

BLACK DIAMOND Final BUDGET

2020



Milky Way over Sunrise and Mount Rainier

Photo courtesy Craig Goodwin

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October 25, 2020

City Council and Black Diamond Residents,

It is with great honor as the Mayor of the City of Black Diamond that I present the 2020 Preliminary Budget to both the City Council and citizens. Staff and I have worked very hard to bring forward a balanced budget that retains the municipal services our citizens have been provided for many years. I believe this document does an excellent job of blending values and goals with the financial realities that must always be considered.

The total 2020 Preliminary Budget for both Operating and Capital totals \$21,872,132, with the General Fund portion at \$10,515,196. The General Fund includes a budgeted increase to the ending cash and investment balance, of \$2,145,964. This amount equals 25.2% of operating expenditures which exceeds the policy adopted of at least a 10% ending balance. A healthy fund balance is also important for cash flow, due to the collection of property tax in April and October. Moving forward the Administration will be recommending to Council to change the policy and increase the ending balance to 17%, per the new standards and recommendation from MRSC.

The General Fund, which is the main operating fund of the city, continues to support the safety of our citizens as a priority, with 52% of the operating budget planned for Police, Fire, Court and Emergency Management. 100% of property tax as well as other revenues are used to fund Public Safety.

Public Safety continues to be a top priority, and due to increased calls for service and in preparation of future growth, the 2020 budget includes filling one of the previously frozen police officer positions, along with the required equipment and vehicle. The Police Department continues their emphasis on community relations, investigations, as well as both commercial vehicle and traffic safety. The 2020 budget also includes the third debt payment for the 2017 purchase of our new police vehicles and one additional police vehicle is budgeted to replace a high mileage car in 2020 as outlined in the adopted vehicle replacement schedule. Local and federal grants continue to support areas including marine services on Lake Sawyer, traffic safety emphasis patrols, and local donations to assist with the DARE program at the Black Diamond Elementary School.

The Fire Department has made progress toward the new Satellite Fire Station on Lawson Hills. The site was selected, and the land was purchased in 2019 by the developer. The Fire Station site design and architectural design are scheduled for 2020. The City Council authorized in 2019 the fire department to finalize the fire engine specs, solicit bids, award a contract and order a new fire engine. Funds are being accumulated for the payment of the delivered new fire engine in 2020. The 2020 Fire Budget also includes \$272,000 for the replacement of SCBAs and Defibrillators.

Another priority in the 2020 Budget is to provide additional review and inspection staff due to the increased building activity in Black Diamond. The Ten Trails development is booming, and commercial projects are starting in 2020. Along with several new in-fill residential developments, the Community Development Department is keeping busy. Their budget includes funds for one additional Building Inspector/Code Compliance Official to meet the demands for building inspections and to increase emphasis on code enforcement and legal review. Also included are funds for beginning the Parks Comprehensive Plan and other long-range planning activities.

Looking back, 2019 was an exciting year, with the completion and ribbon cutting of the Rock Creek Bridge Improvement and walk way that connects the historic area of Black Diamond to the new Ten Trails development. This bridge allows for safe passage for school children from the new Ten Trails homes to the elementary school, library, as well as the historic museum and bakery. Every day I see people using this walkway safely uniting our community. This project was entirely paid for with a TIB Grant and Oakpointe matching funds.

We were fortunate in 2019 to see the completion of a second traffic roundabout paid for entirely by the Master Planned Development. This is an efficient safety feature that benefits our citizens without any cost to the city.

The 2020 Budget includes funds for Morgan Street Seal Coat, Street Asphalt Overlay and Chip-Seal Projects as well as a 232nd Ave. SE Asphalt Overlay Project that will proceed if the State TIB Grant is approved in late 2019. Also included are funds for the Gym and Wayfinding signs, as well as funds for a sub area plan for the Historic Downtown area, with a focus on the parking area.

A King County Water Quality Grant has been obtained and will be used as a match to apply for a Department of Ecology Grant for the North Commercial Stormwater Pond vault project. A King County grant was received and 2020 will see the continuation of the engineering for the Covington Culvert Project. A King County Grant is anticipated and will be used to cover part of the costs of the Asbestos Water main replacement at Morganville. Completion of the city's Water Comp Plan is anticipated and included in 2020.


Sustaining the budget for maintenance and operation of the Street and Utility Funds is of continuing importance. The upcoming vote on the Car Tab Initiative could cause the loss of revenue to the Street Fund which receives the \$20 car tab fee of more than \$100,000 a year. Passage of this initiative will require the City to provide other sources of funding to support such activities such as roadway striping, traffic signage, pothole repair, streetlights, pavement, signals, sidewalks and road safety improvements as well as tree removal, snow and ice maintenance, to the detriment of our citizens.

The Water and Stormwater 2020 operating budgets are in balance. The Sewer Operating 2020 budget includes an anticipated increase in rates and revenue from a needed rate increase in 2020. A work session, public hearing and approval have been scheduled for November and December of 2019. This will allow Council time to review needed rate increase options. It is important that rates and revenue from utility customers cover the cost of operations and debt service. The costs of sewer operations have continued to exceed the revenue and reduced the fund balance below the required amount.

A conservative yet forward looking preliminary budget is presented again this year. Although we are beginning to see growth and new homes being built, the selling of the homes and sustained long term revenue has only begun to show increases. The resulting increase in construction activity is starting to affect all the departments of the city. A limited number of new staff have been added to 2019 and 2020 to help off-set the demands for customer service. However, we must continue to guard against too fast a rise in operating costs until more actual long-term sustainable revenue streams are in place to support additional new staffing or costs.

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 2020 Preliminary 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
Adopting 2020 Budget**

Mayor
Carol Benson
Expires 12/31/2021

Position 1
Tamie Deady
Mayor Pro Tem
Expires 12/31/2019

Position 2
Melissa Oglesbee
Expires 12/31/2021

Position 3
Janie Edelman
Expires 12/31/2019

Position 4
Erin Stout
Expires 12/31/2021

Position 5
Chris Wisnoski
Term Expires after
2019 Nov. Election

Position 6
Patrick Nelson
Term Expires after
2021 Nov. Election

Position 7
Steven Paige
Term Expires after
2021 Nov. Election



'Monarch Promise' Tropical Milkweed

History of 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.

Black Diamond offers a warm and friendly small-town atmosphere with spectacular mountain views. The city is nestled in the foothills within a few miles of the beautiful Green River Gorge and Flaming Geyser Park.

Beginning with the Master Plan Development Agreement growth, the city is growing. At 4,525 citizens, population projections may reach above 20,000 in the next 20 years. Over past years, major annexations have increased the population and acreage of Black Diamond. The annexation of the Lake Sawyer area in 1998 doubled the number of citizens.

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. The city expanded to a seven-member council in fall of 2019. The city is served by Legislative Congressional District 8 and Legislative District 5.

Budget Process

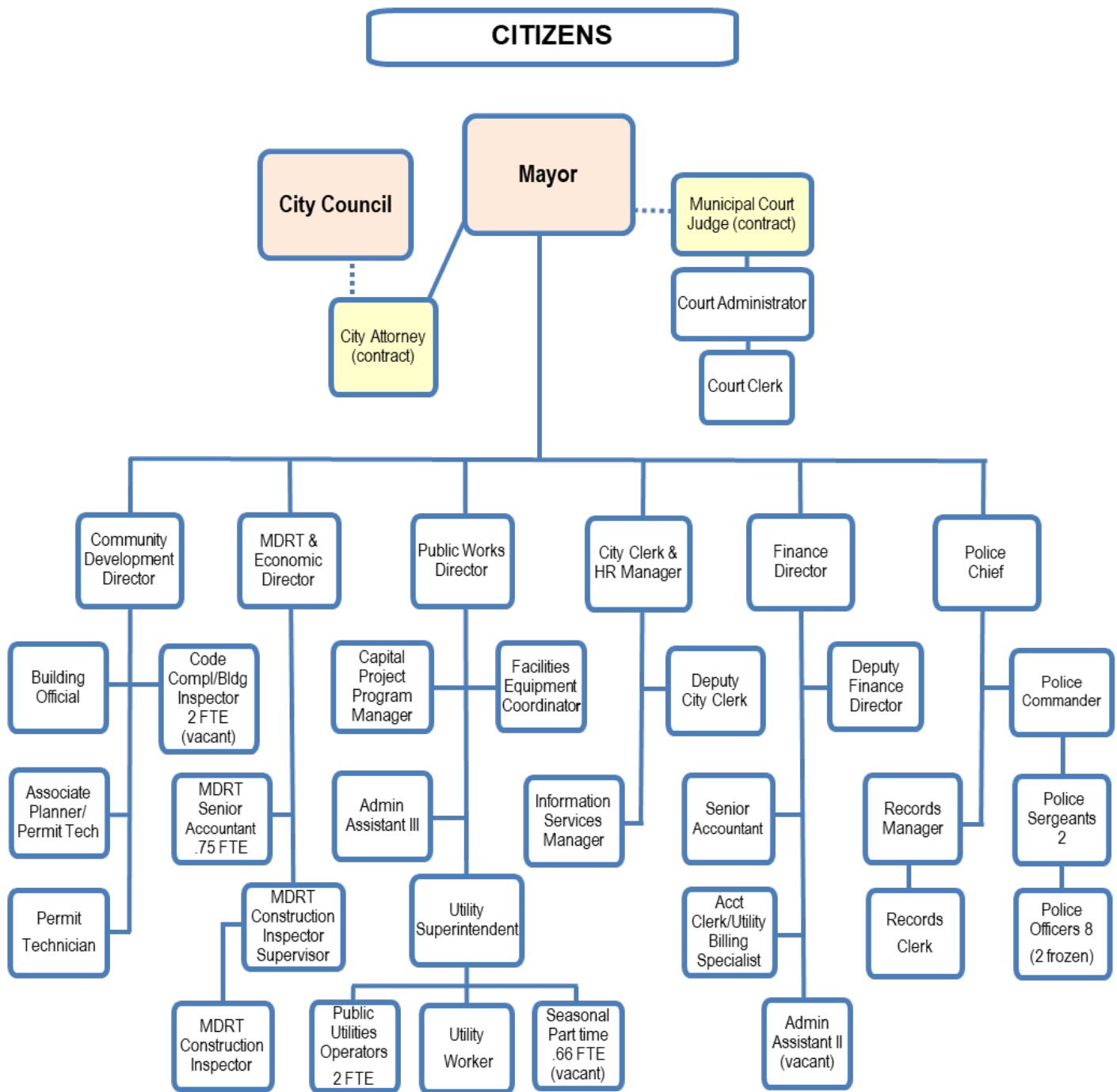
Budgeting is an essential element of the financial planning, control and evaluation process of government. The planning process involves determining the types and levels of services to be provided by the various departments, programs and functions.

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 2020 Organization Chart



This Chart represents budgeted positions for 2020 = 41.06 FTE

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

Black Diamond is served by Mountain View Fire and Rescue

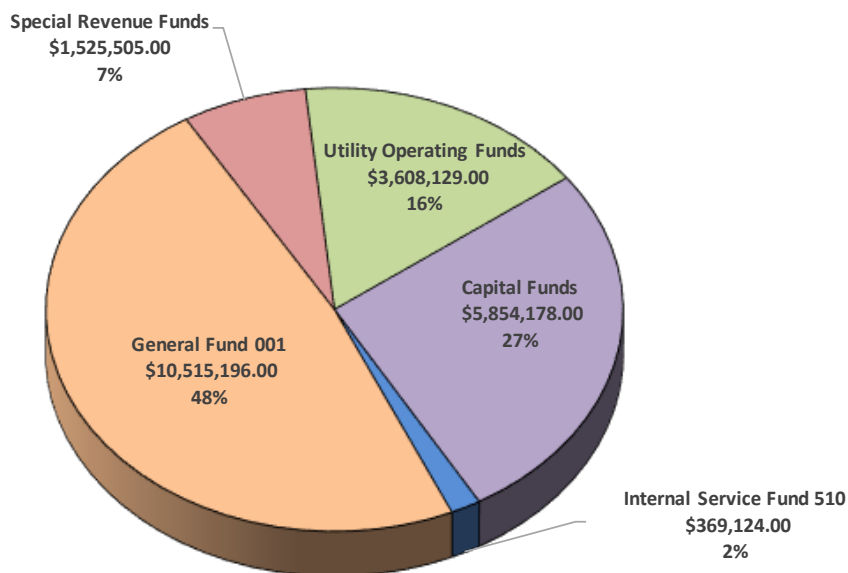
Elected Positions

Contract

Combined 2020 Preliminary Budget - All Funds

	Beginning Fund Balance	2020 Revenue	Total Source	2020 Expenditures	Ending Fund Balance	Total Uses
1 General Fund 001	2,387,486	8,127,710	10,515,196	8,369,232	2,145,964	10,515,196
2 Special Revenue Funds						
3 101 Street Fund	85,449	305,355	390,804	332,041	58,763	390,804
4 107 Fire Impact Fees	325,599	415,500	741,099	600,000	141,099	741,099
5 108 Trans Benefit District Fund	9,948	106,450	116,398	100,000	16,398	116,398
6 109 Traffic Mitigation Fees	204,204	73,000	277,204	277,204	-	277,204
7 Utility Operating Funds						
8 401 Water Fund	479,002	1,226,503	1,705,505	1,370,317	335,188	1,705,505
9 407 Sewer Fund	169,476	1,140,500	1,309,976	1,165,563	144,413	1,309,976
10 410 Stormwater Fund	105,148	487,500	592,648	488,444	104,204	592,648
11 Capital Funds						
12 310 Gen. Government CIP Fund	225,064	1,155,500	1,380,564	1,380,564	-	1,380,564
13 REET I	296,783	339,250	636,033	545,390	90,643	636,033
14 320 Street CIP Fund	-	477,000	477,000	477,000	-	477,000
15 REET II	383,853	339,250	723,103	377,000	346,103	723,103
16 402 Water Supply and Facility Fund	70,000	920,000	990,000	990,000	-	990,000
17 404 Water Capital Fund	467,970	777,000	1,244,970	939,000	305,970	1,244,970
18 408 Sewer Capital Fund	230,437	54,390	284,827	120,000	164,827	284,827
19 410 Stormwater Capital Fund	-	117,681	117,681	117,681	-	117,681
20 Internal Service Fund 510	205,424	163,700	369,124	240,738	128,386	369,124
21 Grand Total All Funds	5,645,843	16,226,289	21,872,132	17,890,174	3,981,958	21,872,132

Total Black Diamond 2020 Preliminary Budget



General Fund

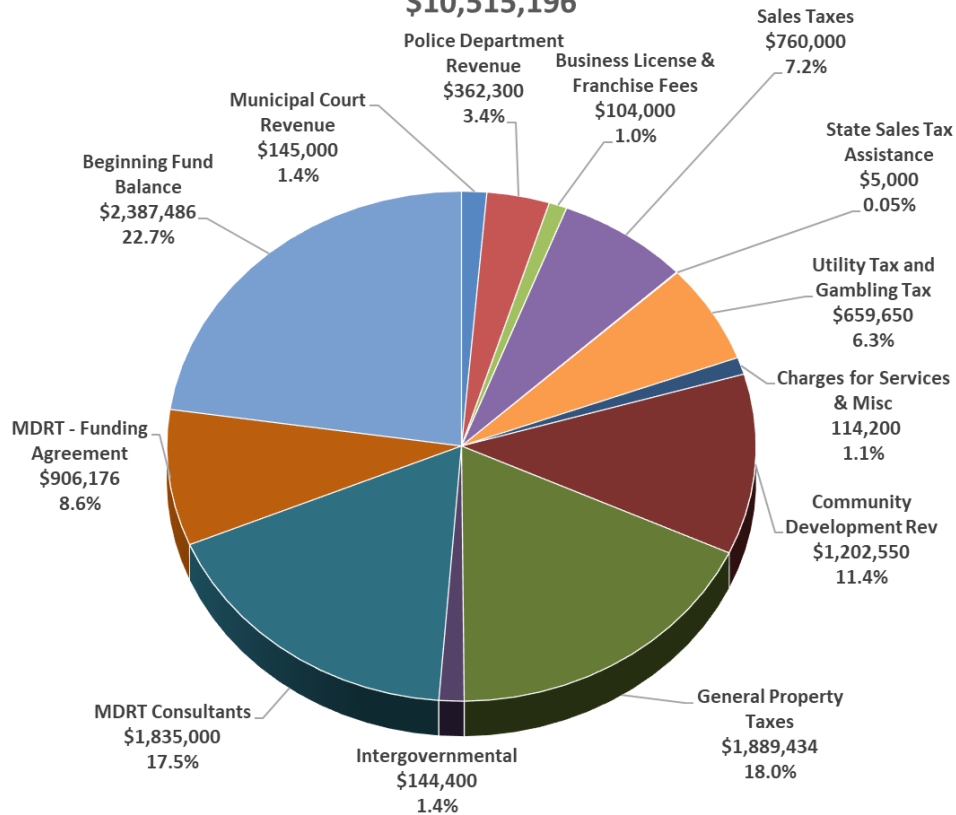
The General Fund is the primary fund of the city. It is similar to a firm's general ledger account and records all assets and liabilities of the entity that are not assigned to a special purpose fund. It provides the resources necessary to sustain day-to-day city activities.



