

Black Diamond Final Budget

2021



'Black Diamond's New Gateway Entrance Sign'

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Table of Contents

Mayor's Letter	3
Black Diamond Elected Officials	6
City Overview	7
Organization Chart.....	8
2019 Preliminary Budget (All Funds)	9
General Fund	10
General Fund Sources/Uses Summary	11
Functions Supported by General Fund Revenue	14
General Fund Top 20 Revenue Summary	15
Property Taxes	17
Other Revenue	21
General Fund Expenditure Summary.....	28
Legislative	29
Executive.....	29
Administrative Services	30
Legal.....	31
Municipal Court	31
Police.....	32
Fire	33
Community Development.....	34
MDRT Expenditure Summary	35
Parks	36
Cemetery	37
Facilities and Grounds.....	38
Special Revenue Funds	39
Street Fund 101	40
Fire Impact Fee Fund 107	41
Transportation Benefit District Fund 108.....	42
Traffic Mitigation Fund 109	43
School Mitigation Fees 110.....	43
Internal Service Fund	44
Equipment Replacement Funds.....	45
Utility Funds	49
Water Operating Fund 401	50
Sewer Operating Fund 407	52
Stormwater Operating Fund 410.....	53
Capital Funds	54
General Government Capital Projects Fund (REET I).....	55
Public Works Capital Projects Fund (REET II).....	56
Public Works Retainage Fund	57
Capital Projects	58
Position List and Allocations	60
Salary Schedule	61
Budget Calendar	62

October 30, 2020

City Council and Black Diamond Residents,

This year has certainly not been a typical year for any of us. It has been a year full of challenges due to COVID-19 and its far reaching effects on how we do business and interact socially.



It is with great honor as the Mayor of the City of Black Diamond that I present the 2021 Preliminary Budget to both the City Council and citizens. Putting together this 2021 Budget proved to be challenging. Staff and I 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 2021 Preliminary Budget for both Operating and Capital totals \$26,886,380, with the General Fund portion at \$10,014,148. The General Fund ending cash and investment balance is budgeted at \$3,762,099. This amount equals 37.6% of operating expenditures which is an increase of 12.4% over last year's Budgeted ending cash & investment balance. The increase is primarily due to the building activity collection of revenue in one year, while the permitting inspection expenditures can lag into the next year, requiring use of carryover cash. A healthy fund balance is also important for Black Diamond as our property tax, which is our primary revenue source, is collected in April and October and funds are needed to pay staffing and other costs during January-March with carry over cash funds. Although our policy recommends a 10% General Fund ending balance, an 17% to 20% is our recommended standard and recommended also by 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 50.7% 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 continued growth, the 2021 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 2021 budget also includes the fourth debt payment for the 2017 purchase of our new police vehicles and two additional police vehicles are budgeted to replace high mileage cars in 2021 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 through the PTA to assist with the DARE program at the Black Diamond Elementary School.

The Fire Department continues to make progress toward the new Satellite Fire Station on Lawson Hills. In 2019 the new station building site was selected, and the land was purchased by the

developer. The Fire Station site design and architectural design were scheduled for 2020. The City Council authorized 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 the Spring of 2021. In July of 2020, Council also authorized a fire study to address options for providing the City with Fire Service for 2023 and beyond.

A priority in the 2021 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 have just started. Along with several new in-fill residential developments, the Community Development Department is keeping very busy. The 2021 Community Development budget includes funds for an additional Building Inspector/Code Compliance Official, and an additional Permit Technician, needed to meet the demands for plan intake, and building inspections and to increase emphasis on permitting, code enforcement and legal review. A vehicle is also included in the budget for the new staff. The Community Development budget also includes funds for beginning the Parks Comprehensive Plan and other long-range planning activities.

Looking back, 2020 was a year of many changes and challenges due to the pandemic. With the Governor's Stay Home, Stay Healthy Order the City had to find ways to operate remotely while still providing the best customer service to our citizens. Although City offices remain closed to the public, staff continues to work and have been there to serve our wonderful community.

We were fortunate to receive both a Federal Commerce Grant and a King County sub grant COVID 19 Grant in 2020 totaling \$213,625. This funding helped our City secure the needed PPE, and technology tools needed for our staff to operate remotely under the Governor's Order. In addition, with those grant funds, the City was able to partner with the Black Diamond Community Center to administer \$75,750 to residents experiencing an economic hardship due to COVID-19. I am pleased to report the Black Diamond Community Center has been able to help approximately 80 citizens with either rental or utility bill assistance. Special appreciation is needed for the Black Diamond Community Center's hard work in helping our citizens during this unusual year.

On the economic side, the City did see some revenue decreases as some sites like the Gym were closed down from the beginning of March, per the Governor's orders, until they were recently re-opened with the new safety limitations.

The City did not however suffer the significant revenue decreases many larger cities experienced, primarily due to two reasons: 1. our largest General Fund revenue source is property tax, which remains unaffected and 2. we do not yet have a large commercial sales tax base, which is where larger cities suffered their biggest decreases due to less vehicle sales or many closed businesses. Black Diamond's sales tax revenue base has continued due to the sales tax we receive on the building material used in the growing Ten Trails development. These factors helped stabilized our budget, both for 2020 and continuing into 2021.

The 2021 Budget includes funds for the North Commercial Stormwater Facility and will utilize a King County Grant and REET II to fund the project. Funds are also budgeted to utilize the King County Parks tax levy to complete the Ginder Creek Trail and begin the Parks Plan update, which includes a citizen survey. Funds are also budgeted for a Police vehicle, technology improvements as well as various campus improvements. Street asphalt overlay and Chip-Seal Projects will proceed with

some State TIB Grant funding. Also included are funds for a major water springs source protection, crossing and pump house funded by the ongoing WSFFA Partners agreement.

In the 2021 Budget a King County Grant will be used to cover part of the costs of the asbestos water main replacement at Morganville. Completion of the city's Water Comprehensive Plan and Traffic Impact Fee study are anticipated and included in the 2021 Budget.

Sustaining the budget for maintenance and operation of the Street and Utility Funds is of continuing importance. This fund will continue to receive the \$20 car tab fee of more than \$100,000 a year, since the Courts found the wording on the initiative unconstitutional. The Car Tab fees support such activities 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 TBD revenue however only provides a portion of the revenue needed in the street fund. Gas Tax revenue has continued to decrease, so additional funds are needed from the General Fund and REET II to support the ongoing costs of street maintenance.

The Water, Sewer and Stormwater 2021 operating budgets are in balance. The Ten Trails building activity and sale of homes has provided increased revenue to the three city utility funds. This revenue budgeted in 2021 is sufficient to allow the Council to suspend the planned 10% sewer rate increase for one year without harming the utilities ability to pay operating, debt and capital costs. The one-year suspension of the sewer rate increase will assist many of our citizens that have had to face economic hardships due to the COVID-19 virus. King County Metro also suspended for one year their planned rate increase which will additionally help our citizens during 2021.

A conservative yet forward looking 2021 Preliminary Budget is presented again this year. Although we are seeing growth and new homes being built, the sustained long-term revenue has only begun to show increases. The planned growth in new commercial revenue has only just begun. Once Black Diamond sees new retail businesses, we will then be able to depend on an increased, sustainable sales tax base. However, the resulting increase in construction activity is starting to affect all the expenditures of the departments of the city. A limited number of new staff have been added to the 2021 Budget to help off-set the demands for customer service. That said, 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 their related 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 2021 Preliminary Budget within the resources we have. I am proud that during these difficult times 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 2021 Budget

Mayor
Carol Benson
Expires 12/31/2021

Position 1
Tamie Deady
Expires 12/31/2023

Position 2
Melissa Oglesbee
Expires 12/31/2021

Position 3
Chris Wisnoski
Appointment ends after
2021 Nov. Election

Position 4
Erin Stout
Mayor Protem
Expires 12/31/2021

Position 5
Kristiana de Leon
Expires 12/31/2023

Position 6
Bernie O'Donnell
Appointment ends after
2021 Nov. Election

Position 7
Steven Paige
Appointment ends after
2021 Nov. Election



'Mayor Benson and Council Member Deady at the Completion of the Roberts Dr. Project'

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 5,205 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 seven 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

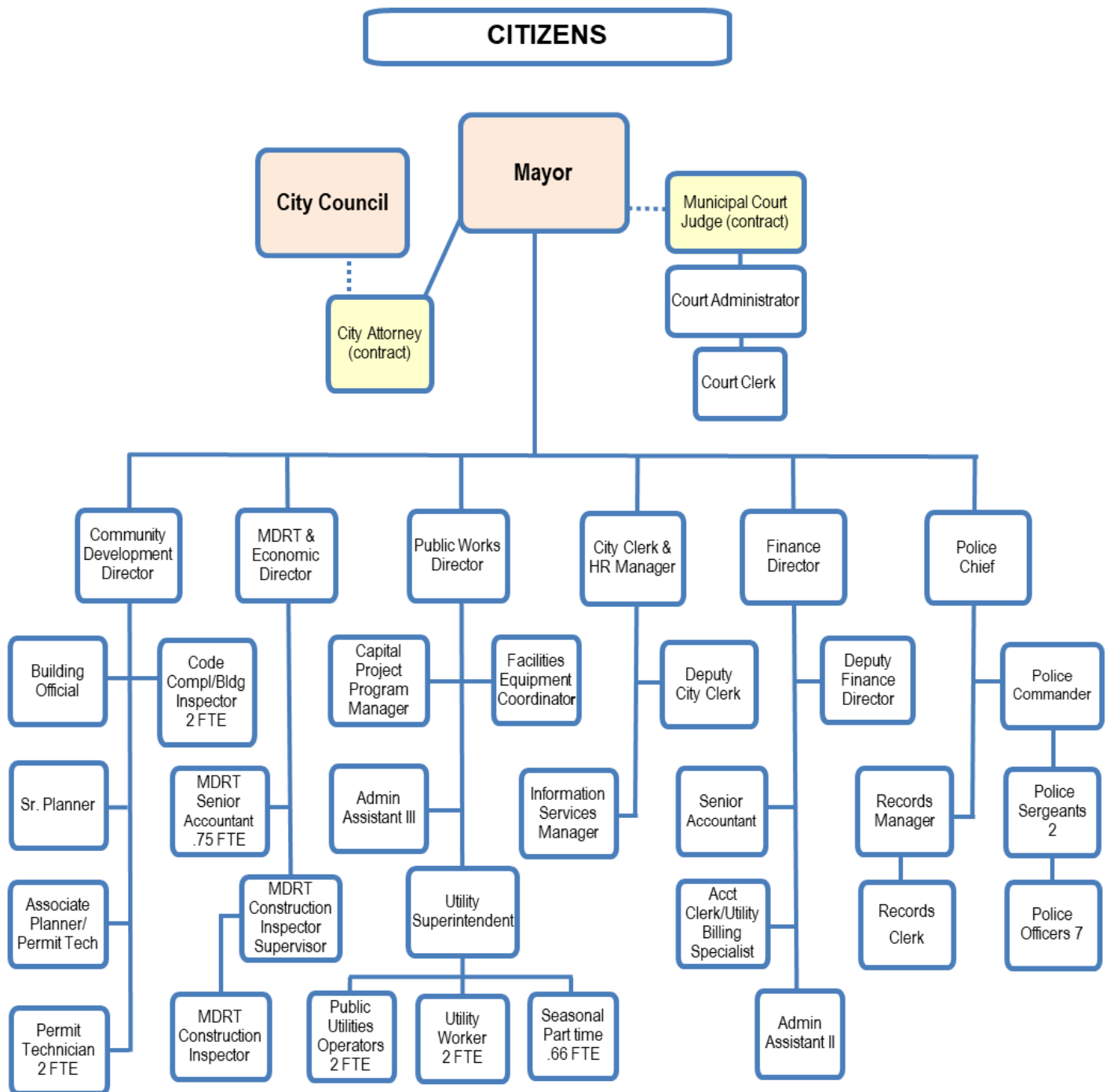
Budgeting is an essential element of the financial planning, control and evaluation process of government. The planning process involves determining the types and levels of services to be provided by the various departments, programs and functions.

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 2021 Organization Chart



This Chart represents budgeted positions for 2021 = 45.06 FTE

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

Black Diamond is served by Mountain View Fire and Rescue

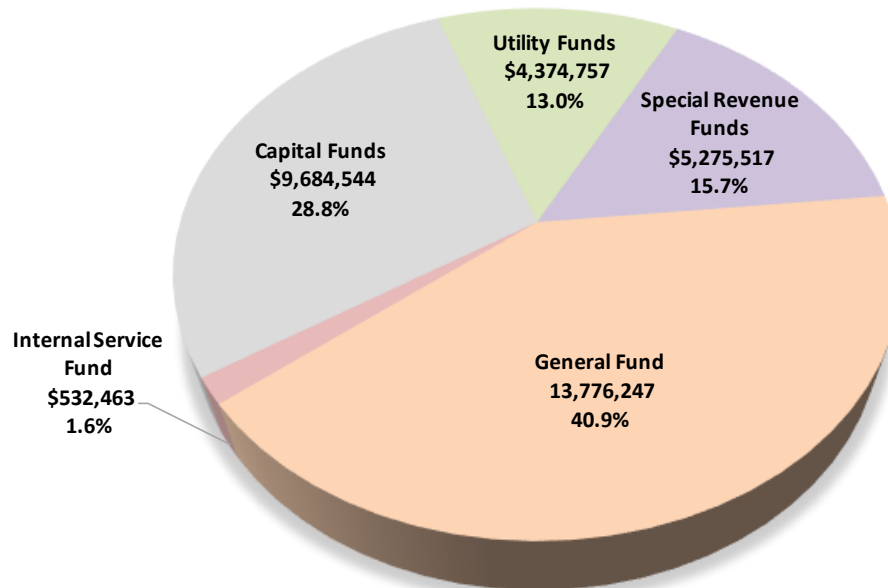
Elected Positions

Contract

Combined 2021 Final Budget - All Funds

	Beginning Fund Balance	2021 Revenue	Total Sources	2021 Expenditures	Ending Fund Balance	Total Uses
1 General Fund 001	4,334,539	9,441,708	13,776,247	10,014,148	3,762,099	13,776,247
2 Special Revenue Funds						
3 101 Street Fund	106,343	453,000	559,343	390,489	168,854	559,343
4 107 Fire Impact Fees	880,226	507,500	1,387,726	1,000,000	387,726	1,387,726
5 108 Trans. Benefit District Fund	24,709	102,200	126,909	100,000	26,909	126,909
6 109 Traffic Mitigation Fees	170,639	30,900	201,539	200,000	1,539	201,539
7 110 School Impact Fees	-	3,000,000	3,000,000	3,000,000	-	3,000,000
8 Utility Operating Funds						
9 401 Water Fund	571,357	1,421,900	1,993,257	1,635,170	358,087	1,993,257
10 407 Sewer Fund	293,500	1,246,000	1,539,500	1,329,710	209,790	1,539,500
11 410 Stormwater Fund	213,000	629,000	842,000	662,679	179,321	842,000
12 Capital Funds						
13 310 Gen. Government CIP Fund	254,247	450,000	704,247	704,247	-	704,247
14 and REET 1	450,000	453,000	903,000	470,000	433,000	903,000
15 320 Street CIP Fund	72,000	275,000	347,000	347,000	-	347,000
16 and REET 2	465,000	453,000	918,000	602,850	315,150	918,000
17 322 Public Works Retainage	-	102,000	102,000	102,000	-	102,000
18 402 Water Supply and Facility Fund	-	4,370,000	4,370,000	4,370,000	-	4,370,000
19 404 Water Capital Fund	586,700	846,500	1,433,200	1,007,483	425,717	1,433,200
20 408 Sewer Capital Fund	271,200	40,200	311,400	35,000	276,400	311,400
21 410 Stormwater Capital Fund	-	595,697	595,697	545,697	50,000	595,697
22 Internal Service Fund 510	260,463	272,000	532,463	369,907	162,556	532,463
23 Grand Total All Funds	8,953,923	24,689,605	33,643,528	26,886,380	6,757,148	33,643,528

