



CITY OF BLACK DIAMOND, WASHINGTON

FINANCIAL REPORT

OPERATING FUNDS

March 31, 2016



CITY OF BLACK DIAMOND

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March 31, 2016 Operating Funds 1st Quarter Financial Report

The 1st Quarter financial Reports show a summary of the 2016 Budgeted Revenue compared to the actual revenue received through March 31, 2016. Prior years Revenue and expenditures are included as comparable. The reports include statements for the General Fund, Street Fund, Water Fund, Sewer Fund and Stormwater Fund.

General Fund Operating Revenues

The General Fund operating revenue for the 1st Quarter 2016 equals \$3,241,028 or 20.3% of the Budget. The following briefly describes the various revenue highlights:

Property Tax	Same ratio as 2015. Collections will be in April & October
Sales Tax	@ 24.6%- through March (sales through Jan with a two-month lag in remittance)
Utility Tax	30.8%- primarily due to cold weather Power trend
Business Licenses	@ 94.5%- as due in 1 st Quarter
Cable Franchise Fees	@ 26.7%- slightly over budget
State Shared Assistance	@25.2%- slightly over budget
Liquor Tax & Profit	@24.7%- slightly under budget
Land Use & Permits	@ 76.2%- due to Enumclaw school advance deposit
Park Parking Fees	@ 5.5%- collection usually in summer
Court Fines & Fees	@ 28.8%- above budget
Police Department Revenue	@ 33.1%-due to increased Traffic School fees
Internal Charges for services	State Accounting change requires, offset to expenditures

General Fund Operating Expenditures

The Expenditure trend through March 31, 2016 is only at 18% due to lag in companies invoices received, posted and not paid until council approval in following month and due to the State accounting change that requires allocation of city building costs and bulk Paper and supplies cost be moved from Revenue in prior years to a credit to expenditures with no net effect to the bottom line. The Finance Department is slightly over budget due to the State Audit charges that were budgeted in 2015 but not billed until 2016. This may require a carryover budget change for the affected General Fund, Street Fund, Water Fund, Sewer Fund and Stormwater fund to cover the actual 2016 audit costs.

General Fund Summary

The first quarter of 2016 shows a positive bottom line ending Cash and Expenditure expected balance of \$1,175,614 which is above budget. However it is early in the year and voucher expenditures tend to have a one month lag due to timing of invoices and payment.

The State Annual Report for 2015 has been filed with the State Auditor's office and is posted on the city's web site under the Finance Department. A new Financial Trend report has also been posted to the web site showing the Cash and Investment ending balances for the last 4 years and for the first quarter of 2016. This shows a positive trend for both the General Funds and Utility Funds which is viewed favorably by the State Auditor's office. The Final State Auditor's report has been completed for fiscal years of 2013 and 2014 and shows a "clean" positive audit. This is also posted on the cities web site under the Finance Department.

Street and Utility Operating Funds

The Street Operating fund Revenue is at 23.5% and expenditures at 21.3 %, which shows a positive trend. The TBD \$20.00 car tab fees are expected to begin in May 2016 due to the State's 6 month lag between adoption and actual collection.

The Water Operating Fund revenue is at 25.5% of the budget with expenditures at 21.2%, which shows a positive trend. The annual Public Work Trust Fund debt payments are made in May of each year. Expenditures.

The Sewer Operating Fund revenue is at 26.2% and expenditures at 24.9%, which shows a positive trend.

The Stormwater Revenue is at 28.6% due to some collection of past due Stormwater bills due to sale of property and clearing of Stormwater liens. Expenditures are at due to annual Doe Permits requiring payment in the first quarter. This trend will level off in the next quarter.

Summary of Actual Ending Cash & Investment Balances

A new summary report is included showing the Financial trend of the ending Cash and Investment Balances from 2012 through first quarter of 2016. This report shows a gradual positive increase in the Governmental Operating Funds as well as the Utility Funds. The State Auditor's office uses this measure to show if a city is "fit" or maintaining/increasing balances.

