Monthly Financial Report April 2010

General Governmental Funds Summary of Sources and Uses	2008		2009		2010			Variance	
	Annual Actual	YTD Actual	Annual Actual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	Favorable (Unfavorable) $	%
Beginning Fund Balance	**$ 13,300,854**	**$ 13,300,854**	**$ 11,816,561**	**$ 11,816,561**	**$ 11,955,285**	**$ 11,955,285**	**$ 11,955,285**	**$ -**	**0.0%**
OPERATING REVENUES									
Property Tax	29,050,790	5,819,189	30,660,522	9,023,991	31,364,643	9,231,227	7,697,974	(1,533,253)	-16.6%
Sales Tax	20,825,055	6,889,854	17,995,836	6,180,530	18,609,000	5,986,704	5,768,664	(218,040)	-3.6%
Sales Tax-Annexation Credit	-	-	2,132,110	730,354	2,248,000	770,053	677,118	(92,935)	-12.1%
Criminal Justice Sales Tax	1,755,469	516,207	1,650,350	554,696	1,743,000	585,836	536,715	(49,122)	-8.4%
Natural Gas Use Tax	253,377	73,239	242,891	56,975	-	-	99,228	99,228	0.0%
Admission Tax	197,740	97,253	260,269	118,330	260,000	118,207	141,355	23,148	19.6%
Franchise Fees	998,288	442,071	1,039,031	259,992	1,040,000	490,391	594,746	104,355	21.3%
Electricity Tax	4,580,037	1,554,176	4,963,151	1,935,934	5,150,000	2,008,817	1,822,135	(186,682)	-9.3%
Gas Tax	1,565,810	717,957	1,891,255	1,092,044	1,858,000	1,072,842	754,082	(318,761)	-29.7%
Transfer Station	380,961	90,636	283,985	87,871	230,000	71,167	67,963	(3,204)	-4.5%
TV Cable	1,073,168	322,955	1,263,743	310,738	1,250,000	307,359	439,031	131,672	42.8%
Telephone	1,032,048	342,124	1,037,873	332,183	960,000	307,259	346,118	38,859	12.6%
Cellular Phone	1,748,147	534,523	2,027,473	633,282	1,900,000	593,465	750,775	157,310	26.5%
City Utilities	2,606,786	741,670	2,871,599	906,377	2,880,000	909,029	914,373	5,345	0.6%
Leasehold Excise Tax	190,644	21,698	146,002	28,626	100,000	19,607	36,976	17,369	88.6%
Gambling Excise Tax	2,157,029	527,789	2,141,720	747,698	2,000,000	698,222	532,483	(165,739)	-23.7%
Real Estate Excise Tax	2,800,103	1,118,216	2,418,456	624,839	2,400,000	620,064	769,455	149,391	24.1%
Less: Municipal Facilities CIP REET	(450,103)	(559,108)	(1,000,000)	(281,557)	(400,000)	(112,623)	(127,787)	(15,164)	13.5%
EMS Levy	890,998	85,744	1,170,657	-	897,095	-	-	-	-100.0%
Business License Fees	485,537	159,423	424,413	191,408	463,067	208,841	195,045	(13,796)	-6.6%
Other Licenses and Permits	257,477	94,960	176,851	51,973	157,250	46,213	83,563	37,350	80.8%
Building Permits	2,034,225	1,088,297	1,683,082	585,618	1,766,059	614,489	588,527	(25,963)	-4.2%
Intergovernmental (Grants, etc)	3,734,887	962,097	3,820,932	1,080,691	4,355,523	1,572,167	1,572,167	-	0.0%
Fire District 25 and 40 Contracts	5,013,549	-	5,869,198	8,109	5,554,723	19,525	19,525	-	0.0%
Records, Duplicating, and Passport Fees	176,950	75,748	187,721	59,007	217,585	68,394	61,029	(7,365)	-10.8%
Public Safety	524,565	186,069	521,484	168,313	430,000	138,786	148,438	9,652	7.0%
Development Service Fees	903,768	365,498	677,955	195,817	696,708	201,234	251,286	50,052	24.9%
Culture and Recreation	1,678,818	409,467	1,631,486	361,214	1,572,240	348,097	379,140	31,043	8.9%
Interfund/Interdept-Services	3,072,950	909,391	3,225,745	1,063,659	3,080,927	1,015,907	1,114,110	98,203	9.7%
Fines and Forfeits	2,110,973	441,050	1,448,878	431,232	1,327,193	395,015	383,720	(11,295)	-2.9%
Photo Enforcement	-	-	2,368,131	836,533	2,250,000	794,804	657,615	(137,188)	-17.3%
Interests and Other Earnings	735,910	148,145	535,314	140,655	434,300	114,114	101,308	(12,805)	-11.2%
Rents, Leases, and Concessions	676,919	269,172	677,960	286,618	720,780	304,721	298,827	(5,894)	-1.9%
Contributions and Donations	175,513	105,678	150,406	38,170	111,900	28,398	35,704	7,306	25.7%
Other Miscellaneous	67,355	60,032	168,567	31,042	262,557	48,351	36,353	(11,998)	-24.8%
Transfer-In	381,364	-	577,004	-	652,398	-	-	-	-100.0%
Total Operating Revenues	**93,687,106**	**24,611,218**	**97,342,052**	**28,872,963**	**98,542,948**	**29,596,681**	**27,747,760**	**(1,848,920)**	**-6.2%**
OPERATING EXPENDITURES									
Legislative	245,441	84,676	247,225	83,121	267,957	91,263	87,679	3,585	3.9%
City Attorney	1,661,225	566,574	1,248,380	419,401	1,621,295	549,407	532,980	16,427	3.0%
City Clerk	604,844	247,570	646,581	280,858	931,014	393,131	229,025	164,106	41.7%
Court Services	1,744,122	542,724	1,819,731	618,039	2,016,361	656,738	664,092	(7,354)	-1.1%
Executive	966,373	306,713	1,499,747	480,448	1,635,047	521,891	539,712	(17,822)	-3.4%
Hearing Examiner	166,820	55,046	171,911	58,214	200,440	67,020	58,097	8,922	13.3%
Community and Eco Dvlpmnt Admin	-	-	265,269	92,477	696,149	242,688	194,735	47,952	19.8%
Development Services	4,178,096	1,317,872	3,615,129	1,260,781	3,347,282	1,107,562	1,095,537	12,025	1.1%
Economic Development	1,875,749	623,549	1,244,175	403,496	1,323,047	435,533	409,322	26,210	6.0%
Planning	-	-	1,525,460	433,665	1,300,133	369,608	418,987	(49,379)	-13.4%
Finance	1,909,652	673,752	1,969,936	750,795	2,164,890	794,926	591,163	203,763	25.6%
Human Resources	981,306	347,086	853,063	275,996	918,169	311,875	283,314	28,562	9.2%
Police	23,894,898	7,320,028	25,833,756	8,361,869	28,022,582	8,836,902	8,955,690	(118,788)	-1.3%
Fire	21,763,640	6,917,188	20,375,286	7,404,874	21,922,009	7,733,307	7,607,800	125,507	1.6%
Facilities	3,614,850	1,178,732	-	(242)	-	-	-	-	100.0%
Parks	4,892,441	1,098,575	4,820,336	1,152,514	5,114,944	1,185,468	1,161,296	24,173	2.0%
Recreation	4,383,163	1,322,185	7,878,458	2,553,057	4,970,795	1,571,002	1,485,804	85,198	5.4%
Human Services	1,162,553	327,684	1,194,142	339,254	1,406,586	398,060	383,074	14,986	3.8%
Community Resources & Events	367,627	81,514	348,185	84,443	375,694	87,103	86,610	493	0.6%
Library	1,890,886	621,301	2,312,128	666,791	2,544,263	505,911	505,911	-	0.0%
Museum	136,327	45,448	140,801	48,122	194,120	65,543	62,643	2,900	4.4%
Public Works Administration	886,867	305,128	463,533	160,421	518,399	178,717	172,378	6,339	3.5%
Street Maintenance	3,212,111	930,987	3,794,716	1,274,564	3,379,080	1,063,639	1,095,310	(31,671)	-3.0%
Technical Services	515,708	182,441	478,493	161,804	-	-	-	-	100.0%
Transportation	4,841,955	1,386,809	5,110,639	1,696,495	5,164,058	1,599,820	1,640,081	(40,261)	-2.5%
Debt Service	4,263,739	41,740	4,176,822	-	4,494,945	126,471	126,471	-	0.0%
Non-Departmental	4,622,865	1,505,146	4,370,376	1,918,218	4,792,981	1,824,495	1,429,727	394,767	21.6%
Other	388,142	2,531	799,051	42,451	25,000	947	-	947	100.0%
Total Operating Expenditures	**95,171,399**	**28,032,998**	**97,203,328**	**31,021,923**	**99,347,239**	**30,719,026**	**29,817,438**	**901,587**	**2.9%**
Total Ending Fund Balance	**$ 11,816,561**	**$ 9,879,073**	**$ 11,955,285**	**$ 9,667,601**	**$ 11,150,994**	**$ 10,832,940**	**$ 9,885,607**	**(947,333)**	**-8.7%**

OVERVIEW

This financial overview reflects the City's overall financial position for the fiscal year through April 30, 2010. Except as noted, year-to-date budgeted revenues and operating expenditures are generally based on the collection/disbursement patterns for the same period of the preceding year. The table on the previous page summarizes the general governmental fund revenues and expenditures.

Revenues

Taxes

The combined collection of property tax, sales/use tax, utility tax, gambling, admissions, and real estate excise tax represents 77% of all resources supporting general governmental activities. The following section provides detail information on property, sales, utility, and other taxes.

Property Tax

April's collection is $6.7 million, making the total year-to-date collection $7.7 million or 25% of the total budget. In comparison to the previous year, the City collected $1.3 million or 15% lower. Compared to the budget, the City is below projections by $1.5k or 17%. This difference in both the prior year and budget is primarily due to a portion of April's property tax being recorded in May. Based on distribution we have received thus far in May, we are projecting property tax collections to be $8.4 million, which would make the projected year to date actual through May be in line with the year to date budget of $16.1 million.

Property Tax Revenues							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 9,419	$ 9,635	$ 51,304	$ 41,885	445%	$ 41,669	432%
Feb	303,513	310,483	438,210	134,696	44%	127,727	41%
Mar	647,845	662,723	547,632	(100,213)	-15%	(115,091)	-17%
Apr	8,063,214	8,248,386	6,660,829	(1,402,385)	-17%	(1,587,557)	-19%
May	6,711,943	6,866,083					
Jun	113,279	115,881					
Jul	104,757	107,163					
Aug	66,589	68,118					
Sep	250,296	256,044					
Oct	5,770,027	5,902,536					
Nov	8,275,695	8,465,747					
Dec	343,945	351,844					
YTD Total	$ 9,023,991	$ 9,231,227	$ 7,697,974	$ (1,326,017)	-15%	$ (1,533,253)	-17%
Annual Total	$ 30,660,522	$ 31,364,643					

Sales Tax

April 2010 sales tax receipts totaled $1.5 million. Compared to the same month last year, it is $63k or 5% more. Compared to the projected current month's budget, it is above projections by $93k or 7%. The year-to-date collection is $5.8 million or 31% of the sales tax budget. This is $412k less than the last year and $218k below budget. Based on the year-to-date collection, the City is projecting sales tax revenues to be $17.2 million by the end of 2010, which is $1.4 million under budget.

Local Retail Sales Tax Revenues							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 1,458,072	$ 1,459,527	$ 1,289,364	$ (168,709)	-12%	$ (170,163)	-12%
Feb	1,863,430	1,834,595	1,728,588	(134,842)	-7%	(106,007)	-6%
Mar	1,461,007	1,324,674	1,289,589	(171,418)	-12%	(35,085)	-3%
Apr	1,398,021	1,367,908	1,461,123	63,103	5%	93,215	7%
May	1,490,778	1,603,693	-				
Jun	1,361,808	1,464,336	-				
Jul	1,443,891	1,547,213	-				
Aug	1,551,415	1,662,544	-				
Sep	1,454,550	1,573,534	-				
Oct	1,560,217	1,610,574	-				
Nov	1,440,143	1,636,255	-				
Dec	1,512,506	1,524,146	-				
YTD Total	$ 6,180,530	$ 5,986,704	$ 5,768,664	$ (411,866)	-7%	$ (218,040)	-4%
Annual Total	$ 17,995,836	$ 18,609,000					

The following table breaks out the City's base sales tax (excluding Criminal Justice and Annexation Credit) by major business sectors:

Sales Tax by Sector	2008	2009	2010 Bgt	YTD Act	Chg 10/09		10Act vs Bgt	
New Construction	$ 1,531,696	$ 1,150,273	$ 868,948	$ 816,024	$ (334,249)	-29%	$ (52,924)	-6%
Auto Sales	1,203,508	940,114	1,023,211	934,047	(6,067)	-1%	(89,164)	-9%
General Retail	2,030,596	2,039,403	2,040,109	2,027,487	(11,916)	-1%	(12,622)	-1%
Manufacturing	311,325	400,508	301,632	268,050	(132,458)	-33%	(33,582)	-11%
Wholesale	376,720	296,309	326,530	285,257	(11,053)	-4%	(41,273)	-13%
Service	1,295,621	1,230,584	1,238,745	1,223,431	(7,153)	-1%	(15,314)	-1%
Other	140,199	123,333	187,529	214,352	91,018	74%	26,823	14%
Total	$ 6,889,665	$ 6,180,525	$ 5,986,704	$ 5,768,648	(411,877)	-7%	$ (218,056)	-4%

Note: Excludes Annexation Credit and Criminal Justice Sales Tax revenue.

Utility tax

April utility taxes revenue totals $1.3 million, which is $55k higher than the same month last year and ahead of budget by $85k. The year-to-date collection of $5.2 million is below the budget by $32k or 1% and is also $162k or 3% below 2009. The unfavorable comparisons in January and February is primarily due to higher than normal electrical and natural gas consumptions during winter months in 2009 that distorted the budget for these two months. At this time, the City is projecting utility tax revenues will meet our 2010 budget by the end of the year.

Utility Tax Revenues							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 1,413,641	$ 1,379,325	$ 1,282,930	$ (130,711)	-9%	$ (96,395)	-7%
Feb	1,485,870	1,449,801	1,354,933	(130,936)	-9%	(94,868)	-7%
Mar	1,251,275	1,220,901	1,295,732	44,457	4%	74,831	6%
Apr	1,204,619	1,175,377	1,260,110	55,491	5%	84,733	7%
May	1,322,947	1,290,833					
Jun	1,070,303	1,044,322					
Jul	1,010,609	986,077					
Aug	1,201,122	1,171,965					
Sep	1,068,035	1,042,109					
Oct	1,079,380	1,053,179					
Nov	1,090,897	1,064,416					
Dec	1,383,272	1,349,694					
YTD Total	$ 5,355,404	$ 5,225,404	$ 5,193,705	$ (161,699)	-3%	$ (31,699)	-1%
Annual Total	$ 14,581,971	$ 14,228,000					

The table below breaks out Utility Tax by source, the lower amount generated from Natural Gas is due to warmer temperatures in the 1st quarter of 2010 than 2009:

Utility Tax by Type	2008	2009	2010 Bgt	YTD Act	Chg 10/09	10Act vs Bgt
Electrical	1,554,176	1,935,934	1,891,399	1,822,135	-6%	-4%
Natural Gas	791,196	1,149,019	682,373	853,309	-26%	25%
Cell	534,523	633,282	697,798	750,775	19%	8%
Phone	342,124	332,183	352,572	346,118	4%	-2%
Cable	322,955	310,738	459,078	439,031	41%	-4%
Transfer Station	90,636	87,871	84,470	67,963	-23%	-20%
City Utilities	741,670	906,377	1,057,715	914,373	1%	-14%
YTD Total	4,377,278	5,355,404	5,225,404	5,193,705	-3%	-1%
Annual Total	13,240,334	14,581,971	14,228,000			
YTD as % of	33%	37%	37%			

Other Taxes

Real Estate Excise Tax

The City collected $282k in Real Estate Excise Tax revenues (REET) in April. This is $142k above current month's budget and $141k ahead the same month last year. Year-to-date collection of $769k is $149k or 24% ahead the budget and is also $145k or 23% above 2009.

