



CITY OF BLACK DIAMOND, WASHINGTON

FINANCIAL REPORT

OPERATING FUNDS

June 30, 2016



CITY OF BLACK DIAMOND

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June 30, 2016 Operating Funds 2nd Quarter Financial Report

The 2nd Quarter financial Reports show a summary of the 2016 budgeted revenue compared to the actual revenue received through June 30, 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 2nd Quarter 2016 equals \$2,132,179 or 45.3% 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	@ 53.7%- through June (sales through April, with a two-month lag in remittance)
Utility Tax	@ 57.4%- primarily due to cold weather Power trend & Cable
Business Licenses	@ 100.4%- as due in 1 st Quarter
Cable Franchise Fees	@ 53.8%- slightly over budget
State Shared Assistance	@ 59.7%- State Rev Higher to share
Liquor Tax & Profit	@ 51.4%- slightly over budget
Land Use & Permits	@ 59.7%- primarily due to Enumclaw school
Park Parking Fees	@ 42.1%- collection usually in summer
Court Fines & Fees	@ 62.5%- above budget-taking Credit Cards helping
Police Department Revenue	@ 82.1%-due to increased Traffic School fees
Internal Charges for services	Reduction due to State Accounting change requires, offset to expenditures

General Fund Operating Expenditures

The expenditure trend through June 30, 2016 is at 45.1% due to a lag in vendor 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 Central Services 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. Legal fees are

also over budget at 62.5%. These may both require a carryover budget change for the affected General Fund, Street Fund, Water Fund, Sewer Fund and Stormwater fund to cover these costs.

General Fund Summary

The second quarter of 2016 shows a positive bottom line ending Cash and Expenditure expected balance of \$1,300,945 which is above budget. However it is still early in the year and voucher expenditures tend to have a one month lag due to timing of invoices and payment.

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 and second quarters of 2016. This shows a stable Cash & Investment for all funds of \$4,105,706 as of June 30, 2016, just slightly higher than 2012. This shows a positive trend for the General Fund, with Capital spending reducing Capital funds, and Water Utility paying annual Public Works Trust Fund Loans in June that temporarily reduces Water operating Cash & Investments. Water Charges for services will replenish funds during the last half of 2016.

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 city's web site under the Finance Department.

Street and Utility Operating Funds

The Street Operating Fund revenue is at 48.6% and expenditures at 45.7% of budget, which shows a positive trend. The TBD \$20.00 car tab fees began collection May 2016 due to the State's six month lag between adoption and actual collection. This fund had collected \$16,735 through June 2016.

The Water Operating Fund revenue is at 57.5% of the budget with expenditures at 45.0%, which shows a positive trend. The annual Public Work Trust Fund debt payments were made in June 2016.

The Sewer Operating Fund revenue is at 57.0% and expenditures at 49.1% of budget, which shows a positive trend.

The Stormwater revenue is at 54.3% of budget due to collection of some past due Stormwater bills due to sale of properties and clearing of Stormwater liens. Expenditures are at 49.6% which shows a positive trend.

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 second quarter of 2016. This report shows a gradual positive increase in the Governmental Operating Funds, and decreased in Capital Funds as capital projects are completed. The Utility Funds shows a slight decline through June as Water makes their annual debt payment in June. Funds will recover during 2016. 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