If you have any questions about the report, please call May Miller, Finance Director, at 360-886-5700.

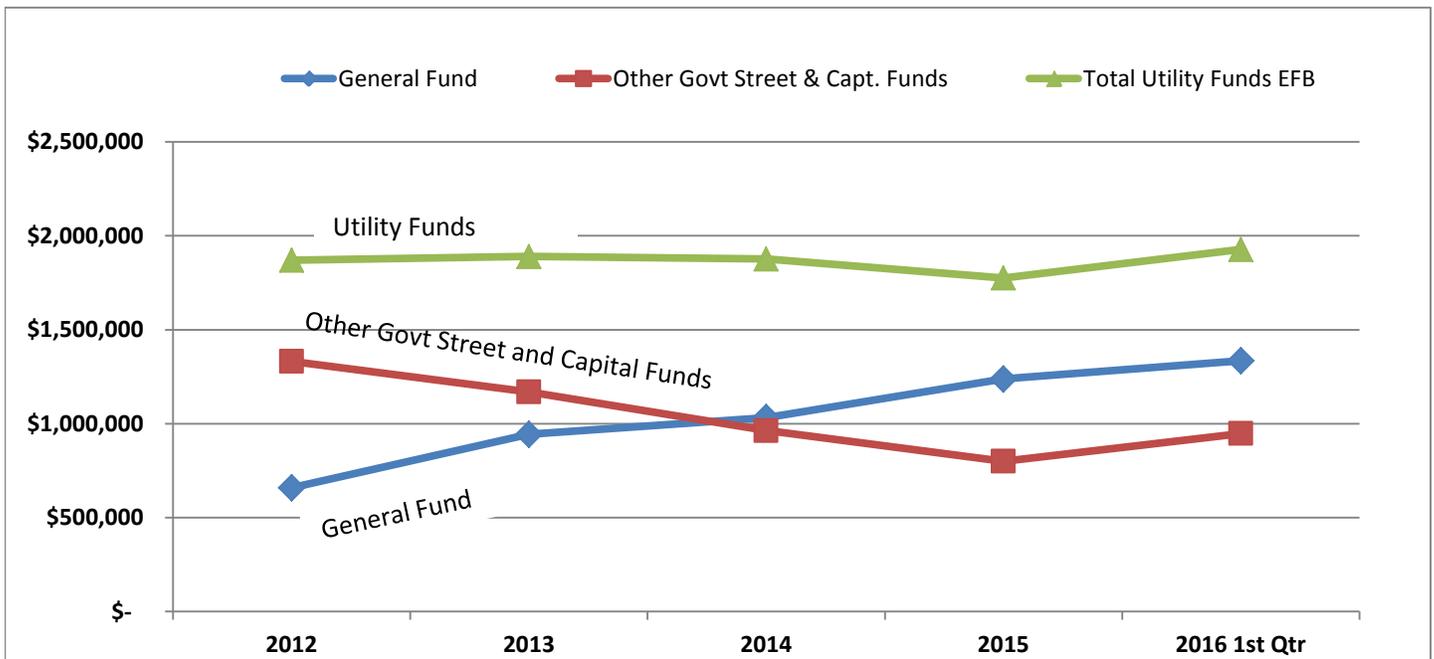
May Miller
Finance Director
City of Black Diamond

City of Black Diamond

Summary: Actual Year End - Ending Cash & Investment Balance Report Cash & Investments-Balance Sheet

