



**CITY OF BLACK DIAMOND**  
**October 1, 2009 Workstudy Agenda**  
25510 Lawson St., Black Diamond, Washington

Workstudies are meetings for Council to review upcoming and pertinent business of the City. Public testimony is only accepted at the discretion of the Council.

**6:00 P.M. – CALL TO ORDER, ROLL CALL**

- 1.) 2010 Budget Revenue Projections – Ms. Miller
- 2.) Adjournment



# CITY OF BLACK DIAMOND

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Date: September 24, 2009  
To: Mayor Botts and City Council  
From: May Miller, Finance Director

## **Subject: JULY 2009 FINANCIAL REPORT AND 2010 GENERAL FUND PRELIMINARY REVENUE ESTIMATES**

Attached is a summary page showing the 2009 Budget for Revenues and Expenditures for the General Fund and the estimated amounts of Revenue and Expenditures for December 31, 2009. Also included are detail pages for Revenue and Expenditures showing the year-to-date for July 2009 for all funds. This first preliminary 2010 General Fund Revenue Estimates show comparisons to expected 2009 year end General Fund Revenue as well as the actual Revenue received in 2008.

## **2009 YEAR END GENERAL FUND SUMMARY**

The summary report shown on page four is the General Fund 2009 adjusted budget and the expected year end revenues and expenditures through December 31, 2009. While estimating both revenues and expenditures for year end is difficult, the July and current trend data helped with developing the December estimates. The revenue shows an expected General Fund Revenue shortfall of approximately \$21,224 or .03%. Departments are being conservative in expenditures and the trend shows a potential 2009 Operating Expenditure savings of 3.6% or \$160,148. The net General Fund savings of \$85,148, including Funding Agreement, SEPA, MPD and annexations, is more than the short fall in revenue and will add approximately \$63,924 to the estimated ending fund balance for a total of \$541,431.

Details used for all funds are shown on pages five, six & seven for revenues and pages eight, nine & ten for expenditures.

## **2009 REVENUES**

General Fund Revenue detail includes columns for the adjusted 2009 Budget as amended by Ordinance 09-907 and Ordinance 09-921, a column for revenue received through July 31, 2009 and a column for estimates of expected revenues as of December 31, 2009.

Sales Tax Revenue received in August and September (for June and July sales) are both higher than the amounts received for the same months of 2008. This improved the Sales Taxes Revenue estimates for year end for 2009 to \$250,000 an increase of \$26,000 over current budget. We also received word that the State Shared Assistance will be increased for the balance of 2009 to \$59,676 an increase over the budget projection of \$55,000 for 2009. This is still about half of the calculated amount of \$110,000 we should have received.

All other General Fund Revenue categories appear to be below budget, with the Land Use and Building Permit areas showing at \$87,000 a 47.5% decline from the 2009 Budget. Primary increases and decreases for 2009 General Fund Revenues are listed below

**Increases**

\$26,000 Both July and August above 2008 for the same months, currently a 11.6% increase  
\$13,000 Electric Utility Tax-includes one month of extra payment for December 2008  
\$4,676 State Shared Assistance-HB 5511 increased assistance from \$55,000 to \$59,676 for 2009

**Decreases**

\$80,040 Land Use and Permitting Revenue- expected at \$87,000, 47.5% below budget  
\$10,000 Police Traffic School Fees-expected at \$65,000, 13.3% below budget  
\$26,000 Court Fines, Forfeitures and Fees- expected at \$187,000, 12.2% below budget  
\$8,000 Cemetery Revenue down 74.1% from 2008

Revenues for all other funds are included on pages six and seven. The amended budgets reflect the July and September budget changes which primarily reduced or deferred Capital Projects.

See General Fund Sales Tax graph on pages eleven, twelve and thirteen.

## **EXPENDITURES**

The General Fund Expenditures show savings in nearly all departments. The Community Development Department is saving as building inspection costs are down with the slow down in building activity. The Police Department savings are primarily due to the department restructure and reduction in force by one employee plus some other line item savings.

Natural Resources Department is above budget trend in July as this budget pays for one time annual recycling events covered by grants, WIRA 9 membership and Puget Sound Clean Air assessments. This only affects the percentage of the budget through July and is not anticipated to cause any over budget amounts at year end.

All other fund's expenditures are within budget trend, including the Capital Improvement Projects which are shown individually...

## **2010 GENERAL FUND PRELIMINARY REVENUE ESTIMATES**

The 2010 General Fund Revenue estimates report on page fourteen compares actual General Fund Revenue for 2008, expected December 31, 2009 General Fund Revenue and Preliminary 2010 General Fund Revenue estimates. The highlighted numbers at the bottom show the General Fund Operating Revenue, excluding the Funding Agreement, EIS, MPD, and annexation revenues. The Operating General Fund Revenue comparison shows the following trend:

	<b>Increase (decrease)</b>
2008 Operating Revenue	\$2,594,303
2009 Operating Revenue	\$2,645,422 \$51,119
2010 Operating Revenue	\$2,640,666 (\$4,756)

Forecasting next year's revenue several months ahead of time has always been a challenge, but presented an even greater challenge, with the economic changes. The Preliminary 2010 General Fund estimates are projecting revenue to continue at the same level from 2009 to 2010. The only decreases expected are not re-budgeting the \$13,296 JAG Land sale, the \$10,000 from the sale of Police cars and boat, several one-time Police Grants for equipment or the one-time \$15,000 Federal Marine Grant.

