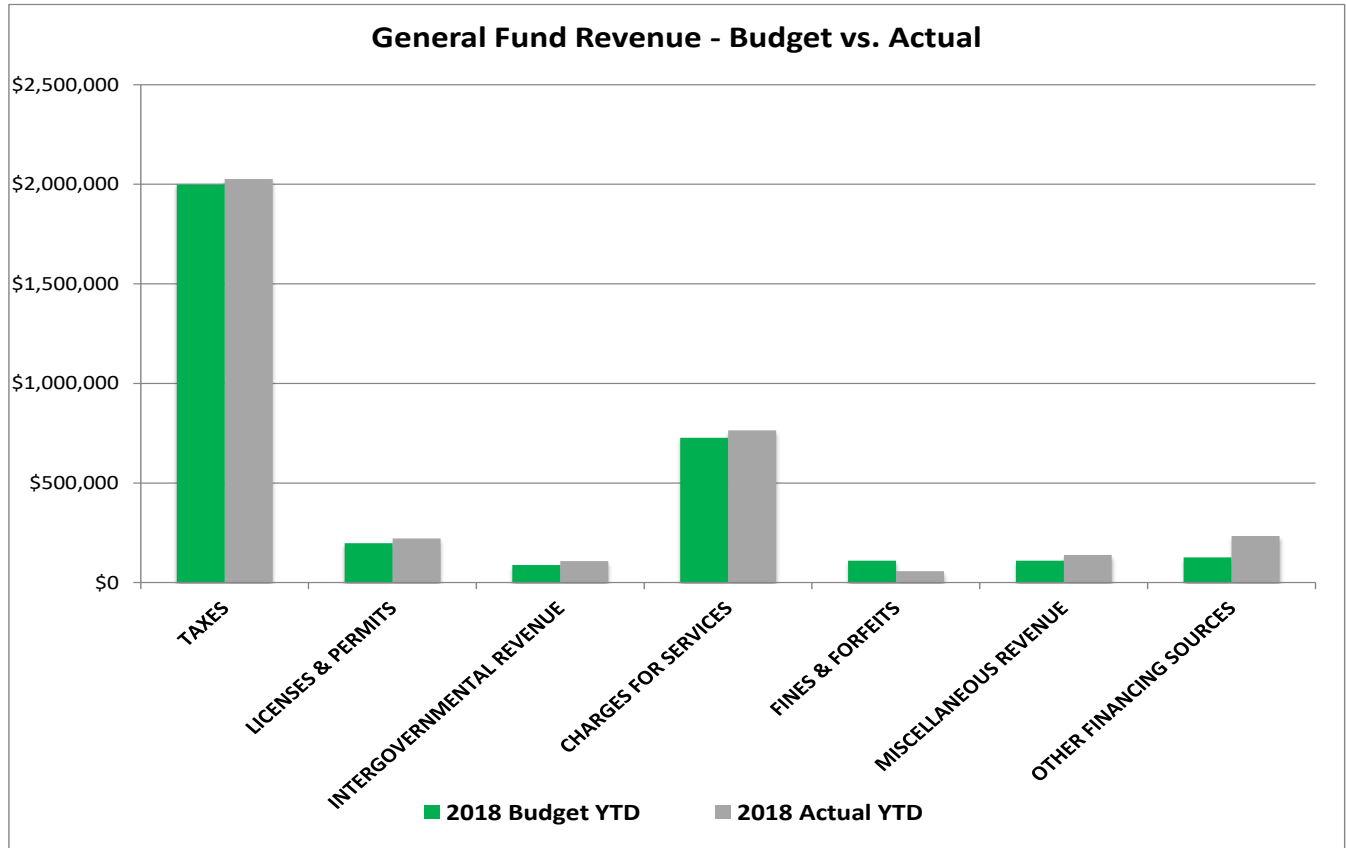


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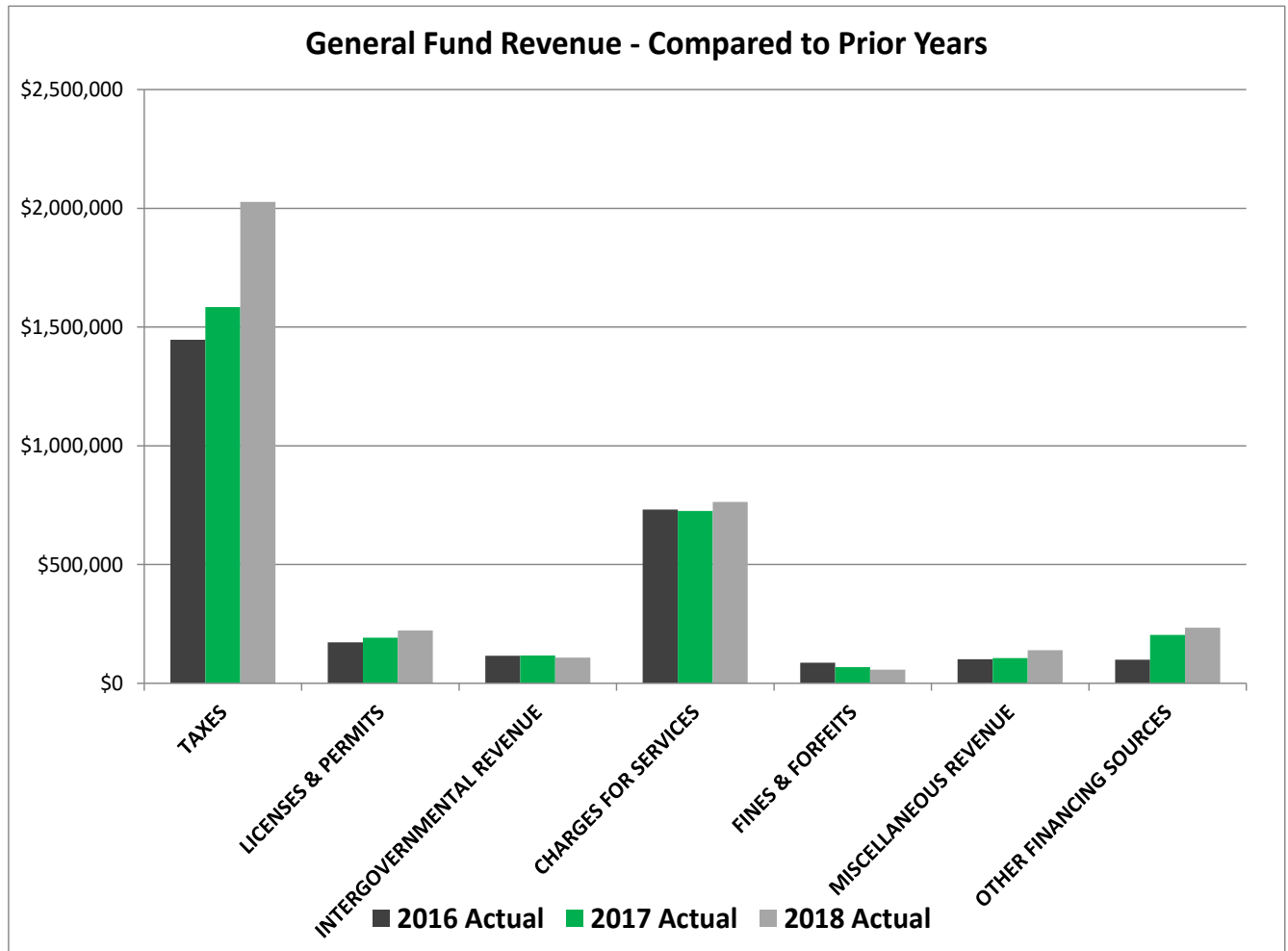


GENERAL FUND REVENUE



General Fund Revenue to Date--Budget vs. Actual

	2018 Budget	Actual as of 06/30/2018	% Collected to Date	\$ Variance
Taxes	3,997,440	2,026,984	50.71%	(1,970,456)
Licenses and Permits	396,800	221,924	55.93%	(174,876)
Intergovernmental Revenue	175,989	108,168	61.46%	(67,821)
Charges For Services	1,455,242	764,049	52.50%	(691,193)
Fines and Forfeits	220,000	57,258	26.03%	(162,742)
Miscellaneous Revenue	220,729	139,520	63.21%	(81,209)
Total Operating Revenue	6,466,200	3,317,903	51.31%	(3,148,297)
Other Financing Sources	252,500	234,390	92.83%	(18,110)
Total Revenue	6,718,700	3,552,293	52.87%	(3,166,407)



General Fund Revenue to Date--Compared to Prior Years

	2016 Actual	2017 Actual	2018 Actual
Taxes	1,446,642	1,584,683	2,026,984
Licenses and Permits	172,219	192,574	221,924
Intergovernmental Revenue	116,230	117,234	108,168
Charges For Services	732,045	725,574	764,049
Fines and Forfeits	87,050	68,454	57,258
Miscellaneous Revenue	101,193	106,325	139,520
Total Operating Revenue	2,655,379	2,794,844	3,317,903
Other Financing Sources	98,987	203,395	234,390
Total Revenue	2,754,366	2,998,239	3,552,293

For the Year Ended June 30, 2018



Notes:

GENERAL FUND REVENUE

Overall, total General Fund revenue at the end of June was 52.87% of the budget estimate.

Taxes

Taxes include property, sales, and utility taxes. Taxes collected to date are 50.71% of what is estimated.

Licenses & Permits

Licenses and permits consist of business licenses, franchise fees, and building permits. Business licenses are renewed at the beginning of the year. Licenses and permits collected to date are 55.93% of what is budgeted. Revenue from building permits exceeded expectations.

Intergovernmental Revenue

Intergovernmental consists of primarily state and federal shared revenue, such as liquor excise taxes, and state and federal grants. This is 61.46% 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 52.5%. Charges from plan review exceeded expectations.