Alpine Collomia
A small midsummer Alpine flower

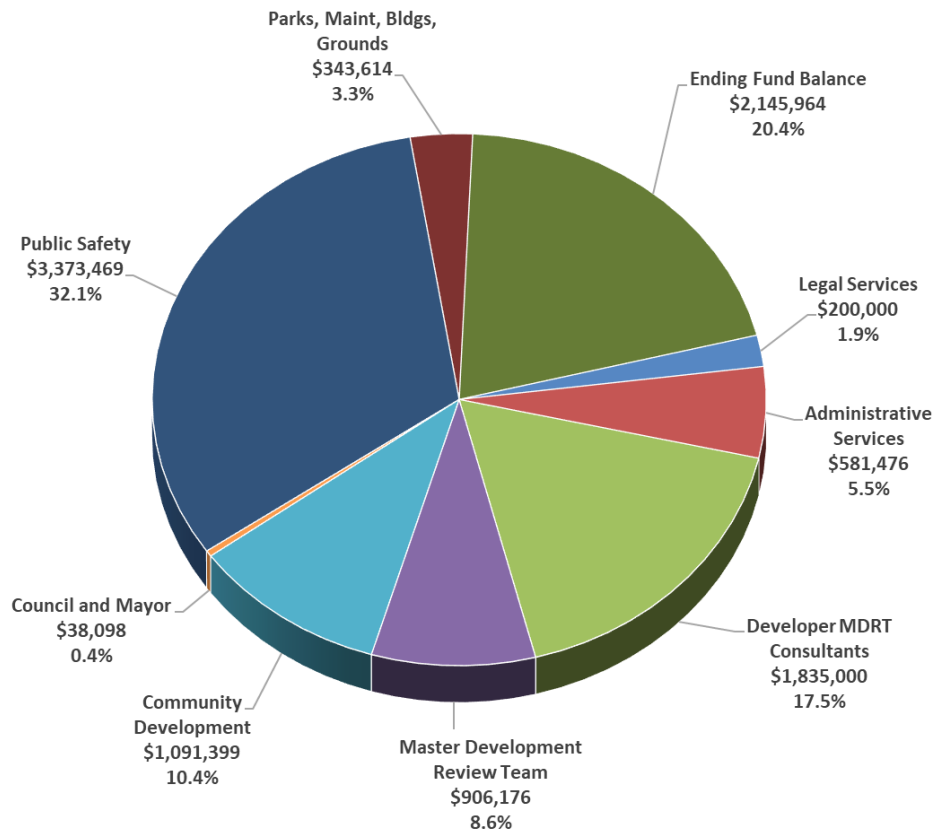
2020 General Fund Sources

\$10,515,196



2020 General Fund Uses

\$10,515,196



City of Black Diamond General Fund Revenue Projection for 2020			2 0 1 9			2 0 2 0		
	Budget	Actuals Thru June	Estimated Year End			Prelim Budget	\$ Budget Change	% Budget Change
REVENUES								
1 Beginning Cash and Investments	1,366,173	1,794,462	1,794,462			2,387,486	1,021,313	74.8%
2 General Property Taxes	1,646,137	852,547	1,704,274			1,889,434	243,297	14.8%
3 Sales Taxes	660,000	398,869	750,000			760,000	100,000	15.2%
4 State Sales Tax Assistance	-	4,670	7,000			5,000	5,000	
5 Utility Tax and Gambling Tax	678,914	340,584	625,150			659,650	(19,264)	-2.8%
6 Cable Franchise Fees	80,000	36,604	74,000			73,000	(7,000)	-8.8%
7 Business License	31,000	16,750	29,000			31,000	0	0.0%
8 Liquor Excise Tax	22,000	11,947	22,900			29,700	7,700	35.0%
9 Liquor Board Profits	36,000	17,773	35,500			36,000	0	0.0%
10 KC EMS Levy, Recycle Grants & Misc	74,000	13,817	81,000			78,700	4,700	6.4%
11 Community Development Rev	902,550	827,604	1,282,550			1,202,550	300,000	33.2%
12 Police Department Revenue	379,900	181,239	340,715			362,300	(17,600)	-4.6%
13 Municipal Court Revenue	151,350	67,959	150,300			145,000	(6,350)	-4.2%
14 Charges for Services	9,050	27	50			9,100	50	0.6%
15 Miscellaneous Revenue	26,880	30,096	64,200			61,200	34,320	127.7%
16 Parks Revenue	35,400	15,592	31,400			35,400	0	0.0%
17 Cemetery Revenue	6,000	14,700	16,200			8,500	2,500	41.7%
18 Funding Agreement - MDRT	829,505	452,177	829,505			906,176	76,671	9.2%
19 Total Operating Revenues	5,568,686	3,282,955	6,043,744			6,292,710	724,024	13.0%
Developer Reimburse-MDRT								
20 Consultants	1,520,000	559,443	1,520,000			1,835,000	315,000	20.7%
21 TOTAL GENERAL FUND SOURCES	8,454,859	5,636,860	9,358,206			10,515,196	2,060,337	24.4%

City of Black Diamond General Fund Expenditure Projection for 2020			2 0 1 9			2 0 2 0		
	Budget	Actuals Thru June	Estimated Year End			Prelim Budget	\$ Budget Change	% Budget Change
EXPENDITURES								
22 Legislative - Council	16,174	6,064	1,490			22,341	6,167	38.1%
23 Executive - Mayor	15,663	7,163	14,750			15,757	94	0.6%
24 Administrative Services	525,746	213,378	511,300			581,476	55,730	10.6%
25 Legal Services	156,500	23,465	160,000			200,000	43,500	27.8%
26 Prosecuting Atty and Public Defender	83,500	28,750	74,800			95,000	11,500	13.8%
27 Municipal Court	276,268	128,948	268,000			322,062	45,794	16.6%
28 Police Department	2,071,435	892,638	2,025,000			2,343,031	271,596	13.1%
29 Fire Department	558,650	285,334	573,575			571,376	12,726	2.3%
30 EMS/Recyl/Anim Cont/Mental Health	32,000	13,369	26,700			42,000	10,000	31.3%
31 Master Development Review Team	829,505	381,305	829,505			906,176	76,671	9.2%
32 Community Development	854,323	223,963	740,000			1,091,399	237,076	27.8%
33 Facilities	127,370	55,795	119,000			186,708	59,338	46.6%
34 Parks Department	101,914	47,632	94,500			128,146	26,232	25.7%
35 Cemetery	13,750	4,926	12,100			28,760	15,010	109.2%
36 Total Operating Expenditures	5,662,798	2,312,730	5,450,720			6,534,232	871,434	15.4%
37 Developer MDRT Consultants	1,520,000	435,267	1,520,000			1,835,000	315,000	20.7%
38 Total Expenditures	7,182,798	2,747,997	6,970,720			8,369,232	1,186,434	16.5%
39 Ending Cash and Investments	1,272,861	2,888,863	2,387,486			2,145,964	873,103	68.6%
40 TOTAL GENERAL FUND USES	8,455,659	5,636,860	9,358,206			10,515,196	2,059,537	24.4%

2020 BLACK DIAMOND FINAL BUDGET

General Fund Functions Supported by Types of Revenue		2019 Budget	2020 Prelim Budget	\$ Change	% Change	Public Safety	General Gov't	MDRT
REVENUES								
1	Beginning Cash and Investments	1,366,173	2,387,486	1,021,313	74.8%	24,000	2,300,486	63,000
2	Public Safety Revenue Funded With:							
3	General Property Taxes	1,646,137	1,889,434	243,297	14.8%	1,889,434		
4	Utility Tax and Gambling Tax	678,914	659,650	(19,264)	-2.8%	659,650		
5	Criminal Justice Sales Tax	135,200	138,000	2,800	2.1%	138,000		
6	Liquor Excise Tax and Profits	58,000	65,700	7,700	13.3%	65,700		
7	Municipal Court Revenue	151,350	145,000	(6,350)	-4.2%	145,000		
8	EMS Levy Taxes	60,000	62,000	2,000	3.3%	62,000		
9	Business License	31,000	31,000	0	0.0%	31,000		
10	Police Charges for Service, Grants, Misc	244,300	224,300	(20,000)	-8.2%	224,300		
11	Total Public Safety Revenue	3,004,901	3,215,084	210,183	7.0%	3,215,084		
12	General Government Funded With:							
13	Sales Taxes	660,000	760,000	100,000	15.2%		760,000	
14	Land Use and Permitting Fees	902,550	1,202,550	300,000	33.2%		1,202,550	
15	Cable Franchise Fees	80,000	73,000	(7,000)	-8.8%		73,000	
16	Sales Tax Assist	-	5,000	5,000			5,000	
17	Grants, Passports, Charges for Svs	50,330	87,000	36,670	72.9%		87,000	
18	Parks Revenue	35,400	35,400	0	0.0%		35,400	
19	Cemetery Revenue	6,000	8,500	2,500	41.7%		8,500	
20	Total General Government Revenue	1,734,280	2,171,450	437,170	25.2%		2,171,450	
21	Funding Agreement - MDRT	829,505	906,176	76,671	9.2%			906,176
22	Total GF Operating Revenue	5,568,686	6,292,710	513,841	9.2%	3,215,084	2,171,450	906,176
23	TOTAL GENERAL FUND SOURCES	6,934,859	8,680,196	1,745,337	25.2%	\$3,239,084	\$4,471,936	\$969,176
EXPENDITURES								
24	Public Safety (Fire, Police, Court, EM.)	3,021,853	3,373,469	351,616	11.6%	3,373,469		
25	Community Development	854,323	1,091,399	237,076	27.8%		1,091,399	
26	Legal	156,500	200,000	43,500	27.8%		200,000	
27	Parks, Cemetery & Building Mtc.	243,034	343,614	100,580	41.4%		343,614	
28	Legislative, Executive, Adm, Tech, CS.	557,583	619,574	61,991	11.1%		619,574	
29	Master Development Review Team MDRT	829,505	906,176	76,671	9.2%			906,176
30	Total Operating Expenditures	5,662,798	6,534,232	871,434	15.4%	3,373,469	2,254,587	906,176
31	Ending Cash and Investments	1,272,861	2,145,964	873,103	68.6%	(134,385)	2,217,349	63,000
32	TOTAL GENERAL FUND USES*	6,935,659	8,680,196	1,744,537	25.2%	\$3,239,084	\$4,471,936	\$969,176

* Analysis doesn't include MDRT Consultant Revenues and Expenses in 2019 or 2020

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

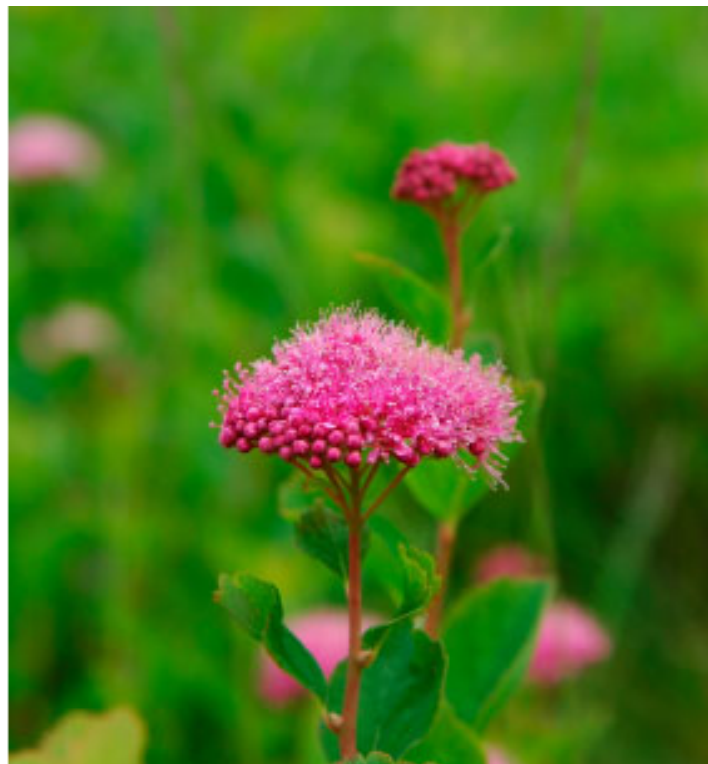
1	General Property Taxes	1,889,434
2	Land Use and Permitting Fees	1,202,550
3	Sales Taxes	760,000
4	Electric Utility Tax	240,000
5	Police Traffic School Fees	150,000
6	Municipal Court Fees	145,000
7	Local Criminal Justice Funds	138,000
8	Stormwater Utility Tax	91,000
9	Cable Utility Tax	80,000
10	Cable Franchise Fees	73,000
11	Water Utility Tax	71,500
12	Sewer Utility Tax	71,000
13	LGIP Interest on Investments	70,000
14	Liquor Board Profits & Excise Tax	65,700
15	KC EMS VLS Contract	62,000
16	Telephone Utility Tax	60,000
17	Solid Waste Utility Tax	40,000
18	Business License	31,000
19	Lake Sawyer Parking	21,000
20	Gym Revenue	14,400



General Fund Taxes

Locally levied taxes represent Black Diamond's largest portion of revenues of \$3,309,084 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 11.6% increase of \$324,033 is estimated.

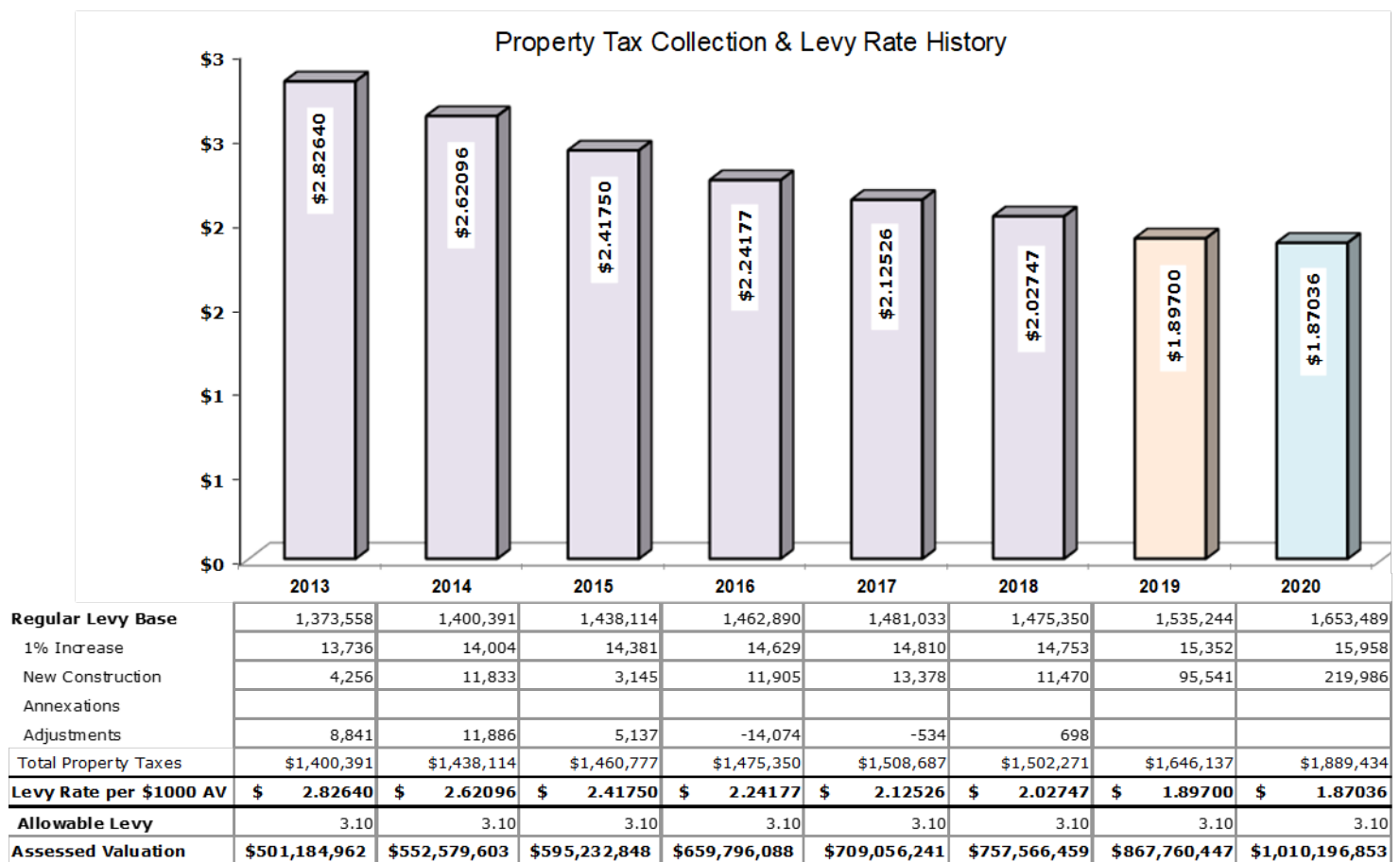
General Fund Tax Revenue	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 General Property Taxes	1,498,568	1,529,826	1,646,137	852,547	1,889,434	243,297	15.9%
2 Sales Taxes	599,718	630,007	660,000	398,869	760,000	100,000	15.9%
3 PSE Electric & Gas Utility Tax	245,985	231,896	260,000	136,418	240,000	(20,000)	-8.6%
4 Water Utility Tax	48,304	61,294	80,000	30,866	71,500	(8,500)	-13.9%
5 Stormwater Utility Tax	70,922	70,724	82,000	47,134	91,000	9,000	12.7%
6 Sewer Utility Tax	50,375	55,246	54,600	27,823	71,000	16,400	29.7%
7 Solid Waste Utility Tax	46,854	44,110	44,814	20,888	40,000	(4,814)	-10.9%
8 Cable TV Utility Tax	87,934	76,178	82,000	42,054	80,000	(2,000)	-2.6%
9 Telephone Utility Tax	77,071	75,832	70,000	32,136	60,000	(10,000)	-13.2%
10 Gas Utility Tax	209	120	100	72	150	50	41.8%
11 Pull Tabs and Punch Board Tax	5,086	8,011	5,400	3,192	6,000	600	7.5%
12 Total General Fund Taxes	\$ 2,731,025	\$ 2,783,243	\$ 2,985,051	\$ 1,592,000	\$ 3,309,084	\$ 324,033	11.6%