These revenue decreases from 2009 to 2010 are offset by increased State Assistance approved in HB 5511. Early projections show an increase of \$25,902 to a total of \$85,578 up from \$59,676 in 2009. The calculation shows Black Diamond is eligible to receive \$110,000 per year but this amount has been reduced due to the State's reduction in Real Estate Excise Tax collection. The 2010 Revenue for Sales Tax has been increased by \$26,000, to a total of \$250,000 which is higher than our current budget of \$224,000. This reflects the increases in Sales Taxes received in July and August, which are higher than taxes received for the same months of 2008. September alone was 27.7% higher than September of last year. The Sales Taxes received in September are for July sales. July was the first month when Sales Tax Streamlining was in effect that changed tax distribution to where a product is delivered. This appears to be having a positive effect for Black Diamond.

The 2010 budget calendar is included on page fifteen. Additional revenue details and graphs for the General Fund will be distributed at the October 1, 2009 Council work study session.

If you have any questions about this report, please call May Miller, Finance Director, at 253-631-0351 Ext 207.

May Miller  
Finance Director  
City of Black Diamond



## City of Black Diamond Budget Report as of July 31, 2009

	2009 Adj Budget	Est. Act Dec 31	Chg \$ Bud/Est Act	Change %
<b>REVENUE</b>				
Taxes	1,709,363	1,736,863	27,500	1.6%
Business License, Cable Franchise Fees and M	83,300	80,800	(2,500)	-3.0%
Land Use and Permitting Fees	167,040	87,000	(80,040)	-47.9%
Intergovernmental Revenue	240,169	240,145	(24)	0.0%
Charges for Service	188,502	172,272	(16,230)	-8.6%
Court Fines and Fees	213,000	187,000	(26,000)	-12.2%
Miscellaneous Revenue/TRF	140,272	141,342	1,070	0.8%
<b>Subtotal Operating Revenue</b>	<b>2,741,646</b>	<b>2,645,422</b>	<b>(96,224)</b>	<b>-3.5%</b>
YarrowBay Funding Agreement	1,980,774	1,980,774	0	0.0%
Master Plan Dev, EIS & Annexations	1,065,177	1,140,177	75,000	7.0%
Studies & Deposits	72,606	72,606		
Beginning Fund Balance	337,404	337,404	0	0.0%
<b>Total General Fund Sources</b>	<b>6,197,607</b>	<b>6,176,383</b>	<b>(21,224)</b>	<b>-0.3%</b>
<b>EXPENDITURES</b>				
Executive	14,832	14,832	0	0.0%
Legislative	12,827	12,827	0	0.0%
Administration	286,402	283,538	(2,864)	-1.0%
City Clerk	81,598	79,150	(2,448)	-3.0%
Finance	288,075	280,000	(8,075)	-2.8%
Information Services	143,294	131,830	(11,464)	-8.0%
Legal	99,772	124,772	25,000	25.1%
Municipal Court	298,636	293,839	(4,797)	-1.6%
Police Department	1,753,700	1,660,754	(92,946)	-5.3%
Fire Department	459,540	459,540	0	0.0%
Community Development	509,343	449,862	(59,481)	-11.7%
Natural Resources	157,225	157,225	0	0.0%
Economic Development	149,317	140,507	(8,810)	-5.9%
Facilities	94,336	94,336	0	0.0%
Parks	54,553	53,244	(1,309)	-2.4%
Cemetery	15,800	14,426	(1,374)	-8.7%
Central Services and Employee Recognition	30,482	38,902	8,420	27.6%
Sub total Expenditures	4,449,732	4,289,584	(160,148)	-3.6%
Funding Agreement/Fac M&O/Legal	378,950	378,950	0	
Studies, Funding and Deposits	891,418	966,418	75,000	8.4%
<b>Total General Fund Expenditures</b>	<b>5,720,100</b>	<b>5,634,952</b>	<b>(85,148)</b>	<b>-1.5%</b>
Ending Fund Balance	477,507	541,431	63,924	Increase
<b>Total Uses</b>	<b>6,197,607</b>	<b>6,176,383</b>		