Governmental Funds	2012	2013	2014	2015	1st Q 2016
General Fund Ending Fund Balance	659,036	943,327	1,032,628	1,238,076	1,335,614
Street Fund	262,584	186,952	153,589	118,374	99,865
Fire Impact Fees	0	10,366	13,616	48,570	50,401
Transportations Benefit District -Fund	0	0			99
REET I & Gen Govt Capital Projects	545,530	509,526	387,708	267,199	343,946
REET II & PW-Streets	510,696	436,600	296,233	292,776	380,780
Police & Fire Equipment Replacement	12,429	25,500	112,258	72,604	72,461
Other Govt Street & Capt. Funds C&I	1,331,239	1,168,944	963,404	799,523	947,552
Total Government Ending C&I	1,990,275	2,112,271	1,996,032	2,037,599	2,283,166
Utility Funds					
Water Operating	107,982	125,340	160,302	222,708	300,048
Water /WSFFA	120,011	59,851	157,283	75,679	210,791
Water Reserve & Capital	504,126	441,809	331,666	274,195	267,349
Sewer Operating	87,738	126,682	141,294	131,720	113,270
Sewer Reserve & Capital	870,554	900,858	791,639	701,374	702,949
Stormwater Operating	29,185	81,657	81,657	102,303	96,466
Stormwater Reserves & Capital	0	0	29,369	59,189	64,300
PW Equipment Replacement	150,321	153,793	183,501	208,403	172,444
Total Utility Funds Ending C&I	1,869,917	1,889,990	1,876,711	1,775,571	1,927,617
Trust Funds-due to others	42,285	51,142	38,841	177,886*	87,435
Total Ending-Cash & Inv.	3,902,477	4,053,403	3,911,584	3,991,056	4,298,218

* \$138,885 of this balance is due to the change in insurance from CIAW to AWC billing dates.



