



City of Black Diamond, Washington

2015

YEAR END FINANCIAL REPORT

Operating Funds

June 10, 2016

General Fund 2015 Year End Actual

	2014 Actual	2015 Actual	2015 Actual	Over/ (Under)	2016 Budget
REVENUE					
Property Tax	1,438,112	1,436,203	1,460,777	24,574	1,465,908
Sales Tax	302,927	280,000	311,927	31,927	326,250
Utility & Gambling Tax	582,921	598,400	583,961	(14,439)	563,500
Business & Other Licenses & Fees	21,995	23,500	23,090	(410)	22,000
Cable Franchise Fees	62,438	63,755	67,171	3,416	66,000
Land Use and Permitting Fees	112,715	182,510	178,847	(3,663)	181,310
Liquor Tax & Profits	44,887	46,700	48,007	1,307	54,750
State Sales Tax Assistance	72,195	65,750	89,563	23,813	78,460
KC EMS Levy, Recycle Grants & misc	70,648	70,125	71,292	1,167	71,991
Chrgs for Svs, Passport	20,580	114,430	19,333 *	(95,097)	101,400
Parks Parking Fees & other Parks Chg	22,274	24,000	24,214	214	25,000
Gym Revenue		6,300	6,829	529	9,940
Cemetery Fees & Charges	10,371	12,700	6,267	(6,433)	12,600
Police Grants, Crim Justice & Misc	153,933	160,100	185,139	25,039	152,215
Court Fines and Fees	114,777	125,000	112,563	(12,437)	109,521
Miscellaneous Revenue	7,108	8,824	9,231	407	2,500
Subtotal Operating Revenue	3,037,881	3,218,297	3,198,211	(20,086)	3,243,345
Insurance Recovery-Legal Svs			34,892	34,892	0
Fund Agree-MDRT-2015 -less for Vacancies	1,328,939	1,045,069	764,052	(281,017)	822,497
Total General Fund Op Revenue	4,366,820	4,263,366	3,997,155	(266,211)	4,065,842
Developer Reimb-SEPA legal-Makers Reimb	96,596	66,000	198	(65,802)	10,000
Developer Reimb-MDRT Consultants	324,130	470,000	468,582	(1,418)	438,000
Grand Total Revenue	4,787,546	4,799,366	4,465,935	(333,431)	4,513,842
Beg Cash & Inv Bal General Govt	644,198	842,526	842,525	(1)	912,660
Beg Cash & Inv Developer	299,129	190,103	190,103	0	160,000
Total Sources	5,730,873	5,831,995	5,498,563	(333,432)	5,586,502
EXPENDITURES					
