

# Black Diamond Final Budget

---

# 2019

## *Pacific Northwest Wildflowers*

Picture removed from document per request on 1/7/2020.

Wildflowers and the Tatoosh range from Mazama ridges Skyline Trail in Mount Rainier National Park.  
Leave them undisturbed, as it is illegal to pick wildflowers in national parks.

## Table of Contents

Mayor's Letter .....	2
Black Diamond Elected Officials .....	4
City Overview .....	5
Organization Chart.....	6
2019 Preliminary Budget (All Funds) .....	7
<b>General Fund</b> .....	8
GF Sources/Uses Summary.....	9
Functions Supported by General Fund Revenue .....	11
General Fund Top 20 Revenue Summary .....	12
Property Taxes .....	14
Other Revenue .....	17
General Fund Expenditure Summary.....	25
Legislative .....	26
Executive.....	26
Administrative Services .....	27
Legal.....	28
Municipal Court .....	28
Police.....	29
Fire .....	30
Community Development.....	31
MDRT Expenditure Summary .....	32
MDRT Consultants .....	32
Parks .....	33
Cemetery .....	34
Facilities and Grounds.....	35
<b>Special Revenue Funds</b> .....	36
101 Street Fund .....	37
107 Fire Impact Fee Fund .....	38
108 Transportation Benefit District Fund .....	39
109 Traffic Mitigation Fund .....	40
<b>Internal Service Fund</b> .....	41
Equipment Replacement Funds.....	42
<b>Utility Funds</b> .....	44
401 Water Operating Fund.....	45
407 Sewer Operating Fund .....	47
410 Stormwater Operating Fund.....	48
<b>Capital Funds</b> .....	49
REET I General Government Projects REET Fund .....	50
REET II Public Works Projects REET Fund .....	51
Capital Projects .....	52
Position List and Allocations .....	54
Salary Schedule .....	55
Budget Calendar .....	56

October 30, 2019

City Council and Black Diamond Residents,

It is my pleasure and honor as the Mayor of the City of Black Diamond to present the 2019 Budget to both the City Council and the community at large. I along with staff have worked very hard to bring forward a balanced budget and I believe this document does an excellent job of blending values and goals with the financial realities that must always be considered.

The total 2019 Budget for both Operating and Capital totals \$21,833,593, with the General Fund portion at \$8,454,859. The General Fund includes an increase to the Ending Cash and Investment Balance, budgeted at \$1,272,061. This amount equals 17.7% of operating expenditures which exceeds the policy adopted of at least a 10% ending balance. This higher Cash and Investment balance is especially important to Black Diamond as we are very dependent on receipt of Property Taxes in April and October. This is also important as the State Auditors measure a city's on-going "fitness" by making sure we maintain the budgeted ending balance within policy.

The General Fund, which is the main operating fund of the city, continues to support the safety of our citizens as a priority, with 53.4% of the operating budget planned for Police, Fire/EMS and the Court. 100% of property tax and other revenues are used to fund Public Safety. We are proud that the city of Black Diamond was recently ranked as the 2<sup>nd</sup> safest city in the State of Washington. This is a huge accomplishment and we will work to maintain this status while our city continues to grow.

The 2019 police budget includes an emphasis on traffic safety to include a commercial vehicle enforcement program and funding for two additional Police vehicles. Local and federal funds continue to support boating safety on Lake Sawyer, while donations help with the DARE program at the Black Diamond Elementary School.

A high priority is the purchase of a new Fire Engine in 2019. This is a long-awaited item and is funded by use of growth related Fire Impact Fees and a supporting city match.

A priority in the 2018 Budget was to provide the staffing needed to review and inspect the increase in building activity in Black Diamond. The Ten Trails development began to issue permits and building of homes as well as some commercial in 2018. A full time Building Official was hired in October of 2018 to process the permits, inspections and provide added emphasis on Code Enforcement in 2019. Along with several new in-fill residential developments, the Community Development Department is keeping busy.

We were fortunate to receive a State Transportation Improvement Board (TIB) Grant in 2018 to resurface over a mile of 224<sup>th</sup> Ave SE from the fire station to Sawyer Woods Elementary School. We also expect to complete in 2019 a new pedestrian trail from Morgan Street to Roberts Drive on the West side of Ginder Creek with County funds. A major upgrade of the communication and computer control system for the water and sewer system is expected to be completed in 2019.

The city will also achieve a more efficient stormwater treatment system by combining our grant with Oakpointe's Traffic mitigation roundabout project on SR 169. Next year begins a two-year

developer funded WSFFA project to rehabilitate and expand the City springs water supply, with larger pumps and pipes with the completion expected in 2020 to modernize our collections system.

Sustaining the budget for maintenance and operation of the Street and Utility Funds is of continuing importance. While the Transportation Benefit District's \$20 car tab fee provides funding for street maintenance for such activity as roadway striping, traffic signage, pothole repair, street lights, pavement, signals, sidewalks and road safety improvements, it is not covering the on-going increased cost of the street maintenance and operations. This is a problem experienced by all cities and will need to be resolved by the State or future increases in local revenue sources.

The Water, Sewer and Stormwater Operation 2019 budgets are also in balance. However, the Sewer and Stormwater Funds need to evaluate rate increases for 2019. The Sewer Operating 2019 budget includes a Metro pass-through rate increase expected to be adopted in November 2018. The Stormwater Fund needs a rate increase to provide cash flow for 2019. The City has hired a consultant to update the last model which was done in 2014 to provide options for 2019 rate increases. A first quarter 2019 Rate Study is planned to evaluate the adequacy of the Water and Sewer rates.

The budget also includes a variety of technology related projects for 2019. Those projects include, agenda and document management systems, launching of a new city website, and upgrades to server hardware and fiber wiring.

With the Ten Trails development progressing, the city still needs a conservative, yet forward looking 2019 Budget until the future growth-related revenue from Property Taxes and eventually Sales Tax from new commercial projects begin. To that end we must guard against a fast rise in operating costs until actual long-term sustainable revenue streams are realized and in place to sustain any new staffing.

I thank you in advance for your review and consideration of this preliminary budget and I look forward to your input. I also want to thank City Staff for their hard work and dedication to develop a balanced 2019 Budget within the resources we have. I am proud that the city has maintained a level of service which makes Black Diamond a better place to live, work, play and do business.

Sincerely,



Mayor



## Black Diamond Elected Officials

Mayor  
Carol Benson  
Expires 12/31/2021

Position 3  
Janie Edelman  
Mayor Pro Tem  
Expires 12/31/2019

Position 1  
Tamie Deady  
Expires 12/31/2019

Position 4  
Erin Stout  
Expires 12/31/2021

Position 2  
Melissa Oglesbee  
Expires 12/31/2021

Position 5  
Chris Wisnoski  
Term Expires after  
2019 Nov. Election



Pinkfairies, also known as Ragged Robin 'Clarkia pulchella', is quickly identified by the distinct dark pink petals, each of which has 3 lobes

## **Black Diamond, Washington – Coal Town**

Black Diamond incorporated in 1959 but has had a much longer history as a historic town in Washington. Black Diamond was first established as a community in the late 1880s for the mining of coal. At the turn of the century the town was a major exporter of coal in the region. The Pacific Coast Coal Company in Black Diamond became the largest coal mining operations on the West Coast. Some historic buildings retain their original locations. In 2010, Black Diamond's historic Railroad Avenue was updated and refurbished making a great improvement to the Historic Museum and Black Diamond Bakery area.

The city is experiencing new growth both residentially and commercially. At 4,360 citizens, population projections could reach 20,000 in the next 20 years.

Residents at Ten Trails and other new developments are finding Black Diamond offers a warm and friendly small historical town atmosphere with spectacular mountain views with numerous outdoor sporting opportunities close by.

## **Form of Government**

Black Diamond is a "Code City" as described under Title 35A in the Revised Code of Washington. The city operates under a strong mayor form of government with five elected council members serving staggered four-year terms. The Mayor serves as the chief administrative officer of the city. The City Council acts as the legislative body. When the city reaches a population of 5,000 state law requires expansion to a seven-member council. The city is served by Legislative Congressional District 8 and Legislative District 5.

## **Budget Process**

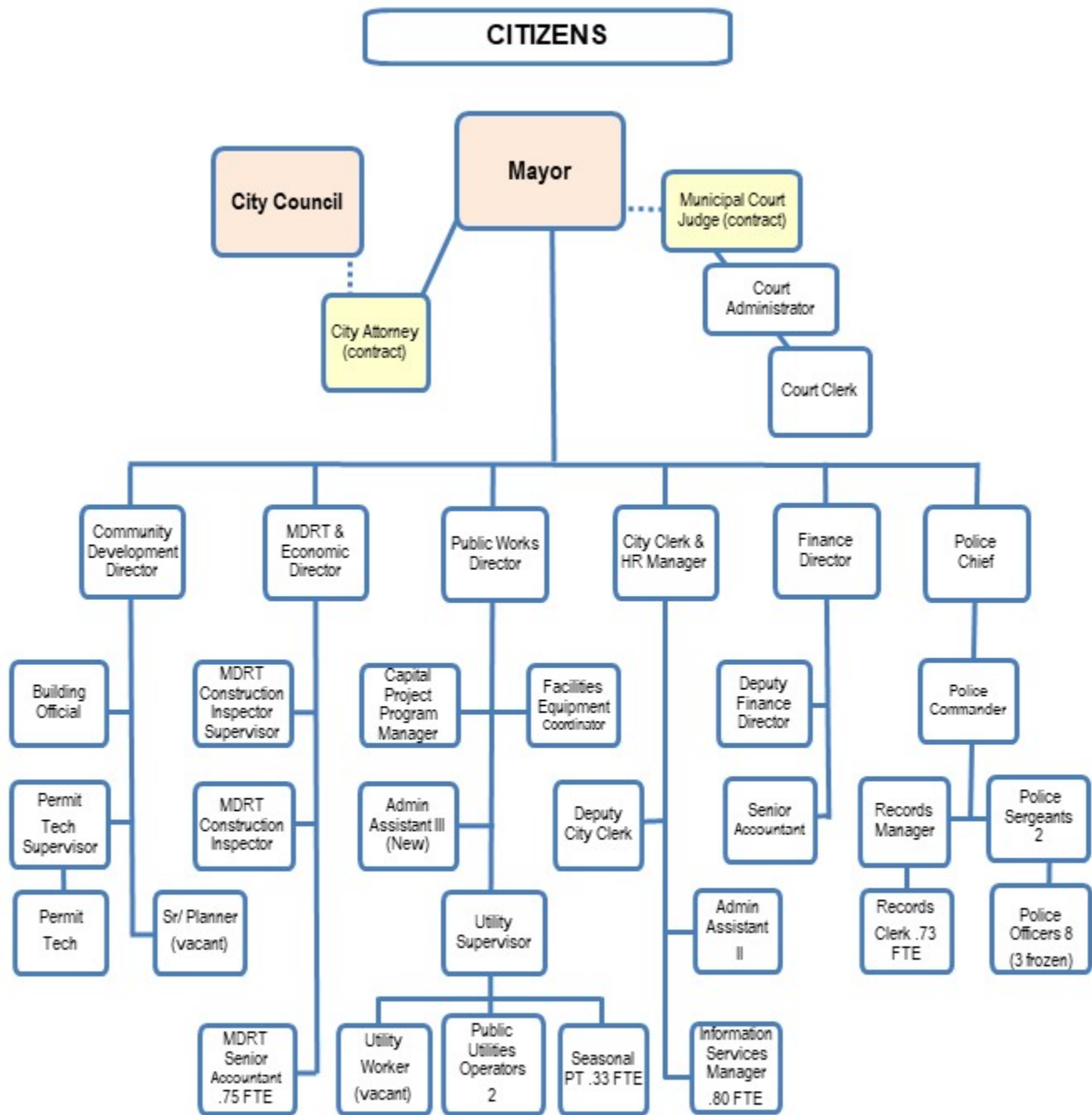
Budgeting is an essential element of the financial planning, control and evaluation process of government. The planning process involves determining the types and levels of services to be provided by the various departments, programs and functions.

The City of Black Diamond budgets annually on the calendar year beginning January 1 and ending December 31. Budget adjustments are limited by state law (35A.33.120). Allocations are made based on a fund level, limiting uses outside of each fund. Funds are segregated to carry on specific objectives. Funds are budgeted on a cash basis in accordance with the Revised Code of Washington, RCW 35.33. Appropriations in the operating fund budgets constitute maximum expenditure authorizations during the year and cannot be legally exceeded until subsequently amended by the City Council.

## **How Black Diamond Serves the Community**

The City of Black Diamond strives to provide a safe and enjoyable environment for residents, businesses and visitors alike. Foremost, safety is a priority in Black Diamond. Our city's Police Department and Mountain View Fire and Rescue employees are both dedicated and top notch. City employees provide other important services such as road maintenance, planning, permitting, code enforcement, a municipal court, parks maintenance, water utility services, stormwater management and a sewer utility.

## City of Black Diamond 2019 Organization Chart



This Chart represents budgeted positions for 2019 = 36.6 FTE

Each position is filled by 1 FTE, unless otherwise noted.

Black Diamond is served by Mountain View Fire and Rescue

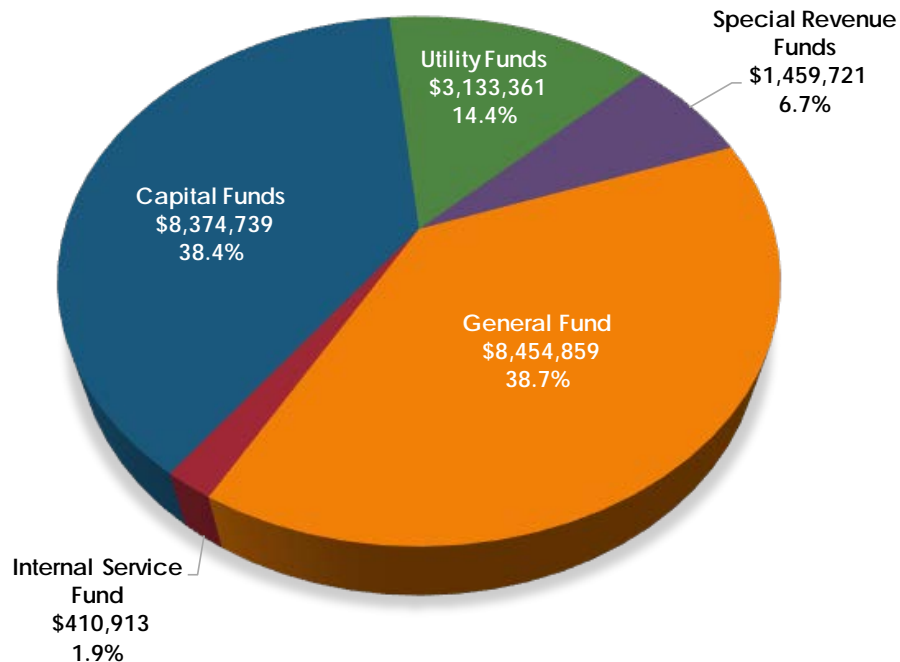
Elected Positions

Contract

### Combined 2019 Final Budget - All Funds

	Beginning Fund Balance	2019 Revenue	Total Sources	2019 Expenditures	Ending Fund Balance	Total Uses
1 <b>General Fund 001</b>	1,366,173	7,088,686	8,454,859	7,182,798	1,272,061	8,454,859
2 <b>Special Revenue Funds</b>						
3 101 Street Fund	103,964	251,531	355,495	311,852	43,643	355,495
4 107 Fire Impact Fees	474,993	306,000	780,993	600,000	180,993	780,993
5 108 Trans. Benefit District Fund	4,728	120,500	125,228	120,000	5,228	125,228
6 109 Traffic Mitigation Fees	125,805	72,200	198,005	198,005		198,005
7 <b>Utility Operating Funds</b>						
8 401 Water Fund	378,871	1,056,150	1,435,021	1,133,111	301,910	1,435,021
9 407 Sewer Fund	119,776	1,063,500	1,183,276	1,104,596	78,680	1,183,276
10 410 Stormwater Fund	86,864	428,200	515,064	475,384	39,680	515,064
11 <b>Capital Funds</b>						
12 310 Gen. Government CIP Fund	217,956	844,500	1,062,456	1,062,456		1,062,456
13 and REET 1	176,516	253,500	430,016	234,390	195,626	430,016
14 320 Street CIP Fund		820,000	820,000	820,000		820,000
15 and REET 2	154,016	253,500	407,516	254,000	153,516	407,516
16 402 Water Supply and Facility Fund	70,000	3,190,000	3,260,000	3,190,000	70,000	3,260,000
17 404 Water Capital Fund	446,970	374,095	821,065	467,046	354,019	821,065
18 408 Sewer Capital Fund	311,886	151,800	463,686	250,000	213,686	463,686
19 410 Stormwater Capital Fund		1,110,000	1,110,000	1,110,000		1,110,000
20 <b>Internal Service Fund 510</b>	298,513	112,400	410,913	323,644	87,269	410,913
<b>Grand Total All Funds</b>	<b>4,337,031</b>	<b>17,496,562</b>	<b>21,833,593</b>	<b>18,837,282</b>	<b>2,996,311</b>	<b>21,833,593</b>

### Total Black Diamond 2019 Final Budget



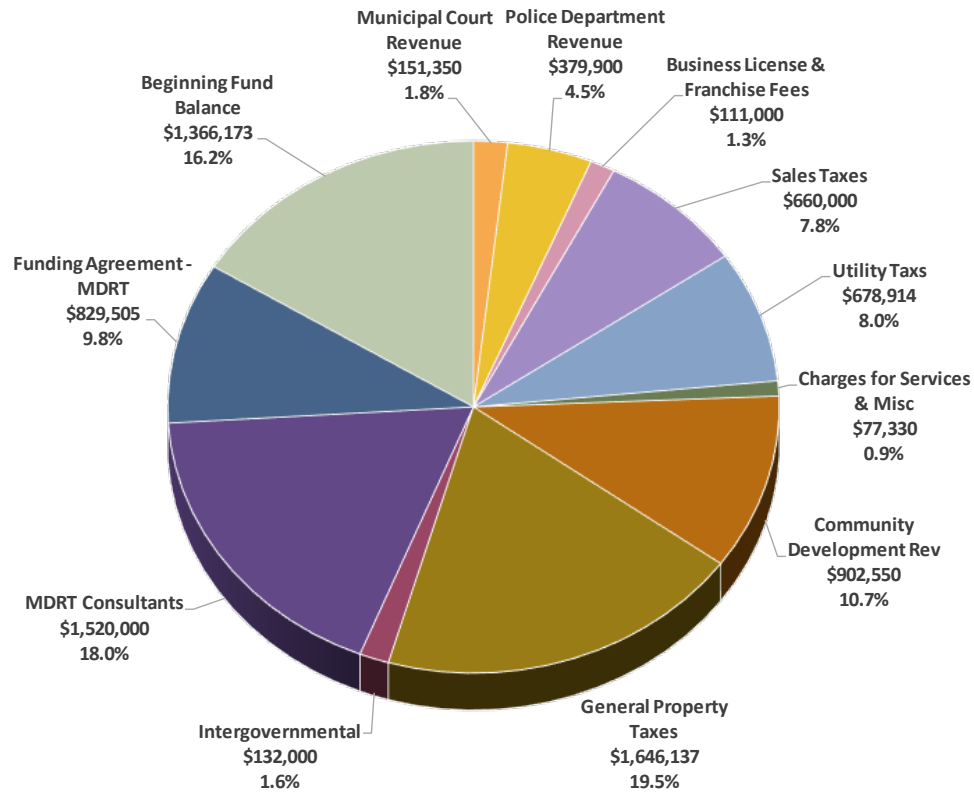
# General Fund

The General Fund is the primary fund of the city. It is similar to a firm's general ledger account and records all assets and liabilities of the entity that are not assigned to a special purpose fund. It provides the resources necessary to sustain day-to-day city activities.