General Fund 1st Qtr 2016 Finance Report

	2014 Actual Audited	2015 Actual	2016 Budget	2016 Thru March	Budget Balance	% Receive d or Spent
REVENUE						
1 Property Tax	1,438,112	1,460,777	1,465,908	57,680	1,408,228	3.9%
2 Sales Tax	302,927	311,927	326,250	80,406	245,844	24.6%
3 Utility & Gambling Tax	582,921	583,962	563,500	173,287	390,213	30.8%
4 Business & Other Licenses & Fees	21,995	23,090	22,000	20,785	1,215	94.5%
5 Cable Franchise Fees	62,438	67,171	66,000	17,652	48,348	26.7%
6 Land Use and Permitting Fees	112,715	178,847	181,310	138,111	43,199	76.2%
7 Liquor Tax & Profits	44,887	48,007	54,750	13,517	41,233	24.7%
8 State Sales Tax Assistance	72,195	89,563	78,460	19,798	58,662	25.2%
9 KC EMS Levy, Recycle Grants & misc	70,648	71,293	71,991		71,991	0.0%
10 Charges for Services, Passport	20,580	19,333	101,400	9,322	92,078	9.2%
11 Parks Parking Fees	22,274	24,214	25,000	1,365	23,636	5.5%
12 Gym Revenue		6,829	9,940	2,155	7,785	21.7%
13 Cemetery Fees & Charges	10,371	6,267	12,600	1,250	11,350	9.9%
14 Police Grants, Crim Justice & Misc	153,933	185,139	152,215	50,320	101,895	33.1%
15 Court Fines and Fees	114,777	112,563	109,521	31,587	77,934	28.8%
16 Miscellaneous Revenue	7,108	9,231	2,500	1,942	558	77.7%
17 Subtotal Operating Revenue	3,037,880	3,198,210	3,243,345	619,179	2,624,166	19.1%
18 Insurance Recovery-Legal Svcs		34,892				
19 Funding Agreement-MDRT	1,328,939	764,052	822,497	205,635	616,862	25.0%
20 Total Operating Revenue	4,366,819	3,997,155	4,065,842	824,814	3,241,028	20.3%
21 Developer Reimb-SEPA Legal & Makers	96,496	198	10,000		10,000	0.0%
22 Developer Reimb-MDRT Consultants	324,130	468,582	438,000	52,675	385,325	12.0%
23 Total Revenue	4,787,445	4,465,934	4,513,842	877,488	3,636,354	19.4%
24 Beg Cash & Inv Bal General Govt	644,198	842,525	912,660	1,045,376	(132,716)	
25 Beg Cash & Investment By Dev	299,129	190,103	160,000	192,700	(32,700)	
26 Total Gen Fund Sources	5,730,772	5,498,562	5,586,502	2,115,564	3,470,938	37.9%
EXPENDITURES						
28 Legislative-Council	11,782	11,986	15,711	250	15,461	1.6%
29 Executive-Mayor	14,507	15,016	15,118	3,445	11,673	22.8%
30 Administration	117,435	-				
31 City Clerk/Human Resources	220,118	215,151	227,588	55,807	171,781	24.5%
32 Finance*	268,152	176,002	181,014	56,985	124,029	31.5%
33 Information Services	45,659	27,739	31,175	3,613	27,562	11.6%
34 Legal Service	110,594	47,992	55,000	8,121	46,879	14.8%
35 Legal Services-Investigation/Other	122,263	-				
36 Legal-Pros Atty & Pub Defender	61,000	54,250	61,250	11,250	50,000	18.4%
37 Municipal Court	139,944	163,463	168,769	39,819	128,950	23.6%
38 Police Department	1,652,792	1,606,221	1,700,472	362,961	1,337,511	21.3%
39 Fire Department	454,496	465,148	525,375	278	525,097	0.1%
40 Natural Resources	76,382	-				
41 Recycle/Air Qual/Mntl Hlth/Anim Cont	27,344	29,658	32,166	1,100	31,066	3.4%
42 Master Dev Review Team & Econ Dev	442,931	536,530	657,325	131,668	525,657	20.0%
43 Hearing Examiner	709		5,000		5,000	0.0%
44 Community Development-Permitting	121,283	121,740	174,681	20,234	154,447	11.6%
45 Community Development-Planning	91,177	139,021	146,643	19,480	127,163	13.3%
46 Facilities-Staff & Miscellaneous	89,780	86,280	47,876	11,281	36,595	23.6%
47 Facilities Bldg Mtc-Supplies & Maint	58,461	45,273	73,200	15,220	57,980	20.8%
48 Emergency Management	184	277	5,000	268	4,732	5.4%
49 Parks	37,228	37,321	51,206	10,235	40,971	20.0%
50 Parks Museum	7,394	7,315	7,551	1,789	5,762	23.7%
51 Parks Community Center	3,169	3,497				
52 Parks Gym	2,502	9,109	11,316	1,879	9,437	16.6%
53 Cemetery	17,680	16,266	18,598	3,627	14,971	19.5%
54 Central Svcs -Paper, Post, Printing, Cks	11,469	9,494	32,353	5,207	27,146	16.1%
56 Total Operating Expenditures	4,206,435	3,824,748	4,244,387	764,516	3,479,871	18.0%
57 Developer Exp-Prior Yr Planning & SEPA	55,322	55,277	10,000		10,000	0.0%
58 Developer MDRT-Consultants	436,386	380,461	438,000	15,434	422,566	3.5%
60 Total Other Expenditures	491,708	435,738	448,000	15,434	432,566	3.4%
61 Total Expenditures	4,698,143	4,260,486	4,692,387	779,950	3,912,437	16.6%
62 Ending Cash & Inv Bal Gen Govt	842,526	1,045,376	734,115	1,175,614	(441,499)	
63 Ending Cash & Inv Bal Developer	190,103	192,700	160,000	160,000	-	
64 Total Ending Cash and Investments	1,032,629	1,238,076	894,115	1,335,614	(441,499)	
65 Total Gen Fund Uses	5,730,772	5,498,562	5,586,502	2,115,564	3,470,938	37.9%

* Audit costs, every two years were budgeted in 2015 but not charged until 2016. This will require a carryover bdtg amendment.