Almost all REET in recent months are generated from residential property transactions. The activities appear to be smaller in amount but steady in volume. We hope this trend will continue and not stop once the federal stimulus incentive expires.

Real Estate Excise Tax Revenues							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 231,334	$ 229,560	$ 71,303	$ (160,031)	-69%	$ (158,257)	-69%
Feb	69,290	68,760	107,242	37,952	55%	38,482	56%
Mar	183,177	181,800	309,164	125,987	69%	127,364	70%
Apr	141,038	139,944	281,746	140,708	100%	141,802	101%
May	308,077	305,736					
Jun	211,295	209,688					
Jul	201,960	200,400					
Aug	310,599	308,232					
Sep	208,046	206,472					
Oct	209,975	208,368					
Nov	222,052	220,344					
Dec	121,614	120,696					
YTD Total	$ 624,839	$ 620,064	$ 769,455	$ 144,616	23%	$ 149,391	24%
Annual Total	$ 2,418,456	$ 2,400,000					

Gambling Tax

April Gambling Tax collections total $196k. Year-to-date total of $532k is $215k or 29% below the year before; and $165k or 24% below budget.

The lower tax collection is due to cross-the-board reduction in gambling activities. Pull tabs overall reduced by 25%, partially due to the change in business at Cascade Lanes; and card-rooms are seeing over 30% lower in activities.

Because of these changes, the City is anticipating around $400k less in gambling tax revenue collection than budgeted by the end of the year.

Gambling Tax Revenue							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 7,691	$ 186,179	$ 135,608	$ 127,917	1663%	$ (50,571)	-27%
Feb	391,054	186,179	137,736	(253,317)	-65%	(48,443)	-26%
Mar	171,097	159,776	63,054	(108,044)	-63%	(96,722)	-61%
Apr	177,856	166,087	196,085	18,229	10%	29,998	18%
May	178,840	167,006	-				
Jun	186,920	174,551	-				
Jul	182,851	170,752	-				
Aug	210,237	196,325	-				
Sep	173,745	162,248	-				
Oct	176,490	164,811	-				
Nov	146,960	137,236	-				
Dec	137,979	128,849	-				
YTD Total	$ 747,698	$ 698,222	$ 532,483	$ (215,215)	-29%	$ (165,739)	-24%
Annual Total	$ 2,141,720	$ 2,000,000					

Franchise Fees

Franchise Fees are due quarterly and the year-to-date revenue collections are $594k. This is $104k or 21% above the projected year-to-date budget and $76k or 15% higher than 2009. 2009's May collection should have been recorded in April.

Franchise Fees Revenue							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 259,792	$ 255,537	$ 45,703	$ (214,089)	-82%	$ (209,834)	-82%
Feb	200	102	274,776	274,576	137288%	274,674	269037%
Mar	-	-	-				
Apr	-	234,752	274,268	274,268	100%	39,516	17%
May	258,593	-	-				
Jun	-	-	-				
Jul	260,647	244,359	-				
Aug	-	-	-				
Sep	-	24,721	-				
Oct	259,798	258,846	-				
Nov	-	-	-				
Dec	-	21,683	-				
YTD Total	$ 259,992	$ 490,391	$ 594,746	$ 334,754	129%	$ 104,355	21%
Annual Total	$ 1,039,031	$ 1,040,000					

Admission Tax

Admission Tax returns are due quarterly in January, April, July, and October each year. April 2010 collections represent activities conducted during the 1th quarter of 2010.

The report shows an increase of $23k from the year before and $19k more than anticipated.

Admission Tax Revenue							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 57,167	$ 58,965	$ 74,777	$ 17,610	31%	$ 15,811	27%
Feb	-	-	459	459	100%	459	100%
Apr	61,163	63,415	66,119	4,956	8%	2,704	4%
Jul	70,690	69,911	-				
Oct	70,729	67,414	-				
Nov	520	295	-				
YTD Total	$ 118,330	$ 122,381	$ 141,355	$ 23,026	19%	$ 18,975	16%
Annual Total	$ 260,269	$ 260,000					

Licenses and Permits

These revenue sources reflect the collection of business licenses; building permits; and other licenses, fees, and permits. Building Permit Fees and General Business Licenses constitute 83% of the revenue in this category. As of the end of April, we have collected 36% of the projected revenue from licenses and permits. The percentage of year-to-date actual to year-to-date budget is right on target. Licenses and Permits totaled $867k by the end of April. The following sections provide detail information for Building Permits and Business Licenses revenues.

Building Permits and Fees revenues totaled $122k in April. The revenue swing between the high in January and the low in February is primarily attributable to the rush of getting permit completed prior to the new school impact fees took effect. The year-to-date development fees revenue of $537k is $27k less than the budget but is $12k higher than 2009.

Building Permits and Fees							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 106,633	$ 114,591	$ 285,826	$ 179,192	168%	$ 171,234	149%
Feb	124,555	133,851	46,586	(77,969)	-63%	(87,265)	-65%
Mar	179,330	192,714	82,637	(96,693)	-54%	(110,076)	-57%
Apr	114,694	123,254	122,217	7,522	7%	(1,037)	-1%
May	125,344	134,698	-				
Jun	131,705	141,534	-				
Jul	106,810	114,781	-				
Aug	119,439	128,352	-				
Sep	101,087	108,631	-				
Oct	131,899	141,742	-				
Nov	82,516	88,674	-				
Dec	169,581	182,237	-				
YTD Total	$ 525,213	$ 564,410	$ 537,266	$ 12,052	2%	$ (27,144)	-5%
Annual Total	$ 1,493,593	$ 1,605,059					

Business Licenses totaled $195k since the start of the year, which is 2% above last year but 7% below budget. The month by month comparison is not representative due to the payment timing shift of employers. The General Fund portion of the Business Licenses revenue is under the budget by $14k but $4k above last year.

Business Licenses							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 81,835	$ 89,289	$ 77,955	$ (3,880)	-5%	$ (11,334)	-13%
Feb	30,180	32,929	33,440	3,260	11%	511	2%
Mar	6,337	6,914	5,687	(650)	-10%	(1,228)	-18%
Apr	73,055	79,709	77,964	4,908	7%	(1,746)	-2%
May	14,185	15,477	-				
Jun	9,352	10,204	-				
Jul	80,579	87,918	-				
Aug	20,280	22,127	-				
Sep	1,746	1,905	-				
Oct	84,002	91,653	-				
Nov	18,937	20,662	-				
Dec	3,922	4,279	-				
YTD Total	$ 191,408	$ 208,841	$ 195,045	$ 3,637	2%	$ (13,796)	-7%
Annual Total	$ 424,413	$ 463,067					

Intergovernmental

These revenue sources include federal (direct and indirect) grants, state grants, state shared revenues, local grants, and entitlements. State shared revenues and Fire Districts' 25 and 40 contracts compose 62% of the total revenues in this category. The year-to-date total Intergovernmental revenue is $2.1 million or 18% of the budget. All grant revenues also have corresponding expenditures which have been added to the City's budget through the 2010 carry forward budget adjustment.

Intergovernmental	2008	2009	2010 Bgt	YTD Act	Chg 10/09	10Act vs Bgt
Fire District #25	-	-	-	-	N/A	N/A
Fire District #40	-	8,109	19,525	19,525	141%	0%
State Shared Revenue	1,065,861	1,231,136	1,236,095	1,294,108	5%	5%
Federal Grants	327,584	209,935	497,543	497,543	137%	0%
State Grants	-	107,269	117,354	117,354	9%	0%
Other Grants	84,860	87,047	82,974	82,974	-5%	0%
ARRA Grants	-	-	116,903	116,903	100%	0%
Total Rev YTD	1,478,304	1,643,496	2,070,394	2,128,407	30%	3%
Total Rev Annual	10,503,905	11,340,480	11,653,246			
YTD %	14%	14%	18%	18%		

Note: Includes CJ Sales Tax.

State Shared Revenue collections totaled $1.3 million since the start of 2010. Compared to the projected budget, State Shared Revenues are over by $58k or 5%. Compared to the prior year, the City is collecting $63k more or up by 5%. The actual collection that lags budget is primarily due to the reduced criminal justice sales tax (King County countywide sales tax decrease).

State Shared Revenues Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Revenue	Actual	Budget	Actual	$	%	$	%
Crim Just Sales Tax	$ 554,696	$ 585,836	$ 536,715	$ (17,981)	-3%	$ (49,122)	-8%
Judicial Contribution	12,143	4,888	17,229	$ 5,086	42%	12,341	252%
Crim Just - Pop	8,611	-	9,223	611	7%	9,223	100%
Crim Just - Spec Prog	33,049	32,120	35,060	2,011	6%	2,941	9%
State DUI	7,334	3,986	7,871	537	7%	3,885	97%
Liquor Profits	136,619	144,264	195,587	58,967	43%	51,322	36%
Liquor Excise Tax	203,698	208,427	213,880	10,182	5%	5,453	3%
Fuel Tax	274,985	256,574	278,543	3,558	1%	21,969	9%
YTD Total	$ 1,231,136	$ 1,236,095	$ 1,294,108	$ 62,972	5%	$ 58,013	5%
Annual Total	$ 3,986,791	$ 3,988,931					

Charges for Services

These revenue sources consist of general government, public safety, plan review and inspection, culture and recreation, and interfund/interdepartmental-sales and services. Culture, recreation, interfund/interdepartmental-sales and services constitute 76% of the total revenue in this category. The year-to-date total charges for services are $2 million or 33% of the budget. This is 10% above budget projections. The following sections provide detail information for Plan Review with Inspection Fees, Recreation, and Interfund Services.

Plan Review and Inspection fees are $248k since the start of the year. Compared to the budget, the City is collecting $47k or 23% more than anticipated revenue. Compared to the prior year, the City is collecting $53k or 27% more.

Plan Review / Inspection Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 35,851	$ 36,982	$ 98,294	$ 62,443	174%	$ 61,312	166%
Feb	45,883	47,331	41,012	(4,871)	-11%	(6,319)	-13%
Mar	86,425	89,153	64,399	(22,026)	-25%	(24,754)	-28%
Apr	27,659	28,532	45,065	17,406	63%	16,533	58%
May	58,715	60,569	-				
Jun	43,085	44,445	-				
Jul	61,541	63,483	-				
Aug	43,348	44,716	-				
Sep	36,509	37,662	-				
Oct	67,095	69,213	-				
Nov	59,883	61,773	-				
Dec	109,397	112,850	-				
YTD Total	$ 195,817	$ 201,998	$ 248,770	$ 52,953	27%	$ 46,772	23%
Annual Total	$ 675,391	$ 696,708					

Recreation revenues totaled $379k since the start of the year. Compared to the projected monthly budget, the City collected $16k or 12% more. Compared to the same month the prior year, the City collected $11k or 8% more. Based on the current month's collection, the City is projecting Recreation revenues to meet the budget projection for 2010.

Recreation							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 65,409	$ 63,034	$ 62,673	$ (2,736)	-4%	$ (361)	-1%
Feb	72,988	70,337	64,915	(8,072)	-11%	(5,422)	-8%
Mar	81,034	78,092	99,100	18,065	22%	21,008	27%
Apr	141,783	136,635	152,452	10,669	8%	15,818	12%
May	145,050	139,783	-				
Jun	154,237	148,636	-				
Jul	429,059	413,478	-				
Aug	203,222	195,842	-				
Sep	123,439	118,956	-				
Oct	79,452	76,566	-				
Nov	61,971	59,720	-				
Dec	73,842	71,161	-				
YTD Total	$ 361,214	$ 348,097	$ 379,140	$ 17,926	5%	$ 31,043	9%
Annual Total	$ 1,631,486	$ 1,572,240					

The year-to-date collections for Interfund Service revenues are $1.1 million. Compared to the projected budget, the revenues are above by $98k or up by 10%. Compared to the prior year, the revenues are over by $50k or up by 5%.

Interfund Services							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 253,147	$ 241,782	$ 242,658	$ (10,489)	-4%	$ 876	0%
Feb	243,496	232,565	273,674	30,178	12%	41,110	18%
Mar	286,921	274,040	249,758	(37,163)	-13%	(24,282)	-9%
Apr	280,094	267,520	348,019	67,925	24%	80,499	30%
May	282,056	269,393	-				
Jun	270,778	258,622	-				
Jul	263,897	252,050	-				
Aug	258,386	246,785	-				
Sep	265,902	253,965	-				
Oct	266,313	254,357	-				
Nov	281,154	268,532	-				
Dec	273,599	261,316	-				
YTD Total	$ 1,063,659	$ 1,015,907	$ 1,114,110	$ 50,450	5%	$ 98,203	10%
Annual Total	$ 3,225,745	$ 3,080,927					

Fines and Penalties

These revenue sources contain civil (penalties, infractions, and parking), criminal (traffic, non-traffic, and costs), and non-court fines, forfeitures, and penalties. The table below breaks down these fines by type. The year-to-date total fines and penalties is $1 million. This is $226k lower than a year ago and $148k under budget. Part of the difference is due to the timing of revenue recognition, which contributed to the variance in January and will be caught up at the end of the year.

Fines and Penalties by Month							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 280,849	$ 262,296	$ 239,080	$ (41,769)	-15%	$ (23,215)	-9%
Feb	285,126	270,000	228,332	(56,794)	-20%	(41,668)	-15%
Mar	370,244	347,334	279,311	(90,933)	-25%	(68,023)	-20%
Apr	331,546	310,184	294,612	(36,934)	-11%	(15,572)	-5%
May	310,888	290,518	-				
Jun	330,829	310,311	-				
Jul	321,486	307,795	-				
Aug	256,668	238,715	-				
Sep	269,199	250,627	-				
Oct	318,272	297,690	-				
Nov	368,928	345,586	-				
Dec	372,972	346,135	-				
YTD Total	$ 1,267,765	$ 1,189,814	$ 1,041,335	$ (226,429)	-18%	$ (148,479)	-12%
Annual Total	$ 3,817,008	$ 3,577,193					

There are also substantial decline in the photo enforcement fines, which we expect to continue. The decline is due to driver behavior changes in the areas with photo enforcement programs; and

the recent change in speed enforcement threshold in school zones. These factors contributed to the reduction in photo enforcement revenue by 33% in March and 26% in April when compared with the same periods in 2009. At this point, the City is projecting Fines and Penalties to be under budget by $700k by the end of 2010.