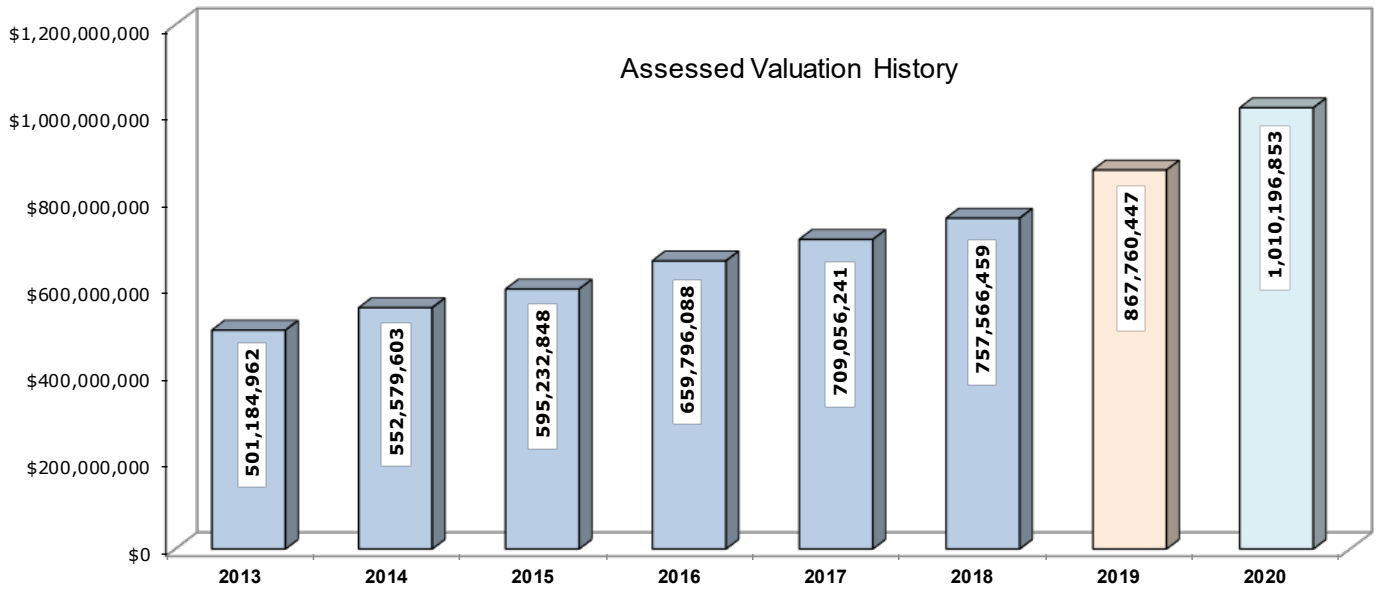
Subalpine Rosy Spirea: It is found in moist meadows, on streambanks, and open, rocky slopes.

Property taxes make up 57% of the General Fund's tax revenue and estimated to generate \$1,889,434 in revenue for the city. 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.



Please note: 2020 numbers are preliminary



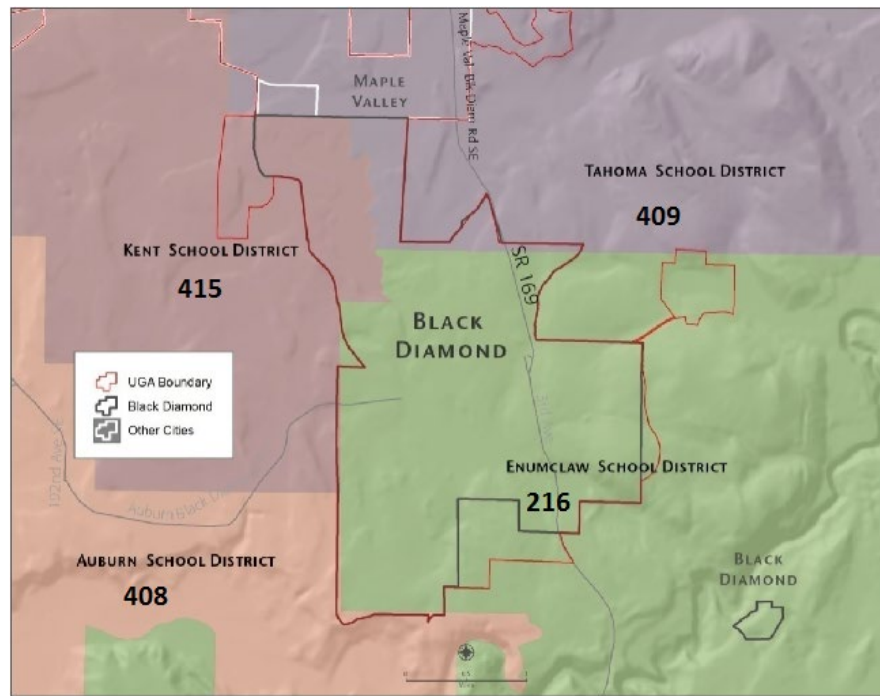
Base Assessed Valuation	501,181,815	552,573,142	595,228,592	659,792,943	709,042,334	757,554,989	867,664,906	1,009,976,867
New Construction	3,147	6,461	4,256	3,145	13,907	11,470	95,541	219,986
Final Assessed Valuation	501,184,962	552,579,603	595,232,848	659,796,088	709,056,241	757,566,459	867,760,447	1,010,196,853
% change from prior year	-7.0%	10.3%	7.7%	10.8%	7.5%	6.8%	14.5%	16.4%
Population	4,160	4,160	4,170	4,200	4,330	4,360	4,360	4,525
Property Tax Levy Rate	2.826	2.621	2.418	2.242	2.125	2.027	1.897	1.870
Increase in Base value	(37,909,810)	51,394,641	42,653,245	64,563,240	49,260,153	97,770,371	158,704,206	301,140,612
Percentage increase in base	-7.0%	10.3%	7.7%	10.8%	7.5%	14.8%	22.4%	42.5%

Please Note: 2019 numbers are preliminary



Pacific Bleeding Heart (*Dicentra Formosa*)

School Districts in Black Diamond



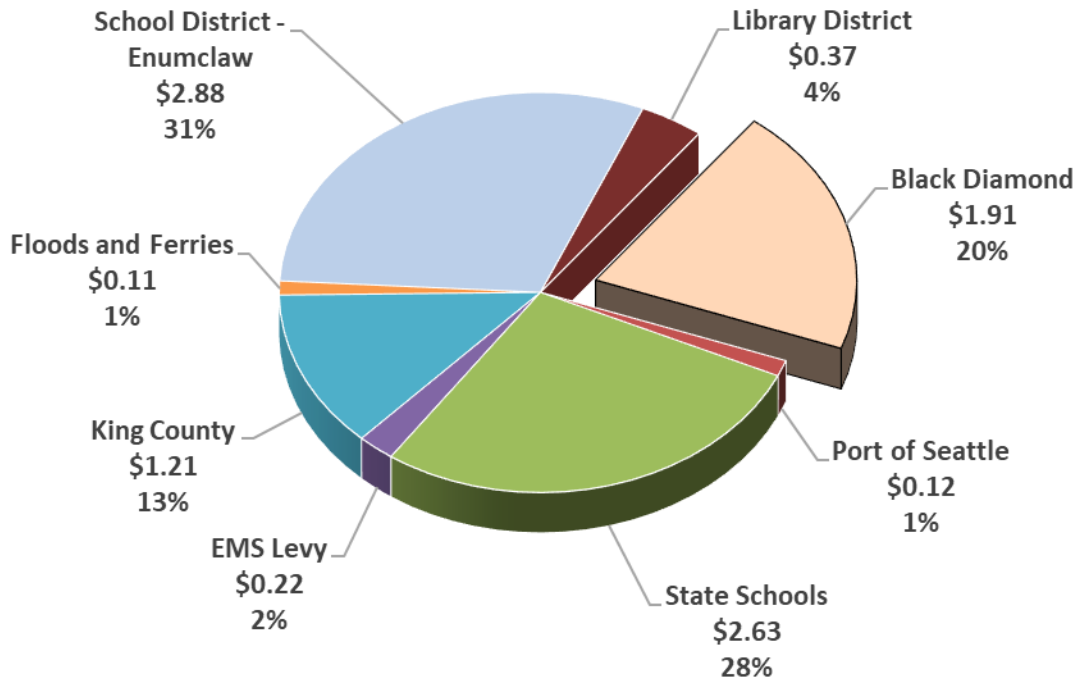
The total property tax rates in Black Diamond vary because of the four different school districts within our city limits.				
	Enumclaw	Tahoma	Kent	Auburn
2019 Rates				
Local School District	2.88	3.47	3.64	3.81
Washington State for Schools Part 1	1.92	1.92	1.92	1.92
*McCleary Decision for Schools Part 2	0.71	1.01	1.01	1.01
King County	1.21	1.21	1.21	1.21
City of Black Diamond	1.91	1.91	1.91	1.91
Port of Seattle	0.12	0.12	0.12	0.12
Library District	0.37	0.37	0.37	0.37
Emergency Medical Services	0.22	0.22	0.22	0.22
King County Flood Levy	0.11	0.11	0.11	0.11
Total Levy Rate 2019	9.45	10.34	10.51	10.68
* McCleary Part 2 was reduced by State-2019				
Total 2018 Levy Rates	11.45	12.60	11.37	13.48

MONTHLY 2019 Property Tax Rates on a \$386,000 Appraised Home

Translate to:

Total Monthly Taxes of \$298.18

Black Diamond's Portion: \$55.57



King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2019 Annual Tax on a \$386,000 Home	Monthly Tax on a \$386,000 Home
Port of Seattle	0.12266	1%	\$47.35	\$3.95
State Schools	2.62922	28%	\$1,014.88	\$84.57
EMS Levy	0.21762	2%	\$84.00	\$7.00
King County	1.20894	13%	\$466.65	\$38.89
Floods and Ferries	0.10672	1%	\$41.19	\$3.43
School District - Enumclaw	2.88249	31%	\$1,112.64	\$92.72
Library District	0.37441	4%	\$144.52	\$12.04
Subtotal	7.54206	80%	\$2,911.24	\$242.60
Black Diamond	1.90542	20%	\$666.90	\$55.57
Total	9.44748	100%	\$3,578.13	\$298.18

Sales Tax revenue for the 2020 budget is forecast to be \$760,000 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.

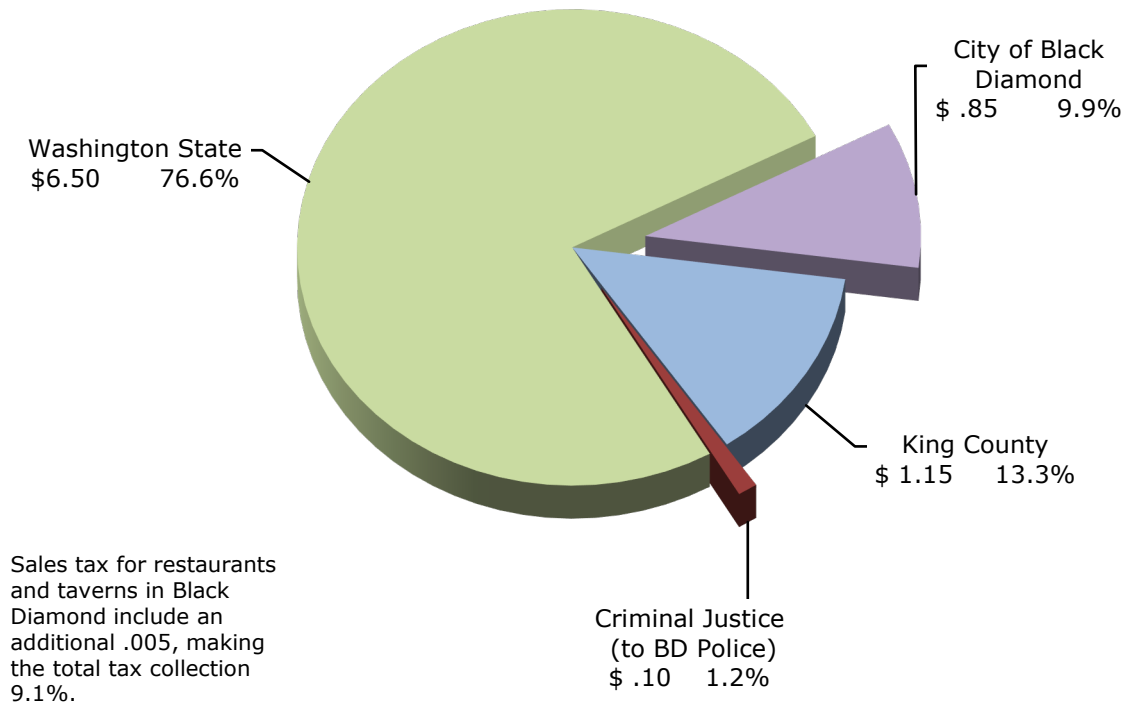
Black Diamond's sales tax revenues are dependent on retail sales of products and services sold or delivered to Black Diamond, as well as tax on new construction material. In fact, a considerable portion of our sales taxes are collected for construction services such as installing, repairing, cleaning, improving and other home services. Sales Tax Collection comparison in Black Diamond since 2013:

2013	2014	2015	2016	2017	2018	2019 Est	2020 Budget
\$290,795	\$302,927	\$311,927	\$447,147	\$599,718	\$630,007	\$750,000	\$760,000

