



City of Black Diamond, Wa

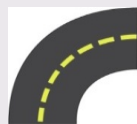
Financial Operating Report
For the First Quarter
2021

2021 General Fund 1st Quarter Finance Report-DRAFT



	2020 4th Quarter Actual	2021 Budget	2021 1st quarter Actual	2021 Budget remaining	% 2020 Received or Spent
1 REVENUE					
2 Property Tax	1,866,195	2,014,434	107,435	1,906,999	5.3%
3 Sales Tax	1,134,937	898,960	325,442	573,518	36.2%
4 Utility & Gambling Tax	739,561	694,400	200,443	493,957	28.9%
5 Cable Franchise Fees	73,976	69,350	18,812	50,538	27.1%
6 Business & Other Licenses & Fees	31,889	29,450	8,670	20,780	29.4%
7 Land Use and Permitting Fees	2,893,808	2,000,000	1,002,242	997,758	50.1%
8 Liquor Tax & Profits	64,843	63,600	18,620	44,980	29.3%
9 State Sales Tax Assistance	8,813	-	2,953	(2,953)	
10 KC EMS Levy, Recycle Grants & misc	133,701	114,100	22,206	91,894	19.5%
11 Parks Revenue	42,183	32,200	12,167	20,033	37.8%
12 Cemetery Fees & Charges	6,170	5,700	500	5,200	8.8%
13 Police Department Rev (Grnts, CJ, Traf School, etc)	339,636	336,200	89,102	247,098	26.5%
14 Court Fines and Fees	116,425	130,000	33,532	96,468	25.8%
15 COVID Reimbursement	213,625	-	34,311	(34,311)	
16 Subtotal Operating Revenue	7,665,764	6,388,394	1,876,435	4,511,959	29.4%
17 Funding Agreement-MDRT	585,244	958,814	296,024	662,790	30.9%
18 Total Operating Revenue	8,251,008	7,347,208	2,172,459	5,174,749	29.6%
20 2019 Acct. Change-AWC Ins Collection	223,096	249,500	61,385	188,115	
21 Developer Reimb-MDRT Consultants	1,188,460	1,845,000	209,182	1,635,818	11.3%
22 Total Revenue	9,662,563	9,441,708	2,443,026	6,998,682	25.9%
23 Beg Cash & Inv Bal General Govt	3,501,660	4,334,539	6,022,389	(1,687,850)	138.9%
24 Total General Fund Sources	13,164,223	13,776,247	8,465,415	5,310,832	61.4%
25 EXPENDITURES					
26 Legislative-Council	16,265	23,972	225	23,747	0.9%
27 Executive-Mayor	13,454	15,761	3,314	12,447	21.0%
28 Administrative Services (Clerk/Fin/IT/HR/Cnt)	503,653	624,847	135,502	489,345	21.7%
29 Legal Services - Includes Pros. Atty & Public De	249,110	304,850	35,610	269,240	11.7%
30 Municipal Court	232,887	348,334	65,335	282,999	18.8%
31 Police Department	2,224,581	2,824,483	521,185	2,303,298	18.5%
32 Fire Department	567,585	613,853	5,306	608,547	0.9%
33 EMS/Recycle/Animal Cont/Air Qual/Mntl Hlth	34,440	44,400	4,359	40,041	9.8%
34 COVID 19 Expenses	251,657	-	3,567	(3,567)	
37 Master Dev Review Team	817,005	958,814	192,807	766,007	20.1%
38 Community Development	656,781	1,587,184	151,397	1,435,787	9.5%
39 Facilities Department	145,415	230,305	27,231	203,074	11.8%
40 Parks Department	97,892	143,338	33,824	109,514	23.6%
41 Cemetery	14,687	29,507	3,939	25,568	13.3%
42 Total Operating Expenditures	5,825,413	7,749,648	1,183,602	6,566,046	15.3%
43 Transfer to Street Fund	100,000	170,000	-	-	0.0%
44 Accounting Change AWC Ins	404,554	249,500	550	248,951	0.2%
44 Developer MDRT-Consultants	811,866	1,845,000	111,135	1,733,865	6.0%
45 Total Expenditures	7,141,833	10,014,148	1,295,286	8,548,862	21.5%
46 Ending C&I @ 25% of Exp.	1,785,458	2,503,537	2,503,537	-	100.0%
47 Ending C&I-Developer	63,000	63,000	63,000	-	100.0%
48 Ending C&I CD and police confiscated Fds	2,026,531	1,300,000	3,150,000	(1,850,000)	242.3%
49 Ending C&I-Excess of Exp.	1,700,139	(104,438)	1,453,591	(1,558,029)	-1391.8%
50 Total Ending Cash and Investments	6,022,389	3,762,099	7,170,128	2,133,814	23.6%
51 Total General Fund Uses	13,164,223	13,776,247	8,465,415	5,310,832	61.4%

