



City of Black Diamond, Wa

Financial Operating Report

For the Third Quarter

2021

2021 General Fund 3rd Quarter Finance Report-DRAFT



	2020 4th Quarter Actual	2021 Budget	2021 3rd quarter Actual	2021 Budget remaining	% 2020 Received or Spent
1 REVENUE					
2 Property Tax	1,866,195	2,014,434	1,178,530	835,904	58.5%
3 Sales Tax	1,134,937	898,960	1,211,247	(312,287)	134.7%
4 Utility & Gambling Tax	739,561	694,400	617,005	77,395	88.9%
5 Cable Franchise Fees	73,976	69,350	56,114	13,236	80.9%
6 Business Licenses	31,889	29,450	27,335	2,115	92.8%
7 Land Use and Permitting Fees	2,893,808	2,000,000	2,140,014	(140,014)	107.0%
8 Liquor Tax & Profits	64,843	63,600	57,405	6,195	90.3%
9 State Sales Tax Assistance	8,813	-	19,178	(19,178)	
10 KC EMS Levy, Recycle Grants & misc	133,701	114,100	121,641	(7,541)	106.6%
11 Parks Revenue	42,183	32,200	44,579	(12,379)	138.4%
12 Cemetery Fees & Charges	6,170	5,700	771	4,929	13.5%
13 Police Department Rev (Grnts, CJ, Traf School, etc)	339,965	336,200	359,574	(23,374)	107.0%
14 Court Fines and Fees	116,096	130,000	94,339	35,661	72.6%
15 COVID Reimbursement	213,625	-	34,963	(34,963)	
16 Subtotal Operating Revenue	7,665,764	6,388,394	5,962,694	425,700	93.3%
17 Funding Agreement-MDRT	838,377	958,814	672,686	286,128	70.2%
18 Total Operating Revenue	8,504,141	7,347,208	6,635,381	711,827	90.3%
20 2019 Acct. Change-AWC Ins Collection	223,096	249,500	191,248	58,252	
21 Developer Reimb-MDRT Consultants	935,327	1,845,000	564,447	1,280,553	30.6%
22 Total Revenue	9,662,563	9,441,708	7,391,076	2,050,632	78.3%
23 Beg Cash & Inv Bal General Govt	3,501,660	4,334,539	6,022,284	(1,687,745)	138.9%
24 Total General Fund Sources	13,164,223	13,776,247	13,413,361	362,886	97.4%
25 EXPENDITURES					
26 Legislative-Council	16,265	23,972	8,404	15,568	35.1%
27 Executive-Mayor	13,454	15,761	10,228	5,533	64.9%
28 Administrative Services (Clerk/Fin/IT/HR/Cnt)	503,653	624,847	448,521	176,326	71.8%
29 Legal Services - Includes Pros. Atty & Public De	249,110	304,850	232,175	72,675	76.2%
30 Municipal Court	232,887	348,334	213,694	134,640	61.3%
31 Police Department	2,224,581	2,824,483	1,816,543	1,007,940	64.3%
32 Fire Department	567,585	613,853	308,386	305,467	50.2%
33 EMS/Recycle/Animal Cont/Air Qual/Mntl Hlth	34,440	44,400	38,068	6,332	85.7%
34 COVID 19 Expenses	251,657	50,000	37,797	12,203	75.6%
37 Master Dev Review Team	817,005	958,814	630,265	328,549	65.7%
38 Community Development	656,781	1,587,184	581,972	1,005,212	36.7%
39 Facilities Department	145,415	230,305	122,689	107,616	53.3%
40 Parks Department	97,892	143,338	127,160	16,178	88.7%
41 Cemetery	14,687	29,507	18,620	10,887	63.1%
42 Total Operating Expenditures	5,825,413	7,799,648	4,594,522	3,205,126	58.9%
43 Transfer to Street Fund	100,000	170,000	170,000		100.0%
44 Accounting Change AWC Ins	404,659	249,500	2,025	247,476	0.8%
44 Developer MDRT-Consultants	811,866	1,845,000	454,422	1,390,578	24.6%
45 Total Expenditures	7,141,938	10,064,148	5,220,968	4,843,180	184.3%
46 Ending C&I @ 30% of Exp.	2,142,581	2,339,894	2,339,894	0	100.0%
47 Ending C&I-Developer	63,000	63,000	63,000	-	100.0%
49 Ending C&I for Dec AWC Ins, Trf, Exp. Lag				-	
50 Ending C&I-for Future-Fire, Growth Related cost	3,816,704	1,309,205	5,789,499	(4,480,294)	
51 Total Ending Cash and Investments	6,022,284	3,712,099	8,192,393	2,133,814	23.6%
52 Total General Fund Uses	13,164,223	13,776,247	13,413,361	362,886	97.4%

