



City of Black Diamond, Wa

Financial Operating Report
For the Fourth Quarter
2022

2022 General Fund 4th Quarter Finance Report



	2021 4th Quarter Actual	2022 Budget	2022 4th Quarter Actual	Budget Balance	% Received or Spent
1 REVENUE					
2 Property Tax	2,118,031	2,390,983	2,444,231	(53,248)	102.2%
3 Sales Tax	1,656,828	1,537,700	1,585,394	(47,694)	103.1%
4 Utility & Gambling Tax	839,235	880,150	977,659	(97,509)	111.1%
5 Cable Franchise Fees	75,998	76,500	81,196	(4,696)	106.1%
6 Business Licenses	37,310	32,300	42,590	(10,290)	131.9%
7 Land Use and Permitting Fees	2,365,717	2,035,750	1,713,088	322,662	84.2%
8 Liquor Tax & Profits	76,501	88,700	78,874	9,826	88.9%
9 State Sales Tax Assistance	23,795	6,000	32,943	(26,943)	
10 KC EMS Levy, Recycle Grants & misc	199,635	168,200	214,650	(46,450)	127.6%
11 Parks Revenue	51,481	119,100	45,352	73,748	38.1%
12 Cemetery Fees & Charges	771	2,500	2,657	(157)	106.3%
13 Police Department Rev (Grnts, CJ, Traf School, &)	442,186	341,880	427,917	(86,037)	125.2%
14 Court Fines, Fees and Theraputic Court Grant	122,716	241,992	190,527	51,465	78.7%
15 COVID Reimbursement	34,311	-	-	-	
16 Subtotal Operating Revenue	8,044,514	7,921,755	7,837,077	84,678	98.9%
17 Funding Agreement-MDRT	784,460	1,017,016	931,828	85,188	91.6%
18 Total Operating Revenue	8,828,974	8,938,771	8,768,905	169,866	98.1%
19 Accounting Change AWC Ins	263,846	344,800	347,527	(2,727)	
20 Developer Reimb-MDRT Consultants	688,418	1,645,000	1,003,481	641,519	61.0%
21 Total Revenue	9,781,238	10,928,571	10,119,914	808,657	92.6%
22 Beg Cash & Inv Bal General Govt	6,022,284	7,358,410	8,346,574	(988,164)	113.4%
23 Total General Fund Sources	15,803,522	18,286,981	18,466,488	(179,507)	101.0%
24 EXPENDITURES					
25 Legislative-Council	16,291	24,419	17,757	6,662	72.7%
26 Executive-Mayor	13,567	15,768	13,396	2,372	85.0%
27 City Adminitrator	-	200,000	5,669	194,331	2.8%
28 Administrative Services (Clerk/Fin/IT/HR/Cnt)	573,139	781,871	683,042	98,829	87.4%
29 Legal Services - Includes Pros. Atty & Public De	285,902	626,600	512,110	114,490	81.7%
30 Municipal Court	289,193	504,903	355,039	149,864	70.3%
31 Police Department	2,469,171	3,207,166	2,698,990	508,176	84.2%
32 Fire Department	605,393	1,024,100	987,937	36,163	96.5%
33 EMS/Recycle/Animal Cont/Air Qual/Mntl Hlth	45,652	149,700	55,902	93,798	37.3%
34 COVID 19 Expenses	67,593	-	-	-	#DIV/0!
35 Master Dev Review Team	843,577	1,017,016	884,627	132,389	87.0%
36 Community Development	839,100	2,037,118	939,416	1,097,703	46.1%
37 Facilities Department	128,897	289,212	189,978	99,234	65.7%
38 Parks Department	123,710	197,305	173,105	24,200	87.7%
39 Cemetery	26,664	53,541	38,635	14,906	72.2%
40 Total Operating Expenditures	6,327,850	10,128,719	7,555,603	2,573,116	74.6%
41 Transfer to Street Fund	170,000	170,000	170,000	-	100.0%
42 Transfer to Future Campus	-	1,800,000	1,800,000	-	100.0%
43 Transfer to Fire Study	-	35,000	35,000	-	100.0%
44 Accounting Change AWC Ins	263,679	340,000	348,445	(8,445)	102.5%
45 Developer MDRT-Consultants	695,402	1,645,000	1,042,560	602,440	63.4%
46 Total Expenditures	7,456,930	14,118,719	10,951,607	3,167,112	540.5%
47 Ending C&I @ 30% of Exp.	2,237,079	3,695,616	2,745,482	950,134	74.3%
48 Ending C&I Developer	63,000	63,000	63,000	-	100.0%
49 Ending C&I for Future Facilities & City Admin	2,000,000			-	
50 Ending C&I for Future Fire, Growth Related costs	4,046,513	409,646	4,706,399	(4,296,752)	
51 Total Ending Cash and Investments	8,346,592	4,168,262	7,514,881	2,133,814	23.6%
52 Total General Fund Uses	15,803,522	18,286,981	18,466,488	(179,507)	101.0%