**CITY OF BLACK DIAMOND, WASHINGTON**  
**Year End Estimate - General Fund Revenue**  
**July 31, 2009**

Fund Name and Revenue Type	2009 Budget	2009 Actual thru July	2009 Year End	Variance From Annualized Budget	% Variance From Annualized Budget
<b>001 General Fund</b>					
<b>310's Taxes</b>					
- Property Tax*	978,661	514,539	963,661	(15,000)	-1.5%
- Sales Tax*	224,000	134,852	250,000	26,000	11.6%
-Solid Waste Utility Tax	31,250	18,030	31,250	0	0.0%
-Cable TV Utility Tax*	11,000	6,331	11,000	0	0.0%
-Telephone Utility Tax	142,500	85,263	145,500	3,000	2.1%
-Gas Utility Tax	6,452	3,384	6,452	0	0.0%
- Electric Utility Tax	240,000	170,135	253,000	13,000	5.4%
- Water Utility Tax	24,500	14,381	25,000	500	2.0%
- Stormwater Utility Tax*	13,000	7,202	13,000	0	0.0%
- Wastewater Utility Tax	36,500	19,985	36,500	0	0.0%
- Gamb. & Misc Tax	1,500	757	1,500	0	0.0%
<b>Subtotal Tax Revenue</b>	<b>1,709,363</b>	<b>974,859</b>	<b>1,736,863</b>	<b>27,500</b>	<b>1.6%</b>
<b>320's Licenses and Permits</b>					
- Business Licenses*	27,800	25,640	25,800	(2,000)	-7.2%
-Cable Franchise Fees*	53,500	40,158	53,500	0	0.0%
- Gun Permits and Fingerprinting	2,000	1,173	1,500	(500)	-25.0%
<b>Subtotal Bus License, Gun Permits &amp; Fingerprint Rev</b>	<b>83,300</b>	<b>66,971</b>	<b>80,800</b>	<b>(2,500)</b>	<b>-3.0%</b>
<b>330's Intergovernmental Revenue</b>					
-KC Ems Levy*	55,000	53,104	53,100	(1,900)	-3.5%
-Liquor Tax	21,000	15,034	21,000	0	0.0%
-Liquor Profits*	29,000	14,139	28,200	(800)	-2.8%
-State Assistance*	55,000	16,888	59,676	4,676	8.5%
-Other Intergovernmental (includes grants)*	80,169	45,555	78,169	(2,000)	-2.5%
<b>Subtotal Intergovernmental Revenue</b>	<b>240,169</b>	<b>144,720</b>	<b>240,145</b>	<b>(24)</b>	<b>0.0%</b>
<b>340's Land Use and Permitting</b>					
-Land Use	40,140	8,523	11,000	(29,140)	-72.6%
-Plan Check Fees	33,400	13,846	17,000	(16,400)	-49.1%
-Building and Other Permits	58,500	23,712	32,000	(26,500)	-45.3%
-Hearing Examiner Reimbursement	25,000		25,000	25,000	100.0%
-Deposits	10,000	4,500	2,000	(8,000)	-80.0%
<b>Subtotal Land Use and Bldg Permit Revenue</b>	<b>167,040</b>	<b>50,581</b>	<b>87,000</b>	<b>(80,040)</b>	<b>-47.9%</b>
<b>340's Charges for Service</b>					
-Central Services (internal)	62,735	11,662	62,735	0	0.0%
-Police Traffic School & Marine Safety	74,926	38,200	64,926	(10,000)	-13.3%
-Cemetery Fees and Charges	10,800	300	2,800	(8,000)	-74.1%
-Lake Sawyer Parking Fees*	22,000	15,118	25,000	3,000	13.6%
-Passport and Charges for Service	12,311	157	12,311	0	0.0%
-Police Home Monitor and DUI Reimb	5,730	2,481	4,500	(1,230)	-21.5%
<b>Subtotal Charges for Service Revenue</b>	<b>188,502</b>	<b>67,918</b>	<b>172,272</b>	<b>(16,230)</b>	<b>-8.6%</b>





**CITY OF BLACK DIAMOND, WASHINGTON**  
**Year End Estimate - General Fund Revenue**  
**July 31, 2009**

Fund Name and Revenue Type	2009 Budget	2009 Actual thru July	2009 Year End	Variance From Annualized Budget	% Variance From Annualized Budget
<b>350's Court Fines, Forfeits and Fees</b>	<b>213,000</b>	<b>99,477</b>	<b>187,000</b>	<b>(26,000)</b>	<b>-12.2%</b>
<b>360's Interest and Misc Revenue</b>					
-Jag Land Sale	13,226		13,226	0	0.0%
-Miscellaneous Income	5,823	3,607	5,823	0	0.0%
-Interest Income	7,000	3,638	7,000	0	0.0%
-Sale of Surplus Property	12,000	13,021	13,000	1,000	8.3%
<b>Subtotal Miscellaneous Revenue</b>	<b>38,049</b>	<b>20,266</b>	<b>39,049</b>	<b>1,000</b>	<b>2.6%</b>
<b>390's Transfers In</b>	<b>102,223</b>	<b>59,500</b>	<b>102,223</b>	<b>0</b>	<b>0.0%</b>
<b>Total GF Operating Revenue</b>	<b>2,741,646</b>	<b>1,484,292</b>	<b>2,645,352</b>	<b>(96,294)</b>	<b>-3.5%</b>
<b>360's Other Misc. Revenue</b>					
-YarrowBay Funding Agreement	1,980,774	926,887	1,980,774	0	0.0%
-MPD & Sepa Reimbursement*	1,065,177	564,740	1,140,177	75,000	7.0%
-Studies and Deposits	72,606	67,363	72,606	0	0.0%
<b>General Fund Total</b>	<b>\$5,860,203</b>	<b>\$3,043,282</b>	<b>\$5,838,909</b>	<b>(21,294)</b>	<b>-0.4%</b>
<b>Other Operating Funds 002 - 410</b>					
<b>002 Fire Equipment Reserve Fund</b>	<b>600</b>	<b>325</b>	<b>600</b>	<b>0</b>	<b>0.0%</b>
<b>101 Street Fund</b>	<b>114,411</b>	<b>66,388</b>	<b>114,411</b>	<b>0</b>	<b>0.0%</b>
<b>102 Street Eq Res Fd</b>	<b>41,200</b>	<b>712</b>	<b>41,200</b>	<b>0</b>	<b>0.0%</b>
<b>104 REET 1</b>	<b>39,800</b>	<b>23,203</b>	<b>39,800</b>	<b>0</b>	<b>0.0%</b>
<b>105 REET 2</b>	<b>40,300</b>	<b>23,495</b>	<b>40,300</b>	<b>0</b>	<b>0.0%</b>
<b>122 Criminal Justice Fund</b>	<b>90,550</b>	<b>52,791</b>	<b>90,550</b>	<b>0</b>	<b>0.0%</b>
<b>310 General Govt CIP Fund</b>					
- Grants & tax revenue	132,000	74,464	132,000	0	0.0%
-Transfer in REET 1*	309,200	120,000	309,200	0	0.0%
-Interest Income		1,009	1,500	1,500	
<b>Subtotal Gen Govt CIP Revenue</b>	<b>441,200</b>	<b>195,473</b>	<b>442,700</b>	<b>1,500</b>	<b>0.3%</b>
<b>320 Street CIP Fund</b>					
- Grants*	157,000	61,329	157,000	0	0.0%
-Transfer in REET 2 *	325,000	190,000	325,000	0	0.0%
-Transfer in from Street Fund*	5,447	0	5,447	0	0.0%
-Interest Income and other Transfers	0	382	1,000	1,000	
<b>Subtotal Street CIP Revenue</b>	<b>487,447</b>	<b>251,711</b>	<b>488,447</b>	<b>1,000</b>	<b>0.2%</b>
<b>401 Water Fund</b>					
-Water Operating Revenue	407,920	229,690	416,120	8,200	2.0%
-Water Interest	1,100	758	1,100	0	0.0%
-Water Transfer in for Debt Svs*	125,000	125,000	125,000	0	0.0%
-Wtr Debt Service and Private Contribution	751,004	731,985	751,004	0	0.0%
<b>Subtotal Water Fund Revenue</b>	<b>1,285,024</b>	<b>1,087,433</b>	<b>1,293,224</b>	<b>8,200</b>	<b>0.6%</b>