2021 Street Fund 2nd Quarter Finance Report



	2020 Actual	2021 Budget	2021 Sept	Budget Balance	% Received or Spent
REVENUE					
Gas Tax	83,353	75,500	72,269	3,231	95.7%
Right of Way Permits	20,301	16,000	10,152	5,848	63.5%
Other Revenue	41,570	21,000	26,965	(5,965)	128.4%
Total Operating Revenue	145,224	112,500	109,386	3,114	97.2%
Interest	243	500	96	404	19.2%
Transfer in-REET II	70,000	70,000	0	70,000	0.0%
Transfer in Gen Fund	100,000	170,000	170,000	0	100.0%
Transfer in- TBD - Car Tab Fee	100,000	100,000	100,000	0	100.0%
Total Other Revenue	270,243	340,500	270,096	70,404	79.3%
Total Revenue	415,466	453,000	379,482	73,518	83.8%
Beginning Cash and Investments	76,743	106,343	188,159	(81,816)	176.9%
Total Street Fund Sources	492,209	559,343	567,641	(8,298)	101.5%
EXPENDITURES					
Total Salaries and Benefits	187,584	225,760	155,280	25,347	68.8%
Office and Operating Supplies	11,369	5,168	15,826	(10,658)	306.2%
Prof Services	95,097	149,561	94,170	55,391	63.0%
Total Operating Expenses	294,050	380,489	265,276	70,080	69.7%
Transfer - Equip Replacement	10,000	10,000	10,000	0	100.0%
Total Expenditures	304,050	390,489	275,276	70,080	70.5%
3 Months Operating Cash Bal	91,215	117,147	117,147	0	100.0%
Ending Cash and Inv	107,649	73,712	175,218	(101,506)	237.7%
Total Ending Cash and Inv	188,159	190,859	292,365	(101,506)	153.2%
Total Street Fund Uses	492,209	581,348	567,641	(31,426)	97.6%

2021 Water Fund 3rd Quarter Finance Report



	2020 Actual	2021 Budget	2021 thru September	Budget Balance	% Received or Spent
REVENUE					
Water Charges	990,528	985,400	921,429	63,971	93.5%
Water Charges-Hydrant/Irrigation	97,764	75,000	122,832	(47,832)	163.8%
Meter and Irrigation Setting Fees	173,908	109,000	126,688	(17,688)	116.2%
Water Revenue Permitting-Other	128,948	88,000	95,010	(7,010)	108.0%
Total Operating Revenue	1,391,148	1,257,400	1,265,959	(8,559)	100.7%
Interest and Refunds	4,224	7,000	533	6,467	7.6%
Permitting-Deposits for consultants	29,652	60,000	9,214	50,786	
Palmer Coking Coal Contribution	96,066	97,500	378,140	(280,640)	387.8%
Total Other Revenue	129,941	164,500	387,887	(223,387)	235.8%
Total Revenue	1,521,089	1,421,900	1,653,846	(231,946)	
Beg Cash and Investment Unreserved	630,271	571,357	660,141	(88,784)	115.5%
Total Water Fund Sources	2,151,360	1,993,257	2,313,987	(320,730)	116.1%
EXPENDITURES					
Total Salaries and Benefits	345,216	409,211	283,484	125,727	69.3%
Total Supplies	126,531	124,420	182,129	(57,709)	146.4%
Total Services and Charges	386,658	542,295	431,680	110,615	79.6%
Total Operating Expenditures	858,405	1,075,926	897,293	178,633	83.4%
Debt Service - Water P & I	314,294	314,244	312,762	1,482	99.5%
Consult Permitting Exp	17,520	60,000	21,938	38,062	
Transfers Out - Equipment/Capital Res.	301,000	185,000	185,000	0	100.0%
Subtotal Other Expenditures	632,814	559,244	519,700	39,544	92.9%
Total Expenditures	1,491,219	1,635,170	1,416,993	218,177	86.7%
3 Month Operating Cash Balance	257,521	322,778	425,098		
Unreserved Cash and Investments	402,620	35,309	471,896	(436,587)	1336.5%
Total Ending Cash and Investments	660,141	358,087	896,994	(538,907)	250.5%
Total Water Fund Uses	2,151,360	1,993,257	2,313,987	(320,730)	116.1%

