

# Black Diamond Budget

# 2022



'Black Diamond's New Gateway Entrance Sign'

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November 1, 2021

Council and Black Diamond Residents,

It is with great honor as the Mayor of the City of Black Diamond that I present the 2022 Budget to both the City Council and citizens. Putting together this 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 2022 Budget for both Operating and Capital totals \$43,470,860, with the General Fund portion at \$17,811,459. The General Fund ending cash and investment balance is budgeted at \$4,118,162. This amount equals 30% of operating expenditures which is needed to pay operating expenditures until our property tax is received in April and October of each year. A healthy fund balance is also important for all cities, is recommended by the Auditors and MRSC and ensures stability and a needed cushion if the building activity slows or the economy regresses.

The General Fund, which is the main operating fund of the city, continues to support the safety of our citizens as a priority, with 49.2% 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 2022 budget includes filling one of the previously frozen police officer positions in January and adding an additional officer in July 2022. The Police Department continues their emphasis on community relations, investigations, as well as both commercial vehicle and traffic safety. The 2022 budget also includes the final debt payment for the 2017 purchase of police vehicles. Local and federal grants continue to support Police costs 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's budget increased by \$410,247 in the 2022 Budget, for a 66.8% increase over 2021. This increase is due to the signing of a new five-year contract with Mountain View Fire & Rescue on September 16, 2021, per Resolution No. 21-1442. This new contract provides an enhanced level of service out of Station 98 and provides a process for increasing staffing as the new Satellite Lawson Hills Fire Station becomes operational. This provides a fair compensation to Mountain View for services rendered and will allow the City to continue to build on our long-established relationship. The long-awaited new fire engine was received in 2021 and was welcomed by all Black Diamond residents at the Labor Day Parade and "push in" ceremony on October 29<sup>th</sup>.



A priority in the 2022 Budget is to continue to provide review and inspection staff due to the building activity in Black Diamond. The Ten Trails development is booming, and commercial projects are being planned. Along with several new in-fill residential developments, the Community Development Department is keeping very busy. The 2022 Community Development is excited to add a new GIS system and electronic plan review software that will help with intake, customer service, and building reviews and inspections. The Community Development budget also includes funds for completing the Parks Comprehensive Plan and assist with updating the next parks portion of the Capital Improvement Plan in 2022 as well as provides some funds for some minor park improvements. The new Skate Park is in design and is accepting donations to help provide funding for completion in 2022

We were fortunate to receive the new ARPA Fiscal Recovery Funds of \$667,300 in 2021. Council authorized the use of \$100,000 to provide relief to our low or moderate income residents who had experienced an economic hardship due to COVID-19 and had past due rent or utility payments. The City was able to partner again with the Black Diamond Community Center to administer the 2021 ARPA \$100,000 to the landlords or utility companies on behalf of our Black Diamond residents. In 2020 The Community Center helped approximately 80 citizens with either rental or utility bill assistance. Special appreciation is again needed for the Black Diamond Community Center's hard work in helping our citizens during this unusual year. Council also reserved the ability to add an additional \$65,000 of assistance in 2022 if there is need for additional ARPA rent and utility assistance.

The 2022 Budget includes an additional receipt of ARPA funds of \$667,303 in 2022. The 2022 Budget includes using \$850,000 of ARPA funds for the 3<sup>rd</sup> Avenue Water Main Project which will replace 1800 feet of undersized water main from Roberts Drive to the old Columbia Bank building to improve reliability and redundant water supply to the North end of Black Diamond. The balance of ARPA funds of \$321,256 in 2022 is uncommitted at this time, awaiting the community and Council suggestions.

I am pleased to add a transfer of \$2,000,000 from the General Fund to a Capital Project for future campus expansion and the needed renovation costs of consolidating staff into the current City Hall building. The General Fund had accumulated one time only extra funds due to exceptional number of building permits and plan checks in 2019, 2020 and early 2021. This provided an opportunity to set aside the needed capital funds for this top priority of mine and also identified by Council in their 2021 retreat. We must plan for the future building sites needed for our increasing staff who provide critical services to our citizens.

The 2022 Budget includes funds from King County Flood Control of \$2,293,500 for the Covington Creek Bridge Capital Project. An Important water improvement for Fire Flow Loop at N. Commercial is funded for \$900,000 coming from REET II and water reserves. The Downtown Pedestrian and Bike Study is funded with REET II as well as the design of the Sawyer Wood Sidewalk project for \$103,000 which should help the city to more quickly secure grants to complete. The Stormwater Capital fund will use \$150,000 to undertake a required Stormwater Basin Study with \$50,000 coming from a Department of Ecology Grant and the balance from Stormwater Reserve funds. Funds are also budgeted to utilize the King County Parks tax levy to complete some the Ginder Creek Trail expenses.

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 2022 operating budgets are in balance. The Ten Trails building activity and sale of homes has provided increased revenues due to the increased number of residents for the three city utility funds. This revenue budgeted in 2022 is sufficient to allow the Council to continue to suspend the planned 10% sewer rate increase for one additional year without harming the utility's 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 has approved a King Country Metro pass through rate increase of \$1.90 per month beginning in January 2022.

A conservative yet forward looking 2022 Budget is presented again this year. Although we are seeing growth and new homes being built, the sustained long-term revenue may slow slightly in 2022 due to a pause between approved plats and completion of the Water Loop project. 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 new citizens is starting to affect all the expenditures of the departments of the city. A limited number of 2.5 new staff have been added to the 2022 Budget to help off-set the demands for 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 costs.

I thank you in advance for your review and consideration of this 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 2022 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 2022 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  
Leih Mulvihill  
Appointment ends after  
2021 Nov. Election

Position 5  
Kristiana de Leon  
Expires 12/31/2023

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

Position 7  
Debbie Page  
Appointment ends after  
2021 Nov. Election

## **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 Planned Development Agreement growth, the city is growing. At 5,990 citizens, population projections may reach above 20,000 in the next 20 years. The annexation of the Lake Sawyer area in 1998 doubled the number of citizens and acreage. Since then, population growth is increasing due to the Master Plan Development.

## **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**

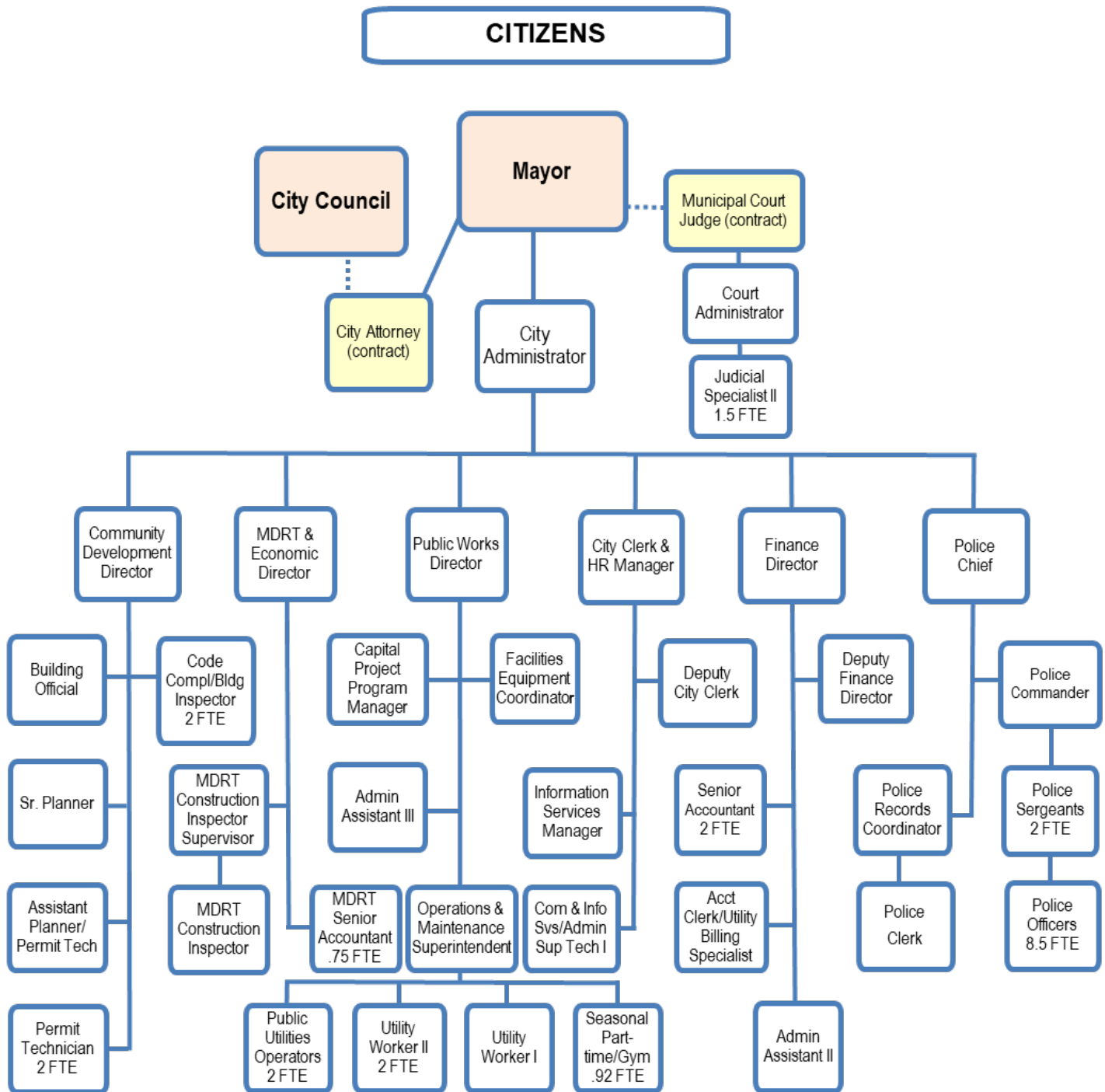
Budgeting is an essential element of the financial planning, control, and evaluation process of government. The planning process involves determining the types and levels of services to be provided by the various departments, programs, and functions.

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 utility and a sewer utility.

## City of Black Diamond 2022 Organization Chart



This Chart represents budgeted positions for 2022 = 50.67 FTE

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

Black Diamond is served by Mountain View Fire and Rescue

Elected Positions

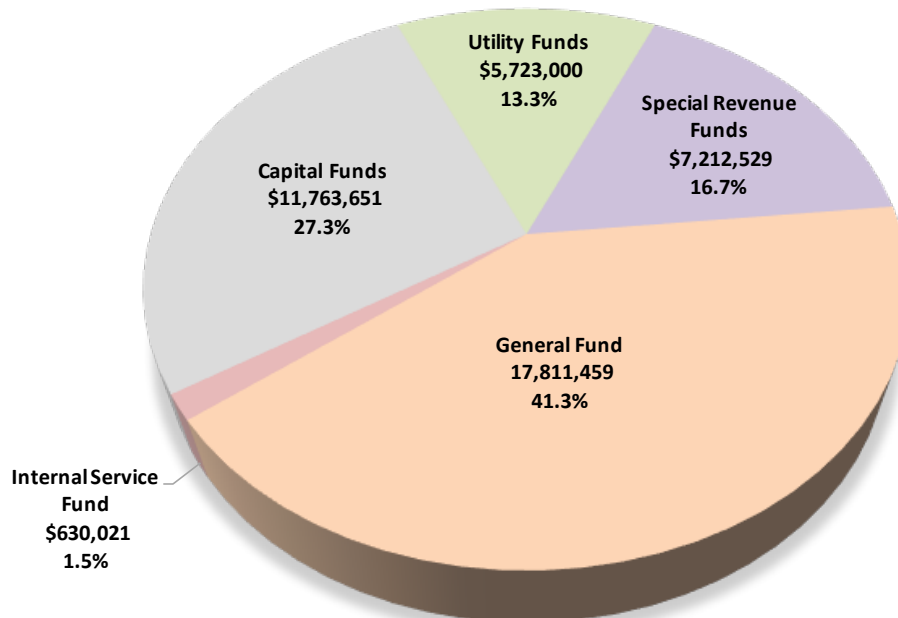
Contract



## Combined 2022 Budget - All Funds

	Beginning Fund Balance	2022 Revenue	Total Sources	2022 Expenditures	Ending Fund Balance	Total Uses
1 <b>General Fund 001</b>	7,358,410	10,453,049	17,811,459	13,693,297	4,118,162	17,811,459
2 <b>Special Revenue Funds</b>						
3 101 Street Fund	594,400	488,600	1,083,000	531,677	551,323	1,083,000
4 107 Fire Impact Fees	1,610,891	427,000	2,037,891	2,037,891	-	2,037,891
5 108 Trans. Benefit District Fund	54,307	130,375	184,682	100,000	84,682	184,682
6 109 Traffic Mitigation Fees	170,612	88	170,700	170,700	-	170,700
7 110 ARPA Fiscal Recovery Funds	567,603	668,653	1,236,256	1,236,256	-	1,236,256
8 111 School Impact Fees	-	2,500,000	2,500,000	2,500,000	-	2,500,000
9 112 Traffic Impact Fees	-	130,200	130,200	130,200	-	130,200
10 <b>Utility Operating Funds</b>						
11 401 Water Fund	599,500	1,749,400	2,348,900	1,882,487	466,413	2,348,900
12 407 Sewer Fund	514,100	1,839,500	2,353,600	1,992,568	361,032	2,353,600
13 410 Stormwater Fund	337,300	683,200	1,020,500	843,506	176,994	1,020,500
14 <b>Capital Funds</b>						
15 310 Gen. Government CIP Fund	108,694	2,920,000	3,028,694	3,028,694	-	3,028,694
16 311 REET 1	695,400	450,600	1,146,000	885,000	261,000	1,146,000
17 320 Public Works CIP Fund	25,000	2,586,500	2,611,500	2,611,500	-	2,611,500
18 321 REET 2	683,237	450,600	1,133,837	963,000	170,837	1,133,837
19 322 Public Works Retainage	-	102,000	102,000	102,000	-	102,000
20 402 WSFFA Partners CIP Fund	-	370,000	370,000	370,000	-	370,000
21 404 Water CIP Fund	750,190	1,990,500	2,740,690	2,257,000	483,690	2,740,690
22 408 Sewer CIP Fund	325,630	45,300	370,930	65,000	305,930	370,930
23 412 Stormwater CIP Fund	50,000	210,000	260,000	250,000	10,000	260,000
24 <b>Internal Service Fund 510</b>	335,601	294,420	630,021	599,188	30,833	630,021
25 <b>Grand Total All Funds</b>	<b>14,780,875</b>	<b>28,489,985</b>	<b>43,270,860</b>	<b>36,249,964</b>	<b>7,020,896</b>	<b>43,270,860</b>