Total Black Diamond 2021 Final Budget



General Fund

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

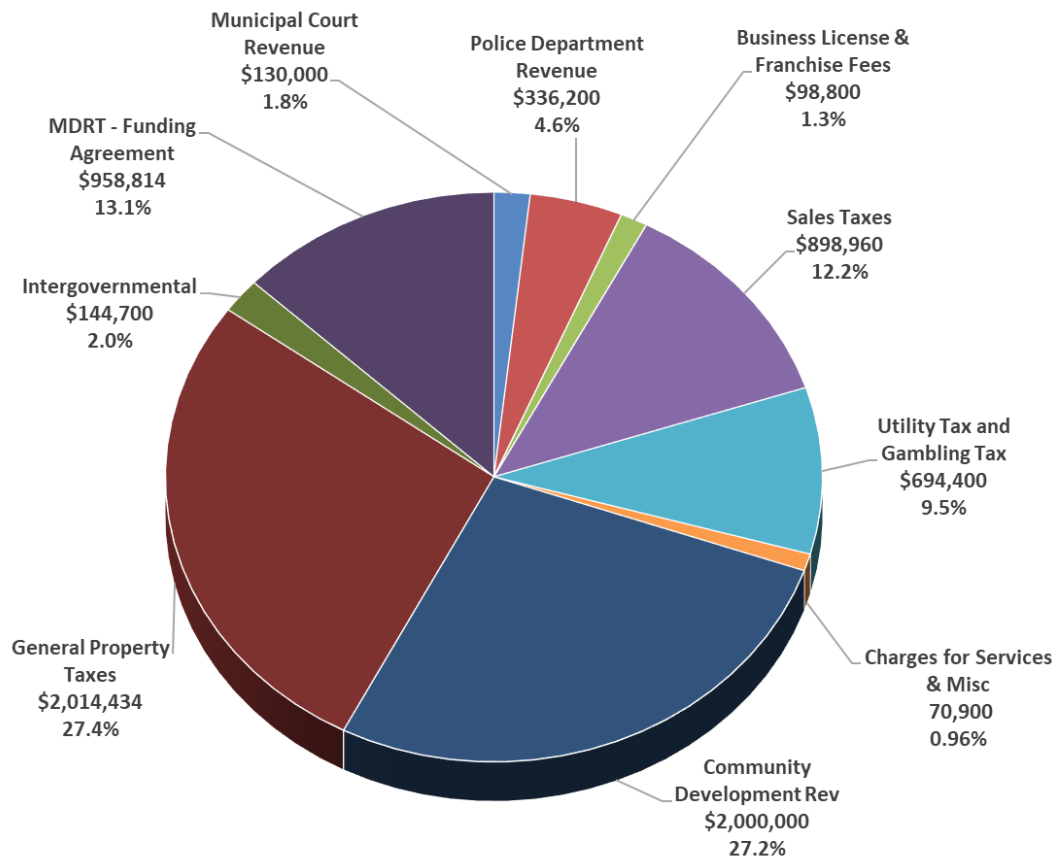


'Black Diamond Coal Cart'

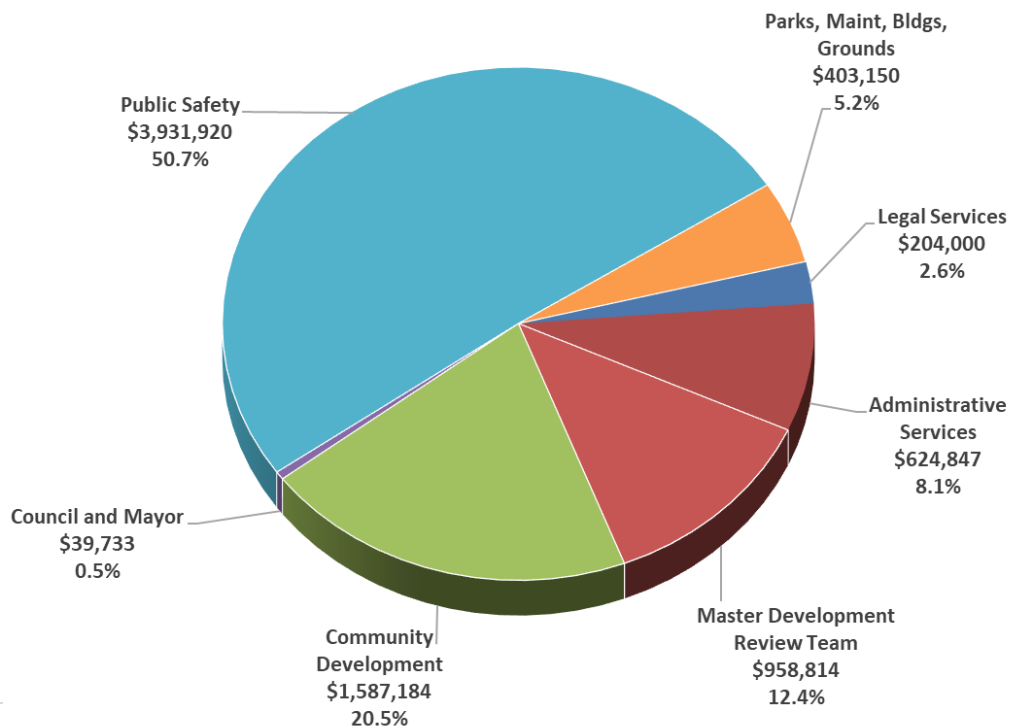
General Fund Revenue Projection for 2021	2020			2021		
	Budget	Actuals Thru June	Estimated Year End	Final Budget	\$ Budget Change	% Budget Change
REVENUES						
1 Beginning Cash and Investments	2,387,486	3,501,660	3,501,660	4,334,539	1,947,053	81.6%
2 General Property Taxes	1,889,434	972,042	1,851,645	2,014,434	125,000	6.6%
3 Sales Taxes	760,000	504,693	946,273	898,960	138,960	18.3%
4 State Sales Tax Assistance	5,000	3,692	4,500	-	(5,000)	-100.0%
5 Utility Tax and Gambling Tax	659,650	389,120	664,100	694,400	34,750	5.3%
6 Cable Franchise Fees	73,000	36,502	73,000	69,350	(3,650)	-5.0%
7 Business License	31,000	16,985	28,830	29,450	(1,550)	-5.0%
8 Liquor Profits & Excise Tax	65,700	31,142	62,300	63,600	(2,100)	-3.2%
9 KC EMS Levy, Recycle Grants & Misc	78,700	2,026	74,000	81,100	2,400	3.0%
10 Community Development Rev	1,202,550	1,103,731	2,300,000	2,000,000	797,450	66.3%
11 Police Department Revenue	362,300	144,529	312,800	336,200	(26,100)	-7.2%
12 Municipal Court Revenue	145,000	49,575	117,500	130,000	(15,000)	-10.3%
13 Parks Revenue	35,400	16,179	29,900	32,200	(3,200)	-9.0%
14 Cemetery Revenue	8,500	1,500	5,500	5,700	(2,800)	-32.9%
15 Charges for Services & misc Rev.	70,300	27,069	35,600	33,000	(37,300)	-53.1%
16 Funding Agreement - MDRT	906,176	343,561	906,176	958,814	52,638	5.8%
17 Total Operating Revenues	6,292,710	3,642,346	7,412,124	7,347,208	1,054,498	16.8%
18 COVID Grants	-	-	213,625	-		
19 AWC 2019 Acct change	-	102,950	205,750	249,500	249,500	
19 Devel Reimb-MDRT Conslt	1,835,000	663,343	1,835,000	1,845,000	10,000	0.5%
20 TOTAL GENERAL FUND SOURCES	10,515,196	7,910,298	13,168,159	13,776,247	3,261,051	31.0%

General Fund Expenditure Projection for 2021	2 0 2 0			2 0 2 1		
	Budget	Actuals Thru June	Estimated Year End	Final Budget	\$ Budget Change	% Budget Change
EXPENDITURES						
1 Legislative - Council	22,341	8,578	17,800	23,972	1,631	7.3%
2 Executive - Mayor	15,757	6,856	14,150	15,761	4	0.0%
3 Administrative Services	581,476	250,214	537,850	624,847	43,371	7.5%
4 Legal Services	200,000	51,567	140,000	204,000	4,000	2.0%
5 Prosecuting Atty and Public Defender	95,000	34,456	87,500	100,850	5,850	6.2%
6 Municipal Court	322,062	107,916	292,000	348,334	26,272	8.2%
7 Police Department	2,343,031	1,136,473	2,340,000	2,824,483	481,452	20.5%
8 Fire Department	571,376	280,553	605,775	613,853	42,477	7.4%
9 EMS/Recyl/Anim Cont/Mental Health	42,000	4,336	35,200	44,400	2,400	5.7%
10 Master Development Review Team	906,176	389,871	906,176	958,814	52,638	5.8%
11 Community Development	1,091,399	286,172	965,250	1,587,184	495,785	45.4%
12 Facilities	186,708	82,261	162,150	230,305	43,597	23.4%
13 Parks Department	128,146	50,932	118,290	143,338	15,192	11.9%
14 Cemetery	28,760	7,206	24,250	29,507	747	2.6%
15 Total Operating Expenditures	6,534,232	2,697,391	6,246,391	7,749,648	1,215,416	18.6%
16 Covid Costs	-	38,187	213,625	-	0	
17 AWC Acct. chg for 2019 fr beg cash	-	182,854	182,854	-	0	
18 AWC Insurance 2020 Acct Pmt	-	127	205,750	249,500	249,500	
19 Transfer to Street Fund	-	-	150,000	170,000	170,000	
20 Developer MDRT Consultants	1,835,000	360,289	1,835,000	1,845,000	10,000	0.5%
21 Total Expenditures	8,369,232	3,278,848	8,833,620	10,014,148	1,644,916	19.7%
22 Ending Cash and Investments	2,145,964	4,631,450	4,334,539	3,762,099	1,616,135	75.3%
23 TOTAL GENERAL FUND USES	10,515,196	7,910,298	13,168,159	13,776,247	3,261,051	31.0%

2021 General Fund Operating Revenue \$7,347,208



2021 General Fund Operating Expenditure \$7,749,648



General Fund Functions Supported by Types of Revenue	2020 Budget	2021 Final Budget	\$ Change	% Change	Public Safety	General Gov't	MDRT
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REVENUES

1	Beginning Cash and Investments	2,387,486	4,334,539	1,947,053	81.6%	26,531	4,245,008	63,000
2	Public Safety Revenue Funded With:							
3	General Property Taxes	1,889,434	2,014,434	125,000	6.6%	2,014,434		
4	Utility Tax and Gambling Tax	659,650	694,400	34,750	5.3%	694,400		
5	Criminal Justice Sales Tax	138,000	137,500	(500)	-0.4%	137,500		
6	Liquor Excise Tax and Profits	65,700	63,600	(2,100)	-3.2%	63,600		
7	Municipal Court Revenue	145,700	130,000	(15,700)	-10.8%	130,000		
8	EMS Levy Taxes	62,000	65,100	3,100	5.0%	65,100		
9	Business License	31,000	29,450	(1,550)	-5.0%	29,450		
10	Police Charges for Service, Grants, Misc	224,300	198,700	(25,600)	-11.4%	198,700		
11	Total Public Safety Revenue	3,215,784	3,333,184	117,400	3.7%	3,333,184		
12	General Government Funded With:							
13	Sales Taxes	760,000	898,960	138,960	18.3%		898,960	
14	Land Use and Permitting Fees	1,202,550	2,000,000	797,450	66.3%		2,000,000	
15	Cable Franchise Fees	73,000	69,350	(3,650)	-5.0%		69,350	
16	Sales Tax Assist	5,000	-	(5,000)	-100.0%		-	
17	Grants, Passports, Charges for Svs	86,300	49,000	(37,300)	-43.2%		49,000	
18	Parks Revenue	35,400	32,200	(3,200)	-9.0%		32,200	
19	Cemetery Revenue	8,500	5,700	(2,800)	-32.9%		5,700	
20	Total General Government Revenue	2,170,750	3,055,210	884,460	40.7%		3,055,210	
21	Funding Agreement - MDRT	906,176	958,814	52,638	5.8%			958,814
22	Total GF Operating Revenue	6,292,710	7,347,208	1,054,498	16.8%	3,333,184	3,055,210	958,814

EXPENDITURES

24	Public Safety (Fire, Police, Court)	3,373,469	3,931,920	558,451	16.6%	3,931,920		
25	Community Development	1,091,399	1,587,184	495,785	45.4%		1,587,184	
26	Bldg, Grounds, Parks, Cemetery	343,614	403,150	59,536	17.3%		403,150	
27	Legislative and adm. Services	619,574	664,580	45,006	7.3%		664,580	
28	Legal Services	200,000	204,000	4,000	2.0%		204,000	
28	Master Development Review Team MDRT	906,176	958,814	52,638	5.8%			958,814
29	Total Operating Expenditures	6,534,232	7,749,648	1,215,416	18.6%	\$3,931,920	2,858,914	958,814
30	Trf to Street Fund/2021 COVID \$\$		170,000				170,000	
31	Ending Cash and Investments	2,145,964	3,716,099	1,570,135	73.2%	(572,205)	4,271,304	63,000

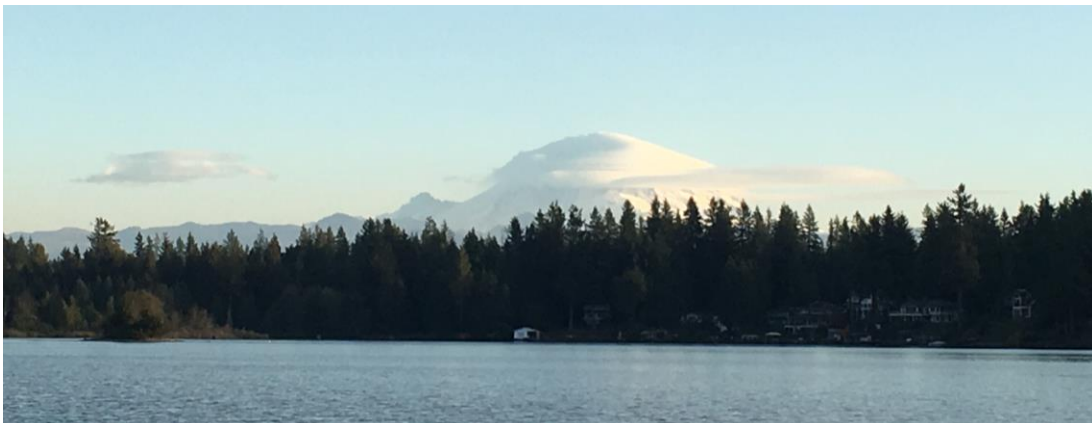
* Analysis doesn't include MDRT Consultant Revenues and Expenses in 2020 or 2021

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	2,014,434
2	Community Development Permits & Fees	2,000,000
3	Sales Taxes	898,960
4	Electric & Gas Utility Tax	256,000
5	Local Criminal Justice Funds	137,500
6	Municipal Court Fees	130,000
7	Police Traffic School Fees	126,000
8	Stormwater Utility Tax	100,000
9	Water Utility Tax	81,800
10	Sewer Utility Tax	81,300
11	Cable Utility Tax	75,000
12	Cable Franchise Fees	69,350
13	KC EMS VLS Contract	65,100
14	Liquor Board Profits & Excise Tax	63,600
15	Telephone Utility Tax	53,200
16	Solid Waste Utility Tax	43,000
17	Interest Income	33,000
18	Business License	29,450
19	Lake Sawyer Parking	22,000
20	Police Grants	21,700



‘View of Lake Sawyer with Mt. Rainier’

General Fund Taxes

Locally levied taxes represent Black Diamond's largest portion of revenues of \$3,607,794 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 9.5% increase of \$298,710 is estimated.

