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General Fund 1st Qtr 2017 Finance Report



	2015 Actual	2016 Actual	2017 Budget	2017 Through March	Budget Balance	% Received or Spent
REVENUE						
1 Property Tax	1,460,777	1,481,893	1,490,100	53,864	1,436,236	3.6%
2 Sales Tax	311,927	447,147	385,000	135,254	249,746	35.1%
3 Utility & Gambling Tax	583,962	603,152	603,250	171,707	431,543	28.5%
4 Business & Other Licenses & Fees	23,090	23,190	23,500	21,150	2,350	90.0%
5 Cable Franchise Fees	67,171	71,833	76,000	18,927	57,073	24.9%
6 Land Use and Permitting Fees	178,847	315,313	380,950	46,114	334,837	12.1%
7 Liquor Tax & Profits	48,007	55,776	56,481	13,923	42,558	24.7%
8 State Sales Tax Assistance	89,563	93,843	95,000	20,365	74,635	21.4%
9 KC EMS Levy, Recycle Grants & misc	71,293	72,030	66,000		66,000	0.0%
10 Charges for Services, Passport (&Accounting Chg)	19,333	15,674	22,150	3,256	18,894	14.7%
11 Parks Revenue	31,043	27,067	34,940	3,280	31,660	9.4%
12 Cemetery Fees & Charges	6,267	7,700	12,600	(1,530)	14,130	-12.1%
13 Police Department Rev (Grants, CJ, Traffic School, etc.)	185,139	249,762	239,447	40,604	198,843	17.0%
14 Court Fines and Fees	112,563	121,691	193,275	19,512	173,763	10.1%
15 Miscellaneous Revenue	9,231	10,673	8,850	2,906	5,944	32.8%
16 Subtotal Operating Revenue	3,198,210	3,596,743	3,687,543	549,332	3,138,211	14.9%
17 Insurance Recovery-Legal Svcs	34,892					
18 Funding Agreement-MDRT	764,052	690,367	829,475	123,234	706,241	14.9%
19 Total Operating Revenue	3,997,155	4,287,110	4,517,018	672,566	3,844,452	14.9%
21 Developer Reimb-MDRT Consultants	468,780	229,013	438,000	115,005	322,995	26.3%
22 Total Revenue	4,465,935	4,516,123	4,955,018	787,570	4,167,448	15.9%
23 Beg Cash & Inv Bal General Govt	842,525	1,045,376	1,178,353	1,336,570	(158,217)	
24 Beg Cash & Investment Balance - Developer	190,103	192,700	125,000	118,500	6,500	
25 Total General Fund Sources	5,498,563	5,754,199	6,258,371	2,242,640	4,015,731	35.8%
EXPENDITURES						
27 Legislative-Council	11,986	12,897	15,814	110	15,704	0.7%
28 Executive-Mayor	15,016	14,412	14,877	3,329	11,548	22.4%
31 Administrative Services (City Clerk/HR/Finance/Cent Svc)	428,386	425,222	458,757	124,345	334,412	27.1%
34 Legal Services-Investigation/Other	102,242	144,529	171,250	63,837	107,413	37.3%
38 Municipal Court	163,463	160,991	232,041	39,917	192,124	17.2%
39 Police Department	1,606,221	1,692,692	1,897,480	392,146	1,505,334	20.7%
40 Fire Department	465,148	498,882	534,905	2,740	532,165	0.5%
42 Recycle/Air Qual/Mntl Hlth/Anim Cont	29,658	22,826	24,366	2,266	22,100	9.3%
43 Master Dev Review Team	536,530	550,403	748,975	141,640	607,335	18.9%
44 Community Development	260,762	250,633	480,608	49,462	431,146	10.3%
48 Facilities Department	131,830	118,104	129,693	26,356	103,337	20.3%
52 Parks Department	57,241	62,833	81,363	23,515	57,848	28.9%
56 Cemetery	16,266	15,879	18,951	3,606	15,345	19.0%
59 Total Operating Expenditures	3,824,748	3,970,303	4,809,080	873,268	3,935,812	18.2%
60 Developer Exp-Prior Yr Planning	55,277				-	
61 Developer MDRT-Consultants	380,461	328,826	438,000	45,324	392,676	10.3%
62 Total Other Expenditures	435,738	328,826	438,000	45,324	392,676	10.3%
63 Total Expenditures	4,260,486	4,299,129	5,247,080	918,592	4,328,488	17.5%
64 Ending Cash & Inv Bal Gen Govt	1,045,376	1,336,570	886,291	1,199,049		
65 Ending Cash & Inv Bal Developer	192,700	118,500	125,000	125,000	-	
66 Total Ending Cash and Investments	1,238,076	1,455,070	1,011,291	1,324,049	(312,758)	
67 Total General Fund Uses	5,498,562	5,754,199	6,258,371	2,242,641	4,015,730	35.8%