Street Fund 1st Qtr 2016 Finance Report

	2014 Actual Audited	2015 Actual	2016 Budget	2016 Thru March	Budget Balance	% Received or Spent
1 REVENUE						
2 Gas Tax	86,017	88,081	90,594	21,617	68,977	23.9%
3 Right of Way Permits	8,416	15,237	15,000	1,578	13,422	10.5%
4 Other Revenue	2,562	3,119	1,740	2,006	(266)	115.3%
5 Total Operating Revenue	96,995	106,437	107,334	25,202	82,132	23.5%
6 Funding Agreement	18,660	18,654				
7 Transfer in-REET II	50,000	50,000	50,000		50,000	0.0%
8 Transfer in- Trans Benefit Dist. - Car Tab Fee			60,000		60,000	0.0%
9 Total Other Revenue	68,660	68,654	110,000	0	110,000	0.0%
10 Total Revenue	165,655	175,091	217,334	25,202	192,132	11.6%
11 Beginning Cash and Investments	186,952	153,589	111,645	118,374	(6,729)	
12 Total Street Fund Sources	352,607	328,681	328,979	143,575	185,404	43.6%
13 EXPENDITURES						
14 Salaries	100,100	103,328	99,828	24,278	75,550	24.3%
15 Grant and Project Administration Allocation	(27,628)	(22,811)	(41,500)	(7,761)	(33,739)	18.7%
16 Benefits	40,228	43,752	43,712	10,562	33,150	24.2%
17 Total Salaries and Benefits	112,700	124,269	102,040	27,078	74,962	26.5%
18 Office and Operating Supplies	4,939	5,494	10,347	832	9,515	8.0%
19 Total Supplies	4,939	5,494	10,347	832	9,515	8.0%
20 Prof Svcs - Softwr Supt, Transp, Sweeping	2,486	2,968	8,200	1,250	6,950	15.2%
21 Legal Share of Costs	9,130	4,445	7,500	1,794	5,706	23.9%
22 Audit Share of Costs*	2,168	661	300	1,132	(832)	377.4%
23 Communications & Connections	1,648	1,925	2,820	797	2,023	28.3%
24 Travel, Meals, Mileage and Training	607	616	1,914	12	1,902	0.6%
25 Insurance	9,327	4,936	5,171	1,340	3,831	25.9%
26 Street Lighting	29,663	28,410	31,000	4,959	26,041	16.0%
27 Utilities	2,032	1,914	2,280	226	2,054	9.9%
28 Maintenance of Shops, Vehicles, Streets	6,445	14,969	19,180	1,089	18,091	5.7%
29 Misc, Memberships, Security, Facilities, etc.	1,526	4,185	10,689	165	10,524	1.5%
30 PW, Central Services, Facil. Staff & Vehicle	6,346	5,517	3,850	3,036	814	78.8%
31 Total Services and Charges	71,378	70,544	92,904	15,800	77,104	17.0%
32 Total Operating Expenses	189,017	200,307	205,291	43,710	161,581	21.3%
33 Transfer - Capital Equipment Reserve	10,000	10,000	10,000		10,000	0.0%
34 Total Expenditures	199,017	210,307	215,291	43,710	171,581	20.3%
35 3 Months Operating Cash Reserves	47,254	50,077	51,323	51,323	0	
36 Ending Cash and Investments	106,336	68,297	62,365	48,542	13,823	
37 Total Ending Cash and Investments	153,590	118,374	113,688	99,865	13,823	
38 Total Street Fund Uses	352,607	328,681	328,979	143,575	185,404	43.6%

* Audit costs, every two years were budgeted in 2015 but not charged until 2016. This will require a carryover bdgt amendment.