General Fund Tax Revenue	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 General Property Taxes	1,529,826	1,562,767	1,889,434	972,042	2,014,434	125,000	6.6%
2 Sales Taxes	630,007	939,262	760,000	504,693	898,960	138,960	18.3%
3 PSE Electric & Gas Utility Tax	231,896	226,804	240,000	155,647	256,000	16,000	6.7%
4 Water Utility Tax	61,294	77,585	71,500	39,996	81,800	10,300	14.4%
5 Stormwater Utility Tax	70,724	91,730	91,000	52,888	100,000	9,000	9.9%
6 Sewer Utility Tax	55,246	58,707	71,000	37,080	81,300	10,300	14.5%
7 Solid Waste Utility Tax	44,110	42,394	40,000	27,593	43,000	3,000	7.5%
8 Cable TV Utility Tax	76,178	86,166	80,000	44,559	75,000	(5,000)	-6.3%
9 Telephone Utility Tax	75,832	63,421	60,000	29,386	53,200	(6,800)	-11.3%
10 Gas Utility Tax	120	101	150	38	100	(50)	-33.3%
11 Pull Tabs and Punch Board Tax	8,011	6,992	6,000	1,933	4,000	(2,000)	-33.3%
12 Total General Fund Taxes	\$ 2,783,243	\$ 3,155,929	\$ 3,309,084	\$ 1,865,855	3,607,794	\$ 298,710	9.5%

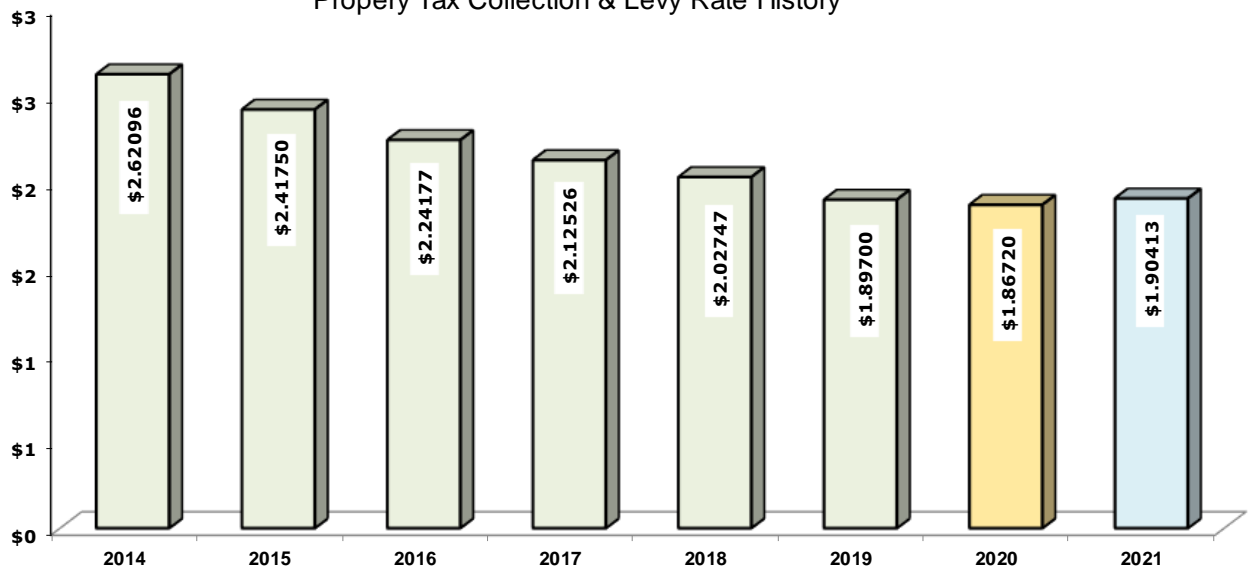


'Roberts Dr. Walkway and Bridge Completion'

Property taxes make up 55% of the General Fund's tax revenue and estimated to generate \$2,014,434 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.

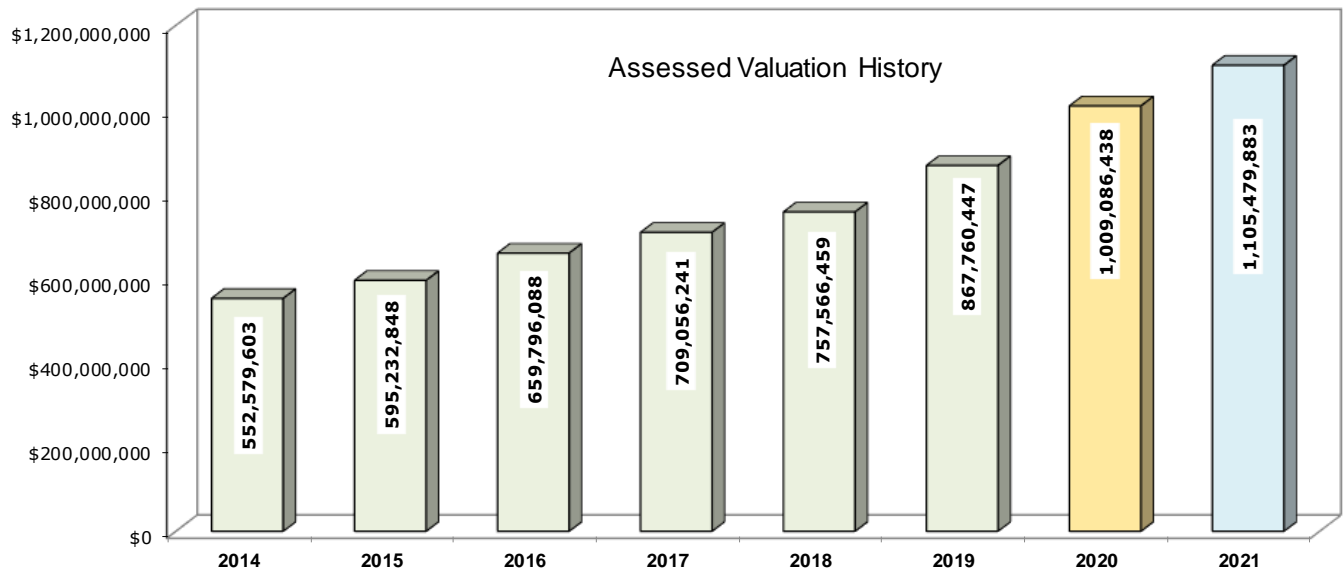
In Washington cities such as Black Diamond, property tax increases are limited to a 1% total dollar annual increase per year unless voters approve a lid-lift or larger percent increases plus any property tax from new construction. King County sets assessed valuation on property and calculates levy rates. 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.

Property Tax Collection & Levy Rate History



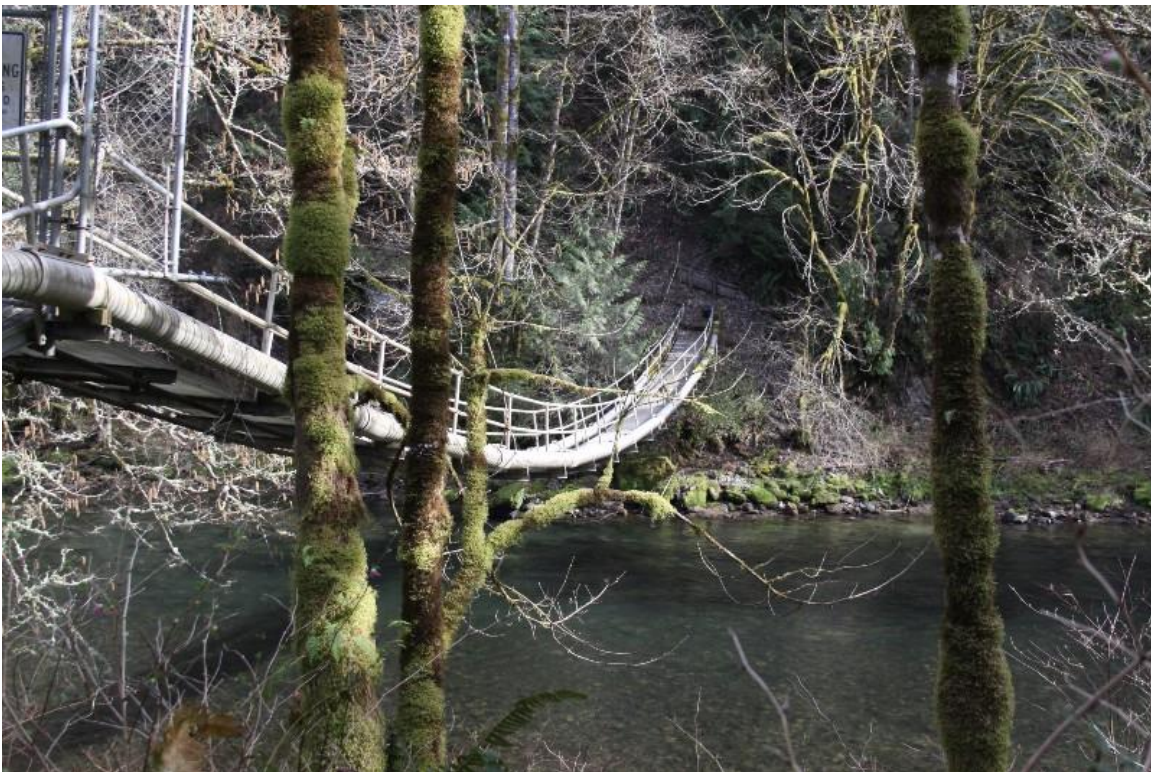
Regular Levy Base	1,400,391	1,438,114	1,462,890	1,481,033	1,475,350	1,535,244	1,647,702	1,884,197
1% Increase	14,004	14,381	14,629	14,810	14,753	15,352	16,477	18,842
New Construction	11,833	3,145	11,905	13,378	11,470	95,541	219,986	200,801
Annexations								
Adjustments	11,886	5,137	-14,074	-534	698			1,136
Total Property Taxes	\$1,438,114	\$1,460,777	\$1,475,350	\$1,508,687	\$1,502,271	\$1,646,137	\$1,884,165	\$2,104,976
Levy Rate per \$1000 AV	\$ 2.62096	\$ 2.41750	\$ 2.24177	\$ 2.12526	\$ 2.02747	\$ 1.89700	\$ 1.86720	\$ 1.90413
Allowable Levy	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Assessed Valuation	\$552,579,603	\$595,232,848	\$659,796,088	\$709,056,241	\$757,566,459	\$867,760,447	\$1,009,086,438	\$1,105,479,883

Please note: 2021 numbers are preliminary



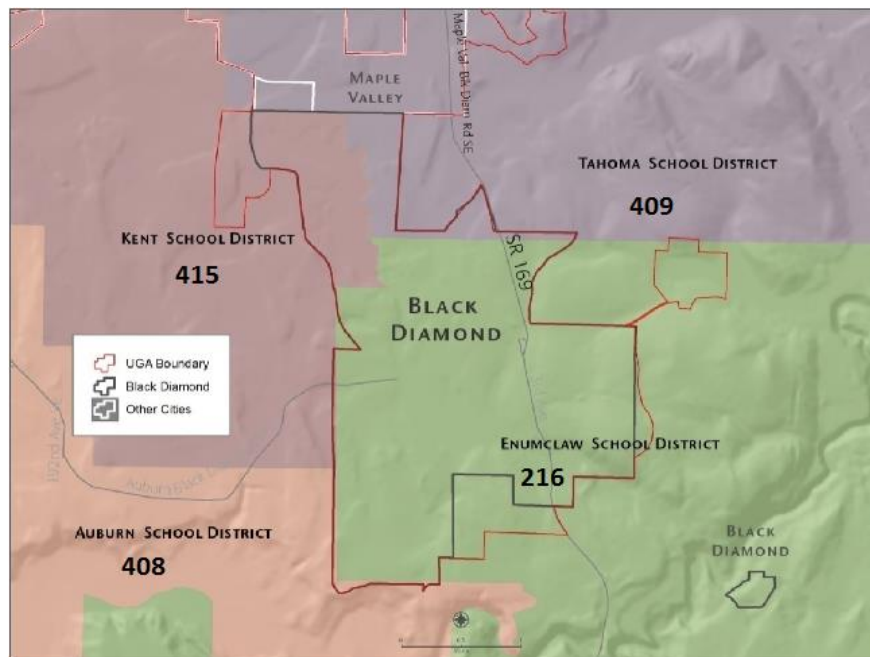
Base Assessed Valuation	552,567,770	595,229,703	659,784,183	709,042,863	757,554,989	867,664,906	1,008,866,452	1,105,279,082
New Construction	11,833	3,145	11,905	13,378	11,470	95,541	219,986	200,801
Final Assessed Valuation	552,579,603	595,232,848	659,796,088	709,056,241	757,566,459	867,760,447	1,009,086,438	1,105,479,883
% change from prior year	10%	8%	11%	7%	7%	15%	16%	10%
Population	4,370	4,420	4,450	4,470	4,480	4,500	4,520	5,205
Property Tax Levy Rate	2.621	2.418	2.242	2.125	2.027	1.897	1.867	1.904
Increase in Base value	51,394,641	42,653,245	64,563,240	49,260,153	48,510,218	110,193,988	141,325,991	96,393,445
Percentage increase in base	10%	8%	11%	7%	7%	15%	16%	10%

Please Note: 2021 numbers are preliminary



'Swinging Bridge Leading to the Springs Water Source'

School Districts in Black Diamond



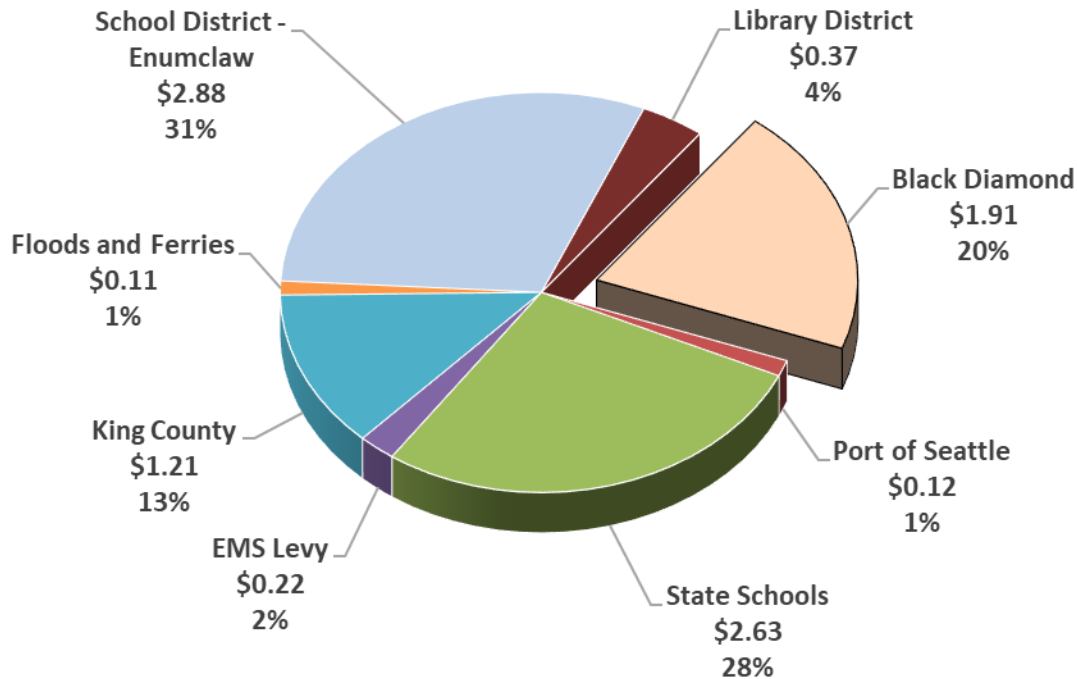
The total property tax rates in Black Diamond vary because of the four different school districts within our city limits.				
2020 Rates				
Local School District	Enumclaw	Tahoma	Kent	Auburn
Washington State for Schools Part 1	2.88	3.47	3.64	3.81
*McCleary Decision for Schools Part 2	1.92	1.92	1.92	1.92
King County	0.71	1.01	1.01	1.01
City of Black Diamond	1.21	1.21	1.21	1.21
Port of Seattle	1.91	1.91	1.91	1.91
Library District	0.12	0.12	0.12	0.12
Emergency Medical Services	0.37	0.37	0.37	0.37
King County Flood Levy	0.22	0.22	0.22	0.22
Total Levy Rate 2020	9.45	10.34	10.51	10.68
* McCleary Part 2 was reduced by State				
Total 2020 Levy Rates	11.45	12.60	11.37	13.48

MONTHLY 2020 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	2020 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 2021 budget is forecast to be \$898,960 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.