Street Fund 1st Qtr 2017 Finance Report



	2015 Actual	2016 Actual	2017 Budget	2017 through March	Budget Balance	% Received or Spent
1 REVENUE						
2 Gas Tax	88,081	90,759	89,716	21,408	68,308	23.9%
3 Right of Way Permits	15,237	6,383	15,000	1,841	13,159	12.3%
4 Other Revenue	3,119	17,965	12,277	1,232	11,045	10.0%
5 Total Operating Revenue	106,437	115,106	116,993	24,482	92,511	21%
6 Funding Agreement	18,654					
7 Transfer in-REET II	50,000	50,000			0	0.0%
8 Transfer in- TBD - Car Tab Fee		60,000	100,000		100,000	0.0%
9 Total Other Revenue	68,654	110,000	100,000	0	100,000	0%
10 Total Revenue	175,091	225,106	216,993	24,482	192,511	11%
11 Beginning Cash and Investments	153,589	118,374	132,101	129,840	2,261	
12 Total Street Fund Sources	328,681	343,480	349,094	154,322	194,772	44%
13 EXPENDITURES						
14 Total Salaries and Benefits	124,269	118,395	119,676	31,513	88,163	26%
15 Total Supplies	5,494	4,917	9,816	707	9,109	7%
16 Total Services and Charges	70,544	80,328	98,718	15,509	83,209	16%
17 Total Operating Expenses	200,307	203,640	228,210	47,729	180,481	21%
18 Transfer - Capital Equipment Reserve	10,000	10,000	10,000	0	10,000	0%
19 Total Expenditures	210,307	213,640	238,210	47,729	190,481	20%
20 3 Months Operating Cash Reserves	50,077	53,410	57,054			
21 Ending Cash and Investments	68,297	76,430	53,830			
22 Total Ending Cash and Investments	118,374	129,840	110,884	106,593	4,291	96%
23 Total Street Fund Uses	328,681	343,480	349,094	154,322	194,772	44%