2022 Street Fund 4th Quarter Finance Report



	2021 Actual	2022 Budget	2022 4th Quarter Actual	Budget Balance	% Received or Spent
1 REVENUE					
2 Gas Tax	96,282	105,300	99,858	5,442	94.8%
3 Right of Way Permits	12,519	14,000	14,202	(202)	101.4%
4 Other Revenue	34,331	44,300	45,737	(1,437)	103.2%
5 Total Operating Revenue	143,132	163,600	159,797	3,803	97.7%
6 Interest	142	300	4,434	(4,134)	1478.0%
7 Transfer in-REET II	70,000	70,000	70,000	0	100.0%
8 Transfer in Gen Fund	170,000	170,000	170,000	0	100.0%
9 Transfer in- TBD - Car Tab Fee	100,000	100,000	100,000	0	100.0%
10 Total Other Revenue	340,142	340,300	344,434	(4,134)	101.2%
11 Total Revenue	483,275	503,900	504,231	(331)	100.1%
12 Beginning Cash and Investments	188,158	594,400	292,205	302,195	49.2%
13 Total Street Fund Sources	671,433	1,098,300	796,436	301,864	72.5%
14 EXPENDITURES					
15 Total Salaries and Benefits	212,579	287,094	238,656	48,438	83.1%
16 Office and Operating Supplies	21,744	28,634	34,941	(6,307)	122.0%
17 Prof Services	134,905	204,949	185,916	19,033	90.7%
19 Total Operating Expenses	369,228	520,677	459,513	61,164	88.3%
20 Transfer - Equip Replacement	10,000	11,000	11,000		100.0%
21 Total Expenditures	379,228	531,677	470,513	61,164	88.5%
22 3 Months Operating Cash Bal	94,807	132,919	117,628	15,291	88.5%
21 Ending Cash and Inv	197,398	433,704	208,295	225,409	48.0%
22 Total Ending Cash and Inv	292,205	566,623	325,923	240,700	57.5%
23 Total Street Fund Uses	671,433	1,098,300	796,436	(301,864)	72.5%

2022 Water Fund 4th Quarter Finance Report



	2021 Actual	2022 Budget	2022 4th Quarter Actual	Budget Balance	% Received or Spent
1 REVENUE					
2 Water Charges	1,248,445	1,440,500	1,455,181	(14,681)	101.0%
3 Water Charges-Hydrant/Irrigation	150,586	140,000	141,620	(1,620)	101.2%
4 Meter and Irrigation Setting Fees	146,338	124,400	123,291	1,109	99.1%
5 Water Revenue Permitting-Other	116,626	123,700	122,191	1,509	98.8%
6 Total Operating Revenue	1,661,995	1,828,600	1,842,282	(13,682)	100.7%
7 Interest and Miscalaneous	2,536	5,800	10,895	(5,095)	187.8%
8 Permitting-Deposits for consultants	18,214	60,000	36,500	23,500	
9 Palmer Coking Coal Contribution	378,140	-	-	0	#DIV/0!
10 Total Other Revenue	398,890	65,800	47,395	18,405	72.0%
11 Total Revenue	2,060,886	1,894,400	1,889,677	4,723	99.8%
12 Beg Cash and Investment Unreserved	660,141	599,500	626,793	(27,293)	104.6%
13 Total Water Fund Sources	2,721,027	2,493,900	2,516,470	(22,570)	100.9%
14 EXPENDITURES					
15 Total Salaries and Benefits	433,368	511,030	433,368	77,662	84.8%
16 Total Supplies	240,858	218,880	156,429	62,451	71.5%
17 Total Services and Charges	619,818	815,349	786,281	29,068	96.4%
18 Total Operating Expenditures	1,294,043	1,545,259	1,376,077	169,182	89.1%
19 Debt Service - Water P & I	312,761	311,228	311,227	1	100.0%
20 Consult Permitting Exp	30,620	60,000	13,772	46,228	
21 Transfers Out - Equipment/Capital Res.	510,000	111,000	111,000	0	100.0%
22 Subtotal Other Expenditures	853,380	482,228	435,999	46,229	90.4%
23 Total Expenditures	2,147,424	2,027,487	1,812,076	215,411	89.4%
24 3 Month Operating Cash Balance	323,511	350,065	453,019	(102,954)	
25 Unreserved Cash and Investments	250,092	116,348	251,375	(135,027)	216.1%
26 Total Ending Cash and Investments	573,603	466,413	704,394	(237,981)	151.0%
27 Total Water Fund Uses	2,721,027	2,493,900	2,516,470	(22,570)	100.9%

