

ALL FUNDS EXPENDITURE SUMMARY

CITY OF HOQUIAM
2009 1ST QUARTER FINANCIAL REPORT

OPERATING FUNDS	No.	2009 Q1 YTD	2008 Q1 YTD	Increase (Decrease)	% Increase (Decrease)	2009 Budget	% to Budget
General Fund	001	\$2,244,594	\$1,446,392	\$798,201	55.2%	\$13,307,290	16.9%
Cemetery	101	\$48,654	\$46,294	\$2,360	5.1%	\$424,800	11.5%
Mausoleum	102	\$1,440	\$1,528	-\$88	-5.8%	\$45,300	3.2%
Cemetery Equipment Reserve	103	\$0	\$0	\$0	-	\$0	-
Cemetery Preneed	104	\$15,262	\$2,210	\$13,052	590.6%	\$60,000	25.4%
Parks Special Programs	105	\$0	\$0	\$0	-	\$35,340	0.0%
Street Fund	106	\$76,635	\$69,051	\$7,584	11.0%	\$809,455	9.5%
Arterial Street Fund	107	\$70	\$77	-\$8	-9.9%	\$160,660	0.0%
Ambulance	109	\$433,945	\$396,604	\$37,341	9.4%	\$3,581,795	12.1%
Stadium/Tourism	112	\$0	\$0	\$0	-	\$7,700	0.0%
Comm. Devel. Repay	130	\$4,037	\$5,390	-\$1,353	-25.1%	\$118,025	3.4%
Water	401-25	\$472,222	\$474,141	-\$1,919	-0.4%	\$3,784,335	12.5%
Sewer	401-26	\$313,082	\$313,978	-\$896	-0.3%	\$2,490,035	12.6%
Storm	401-27	\$101,673	\$86,635	\$15,038	17.4%	\$737,980	13.8%
Watershed	402	\$539,890	\$23,565	\$516,325	2191.0%	\$3,518,520	15.3%
Landfill Postclosure	417	\$9,158	\$16,284	-\$7,126	-43.8%	\$119,530	7.7%
Equipment Rental	501	\$61,791	\$81,115	-\$19,323	-23.8%	\$1,099,595	5.6%
Equipment Rental Reserve	505	\$0	\$0	\$0	-	\$441,575	0.0%
Medical/Dental Benefits	520	\$18,676	\$484,515	-\$465,840	-96.1%	\$176,000	10.6%
Unemployment Fund	522	\$5,544	\$0	\$5,544	-	\$26,285	21.1%
Police & Fire Retiree	611	\$145,531	\$129,702	\$15,829	12.2%	\$1,110,000	13.1%
Library Memorial	625	\$0	\$0	\$0	-	\$0	-
Parks Endowment	627	\$0	\$0	\$0	-	\$168,055	0.0%
TOTAL OPERATING FUNDS		\$4,492,203	\$3,577,481	\$914,722	25.6%	\$32,222,275	13.9%
CAPITAL IMPROVEMENT FUNDS							
Arterial Strets	107	\$0	\$0	\$0	-	\$0	-
Paths & Trails	108	\$0	\$0	\$0	-	\$9,000	0.0%
General Capital Reserve	114	\$0	\$100,000	-\$100,000	-100.0%	\$50,000	0.0%
Sidewalk Construction Fund	302	\$2,166	\$0	\$2,166	-	\$1,086,310	0.2%
Train Station	308	\$0	\$153,428	-\$153,428	-100.0%	\$0	-
Water Capital Projects	401-25	\$172,593	\$23,807	\$148,785	625.0%	\$1,826,025	9.5%
Sewer Capital Projects	401-26	\$204,072	\$2,585	\$201,487	7794.5%	\$664,055	30.7%
Storm Capital Projects	401-27	\$1,081	\$0	\$1,081	-	\$90,945	1.2%
TOTAL CAPITAL IMPROVEMENT FUNDS		\$379,911	\$279,820	\$100,091	35.8%	\$3,726,335	10.2%
TOTAL DEBT SERVICE FUNDS		\$12,741	\$20,541	-\$7,800	-38.0%	\$165,199	7.7%
TOTAL ALL FUNDS		\$4,884,855	\$3,877,842	\$1,007,012	26.0%	\$36,113,809	13.5%

GENERAL FUND
CITY OF HOQUIAM
2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	<u>2009 Q1 YTD</u>	<u>2008 Q1 YTD</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	<u>2009 Budget</u>	<u>% to Budget</u>
Beginning Fund Balance	\$2,265,072	\$2,308,243			\$2,260,595	
Taxes	\$913,727	\$867,723	\$46,004	5.3%	\$9,968,625	9.2%
Licenses and Permits	\$133,387	\$121,674	\$11,713	9.6%	\$653,005	20.4%
Intergovernmental Revenue	\$68,610	\$88,368	-\$19,758	-22.4%	\$1,037,765	6.6%
Charges for Services	\$16,181	\$12,942	\$3,240	25.0%	\$157,825	10.3%
Fines and Forfeits	\$33,611	\$65,408	-\$31,797	-48.6%	\$253,475	13.3%
<u>Miscellaneous Revenue</u>	<u>\$176,612</u>	<u>\$110,050</u>	<u>\$66,563</u>	<u>60.5%</u>	<u>\$927,835</u>	<u>19.0%</u>
TOTAL GENERAL FUND	\$1,342,128	\$1,266,164	\$75,964	6.0%	\$12,998,530	10.3%
<u>OTHER REVENUES & TRANSFERS IN</u>						
Trf In - Ambulance 109/E911	\$2,450	\$2,273	\$178	7.8%	\$21,700	11.3%
Insurance Recoveries	\$267,580	\$0	\$267,580	100.0%	\$448,660	59.6%
Trf In - Gen. Capital 114/City Hall	\$0	\$0	\$0	100.0%	\$50,000	0.0%
Trf In - Gen. Residual Equity	\$0	\$0	\$0	100.0%	\$13,555	0.0%
Trf In - Parks Endowment 627	\$0	\$0	\$0	100.0%	\$168,055	0.0%
<u>Trf In - Parks Special Projects 105</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>100.0%</u>	<u>\$35,340</u>	<u>0.0%</u>
TOTAL OTHER REVENUES	\$270,030	\$2,273	\$267,757	11782.5%	\$737,310	36.6%
GRAND TOTAL GENERAL FUND	\$1,612,158	\$1,268,437	\$343,721	27.1%	\$13,735,840	11.7%