General Fund 2nd Qtr 2016 Finance Report

	2014 Actual Audited	2015 Actual	2016 Budget	2016 Thru June	Budget Balance	% Received or Spent
REVENUE						
1	Property Tax	1,438,112	1,460,777	1,465,908	781,020	684,888 53.3%
2	Sales Tax	302,927	311,927	326,250	175,215	151,035 53.7%
3	Utility & Gambling Tax	582,921	583,962	563,500	323,174	240,326 57.4%
4	Business & Other Licenses & Fees	21,995	23,090	22,000	22,080	(80) 100.4%
5	Cable Franchise Fees	62,438	67,171	66,000	35,489	30,511 53.8%
6	Land Use and Permitting Fees	112,715	178,847	181,310	108,236	73,074 59.7%
7	Liquor Tax & Profits	44,887	48,007	54,750	28,128	26,622 51.4%
8	State Sales Tax Assistance	72,195	89,563	78,460	40,806	37,654 52.0%
9	KC EMS Levy, Recycle Grants & misc	70,648	71,293	71,991	9,018	62,973 12.5%
10	Charges for Services, Passport	20,580	19,333	101,400	12,495	88,905 12.3%
11	Parks Parking Fees	22,274	24,214	25,000	10,524	14,476 42.1%
12	Gym Revenue		6,829	9,940	4,318	5,622 43.4%
13	Cemetery Fees & Charges	10,371	6,267	12,600	3,000	9,600 23.8%
14	Police Grants, Crim Justice & Misc	153,933	185,139	152,215	124,949	27,266 82.1%
15	Court Fines and Fees	114,777	112,563	109,521	68,428	41,093 62.5%
16	Miscellaneous Revenue	7,108	9,231	2,500	4,162	(1,662) 166.5%
17	Subtotal Operating Revenue	3,037,880	3,198,210	3,243,345	1,751,041	1,492,304 54.0%
18	Insurance Recovery-Legal Svcs		34,892			
19	Funding Agreement-MDRT	1,328,939	764,052	822,497	381,138	441,359 46.3%
20	Total Operating Revenue	4,366,819	3,997,155	4,065,842	2,132,179	1,933,663 52.4%
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	149,488	288,512 34.1%
23	Total Revenue	4,787,445	4,465,934	4,513,842	2,281,666	2,232,176 50.5%
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	3,519,742	2,066,760 63.0%
EXPENDITURES						
28	Legislative-Council	11,782	11,986	15,711	6,131	9,580 39.0%
29	Executive-Mayor	14,507	15,016	15,118	6,875	8,243 45.5%
30	Administration	117,435	-			
31	City Clerk/Human Resources	220,118	215,151	227,588	99,490	128,098 43.7%
32	Finance*	268,152	176,002	181,014	98,426	82,588 54.4%
33	Information Services	45,659	27,739	31,175	12,933	18,242 41.5%
34	Legal Service	110,594	47,992	55,000	34,349	20,651 62.5%
35	Legal Services-Investigation/Other	122,263	-			
36	Legal-Pros Atty & Pub Defender	61,000	54,250	61,250	24,750	36,500 40.4%
37	Accountability Audit/Professional Svcs				7,906	
38	Municipal Court	139,944	163,463	168,769	80,426	88,343 47.7%
39	Police Department	1,652,792	1,606,221	1,700,472	785,209	915,263 46.2%
40	Fire Department	454,496	465,148	525,375	249,378	275,997 47.5%
41	Natural Resources	76,382	-			
42	Recycle/Air Qual/Mntl Hlth/Anim Cont	27,344	29,658	32,166	12,259	19,907 38.1%
43	Master Dev Review Team & Econ Dev	442,931	536,530	657,325	275,555	381,770 41.9%
44	Hearing Examiner	709		5,000		5,000 0.0%
45	Community Development-Permitting	121,283	121,740	174,681	70,268	104,413 40.2%
46	Community Development-Planning	91,177	139,021	146,643	49,613	97,030 33.8%
47	Facilities-Staff & Miscellaneous	89,780	86,280	47,876	24,230	23,646 50.6%
48	Facilities Bldg Mtc-Supplies & Maint	58,461	45,273	73,200	30,748	42,452 42.0%
49	Emergency Management	184	277	5,000	371	4,629 7.4%
50	Parks	40,397	40,817	51,206	21,276	29,930 41.5%
51	Parks Museum	7,394	7,315	7,551	3,753	3,798 49.7%
52	Parks Gym	2,502	9,109	11,316	5,103	6,213 45.1%
53	Cemetery	17,680	16,266	18,598	7,534	11,064 40.5%
54	Central Svcs -Paper, Post, Printing, Cks	11,469	9,494	32,353	5,530	26,823 17.1%
56	Total Operating Expenditures	4,206,435	3,824,748	4,244,387	1,912,113	2,340,180 45.1%
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	146,684	291,316 33.5%
59	Total Other Expenditures	491,708	435,738	448,000	146,684	301,316 32.7%
60	Total Expenditures	4,698,143	4,260,486	4,692,387	2,058,797	2,633,590 43.9%
61	Ending Cash & Inv Bal Gen Govt	842,526	1,045,376	734,115	1,300,945	(566,830)
62	Ending Cash & Inv Bal Developer	190,103	192,700	160,000	160,000	-
63	Total Ending Cash and Investments	1,032,629	1,238,076	894,115	1,460,945	(566,830)
64	Total Gen Fund Uses	5,730,772	5,498,562	5,586,502	3,519,742	2,066,760 63.0%