## Total Black Diamond 2022 Preliminary Budget



## General Fund

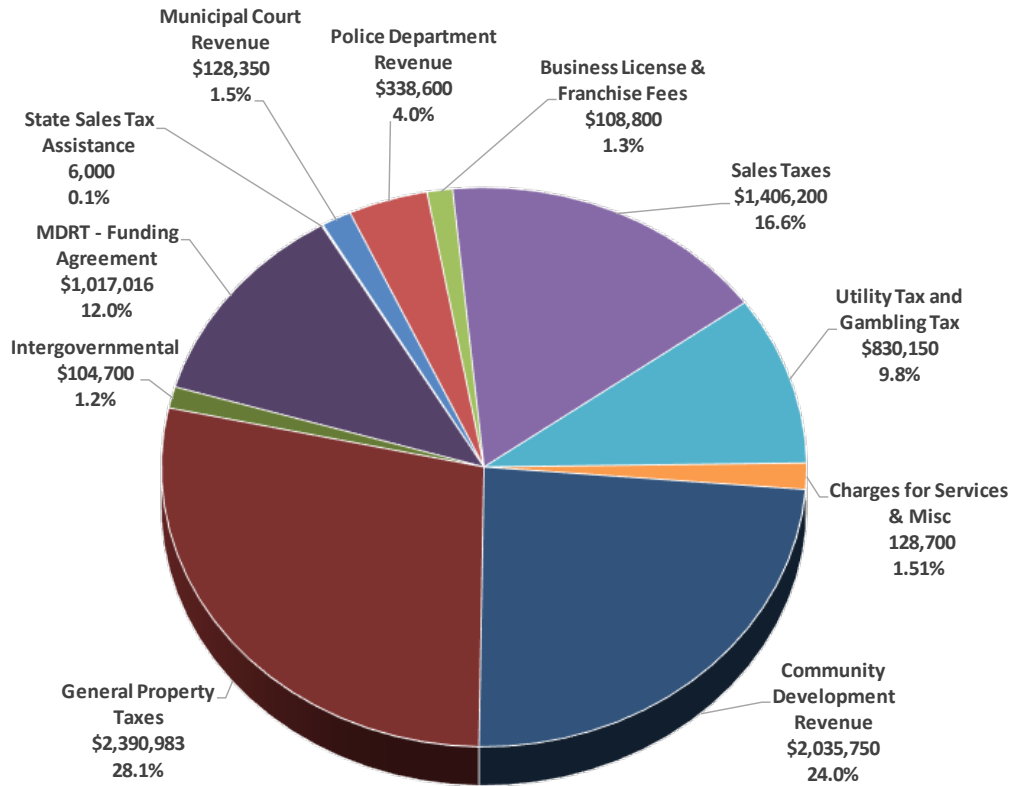
The General Fund is the primary fund of the city. It is similar to a firm's general ledger account and records all assets and liabilities of the entity that are not assigned to a special purpose fund. It provides the resources necessary to sustain day-to-day city activities.



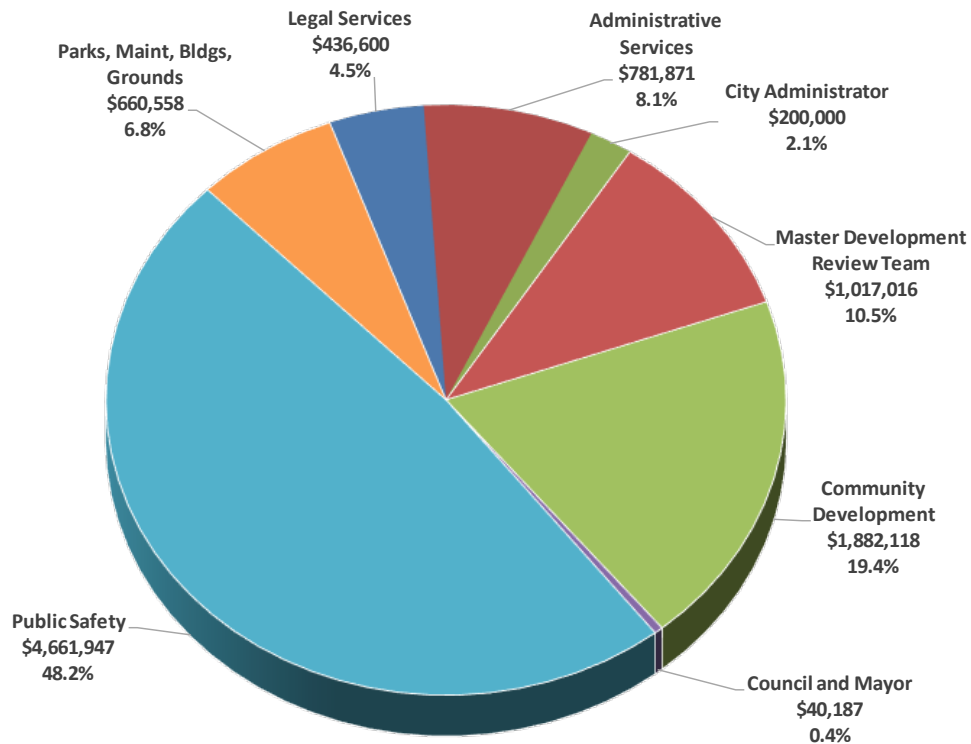
General Fund Revenue Projection	2021			2022		
	Budget	Actuals Thru June	Estimated Year End	Budget	\$ Budget Change	% Budget Change
<b>REVENUES</b>						
1 Beginning Cash and Investments	4,334,539	6,022,284	6,022,285	7,358,410	3,023,871	69.8%
2 General Property Taxes	2,014,434	1,129,080	1,974,145	2,390,983	376,549	18.7%
3 Sales Taxes	898,960	731,271	1,539,115	1,406,200	507,240	56.4%
4 State Sales Tax Assistance	-	5,975	19,200	6,000	6,000	0.0%
5 Utility Tax and Gambling Tax	694,400	434,539	770,150	830,150	135,750	19.5%
6 Cable Franchise Fees	69,350	37,499	74,000	76,500	7,150	10.3%
7 Business License	29,450	17,900	29,450	32,300	2,850	9.7%
8 Liquor Profits & Excise Tax	63,600	38,484	69,800	88,700	25,100	39.5%
9 KC Recycle, EMS & State Court Grants	81,100	6,341	75,100	16,000	(65,100)	-80.3%
10 Community Development Rev	2,000,000	1,562,125	2,734,056	2,035,750	35,750	1.8%
11 Police Department Revenue	336,200	207,489	397,400	338,600	2,400	0.7%
12 Municipal Court Revenue	130,000	67,928	146,400	128,350	(1,650)	-1.3%
13 Parks Revenue	32,200	25,069	49,800	54,000	21,800	67.7%
14 Cemetery Revenue	5,700	500	600	2,500	(3,200)	-56.1%
15 Charges for Services & Misc Rev.	33,000	39,240	76,300	72,200	39,200	118.8%
16 Funding Agreement - MDRT	958,814	357,616	945,800	1,017,016	58,202	6.1%
<b>17 Total Operating Revenues</b>	<b>7,347,208</b>	<b>4,661,055</b>	<b>8,901,316</b>	<b>8,495,249</b>	<b>1,148,041</b>	<b>15.6%</b>
18 COVID-19 Grants	-	34,311	34,311	-		
19 AWC Insurance Deposit & Flex	249,500	122,657	280,000	312,800	63,300	25.4%
20 Devel Reimb-MDRT Conslt	1,845,000	490,391	1,400,000	1,645,000	(200,000)	-10.8%
<b>21 TOTAL GENERAL FUND SOURCES</b>	<b>13,776,247</b>	<b>11,330,699</b>	<b>16,637,912</b>	<b>17,811,459</b>	<b>4,035,212</b>	<b>29.3%</b>

General Fund Expenditure Projection	2021			2022		
	Budget	Actuals Thru June	Estimated Year End	Budget	\$ Budget Change	% Budget Change
<b>EXPENDITURES</b>						
1 Legislative - Council	23,972	8,175	24,500	24,419	447	1.9%
2 Executive - Mayor	15,761	6,812	13,960	15,768	7	0.0%
3 Administration - City Administrator	-	-	-	200,000	200,000	0.0%
4 Administrative Services	624,847	294,708	655,292	781,871	157,024	25.1%
5 Legal Services	204,000	79,752	290,600	306,300	102,300	50.1%
6 Prosecuting Atty and Public Defender	100,850	39,400	109,700	130,300	29,450	29.2%
7 Municipal Court	348,334	140,349	325,400	391,261	42,927	12.3%
8 Police Department	2,824,483	1,219,817	2,589,900	3,186,886	362,403	12.8%
9 Fire Department	30,125	303,783	616,450	1,024,100	993,975	3299.5%
10 EMS/Recyl/Anim Cont/Mental Health	44,400	37,672	54,400	59,700	15,300	34.5%
11 Master Development Review Team	958,814	410,837	945,800	1,017,016	58,202	6.1%
12 Community Development	1,587,184	362,616	1,346,900	1,882,118	294,934	18.6%
13 Facilities	230,305	62,958	172,800	289,212	58,907	25.6%
14 Parks Department	143,338	65,699	192,300	332,305	188,967	131.8%
15 Cemetery	29,507	8,542	26,500	39,041	9,534	32.3%
<b>16 Total Operating Expenditures</b>	<b>7,165,920</b>	<b>3,041,121</b>	<b>7,364,502</b>	<b>9,680,297</b>	<b>2,514,377</b>	<b>35.1%</b>
17 COVID-19 Costs	50,000	19,899	65,000	90,000	40,000	80.0%
18 AWC Insurance 2020 Acct Pmt	249,500	1,150	280,000	308,000	58,500	23.4%
19 Transfer to Street Fund	170,000	100,000	170,000	170,000	0	0.0%
20 Transfer to Future Campus Costs	-	-	-	1,800,000	1,800,000	0.0%
21 Developer MDRT Consultants	1,845,000	320,297	1,400,000	1,645,000	(200,000)	-10.8%
<b>22 Total Expenditures</b>	<b>9,480,420</b>	<b>3,482,466</b>	<b>9,279,502</b>	<b>13,693,297</b>	<b>4,212,877</b>	<b>44.4%</b>
23 30% Reserved Cash and Investments	2,844,126	2,354,470	2,783,851	4,107,989	1,263,863	44.4%
24 Unreserved Cash and Investments	1,451,701	5,493,763	4,574,559	10,173	(1,441,528)	-99.3%
<b>25 Total Ending Cash and Investments</b>	<b>4,295,827</b>	<b>7,848,233</b>	<b>7,358,410</b>	<b>4,118,162</b>	<b>(177,665)</b>	<b>-4.1%</b>
<b>26 TOTAL GENERAL FUND USES</b>	<b>13,776,247</b>	<b>11,330,699</b>	<b>16,637,912</b>	<b>17,811,459</b>	<b>4,035,212</b>	<b>29.3%</b>

### 2022 General Fund Operating Revenue \$8,495,249



### 2022 General Fund Operating Expenditure \$9,480,297





General Fund Functions Supported by Types of Revenue		2021 Budget	2022 Prelim Budget	\$ Change	% Change	Public Safety	General Gov't	MDRT
<b>REVENUES</b>								
1	Beginning Cash and Investments	4,334,539	7,358,410	3,023,871	69.8%	21,908	7,273,502	63,000
2	<b>Public Safety Revenue Funded With:</b>							
3	General Property Taxes	2,014,434	2,390,983	376,549	18.7%	2,390,983		
4	Utility Tax and Gambling Tax	694,400	830,150	135,750	19.5%	830,150		
5	Criminal Justice Sales Tax	137,500	135,500	(2,000)	-1.5%	135,500		
6	Liquor Excise Tax and Profits	63,600	88,700	25,100	39.5%	88,700		
7	Municipal Court Revenue	130,000	128,350	(1,650)	-1.3%	128,350		
8	EMS Levy Taxes	65,100	-	(65,100)	-100.0%	-		
9	Business License	29,450	32,300	2,850	9.7%	32,300		
10	Police Charges for Service, Grants, Misc	198,700	203,100	4,400	2.2%	203,100		
11	<b>Total Public Safety Revenue</b>	<b>3,333,184</b>	<b>3,809,083</b>	<b>475,899</b>	<b>14.3%</b>	<b>3,809,083</b>		
12	<b>General Government Funded With:</b>							
13	Sales Taxes	898,960	1,406,200	507,240	56.4%		1,406,200	
14	Land Use and Permitting Fees	2,000,000	2,035,750	35,750	1.8%		2,035,750	
15	Cable Franchise Fees	69,350	76,500	7,150	10.3%		76,500	
16	Sales Tax Assist	-	6,000	6,000	0.0%		6,000	
17	Grants, Passports, Charges for Svs	49,000	88,200	39,200	80.0%		88,200	
18	Parks Revenue	32,200	54,000	21,800	67.7%		54,000	
19	Cemetery Revenue	5,700	2,500	(3,200)	-56.1%		2,500	
20	<b>Total Gen Fund Operating Revenue</b>	<b>3,055,210</b>	<b>3,669,150</b>	<b>613,940</b>	<b>20.1%</b>		<b>3,669,150</b>	
21	Funding Agreement - MDRT	958,814	1,017,016	58,202	6.1%			1,017,016
22	<b>Total General Fund Revenue</b>	<b>7,347,208</b>	<b>8,495,249</b>	<b>1,148,041</b>	<b>40.4%</b>	<b>3,809,083</b>	<b>\$3,669,150</b>	<b>\$1,017,016</b>
23	Public Safety: Fire, Police, Court, EMS/Recyl/Animal Cont/Mental Health	3,348,192	4,792,247	1,444,055	43.1%	4,792,247		
24	Community Development	1,587,184	1,882,118	294,934	18.6%		1,882,118	
25	Bldg, Grounds, Parks, Cemetery	403,150	660,558	257,408	63.8%		660,558	
26	Legislative, City Administrator and Administrative Services	664,580	1,022,058	357,478	53.8%		1,022,058	
27	Legal Services	304,850	436,600	131,750	43.2%		436,600	
28	Master Development Review Team MDRT	958,814	1,017,016	58,202	6.1%			1,017,016
29	<b>Total Operating Expenditures</b>	<b>7,266,770</b>	<b>9,810,597</b>	<b>2,543,827</b>	<b>35.0%</b>	<b>4792247</b>	<b>4,001,334</b>	<b>1,017,016</b>
30	COVID-19 Costs & AWC Expenses	299,500	398,000	98,500	32.9%		398,000	
31	Trf to Street/Future Campus Costs	170,000	1,970,000	1,800,000	1058.8%		1,970,000	
32	<b>Changes to Cash and Investments</b>	<b>3,945,477</b>	<b>3,675,062</b>	<b>(270,415)</b>	<b>-6.9%</b>	<b>(961,256)</b>	<b>4,573,318</b>	<b>63,000</b>