GENERAL FUND
CITY OF HOQUIAM
2009 1ST QUARTER FINANCIAL REPORT

OPERATING EXPENDITURES

<u>DEPARTMENT</u>	<u>2009 Q1 YTD</u>	<u>2008 Q1 YTD</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	<u>2009 Budget</u>	<u>% to Budget</u>
Legislative/Council	\$59,315	\$42,344	\$16,971	40.1%	\$280,440	21.2%
Municipal Court	\$54,295	\$42,023	\$12,272	29.2%	\$339,795	16.0%
Finance	\$64,201	\$59,727	\$4,475	7.5%	\$473,895	13.5%
Legal	\$39,380	\$33,032	\$6,347	19.2%	\$284,365	13.8%
Civil Service	\$2,864	\$920	\$1,943	211.2%	\$17,000	16.8%
City Hall & Buildings	\$307,899	\$35,690	\$272,209	762.7%	\$526,210	58.5%
Electrical	\$43,821	\$38,572	\$5,249	13.6%	\$377,900	11.6%
Police	\$532,169	\$487,866	\$44,303	9.1%	\$4,454,120	11.9%
Fire	\$241,291	\$212,806	\$28,485	13.4%	\$1,771,295	13.6%
Animal Control	\$18,722	\$17,255	\$1,467	8.5%	\$163,310	11.5%
Public Works	\$92,565	\$71,992	\$20,573	28.6%	\$719,315	12.9%
Personnel Services	\$0	\$0	\$0	100.0%	\$0	-
Police Special Funds (DTF)	\$32,059	\$30,042	\$2,017	6.7%	\$282,990	11.3%
Library	\$12,135	\$47,133	-\$34,999	-74.3%	\$414,810	2.9%
Community Services	\$187,176	\$132,688	\$54,488	41.1%	\$1,310,920	14.3%
Americorps	\$13,837	\$16,187	-\$2,351	-14.5%	\$32,165	43.0%
Economic Development	\$32,775	\$9,138	\$23,637	258.7%	\$130,220	25.2%
911 Program	\$22,350	\$16,235	\$6,115	37.7%	\$199,275	11.2%
Miscellaneous	\$0	\$0	\$0	100.0%	\$0	-
TOTAL OPERATING EXPENDITURE	\$1,756,853	\$1,293,652	\$463,201	35.8%	\$11,778,025	14.9%
TRANSFERS OUT						
Trf Out - Reserve Funds	\$0	\$0	\$0	100.0%	\$0	-
Trf Out - Cemetery	\$0	\$0	\$0	100.0%	\$38,795	0.0%
Trf Out - Street Fund #106	\$125,000	\$0	\$125,000	100.0%	\$366,500	34.1%
Trf Out - Ambulance #109	\$0	\$0	\$0	100.0%	\$0	-
Trf Out - GO Bond Redemption #213	\$12,741	\$12,741	\$0	0.0%	\$50,970	25.0%
Trf Out - Unemployment #522	\$0	\$0	\$0	100.0%	\$0	-
Trf Out - Police/Fire Pension #611	<u>\$350,000</u>	<u>\$140,000</u>	<u>\$210,000</u>	<u>150.0%</u>	<u>\$1,073,000</u>	<u>32.6%</u>
TOTAL TRANSFERS OUT	\$487,741	\$152,741	\$335,000	219.3%	\$1,529,265	31.9%
GRAND TOTAL GENERAL FUND	\$2,244,594	\$1,446,392	\$798,201	55.2%	\$13,307,290	16.9%
OVER (SHORT)	-\$632,436	-\$177,956	-\$454,480		\$428,550	
ENDING FUND BALANCE	\$1,632,636	\$2,130,287			\$2,689,145	

CEMETERY FUND #101**CITY OF HOQUIAM****2009 1ST QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2009 Q1 YTD	2008 Q1 YTD	Increase (Decrease)	% Increase (Decrease)	2009 Budget	% to Budget
Beginning Fund Balance	\$91	\$13,642			\$90	
Cemetery Fees	\$15,252	\$23,125	-\$7,873	-34.0%	\$237,600	6.4%
Investment Interest	\$4,375	\$10,428	-\$6,053	-58.0%	\$43,715	10.0%
Land Lease (Cell Tower)	\$2,846	\$2,400	\$446	18.6%	\$20,000	14.2%
Housing Rentals	\$1,200	\$1,200	\$0	0.0%	\$9,600	12.5%
<u>Donations</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-	<u>\$0</u>	-
TOTAL CEMETERY FUND	\$23,674	\$37,153	-\$13,479	-36.3%	\$310,915	7.6%
<u>OTHER REVENUES & TRANSFERS IN</u>						
Trf In - General Fund #001	\$0	\$0	\$0	-	\$38,795	0.0%
Trf In - Mausoleum #102	\$1,440	\$1,528	-\$88	-5.8%	\$15,000	9.6%
Trf In - Cem Equip Resr #103	0	0	\$0	-	\$0	-
<u>Trf In - Cem Preneed #104</u>	<u>\$15,262</u>	<u>\$2,210</u>	<u>\$13,052</u>	<u>590.6%</u>	<u>\$60,000</u>	<u>25.4%</u>
TOTAL OTHER REVENUES	\$16,702	\$3,738	\$12,964	346.8%	\$113,795	14.7%
TOTAL CEMETERY REVENUES	\$40,376	\$40,891	-\$515	-1.3%	\$424,710	9.5%
GRAND TOTAL CEMETERY FUND	\$40,467	\$54,533	-\$14,066	-25.8%	\$424,800	9.5%
<u>APPROPRIATIONS</u>						
Cemetery Operations	\$46,587	\$44,172	\$2,414	5.5%	\$381,650	12.2%
Equipment Rental	\$1,887	\$1,881	\$5	0.3%	\$24,000	7.9%
Road Paving Debt Service	\$0	\$0	\$0	-	\$13,650	0.0%
Land	\$0	\$0	\$0	-	\$0	-
Capital	\$0	\$0	\$0	-	\$2,500	0.0%
Undistributed Carryover	\$0	\$0	\$0	-	\$0	-
Trf Out - Equipment Reserve #505	<u>\$180</u>	<u>\$240</u>	<u>-\$60</u>	<u>-24.9%</u>	<u>\$3,000</u>	<u>6.0%</u>
CEMETERY FUND APPROPRIATIONS	\$48,654	\$46,294	\$2,360	5.1%	\$424,800	11.5%
ENDING FUND BALANCE	-\$8,187	\$8,240			\$0	