2021 Sewer Fund 3rd Quarter Finance Report



	2020 Actual	2021 Budget	2021 thru September	Budget Balance	% Received or Spent
1 REVENUE					
2 Sewer User Charges-K.C Metro	752,226	775,000	685,745	89,255	88.5%
3 Sewer User Charges-City	393,141	411,000	363,243	47,757	88.4%
4 Permits & Misc Revenue	104,151	60,000	98,245	(38,245)	163.7%
5 Total Operating Revenue	1,249,518	1,246,000	1,147,233	98,767	92.1%
6 Refund from Metro	26,202	-	-	0	0.0%
7 Transfer from Sewer Reserves	-	-	-	0	0.0%
8 Total Other Revenue	26,202	-	-	0	0.0%
9 Total Revenue	1,275,719	1,246,000	1,147,233	98,767	92.1%
10 Beginning Cash and Investments	275,999	293,500	419,155	(125,655)	142.8%
11 Total Sewer Fund Sources	1,551,718	1,539,500	1,566,388	(26,888)	101.7%
12 EXPENDITURES					
13 Total Salaries and Benefits	261,753	303,894	212,441	91,454	69.9%
14 Total Supplies	4,524	6,860	9,824	(2,964)	143.2%
15 Total Services and Charges	183,182	233,956	178,273	55,683	76.2%
16 King County Metro Sewer Charges	673,105	775,000	647,169	127,831	83.5%
17 Total Operating Expenditures	1,122,563	1,319,710	1,047,707	272,003	79.4%
18 Transfer to PW Equip Repl Fund	10,000	10,000	10,000	0	100.0%
19 Extra Ordinary Remit of KC Metro			42,701	(42,701)	
20 Subtotal Other Expenditures	10,000	10,000	52,701	(42,701)	527.0%
21 Grand Total Expenditures	1,132,563	1,329,710	1,100,408	229,302	82.8%
22 3 Months Operating Cash Balance	336,769	395,913	395,913	0	100.0%
23 Unreserved Cash and Investments	82,386	(186,123)	70,067	(256,190)	-37.6%
24 Total Ending Cash & Investments	419,155	209,790	465,980	(256,190)	222.1%
25 Total Sewer Fund Uses	1,551,718	1,539,500	1,566,388	(26,888)	101.7%

2021 Stormwater Fund 3rd Quarter Finance Report



	2020 Actual	2021 Budget	2021 thru September	Budget Balance	% Received or Spent
1 REVENUE					
2 Stormwater Charges	547,639	545,000	388,525	156,475	71.3%
3 Stormwater Inspection and Review Fees	34,323	31,500	23,643	7,857	75.1%
4 DOE Grant	-	50,000	50,000	0	100.0%
5 Total Operating Revenue	581,962	626,500	462,168	164,332	73.8%
6 Interest and Refunds	1,564	2,500	296	2,204	11.8%
7 Total Other Revenue	1,564	2,500	296	2,204	11.8%
8 Total Revenue	583,525	629,000	462,464	166,536	73.5%
9 Beginning Cash and Investments	222,422	213,000	344,919	(131,919)	161.9%
10 Total Stormwater Fund Sources	805,947	842,000	807,383	34,617	95.9%
11 EXPENDITURES					
12 Total Salaries and Benefits	264,164	301,983	260,002	41,981	86.1%
13 Office and Operating Supplies	5,168	10,360	9,088	1,272	87.7%
14 Total Services and Charges	191,696	290,336	184,325	106,011	63.5%
15 Total Operating Expenditures	461,028	602,679	453,415	149,264	75.2%
16 Transfer - Capital Project	-	50,000	-	50,000	0.0%
17 Transfer - Capital Equipment Reserve	-	10,000	10,000	0	100.0%
18 Total Other Expenditures	-	60,000	10,000	50,000	
19 Total Expenditures	461,028	662,679	463,415	199,264	69.9%
20 3 Month Operating Cash Balance	138,309	180,804	180,804	0	100.0%
21 Unreserved Cash and Investments	206,610	(1,483)	163,164	(164,647)	
22 Total Ending Cash and Investments	344,919	179,321	343,968	(164,647)	191.8%
23 Total Stormwater Fund Uses	805,947	842,000	807,383	34,617	95.9%