Water Fund 1st Qtr 2016 Finance Report

	2014 Actual Audited	2015 Actual	2016 Budget	Thru March 2016	Budget Balance	% Received or Spent
REVENUE						
1 Water Charges	615,634	728,812	666,200	168,657	497,543	25.3%
2 Water Late Fees and Name Changes	18,409	23,623	19,000	6,268	12,732	33.0%
3 Total Operating Revenue	634,043	752,435	685,200	174,926	510,274	25.5%
4 Interest and Refunds	24,633	126	200	140	60	70.2%
5 Transfer in from Water Reserve	80,000	20,000	10,000	0	10,000	0.0%
6 Palmer Coking Coal Contribution	99,362	98,499	102,848	0	102,848	0.0%
7 Total Other Revenue	203,995	118,625	113,048	140	112,908	0.1%
8 Total Revenue	838,039	871,061	798,248	175,066	623,182	21.9%
9 Beg Cash and Investment Unreserved	125,340	160,302	161,635	222,708	(61,073)	
10 Total Water Fund Sources	963,379	1,031,363	959,883	397,774	562,109	41.4%
EXPENDITURES						
12 Salaries	128,883	146,761	153,518	37,542	115,976	24.5%
13 Grant and Project Administration Allocation	(15,197)	(22,769)	(32,500)	(5,805)	(26,696)	17.9%
14 Benefits	52,893	59,104	64,048	15,537	48,511	24.3%
15 Total Salaries and Benefits	166,579	183,095	185,066	47,274	137,792	25.5%
16 Office and Operating Supplies & Uniforms	3,517	8,121	9,247	445	8,802	4.8%
17 Caustic	13,646	11,181	14,000	0	14,000	0.0%
18 Fuel	2,953	2,461	3,360	149	3,211	4.4%
19 Small Tools and Safety Equipment	1,432	1,170	1,210	101	1,109	8.3%
20 Alloc of Supplies, Copies, Postage & Maintenance	1,403	1,395	6,029	1,563	4,466	25.9%
21 Total Supplies	22,950	24,326	33,846	2,258	31,588	6.7%
22 Prof Services - Water Testing, Software Supt, Misc.	4,576	5,063	11,400	1,348	10,052	11.8%
23 Legal Services - Share of Costs	14,707	6,206	10,500	2,589	7,911	24.7%
24 Audit - Share of Costs*	5,300	2,535	1,100	4,340	(3,240)	394.5%
25 Communications and Connections	5,557	6,721	5,660	2,109	3,551	37.3%
26 Lodging, Meals, Mileage and Training	337	917	1,914	81	1,833	4.2%
27 Utility Taxes	39,520	45,137	41,200	10,500	30,700	25.5%
28 State of WA Utility Excise Tax	31,850	36,473	34,300	9,543	24,757	27.8%
29 Insurance	41,456	27,940	26,056	6,537	19,519	25.1%
30 Electric/Gas	28,782	34,302	30,000	2,769	27,231	9.2%
31 Other Utilities	1,503	1,488	1,575	186	1,389	11.8%
32 Maint. of Shops/Vehicles/Water System	19,090	17,426	24,730	353	24,377	1.4%
33 Misc, Memb, Security, WIRA, Facilities	3,927	11,183	29,524	2,892	26,632	9.8%
34 PW, Cent Svcs, Fac Staff & Vehicle Allocations	20,272	17,551	23,642	4,947	18,695	20.9%
35 Total Services and Charges	216,877	212,941	241,601	48,193	193,408	19.9%
36 Total Operating Expenditures	406,405	420,363	460,513	97,725	362,788	21.2%
37 Debt Service - Water	381,672	378,292	320,430		320,430	0.0%
38 Transfer - Water Portion Comp Plan Update	5,000					
39 Transfer - Capital Equipment Reserve	10,000	10,000	10,000		10,000	0.0%
40 Subtotal Other Expenditures	396,672	388,292	330,430	0	330,430	0.0%
41 Total Expenditures	803,077	808,655	790,943	97,725	693,218	12.4%
42 3 Month Operating Cash Reserves	101,601	105,066	115,128	115,128	0	
43 Unreserved Cash and Investments	58,701	117,642	53,812	184,921	(131,109)	
44 Total Ending Cash and Investments	160,302	222,708	168,940	300,049	(131,109)	
45 Total Water Fund Uses	963,379	1,031,363	959,883	397,774	562,109	41.4%

* Audit costs, every two years were budgeted in 2015 but not charged until 2016, will require a carryover bdgt amend.