**CITY OF BLACK DIAMOND, WASHINGTON**  
**Year End Estimate - General Fund Revenue**  
**July 31, 2009**

Fund Name and Revenue Type	2009 Budget	2009 Actual thru July	2009 Year End	Variance From Annualized Budget	% Variance From Annualized Budget
<b>402 Water Supply &amp; Facility Fund*</b>					
-Developer Contribution	12,000	348	12,000	0	0.0%
-Federal Grant	240,000		240,000	0	0.0%
<b>Subtotal WSFFA Revenue</b>	<b>252,000</b>	<b>348</b>	<b>252,000</b>	<b>0</b>	<b>0.0%</b>
<b>404 Water Capital Fund</b>	<b>8,000</b>	<b>4,558</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
<b>407 Wastewater Fund</b>					
-Wastewater Operating Revenue	599,057	343,802	593,057	(6,000)	-1.0%
-Wastewater Interest	1,600	965	1,600	0	0.0%
-Wastewater Private Contribution	35,352	16,334	35,352	0	0.0%
<b>Subtotal Wastewater Fund Revenue</b>	<b>636,009</b>	<b>361,101</b>	<b>630,009</b>	<b>(6,000)</b>	<b>-0.9%</b>
<b>408 Wastewater Capital Fund</b>	<b>77,400</b>	<b>4,935</b>	<b>365,400</b>	<b>288,000</b>	<b>372.1%</b>
<b>410 Stormwater Fund</b>					
-Stormwater Operating Revenue	217,500	120,053	217,500	0	0.0%
-Stormwater Interest	200	176	400	200	100.0%
-Stormwater Private Contribution	35,352	16,334	35,352	0	0.0%
- Stormwater Capital	175,000	125,000	175,000	0	0.0%
<b>Subtotal Stormwater Fund Revenue</b>	<b>253,052</b>	<b>136,563</b>	<b>253,252</b>	<b>200</b>	<b>0.1%</b>
<b>Grand Total Operating Funds</b>	<b>\$8,239,249</b>	<b>\$4,747,558</b>	<b>\$8,300,455</b>	<b>61,206</b>	<b>0.7%</b>
<b>Grand Total Capital Funds</b>	<b>\$1,562,947</b>	<b>\$629,760</b>	<b>\$1,853,447</b>	<b>290,500</b>	<b>18.6%</b>
<b>Grand Total All Funds</b>	<b>\$9,802,196</b>	<b>\$5,377,318</b>	<b>\$10,153,902</b>	<b>351,706</b>	<b>3.6%</b>

NOTE: Report excludes all beginning fund balances


\* Monthly estimate based on prior year receipts or known timing of receipts



# Monthly Expenditure Report

July 31, 2009

City of Black Diamond



City of Black Diamond

	2009 Amended Budget	EXPENDITURES			July =58.3% Percent of Budget Spent	Remaining Budgeted Expenditures
		Previously Expensed	This Period	Total Expensed		
OPERATING FUNDS						
GENERAL FUND						
City Council (Legislative)	12,827	5,475	0	5,475	42.7%	7,352
Municipal Court	298,636	144,874	27,555	172,429	57.7%	126,207
Mayor (Executive)	14,832	6,784	1,081	7,865	53.0%	6,967
Administration	286,402	140,926	22,968	163,894	57.2%	122,508
City Clerk	81,598	40,879	4,977	45,856	56.2%	35,742
Finance Department	288,075	133,123	20,418	153,541	53.3%	134,534
Information Services	143,294	65,067	10,653	75,720	52.8%	67,574
Legal Department	99,772	50,991	3,420	54,411	54.5%	45,361
Capital Facilities	94,336	47,008	7,772	54,780	58.1%	39,556
Police Department	1,753,700	823,139	135,820	958,959	54.7%	794,741
Economic Development	149,317	69,163	10,845	80,008	53.6%	69,309
Community Development	509,343	217,634	31,431	249,065	48.9%	260,278
Natural Resources	157,225	91,398	11,446	102,844	65.4%	54,381
Fire Department	459,540	206,127	73	206,200	44.9%	253,340
Parks and Recreation Department	54,553	25,873	4,945	30,818	56.5%	23,735
Cemetery Department	15,800	6,826	1,156	7,982	50.5%	7,818
Central Services	30,482	13,339	676	14,015	46.0%	16,467
Total General Fund Operating Departments	4,449,732	2,088,626	295,237	2,383,863	53.6%	2,065,869
Funding Agreement-Fac M&O/Legal	378,950	188,974	17,740	206,714	54.5%	172,236
Deposits and Misc		6,483	0	6,483		-6,483
Studies/SEPA/MPD/Annexations	891,418	568,507	103,691	672,198	75.4%	219,220
TOTAL GENERAL FUND	5,720,100	2,852,590	416,668	3,269,258	57.2%	2,450,842
SPECIAL REV OPERATING FUNDS						
STREET FUND 101	164,632	59,310	11,498	70,808	43.0%	93,824
CRIMINAL JUSTICE FUND 122	127,601	64,067	10,468	74,535	58.4%	53,066
TOTAL SPEC REV OPERATING FUNDS	292,233	123,377	21,966	145,343	49.7%	146,890