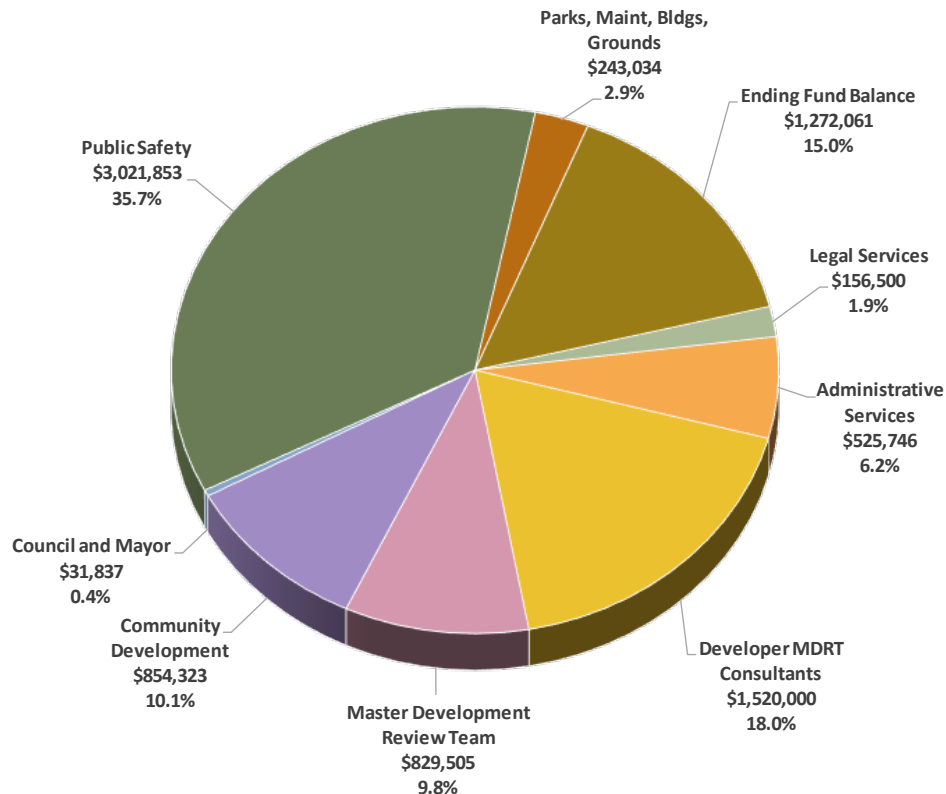


Alpine Collomia  
A small midsummer Alpine flower

### 2019 General Fund Sources \$8,454,859



### 2019 General Fund Uses \$8,454,859



General Fund Final Budget 2019		2 0 1 8		2 0 1 9		
		Budget	Actuals Thru August	Estimated Year End	Budget	% Budget Change
REVENUE						
1	Beginning Cash and Investments	1,161,717	1,217,656	1,217,656	1,366,173	17.6%
2	General Property Taxes	1,534,740	870,125	1,547,900	1,646,137	7.3%
3	Sales Taxes	655,000	383,799	600,000	660,000	0.8%
4	Utility Tax and Gambling Tax	641,650	419,127	626,850	678,914	5.8%
5	Cable Franchise Fees	76,500	54,602	78,500	80,000	4.6%
6	Business License	23,500	26,509	27,000	31,000	31.9%
7	Liquor Excise Tax	21,328	15,971	21,300	22,000	3.2%
8	Liquor Board Profits	35,937	17,961	35,000	36,000	0.2%
9	KC EMS Levy, Recycle Grants & Misc	74,500	77,372	72,500	74,000	(500)
10	State Sales Tax Assistance	95,000	7,538	15,000	-	(95,000)
11	Community Development Rev	794,750	835,750	951,000	902,550	107,800
12	Police Department Revenue	269,339	267,595	341,494	379,900	110,561
13	Municipal Court Revenue	195,275	93,452	135,000	151,350	(43,925)
14	Charges for Services & Misc Rev	32,650	24,264	28,895	35,930	3,280
15	Parks Revenue	36,900	28,554	33,400	35,400	(1,500)
16	Cemetery Revenue	12,600	4,700	5,200	6,000	(6,600)
17	Funding Agreement - MDRT	878,088	725,279	878,088	829,505	(48,583)
Total Operating Revenues		5,377,757	3,852,598	5,397,127	5,568,686	190,929
18	Dev Reimburse-MDRT Consultants	975,000	403,970	975,000	1,520,000	545,000
TOTAL GENERAL FUND SOURCES		7,514,474	5,474,224	7,589,783	8,454,859	940,385
		2 0 1 8		2 0 1 9		
		Budget	Actuals Thru August	Estimated Year End	Budget	% Budget Change
EXPENDITURES						
1	Legislative - Council	15,881	7,053	13,300	16,174	293
2	Executive - Mayor	14,967	9,957	14,760	15,663	696
3	Administrative Services	496,372	380,895	482,200	525,746	29,374
4	Legal Services	162,500	157,285	223,500	156,500	(6,000)
5	Prosecuting Atty and Public Defender	85,250	45,825	77,400	83,500	(1,750)
6	Municipal Court	280,055	168,495	258,000	276,268	(3,787)
7	Police Department	1,944,007	1,287,788	1,895,000	2,071,435	127,428
8	Fire Department	540,300	275,873	571,750	558,650	18,350
9	EMS/Recyl/Anim Cont/Mental Health	28,957	23,899	29,000	32,000	3,043
10	Master Development Review Team	878,088	543,235	789,000	829,505	(48,583)
11	Community Development	807,199	385,539	670,200	854,323	47,124
12	Facilities	124,931	82,982	126,500	127,370	2,439
13	Parks Department	97,494	53,119	87,000	101,914	4,420
14	Cemetery	19,247	9,598	11,000	13,750	(5,497)
Total Operating Expenditures		5,495,248	3,431,540	5,248,610	5,662,798	167,550
15	Developer MDRT Consultants	975,000	361,092	975,000	1,520,000	545,000
Total Expenditures		6,470,248	3,792,633	6,223,610	7,182,798	712,550
16	Ending Cash and Investments	1,044,226	1,681,591	1,366,173	1,272,061	227,835
TOTAL GENERAL FUND USES		7,514,474	5,474,224	7,589,783	8,454,859	940,385

General Fund Functions Supported by Types of Revenue					Public Safety	General Gov't	MDRT
	2018 Budget	2019 Budget	\$ Change	% Change			
<b>REVENUES</b>							
1 Beginning Cash and Investments	1,161,717	1,366,173	204,456	17.6%		1,303,173	63,000
2 <b>Public Safety Revenue Funded With:</b>							
3 General Property Taxes	1,534,740	1,646,137	111,397	7.3%	1,646,137		
4 Utility Tax and Gambling Tax	641,650	678,914	37,264	5.8%	678,914		
5 Criminal Justice Sales Tax	126,639	135,200	8,561	6.8%	135,200		
6 Liquor Excise Tax and Profits	57,265	58,000	735	1.3%	58,000		
7 Municipal Court Revenue	195,275	151,350	(43,925)	-22.5%	151,350		
8 EMS Levy Taxes	57,000	60,000	3,000	5.3%	60,000		
9 Sales Tax Assist	95,000	-	(95,000)	-100.0%		-	
10 Business License	23,500	31,000	7,500	31.9%	31,000		
11 Police Charges for Service, Grants, Misc	142,700	244,700	102,000	71.5%	244,700		
12 <b>Total Public Safety Revenue</b>	<b>2,873,769</b>	<b>3,005,301</b>	<b>131,532</b>	<b>4.6%</b>	<b>3,005,301</b>		
13 <b>General Government Funded With:</b>							
14 Sales Taxes	655,000	660,000	5,000	0.8%		660,000	
15 Land Use and Permitting Fees	794,750	902,550	107,800	13.6%		902,550	
16 Cable Franchise Fees	76,500	80,000	3,500	4.6%		80,000	
17 Grants, Passports, Charges for Svs	50,150	49,930	(220)	-0.4%		49,930	
18 Parks Revenue	36,900	35,400	(1,500)	-4.1%		35,400	
19 Cemetery Revenue	12,600	6,000	(6,600)	-52.4%		6,000	
20 <b>Total General Government Revenue</b>	<b>1,625,900</b>	<b>1,733,880</b>	<b>107,980</b>	<b>(0)</b>		<b>1,733,880</b>	
21 Funding Agreement - MDRT	878,088	829,505	(48,583)	-5.5%			829,505
22 <b>Total GF Operating Revenue</b>	<b>5,377,757</b>	<b>5,568,686</b>	<b>59,397</b>	<b>1.1%</b>	<b>3,005,301</b>	<b>1,733,880</b>	<b>829,505</b>
<b>TOTAL GENERAL FUND SOURCES</b>					<b>\$3,005,301</b>	<b>\$3,037,053</b>	<b>\$892,505</b>
<b>EXPENDITURES</b>							
23 Public Safety (Fire, Police, Court, EMS)	2,878,569	3,021,853	143,284	5.0%	3,021,853		
24 Gen Govt (Admin, Legal, Com Dev, etc.)	1,738,591	1,811,440	72,849	4.2%		1,811,440	
25 Master Development Review Team MDRT	878,088	829,505	(48,583)	-5.5%			829,505
26 <b>Total Operating Expenditures</b>	<b>5,495,248</b>	<b>5,662,798</b>	<b>167,550</b>	<b>3.0%</b>	<b>3,021,853</b>	<b>1,811,440</b>	<b>829,505</b>
27 Ending Cash and Investments	1,044,226	1,272,061	227,835	21.8%	(16,552)	1,225,613	63,000
<b>TOTAL GENERAL FUND USES*</b>					<b>\$3,005,301</b>	<b>\$3,037,053</b>	<b>\$892,505</b>

\* Analysis doesn't include MDRT Consultant Revenues and Expenses in 2019 of \$1,520,000

## General Fund Revenue

The General Fund budget refers to the expenditures and revenues associated with the delivery of city services in Black Diamond that are funded with property, sales, and utility taxes, charges & fees, and state shared revenues. Services provided under the General Fund include police and fire, municipal court, parks maintenance, building permits, development review and administrative functions in the city. The General Fund includes close to one half of Black Diamond's total budget.

### Top Twenty General Fund Revenue Sources

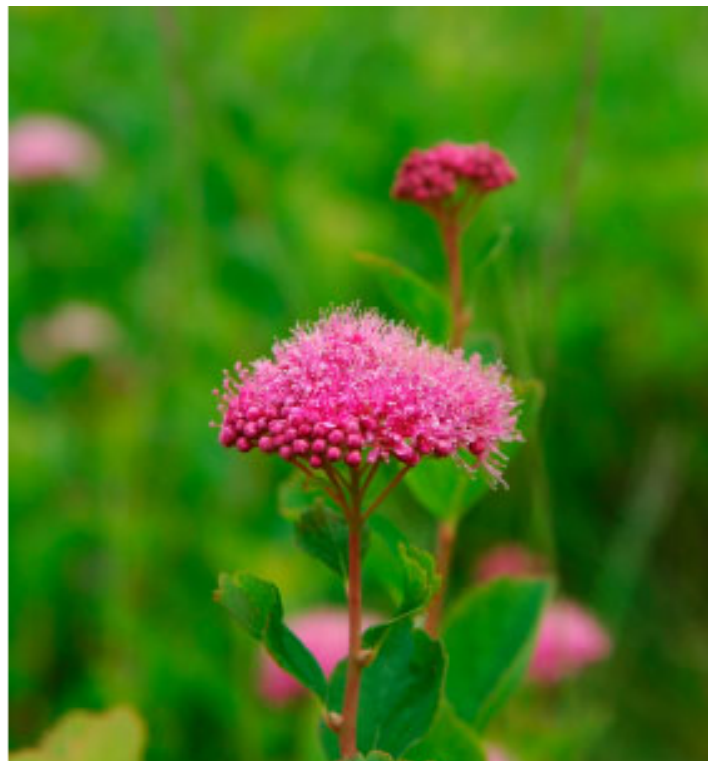
1	General Property Taxes	1,646,137
2	Sales Taxes	660,000
3	Building Permits	650,000
4	Electric Utility Tax	260,000
5	Police Traffic School Fees	170,000
6	Municipal Court Fees	151,350
7	Plan Check Review Fees	140,000
8	Local Criminal Justice Funds	127,000
9	Court Traffic Infractions	95,000
10	Stormwater Utility Tax	82,000
11	Cable Utility Tax	82,000
12	Water Utility Tax	80,000
13	Cable Franchise Fees	80,000
14	Telephone Utility Tax	70,000
15	KC EMS VLS Contract	60,000
16	Sewer Utility Tax	54,600
17	Solid Waste Utility Tax	44,814
18	Liquor Board Profits	36,000
19	Business Licenses	31,000
20	LGIP Interest on Investments	25,000



## General Fund Taxes

Locally levied taxes represent Black Diamond's largest portion of revenues of \$2,985,051 or 54% of the city's General Fund operating revenue. Taxes include real and personal property tax, local sales tax, utility taxes on utility services (water, sewer, stormwater, electric, gas, cable and telephone) and gambling taxes. A 5.4% increase of \$153,661 is estimated in 2019.

General Fund Tax Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	Budget 2019	Budget \$ Change	Budget % Change
1	General Property Taxes	1,460,777	1,481,893	1,498,568	1,534,740	1,547,900	1,646,137	111,397	7.3%
2	Sales Taxes	311,927	447,147	599,718	655,000	600,000	660,000	5,000	0.8%
3	Electrical Tax	214,323	225,324	245,985	250,000	250,000	260,000	10,000	4.0%
4	Water Utility Tax	45,137	46,620	48,304	50,000	56,000	80,000	30,000	60.0%
5	Stormwater Utility Tax	64,348	66,346	70,922	72,000	73,000	82,000	10,000	13.9%
6	Sewer Utility Tax	45,400	47,192	50,375	53,000	52,000	54,600	1,600	3.0%
7	Solid Waste Utility Tax	36,716	44,744	46,854	48,500	43,730	44,814	(3,686)	-7.6%
8	Cable TV Utility Tax	78,378	82,922	87,934	89,000	80,000	82,000	(7,000)	-7.9%
9	Telephone Utility Tax	96,506	85,883	77,071	75,000	65,000	70,000	(5,000)	-6.7%
10	Gas Utility Tax	289	212	209	250	120	100	(150)	-60.0%
11	Pull Tabs and Punch Board Tax	2,866	3,907	5,086	3,900	7,000	5,400	1,500	38.5%
12	<b>Total General Fund Taxes</b>	<b>2,356,666</b>	<b>2,532,192</b>	<b>2,731,025</b>	<b>2,831,390</b>	<b>2,774,750</b>	<b>2,985,051</b>	<b>153,661</b>	<b>5.4%</b>

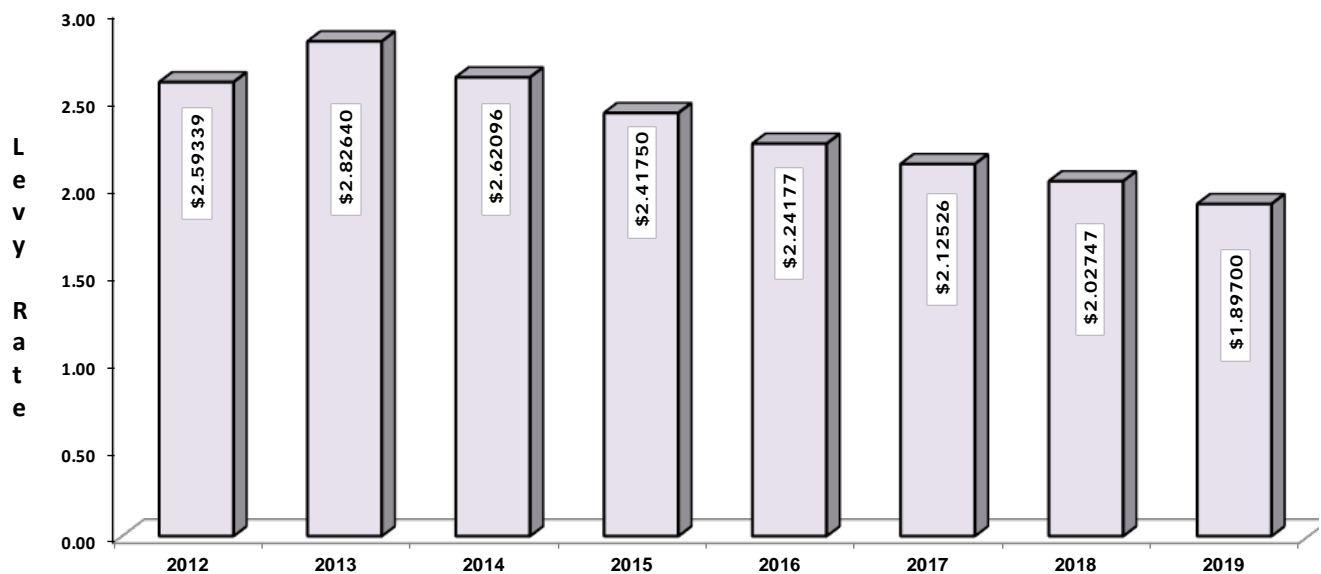


Subalpine Rosy Spirea: It is found in moist meadows, on streambanks, and open, rocky slopes.

**Property taxes** make up 55% of the General Fund's tax revenue and estimated to generate \$1,646,137 in revenue for the city in 2019. All revenues from property taxes go directly to the General Fund to support public safety for police, fire protection and emergency services. Black Diamond depends heavily on property tax collections, as the city has a small commercial base for generating sales tax revenue.

In Washington cities such as Black Diamond, property tax increases are limited to a 1% total dollar annual increase per year unless voters approve a lid-lift or larger percent increases plus any property tax from new construction. King County sets assessed valuation on property and calculates levy rates. Each taxing authority receives a portion of the tax amount, which King County collects and then passes on. In Black Diamond, there are four school districts with separate rates, so depending on which school district the property is in, the taxing amount will vary.