Water Fund 1st Qtr 2017 Finance Report



	2015 Actual	2016 Actual	2017 Budget	2017 Through March	Budget Balance	% Received or Spent
REVENUE						
1 Water Charges	728,812	727,018	685,000	161,336	523,664	24%
2 Water Late Fees and Name Changes	23,623	27,102	22,000	4,733	17,267	22%
3 Total Operating Revenue	752,435	754,120	707,000	166,069	540,931	23%
4 Interest, Refunds and Misc.	126	22,873	27,200	3,770	23,430	14%
5 Transfer in from Water Reserve	20,000	10,000			-	
6 Palmer Coking Coal Contribution	98,499	98,420	98,000	-	98,000	0%
7 Total Other Revenue	118,625	131,293	125,200	3,770	121,430	3%
8 Total Revenue	871,061	885,413	832,200	169,839	662,361	20%
9 Beg Cash and Investment Unreserved	160,302	222,708	301,679	330,194	(28,515)	
10 Total Water Fund Sources	1,031,363	1,108,120	1,133,879	500,033	633,846	44%
EXPENDITURES						
12 Total Salaries and Benefits	183,095	195,518	219,175	54,006	165,169	25%
13 Total Supplies	24,326	24,089	28,630	4,160	24,470	15%
14 Total Services and Charges	212,941	227,891	233,933	46,587	187,346	20%
15 Total Operating Expenditures	420,363	447,497	481,738	104,753	376,985	22%
16 Debt Service - Water	378,292	330,429	318,897	-	318,897	0%
17 Trans - Water Portion Comp Plan Update						
18 Transfer - Capital Equipment Reserve	10,000	-	10,000	-	10,000	0%
19 Subtotal Other Expenditures	388,292	330,429	328,897	-	328,897	0%
20 Total Expenditures	808,655	777,926	810,635	104,753	705,882	13%
21 3 Month Operating Cash Reserves	105,066	216,547	120,435	120,435	-	
22 Unreserved Cash and Investments	117,642	113,647	202,809	274,845	(72,036)	
23 Total Ending Cash and Investments	222,708	330,194	323,244	395,280	(72,036)	
24 Total Water Fund Uses	1,031,363	1,108,120	1,133,879	500,033	633,846	44%

Sewer Fund 1st Qtr 2017 Finance Report



	2015 Actual	2016 Actual	2017 Budget	2017 Through March	Budget Balance	% Received or Spent
1 REVENUE						
2 Sewer User Charges	756,155	777,554	820,000	201,532	618,468	25%
3 Miscellaneous Revenue	600	8,978	7,900	549	7,351	7%
4 Total Operating Revenue	756,755	786,532	827,900	202,081	625,819	24%
5 Transfer from Sewer Reserves	80,000	100,000	80,000		80,000	0%
6 Total Other Revenue	80,000	100,000	80,000	-	80,000	0%
7 Total Revenue	836,755	886,532	907,900	202,081	705,819	22%
8 Beginning Cash and Investments	141,294	131,720	124,688	145,261		
9 Total Sewer Fund Sources	978,049	1,018,252	1,032,588	347,342	685,246	34%
10 EXPENDITURES						
11 Total Salaries and Benefits	192,115	187,154	219,346	54,264	165,082	25%
12 Total Supplies	6,847	5,144	10,390	2,120	8,270	20%
13 Total Services and Charges	637,368	670,693	697,723	183,535	514,188	26%
14 Total Operating Expenditures	836,330	862,991	927,459	239,919	687,540	26%
15 Transfer-Sewer Portion Comp Plan Update						
16 Transfer to PW Equip Repl Fund	10,000	10,000	10,000		10,000	0%
17 Subtotal Other Expenditures	10,000	10,000	10,000	-	10,000	0%
18 Grand Total Expenditures	846,330	872,991	937,459	239,919	697,540	26%
19 Cash and Investment Reserved	131,720	145,261	95,129	107,423		
20 Total Sewer Fund Uses	978,049	1,018,252	1,032,588	347,342	685,246	34%