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

Street Fund 2nd Qtr 2016 Finance Report

	2014 Actual Audited	2015 Actual	2016 Budget	2016 Thru June	Budget Balance	% Received or Spent
1 REVENUE						
2 Gas Tax	86,017	88,081	90,594	43,516	47,078	48.0%
3 Right of Way Permits	8,416	15,237	15,000	3,419	11,581	22.8%
4 Other Revenue	2,562	3,119	1,740	5,241	(3,501)	301.2%
5 Total Operating Revenue	96,995	106,437	107,334	52,175	55,159	48.6%
6 Funding Agreement	18,660	18,654				
7 Transfer in-REET II	50,000	50,000	50,000	50,000	0	100.0%
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	50,000	60,000	45.5%
10 Total Revenue	165,655	175,091	217,334	102,175	115,159	47.0%
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	220,549	108,430	67.0%
13 EXPENDITURES						
14 Salaries	100,100	103,328	99,828	48,930	50,898	49.0%
15 Grant and Project Administration Allocation	(27,628)	(22,811)	(41,500)	(14,605)	(26,895)	35.2%
16 Benefits	40,228	43,752	43,712	20,832	22,880	47.7%
17 Total Salaries and Benefits	112,700	124,269	102,040	55,157	46,883	54.1%
18 Office and Operating Supplies	4,939	5,494	10,347	1,458	8,889	14.1%
19 Total Supplies	4,939	5,494	10,347	1,458	8,889	14.1%
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	3,984	3,516	53.1%
22 Audit Share of Costs*	2,168	661	300	1,684	(1,384)	561.3%
23 Communications & Connections	1,648	1,925	2,820	1,338	1,482	47.5%
24 Travel, Meals, Mileage and Training	607	616	1,914	18	1,896	0.9%
25 Insurance	9,327	4,936	5,171	2,552	2,619	49.4%
26 Street Lighting	29,663	28,410	31,000	15,460	15,540	49.9%
27 Utilities	2,032	1,914	2,280	770	1,510	33.8%
28 Maintenance of Shops, Vehicles, Streets	6,445	14,969	14,180	1,833	12,347	12.9%
29 Misc, Memberships, Security, Facilities, etc.	1,526	4,185	3,489	1,291	2,198	37.0%
30 PW, Central Services, Facil. Staff & Vehicle	6,346	5,517	16,050	7,062	8,988	44.0%
31 Total Services and Charges	71,378	70,544	92,904	37,242	55,662	40.1%
32 Total Operating Expenses	189,017	200,307	205,291	93,857	111,434	45.7%
33 Transfer - Capital Equipment Reserve	10,000	10,000	10,000	10,000	0	100.0%
34 Total Expenditures	199,017	210,307	215,291	103,857	111,434	48.2%
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	65,369	(3,004)	
37 Total Ending Cash and Investments	153,590	118,374	113,688	116,692	(3,004)	
38 Total Street Fund Uses	352,607	328,681	328,979	220,549	108,430	67.0%