Fines and Penalties by Type Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Revenue	Actual	Budget	Actual	$	%	$	%
Civil Penalties	$ 4,966	$ 4,253	$ 4,119	$ (847)	-17%	$ (134)	-3%
Civil Infraction Penalties	244,642	222,089	212,895	(31,747)	-13%	(9,194)	-4%
Civil Parking Infraction Penalties	51,148	43,808	42,536	(8,612)	-17%	(1,272)	-3%
Photo Enforcement Program	836,533	794,804	657,615	(178,918)	-21%	(137,188)	-17%
Crim Traffic Misdemeanor Fines	32,254	25,763	26,960	(5,293)	-16%	1,198	5%
Criminal Non-Traffic Fines	17,184	15,994	10,875	(6,309)	-37%	(5,119)	-32%
Criminal Costs	62,089	66,744	75,498	13,410	22%	8,754	13%
Non-Court Fines, Forfeitures and Penalties	18,950	16,360	10,836	(8,114)	-43%	(5,524)	-34%
YTD Total	$ 1,267,765	$ 1,189,814	$ 1,041,335	$ (226,429)	-18%	$ (148,479)	-12%
Annual Total	$ 3,817,008	$ 3,577,193					

Included in the Fines and Penalties revenue budget is $2.3 million from the Photo Enforcement program. The budget was based on the prior year's revenue. The year-to-date collections from this program equates to $658k. The associated costs includes the equipment provided by American Traffic Solutions Inc (ATS), we are also dedicating 2 FTEs in the Court Division to process the increased caseload and 1.1 FTEs in the Police Department for support services. These staff's time along with a 90% pro tem budget and interpreter costs amounts to $362k for personnel costs. The total costs for the program equates to $842k which is represented in the table.

Photo Enforcement Program Year to Date through April					
	Revenues		Expenses		Favorable
Month	Budget	Actual	Budget	Actual	(Unfavorable)[1]
Jan	$ 173,461	$ 187,281	$ 70,097	$ 71,970	$ 115,311
Feb	166,708	135,565	69,919	72,434	63,131
Mar	245,529	172,250	69,697	71,970	100,280
Apr	209,106	162,520	70,260	50,102	112,418
May	192,106	-	70,181	-	-
Jun	223,152	-	69,786	-	-
Jul	143,538	-	69,991	-	-
Aug	143,576	-	69,525	-	-
Sep	149,862	-	69,700	-	-
Oct	188,205	-	69,347	-	-
Nov	240,433	-	70,269	-	-
Dec	174,325	-	73,194	-	-
YTD Total	$ 794,804	$ 657,615	$ 279,972	$ 266,475	$ 391,140
Annual Total	$ 2,250,000		$ 841,964		

[1]Actuals of Revenues and Expenses

Miscellaneous

This revenue source reflects the collection of interest and other earnings, rents, leases, and concessions, contributions, and donations from private sources, and other miscellaneous revenues. Interest and other earnings along with rents, leases, and concessions constitute 85% of the total revenue in this category. The year-to-date total miscellaneous is $472k. Compared to the projected year-to-date budget, the revenues are over by $25k or up by 6%.

Miscellaneous Revenues by Month Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Month	Actual	Budget	Actual	$	%	$	%
Jan	$ 143,245	$ 129,038	$ 170,998	$ 27,753	19%	$ 41,959	33%
Feb	192,680	173,570	86,124	(106,555)	-55%	(87,446)	-50%
Mar	59,923	53,980	115,122	55,199	92%	61,142	113%
Apr	100,349	90,397	99,376	(974)	-1%	8,979	10%
May	156,161	140,673					
Jun	100,207	90,269					
Jul	219,671	197,884					
Aug	80,681	72,680					
Sep	131,358	118,330					
Oct	76,125	68,575					
Nov	73,002	65,762					
Dec	196,289	176,822					
YTD Total	$ 496,197	$ 446,985	$ 471,619	$ (24,577)	-5%	$ 24,634	6%
Annual Total	$ 1,529,692	$ 1,377,980					

Miscellaneous Revenues by Type							
Year to Date through April							
	2009	2010	2010	2010 vs. 2009		2010 vs. Budget	
Revenue	Actual	Budget	Actual	$	%	$	%
Interests and Other Earnings	$ 140,655	$ 140,877	$ 101,308	$ (39,347)	-28%	$ (39,569)	-28%
Rents, Leases, and Concessions	286,618	233,804	298,827	12,209	4%	65,022	28%
Contributions/Donations from Private Sources	38,170	36,298	35,704	(2,466)	-6%	(593)	-2%
Other	30,753	36,006	35,780	5,027	16%	(226)	-1%
YTD Total	$ 496,197	$ 446,985	$ 471,619	$ (24,577)	-5%	$ 24,634	6%
Annual Total	$ 1,529,692	$ 1,377,980					

EXPENSES

Overall the City has expended 30% of its budgeted general governmental expenditures at the end of April. This is 2.9% or $902k below year-to-date budgeted expenditure. Below are the explanations for some of the large variances on the expenditures. We do expect some expenditure savings at the end of the year, but will be narrower than the 2.9% we currently have.

The Executive Department appears to be over budget but this is not the case. The difference is primarily caused by the change in expenditure pattern between 2008/2009 vs. 2010. The forming of the Communications Division mid last year and we made a lump-sum interfund-payment to the Communications Division in July 2009 after the budge adjustment was approved by the City Council, thus less amount proportionally was shown as spent in the first half of 2009 in the Executive Department in 2009. Our budget projection relies on the previous two year's spending patterns, therefore it appears as if the Executive Department is over budget this year. We expect the department to be on budget when the year-to-date budget catches up with the annual budget.

Similarly, we expect the rest of the departments currently showing "unfavorable variances" to be on budget as well.

On the positive variance side, the Finance Department appears to be under budget by $203k. This is due to the $200,000 banking service fees in the carry forward budget amendment will not be paid until year-end. The department had a couple of temporary vacancies in 2010 which also helped the year-to-day status. These positions are now filled and we expect the banking service fees to be substantially higher than we have budgeted for, therefore staff does not expect savings in Finance at the end of the year, and we will likely need to make additional adjustment to cover the higher bank fees.

ENTERPRISE FUNDS

The table below gives an analysis of all City Enterprise funds. Displayed are the year-to-date revenues and expenditures for each enterprise. Included in each fund are the capital revenues and expenditures.

	Airport	Golf Course	Solid Waste Utility	Water Utility	Wastewater Utility	Surface Water Utility	Bond/Rate Stabilization Funds
REVENUES:							
Licenses and permits	-	-	-	-	18,525	16,950	-
Grants	61,220	-	-	-	-	224,633	-
Charges for services	5,049	417,438	4,957,355	2,963,068	5,515,339	1,695,476	-
Interdepartmental services	-	-	1,163	87,495	37,215	153,850	-
Rents, leases, and misc fees	410,671	83,684	30,000	35,387	-	-	-
Interest and other misc	5,060	5,103	106,149	145,773	69,911	53,390	65
TOTAL REVENUES	482,000	506,225	5,094,667	3,231,723	5,640,990	2,144,299	65
EXPENSES:							
Utility billing	-	-	41,603	38,379	30,403	49,603	-
Utility systems	-	-	4,010,882	823,620	752,777	690,084	-
Utility maintenance	-	-	91,293	1,513,777	4,090,625	512,338	-
Transportation	325,667	-	-	-	-	-	-
Golf	-	528,335	-	-	-	-	-
TOTAL EXPENSES	325,667	528,335	4,143,778	2,375,776	4,873,805	1,252,025	-
AMOUNT AVAILABLE FOR DEBT SERVICE	156,333	(22,110)	950,889	855,947	767,185	892,274	65
DEBT SERVICE:							
Principal	-	7,588	-	-	-	-	-
Interest and other debt service costs	-	500	-	1,040	428	582	-
TOTAL DEBT SERVICE	-	8,088	-	1,040	428	582	-
CAPITAL PROJECTS	104,068	159,439	-	545,182	844,317	368,470	-
TRANSFERS IN/(OUT)	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE	52,265	(189,637)	950,889	309,725	(77,560)	523,222	65
BEGINNING FUND BALANCE, January 1, 2010	1,049,083	1,085,801	326,034	7,157,108	2,775,538	3,982,842	15,605
ENDING FUND BALANCE, April 30, 2010	1,101,348	896,164	1,276,923	7,466,833	2,697,978	4,506,064	15,670

INTERNAL SERVICE FUNDS

The table below gives an analysis of all City Internal Service Funds. Displayed are the year-to-date revenues and expenditures for each internal service. Included in each fund are the capital revenues and expenditures.

	Equipment Rental	Information Technology	Facilities	Communications	Insurance	Healthcare	Retiree Healthcare
REVENUES:							
Grants	-	986	-	-	-	-	-
Charges for services							
Equipment rental m&o	695,730	654,175	-	-	-	-	-
Telecommunications	-	95,257	-	-	-	-	-
Print and mail	-	35,784	-	112,494	-	-	-
Communications	-	-	-	180,010	-	-	-
Facilities	-	-	1,392,089	-	-	-	-
Data cards and cell phones	-	37,470	-	-	-	-	-
IT service contracts	-	83,590	-	-	-	-	-
Interest and other misc	19,006	7,623	629	413	24,149	23,266	12,915
Internal service fund misc:							
Vehicle/equipment capital recovery	479,904	332,240	-	-	-	-	-
Insurance premiums	-	-	-	-	736,296	-	-
Worker's compensation / unemployment	-	-	-	-	436,168	-	-
Benefit premiums	-	-	-	-	-	3,692,658	585,701
Other misc	-	-	2,078	-	-	153,905	-
Disposal of capital assets	-	-	-	-	-	-	-
Insurance recoveries	-	-	-	-	45,452	84,835	27,898
TOTAL REVENUES	1,194,640	1,247,125	1,394,796	292,917	1,242,065	3,954,664	626,514
EXPENSES:							
Communications				139,647			
Equipment rental	680,406						
Facilities			1,232,883				
Healthcare						3,228,450	
Information technology		1,146,492					
Print and mail		-		160,876			
Retiree healthcare							376,298
Risk management					1,441,122		
TOTAL EXPENSES	680,406	1,146,492	1,232,883	300,523	1,441,122	3,228,450	376,298
AMOUNT AVAILABLE FOR DEBT SERVICE	514,234	100,633	161,913	(7,606)	(199,057)	726,214	250,216
DEBT SERVICE:							
Principal	-	-	-	-	-	-	-
Interest and other debt service costs	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-
CAPITAL PROJECTS	545,271	159,114	25,000	29,408	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-
TRANSFERS (OUT)	-	-	-	-	-	-	-
CHANGE IN FUND BALANCE	(31,037)	(58,481)	136,913	(37,014)	(199,057)	726,214	250,216
BEGINNING FUND BALANCE, January 1, 2010	4,593,399	1,647,931	91,175	111,818	6,039,509	4,792,452	2,820,473
ENDING FUND BALANCE, April 30, 2010	4,562,362	1,589,450	228,088	74,804	5,840,452	5,518,666	3,070,689

THE SCORE

The **S**outh **Cor**rectional **E**ntity (SCORE) is a public development authority (PDA) that was formed to build and operate a new 822-bed misdemeanor jail in South King County. SCORE is made up of cities located in South King County and they are Auburn, Burien, Des Moines, Federal Way, Renton, SeaTac, and Tukwila. The City of Renton is the principle of the PDA as well as acting as the treasurer and fiscal agent for SCORE during the planning and development phase. The design and permit work, construction bid opening, and bond sell has been completed.

The current estimated total development and construction costs for the project is around $95 million, including capitalized interest and startup costs. The bonding is $87 million with the remaining $8 million to be financed by member contributions. The City of Renton is obligated for 36% of the bonds issued.

The table below lists the year to date financing sources and uses of the SCORE:

	SCORE
REVENUES:	
Interlocal city contribution	
Auburn	-
Burien	4,000
Des Moines	-
Federal Way	-
Renton	-
Seatac	3,000
Tukwila	-
Interest and other misc	111,527
Bond proceeds	-
Tax Credit (BABs)	-
TOTAL REVENUES	118,527
EXPENSES:	
Salaries and wages	-
Benefits	-
Supplies	2,231
Professional services	679,953
Intergovernmental	99,010
Construction	14,547,481
TOTAL EXPENSES	15,328,676
AMOUNT AVAILABLE FOR DEBT SERVICE	(15,210,149)
DEBT SERVICE:	
Principal	-
Interest and other debt service costs	860,942
TOTAL DEBT SERVICE	860,942
CHANGE IN FUND BALANCE	(16,071,091)
BEGINNING FUND BALANCE, January 1, 2010	80,644,637
ENDING FUND BALANCE, April 30, 2010	64,573,546

FUND BALANCE

Page 14 shows the ending fund balance as of April 2010. The City's fund balance is a combination of current deficit/surplus of funds which have accrued from unexpended operating budgets and unanticipated excess revenues and from balances accumulated from prior years.

The prior year's balances (or beginning balance) include funds identified as being reserved for specific purposes or required to meet the current year's appropriations. These balances also provide financial stability to the City's operation during uncertain times and provide a layer of security to bondholders.

At the end of April, the City has $9.9 million reported in combined general governmental fund balance of the current year's operating budget, which is approximately 10% of budgeted operating expenditures. This is a decrease of $2.1 million from the beginning balance of January 1, 2010. April's ending fund balance is under the anticipated General Governmental Fund Balance of $10.3 million by $444k. Although the ending fund balance is under projections, it is consistent with the prior years' trends since the City receipted a portion of April's property tax in May. We expect the fund balance to be in line with the projected fund balance after May.

CONTACT INFORMATION

This report is prepared by the Finance Division of the FIT Department. For additional financial information, please also review our website: http://www.rentonwa.gov/. For any questions about the report, please feel free to contact us at hnguyen@rentonwa.gov or iwang@rentonwa.gov.