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# Monthly Expenditure Report

July 31, 2009

City of Black Diamond

	2009 Amended Budget	EXPENDITURES			July =58.3% Percent of Budget Spent	Remaining Budgeted Expenditures
		Previously Expensed	This Period	Total Expensed		
<b>UTILITY OPERATING FUNDS</b>						
<b>WATER FUND</b>						
Water Operations 401	302,743	125,375	26,173	151,548	50.1%	151,195
Water Debt Service	959,491	345,523	613,954	959,477	100.0%	14
Water Transfers				0		
<b>Total Water Fund</b>	<b>1,262,234</b>	<b>470,898</b>	<b>640,127</b>	<b>1,111,025</b>	<b>88.0%</b>	<b>151,209</b>
<b>WASTEWATER FUND</b>						
Wastewater Operations 407	662,833	317,852	52,507	370,359	55.9%	292,474
Wastewater Transfers	5,000	0	0		0.0%	5,000
<b>Total Wastewater Fund</b>	<b>667,833</b>	<b>317,852</b>	<b>52,507</b>	<b>370,359</b>	<b>55.5%</b>	<b>297,474</b>
<b>STORMWATER FUND</b>						
Stormwater Operations 410	210,006	87,861	14,670	102,531	48.8%	107,475
Stormwater Debt Pmt.	20,400	0	0		0.0%	20,400
<b>Total Stormwater Fund</b>	<b>230,406</b>	<b>87,861</b>	<b>14,670</b>	<b>102,531</b>	<b>44.5%</b>	<b>127,875</b>
<b>TOTAL UTILITY FUNDS</b>	<b>2,160,473</b>	<b>876,611</b>	<b>707,304</b>	<b>1,583,915</b>	<b>73.3%</b>	<b>448,683</b>
<b>TOTAL OPERATING FUNDS</b>	<b>8,172,806</b>	<b>3,852,578</b>	<b>1,145,938</b>	<b>4,998,516</b>	<b>61.2%</b>	<b>3,174,290</b>
<b>CAPITAL FUNDS</b>						
<b>SPECIAL REVENUE CAPITAL</b>						
<b>FIRE EQUIPMENT RESERVE FUND 002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	
<b>STREET EQUIP RESERVE FUND 102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	
<b>REAL ESTATE EXCISE TAX FUND 1 104</b>	<b>312,200</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>	<b>38.4%</b>	<b>192,200</b>
<b>REAL ESTATE EXCISE TAX FUND 2 105</b>	<b>325,000</b>	<b>190,000</b>	<b>0</b>	<b>190,000</b>	<b>58.5%</b>	<b>135,000</b>
<b>GEN GOVT CAPITAL PROJECTS FUND 310</b>						
- City Buildings	95,000	6,681	11,484	18,165	19.1%	76,835
- Boat Launch	105,337	26,670	2,629	29,299	27.8%	76,038
- Trails	25,904	2,580	1,450	4,030	15.6%	21,874
- Union Stump Upgrade	5,000	4,097	86	4,183	83.7%	817
- Grant Matching	50,000	0	0		0.0%	50,000
- Eagle Creek Upgrades	20,000	1,361	669	2,030	10.2%	17,970
- Park Mowers/Equipment	8,200	6,125	0	6,125	74.7%	2,075
- Police Cars/Arms	110,000	103,786	472	104,258	94.8%	5,742
- Police Technology - Laptops, etc.	262,000	143,224	74,919	218,143	83.3%	43,857
- City Technology	55,025	10,539	2,896	13,435	24.4%	41,590
- Shoreline Master Plan	25,000					
- Loan Payments/Transfers	49,000		0		0.0%	49,000
<b>Total Gen Govt Capital Projects Fund</b>	<b>810,466</b>	<b>305,063</b>	<b>94,604</b>	<b>399,666</b>	<b>49.3%</b>	<b>410,800</b>