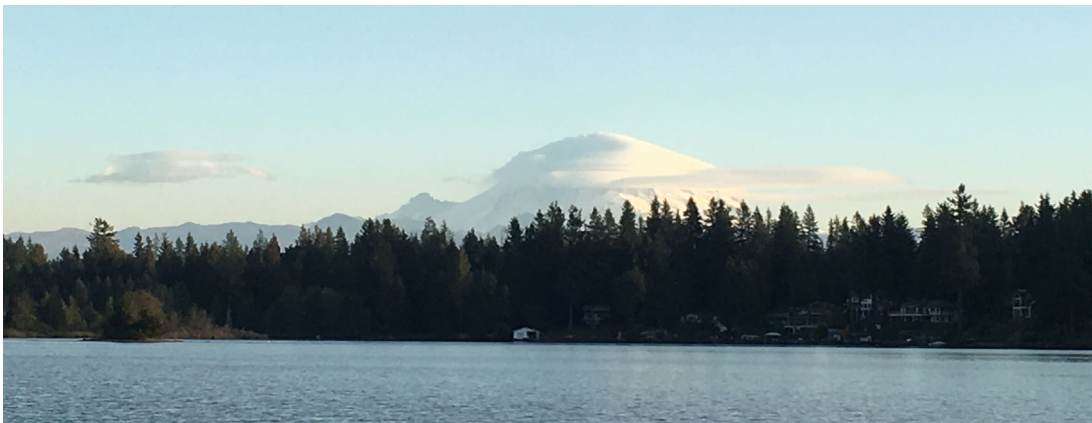
\* Analysis doesn't include MDRT Consultant Revenues and Expenses in 2021 or 2022

## 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	2,390,983
2	Community Development Permits & Fees	2,000,000
3	Sales Taxes	1,406,200
4	Electric & Gas Utility Tax	298,500
5	Local Criminal Justice Funds	135,500
6	Municipal Court Fees	130,000
7	Police Traffic School Fees	128,000
8	Stormwater Utility Tax	124,900
9	Sewer Utility Tax	104,800
10	Water Utility Tax	95,800
11	Cable Utility Tax	90,200
12	Cable Franchise Fees	76,500
13	Solid Waste Utility Tax	68,600
14	KC EMS VLS Contract	65,100
15	Liquor Board Profits & Excise Tax	63,600
16	Telephone Utility Tax	41,300
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 \$4,627,333 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 27.3% increase of \$1,019,539 is estimated.

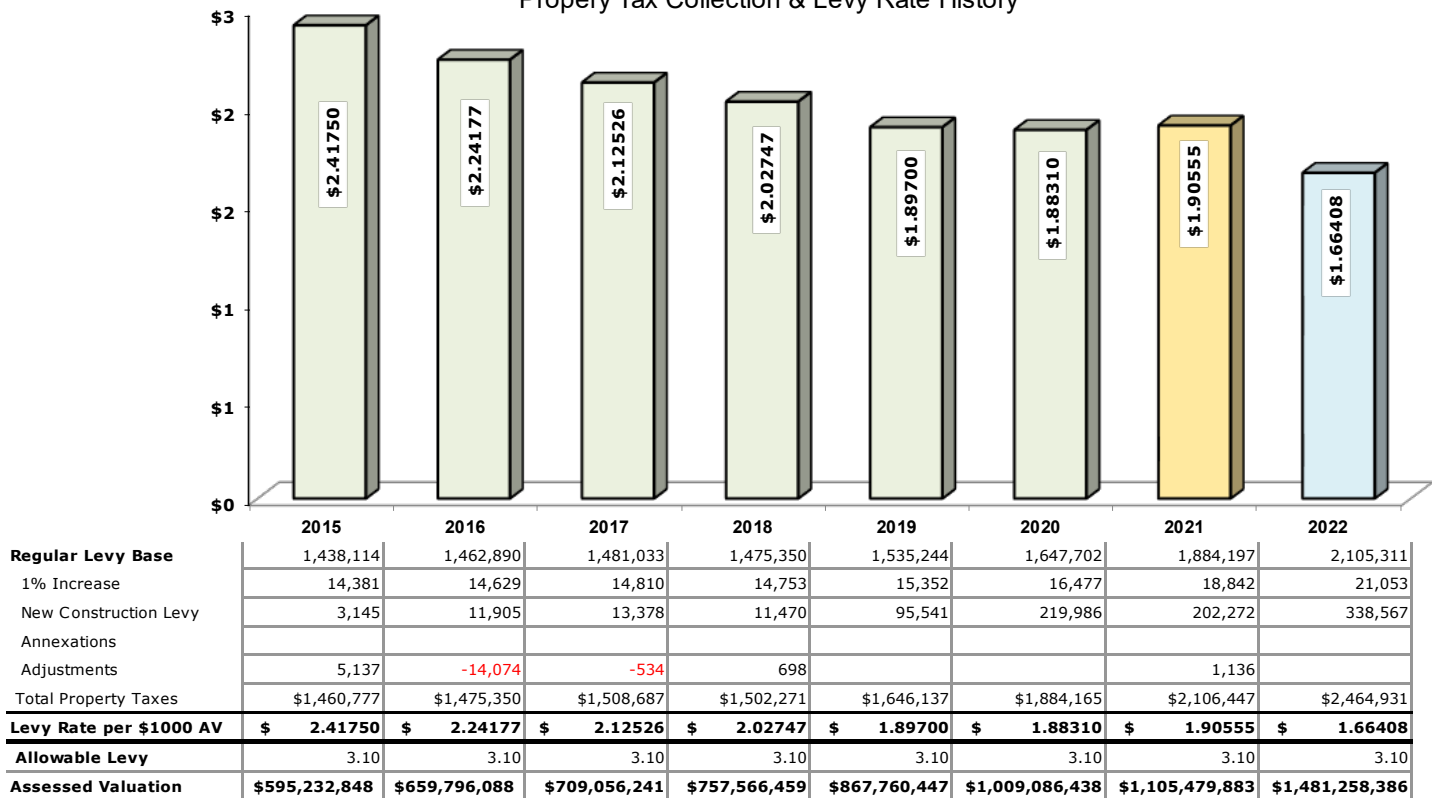
General Fund Tax Revenue	Actual 2019	Actual 2020	Budget 2021	Actual 2021 Thru June	2022 Budget	Budget \$ Change	Budget % Change
1 General Property Taxes	1,562,767	1,866,195	2,014,434	1,129,080	2,390,983	376,549	18.7%
2 Sales Taxes	939,262	1,134,937	898,960	731,271	1,406,200	507,240	56.4%
3 PSE Electric & Gas Utility Tax	226,804	261,451	256,000	184,801	298,500	42,500	16.6%
4 Water Utility Tax	77,585	91,286	81,800	43,857	95,800	14,000	17.1%
5 Stormwater Utility Tax	91,730	105,054	100,000	61,359	124,900	24,900	24.9%
6 Sewer Utility Tax	58,707	76,548	81,300	44,650	104,800	23,500	28.9%
7 Solid Waste Utility Tax	42,394	58,435	43,000	31,582	68,600	25,600	59.5%
8 Cable TV Utility Tax	86,166	88,782	75,000	44,877	90,200	15,200	20.3%
9 Telephone Utility Tax	63,421	52,457	53,200	20,827	41,300	(11,900)	-22.4%
10 Gas Utility Tax	101	54	100	74	150	50	50.0%
11 Pull Tabs and Punch Board Tax	6,992	5,494	4,000	2,512	5,900	1,900	47.5%
12 <b>Total General Fund Taxes</b>	<b>\$ 3,155,929</b>	<b>\$ 3,740,694</b>	<b>\$ 3,607,794</b>	<b>\$ 2,294,890</b>	<b>4,627,333</b>	<b>\$ 1,019,539</b>	<b>27.3%</b>



**Property taxes** make up 51.7% of the General Fund's tax revenue and estimated to generate \$2,390,983 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.

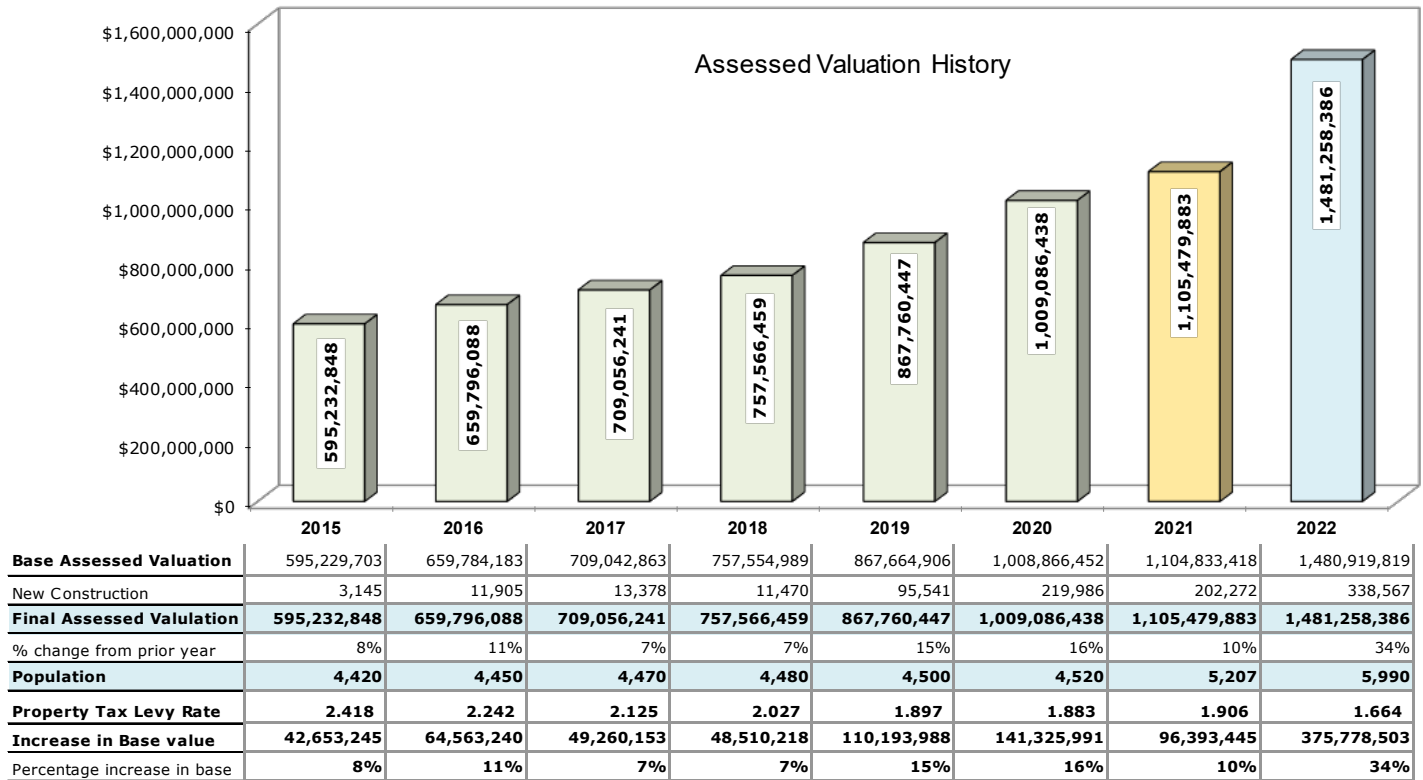
In Washington cities such as Black Diamond, property tax increases are limited to a 1% total dollar annual increase per year unless voters approve a lid-lift or larger percent increases plus any property tax from new construction. King County sets assessed valuation on property and calculates levy rates.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



Please note: 2022 numbers are preliminary





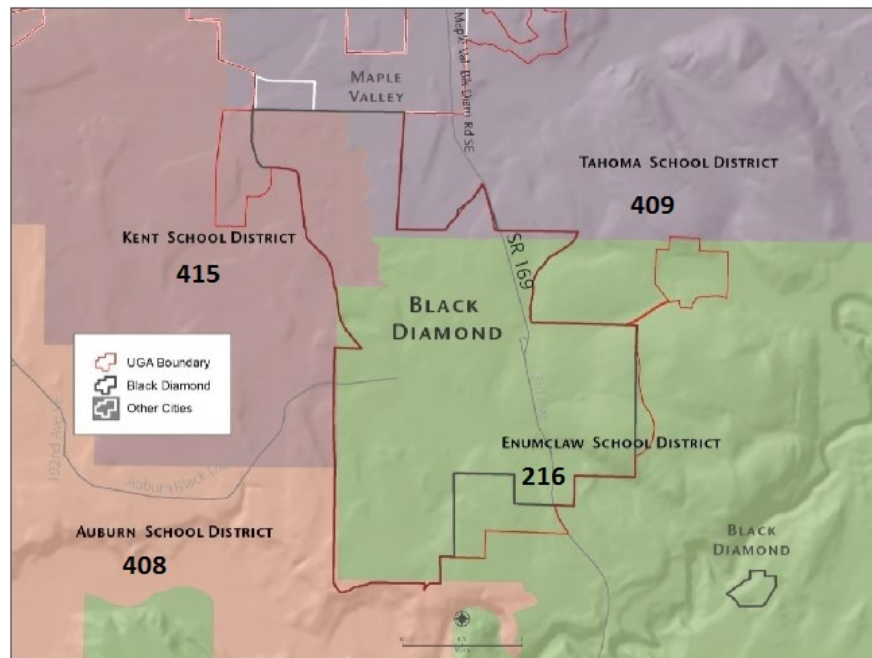
*Please Note: 2022 numbers are preliminary*