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

Water Fund 2nd Qtr 2016 Finance Report

	2014 Actual Audited	2015 Actual	2016 Budget	Thru June 2016	Budget Balance	% Received or Spent
REVENUE						
1 Water Charges	615,634	728,812	660,000	329,457	330,543	49.9%
2 Water Late Fees and Name Changes	18,409	23,623	19,000	10,919	8,081	57.5%
3 Total Operating Revenue	634,043	752,435	679,000	340,376	338,624	50.1%
4 Interest, Refunds and Misc.	24,633	126	6,400	10,318	(3,918)	161.2%
5 Transfer in from Water Reserve	80,000	20,000	10,000	10,000	0	100.0%
6 Palmer Coking Coal Contribution	99,362	98,499	102,848	98,420	4,428	95.7%
7 Total Other Revenue	203,995	118,625	119,248	118,738	510	99.6%
8 Total Revenue	838,039	871,061	798,248	459,114	339,134	57.5%
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	681,821	278,062	71.0%
EXPENDITURES						
12 Salaries	128,883	146,761	153,518	74,461	79,057	48.5%
13 Grant and Project Administration Allocation	(15,197)	(22,769)	(32,500)	(12,649)	(19,852)	38.9%
14 Benefits	52,893	59,104	64,048	30,014	34,034	46.9%
15 Total Salaries and Benefits	166,579	183,095	185,066	91,827	93,239	49.6%
16 Office and Operating Supplies & Uniforms	3,517	8,121	9,247	7,256	1,991	78.5%
17 Caustic	13,646	11,181	14,000	2,273	11,727	16.2%
18 Fuel	2,953	2,461	3,360	828	2,532	24.7%
19 Small Tools and Safety Equipment	1,432	1,170	1,210	212	998	17.5%
20 Alloc of Supplies, Copies, Postage & Maintenance	1,403	1,395	6,029	3,126	2,903	51.8%
21 Total Supplies	22,950	24,326	33,846	13,696	20,150	40.5%
22 Prof Services - Water Testing, Software Supt, Misc.	4,576	5,063	11,400	2,523	8,877	22.1%
23 Legal Services - Share of Costs	14,707	6,206	10,500	5,873	4,627	55.9%
24 Audit - Share of Costs*	5,300	2,535	1,100	6,370	(5,270)	579.1%
25 Communications and Connections	5,557	6,721	6,660	4,707	1,953	70.7%
26 Lodging, Meals, Mileage and Training	337	917	1,914	91	1,823	4.8%
27 Utility Taxes	39,520	45,137	41,200	21,036	20,164	51.1%
28 State of WA Utility Excise Tax	31,850	36,473	34,300	17,534	16,766	51.1%
29 Insurance	41,456	27,940	26,056	13,135	12,921	50.4%
30 Electric/Gas	28,782	34,302	30,000	14,167	15,833	47.2%
31 Other Utilities	1,503	1,488	1,575	620	955	39.4%
32 Maint. of Shops/Vehicles/Water System	19,090	17,426	24,730	816	23,914	3.3%
33 Misc, Memb, Security, WIRA, Health Permit, etc.	3,927	11,183	22,854	2,636	20,218	11.5%
34 PW, Cent Svcs, Fac Staff & Vehicle Allocations	20,272	17,551	29,312	12,214	17,098	41.7%
35 Total Services and Charges	216,877	212,941	241,601	101,721	139,880	42.1%
36 Total Operating Expenditures	406,405	420,363	460,513	207,243	253,270	45.0%
37 Debt Service - Water	381,672	378,292	320,430	320,429	1	100.0%
38 Transfer - Water Portion Comp Plan Update	5,000					
39 Transfer - Capital Equipment Reserve	10,000	10,000	10,000	10,000	0	100.0%
40 Subtotal Other Expenditures	396,672	388,292	330,430	330,429	1	100.0%
41 Total Expenditures	803,077	808,655	790,943	537,672	253,271	68.0%
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	29,021	24,791	
44 Total Ending Cash and Investments	160,302	222,708	168,940	144,149	24,791	
45 Total Water Fund Uses	963,379	1,031,363	959,883	681,821	278,062	71.0%