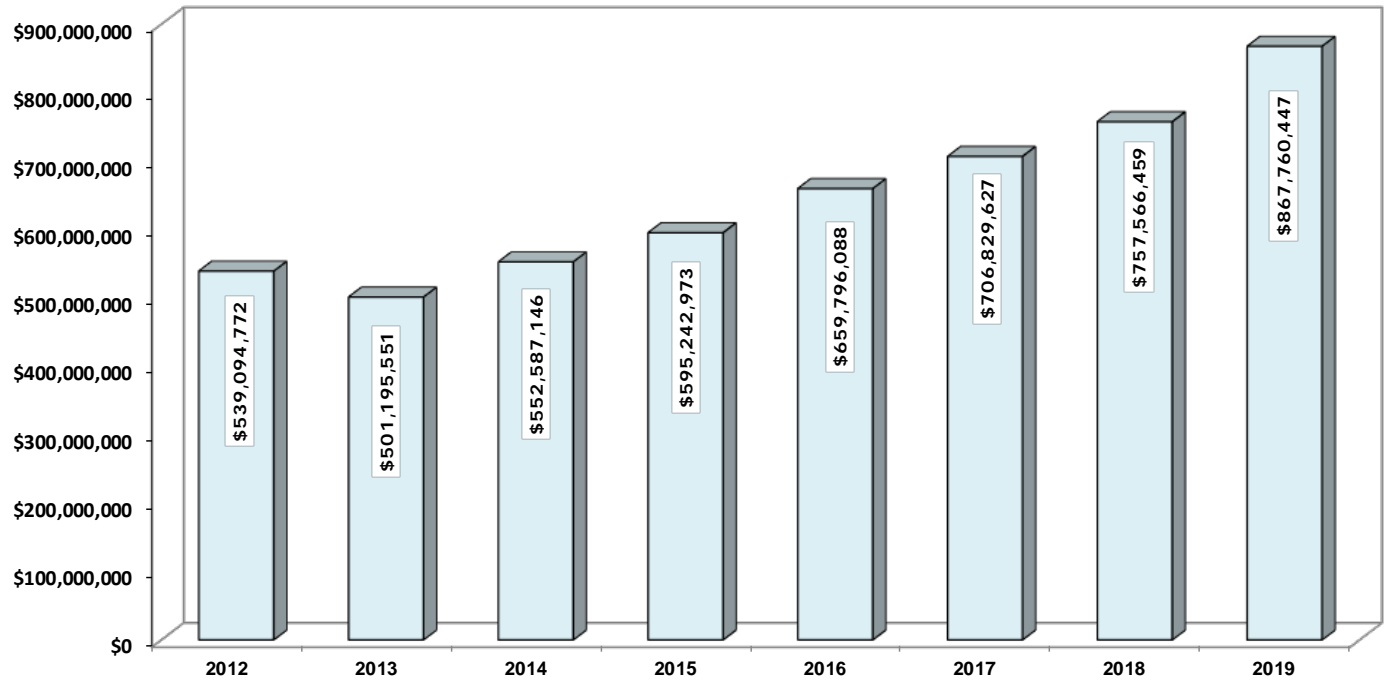
### Property Tax Collection and Levy Rate History



Regular Levy Base	1,360,492	1,373,558	1,400,391	1,438,114	1,462,890	1,481,033	1,508,687	1,535,244
1% Increase	13,605	13,736	14,004	14,381	14,629	14,810	15,087	15,352
New Construction	6,461	4,256	11,833	3,145	11,905	13,378	11,470	95,541
Annexations								
Adjustments	-6,999	8,841	11,886	5,137	-14,074	-534	698	
Total Property Taxes	\$1,373,558	\$1,400,391	\$1,438,114	\$1,460,777	\$1,475,350	\$1,508,687	\$1,535,942	\$1,646,137
<b>Levy Rate per \$1000 AV</b>	<b>\$ 2.59339</b>	<b>\$ 2.82640</b>	<b>\$ 2.62096</b>	<b>\$ 2.41750</b>	<b>\$ 2.24177</b>	<b>\$ 2.12526</b>	<b>\$ 2.02747</b>	<b>\$ 1.89700</b>
<b>Allowable Levy</b>	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
<b>Assessed Valuation</b>	<b>\$539,094,772</b>	<b>\$501,195,551</b>	<b>\$552,587,146</b>	<b>\$595,242,973</b>	<b>\$659,796,088</b>	<b>\$706,829,627</b>	<b>\$757,566,459</b>	<b>\$867,760,447</b>

*Please note: 2019 numbers are preliminary*

## Assessed Valuation History



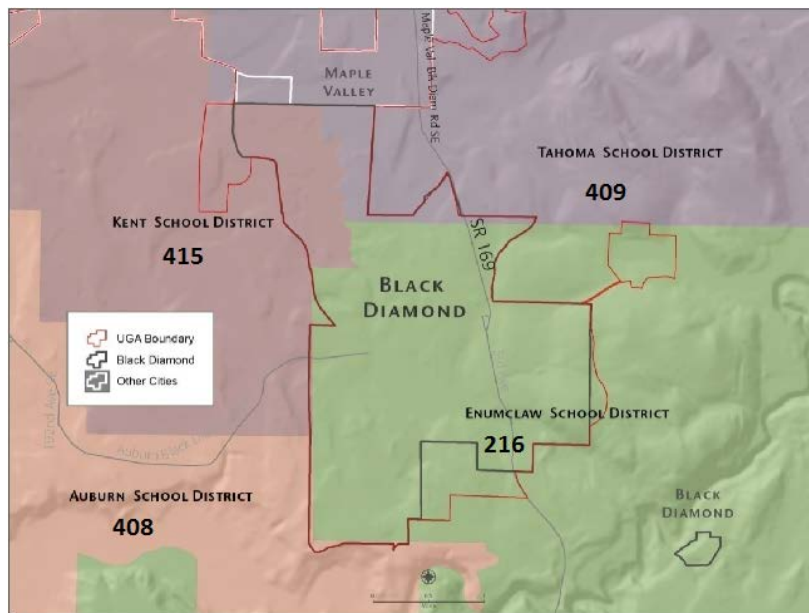
Base Assessed Valuation	536,580,666	499,553,614	548,399,243	593,190,272	654,878,592	700,633,535	752,417,068	820,637,101
New Construction Valuation	2,514,106	1,641,937	4,187,903	2,052,701	4,917,496	6,196,092	5,149,391	47,123,346
<b>Final Assessed Valuation</b>	<b>\$539,094,772</b>	<b>\$501,195,551</b>	<b>\$552,587,146</b>	<b>\$595,242,973</b>	<b>\$659,796,088</b>	<b>\$706,829,627</b>	<b>\$757,566,459</b>	<b>\$867,760,447</b>
% change from prior year	1.2%	-7.0%	10.3%	7.7%	10.8%	7.1%	7.2%	14.5%
Population	4,190	4,160	4,160	4,170	4,200	4,330	4,335	4,360
Property Tax Levy Rate	2.593	2.826	2.621	2.418	2.242	2.125	2.027	1.897

Please Note: 2019 numbers are preliminary



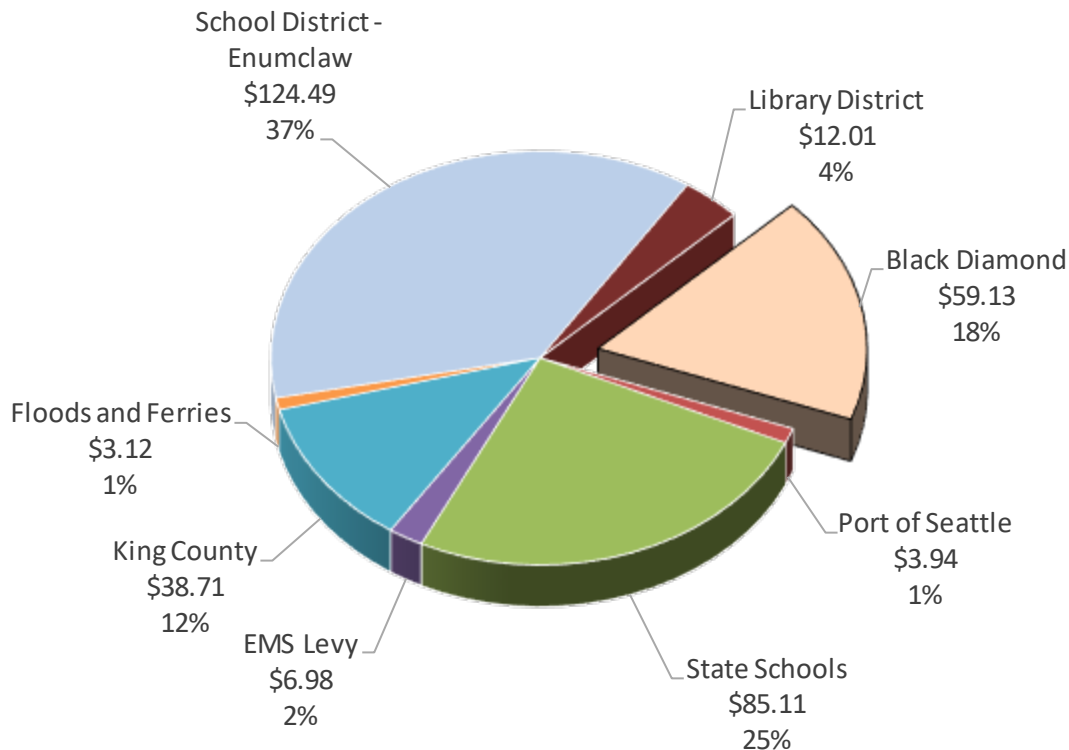
Pacific Bleeding Heart (*Dicentra Formosa*)

## School Districts in Black Diamond



The total property tax rates in Black Diamond vary because of the four different school districts within our city limits.				
<b>2018 Rates</b>				
Local School District	4.27	5.42	4.19	6.30
Washington State for Schools Part 1	1.91	1.91	1.91	1.91
McCleary Decision for Schools Part 2	1.01	1.01	1.01	1.01
King County	1.33	1.33	1.33	1.33
City of Black Diamond	2.03	2.03	2.03	2.03
Port of Seattle	.14	.14	.14	.14
Library District	.41	.41	.41	.41
Emergency Medical Services	.24	.24	.24	.24
King County Flood Levy	.11	.11	.11	.11
<b>Total Levy Rate 2018</b>	<b>\$11.45</b>	<b>\$12.60</b>	<b>\$11.37</b>	<b>\$13.48</b>
<i>2017 Total Levy Rates</i>	<i>11.05</i>	<i>12.36</i>	<i>11.35</i>	<i>13.27</i>

**2018 Property Tax Rates on a \$350,000 Appraised Home  
Translates to  
Total Monthly Taxes of \$333.52  
Black Diamond's Portion = \$59.13**



King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2018 Annual Tax on a \$350,000 Home	Monthly Tax on a \$350,000 Home
Port of Seattle	0.13518	1%	\$47.31	\$3.94
State Schools	2.9182	26%	\$1,021.37	\$85.11
EMS Levy	0.2394	2%	\$83.79	\$6.98
King County	1.32735	12%	\$464.57	\$38.71
Floods and Ferries	0.10708	1%	\$37.48	\$3.12
School District - Enumclaw	4.26822	37%	\$1,493.88	\$124.49
Library District	0.4119	4%	\$144.17	\$12.01
<b>Subtotal</b>	<b>9.40733</b>	<b>82%</b>	<b>\$3,292.57</b>	<b>\$274.38</b>
<b>Black Diamond</b>	<b>2.02747</b>	<b>18%</b>	<b>\$709.61</b>	<b>\$59.13</b>
<b>Total</b>	<b>11.4348</b>	<b>100%</b>	<b>\$4,002.18</b>	<b>\$333.52</b>

**Sales Tax** revenue for the 2019 budget is forecast to be \$660,000 or 22% of General Fund tax revenue. For every \$100 spent in Black Diamond, \$8.60 is collected by the State and is shared by various jurisdictions. These jurisdictions include our city, Washington State, King County and Criminal Justice programs. Black Diamond receives a bit less than 10% of the total.

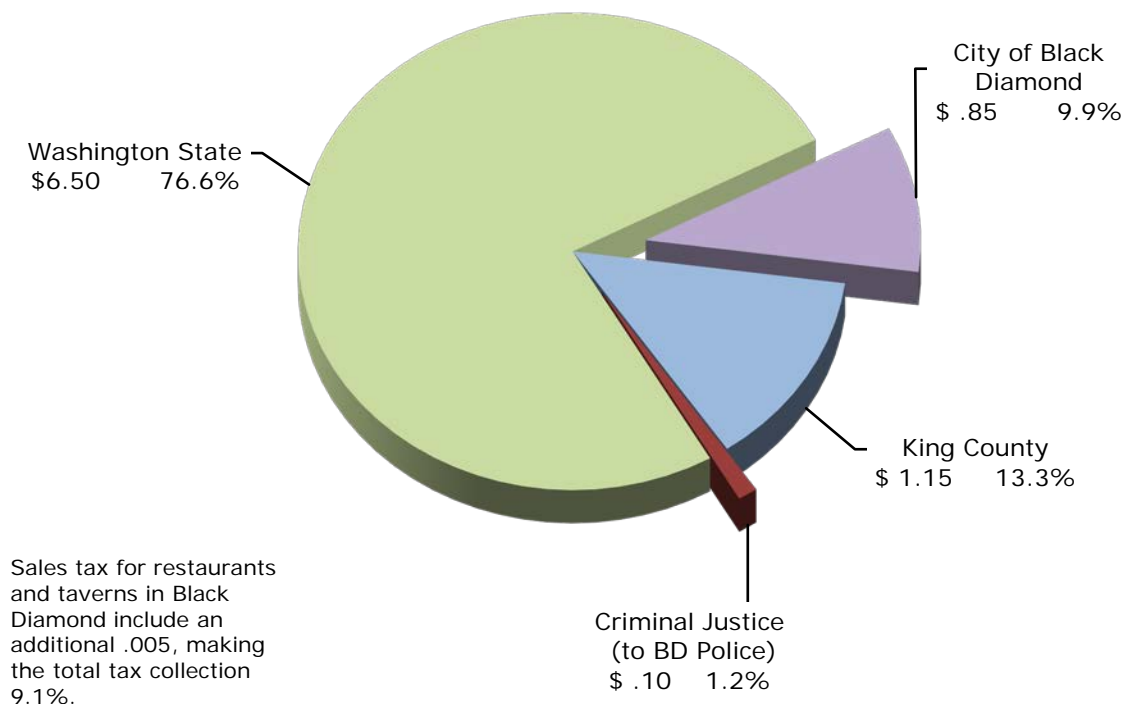
Black Diamond's sales tax revenues are dependent on retail sales of products and services sold or delivered to Black Diamond, as well as tax on new construction material. In fact, a considerable portion of our sales taxes are collected for construction services such as installing, repairing, cleaning, improving and other home services. Sales Tax Collection comparison in Black Diamond since 2011:

2012	2013	2014	2015	2016	2017	2018 Est	2019 Budget
\$262,974	\$290,795	\$302,927	\$311,927	\$447,147	\$599,718	\$600,000	\$660,000

### City of Black Diamond 2019 Sales Taxes

Taxed amount is 8.6% of retail sales

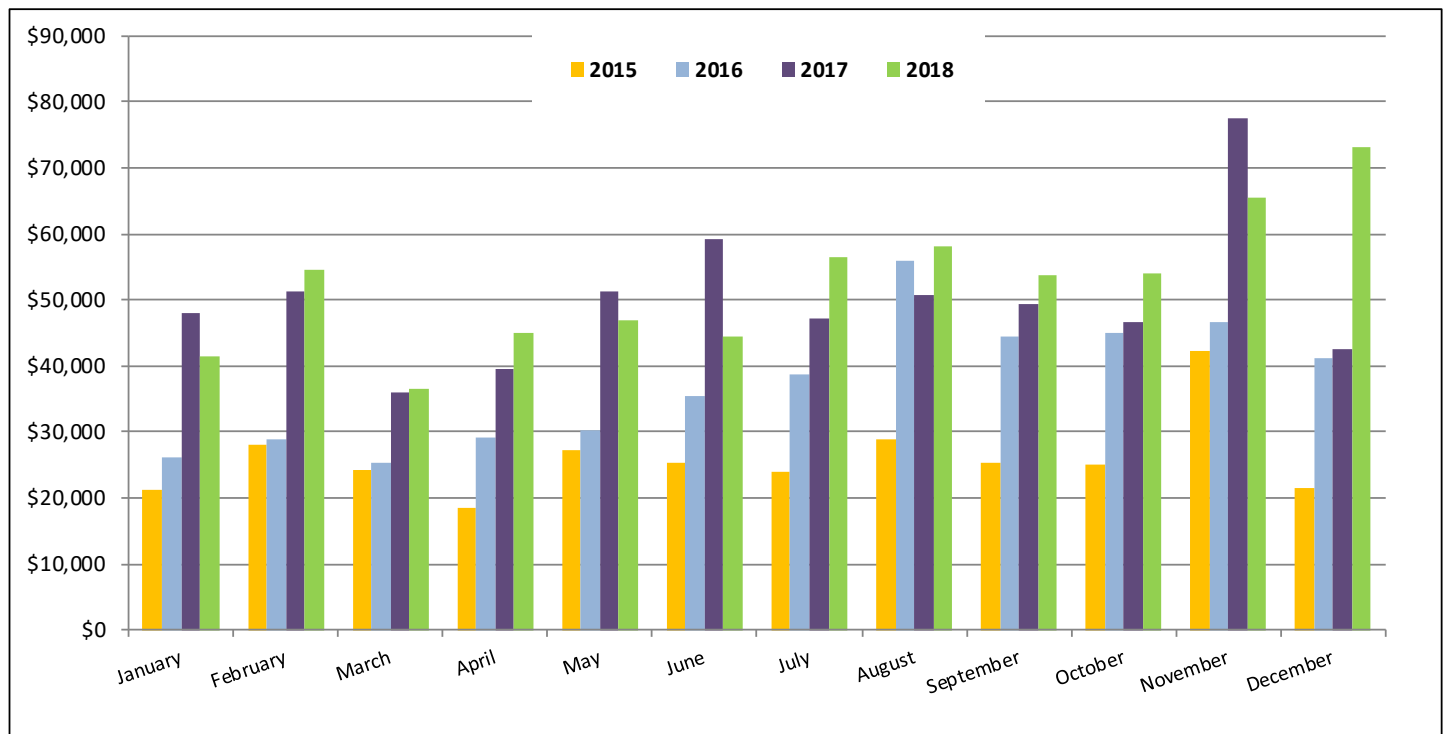
Based on a \$100 sale, retail sales tax collected is \$8.60, and is distributed the following way:



## Black Diamond Sales Monthly Tax History

City of Black Diamond  
Sales Tax Remittance Analysis

Sales Taxes	2015		2016		2017		2018		Change from prior YTD 2017 to 2018
Month	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	
January	21,108	21,108	26,157	26,157	47,902	47,902	41,433	41,433	-13.5%
February	28,157	49,265	28,893	55,050	51,403	99,304	54,622	96,055	-3.3%
March	24,264	73,529	25,356	80,406	35,950	135,254	36,471	132,526	-2.0%
April	18,596	92,125	29,067	109,473	39,585	174,839	44,873	177,399	1.5%
May	27,148	119,273	30,198	139,671	51,299	226,139	47,054	224,454	-0.7%
June	25,454	144,726	35,573	175,244	59,293	285,432	44,560	269,013	-5.8%
July	24,092	168,818	38,663	213,907	47,268	332,700	56,569	325,583	-2.1%
August	28,921	197,739	55,869	269,776	50,659	383,359	58,218	383,801	0.1%
September	25,410	223,149	44,537	314,313	49,452	432,810	53,745	437,546	1.1%
October	25,076	248,225	44,945	359,258	46,642	479,452	53,891	491,437	2.5%
November	42,141	290,366	46,588	405,846	77,612	557,064	65,400	556,837	-0.04%
December	21,561	311,927	41,301	447,147	42,654	599,718	73,172	630,009	5.05%
<b>TOTAL</b>	<b>311,927</b>		<b>447,147</b>		<b>599,718</b>		<b>630,009</b>		

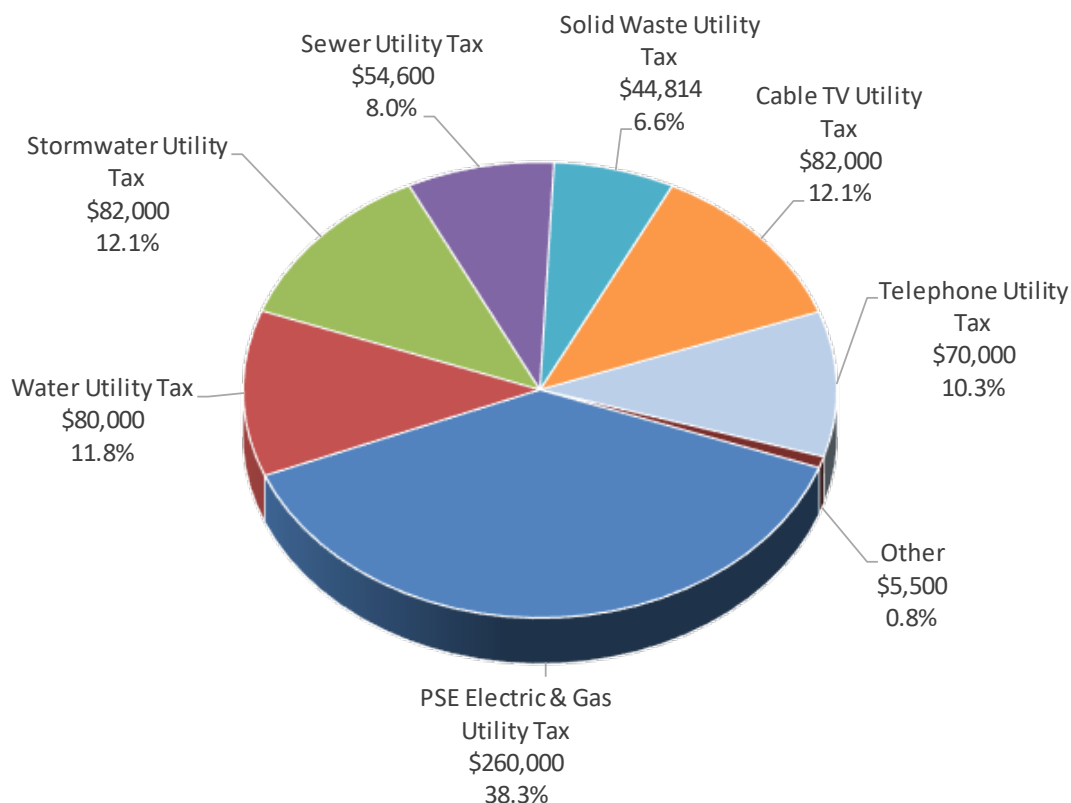


Criminal Justice taxes are an additional local sales/use tax of 0.1 percent to be used for criminal justice programs. This tax is levied by the county and is imposed countywide, but the receipts are shared with King County cities, based on population. Of the revenues collected for criminal justice, 1 percent is retained for administration, 10 percent is distributed to the county and 90 percent goes to cities on a per-capita basis based on their official April 1 populations. Black Diamond's population is currently 4,360.