City of Renton
All Funds - Revenue, Expenditures and Fund Balances
Cash Basis through April 30, 2010

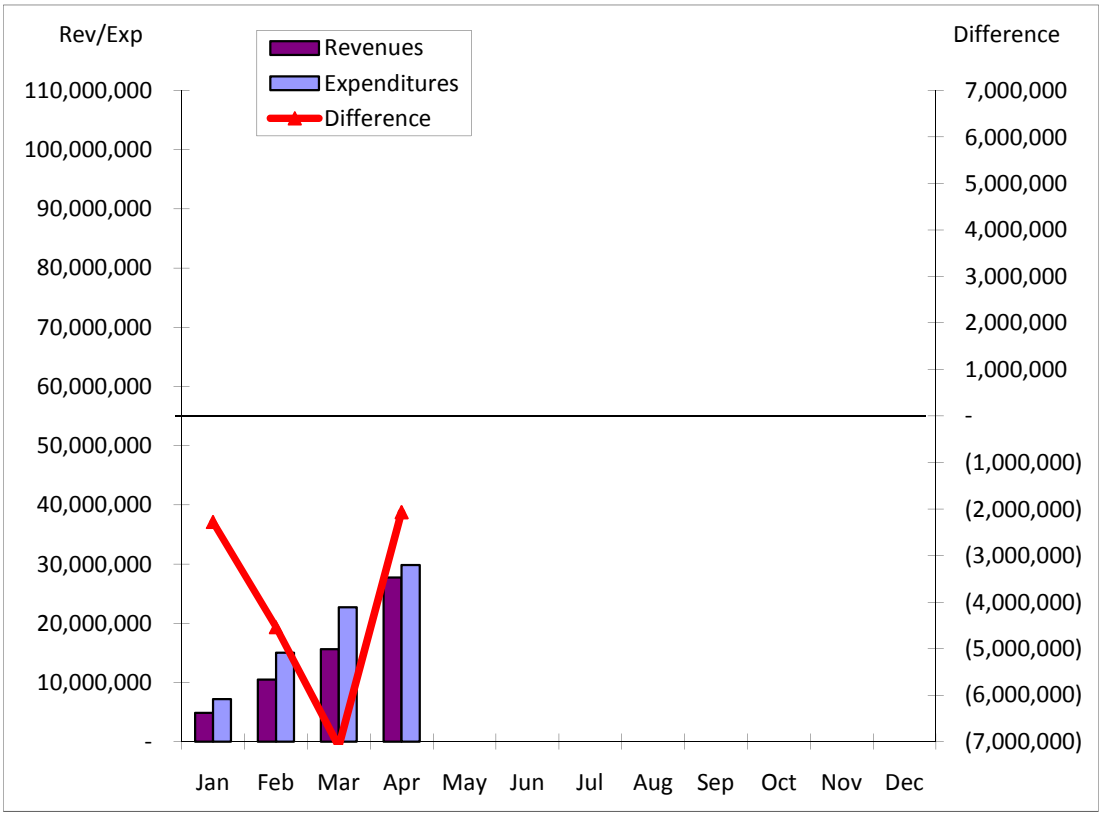
Funds	Balance 01/01/2010	Budgeted Revenue	Revenue 04/30/10	Total Funds Available	Budgeted Expenditure	Expenditure 04/30/10	Ending Balance
GENERAL GOVERNMENT FUNDS:	11,955,285	98,542,948	27,747,761	39,703,046	99,347,239	29,817,438	9,885,608
000 General	8,535,013	74,520,193	20,195,046	28,730,059	72,517,802	23,551,432	5,178,627
001 Community Services	958,009	9,557,924	3,562,385	4,520,394	10,461,433	2,733,709	1,786,685
003 Street	1,391,648	7,201,490	3,123,789	4,515,437	8,543,138	2,735,391	1,780,046
004 Community Dev Block Grant	(6,528)	532,635	81,150	74,622	532,227	100,216	(25,594)
005 Museum	64,705	192,621	96,528	161,233	194,120	62,643	98,590
006 Library	706,011	1,888,252	19,326	725,337	2,544,263	505,911	219,426
009 Farmers Market	60,571	44,280	17,481	78,052	34,311	1,665	76,387
010 Fire Memorial	936	-	(700)	236	-	-	236
011 Fire Health & Wellness	4,303	25,000	9,265	13,568	25,000	-	13,568
031 Park Memorial	175,066	-	755	175,821	-	-	175,821
201 Ltd GO Bonds Gen Govt Debt	1,448	2,033,177	271,994	273,442	1,984,625	2,400	271,042
215 Gen Govt Misc Debt Service	64,103	2,547,376	370,742	434,845	2,510,320	124,071	310,774
SPECIAL REVENUE FUNDS:							
102 Arterial Street	200,686	620,000	289,299	489,985	620,000	-	489,985
108 Leased City Properties	837,613	1,669,586	808,860	1,646,473	1,511,561	871,262	775,211
110 Hotel Motel	247,828	245,000	101,218	349,046	245,000	123,011	226,035
118 Reserve for Paths & Trails	3,264	-	17	3,281	-	-	3,281
125 1% For Art	143,796	35,000	625	144,421	50,000	86	144,335
127 Cable Communication	89,391	85,000	25,984	115,375	85,674	8,500	106,875
135 Springbrook Wetlands Bank	459,528	-	1,989	461,517	-	-	461,517
DEBT SERVICE FUNDS:							
219 1989 Unlimited GO Bonds	79,340	-	-	79,340	79,340	-	79,340
CAPITAL PROJECT FUNDS (CIP):							
303 Community Dev Mitigation	1,066,593	60,000	250,909	1,317,502	-	-	1,317,502
304 Fire Mitigation	2,363,522	100,000	24,241	2,387,763	560,000	-	2,387,763
305 Transportation Mitigation	2,167,133	200,000	(42,572)	2,124,561	1,810,000	-	2,124,561
316 Municipal Facilities CIP	6,933,186	1,333,553	459,007	7,392,193	7,621,771	786,004	6,606,189
317 Transportation CIP	2,892,341	30,582,042	4,831,201	7,723,542	32,413,734	3,930,280	3,793,262
318 So Lake WA Infrastructure Proj	114,039	-	494	114,533	114,000	-	114,533
326 Housing Opportunity	201,653	-	875	202,528	-	-	202,528
ENTERPRISE FUNDS:							
402 Airport	415,929	1,917,163	418,081	834,010	1,001,800	325,667	508,343
403 Solid Waste Utility	326,034	15,025,000	5,094,667	5,420,701	15,025,000	4,143,777	1,276,924
404 Golf Course	798,278	2,483,545	505,332	1,303,610	2,566,837	578,898	724,712
422 Airport Capital	633,154	1,578,000	63,919	697,073	1,831,485	104,068	593,005
424 Golf Course Capital	287,523	150,000	892	288,415	302,499	116,964	171,451
INTERNAL SERVICE FUNDS:							
501 Equipment Repair/Replacement	4,593,399	3,631,241	1,194,640	5,788,039	3,413,927	1,225,676	4,562,363
502 Insurance	6,039,509	3,287,584	1,242,065	7,281,574	4,170,106	1,441,122	5,840,452
503 Information Services	1,647,931	4,194,774	1,247,124	2,895,055	4,841,706	1,305,607	1,589,448
504 Facilities	91,175	4,705,475	1,394,796	1,485,971	4,326,200	1,257,883	228,088
505 Communications	111,818	1,049,671	292,917	404,735	877,560	329,931	74,804
512 Insurance, Healthcare	4,792,452	12,358,471	3,954,663	8,747,115	12,462,810	3,228,450	5,518,665
522 Insurance, Leoff1 Retirees HC	2,820,473	2,235,684	626,514	3,446,987	2,248,907	376,298	3,070,689
FIDUCIARY FUNDS:							
611 Firemen's Pension	4,332,817	300,000	5,971	4,338,788	550,475	133,319	4,205,469
Funds	**Balance 01/01/2010**	**Budgeted Revenue**	**Revenue 04/30/10**	**Total Funds Available**	**Budgeted Expenditure**	**Expenditure 04/30/10**	**Ending Balance**
ENTERPRISE FUNDS: COMBINED UTILITIES	13,931,093	44,912,214	11,017,077	24,948,170	51,150,420	10,261,624	14,686,546
405 Water Utility	4,294,833	11,316,610	3,140,630	7,435,463	11,560,951	2,376,815	5,058,648
406 Waste Water Utility	1,887,815	6,070,737	1,833,143	3,720,958	6,780,650	1,191,774	2,529,184
407 Surface Water Utility	2,448,845	5,783,148	1,895,786	4,344,631	6,641,884	1,252,607	3,092,024
416 King County Metro	46,504	11,211,935	3,751,809	3,798,313	11,211,935	3,682,459	115,854
425 Water Utility Construction	2,862,275	3,460,000	91,093	2,953,368	5,510,000	545,182	2,408,186
426 Waste Water Construction	841,219	3,153,781	56,039	897,258	3,995,000	844,317	52,941
427 Surface Water Construction	1,533,997	3,916,003	248,512	1,782,509	5,450,000	368,470	1,414,039
461 Waterworks Bond Reserve	-	-	-	-	-	-	-
471 Waterworks Rate Stabilization	15,605	-	65	15,670	-	-	15,670
481 Future W/S Bond Proceeds	-	-	-	-	-	-	-

Note: Waterworks Utility Funds are managed as a system and are designated by the dotted lines.

City of Renton
General Government Financial Position
2010 Budget Year

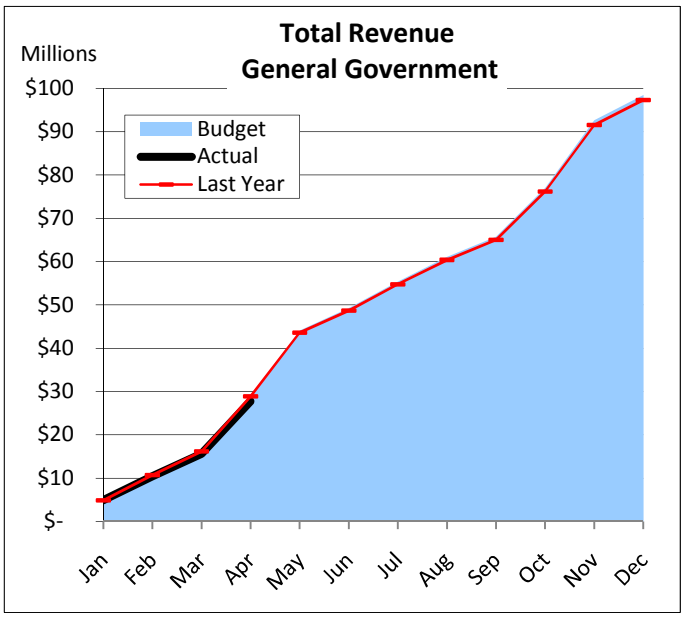
General Government Summary

	Revenues	Expenditures	$ Difference over (under)	w/beginning balance
				11,955,285
January	4,881,556	7,161,528	(2,279,972)	9,675,313
February	10,472,029	15,011,456	(4,539,427)	7,415,858
March	15,590,071	22,695,538	(7,105,467)	4,849,818
April	27,747,760	29,817,438	(2,069,678)	9,885,607
May				
June				
July				
August				
September				
October				
November				
December				

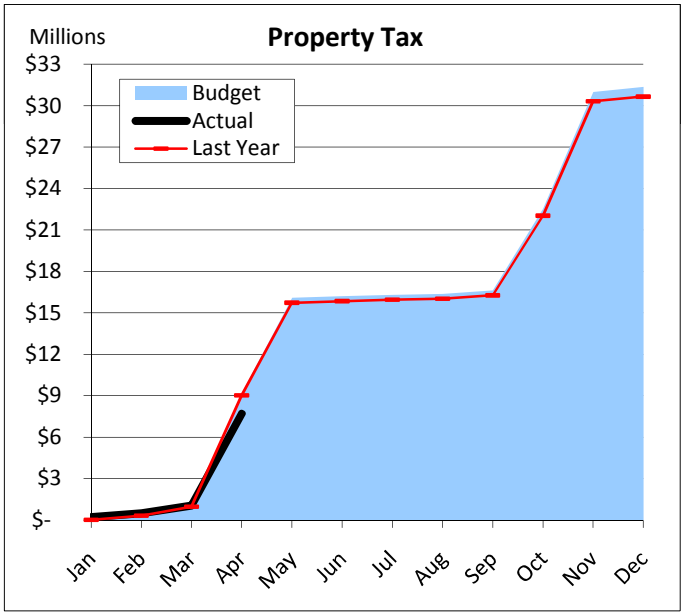


City of Renton
Monthly Revenue Analysis - 2010 Budget Year

General Government	Budget	YTD Actual	Annual % over (under)
Jan	4,913,351	4,881,556	-0.65%
Feb	10,850,564	10,472,029	-3.49%
Mar	16,350,246	15,590,071	-4.65%
Apr	29,228,824	27,747,760	-5.07%
May	44,121,619		
Jun	49,310,891		
Jul	55,416,612		
Aug	61,148,855		
Sep	65,808,951		
Oct	77,111,827		
Nov	92,687,526		
Dec	98,542,948		
Percent of budget		**28.16%**	

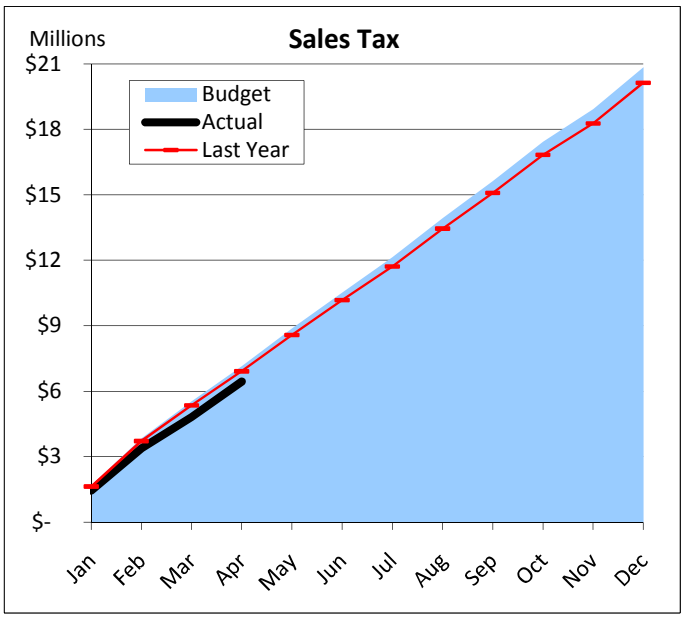


Property Tax	Budget	YTD Actual	Annual % over (under)
Jan	9,635	218,705	2169.90%
Feb	320,118	489,513	52.92%
Mar	982,841	1,037,146	5.53%
Apr	9,231,227	7,697,974	-16.61%
May	16,097,311		
Jun	16,213,191		
Jul	16,320,354		
Aug	16,388,472		
Sep	16,644,516		
Oct	22,547,053		
Nov	31,012,799		
Dec	31,364,643		
Percent of budget		**24.54%**	



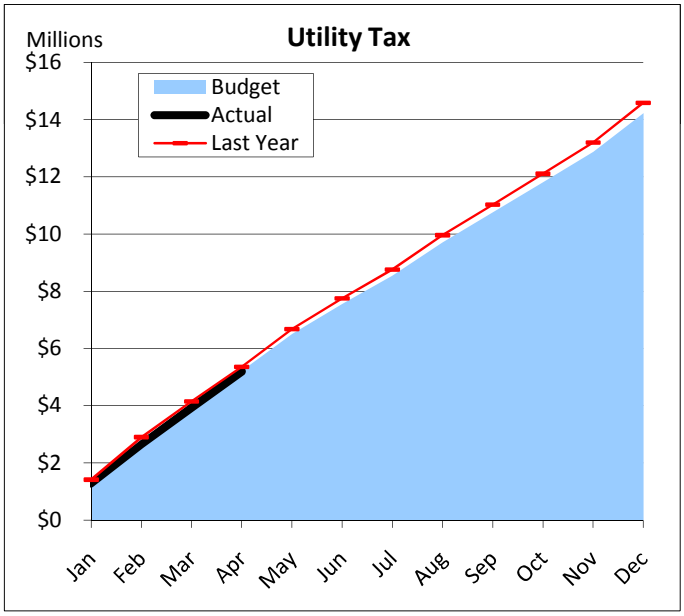
City of Renton
Monthly Revenue Analysis - 2010 Budget Year

Sales Tax	Budget	YTD Actual	Annual % over (under)
Jan	1,688,260	1,442,659	-14.55%
Feb	3,848,016	3,376,692	-12.25%
Mar	5,540,865	4,818,562	-13.04%
Apr	7,161,203	6,445,782	-9.99%
May	8,888,836		
Jun	10,537,549		
Jul	12,138,293		
Aug	13,935,185		
Sep	15,628,456		
Oct	17,436,835		
Nov	18,929,142		
Dec	20,857,000		
Percent of budget		**30.90%**	



Note: Includes Funds 108, 318, 501, and 503. Excludes CJ Sales Tax and Natural Gas Use Tax.