Legislative-Council	11,782	14,702	11,986	(2,716)	15,711
Executive-Mayor	14,507	14,950	15,016	66	15,118
Administration	117,435	0	0	0	
City Clerk/Human Resources	220,118	220,309	215,151	(5,158)	227,588
Finance	268,152	173,477	176,002	2,525	181,014
Information Services	45,659	49,700	27,739	(21,961)	31,175
Legal Service	110,594	75,400	47,992	(27,408)	55,000
Legal Services-2014 Invest/Other	122,263			0	
Legal-Pros Atty & Pub Defender	61,000	61,250	54,250	(7,000)	61,250
Municipal Court	139,944	160,208	163,463	3,255	168,769
Police Department	1,652,792	1,701,816	1,606,221	(95,595)	1,700,472
Fire Department	454,496	483,526	465,148	(18,378)	525,375
Natural Resources	76,382		0	0	0
Recycling/Air Qual/Mntl Hlth/An. Control	27,344	28,800	29,658	858	32,166
Master Development Review Team	442,931	714,381	536,530	(177,851)	657,325
Hearing Examiner-SEPA	709	10,000	0	(10,000)	5,000
Community Development	212,460	297,612	260,761	(36,851)	321,324
Facilities-Staff & Misc	89,780	82,322	86,280	3,958	47,876
Facilities Bldg Mtc-FA-Core	58,461	75,236	45,273	(29,963)	73,200
Emergency Management	184	2,500	277	(2,223)	5,000
Parks	37,228	47,472	37,321	(10,151)	51,206
Parks Museum	7,394	8,090	7,315	(775)	7,551
Parks Community Center	3,169	10,000	3,497	(6,503)	
Parks Gym	2,502	10,207	9,109	(1,098)	11,316
Cemetery	17,680	15,285	16,266	981	18,598
Cntrl Svs Reimb-Paper, Post, Print Cks	11,469	30,535	9,494	(21,041)	32,353
Total General Fund Op Exp	4,206,435	4,287,778	3,824,749	(463,029)	4,244,387
Dev- Legal SEPA & GFC-Makers Reimb	55,332	10,000	55,277	45,277	10,000
Developer MDRT-Consultants	436,386	526,000	380,460	(145,540)	438,000
Total Expenditures	4,698,153	4,823,778	4,260,486	(563,292)	4,692,387
Ending Cash & Inv Bal Gen Govt	842,526	798,217	1,045,376	247,159	734,115
Ending Cash & Inv Bal Developer	190,103	210,000	192,700	(17,300)	160,000
Total Uses	5,730,782	5,831,995	5,498,562	(333,433)	5,586,502