Fines and Forfeits

Fines and forfeits consist primarily of traffic and court fines. To date, this is 26.03% 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

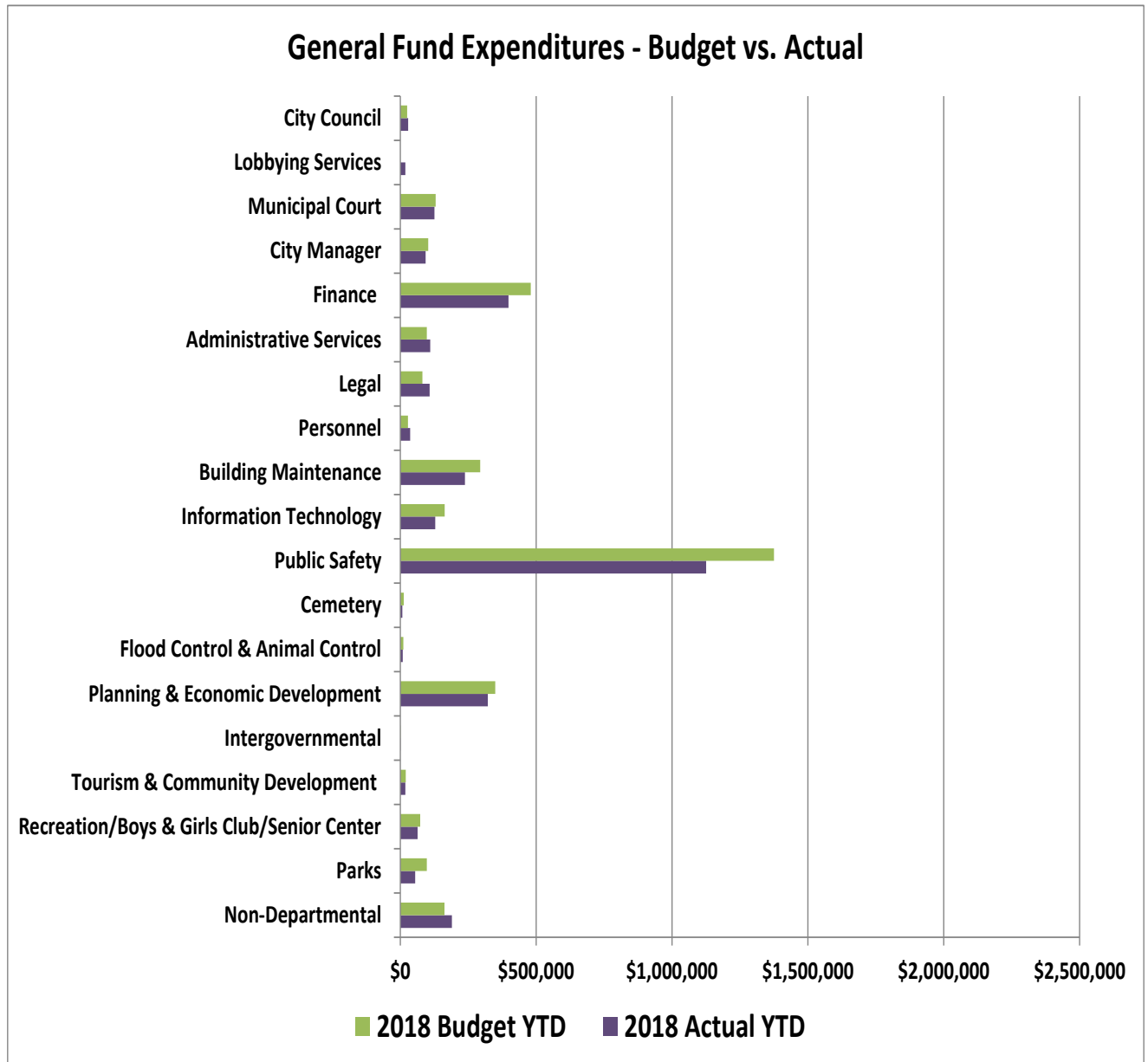
This revenue category consists of operating transfers from other City of Blaine funds. The percentage transferred to date is 92.83%.

Compared to Prior Years

2018 second quarter operating General Fund revenue was up by 25% compared to 2016 and 19% compared to 2017. Total revenue was up by 29% and 18%, respectively.



GENERAL FUND EXPENDITURES



For the Year Ended June 30, 2018



General Fund Expenditures--Budget vs. Actual

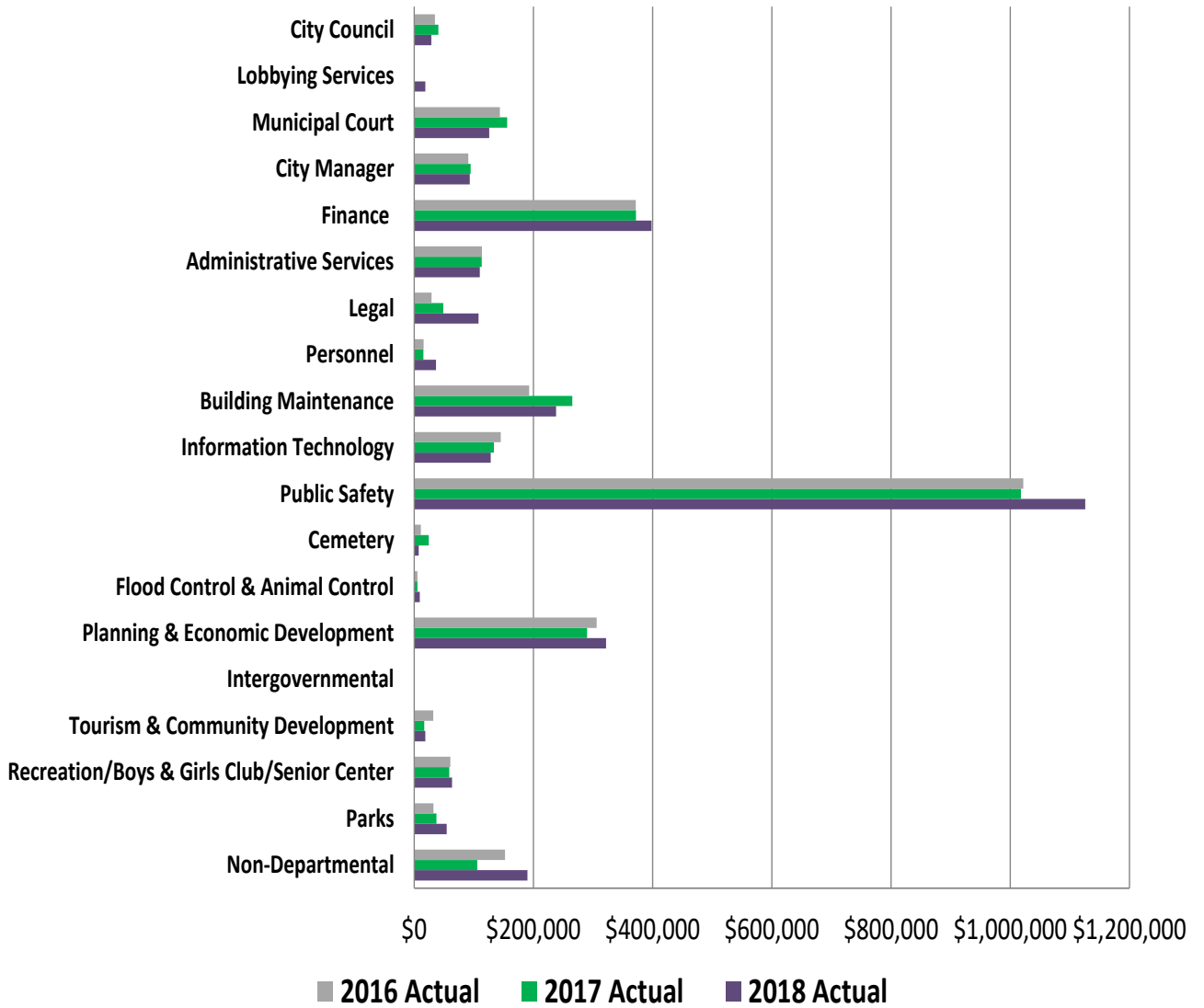
	2018 Budget	Actual as of 6/30/18	% Expended To Date	\$ Variance
City Council	\$ 50,461	\$ 28,650	56.78%	(21,811)
Lobbying Services	-	18,750	0.00%	18,750
Municipal Court	260,530	125,755	48.27%	(134,775)
City Manager	205,068	93,323	45.51%	(111,745)
Finance	960,229	398,097	41.46%	(562,132)
Administrative Services	195,860	110,267	56.30%	(85,593)
Legal	162,800	108,112	66.41%	(54,688)
Personnel	56,250	36,716	65.27%	(19,534)
Building Maintenance	587,633	238,111	40.52%	(349,522)
Information Technology	327,328	128,478	39.25%	(198,850)
Public Safety	2,750,383	1,125,731	40.93%	(1,624,652)
Cemetery	25,475	7,622	29.92%	(17,853)
Flood Control & Animal Control	21,920	9,416	42.95%	(12,504)
Planning & Economic Development	699,447	321,819	46.01%	(377,628)
Intergovernmental	1,500	493	32.86%	(1,007)
Community Development	40,631	18,606	45.79%	(22,025)
Recreation/Boys & Girls Club/Senior Center	146,050	63,437	43.44%	(82,613)
Parks	195,316	54,525	27.92%	(140,791)
Total Operating Expenditures	6,686,881	2,887,907	43.19%	(3,798,974)
Non-Departmental	324,576	189,855	58.49%	(134,721)
Total General Fund Expenditures	\$ 7,011,457	\$ 3,077,762	43.90%	(3,933,695)

Notes:

Overall, total General Fund expenditures at the end of June were 43.9% of the budget.



General Fund Expenditures - Compared to Prior Years



For the Year Ended June 30, 2018



General Fund Expenditures to Date--Compared to Prior Years

	2016 Actual	2017 Actual	2018 Actual
City Council	\$ 34,679	\$ 40,739	\$ 28,650
Lobbying Services	-	-	18,750
Municipal Court	143,671	155,928	125,755
City Manager	90,902	94,596	93,323
Finance	371,865	372,082	398,097
Administrative Services	113,649	113,503	110,267
Legal	29,171	48,818	108,112
Personnel	15,931	15,656	36,716
Building Maintenance	192,903	265,389	238,111
Information Technology	145,406	133,663	128,478
Public Safety	1,021,832	1,017,801	1,125,731
Cemetery	11,267	24,292	7,622
Flood Control & Animal Control	5,543	5,607	9,416
Planning & Economic Development	306,130	289,995	321,819
Intergovernmental	494	494	493
Tourism & Community Development	31,945	16,918	18,606
Recreation/Boys & Girls Club/Senior Center	60,516	58,772	63,437
Parks	32,247	37,203	54,525
Total Operating Expenditures	2,608,151	2,691,456	2,887,907
Non-Departmental	152,337	105,775	189,855
Total General Fund Expenditures	\$ 2,760,488	\$ 2,797,231	\$ 3,077,762

Notes:

Compared to Prior Years

2018 second quarter operating General Fund expenditures were up by 11% compared to 2016 and 7% compared to 2017. Total expenditures were up by 11% and 10%, respectively.