Stormwater Fund 1st Qtr 2017 Finance Report



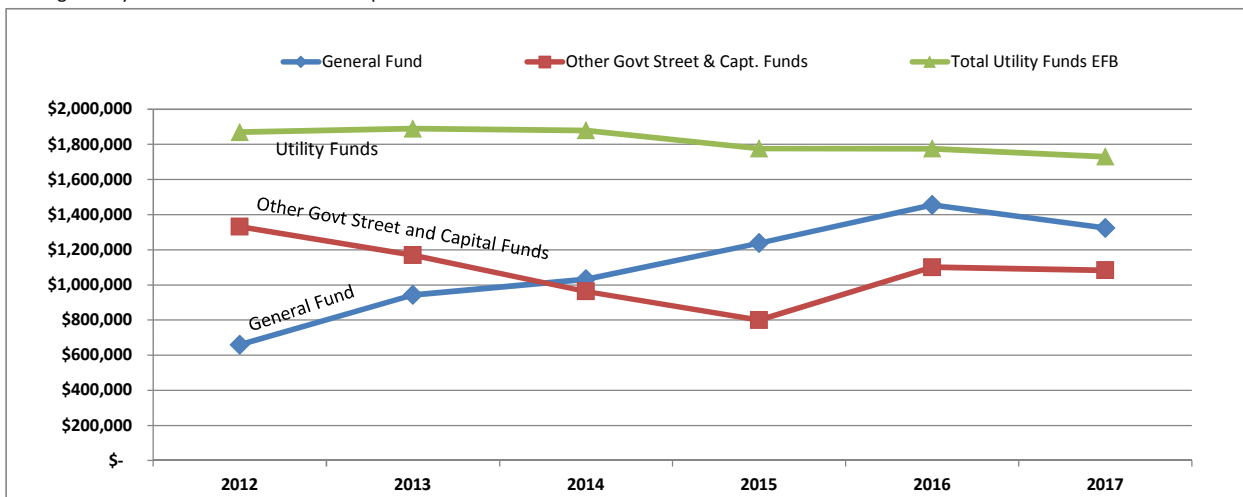
	2015 Actual	2016 Actual	2017 Budget	2017 Through March	Budget Balance	% Received or Spent
1 REVENUE						
2 Stormwater Charges	350,820	356,042	375,000	57,344	317,656	15%
3 Stormwater Protection Inspection Fee	4,408	4,416	8,000	727	7,274	9%
4 PW Perm- Insp, Eng Civil Allocation	2,079	7,494	6,000	162	5,839	3%
5 Total Operating Revenue	357,307	367,952	389,000	58,232	330,768	15%
6 Interest and Refunds	199	639	800	108	692	13%
7 Funding Agreement Reimburse for PW Staff	-				-	
8 Total Other Revenue	199	639	800	108	692	13%
9 Total Revenue	357,506	368,592	389,800	58,340	331,460	15%
10 Beginning Cash and Investments	90,498	102,303	101,824	99,074		
11 Total Stormwater Fund Sources	448,004	470,895	491,624	157,414	334,210	32%
12 EXPENDITURES						
13 Total Salaries and Benefits	190,974	186,751	217,466	53,853	163,613	25%
14 Total Supplies	7,130	6,216	11,510	1,628	9,882	14%
15 Total Services and Charges	146,336	168,854	174,854	26,993	147,861	15%
16 Total Operating Expenditures	344,440	361,821	403,830	82,474	321,356	20%
17 Debt Service						
18 Transfer - Capital Equipment Reserve	10,000	10,000	10,000	-	10,000	0%
19 Transfer - Storm Portion Comp Plan Update						
20 Total Other Expenditures	10,000	10,000	10,000	-	10,000	
21 Total Expenditures	354,440	371,821	413,830	82,474	331,356	20%
22 Reserved Ending Cash and Investments	93,563	99,074	77,794	74,940		
23 Total Stormwater Fund Uses	448,004	470,895	491,624	157,414	334,210	32%