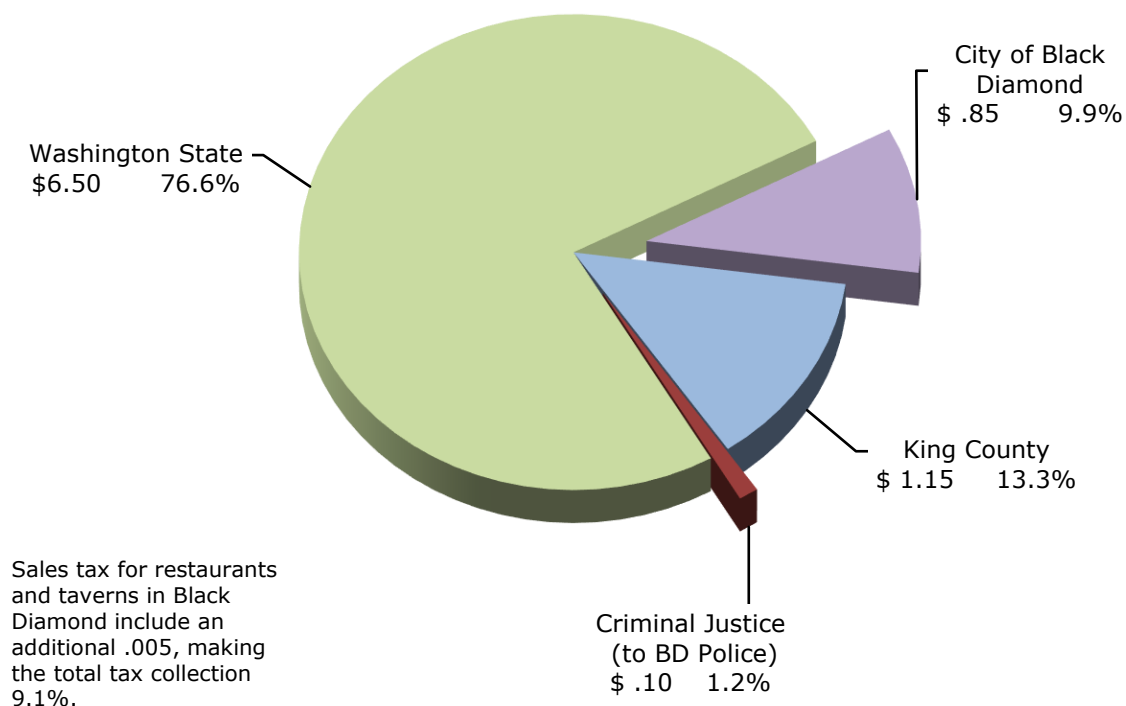
Black Diamond's sales tax revenues are dependent on retail sales of products and services sold or delivered to Black Diamond, as well as tax on new construction material. In fact, a considerable portion of our sales tax are collected from new construction at the Ten Trails Development for items such as lumber, appliances, roofing etcetera. Our comparison is through 2014.

2014	2015	2016	2017	2018	2019	2020 Est	2021 Budget
\$302,927	\$311,927	\$447,147	\$599,718	\$630,007	\$939,261	\$946,273	\$898,960

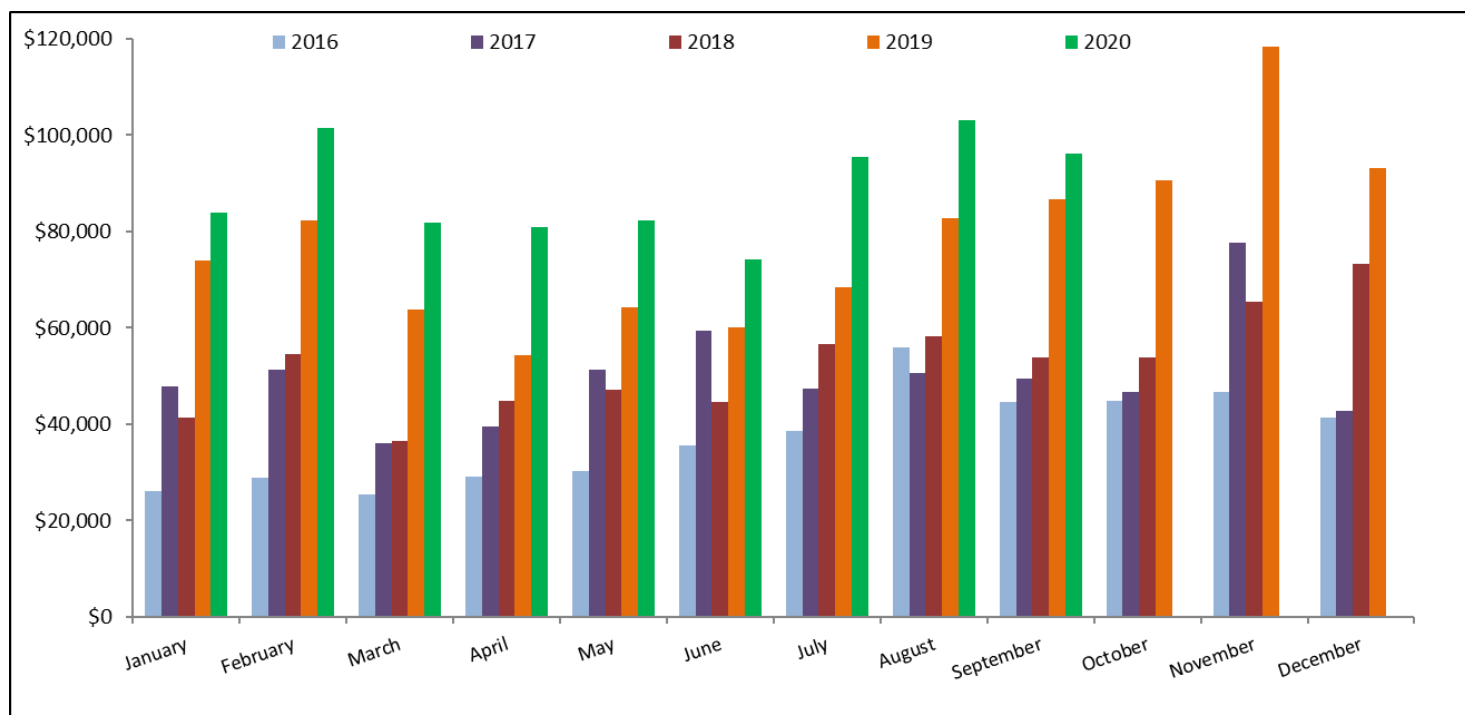
City of Black Diamond 2021 Sales Taxes

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	2016		2017		2018		2019		2020		Change
Month	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	
January	26,157	26,157	47,902	47,902	41,433	41,433	74,030	74,030	83,937	83,937	23.9%
February	28,893	55,050	51,403	99,304	54,622	96,055	82,302	156,332	101,429	185,367	30.2%
March	25,356	80,406	35,950	135,254	36,471	132,526	63,858	220,189	81,801	267,168	35.4%
April	29,067	109,473	39,585	174,839	44,873	177,399	54,403	274,592	80,920	348,088	41.4%
May	30,198	139,671	51,299	226,139	47,054	224,454	64,235	338,827	82,360	430,448	40.8%
June	35,573	175,244	59,293	285,432	44,560	269,013	60,042	398,869	74,246	504,693	39.3%
July	38,663	213,907	47,268	332,700	56,569	325,583	68,463	467,332	95,439	600,133	40.8%
August	55,869	269,776	50,659	383,359	58,218	383,801	82,833	550,166	103,139	703,272	39.9%
September	44,537	314,313	49,452	432,810	53,745	437,546	86,783	636,949	96,290	799,562	37.2%
October	44,945	359,258	46,642	479,452	53,891	491,437	90,635	727,584			
November	46,588	405,846	77,612	557,064	65,400	556,837	118,487	846,071			
December	41,301	447,147	42,654	599,718	73,172	630,009	93,191	939,262			
TOTAL	447,147		599,718		630,009		939,262		799,562		

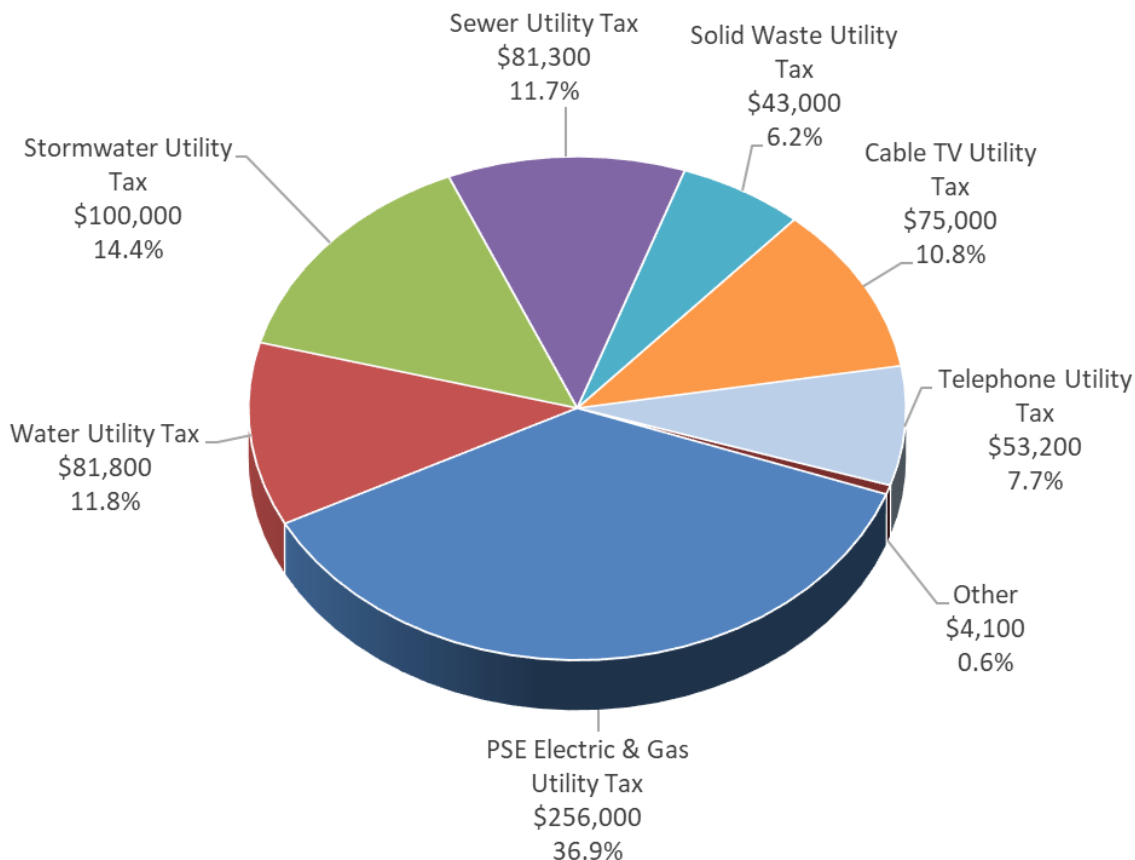
2020 Budget \$760,000 or \$63,333 a month

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 5,205.

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

General Fund Utility Tax & Misc Revenue	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Budget	Budget \$ Change	Budget % Change
1 PSE Electric & Gas Utility Tax	231895.61	226,804	240,000	155,647	256,000	16,000	6.7%
2 Water Utility Tax	61293.51	77,585	71,500	39,996	81,800	10,300	14.4%
3 Stormwater Utility Tax	70723.87	91,730	91,000	52,888	100,000	9,000	9.9%
4 Sewer Utility Tax	55246.49	58,707	71,000	37,080	81,300	10,300	14.5%
5 Solid Waste Utility Tax	44110.3	42,394	40,000	27,593	43,000	3,000	7.5%
6 Cable TV Utility Tax	76177.87	86,166	80,000	44,559	75,000	(5,000)	-6.3%
7 Telephone Utility Tax	75831.97	63,421	60,000	29,386	53,200	(6,800)	-11.3%
8 Gas Utility Tax	119.5	101	150	38	100	(50)	-33.3%
9 Pull Tabs and Punch Board Tax	8011.49	6,992	6,000	1,933	4,000	(2,000)	-33.3%
10 Total Utility Taxes & Misc Revenue	\$ 623,411	\$ 653,900	\$ 659,650	\$ 389,120	694,400	\$ 34,750	5.3%

General Fund Utility Taxes \$694,400



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 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 State Public Def Grant	4,000	4,000	-	-	-	-	0.0%
2 State Grant-Court Judicial alloc	-	1,292	700	-	-	(700)	-100.0%
3 Sales Tax Assistance from State	15,075	10,290	5,000	3,692	-	(5,000)	-100.0%
4 Liquor Excise Tax	21,915	23,838	29,700	12,981	27,600	(2,100)	-7.1%
5 Liquor Board Profits	35,919	35,542	36,000	18,162	36,000	-	0.0%
6 KC Recycle Grants	22,090	16,230	16,000	-	16,000	-	0.0%
7 KC EMS VLS Contract	58,507	61,927	62,000	2,026	65,100	3,100	5.0%
8 Total Intergovernmental Revenue	\$ 157,506	\$ 153,119	\$ 149,400	\$ 36,860	144,700	\$ (4,700)	-3.1%

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

Community Development	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Building Permits	786,330	960,183	720,000	629,440	1,056,000	336,000	46.7%
2 Mechanic Permits	28,389	51,240	35,000	44,069	60,000	25,000	71.4%
3 Plumbing Permits	32,077	50,884	35,000	52,360	70,000	35,000	100.0%
4 Other Permits	(1,360)	19,247	26,800	8,566	14,000	(12,800)	-47.8%
5 Total Permits	845,436	1,081,554	816,800	734,435	1,200,000	383,200	46.9%
6 Fire Inspection Fee	2,608	1,671	2,500	5,758	6,000	3,500	140.0%
7 MPD Fees	5,277	-	-	-	-	-	0.0%
8 Temp Use/Watchman Fees	4,069	10,581	2,000	532	2,000	-	0.0%
9 CD Staff Review Fees	7,261	9,297	6,750	44,260	9,500	2,750	40.7%
10 CD-Pass Thru Consultant Reimb	-	-	-	-	20,000	20,000	0.0%
11 Code Violations and Fines	1,571	-	-	-	-	-	0.0%
12 Other Land Use Fees	2,990	617,488	334,000	287,849	702,000	368,000	110.2%
13 Total Land Use and Misc Fees	23,776	639,038	345,250	338,399	739,500	394,250	114.2%
14 Technology Cost Recovery Fee	36,262	49,117	40,000	29,115	60,000	20,000	50.0%
15 Copies of Maps, Books, Documents etc	856	250	500	6	500	-	0.0%
16 Deposits	18,193	1,000	-	1,776	-	-	0.0%
17 Total Community Development Rev.	\$ 924,523	\$ 1,770,958	\$ 1,202,550	\$ 1,103,731	2,000,000	\$ 797,450	66.3%

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 2021 include:

- **Marine, Washington State Parks** – The City receives annual monies from the State, divided amongst King County agencies, from VRF (vessel registration fees). In 2021, 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 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	Budget	Budget \$ Change	Budget % Change
1 Criminal Justice Distribution	136,911	143,473	138,000	65,854	137,500	(500)	-0.4%
2 Police Traffic School Fee	181,260	137,463	150,000	39,493	120,000	(30,000)	-20.0%
3 Traffic School Fee - Enumclaw		16,600	12,000	3,100	6,000	(6,000)	-50.0%
4 Marine Lk. Sawyer Boat Safety	12,213	13,250	13,500	3,300	19,300	5,800	43.0%
5 Police Grants	24,389	26,872	22,700	6,368	21,700	(1,000)	-4.4%
6 Electronic Home Monitoring	46	-	100	105	300	200	200.0%
7 Police Records and Misc.	458	485	900	238	900	-	0.0%
8 Gun Permits and Fingerprinting	2,465	1,676	2,100	1,465	2,100	-	0.0%
9 DARE Donations from Private Sources	500	500	500	-	500	-	0.0%
10 Reimbursements & Refunds	22,736	29,453	22,500	24,606	27,900	5,400	24.0%
11 Total Police Department Revenue	\$ 380,977	\$ 369,772	\$ 362,300	\$ 144,529	336,200	\$ (26,100)	-7.2%



'Black Diamond Police Department Insignia'

Municipal Court Revenue includes all revenue associated with the Black Diamond Municipal Court. An emphasis on Traffic School has shifted Court revenue to the Police. The economic downturn has also reduced Court revenue

Municipal Court Revenue	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Court Traffic Infractions	87,188	98,469	95,000	35,458	92,000	(3,000)	-3.2%
2 Administration/Correction Fees	28,224	21,318	24,400	7,539	21,400	(3,000)	-12.3%
3 Court Mand. Insurance Costs	1,158	1,067	1,000	403	1,000	-	0.0%
4 Court Parking Fines	3,578	850	1,000	555	1,000	-	0.0%
5 Court Criminal Traffic Misd.	6,912	9,473	8,100	3,116	8,100	-	0.0%
6 Court Cost Recoopment	6,100	5,970	7,000	1,253	3,000	(4,000)	-57.1%
7 Court DUI Fines	3,098	2,716	2,700	920	2,700	-	0.0%
8 Court Other Revenue	3,896	669	5,800	330	800	(5,000)	-86.2%
9 Total Municipal Court Revenue	\$ 140,154	\$ 140,532	\$ 145,000	\$ 49,575	130,000	\$ (15,000)	-10.3%

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 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Cable Franchise Fees	72,746	73,286	73,000	36,502	69,350	(3,650)	-5.0%
2 Business License	35,965	29,445	31,000	16,985	29,450	(1,550)	-5.0%
3 Total Franchise/Business License F	\$ 108,711	\$ 102,731	\$ 104,000	\$ 53,487	98,800	\$ (5,200)	-5.0%

Other General Fund Revenue sources include parking fees at Lake Sawyer, gym revenue, the cemetery, and investment interest. Passport service has been temporarily suspended due to Covid 19.