General Fund Conclusion

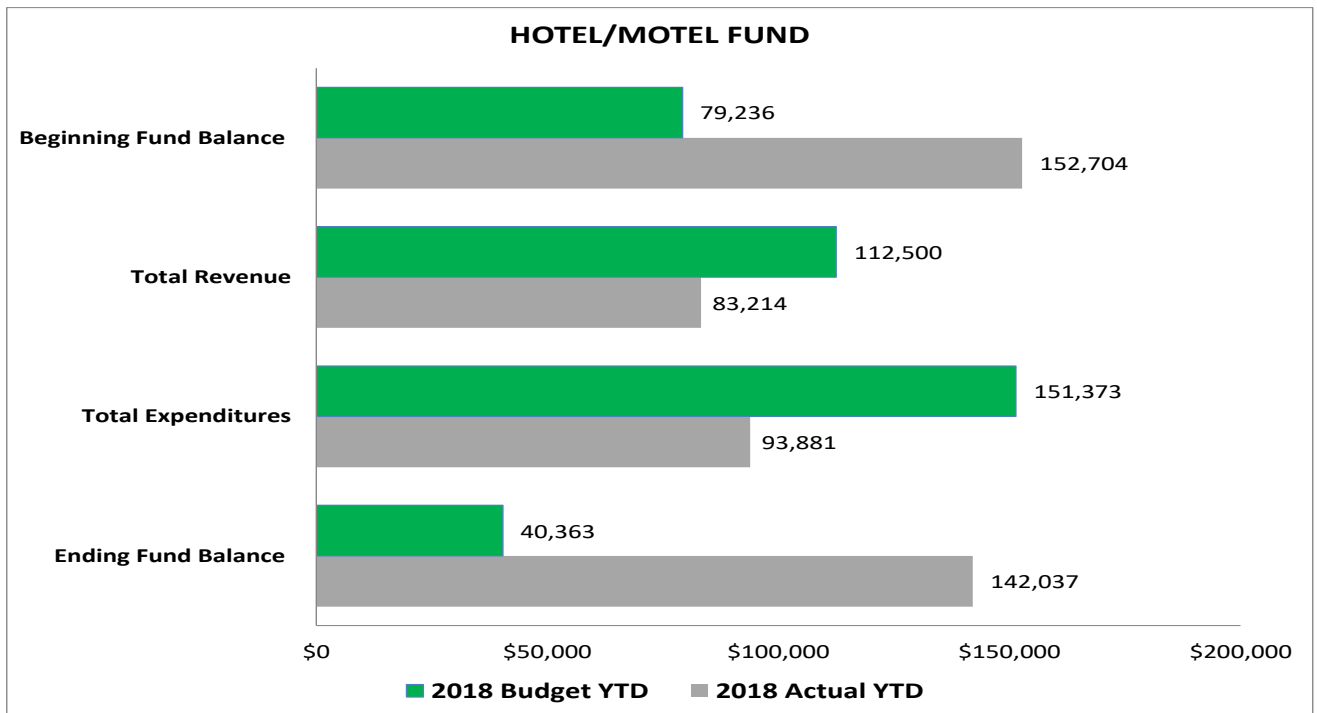
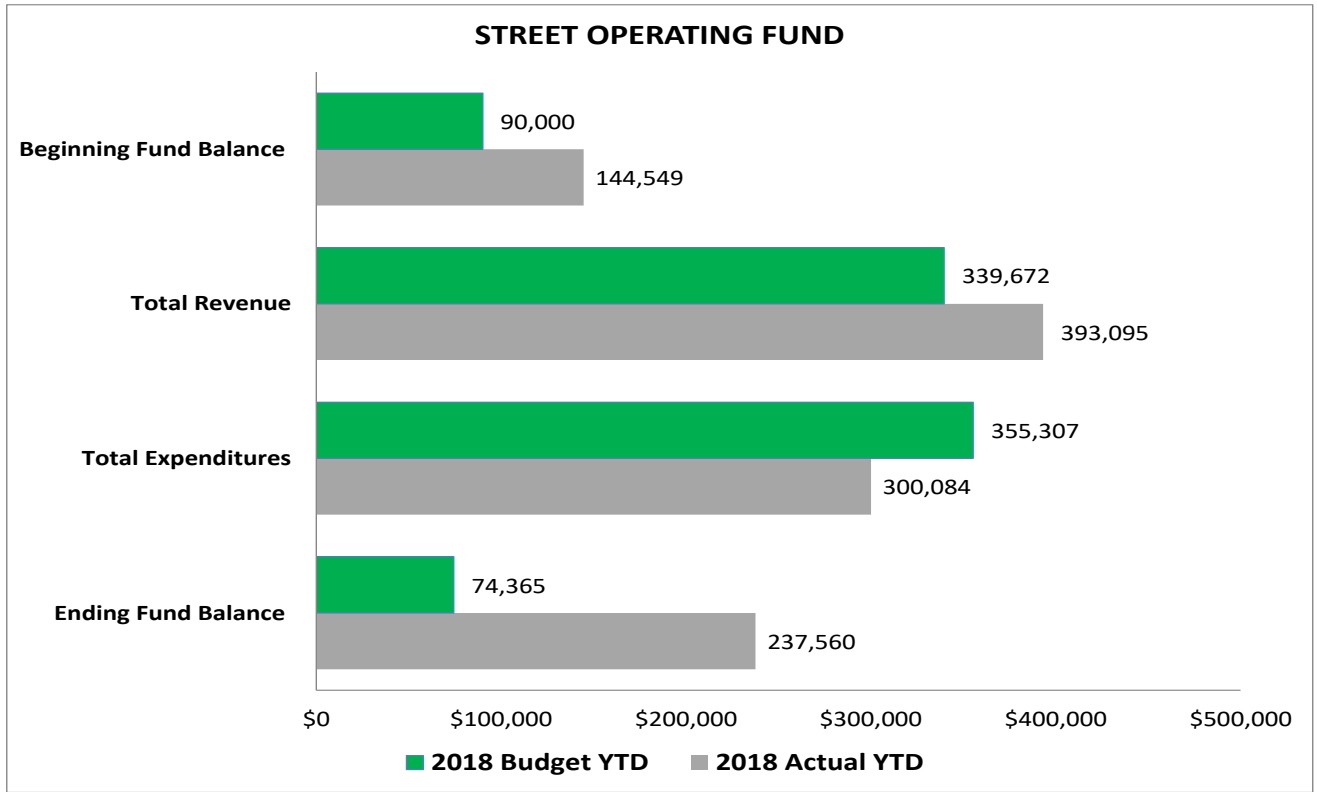
	Budget	Actual	% of Budget
Beginning Fund Balance	<u>850,000</u>	<u>968,463</u>	114%
Total Revenue	<u>6,718,700</u>	<u>3,552,293</u>	53%
Total Expenditures	<u>7,011,454</u>	<u>3,077,762</u>	44%
Ending Fund Balance	<u>557,246</u>	<u>1,442,994</u>	259%
Target Balance	557,240	557,240	

Notes:

Overall, total General Fund revenue exceeded total expenditures, resulting in a higher than anticipated ending fund balance.