*'Swinging Bridge Leading to the Springs Water Source'*



## School Districts in Black Diamond



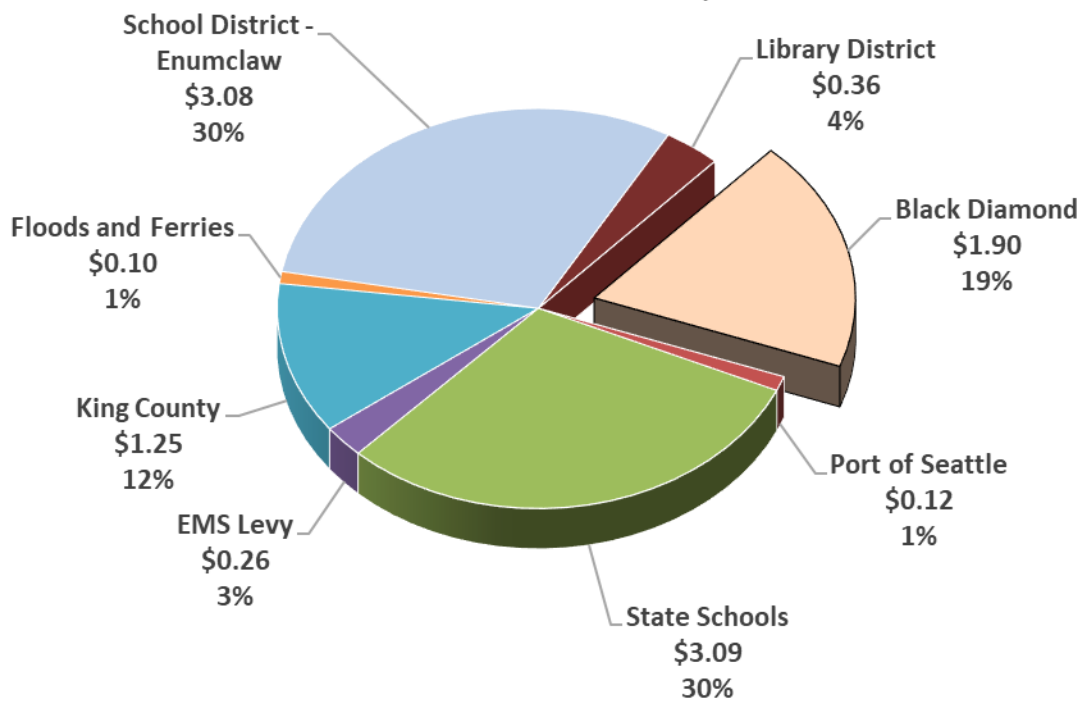
The total property tax rates in Black Diamond vary because of the four different school districts within our city limits.				
<b>2021 Rates</b>				
Local School District	Enumclaw	Tahoma	Kent	Auburn
	3.08	4.35	3.83	5.20
Washington State for Schools Part 1	2.01	2.01	2.01	2.01
McCleary Decision for Schools Part 2	1.08	1.08	1.08	1.08
King County	1.25	1.25	1.25	1.25
City of Black Diamond	1.90	1.90	1.90	1.90
Port of Seattle	0.12	0.12	0.12	0.12
Library District	0.36	0.36	0.36	0.36
Emergency Medical Services	0.26	0.26	0.26	0.26
King County Flood & Ferry Levy	0.10	0.10	0.10	0.10
<b>Total Levy Rate 2021</b>	<b>10.17</b>	<b>11.43</b>	<b>10.91</b>	<b>12.29</b>
<b>Total 2021 Levy Rates</b>	<b>11.45</b>	<b>12.60</b>	<b>11.37</b>	<b>13.48</b>

## MONTHLY 2021 Property Tax Rates on a \$450,000 Appraised Home

Translate to:

Total Monthly Taxes of \$397.11

Black Diamond's Portion: \$71.41



King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2021 Annual Tax on a \$450,000 Home	Monthly Tax on a \$450,000 Home
Port of Seattle	0.11984	1%	\$53.93	\$4.49
State Schools	3.09	30%	\$1,389.70	\$115.81
EMS Levy	0.26	3%	\$119.25	\$9.94
King County	1.25	12%	\$561.10	\$46.76
Floods and Ferries	0.10	1%	\$44.52	\$3.71
School District - Enumclaw	3.08	30%	\$1,387.31	\$115.61
Library District	0.36	4%	\$162.18	\$13.52
<b>Subtotal</b>	<b>8.26219</b>	<b>81%</b>	<b>\$3,717.99</b>	<b>\$309.83</b>
<b>Black Diamond</b>	<b>1.90</b>	<b>19%</b>	<b>\$856.90</b>	<b>\$71.41</b>
<b>Total</b>	<b>10.16641</b>	<b>100%</b>	<b>\$4,574.88</b>	<b>\$381.24</b>

**Sales Tax** revenue for the 2022 budget is forecast to be \$1,406,200 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 little less than 10% of the total.

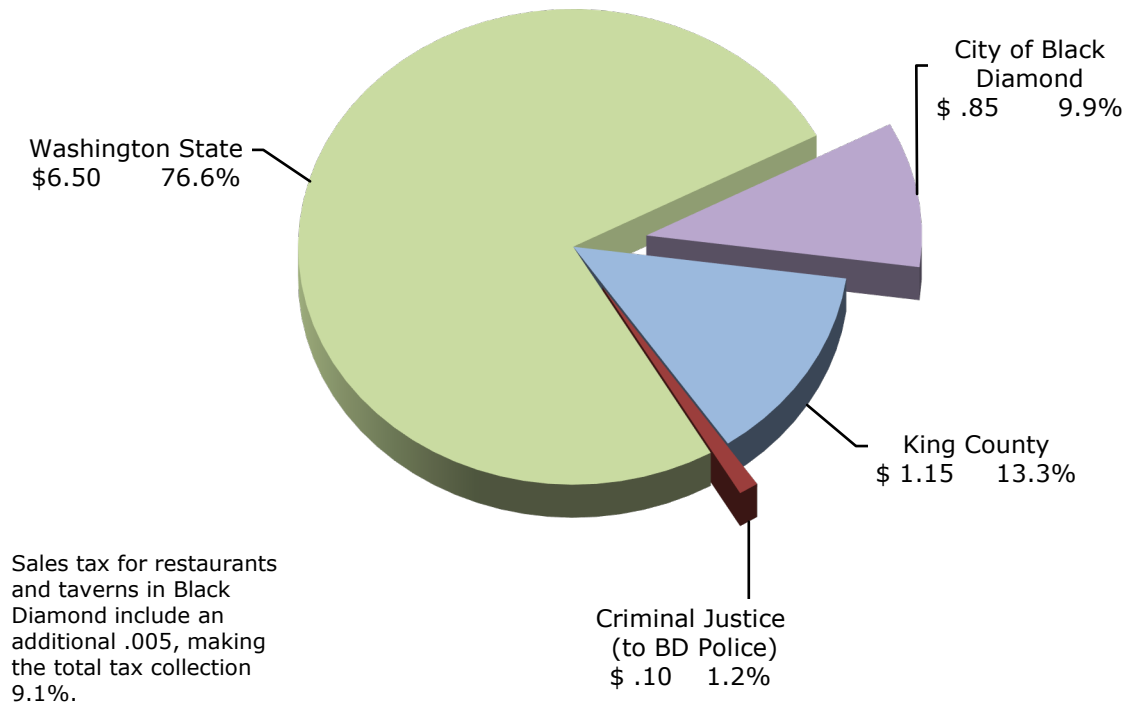
Black Diamond's sales tax revenues are dependent on retail sales of products and services sold or delivered to Black Diamond, as well as tax on new construction material. In fact, a considerable portion of our sales tax are collected from new construction at the Ten Trails Development for items such as lumber, appliances, roofing etcetera. Our comparison is through 2015.

2015	2016	2017	2018	2019	2020	2021 Est	2022 Budget
\$311,927	\$447,147	\$599,718	\$630,007	\$939,261	\$1,134,937	\$1,539,115	\$1,406,200

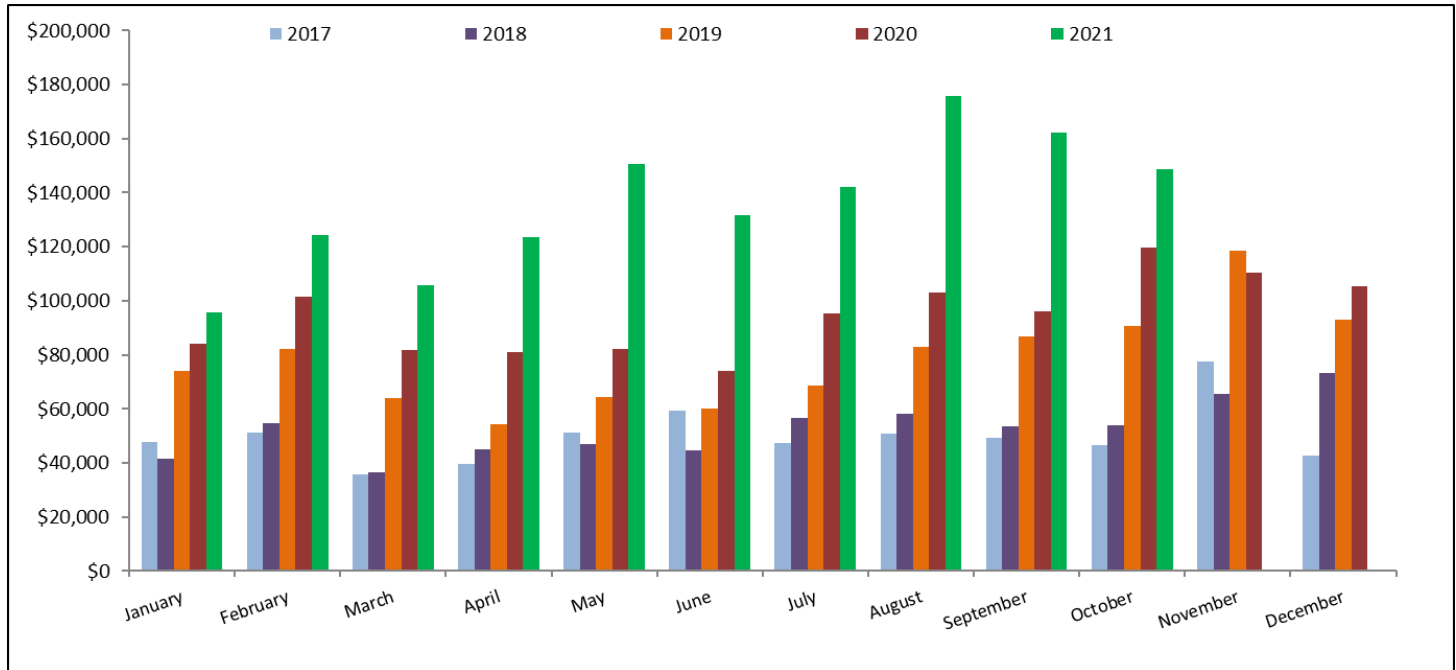
### City of Black Diamond 2022 Sales Taxes

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 Monthly Sales Tax History



Sales Taxes	2017		2018		2019		2020		2021		Change
Month	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	
January	47,902	47,902	41,433	41,433	74,030	74,030	83,937	83,937	95,529	95,529	15.7%
February	51,403	99,304	54,622	96,055	82,302	156,332	101,429	185,367	124,190	219,719	22.0%
March	35,950	135,254	36,471	132,526	63,858	220,189	81,801	267,168	105,724	325,443	26.5%
April	39,585	174,839	44,873	177,399	54,403	274,592	80,920	348,088	123,518	448,961	36.7%
May	51,299	226,139	47,054	224,454	64,235	338,827	82,360	430,448	150,753	599,714	50.0%
June	59,293	285,432	44,560	269,013	60,042	398,869	74,246	504,693	131,558	731,272	56.8%
July	47,268	332,700	56,569	325,583	68,463	467,332	95,439	600,133	142,210	873,482	58.5%
August	50,659	383,359	58,218	383,801	82,833	550,166	103,139	703,272	175,632	1,049,114	62.9%
September	49,452	432,810	53,745	437,546	86,783	636,949	96,290	799,562	162,133	1,211,247	64.6%
October	46,642	479,452	53,891	491,437	90,635	727,584	119,507	919,069	148,582	1,359,829	60.6%
November	77,612	557,064	65,400	556,837	118,487	846,071	110,492	1,029,561			
December	42,654	599,718	73,172	630,009	93,191	939,262	105,377	1,134,938			
<b>TOTAL</b>	<b>599,718</b>		<b>630,009</b>		<b>939,262</b>		<b>1,134,938</b>		<b>1,359,829</b>		

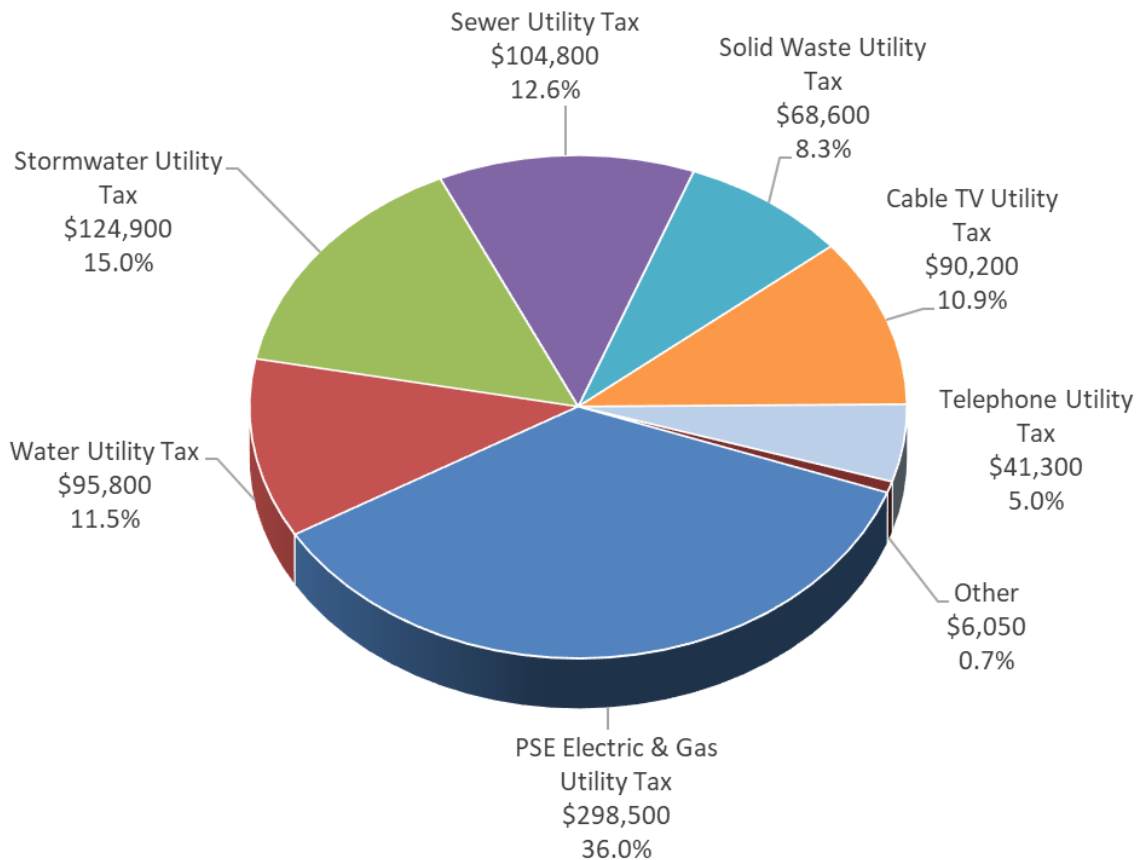
2020 Budget \$760,000 or \$63,333 a month 2021 Budget 895,960

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 5990.