Other General Fund Revenue	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Lake Sawyer Parking Fee	20,343	20,448	21,000	10,222	22,000	1,000	4.8%
2 Gym Revenue	18,297	14,574	14,400	5,957	10,200	(4,200)	-29.2%
3 Cemetery Revenue	4,700	16,200	8,500	1,500	5,700	(2,800)	-32.9%
4 Passports	7,037	-	9,000	-	-	(9,000)	-100.0%
5 Investment Interest	34,549	63,057	61,200	24,940	33,000	(28,200)	-46.1%
6 Other and Miscellaneous	986	3,543	100	2,129	-	(100)	-100.0%
7 Total General Other Fund Revenue	\$ 85,912	\$ 117,821	\$ 114,200	\$ 44,748	70,900	\$ (43,300)	-37.9%

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

Funding Agreement Revenue	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Funding Agreement Revenue	981,440	634,500	906,176	343,561	958,814	52,638	5.8%
2 Total Funding Agreement Op. Rev.	\$ 981,440	\$ 634,500	\$ 906,176	\$ 343,561	958,814	\$ 52,638	5.8%

Funding Agreement Consultant Revenue	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Building & Plan Chec Services	171,528	231,685	550,000	120,184	550,000	-	0.0%
2 Building Inspector	15,101	-	50,000	-	-	(50,000)	-100.0%
3 Fiscal Reimbursements	-	-	20,000	2,033	50,000	30,000	150.0%
4 Civil Engineering Reimbursements	404,659	502,008	575,000	178,155	575,000	-	0.0%
5 Traffic Reimbursements	32,272	75,305	400,000	11,996	400,000	-	0.0%
6 Legal Reimbursements	62,005	85,851	80,000	36,893	100,000	20,000	25.0%
7 Environmental Reimbursements	14,675	36,486	40,000	13,358	30,000	(10,000)	-25.0%
8 Geotech Reimbursements	15,202	36,872	40,000	61,905	50,000	10,000	25.0%
9 Surveyor Reimbursements	18,660	17,109	30,000	7,869	40,000	10,000	33.3%
10 Hearing Examiner Reimbursements	2,480	17,104	50,000	4,515	50,000	-	0.0%
11 Total Funded Consultants	\$ 736,582	\$ 1,002,421	\$ 1,835,000	\$ 436,908	1,845,000	\$ 10,000	0.5%

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 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Beg Cash & Invest Unreserved Gen G	1,154,656	1,794,461	2,324,486	3,412,129	4,271,539	1,947,053	83.8%
2 Beg Cash & Inves Unreserved Develo	63,000	63,000	63,000	63,000	63,000	-	0.0%
3 Total Beginning Fund Balance	\$ 1,217,656	\$ 1,857,461	\$ 2,387,486	\$ 3,475,129	4,334,539	\$1,947,053	81.6%

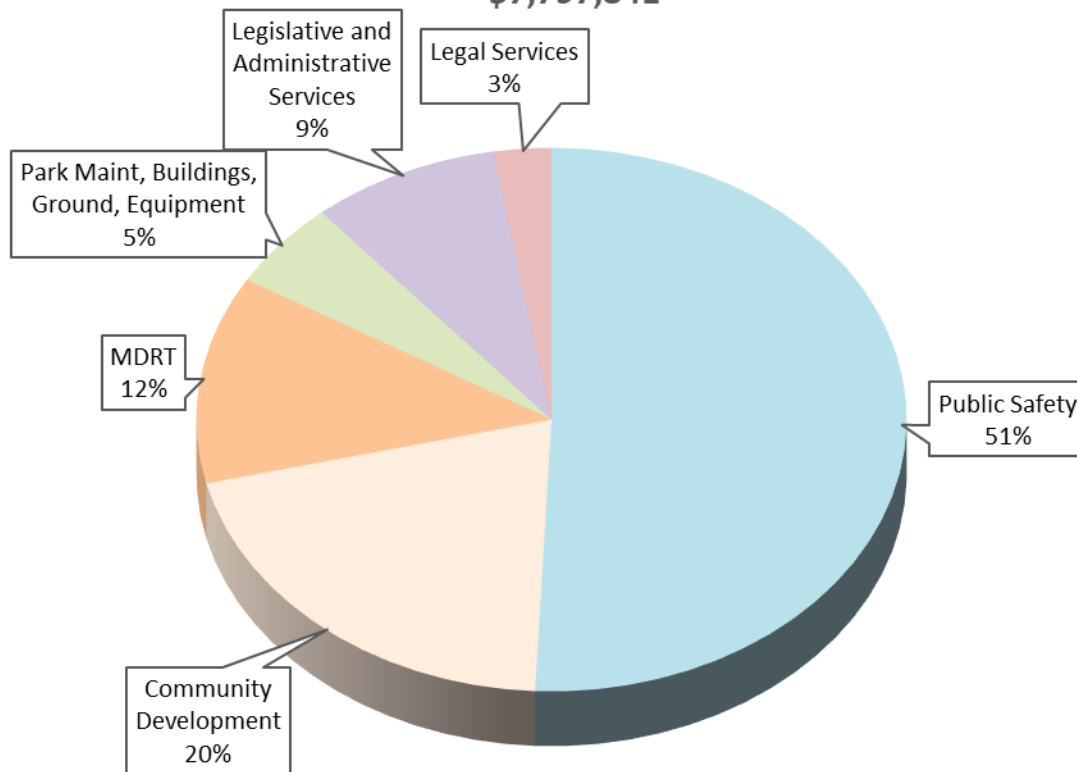
Total General Fund Sources of Revenue	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Total General Fund Sources	\$ 7,516,705	\$ 9,884,607	\$ 10,515,196	\$ 7,910,298	13,776,247	\$3,261,051	31.0%

General Fund Expenditures

Expenditure Comparisons 2018 - 2021 by Function

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	% of Total
Public Safety	2,881,495	2,925,871	3,373,469	3,931,920	50.7%
Community Development	709,884	568,136	1,091,399	1,587,184	20.5%
MDRT	803,187	780,996	906,176	958,814	12.4%
Park Maint, Buildings, Ground, Equipment	138,450	217,374	343,614	403,150	5.2%
Legislative and Administrative Services	491,758	472,792	619,574	664,580	8.6%
Legal Services	186,732	170,085	200,000	204,000	2.6%
Total General Fund Operations	5,293,713	5,135,253	6,534,232	7,749,648	100.0%

2021 Total GF Operating Expenditure Budget \$7,797,841



Public Safety	2018 Actual	2019 Actual	2020 Budget	2021 Budget	% of Total
Fire Department	532,295	567,972	571,376	613,853	15.6%
Police Department	1,971,927	1,994,939	2,343,031	2,824,483	71.8%
Court	344,267	329,530	417,062	449,184	11.4%
EMS/Recyl/Animal Cont/Mental Health	33,006	33,429	42,000	44,400	1.1%
Total Public Safety Operations	2,881,495	2,925,871	3,373,469	3,931,920	100.0%

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. Seven 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	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	10,080	12,000	13,920	6,800	13,920	0	0.0%
2 Benefits	825	983	1,121	558	1,122	1	0.1%
3 Salaries and Benefits	10,905	12,983	15,041	7,358	15,042	1	0.0%
4 Charges for Services	2,038	3,249	7,300	1,220	8,930	1,630	22.3%
5 Total Legislative Expenditures	\$12,943	\$16,232	\$22,341	\$8,578	\$23,972	\$1,631	7.3%

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	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	12,000	12,000	12,000	6,000	12,000	-	0.0%
2 Benefits	1,059	1,053	1,057	528	1,061	4	0.4%
3 Salaries and Benefits	13,059	13,053	13,057	6,528	13,061	4	0.03%
4 Office and Operating Supplies	-	30	100	-	100	0	0.0%
5 Charges for Services	1,321	1,841	2,600	328	2,600	0	0.0%
6 Total Mayors Office Expenditures	\$14,380	\$14,924	\$15,757	\$6,856	\$15,761	\$4	0.0%

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 to various departments. The budget increase is due to salary step progressions, State Auditor costs, and an increase in technology subscriptions and licensing costs.

Administrative Services Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	277,896	285,278	319,774	152,128	334,654	14,880	4.7%
2 Benefits	105,061	107,748	147,134	63,716	150,730	3,596	2.4%
3 Total Salaries and Benefits	382,957	393,025	466,908	215,844	485,384	18,476	4.0%
4 Office and Operating Supplies	822	2,777	11,572	(12)	10,500	(1,072)	-9.3%
5 Charges for Services	41,137	34,020	72,996	25,998	98,963	25,967	35.6%
6 Voter Costs and Registration	23,630	11,813	30,000	8,384	30,000	0	0.0%
7 Capital Outlay (pool car in 2018)	15,889	-	-	-	-	0	0.0%
8 Total Administrative Expenditures	\$464,435	\$441,636	\$581,476	\$250,214	\$624,847	\$43,371	7.5%
9 By Department							
10 City Clerk	147,026	129,420	194,729	75,643	199,638	4,909	2.5%
11 Finance Department	230,725	231,447	259,887	116,241	278,592	18,705	7.2%
12 Information Technology	59,483	67,701	98,744	54,653	120,244	21,500	21.8%
13 Central Services	27,201	13,067	28,116	3,676	26,373	(1,743)	-6.2%
14 Total Administrative Expenditures	\$464,435	\$441,636	\$581,476	\$250,214	\$624,847	\$43,371	7.5%



'Black Diamond Staff Wellness Food Drive'

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	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 General Government	36,376	34,613	65,000	13,458	63,000	(2,000)	-3.1%
2 Lawsuits and Public Disclosures	119,313	108,845	77,500	17,368	82,000	4,500	5.8%
3 Union/General Employment	31,042	25,594	27,500	17,998	39,000	11,500	41.8%
4 Code Enforcement	-	1,034	30,000	2,743	20,000	(10,000)	-33.3%
5 Total Legal Service Expenditures	\$186,732	\$170,085	\$200,000	\$51,567	\$204,000	\$4,000	2.0%

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 and part time Judicial Specialist. Budget is also provided for security and other miscellaneous expenses such as interpreters, office supplies and training. The budget increase is due to progression of salary steps.

Municipal Court Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	135,836	131,724	163,350	59,892	177,246	13,896	8.5%
2 Benefits	48,265	43,479	57,382	17,750	61,647	4,265	7.4%
3 Salaries and Benefits	184,101	175,202	220,732	77,642	238,893	18,161	8.2%
4 Office and Operating Supplies	3,018	1,943	4,600	660	4,600	0	0.0%
5 Charges for Services	61,143	64,744	79,730	26,757	87,841	8,111	10.2%
6 Police Security	8,307	11,441	17,000	2,858	17,000	0	0.0%
7 Total Municipal Court Exp	\$256,570	\$253,330	\$322,062	\$107,916	\$348,334	\$26,272	8.2%
Court Legal Services	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
8 Prosecuting Attorney	51,172	38,200	45,500	17,270	45,700	200	0.4%
9 Defense Attorney	36,525	38,000	49,500	17,186	55,150	5,650	11.4%
10 Total Court Legal	\$87,697	\$76,200	\$95,000	\$34,456	\$100,850	\$5,850	6.2%

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.

Police Budget

The Police budget increases are for union contract settlement, the Valley Com rate increase, a new officer and vehicle. In addition, an increase in building costs has been included for an anticipated new building lease.

Police Department Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	1,029,871	1,041,871	1,168,537	630,784	1,353,505	184,968	15.8%
2 Benefits	361,231	353,350	449,356	227,822	525,806	76,450	17.0%
3 Salaries and Benefits	1,391,102	1,395,221	1,617,893	858,606	1,879,311	261,418	16.2%
4 Office and Operating Supplies	62,984	67,154	72,700	30,696	84,800	12,100	16.6%
5 Charges For Services	96,186	102,351	128,128	49,561	141,398	13,270	10.4%
6 Capital Outlay	1,817	1,097	3,000	1,683	68,000	65,000	2166.7%
7 Debt Service to Sewer Reserves	32,800	34,880	34,560	32,960	34,000	(560)	-1.6%
8 Transfer to Equip Replace Fund	50,000	60,000	60,000	60,000	65,000	5,000	0.0%
9 Subtotal Police Expenditures	\$1,634,890	\$1,660,703	\$1,916,281	\$1,033,507	\$2,272,509	356,228	18.6%
10 Jail Costs	80,854	75,599	85,150	10,295	79,650	(5,500)	-6.5%
11 Building Maintenance	25,119	26,890	28,450	12,561	133,225	104,775	368.3%
12 Civil Service	824	5,632	8,300	1,551	6,900	(1,400)	-16.9%
13 Communications	185,938	171,196	241,000	69,400	252,049	11,049	4.6%
14 Marine Program	21,814	30,602	29,000	3,219	28,300	(700)	-2.4%
15 Criminal Justice	22,489	20,260	34,850	5,228	34,850	0	0.0%
16 Evidence Room & Special funds		4,057		712	17,000	2,000	
17 Total Police Department Expenditures	\$1,971,927	\$1,994,939	\$2,343,031	\$1,136,473	\$2,824,483	\$481,452	42.4%

Police Debt Service

Issue Date	Issue Amount	Type	Purpose	Maturity Date	Loan Balance	Payments Principal	Interest	Total Debt Service
					12/31/2018		2018	
2017	160,000	Internal	Police Vehilces	2022	160,000	32,000	800	32,800.00
					12/31/2019		2019	
					128,000	32,000	800	32,800.00
					12/31/2020		2020	
					96,000	32,000	800	32,800.00
					12/31/2021		2021	
					64,000	32,000	800	32,800.00
					12/31/2022		2022	
					32,000	32,000	800	32,800.00
Total Equipment Replacement Fund Service (2017 - 2022)								164,000.00

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 7.4% over estimated budget this year was built into the 2021 budget to recognize cost of living adjustments and maintenance expenditures.

Fire Department Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 MT. View Fire District Contract	520,058	539,820	552,236	276,118	583,728	31,492	5.7%
2 Charges for Services	12,238	28,152	19,140	4,435	30,125	10,985	57.4%
3 Total Fire Department Expenditures	\$532,295	\$567,972	\$571,376	\$280,553	\$613,853	\$42,477	7.4%



'Black Diamond Historic Firetruck'

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 significant increase in Community Development in 2021 is due to continued permitting demands from the new construction in the Ten Trails Development. It also includes the addition of a Senior Planner, a Permit Tech a new vehicle and professional consultant services.

Community Development Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	190,683	280,584	441,168	155,955	609,614	168,446	38.2%
2 Benefits	78,132	127,057	244,890	79,173	323,754	78,864	32.2%
3 Salaries and Benefits	268,815	407,641	686,058	\$235,128	\$933,368	247,310	36.0%
4 Office and Operating Supplies	3,706	4,827	3,600	2,426	21,500	17,900	497.2%
5 Charges for Services	411,670	154,349	366,741	46,492	567,316	200,575	54.7%
6 Capital Outlay (veh/software)	25,693	1,319	35,000	2,126	65,000	30,000	85.7%
7 Total Community Dev. Expenditures	\$709,884	\$568,136	\$1,091,399	\$286,172	\$1,587,184	\$495,785	45.4%
8 By Department							
9 Code Enforcement	3,829	11,253	105,014	7,760	105,083	69	0.1%
10 Permitting	673,092	482,299	852,605	251,051	1,220,193	367,588	43.1%
11 Long Range Planning	32,963	74,583	133,780	27,361	261,908	128,128	95.8%
12 Total Charges for Services	\$709,884	\$568,136	\$1,091,399	\$286,172	\$1,587,184	\$495,785	45.4%



'Black Diamond Historic Museum'

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 sold.