**Utility Taxes** are collected for the city at the rate of 6% for electrical, telephone, cable TV, sewer, water and gas utilities. The stormwater utility tax is 18%. The Ten Trails development is driving the increase in this revenue source, primarily due to Water Utility Taxes from irrigation.

General Fund Utility Taxes		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	Budget 2019	Budget \$ Change	Budget % Change
1	PSE Electric & Gas Utility Tax	214,323	225,324	245,985	250,000	250,000	260,000	10,000	4.0%
2	Water Utility Tax	45,137	46,620	48,304	50,000	56,000	80,000	30,000	60.0%
3	Stormwater Utility Tax	64,348	66,346	70,922	72,000	73,000	82,000	10,000	13.9%
4	Sewer Utility Tax	45,400	47,192	50,375	53,000	52,000	54,600	1,600	3.0%
5	Solid Waste Utility Tax	36,716	44,744	46,854	48,500	43,730	44,814	(3,686)	-7.6%
6	Cable TV Utility Tax	78,378	82,922	87,934	89,000	80,000	82,000	(7,000)	-7.9%
7	Telephone Utility Tax	96,506	85,883	77,071	75,000	65,000	70,000	(5,000)	-6.7%
8	Gas Utility Tax	289	212	209	250	120	100	(150)	-60.0%
9	Pull Tabs and Punch Board Tax	2,866	3,907	5,086	3,900	7,000	5,400	1,500	38.5%
10	<b>Total GF Utility Taxes</b>	<b>583,962</b>	<b>603,152</b>	<b>632,739</b>	<b>641,650</b>	<b>626,850</b>	<b>678,914</b>	<b>37,264</b>	<b>5.8%</b>

### General Fund Utility Taxes \$678,914



**Intergovernmental Revenue** includes grants, entitlements, shared revenues and payments for goods and services provided to the city from the State or other governmental entities. They include per capita distributed revenues such as liquor excise and profit taxes and state and federal grants. Black Diamond's sales tax collections have exceeded the maximum allowed to be able to receive sales tax redistribution monies in 2019.

<b>General Fund Intergovernmental</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Budget 2018</b>	<b>2018 Estimated Year End</b>	<b>2019 Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
1	Sales Tax Assistance from State	89,563	93,843	76,017	95,000	15,000	-	(95,000)	-100%
2	Liquor Excise Tax	11,380	19,596	20,751	21,328	21,300	22,000	672	3.2%
3	Liquor Board Profits	36,626	36,180	36,347	35,937	35,000	36,000	63	0.2%
4	KC Recycle Grant EH 53669	15,991	16,036	10,090	10,000	12,028	10,000	0	0.0%
5	KC EMS BLS Fire Contract	55,302	55,994	57,013	57,000	58,000	60,000	3,000	5.3%
6	<b>Total Intergovernmental Revenue</b>	<b>\$208,862</b>	<b>\$221,649</b>	<b>\$200,217</b>	<b>\$219,265</b>	<b>\$141,328</b>	<b>\$128,000</b>	<b>(\$91,265)</b>	<b>-41.6%</b>

**Community Development Revenue** includes fees related to land use and construction activities such as plan checks and land use fees, building, mechanical and plumbing permits. This revenue does not include revenues from the Master Plan Development Team reviews. Estimates next year are promising, as the city anticipates significant increases in building activity.

<b>Community Development</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Budget 2018</b>	<b>2018 Estimated Year End</b>	<b>2019 Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
1	Building Permits	71,224	186,154	95,296	470,500	580,000	650,000	179,500	38.2%
2	Mechanic Permits	7,313	5,558	11,277	20,000	22,500	20,000	-	0.0%
3	Plumbing Permits	4,439	2,994	8,496	18,000	15,000	22,000	4,000	22.2%
4	Other Permits	3,883	6,083	9,616	13,000	11,000	9,600	(3,400)	-26.2%
5	<b>Total Permits</b>	<b>86,858</b>	<b>200,788</b>	<b>124,685</b>	<b>521,500</b>	<b>628,500</b>	<b>701,600</b>	<b>180,100</b>	<b>34.5%</b>
6	Plan Check Review Fees	45,616	47,138	98,003	150,000	250,000	140,000	(10,000)	-6.7%
7	Fire Plan Check Fees	2,005	2,276	2,430	10,000	5,000	3,000	(7,000)	-70.0%
8	Land Use Fees	7,562	13,782	18,116	20,000	8,000	4,000	(16,000)	-80.0%
9	Shoreline Fees	4,069	14,318	4,870	15,000	5,000	3,100	(11,900)	-79.3%
10	CD Staff Review Fees	136	6,590	6,213	10,000	4,000	3,600	(6,400)	-64.0%
11	SEPA Checklist Plan Appeals	105	4,821	4,069	10,000	3,500	1,000	(9,000)	-90.0%
12	Other Land Use Fees	3,030	3,839	4,523	2,650	1,000	450	(2,200)	-83.0%
13	<b>Total Land Use and Misc Fees</b>	<b>62,522</b>	<b>92,764</b>	<b>138,225</b>	<b>217,650</b>	<b>276,500</b>	<b>155,150</b>	<b>(\$62,500)</b>	<b>-28.7%</b>
14	Hearing Examiner Fees	880	880	3,331	5,000	1,000	-	(5,000)	-100%
15	Technology Cost Fee	7,407	11,556	12,896	20,000	22,000	25,000	5,000	25.0%
16	Copying Services, Map Sales, etc	7,550	220	419	600	-	800	200	33.3%
17	Deposits	13,629	9,105	48,770	30,000	23,000	20,000	(10,000)	-33.3%
18	<b>Total Community Dev Revenue</b>	<b>\$178,846</b>	<b>\$315,313</b>	<b>\$328,326</b>	<b>\$794,750</b>	<b>\$951,000</b>	<b>\$902,550</b>	<b>\$107,800</b>	<b>13.6%</b>

**Police Department Revenue** includes intergovernmental funding from criminal justice funds and payments for police services provided by the city to other governmental entities. Other revenue includes traffic school, which has increased considerably due to recent emphasis on the program, gun permits and fingerprinting revenue as well as donations and other minor sources. An increase in the criminal justice distribution is also expected next year. Grants we are applying for in 2019 include:

- **Marine, Washington State Parks** – the City receives annual monies from the State, divided amongst King County agencies, from VRF (vessel registration fees). In 2018, we received \$12,200, and an additional \$13,313 in federal grant funds to support our patrol of Lake Sawyer. Because our officers do an excellent job with our marine program (education, outreach and inspections), we have been able to secure federal grant monies, which has allowed us to carry over our VRF funds for several years. We do not know what, if any federal funds, will be offered in 2019.
- **Traffic Safety Equipment funds** – The WA. State Traffic Safety Commission usually offers grant money to purchase traffic safety equipment such as radars, lidars, and portable breath tests. This year, with funding offered, we will request two new radar units.
- **Traffic Safety (including DUI/seatbelt emphasis) and CIT Crisis Intervention Training (staffing reimbursement for backfill)** – This funding is received through the WA. State Traffic Safety Commission for overtime to conduct emphasis patrols. These patrols typically cover a target area of DUI enforcement, seatbelt, distracted driving, and speeding. The amount varies each year, but we hope to get approved for approximately \$9000 for the 2018-2019 year.
- **BJA Bulletproof Grant**- This federal grant, when applied for and approved covers the cost of half of a bulletproof vest (approximately \$500). We continue to apply for and obtain BJA vest funds every year.

Police Department Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Budget	Budget \$ Change	Budget % Change
1	Criminal Justice Distribution	112,697	121,268	125,644	126,639	126,500	135,200	8,561	6.8%
2	Police Traffic School Fee	23,672	83,435	47,528	100,000	163,000	170,000	70,000	70.0%
3	Vessel Registration Boat Safety	12,515	12,073	11,533	13,000	11,500	13,000	-	0.0%
4	Police Grants	5,154	16,776	22,801	18,500	20,000	22,000	3,500	18.9%
5	Electronic Home Monitoring	3,740	583	240	1,200	100	100	(1100)	-91.7%
6	Police Records and Services	585	359	454	500	450	300	(200)	-40.0%
7	Gun Permits and Fingerprinting	1,357	2,522	2,453	3,300	2,500	2,300	(1000)	-30.3%
8	Donations	500	510	500	500	500	500	0	0.0%
9	Reimbursements & Refunds	24,918	12,236	70,626	5,700	17,000	36,500	30,800	540.4%
10	<b>Total Police Revenue</b>	<b>\$185,138</b>	<b>\$249,762</b>	<b>\$281,779</b>	<b>\$269,339</b>	<b>\$341,550</b>	<b>\$379,900</b>	<b>\$110,561</b>	<b>41.0%</b>



Sticky Blue Eyed Mary

**Municipal Court Revenue** includes all revenue associated with the Black Diamond Municipal Court. As the Police Department is able to rehire frozen and unfilled positions, they are better able to concentrate on traffic control and increase revenue to the Court, however with an emphasis on Traffic School this year, less Court activity has resulted.

Municipal Court Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Budget	Budget \$ Change	Budget % Change
1	Court Traffic Infractions	62,651	65,634	53,713	130,000	80,000	95,000	(35,000)	-26.9%
2	Administration/Correction Fees	25,965	28,679	19,391	31,000	27,200	26,350	(4,650)	-15.0%
3	Court Mand. Insurance Costs	2,455	7,870	1,218	9,000	1,250	1,350	(7,650)	-85.0%
4	Court Parking Fines	9,294	4,680	5,610	8,000	4,000	2,700	(5,300)	-66.3%
5	Court Criminal Traffic Misd.	4,070	6,378	3,754	7,000	6,800	8,100	1,100	15.7%
6	Court Cost Recoopment	4,302	3,130	2,616	5,000	6,000	8,000	3,000	60.0%
7	Court DUI Fines	3,168	3,536	1,442	3,000	3,000	2,700	(300)	-10.0%
8	Court Other Revenue	660	1,784	1,267	2,275	6,750	7,150	4,875	214.3%
9	<b>Total Court Revenue</b>	<b>\$112,565</b>	<b>\$121,691</b>	<b>\$89,010</b>	<b>\$195,275</b>	<b>\$135,000</b>	<b>\$151,350</b>	<b>(\$43,925)</b>	<b>-22.5%</b>

**Cable Franchise Fees and Business Licenses** are collected from a 5% cable franchise fee. Business license revenue helps cover the cost of public safety.

Cable Franchise Fees and Business Licenses Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Budget	Budget \$ Change	Budget % Change
1	Cable Franchise Fees	67,171	71,833	76,672	76,500	78,500	80,000	3,500	4.6%
2	Business Licenses	23,090	23,190	23,970	23,500	27,000	31,000	7,500	31.9%
3	<b>Total Franchise/Bus License Rev</b>	<b>\$90,261</b>	<b>\$95,023</b>	<b>\$100,642</b>	<b>\$100,000</b>	<b>\$105,500</b>	<b>\$111,000</b>	<b>\$11,000</b>	<b>11.0%</b>

**Other General Fund Revenue** sources include parking fees at Lake Sawyer, passport revenue, gym rental, the cemetery, and allocation of revenue from other city funds, for General Fund services and supplies.

Other General Fund Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Budget	Budget \$ Change	Budget % Change
1	Laker Sawyer Parking Fee	24,214	21,222	22,322	25,000	20,000	21,000	(4,000)	-16.0%
2	Gym Revenue	6,829	5,845	8,083	11,900	11,900	14,400	2,500	21.0%
3	Cemetery Revenue	6,267	7,700	7,670	12,600	5,200	6,000	(6,600)	-52.4%
4	Passports	19,319	15,409	7,247	16,000	7,922	8,800	(7,200)	-45.0%
5	Investment Interest	2,489	7,800	15,059	14,500	14,320	26,200	11,700	80.7%
6	Other and Miscellaneous	41,715	3,137	8,807	9,650	10,569	4,930	(4,720)	-48.9%
7	<b>Total Other Revenue</b>	<b>\$100,833</b>	<b>\$61,113</b>	<b>\$69,188</b>	<b>\$89,650</b>	<b>\$69,911</b>	<b>\$81,330</b>	<b>(\$8,320)</b>	<b>-9.3%</b>

The **Funding Agreement Revenue** is Master Planned Development Team revenue that covers ongoing costs in 2018.

	<b>Funding Agreement Revenue</b>	Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Budget	Budget \$ Change	Budget % Change
1	Funding Agreement	764,250	690,367	627,203	878,088	878,088	829,505	(48,583)	-5.5%
2	<b>Total Funding Operating Revenue</b>	<b>\$764,250</b>	<b>\$690,367</b>	<b>\$627,203</b>	<b>\$878,088</b>	<b>\$878,088</b>	<b>\$829,505</b>	<b>(\$48,583)</b>	<b>-5.5%</b>

	<b>Funding Agreement Consultant Revenue</b>	Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Budget	Budget \$ Change	Budget % Change
1	Building and Plan Checks				400,000	400,000	300,000	(100,000)	-25.0%
2	Planning Services Reimburse						50,000	50,000	
3	Fiscal Reimbursement	731			10,000	10,000	10,000	0	0.0%
4	Civil Engineer Reimbursement	380,810	137,782	469,644	375,000	375,000	575,000	200,000	53.3%
5	Traffic Reimbursement	(11,400)	14,114	13,360	15,000	15,000	400,000	385,000	2566.7%
6	Legal Reimbursement	47,937	19,483	29,535	50,000	50,000	50,000		
7	Environmental Reimbursement	22,733	4,435	2,750	30,000	30,000	30,000		
8	Geotech Reimbursement	3,660	19,066	47,455	15,000	15,000	25,000	10,000	66.7%
9	Surveyor Reimbursement	7,385	1,674	3,326	30,000	30,000	30,000		
10	Hearing Exam Reimbursement	16,724	32,459	3,197	50,000	50,000	50,000		
11	<b>Total Funded Consultants</b>	<b>\$468,580</b>	<b>\$229,013</b>	<b>\$569,268</b>	<b>\$975,000</b>	<b>\$975,000</b>	<b>\$1,520,000</b>	<b>\$545,000</b>	<b>55.9%</b>

**Beginning General Fund Revenue** is the money in the city's cash and investment accounts that carry over from the prior year's ending balance after all expenditures.

	<b>Beginning Cash and Investments</b>	Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Budget	Budget \$ Change	Budget % Change
1	Beginning Cash and Investments	842,524	1,047,153	1,336,570	1,036,717	1,154,656	1,303,173	266,456	25.7%
2	Beginning Developer	190,103	192,700	118,500	125,000	63,000	63,000	(62,000)	-49.6%
3	<b>Total Beginning Fund Balance</b>	<b>\$1,032,627</b>	<b>\$1,239,853</b>	<b>\$1,455,070</b>	<b>\$1,161,717</b>	<b>\$1,217,656</b>	<b>\$1,366,173</b>	<b>\$204,456</b>	<b>17.6%</b>

	<b>Total General Fund Sources of Revenue</b>	Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Budget	Budget \$ Change	Budget % Change
1	<b>Grand Total Gen Fund Sources</b>	<b>\$5,498,629</b>	<b>\$5,755,975</b>	<b>\$6,451,728</b>	<b>\$7,514,474</b>	<b>\$7,589,783</b>	<b>\$8,454,859</b>	<b>\$940,385</b>	<b>12.5%</b>

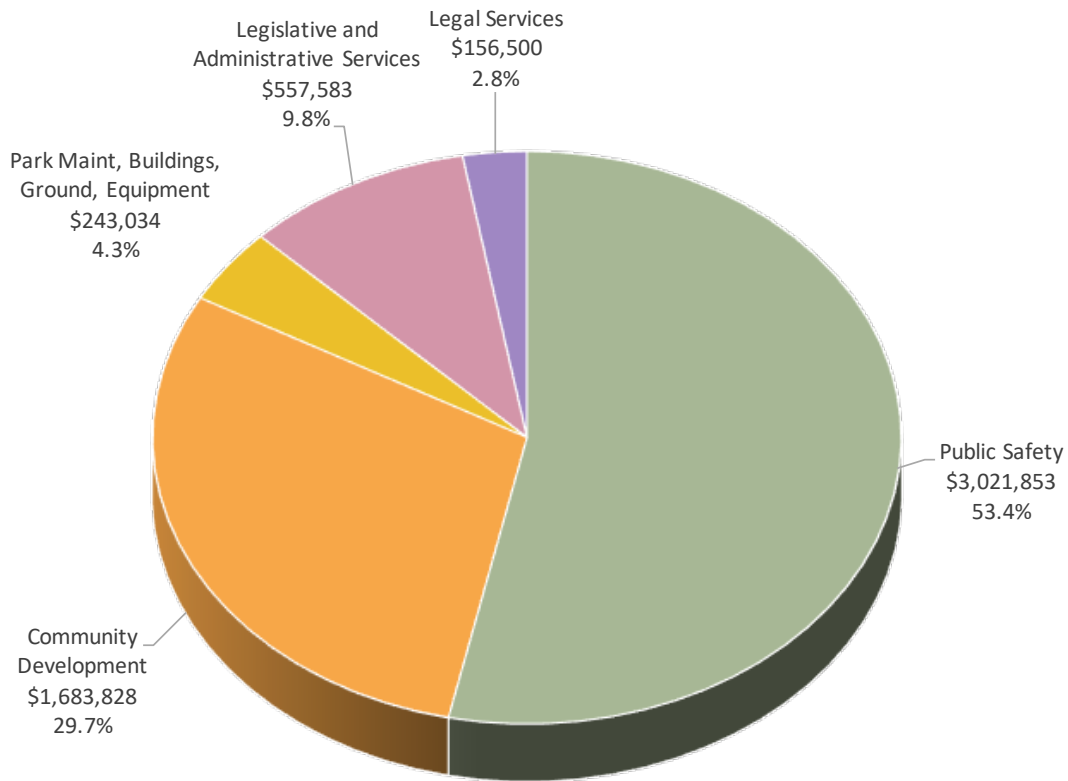


## General Fund Expenditures

### Expenditure Comparisons 2016 - 2019 by Function

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	% of Total
Public Safety	2,431,015	2,522,578	2,854,812	3,021,853	53.4%
Community Development	725,418	1,092,668	1,685,287	1,683,828	29.7%
Park Maint, Buildings, Ground, Equipment	281,669	229,607	265,429	243,034	4.3%
Legislative and Administrative Services	443,698	454,527	527,220	557,583	9.8%
Legal Services	90,279	322,335	162,500	156,500	2.8%
<b>Total General Fund Operations</b>	<b>3,972,079</b>	<b>4,621,715</b>	<b>5,495,248</b>	<b>5,662,798</b>	<b>100.0%</b>

### 2019 Total GF Operating Expenditure Budget \$5,662,798



## General Fund – Department Level Expenditure Summaries

### Legislative – City Council - Expenditures

This department budget supports the five Councilmembers who are elected to serve four-year terms at large and represent all Black Diamond residents.