2021 Street Fund 1st Quarter Finance Report



	2020 Actual	2021 Budget	2021 March	Budget Balance	% Received or Spent
1 REVENUE					
2 Gas Tax	83,353	75,500	22,090	53,410	29.3%
3 Right of Way Permits	20,301	16,000	3,945	12,055	24.7%
4 Other Revenue	41,570	21,000	8,731	12,269	41.6%
5 Total Operating Revenue	145,224	112,500	34,766	77,734	30.9%
6 Interest	243	500	48	452	9.7%
7 Transfer in-REET II	70,000	70,000	0	70,000	0.0%
8 Transfer in Gen Fund	100,000	170,000	0	170,000	0.0%
9 Transfer in- TBD - Car Tab Fee	100,000	100,000	0	100,000	0.0%
10 Total Other Revenue	270,243	340,500	48	340,452	0.0%
11 Total Revenue	415,466	453,000	34,814	418,186	7.7%
12 Beginning Cash and Investments	76,743	106,343	188,159	(81,816)	176.9%
13 Total Street Fund Sources	492,209	559,343	222,973	336,370	39.9%
14 EXPENDITURES					
15 Total Salaries and Benefits	187,584	225,760	56,889	25,347	25.2%
16 Office and Operating Supplies	11,369	5,168	760	4,408	14.7%
17 Prof Services	95,097	149,561	22,825	126,736	15.3%
19 Total Operating Expenses	294,050	380,489	80,474	156,491	21.2%
20 Transfer - Equip Replacement	10,000	10,000	0	10,000	0.0%
21 Total Expenditures	304,050	390,489	80,474	166,491	20.6%
22 3 Months Operating Cash Bal	80,510	95,122	95,122	0	100.0%
21 Ending Cash and Inv	107,649	107,674	47,377	60,297	44.0%
22 Total Ending Cash and Inv	188,159	202,796	142,499	60,297	70.3%
23 Total Street Fund Uses	492,209	593,285	222,973	226,788	37.6%

2021 Water Fund 1st Quarter Finance Report



	2020 Actual	2021 Budget	2021 thru March	Budget Balance	% Received or Spent
1 REVENUE					
2 Water Charges	990,528	985,400	255,318	730,082	25.9%
3 Water Charges-Hydrant/Irrigation	97,764	75,000	16,584	58,416	22.1%
4 Meter and Irrigation Setting Fees	173,908	109,000	49,100	59,900	45.0%
5 Water Revenue Permitting-Other	128,948	88,000	35,055	52,945	39.8%
6 Total Operating Revenue	1,391,148	1,257,400	356,057	901,343	28.3%
7 Interest and Refunds	4,224	7,000	210	6,790	3.0%
8 Permitting-Deposits for consultants	29,652	60,000	6,000	54,000	
9 Palmer Coking Coal Contribution	96,066	97,500	-	97,500	0.0%
10 Total Other Revenue	129,941	164,500	6,210	158,290	3.8%
11 Total Revenue	1,521,089	1,421,900	362,268	1,059,632	25.5%
12 Beg Cash and Investment Unreserved	630,271	571,357	660,141	(88,784)	115.5%
13 Total Water Fund Sources	2,151,360	1,993,257	1,022,409	970,848	51.3%
14 EXPENDITURES					
15 Total Salaries and Benefits	345,216	409,211	98,374	310,837	24.0%
16 Total Supplies	126,531	124,420	43,961	80,459	35.3%
17 Total Services and Charges	386,658	542,295	98,988	443,307	18.3%
18 Total Operating Expenditures	858,405	1,075,926	241,322	834,604	22.4%
19 Debt Service - Water	314,294	314,244	-	314,244	0%
20 Consult Permitting Exp	17,520	60,000	3,103	56,897	
21 Transfers Out - Equipment/Capital Res.	301,000	185,000	-	185,000	0%
22 Subtotal Other Expenditures	632,814	559,244	3,103	556,141	0.6%
23 Total Expenditures	1,491,219	1,635,170	244,425	1,390,745	14.9%
24 3 Month Operating Cash Balance	214,601	268,982	268,982		
25 Unreserved Cash and Investments	445,540	89,106	509,002	(419,897)	571%
26 Total Ending Cash and Investments	660,141	358,087	777,984	(419,897)	217.3%
27 Total Water Fund Uses	2,151,360	1,993,257	1,022,409	970,848	51.3%