MDRT Funding Agreement Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	506,099	516,321	576,350	258,411	610,081	33,731	5.9%
2 Benefits	162,955	170,873	197,941	84,731	202,833	4,892	2.5%
3 Salaries and Benefits	669,054	687,194	774,291	\$343,142	\$812,914	38,623	5.0%
4 Office and Operating Supplies	8,588	7,772	14,600	1,477	14,800	200	1.4%
5 Charges for Service	82,931	86,030	117,285	44,437	131,100	13,815	11.8%
6 Capital Outlay	42,614	-	-	815	-	-	0.0%
7 Total MDRT Expenditures	\$803,187	\$780,996	\$906,176	\$389,871	\$958,814	\$52,638	5.8%

MDRT Funding Agreement Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 MDRT Legal Services	69,805	70,636	80,000	46,927	100,000	20,000	25.0%
2 MDRT Fiscal Analysis	-	-	20,000	2,033	50,000	30,000	150.0%
3 MDRT Civil Engineering	341,012	503,361	575,000	126,654	575,000	0	0.0%
4 MDRT Traffic Engineering	41,442	68,414	400,000	12,787	400,000	0	0.0%
5 MDRT Environmental Consultant	15,778	43,549	40,000	7,045	30,000	(10,000)	-25.0%
6 MDRT Geotech	16,462	58,051	40,000	39,976	50,000	10,000	25.0%
7 MDRT Surveyor	13,024	22,416	30,000	10,645	40,000	10,000	33.3%
8 Hearing Examiner	2,480	17,104	50,000	13,690	50,000	0	0.0%
9 MDRT- Prof Svcs - Planning	227,698	277,958	550,000	100,532	550,000	0	0.0%
10 Village at Ten Trails	15,101	-	50,000	-	-	(50,000)	0.0%
11 Total MDRT Consultant Expenditures	\$742,800	\$1,061,489	\$1,835,000	\$360,289	\$1,845,000	\$10,000	0.5%

Parks Department - Expenditures

The Parks Department operates and maintains the following amenities: a basketball court, tennis court, skate park, three picnic areas, a boat launch, five coal car city entry monuments, BMX bike track, swimming area, 143 acres of passive lake front park with trails, city center viewing park, the historical monument park, two playground facilities and landscaping around the police building. The Parks Department provides the insurance, utilities and maintenance for the Recreation Center (gym), and utilities plus insurance coverage for the local historical museum. The museum was designated a historical landmark in 2020. Costs associated with the ownership of resource lands also falls to the Parks Department. Increases are due to the progression of salary steps.

Parks Department Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	11,444	16,703	45,640	10,846	53,169	7,529	16.5%
2 Benefits	4,733	5,643	9,608	3,571	13,577	3,969	41.3%
3 Salaries and Benefits	16,177	22,346	55,248	\$14,417	\$66,746	11,498	20.8%
4 Office and Operating Supplies	8,620	9,036	10,370	293	10,870	500	4.8%
5 Charges for Services	43,728	49,979	55,528	29,222	58,722	3,194	5.8%
6 Transfer to Equipment Rental	7,000	7,000	7,000	7,000	7,000	0	0.0%
7 Total Parks Expenditures	\$75,525	\$88,361	\$128,146	\$50,932	\$143,338	\$15,192	11.9%
8 By Department							
9 Museum	7,892	9,497	10,536	4,634	11,553	1,017	9.7%
10 Community Center	10,000	15,000	15,000	15,000	15,000	0	0.0%
11 Labor Day/Miner Day	-	2,500	3,000	-	3,000	0	0.0%
12 Gym	16,063	11,559	21,800	4,702	22,701	901	4.1%
13 Parks	41,570	49,805	77,810	26,597	91,084	13,274	17.1%
14 Total Charges for Services	\$75,525	\$88,361	\$128,146	\$50,932	\$143,338	\$15,192	11.9%



'Black Diamond Skate Park'

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 niche and 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.

Cemetery Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	6,030	7,846	19,154	4,151	19,391	237	1.2%
2 Benefits	2,586	2,972	5,363	1,734	5,517	154	2.9%
3 Salaries and Benefits	8,616	10,817	24,517	\$5,886	\$24,908	391	1.6%
4 Office and Operating Supplies	438	427	1,989	523	1,989	0	0.0%
5 Charges for Services	1,341	1,812	2,154	770	2,510	356	16.5%
6 Excise Taxes	65	35	100	27	100	0	0.0%
7 Cemetery Lot Buy Back	2,500	-	-	-	-	0	0.0%
8 Total Cemetery Expenditures	\$12,961	\$13,090	\$28,760	\$7,206	\$29,507	\$747	2.6%



'Black Diamond Cemetery Niches'

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 budget increase is due to overlapping rental costs during the move to the City Hall building.

Facilities, Grounds and Building Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Wages	18,864	18,234	18,255	14,124	19,603	1,348	7.4%
2 Benefits	17,474	17,807	17,095	9,341	18,948	1,853	10.8%
3 Total Salaries and Benefits	36,339	36,042	35,350	\$23,464	\$38,551	3,201	9.1%
4 Office and Operating Supplies	5,221	5,737	27,700	6,963	29,200	1,500	5.4%
5 Charges for Services	8,406	12,502	13,908	10,059	18,501	4,593	33.0%
6 Build Rental, Maint., Equip Leases	-	61,642	109,750	41,775	144,053	34,303	0
7 Total Facilities Expenditures	\$49,965	\$115,923	\$186,708	\$82,261	\$230,305	\$43,597	23.4%

Special Program Expenditures	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Emergency Management	1,460	943	6,800	49	6,800	0	0.0%
2 Recycling Costs	16,514	16,331	17,300	187	17,500	200	1.2%
3 Clean Air Assessment	3,432	3,429	3,600	3,481	3,700	100	2.8%
4 Animal Control	10,442	11,536	13,000	-	15,000	2,000	15.4%
5 Mental Health	1,159	1,189	1,300	619	1,400	100	7.7%
6 Total Special Program Expenditures	\$33,006	\$33,429	\$42,000	\$4,336	\$44,400	\$2,400	5.7%

Ending Fund Balance and General Fund Totals	Actual 2018	Actual 2019	Budget 2020	Actual 2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Ending Cash and Invest Unreserved	1,857,461	3,412,129	2,082,964	-	3,699,099	1,616,135	77.6%
2 Ending Cash and Invest Developer	-	63,000	63,000	-	63,000	0	0.0%
3 Total Ending Fund Balance	1,857,461	3,475,129	2,145,964	-	3,762,099	1,616,135	75.3%

Total General Fund Uses of Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 Total General Fund Uses of Expenditure	\$7,893,974	\$9,884,607	\$10,515,196	3,278,848	13,776,247	\$3,261,051	31.0%



'Kevin Esping at the New Lake Sawyer Pay Station'

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.



'Labor Day 2019'

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	2018 Actual	2019 Actual	2020 Budget	2019 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	134,234	114,449	85,449	76,743	106,343	20,894	24.5%
3 Street Gas Tax	94,906	91,920	87,200	39,575	75,500	(11,700)	-13.4%
4 Right of Way Permit	11,609	8,679	8,679	11,885	16,000	7,321	84.35%
5 Other Permits and Misc Rev	29,920	10,656	39,476	24,565	21,500	(17,976)	-45.5%
6 Subtotal Operating Revenue	136,435	111,255	135,355	76,025	113,000	(22,355)	-16.5%
7 Transfer in From TBD Fund	112,000	112,000	100,000	70,000	100,000	-	0.0%
8 Transfer in from General Fund	-	-	-	-	170,000	170,000	0.0%
9 Transfer in REET II	-	35,000	70,000	-	70,000	-	0.0%
10 Total Revenue	112,000	147,000	170,000	70,000	340,000	170,000	100.0%
11 Total Street Fund Sources	\$382,669	\$372,704	\$390,804	\$222,768	\$559,343	\$168,539	43.1%

Street Fund 101	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Wages	103,645	119,149	127,843	61,768	149,119	21,276	16.6%
3 Benefites	49,007	55,619	67,075	29,653	76,641	9,566	14.26%
4 Salary and Benefits	152,652	174,768	194,918	91,421	225,760	30,842	15.8%
5 Supplies	7,815	13,151	13,168	2,665	14,668	1,500	11.4%
6 Services & Charges	97,753	98,041	113,955	35,674	140,061	26,106	22.91%
7 Subtotal Operating Expenditures	105,568	111,192	127,123	38,339	154,729	27,606	21.7%
8 Transfer out Capital Equip Replacement	10,000	10,000	10,000	10,000	10,000	-	0.0%
9 Subtotal Street Fund Expenditures	268,220	295,960	332,041	139,760	390,489	58,448	17.6%
10 Ending Cash and Investments	114,449	76,742	58,763	83,008	168,854	110,091	187.3%
11 Total Street Fund Uses	382,669	372,702	390,804	222,768	559,343	\$168,539	43.1%

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	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	205,493	497,099	325,599	936,627	880,226	554,627	170.3%
3 Fire Impact Fees	285,370	424,051	400,000	379,793	500,000	100,000	25.0%
4 Interest Income	6,236	15,477	15,500	7,516	7,500	(8,000)	-51.61%
5 Subtotal Fire Impact Fee Revenue	291,606	439,528	415,500	387,309	507,500	92,000	22.1%
6 Total Fire Impact Fee Sources	\$497,099	\$936,627	\$741,099	\$1,323,936	\$1,387,726	\$646,627	87.3%

Fire Impact Fee Fund 107	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Transfer out to Fire Equipment & Building	-	-	600,000	-	1,000,000	400,000	66.7%
3 Subtotal Fire Impact Fee Expenditures	-	-	-	-	1,000,000	1,000,000	0.0%
4 Ending Cash and Investments	497,099	936,627	141,099	1,323,936	387,726	246,627	174.8%
5 Total Fire Impact Fee Uses	497,099	936,627	741,099	1,323,936	1,387,726	\$646,627	87.3%



‘Historic Black Diamond Fire Station’

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					2021 Final Budget	Budget \$ Change	Budget % Change
	2018 Actual	2019 Actual	2020 Budget	2020 Thru June			
1 REVENUE							
2 Beginning Cash and Investments	9,398	2,155	9,948	22,429	24,709	14,761	148.4%
3 TBD Car Tab Feeb	104,439	104,801	106,000	54,826	102,000	(4,000)	-3.8%
4 TBD Investment Interest	318	472	450	170	200	(250)	-55.56%
5 Subtotal TBD Revenue	104,757	105,273	106,450	54,996	102,200	(4,250)	-4.0%
6 Total TBD Sources	\$114,155	\$107,428	\$116,398	\$77,425	\$126,909	\$10,511	9.0%

Transportation Benefit District Fund (TBD Fund) 108					2021 Final Budget	Budget \$ Change	Budget % Change
	2018 Actual	2019 Actual	2020 Budget	2020 Thru June			
1 Expenditures							
2 TBD Transfer to Street Fund	112,000	85,000	100,000	-	100,000	-	0%
3 Subtotal TBD Expenditures	112,000	85,000	100,000	-	100,000	-	0.0%
4 Ending Cash and Investments	2,155	22,428	16,398	77,425	26,909	10,511	64.1%
5 Total TBD Uses	114,155	107,428	116,398	77,425	126,909	\$10,511	9.0%



‘224th Ave Patching and Crack Sealing Improvement in Preparation for Chip Seal’

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	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	84,305	133,404	204,204	136,539	170,639	(33,565)	-16.4%
3 Traffic Mitigation Fees	76,907	-	70,000	6,295	30,000	(40,000)	-57.1%
4 Income Interest	2,192	3,125	3,000	977	900	(2,100)	-70.00%
5 Subtotal Traffic Mitigation Revenue	79,099	3,125	73,000	7,272	30,900	(42,100)	-57.7%
6 Total Traffic Mitigation Sources	\$163,404	\$136,529	\$277,204	\$143,811	\$201,539	(\$75,665)	-27.3%

Traffic Mitigation Fees Fund 109	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Transfer Out to Intersection Improvements	30,000		277,204	-	200,000	(77,204)	-27.85%
3 Subtotal Traffic Mitigation Expenditures	30,000	-	277,204	-	200,000	(77,204)	-27.9%
4 Ending Cash and Investments	133,404	136,529	-	143,811	1,539	1,539	0.0%
5 Total Traffic Mitigation Uses	163,404	136,529	277,204	143,811	201,539	(\$75,665)	-27.3%

School Impact Fees

In 2020 the City Council adopted legislation for the collection of school impact fees for the four school districts within the City limits. The State Auditor's office now requires that these fees be tracked in a special revenue fund.

School Impact Fees 110	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	-	-	-	-	-	0	0.0%
3 School Impact Fees	-	-	-	-	3,000,000	3,000,000	0.0%
4 Total School Impact Fees Sources	\$0	\$0	\$0	\$0	\$3,000,000	\$3,000,000	0.0%

School Impact Fees 110	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Transfer Out to School Districts	-	-	-	-	3,000,000	3,000,000	0.0%
3 Subtotal Traffic Mitigation Expenditures	-	-	-	-	3,000,000	3,000,000	0.0%
4 Ending Cash and Investments	-	-	-	-	-	-	0.0%
5 Total School Impact Fee Uses	\$0	\$0	\$0	\$0	3,000,000	\$3,000,000	0.0%

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.



'Mini Excavator'

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	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	66,380	36,433	37,314	37,284	38,114	800	2.1%
3 Investment Interest	1,031	851	800	320	-	(800)	-100.0%
4 Transfer in REET I	-	-	-	-	-	-	0.0%
5 Subtotal Fire Equipment Revenue	1,031	851	800	320	-	(800)	-100.0%
6 Total Fire Equipment Sources	\$67,411	\$37,284	\$38,114	\$37,604	\$38,114	\$0	0.0%

Fire Equipment Replacement Fund 510-100	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Fire Truck Repairs	30,978	-	38,114	-	38,114	-	0.0%
3 Future Fire Building and Equipment	-	-	-	-	-	0	0.0%
4 Subtotal Fire Equipment Expenditures	30,978	-	38,114	-	38,114	0	0.0%
5 Ending Cash and Investments	36,433	37,284	-	37,604	-	0	0.0%
6 Total Fire Equipment Uses	67,411	37,284	38,114	37,567	38,114	\$0	0.0%



'Dan Dal Santo and the Historic Black Diamond Firetruck'

Public Works Equipment Replacement Fund 510-200					2021 Final Budget	Budget \$ Change	Budget % Change
	2018 Actual	2019 Actual	2020 Budget	2020 Thru June			
1 REVENUE							
2 Beginning Cash and Investments	258,647	269,477	151,476	191,231	179,556	28,080	18.5%
3 Investment Interest	4,833	3,990	3,700	1,498	1,500	(2,200)	-59.5%
4 Surplus Sales	-	3,954	200	-	-	(200)	-100.0%
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	0.00%
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	7,000	-	0.00%
10 Subtotal PW Equipment Revenue	56,833	44,944	40,900	38,498	48,500	7,600	18.6%
11 Total PW Equipment Sources	315,480	314,421	\$192,376	\$229,729	\$228,056	\$35,680	18.5%

Public Works Equipment Replacement Fund 510-200					2021 Final Budget	Budget \$ Change	Budget % Change
	2018 Actual	2019 Actual	2020 Budget	2020 Thru June			
1 Expenditures							
2 Truck and Equipment	41,924	33,594	-	-	35,000	35,000	0.0%
3 Various Mowers and Equipment	-	-	17,000	-	-	(17,000)	-100.0%
4 Computers and Radios	666	-	11,500	9,771	10,000	(1,500)	-13.0%
5 Sander & De-Icer	-	-	-	-	20,000	20,000	0.0%
6 Wood Chipper	-	-	45,000	25,655	-	(45,000)	-100.0%
7 Back Hoe & Misc Eq.	3,414	88,876	-	-	-	-	0.0%
8 PW Surplus Costs	-	-	-	60	500	500	0.0%
9 Subtotal PW Equipment Expenditures	46,004	122,470	73,500	35,486	65,500	(8,000)	-10.9%
10 Ending Cash and Investments	269,476	191,952	118,876	194,243	162,556	43,680	36.7%
11 Total PW Equipment Uses	315,480	314,422	192,376	229,729	228,056	\$35,680	18.5%



'Utility Operators Using the New Woodchipper'

Police Equipment Replacement Fund 510-300		2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE								
2	Beginning Cash and Investments	6,934	58,638	16,634	79,032	42,793	26,159	157.3%
3	Investment Interest	580	479	1,000	180	500	(500)	-50.0%
4	Surplus Sales	1,600	3,750	1,000	4,010	3,000	2,000	200.00%
5	Sewer Loan for Police Cars(4 in 2017)	-	-	-	-	-	-	0.00%
6	Transfer in From General Fund	50,000	60,000	60,000	60,000	130,000	70,000	0.00%
7	Transfer in From REET I	-	55,000	60,000	-	65,000	5,000	8.33%
8	Subtotal Police Equipment Revenue	52,180	119,229	122,000	64,190	198,500	76,500	62.7%
9	Total Police Equipment Sources	\$59,114	\$177,867	\$138,634	\$143,222	\$241,293	\$102,659	74.1%

Police Equipment Replacement Fund 510-300		2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures								
2	Replace Police Vehicles	-	98,549	110,000	677	195,000	85,000	77.3%
3	Surplus Costs Police	476	286	2,000	671	1,000	(1,000)	-50.0%
4	Police Radios	-	-	17,124	-	45,293	28,169	164.5%
5	Subtotal Police Equipment Expenditures	476	98,835	129,124	1,348	241,293	112,169	86.9%
6	Ending Cash and Investments	58,638	79,032	9,510	141,874	-	(9,510)	-100.0%
7	Total Police Equipment Uses	59,114	177,867	138,634	143,222	241,293	\$102,659	74.1%



‘Black Diamond Police Car’

PW Building Improvements 510-500	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	-	-	-	-	-	0	0.0%
3 Transfer in REET I				25,000	25,000	25,000	0.00%
4 Subtotal Fire Equipment Revenue Revenue	-	-	-	25,000	25,000	25,000	0.0%
5 Total Fire Equipment Sources	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	0.0%

PW Building Improvements 510-500	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Shop/Yard Improvements	-	-	-	23,040	25,000	25,000	0.0%
3 Subtotal PW Bldg E xpenditures	-	-	-	23,040	25,000	25,000	0.0%
4 Ending Cash and Investments	-	-	-	1,960	-	0	0.0%
5 TotalPW Bldg Uses	-	-	-	25,000	25,000	\$25,000	0.0%



‘New Public Works Yard Access Road’

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.