MAUSOLEUM FUND #102
CITY OF HOQUIAM
2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 <u>Q1 YTD</u>	2008 <u>Q1 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2009 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$151,582	\$149,394			\$151,580	
Cemetery Fees	\$4,271	\$0	\$4,271	-	\$18,000	23.7%
Investment Interest	\$73	\$950	-\$876	-92.3%	\$6,000	1.2%
<u>Interest on Contracts</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-	<u>\$1,125</u>	<u>0.0%</u>
TOTAL MAUSOLEUM FUND	\$4,344	\$950	\$3,394	357.4%	\$25,125	17.3%
<u>OTHER REVENUES & TRANSFERS IN</u>						
<u>Interfund Loan - Cemetery #101</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-	<u>\$12,525</u>	<u>0.0%</u>
TOTAL OTHER REVENUES	\$0	\$0	\$0	-	\$12,525	0.0%
TOTAL MAUSOLEUM REVENUES	\$4,344	\$950	\$0	357.4%	\$37,650	<u>11.5%</u>
GRAND TOTAL MAUSOLEUM FUND	\$155,926	\$150,344	\$3,394	3.7%	\$189,230	82.4%
<u>APPROPRIATIONS</u>						
Mausoleum Operations	\$0	\$0	\$0	-	\$9,000	0.0%
Capital	\$0	\$0	\$0	-	\$18,000	0.0%
Undistributed Carryover	\$0	\$0	\$0	-	\$0	-
<u>Trf Out - Cemetery #101</u>	<u>\$1,440</u>	<u>\$1,528</u>	<u>-\$88</u>	<u>-5.8%</u>	<u>\$18,300</u>	<u>7.9%</u>
MAUSOLEUM FUND APPROPRIATIONS	\$1,440	\$1,528	-\$88	-5.8%	\$45,300	3.2%
ENDING FUND BALANCE	\$154,485	\$148,816			\$143,930	

STREET FUND #106**CITY OF HOQUIAM****2009 1ST QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	<u>2009 Q1 YTD</u>	<u>2008 Q1 YTD</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	<u>2009 Budget</u>	<u>% to Budget</u>
Beginning Fund Balance	\$0	\$49,796			\$0	
Property Tax	\$0	\$0	\$0	-	\$0	0.0%
Street & Curb Permits	\$575	\$230	\$345	150.2%	\$2,365	24.3%
<u>Gas Tax</u>	<u>\$29,739</u>	<u>\$33,002</u>	<u>-\$3,263</u>	<u>-9.9%</u>	<u>\$280,590</u>	<u>10.6%</u>
TOTAL STREET FUND	\$30,314	\$33,232	-\$2,917	-8.8%	\$282,955	10.7%
Trf In - General Fund #001	\$125,000	\$0	\$125,000	-	\$366,500	34.1%
Trf In - Arterial Street Fund #107	\$0	\$0	\$0	-	\$160,000	0.0%
TOTAL STREET REVENUES	\$155,314	\$33,232	\$122,083	367.4%	\$809,455	0.0%
GRAND TOTAL STREET FUND	\$155,314	\$83,028	-\$2,917	87.1%	\$809,455	19.2%
APPROPRIATIONS						
Executive Services	\$5,634	\$5,212	\$421	8.1%	\$46,655	12.1%
Roadway Services	\$32,434	\$34,083	-\$1,649	-4.8%	\$349,720	9.3%
Traffic Control Devices	\$1,197	\$159	\$1,037	651.0%	\$37,440	3.2%
Ancillary Operations	\$34,778	\$27,199	\$7,579	27.9%	\$212,430	16.4%
General Administration	\$2,444	\$2,232	\$212	9.5%	\$20,310	12.0%
Capital	\$0	\$0	\$0	-	\$141,500	0.0%
Trf Out - Paths & Trails #108	\$149	\$165	-\$16	-9.9%	\$1,400	10.6%
<u>Trf Out - Unemployment #522</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>=</u>	<u>\$0</u>	<u>=</u>
STREET FUND APPROPRIATIONS	\$76,635	\$69,051	\$7,584	11.0%	\$809,455	9.5%
ENDING FUND BALANCE	\$78,679	\$13,977			\$0	