Utility Tax	Budget	YTD Actual	Annual % over (under)
Jan	1,379,262	1,282,930	-6.98%
Feb	2,829,096	2,637,863	-6.76%
Mar	4,050,000	3,933,596	-2.87%
Apr	5,225,375	5,193,705	-0.61%
May	6,516,282		
Jun	7,560,617		
Jul	8,546,617		
Aug	9,718,578		
Sep	10,760,779		
Oct	11,813,935		
Nov	12,878,332		
Dec	14,228,000		
Percent of budget		**36.50%**	

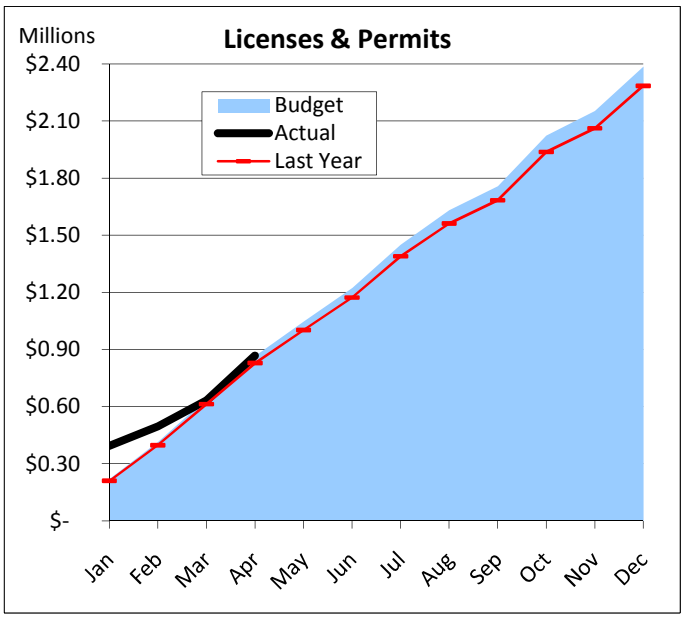


Note: Includes Natural Gas Use Tax.

City of Renton
Monthly Revenue Analysis - 2010 Budget Year

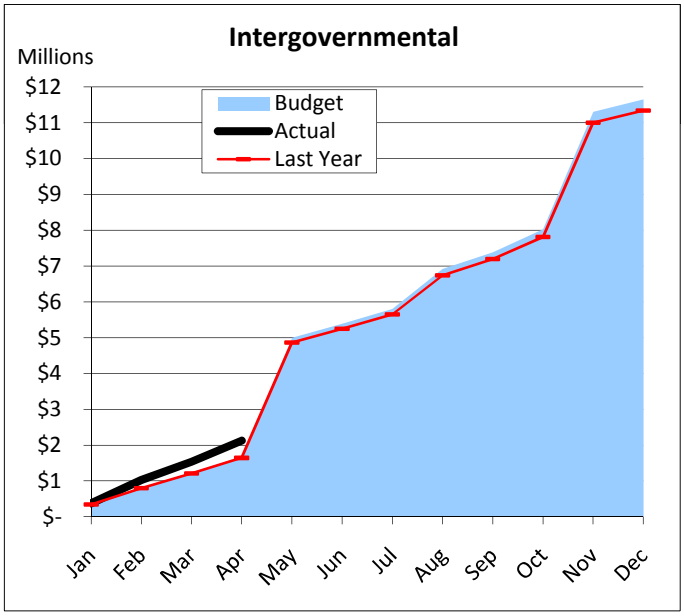
Licenses/ Permits	Budget	YTD Actual	Annual % over (under)
Jan	220,191	394,387	79.11%
Feb	415,373	496,041	19.42%
Mar	640,289	633,007	-1.14%
Apr	866,016	867,134	0.13%
May	1,046,903		
Jun	1,224,807		
Jul	1,451,179		
Aug	1,631,518		
Sep	1,759,093		
Oct	2,024,220		
Nov	2,153,967		
Dec	2,386,376		
Percent of budget		**36.34%**	

Note: Includes Fund 318.



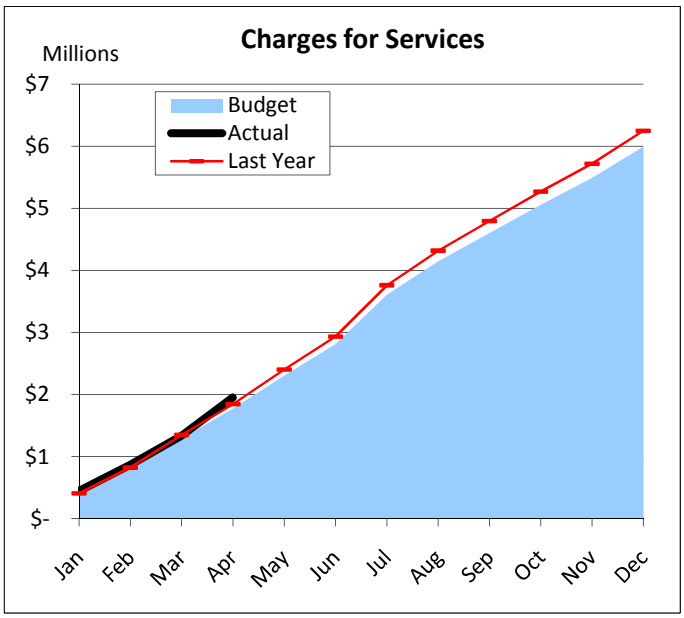
Intergovt'l	Budget	YTD Actual	Annual % over (under)
Jan	352,045	371,847	5.62%
Feb	819,806	1,023,691	24.87%
Mar	1,244,334	1,536,757	23.50%
Apr	1,688,788	2,128,407	26.03%
May	4,999,359		
Jun	5,390,092		
Jul	5,807,628		
Aug	6,922,028		
Sep	7,390,372		
Oct	8,027,921		
Nov	11,304,114		
Dec	11,653,246		
Percent of budget		**18.26%**	

Note: Includes CJ Sales Tax.

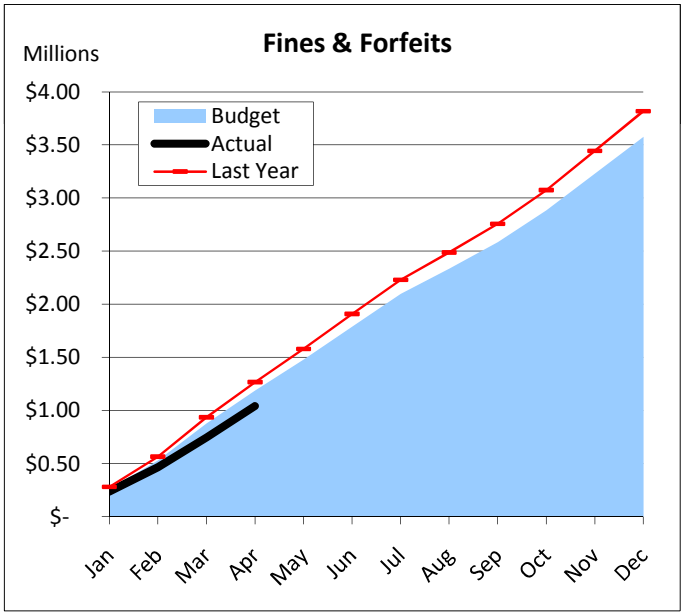


City of Renton
Monthly Revenue Analysis - 2010 Budget Year

Charges for Svcs	Budget	YTD Actual	Annual % over (under)
Jan	391,334	445,172	13.76%
Feb	791,905	869,415	9.79%
Mar	1,295,331	1,336,778	3.20%
Apr	1,774,948	1,954,003	10.09%
May	2,308,362		
Jun	2,817,547		
Jul	3,611,251		
Aug	4,145,264		
Sep	4,604,070		
Oct	5,058,558		
Nov	5,489,415		
Dec	5,997,460		
Percent of budget		**32.58%**	

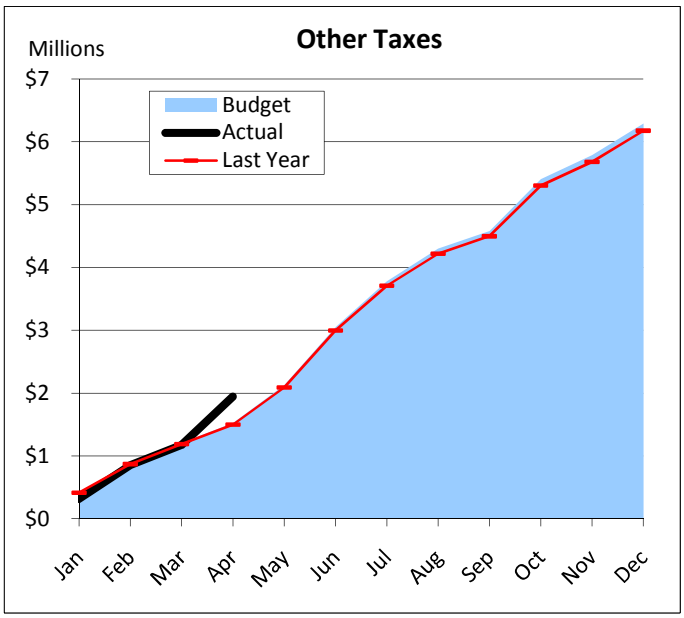


Fines & Forfeits	Budget	YTD Actual	Annual % over (under)
Jan	262,296	239,080	-8.85%
Feb	532,296	467,413	-12.19%
Mar	879,630	746,724	-15.11%
Apr	1,189,814	1,041,335	-12.48%
May	1,480,333		
Jun	1,790,644		
Jul	2,098,439		
Aug	2,337,154		
Sep	2,587,781		
Oct	2,885,471		
Nov	3,231,058		
Dec	3,577,193		
Percent of budget		**29.11%**	

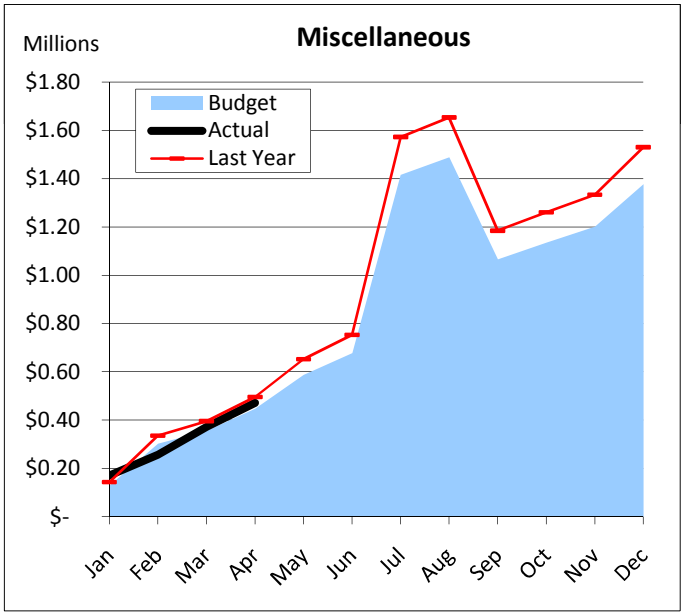


City of Renton
Monthly Revenue Analysis - 2010 Budget Year

Other Taxes	Budget	YTD Actual	Annual % over (under)
Jan	424,298	315,778	-25.58%
Feb	887,009	854,174	-3.70%
Mar	1,210,805	1,175,121	-2.95%
Apr	1,527,046	1,947,556	27.54%
May	2,129,929		
Jun	3,055,413		
Jul	3,781,909		
Aug	4,301,294		
Sep	4,584,474		
Oct	5,408,386		
Nov	5,791,753		
Dec	6,297,095		
Percent of budget		**30.93%**	



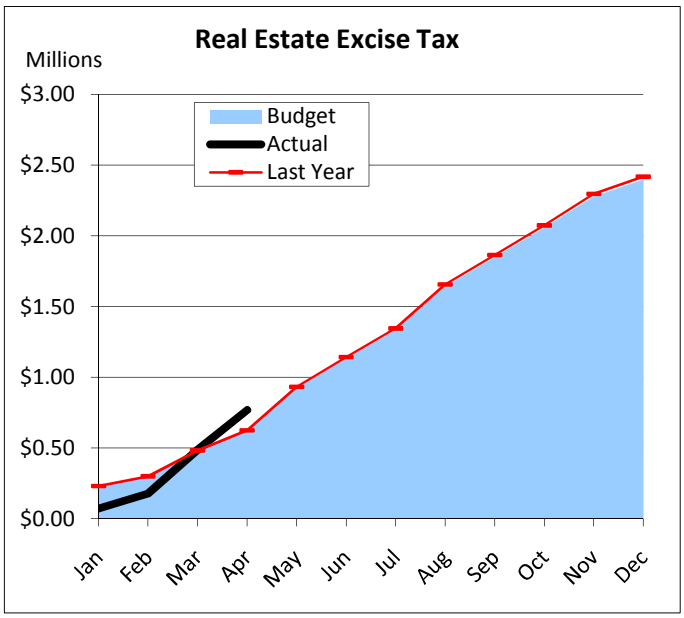
Misc	Budget	YTD Actual	Annual % over (under)
Jan	129,034	170,998	32.52%
Feb	302,604	257,122	-15.03%
Mar	356,594	372,244	4.39%
Apr	446,989	471,619	5.51%
May	587,653		
Jun	677,925		
Jul	1,416,302		
Aug	1,488,990		
Sep	1,066,818		
Oct	1,135,400		
Nov	1,201,158		
Dec	1,377,980		
Percent of budget		**34.23%**	



City of Renton
Monthly Revenue Analysis - 2010 Budget Year

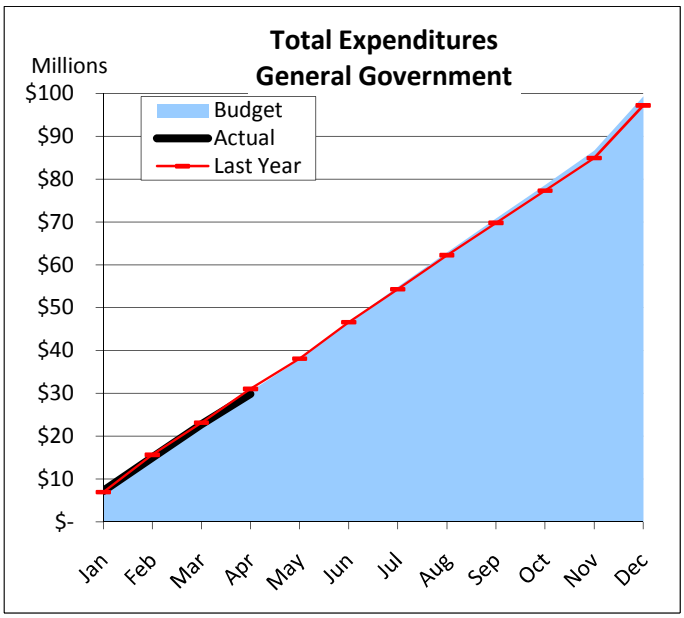
REET	Budget	YTD Actual	Annual % over (under)
Jan	229,560	71,303	-68.94%
Feb	298,320	178,545	-40.15%
Mar	480,120	487,709	1.58%
Apr	620,064	769,455	24.09%
May	925,800		
Jun	1,135,488		
Jul	1,335,888		
Aug	1,644,120		
Sep	1,850,592		
Oct	2,058,960		
Nov	2,279,304		
Dec	2,400,000		
Percent of budget		**32.06%**	