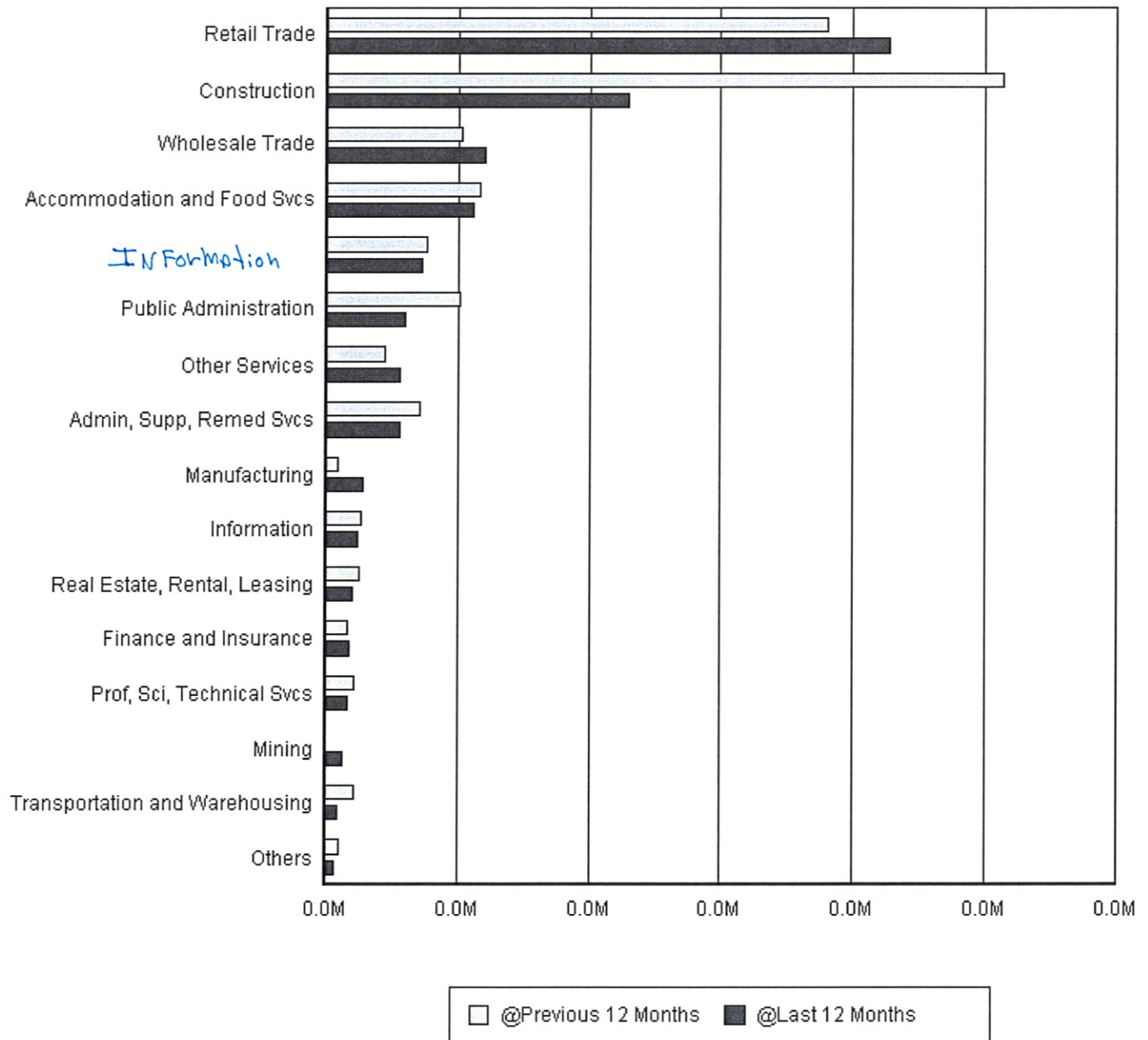
# Monthly Expenditure Report

July 31, 2009

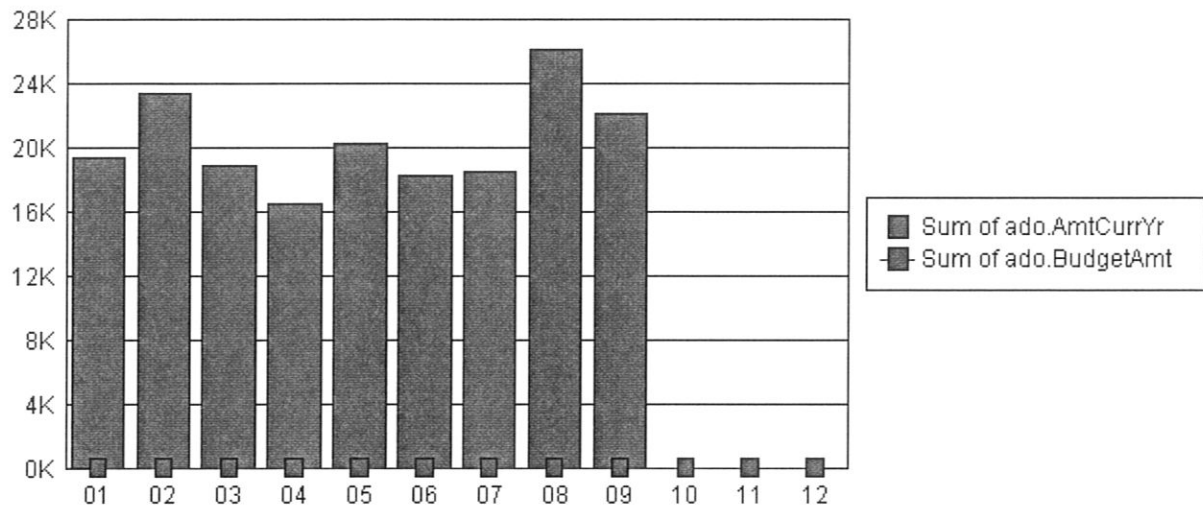
City of Black Diamond

	2009 Amended Budget	EXPENDITURES			July =58.3% Percent of Budget Spent	Remaining Budgeted Expenditures
		Previously Expensed	This Period	Total Expensed		
<b>STREET CAPITAL PROJECTS FUND 320</b>						
- Street Preservation	30,000	1,914	0	1,914	6.4%	28,086
- Railroad Avenue Project	441,458	328,371	0	328,371	74.4%	113,087
- Sidewalk Projects	70,000	0	0	0	0.0%	70,000
- Lawson/Newcastle Project	25,000	0	0	0	0.0%	25,000
- Ginder Creek Repair	27,447	27,447	0	27,447	100.0%	0
- Transfers and Other	0	0	0	0		0
<b>Total Street Capital Projects</b>	<b>593,905</b>	<b>357,732</b>	<b>0</b>	<b>357,732</b>	<b>60.2%</b>	<b>236,173</b>
<b>WATER SUPPLY AND FACILITY FUND 402</b>						
- Water Rate Study	2,688	1,809	0	1,809	67.3%	879
- WSFFA 1	75,000	66,186	4,613	70,799		
- In City Forest	240,000	1,800	0	1,800	0.8%	238,200
<b>Total Water Supply and Facility Fund</b>	<b>317,688</b>	<b>69,795</b>	<b>4,613</b>	<b>74,408</b>	<b>23.4%</b>	<b>243,280</b>
<b>WATER CAPITAL FUND 404</b>						
- Meter Replacement Project	55,000	1,527	-600	927	1.7%	54,073
- Water Design Study	45,973	0	0	0	0.0%	45,973
- Water Comp Plan	52,321	14,465	0	14,465	27.6%	37,856
- Transfers out	135,000	125,000	600	125,600	93.0%	9,400
<b>Total Water Capital Fund</b>	<b>288,294</b>	<b>140,992</b>	<b>0</b>	<b>140,992</b>	<b>48.9%</b>	<b>147,302</b>
<b>WASTEWATER CAPITAL FUND 408</b>						
- Infiltration Inflow Project	10,000	0	0	0	0.0%	10,000
- Lawson Lift Station Project	50,000	0	0	0	0.0%	50,000
- Preserve WW Treatment Plant	10,000	0	0	0	0.0%	10,000
- Sewer Comp Plan Project	111,100	16,255	0	16,255	14.6%	94,845
- Transfers out & internal loans	60,000	50,000	0	50,000	83.3%	10,000
<b>Total Wastewater Capital Fund</b>	<b>241,100</b>	<b>66,255</b>	<b>0</b>	<b>66,255</b>	<b>27.5%</b>	<b>174,845</b>
<b>STORM WATER CAPITAL FUND 410</b>	<b>131,074</b>	<b>72,080</b>	<b>0</b>	<b>72,080</b>	<b>55.0%</b>	<b>58,994</b>