ARTERIAL STREET FUND #107

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 <u>Q1 YTD</u>	2008 <u>Q1 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2009 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$118,448	\$182,323			\$118,445	
Gas Tax	\$13,905	\$15,431	-\$1,525	-9.9%	\$131,190	10.6%
<u>Investment Interest</u>	<u>\$229</u>	<u>\$1,654</u>	<u>-\$1,425</u>	<u>-86.1%</u>	<u>\$10,000</u>	<u>2.3%</u>
TOTAL ARTERIAL STREET FUND	\$14,134	\$17,085	-\$2,950	-17.3%	\$141,190	10.0%
GRAND TOTAL ART. STREET FUND	\$132,582	\$199,408	-\$2,950	-17.3%	\$259,635	10.0%
APPROPRIATIONS						
Debt Service	\$0	\$0	\$0	-	\$69,680	0.0%
Capital	\$0	\$0	\$0	-	\$0	-
Trf Out - Paths & Trails #108	\$70	\$77	-\$8	-9.9%	\$660	10.5%
<u>Trf Out - Sidewalk Construction #302</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$160,000</u>	<u>0.0%</u>
ART. STREET FUND APPROPRIATIONS	\$70	\$77	-\$8	-9.9%	\$230,340	0.0%
ENDING FUND BALANCE	\$132,513	\$199,331			\$29,295	

AMBULANCE FUND #109
CITY OF HOQUIAM
2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	<u>2009</u> <u>Q1 YTD</u>	<u>2008</u> <u>Q1 YTD</u>	<u>Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>	<u>2009</u> <u>Budget</u>	<u>% to</u> <u>Budget</u>
Beginning Fund Balance	\$281,771	\$192,710			\$281,770	
EMS Levy	\$3,658	\$3,960	-\$303	-7.6%	\$394,175	0.9%
Ambulance Fees	\$248,624	\$291,063	-\$42,439	-14.6%	\$1,928,500	12.9%
Miscellaneous	\$1,211	\$755	\$455	60.3%	\$3,150	38.4%
Ambulance Utility Charges	\$105,469	\$114,319	-\$8,850	-7.7%	\$900,000	11.7%
<u>Fire District EMS Fees</u>	<u>\$3,742</u>	<u>\$6,040</u>	<u>-\$2,298</u>	<u>-38.0%</u>	<u>\$74,200</u>	<u>5.0%</u>
TOTAL AMBULANCE FUND	\$362,703	\$416,137	-\$53,435	-12.8%	\$3,300,025	11.0%
<u>OTHER REVENUES & TRANSFERS IN</u>						
<u>Trf In - General Fund #001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
TOTAL OTHER REVENUES	\$0	\$0	\$0	-	\$0	-
TOTAL AMBULANCE REVENUES	\$362,703	\$416,137	-\$53,435	-12.8%	\$3,300,025	11.0%
GRAND TOTAL AMBULANCE FUND	\$644,474	\$608,847	-\$53,435	5.9%	\$3,581,795	\$0
<u>APPROPRIATIONS</u>						
Ambulance Operations	\$403,599	\$368,580	\$35,019	9.5%	\$3,321,960	12.1%
Capital	\$4,970	\$0	\$4,970	-	\$75,275	6.6%
Debt Service	\$0	\$0	\$0	-	\$0	-
Trf Out - General Fund #001 (E911)	\$2,450	\$2,273	\$178	7.8%	\$21,700	11.3%
<u>Trf Out - Equipment Rental Fund #501</u>	<u>\$22,925</u>	<u>\$25,751</u>	<u>-\$2,827</u>	<u>-11.0%</u>	<u>\$162,860</u>	<u>14.1%</u>
AMBULANCE FUND APPROPRIATIONS	\$433,945	\$396,604	\$37,341	9.4%	\$3,581,795	12.1%
ENDING FUND BALANCE	\$210,529	\$212,243			\$0	

STADIUM/TOURISM FUND #112

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	<u>2009</u> <u>Q1 YTD</u>	<u>2008</u> <u>Q1 YTD</u>	<u>Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>	<u>2009</u> <u>Budget</u>	<u>% to</u> <u>Budget</u>
Beginning Fund Balance	\$25,030	\$19,643			\$25,030	
Hotel-Motel Tax	\$1,467	\$1,974	-\$507	-25.7%	\$19,000	7.7%
<u>Investment Interest</u>	<u>\$84</u>	<u>\$200</u>	<u>-\$116</u>	<u>-58.1%</u>	<u>\$1,500</u>	<u>5.6%</u>
TOTAL STADIUM/TOURISM FUND	\$1,551	\$2,174	-\$623	-28.7%	\$20,500	7.6%
TOTAL TOURISM REVENUES	\$1,551	\$2,174	-\$623	-28.7%	\$20,500	7.6%
GRAND TOTAL STADIUM/TOURISM	\$26,581	\$21,817	-\$623	-28.7%	\$45,530	7.6%
APPROPRIATIONS						
Loggers Playday	\$0	\$0	\$0	-	\$0	-
7th Street Theatre	\$0	\$0	\$0	-	\$0	-
Community Events	\$0	\$0	\$0	-	\$0	-
Polson Museum RR Signage	\$0	\$0	\$0	-	\$7,700	0.0%
<u>Trf Out - General Fund #001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
STADIUM/TOURISM APPROPRIATIONS	\$0	\$0	\$0	-	\$7,700	0.0%
ENDING FUND BALANCE	\$26,581	\$21,817			\$37,830	