**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, are seeing a trend decrease.

General Fund Utility Tax & Misc Revenue	Actual 2019	Actual 2020	Budget 2021	Actual 2021 Thru June	2022 Budget	Budget \$ Change	Budget % Change
1 PSE Electric & Gas Utility Tax	226804.2	261,451	256,000	184,801	298,500	42,500	16.6%
2 Water Utility Tax	77584.95	91,286	81,800	43,857	95,800	14,000	17.1%
3 Stormwater Utility Tax	91730.21	105,054	100,000	61,359	124,900	24,900	24.9%
4 Sewer Utility Tax	58707.47	76,548	81,300	44,650	104,800	23,500	28.9%
5 Solid Waste Utility Tax	42393.87	58,435	43,000	31,582	68,600	25,600	59.5%
6 Cable TV Utility Tax	86166.25	88,782	75,000	44,877	90,200	15,200	20.3%
7 Telephone Utility Tax	63420.9	52,457	53,200	20,827	41,300	(11,900)	-22.4%
8 Gas Utility Tax	100.87	54	100	74	150	50	50.0%
9 Pull Tabs and Punch Board Tax	6991.64	5,494	4,000	2,512	5,900	1,900	47.5%
10 <b>Total Utility Taxes &amp; Misc Revenue</b>	<b>\$ 653,900</b>	<b>\$ 739,561</b>	<b>\$ 694,400</b>	<b>\$ 434,539</b>	<b>830,150</b>	<b>\$ 135,750</b>	<b>19.5%</b>

### General Fund Utility Taxes \$830,150





**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. The new contract between the City and Mt. View Fire has transferred the King County EMS Grant directly to them, so you will notice a decrease in expected revenue.

General Fund Intergovernmental	Actual 2019	Actual 2020	Budget 2021	Actual 2021 Thru June	2022 Budget	Budget \$ Change	Budget % Change
1 State Public Def Grant	4,000	-	-	-	-	-	0.0%
2 State Grant-Court Judicial alloc	1,292	60	-	-	-	-	0.0%
3 Sales Tax Assistance from State	10,290	8,813	-	5,975	6,000	6,000	0.0%
4 Liquor Excise Tax	23,838	28,521	27,600	17,916	45,500	17,900	64.9%
5 Liquor Board Profits	35,542	36,322	36,000	20,568	43,200	7,200	20.0%
6 KC Recycle Grants	16,230	16,230	16,000	6,000	16,000	-	0.0%
7 KC EMS VLS Contract	61,927	68,123	65,100	341	-	(65,100)	-100.0%
8 <b>Total Intergovernmental Revenue</b>	<b>\$ 153,119</b>	<b>\$ 158,070</b>	<b>\$ 144,700</b>	<b>\$ 50,800</b>	<b>110,700</b>	<b>\$ (34,000)</b>	<b>-23.5%</b>

**Community Development Revenue** includes fees related to land use and construction activities such as plan checks and land use fees, building, mechanical and plumbing permits. Estimates for next year continue to be promising, as the city continues significant increases in building activity.

Community Development	Actual 2019	Actual 2020	Budget 2021	Actual 2021 Thru June	2022 Budget	Budget \$ Change	Budget % Change
1 Building Permits	960,183	1,745,941	1,056,000	905,176	1,100,000	44,000	4.2%
2 Mechanic Permits	51,240	114,349	60,000	58,841	90,000	30,000	50.0%
3 Plumbing Permits	50,884	119,869	70,000	44,517	75,000	5,000	7.1%
4 Other Permits	19,247	12,281	14,000	6,683	11,500	(2,500)	-17.9%
5 <b>Total Permits</b>	<b>1,081,554</b>	<b>1,992,440</b>	<b>1,200,000</b>	<b>1,015,217</b>	<b>1,276,500</b>	<b>76,500</b>	<b>6.4%</b>
6 Plan Check Review Fees	578,739	741,453	662,500	445,814	650,000	(12,500)	-1.9%
7 Fire Inspection Fee	1,671	9,064	6,000	4,497	8,000	2,000	33.3%
8 Temp Use/Watchman Fees	1,596	532	2,000	532	750	(1,250)	-62.5%
9 CD Staff Review Fees	9,297	46,528	9,500	7,944	8,700	(800)	-8.4%
10 CD-Perm-Pass Thru Cost Reimb Rev.	-	-	20,000	1,068	2,000	(18,000)	-90.0%
11 Code Violations and Fines	-	-	-	500	-	-	0.0%
12 Other Land Use Fees	38,749	29,718	39,500	25,752	38,800	(700)	-1.8%
13 <b>Total Land Use and Misc Fees</b>	<b>630,053</b>	<b>827,295</b>	<b>739,500</b>	<b>486,107</b>	<b>708,250</b>	<b>(31,250)</b>	<b>-4.2%</b>
14 Grants/Department of Commerce	8,985	-	-	21,756	-	-	0.0%
15 Technology Cost Recovery Fee	49,117	72,926	60,000	37,545	51,000	(9,000)	-15.0%
16 Copies of Maps, Books, Documents etc.	250	147	500	-	-	(500)	-100.0%
17 Deposits	1,000	1,000	-	1,500	-	-	0.0%
18 <b>Total Community Development Rev.</b>	<b>\$ 1,770,958</b>	<b>\$ 2,893,808</b>	<b>\$ 2,000,000</b>	<b>\$ 1,562,125</b>	<b>2,035,750</b>	<b>\$ 35,750</b>	<b>1.8%</b>

**Police Department Revenue** includes intergovernmental funding from criminal justice funds and payments for police services provided by the city to other governmental entities. Other revenue includes traffic school, 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. Revenue includes reimbursements for overtime worked for other agencies and entities. Grants we are applying for in 2022 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 2022.
- **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 radar units and portable breath test instruments.
- **WA. State Traffic Safety Emphases** – This funding is received through the WA. State Traffic Safety Commission for overtime to conduct specific identified emphasis patrols. These patrols typically cover a target area of DUI enforcement, seatbelt, distracted driving, motorcycle, and speed. The amount varies each year.
- **BJA Bulletproof Grant** - This federal grant, when applied for and approved covers half the cost of a bulletproof vest. We continue to apply for and obtain BJA vest funds every year.

Police Department Revenue	Actual 2019	Actual 2020	Budget 2021	Actual 2021 Thru June	2022 Budget	Budget \$ Change	Budget % Change
1 Criminal Justice Distribution	143,473	137,490	137,500	83,649	135,500	(2,000)	-1.5%
2 Police Traffic School Fee	137,463	123,178	120,000	88,697	120,000	-	0.0%
3 Traffic School Fee - Enumclaw	16,600	4,500	6,000	4,300	8,000	2,000	33.3%
4 Marine Lk. Sawyer Boat Safety	13,250	12,060	19,300	-	13,500	(5,800)	-30.1%
5 Police Grants	26,872	23,446	21,700	3,832	17,500	(4,200)	-19.4%
6 Electronic Home Monitoring	-	610	300	-	-	(300)	-100.0%
7 Police Records and Misc.	485	521	900	222	-	(900)	-100.0%
8 Gun Permits and Fingerprinting	1,676	1,592	2,100	1,328	2,800	700	33.3%
9 DARE Donations from Private Sources	500	-	500	-	500	-	0.0%
10 Staff Time Reimbursements	29,453	33,268	27,900	25,461	40,800	12,900	46.2%
11 <b>Total Police Department Revenue</b>	<b>\$ 369,772</b>	<b>\$ 336,665</b>	<b>\$ 336,200</b>	<b>\$ 207,489</b>	<b>338,600</b>	<b>\$ 2,400</b>	<b>0.7%</b>



'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 2019	Actual 2020	Budget 2021	Actual 2021 Thru June	2022 Budget	Budget \$ Change	Budget % Change
1 Court Traffic Infractions	98,469	82,894	92,000	49,444	94,000	2,000	2.2%
2 Administration/Correction Fees	21,318	15,060	21,400	10,269	17,300	(4,100)	-19.2%
3 Court Mand. Insurance Costs	1,067	829	1,000	256	1,000	-	0.0%
4 Court Parking Fines	850	2,740	1,000	197	500	(500)	-50.0%
5 Court Criminal Traffic Misd.	9,473	7,398	8,100	3,214	6,800	(1,300)	-16.0%
6 Court Cost Recoopment	5,970	3,950	3,000	1,716	3,500	500	16.7%
7 Court DUI Fines	2,716	2,578	2,700	2,310	4,500	1,800	66.7%
8 Court Other Revenue	669	588	800	523	750	(50)	-6.3%
9 <b>Total Municipal Court Revenue</b>	<b>\$ 140,532</b>	<b>\$ 116,036</b>	<b>\$ 130,000</b>	<b>\$ 67,928</b>	<b>128,350</b>	<b>\$ (1,650)</b>	<b>-1.3%</b>

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

Cable Franchise Fees and Business Licenses Revenue	Actual 2019	Actual 2020	Budget 2021	Actual 2021 Thru June	2022 Budget	Budget \$ Change	Budget % Change
1 Cable Franchise Fees	73,286	73,976	69,350	37,499	76,500	7,150	10.3%
2 Business License	29,445	31,889	29,450	17,900	32,300	2,850	9.7%
3 <b>Total Franchise/Business License Re</b>	<b>\$ 102,731</b>	<b>\$ 105,865</b>	<b>\$ 98,800</b>	<b>\$ 55,399</b>	<b>108,800</b>	<b>\$ 10,000</b>	<b>10.1%</b>

**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. Mid 2020 the General Fund began receiving Impact Admin Fees. This is a fee that the General Fund keeps for each impact fee paid to the City.

Other General Fund Revenue	Actual 2019	Actual 2020	Budget 2021	Actual 2021 Thru June	2022 Budget	Budget \$ Change	Budget % Change
1 Lake Sawyer Parking Fee	20,448	27,667	22,000	12,496	30,000	8,000	36.4%
2 Gym Revenue	14,574	9,516	10,200	12,573	24,000	13,800	135.3%
3 Cemetery Revenue	16,200	6,170	5,700	500	2,500	(3,200)	-56.1%
4 Passports	-	-	-	-	-	-	0.0%
5 Investment Interest	63,057	28,231	33,000	4,485	10,000	(23,000)	-69.7%
6 Impact Admin Fees	-	18,200	-	34,000	62,000	62,000	0.0%
7 Other and Miscellaneous	3,543	2,917	-	755	200	200	0.0%
8 <b>Total General Other Fund Revenue</b>	<b>\$ 117,821</b>	<b>\$ 92,701</b>	<b>\$ 70,900</b>	<b>\$ 64,809</b>	<b>128,700</b>	<b>\$ 57,800</b>	<b>81.5%</b>

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

<b>Funding Agreement Revenue</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Budget 2021</b>	<b>Actual 2021 Thru June</b>	<b>2022 Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
1 Funding Agreement Revenue	634,500	585,244	958,814	357,616	1,017,016	58,202	6.1%
2 <b>Total Funding Agreement Op. Rev.</b>	<b>\$ 634,500</b>	<b>\$ 585,244</b>	<b>\$ 958,814</b>	<b>\$ 357,616</b>	<b>1,017,016</b>	<b>\$ 58,202</b>	<b>6.1%</b>

<b>Funding Agreement Consultant Revenue</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Budget 2021</b>	<b>Actual 2021 Thru June</b>	<b>2022 Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
1 Building & Plan Check Services	231,685	265,874	550,000	145,795	350,000	(200,000)	-36.4%
2 Building Inspector	-	55,611	-	-	-	-	0.0%
3 Fiscal Reimbursements	-	19,887	50,000	14,250	50,000	-	0.0%
4 Civil Engineering Reimbursements	502,008	316,543	575,000	105,532	575,000	-	0.0%
5 Traffic Reimbursements	75,305	35,417	400,000	19,428	400,000	-	0.0%
6 Legal Reimbursements	85,851	68,865	100,000	22,260	100,000	-	0.0%
7 Environmental Reimbursements	36,486	20,888	30,000	11,243	30,000	-	0.0%
8 Geotech Reimbursements	36,872	66,165	50,000	11,432	50,000	-	0.0%
9 Surveyor Reimbursements	17,109	27,691	40,000	16,005	40,000	-	0.0%
10 Hearing Examiner Reimbursements	17,104	20,273	50,000	-	50,000	-	0.0%
11 <b>Total Funded Consultants</b>	<b>\$ 1,002,421</b>	<b>\$ 897,213</b>	<b>\$ 1,845,000</b>	<b>\$ 345,944</b>	<b>1,645,000</b>	<b>\$ (200,000)</b>	<b>-10.8%</b>

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

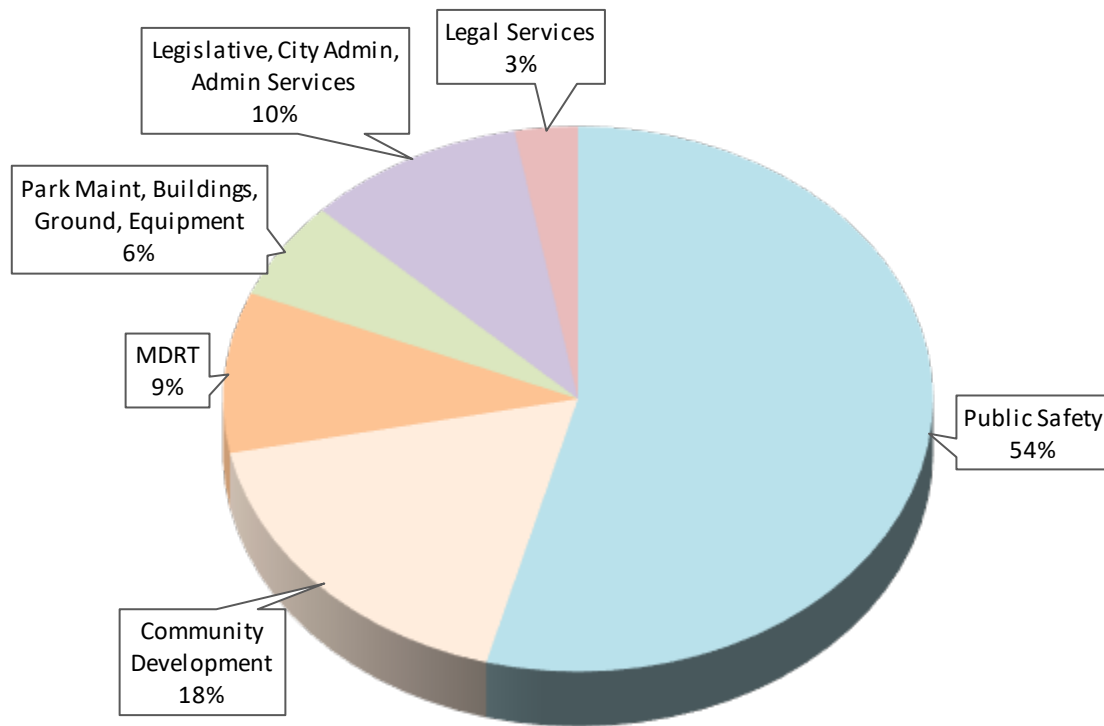
<b>Beginning Cash and Investments</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Budget 2021</b>	<b>Actual 2021 Thru June</b>	<b>2022 Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
1 Beg C&I: Unreserved - Gen Gov	1,794,461	3,412,129	4,271,539	5,937,377	5,987,596	1,716,057	40.2%
2 Beg C&I: Unreserved Developer	63,000	63,000	63,000	63,000	63,000	-	0.0%
3 <b>Total Beginning Fund Balance</b>	<b>\$ 1,857,461</b>	<b>\$ 3,475,129</b>	<b>\$ 4,334,539</b>	<b>\$ 6,000,377</b>	<b>6,050,596</b>	<b>\$ 1,716,057</b>	<b>39.6%</b>