'4.3 Mil Gal Water Tank'

Water Operating Fund 401

The Water Department provides safe high-quality reliable drinking water and fire flow to the residents of Black Diamond, with the exception of residents served by Covington Water District 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.

In 2021, building activity will continue to increase water sales as well as the installation of new irrigation water meters.

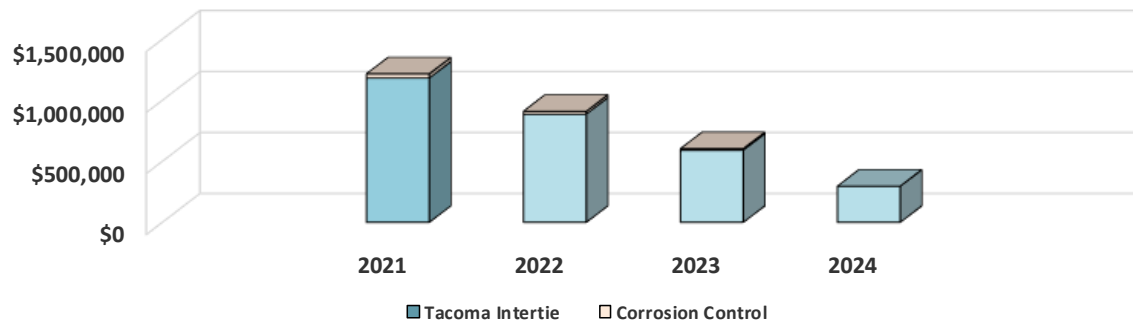
Water Fund 401	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	429,813	497,143	479,002	630,271	571,357	92,355	19.3%
3 Water Charges	744,106	813,839	850,000	435,566	985,400	135,400	15.9%
4 Water Late Fees/Name Change Charge	16,150	17,110	15,000	3,135	5,000	(10,000)	-66.67%
5 Hydrant Water & Irrigation Meter Sales	96,917	103,126	90,000	22,052	81,000	(9,000)	-10.0%
6 Meter Purchases, Setting Fees, Inspections, misc	157,234	218,256	162,017	189,348	186,000	23,983	14.80%
7 Interest, Refunds and Misc. Revenue	7,152	2,165	14,000	3,804	7,000	(7,000)	-50.0%
8 Subtotal Water Operating Revenue	1,021,559	1,154,496	1,131,017	653,905	1,264,400	133,383	11.8%
9 Palmer Coking Coal Contribution	98,376	96,487	95,486	96,066	97,500	2,014	2.11%
10 Permitting Deposit for consultants	-	37,100	-	17,695	60,000	60,000	0.00%
11 Subtotal Water Other Revenue	98,376	133,587	95,486	113,761	157,500	62,014	64.9%
12 Total Water Fund Sources	\$1,549,748	\$1,785,226	\$1,705,505	\$1,397,937	\$1,993,257	\$287,752	16.9%

Water Fund 401	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Wages	181,104	211,672	245,010	115,927	278,647	33,637	13.7%
3 Benefits	77,119	88,360	118,065	49,894	130,564	12,499	10.59%
4 Salary and Benefits	258,223	300,032	363,075	165,821	409,211	46,136	12.7%
5 Supplies	95,580	100,999	122,420	30,530	124,420	2,000	1.6%
6 Services and Charges	242,040	268,207	309,527	136,652	390,295	80,768	26.09%
7 Tacoma Water Base Fee	-	-	76,000	30,167	152,000	76,000	100.00%
8 Capital Outlay	4,400	-	-	-	-	0	0.00%
9 Subtotal Operating Expenditures	342,020	369,206	507,947	197,349	666,715	158,768	31.3%
10 Debt Services	317,362	315,828	314,295	314,295	314,244	(51)	0.0%
11 Consultant Exp from Permit Deposits	-	34,889	-	2,197	60,000	60,000	0.0%
12 Transfer out Capital Equip Replacement	10,000	10,000	10,000	10,000	10,000	-	0.0%
13 Transfer out Water Capital Fund	125,000	125,000	175,000	-	175,000	-	0.0%
14 Subtotal Water Fund Expenditures	1,052,605	1,154,955	1,370,317	689,662	1,635,170	264,853	19.3%
15 Ending Cash and Investments	497,143	630,271	335,188	708,275	358,087	22,899	6.8%
16 Total Water Fund Uses	1,549,748	1,785,226	1,705,505	1,397,937	1,993,257	\$287,752	16.9%

Water Debt Service 2021

Issue Date	Issue Amount	Type	Purpose	Maturity Date	12/31/2021 Debt Owed	2021 Principal	2021 Interest	2021 Total	2021 Debt Payment		
									Water Operating	Developer	Total 2021
2006	180,000	PWTF	Cor Contrl	2022	22,500	11,250	113	11,363	11,363		11,363
2005	3,407,063	PWTF	Tac 500mg	2024	827,368	197,070	5,171	202,241	202,241		202,241
	256,064	PWTF	Tac city 1st	2024							
	1,784,693	PWTF	Pump Fac, Res & lines	2024	354,586	98,419	2,216	100,635		100,635	
	5,447,820	PWTF			1,181,954	295,489	7,387	302,876	202,241	100,635	202,241
Totals	5,627,820				1,204,454.00	306,739	7,500	314,239	213,604	100,635	213,604
Less Developer Responsibility Palmer					(354,586)	213,604					
Net City Liability					849,868						

Water Debt thru 2024 (Principal Only)



'Pump Station Building'

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.

Sewer Fund 407	2018 Actual	2019 Actual	2020 Budget	2019 Thru June	2020 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	107,137	195,664	169,476	275,999	293,500	124,024	73.2%
3 King County Sewer Revenue	642,510	646,743	688,000	358,380	775,000	87,000	12.6%
4 Black Diamond Sewer Revenue	239,974	282,925	310,000	185,099	411,000	101,000	32.58%
5 Miscellaneous Revenue	38,291	48,790	57,500	48,315	60,000	2,500	4.3%
6 Metro Prior Yr Refund	-	-	-	26,202	-	-	0.0%
7 Subtotal Sewer Operating Revenue	920,775	978,458	1,055,500	617,996	1,246,000	190,500	18.0%
8 Transfer in From Sewer Reserve	130,000	130,000	85,000	-	-	(85,000)	-100.0%
9 Subtotal Sewer Other Revenue	1,050,775	1,108,458	1,140,500	617,996	1,246,000	105,500	9.3%
10 Total Sewer Fund Sources	\$1,157,912	\$1,304,122	\$1,309,976	\$893,995	\$1,539,500	\$229,524	17.5%

Sewer Fund 407	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Wages	162,794	165,925	180,344	87,216	203,757	23,413	13.0%
3 Benefites	69,360	70,570	89,984	38,191	100,137	10,153	11.28%
4 Salary and Benefits	232,154	236,495	270,328	125,407	303,894	33,566	12.4%
5 Office and Operating Supplies	7,390	5,854	7,400	2,034	6,860	(540)	-7.3%
6 Services and Charges	139,365	138,933	189,835	75,148	233,956	44,121	23.24%
7 Capital Outlay	2,900	-	-	-	-	-	0.00%
8 Subtotal Operating Expenditures	149,655	144,787	197,235	77,182	240,816	43,581	22.1%
9 Metro Sewer Charges	570,438	636,841	688,000	328,778	775,000	87,000	12.6%
10 Transfer to Equipment Replacement Fund	10,000	10,000	10,000	10,000	10,000	-	0.0%
11 Subtotal Sewer Fund Expenditures	962,247	1,028,123	1,165,563	541,367	1,329,710	164,147	14.1%
13 Subtotal Ending Cash and Investments	195,665	275,999	144,313	352,628	209,790	65,477	45.4%
14 Total Sewer Fund Uses	1,157,912	1,304,122	1,309,876	893,995	1,539,500	\$229,624	17.5%

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 stormwater impact of urban living on the environment for \$19.50 per month per household.

Stormwater Fund 410	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	103,277	101,196	105,148	222,422	213,000	107,852	102.6%
3 Stormwater Charges	366,092	487,638	415,000	277,284	545,000	130,000	31.3%
4 Ecology and Other Grants	25,098	24,902	37,000	-	50,000	13,000	35.14%
5 Stormwater Inspection/Civic Fees	24,778	18,386	31,500	15,181	31,500	-	0.00%
6 Interest and Misc.	2,041	3,588	4,000	1,356	2,500	(1,500)	-37.50%
7 Subtotal Stormwater Fund Revenue	418,009	534,514	487,500	293,821	629,000	141,500	29.0%
8 Total Stormwater Fund Sources	\$521,286	\$635,710	\$592,648	\$516,243	\$842,000	\$249,352	42.1%

Stormwater Fund 410	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Wages	166,927	171,669	179,515	88,653	202,745	23,230	12.9%
3 Benefites	71,491	72,905	86,980	38,761	99,238	12,258	14.09%
4 Salary and Benefits	238,418	244,574	266,495	127,414	301,983	35,488	13.3%
5 Supplies	6,983	6,200	9,360	2,696	10,360	1,000	10.7%
6 Services and Charges	161,849	161,476	207,589	97,513	270,336	62,747	30.23%
7 Street Sweeping	1,320	1,038	5,000	-	20,000	-	0.00%
8 Capital Outlay	1,500	-	-	-	-	-	0.00%
9 Subtotal Operating Expenditures	171,672	168,714	221,949	100,209	300,696	78,747	35.5%
10 Transfer out Capital Equip Replacement	10,000	-	-	-	10,000	10,000	0.0%
11 Transfer out to Capital Projects	-	-	-	-	50,000	50,000	0.0%
12 Subtotal Stormwater Fund Expenditures	420,090	413,288	488,444	227,623	662,679	174,235	35.7%
13 Ending Cash and Investments	101,196	222,422	104,204	288,620	179,321	75,117	72.1%
14 Total Stormwater Fund Uses	521,286	635,710	592,648	516,243	842,000	\$249,352	42.1%

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.



‘Ribbon Cutting for the Completion of the Rock Creek Sidewalk’

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 2021 budget anticipates an increase in revenue due to increasing construction and sale of homes and land.

General Government REET I Fund - 311					2021 Final Budget	Budget \$ Change	Budget % Change
	2018 Actual	2019 Actual	2020 Budget	2020 Thru June			
1 REVENUE							
2 Beginning Cash and Investments	131,816	192,220	296,783	349,427	450,000		0.0%
3 1/4% Real Estate Excise Tax	265,855	412,512	335,000	249,947	450,000	115,000	34.3%
4 LGIP Investment Interest	2,049	4,086	4,250	2,088	3,000	(1,250)	-29.41%
5 Subtotal REET I Revenue	267,904	416,597	339,250	252,035	453,000	113,750	33.5%
6 Total REET I Sources	\$399,720	\$608,817	\$636,033	\$601,462	\$903,000	\$266,967	42.0%

General Government REET I Fund- 311					2021 Final Budget	Budget \$ Change	Budget % Change
	2018 Actual	2019 Actual	2020 Budget	2020 Thru June			
1 Expenditures							
2 Transfer to 310 Capital Projects	207,500	204,390	485,390		405,000	(80,390)	-16.6%
3 Transfer to 510 Fund - Police & Fire Equip	-	55,000	60,000	-	65,000	5,000	8.33%
4 Subtotal REET I Expenditures	207,500	259,390	545,390	-	470,000	(75,390)	-13.8%
5 Ending Cash and Investments	192,220	349,427	90,643	601,467	433,000	342,357	377.7%
6 Total REET I Uses	399,720	608,817	636,033	601,467	903,000	\$266,967	42.0%

Real Estate Excise Tax II – 321 (REET II)

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

Specifically, one quarter percent of the real estate excise tax is to be used 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 2021 budget anticipates an increase in revenue due to new construction and sales of homes and land.

General Government REET II Fund - 321	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	139,055	249,003	383,853	432,055	465,000	81,147	21.1%
3 1/4% Real Estate Excise Tax	265,220	411,997	335,000	388,741	450,000	115,000	34.3%
4 LGIP Investment Interest-Misc.	2,727	30,196	4,250	2,757	3,000	(1,250)	-29.41%
5 Subtotal REET II Revenue	267,947	442,193	339,250	391,498	453,000	113,750	33.5%
6 Total REET II Sources	\$407,002	\$691,196	\$723,103	\$823,553	\$918,000	\$194,897	27.0%

General Government REET II Fund - 321	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Transfer to Street Fund	-	35,000	70,000	70,000	70,000	-	0.0%
3 Transfer to St. Capital Projects	143,000	189,000	307,000	75,000	109,750	(197,250)	-64.3%
4 Transfer to Storm N. CommTr Pond	-	-	-	-	398,100	398,100	0.0%
5 REET II Transfer to Cedarbrook	15,000	35,000	-	-	-	-	0.0%
6 Transfer to PW Bld	-	-	-	25,000	25,000	25,000	0.0%
7 Subtotal REET II Expenditures	158,000	259,000	377,000	170,000	602,850	225,850	59.9%
8 Ending Cash and Investments	249,003	432,055	346,103	653,553	315,150	(30,953)	-8.9%
9 Total REET II Uses	407,003	691,055	723,103	823,553	918,000	\$194,897	27.0%

Public Works Retainage Fund 322

The State Auditor's office now requires that these fees be tracked in a special revenue fund.