COMMUNITY DEVELOPMENT REPAY FUND #130

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 Q1 YTD	2008 Q1 YTD	Increase (Decrease)	% Increase (Decrease)	2009 Budget	% to Budget
Beginning Fund Balance	\$229,100	\$191,854			\$229,100	
Miscellaneous Cleanup Fees	\$1	\$82	-\$81	-98.8%	\$15,000	0.0%
Abatement Fees	\$0	\$6,309	-\$6,309	-100.0%	\$4,000	0.0%
<u>Contract Payments</u>	<u>\$230</u>	<u>\$13,022</u>	<u>-\$12,791</u>	<u>-98.2%</u>	<u>\$70,000</u>	<u>0.3%</u>
TOTAL COMM. DEVEL. REPAY FUND	\$231	\$19,412	-\$19,181	-98.8%	\$89,000	0.3%
TOTAL CD REPAY REVENUES	\$231	\$19,412	-\$19,181	-98.8%	\$89,000	0.3%
GRAND TOTAL COMM. DEVEL. REPAY	\$229,331	\$211,266			\$318,100	
APPROPRIATIONS						
Miscellaneous	\$84	\$3,877	-\$3,793	-97.8%	\$200	42.0%
Cleanup Activities	\$9	\$286	-\$277	-96.9%	\$10,000	0.1%
Abate Nuisances	\$3,930	\$956	\$2,974	311.2%	\$100,000	3.9%
GH Co. Waste Abatement Grant	\$15	\$271	-\$256	-94.5%	\$7,825	0.2%
Undistributed Carryover	\$0	\$0	\$0	-	\$0	-
<u>Trf Out - General Fund #001 (ED Plan)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
COMM. DEVEL. REPAY FUND	\$4,037	\$5,390	-\$1,353	-25.1%	\$118,025	3.4%
ENDING FUND BALANCE	\$225,294	\$205,876			\$200,075	

WATER,SEWER AND STORM FUND #401

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 Q1 YTD	2008 Q1 YTD	Increase (Decrease)	% Increase (Decrease)	2009 Budget	% to Budget
Beginning Fund Balance	\$742,154	\$673,237			\$742,150	
Water Sales	\$368,892	\$324,351	\$44,541	13.7%	\$2,790,000	13.2%
Sewer Service	\$287,931	\$293,222	-\$5,291	-1.8%	\$2,550,000	11.3%
Storm Drainage	\$54,264	\$51,061	\$3,203	6.3%	\$500,000	10.9%
Charges for Miscellaneous Service	\$701	\$8,570	-\$7,869	-91.8%	\$60,000	1.2%
Investment Interest	\$6,477	\$18,336	-\$11,859	-64.7%	\$105,000	6.2%
Grants and Loans	\$10,000	\$0	\$10,000	-	\$578,000	1.7%
<u>Other Miscellaneous</u>	<u>\$694</u>	<u>\$2,979</u>	<u>-\$2,285</u>	<u>-76.7%</u>	<u>\$25,500</u>	<u>2.7%</u>
TOTAL WATERWORKS FUND	\$728,959	\$698,518	\$30,441	4.4%	\$6,608,500	11.0%
<u>OTHER REVENUES & TRANSFERS IN</u>						
Trf In - Watershed #402	<u>\$437,960</u>	<u>\$0</u>	<u>\$437,960</u>	-	<u>\$2,827,775</u>	<u>15.5%</u>
TOTAL OTHER REVENUES	\$437,960	\$0	\$437,960	-	\$2,827,775	15.5%
TOTAL WATERWORKS REVENUES	\$1,166,919	\$698,518	\$468,401	67.1%	\$9,436,275	12.4%
GRAND TOTAL WATERWORKS FUNC	\$1,909,073	\$1,371,755			\$10,178,425	
<u>APPROPRIATIONS</u>						
Water Operations	\$449,261	\$448,674	\$587	0.1%	\$3,570,815	12.6%
Sewer Operations	\$295,958	\$300,847	-\$4,889	-1.6%	\$2,344,270	12.6%
<u>Storm Drain Operations</u>	<u>\$96,108</u>	<u>\$81,007</u>	<u>\$15,101</u>	<u>18.6%</u>	<u>\$676,595</u>	<u>14.2%</u>
TOTAL WATERWORKS OPERATIONS	\$841,327	\$830,528	\$10,799	1.3%	\$6,591,680	12.8%
Water Capital	\$172,593	\$23,807	\$148,785	625.0%	\$1,826,025	9.5%
Sewer Capital	\$204,072	\$2,585	\$201,486	7793.0%	\$664,055	30.7%
<u>Storm Drain Capital</u>	<u>\$1,081</u>	<u>\$0</u>	<u>\$1,081</u>	-	<u>\$90,945</u>	<u>1.2%</u>
TOTAL WATERWORKS CAPITAL	\$377,745	\$26,393	\$351,353	1331.2%	\$2,581,025	14.6%
Water Debt Service	\$0	\$0	\$0	-	\$0	-
<u>Sewer Debt Service</u>	<u>\$0</u>	<u>\$7,800</u>	<u>-\$7,800</u>	<u>-100.0%</u>	<u>\$55,400</u>	<u>0.0%</u>
TOTAL WATERWORKS DEBT	\$0	\$7,800	-\$7,800	-100.0%	\$55,400	0.0%
Trf Out - Equipment Rental #501	\$18,232	\$22,415	-\$4,183	-18.7%	\$177,085	10.3%
Trf Out - Equipment Reserve #505	\$27,417	\$21,811	\$5,606	25.7%	\$243,585	11.3%
<u>Trf Out - Unemployment #522</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-	<u>\$0</u>	-
TOTAL WATERWORKS TRANSFERS	\$45,649	\$44,226	\$1,423	3.2%	\$420,670	10.9%
GRAND TOTAL WATERWORKS FUNC	\$1,264,722	\$908,947	\$355,775	39.1%	\$9,648,775	13.1%
ENDING FUND BALANCE	\$644,351	\$462,808			\$529,650	