The City Council accomplishes city business during regular meetings and work studies each month. Council duties include approving the annual budget, authorizing inter-local agreements and contracts and deliberating on and passing ordinances and resolutions to set city policies. Four Councilmembers receive a stipend of \$160 per month, and the Mayor Pro Tem receives \$200 per month.

Legislative - City Council Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	10,080	10,080	10,080	5,040	10,080	0	0.0%
2 Benefits	835	826	836	412	829	(7)	-0.8%
3 <b>Salaries and Benefits</b>	<b>10,915</b>	<b>10,906</b>	<b>10,916</b>	<b>5,452</b>	<b>10,909</b>	<b>(7)</b>	<b>-0.1%</b>
4 Charges for Services	1,983	1,712	4,965	1,601	5,265	300	6.0%
5 <b>Total Legislative Expenditures</b>	<b>\$12,897</b>	<b>\$12,618</b>	<b>\$15,881</b>	<b>\$7,053</b>	<b>\$16,174</b>	<b>293</b>	<b>1.8%</b>

### Executive – Mayor's Office - Expenditures

The Mayor is the Chief Executive Officer of Black Diamond and is directly elected by popular vote by the citizens of Black Diamond for a four-year term. Mayoral duties include overseeing city administration, presiding over all meetings of the Council, signing and enforcing all ordinances, appointing and removing appointed officials, signing contracts entered into by the city, and representing the city in meetings and events held outside of Black Diamond.

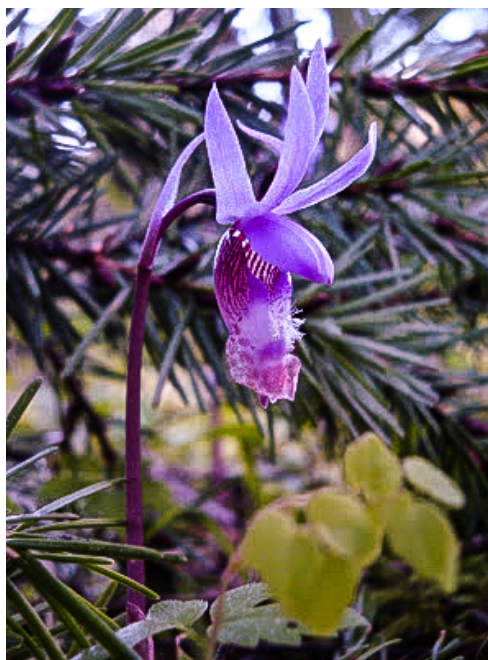
The Mayor is paid a stipend of \$1,000 per month. Charges for Services include training, workshops and dues for the Association of Washington Cities Annual Conference and the Mayor's Exchange.

Executive - Mayor's Office Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	12,000	12,000	12,000	8,000	12,000	0	-
2 Benefits	1,077	1,055	1,067	706	1,063	(4)	-0.4%
3 <b>Salaries and Benefits</b>	<b>13,077</b>	<b>13,055</b>	<b>13,067</b>	<b>8,706</b>	<b>13,063</b>	<b>(4)</b>	<b>-0.03%</b>
4 Office and Operating Supplies			100		100	0	-
5 Charges for Services	1,335	667	1,800	1,251	2,500	700	38.9%
6 <b>Total Mayors Office Expenditures</b>	<b>\$14,412</b>	<b>\$13,723</b>	<b>\$14,967</b>	<b>\$9,957</b>	<b>\$15,663</b>	<b>\$696</b>	<b>4.7%</b>

## Administrative Services - Expenditures

This department includes the City Clerk, Finance, Human Resources, Utility Billing, Information Technology and Central Services, which captures shared costs for General Fund departments such as software maintenance costs, copier costs, postage, advertising, utilities, custodial services, building insurance, credit card and banking fees. Costs that benefit a variety of departments are paid from Central Services and then allocated through cost allocations. The increase in Administrative Services is due to salary step progression, additional funds for the State Auditor and technology costs.

Administrative Services Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	261,616	277,976	278,807	182,437	320,048	41,241	14.8%
2 Benefits	90,808	95,881	113,455	69,317	112,069	(1,386)	-1.2%
3 <b>Total Salaries and Benefits</b>	<b>352,424</b>	<b>373,857</b>	<b>392,262</b>	<b>251,754</b>	<b>432,117</b>	<b>39,855</b>	<b>10.2%</b>
4 Office and Operating Supplies	6,426	9,286	10,000	5,137	10,500	2,224	-10.7%
5 Charges for Services	64,556	34,752	47,310	20,659	61,329	16,265	10.5%
6 Voter Costs and Registration	1,816	10,291	21,800	23,630	21,800	0	0.0%
7 Capital Outlay (pool car in 2018)			25,000	25,889	-	(25,000)	-100.0%
8 <b>Total Administrative Expenditures</b>	<b>\$425,222</b>	<b>\$428,186</b>	<b>\$496,372</b>	<b>\$327,068</b>	<b>\$525,746</b>	<b>\$29,374</b>	<b>5.9%</b>
9 <b>By Department</b>							
10 City Clerk	195,776	171,202	154,780	104,943	176,810	22,030	14.2%
11 Finance Department	184,573	208,778	241,406	153,550	252,527	11,121	4.6%
12 Information Technology	34,264	39,058	62,584	37,590	68,383	5,799	9.3%
13 Central Services	10,609	9,148	37,602	30,985	28,026	(9,576)	-25.5%
14 <b>Total Administrative Expenditures</b>	<b>\$425,222</b>	<b>\$428,186</b>	<b>\$496,372</b>	<b>\$327,068</b>	<b>\$525,746</b>	<b>\$29,374</b>	<b>5.9%</b>



Deer Orchid

## Legal Department – Expenditures

The City Attorney provides civil legal service, preparing and review of ordinances and other legal documents to which the city is a party, maintaining up-to-date legal research materials including pending and adopted state legislation with municipal impact and personnel matters. A percentage of legal costs are shared with the MDRT, Street and Utility Fund budgets.

Legal Service Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 General Government	52,952	43,724	60,000	24,699	64,000	4,000	6.7%
2 Lawsuits and Public Disclosures	18,675	257,446	90,000	114,110	40,000	(50,000)	-55.6%
3 Employment and Union Contracts	18,652	21,164	12,500	18,016	22,500	10,000	80.0%
4 Code Enforcement					30,000	30,000	
5 <b>Total Legal Service Expenditures</b>	<b>\$90,279</b>	<b>\$322,334</b>	<b>\$162,500</b>	<b>\$156,825</b>	<b>\$156,500</b>	<b>(\$6,000)</b>	<b>-3.7%</b>

## Municipal Court - Expenditures

The Black Diamond Municipal Court is one of limited jurisdiction. The Court operates adjacent to the Police Department on Lawson Street. Court cases involve infractions, misdemeanors and gross misdemeanors. Other matters such as felony cases are filed and disposed of in King County Superior Court.

Court is in session and is open to the public the 2<sup>nd</sup> and 4<sup>th</sup> Wednesday of each month. Budget for the Court includes contracted services provided by a Judge, a Court Administrator and a full time Court Clerk. Budget is also provided for security and other miscellaneous expenses such as interpreters, office supplies and training.

Municipal Court Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	86,414	106,907	145,481	88,319	141,881	(3,600)	-2.5%
2 Benefits	25,540	36,953	50,616	31,640	49,923	(693)	-1.4%
3 <b>Salaries and Benefits</b>	<b>111,954</b>	<b>143,860</b>	<b>196,097</b>	<b>119,959</b>	<b>191,804</b>	<b>(4,293)</b>	<b>-2.2%</b>
4 Office and Operating Supplies	1,087	1,419	4,100	1,504	4,100	0	0.0%
5 Charges for Services	38,256	39,980	64,858	41,755	65,364	506	0.8%
6 Police Security	8,444	7,708	15,000	5,276	15,000	0	0.0%
7 <b>Total Municipal Court Exp</b>	<b>\$159,741</b>	<b>\$192,968</b>	<b>\$280,055</b>	<b>\$168,495</b>	<b>\$276,268</b>	<b>(3,787)</b>	<b>-1.4%</b>
Court Legal Services	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
8 Prosecuting Attorney	24,000	26,000	40,800	23,800	41,000	200	0.5%
9 Defense Attorney	31,500	30,800	44,450	21,975	42,500	(1,950)	-4.4%
10 <b>Total Court Legal</b>	<b>\$55,500</b>	<b>\$56,800</b>	<b>\$85,250</b>	<b>\$45,775</b>	<b>\$83,500</b>	<b>(1,750)</b>	<b>-2.1%</b>

## Police Department – Expenditures

### OUR VISION

With our values at the forefront, the Black Diamond Police Department will be an open, friendly, and community-minded organization devoted to quality public service. We aspire to be a model of character and service. We will emphasize the development of professional knowledge and leadership skills at every level of our organization. We will promote an atmosphere of public trust and confidence through professional conduct, being responsive to community needs, and accountable to those we serve.

### MISSION

The Black Diamond Police Department will strive to maintain the trust and confidence of our citizens through proactive policing and demonstration of our core values.

Integrity - Committed to providing quality service by consistently holding ourselves to the highest moral and ethical principles.

Professionalism - Committed to providing the community with exceptional law enforcement by developing our personnel through effective training and leadership.

Excellence - Committed to providing innovative solutions to issues by working in partnership with our community.

Teamwork - Committed to providing a quality work environment by promoting coordination, cooperation, and communication with our members.

### 2019 Police Budget

Along with step progressions, inflationary adjustments were added to the Police budget. Jail Costs and Valley Com rates are rising next year. The overall increase in 2019 to the Police Department is 9.9%

Police Department Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	933,709	960,078	1,023,364	698,129	1,074,328	50,964	5.0%
2 Benefits	329,354	341,291	379,006	244,542	404,795	25,789	6.8%
<b>3 Salaries and Benefits</b>	<b>1,263,063</b>	<b>1,301,369</b>	<b>1,402,370</b>	<b>942,671</b>	<b>1,479,123</b>	<b>76,753</b>	<b>5.5%</b>
4 Office and Operating Supplies	41,894	48,448	61,100	38,061	55,100	(6,000)	-9.8%
5 Charges For Services	96,770	91,338	85,974	67,399	89,532	3,558	4.1%
6 Capital Outlay		5,117	5,400	1,817	3,000	(2,400)	-44.4%
7 Debt Service to Sewer Reserves			32,800	32,800	32,800	0	0.0%
<b>8 Subtotal Police Expenditures</b>	<b>\$1,401,726</b>	<b>\$1,446,273</b>	<b>\$1,587,644</b>	<b>\$1,082,748</b>	<b>\$1,659,555</b>	<b>71,911</b>	<b>4.5%</b>
9 Jail Costs	63,279	73,190	53,100	50,709	85,000	31,900	60.1%
10 Building Maintenance	21,129	21,845	22,200	15,214	26,880	4,680	21.1%
11 Civil Service	9,880	7,523	4,000	418	4,200	200	5.0%
12 Communications	173,398	179,906	234,063	116,608	240,100	6,037	2.6%
13 Marine Program	5,751	5,395	16,300	1,999	25,000	8,700	53.4%
14 Criminal Justice	17,529	24,111	26,700	20,425	30,700	4,000	15.0%
<b>15 Total Police Department Expenditures</b>	<b>\$1,692,692</b>	<b>\$1,758,242</b>	<b>\$1,944,007</b>	<b>\$1,288,121</b>	<b>\$2,071,435</b>	<b>127,428</b>	<b>9.9%</b>

## Police Debt Service

Issue Date	Issue Amount	Type	Purpose	Maturity Date	Loan Balance	Payments		Total Debt Service
						Principal	Interest	
					12/31/2018			2018
2017	160,000	Internal	Police Vehicles	2022	160,000	32,000	800	32,800
					12/31/2019			2019
					128,000	32,000	800	32,800
					12/31/2020			2020
					96,000	32,000	800	32,800
					12/31/2021			2021
					64,000	32,000	800	32,800
					12/31/2022			2022
2022				Paid	32,000	32,000	800	32,800
Total Equipment Replacement Fund Debt Service (2017 - 2021)								164,000

## Fire Department - Expenditures

The City of Black Diamond contracts with Mountain View Fire and Rescue, formerly King County Fire District No. 44, for fire services. The department's responsibilities include providing a minimum of two personnel on duty 24 hours a day, seven days a week in Black Diamond and providing rescue, fire suppression, fire prevention, fire marshal services, emergency medical services, disaster services, hazardous materials response, dispatch services, administrative services and public education activities to citizens. Fire investigation services are contracted through the King County Sheriff's Department. An increase of 3.4% over estimated actuals this year was built into the 2019 budget to recognize cost of living adjustments and maintenance expenditures.

Fire Department Contract	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Fire District 44 Services	498,882	514,360	540,300	271,557	558,650	18,350	3.4%



Bachelor Buttons -Seattle Area

## Community Development - Expenditures

This department provides for the city's long-range planning, and land use and building permitting functions. The department also provides staffing to the City Planning Commission and performs code enforcement activities to address nuisances, code violations, and other issues.

Community Development Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	77,339	121,384	412,653	101,751	423,530	10,877	2.6%
2 Benefits	20,771	43,077	191,322	41,783	189,775	(1,547)	-0.8%
<b>3 Salaries and Benefits</b>	<b>98,110</b>	<b>164,461</b>	<b>603,975</b>	<b>143,534</b>	<b>613,305</b>	<b>9,330</b>	<b>1.5%</b>
4 Office and Operating Supplies	2,219	2,325	3,600	2,055	3,450	(150)	-4.2%
5 Charges for Services	148,461	198,506	159,624	242,436	144,346	(15,278)	-9.6%
6 Code Enforcement					53,222	53,222	
7 Hearing Examiner	615	2,446	5,000	629	5,000	-	-
8 Capital Outlay (software)	-	-	35,000	-	35,000	-	-
<b>9 Total Community Dev. Expenditures</b>	<b>\$249,403</b>	<b>\$367,738</b>	<b>\$807,199</b>	<b>\$388,653</b>	<b>\$854,323</b>	<b>47,124</b>	<b>5.8%</b>

The significant increase in Community Development in 2019 is due to the anticipated permitting demands from the new construction in the Ten Trails development. Capital outlay in 2019 includes new permitting software.



Lake Reeds

### Master Development Review Team – Expenditures

This department was established to provide specific focus on the Master Planned Developments. There are two developments, Ten Trails and Lawson Hills. The review team and MDRT consultants are 100% funded by the developer. The team works closely with consultants hired to assist with financial analysis, civil and traffic engineering, environmental, surveying and geotechnical services. Their services are used to provide consulting and review of the Master Plan Developments according to the development agreements.

Infrastructure and landscaping are in, and homes are being constructed with some move-ins. Capital Outlay is not budgeted in 2019, and the increase in MDRT Consultants expenditures reflects future growth.

MDRT Funding Agreement Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	328,237	373,078	530,915	334,218	541,385	10,470	2.0%
2 Benefits	128,626	131,151	180,131	108,261	174,850	(5,281)	-2.9%
3 Salaries and Benefits	456,862	504,229	711,046	442,479	716,235	5,189	0.7%
4 Office and Operating Supplies	3,207	7,663	14,600	4,787	13,600	(1,000)	-6.8%
5 Charges for Service	90,333	213,020	92,442	53,356	99,670	7,228	7.8%
6 Capital Outlay	-	-	60,000	42,614	-	(60,000)	-100.0%
7 Total MDRT Expenditures	\$550,403	\$724,911	\$878,088	\$543,235	\$829,505	(\$48,583)	-5.5%

MDRT Funding Agreement Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 MDRT Legal Services	20,642	43,193	50,000	16,049	50,000	-	0.0%
2 MDRT Fiscal Analysis		-	10,000	-	10,000	-	0.0%
3 MDRT Civil Engineering	224,889	533,939	375,000	153,317	575,000	200,000	53.3%
4 MDRT Traffic Engineering	17,780	12,979	15,000	20,421	400,000	385,000	2566.7%
5 MDRT Environmental Consultant	2,325	4,935	30,000	10,408	30,000	-	0.0%
6 MDRT Geotech	61,516	3,925	15,000	9,142	25,000	10,000	66.7%
7 MDRT Surveyor	1,674	10,189	30,000	4,765	30,000	-	0.0%
8 Hearing Examiner		3,197	50,000	-	50,000	-	0.0%
9 MDRT- Prof Svcs - Planning		-	200,000	131,890	300,000	100,000	50.0%
10 MDRT Bldg Ins/Bld Off/Plans Examiner		-	200,000	15,101	50,000	(150,000)	-75.0%
11 Total MDRT Consultant Expenditures	\$328,826	\$612,357	\$975,000	\$361,092	\$1,520,000	\$545,000	55.9%

## Parks Department - Expenditures

The Parks Department operates and maintains the following amenities: a basketball court, tennis court, skate park, three picnic areas, a boat launch, five coal car city entry monuments, BMX bike track, swimming area, 143 acres of passive lake front park with trails, city center viewing park, the historical monument park, two playground facilities and landscaping around the police building. The Parks Department provides the insurance, utilities and maintenance for the Recreation Center (gym), and utilities plus insurance coverage for the local historical museum. The costs associated with the ownership of resource lands also falls to the Parks Department. \$3000 was added to the budget this year to support the Miner Days Event in July.