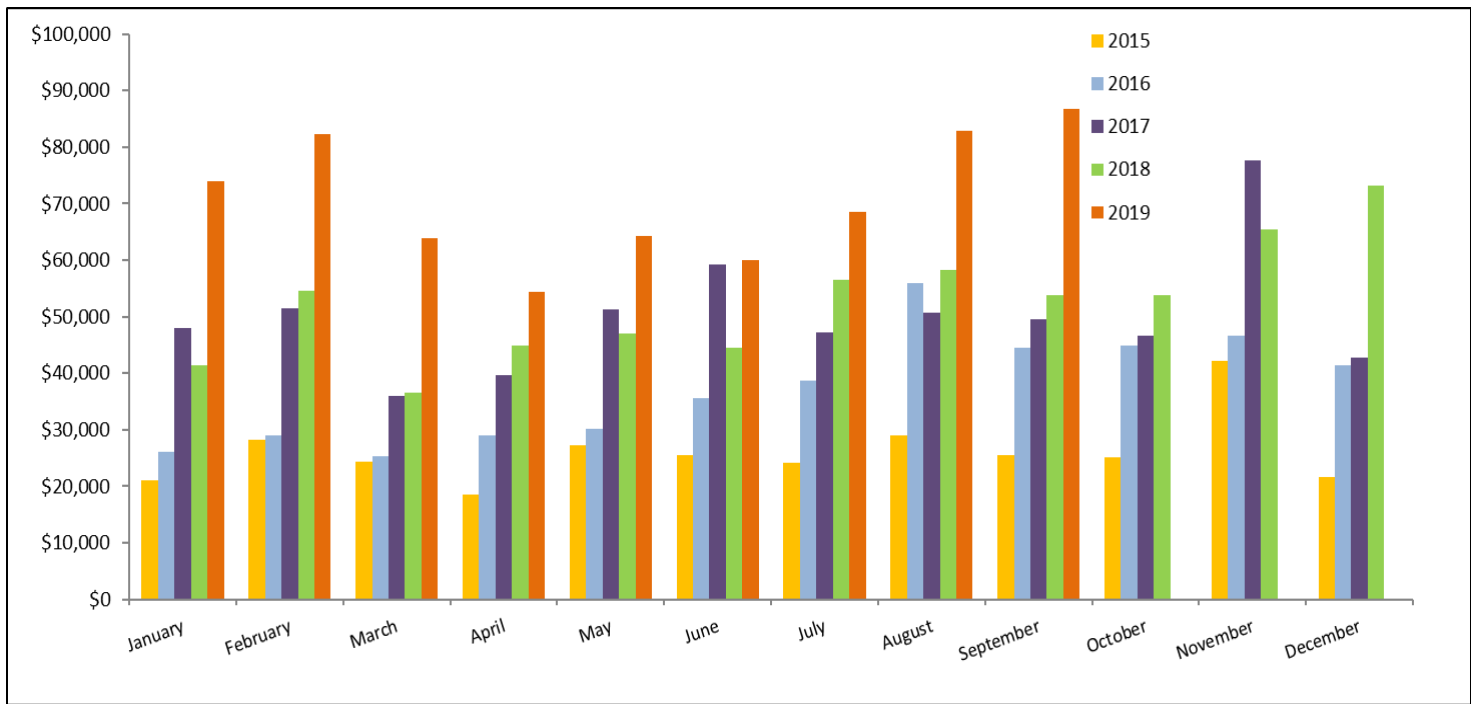
City of Black Diamond 2019 Sales Taxes

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

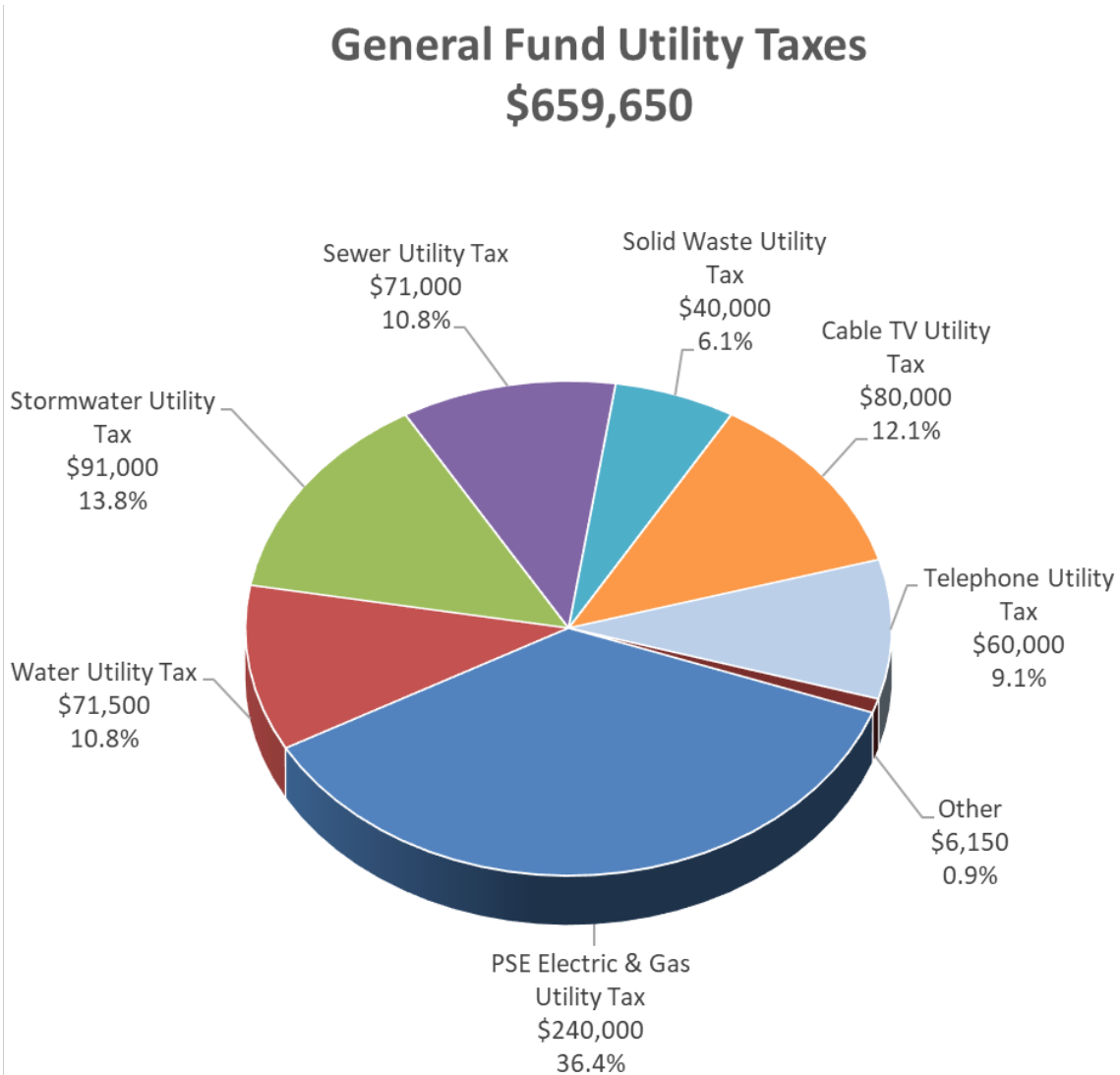


Sales Taxes	2015		2016		2017		2018		2019		Change from prior YTD 2018 to 2019
Month	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	
January	21,108	21,108	26,157	26,157	47,902	47,902	41,433	41,433	74,030	74,030	68.0%
February	28,157	49,265	28,893	55,050	51,403	99,304	54,622	96,055	82,302	156,332	60.7%
March	24,264	73,529	25,356	80,406	35,950	135,254	36,471	132,526	63,858	220,189	64.8%
April	18,596	92,125	29,067	109,473	39,585	174,839	44,873	177,399	54,403	274,592	55.6%
May	27,148	119,273	30,198	139,671	51,299	226,139	47,054	224,454	64,235	338,827	50.6%
June	25,454	144,726	35,573	175,244	59,293	285,432	44,560	269,013	60,042	398,869	45.5%
July	24,092	168,818	38,663	213,907	47,268	332,700	56,569	325,583	68,463	467,332	42.6%
August	28,921	197,739	55,869	269,776	50,659	383,359	58,218	383,801	82,833	550,166	43.4%
September	25,410	223,149	44,537	314,313	49,452	432,810	53,745	437,546	86,783	636,949	46.1%
October	25,076	248,225	44,945	359,258	46,642	479,452	53,891	491,437			
November	42,141	290,366	46,588	405,846	77,612	557,064	65,400	556,837			
December	21,561	311,927	41,301	447,147	42,654	599,718	73,172	630,009			
TOTAL	311,927		447,147		599,718		630,009		636,949		

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 4,525.

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. Other agencies, such as telephone and cable, are seeing trend decreases.

General Fund Utility Tax & Misc Revenue	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 PSE Electric & Gas Utility Tax	245,985	231,896	260,000	136,418	240,000	(20,000)	-7.7%
2 Water Utility Tax	48,304	61,294	80,000	30,866	71,500	(8,500)	-10.6%
3 Stormwater Utility Tax	70,922	70,724	82,000	47,134	91,000	9,000	11.0%
4 Sewer Utility Tax	50,375	55,246	54,600	27,823	71,000	16,400	30.0%
5 Solid Waste Utility Tax	46,854	44,110	44,814	20,888	40,000	(4,814)	-10.7%
6 Cable TV Utility Tax	87,934	76,178	82,000	42,054	80,000	(2,000)	-2.4%
7 Telephone Utility Tax	77,071	75,832	70,000	32,136	60,000	(10,000)	-14.3%
8 Gas Utility Tax	209	120	100	72	150	50	50.0%
9 Pull Tabs and Punch Board Tax	5,086	8,011	5,400	3,192	6,000	600	11.1%
10 Total Utility Taxes & Misc Revenue	\$ 632,739	\$ 623,411	\$ 678,914	\$ 340,584	\$ 659,650	\$ (19,264)	-2.8%



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 the state sales tax assistance.

General Fund Intergovernmental	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 State Public Def Grant	-	4,000	4,000	4,000	-	(4,000)	-100.0%
2 State Grant-Court Judicial alloc	-	-	-	702	700	700	0.0%
3 Sales Tax Assistance from State	76,017	15,075	-	4,670	5,000	5,000	0.0%
4 Liquor Excise Tax	20,751	21,915	22,000	11,947	29,700	7,700	35.0%
5 Liquor Board Profits	36,347	35,919	36,000	17,773	36,000	-	0.0%
6 KC Recycle Grant EH 53669	10,090	22,090	10,000	9,115	16,000	6,000	60.0%
7 KC EMS VLS Contract	57,013	58,507	60,000	-	62,000	2,000	3.3%
8 Total Intergovernmental Revenue	\$ 200,217	\$ 157,506	\$ 132,000	\$ 48,207	\$ 149,400	\$ 17,400	13.2%

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 continue to be promising, as the city continues significant increases in building activity.

Community Development	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Building Permits	95,296	786,330	650,000	479,226	720,000	70,000	10.8%
2 Mechanic Permits	11,277	28,389	20,000	23,285	35,000	15,000	75.0%
3 Plumbing Permits	8,496	32,077	22,000	23,404	35,000	13,000	59.1%
4 Other Permits	9,616	(1,360)	9,600	16,376	26,800	17,200	179.2%
5 Total Permits	124,685	845,436	701,600	542,291	816,800	115,200	16.4%
6 Plan Check Review Fees	98,003	377,270	140,000	242,659	300,000	160,000	114.3%
7 Fire Plan Check Fees	2,430	2,608	3,000	915	2,500	(500)	-16.7%
8 Various Land Use Fees	18,116	5,277	4,000	10,094	24,500	20,500	512.5%
9 Various Shoreline Fees	4,870	4,069	3,100	1,785	3,000	(100)	-3.2%
10 CD Staff Review Fees	6,213	7,261	3,600	4,660	6,500	2,900	80.6%
11 SEPA Checklist/Misc. appeals	4,069	1,571	1,000	1,084	2,000	1,000	100.0%
12 Other Land Use Fees	2,984	2,990	250	2,778	6,750	6,500	2600.0%
13 Total Land Use and Misc Fees	136,686	401,045	154,950	263,975	345,250	190,300	122.8%
14 Hearing Examiner Fees	3,331	-	-	-	-	-	0.0%
15 Technology Cost Recovery Fee	12,890	36,262	25,000	24,142	40,000	15,000	60.0%
16 Copies of Maps, Books, Documents etc	425	856	1,000	213	500	(500)	-50.0%
17 Deposits	50,219	18,193	20,000	(362)	-	(20,000)	-100.0%
18 Total Community Development Rev.	\$ 328,236	\$ 1,301,792	\$ 902,550	\$ 830,259	1,202,550	\$ 300,000	33.2%

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 2019, we continued to receive federal grant funds to support our efforts on 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 have applied again for 2020.
- **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 speed. The amount varies each year.
- **BJA Bulletproof Grant**- This federal grant, when applied for and approved covers the cost of half of a bulletproof vest. We continue to apply for and obtain BJA vest funds every year.

Police Department Revenue	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Criminal Justice Distribution	125,644	136,911	135,200	68,140	138,000	2,800	2.1%
2 Police Traffic School Fee	47,528	181,260	178,000	78,917	162,000	(16,000)	-9.0%
3 Vessel Registration Boat Safety	11,533	12,213	13,000	13,250	13,500	500	3.8%
4 Police Grants	22,801	24,389	22,000	9,863	22,700	700	3.2%
5 Electronic Home Monitoring	240	46	100	-	100	-	0.0%
6 Police Records and Misc.	454	458	300	328	600	300	100.0%
7 Gun Permits and Fingerprinting	2,453	2,465	2,300	1,034	2,400	100	4.3%
8 DARE Donations from Private Sources	500	500	500	500	500	-	0.0%
9 Reimbursements & Refunds	70,626	22,736	28,500	9,207	22,500	(6,000)	-21.1%
10 Total Police Department Revenue	\$ 281,779	\$ 380,977	\$ 379,900	\$ 181,239	\$ 362,300	\$ (17,600)	-4.6%



Native Viola

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 revenue has resulted.

Municipal Court Revenue	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Court Traffic Infractions	53,713	87,188	95,000	46,141	95,000	-	0.0%
2 Administration/Correction Fees	19,391	28,224	26,350	11,015	24,400	(1,950)	-7.4%
3 Court Mand. Insurance Costs	1,218	1,158	1,350	255	1,000	(350)	-25.9%
4 Court Parking Fines	5,610	3,578	2,700	465	1,000	(1,700)	-63.0%
5 Court Criminal Traffic Misd.	3,754	6,912	8,100	4,748	8,100	-	0.0%
6 Court Cost Recoupment	2,616	6,100	8,000	3,781	7,000	(1,000)	-12.5%
7 Court DUI Fines	1,442	3,098	2,700	1,195	2,700	-	0.0%
8 Court Other Revenue	1,267	3,896	7,150	358	5,800	(1,350)	-18.9%
9 Total Municipal Court Revenue	\$ 89,010	\$ 140,154	\$ 151,350	\$ 67,959	\$ 145,000	\$ (6,350)	-4.2%

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 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Cable Franchise Fees	76,672	72,746	80,000	36,604	73,000	(7,000)	-8.8%
2 Business License	23,970	35,965	31,000	16,750	31,000	-	0.0%
3 Total Franchise/Business License Revenue	\$ 100,642	\$ 108,711	\$ 111,000	\$ 53,354	\$ 104,000	\$ (7,000)	-6.3%

Other General Fund Revenue sources include parking fees at Lake Sawyer, passport revenue, gym revenue, the cemetery, and investment interest.

Other General Fund Revenue	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Lake Sawyer Parking Fee	22,322	20,343	21,000	7,977	21,000	-	0.0%
2 Gym Revenue	8,083	18,297	14,400	7,615	14,400	-	0.0%
3 Cemetery Revenue	7,670	4,700	6,000	14,700	8,500	2,500	41.7%
4 Passports	7,247	7,037	8,800	-	9,000	200	2.3%
5 Investment Interest	15,059	34,549	26,200	29,641	61,200	35,000	133.6%
6 Other and Miscellaneous	8,808	334	500	-	-	(500)	-100.0%
7 Total General Other Fund Revenue	\$ 69,189	\$ 85,259	\$ 76,900	\$ 59,933	\$ 114,100	\$ 37,200	48.4%

Funding Agreement Revenue is Master Planned Development Team revenue that covers ongoing costs.