Public Works Retainage Fund 322	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 REVENUE							
2 Beginning Cash and Investments	-	-	-	42,928	-	0	0.0%
3 Retainage Deposits	-	57,612	-	51,959	100,000	100,000	0.0%
4 LGIP Investment Interest	-	-	-	-	2,000	2,000	0.00%
5 Subtotal Retainage Revenue	-	57,612	-	51,959	102,000	102,000	0.0%
6 Total Retainage Sources	\$0	\$57,612	\$0	\$94,887	\$102,000	\$102,000	0.0%

Public Works Retainage Fund 322	2018 Actual	2019 Actual	2020 Budget	2020 Thru June	2021 Final Budget	Budget \$ Change	Budget % Change
1 Expenditures							
2 Return Retainage Deposits	-	14,685	-	20,395	100,000	100,000	0.0%
3 Return Retainage Interest	-	-	-	475	2,000	2,000	0.00%
4 Subtotal PW Retainage Expenditures	-	14,685	-	20,870	102,000	102,000	0.0%
5 Ending Cash and Investments	-	42,927	-	74,017	-	0	0.0%
6 TotalPW Retainage Uses	-	57,612	-	94,887	102,000	\$102,000	0.0%

Capital Improvement Projects

Fund 310 - General Government Capital Projects

Project Name	Project		Source of Revenue					Source of Expenditures				
	CIP #	Note	Beg C&I	REET I Trf In	Grant/Other	K/C Levy- Parks- Trails Rev	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Ginder Creek trail	P1		197,000			100,000	297,000	297,000		297,000		297,000
2 Parks Plan Update	P3		47,247			30,000	77,247	77,247		77,247		77,247
3 Gen Government Grant Matching	P2			10,000			10,000	10,000		10,000		10,000
4 Skate Park Repairs	P8	Carry over	10,000	10,000			20,000	20,000		20,000		20,000
5 Replace Patrol Car	L1			65,000			65,000	65,000		65,000		65,000
6 General Government/Police Tech	G1	Add \$\$		85,000			85,000	85,000		85,000		85,000
7 General Gvt-Variou Campus Imp.	G2	Update		300,000			300,000	300,000		300,000		300,000
8 Total Gen Govt Projects			254,247	470,000	0	130,000	854,247	854,247	0	854,247		854,247

Fund 320 - Public Works Capital Projects

	Project		Source of Revenue					Source of Expenditures				
	CIP #	Note	Beg C&I	REET I I Trf In	Grants	Developer	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 General Street Improvements	T1	Add \$\$		35,000			35,000	35,000		35,000		35,000
2 East Old Town Local Streets - Overlay	Ti	Add		24,750	140,250		165,000	165,000		165,000		165,000
3 Grant Matching	T2			40,000			40,000	40,000		40,000		40,000
4 Morgan Creek Street Patching	T6	Carry over	57,000				57,000	57,000		57,000		57,000
5 Traffic Impact Study		add \$\$		10,000			10,000	10,000		10,000		10,000
6 SR 169 Sidewalk: James to Roberts Dr.	T9	Defer/Grt										
7 Rock Creek Bridge Rehab.(Design)		Carry over	15,000				15,000	15,000		15,000		15,000
8 Public Works Facility Improvements	A1			25,000			25,000	25,000		25,000		25,000
9 Total PW Capital Projects			72,000	134,750	140,250	0	347,000	347,000	0	347,000		347,000

WSFFA Partners - Fund 402 Capital Projects

	Project		Source of Revenue					Source of Expenditures				
	#	Note	Beg C&I		Grants	Partners	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 WSFFA Deposit						70,000	70,000	70,000		70,000		70,000
2 Spring Source Proj/X-ing/Pump House	W1	Update				4,300,000	4,300,000	4,300,000		4,300,000		4,300,000
3 Total WSFFA Projects			70,000	0	0	4,370,000	4,370,000	4,370,000		4,370,000		4,370,000

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 Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Fire Flow Loop/N Comm	W2	Begin Eng		72,500			72,500	72,500		72,500		72,500
2 4.3 Mil Gal tank Maintenance	W3	Carryover	35,000				35,000	35,000		35,000		35,000
3 Morganville St. Water Main Repl	W5	Update		234,483	358,517		593,000	593,000		593,000		593,000
4 .5 MG Tank Recoat	W7	defer					0			0		0
6 Water Capital Reserve Fund			551,700		6,000	175,000	732,700		306,983		425,717	732,700
7 Total Water Capital Projects			586,700	306,983	364,517	175,000	1,433,200	700,500	306,983	700,500	425,717	1,433,200

Sewer Capital Projects - 408

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In RII	Loan Repay	Int & Conn Chg	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Cedar Brook Main Issue Investigation	S1 Carryover	35,000				35,000	35,000		35,000		35,000
2 Reroute Morgan Main	S2 Defer					0			0		
3 Sewer Capital Reserves		236,200		34,200	6,000	276,400				276,400	276,400
4 Total Sewer Capital Projects		271,200	0	34,200	6,000	311,400	35,000	0	35,000	276,400	311,400

Stormwater Capital Projects - 411

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In RII	Trf In from Storm op.	K/C W/Q & Opp. Grant	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 N. Commercial Treatment Facility	D1		438,016		107,681	545,697	545,697		545,697		545,697
2 Ginder Creek Headwall	D2 Defer					0	0		0		0
2 Basin Study	D4 Defer					0	0		0		0
3 Stormwater Capital Reserve				50,000		50,000				50,000	50,000
4 Total Stormwater Capital Prj.			438,016	50,000	107,681	595,697	545,697		545,697	10,000	595,697



‘View From the Newly Constructed Pedestrian Bridge Over Rock Creek’

2021 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	Sr. Planner	1.00		1.00				
14	Permit Technician	2.00		2.00				
15	Assistant Planner/Permit Technician	1.00		1.00				
16	Total Community Development	8.00		8.00				
17	Facilities Equipment Coordinator	1.00		0.80	0.05	0.05	0.05	0.05
18	Total Facilities	1.00		0.80	0.05	0.05	0.05	0.05
19	Police Chief	1.00		1.00				
20	Police Commander	1.00		1.00				
21	Sergeant	2.00		2.00				
22	Police Officers	7.00		7.00				
23	Police Records Coordinator	1.00		1.00				
24	Police Clerk	1.00		1.00				
25	Total Police Department	13.00		13.00				
26	MDRT & Economic Dev Director	1.00	1.00					
27	Construction Inspector Supervisor	1.00	1.00					
28	Construction Inspector	1.00	1.00					
29	Senior Accountant	0.75	0.75					
30	Total MDRT Review Team	3.75	3.75					
31	Court Administrator	1.00		1.00				
32	Judicial Specialist II	1.00		1.00				
33	Judicial Specialist I	0.50		0.50				
34	Total Court	2.50		2.50				
35	Public Works Director	1.00		0.05	0.25	0.28	0.20	0.22
36	Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25
37	Public Works Administrative Asstant III	1.00		0.04	0.21	0.28	0.22	0.25
38	Utilities Superintendent	1.00		0.04	0.22	0.28	0.22	0.24
39	Utilities Operator	2.00		0.20	0.40	0.50	0.40	0.50
40	Utility Worker	2.00		0.20	0.40	0.50	0.40	0.50
41	Part Time (hourly)	0.15		0.15				
42	Utility Worker Seasonal (hourly)	0.66		0.30	0.13	0.13		0.10
43	Total Public Works	8.81		0.98	1.86	2.22	1.69	2.06
44	Total Budget Positions (FTE's)	45.06	3.75	29.76	2.13	3.67	2.82	2.93

Budgeted 2021 Positions	2021 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
	City Attorney	8,161	8,569	8,997	9,447	9,919
✓	Court Administrator	6,024	6,325	6,641	6,973	7,322
✓	Judicial Specialist II	3,945	4,275	4,603	4,933	5,261
✓	Judicial Specialist I (hourly)	20.69	22.43	24.15	25.87	27.59
	Human Resources Director	7,667	8,077	8,487	8,898	9,309
✓	City Clerk/HR Manager	7,667	8,007	8,487	8,898	9,309
✓	Deputy City Clerk	4,600	4,922	5,243	5,565	5,887
✓	Finance Director	8,373	8,792	9,232	9,693	10,178
✓	Deputy Finance Director	6,870	7,170	7,562	7,953	8,344
✓	Senior Accountant	5,178	5,437	5,709	5,994	6,293
✓	Accounting Clerk/Utility Billing Specialist	4,275	4,490	4,714	4,949	5,196
✓	Administrative Assistant II	3,868	4,061	4,264	4,477	4,701
	Administrative Assistant I	2,356	2,544	2,731	2,919	3,106
	Accounts Payable Clerk (hourly)	22.83	23.98	25.18	26.43	27.76
	Accountant 1 Journey (hourly)	16.61	17.43	18.30	19.22	20.18
✓	Information Services Manager	7,479	7,911	8,343	8,773	9,206
✓	Police Chief	10,702	11,067	11,509	11,800	12,224
✓	Police Commander	9,612	9,947	10,240	10,533	10,871
✓	Police Sergeant	8,669	9,156	-	-	-
✓	Police Officer	5,266	5,902	6,539	7,176	7,779
✓	Police Records Coordinator	4,600	4,922	5,243	5,565	5,887
✓	Police Clerk	3,958	4,156	4,364	4,582	4,811
	Police Clerk (hourly)	22.83	23.98	25.18	26.43	27.76
✓	MDRT & Economic Director	8,259	8,672	9,106	9,561	10,039
✓	Construction Inspector Supervisor	7,119	7,530	7,941	8,351	8,762
✓	Construction Inspector	5,984	6,329	6,675	7,019	7,364
✓	MDRT Senior Accountant (hourly)	27.98	29.37	30.84	32.39	34.00
	MDRT Planner (hourly)	25.95	27.77	29.59	31.40	33.22
✓	Community Dev/Nat Resources Director	8,259	8,672	9,106	9,561	10,039
✓	Building Official	7,119	7,530	7,941	8,351	8,762
✓	Code Compliance Officer/Building Inspector	5,069	5,322	5,589	5,868	6,161
✓	Senior Planner	5,475	5,748	6,036	6,337	6,654
	Permit Technician Supervisor	5,891	6,159	6,427	6,694	6,962
✓	Permit Technician	4,833	5,172	5,509	5,848	6,184
	Permit Technician (hourly)	27.88	29.84	31.78	33.73	35.68
✓	Assistant Planner / Permit Technician	4,600	4,922	5,243	5,565	5,887
	Parks Department Director	7,498	7,899	8,301	8,703	9,104
✓	Facilities Equipment Coordinator	4,853	5,172	5,509	5,848	6,184
✓	Public Works Director	8,259	8,677	9,111	9,567	10,045
✓	Utilities Superintendent	7,119	7,530	7,941	8,351	8,762
✓	Capital Projects Program Manager	6,851	7,194	7,553	7,931	8,327
✓	Public Works Administrative Asst. III	4,565	4,794	5,034	5,285	5,551
✓	Public Utilities Operator	5,167	5,425	5,696	5,981	6,280
✓	Utility Worker-Facility/Eq/Utility Worker	4,617	4,848	5,090	5,345	5,612
	Utility Worker Seasonal (hourly)	15.00	-	-	-	-



CITY OF BLACK DIAMOND

2020 Calendar for 2021 Budget Meetings

As Passed by Resolution 20-1369

	Process	Work Study	City Council	State Law Limitations
1	Budget CALL: 2021 Budget requests and instructions go out to all departments			By Sept 7
2	2021 Estimates to be filed with Finance/ City Clerk			By Sept 28
3	<u>Special Meeting</u> Workstudy 6pm - CAO provides Council with current info on Revenue from all sources as adopted in 2020 Budget, provides the Clerk's proposed Prelim 2021 Budget for General Fund and 2021 Budget totals for all funds including debt service & possible Revenue for Property Taxes.	Sept 24		October 5
4	City Clerk Submits to CAO the proposed prelim 2021 budget setting forth the complete financial program			October 1
5	Workstudy- Special Meeting – 5:30 – General Fund Budget REV and EXP for Public Safety, Community Development, Parks etc. & possible Property Taxes increases.	Oct 22		Oct 15 – Nov 14
6	<u>Workstudy- Special Meeting</u> – 5:30 – Public Works 2021 Budgets for REV and EXP for Street, Water, Sewer, Stormwater, REET I&II and Gen Govt, Utilities, Capital Projects and Debt Service.	Oct 29		Oct 15 – Nov 14
7	Mayor prepares 2021 Preliminary Budget and message and files with Council and Clerk		Nov 2	Nov 2
8	City Clerk publishes notice of Public Hearing on 2021 Budget and filing of Preliminary Budget – once a week for two consecutive weeks			Nov 1 - Nov 18
9				
10	Workstudy 6:00- G/F 2021 Revenue Review and Possible Property Tax Increase & Ordinances	Nov 5		Nov 1 – Nov 25
11	1st Public Hearing on 2021 Revenue Sources including possible increases in Property Taxes, & two 2021 Property Tax Ordinances.		Nov 5	Nov 1 – Nov 25
12	Council adopts two 2021 Property Tax Ordinances & send to King County by Nov 30, 2020		Nov 19	Nov 30
13	Preliminary 2021 Budget Document made available to Public.		Nov 19	Nov 20
14	City Council Holds 2 nd Public Hearing on 2021 Prelim Budget		Nov 19	Nov 1 – Nov 25
15	Special Meeting on Monday 5:30 -Council holds Final Budget Hearing on 2021 Budget		Nov 30	Dec 7
16	<u>Special Meeting</u> – City Council adopts Final 2021 Budget		Nov 30	Dec 31
7	Special Meeting- Council amends 2020 Budget		Nov 30	Dec 31

Budgeted 2021 Positions	2021 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
	City Attorney	8,161	8,569	8,997	9,447	9,919
✓	Court Administrator	6,024	6,325	6,641	6,973	7,322
✓	Judicial Specialist II	3,945	4,275	4,603	4,933	5,261
✓	Judicial Specialist I (hourly)	20.69	22.43	24.15	25.87	27.59
	Human Resources Director	7,667	8,077	8,487	8,898	9,309
✓	City Clerk/HR Manager	7,667	8,007	8,487	8,898	9,309
✓	Deputy City Clerk	4,600	4,922	5,243	5,565	5,887
✓	Finance Director	8,373	8,792	9,232	9,693	10,178
✓	Deputy Finance Director	6,870	7,170	7,562	7,953	8,344
✓	Senior Accountant	5,178	5,437	5,709	5,994	6,293
✓	Accounting Clerk/Utility Billing Specialist	4,275	4,490	4,714	4,949	5,196
✓	Administrative Assistant II	3,868	4,061	4,264	4,477	4,701
	Administrative Assistant I	2,356	2,544	2,731	2,919	3,106
	Accounts Payable Clerk (hourly)	22.83	23.98	25.18	26.43	27.76
	Accountant 1 Journey (hourly)	16.61	17.43	18.30	19.22	20.18
✓	Information Services Manager	7,479	7,911	8,343	8,773	9,206
✓	Police Chief	10,702	11,067	11,509	11,800	12,224
✓	Police Commander	9,612	9,947	10,240	10,533	10,871
✓	Police Sergeant	8,669	9,156	-	-	-
✓	Police Officer	5,266	5,902	6,539	7,176	7,779
✓	Police Records Coordinator	4,600	4,922	5,243	5,565	5,887
✓	Police Clerk	3,958	4,156	4,364	4,582	4,811
	Police Clerk (hourly)	22.83	23.98	25.18	26.43	27.76
✓	MDRT & Economic Director	8,259	8,672	9,106	9,561	10,039
✓	Construction Inspector Supervisor	7,119	7,530	7,941	8,351	8,762
✓	Construction Inspector	5,984	6,329	6,675	7,019	7,364
✓	MDRT Senior Accountant (hourly)	27.98	29.37	30.84	32.39	34.00
	MDRT Planner (hourly)	25.95	27.77	29.59	31.40	33.22
✓	Community Dev/Nat Resources Director	8,259	8,672	9,106	9,561	10,039
✓	Building Official	7,119	7,530	7,941	8,351	8,762
✓	Code Compliance Officer/Building Inspector	5,069	5,322	5,589	5,868	6,161
✓	Senior Planner	5,475	5,748	6,036	6,337	6,654
	Permit Technician Supervisor	5,891	6,159	6,427	6,694	6,962
✓	Permit Technician	4,833	5,172	5,509	5,848	6,184
	Permit Technician (hourly)	27.88	29.84	31.78	33.73	35.68
✓	Assistant Planner / Permit Technician	4,600	4,922	5,243	5,565	5,887
	Parks Department Director	7,498	7,899	8,301	8,703	9,104
✓	Facilities Equipment Coordinator	4,853	5,172	5,509	5,848	6,184
✓	Public Works Director	8,259	8,677	9,111	9,567	10,045
✓	Utilities Superintendent	7,119	7,530	7,941	8,351	8,762
✓	Capital Projects Program Manager	6,851	7,194	7,553	7,931	8,327
✓	Public Works Administrative Asst. III	4,565	4,794	5,034	5,285	5,551
✓	Public Utilities Operator	5,167	5,425	5,696	5,981	6,280
✓	Utility Worker-Facility/Eq/Utility Worker	4,617	4,848	5,090	5,345	5,612
	Utility Worker Seasonal (hourly)	15.00	-	-	-	-