* State Auditor's 2015 accounting change reduces Revenues and Expenditures for allocation of internal costs.
2015 General Fund End Cash & Inv Balance of \$1,238,076 equals 32,37% of Operating Expenditures.

101 Street Fund

Year End 2015

	2014 Actual	2015 Adj. Budget	2015 Actual	Over (under)	2016 Budget
STREET FUND REVENUE					
1 Street Gas Tax	86,017	84,600	88,081	3,481	90,594
2 Right of Way Permit	8,416	15,000	15,237	237	15,000
3 Charges for Service/Civil Inspect	2,412	2,550	2,903	353	1,600
4 Operating Revenue	96,845	102,150	106,221	4,071	107,194
5 Developer-Sal & Ben Reimburse	18,660	19,774	18,654	(1,120)	
6 Investment Interest	150	100	217	117	140
7 Transfer in REET 2	50,000	50,000	50,000	0	50,000
9 Transfer in TBD Fund					60,000
10 Total Other Revenue	68,810	69,874	68,871	(1,003)	110,140
11 Total All Revenue	165,655	172,024	175,091	3,067	217,334
12 Beginning C & I Bal	186,952	153,589	153,589		111,645
13 Total Sources	352,607	325,613	328,680	3,067	328,979
STREET FUND EXPENDITURES					
15 Salaries	100,100	116,112	103,326	(12,786)	99,828
16 Grant Reimbursement Project Mgmt	(27,628)	(36,830)	(19,910)	16,920	(32,891)
17 Water Comp Plan Allocation			(400)	(400)	(6,109)
18 MDRT Allocation		(2,500)	(2,500)	0	(2,500)
19 Benefits	40,228	46,772	43,752	(3,020)	43,712
20 Total Salaries and Benefits	112,701	123,554	124,268	714	102,040
21 Allocated Office Supplies, Copies,	347	2,050	348	(1,702)	1,750
22 Operating Supplies & Uniforms	1,079	1,500	2,082	582	2,247
23 Street Sweeping				0	4,000
24 Sand & Salt	280	1,300	0	(1,300)	1,300
25 Fuel	2,993	3,840	2,420	(1,420)	3,840
26 Small Tools and Equipment	240	1,210	644	(566)	1,210
27 Total Supplies	4,939	9,900	5,494	1	14,347
28 Insurance	9,327	6,365	4,937	(1,428)	5,171
29 Telephone/Postage (communications)	943	1,300	1,450	150	2,360
30 Professional Services	1,488	160	4,776	4,616	12,049
31 Mtc Software & GPS	1,702	1,660	1,523	(137)	1,660
32 Tree Removal & Roadside Maintenance		5,000	4,963	(37)	5,000
33 Traffic Signal Maintenance	3,701	5,000	4,611	(389)	4,000
34 Street Lights	29,663	31,000	28,410	(2,590)	31,000
35 Travel, Memberships and Training	707	2,124	716	(1,408)	2,754
36 Advertising/Bank Chgs	1,315	1,400	1,229	(171)	1,200
37 Vehicle & Shop Mtc & Misc	2,856	4,180	5,395	1,215	4,780
38 Utilities (elect, gas, water, sewer, etc.)	2,032	2,660	1,914	(746)	2,280
39 Legal Costs	9,130	9,800	4,445	(5,355)	7,500
40 Audit - Share of Costs	2,168	2,542	661	(1,881)	300
41 Cost Alloc- Administration	6,346	6,900	5,517	(1,383)	8,850
42 Total Services & Charges	71,378	80,091	70,545	(9,546)	88,904
43 Total Operating Expenses	189,018	213,545	200,306	(13,239)	205,291
44 Transfer for Equipment-CIP	10,000	10,000	10,000	0	10,000
45 Total Other Expenditures	10,000	10,000	10,000	0	10,000
46 Total All Expenditures	199,018	223,545	210,306	(13,239)	215,291
47 Three Months Cash and Investments	47,770	51,195	51,195	0	51,195
48 Unreserved C&I Balance	105,819	50,873	67,179	16,306	62,493
49 Total Ending Cash & Investments	153,589	102,068	118,374	16,306	113,688
50 Total Uses	352,607	325,613	328,680	3,067	328,979