Funding Agreement Revenue	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Funding Agreement Revenue	627,203	981,440	829,505	452,177	906,176	76,671	9.2%
2 Total Funding Agreement Op. Rev.	\$ 627,203	\$ 981,440	\$ 829,505	\$ 452,177	\$ 906,176	\$ 76,671	9.2%

Funding Agreement Consultant Revenue	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Building & Plan Chec Services	-	171,528	350,000	127,423	550,000	200,000	57.1%
2 Building Inspector	-	15,101	-	-	50,000	50,000	0.0%
3 Fiscal Reimbursements	-	-	10,000	-	20,000	10,000	100.0%
4 Civil Engineering Reimbursements	469,644	404,659	575,000	228,737	575,000	-	0.0%
5 Traffic Reimbursements	13,360	32,272	400,000	39,139	400,000	-	0.0%
6 Legal Reimbursements	29,535	62,005	50,000	81,878	80,000	30,000	60.0%
7 Environmental Reimbursements	2,750	14,675	30,000	13,716	40,000	10,000	33.3%
8 Geotech Reimbursements	47,455	15,202	25,000	19,025	40,000	15,000	60.0%
9 Surveyor Reimbursements	3,326	18,660	30,000	12,421	30,000	-	0.0%
10 Hearing Examiner Reimbursements	3,197	2,480	50,000	17,104	50,000	-	0.0%
11 Ten Trails LLC - Multi Family	-	-	-	20,000	-	-	0.0%
12 Total Funded Consultants	\$ 569,268	\$ 736,582	\$ 1,520,000	\$ 559,443	\$ 1,835,000	\$ 315,000	20.7%

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.

Beginning Cash and Investments	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Beg Cash & Invest Unreserved Gen Gov	1,336,570	1,154,656	1,303,173	1,794,461	2,324,486	1,021,313	78.4%
2 Beg Cash & Invest Unreserved Developer	118,500	63,000	63,000	63,000	63,000	-	0.0%
3 Total Beginning Fund Balance	\$ 1,455,070	\$ 1,217,656	\$ 1,366,173	\$ 1,857,461	\$ 2,387,486	\$ 1,021,313	74.8%

Total General Fund Sources of Revenue	Actual 2017	Actual 2018	Budget 2019	Actual 2019 Thru June	2020 Preliminary Budget	Budget \$ Change	Budget % Change
1 Total General Fund Sources	\$ 6,451,729	\$ 7,893,974	\$ 8,454,859	\$ 5,702,514	\$ 10,515,196	\$ 2,060,337	24.4%

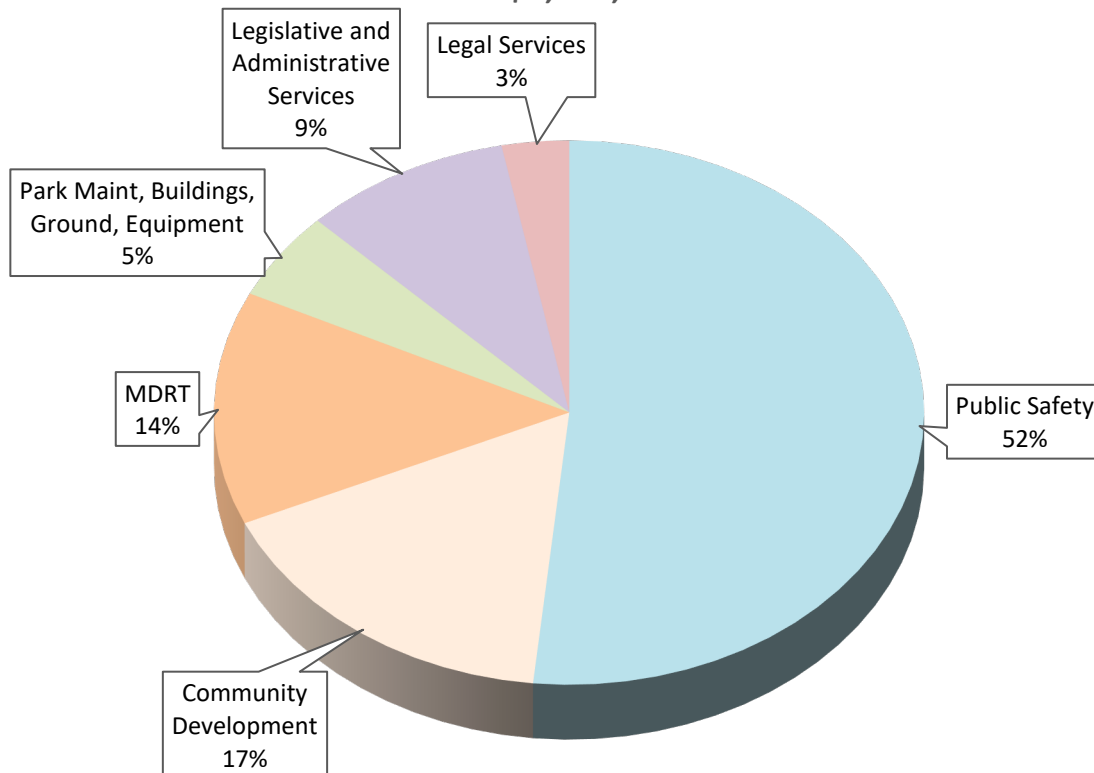


General Fund Expenditures

Expenditure Comparisons 2017 - 2020 by Function

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	% of Total
Public Safety	2,522,578	2,849,948	2,995,053	3,373,469	51.6%
Community Development	367,757	709,884	854,323	1,091,399	16.7%
MDRT	726,116	803,187	829,505	906,176	13.9%
Park Maint, Buildings, Ground, Equipment	226,483	252,205	269,834	343,614	5.3%
Legislative and Administrative Services	454,527	491,758	557,583	619,574	9.5%
Legal Services	322,335	186,732	156,500	200,000	3.1%
Total General Fund Operations	4,619,795	5,293,713	5,662,798	6,534,232	100.0%

2020 Total GF Operating Expenditure Budget \$6,534,232



General Fund – Department Level Expenditure Summaries

Legislative – City Council - Expenditures

This department budget supports the 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. Six Councilmembers receive a stipend of \$160 per month, and the Mayor Pro Tem receives \$200 per month. Council positions increased to seven in fall of 2019

Legislative - City Council Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	10,080	10,080	10,080	5,040	13,920	3,840	38.1%
2 Benefits	826	825	829	413	1,121	292	35.2%
3 Salaries and Benefits	10,906	10,905	10,909	5,453	15,041	4,132	37.9%
4 Charges for Services	1,712	2,038	5,265	612	7,300	2,035	38.7%
5 Total Legislative Expenditures	\$12,618	\$12,943	\$16,174	\$6,064	\$22,341	\$6,167	38.1%

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.

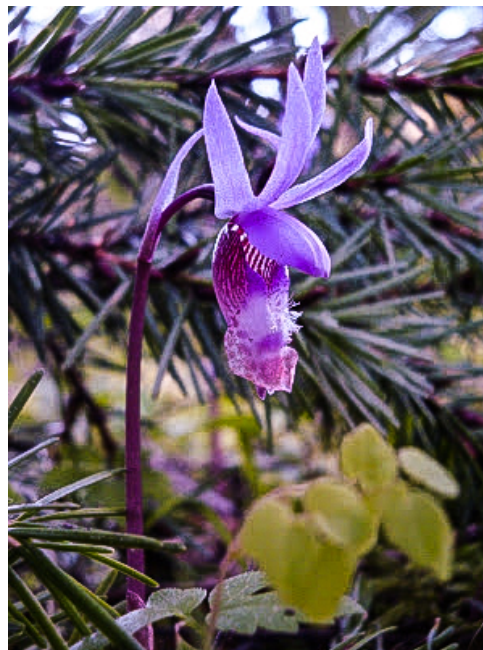
The Mayor is paid a stipend of \$1,000 per month. Other costs include travel and fees for the Association of Washington Cities Annual Conference and Mayor's Exchange.

Executive - Mayor's Office Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	12,000	12,000	12,000	6,000	12,000	-	0.0%
2 Benefits	1,055	1,059	1,063	527	1,057	(6)	-0.6%
3 Salaries and Benefits	13,055	13,059	13,063	6,527	13,057	(6)	-0.05%
4 Office and Operating Supplies	-	-	100	30	100	0	0.0%
5 Charges for Services	527	1,321	2,500	606	2,600	100	4.0%
6 Total Mayors Office Expenditures	\$13,583	\$14,380	\$15,663	\$7,163	\$15,757	\$94	0.6%

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 supplies, 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 2020 budget increase is due to salary step progression, Election costs, State Auditor costs, an increase due to the IT Manager going from 80% to 100% FTE.

Administrative Services Expenditures		2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1	Wages	272,267	277,896	320,048	138,703	319,774	(274)	-0.1%
2	Benefits	112,301	105,061	112,069	50,786	147,134	35,065	31.3%
3	Total Salaries and Benefits	384,568	382,957	432,117	189,488	466,908	34,791	8.1%
4	Office and Operating Supplies	3,486	822	4,100	(613)	7,830	3,730	91.0%
5	Charges for Services	39,997	41,137	67,729	12,690	76,738	9,009	13.3%
6	Voter Costs and Registration	276	23,630	21,800	11,813	30,000	8,200	37.6%
7	Capital Outlay (pool car in 2018)	-	15,889	-	-	-	0	0.0%
8	Total Administrative Expenditures	\$428,326	\$464,435	\$525,746	\$213,378	\$581,476	\$55,730	10.6%
9	By Department							
10	City Clerk	161,147	147,026	176,810	62,238	194,729	17,919	10.1%
11	Finance Department	217,553	230,725	252,527	117,415	259,887	7,360	2.9%
12	Information Technology	40,478	59,483	68,383	31,658	98,744	30,361	44.4%
13	Central Services	9,148	27,201	28,026	2,068	28,116	90	0.3%
14	Total Administrative Expenditures	\$428,326	\$464,435	\$525,746	\$213,378	\$581,476	\$55,730	10.6%



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. Increases are due to ongoing legal appeals.

Legal Service Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 General Government	43,724	36,376	64,000	10,321	65,000	1,000	1.6%
2 Lawsuits and Public Disclosures	257,446	119,313	40,000	5,846	77,500	37,500	93.8%
3 Union/General Employment	21,164	31,042	22,500	6,393	27,500	5,000	22.2%
4 Code Enforcement	-	-	30,000	905	30,000	0	0.0%
5 Total Legal Service Expenditures	\$322,335	\$186,732	\$156,500	\$23,465	\$200,000	\$43,500	27.8%

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 2nd and 4th Wednesday of each month. Budget for 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. The 2020 budget increase is due to more Jury trials and the addition of a part time court clerk.

Municipal Court Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	106,907	135,836	141,881	69,416	163,350	21,469	15.1%
2 Benefits	36,953	48,265	49,923	22,169	57,382	7,459	14.9%
3 Salaries and Benefits	143,860	184,101	191,804	91,585	220,732	28,928	15.1%
4 Office and Operating Supplies	1,419	3,018	4,100	664	4,600	500	12.2%
5 Charges for Services	39,980	61,143	65,364	31,479	79,730	14,366	22.0%
6 Police Security	7,708	8,307	15,000	5,220	17,000	2,000	13.3%
7 Total Municipal Court Exp	\$192,968	\$256,570	\$276,268	\$128,948	\$322,062	\$45,794	16.6%

Court Legal Services	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
8 Prosecuting Attorney	26,000	51,172	41,000	17,000	45,500	4,500	11.0%
9 Defense Attorney	30,800	36,525	42,500	11,750	49,500	7,000	16.5%
10 Total Court Legal	\$56,800	\$87,697	\$83,500	\$28,750	\$95,000	\$11,500	13.8%

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.

2020 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 2020 to the Police Department is due to the addition of a new officer and vehicle.

Police Department Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	951,124	1,029,871	1,074,328	492,723	1,168,537	94,209	8.8%
2 Benefits	341,291	361,231	404,795	163,388	449,356	44,561	11.0%
3 Salaries and Benefits	1,292,415	1,391,102	1,479,123	656,111	1,617,893	138,770	9.4%
4 Office and Operating Supplies	44,096	62,984	55,100	25,958	72,700	17,600	31.9%
5 Charges For Services	91,339	96,186	89,532	46,780	128,128	38,596	43.1%
6 Capital Outlay	5,117	1,817	3,000	1,097	3,000	0	0.0%
7 Debt Service to Sewer Reserves	-	32,800	32,800	34,880	34,560	1,760	5.4%
8 Transfer to Equip Replace Fund	-	50,000	-	-	60,000	60,000	0.0%
9 Subtotal Police Expenditures	\$1,432,967	\$1,634,890	\$1,659,555	\$764,826	\$1,916,281	256,726	15.5%
10 Jail Costs	73,190	80,854	85,000	20,096	85,150	150	0.2%
11 Building Maintenance	22,204	25,119	26,880	12,266	28,450	1,570	5.8%
12 Civil Service	7,535	824	4,200	2,293	8,300	4,100	97.6%
13 Communications	179,906	185,938	240,100	67,655	241,000	900	0.4%
14 Marine Program	16,182	21,814	25,000	6,106	29,000	4,000	16.0%
15 Criminal Justice	26,258	22,489	30,700	19,395	34,850	4,150	13.5%
16 Total Police Department Expenditures	\$1,758,243	\$1,971,927	\$2,071,435	\$892,637	\$2,343,031	\$271,596	30.4%

Police Debt Service

Issue Date	Issue Amount	Type	Purpose	Maturity Date	Loan Balance	Payments Principal	Interest	Total Debt Service
					12/31/2018			2018
2017	160000	Internal	Police Vehicles	2022	160,000	32,000	800	32,800
					12/31/2019			2019
					32,800	32,000	800	32,800
					12/31/2020			2020
					32,800	32,000	800	32,800
					12/31/2021			2021
					32,800	32,000	800	32,800
					12/31/2022			2022
2022				Paid	32,800	32,000	800	32,800
Total Equipment Replacement Fund 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 2.3% over estimated budget this year was built into the 2020 budget to recognize cost of living adjustments and maintenance expenditures.

Fire Department Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 MT. View Fire District Contract	504,910	520,058	535,600	269,910	552,236	16,636	3.1%
2 Charges for Services	9,450	12,238	23,050	18,079	19,140	(3,910)	-17.0%
3 Total Fire Department Expenditures	\$514,360	\$532,295	\$558,650	\$287,989	\$571,376	\$12,726	2.3%



Seattle Area Summer Wildflowers

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. The 2020 budget increase is due to general growth and the addition of a Code Compliance Officer/Building Inspector.

Community Development Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	121,384	190,683	423,530	132,923	441,168	17,638	4.2%
2 Benefits	43,077	78,132	189,775	57,368	244,890	55,115	29.0%
3 Salaries and Benefits	164,461	268,815	613,305	190,291	686,058	72,753	11.9%
4 Office and Operating Supplies	2,325	3,706	3,450	2,377	3,600	150	4.3%
5 Charges for Services	198,525	411,670	202,568	29,876	366,741	164,173	81.0%
6 Capital Outlay (veh/software)	-	25,693	35,000	1,419	35,000	0	0.0%
7 Total Community Dev. Expenditures	\$365,311	\$709,884	\$854,323	\$223,963	\$1,091,399	\$237,076	27.8%
8 By Department							
9 Code Enforcement	-	3,829	53,222	10,412	105,014	51,792	97.3%
10 Permitting	346,108	673,092	709,918	183,314	852,605	142,687	20.1%
11 Long Range Planning	21,649	32,963	91,183	30,237	133,780	42,597	46.7%
12 Total Charges for Services	\$367,757	\$709,884	\$854,323	\$223,963	\$1,091,399	\$237,076	27.8%

The significant increase in Community Development in 2020 is due to the anticipated permitting demands from the new construction in the Ten Trails development and the addition of a new position. Capital outlay in 2020 includes new permitting software.



Tiger Lily

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 and beginning to sell.