<b>Total General Fund Sources of Revenue</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Budget 2021</b>	<b>Actual 2021 Thru June</b>	<b>2022 Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
1 <b>Total General Fund Sources</b>	<b>\$ 9,305,243</b>	<b>\$ 13,164,223</b>	<b>\$ 13,776,247</b>	<b>\$ 11,330,699</b>	<b>17,811,459</b>	<b>\$ 4,035,212</b>	<b>29.3%</b>

## Expenditure Comparisons 2019 - 2022 by Function

	Actual 2019	Actual 2020	Budget 2021	Budget 2022	% of Total
Public Safety	2,881,495	3,165,822	3,928,192	5,774,247	54.2%
Community Development	568,136	656,781	1,587,184	1,882,118	17.7%
MDRT	780,996	817,005	958,814	1,017,016	9.5%
Park Maint, Buildings, Ground, Equipment	217,374	248,159	363,150	620,558	5.8%
Legislative, City Admin, Admin Services	472,792	543,208	704,580	1,062,058	10.0%
Legal Services	170,085	161,719	204,000	306,300	2.9%
<b>Total General Fund Operations</b>	<b>5,293,713</b>	<b>5,592,695</b>	<b>7,745,920</b>	<b>10,662,297</b>	<b>100.0%</b>

2022 Total GF Operating Expenditure Budget  
\$9,480,297



Public Safety	Actual 2019	Actual 2020	Budget 2021	Budget 2022	% of Total
Fire Department	567,972	567,585	613,853	2,006,100	34.7%
Police Department	1,994,939	2,233,559	2,827,483	3,186,886	55.2%
Court	329,530	320,278	449,184	521,561	9.0%
EMS/Recyl/Animal Cont/Mental Health	34,440	44,400	37,672	59,700	1.0%
<b>Total Public Safety Operations</b>	<b>2,881,495</b>	<b>3,165,822</b>	<b>3,928,192</b>	<b>5,774,247</b>	<b>100.0%</b>



## 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 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1	Wages	12,000	13,840	13,920	6,960	13,920	0	0.0%
2	Benefits	983	1,134	1,122	573	1,149	27	2.4%
3	<b>Salaries and Benefits</b>	<b>12,983</b>	<b>14,974</b>	<b>15,042</b>	<b>7,533</b>	<b>15,069</b>	<b>27</b>	<b>0.2%</b>
4	Charges for Services	3,249	1,290	8,930	641	9,350	420	4.7%
5	<b>Total Legislative Expenditures</b>	<b>\$16,232</b>	<b>\$16,265</b>	<b>\$23,972</b>	<b>\$8,175</b>	<b>\$24,419</b>	<b>\$447</b>	<b>1.9%</b>

### Executive – Mayor's Office - Expenditures

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

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

Executive - Mayor's Office Expenditures		Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1	Wages	12,000	12,000	12,000	6,000	12,000	-	0.0%
2	Benefits	1,053	1,056	1,061	532	1,068	7	0.7%
3	<b>Salaries and Benefits</b>	<b>13,053</b>	<b>13,056</b>	<b>13,061</b>	<b>6,532</b>	<b>13,068</b>	<b>7</b>	<b>0.05%</b>
4	Office and Operating Supplies	30	-	100	-	100	0	0.0%
5	Charges for Services	1,841	398	2,600	280	2,600	0	0.0%
6	<b>Total Mayors Office Expenditures</b>	<b>\$14,924</b>	<b>\$13,454</b>	<b>\$15,761</b>	<b>\$6,812</b>	<b>\$15,768</b>	<b>\$7</b>	<b>0.0%</b>

## Administration - City Administrator - Expenditures

In December of 2021, the City Council approved a City Administrator budget for 2022. Initial funding was established with details to follow.

Administration - City Administrator Expenditures	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 Wages	-	-	-	-	64,750	64,750	0.0%
2 Benefits	-	-	-	-	38,500	38,500	0.0%
3 <b>Salaries and Benefits</b>	-	-	-	-	<b>103,250</b>	<b>103,250</b>	<b>0.00%</b>
4 Office and Operating Supplies	-	-	-	-	17,750	17,750	0.0%
5 Charges for Services	-	-	-	-	79,000	79,000	0.0%
6 <b>Total Mayors Office Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0.0%</b>

## Administrative Services - Expenditures

This department includes the City Clerk, Finance, Human Resources, Utility Billing, Information Technology and Central Services, which captures shared costs for General Fund departments such as 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 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 Wages	285,278	327,529	394,254	177,427	436,169	41,915	10.6%
2 Benefits	107,748	127,999	150,730	66,000	182,677	31,947	21.2%
3 <b>Total Salaries and Benefits</b>	<b>393,025</b>	<b>455,528</b>	<b>544,984</b>	<b>243,427</b>	<b>618,846</b>	<b>73,862</b>	<b>13.6%</b>
4 Office and Operating Supplies	2,777	2,625	10,500	604	13,820	3,320	31.6%
5 Charges for Services	34,020	37,116	39,363	33,935	109,205	69,842	177.4%
6 Voter Costs and Registration	11,813	8,384	30,000	16,742	40,000	10,000	33.3%
7 Capital Outlay (facility upgrades)	-	9,836	40,000	-	40,000	0	0.0%
8 <b>Total Administrative Expenditures</b>	<b>\$441,636</b>	<b>\$513,489</b>	<b>\$664,847</b>	<b>\$294,708</b>	<b>\$821,871</b>	<b>\$157,024</b>	<b>23.6%</b>
9 <b>By Department</b>							
10 City Clerk	129,420	154,679	199,638	95,421	218,377	18,739	9.4%
11 Finance Department	231,447	242,857	278,592	130,626	359,176	80,584	28.9%
12 Information Technology	67,701	97,934	120,244	64,224	174,425	54,181	45.1%
13 Central Services	13,067	18,020	66,373	4,437	69,893	3,520	5.3%
14 <b>Total Administrative Expenditures</b>	<b>\$441,636</b>	<b>\$513,489</b>	<b>\$664,847</b>	<b>\$294,708</b>	<b>\$821,871</b>	<b>\$157,024</b>	<b>23.6%</b>

## Police Department – Expenditures

### OUR VISION

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

### MISSION

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

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

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

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

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

### Police Budget

The Police budget increases are for union contract settlement, the Valley Com rate increase, a new officer in January, with a second in July, along with the training and equipment associated with a new hire.

Police Department Expenditures	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 Wages	1,041,871	1,236,530	1,353,505	639,041	1,578,118	224,613	16.6%
2 Benefits	353,350	450,353	525,806	230,308	628,644	102,838	19.6%
3 <b>Salaries and Benefits</b>	<b>1,395,221</b>	<b>1,686,883</b>	<b>1,879,311</b>	<b>869,349</b>	<b>2,206,762</b>	<b>327,451</b>	<b>17.4%</b>
4 Office and Operating Supplies	67,154	57,943	84,800	47,824	99,700	14,900	17.6%
5 Charges For Services	102,351	105,292	141,398	58,168	180,176	38,778	27.4%
6 Capital Outlay	1,097	8,978	3,000	-	-	(3,000)	-100.0%
7 Debt Service to Sewer Reserves	34,880	41,938	37,000	32,402	34,000	(3,000)	-8.1%
8 Transfer to Equip Replace Fund	60,000	60,000	130,000	65,000	140,000	10,000	0.0%
9 <b>Subtotal Police Expenditures</b>	<b>\$1,660,703</b>	<b>\$1,961,034</b>	<b>\$2,275,509</b>	<b>\$1,072,743</b>	<b>\$2,660,638</b>	<b>385,129</b>	<b>16.9%</b>
10 Jail Costs	75,599	37,514	79,650	26,492	73,000	(6,650)	-8.3%
11 Building Maintenance	26,890	26,761	133,225	14,596	109,646	(23,579)	-17.7%
12 Civil Service	5,632	10,234	6,900	545	7,500	600	8.7%
13 Communications	171,196	169,565	252,049	75,941	229,952	(22,097)	-8.8%
14 Marine Program	30,602	15,996	28,300	6,746	28,300	0	0.0%
15 Criminal Justice	20,260	8,400	34,850	22,754	46,350	11,500	33.0%
16 Evidence Room & Special funds	4,057	4,055	17,000	-	31,500	2,000	11.8%
17 <b>Total Police Department Expenditures</b>	<b>\$1,994,939</b>	<b>\$2,233,559</b>	<b>\$2,827,483</b>	<b>\$1,219,817</b>	<b>\$3,186,886</b>	<b>\$359,403</b>	<b>29.5%</b>

## 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. The increase is due to the new contract between the City and Mt. View Fire for 2022.

Fire Department Expenditures	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 MT. View Fire District Contract	539,820	552,236	583,728	291,864	982,000	398,272	68.2%
2 Charges for Services	28,152	15,349	30,125	11,919	42,100	11,975	39.8%
3 Total Fire Department Expenditures	\$567,972	\$567,585	\$613,853	\$303,783	\$1,024,100	\$410,247	66.8%



## 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 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 General Government	34,613	47,080	63,000	45,165	126,000	63,000	100.0%
2 Lawsuits and Public Disclosures	108,845	72,247	82,000	20,548	139,000	57,000	69.5%
3 Union/General Employment	25,594	36,896	39,000	11,055	21,300	(17,700)	-45.4%
4 Code Enforcement	1,034	5,497	20,000	2,984	20,000	0	0.0%
5 <b>Total Legal Service Expenditures</b>	<b>\$170,085</b>	<b>\$161,719</b>	<b>\$204,000</b>	<b>\$79,752</b>	<b>\$306,300</b>	<b>\$102,300</b>	<b>50.1%</b>

## Municipal Court – Expenditures

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

Court is in session and is open to the public the 2<sup>nd</sup> and 4<sup>th</sup> Wednesday of each month. Budget for 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, increased costs for the Judge, Prosecuting and Defense Attorneys, and any increase in court days.

Municipal Court Expenditures	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 Wages	131,724	127,937	177,246	77,615	191,163	13,917	7.9%
2 Benefits	43,479	38,331	61,647	26,709	73,076	11,429	18.5%
3 <b>Salaries and Benefits</b>	<b>175,202</b>	<b>166,267</b>	<b>238,893</b>	<b>104,324</b>	<b>264,239</b>	<b>25,346</b>	<b>10.6%</b>
4 Office and Operating Supplies	1,943	1,084	4,600	582	4,600	0	0.0%
5 Charges for Services	64,744	61,381	87,841	35,443	109,922	22,081	25.1%
6 Police Security	11,441	4,155	17,000	-	12,500	(4,500)	-26.5%
7 <b>Total Municipal Court Exp</b>	<b>\$253,330</b>	<b>\$232,887</b>	<b>\$348,334</b>	<b>\$140,349</b>	<b>\$391,261</b>	<b>\$42,927</b>	<b>12.3%</b>
Court Legal Services	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
8 Prosecuting Attorney	38,200	44,830	45,700	20,400	59,400	13,700	30.0%
9 Defense Attorney	38,000	42,561	55,150	19,000	70,900	15,750	28.6%
10 <b>Total Court Legal</b>	<b>\$76,200</b>	<b>\$87,391</b>	<b>\$100,850</b>	<b>\$39,400</b>	<b>\$130,300</b>	<b>\$29,450</b>	<b>29.2%</b>



## 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 2022 is due to continued permitting demands from the new construction in the Ten Trails Development. It also includes costs to cover professional consultant services to fill in for unexpected excess permit work.

Community Development Expenditures	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 Wages	280,584	344,519	609,614	191,227	624,514	14,900	2.4%
2 Benefits	127,057	163,327	323,754	84,628	330,342	6,588	2.0%
3 <b>Salaries and Benefits</b>	<b>407,641</b>	<b>507,846</b>	<b>933,368</b>	<b>\$275,855</b>	<b>\$954,856</b>	<b>21,488</b>	<b>2.3%</b>
4 Office and Operating Supplies	4,827	3,402	21,500	1,696	24,750	3,250	15.1%
5 Charges for Services	154,349	143,408	567,316	85,066	822,512	255,196	45.0%
6 Capital Outlay (veh/software)	1,319	2,126	65,000	-	80,000	15,000	23.1%
7 <b>Total Community Dev. Expenditures</b>	<b>\$568,136</b>	<b>\$656,781</b>	<b>\$1,587,184</b>	<b>\$362,616</b>	<b>\$1,882,118</b>	<b>\$294,934</b>	<b>18.6%</b>
8 <b>By Department</b>							
9 Code Enforcement	11,253	20,710	105,083	17,120	114,001	8,918	8.5%
10 Permitting	482,299	515,919	1,195,193	268,242	1,290,522	95,329	8.0%
11 Long Range Planning	74,583	120,153	286,908	77,255	477,595	190,687	66.5%
12 <b>Total Charges for Services</b>	<b>\$568,136</b>	<b>\$656,781</b>	<b>\$1,587,184</b>	<b>\$362,616</b>	<b>\$1,882,118</b>	<b>\$294,934</b>	<b>18.6%</b>



## 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 Planned Developments according to the development agreements.

Infrastructure and landscaping are in, and homes are being constructed and sold.