WATERSHED FUND #402
CITY OF HOQUIAM
2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 Q1 YTD	2008 Q1 YTD	Increase (Decrease)	% Increase (Decrease)	2009 Budget	% to Budget
Beginning Fund Balance	\$2,048,420	\$1,352,988			\$2,048,420	
Miscellaneous Revenue	\$1,080	\$0	\$1,080	-	\$0	-
<u>Timber Payments</u>	<u>\$321,223</u>	<u>\$0</u>	<u>\$321,223</u>	-	<u>\$3,200,000</u>	<u>10.0%</u>
TOTAL WATERSHED FUND	\$322,303	\$0	\$321,223		-\$3,200,000	10.1%
TOTAL WATERSHED REVENUES	\$322,303	\$0	\$1,080	-	\$3,200,000	-
GRAND TOTAL WATERSHED FUND	\$2,370,723	\$1,352,988	\$321,223	-	\$5,248,420	10.1%
APPROPRIATIONS						
Watershed Operations	\$76,378	\$23,565	\$52,813	224.1%	\$615,745	12.4%
<u>Trf Out - Waterworks #401</u>	<u>\$463,512</u>	<u>\$0</u>	<u>\$463,512</u>	-	<u>\$2,902,775</u>	<u>16.0%</u>
WATERSHED FUND	\$539,890	\$23,565	\$516,325	2191.0%	\$3,518,520	15.3%
ENDING FUND BALANCE	\$1,830,834	\$1,329,422			\$1,729,900	

LANDFILL POSTCLOSURE FUND #417

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 <u>Q1 YTD</u>	2008 <u>Q1 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2009 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$238,528	\$283,819			\$128,000	
<u>Investment Interest</u>	<u>\$3,965</u>	<u>\$4,223</u>	<u>-\$258</u>	<u>-6.1%</u>	<u>\$9,000</u>	<u>44.1%</u>
TOTAL LANDFILL POSTCLOSURE FUND	\$3,965	\$4,223	-\$258	-6.1%	\$9,000	44.1%
TOTAL LANDFILL REVENUES	\$3,965	\$4,223	-\$258	-6.1%	\$9,000	44.1%
GRAND TOTAL LANDFILL POSTCLOSURE	\$242,493	\$288,042	-\$258	-6.1%	\$137,000	44.1%
APPROPRIATIONS						
<u>Landfill Operations</u>	<u>\$9,158</u>	<u>\$16,284</u>	<u>-\$7,126</u>	<u>-43.8%</u>	<u>\$119,530</u>	<u>7.7%</u>
LANDFILL POSTCLOSURE FUND	\$9,158	\$16,284	-\$7,126	-43.8%	\$119,530	7.7%
ENDING FUND BALANCE	\$233,335	\$271,758			\$17,470	

EQUIPMENT RENTAL FUND #501

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	<u>2008</u> <u>Q1 YTD</u>	<u>2008</u> <u>Q1 YTD</u>	<u>Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>	<u>2009</u> <u>Budget</u>	<u>% to</u> <u>Budget</u>
Beginning Fund Balance	\$75,347	\$72,956			\$75,345	
Equipment Maintenance Charges	\$60,551	\$75,678	-\$15,127	-20.0%	\$623,640	9.7%
Investment Interest	\$0	\$0	\$0	-	\$13,000	0.0%
Other Miscellaneous	\$0	\$915	-\$915	-100.0%	\$3,500	0.0%
TOTAL EQUIPMENT RENTAL FUND	\$60,551	\$76,593	-\$16,042	-20.9%	\$640,140	9.5%
<u>OTHER REVENUES & TRANSFERS IN</u>						
Trf In - Eq. Rental Reserve #505	\$0	\$0	\$0	=	\$441,575	0.0%
TOTAL OTHER REVENUES	\$0	\$0	\$0	-	\$441,575	0.0%
TOTAL EQUIPMENT RENTAL REVENUE	\$60,551	\$76,593	-\$16,042	-20.9%	\$1,081,715	5.6%
GRAND TOTAL EQUIPMENT RENTAL	\$135,898	\$149,549	-\$13,651	-9.1%	\$1,157,060	11.7%
<u>APPROPRIATIONS</u>						
Equipment Rental Operations	\$60,931	\$79,632	-\$18,700	-23.5%	\$682,020	8.9%
Capital	\$860	\$1,483	-\$623	-42.0%	\$417,575	0.2%
EQUIPMENT RENTAL FUND APPROP.	\$61,791	\$81,115	-\$19,323	-23.8%	\$1,099,595	5.6%
ENDING FUND BALANCE	\$74,107	\$68,434			\$57,465	

EQUIPMENT RENTAL RESERVE FUND #505

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 Q1 YTD	2008 Q1 YTD	Increase (Decrease)	% Increase (Decrease)	2009 Budget	% to Budget
Beginning Fund Balance	\$1,566,996	\$1,525,451			\$1,566,995	
Departmental Contributions	\$63,999	\$56,407	\$7,592	13.5%	\$535,180	12.0%
Interfund Loans	\$0	\$0	\$0	-	\$0	-
<u>Proceeds from Sale of Fixed Assets</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
TOTAL EQ. RENTAL RESERVE FUND	\$63,999	\$56,407	\$7,592	13.5%	\$535,180	12.0%
TOTAL EQ RENTAL RES REVENUES	\$63,999	\$56,407	\$7,592	13.5%	\$535,180	12.0%
GRAND TOTAL EQ RENTAL RESERVE	\$1,630,995	\$1,581,858	\$7,592	3.1%	\$2,102,175	77.6%
APPROPRIATIONS						
<u>Trf Out - Equipment Rental #501</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$441,575</u>	<u>0.0%</u>
EQ RENTAL RESERVE FUND	\$0	\$0	\$0	-	\$441,575	0.0%
ENDING FUND BALANCE	\$1,630,995	\$1,581,858			\$1,660,600	