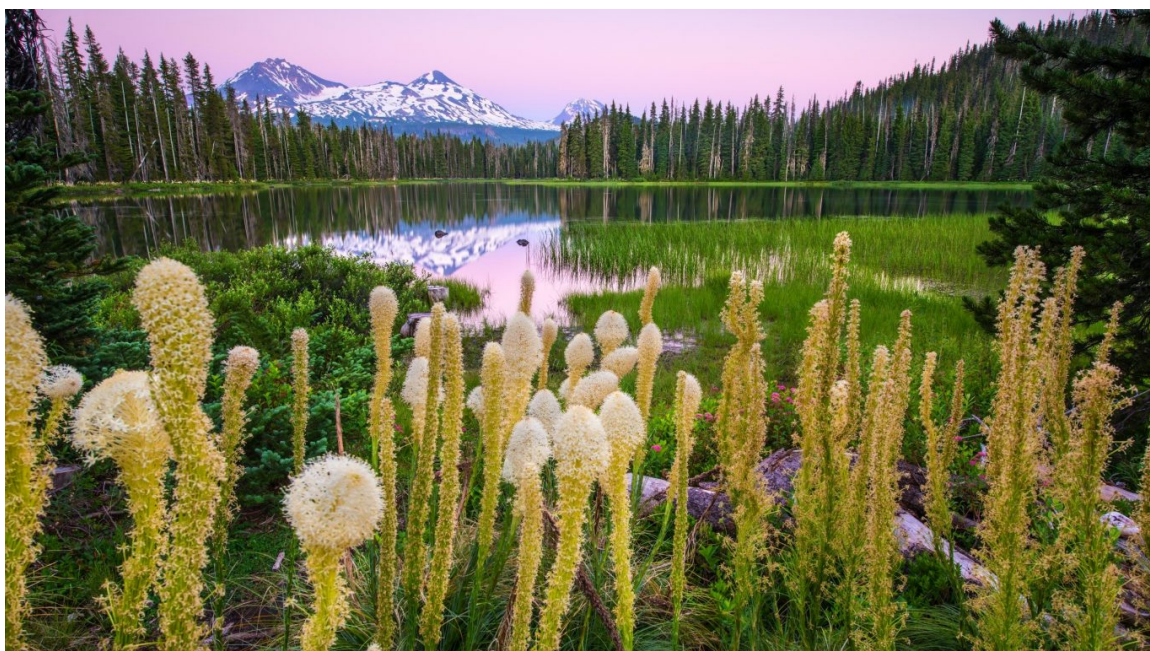
MDRT Funding Agreement Expenditures		2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1	Wages	374,282	506,099	541,385	250,199	576,350	34,965	6.5%
2	Benefits	131,151	162,955	174,850	84,005	197,941	23,091	13.2%
3	Salaries and Benefits	505,433	669,054	716,235	334,204	774,291	58,056	8.1%
4	Office and Operating Supplies	7,663	8,588	13,600	3,156	14,600	1,000	7.4%
5	Charges for Service	213,020	82,931	99,670	43,946	117,285	17,615	17.7%
6	Capital Outlay	-	42,614	-	-	-	-	0.0%
7	Total MDRT Expenditures	\$726,116	\$803,187	\$829,505	\$381,305	\$906,176	\$76,671	9.2%

MDRT Funding Agreement Expenditures		2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1	MDRT Legal Services	-	69,805	50,000	59,068	80,000	30,000	60.0%
2	MDRT Fiscal Analysis	43,193	-	10,000	-	20,000	10,000	100.0%
3	MDRT Civil Engineering	-	341,012	575,000	139,174	575,000	0	0.0%
4	MDRT Traffic Engineering	533,939	41,442	400,000	45,504	400,000	0	0.0%
5	MDRT Environmental Consultant	12,979	15,778	30,000	15,274	40,000	10,000	33.3%
6	MDRT Geotech	4,935	16,462	25,000	23,485	40,000	15,000	60.0%
7	MDRT Surveyor	3,925	13,024	30,000	9,860	30,000	0	0.0%
8	Hearing Examiner	10,189	2,480	50,000	17,104	50,000	0	0.0%
9	MDRT- Prof Svcs - Planning	3,197	227,698	350,000	121,733	550,000	200,000	57.1%
10	Village at Ten Trails	-	15,101	-	-	50,000	50,000	0.0%
11	Total MDRT Consultant Expenditures	\$612,357	\$742,800	\$1,520,000	\$431,202	\$1,835,000	\$315,000	20.7%

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. Costs associated with the ownership of resource lands also falls to the Parks Department. The 2020 budget increase is due to additional part time summer help and Gym management.

Parks Department Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	22,561	11,444	23,910	5,507	45,640	21,730	90.9%
2 Benefits	7,683	4,733	10,491	2,071	9,608	(883)	-8.4%
3 Salaries and Benefits	30,244	16,177	34,401	7,578	55,248	20,847	60.6%
4 Office and Operating Supplies	5,541	8,620	8,860	3,697	10,370	1,510	17.0%
5 Charges for Services	35,442	43,728	51,653	29,357	55,528	3,875	7.5%
6 Transfer to Equipment Rental	-	7,000	7,000	7,000	7,000	0	0.0%
7 Total Parks Expenditures	\$71,228	\$75,525	\$101,914	\$47,632	\$128,146	\$26,232	25.7%
8 By Department							
9 Museum	5,886	7,892	9,186	4,167	10,536	1,350	14.7%
10 Community Center	10,000	10,000	15,000	15,000	15,000	-	0.0%
11 Labor Day/Miner Day	-	-	3,000	-	3,000	0	0.0%
12 Gym	11,568	16,063	11,496	4,932	21,800	10,304	89.6%
13 Parks	43,773	41,570	63,232	23,533	77,810	14,578	23.1%
14 Total Charges for Services	\$71,228	\$75,525	\$101,914	\$47,632	\$128,146	\$26,232	25.7%



Lake Reeds

Black Diamond Cemetery - Expenditures

Black Diamond Historical Cemetery is in Black Diamond. The cemetery was founded in 1884. It sits on Cemetery Hill Road, off Roberts Drive.

The earliest gravestone dates back to 1880 and 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 smallpox 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 during the growing season. The 2020 budget increase is due to additional part time summer intern to update and reconcile our Cemetery records

Cemetery Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	9,809	6,030	6,923	2,793	19,154	12,231	176.7%
2 Benefits	4,137	2,586	2,761	1,134	5,363	2,602	94.2%
3 Salaries and Benefits	13,946	8,616	9,684	3,927	24,517	14,833	153.2%
4 Office and Operating Supplies	296	438	1,989	200	1,989	0	0.0%
5 Charges for Services	1,307	1,341	1,977	773	2,154	177	9.0%
6 Excise Taxes	-	65	100	26	100	0	0.0%
7 Cemetery Lot Buy Back	81	2,500	-	-	-	0	0.0%
8 Total Cemetery Expenditures	\$15,630	\$12,961	\$13,750	\$4,926	\$28,760	\$15,010	109.2%



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. The 2020 budget increase is due to additional funds for Campus Improvements and Equipment.

Facilities, Grounds and Building Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	18,160	18,864	19,527	11,443	18,255	(1,272)	-6.5%
2 Benefits	16,881	17,474	17,653	8,912	17,095	(558)	-3.2%
3 Total Salaries and Benefits	35,041	36,339	37,180	20,355	35,350	(1,830)	-4.9%
4 Office and Operating Supplies	3,440	5,221	5,000	1,675	4,600	(400)	-8.0%
5 Charges for Services	8,002	8,406	4,378	1,737	6,908	2,530	57.8%
6 Build Rental, Maint., Equip Leases	-	-	-	-	60,000	60,000	0
7 Total Facilities Expenditures	\$46,483	\$49,965	\$46,558	\$23,768	\$106,858	\$60,300	129.5%

Special Program Expenditures	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Emergency Management	207	1,460	5,200	375	6,800	1,600	30.8%
2 Recycling Costs	16,695	16,514	11,000	9,344	17,300	6,300	57.3%
3 Clean Air Assessment	3,355	3,432	3,600	3,429	3,600	0	0.0%
4 Animal Control	4,477	10,442	11,000	-	13,000	2,000	18.2%
5 Mental Health	1,141	1,159	1,200	596	1,300	100	8.3%
6 Total Special Program Expenditures	\$25,875	\$33,006	\$32,000	\$13,745	\$42,000	\$10,000	31.3%

Ending Fund Balance and General Fund Totals	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Ending Cash and Invest Unreserved	1,193,852	1,857,461	1,209,061	2,888,861	2,082,964	873,903	72.3%
2 Ending Cash and Invest Developer	63,000	-	63,000	63,000	63,000	0	0.0%
3 Contingency \$.375 Per \$1,000 AV	(39,195)	-	-	-	-	0	0.0%
4 Total Ending Fund Balance	1,217,657	1,857,461	1,272,061	2,951,861	2,145,964	873,903	68.7%
5 Total General Fund Uses	\$6,451,729	\$7,893,974	\$8,454,859	\$5,702,514	\$10,515,196	\$2,060,337	24.4%



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, streetlights, 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.

Street Fund 101	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	129,840	134,234	103,964	114,449	85,449	(18,515)	-17.8%
3 Street Gas Tax	94,967	94,906	95,015	42,780	87,200	(7,815)	-8.2%
4 Right of Way Permit	17,676	11,609	14,000	3,682	12,000	(2,000)	-14.29%
5 Other Permits and Misc. Rev	16,066	29,920	22,516	10,190	36,155	13,639	60.6%
6 Subtotal Operating Revenue	128,709	136,435	131,531	56,652	135,355	3,824	2.9%
7 Transfer in From TBD Fund	-	112,000	120,000	50,000	100,000	(20,000)	-16.7%
8 Transfer in REET II	100,000				70,000	70,000	
9 Subtotal Street Fund Revenue	228,709	248,435	251,531	106,652	305,355	53,824	21.4%
10 Total Street Fund Sources	\$487,258	\$519,104	\$487,026	\$277,753	\$390,804	(\$96,222)	-19.8%

Street Fund 101	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Wages	88,102	103,645	124,268	51,828	127,843	3,575	2.9%
3 Benefits	42,818	49,007	67,474	25,451	67,075	(399)	-0.59%
4 Salary and Benefits	130,920	152,652	191,742	77,279	194,918	3,176	1.7%
5 Supplies	7,433	7,815	12,068	4,140	13,168	1,100	9.1%
6 Services & Charges	75,962	97,753	98,042	34,095	113,955	15,913	16.23%
7 Subtotal Operating Expenditures	83,395	105,568	110,110	38,235	127,123	17,013	15.5%
8 Transfer out Capital Equip Replacement	10,000	10,000	10,000	10,000	10,000	-	0.0%
9 Subtotal Street Fund Expenditures	224,315	268,220	311,852	125,514	332,041	20,189	6.5%
10 Ending Cash and Investments	134,234	114,449	43,643	95,587	58,763	15,120	34.6%
11 Total Street Fund Uses	358,549	382,669	355,495	221,101	390,804	\$35,309	9.9%

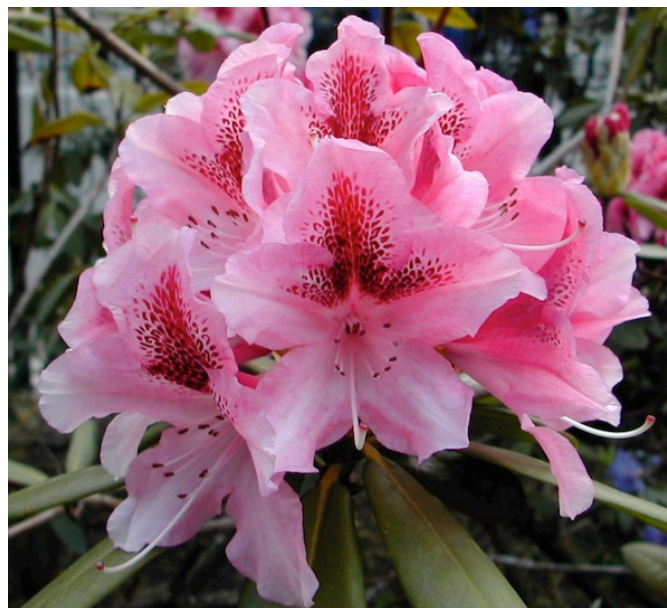
Fire Impact Fee Fund

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 Fire 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	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	183,127	205,493	474,993	497,099	325,599	(149,394)	-31.5%
3 Fire Impact Fees	20,540	285,370	300,000	233,256	400,000	100,000	33.3%
4 Interest Income	1,826	6,236	6,000	7,003	15,500	9,500	158.33%
5 Subtotal Fire Impact Fee Revenue	22,366	291,606	306,000	240,259	415,500	109,500	35.8%
6 Total Fire Impact Fee Sources	\$205,493	\$497,099	\$780,993	\$737,358	\$741,099	(\$39,894)	-5.1%

Fire Impact Fee Fund 107	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Transfer out to Fire Equipment & Building	-	-	600,000	-	600,000	-	-
3 Subtotal Fire Impact Fee Expenditures	-	-	600,000	-	600,000	0	0.0%
4 Ending Cash and Investments	205,493	497,099	180,993	737,358	141,099	(39,894)	-22.0%
5 Total Fire Impact Fee Uses	205,493	497,099	780,993	737,358	741,099	(\$39,894)	-5.1%



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 in 2015. 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	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	3,666	9,398	4,728	2,155	9,948	5,220	110.4%
3 TBD Car Tab Fee	105,460	104,439	120,000	53,500	106,000	(14,000)	-11.7%
4 TBD Investment Interest	272	318	500	267	450	(50)	-10.00%
5 Subtotal TBD Revenue	105,732	104,757	120,500	53,767	106,450	(14,050)	-11.7%
6 Total TBD Sources	\$109,398	\$114,155	\$125,228	\$55,922	\$116,398	(\$8,830)	-7.1%

Transportation Benefit District Fund (TBD Fund) 108	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 TBD Transfer to Street Fund	100,000	112,000	120,000	50,000	100,000	(20,000)	-17%
3 Subtotal TBD Expenditures	100,000	112,000	120,000	50,000	100,000	(20,000)	-16.7%
4 Ending Cash and Investments	9,398	2,155	5,228	5,922	16,398	11,170	213.7%
5 Total TBD Uses	109,398	114,155	125,228	55,922	116,398	(\$8,830)	-7.1%



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 from developers for specific traffic improvements.

Traffic Mitigation Fees Fund 109					2020 Prelim Budget	Budget \$ Change	Budget % Change
2017 Actual	2018 Actual	2019 Budget	2019 Thru June				
1 REVENUE							
2 Beginning Cash and Investments	74,307	84,305	125,805	133,404	204,204	78,399	62.3%
3 Traffic Mitigation Fees	9,259	76,907	70,000	-	70,000	-	0.0%
4 Income Interest	739	2,192	2,200	1,670	3,000	800	36.36%
5 Subtotal Traffic Mitigation Revenue	9,998	79,099	72,200	1,670	73,000	800	1.1%
6 Total Traffic Mitigation Sources	\$84,305	\$163,404	\$198,005	\$135,074	\$277,204	\$79,199	40.0%

Traffic Mitigation Fees Fund 109					2020 Prelim Budget	Budget \$ Change	Budget % Change
2017 Actual	2018 Actual	2019 Budget	2019 Thru June				
1 Expenditures							
2 Transfer Out to Street Projects	-	-	-	-	-	-	
3 Transfer Out to Intersection Improvements	-	30,000	198,005	-	277,204	79,199	40.00%
4 Subtotal Traffic Mitigation Expenditures	-	30,000	198,005	-	277,204	79,199	40.0%
5 Ending Cash and Investments	84,305	133,404	-	-		0	
6 Total Traffic Mitigation Uses	84,305	163,404	198,005	135,074	277,204	\$79,199	40.0%



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, Police and General Government equipment replacements. Some examples of equipment are police and fire vehicles, utility trucks and machinery.