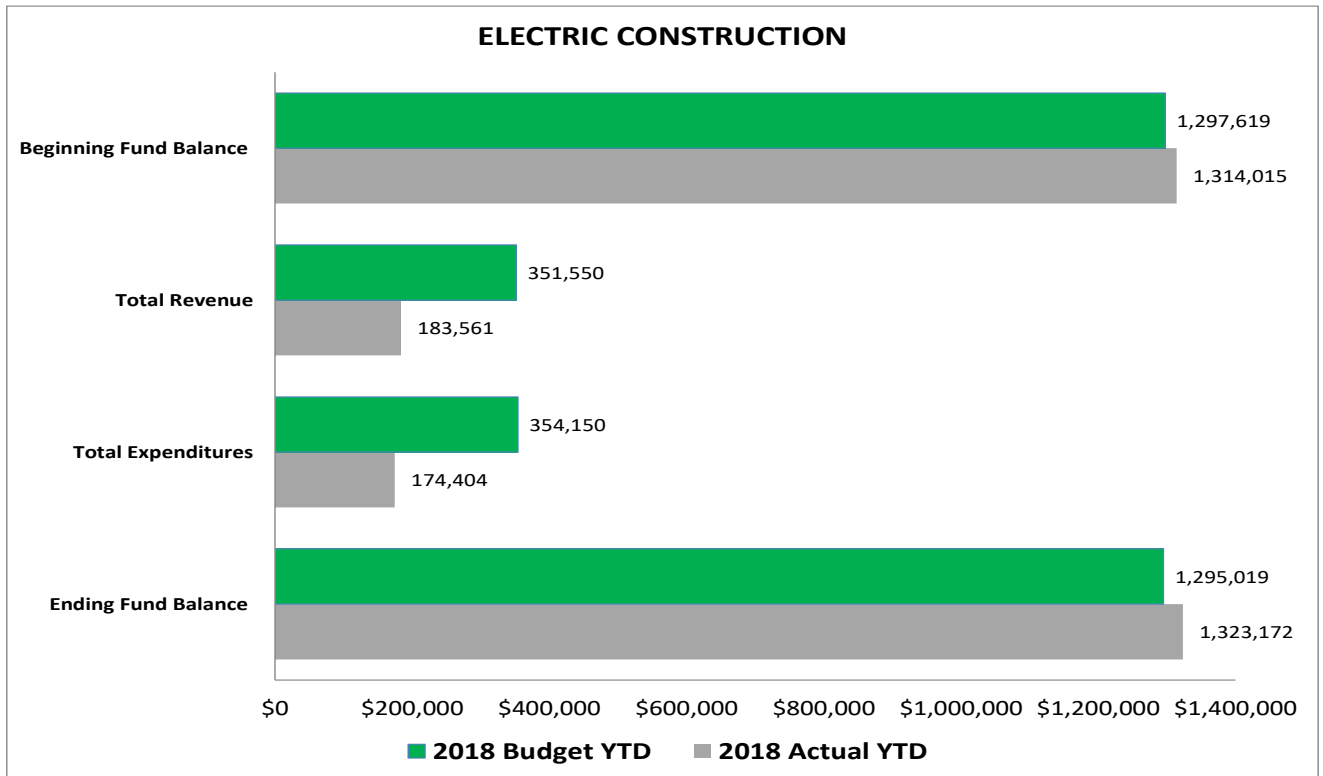
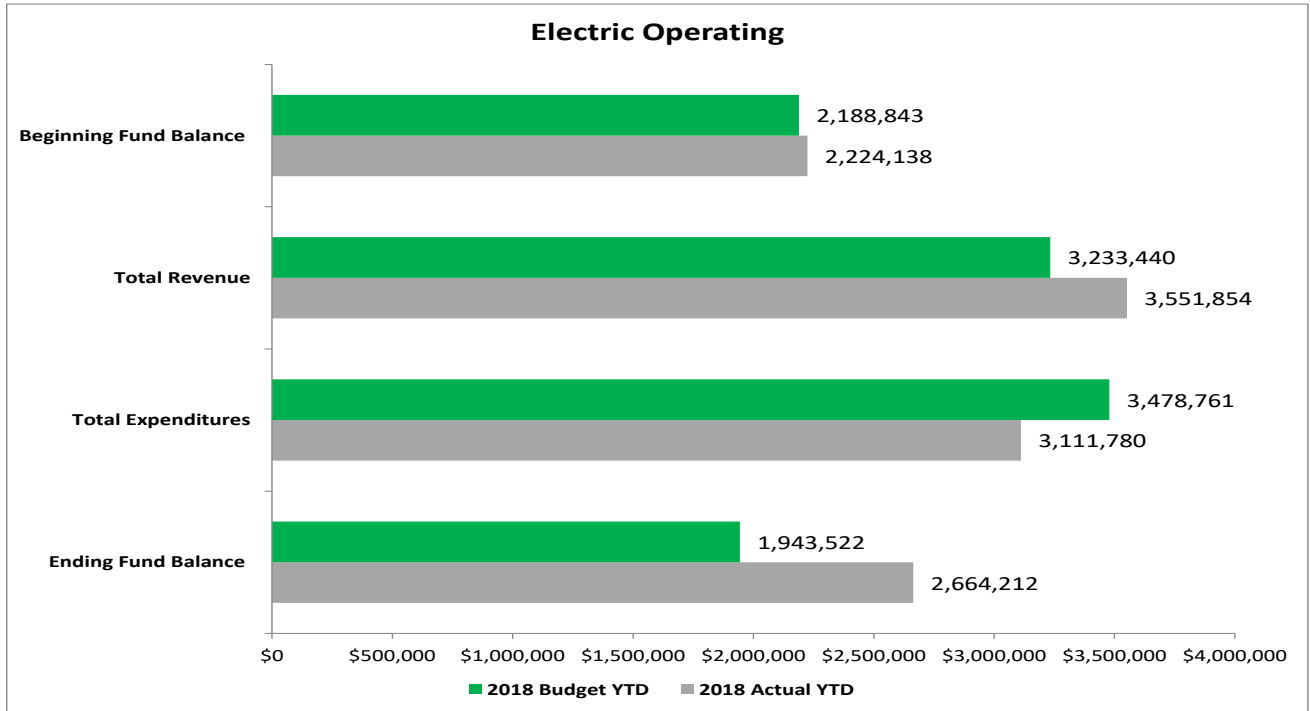


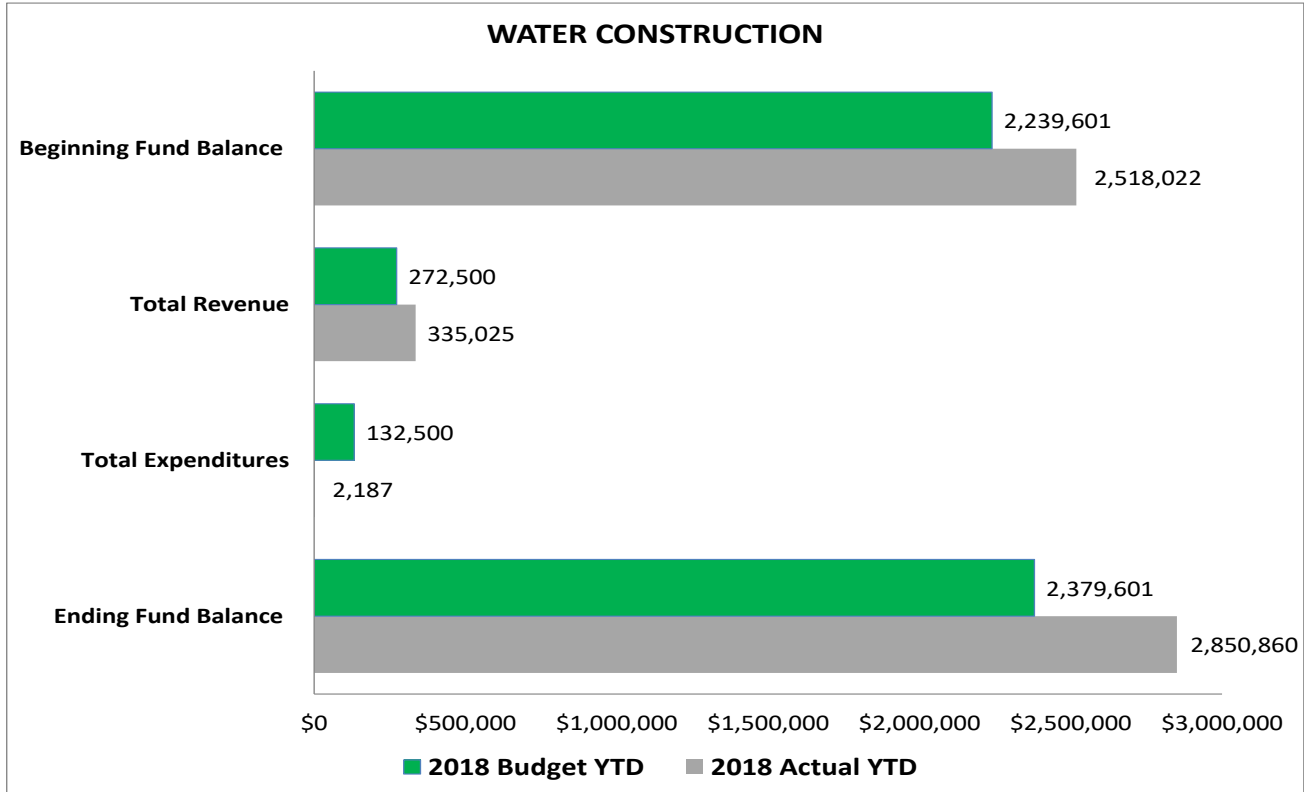
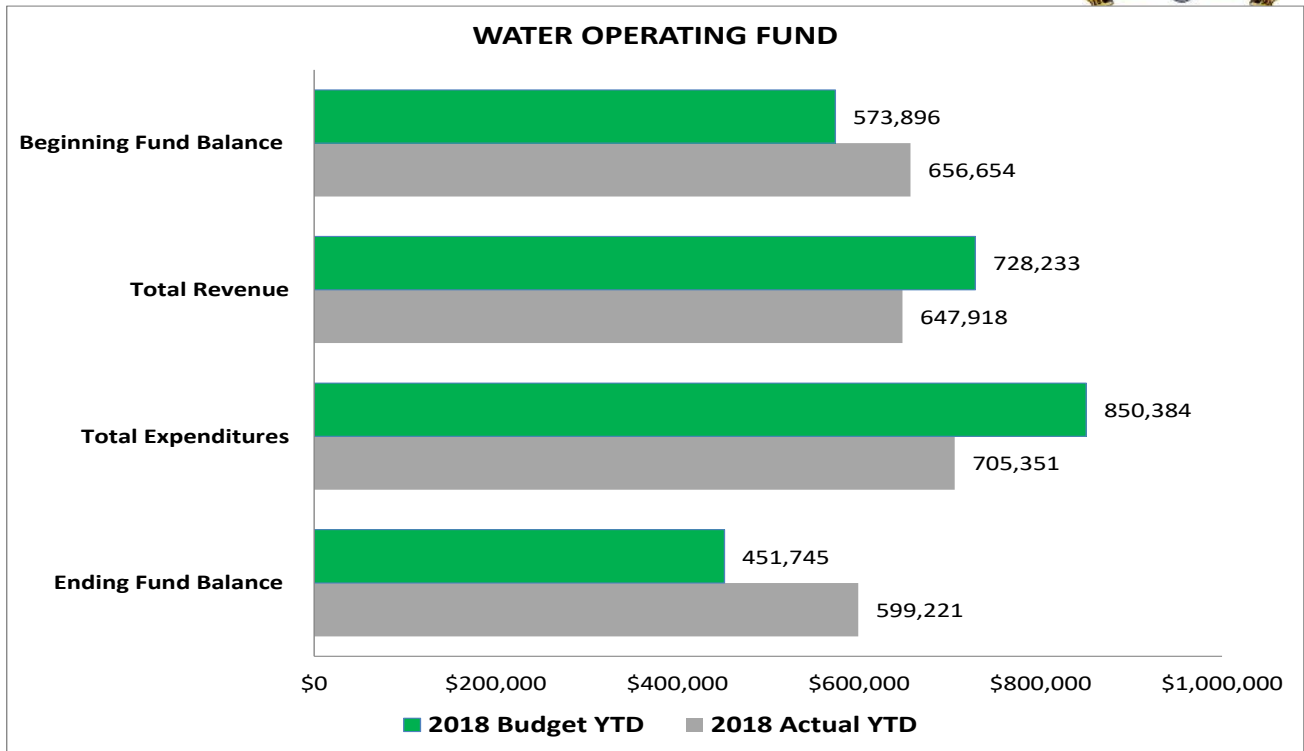
SPECIAL REVENUE FUNDS