Parks Department Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	21,050	20,936	25,003	8,119	23,910	(1,093)	-4.4%
2 Benefits	7,968	7,739	8,541	3,366	10,491	1,950	22.8%
3 <b>Salaries and Benefits</b>	<b>29,018</b>	<b>28,674</b>	<b>33,544</b>	<b>11,485</b>	<b>34,401</b>	<b>857</b>	<b>2.6%</b>
4 Office and Operating Supplies	4,390	5,600	9,284	6,808	8,860	(424)	-4.6%
5 Charges for Services	29,425	36,954	47,666	27,825	51,653	3,987	8.4%
6 Transfer to Equipment Rental	-	-	7,000	7,000	7,000	-	0.0%
7 <b>Total Parks Expenditures</b>	<b>\$62,833</b>	<b>\$71,228</b>	<b>\$97,494</b>	<b>\$53,119</b>	<b>\$101,914</b>	<b>\$4,420</b>	<b>4.5%</b>



The Tiger Lily, or Oregon Lily, is a beautiful Western wildflower, bearing a chandelier of yellow flowers with brown freckles, and a sweet edible bulb.

## Black Diamond Cemetery - Expenditures

The Black Diamond Historical Cemetery is located in Black Diamond on Cemetery Hill Road, off Roberts Drive.

The earliest gravestone dates back to 1880 and the cemetery now contains over 1,100 graves. The tombstones show cultural diversity and tragedy that existed in town when coal mining was at its peak. At least half a dozen graves belong to those of mine workers who died in explosions in 1902, 1910 and 1915. Graves mark residents who came from countries such as Italy, Australia, Russia and Germany. A Civil War veteran was laid to rest there, as well as children who died in the early 1900s due to epidemics of small pox and influenza.

The city operates and maintains the historic Black Diamond Cemetery. This involves coordinating burials, sale of plots, providing physical burial, and maintaining the grounds. The burial fees are set to cover the costs associated with the services. The Public Works crew mows and trims the cemetery once a week during the heavy grass growing months and once every two weeks or so for the drier months or dormant season. Additional niches are being added to the Cemetery in 2018.

Cemetery Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	9,840	9,821	10,724	4,240	6,923	(3,801)	-35.4%
2 Benefits	4,205	4,145	4,381	1,808	2,761	(1,620)	-37.0%
3 <b>Salaries and Benefits</b>	<b>14,045</b>	<b>13,966</b>	<b>15,105</b>	<b>6,048</b>	<b>9,684</b>	<b>(5,421)</b>	<b>-35.9%</b>
4 Office and Operating Supplies	560	278	1,845	365	1,989	144	7.8%
5 Charges for Services	1,150	1,305	2,147	620	1,977	(170)	-7.9%
6 Excise Taxes	125	81	150	65	100	(50)	-33.3%
7 Cemetery Lot Buy Back	-	-	-	2,500	-		
8 <b>Total Cemetery Expenditures</b>	<b>\$15,879</b>	<b>\$15,630</b>	<b>\$19,247</b>	<b>\$9,598</b>	<b>\$13,750</b>	<b>(\$5,497)</b>	<b>-28.6%</b>



California poppy, *Eschscholzia californica*

## Facilities, Grounds Department and Special Programs - Expenditures

The City of Black Diamond's Facilities Department is responsible for the long-term planning of the city's building and equipment needs and to handle the daily needs of all departments in repair, replacement and installation of fixtures, furniture and equipment.

Facilities, Grounds, Buildings & Special Program Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Wages	17,456	18,160	19,605	13,871	19,527	(78)	-0.4%
2 Benefits	20,772	16,881	16,934	11,302	17,653	719	4.2%
3 <b>Total Salaries and Benefits</b>	<b>38,228</b>	<b>35,041</b>	<b>36,539</b>	<b>25,173</b>	<b>37,180</b>	<b>641</b>	<b>1.8%</b>
4 Office and Operating Supplies	2,304	3,440	3,000	3,335	5,000	2,000	66.7%
5 Charges for Services	8,128	8,002	8,550	7,413	4,878	(3,672)	-42.9%
6 Build Rental, Maint., Equip Leases	68,075	70,599	76,842	45,157	80,312	3,470	4.5%
7 <b>Total Facilities Expenditures</b>	<b>116,735</b>	<b>117,082</b>	<b>124,931</b>	<b>81,078</b>	<b>127,370</b>	<b>2,439</b>	<b>2.0%</b>
8 Emergency Management	1,374	207	5,200	766	5,200	0	0.0%
9 Recycling Costs	15,436	16,695	12,000	9,257	11,000	(1,000)	-8.3%
10 Clean Air Assessment	3,311	3,355	3,432	2,574	3,600	168	4.9%
11 Animal Control	2,961	4,477	7,125	10,442	11,000	3,875	54.4%
12 Mental Health	1,118	1,141	1,200	860	1,200	0	0.0%
13 <b>Total Facilities and Other Expenditures</b>	<b>\$140,935</b>	<b>\$142,957</b>	<b>\$153,888</b>	<b>\$104,977</b>	<b>\$159,370</b>	<b>\$5,482</b>	<b>3.6%</b>

Ending Fund Balance and General Fund Totals	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1 Ending Cash and Invest Unreserved	1,336,570	1,193,872	653,114	1,044,226	1,209,061		
2 Ending Cash and Invest Developer	118,500	63,000	125,000		63,000		
3 Contingency \$.375 Per \$1,000 AV		(39,195)	266,112				
4 <b>Total Ending Fund Balance</b>	<b>1,455,070</b>	<b>1,217,677</b>	<b>1,044,226</b>	<b>1,044,226</b>	<b>1,272,061</b>	<b>227,835</b>	<b>21.8%</b>
5 <b>Total General Fund Uses</b>	<b>\$5,754,198</b>	<b>\$6,451,729</b>	<b>\$7,514,474</b>	<b>\$4,779,750</b>	<b>\$8,454,859</b>	<b>\$940,385</b>	<b>12.5%</b>



White Glacier Lilies

## Special Revenue Funds

These are funds established by governments to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.



Purple Monkey Flower (North Cascades)

## Street Fund

**Street Department** responsibilities include maintaining, planning and upgrading public streets and sidewalks. Major maintenance activities include maintaining the street signs, pavement stripes and markings, roadside brush, trees and vegetation control, street lights, pavement, signals, sidewalks and shoulder grading. Other activities include managing the right of way, street capital planning, seeking and managing grant funds and addressing traffic safety issues.

Revenues from gas tax and Transportation Benefit district (TBD) car tab fees are the primary sources of funds for the Street Department. Most Washington cities struggle to pay for street maintenance costs, as shared gas tax revenue doesn't keep pace with the costs. Beginning in mid-2015, the city created a Transportation Benefit District (TBD), which receives \$20 per car registered to Black Diamond residents or businesses. This money is required to be used exclusively for road maintenance and operations. A new Administrative Assistant III position in 2019 has increased expenditures of salaries and benefits in this fund.

Street Fund 101					2019	Budget	Budget
					Budget	\$	%
						Change	Change
2016					2018		
Actual					Budget		
2017					2018 Thru		
Actual					August		
1 REVENUE							
2	Beginning Cash and Investments	118,374	129,840	120,415	134,234	103,964	(16,451) -13.7%
3	Street Gas Tax	94,967	93,234	95,048	60,932	101,031	5,983 6.3%
4	Right of Way Permit	6,383	17,676	30,000	7,364	14,000	(16,000) -53.33%
5	Other Permits and Misc Rev	13,755	17,799	37,112	14,620	16,500	(20,612) -55.5%
6	<b>Subtotal Operating Revenue</b>	<b>115,105</b>	<b>128,709</b>	<b>162,160</b>	<b>82,916</b>	<b>131,531</b>	<b>(30,629) -18.9%</b>
7	Transfer in From TBD Fund	60,000	100,000	120,000	60,000	120,000	
8	Transfer in REET II	50,000					
9	<b>Total Revenue</b>	<b>225,105</b>	<b>228,709</b>	<b>282,160</b>	<b>142,916</b>	<b>251,531</b>	<b>(30,629) -10.9%</b>
10	<b>Total Street Fund Sources</b>	<b>\$343,479</b>	<b>\$358,549</b>	<b>\$402,575</b>	<b>\$277,150</b>	<b>\$355,495</b>	<b>(\$47,080) -11.7%</b>

Street Fund 101					2019	Budget	Budget
					Budget	\$	%
						Change	Change
2016					2018		
Actual					Budget		
2017					2018 Thru		
Actual					August		
1 EXPENDITURES							
2	Wages	82,179	88,102	97,840	67,138	124,268	26,428 27.0%
3	Benefits	41,535	42,818	54,434	31,964	67,474	13,040 24.0%
4	<b>Salary and Benefits</b>	<b>123,715</b>	<b>130,920</b>	<b>152,274</b>	<b>99,102</b>	<b>191,742</b>	<b>39,468 25.92%</b>
5	Supplies	4,917	7,433	15,975	7,731	15,487	(488) -3.05%
6	Services and Charges	75,008	75,962	105,014	71,327	94,623	(10,391) -9.89%
7	<b>Subtotal Operating Expenditures</b>	<b>203,640</b>	<b>214,315</b>	<b>273,263</b>	<b>178,160</b>	<b>301,852</b>	<b>28,589 10.5%</b>
8	Transfer out Capital Equip Replacement	10,000	10,000	10,000	10,000	10,000	
9	<b>Total Street Fund Expenditures</b>	<b>213,640</b>	<b>224,315</b>	<b>283,263</b>	<b>188,160</b>	<b>311,852</b>	<b>28,589 10.1%</b>
10	Ending Cash and Investments	129,840	134,234	119,312	88,990	43,643	(75,669) -63.4%
11	<b>Total Street Fund Uses</b>	<b>\$343,480</b>	<b>\$358,549</b>	<b>\$402,575</b>	<b>\$277,150</b>	<b>\$355,495</b>	<b>(\$47,080) -11.7%</b>

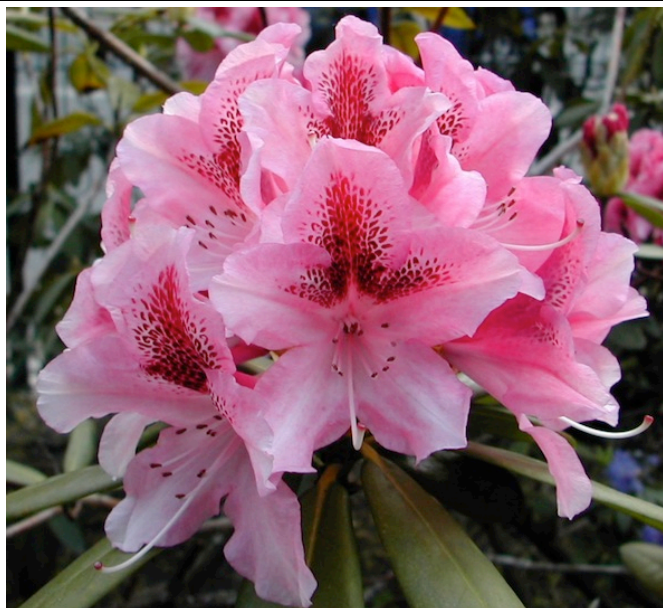
## Fire Impact Fee Fund

Per City Ordinance 12-980, Fire Impact Fees are charged to new development and building expansions within the City limits. For a new residential home in Black Diamond, the fee is \$1,783.13 for homes without sprinkler systems.

The implementation of the fee came after a 2011 Fire Impact Fee Study, which developed the methodology and to ensure compliance with Washington laws and City Code. Future capital costs will be funded with a combination of impact fees and city funds. The city is accumulating funds to replace growth related fire equipment and facilities.

Fire Impact Fee Fund 107		2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	Beginning Cash and Investments	48,570	183,127	209,270	205,493	474,993	265,723	127.0%
3	Fire Impact Fees	134,168	20,540	265,000	165,900	300,000	35,000	13.2%
4	Interest Income	389	1,826	2,000	3,016	6,000	4,000	200.0%
5	<b>Subtotal Fire Impact Fee Revenue</b>	<b>134,557</b>	<b>22,365</b>	<b>267,000</b>	<b>168,916</b>	<b>306,000</b>	<b>39,000</b>	<b>14.6%</b>
6	<b>Total Fire Impact Fee Sources</b>	<b>\$183,127</b>	<b>\$205,493</b>	<b>\$476,270</b>	<b>\$374,409</b>	<b>\$780,993</b>	<b>\$304,723</b>	<b>64.0%</b>

Fire Impact Fee Fund 107		2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1	<b>EXPENDITURES</b>							
2	Transfer out to Fire Equipment 500-100			475,000		600,000	125,000	26.3%
3	<b>Subtotal Fire Impact Fee Expenditures</b>			<b>475,000</b>		<b>600,000</b>	<b>125,000</b>	<b>26.3%</b>
4	Ending Cash and Investments	183,127	205,493	1,270	374,409	180,993	179,723	14151.4%
5	<b>Total Fire Impact Fee Uses</b>	<b>\$183,127</b>	<b>\$205,493</b>	<b>\$476,270</b>	<b>\$374,409</b>	<b>\$780,993</b>	<b>\$304,723</b>	<b>64.0%</b>



Washington's State Flower: Coast, Pacific, or Big Leaf Rhododendron

## Transportation Benefit District Fund

To address declining revenues that support the Street Department, the City established a Transportation Benefit District. The city collects a twenty-dollar vehicle license fee pursuant to RCW 36.73.065 and RCW 82.80.140. Currently there are about 90 TBD districts in Washington State.

Transportation Benefit District Fund (TBD Fund) 108		2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	Beginning Cash and Investments		3,666	15,517	9,398	4,728	(10,789)	-69.5%
3	TBD Car Tab Fees	63,578	105,460	110,000	72,581	120,000	10,000	9.1%
4	TBD Investment Interest	88	273	200	222	500	300	150.0%
5	<b>Subtotal TBD Revenue</b>	<b>63,666</b>	<b>105,733</b>	<b>110,200</b>	<b>72,804</b>	<b>120,500</b>	<b>10,300</b>	<b>9.3%</b>
6	<b>Total TBD Sources</b>	<b>\$63,666</b>	<b>\$109,398</b>	<b>\$125,717</b>	<b>\$82,202</b>	<b>\$125,228</b>	<b>(\$489)</b>	<b>-0.4%</b>

Transportation Benefit District Fund (TBD)108		2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Budget	Budget \$ Change	Budget % Change
1	<b>EXPENDITURES</b>							
2	TBD Transfer to Street Fund	60,000	100,000	120,000	60,000	120,000		
3	<b>Subtotal TBD Expenditures</b>	<b>60,000</b>	<b>100,000</b>	<b>120,000</b>	<b>60,000</b>	<b>120,000</b>		
4	Ending Cash and Investments	3,666	9,398	5,717	22,202	5,228	(489)	-8.6%
5	<b>Total TBD Uses</b>	<b>\$63,666</b>	<b>\$109,398</b>	<b>\$125,717</b>	<b>\$82,202</b>	<b>\$125,228</b>	<b>(\$489)</b>	<b>-0.4%</b>



Penstemon wildflowers are found in rocky outcroppings in the Coast range and the Cascades in Washington

## Traffic Mitigation Fund

The Traffic Mitigation Fund was created in August 2016 for the purpose of collecting funds from the Enumclaw School District, in an agreement with the city to contribute to improving safety in four intersections nearby the new school. Since 2016, other traffic mitigation fees have been collected for specific traffic improvements.

Traffic Mitigation Fees Fund 109					2019 Budget	Budget \$ Change	Budget % Change
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August			
1 <b>REVENUE</b>							
2 <b>Beginning Cash and Investments</b>		74,307	83,840	84,305	125,805	41,965	50.1%
3 Traffic Mitigation Fees	74,217	9,258	150,000	67,859	70,000	(80,000)	-53.3%
4 Interest Income	90	739	800	1,061	2,200	1,400	175.0%
5 <b>Subtotal Traffic Mitigation Revenue</b>	<b>74,307</b>	<b>9,997</b>	<b>150,800</b>	<b>68,920</b>	<b>72,200</b>	<b>(78,600)</b>	<b>-52.1%</b>
6 <b>Total Traffic Mitigation Sources</b>	<b>\$74,307</b>	<b>\$84,305</b>	<b>\$234,640</b>	<b>\$153,224</b>	<b>\$198,005</b>	<b>(\$36,635)</b>	<b>-15.6%</b>

Traffic Mitigation Fees Fund 109					2019 Budget	Budget \$ Change	Budget % Change
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August			
1 <b>EXPENDITURES</b>							
2 Transfer out to Park Street Project			30,000			(30,000)	-100.0%
3 City Share: Other Traffic Improvements			204,640		198,005	(6,635)	-3.2%
4 <b>Subtotal Traffic Mitigation Exp.</b>			<b>234,640</b>		<b>198,005</b>	<b>(36,635)</b>	<b>-15.6%</b>
5 Ending Cash and Investments	74,307	84,305		153,224			
6 <b>Total Traffic Mitigation Uses</b>	<b>\$74,307</b>	<b>\$84,305</b>	<b>\$234,640</b>	<b>\$153,224</b>	<b>\$198,005</b>	<b>(\$36,635)</b>	<b>-15.6%</b>



Western Skunk Cabbage: Named for the distinctive "skunky" odor that it emits

## Internal Service Funds

This fund is used for operations serving other funds or departments within the city.

Black Diamond has one such fund, Equipment Replacement that collects money from other departments to build up resources to replace capital equipment, such as Police and Fire vehicles as well as General Government and Public Works equipment.



As you wander through Washington's forests, meadows and steppes, keep your eyes trained low to the ground. Our native wildflowers are sometimes tiny beauties, but en masse can put on a spectacular color show.

## Equipment Replacement Funds

Equipment Replacement Funds include Fire, Public Works and Police equipment replacements. Some examples of equipment are police and fire vehicles, utility trucks and machinery.