Fire Equipment Replacement Fund 510-100	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	65,880	66,380	36,433	36,433	37,314	881	2.4%
3 Investment Interest	500	1,031	900	497	800	(100)	-11.1%
4 Transfer in REET I	-	-	-	-	-	-	0.0%
5 Subtotal Fire Equipment Revenue	500	1,031	900	497	800	(100)	-11.1%
6 Total Fire Equipment Sources	\$66,380	\$67,411	\$37,333	\$36,930	\$38,114	\$781	2.1%

Fire Equipment Replacement Fund 510-100	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Fire Truck Repairs	-	30,978	37,333	-	38,114	781	2.1%
3 Future Fire Building and Equipment	-	-	-	-	-	0	
4 Subtotal Fire Equipment Expenditures	-	30,978	37,333	-	38,114	781	2.1%
5 Ending Cash and Investments	66,380	36,433	-	-	-	0	
6 Total Fire Equipment Uses	66,380	67,411	37,333	36,930	38,114	\$781	2.1%



Public Works Equipment Replacement Fund 510-200	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	204,319	258,647	269,476	269,476	151,476	(118,000)	-43.8%
3 Investment Interest	2,344	4,833	6,000	2,329	3,700	(2,300)	-38.3%
4 Surplus Sales	4,550	-	-	145	200	200	0.0%
5 Transfer in From Water Operating	10,000	10,000	10,000	10,000	10,000	-	0.00%
6 Transfer in From Sewer Operating	10,000	10,000	10,000	10,000	10,000	-	0.00%
7 Transfer in From Stormwater Operating	10,000	10,000	10,000	-	-	(10,000)	-100.00%
8 Transfer in From Street Fund	10,000	10,000	10,000	10,000	10,000	-	0.00%
9 Transfer in From General Fund	-	12,000	7,000	7,000	7,000	-	0.00%
10 Transfer in REET I	7,500	-	-	-	-	-	0.00%
11 Subtotal PW Equipment Revenue	54,394	56,833	53,000	39,474	40,900	(12,100)	-22.8%
12 Total PW Equipment Sources	258,713	315,480	322,476	\$308,950	\$192,376	(\$130,100)	-40.3%

Public Works Equipment Replacement Fund 510-200					2020 Prelim Budget	Budget \$ Change	Budget % Change
	2017 Actual	2018 Actual	2019 Budget	2019 Thru June			
1 Expenditures							
2 Truck and Equipment		41,924	53,829	-	-	(53,829)	-100.0%
3 Various Mowers and Equipment	-	-	15,000	-	17,000	2,000	13.3%
4 Computers and Radios	-	666	11,378	208	11,500	122	1.1%
5 Wood Chipper	-	-	-	-	45,000	45,000	
6 Back Hoe & Misc. Eq.	66	3,414	155,000	88,876	-	(155,000)	-100.00%
7 Subtotal PW Equipment Expenditures	66	46,004	235,207	89,084	73,500	(161,707)	-68.8%
8 Ending Cash and Investments	258,647	269,476	87,269	219,866	118,876	31,607	36.2%
9 Total PW Equipment Uses	258,713	315,480	322,476	308,950	192,376	(\$130,100)	-40.3%



Police Equipment Replacement Fund 510-300					2020 Prelim Budget	Budget \$ Change	Budget % Change
	2017 Actual	2018 Actual	2019 Budget	2019 Thru June			
1 REVENUE							
2 Beginning Cash and Investments	26,331	6,934	58,639	58,638	16,634	(42,005)	-71.6%
3 Investment Interest	281	580	500	279	1,000	500	100.0%
4 Surplus Sales	-	1,600	3,000	-	1,000	(2,000)	-66.67%
5 Sewer Loan for Police Cars(4 in 2017)	160,000	-	-	-	-	-	0.00%
6 Transfer in From General Fund	-	50,000	-	-	60,000	60,000	0.00%
6 Transfer in From REET I			55,000		60,000	5,000	9.09%
7 Subtotal Police Equipment Revenue	160,281	52,180	58,500	279	122,000	63,500	108.5%
8 Total Police Equipment Sources	\$186,612	\$59,114	\$117,139	\$58,917	\$138,634	\$21,495	18.3%

Police Equipment Replacement Fund 510-300					2020 Prelim Budget	Budget \$ Change	Budget % Change
	2017 Actual	2018 Actual	2019 Budget	2019 Thru June			
1 Expenditures							
2 Replace Police Vehicles	179,524	-	105,000	97,499	110,000	5,000	4.8%
3 Surplus Costs Police	155	476	1,000	105	2,000	1,000	100.0%
4 Police Radios	-	-	11,139	-	17,124	5,985	53.7%
5 Subtotal Police Equipment Expenditures	179,679	476	117,139	97,604	129,124	11,985	10.2%
6 Ending Cash and Investments	6,934	58,638	-	(38,687)	9,510	9,510	0.0%
7 Total Police Equipment Uses	186,613	59,114	117,139	58,917	138,634	\$21,495	18.3%

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.



Heather-Maple Pass Trail

Photo courtesy Craig Goodwin

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 under pressure to their house to drink, wash dishes, wash clothes, and help run their households. Water also provides for fire protection.

In 2020, building activity will continue to increase water sales as well as the installation of new irrigation water meters.

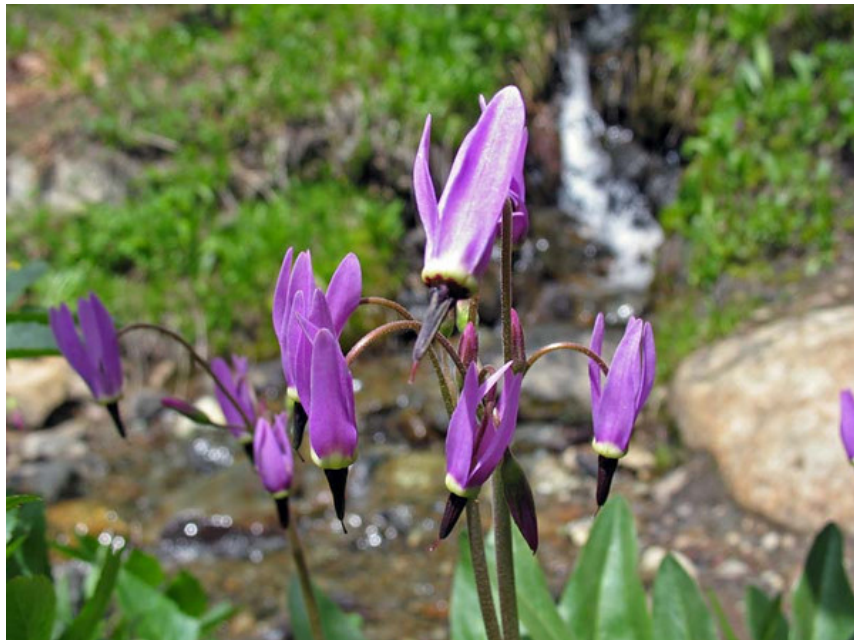
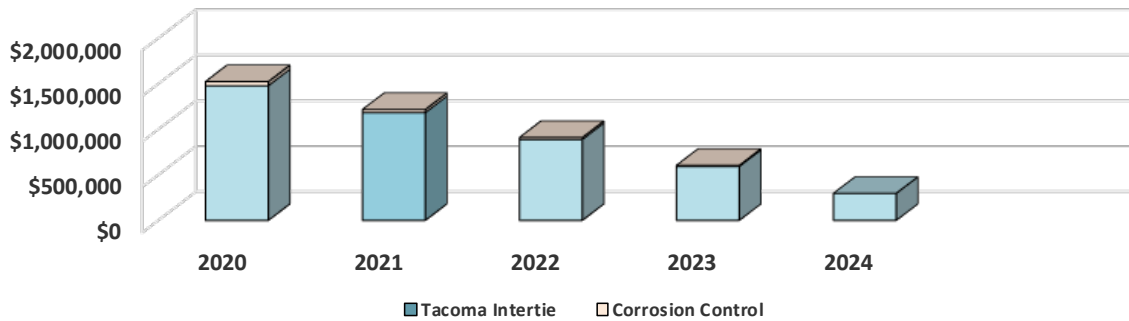
Water Fund 401	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	330,194	429,813	378,871	497,143	479,002	100,131	26.4%
3 Water Charges	711,221	744,106	720,000	359,741	850,000	130,000	18.1%
4 Water Late Fees/Name Change Charge	17,606	16,150	29,000	8,165	15,000	(14,000)	-48.28%
5 Hydrant Water & Irrigation Meter Sales	35,892	96,917	102,000	30,780	90,000	(12,000)	-11.8%
6 Meter Purchases, Setting Fees, Inspections, misc.	37,477	157,234	107,250	109,586	162,017	54,767	51.06%
7 Interest, Refunds and Misc. Revenue	2,876	7,152	7,500	6,160	14,000	6,500	86.7%
8 Subtotal Water Operating Revenue	805,072	1,021,559	965,750	514,432	1,131,017	165,267	17.1%
9 Transfer in From Water Reserve	-	-	-	-	-	-	0.00%
10 Palmer Coking Coal Contribution	97,478	98,376	90,400	96,486	95,486	5,086	5.63%
11 Subtotal Water Fund Revenue	902,550	1,119,935	1,056,150	610,918	1,226,503	170,353	16.1%
12 Total Water Fund Sources	\$2,037,816	\$2,571,307	\$2,400,771	\$1,622,493	\$2,836,522	\$435,751	18.2%

Water Fund 401	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Wages	158,738	181,104	216,982	91,442	245,010	28,028	12.9%
3 Benefits	69,132	77,119	102,195	39,591	118,065	15,870	15.53%
4 Salary and Benefits	227,870	258,223	319,177	131,033	363,075	43,898	13.8%
5 Supplies	38,070	95,580	76,480	41,873	122,420	45,940	60.1%
6 Services and Charges	208,095	242,040	286,625	122,754	385,527	98,902	34.51%
7 Capital Outlay	-	4,400	-	-	-	-	-
8 Subtotal Operating Expenditures	246,165	342,020	363,105	164,627	507,947	144,842	39.9%
9 Debt Services	318,896	317,362	315,829	315,828	314,295	(1,534)	-0.5%
10 Transfer out Capital Equip Replacement	10,000	10,000	10,000	10,000	10,000	-	0.0%
11 Transfer out Water Capital Fund	-	125,000	125,000	125,000	175,000	50,000	40.0%
12 Subtotal Water Fund Expenditures	802,931	1,052,605	1,133,111	746,488	1,370,317	237,206	20.9%
13 Ending Cash and Investments	429,813	497,143	301,910	361,573	335,188	33,278	11.0%
14 Total Water Fund Uses	1,232,744	1,549,748	1,435,021	1,108,061	1,705,505	\$270,484	18.8%

Water Debt Service 2020

Issue Date	Issue Amount	Type	Purpose	Maturity Date	12/31/2020 Debt Owed	2020 Principal	2020 Interest	2020 Total	2020 Debt Payment		
									Water Operating	Developer	Total 2020
2006	180,000	PWTF	Cor Contrl	2022	33,750	11,250	169	11,419	11,419		11,419
2005	3,407,063	PWTF	Tac 500mg	2024	984,766	197,070	4,924	201,994	201,994		201,994
	256,064	PWTF	Tac city 1st	2024							
	1,784,693	PWTF	Pump Fac, Res & lines	2024	492,676	98,419	2,463	100,882		100,882	
	5,447,820	PWTF			1,477,442	295,489	7,387	302,876	201,994	100,882	201,994
Totals	5,627,820				1,511,192.00	306,739	7,556	314,295	213,413	100,882	213,413
Less Developer Responsibility Palmer					(492,676)	213,413					
Net City Liability					1,018,516						

Water Debt thru 2024 (Principal Only)



Jeffery's Shooting Star

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 an individual on-site wastewater disposal septic system, and a small area at the Northwest end of the Lake 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, as well as five pump stations and provides local customer service and billing. This sewer utility also contracts with King County for transmission to the sewage treatment plant in Renton for treatment, discharge and bio-solids handling.

The city's share of the sewer revenue collected has not been covering the cost of operations, maintenance and administration. The city is studying rates in 2019 and staff will be recommending a rate adjustment to council for 2020.

Sewer Fund 407	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	145,261	107,137	119,776	195,664	169,476	49,700	41.5%
3 King County Sewer Revenue	601,130	642,510	650,000	304,749	688,000	38,000	5.8%
4 Black Diamond Sewer Revenue	220,770	239,974	240,000	133,489	310,000	70,000	29.17%
5 Miscellaneous Revenue	16,349	38,291	43,500	25,484	57,500	14,000	32.2%
6 Subtotal Sewer Operating Revenue	838,249	920,775	933,500	463,722	1,055,500	122,000	13.1%
7 Transfer in From Sewer Reserve	100,000	130,000	130,000	130,000	85,000	(45,000)	-34.6%
8 Subtotal Sewer Fund Revenue	938,249	1,050,775	1,063,500	593,722	1,140,500	77,000	7.2%
9 Total Sewer Fund Sources	\$1,083,510	\$1,157,912	\$1,183,276	\$789,386	\$1,309,976	\$126,700	10.7%

Sewer Fund 407	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Wages	157,411	162,794	183,729	76,983	180,344	(3,385)	-1.8%
3 Benefits	69,105	69,360	85,776	33,687	89,984	4,208	4.91%
4 Salary and Benefits	226,516	232,154	269,505	110,670	270,328	823	0.3%
5 Office and Operating Supplies	7,666	7,390	8,518	2,648	7,400	(1,118)	-13.1%
6 Services and Charges	137,344	139,365	159,573	61,970	189,835	30,262	18.96%
7 Capital Outlay	-	2,900	-	-	-	0	0.00%
8 Subtotal Operating Expenditures	145,010	149,655	168,091	64,618	197,235	29,144	17.3%
9 Metro Sewer Charges	594,847	570,438	657,000	316,993	688,000	31,000	4.7%
10 Transfer to Equipment Replacement Fund	10,000	10,000	10,000	10,000	10,000	-	0.0%
11 Subtotal Sewer Fund Expenditures	976,373	962,247	1,104,596	502,281	1,165,563	60,967	5.5%
12 Three Months Reserved Operating Cash	92,882	95,452	109,399	109,399	116,891	7,492	6.8%
13 Cash and Investment Balance	14,255	103,213	(30,719)	177,706	27,522	58,241	-189.6%
14 Subtotal Ending Cash and Investments	107,137	195,665	78,680	287,105	144,413	65,733	83.5%
15 Total Sewer Fund Uses	1,083,510	1,157,912	1,183,276	789,386	1,309,976	\$126,700	10.7%

Stormwater Operating Fund 410

The stormwater Utility maintains nine storm ponds, nine 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 the WIRA 9 Water Quality Initiative, providing coverage for the Endangered Species Act claims, and reporting to the Department of Ecology.

The stormwater utility mitigates the storm water impact of urban living on the environment for \$19.50 per month per household.

Stormwater Fund 410	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	99,074	103,277	86,864	101,196	105,148	18,284	21.0%
3 Stormwater Charges	378,643	366,092	370,000	249,666	415,000	45,000	12.2%
4 Ecology and Other Grants	-	25,098	25,000	24,902	37,000	12,000	48.00%
5 Stormwater Inspection/Civic Fees	14,376	24,778	30,800	10,685	31,500	700	2.27%
6 Interest and Misc.	992	2,041	2,400	1,504	4,000	1,600	66.67%
7 Subtotal Stormwater Fund Revenue	394,011	418,009	428,200	286,757	487,500	59,300	13.8%
8 Total Stormwater Fund Sources	\$493,085	\$521,286	\$515,064	\$387,953	\$592,648	\$77,584	15.1%

Stormwater Fund 410	2017 Actual	2018 Actual	2019 Budget	2019 Thru June	2020 Prelim Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Wages	156,730	166,927	186,630	78,928	179,515	(7,115)	-3.8%
3 Benefits	68,619	71,491	87,048	34,568	86,980	(68)	-0.08%
4 Salary and Benefits	225,349	238,418	273,678	113,496	266,495	(7,183)	-2.6%
5 Supplies	6,315	6,983	8,560	2,698	9,360	800	9.3%
6 Services and Charges	148,144	163,189	183,146	76,433	212,589	29,443	16.08%
6 Capital Outlay	-	1,500	-	-	-	0	0.00%
7 Subtotal Operating Expenditures	154,459	171,672	191,706	79,131	221,949	30,243	15.8%
8 Transfer out Capital Equip Replacement	10,000	10,000	10,000	-	-	(10,000)	-100.0%
9 Subtotal Stormwater Fund Expenditures	389,808	420,090	475,384	192,627	488,444	13,060	2.7%
10 Ending Cash and Investments	103,277	101,196	39,680	195,326	104,204	64,524	162.6%
11 Total Stormwater Fund Uses	493,085	521,286	515,064	387,953	592,648	\$77,584	15.1%

Capital Project Funds

Capital project 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. Each capital project fund budget carries over every year until completion of that 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, although 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 primarily to be used for General Government Capital Projects, Fund 310, and General Government Capital Expenditures in the 510 Fund. The 2020 budget anticipates an increase in revenue due to increasing construction and sale of homes & land.

General Government REET I Fund - 311					2020 Prelim Budget	Budget \$ Change	Budget % Change
	2017 Actual	2018 Actual	2019 Budget	2019 Thru June			
1 REVENUE							
2 Beginning Cash and Investments	165,857	131,816	176,516	192,220	296,783	120,267	68.1%
3 1/4% Real Estate Excise Tax	107,623	265,855	250,000	191,093	335,000	85,000	34.0%
4 LGIP Investment Interest	1,295	2,049	3,500	2,190	4,250	750	21.43%
5 Subtotal REET I Revenue	108,918	267,904	253,500	193,283	339,250	85,750	33.8%
6 Total REET I Sources	\$274,775	\$399,720	\$430,016	\$385,503	\$636,033	\$206,017	47.9%

General Government REET I Fund- 311					2020 Prelim Budget	Budget \$ Change	Budget % Change
	2017 Actual	2018 Actual	2019 Budget	2019 Thru June			
1 Expenditures							
2 Transfer to 310 Fund	135,458	207,500	179,626	159,390	485,390	305,764	170.2%
3 Transfer to 510 Fund - Police & Fire Equip	7,500	-	55,000	-	60,000	5,000	9.09%
4 Subtotal REET I Expenditures	142,958	207,500	234,626	159,390	545,390	310,764	132.5%
5 Ending Cash and Investments	131,816	192,220	195,390	226,113	90,643	(104,747)	-53.6%
6 Total REET I Uses	274,774	399,720	430,016	385,503	636,033	\$206,017	47.9%



Real Estate Excise Tax II

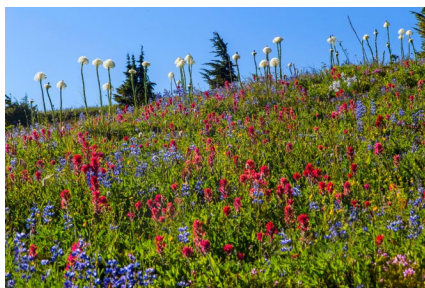
The collection of REET II is authorized by RCW 82.45.010 can be used for capital projects. This part of the real estate excise tax may only be levied by cities that plan under the Growth Management Act.