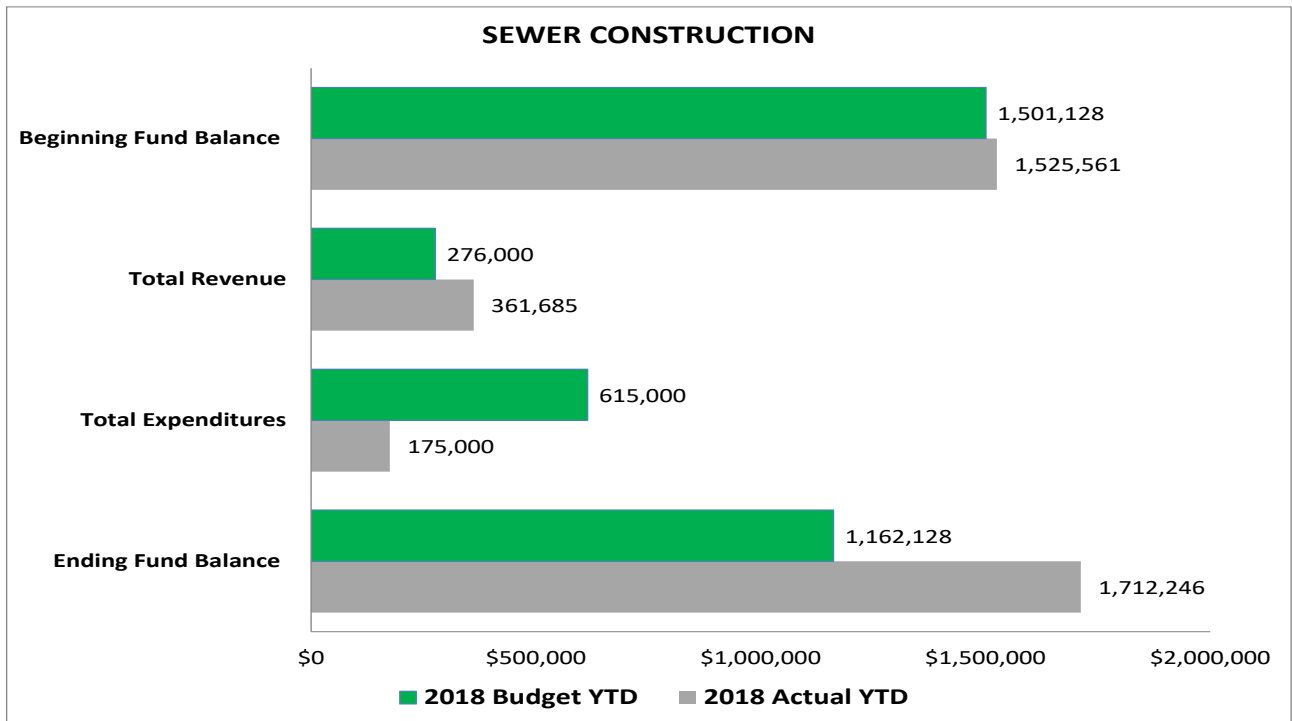
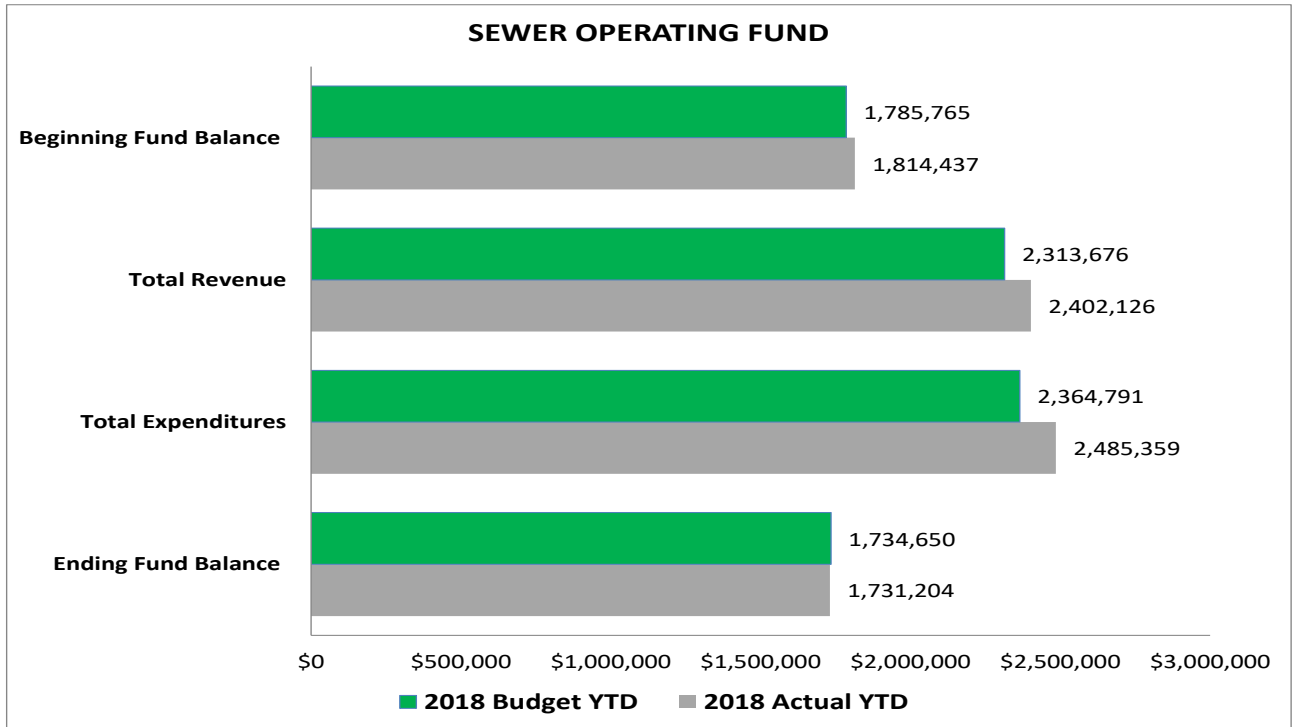


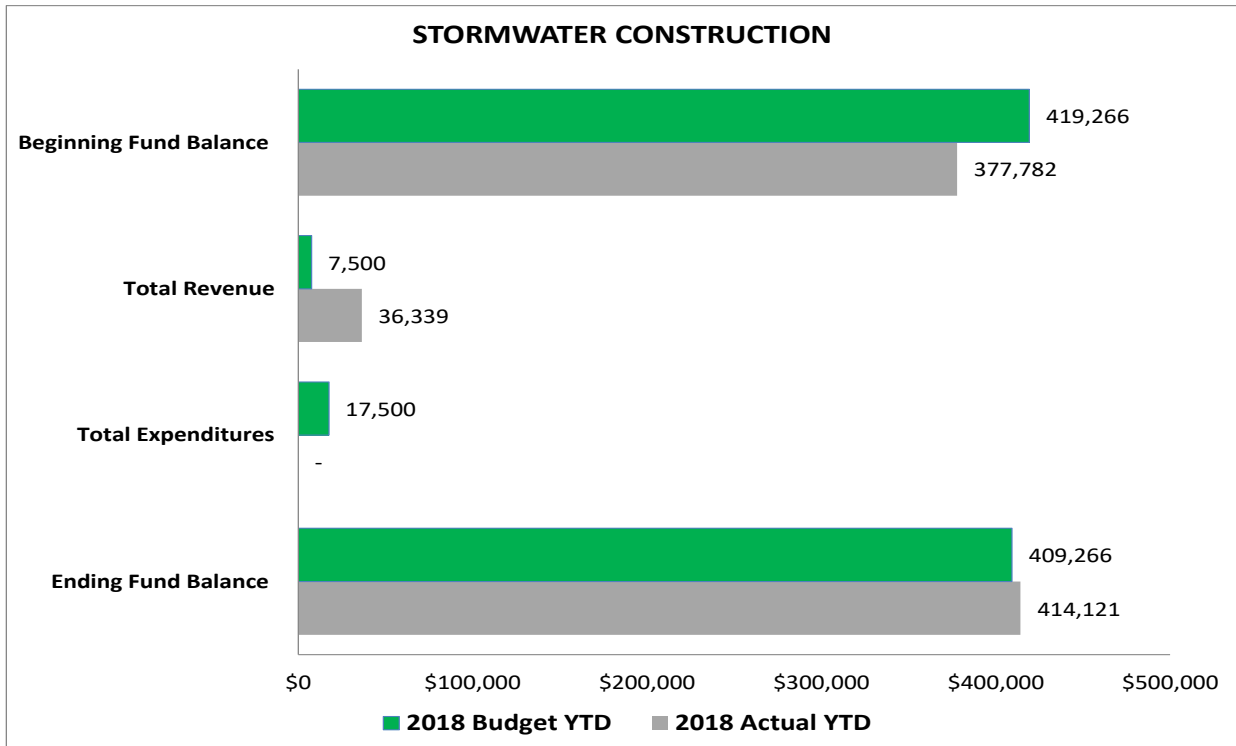
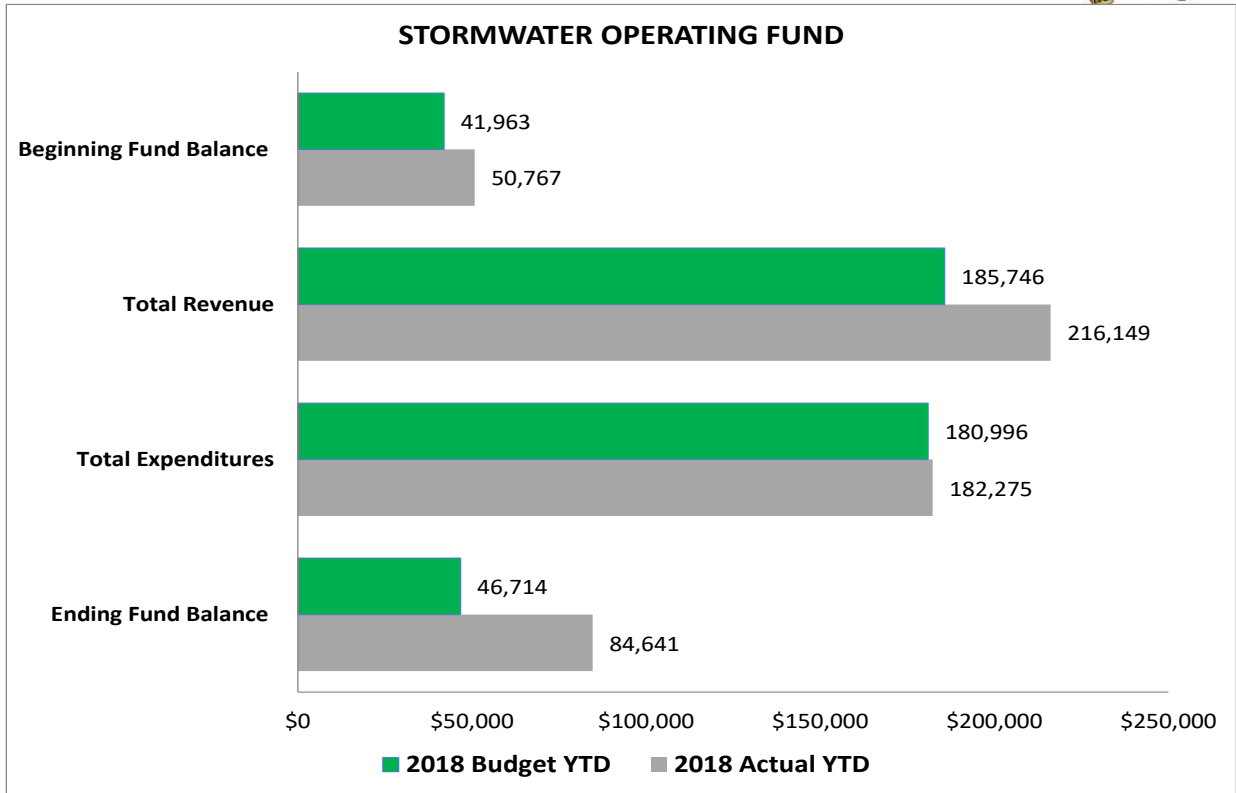