MEDICAL/DENTAL FUND #520
CITY OF HOQUIAM
2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	<u>2009</u> <u>Q1 YTD</u>	<u>2008</u> <u>Q1 YTD</u>	<u>Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>	<u>2009</u> <u>Budget</u>	<u>% to</u> <u>Budget</u>
Beginning Fund Balance	\$28,360	\$70,876			\$28,360	
Department Contributions	\$21,869	\$365,820	-\$343,951	-94.0%	\$166,000	13.2%
Cobra Contributions	\$39	\$213	-\$174	-81.7%	\$0	-
<u>Employee Contributions</u>	<u>\$0</u>	<u>\$212</u>	<u>-\$212</u>	<u>-100.0%</u>	<u>\$0</u>	<u>-</u>
TOTAL MEDICAL/DENTAL FUND	\$21,908	\$366,246	-\$344,338	-94.0%	\$166,000	13.2%
TOTAL MEDICAL/DENTAL REVENUES	\$21,908	\$366,246	-\$344,338	-94.0%	\$166,000	13.2%
GRAND TOTAL MEDICAL/DENTAL FUND	\$50,268	\$437,122	-\$386,854	-88.5%	\$194,360	25.9%
APPROPRIATIONS						
Medical Premiums	\$5,919	\$462,586	-\$456,667	-98.7%	\$0	-
Dental - Claims & Admin Fees	\$12,706	\$21,929	-\$9,222	-42.1%	\$172,000	7.4%
<u>Miscellaneous</u>	<u>\$50</u>	<u>\$0</u>	<u>\$50</u>	<u>-</u>	<u>\$4,000</u>	<u>1.3%</u>
MEDICAL/DENTAL FUND APPROPRIATIONS	\$18,676	\$484,515	-\$465,840	-96.1%	\$176,000	10.6%
ENDING FUND BALANCE	\$31,593	-\$47,393			\$18,360	

UNEMPLOYMENT FUND #522

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 Q1 YTD	2008 Q1 YTD	Increase (Decrease)	% Increase (Decrease)	2009 Budget	% to Budget
Beginning Fund Balance	\$13,553	\$13,553			\$13,555	
Property Tax	\$0	\$0	\$0	-	\$0	-
Trf In - General Fund	\$0	\$0	\$0	-	\$0	-
<u>Trf In - Departments</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-	<u>\$12,730</u>	<u>0.0%</u>
TOTAL UNEMPLOYMENT FUND	\$0	\$0	\$0	-	\$12,730	0.0%
TOTAL UNEMPLOYMENT REVENUES	\$0	\$0	\$0	-	\$12,730	0.0%
GRAND TOTAL UNEMPLOYMENT FUND	\$13,553	\$13,553	\$0	0.0%	\$26,285	51.6%
APPROPRIATIONS						
Personnel Benefits	\$5,544	\$0	\$5,544	-	\$12,730	43.6%
<u>Transfer Out - General Fund #001</u>	<u>0</u>	<u>0</u>	<u>\$0</u>	-	<u>\$13,555</u>	<u>0.0%</u>
UNEMPLOYMENT FUND APPROPRIATIONS	\$5,544	\$0	\$5,544	-	\$26,285	21.1%
ENDING FUND BALANCE	\$8,009	\$13,553			\$0	

POLICE & FIRE RETIREES FUND #611

CITY OF HOQUIAM

2009 1ST QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2009 Q1 YTD	2008 Q1 YTD	Increase (Decrease)	% Increase (Decrease)	2009 Budget	% to Budget
Beginning Fund Balance	\$0	\$26,138			\$0	
Property Tax	\$0	\$0	\$0	-	\$0	-
Fire Insurance Premium Tax	\$0	\$0	\$0	-	\$37,000	0.0%
Trf In - General Fund	<u>\$350,000</u>	<u>\$140,000</u>	<u>\$210,000</u>	<u>150.0%</u>	<u>\$1,073,000</u>	<u>32.6%</u>
TOTAL POLICE & FIRE RETIREE FUNI	\$350,000	\$140,000	\$210,000	150.0%	\$1,110,000	31.5%
TOTAL RETIREE REVENUES	\$350,000	\$140,000	\$210,000	150.0%	\$1,110,000	31.5%
GRAND TOTAL RETIREE FUND	\$350,000	\$166,138	\$183,862	110.7%	\$1,110,000	31.5%
APPROPRIATIONS						
Police LF 1 Medical Premiums	\$52,119	\$50,693	\$1,426	2.8%	\$437,000	11.9%
Police LF1 Medical Bills	\$1,994	\$1,549	\$445	28.7%	\$24,000	8.3%
Police LF1 Medicare Premiums	\$1,157				\$0	
Police LF 1 Dental Bills	\$1,503	\$492	\$1,011	205.5%	\$5,000	30.1%
Fire LF1 Disability Pyts	\$11,778	\$9,633	\$2,145	22.3%	\$82,000	14.4%
Fire LF1 Annuity Pyts	\$2,386	\$5,232	-\$2,846	-54.4%	\$47,000	5.1%
Fire LF1 Medical Premiums	\$55,350	\$54,741	\$609	1.1%	\$435,000	12.7%
Fire LF1 Medical Bills	\$15,341	\$3,650	\$11,690	320.2%	\$44,000	34.9%
Fire LF1 Medicare Premiums	\$2,603	\$3,436	-\$833	-24.2%	\$27,000	9.6%
Fire LF1 Dental Bills	<u>\$1,301</u>	<u>\$276</u>	<u>\$1,025</u>	<u>371.4%</u>	<u>\$9,000</u>	<u>14.5%</u>
Undistributed Carryover	\$0	\$0	\$0	-	\$0	-
RETIREE FUND APPROPRIATONS	\$145,531	\$129,702	\$15,829	12.2%	\$1,110,000	13.1%
ENDING FUND BALANCE	\$204,469	\$36,436			\$0	

CITY OF HOQUIAM
2009-2010 CAPITAL IMPROVEMENT BUDGET
2009 1st Quarter Financial Report