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

Sewer Fund 2nd Qtr 2016 Finance Report

	2014 Actual Audited	2015 Actual	2016 Budget	Thru June 2016	Budget Balance	% Received or Spent
1 REVENUE						
2 Sewer User Charges	708,966	756,155	742,000	378,157	363,843	51.0%
3 Miscellaneous Revenue	19,095	600	4,260	4,424	(164)	103.9%
4 Total Operating Revenue	728,061	756,755	746,260	382,582	363,678	51.3%
5 Transfer from Sewer Reserves	80,000	80,000	100,000	100,000	0	100.0%
6 Total Other Revenue	80,000	80,000	100,000	100,000	0	100.0%
7 Total Revenue	808,061	836,755	846,260	482,582	363,678	57.0%
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	614,301	349,600	63.7%
10 EXPENDITURES						
11 Salaries	127,292	147,175	152,632	74,167	114,859	48.6%
12 Grant and Project Administration Allocation	(15,197)	(14,269)	(32,500)	(14,605)	(24,739)	44.9%
13 Benefits	52,709	59,209	64,058	30,037	48,452	46.9%
14 Total Salaries and Benefits	164,804	192,115	184,190	89,598	138,572	48.6%
15 Office and Operating Supplies	922	1,744	2,047	484	1,793	12.4%
16 Fuel	3,083	2,529	2,840	828	2,012	29.2%
17 Small Tools and Safety Equipment	471	1,179	1,210	194	1,016	16.1%
18 Alloc of Supplies, Copies, Postage & Maint	1,403	1,395	6,029	3,126	2,903	51.8%
19 Total Supplies	5,879	6,847	12,126	4,633	7,723	38.2%
20 Metro Sewer Charges	481,658	516,717	518,000	262,267	255,733	50.6%
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	5,653	4,847	53.8%
23 Audit - Share of Costs*	5,300	2,535	1,100	6,541	(5,441)	594.6%
24 Communications and Connections	5,832	6,160	4,870	3,360	3,093	69.0%
25 Lodging, Meals, Mileage and Training	306	456	1,914	91	1,823	4.8%
26 Utility Taxes	40,305	45,400	44,800	22,942	21,858	51.2%
27 State of WA Excise Tax	10,291	7,759	9,600	4,531	5,069	47.2%
28 Insurance	14,257	13,672	14,700	7,729	6,971	52.6%
29 Electric/Gas	2,367	1,933	2,400	790	1,610	32.9%
30 Other Utilities	2,739	2,640	2,790	1,064	2,412	38.1%
31 Maintenance of Shops, Vehicles, Sewer	5,271	5,771	9,730	488	9,377	5.0%
32 Cost Allocations, PW, Cent Svc, Fac. Staff	20,272	17,551	23,643	9,894	18,696	41.8%
33 Misc, Memberships, Security, Printing, etc	784	1,462	1,564	1,399	2,751	89.5%
34 Other Allocations, Tech Sys, Rent, Copier, Util	1,587	8,058	19,312	2,320	18,191	12.0%
35 Total Services and Charges	607,766	637,368	667,923	330,320	348,740	49.5%
36 Total Operating Expenditures	778,449	836,330	864,239	424,551	495,035	49.1%
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	100.0%
39 Subtotal Other Expenditures	15,000	10,000	10,000	10,000	0	100.0%
40 Grand Total Expenditures	793,449	846,330	874,239	434,551	439,688	49.7%
41 Cash and Investment Reserved	141,294	131,720	89,662	179,750	(90,088)	
42 Total Sewer Fund Uses	934,743	978,049	963,901	614,301	349,600	63.7%