Fire Equipment Replacement Fund 510-100					2019	Budget \$	Budget %
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	Budget	Change	Change
1 <b>REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	46,117	65,880	66,380	66,380	36,310	(30,070)	-45.3%
3 Investment Interest	203	500	600	620	900	300	
4 Transfer in REET 1	25,000						
5 <b>Subtotal Fire Equipment Revenue</b>	25,203	500	600	620	900	300	50.0%
6 <b>Total Fire Equipment Sources</b>	\$71,320	\$66,380	\$66,980	\$67,000	\$37,210	(\$29,770)	-44.4%

Fire Equipment Replacement Fund 510-100					2019	Budget \$	Budget %
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	Budget	Change	Change
1 <b>EXPENDITURES</b>							
2 Fire Truck Repairs	5,440		29,900			(29,900)	-100.0%
3 Future Fire Building and Equip.			37,080		37,210	130	0.4%
4 <b>Subtotal Fire Equipment Expenditures</b>	5,440		66,980		37,210	(29,770)	-44.4%
5 Ending Cash and Investments	65,880	66,380		67,000			
6 <b>Total Fire Equipment Uses</b>	\$71,320	\$66,380	\$66,980	\$67,000	\$37,210	(\$29,770)	-44.4%



Public Works Equipment Replacement Fund 510-200					2019	Budget \$	Budget %
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	Budget	Change	Change
1 <b>REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	208,403	204,319	258,647	258,647	204,269	(54,378)	-21.0%
3 Investment Interest	951	2,344	2,000	2,904	6,000	4,000	200.0%
4 Surplus Sales		4,550					
5 Transfer in From Water Operating	10,000	10,000	10,000	10,000	10,000		
6 Transfer in From Sewer Operating	10,000	10,000	10,000	10,000	10,000		
7 Transfer in From Stormwater Operating	10,000	10,000	10,000	10,000	10,000		
8 Transfer in From Street Fund	10,000	10,000	10,000	10,000	10,000		
9 Transfer in From General Fund			7,000	12,000	7,000		
10 Transfer in REET I	7,000	7,500					
11 <b>Subtotal PW Equipment Revenue</b>	47,951	54,394	49,000	54,904	53,000	4,000	8.2%
12 <b>Total PW Equipment Sources</b>	\$256,354	\$258,712	\$307,647	\$313,551	\$257,269	(\$50,378)	-16.4%

Public Works Equipment Replacement Fund 510-200					2019	Budget \$	Budget %
					Budget	Change	Change
1	<b>EXPENDITURES</b>						
2	Truck and Equipment	42,840		40,000	34,175	40,000	
3	Purchase Back hoe					130,000	130,000
4	Various Mowers and Equipment	7,170		15,000	4,240	(15,000)	-100.0%
5	Computers and Radios	2,026		11,378		(11,378)	-100.0%
6	PW Technology			10,000		(10,000)	-100.0%
7	Major Maintenance on Equip.		65	25,000	3,414	(25,000)	-100.0%
8	<b>Subtotal PW Equipment Expenditures</b>	<b>52,035</b>	<b>65</b>	<b>101,378</b>	<b>41,828</b>	<b>170,000</b>	<b>68,622 67.7%</b>
9	Ending Cash and Investments	204,319	258,647	206,269	271,723	87,269	(119,000) -57.7%
10	<b>Total PW Equipment Uses</b>	<b>\$256,354</b>	<b>\$258,712</b>	<b>\$307,647</b>	<b>\$313,551</b>	<b>\$257,269</b>	<b>(\$50,378) -16.4%</b>



Police Equipment Replacement Fund 510-300					2019	Budget \$	Budget %
					Budget	Change	Change
1	<b>REVENUE</b>						
2	Beginning Cash and Investments	26,487	26,331	6,934	6,934	57,934	51,000 735.5%
3	Investment Interest	114	281	50	348	500	450 900.0%
4	Surplus Sales		-	3,000	1,600	3,000	
5	Sewer Loan for Police Cars (4 in 2017)		160,000				
6	Transfer in from REET I					55,000	55,000
7	<b>Subtotal Police Equipment Revenue</b>	<b>114</b>	<b>160,281</b>	<b>3,050</b>	<b>1,948</b>	<b>58,500</b>	<b>55,450 1818.0%</b>
8	<b>Total Police Equipment Sources</b>	<b>\$26,601</b>	<b>\$186,612</b>	<b>\$9,984</b>	<b>\$8,882</b>	<b>\$116,434</b>	<b>\$106,450 1066.2%</b>

Police Equipment Replacement Fund 510-300					2019	Budget \$	Budget %
					Budget	Change	Change
1	<b>EXPENDITURES</b>						
2	Replace Police Vehicles		179,524	403		105,000	104,597 25954.6%
3	Surplus Costs Police	270	155	1,000	475	1,000	
4	Police Radios			8,581		10,434	1,853 21.6%
5	<b>Subtotal Police Equip Expenditures</b>	<b>270</b>	<b>179,678</b>	<b>9,984</b>	<b>475</b>	<b>116,434</b>	<b>106,450 1066.2%</b>
6	Ending Cash and Investments	26,331	6,934		8,407		
7	<b>Total Police Equipment Uses</b>	<b>\$26,601</b>	<b>\$186,612</b>	<b>\$9,984</b>	<b>\$8,882</b>	<b>\$116,434</b>	<b>\$106,450 1066.2%</b>

## Utility Funds

Utility funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise.

Black Diamond has Water, Sewer and Stormwater utilities.

Picture removed from document per request on 1/7/2020.

One of the most spectacular aspects of Mt. Rainier National Park is its world-renowned wildflower meadows. No matter what the length of your stay, a stroll among these seemingly endless fields of wildflowers is a must-do. Each July and August, Mt. Rainier's meadows burst with color.

## Water Operating Fund 401

The Water Department provides safe high quality reliable drinking water to the residents of Black Diamond with the exception of residents on Covington Water in the Lake Sawyer area. The water utility is responsible for the operation and maintenance of the city's springs, fences, access roads, power lines, backup power, control systems, water storage tanks, water treatment systems, pump stations, water main, water quality testing, meter reading, installation and billing. Black Diamond households receive very high-quality drinking water delivered to their house under pressure to drink, wash dishes, wash clothes, and help run their households. Water also provides for fire protection.

In 2019, building activity will continue to increase water sales as well as the installation of new irrigation water meters. A new Administrative Assistant III in 2019 has increased a portion of salaries and benefits for this fund.

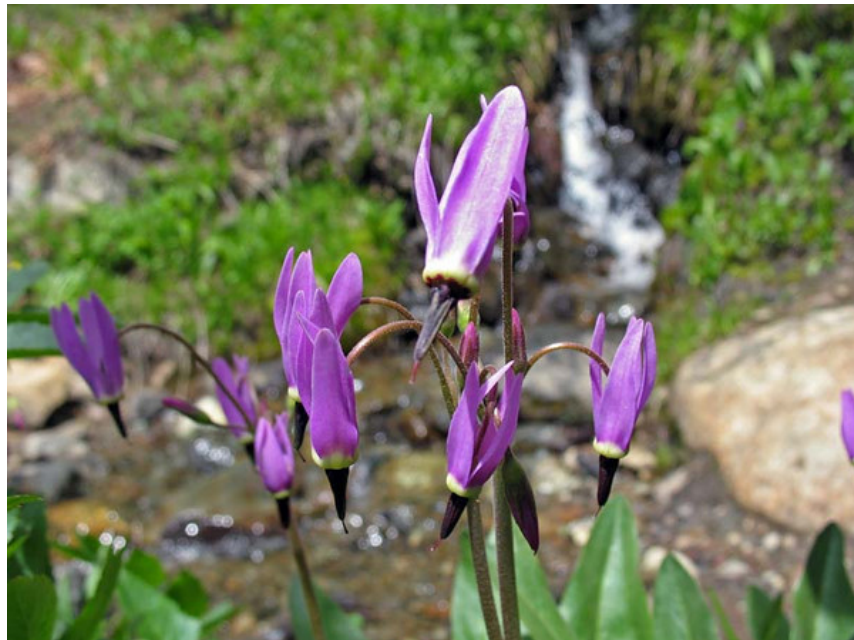
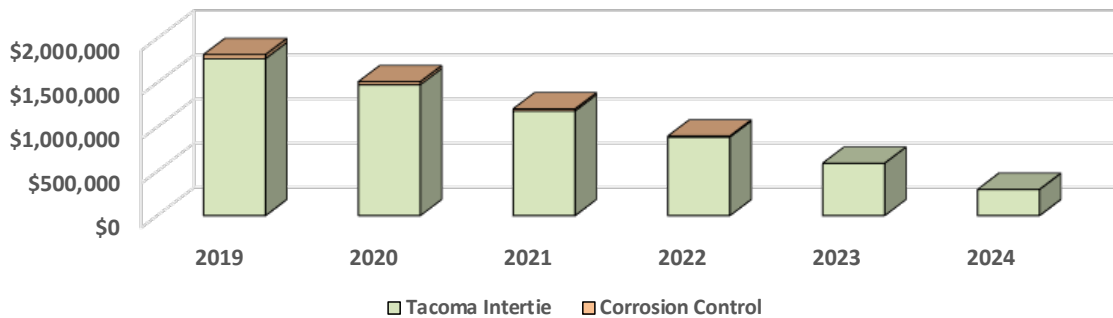
<b>Water Fund 401</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Thru August</b>	<b>2019 Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
<b>1 REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	<b>222,708</b>	<b>330,194</b>	<b>377,248</b>	<b>429,813</b>	<b>378,871</b>	<b>1,623</b>	<b>0.4%</b>
3 Water Charges	727,018	711,221	700,000	477,166	720,000	20,000	2.9%
4 Water Late Fees/Name Change Charge	20,060	17,606	22,000	11,325	17,000	(5,000)	-22.7%
5 Hydrant Wat. sales/Irrig Meters/Set & Backflow	7,041	35,892	28,000	51,027	110,000	82,000	292.9%
6 Meter Purchases, Setting Fees, Inspections	22,039	37,477	87,500	80,573	111,750	24,250	27.7%
7 Interest, Refunds and Misc. Revenue	834	2,876	8,000	4,363	7,000	(1,000)	-12.5%
8 <b>Subtotal Water Operating Revenue</b>	<b>776,992</b>	<b>805,073</b>	<b>845,500</b>	<b>624,454</b>	<b>965,750</b>	<b>120,250</b>	<b>14.2%</b>
9 Transfer in From Water Reserve	10,000	-	-	-	-	-	-
10 Palmer Coking Coal Contribution	98,420	97,478	97,000	98,238	90,400	(6,600)	-6.8%
11 <b>Subtotal Water Other Revenue</b>	<b>108,420</b>	<b>97,478</b>	<b>97,000</b>	<b>98,238</b>	<b>90,400</b>	<b>(6,600)</b>	<b>-6.8%</b>
12 <b>Total Water Fund Sources</b>	<b>\$1,108,120</b>	<b>\$1,232,745</b>	<b>\$1,319,748</b>	<b>\$1,152,506</b>	<b>\$1,435,021</b>	<b>\$115,273</b>	<b>8.7%</b>

<b>Water Fund 401</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Thru August</b>	<b>2019 Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
<b>1 EXPENDITURES</b>							
2 Wages	135,669	158,738	182,728	118,212	216,982	34,254	18.7%
3 Benefits	59,849	69,132	83,928	50,782	102,195	18,267	21.8%
4 <b>Salary and Benefits</b>	<b>195,518</b>	<b>227,870</b>	<b>266,656</b>	<b>168,994</b>	<b>319,177</b>	<b>52,521</b>	<b>19.70%</b>
5 Supplies	24,089	38,070	59,826	53,264	83,123	23,297	38.94%
6 Services and Charges	227,891	208,096	255,670	153,113	279,982	24,312	9.51%
7 <b>Subtotal Operating Expenditures</b>	<b>447,497</b>	<b>474,036</b>	<b>582,152</b>	<b>375,371</b>	<b>682,282</b>	<b>100,130</b>	<b>17.2%</b>
8 Debt Service	320,429	318,896	317,362	317,362	315,829	(1,533)	-0.5%
9 Transfer out Capital Equip Replacement	10,000	10,000	10,000	10,000	10,000	-	-
10 Transfer to Water Capital Fund	-	-	125,000	125,000	125,000	-	-
11 <b>Total Water Fund Expenditures</b>	<b>777,926</b>	<b>802,931</b>	<b>1,034,514</b>	<b>827,733</b>	<b>1,133,111</b>	<b>98,597</b>	<b>9.5%</b>
12 Ending Cash and Investments	330,194	429,813	285,234	324,773	301,910	16,676	5.8%
13 <b>Total Water Fund Uses</b>	<b>\$1,108,120</b>	<b>\$1,232,745</b>	<b>\$1,319,748</b>	<b>\$1,152,506</b>	<b>\$1,435,021</b>	<b>\$115,273</b>	<b>8.7%</b>

## Water Debt Service 2019

									2019 Debt Payment		
Issue Date	Issue Amount	Type	Purpose	Maturity Date	12/31/2018 Debt Owed	2019 Principal	2019 Interest	2019 Total Debt Svc	Water Operating	Developer	Total 2019 BD
2006	180,000	PWTF	Cor Contrl	2022	45,000	11,250	225	11,475	11,475		11,475
2005	3,407,063	PWTF	Tac 500mg	2024	1,181,836	197,070	5,895	202,965	202,965		202,965
	256,064	PWTF	Tac city 1st	2024							
	1,784,693	PWTF	Pump Fac, Res & lines	2024	591,095	98,419	2,970	101,389		101,389	
	5,447,820	PWTF			1,772,931	295,489	8,865	304,354	202,965	101,389	202,965
<b>Totals</b>	<b>5,627,820</b>				<b>1,817,931</b>	<b>306,739</b>	<b>9,090</b>	<b>315,829</b>	<b>214,440</b>	<b>101,389</b>	<b>214,440</b>
						Total Net Water Fund 2019 Debt Service					\$214,440
Less Developer Responsibility Palmer					(\$591,095)						
<b>Net City Liability</b>					<b>\$1,226,836</b>						

Water Debt thru 2024 (Principal Only)



Jeffery's Shooting Star found in subalpine zones is a show stopper!

## Sewer Operating Fund 407

The Sewer Department collects sewage from the homes and businesses in the old section of Town for treatment and discharge. The area around Lake Sawyer is primarily served by individual on site waste water disposal septic system and a small area at the Northwest end of the Lake is served by the Soos Creek Sewer system. The sewer utility provides for the planning, operation and maintenance of 17.5 miles of sewer lines and manholes, and 5 pump stations and provides local customer service and billing. This sewer utility also contracts with King County for transmission and sewage treatment plant in Renton for treatment, discharge and bio-solids handling. The city provides the local sewer collection services for approximately \$21/household per month.

The revenue collected by the city sewer share of the revenue has not been covering the cost of the operations, maintenance and administration. The city is studying rates in 2018 and will be making a rate adjustment as recommended in 2019. A new Administrative Assistant III in 2019 has increased a portion of salaries and benefits for this fund.

Sewer Fund 407					2019 Budget	Budget \$ Change	Budget % Change
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August			
1 <b>EXPENDITURES</b>							
2 Wages	134,450	157,410	182,890	106,705	183,729	839	0.5%
3 Benefits	59,798	69,105	83,989	45,664	85,776	1,787	2.1%
4 <b>Salary and Benefits</b>	<b>194,248</b>	<b>226,516</b>	<b>266,879</b>	<b>152,369</b>	<b>269,505</b>	<b>2,626</b>	<b>0.98%</b>
5 Supplies	5,144	7,665	11,286	11,027	16,128	4,842	42.90%
6 Services and Charges	663,599	732,192	767,811	469,578	808,963	41,152	5.36%
7 <b>Subtotal Operating Expenditures</b>	<b>862,991</b>	<b>966,372</b>	<b>1,045,976</b>	<b>632,975</b>	<b>1,094,596</b>	<b>48,620</b>	<b>4.6%</b>
8 Transfer to Equipment Replacement Fund	10,000	10,000	10,000	10,000	10,000		
9 <b>Total Operating Expenditures</b>	<b>872,991</b>	<b>976,372</b>	<b>1,055,976</b>	<b>642,975</b>	<b>1,104,596</b>	<b>48,620</b>	<b>4.6%</b>
10 Ending Cash and Investments	145,261	107,137	85,204	123,354	78,680	(6,524)	-7.7%
11 <b>Total Sewer Fund Uses</b>	<b>\$1,018,252</b>	<b>\$1,083,510</b>	<b>\$1,141,180</b>	<b>\$766,329</b>	<b>\$1,183,276</b>	<b>\$42,096</b>	<b>3.7%</b>

## Stormwater Operating Fund 410

The Stormwater Utility maintains 9 storm ponds, 9 miles of storm pipe, 572 catch basins, two bio-infiltration systems, one stormwater filter system and approximately 20 miles of ditches and flow paths. These activities help preserve the public road system and protect the environment. The city also oversees activities dealing with controlling storm water quality including education, enforcing stormwater codes on construction and new development, monitoring private stormwater systems maintenance, monitoring the effectiveness of city programs, monitoring water quality in the city, participation in WIRA 9 Water Quality

Initiative providing coverage from the Endangered Species Act claims and reporting to Department of Ecology.

The stormwater utility mitigates the storm water impact of urban living on the environment for \$16 per month per household. The city is studying rates in November 2018 will review rate increase options for 2019. A new Administrative Assistant III position in 2019 has increased a portion of salaries and benefits in this fund.

Stormwater Fund 410					2019	Budget	Budget
					Budget	\$	%
						Change	Change
2016	2017	2018	2018 Thru				
Actual	Actual	Budget	August				
<b>1 REVENUE</b>							
<b>2 Beginning Cash and Investments</b>	<b>102,303</b>	<b>99,074</b>	<b>102,574</b>	<b>103,277</b>	<b>86,864</b>	<b>(15,710)</b>	<b>-15.3%</b>
3 Stormwater Charges	356,042	378,643	370,200	205,164	370,000	(200)	-0.1%
4 Ecology and Other Grants		-	25,000	6,353	25,000	0	0.0%
5 Stormwater Inspection Fees	11,910	8,585	22,000	6,712	14,800	(7,200)	-32.7%
6 PW Engr Civil Allocation		5,791	-	2,812	16,000	16,000	
7 Interest and Misc.	639	992	900	5,514	2,400	1,500	166.7%
<b>8 Subtotal Stormwater Revenue</b>	<b>368,592</b>	<b>394,012</b>	<b>418,100</b>	<b>226,555</b>	<b>428,200</b>	<b>10,100</b>	<b>2.4%</b>
<b>9 Total Stormwater Sources</b>	<b>\$470,895</b>	<b>\$493,086</b>	<b>\$520,674</b>	<b>\$329,832</b>	<b>\$515,064</b>	<b>(\$5,610)</b>	<b>-1.1%</b>

Stormwater Fund 410					2019	Budget	Budget
					Budget	\$	%
						Change	Change
2016	2017	2018	2018 Thru				
Actual	Actual	Budget	August				
<b>1 EXPENDITURES</b>							
2 Wages	134,364	156,730	179,484	109,305	186,630	7,146	4.0%
3 Benefits	59,482	68,619	82,514	47,024	87,048	4,534	5.5%
<b>4 Salary and Benefits</b>	<b>193,845</b>	<b>225,349</b>	<b>261,998</b>	<b>156,329</b>	<b>273,678</b>	<b>11,680</b>	<b>4.46%</b>
5 Supplies	6,216	6,315	13,947	9,417	15,063	1,116	8.00%
6 Services and Charges	161,760	148,145	179,425	100,160	176,643	(2,782)	-1.55%
<b>7 Subtotal Operating Expenditures</b>	<b>361,821</b>	<b>379,809</b>	<b>455,370</b>	<b>265,906</b>	<b>465,384</b>	<b>10,014</b>	<b>2.2%</b>
8 Transfer out Capital Equip Replacement	10,000	10,000	10,000	10,000	10,000		
<b>9 Total Stormwater Fund Expenditures</b>	<b>371,821</b>	<b>389,809</b>	<b>465,370</b>	<b>275,906</b>	<b>475,384</b>	<b>10,014</b>	<b>2.2%</b>
10 Ending Cash and Investments	99,074	103,277	55,254	53,926	39,680	(15,574)	-28.2%
<b>11 Total Stormwater Fund Uses</b>	<b>\$470,895</b>	<b>\$493,086</b>	<b>\$520,624</b>	<b>\$329,832</b>	<b>\$515,064</b>	<b>(\$5,560)</b>	<b>-1.1%</b>

## Capital Funds

Capital projects funds are used to account for the improvement, construction or acquisition of buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. A capital project fund exists until completion of the project.



Crimson Columbine: The flowers are edible, with a sweet taste—though the seeds can be fatal if eaten

## Real Estate Excise Tax I – 311 (REET I)

Washington State levies a real estate excise tax (REET) on all property sales of 1.28% of a property's full selling price. A locally-imposed tax is also authorized, though the rate and uses of the funds differ by population size and whether the city or county is planning under the Growth Management Act (GMA). All cities are allowed to levy a 0.25% tax on property sales (REET I), cities and counties that are planning under the GMA may also levy a second quarter percent tax (REET II).

This Fund is specifically to be used for General Government Capital Projects, Fund 310, and General Government Capital Expenditures in the 510 Fund. The 2019 budget anticipates an increase in revenue due to increasing construction and sale of homes.