2015 Street Fund End Cash & Inv Balance of \$118, 373 is 59% of Operating Expenditures and \$16,306 over Budgeted Ending Balance.

401 Water Operating Fund 2015 Year End Actual

	2014 Actual	2015 Adj. Budget	2015 Actual	Over/ (Under)	2016 Budget
WATER FUND REVENUE					
1 User Charges	581,725	697,000	716,258	19,258	665,000
2 Water Hydrant Sales	26,983		3,722	3,722	
3 Late Charges & Name Changes	18,409	18,000	23,623	5,623	19,000
4 Subtotal Operating Revenue	627,117	715,000	743,602	28,602	684,000
5 Developer PW Reimbursement	18,660				
6 Deposits and Reimbursements/Misc	1,750		1,454	1,454	
7 Civil Inspection Fee	1,067		2,499	2,499	1,200
8 New water meter setting	4,110	6,000	4,881	(1,119)	
9 Investment Interest	93	100	126	26	200
10 Insurance Reimbursement	5,880				
11 Debt Service-Developer Contribution	99,362	98,891	98,499	(392)	102,848
12 Transfer from Water Capital Fund	80,000	20,000	20,000	0	10,000
13 Subtotal Other Revenue	210,922	124,991	127,459	2,468	114,248
14 Total Revenue	838,039	839,991	871,061	31,070	798,248
15 Total Cash & Investment	125,340	160,301	160,302	1	161,635
16 Total Sources	963,379	1,000,292	1,031,363	31,071	959,883
WATER FUND EXPENDITURES					
18 Salary	128,883	147,815	146,761	(1,054)	153,518
19 MDRT Allocation		(2,500)	(2,500)	0	(2,500)
20 Water Comp Plan./WSFFA Alloc			(400)	(400)	
21 Grant/Proj Mgmt Credit	(15,197)	(12,430)	(19,869)	(7,439)	(30,000)
22 Benefits	52,893	60,375	59,103	(1,272)	64,048
23 Total Salaries and Benefits	166,579	193,260	183,095	(10,165)	185,066
24 Operating & Office Supplies/Uniforms	3,517	10,034	8,121	(1,914)	9,247
25 Supplies, Copies, Post, Sys Mtc - Alloc	6,099	6,150	1,395	(4,755)	6,029
26 Caustic (potassium hydroxide)	13,646	12,500	11,181	(1,319)	14,000
27 Fuel	2,953	3,260	2,461	(799)	3,360
28 Small tools & Safety Supplies	1,431	1,210	1,170	(40)	1,210
29 Total Supplies	27,646	33,154	24,326	(8,828)	33,846
30 Insurance	41,456	30,022	27,940	(2,082)	26,056
31 Telephone/DSL/Radios	2,825	1,760	3,929	2,169	3,000
32 Professional Services	0	6,000	670	(5,330)	6,000
33 Water Testing	1,597	1,500	1,292	(208)	2,000
34 Health Dept Permit/City Permit	1,484	2,000	1,484	(516)	1,600
35 Repairs & Maintenance/locates/misc.	19,605	19,890	18,071	(1,819)	32,236
36 Travel, Memberships and Training	376	2,156	999	(1,157)	2,754
37 Electricity/Gas	28,782	35,000	34,302	(698)	30,000
38 Water, Sewer, Stormwater and Garbage	1,503	1,490	1,488	(2)	1,575
39 Legal Services	14,707	15,000	6,206	(8,794)	10,500
40 Postage/Printing/Advertising/CC costs	4,192	3,800	5,701	1,901	4,600
41 Software Mtc	3,408	3,360	3,228	(132)	3,260
44 Tech Systems, Sec. Email, Comp Supt			5,936	5,936	5,670
45 Facility, CH, share of rental, copiers, etc.				0	13,200
46 WIRA				0	5,500
47 Audit - Share of costs	5,300	9,743	2,535	(7,208)	1,100
48 Cost Allocation	15,576	21,700	17,551	(4,149)	17,050
49 Taxes Utility	39,520	44,000	45,137	1,137	41,200
50 Taxes B&O	31,850	36,000	36,473	473	34,300
51 Total Services & Charges	212,181	233,421	212,942	(20,479)	241,601
52 Total Operating Expenditures	406,406	459,835	420,363	(39,472)	460,513
53 Transfer for Equipment-CIP	10,000	10,000	10,000	0	10,000
54 Transfer to Water portion Comp Plan	5,000				
55 WW Interfund Loan for Meters	46,460	46,460	46,460	0	
56 Debt Services	335,212	331,885	331,832	(53)	320,430
57 Subtotal Other Expenditures	396,672	388,345	388,292	(53)	330,430
58 Total Expenditures	803,078	848,180	808,655	(39,525)	790,943
59 Three Months Cash and Investments	101,602	104,935	104,935	0	104,935
60 Unreserved C&I Balance	58,699	47,177	117,773	70,596	64,005
61 Total Ending Cash & Investments	160,301	152,112	222,708	70,596	168,940
62 Total Uses	963,379	1,000,292	1,031,363	31,071	959,883