**City of Black Diamond
Cash & Investment Balance Report 2017**

Governmental Funds	2012	2013	2014	2015	2016	1st Q 2017
General Fund Ending Fund Balance	659,036	943,327	1,032,628	1,238,076	1,455,070	1,324,049
Gen Govt Capital Funds						
Street Fund	262,584	186,952	153,589	118,374	129,840	106,592
Fire Impact Fees		10,366	13,616	48,570	183,127	186,327
Transportations Benefit District -Fund	0				3,666	26,237
Traffic Mitigation Fees					74,307	74,428
REET I & Gen Govt Capital Projects	545,530	509,526	387,708	267,199	311,926	296,976
REET II & PW-Streets	510,696	436,600	296,233	292,776	306,019	300,830
Police & Fire Equipment Replacement	12,429	25,500	112,258	72,604	92,211	92,331
Other Govt Street & Capt. Funds C&I	1,331,239	1,168,944	963,404	799,523	1,101,096	1,083,721
Total Government Ending C&I	1,990,275	2,112,271	1,996,032	2,037,599	2,556,166	2,407,770
Utility Funds						
Water Operating	107,982	125,340	160,302	222,708	330,194	395,279
Water /WSFFA	120,011	59,851	157,283	75,679	116,541	113,910
Water Reserve & Capital	504,126	441,809	331,666	274,195	199,219	207,829
Sewer Operating	87,738	126,682	141,294	131,720	145,261	107,423
Sewer Reserve & Capital	870,554	900,858	791,639	701,374	614,372	618,784
Stormwater Operating	29,185	81,657	81,657	102,303	99,074	74,940
Stormwater Reserves & Capital**	0	0	29,369	59,189 **	(26,874)	2,406
PW Equipment Replacement	150,321	153,793	183,501	208,403	204,319	209,227
Total Utility Funds Ending C&I	1,869,917	1,889,990	1,876,711	1,775,571	1,682,106	1,729,798
Trust Funds-due to others*	42,285	51,142	38,841	177,886 *	190,554	83,480
Total Ending-Cash & Inv.	3,902,477	4,053,403	3,911,584	3,991,056	4,428,826	4,221,048