MDRT Funding Agreement Expenditures	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 Wages	516,321	542,261	610,081	267,858	625,222	15,141	2.5%
2 Benefits	170,873	173,328	202,833	90,944	232,663	29,830	14.7%
3 <b>Salaries and Benefits</b>	<b>687,194</b>	<b>715,589</b>	<b>812,914</b>	<b>\$358,803</b>	<b>\$857,885</b>	<b>44,971</b>	<b>5.5%</b>
4 Office and Operating Supplies	7,772	4,223	14,800	3,211	14,800	0	0.0%
5 Charges for Service	86,030	91,852	121,100	46,444	134,331	13,231	10.9%
6 Capital Outlay	-	5,341	10,000	2,380	10,000	-	0.0%
7 <b>Total MDRT Expenditures</b>	<b>\$780,996</b>	<b>\$817,005</b>	<b>\$958,814</b>	<b>\$410,837</b>	<b>\$1,017,016</b>	<b>\$58,202</b>	<b>6.1%</b>

MDRT Funding Agreement Expenditures	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 MDRT Legal Services	70,636	71,017	100,000	18,180	100,000	0	0.0%
2 MDRT Fiscal Analysis	-	25,522	50,000	9,785	50,000	0	0.0%
3 MDRT Civil Engineering	503,361	279,603	575,000	121,542	575,000	0	0.0%
4 MDRT Traffic Engineering	68,414	29,325	400,000	21,564	400,000	0	0.0%
5 MDRT Environmental Consultant	43,549	10,610	30,000	9,933	30,000	0	0.0%
6 MDRT Geotech	58,051	53,808	50,000	7,100	50,000	0	0.0%
7 MDRT Surveyor	22,416	19,823	40,000	21,209	40,000	0	0.0%
8 Hearing Examiner	17,104	20,273	50,000	810	50,000	0	0.0%
9 MDRT- Prof Svcs - Planning	277,958	301,887	550,000	110,175	300,000	(250,000)	-45.5%
10 MDRT Building Inspector	-	-	-	-	50,000	50,000	0.0%
11 <b>Total MDRT Consultant Expenditures</b>	<b>\$1,061,489</b>	<b>\$811,866</b>	<b>\$1,845,000</b>	<b>\$320,297</b>	<b>\$1,645,000</b>	<b>-\$200,000</b>	<b>-10.8%</b>





## 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 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 addition of Park Planning and Mini Development, as well as the progression of salary steps.

Parks Department Expenditures	Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 Wages	16,703	23,799	53,169	13,413	55,523	2,354	4.4%
2 Benefits	5,643	7,642	13,577	3,869	20,234	6,657	49.0%
3 <b>Salaries and Benefits</b>	<b>\$22,346</b>	<b>\$31,441</b>	<b>\$66,746</b>	<b>\$17,282</b>	<b>\$75,757</b>	<b>\$9,011</b>	<b>13.5%</b>
4 Office and Operating Supplies	9,036	10,331	10,070	2,642	15,050	4,980	49.5%
5 Charges for Services	49,979	49,120	59,522	38,775	94,498	34,976	58.8%
6 Planning & Mini Development	-	-	-	-	140,000	140,000	0.0%
7 Transfer to Equipment Rental	7,000	7,000	7,000	7,000	7,000	0	0.0%
8 <b>Total Parks Expenditures</b>	<b>\$88,361</b>	<b>\$97,892</b>	<b>\$143,338</b>	<b>\$65,699</b>	<b>\$332,305</b>	<b>\$188,967</b>	<b>131.8%</b>
9 <b>By Department</b>							
10 Museum	9,497	10,866	11,553	5,504	14,961	3,408	29.5%
11 Community Center	15,000	15,000	15,000	15,000	20,500	5,500	36.7%
12 Labor Day/Miner Day	2,500	-	3,800	-	4,000	200	5.3%
13 Community Arts Support	-	-	-	-	5,000	5,000	0.0%
14 Gym	11,559	15,327	22,701	7,553	24,291	1,590	7.0%
15 Parks Maintenance	49,805	56,699	90,284	37,642	123,553	33,269	36.8%
16 Parks Planning & Mini Development	-	-	-	-	140,000	140,000	0.0%
17 <b>Total Charges for Services</b>	<b>\$88,361</b>	<b>\$97,892</b>	<b>\$143,338</b>	<b>\$65,699</b>	<b>\$332,305</b>	<b>\$188,967</b>	<b>131.8%</b>



## 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 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1 Wages	7,846	8,258	19,391	5,087	25,508	6,117	31.5%
2 Benefits	2,972	3,438	5,517	1,831	6,212	695	12.6%
3 <b>Salaries and Benefits</b>	<b>10,817</b>	<b>11,696</b>	<b>24,908</b>	<b>\$6,918</b>	<b>\$31,720</b>	<b>6,812</b>	<b>27.3%</b>
4 Office and Operating Supplies	427	826	1,989	183	3,189	1,200	60.3%
5 Charges for Services	1,812	2,127	2,510	1,433	4,032	1,522	60.6%
6 Excise Taxes	35	39	100	8	100	0	0.0%
7 <b>Total Cemetery Expenditures</b>	<b>\$13,090</b>	<b>\$14,687</b>	<b>\$29,507</b>	<b>\$8,542</b>	<b>\$39,041</b>	<b>\$9,534</b>	<b>32.3%</b>





## 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 increased rental costs.

Facilities, Grounds and Building Expenditures		Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1	Wages	18,234	21,763	19,603	20,276	60,893	41,290	210.6%
2	Benefits	17,807	18,481	18,948	9,252	19,997	1,049	5.5%
3	<b>Total Salaries and Benefits</b>	<b>36,042</b>	<b>40,244</b>	<b>38,551</b>	<b>\$29,528</b>	<b>\$80,890</b>	<b>42,339</b>	<b>109.8%</b>
4	Office and Operating Supplies	5,737	8,615	29,200	2,591	18,700	(10,500)	-36.0%
5	Charges for Services	12,502	19,106	18,501	6,227	30,504	12,003	64.9%
6	Build Rental, Maint., Equip Leases	61,642	67,614	104,053	24,611	119,118	15,065	0
7	<b>Total Facilities Expenditures</b>	<b>\$115,923</b>	<b>\$135,579</b>	<b>\$190,305</b>	<b>\$62,958</b>	<b>\$249,212</b>	<b>\$58,907</b>	<b>31.0%</b>
Special Program Expenditures		Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1	Emergency Management	943	266	6,800	364	6,700	(100)	-1.5%
2	Recycling Costs	16,331	16,246	17,500	9,239	17,500	0	0.0%
3	Clean Air Assessment	3,429	3,481	3,700	3,723	4,000	300	8.1%
4	Animal Control	11,536	13,154	15,000	13,625	15,000	0	0.0%
5	Mental Health	1,189	1,293	1,400	10,721	16,500	15,100	1078.6%
6	COVID-19 Related Costs	-	251,657	50,000	19,899	90,000	40,000	80.0%
7	<b>Total Special Program Expenditures</b>	<b>\$33,429</b>	<b>\$286,097</b>	<b>\$94,400</b>	<b>\$57,571</b>	<b>\$149,700</b>	<b>\$55,300</b>	<b>1165.2%</b>
Ending Fund Balance and General Fund Totals		Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1	Ending Cash and Invest Police Buy Fund	26,531	21,908	-	21,908	21,908	21,908	0.0%
2	Ending Cash and Invest Unreserved	3,412,129	5,937,377	3,649,099	7,763,325	4,033,254	384,155	10.5%
3	Ending Cash and Invest Developer	63,000	63,000	63,000	63,000	63,000	0	0.0%
4	<b>Total Ending Fund Balance</b>	<b>3,501,660</b>	<b>6,022,284</b>	<b>3,712,099</b>	<b>7,848,233</b>	<b>4,118,162</b>	<b>406,063</b>	<b>10.9%</b>
Total General Fund Uses of Expenditure		Actual 2019	Actual 2020	Budget 2021	Actual 2021 thru June	Budget 2022	Budget \$ Change	Budget % Change
1	<b>Total General Fund Uses of Expenditure</b>	<b>\$9,884,607</b>	<b>\$13,164,223</b>	<b>\$13,776,247</b>	<b>11,330,699</b>	<b>17,811,459</b>	<b>\$4,035,212</b>	<b>29.3%</b>





## 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.



## 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	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>1 REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	114,449	76,743	106,343	188,158	594,400	488,057	458.9%
3 Street Gas Tax	97,956	89,521	75,500	48,784	112,300	36,800	48.7%
4 Right of Way Permit	8,679	20,301	16,000	7,259	14,000	(2,000)	-12.5%
5 Other Permits and Misc Rev	31,619	33,609	21,500	18,242	22,300	800	3.7%
6 <b>Subtotal Operating Revenue</b>	<b>138,254</b>	<b>143,432</b>	<b>113,000</b>	<b>74,285</b>	<b>148,600</b>	<b>35,600</b>	<b>31.5%</b>
7 Transfer in From TBD Fund	85,000	100,000	100,000	-	100,000	-	0.0%
8 Transfer in from General Fund	-	102,034	170,000	100,000	170,000	-	0.0%
9 Transfer in REET II	35,000	70,000	70,000	-	70,000	-	0.0%
10 <b>Total Revenue</b>	<b>120,000</b>	<b>272,034</b>	<b>340,000</b>	<b>100,000</b>	<b>340,000</b>	<b>0</b>	<b>0.0%</b>
11 <b>Total Street Fund Sources</b>	<b>\$372,704</b>	<b>\$492,209</b>	<b>\$559,343</b>	<b>\$362,444</b>	<b>\$1,083,000</b>	<b>\$523,657</b>	<b>93.6%</b>

Street Fund 101	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>1 Expenditures</b>							
2 Wages	119,149	126,637	149,119	76,505	190,174	41,055	27.5%
3 Benefites	55,619	60,947	76,641	30,470	96,920	20,279	26.46%
4 <b>Salary and Benefits</b>	<b>174,768</b>	<b>187,584</b>	<b>225,760</b>	<b>106,975</b>	<b>287,094</b>	<b>61,334</b>	<b>27.2%</b>
5 Supplies	13,151	11,369	14,668	7,453	28,634	13,966	95.2%
6 Services & Charges	98,042	95,097	140,061	71,409	204,949	64,888	46.33%
7 <b>Subtotal Operating Expenditures</b>	<b>111,193</b>	<b>106,466</b>	<b>154,729</b>	<b>78,862</b>	<b>233,583</b>	<b>78,854</b>	<b>51.0%</b>
8 <b>Transfer out Capital Equip Replacement</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>11,000</b>	<b>1,000</b>	<b>10.0%</b>
9 <b>Subtotal Street Fund Expenditures</b>	<b>295,960</b>	<b>304,051</b>	<b>390,489</b>	<b>195,837</b>	<b>531,677</b>	<b>141,188</b>	<b>36.2%</b>
10 Ending Cash and Investments	76,743	188,158	168,854	166,607	551,323	382,469	226.5%
11 <b>Total Street Fund Uses</b>	<b>\$372,704</b>	<b>\$492,209</b>	<b>\$559,343</b>	<b>\$362,444</b>	<b>\$1,083,000</b>	<b>\$523,657</b>	<b>93.6%</b>

## Fire Impact Fee Fund

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

The implementation of the fee came after a 2011 Fire Impact Fee Study, which developed the methodology and to ensure compliance with Washington laws and City Code. Future 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		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	<b>Beginning Cash and Investments</b>	497,099	936,627	880,226	1,135,891	1,610,891	730,665	83.0%
3	Fire Impact Fees	424,051	791,918	500,000	327,661	425,000	(75,000)	-15.0%
4	Interest Income	15,477	7,345	7,500	657	2,000	(5,500)	-73.3%
5	<b>Subtotal Fire Impact Fee Revenue</b>	439,528	799,264	507,500	328,318	427,000	(80,500)	-15.9%
6	<b>Total Fire Impact Fee Sources</b>	\$936,627	\$1,735,891	\$1,387,726	\$1,464,209	\$2,037,891	\$650,165	46.9%

Fire Impact Fee Fund 107		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>Expenditures</b>							
2	Transfer out to Capital Projects/Equipment Purchi	-	600,000	1,000,000	-	2,037,891	1,037,891	103.8%
3	<b>Subtotal Fire Impact Fee Expenditures</b>	-	600,000	1,000,000	-	2,037,891	1,037,891	0.0%
4	Ending Cash and Investments	936,627	1,135,891	387,726	1,464,209	-	(387,726)	-100.0%
5	<b>Total Fire Impact Fee Uses</b>	\$936,627	\$1,735,891	\$1,387,726	\$1,464,209	\$2,037,891	\$650,165	46.9%



## Transportation Benefit District Fund

In 2015 the Black Diamond City Council enacted Ordinance 15-1057 establishing the Black Diamond Transportation Benefit District (TBD), and Resolution 15-01 establishing the \$20 car tab fee. This revenue was needed to maintain street maintenance, as State gas tax revenues had continued to decline. On October 1, 2015, City Council assumed the rights, powers, functions, and obligations of the TBD as allowed by SSB 5987. This fund receives the \$20.00 Car tab fee that Black Diamond residents pay when they renew their car tabs each year. Black Diamond joined over 90 cities in the State that have utilized the Transportation Benefit District authority to collect car tab fees, to help fund street maintenance activities and street improvement projects. In Black Diamond, this source of revenue supports the maintenance activities on existing Black Diamond city streets. These activities include but are not limited to; roadway striping, traffic signs, pothole repair, vegetation removal, streetlights, pavement maintenance, signals and sidewalks and shoulders and addressing street safety issues. The following Financial Report shows the financial car tab fees actual revenues and expenditures for 2018 through 2020 and Budget for 2021. Additional financial information can be found in the city's Annual Financial Report posted on the city web site.

	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>Transportation Benefit District Fund (TBD Fund) 108</b>							
1 <b>REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	2,155	22,429	24,709	33,607	54,307	29,598	119.8%
3 TBD Car Tab Fees	104,801	110,900	102,000	60,133	130,275	28,275	27.7%
4 TBD Investment Interest	472	278	200	29	100	(100)	-50.0%
5 <b>Subtotal TBD Revenue</b>	<b>105,274</b>	<b>111,178</b>	<b>102,200</b>	<b>60,161</b>	<b>130,375</b>	<b>28,175</b>	<b>27.6%</b>
6 <b>Total TBD Sources</b>	<b>\$107,429</b>	<b>\$133,607</b>	<b>\$126,909</b>	<b>\$93,768</b>	<b>\$184,682</b>	<b>\$57,773</b>	<b>45.5%</b>

	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>Transportation Benefit District Fund (TBD Fund) 108</b>							
1 <b>Expenditures</b>							
2 TBD Transfer to Street Fund	85,000	100,000	100,000	-	100,000	-	0.0%
3 <b>Subtotal TBD Expenditures</b>	<b>85,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>0</b>	<b>0.0%</b>
4 Ending Cash and Investments	22,429	33,607	26,909	93,768	84,682	57,773	214.7%
5 <b>Total TBD Uses</b>	<b>\$107,429</b>	<b>\$133,607</b>	<b>\$126,909</b>	<b>\$93,768</b>	<b>\$184,682</b>	<b>\$57,773</b>	<b>45.5%</b>





## Traffic Mitigation Fund

The Traffic Mitigation Fund was created in August 2016 for the purpose of holding funds collected from developers within the city for traffic mitigation, frontage improvements, and other street mitigation projects. Funds are distributed to projects specific to the purpose they were collected for.