Note: Combines Funds 201, 215, 316, and 318

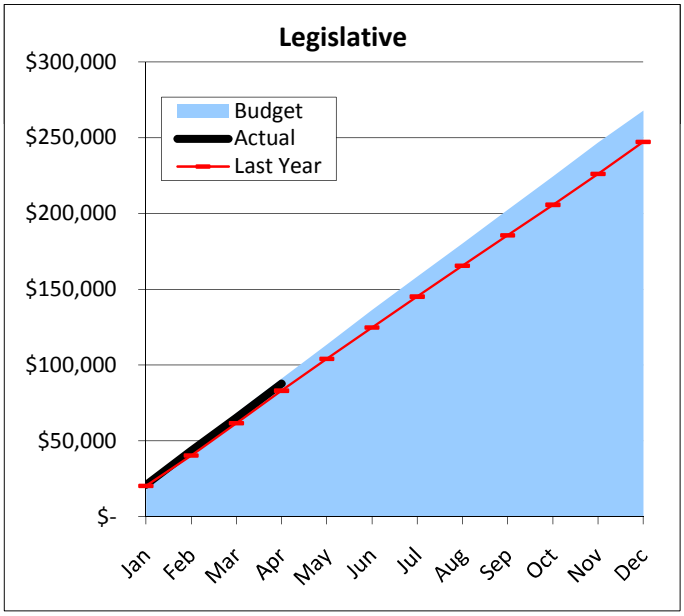


City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

General Government	Budget	YTD Actual	Annual % over (under)
Jan	7,163,929	7,161,528	-0.03%
Feb	15,254,769	15,011,456	-1.59%
Mar	22,794,231	22,695,538	-0.43%
Apr	30,497,615	29,817,438	-2.23%
May	37,946,671		
Jun	46,603,790		
Jul	54,947,964		
Aug	62,948,398		
Sep	70,847,497		
Oct	78,654,203		
Nov	86,699,342		
Dec	99,347,239		
Percent of budget expended		**30.01%**	

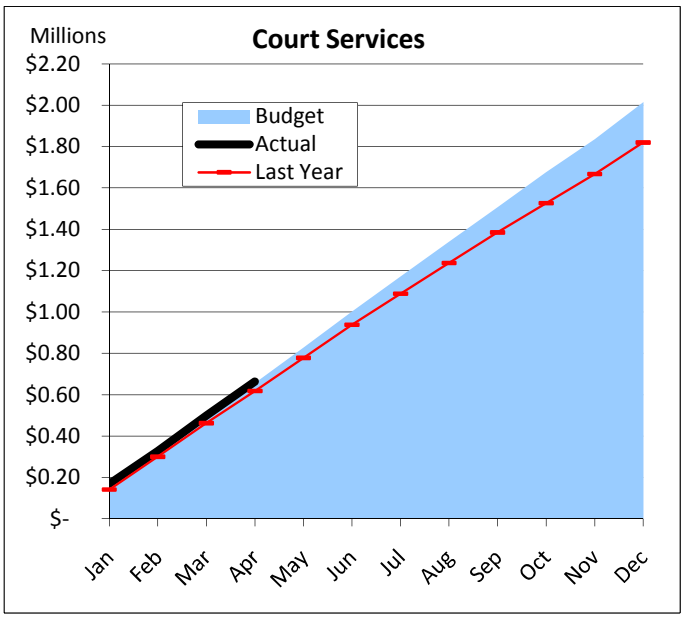


Legislative	Budget	YTD Actual	Annual % over (under)
Jan	21,938	21,032	-4.13%
Feb	44,183	43,671	-1.16%
Mar	68,592	65,280	-4.83%
Apr	91,263	87,679	-3.93%
May	113,769		
Jun	136,495		
Jul	158,472		
Aug	180,456		
Sep	202,484		
Oct	224,540		
Nov	246,799		
Dec	267,957		
Percent of budget expended		**32.72%**	

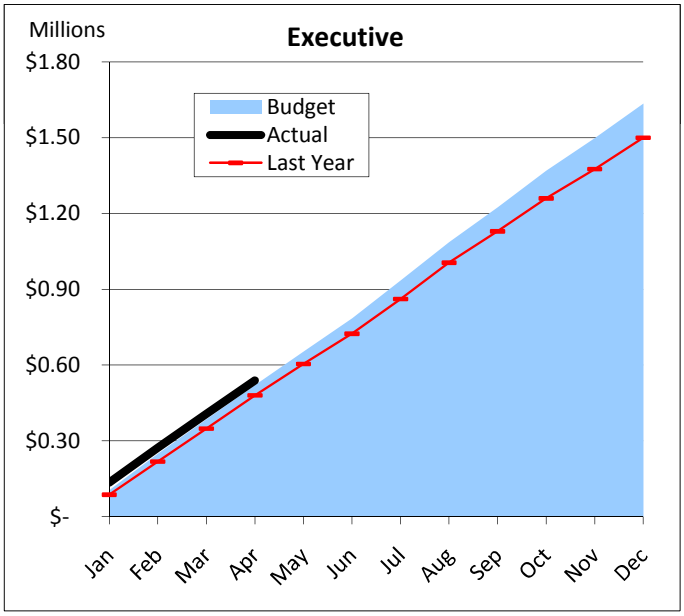


City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

Court Services	Budget	YTD Actual	Annual % over (under)
Jan	152,880	168,470	10.20%
Feb	317,920	328,318	3.27%
Mar	483,826	499,117	3.16%
Apr	656,729	664,092	1.12%
May	829,712		
Jun	1,004,692		
Jul	1,173,482		
Aug	1,341,545		
Sep	1,508,802		
Oct	1,677,249		
Nov	1,836,905		
Dec	2,016,361		
Percent of budget expended		**32.94%**	

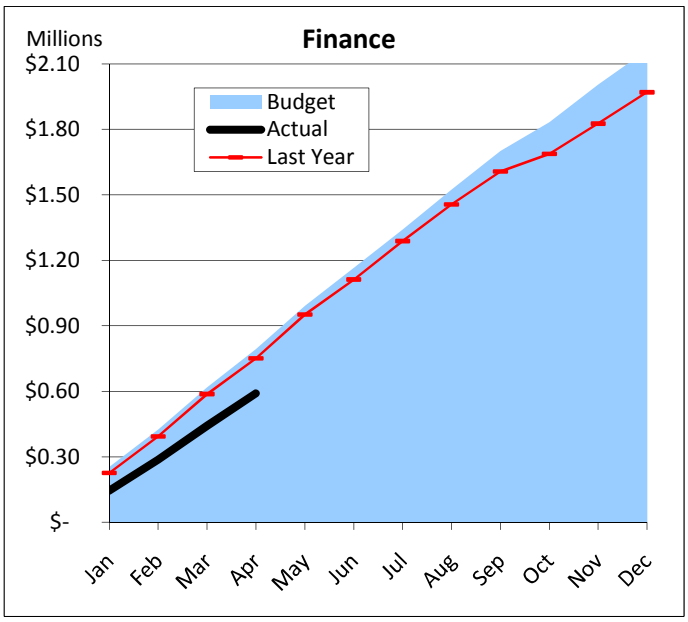


Executive	Budget	YTD Actual	Annual % over (under)
Jan	105,591	134,784	27.65%
Feb	250,653	272,736	8.81%
Mar	385,511	407,609	5.73%
Apr	521,891	539,712	3.41%
May	654,166		
Jun	785,689		
Jul	935,460		
Aug	1,087,274		
Sep	1,225,811		
Oct	1,370,153		
Nov	1,499,437		
Dec	1,635,047		
Percent of budget expended		**33.01%**	

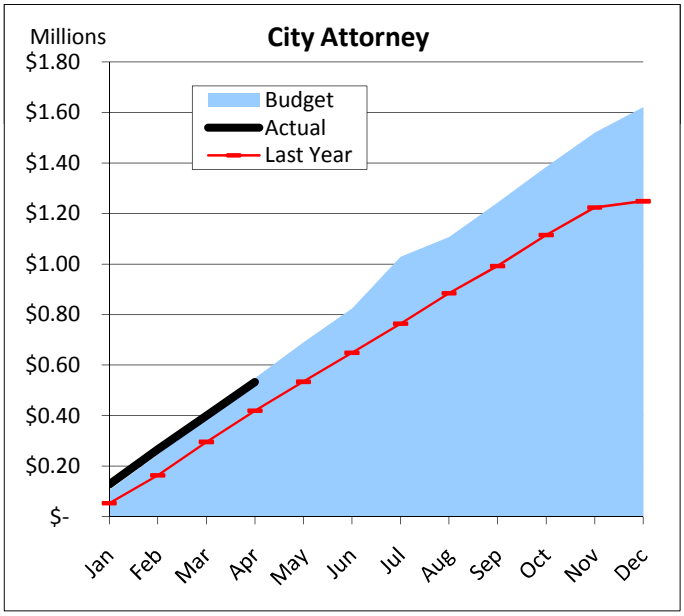


City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

Finance	Budget	YTD Actual	Annual % over (under)
Jan	254,764	145,053	-43.06%
Feb	426,592	286,770	-32.78%
Mar	619,310	443,082	-28.46%
Apr	794,926	591,163	-25.63%
May	992,753		
Jun	1,166,399		
Jul	1,342,556		
Aug	1,525,165		
Sep	1,700,824		
Oct	1,832,622		
Nov	2,006,095		
Dec	2,164,890		
Percent of budget expended		**27.31%**	

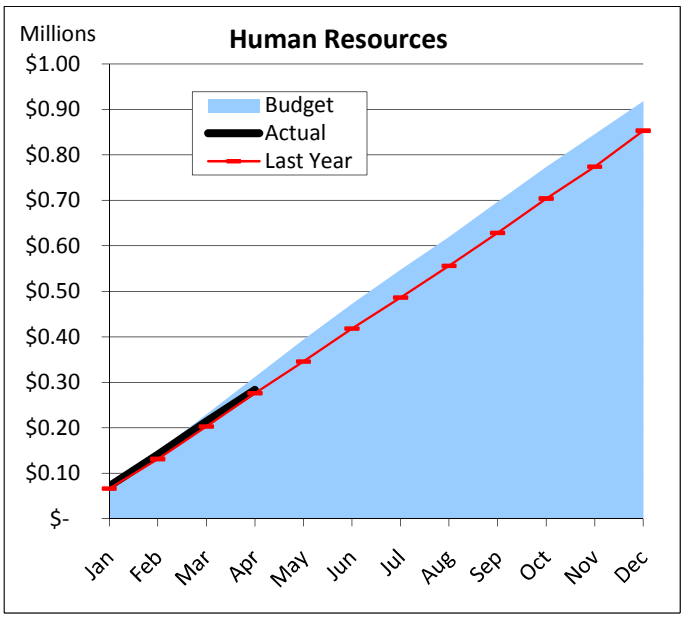


City Attorney	Budget	YTD Actual	Annual % over (under)
Jan	106,795	127,162	19.07%
Feb	246,680	266,526	8.05%
Mar	403,070	400,465	-0.65%
Apr	549,408	532,980	-2.99%
May	691,207		
Jun	825,807		
Jul	1,028,793		
Aug	1,108,058		
Sep	1,244,944		
Oct	1,384,635		
Nov	1,520,418		
Dec	1,621,295		
Percent of budget expended		**32.87%**	

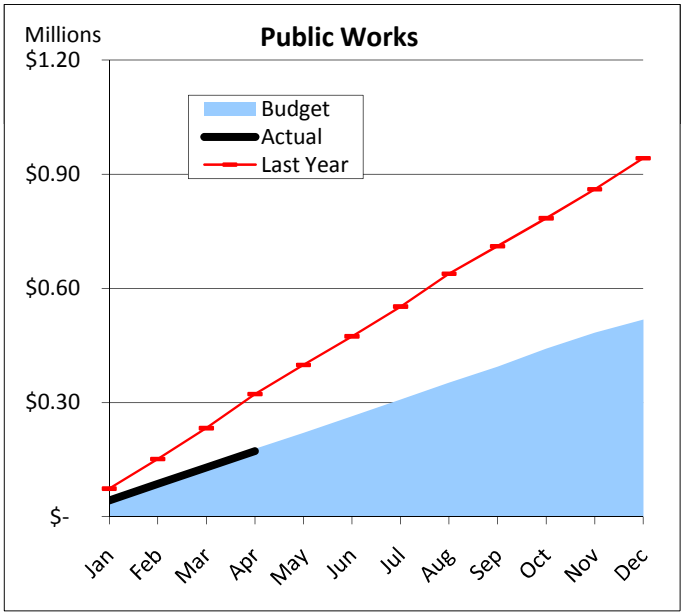


City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

Human Resources	Budget	YTD Actual	Annual % over (under)
Jan	62,931	71,457	13.55%
Feb	148,376	141,160	-4.86%
Mar	230,102	213,772	-7.10%
Apr	311,875	283,314	-9.16%
May	394,684		
Jun	472,922		
Jul	547,642		
Aug	620,352		
Sep	697,386		
Oct	773,457		
Nov	845,873		
Dec	918,169		
Percent of budget expended		**30.86%**	



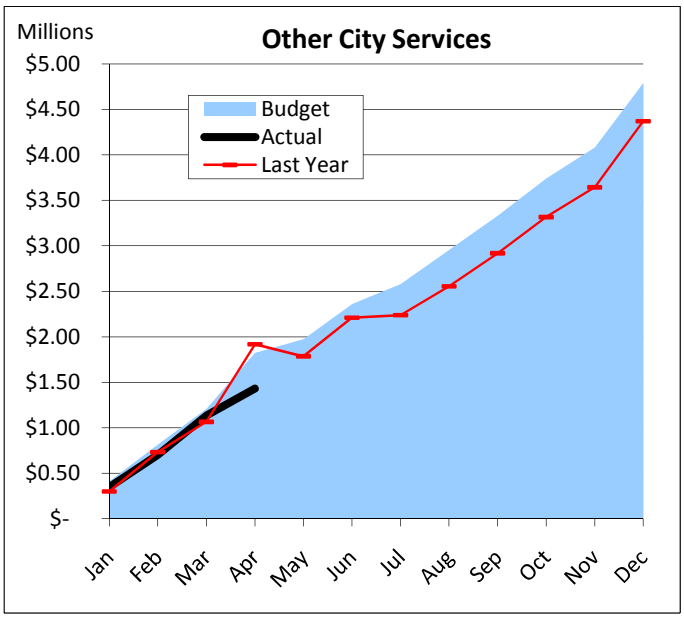
Public Works	Budget	YTD Actual	Annual % over (under)
Jan	40,311	42,532	5.51%
Feb	86,173	86,114	-0.07%
Mar	133,892	129,351	-3.39%
Apr	179,050	172,378	-3.73%
May	221,237		
Jun	264,331		
Jul	308,727		
Aug	353,278		
Sep	394,646		
Oct	441,919		
Nov	483,769		
Dec	518,399		
Percent of budget expended		**33.25%**	



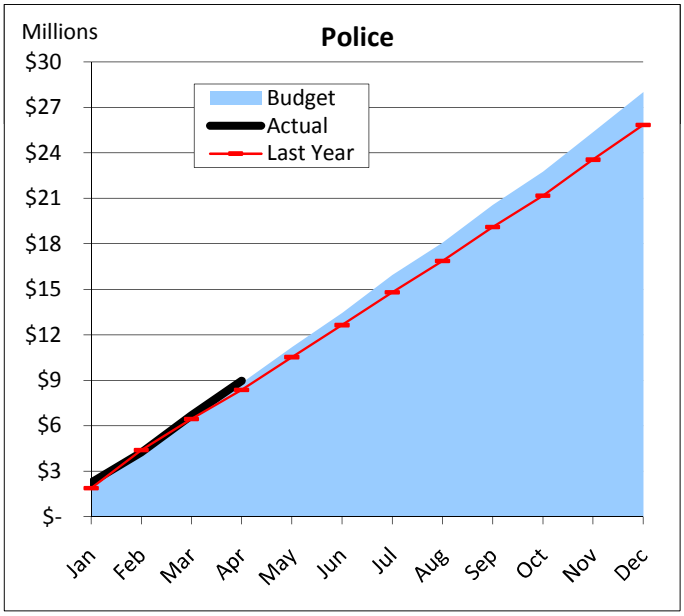
Note: For comparative purposes history does not include Development Svcs division (now in CED).