General Government REET I Fund - 311					2019 Budget	Budget \$ Change	Budget % Change
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August			
1 <b>REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	130,257	165,857	148,850	131,816	176,516	27,666	18.6%
3 1/4% Real Estate Excise Tax	163,050	107,622	200,000	175,006	250,000	50,000	25.0%
4 LGIP Investment Interest	549	1,295	2,000	1,477	3,500	1,500	75.0%
5 <b>Total REET I Revenue</b>	163,599	108,917	202,000	176,483	253,500	51,500	25.5%
6 <b>Total REET I Sources</b>	\$293,856	\$274,774	\$350,850	\$308,298	\$430,016	\$79,166	22.6%

General Government REET I Fund - 311					2019 Budget	Budget \$ Change	Budget % Change
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August			
1 <b>EXPENDITURES</b>							
2 Transfer to 310 Fund	96,000	135,458	207,500	207,500	179,390	(28,110)	-13.5%
3 Transfer 510 Fund - Police & Fire Equip.	32,000	7,500			55,000	55,000	
4 <b>Total REET I Expenditures</b>	128,000	142,958	207,500	207,500	234,390	26,890	13.0%
5 Ending Cash and Investments	165,856	131,816	143,350	100,798	195,626	52,276	36.5%
6 <b>Total REET I Uses</b>	\$293,856	\$274,774	\$350,850	\$308,298	\$430,016	\$79,166	22.6%



## Real Estate Excise Tax – 321 (REET II)

The collection of REET II is authorized by RCW 8245.010 can be used for capital projects. This part of the real estate excise tax may only be levied by cities that plan under the Growth Management Act.

Specifically, one quarter percent of the real estate excise tax is to be used for public works projects for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

REET II monies in Black Diamond are transferred to Fund 320 for Street and Public Works capital projects, or they use utility funds for their projects. The 2019 budget anticipates an increase in revenue due to new construction and sales of homes.

Public Works REET II Fund - 321					2019 Budget	Budget \$ Change	Budget % Change
2016 Actual	2017 Actual	2018 Budget	2018 Thru August				
<b>1 REVENUE</b>							
<b>2 Beginning Cash and Investments</b>	<b>111,911</b>	<b>165,456</b>	<b>124,230</b>	<b>139,055</b>	<b>154,016</b>	<b>29,786</b>	<b>24.0%</b>
3 1/4% Real Estate Excise Tax	163,050	107,622	200,000	175,006	250,000	50,000	25.0%
4 LGIP Investment Interest	495	1,203	2,000	1,716	3,500	1,500	75.0%
<b>7 Total REET II Revenue</b>	<b>163,545</b>	<b>108,825</b>	<b>202,000</b>	<b>176,722</b>	<b>253,500</b>	<b>51,500</b>	<b>25.5%</b>
<b>8 Total REET II Sources</b>	<b>\$275,456</b>	<b>\$274,281</b>	<b>\$326,230</b>	<b>\$315,778</b>	<b>\$407,516</b>	<b>\$81,286</b>	<b>24.9%</b>

Public Works REET II Fund - 321					2019 Budget	Budget \$ Change	Budget % Change
2016 Actual	2017 Actual	2018 Budget	2018 Thru August				
<b>1 EXPENDITURES</b>							
2 Transfer to Capital Projects		135,226	143,000	143,000	154,000	11,000	7.7%
3 Transfer to N. Commercial Storm Pond			15,000	15,000		(15,000)	-100.0%
4 Transfer to Stormwater Capital	60,000						
5 Transfer to Street Fund	50,000						
6 Transfer out to PW Facilities for Projects			15,000		100,000	85,000	566.7%
<b>7 Total REET II Expenditures</b>	<b>110,000</b>	<b>135,226</b>	<b>173,000</b>	<b>158,000</b>	<b>254,000</b>	<b>81,000</b>	<b>46.8%</b>
8 Ending Cash and Investments	165,456	139,055	153,230	157,777	153,516	286	0.2%
<b>9 Total REET II Uses</b>	<b>\$275,456</b>	<b>\$274,281</b>	<b>\$326,230</b>	<b>\$315,777</b>	<b>\$407,516</b>	<b>\$81,286</b>	<b>24.9%</b>



**Fund 310 - General Government Capital Projects-2019**

Project Name	Project		Source of Revenue					Source of Expenditures		
	CIP #	Note	Beg C&I	REET I Trf In	Grants	Trails Rev/Trf In	Total Revenue	Expenditure	Trf Out	Total Expenditure
1 Ginder Creek Trails	P1	Update	82,956		15,000	9,000	106,956	106,956		106,956
2 Grant Matching	P2			2,500			2,500	2,500		2,500
3 Rehab E. Ginder Cr Prop	P6			35,000			35,000	35,000		35,000
4 Lake Sawyer Park Pay Station	P8			20,000			20,000	20,000		20,000
5 Replace Fire Truck	F1	Update	85,000	28,890		586,110	700,000	700,000		700,000
6 Replace Patrol Car	L1		50,000	55,000			105,000	105,000		105,000
7 General Govt/Police Tech	G1			83,000			83,000	83,000		83,000
8 General Government Reno	G2			10,000			10,000	10,000		10,000
9 Total Gen Govt Projects			217,956	234,390	15,000	595,110	1,062,456	1,062,456	0	1,062,456

**Fund 320 - Public Works Capital Projects**

	Project		Source of Revenue					Source of Expenditures		
	CIP #	Note	Beg C&I	REET I I Trf In	Grants	Developer	Total Revenue	Expenditure	Trf Out	Total Expenditure
1 Gen Street Improvements	T1			30,000			30,000	30,000		30,000
2 Grant Matching	T2			40,000			40,000	40,000		40,000
3 Downtown Public Parking-Eng.	T8			25,000			25,000	25,000		25,000
4 Roberts Drive Rehabilitation	T12			29,000	450,000	46,000	525,000	525,000		525,000
5 232nd Ave SE Asphalt Overlay	T7	Update		30,000	170,000		200,000	200,000		200,000
6 Total PW Capital Projects				154,000	620,000	46,000	820,000	820,000	0	820,000

**WSFFA Partners - Fund 402 Capital Projects**

	Project		Source of Revenue					Source of Expenditures				
	#	Note	Beg C&I		Grants	Partners	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 WSFFA Deposit			70,000				70,000				70,000	70,000
2 Spring Source Rehab	W1	Update				3,190,000	3,190,000	3,190,000		3,190,000		3,190,000
3 Total WSFFA Projects			70,000	0	0	3,190,000	3,260,000	3,190,000		3,190,000	70,000	3,260,000

**Water Capital Projects - 404**

	Project		Source of Revenue					Source of Expenditures				
	#	Note	Beg C&I	Trf In Wtr Res	Conn Chg/Int Inc	Trf in Wtr Op	Total Revenue	Expenditure	Trf Out	Total Expenditure	EFB	Total Uses
1 Water Comp Plan	W4	Carryover	95,000				95,000	95,000		95,000		95,000
2 Fire Flow Loop/N Comm	W2			72,500			72,500	72,500		72,500		72,500
3 4.3 Mil Gal tank Mtc	W3			35,000			35,000	35,000		35,000		35,000
4 Asbestos Wtr Main-Study	W5			1,200			1,200	1,200		1,200		1,200
5 SCADA System Imp	New			77,323			77,323	77,323		77,323		77,323
6 Water Capital Reserve Fund			351,970		63,072	125,000	540,042		186,023	186,023	354,019	540,042
7 Total Water Capital Projects			446,970	186,023	63,072	125,000	821,065	281,023	186,023	467,046	354,019	821,065

## Sewer Capital Projects - 408

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In RII	Loan Repay	Int & Conn Chg	Total Revenue	Expenditure	Trf Out	Total Expenditure	EFB	Uses
1 Cedarbrook Eng	Update	0	35,000			35,000	35,000		35,000		35,000
2 PW Shop Fence & Gates		20,000	40,000			60,000	60,000		60,000		60,000
3 PW Fac Improvements			25,000			25,000	25,000		25,000		25,000
4 Sewer Capital Reserves	A1	291,886		32,800	19,000	343,686		130,000	130,000	213,886	343,886
5 Total Sewer Capital Projects		311,886	100,000	32,800	19,000	463,686	120,000	130,000	250,000	213,886	463,886

## Stormwater Capital Projects - 410

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In RII	State DOE Grant	K/C W/Q & Opp. Grant	Total Revenue	Expenditure	Trf Out	Total Expenditure	EFB	Uses
1 Covington Creek Culv-Eng	D3				110,000	110,000	110,000		110,000		110,000
2 N. Com Pond K/C Opt Grant	D1				80,000	80,000	80,000		80,000		80,000
3 N. Com Pond K/C W/Q Grant	D1				243,643	243,643	243,643		243,643		243,643
4 N. Com Pond DOE Grant	D1 Update			676,357		676,357	676,357		676,357		676,357
5 Total Stormwater Capital Prj.			0	676,357	433,643	1,110,000	1,110,000	0	1,110,000	0	1,110,000



Phantom Orchid: a rare and beautiful plant found in deep soil and dark shade in PNW forests

2019 Employee Allocations by Funding Source							
Positions	Full Time Equivalent (FTE)	Funding Agreement	General Fund	Street Fund	Water Fund	Sewer Fund	Storm water Fund
<b>1 City Clerk</b>							
2 City Clerk/HR Manager	1.00		0.70		0.10	0.10	0.10
3 Administrative Assistant II	1.00		0.10		0.30	0.30	0.30
4 Deputy City Clerk	1.00		0.50	0.04	0.15	0.15	0.16
5 <b>Total City Clerk</b>	<b>3.00</b>		<b>1.30</b>	<b>0.04</b>	<b>0.55</b>	<b>0.55</b>	<b>0.56</b>
<b>6 Finance Department</b>							
7 Finance Director	1.00		0.70		0.10	0.10	0.10
8 Deputy Finance Director	1.00		0.72		0.09	0.10	0.09
9 Senior Accountant	1.00		0.60	0.04	0.12	0.12	0.12
10 <b>Total Finance</b>	<b>3.00</b>		<b>2.02</b>	<b>0.04</b>	<b>0.31</b>	<b>0.32</b>	<b>0.31</b>
<b>11 Information Technology</b>							
12 Information Service Manager	0.80	0.10	0.44	0.02	0.09	0.09	0.07
13 <b>Total Info Technology</b>	<b>0.80</b>	<b>0.10</b>	<b>0.44</b>	<b>0.02</b>	<b>0.09</b>	<b>0.09</b>	<b>0.07</b>
<b>14 Police Department</b>							
15 Police Chief	1.00		1.00				
16 Police Commander	1.00		1.00				
17 Sergeant	2.00		2.00				
18 Police Officers	5.00		5.00				
19 Police Records Coordinator	1.00		1.00				
20 Police Clerk	0.73		0.73				
21 <b>Total Police Department</b>	<b>10.73</b>		<b>10.73</b>				
<b>22 Municipal Court</b>							
23 Court Administrator	1.00		1.00				
24 Court Clerk	1.00		1.00				
25 <b>Total Court</b>	<b>2.00</b>		<b>2.00</b>				
<b>26 Community Development</b>							
27 Community Development Director	1.00		1.00				
28 Sr. Planner (Vacant)	1.00		1.00				
29 Building Official	1.00		1.00				
30 Permit Technician Supervisor	1.00		1.00				
31 Permit Technician	1.00		1.00				
32 <b>Total Community Development</b>	<b>5.00</b>		<b>5.00</b>				
<b>33 Master Dev Review Team (MDRT)</b>							
34 MDRT & Economic Dev Director	1.00	1.00					
35 Construction Inspector Supervisor	1.00	1.00					
36 Construction Inspector	1.00	1.00					
37 Senior Accountant	0.75	0.75					
38 <b>Total MDRT Review Team</b>	<b>3.75</b>	<b>3.75</b>					
<b>39 Facilities Department</b>							
40 Facilities Equipment Coordinator	1.00		0.80	0.05	0.05	0.05	0.05
41 <b>Total Facilities</b>	<b>1.00</b>		<b>0.80</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>42 Public Works</b>							
43 Public Works Director	1.00		0.06	0.26	0.23	0.23	0.22
44 Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25
45 Administrative Assistant III (new)	1.00		0.15	0.25	0.35	0.15	0.10
46 Utilities Supervisor	1.00		0.05	0.23	0.24	0.24	0.24
47 Utility Worker	1.00		0.05	0.20	0.25	0.25	0.25
48 Utilities Operator	2.00		0.08	0.42	0.56	0.44	0.50
49 Seasonal Maintenance	0.33		0.15	0.07	0.07		0.04
50 <b>Total Public Works</b>	<b>7.33</b>		<b>0.54</b>	<b>1.68</b>	<b>1.95</b>	<b>1.56</b>	<b>1.60</b>
51 <b>Total Budget Positions (FTE's)</b>	<b>36.61</b>	<b>3.85</b>	<b>22.83</b>	<b>1.83</b>	<b>2.95</b>	<b>2.57</b>	<b>2.59</b>

Budgeted 2019 Positions	2019 Salary Schedule					
	BOLD = Filled Positions	Step 1	Step 2	Step 3	Step 4	5 & On
✓	City Administrator	9,345	9,649	10,112	10,478	10,848
	Assistant City Administrator	8,033	8,435	8,837	9,238	9,640
✓	<b>Court Administrator</b>	5,891	6,159	6,427	6,694	6,962
	Court Clerk (hourly)	20.23	21.93	23.61	25.30	26.98
✓	<b>Court Clerk</b>	3,507	3,801	4,093	4,385	4,677
	Accounts Payable Clerk (hourly)	17.91	19.34	20.89	22.56	24.93
✓	<b>MDRT &amp; Economic Director</b>	7,498	7,899	8,301	8,703	9,104
	City Attorney	8,161	8,569	8,997	9,447	9,919
✓	<b>City Clerk/HR Manager</b>	7,498	7,899	8,301	8,703	9,104
	<b>Deputy City Clerk</b>	4,499	4,814	5,128	5,443	5,757
✓	<b>Finance Director</b>	7,498	7,899	8,301	8,703	9,104
	<b>Deputy Finance Director</b>	6,631	7,013	7,396	7,778	8,161
✓	Utility Clerk	3,213	3,481	3,749	4,017	4,284
	<b>Senior Accountant</b>	4,773	5,107	5,440	5,774	6,107
✓	<b>MDRT Senior Accountant (hourly)</b>	27.36	28.73	30.16	31.68	33.26
	Accountant 1 Journey (hourly)	16.61	17.43	18.30	19.22	20.18
✓	<b>Administrative Assistant 2</b>	3,376	3,658	3,939	4,220	4,501
	Administrative Assistant 1	2,356	2,544	2,731	2,919	3,106
✓	<b>Information Services Manager</b>	7,314	7,737	8,159	8,580	9,003
	<b>Police Chief</b>	10,236	10,585	11,008	11,287	11,692
✓	<b>Police Commander</b>	9,194	9,514	9,794	10,074	10,398
	<b>Police Sergeant</b>	8,292	8,757	-	-	-
✓	<b>Police Officer</b>	5,037	5,645	6,255	6,863	7,440
	<b>Police Records Coordinator</b>	4,499	4,814	5,128	5,443	5,757
✓	<b>Police Clerk (hourly)</b>	17.62	19.33	21.03	22.22	24.43
	Police Clerk	3,054	3,350	3,645	3,851	4,234
✓	<b>Facilities Equipment Coordinator</b>	4,727	5,058	5,388	5,719	6,048
	Human Resources Director	7,498	7,899	8,301	8,703	9,104
✓	<b>Community Dev/Nat Resources Director</b>	7,498	7,899	8,301	8,703	9,104
	<b>Permit Technician Supervisor</b>	5,891	6,159	6,427	6,694	6,962
✓	<b>Permit Technician</b>	4,727	5,058	5,388	5,719	6,048
	Permit Technician (hourly)	27.27	29.18	31.09	32.99	34.89
✓	Compliance Officer	4,499	4,814	5,128	5,443	5,757
	Senior Planner	5,355	5,622	5,903	6,198	6,508
✓	Planner	4,499	4,814	5,128	5,443	5,757
	MDRT Planner (hourly)	25.95	27.77	29.59	31.40	33.22
✓	Associate Planner	4,482	4,707	4,942	5,189	5,448
	Assistant Planner	4,181	4,391	4,610	4,840	5,082
✓	<b>Building Official</b>	6,962	7,364	7,766	8,167	8,569
	Parks Department Director	7,498	7,899	8,301	8,703	9,104
✓	<b>Public Works Director</b>	7,498	7,899	8,301	8,703	9,104
	<b>Utilities Superintendent</b>	6,962	7,364	7,766	8,167	8,569
✓	<b>Construction Inspector Supervisor</b>	6,962	7,364	7,766	8,167	8,569
	<b>Construction Inspector</b>	5,852	6,190	6,528	6,865	7,202
✓	<b>Public Utilities Operator</b>	5,145	5,233	5,337	5,438	5,541
	<b>Capital Projects Program Manager</b>	5,626	5,907	6,202	6,512	6,837
✓	Public Works Administrative Asst. 3	4,465	4,689	4,923	5,169	5,429
	<b>Utility Worker-Facility/Eq/Utility Worker</b>	3,576	3,922	4,267	4,614	4,982
✓	Utility Worker Seasonal (hourly)	15.00	-	-	-	-



## CITY OF BLACK DIAMOND

### 2018 Calendar for 2019 Budget Meetings

*As Passed by Resolution 18-1253*

	Process	Work Study	City Council	State Law Limitations
1	Budget CALL: Budget requests and instructions go out to all departments			By Sept 10
2	Estimates to be filed with Finance/ City Clerk			By Sept 24
3	<u>Special Meeting</u> Workstudy 6pm - CAO provides Council with current info on Revenue from all sources as adopted in 2018 Budget, provides the Clerk's proposed Prelim 2019 Budget for General Fund and 2019 Budget totals for all funds including debt service.	Sept 27		October 1
4	City Clerk Submits to CAO the proposed prelim budget setting forth the complete financial program			October 1
5	Workstudy Meeting 5:30 - General Fund Budget REV and EXP for Public Safety, Community Development, Parks etc.	Oct 18		Oct 16 - Nov 15
6	<u>Special Meeting</u> - Workstudy - Public Works Budgets for REV and EXP for Street, Water, Sewer, Stormwater, REET I&II and Gen Govt, Utilities, Capital Projects and Debt Service.	Oct 25		Oct 16 - Nov 15
7	Mayor prepares Preliminary Budget and message and files with Council and Clerk		Nov 1	Nov 1
8	City Clerk publishes notice of Public Hearing on 2019 Budget and filing of Preliminary Budget - once a week for two consecutive weeks			Nov 1 - Nov 20
9	<u>Special Meeting</u> - Public Hearing on Revenue Sources including possible increases in Property Tax.		Nov 8	Oct 16 - Nov 15
10	Copies of Preliminary Budget made available to the public		Nov 15	Nov 15
11	Preliminary 2019 Budget Document ready. City Council holds 1 <sup>st</sup> Public Hearing on 2019 Budget		Nov 15	Nov 1 - Nov 30
12	Adopt Property Tax 2019, forward to King County by 11/30/2018		Nov 15	Nov 30
13	<u>Special Meeting</u> - Final Budget Hearing on 2019 Budget		Dec 3	Dec 3
14	File Final Property tax worksheet and Ordinances with King County			Dec 3
15	City Council adopts Final 2019 Budget and submits to State Auditor and Association of Washington Cities		Dec 3 or 6	Dec 31