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

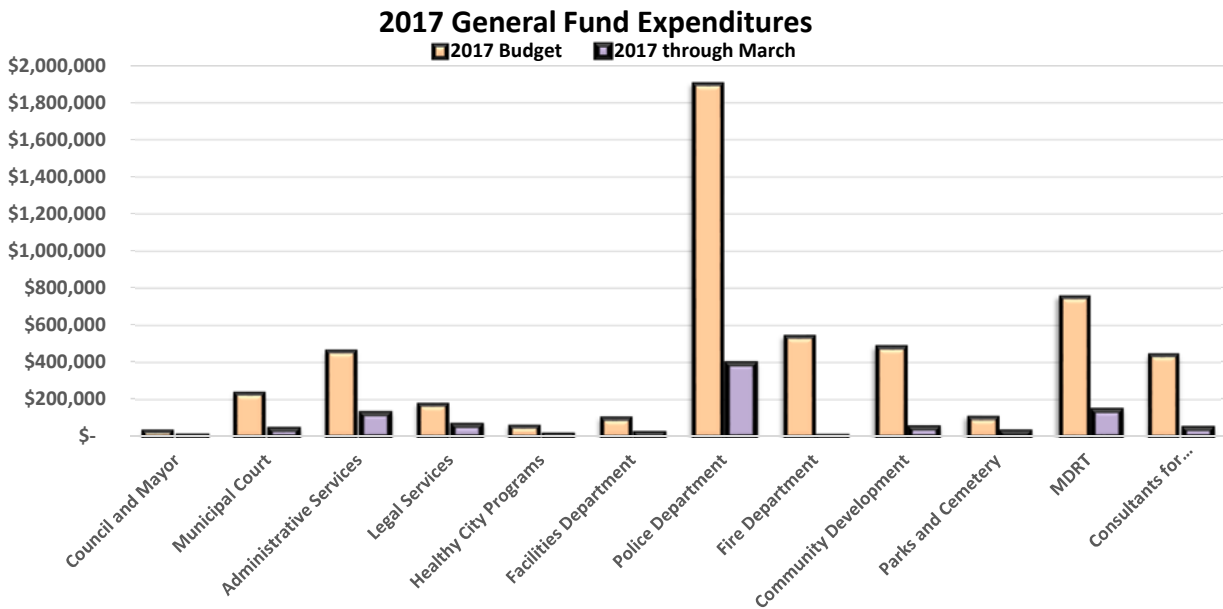
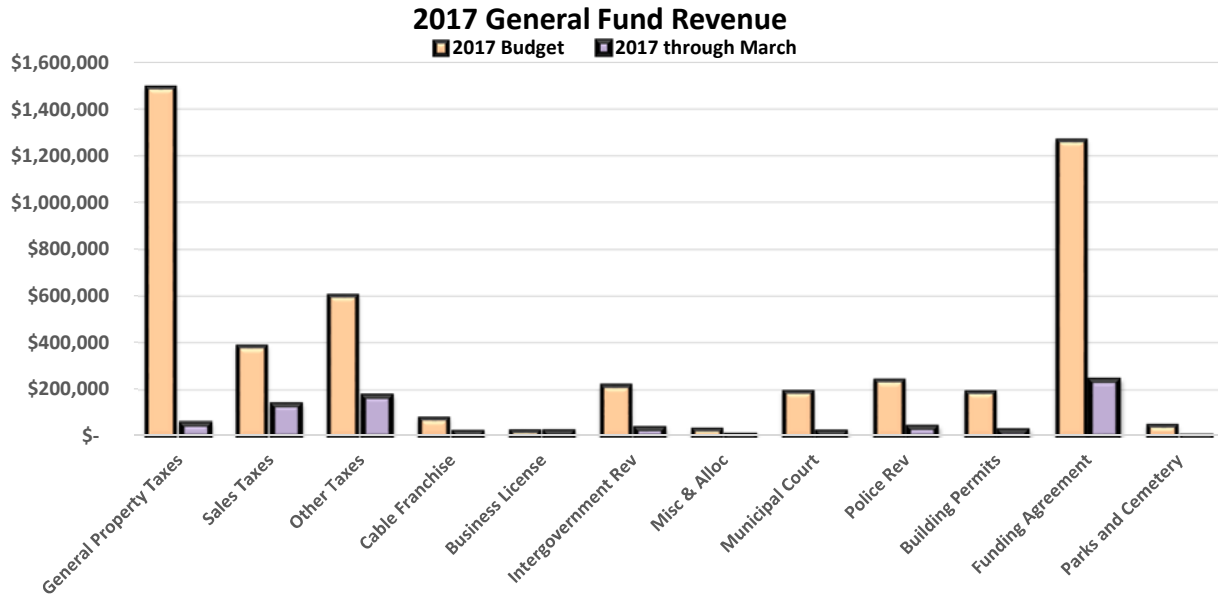
** King County Culver Grant & DOE Grant expenditures billed & not received until 2017.



City Wide -Balance Sheet as of March 31, 2017

Cash & Investments	\$4,428,826	4,221,048
Accounts Receivable	\$254,387	141,308
Fixed Assets & Depreciation (Cash cities do not record this)	\$0	0
Insured assets (excluded Street & Utility land and infrastructure)		
Vehicles	\$574,357	574,357
-Off Road- Mowers, Boats & trailers	\$381,317	381,317
Buildings	\$12,002,871	12,002,871
Total Assets	\$17,641,758	\$17,320,901
Outstanding Accounts Payable (Bills paid when due)		
Internal Loans		
Water Public Works Trust Fund Loan-short term payable 2017	(\$307,309)	(\$307,309)
Water Public Works Trust Fund Loan-long term payable 2018-2024	(\$2,124,098)	(\$2,124,098)
Black Diamond Fund Position (Equity or retained earnings)	\$15,210,351	\$14,889,494

2017 1st Quarter Budget Recap



2017 GF Expenditure Budget \$5,247,080, less 1st Qtr Actuals of \$918,592 = Available Budget \$4,328,488

2017 All Funds Expenditure Budget \$11,445,430, less 1st Qtr Actuals of \$1,716,213 = Available Budget \$9,729,217