ENTERPRISE FUNDS



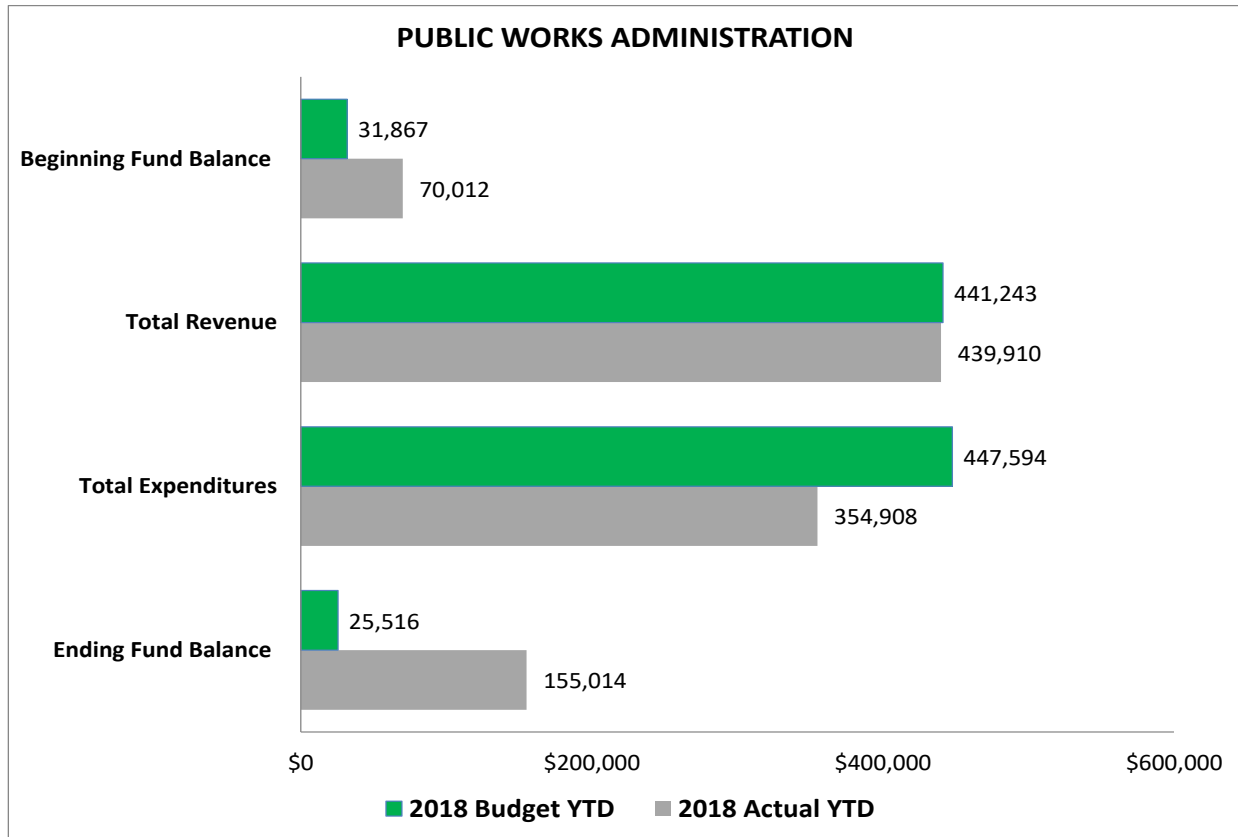








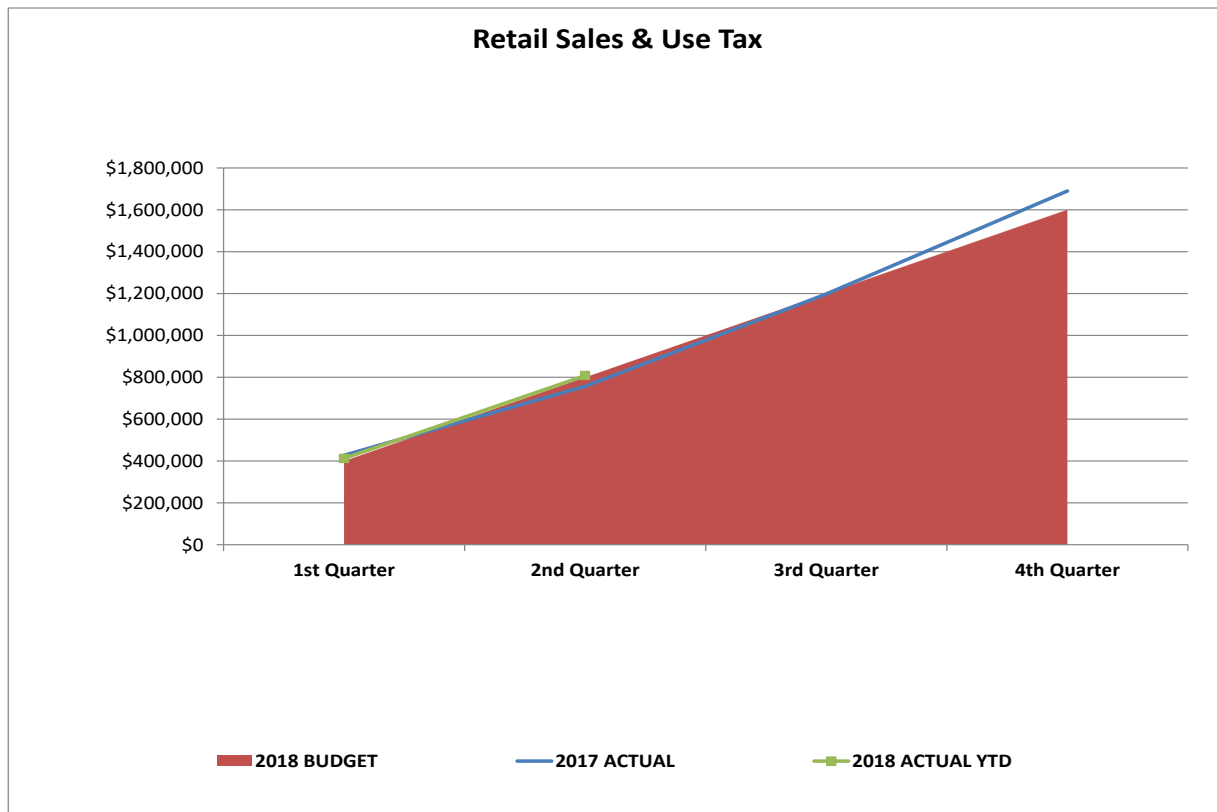
INTERNAL SERVICE FUNDS





REVENUE RECEIVED YEAR TO DATE

Retail Sales & Use Tax	2017 ACTUAL	2018 BUDGET	2018 ACTUAL YTD	% of Total Budget	% Change from 2017 YTD to 2018 YTD
1st Quarter	427,523	400,000	412,410	25.78%	-3.54%
2nd Quarter	757,214	800,000	808,150	50.51%	6.73%
3rd Quarter	1,198,367	1,200,000			
4th Quarter	1,690,306	1,600,000			



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.