Sewer Fund 1st Qtr 2016 Finance Report

	2014 Actual Audited	2015 Actual	2016 Budget	Thru March 2016	Budget Balance	% Received or Spent
1 REVENUE						
2 Sewer User Charges	708,966	756,155	745,500	195,215	550,285	26.2%
3 Miscellaneous Revenue	19,095	600	760	116	644	15.3%
4 Total Operating Revenue	728,061	756,755	746,260	195,331	550,929	26.2%
5 Transfer from Sewer Reserves	80,000	80,000	100,000		100,000	0.0%
6 Total Other Revenue	80,000	80,000	100,000	0	100,000	0.0%
7 Total Revenue	808,061	836,755	846,260	195,331	650,929	23.1%
8 Beginning Cash and Investments	126,682	141,294	117,641	131,720	(14,079)	
9 Total Sewer Fund Sources	934,743	978,049	963,901	327,051	636,850	33.9%
10 EXPENDITURES						
11 Salaries	127,292	147,175	152,632	37,773	114,859	24.7%
12 Grant and Project Administration Allocation	(15,197)	(14,269)	(32,500)	(7,761)	(24,739)	23.9%
13 Benefits	52,709	59,209	64,058	15,606	48,452	24.4%
14 Total Salaries and Benefits	164,804	192,115	184,190	45,618	138,572	24.8%
15 Office and Operating Supplies	922	1,744	2,047	254	1,793	12.4%
16 Fuel	3,083	2,529	2,840	149	2,691	5.3%
17 Small Tools and Safety Equipment	471	1,179	1,210	83	1,127	6.9%
18 Alloc of Supplies, Copies, Postage & Maint	1,403	1,395	6,029	1,563	4,466	25.9%
19 Total Supplies	5,879	6,847	12,126	2,050	10,076	16.9%
20 Metro Sewer Charges	481,658	516,717	518,000	131,890	386,110	25.5%
21 Prof Svcs - Software Supt, Other Prof. Svcs	2,200	1,048	3,000	1,250	1,750	41.7%
22 Legal Services - Share of Costs	14,597	6,206	10,500	2,589	7,911	24.7%
23 Audit - Share of Costs*	5,300	2,535	1,100	4,340	(3,240)	394.5%
24 Communications and Connections	5,832	6,160	4,870	1,777	3,093	36.5%
25 Lodging, Meals, Mileage and Training	306	456	1,914	81	1,833	4.2%
26 Utility Taxes	40,305	45,400	44,800	11,720	33,080	26.2%
27 State of WA Excise Tax	10,291	7,759	9,600	2,262	7,338	23.6%
28 Insurance	14,257	13,672	14,700	2,953	11,747	20.1%
29 Electric/Gas	2,367	1,933	2,400	173	2,227	7.2%
30 Other Utilities	2,739	2,640	2,790	378	2,412	13.5%
31 Maintenance of Shops, Vehicles, Sewer	5,271	5,771	9,730	353	9,377	3.6%
32 Cost Allocations, PW, Cent Svc, Fac. Staff	20,272	17,551	23,643	4,947	18,696	20.9%
33 Misc, Memberships, Security, Printing, etc	784	1,462	1,564	280	2,751	17.9%
34 Other Allocations, Tech Sys, Rent, Copier, Util	1,587	8,058	19,312	1,121	18,191	5.8%
35 Total Services and Charges	607,766	637,368	667,923	166,113	503,277	24.9%
36 Total Operating Expenditures	778,449	836,330	864,239	213,781	651,925	24.7%
37 Transfer-Sewer Portion Comp Plan Update	5,000					
38 Transfer to PW Equip Repl Fund	10,000	10,000	10,000		10,000	0.0%
39 Subtotal Other Expenditures	15,000	10,000	10,000	0	10,000	0.0%
40 Grand Total Expenditures	793,449	846,330	874,239	213,781	660,458	24.5%
41 Cash and Investment Reserved	141,294	131,720	89,662	113,270	(23,608)	
42 Total Sewer Fund Uses	934,743	978,049	963,901	327,051	636,850	33.9%

* Audit costs, every two years were budgeted in 2015 but not charged until 2016, will require a carryover bdgt amend.