Specifically, one quarter percent of the real estate excise tax is to be used primarily 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.

Midyear in 2011 the Washington State Legislature authorized for five years the usage of up to \$100,000 of REET monies for the maintenance of capital assets. REET II monies in Black Diamond are transferred to Fund 320 for Street and Public Works capital projects or maintenance in utility funds. The 2020 budget anticipates an increase in revenue due to new construction and sales of homes & land.

General Government REET II Fund - 321					2020 Prelim Budget	Budget \$ Change	Budget % Change
	2017 Actual	2018 Actual	2019 Budget	2019 Thru June			
1 REVENUE							
2 Beginning Cash and Investments	165,456	139,055	154,016	249,003	383,853	229,837	149.2%
3 1/4% Real Estate Excise Tax	107,622	265,220	250,000	191,093	335,000	85,000	34.0%
4 LGIP Investment Interest	1,203	2,727	3,500	2,900	4,250	750	21.43%
5 Subtotal REET II Revenue	108,825	267,947	253,500	193,993	339,250	85,750	33.8%
6 Total REET II Sources	\$274,281	\$407,002	\$407,516	\$442,996	\$723,103	\$315,587	77.4%

General Government REET II Fund - 321					2020 Prelim Budget	Budget \$ Change	Budget % Change
	2017 Actual	2018 Actual	2019 Budget	2019 Thru June			
1 Expenditures							
2 Transfer to Capital Projects	135,226	143,000	154,000	134,000	307,000	153,000	99.4%
3 Transfer to N. Commercial Storm Pond	-	-	-	-	-	-	0.0%
4 Transfer to Street Fund	-	-	-	-	70,000	70,000	0.0%
5 Transfer to Sewer Capital Fund	-	15,000	100,000	40,000	-	(100,000)	-100.0%
6 Transfer out to PW Facilities for Projects	-	-	-	-	-	-	0.0%
7 Subtotal REET II Expenditures	135,226	158,000	254,000	174,000	377,000	123,000	48.4%
8 Ending Cash and Investments	139,055	249,003	153,516	268,996	346,103	192,587	125.5%
9 Total REET II Uses	274,281	407,003	407,516	442,996	723,103	\$315,587	77.4%



General Government Capital Projects - Fund 310

Project Name	Project		Source of Revenue					Source of Expenditures				
	CIP #	Note	Beg C&I	REET I Trf In	Grant/Other	Trails Rev/Trf In	Total Uses	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Ginder Creek Trails	P1	Update	80,064		15,000	9,000	104,064	104,064		104,064		104,064
2 Grant Matching	P2			2,500			2,500	2,500		2,500		2,500
3 Parks Comp Plan	P3						0		0		0	
4 Gym HVAC & Deck Replacement	P7	Update		30,000			30,000	30,000		30,000		30,000
5 Skate Park Reconstruction	p9	Update		10,000			10,000	10,000		10,000		10,000
6 Replace Patrol Car	L1	Update	60,000	60,000			120,000	120,000		120,000		120,000
7 New Fire Engine	F5		85,000	78,890	586,110		750,000	750,000		750,000		750,000
8 Replace Fire SCBA & Defib	F2			272,000			272,000	272,000		272,000		272,000
9 General Govt/Police Tech	G1	Update		75,000			75,000	75,000		75,000		75,000
10 General Government Reno	G2						0	0		0		0
11 Gym/Way Finding Signs	G3				17,000		17,000	17,000		17,000		17,000
12 Total Gen Govt Projects			225,064	545,390	601,110	9,000	1,380,564	1,380,564	0	1,380,564	0	1,380,564

Public Works Capital Projects - Fund 320

Project Name	Project		Source of Revenue					Source of Expenditures				
	CIP #	Note	Beg C&I	REET II Trf In	Grants	Developer	Total Uses	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Gen Street Improvements	T1			35,000			35,000	35,000		35,000		35,000
2 Grant Matching	T2			40,000			40,000	40,000		40,000		40,000
3 Downtown Public Parking: Sub area plan	T8			25,000			25,000	25,000		25,000		25,000
4 Morgan Creek Seal Coat	T6	Update		57,000			57,000	57,000		57,000		57,000
5 232nd Ave SE Asphalt Overlay	T7	Update		30,000	170,000		200,000	200,000		200,000		200,000
6 224th Guardrail @ Cov Creek	T13	Defer					0			0		0
7 Traffic Impact Study		New		80,000			80,000	80,000		80,000		80,000
8 Public Works Fac Improvements	A1			25,000			25,000	25,000		25,000		25,000
9 Rock Creel Bridge Rehab		New		15,000			15,000	15,000		15,000		15,000
10 Total PW Capital Projects			0	307,000	170,000	0	477,000	477,000	0	477,000	0	477,000

WSFFA Partners Capital Projects - Fund 402

		Project		Source of Revenue				Source of Expenditures					
		#	Note	Beg C&I		Grants	Partners	Total Uses	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	WSFFA Deposit			70,000				70,000	70,000		70,000		70,000
2	Spring Source Rehab	W1	Update				920,000	920,000	920,000		920,000		920,000
3	Total WSFFA Projects			70,000	0	0	920,000	990,000	990,000	0	990,000	0	990,000

Water Capital Projects - 404

			Project		Source of Revenue			Source of Expenditures					
			#	Note	Beg C&I	Trf In Wtr Res	CBDG Grant/Conn Chg/Int Inc	Trf in Wtr Op	Total Uses	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance
1	Water Comp Plan	W4	Carryover	81,000				81,000	81,000		81,000		81,000
2	Fire Flow Loop/N Comm	W2	Defer					0		0			0
3	4.3 Mil Gal tank Mtc	W3	Carryover	35,000				35,000	35,000		35,000		35,000
4	Asbestos Wtr Main-Morganville	W5	Update		171,000	357,000		528,000	528,000		528,000		528,000
5	.5 MG Res Recoat	W7	defer					0		0			0
6	Telemetry System Imp	W10			10,000			10,000	10,000		10,000		10,000
7	Wtr Power Gen Facility		New		52,000			52,000	52,000		52,000		52,000
8	Water Capital Reserves			351,970		12,000	175,000	538,970		233,000	233,000	305,970	538,970
9	Total Water Capital Projects			467,970	233,000	369,000	175,000	1,244,970	706,000	233,000	939,000	305,970	1,244,970

Sewer Capital Projects - 408

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In RII	Loan Repay	Int & Conn Chg	Total Uses	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Cedarbrook Eng	S1	35,000				35,000	35,000		35,000		35,000
2 Sewer Capital Reserves		195,437		32,800	21,590	249,827		85,000	85,000	164,827	249,827
3 Total Sewer Capital Projects		230,437	0	32,800	21,590	284,827	35,000	85,000	120,000	164,827	284,827

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 Uses	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Covington Creek Culv-Eng	D3				67,681	67,681	67,681		67,681		67,681
2 Covington Creek Culv-Eng/Const	D3					0	0		0		0
3 N. Com Pond K/C Opt Grant	D1				50,000	50,000	50,000		50,000		50,000
4 Ginder Creek Headwall	D2					0	0		0		0
5 Basin Study	D4					0	0		0		0
6 Eagle Cr Pond to Park Imp	D8					0	0		0		0
7 Total Stormwater Capital Prj.		0	0	0	117,681	117,681	117,681	0	117,681	0	117,681



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

2020 Employee Allocations by Funding Source							
Positions	Full Time Equivalent (FTE)	Funding Agreement	General Fund	Street Fund	Water Fund	Sewer Fund	Storm water Fund
1 City Clerk/HR Manager	1.00		0.70		0.10	0.10	0.10
2 Deputy City Clerk	1.00		0.50	0.13	0.13	0.12	0.12
3 Finance Director	1.00		0.70		0.10	0.10	0.10
4 Deputy Finance Director	1.00		0.72		0.09	0.10	0.09
5 Senior Accountant	1.00		0.60	0.04	0.12	0.12	0.12
6 Accounting Clerk/Utility Billing Specialist	1.00		0.15		0.50	0.20	0.15
7 Administrative Assistant II	1.00		0.43	0.03	0.25	0.23	0.06
8 Information Service Manager	1.00		0.68	0.02	0.11	0.11	0.08
9 Total Administration	8.00		4.48	0.22	1.40	1.08	0.82
10 Community Dev/Nat Resources Director	1.00		1.00				
11 Building Official	1.00		1.00				
12 Code Compliance Officer/Building Inspector	2.00		2.00				
13 Permit Technician	1.00		1.00				
14 Assistant Planner/Permit Technician	1.00		1.00				
15 Total Community Development	6.00		6.00				
16 Facilities Equipment Coordinator	1.00		0.80	0.05	0.05	0.05	0.05
17 Total Facilities	1.00		0.80	0.05	0.05	0.05	0.05
18 Police Chief	1.00		1.00				
19 Police Commander	1.00		1.00				
20 Sergeant	2.00		2.00				
21 Police Officers	6.00		6.00				
22 Police Records Coordinator	1.00		1.00				
23 Police Clerk	1.00		1.00				
24 Total Police Department	12.00		12.00				
25 MDRT & Economic Dev Director	1.00	1.00					
26 Construction Inspector Supervisor	1.00	1.00					
27 Construction Inspector	1.00	1.00					
28 Senior Accountant	0.75	0.75					
29 Total MDRT Review Team	3.75	3.75					
30 Court Administrator	1.00		1.00				
31 Court Clerk	1.00		1.00				
32 Court Clerk PT (hourly)	0.50		0.50				
33 Total Court	2.50		2.50				
34 Public Works Director	1.00		0.05	0.25	0.28	0.20	0.22
35 Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25
36 Public Works Administrative Asstant III	1.00		0.04	0.21	0.28	0.22	0.25
37 Utilities Superintendent	1.00		0.04	0.22	0.28	0.22	0.24
38 Utilities Operator	2.00		0.20	0.40	0.50	0.40	0.50
39 Utility Worker	1.00		0.10	0.20	0.25	0.20	0.25
40 Part Time (hourly)	0.15		0.15				
41 Utility Worker Seasonal (hourly)	0.66		0.30	0.13	0.13		0.10
42 Total Public Works	7.81		0.88	1.66	1.97	1.49	1.81
43 Total Budget Positions (FTE's)	41.06	3.75	26.66	1.93	3.42	2.62	2.68

Budgeted 2020 Positions	2020 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
✓	Court Administrator	5,891	6,159	6,427	6,694	6,962
✓	Court Clerk (hourly)	20.23	21.93	23.61	25.30	26.98
✓	Court Clerk	3,507	3,801	4,093	4,385	4,677
	Accounts Payable Clerk (hourly)	17.91	19.34	20.89	22.56	24.93
✓	MDRT & Economic Director	7,498	7,899	8,301	8,703	9,104
	City Attorney	8,161	8,569	8,997	9,447	9,919
✓	City Clerk/HR Manager	7,498	7,899	8,301	8,703	9,104
✓	Deputy City Clerk	4,499	4,814	5,128	5,443	5,757
✓	Finance Director	7,498	7,899	8,301	8,703	9,104
✓	Deputy Finance Director	6,631	7,013	7,396	7,778	8,161
✓	Accounting Clerk/Utility Billing Specialist	4,181	4,391	4,610	4,840	5,082
✓	Senior Accountant	4,773	5,107	5,440	5,774	6,107
✓	MDRT Senior Accountant (hourly)	27.36	28.73	30.16	31.68	33.26
	Accountant 1 Journey (hourly)	16.61	17.43	18.30	19.22	20.18
✓	Administrative Assistant II	3,376	3,658	3,939	4,220	4,501
	Administrative Assistant I	2,356	2,544	2,731	2,919	3,106
✓	Information Services Manager	7,314	7,737	8,159	8,580	9,003
✓	Police Chief	10,236	10,585	11,008	11,287	11,692
✓	Police Commander	9,194	9,514	9,794	10,074	10,398
✓	Police Sergeant	8,292	8,757	-	-	-
✓	Police Officer	5,037	5,645	6,255	6,863	7,440
✓	Police Records Coordinator	4,499	4,814	5,128	5,443	5,757
	Police Clerk (hourly)	17.62	19.33	21.03	22.22	24.43
✓	Police Clerk	3,054	3,350	3,645	3,851	4,234
✓	Facilities Equipment Coordinator	4,727	5,058	5,388	5,719	6,048
	Human Resources Director	7,498	7,899	8,301	8,703	9,104
✓	Community Dev/Nat Resources Director	7,498	7,899	8,301	8,703	9,104
	Permit Technician Supervisor	5,891	6,159	6,427	6,694	6,962
	Permit Technician	4,727	5,058	5,388	5,719	6,048
	Permit Technician (hourly)	27.27	29.18	31.09	32.99	34.89
✓	Code Compliance Officer/Building Inspector	4,499	4,814	5,128	5,443	5,757
	Senior Planner	5,355	5,622	5,903	6,198	6,508
✓	Assistant Planner / Permit Technician	4,499	4,814	5,128	5,443	5,757
	MDRT Planner (hourly)	25.95	27.77	29.59	31.40	33.22
✓	Building Official	6,962	7,364	7,766	8,167	8,569
	Parks Department Director	7,498	7,899	8,301	8,703	9,104
✓	Public Works Director	7,498	7,899	8,301	8,703	9,104
✓	Utilities Superintendent	6,962	7,364	7,766	8,167	8,569
✓	Construction Inspector Supervisor	6,962	7,364	7,766	8,167	8,569
✓	Construction Inspector	5,852	6,190	6,528	6,865	7,202
✓	Public Utilities Operator	5,145	5,233	5,337	5,438	5,541
✓	Capital Projects Program Manager	5,626	5,907	6,202	6,512	6,837
✓	Public Works Administrative Asst. III	4,465	4,689	4,923	5,169	5,429
✓	Utility Worker-Facility/Eq/Utility Worker	3,576	3,922	4,267	4,614	4,982
✓	Utility Worker Seasonal (hourly)	15.00	-	-	-	-



CITY OF BLACK DIAMOND

2019 Calendar for 2020 Budget Meetings

As Passed by Resolution 19-1310

Adopted by Council Resolution No. 19-1310

	Process	Work Study	City Council	State Law Limitations
1	Budget CALL: Budget requests and instructions go out to all departments			By Sept 9
2	Estimates to be filed with Finance/ City Clerk			By Sept 23
3	<u>Special Meeting</u> Work Study 6pm - CAO provides Council with current info on Revenue from all sources as adopted in 2019 Budget, provides the Clerk's proposed Prelim 2020 Budget for General Fund and 2019 Budget totals for all funds including debt service & possible Revenue for Property Taxes.	Sept 26		October 7
4	City Clerk Submits to CAO the proposed prelim budget setting forth the complete financial program			October 1
5	Work Study Meeting 5:30 – General Fund Budget REV and EXP for Public Safety, Community Development, Parks etc. & possible Property Taxes.	Oct 17		Oct 16 – Nov 15
6	<u>Special Meeting</u> – Work Study – 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 24		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 18
9	<u>Special Meeting</u> - Public Hearing on Revenue Sources including possible increases in Property Taxes.		Nov 7	Nov 1 – Nov 25
10	Copies of Preliminary Budget made available to the public		Nov 20	Nov 20
11	Preliminary 2020 Budget Document ready. City Council holds 1 st Public Hearing on 2019 Budget		Nov 21	Nov 1 – Nov 30
12	Adopt Property Tax 2020, forward to King County by 11/30/2019		Nov 21	Nov 30
13	<u>Special Meeting</u> - Final Budget Hearing on 2019 Budget		Dec 2	Dec 2
14	File Final Property tax worksheet and Ordinances with King County			Dec 5
15	City Council adopts Final 2020 Budget and submits to State Auditor and Association of Washington Cities		Dec 2 or 5	Dec 31