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

Stormwater Fund 2nd Qtr 2016 Finance Report

	Actual 2014 Audited	2015 Actual	2016 Budget	Thru June 2016	Budget Balance	% Received or Spent
1 REVENUE						
2 Stormwater Charges	331,801	350,820	343,000	184,936	158,064	53.9%
3 Stormwater Protection Inspection Fee	3,515	4,408	6,000	2,484	3,516	41.4%
4 PW Perm- Insp, Eng Civil Allocation	534	2,079	800	2,266	(1,466)	283.3%
5 Total Operating Revenue	335,849	357,307	349,800	189,686	160,114	54.2%
6 Interest and Refunds	86	199	120	302	(182)	251.9%
7 Funding Agreement Reimburse for PW Staff	18,505	-	-	-	-	
8 Total Other Revenue	18,590	199	120	302	(182)	251.9%
9 Total Revenue	354,439	357,506	349,920	189,988	159,932	54.3%
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	292,292	163,446	64.1%
12 EXPENDITURES						
13 Salaries	128,405	146,266	151,418	73,886	77,532	48.8%
14 Grant and Project Management Credit	(15,197)	(14,319)	(32,500)	(14,605)	(17,895)	44.9%
15 Benefits	52,855	59,027	63,630	29,846	33,784	46.9%
16 Total Salaries and Benefits	166,063	190,974	182,548	89,126	93,422	48.8%
17 Office/Operating Supplies and Uniforms	1,179	2,345	2,747	692	2,055	25.2%
18 Fuel	3,102	2,435	3,200	828	2,372	25.9%
19 Small Tools and Safety Equipment	219	956	1,210	584	626	48.3%
20 Alloc of Supplies, Copies, Postage & Maintenance	1,403	1,395	6,029	3,126	2,903	51.8%
21 Total Supplies	5,902	7,130	13,186	5,230	7,956	39.7%
22 Prof Services - Wtr Testing, DOE Permit, Soft Supt., etc	31,321	13,900	27,065	12,337	14,728	45.6%
23 Legal Services - Share of Costs	13,695	6,206	10,500	5,653	4,847	53.8%
24 Audit - Share of Costs	5,300	2,535	1,100	6,455	(5,355)	586.8%
25 Communications and Connections	5,747	6,082	6,770	3,078	3,692	45.5%
26 Lodging, Meals, Mileage and Training	356	674	1,914	161	1,753	8.4%
27 Utility Taxes	67,175	64,348	62,990	34,162	28,828	54.2%
28 WA St Excise Taxes	5,240	5,367	6,000	2,829	3,171	47.1%
29 Insurance	5,854	5,717	6,021	2,963	3,058	49.2%
30 Electric/Gas	320	291	400	105	295	26.3%
31 Other Utilities	1,503	1,488	1,465	680	1,279	46.4%
32 Shared Maintenance of Shops & Vehicles, Stormwater	3,927	5,703	14,323	1,138	12,092	7.9%
33 Misc, Memb, Security, Tech, Rent, WIRA, Printing	6,818	16,475	21,064	5,881	17,986	27.9%
34 PW, Cent Svcs, Fac Staff & Vehicle Allocations	20,272	17,551	17,050	12,214	12,652	71.6%
35 Total Services and Charges	167,527	146,336	176,662	87,658	99,025	49.6%
36 Total Operating Expenditures	339,492	344,440	372,396	182,014	200,403	48.9%
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	192,014	200,403	50.2%
42 Reserved Ending Cash and Investments	71,503	93,563	73,342	100,277	(36,956)	
43 Total Stormwater Fund Uses	436,096	448,004	455,738	292,291	163,446	64.1%

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

City of Black Diamond

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

Governmental Funds	2012	2013	2014	2015	2nd Q 2016
General Fund Ending Fund Balance	659,036	943,327	1,032,628	1,238,076	1,460,910
Street Fund	262,584	186,952	153,589	118,374	116,692
Fire Impact Fees	0	10,366	13,616	48,570	53,689
Transportations Benefit District -Fund	0	0			16,735
REET I & Gen Govt Capital Projects	545,530	509,526	387,708	267,199	294,394
REET II & PW-Streets	510,696	436,600	296,233	292,776	294,374
Police & Fire Equipment Replacement	12,429	25,500	112,258	72,604	97,489
Other Govt Street & Capt. Funds C&I	1,331,239	1,168,944	963,404	799,523	873,374
Total Government Ending C&I	1,990,275	2,112,271	1,996,032	2,037,599	2,334,284
Utility Funds					
Water Operating	107,982	125,340	160,302	222,708	144,149
Water /WSFFA	120,011	59,851	157,283	75,679	198,462
Water Reserve & Capital	504,126	441,809	331,666	274,195	134,832
Sewer Operating	87,738	126,682	141,294	131,720	179,750
Sewer Reserve & Capital	870,554	900,858	791,639	701,374	604,743
Stormwater Operating	29,185	81,657	81,657	102,303	93,253
Stormwater Reserves & Capital	0	0	29,369	59,189	64,300
PW Equipment Replacement	150,321	153,793	183,501	208,403	209,567
Total Utility Funds Ending C&I	1,869,917	1,889,990	1,876,711	1,775,571	1,629,056
Trust Funds-due to others	42,285	51,142	38,841	177,886*	142,367
Total Ending-Cash & Inv.	3,902,477	4,053,403	3,911,584	3,991,056	4,105,706

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