Stormwater Fund 1st Qtr 2016 Finance Report

	Actual 2014 Audited	2015 Actual	2016 Budget	Thru March 2016	Budget Balance	% Received or Spent
1 REVENUE						
2 Stormwater Charges	331,801	350,820	343,000	97,410	245,590	28.4%
3 Stormwater Protection Inspection Fee	3,515	4,408	6,000	828	5,172	13.8%
4 PW Perm- Insp, Eng Civil Allocation	534	2,079	800	1,904	(1,104)	238.0%
5 Total Operating Revenue	335,849	357,307	349,800	100,142	249,658	28.6%
6 Interest and Refunds	86	199	120	142	(22)	118.0%
7 Funding Agreement Reimburse for PW Staff	18,505	-	-	-	-	
8 Total Other Revenue	18,590	199	120	142	(22)	118.0%
9 Total Revenue	354,439	357,506	349,920	100,284	249,636	28.7%
10 Beginning Cash and Investments	81,656	90,498	105,818	102,303	3,515	
11 Total Stormwater Fund Sources	436,096	448,004	455,738	202,587	253,151	44.5%
12 EXPENDITURES						
13 Salaries	128,405	146,266	151,418	37,398	114,020	24.7%
14 Grant and Project Management Credit	(15,197)	(14,319)	(32,500)	(7,761)	(24,739)	23.9%
15 Benefits	52,855	59,027	63,630	15,502	48,128	24.4%
16 Total Salaries and Benefits	166,063	190,974	182,548	45,139	137,409	24.7%
17 Office/Operating Supplies and Uniforms	1,179	2,345	2,747	201	2,546	7.3%
18 Fuel	3,102	2,435	3,200	149	3,051	4.7%
19 Small Tools and Safety Equipment	219	956	1,210	473	737	39.1%
20 Alloc of Supplies, Copies, Postage & Maintenance	1,403	1,395	6,029	1,563	4,466	25.9%
21 Total Supplies	5,902	7,130	13,186	2,387	10,799	18.1%
22 Prof Services - Wtr Testing, DOE Permit, Soft Supt., etc	31,321	13,900	27,065	19,266	7,799	71.2%
23 Legal Services - Share of Costs	13,695	6,206	10,500	2,589	7,911	24.7%
24 Audit - Share of Costs	5,300	2,535	1,100	4,340	(3,240)	394.5%
25 Communications and Connections	5,747	6,082	6,770	1,572	5,198	23.2%
26 Lodging, Meals, Mileage and Training	356	674	1,914	151	1,763	7.9%
27 Utility Taxes	67,175	64,348	62,990	18,051	44,939	28.7%
28 WA St Excise Taxes	5,240	5,367	6,000	896	5,104	14.9%
29 Insurance	5,854	5,717	6,021	1,812	4,209	30.1%
30 Electric/Gas	320	291	400	26	374	6.5%
31 Other Utilities	1,503	1,488	1,465	186	1,279	12.7%
32 Shared Maintenance of Shops & Vehicles, Stormwater	3,927	5,703	14,323	2,231	12,092	15.6%
33 Misc, Memb, Security, Tech, Rent, WIRA, Printing	6,818	16,475	21,064	3,078	17,986	14.6%
34 PW, Cent Svcs, Fac Staff & Vehicle Allocations	20,272	17,551	17,050	4,398	12,652	25.8%
35 Total Services and Charges	167,527	146,336	176,662	58,596	118,066	33.2%
36 Total Operating Expenditures	339,492	344,440	372,396	106,121	266,275	28.5%
37 Debt Service	10,100	0	0	0		
38 Transfer - Capital Equipment Reserve	10,000	10,000	10,000	-	10,000	
39 Transfer - Storm Portion Comp Plan Update	5,000	-	-	-		
40 Total Other Expenditures	25,100	10,000	10,000	-	10,000	
41 Total Expenditures	364,592	354,440	382,396	106,121	276,275	27.8%
42 Reserved Ending Cash and Investments	71,503	93,563	73,342	96,466	(23,124)	
43 Total Stormwater Fund Uses	436,096	448,004	455,738	202,587	253,151	44.5%

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