REVENUE RECEIVED YEAR TO DATE

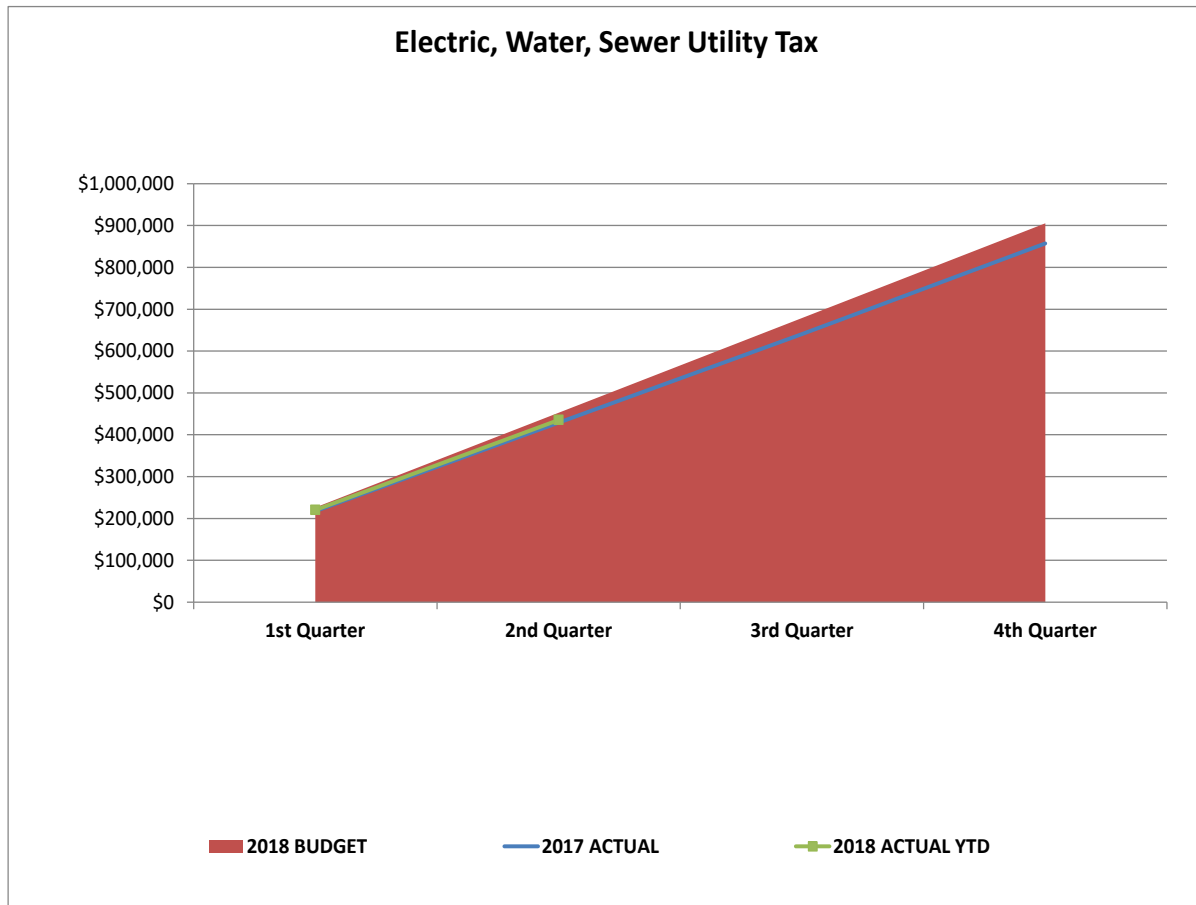
Other Utility Taxes (Natural Gas, Telephone, Cable)	2017 ACTUAL	2018 BUDGET	2018 ACTUAL YTD	% of Total Budget	% Change from 2017 YTD to 2018 YTD
1st Quarter	88,819	89,925	86,440	24.03%	-2.68%
2nd Quarter	182,597	179,849	188,682	52.46%	3.33%
3rd Quarter	258,943	269,774			
4th Quarter	327,019	359,698			





REVENUE RECEIVED YEAR TO DATE

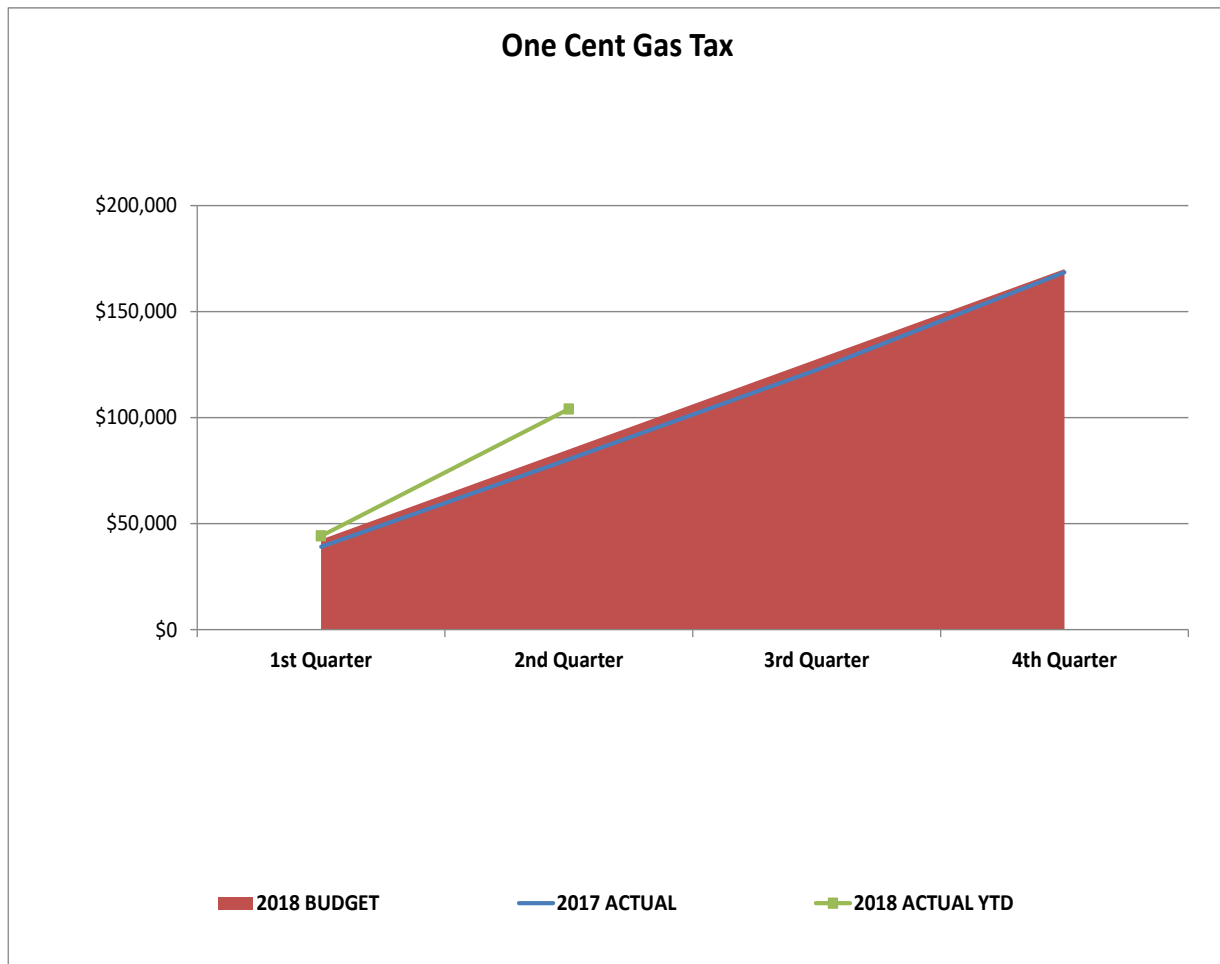
Electric, Water, Sewer Utility Taxes	2017 ACTUAL	2018 BUDGET	2018 ACTUAL YTD	% of Total Budget	% Change from 2017 YTD to 2018 YTD
1st Quarter	217,558	226,311	220,588	24.37%	1.39%
2nd Quarter	429,250	452,621	435,436	48.10%	1.44%
3rd Quarter	640,461	678,932			
4th Quarter	857,166	905,242			





REVENUE RECEIVED YEAR TO DATE

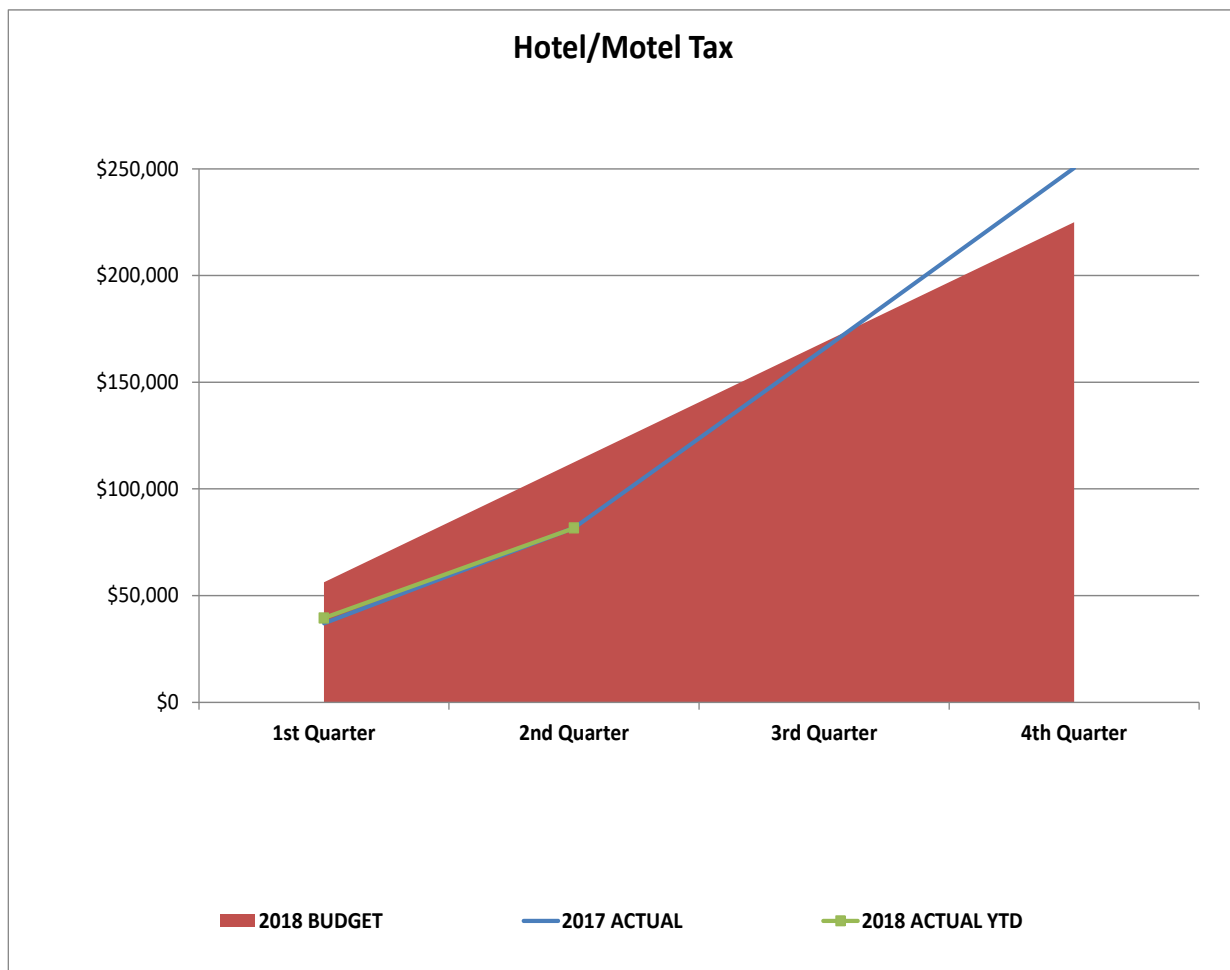
One Cent Gas Tax	2017 ACTUAL	2018 BUDGET	2018 ACTUAL YTD	% of Total Budget	% Change from 2017 YTD to 2018 YTD
1st Quarter	39,052	42,500	44,178	25.99%	13.13%
2nd Quarter	80,392	85,000	104,045	61.20%	29.42%
3rd Quarter	122,490	127,500			
4th Quarter	168,506	170,000			