<b>TOTAL CAPITAL FUNDS</b>	<b>3,019,727</b>	<b>1,321,917</b>	<b>99,217</b>	<b>1,421,133</b>	<b>47.1%</b>	<b>2,781,793</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$11,192,533</b>	<b>\$ 5,174,495</b>	<b>\$ 1,245,155</b>	<b>\$6,419,649</b>	<b>57.4%</b>	<b>\$ 4,772,884</b>

Previous 12 and Last 12 Months by Category



## Budget vs Actual





Category	Name	Current Period			Year To Date			Last 12 Months	Prev 12 Months	Diff
		This Yr	Last Yr	Diff	This Yr	Last Yr	Diff			
			1,318		10,762		-741		15,348	
		1,201		-117		11,503		14,348		-1,000
00	Unknown		47		275		-338		1,016	
		15		-32		613		551		-465
11	Agriculture, Forestry, Fishing		0		121		15		329	
		4		3		105		155		-174
21	Mining		0		2,562		2,557		8	
		659		659		6		2,573		2,565
22	Utilities		23		120		12		125	
		12		-11		108		124		0
23	Construction		4,099		32,438		-30,106		102,674	
		3,114		-985		62,545		46,039		-56,635
31	Manufacturing		650		2,161		725		1,839	
		254		-396		1,436		5,591		3,752
42	Wholesale Trade		-2,398		17,487		1,183		20,600	
		2,678		5,077		16,304		24,026		3,426
44	Retail Trade		6,780		63,691		7,270		76,232	
		7,856		1,076		56,421		85,451		9,219
48	Transportation and Warehousing		191		1,339		-2,168		4,357	
		130		-62		3,507		1,688		-2,669
51	Information		354		3,688		-147		5,221	
		352		-2		3,835		4,779		-442
52	Finance and Insurance		147		2,648		-68		3,400	
		104		-44		2,716		3,571		171
53	Real Estate, Rental, Leasing		369		2,829		-606		5,145	
		327		-42		3,435		3,943		-1,202
54	Prof, Sci, Technical Svcs		736		2,324		-1,060		4,280	
		161		-575		3,383		3,407		-873
55	Company Management		4		15		-11		33	
		0		-4		26		23		-11
56	Admin, Supp, Remed Svcs		1,145		7,517		-3,835		14,206	
		886		-259		11,351		11,096		-3,110
61	Educational Services		3		264		196		111	
		9		6		67		331		219
62	Health Care Social Assistance		0		38		-169		207	
		1		1		207		63		-145
71	Arts, Entertain, Recreation		2		127		-78		213	
		10		7		205		138		-75
72	Accommodation and Food Svcs		1,569		15,272		-1,924		23,410	
		2,766		1,197		17,196		22,343		-1,068
81	Other Services		448		8,630		1,441		8,982	
		677		229		7,190		11,250		2,268
92	Public Administration		1,803		8,665		-5,423		20,198	
		868		-934		14,088		11,838		-8,361
TOTAL	3,701 Accounts		17,288		182,973		-33,275		307,934	
		22,081		4,793		216,248		253,326		-54,608