City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

Other City Services	Budget	YTD Actual	Annual % over (under)
Jan	414,785	348,715	-15.93%
Feb	819,456	701,408	-14.41%
Mar	1,210,803	1,136,033	-6.18%
Apr	1,824,496	1,429,727	-21.64%
May	1,977,632		
Jun	2,363,946		
Jul	2,580,253		
Aug	2,956,550		
Sep	3,332,176		
Oct	3,741,593		
Nov	4,083,716		
Dec	4,792,981		
Percent of budget expended		**29.83%**	

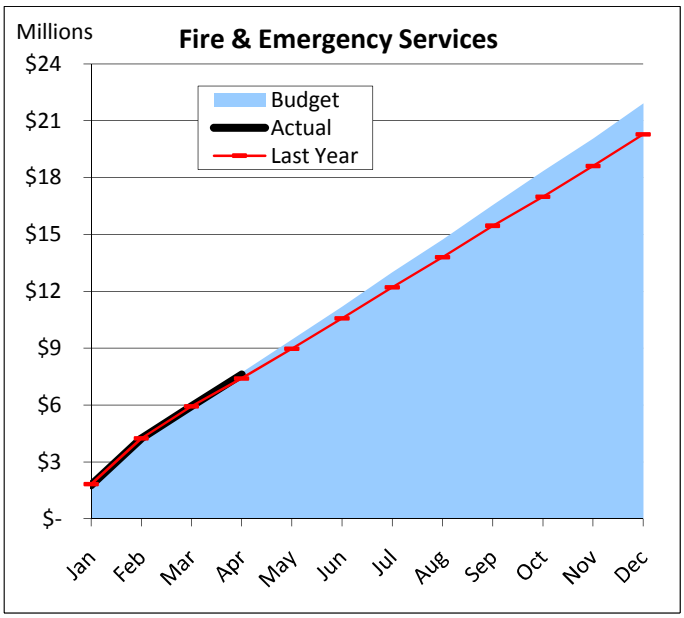


Police	Budget	YTD Actual	Annual % over (under)
Jan	2,165,025	2,260,619	4.42%
Feb	4,517,801	4,238,853	-6.17%
Mar	6,790,712	6,677,267	-1.67%
Apr	8,836,921	8,955,690	1.34%
May	11,203,428		
Jun	13,466,812		
Jul	15,954,657		
Aug	18,080,450		
Sep	20,560,448		
Oct	22,762,743		
Nov	25,377,250		
Dec	28,022,582		
Percent of budget expended		**31.96%**	

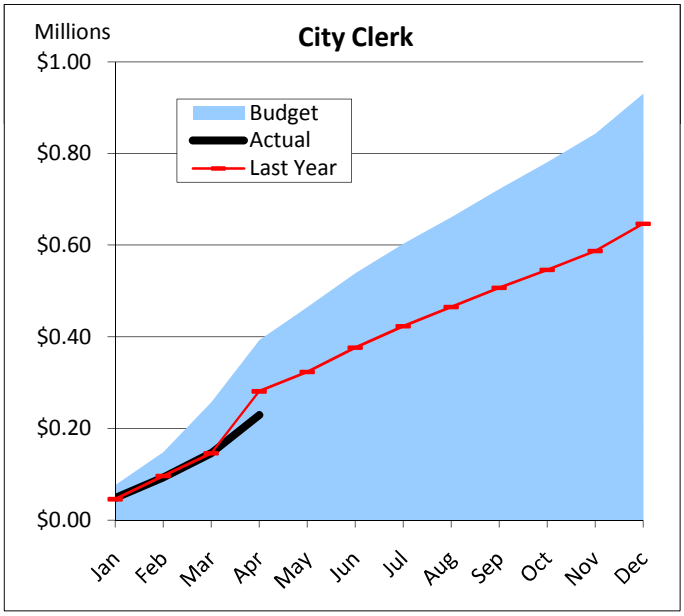


City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

Fire & Emerg Svc	Budget	YTD Actual	Annual % over (under)
Jan	1,804,022	1,768,398	-1.97%
Feb	4,287,068	4,239,777	-1.10%
Mar	6,047,506	5,943,458	-1.72%
Apr	7,733,307	7,607,800	-1.62%
May	9,475,312		
Jun	11,207,916		
Jul	13,014,504		
Aug	14,732,889		
Sep	16,560,924		
Oct	18,349,790		
Nov	20,065,074		
Dec	21,922,009		
Percent of budget expended		**34.70%**	



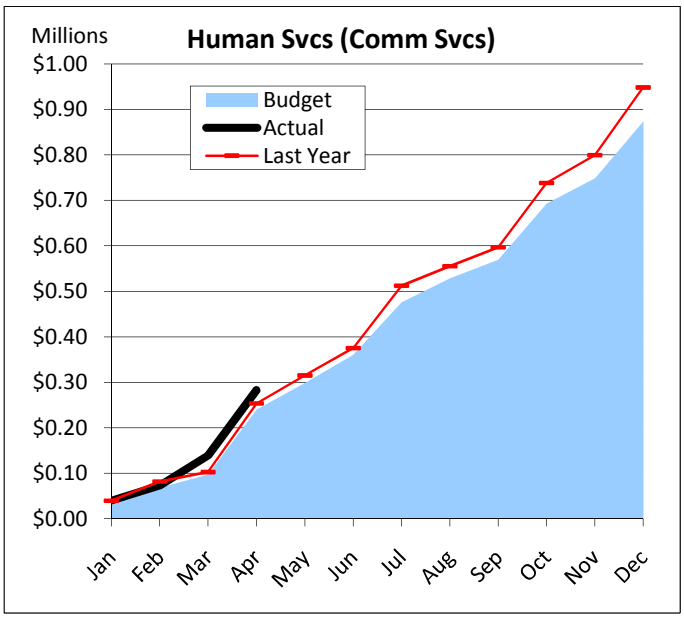
City Clerk	Budget	YTD Actual	Annual % over (under)
Jan	77,013	48,025	-37.64%
Feb	148,683	92,936	-37.49%
Mar	257,863	146,137	-43.33%
Apr	393,130	229,025	-41.74%
May	465,321		
Jun	538,843		
Jul	603,120		
Aug	661,523		
Sep	723,147		
Oct	781,484		
Nov	843,676		
Dec	931,014		
Percent of budget expended		**24.60%**	



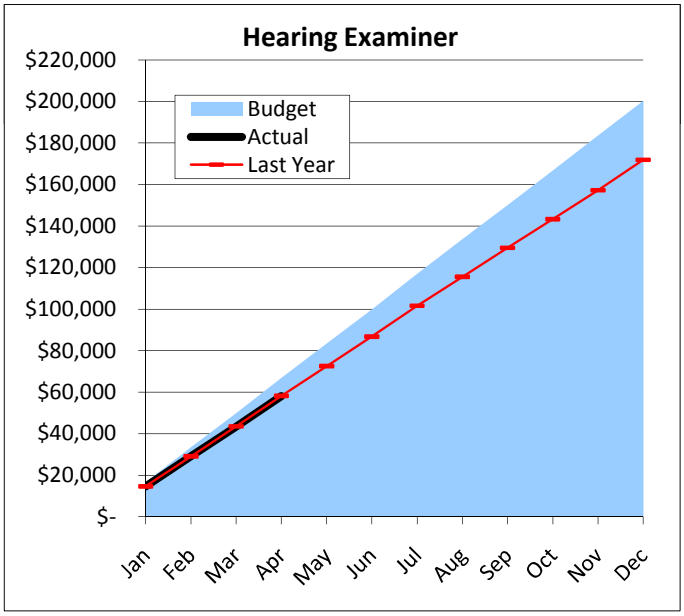
City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

Human Services	Budget	YTD Actual	Annual % over (under)
Jan	31,267	40,228	28.66%
Feb	68,742	72,960	6.14%
Mar	97,456	139,024	42.65%
Apr	240,125	282,858	17.80%
May	298,961		
Jun	360,953		
Jul	476,053		
Aug	528,908		
Sep	569,793		
Oct	693,393		
Nov	748,914		
Dec	874,359		
Percent of budget expended		**32.35%**	

Note: General Fund only

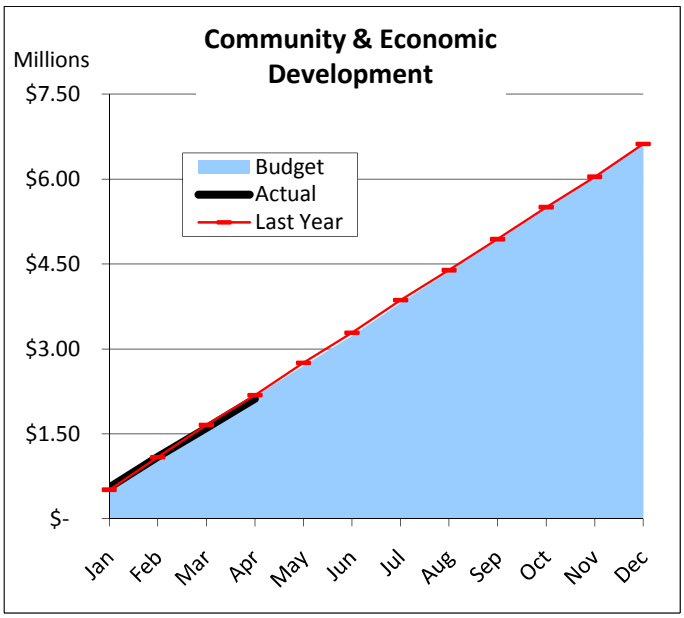


Hearing Examiner	Budget	YTD Actual	Annual % over (under)
Jan	16,707	14,619	-12.50%
Feb	33,528	29,129	-13.12%
Mar	50,066	43,412	-13.29%
Apr	67,019	58,097	-13.31%
May	83,535		
Jun	99,983		
Jul	117,131		
Aug	133,757		
Sep	150,300		
Oct	166,956		
Nov	183,659		
Dec	200,440		
Percent of budget expended		**28.98%**	



City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

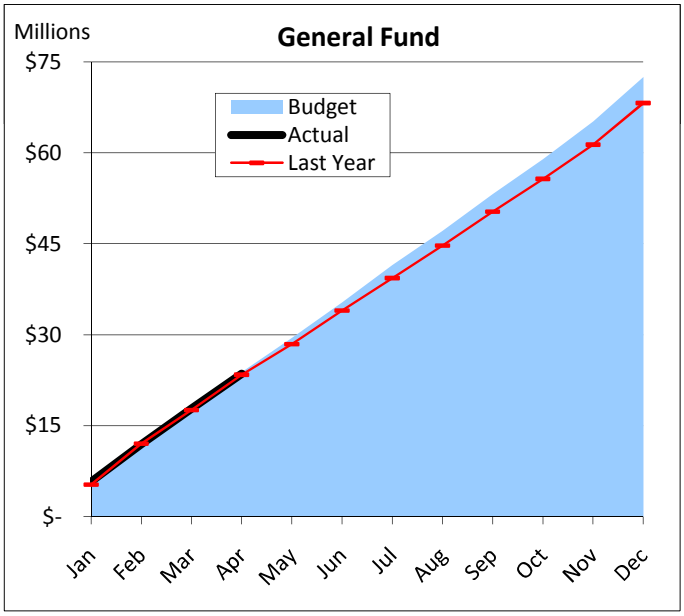
CED	Budget	YTD Actual	Annual % over (under)
Jan	509,427	555,670	9.08%
Feb	1,079,871	1,097,029	1.59%
Mar	1,636,852	1,602,874	-2.08%
Apr	2,163,456	2,116,917	-2.15%
May	2,707,968		
Jun	3,234,971		
Jul	3,814,567		
Aug	4,373,869		
Sep	4,921,763		
Oct	5,481,795		
Nov	6,022,924		
Dec	6,632,300		
Percent of budget expended		**31.92%**	



Note: For comparative purposes history includes Development Svcs division (previously in Public Works).

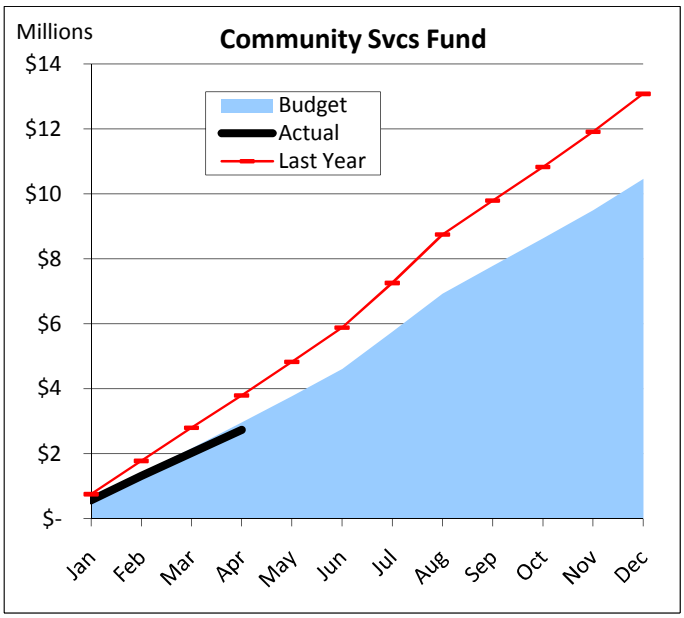
Note: General Fund only

General Fund	Budget	YTD Actual	Annual % over (under)
Jan	5,749,211	5,746,764	-0.04%
Feb	12,150,358	11,897,388	-2.08%
Mar	17,973,537	17,846,883	-0.70%
Apr	23,903,318	23,551,432	-1.47%
May	29,556,081		
Jun	35,401,015		
Jul	41,520,793		
Aug	47,160,502		
Sep	53,217,189		
Oct	58,976,553		
Nov	65,185,527		
Dec	72,517,802		
Percent of budget expended		**32.48%**	