2022 Sewer Fund 4th Quarter Finance Report



	2021 Actual	2022 Budget	2022 4th Quarter Actual	Budget Balance	% Received or Spent
1 REVENUE					
2 Sewer User Charges-K.C Metro	950,116	1,305,000	1,270,405	34,595	97.3%
3 Sewer User Charges-City	499,456	603,000	625,490	(22,490)	103.7%
4 Permits & Misc Revenue	119,807	98,500	87,018	11,482	88.3%
5 Total Operating Revenue	1,569,380	2,006,500	1,982,913	23,587	98.8%
6 Refund from Metro	-	-	-	0	0.0%
7 Transfer from Sewer Reserves	-	-	-	0	0.0%
8 Total Other Revenue	-	-	-	0	0.0%
9 Total Revenue	1,569,380	2,006,500	1,982,913	23,587	98.8%
10 Beginning Cash and Investments	419,155	514,100	494,625	19,475	96.2%
11 Total Sewer Fund Sources	1,988,535	2,520,600	2,477,538	43,062	98.3%
12 EXPENDITURES					
13 Total Salaries and Benefits	291,479	392,621	341,852	50,769	87.1%
14 Total Supplies	13,593	26,197	20,406	5,791	77.9%
15 Total Services and Charges	247,808	424,750	299,985	124,765	70.6%
16 King County Metro Sewer Charges	888,330	1,305,000	1,176,420	128,580	90.1%
17 Total Operating Expenditures	1,441,209	2,148,568	1,838,663	309,905	85.6%
18 Transfer to PW Equip Repl Fund	10,000	11,000	11,000	0	100.0%
19 Extra Ordinary Remit of KC Metro	42,701	-	-	0	
20 Subtotal Other Expenditures	52,701	11,000	11,000	0	110.0%
21 Grand Total Expenditures	1,493,910	2,159,568	1,849,663	309,905	85.6%
22 3 Months Operating Cash Balance	360,302	537,142	462,416	74,726	86.1%
23 Unreserved Cash and Investments	134,323	(176,110)	165,459	(341,569)	-94.0%
24 Total Ending Cash & Investments	494,625	361,032	627,875	(266,843)	173.9%
25 Total Sewer Fund Uses	1,988,535	2,520,600	2,477,538	43,062	98.3%

2022 Stormwater Fund 4th Quarter Finance Report



	2021 Actual	2022 Budget	2022 4th Quarter Actual	Budget Balance	% Received or Spent
1 REVENUE					
2 Stormwater Charges	637,986	707,700	746,883	(39,183)	105.5%
3 Stormwater Inspection and Review Fees	29,350	38,000	37,944	56	99.9%
4 DOE Grant	50,000	-	-	0	0
5 Total Operating Revenue	717,336	745,700	784,828	(39,128)	105.2%
6 Interest and Refunds	389	500	5,475	(4,975)	1095.0%
7 Total Other Revenue	389	500	5,475	(4,975)	1095.0%
8 Total Revenue	717,725	746,200	790,303	(44,103)	105.9%
9 Beginning Cash and Investments	344,919	337,300	428,667	(91,367)	127.1%
10 Total Stormwater Fund Sources	1,062,644	1,083,500	1,218,970	(135,470)	112.5%
11 EXPENDITURES					
12 Total Salaries and Benefits	296,272	400,731	336,488	64,243	84.0%
13 Office and Operating Supplies	11,954	28,448	22,475	5,973	79.0%
14 Total Services and Charges	265,751	356,327	324,436	31,891	91.1%
15 Total Operating Expenditures	573,977	785,506	683,398	102,108	87.0%
16 Transfer - Capital Project	-	110,000	110,000	0	100.0%
17 Transfer - Capital Equipment Reserve	-	11,000	11,000	0	100.0%
18 Total Other Expenditures	-	121,000	121,000	0	
19 Total Expenditures	573,977	906,506	804,398	102,108	88.7%
20 3 Month Operating Cash Balance	143,494	196,377	201,100	(4,723)	102.4%
21 Unreserved Cash and Investments	345,172	(19,383)	213,472	(232,855)	
22 Total Ending Cash and Investments	488,666	176,994	414,572	(237,578)	234.2%
23 Total Stormwater Fund Uses	1,062,644	1,083,500	1,218,970	(135,470)	112.5%