2015 Ending Cash & Inv Bal of \$222,708 is 105% of Operating Expenditures and is \$70,596 higher than Budget.

407 Sewer Fund

2015 Year End

	2014 Actual	2015 Adj. Budget	2015 Actual	Over/ (Under)	2016 Budget
SEWER FUND REVENUE					
1 User Charges	705,607	763,000	751,630	(11,370)	742,000
2 Operating Revenue	705,607	763,000	751,630	(11,370)	742,000
1 Other Revenues					
2 Misc Reimb and Miscellaneous Rev	3,694	2,500	4,887	2,387	4,000
3 Developer PW Director Reimburse	18,660				
4 Investment Interest	100	100	238	138	260
5 Transfer from Capital or Operating	80,000	80,000	80,000	0	100,000
10 Total Other Revenue	102,454	82,600	85,125	2,525	104,260
11 Total Revenue	808,061	845,600	836,755	(8,845)	846,260
12 Total Beg Cash and Investments	126,682	141,292	141,294	2	117,641
13 Total Sources	934,743	986,892	978,049	(8,843)	963,901
SEWER EXPENDITURES					
16 Salaries	127,292	147,675	147,175	(500)	152,632
17 MDRT Allocation		(2,500)	(2,500)	0	(2,500)
18 Allocation of Seth to Wtr Comp Plan			(225)	(225)	
19 Grant & Proj Wage reimb	(15,197)	(8,680)	(11,544)	(2,864)	(30,000)
20 Benefits	52,709	59,617	59,209	(408)	64,058
21 Total Salaries & Benefits	164,804	196,112	192,115	(3,997)	184,190
22 Office and Operating Supplies	593	1,300	929	(371)	1,695
23 Sup, Copies, Post, sys mtc (allocated)	6,099	6,150	1,395	(4,755)	6,029
24 Safety Sup & Uniforms and Small Tools	800	1,694	1,994	300	1,562
25 Fuel	3,083	3,040	2,529	(511)	2,840
26 Total Supplies	10,575	12,184	6,847	(5,337)	12,126
27 Insurance	14,257	15,482	13,672	(1,810)	14,700
28 Prof Services - Printing & Advertising	1,779	2,200	1,228	(972)	3,100
29 Repairs & Maintenance	5,381	9,180	5,771	(3,409)	16,323
30 Proj & Grant equip-Credit					
31 Travel, Memberships and Training	306	2,024	456	(1,568)	1,914
32 Electricity & Gas	2,367	2,200	1,933	(267)	2,400
33 Utilities	2,739	2,665	2,640	(25)	2,790
34 Tele, Postage, Mer Card & Misc.	6,812	5,470	8,042	2,572	5,974
35 Software & GPS Maint	1,702	1,660	1,523	(137)	1,560
36 Legal Services	14,599	15,000	6,206	(8,794)	10,500
37 Audit - share of costs	5,300	9,319	2,535	(6,784)	1,100
38 Tech Systems, Sec Email, Comp Supt			5,936	5,936	4,912
39 Facility, CH, Share of rental, copiers, etc.					13,200
40 Cost Allocations	15,576	21,000	17,552	(3,448)	17,050
41 Taxes Utility	40,305	46,200	45,400	(800)	44,800
42 Taxes B&O	10,291	9,600	7,759	(1,841)	9,600
43 Total Services & Charges	121,414	142,000	120,652	(21,348)	149,923
44 Subtotal Operating Expenses	296,793	350,296	319,614	(30,682)	346,239
45 Other Expenses					
46 King County Metro	481,658	517,700	516,716	(984)	518,000
48 Total Operating Expenditures	778,451	867,996	836,330	(31,666)	864,239
49 Capital Expenses					
50 Transfer for Equipment-CIP	10,000	10,000	10,000	0	10,000
51 Transfer for Sewer Comp Plan	5,000				
53 Subtotal Other Expenditures	15,000	10,000	10,000	0	10,000
54 Total Expenses	793,451	877,996	846,330	(31,666)	874,239
55 Three Months Cash and Investments	74,198	81,859	81,859	0	81,859
56 Unreserved C&I Balance	67,094	27,037	49,860	22,823	7,803
57 Total Ending Cash and Investments	141,292	108,896	131,719	22,823	89,662
58 Total Uses	934,743	986,892	978,049	(8,843)	963,901

59 2015 End Cash & Inv Bal of 131,719 is 150% of Operating Expenditures and is \$22,823 higher than Budgeted.