CAPITAL PROJECTS	2009 Q1 YTD	2009-2010 <u>Budget</u>	% to Budget
#001 - General Fund (Unrestricted Revenues)			
Upgrade Finance Software	\$0	\$10,000	0.0%
City Hall Improvements	\$64,006	\$91,470	70.0%
Polson Museum Painting	\$0	\$10,000	0.0%
Fire Department Heat Pump	\$0	\$9,500	0.0%
Fire Dorm Room Upgrade	\$0	\$7,500	0.0%
Library Painting	\$0	\$20,000	0.0%
Library Heat Pump	\$0	\$7,000	0.0%
Street Tree Planting	\$692	\$40,000	1.7%
Playground Equipment	\$0	\$53,440	0.0%
Gable Park Improvements	\$0	\$300,000	0.0%
Pocklington Park Restroom	\$0	\$75,000	0.0%
<u>Council/Court Recording Equipment</u>	<u>\$10,706</u>	<u>\$10,000</u>	<u>107.1%</u>
Subtotal, General Fund Projects	\$75,404	\$633,910	11.9%
#102 - Mausoleum			
Handicap Ramp and Railing	\$0	\$8,000	0.0%
<u>Replace Water System</u>	<u>\$0</u>	<u>\$10,000</u>	<u>0.0%</u>
Subtotal, Mausoleum Fund Projects	\$0	\$18,000	0.0%
#109 - Ambulance			
Headquarters Generator	\$0	\$40,000	0.0%
<u>Fire Dorm Room Upgrade</u>	<u>\$0</u>	<u>\$7,500</u>	<u>0.0%</u>
Subtotal, Ambulance Fund Projects	\$0	\$47,500	0.0%
#302 - Sidewalk Construction			
Construction Projects	\$2,166	\$1,086,310	0.2%
#401-25 Water Department Projects			
Repair Old WTP Roof	\$0	\$12,000	0.0%
West Fork Dam-Filter/Screen	\$0	\$18,000	0.0%
L Hoq Dam Consent Decree	\$14,351	\$765,965	1.9%
Drill Test Well Near WTP	\$13,150	\$154,875	8.5%
W Fork Dam Stabilization	\$0	\$250,000	0.0%
W Fork Dam Sluice Gate Repair	\$0	\$200,000	0.0%
Flow Test WF/DC Raw Water	\$0	\$50,000	0.0%
Add'l East Side River X'g Prep	\$134,194	\$170,000	78.9%
Arnold Ct Booster Pump	\$0	\$55,000	0.0%
Replace Chart Recorders	\$0	\$2,600	0.0%
Repl College Hill Generator	\$0	\$48,000	0.0%
Upgrade WTP ChlorinationSystem	\$254	\$11,000	2.3%
Repl WTP FAP Machine	\$0	\$25,000	0.0%
WTP Filter Access Hatch	\$0	\$3,500	0.0%
Pump Station Entry Alarms	\$0	\$4,000	0.0%
Meters	\$4,614	\$50,820	9.1%
<u>Upgrade Billing Program</u>	<u>\$6,030</u>	<u>\$5,265</u>	<u>114.5%</u>
Subtotal, Water Projects	\$172,593	\$1,826,025	9.5%

<i>#401-26 Sewer Department Projects</i>			
Sewer River Crossing Design	\$133,617	\$160,000	83.5%
Biosolids Removal	\$65,658	\$79,870	82.2%
Variable Drives	\$0	\$380,000	0.0%
Diesel Generator	\$0	\$34,000	0.0%
Grease Control Feeder	\$0	\$6,000	0.0%
<u>Upgrade Utility Bill Program</u>	<u>\$4,796</u>	<u>\$4,185</u>	114.6%
Subtotal, Sewer Utility Projects	\$204,072	\$664,055	30.7%
<i>#401-27 - Storm Department Projects</i>			
Pump Replacements	\$0	\$65,000	0.0%
Upgrade Utility Billing Program	\$1,081	\$945	114.4%
Used Grader	\$0	\$25,000	0.0%
Subtotal, Storm Utility Projects	\$1,081	\$90,945	1.2%
TOTAL CAPITAL PROJECTS	\$454,234	\$4,340,800	10.5%

DEBT SERVICE SUMMARY

CITY OF HOQUIAM 2009 1ST QUARTER FINANCIAL REPORT

<u>ISSUE</u>		2009		2009-2010	2009-2010	2008	2008	% to	2010
	<u>Fund</u>	<u>Beginning</u>	<u>2009-2010</u>	<u>Principal</u>	<u>Interest</u>	<u>Q1 YTD</u>	<u>Budget</u>	<u>Budget</u>	<u>Ending</u>
		<u>Balance</u>							<u>Balance</u>
<u>Limited Tax General Obligation Debt</u>									
1989 City Hall Remodel	213	\$219,182	\$7,809	\$4,932	\$12,741	\$40,119	19.5%		\$186,872
1994 PWTF Aberdeen Avenue*	107	\$198,142	\$0	\$0	\$0	\$69,680	0.0%		\$132,092
Subtotal, Limited Tax G.O.		\$417,324	\$7,809	\$4,932	\$12,741	\$109,799	7.1%		\$318,964
<u>Unlimited Tax General Obligation Debt</u>									
1995 Refunding Bond	205	\$0	\$0	\$0	\$0	\$0	0.0%		\$0
Subtotal, Unlimited Tax G.O.		\$0	\$0	\$0	\$0	\$0	#DIV/0!		\$0
<u>Revenue Debt</u>									
2006 PWTF Sewer Facility Plan*	401	\$82,000	\$0	\$0	\$0	\$41,000	0.0%		\$41,000
2000 CERB Fifth Street Sewer Extension	401	\$60,000	\$0	\$0	\$0	\$14,400	0.0%		\$50,000
Subtotal, Revenue		\$142,000	\$0	\$0	\$0	\$55,400	0.0%		\$91,000
Total Debt, All Sources and Uses		\$559,324	\$7,809	\$4,932	\$12,741	\$165,199	4.7%		\$409,964

* Not included in All Fund Summary Debt Service Line (paid out of individual operating budgets)