2021 Sewer Fund 1st Quarter Finance Report



	2020 Actual	2021 Budget	2021 thru March	Budget Balance	% Received or Spent
1 REVENUE					
2 Sewer User Charges-K.C Metro	752,226	775,000	214,435	560,565	27.7%
3 Sewer User Charges-City	393,141	411,000	115,347	295,653	28.1%
4 Permits & Misc Revenue	104,151	60,000	35,242	24,758	58.7%
5 Total Operating Revenue	1,249,518	1,246,000	365,024	880,976	29.3%
6 Refund from Metro	26,202	-	-	-	0.0%
7 Transfer from Sewer Reserves	-	-	-	-	0.0%
8 Total Other Revenue	26,202	-	-	-	0.0%
9 Total Revenue	1,275,719	1,246,000	365,024	880,976	29.3%
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	784,178	755,322	50.9%
12 EXPENDITURES					
13 Total Salaries and Benefits	261,753	303,894	75,135	228,759	24.7%
14 Total Supplies	4,524	6,860	2,457	4,403	35.8%
15 Total Services and Charges	183,182	233,956	55,198	178,758	23.6%
16 King County Metro Sewer Charges	673,105	775,000	186,448	588,552	24.1%
17 Total Operating Expenditures	1,122,563	1,319,710	319,238	1,000,472	24.2%
18 Transfer to PW Equip Repl Fund	10,000	10,000	-	-	0.0%
19 Subtotal Other Expenditures	10,000	10,000	-	10,000	0.0%
20 Grand Total Expenditures	1,132,563	1,329,710	319,238	1,010,472	24.0%
21 3 Months Operating Cash Balance	280,641	329,928	329,928	-	100.0%
22 Unreserved Cash and Investments	138,514	209,790	135,013	74,777	64.4%
23 Total Ending Cash & Investments	419,155	539,718	464,940	74,777	86.1%
24 Total Sewer Fund Uses	1,551,718	1,869,428	784,178	1,085,249	41.9%

2021 Stormwater Fund 1st Quarter Finance Report



	2020 Actual	2021 Budget	2021 thru March	Budget Balance	% Received or Spent
1 REVENUE					
2 Stormwater Charges	547,639	545,000	64,686	480,314	11.9%
3 Stormwater Inspection and Review Fees	34,323	31,500	6,940	24,560	22.0%
4 DOE Grant	-	50,000	50,000	-	100.0%
5 Total Operating Revenue	581,962	626,500	121,626	504,874	19.4%
6 Interest and Refunds	1,564	2,500	99	2,401	4.0%
7 Total Other Revenue	1,564	2,500	99	2,401	4.0%
8 Total Revenue	583,525	629,000	121,725	507,275	19.4%
9 Beginning Cash and Investments	222,422	213,000	344,919	(131,919)	161.9%
10 Total Stormwater Fund Sources	805,947	842,000	466,644	375,356	55.4%
11 EXPENDITURES					
12 Total Salaries and Benefits	264,164	301,983	76,244	225,739	25.2%
13 Office and Operating Supplies	5,168	10,360	1,619	8,741	15.6%
14 Total Services and Charges	191,696	290,336	33,671	256,665	11.6%
15 Total Operating Expenditures	461,028	602,679	111,534	491,145	18.5%
16 Transfer - Capital Project	-	50,000	-	50,000	0.0%
17 Transfer - Capital Equipment Reserve	-	10,000	-	10,000	0.0%
18 Total Other Expenditures	-	60,000	-	60,000	
19 Total Expenditures	461,028	662,679	111,534	551,145	16.8%
20 3 Month Operating Cash Balance	115,257	150,670	150,670	(0)	100.0%
21 Unreserved Cash and Investments	229,661	28,651	204,440	(175,789)	713.5%
22 Total Ending Cash and Investments	344,919	179,321	355,110	(175,789)	198.0%
23 Total Stormwater Fund Uses	805,947	842,000	466,644	375,356	55.4%