NOTE: YTD column includes returns from 200811 to 200907

+ 27.7%  
month to month

13

- 15.4%  
12 month



# General Fund Revenue

## 2010 Budget Development

General Fund Revenue Type		2008 Actuals	2009 Actual thru July	2009 Estimated Yearend	2010 Proposed Budget
001	<b>General Fund</b>				
310's	<b>Taxes</b>				
	- Property Tax	941,476	514,539	963,661	998,000
	- Sales Tax	286,610	134,851	250,000	250,000
	-Solid Waste Utility Tax	34,098	18,030	31,250	31,250
	-Cable TV Utility Tax	9,424	6,331	11,000	11,000
	-Telephone Utility Tax	144,797	85,263	145,500	145,500
	-Gas Utility Tax	4,414	3,384	6,452	6,500
	- Electric Utility Tax	224,043	170,135	253,000	240,000
	- Water Utility Tax	20,000	14,380	25,000	25,000
	- Stormwater Utility Tax	0	7,202	13,000	14,600
	- Wastewater Utility Tax	33,108	19,985	36,500	36,500
	- Gamb., B& O & Misc Tax	16,331	757	1,500	1,500
	<b>Subtotal Tax Revenue</b>	<b>1,714,302</b>	<b>974,857</b>	<b>1,736,863</b>	<b>1,759,850</b>
320's	<b>Licenses and Permits</b>				
	- Business Licenses	27,419	25,640	25,800	26,000
	-Cable Franchise Fees	50,722	40,158	53,500	55,500
	- Gun Permits and Fingerprinting	1,637	1,173	1,500	1,500
	<b>Subtotal Bus Lic., Gun Permit &amp; Fingerprint Rev</b>	<b>79,778</b>	<b>66,971</b>	<b>80,800</b>	<b>83,000</b>
330's	<b>Intergovernmental Revenue</b>				
	-KC Ems Levy	70,413	53,104	53,100	52,838
	-Liquor Tax	19,831	15,034	21,000	21,000
	-Liquor Profits	27,846	14,139	28,200	28,200
	-State Assistance	69,606	16,888	59,676	85,578
	-Other Intergovernmental (includes grants)	229,859	45,555	78,169	44,150
	<b>Subtotal Intergovernmental Revenue</b>	<b>417,555</b>	<b>144,720</b>	<b>240,145</b>	<b>231,766</b>
340's	<b>Land Use and Permitting</b>				
	-Land Use	7,480	8,523	11,000	11,000
	-Plan Check Fees	21,676	13,846	17,000	17,000
	-Building and Other Permits	38,928	23,712	32,000	32,000
	-Hearing Examiner Reimbursement	0		25,000	25,000
	-Deposits	11,716	4,500	2,000	2,000
	<b>Subtotal Land Use and Bldg Permit Revenue</b>	<b>79,799</b>	<b>50,581</b>	<b>87,000</b>	<b>87,000</b>
340's	<b>Charges for Service</b>				
	-Central Services (internal)	30,298	11,662	62,735	62,750
	-Police Traffic School & Marine Safety	17,960	38,200	64,926	65,000
	-Cemetery Fees and Charges	10,198	300	2,800	3,500
	-Lake Sawyer Parking Fees	24,104	15,118	25,000	25,000
	-Passport and Other Charges for Service	1,948	157	12,311	15,000
	-Police Home Monitor & DUI Rev	895	2,324	4,500	4,500
	<b>Subtotal Charges for Service Revenue</b>	<b>85,403</b>	<b>67,761</b>	<b>172,272</b>	<b>175,750</b>
350's	<b>Court Fines, Forfeits and Fees</b>	163,854	99,477	187,000	187,000
360's	<b>Interest and Misc Revenue</b>				
	-Sale of Land - JAG			13,296	
	-Miscellaneous Income	10,708	3,607	5,823	6,000
	-Interest Income	40,434	3,638	7,000	5,300
	-Sale of Surplus Property	2,470	13,021	13,000	3,000
	<b>Subtotal Miscellaneous Revenue</b>	<b>53,612</b>	<b>20,266</b>	<b>39,119</b>	<b>14,300</b>
390's	<b>Transfers</b>		59,500	102,223	102,000
	<b>Total GF Operating Revenue</b>	<b>2,594,303</b>	<b>1,484,132</b>	<b>2,645,422</b>	<b>2,640,666</b>
360's	<b>Other Misc. Revenue</b>				
	-YarrowBay Funding Agreement	2,417,149	926,887	1,980,774	1,804,531
	-MPD & Sepa Reimbursement	78,332	564,740	1,140,177	110,000
	-Studies and Deposits	19,579	67,363	72,606	10,000
	<b>Subtotal Miscellaneous Revenue</b>	<b>2,515,061</b>	<b>1,558,990</b>	<b>3,193,557</b>	<b>1,924,531</b>
	<b>General Fund Total</b>	<b>\$5,109,364</b>	<b>\$3,043,122</b>	<b>\$5,838,979</b>	<b>\$4,565,197</b>





# CITY OF BLACK DIAMOND

## 2010 Budget Calendar for 2009

	Process	Internal Due Date	Workshops	City Council Meetings
1	Budget Call and instructions go out to all Departments	August 4		
2	Departments provide budget requests to City Administrator's office	August 28		
3	Finance prepares revenue sources and preliminary expenditures for salaries and benefits	August 28		
4	Estimates to be filed with the City Clerk and Administration	September 21		
5	Finance provides Expenditure budgets for Oct. 1 Council Packet	September 24		
6	City Clerk submits to CAO the proposed preliminary budget setting forth the complete financial program	October 1		
7	CAO provides Council with current info on revenue from all sources as adopted in 2009 budget, and provides the Clerk's proposed preliminary budget setting forth the proposed General Fund Revenues.		October 1	
8	Mayor and department heads review General Fund Expenditure budgets with Council		October 22	
9	Council reviews Public Works budgets for Revenues And Expenditures for all Public Works budgets, including Street, Water, Sewer, drainage and all Associated funds. Also reviews overall Budget		October 29	
10	City Clerk publishes Notice of Public Hearing on 2010 Budget for two weeks out & filing of preliminary budget – once a week for two consecutive weeks – Draft budget submittal ready	November 3		
11	City Council Workshop to review proposed 2010 Budget for Revenues and Expenditures for all funds, including projects from 2010 CIP		November 5	
12	Copies of Preliminary Budget made available to Public	November 19		
13	City Council holds public hearing on revenue sources and expenditures for the upcoming budget year including possible increases in property tax revenue.			November 19
14	Public Hearing on Property Tax			November 19
15	City Council Adopts Preliminary Property Tax Levy for 2010 Budget (possibly hold 2 <sup>nd</sup> in December as well due to delays in information from Washington State) - Must be done by Nov 30			November 19
16	City Council holds final public hearing on 2010 Budget			December 3
17	City Council adopts Final Property Tax Levy for 2010 Budget			December 3 <sup>rd</sup> or December 17 <sup>th</sup>
18	City Council adopts Final 2010 Budget and transmits to the State Auditors Office			December 3 <sup>rd</sup> or December 17 <sup>th</sup>