410 Stormwater Fund

2015 Year End Actual

	2014 Actual	2015 Adj. Budget	2015 Actual	Over/ (Under)	2016 Budget
STORMWATER REVENUE					
1 Stormwater Charges	331,801	357,000	350,820	(6,180)	343,000
2 Operating Revenue	331,801	357,000	350,820	(6,180)	343,000
3 Other Revenue					
4 Civil Insp Fee & Alloc PW Permit Insp. Fees	533	5,500	6,487	987	6,800
5 Developer-PW Dir Reimburse	18,504				
6 Misc Revenue	3,515				
7 Investment Interest	86	100	199	99	120
9 Total Other Revenue	22,638	5,600	6,686	1,086	6,920
10 Total Revenue	354,439	362,600	357,506	(5,094)	349,920
11 Beginning C&I Balance	81,657	90,498	90,498	0	105,818
12 Total Sources	436,096	453,098	448,004	(5,094)	455,738
STORMWATER EXPENDITURES					
14 Salaries	128,405	143,994	146,266	2,272	151,418
15 Allocation to MDRT		(2,500)	(2,500)	0	(2,500)
16 Allocation to Wtr Comp Plan					
17 Grant/Proj Mgmt-Credit	(15,197)	(8,829)	(11,819)	(2,990)	(30,000)
18 Benefits	52,855	58,841	59,027	186	63,630
19 Total Salaries & Benefits	166,063	191,506	190,974	(532)	182,548
20 Operating Supplies and Uniforms	1,179	2,902	2,345	(557)	2,402
21 Office Supplies, Copies, Postage, Sys Mtc.	6,099	6,282	1,395	(4,887)	6,374
22 Fuel	3,102	3,200	2,435	(765)	3,200
23 Small Tools and Equipment	219	1,210	956	(254)	1,210
24 Total Supplies	10,599	13,594	7,130	(6,464)	13,186
25 Insurance	5,854	7,048	5,717	(1,331)	6,021
26 KC-Water Quality Testing	8,986	8,500		(8,500)	9,000
27 Repairs & Maintenance/Security	4,036	6,290	5,897	(393)	7,994
28 Professional Services/WIRA	3,863	5,000	4,031	(969)	
29 DOE & Stormwater Permits	2,343	1,200	4,112	2,912	2,465
30 Travel, memberships and training	355	2,024	674	(1,350)	1,914
31 Tele, DSL, Radio, Post, Adv & Misc	7,888	7,760	11,920	4,160	9,210
32 Utilities (elect, gas, water, sewer, etc)	1,823	1,930	1,779	(151)	1,865
33 Street Sweeping-non grant					
34 Stormwater rate study					2,500
35 Software & GPS Maint	1,702	1,660	1,523	(137)	1,560
36 Legal Services	13,695	15,000	6,206	(8,794)	10,500
37 Audit - share of costs	5,300	9,319	2,535	(6,784)	1,100
38 Facility Staff and Veh Alloc				0	6,593
39 Tech Sys, Sec, Email, SW, etc.			5,936	5,936	5,100
40 Fac, CH&lg Mod Rent, Ins Util, Copier, etc.				0	13,200
41 Cost Allocation- Administration	15,576	21,000	17,552	(3,448)	17,050
43 Utility Tax	67,175	60,140	64,348	4,208	62,990
44 Taxes Excise B&O	5,240	8,000	5,367	(2,633)	6,000
45 Total Service & Charges	143,836	154,871	137,596	(17,275)	165,062
46 Total Operating Expenses	320,498	359,971	335,701	(24,270)	360,796
47 Transfer for Equipment-CIP	10,000	10,000	10,000	0	10,000
49 Debt Repayment-50,000	10,100				
50 Transfer for SW portion Comp Plan	5,000				
54 Total Other Expenditures	25,100	10,000	10,000	0	10,000
55 Total Expenditures	345,598	369,971	345,701	(24,270)	370,796
56 Reserved C&I Balance	80,125	83,127	83,393	266	83,393
57 Unreserved C&I Balance	10,373		18,910	18,910	1,549
58 Total Ending Cash & Investments	90,498	83,127	102,303	19,176	84,942
59 Total Uses	436,096	453,098	448,004	(5,094)	455,738

2015 End Cash & Inv Bal of \$102.303 is 31% of Operating Expenditures & is \$19, 176 higher than Budgeted