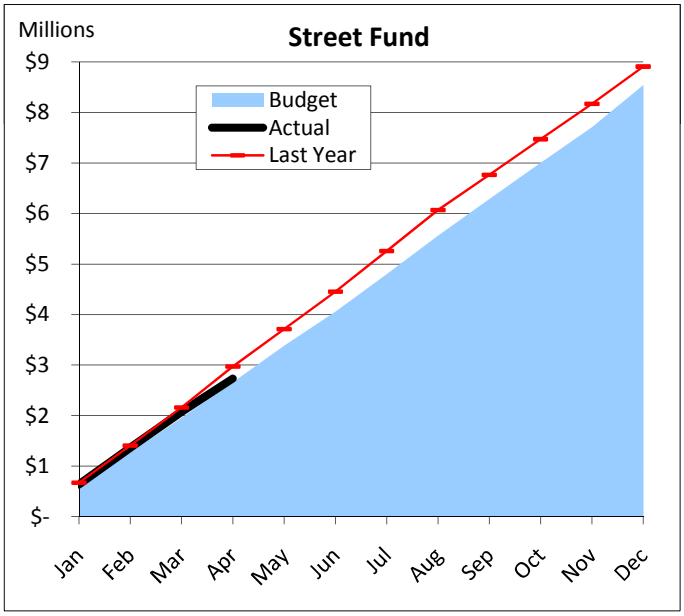


City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

Community Svcs Fund	Budget	YTD Actual	Annual % over (under)
Jan	628,418	570,605	-9.20%
Feb	1,415,327	1,321,394	-6.64%
Mar	2,178,593	2,026,750	-6.97%
Apr	2,968,536	2,733,709	-7.91%
May	3,780,448		
Jun	4,619,455		
Jul	5,761,843		
Aug	6,929,653		
Sep	7,789,687		
Oct	8,632,774		
Nov	9,503,898		
Dec	10,461,433		
Percent of budget expended		**26.13%**	

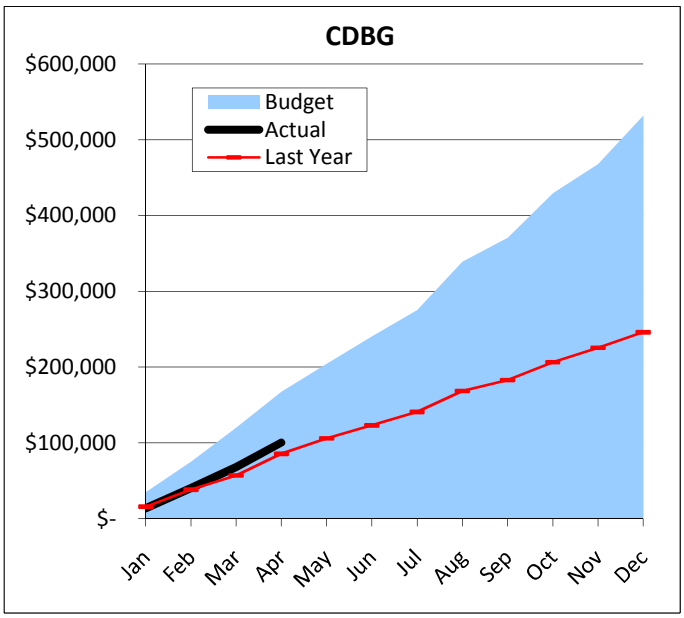


Street Fund	Budget	YTD Actual	Annual % over (under)
Jan	600,924	641,040	6.68%
Feb	1,276,345	1,365,252	6.97%
Mar	1,958,856	2,078,338	6.10%
Apr	2,664,177	2,735,391	2.67%
May	3,383,424		
Jun	4,063,971		
Jul	4,801,841		
Aug	5,565,769		
Sep	6,290,996		
Oct	7,004,518		
Nov	7,710,951		
Dec	8,543,138		
Percent of budget expended		**32.02%**	

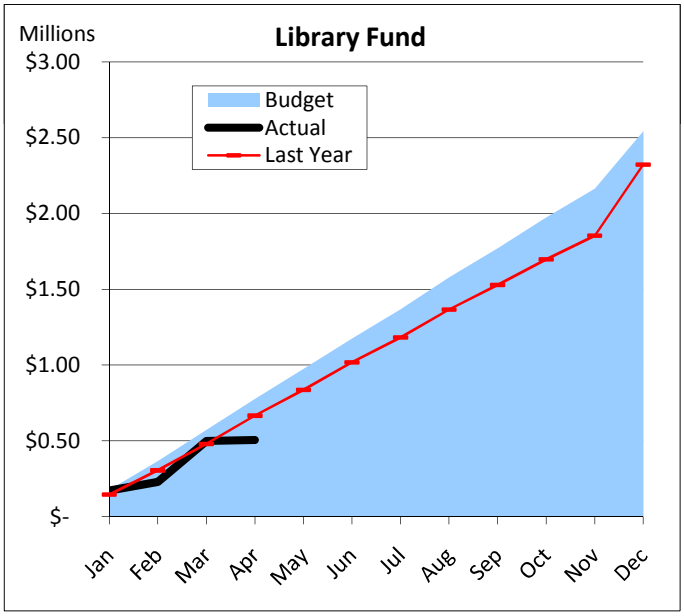


City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

CDBG	Budget	YTD Actual	Annual % over (under)
Jan	35,191	13,958	-60.34%
Feb	75,363	40,304	-46.52%
Mar	120,736	68,480	-43.28%
Apr	167,971	100,216	-40.34%
May	204,663		
Jun	240,955		
Jul	275,465		
Aug	339,295		
Sep	370,840		
Oct	429,422		
Nov	467,929		
Dec	532,227		
Percent of budget expended		**18.83%**	



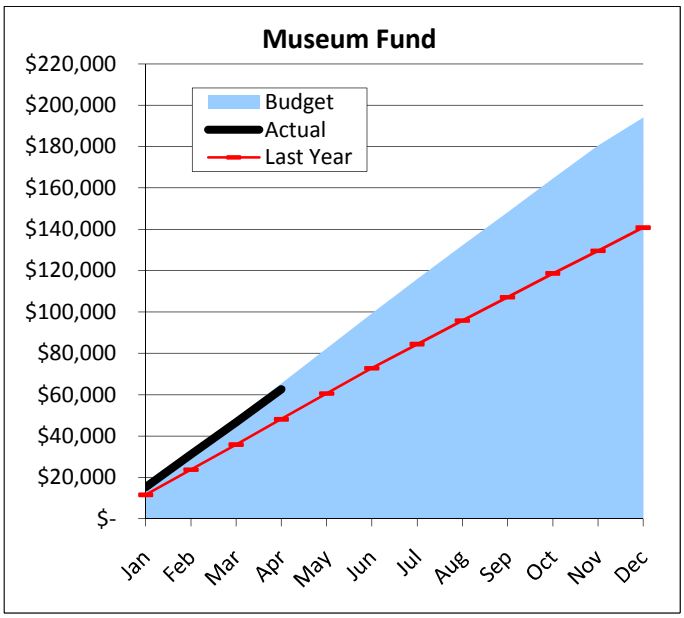
Library Fund	Budget	YTD Actual	Annual % over (under)
Jan	178,200	173,794	-2.47%
Feb	369,656	229,125	-38.02%
Mar	573,477	500,663	-12.70%
Apr	777,934	505,911	-34.97%
May	977,023		
Jun	1,176,467		
Jul	1,368,254		
Aug	1,579,352		
Sep	1,772,156		
Oct	1,974,603		
Nov	2,165,372		
Dec	2,544,263		
Percent of budget expended		**19.88%**	



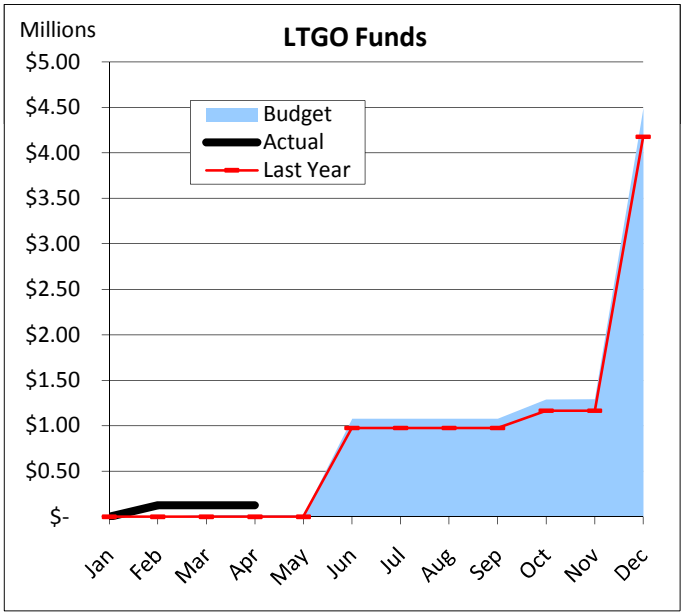
City of Renton
Monthly Expenditure Analysis - 2010 Budget Year

Museum Fund	Budget	YTD Actual	Annual % over (under)
Jan	15,829	15,310	-3.28%
Feb	32,775	31,141	-4.99%
Mar	49,002	46,726	-4.64%
Apr	65,543	62,643	-4.42%
May	82,433		
Jun	99,543		
Jul	115,981		
Aug	132,242		
Sep	148,372		
Oct	164,641		
Nov	180,555		
Dec	194,120		
Percent of budget expended		**32.27%**	

Note: Prior to 2009, Museum was part of the Library Fund



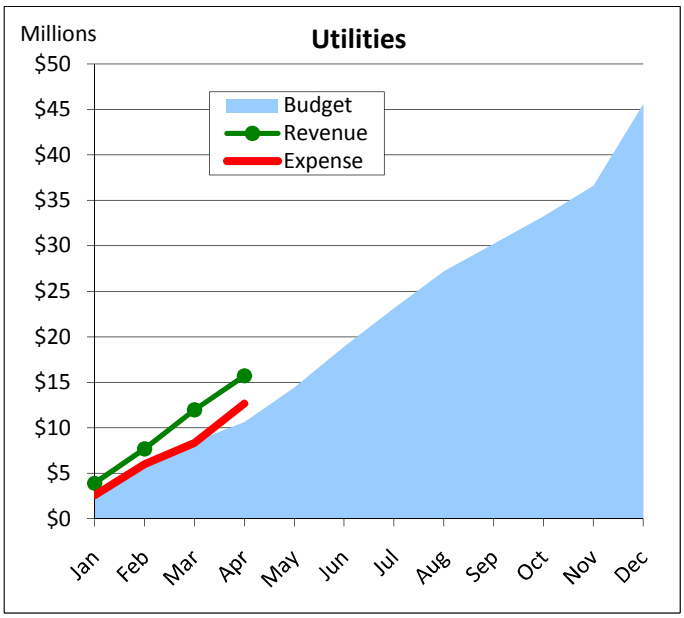
LTGO Funds	Budget	YTD Actual	Annual % over (under)
Jan	-	-	N/A
Feb	-	126,390	100.00%
Mar	22,250	126,390	468.04%
Apr	22,250	126,471	468.41%
May	22,250		
Jun	1,078,472		
Jul	1,078,472		
Aug	1,078,472		
Sep	1,078,472		
Oct	1,290,948		
Nov	1,293,331		
Dec	4,494,945		
Percent of budget expended		**2.81%**	



City of Renton
Monthly Enterprise Fund Financial Report - 2010 Budget Year

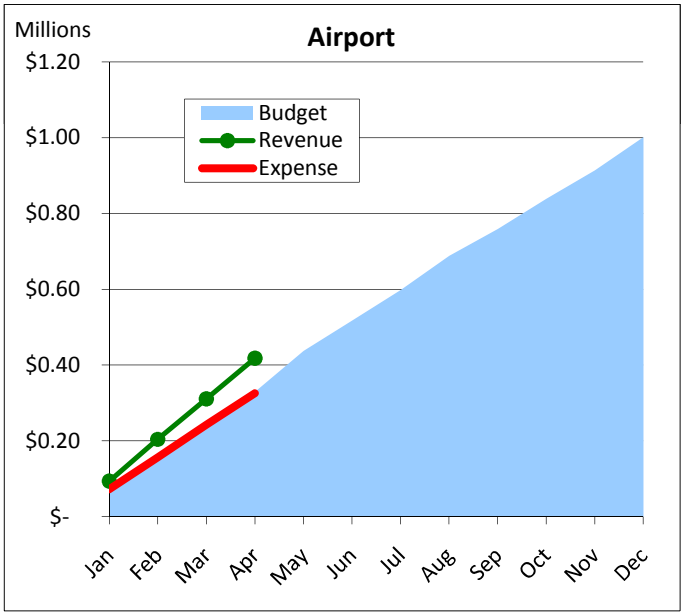
Utilities	Budget	Revenue	Expense
Jan	2,475,180	3,901,859	2,612,849
Feb	5,573,491	7,676,067	5,998,348
Mar	8,521,156	11,963,798	8,343,902
Apr	10,646,195	15,716,035	12,647,433
May	14,447,983		
Jun	18,958,727		
Jul	23,155,850		
Aug	27,231,086		
Sep	30,252,248		
Oct	33,275,236		
Nov	36,644,712		
Dec	45,650,678		
Percent of budget expended			**27.70%**

Note: Operations only, excludes bond proceeds and transfers to capital.

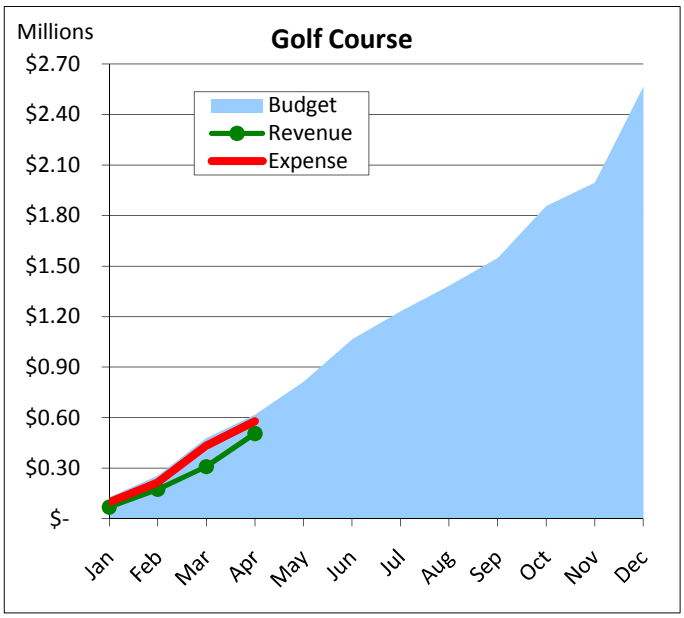


Airport	Budget	Revenue	Expense
Jan	66,269	94,268	72,717
Feb	159,667	204,281	156,869
Mar	250,901	310,979	242,660
Apr	329,772	418,081	325,667
May	438,337		
Jun	517,870		
Jul	598,355		
Aug	688,817		
Sep	759,575		
Oct	838,546		
Nov	913,982		
Dec	1,001,800		
Percent of budget expended			**32.51%**

Note: Operations only.



City of Renton
Monthly Enterprise Fund Financial Report - 2010 Budget Year

Golf Course	Budget	Revenue	Expense
Jan	129,394	68,826	97,947
Feb	258,326	174,258	215,710
Mar	479,768	309,509	434,186
Apr	618,377	505,332	578,898
May	813,533		
Jun	1,066,444		
Jul	1,232,903		
Aug	1,384,039		
Sep	1,549,779		
Oct	1,857,389		
Nov	1,994,766		
Dec	2,566,837		
Percent of budget expended			**22.55%**

Note: Operations only.