REVENUE RECEIVED YEAR TO DATE

Hotel/Motel Tax	2017 ACTUAL	2018 BUDGET	2018 ACTUAL YTD	% of Total Budget	% Change from 2017 YTD to 2018 YTD
1st Quarter	36,988	56,250	39,520	17.56%	6.85%
2nd Quarter	81,700	112,500	81,668	36.30%	-0.04%
3rd Quarter	165,606	168,750			
4th Quarter	250,387	225,000			

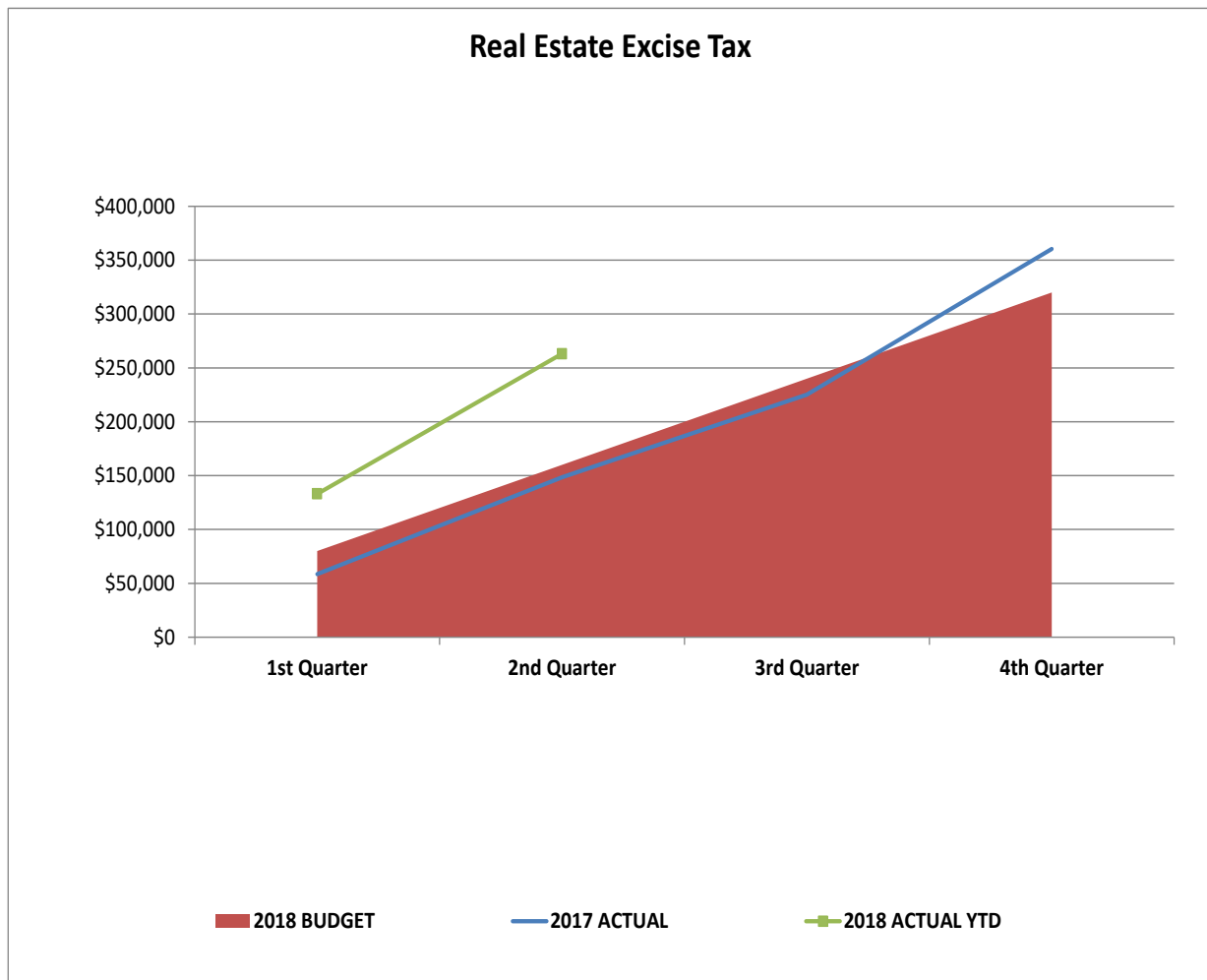


Notes: Monthly hotel/motel tax reported to the State Department of Revenue is distributed to the City two months later (i.e. April reported received in June). This chart reflects tax revenue when received by the City from the State.



REVENUE RECEIVED YEAR TO DATE

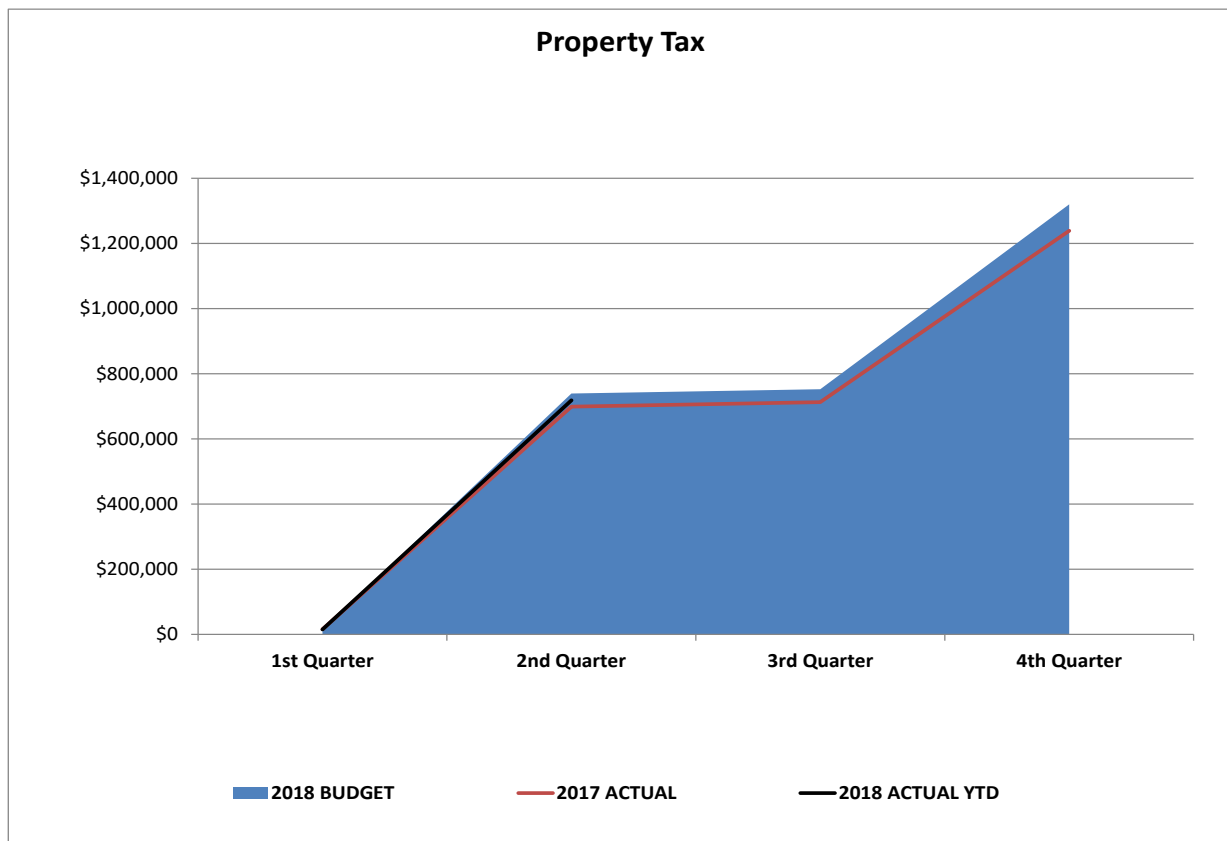
Real Estate Excise Tax	2017 ACTUAL	2018 BUDGET	2018 ACTUAL YTD	% of Total Budget	% Change from 2017 YTD to 2018 YTD
1st Quarter	58,641	80,000	133,097	41.59%	126.97%
2nd Quarter	148,557	160,000	263,084	82.21%	77.09%
3rd Quarter	225,117	240,000			
4th Quarter	360,358	320,000			





REVENUE RECEIVED YEAR TO DATE

Property Taxes (General Government & Capital Funds)	2017 ACTUAL	2018 BUDGET	2018 ACTUAL YTD	% of Total Budget	% Change from 2017 YTD to 2018 YTD
1st Quarter	15,246	13,198	14,645	1.11%	-3.94%
2nd Quarter	698,742	739,101	718,183	54.42%	2.78%
3rd Quarter	712,601	752,299			
4th Quarter	1,238,947	1,319,823			



Notes: The 2017 and 2018 actual property tax receipts also include collections in arrears.