Traffic Mitigation Fees Fund 109		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	Beginning Cash and Investments	133,404	136,539	170,639	170,342	170,612	(27)	0.0%
3	Traffic Mitigation Fees	-	32,865	30,000	-	-	(30,000)	-100.0%
4	Income Interest	3,135	937	900	90	88	(812)	-90.2%
5	<b>Subtotal Traffic Mitigation Revenue</b>	<b>3,135</b>	<b>33,802</b>	<b>30,900</b>	<b>90</b>	<b>88</b>	<b>(30,812)</b>	<b>-99.7%</b>
6	<b>Total Traffic Mitigation Sources</b>	<b>\$136,539</b>	<b>\$170,342</b>	<b>\$201,539</b>	<b>\$170,432</b>	<b>\$170,700</b>	<b>(\$30,839)</b>	<b>-15.3%</b>

Traffic Mitigation Fees Fund 109		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>Expenditures</b>							
2	Transfer Out to Street Projects	-	-	-	-	-	-	
3	Transfer Out to Intersection Improvements	-	-	200,000	-	170,700	(29,300)	-14.65%
4	<b>Subtotal Traffic Mitigation Expenditures</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>170,700</b>	<b>(29,300)</b>	<b>-14.7%</b>
5	Ending Cash and Investments	136,539	170,342	1,539	170,432	-	(1,539)	-100.0%
6	<b>Total Traffic Mitigation Uses</b>	<b>\$136,539</b>	<b>\$170,342</b>	<b>\$201,539</b>	<b>\$170,432</b>	<b>\$170,700</b>	<b>(\$30,839)</b>	<b>-15.3%</b>





## ARPA Fiscal Recovery Funds

In 2021 the City received Federal ARPA funds from the Coronavirus State and Local Fiscal Recovery Funds program to be used to assist the City in recovering from budgetary, economic, and financial impacts of the COVID-19 pandemic. The City will be receiving additional funds in 2022.

	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>ARPA Fiscal Recovery Funds 110</b>							
1 <b>REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	-	-	-	-	567,603	-	
3 ARPA Fiscal Recovery Federal Funds	-	-	-	667,303	667,303	667,303	0.0%
4 ARPA Interest Income	-	-	-	-	1,350	1,350	0.0%
5 <b>Subtotal ARPA Fiscal Recovery Funds Revenue</b>	-	-	-	667,303	668,653	668,653	0.0%
6 <b>Total ARPA Fiscal Recovery Funds</b>	\$0	\$0	\$0	\$667,303	\$1,236,256	\$1,236,256	0.0%

	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>ARPA Fiscal Recovery Funds 110</b>							
1 <b>Expenditures</b>							
2 ARPA Undetermined Expenditures	-	-	-	-	321,256	321,256	0.0%
3 ARPA Transfer Water Capital Project	-	-	-	-	850,000	850,000	0.0%
4 ARPA Funds to Community Center	-	-	-	-	65,000	65,000	0.0%
5 <b>Subtotal ARPA Fund Expenditures</b>	-	-	-	-	1,236,256	1,236,256	0.0%
6 Ending Cash and Investments	-	-	-	667,303	-	0	0.0%
7 <b>Total ARPA Fiscal Recovery Fund Uses</b>	\$0	\$0	\$0	\$667,303	\$1,236,256	\$1,236,256	0.0%

## 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.

	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>School Impact Fees 111</b>							
1 <b>REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	-	-	-	-	-	-	0.0%
3 School Impact Fees	-	2,797,838	3,000,000	1,580,910	2,500,000	(500,000)	-16.7%
4 <b>Total School Impact Fees</b>	\$0	\$2,797,838	\$3,000,000	\$1,580,910	\$2,500,000	(\$500,000)	-16.7%

	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>School Impact Fees 111</b>							
1 <b>Expenditures</b>							
2 School Impact Fee Remittance	-	2,797,838	3,000,000	1,580,910	2,500,000	(500,000)	-16.7%
3 <b>Subtotal ARPA Fund Expenditures</b>	-	2,797,838	3,000,000	1,580,910	2,500,000	(500,000)	-16.7%
4 Ending Cash and Investments	-	-	-	-	-	0	0.0%
5 <b>Total School Impact Fee Uses</b>	\$0	\$2,797,838	\$3,000,000	\$1,580,910	\$2,500,000	(\$500,000)	-16.7%

## Traffic Impact Fees

New development within the City has created additional demands on the transportation system. In 2021 the City Council passed Ordinance 21-1165, requiring new development to pay a share of the cost of new street capacity adding projects. Funds collected by this fee must be spent for capacity adding public road facilities to address traffic congestion and cannot be used for road maintenance or repair. The City is authorized under the State's Growth Management Act (Chapter 36.70A RCW) and RCW 82.02.050.

Traffic Impact Fees 112					2022 Prelim Budget	Budget \$ Change	Budget % Change
	2019 Actual	2020 Actual	2021 Budget	2021 Thru June			
1 <b>REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	-	-	-	-	-	-	0.0%
3 Traffic Impact Fees	-	-	-	-	130,000	130,000	0.0%
4 Traffic Impact Fee Interest Income	-	-	-	-	200	200	0.0%
5 <b>Subtotal Traffic Impact Fee Revenue</b>	-	-	-	-	<b>130,200</b>	<b>130,200</b>	<b>0.0%</b>
6 <b>Total Traffic Impact Fee Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,200</b>	<b>\$130,200</b>	<b>0.0%</b>

Traffic Impact Fees 112					2022 Prelim Budget	Budget \$ Change	Budget % Change
	2019 Actual	2020 Actual	2021 Budget	2021 Thru June			
1 <b>Expenditures</b>							
2 Traffic Impact Improvements	-	-	-	-	130,200	130,200	0.0%
3 <b>Subtotal Traffic Impact Fee Expenditures</b>	-	-	-	-	<b>130,200</b>	<b>130,200</b>	<b>0.0%</b>
4 Ending Cash and Investments	-	-	-	-	-	0	0.0%
5 <b>Total Traffic Impact Fee Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,200</b>	<b>\$130,200</b>	<b>0.0%</b>

## 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		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	Beginning Cash and Investments	36,433	37,284	38,114	37,548	37,568	(546)	-1.4%
3	Investment Interest	851	263	-	10	20	20	0.0%
4	Transfer in REET I	-	-	-	-	-	-	0.0%
5	<b>Subtotal Fire Equipment Revenue Revenue</b>	<b>851</b>	<b>263</b>	<b>-</b>	<b>10</b>	<b>20</b>	<b>20</b>	<b>0.0%</b>
6	<b>Total Fire Equipment Sources</b>	<b>\$37,284</b>	<b>\$37,548</b>	<b>\$38,114</b>	<b>\$37,558</b>	<b>\$37,588</b>	<b>(\$526)</b>	<b>-1.4%</b>

Fire Equipment Replacement Fund 510-100		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>Expenditures</b>							
2	Fire Truck Repairs	-	-	38,114	-	37,588	(526)	-1.4%
3	<b>Subtotal Fire Equipment Expenditures</b>	<b>-</b>	<b>-</b>	<b>38,114</b>	<b>-</b>	<b>37,588</b>	<b>(526)</b>	<b>-1.4%</b>
4	Ending Cash and Investments	37,284	37,548	-	-	-	0	0.0%
5	<b>Total Fire Equipment Uses</b>	<b>\$37,284</b>	<b>\$37,548</b>	<b>\$38,114</b>	<b>\$0</b>	<b>\$37,588</b>	<b>(\$526)</b>	<b>-1.4%</b>



Public Works Equipment Replacement Fund 510-200		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	<b>Beginning Cash and Investments</b>	269,476	166,231	179,556	162,792	149,633	(29,923)	-16.7%
3	Investment Interest	3,990	1,234	1,500	66	200	(1,300)	-86.7%
4	Surplus Sales	3,955	6,233	-	4,182	-	-	
5	Transfer in From Water Operating	10,000	10,000	10,000	10,000	11,000	1,000	10.0%
6	Transfer in From Sewer Operating	10,000	10,000	10,000	10,000	11,000	1,000	10.0%
7	Transfer in From Stormwater Operating	-	-	10,000	10,000	11,000	1,000	
8	Transfer in From Street Fund	10,000	10,000	10,000	10,000	11,000	1,000	10.0%
9	Transfer in From General Fund	7,000	7,000	7,000	7,000	7,000	-	0.0%
10	Transfer in REET I	-	-	-	-	-	-	
11	<b>Subtotal PW Equipment Revenue</b>	<b>44,945</b>	<b>44,466</b>	<b>48,500</b>	<b>51,248</b>	<b>51,200</b>	<b>2,700</b>	<b>5.6%</b>
12	<b>Total PW Equipment Sources</b>	<b>\$314,421</b>	<b>\$210,697</b>	<b>\$228,056</b>	<b>\$214,040</b>	<b>\$200,833</b>	<b>(\$27,223)</b>	<b>-11.9%</b>

Public Works Equipment Replacement Fund 510-200		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>Expenditures</b>							
2	Surplus Vehicle Costs	-	60	500	16	-	(500)	-100.0%
3	Various Mowers and Equipment	-	12,419	-	-	-	-	0.0%
4	Truck and Equipment	33,594	-	35,000	-	-	(35,000)	-100.0%
5	Computers and Radios	-	9,771	10,000	-	-	(10,000)	-100.0%
6	Back Hoe/Excavator	88,876	-	-	-	150,000	150,000	0.0%
6	Technology	721	-	-	-	20,000	20,000	0.0%
7	Wood Chipper	-	-	20,000	-	-	(20,000)	0.0%
8	Sander/De-Icer	-	-	20,000	-	-	(20,000)	-100.0%
9	<b>Subtotal PW Equipment Expenditures</b>	<b>123,191</b>	<b>22,249</b>	<b>85,500</b>	<b>16</b>	<b>170,000</b>	<b>84,500</b>	<b>98.8%</b>
10	Ending Cash and Investments	191,231	188,447	142,556	214,024	30,833	(111,723)	-78.4%
11	<b>Total PW Equipment Uses</b>	<b>\$314,421</b>	<b>\$210,697</b>	<b>\$228,056</b>	<b>\$214,040</b>	<b>\$200,833</b>	<b>(\$27,223)</b>	<b>-11.9%</b>



Police Equipment Replacement Fund 510-300		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	<b>Beginning Cash and Investments</b>	58,638	63,832	42,793	79,081	98,400	55,607	129.9%
3	Investment Interest	479	148	500	67	1,200	700	140.0%
4	Surplus Sales	3,750	4,022	3,000	-	2,000	(1,000)	-33.3%
5	Transfer in From General Fund	60,000	60,000	130,000	65,000	140,000	10,000	0.0%
6	Transfer in From REET I	55,000	60,000	65,000	65,000	-	(65,000)	-100.0%
7	Insurance Recovery	-	-	-	35,648	-	-	0.0%
8	<b>Subtotal Police Equipment Revenue</b>	<b>119,229</b>	<b>124,170</b>	<b>198,500</b>	<b>165,716</b>	<b>143,200</b>	<b>(55,300)</b>	<b>-27.9%</b>
9	<b>Total Police Equipment Sources</b>	<b>\$177,867</b>	<b>\$188,002</b>	<b>\$241,293</b>	<b>\$244,797</b>	<b>\$241,600</b>	<b>\$307</b>	<b>0.1%</b>

Police Equipment Replacement Fund 510-300		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>Expenditures</b>							
2	Surplus Costs	286	671	500	62	600	100	20.0%
3	Replace Vehicles	98,549	110,099	195,000	150,678	200,000	5,000	2.6%
4	Radios	-	-	45,793	-	41,000	(4,793)	-10.5%
5	<b>Subtotal Police Equipment Expenditures</b>	<b>98,835</b>	<b>110,769</b>	<b>241,293</b>	<b>150,740</b>	<b>241,600</b>	<b>307</b>	<b>0.1%</b>
6	Ending Cash and Investments	79,032	77,232	-	94,057	-	0	0.0%
7	<b>Total Police Equipment Uses</b>	<b>\$177,867</b>	<b>\$188,002</b>	<b>\$241,293</b>	<b>\$244,797</b>	<b>\$241,600</b>	<b>\$307</b>	<b>0.1%</b>





PW Building Improvements 510-500		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	Beginning Cash and Investments		25,000	-	26,024	50,000	50,000	0.0%
3	Transfer in REET I		25,000	25,000	25,000	100,000	75,000	300.0%
4	<b>Subtotal Fire Equipment Revenue Revenue</b>	-	25,000	25,000	25,000	100,000	75,000	300.0%
5	<b>Total Fire Equipment Sources</b>	\$0	\$50,000	\$25,000	\$51,024	\$150,000	\$125,000	500.0%

PW Building Improvements 510-500		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>Expenditures</b>							
2	PW Shop/Roof/Grounds Imp Prj mgmt	-	3,305	25,000	-	-	(25,000)	-100.0%
3	PW Bldg Related Imp	-	20,671	-	-	150,000	150,000	0.0%
3	<b>Subtotal Police Equipment Expenditures</b>	-	23,976	25,000	-	150,000	125,000	500.0%
4	Ending Cash and Investments	-	26,024	-	51,024		0	0.0%
5	<b>Total Police Equipment Uses</b>	\$0	\$50,000	\$25,000	\$51,024	\$150,000	\$125,000	500.0%



# 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.





## Water Operating Fund 401

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

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

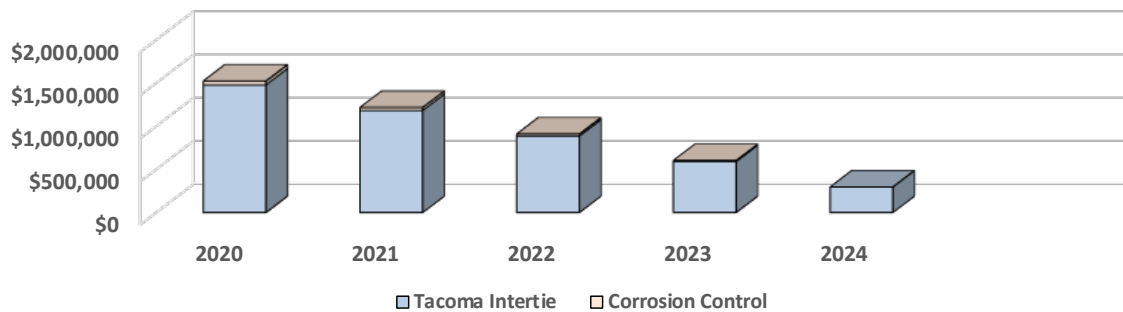
Water Fund 401	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>1 REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	497,143	630,271	571,357	660,141	599,500	28,143	4.9%
3 Water Charges	813,839	990,528	985,400	531,735	1,350,500	365,100	37.1%
4 Water Late Fees/Name Change Charge	17,110	5,070	5,000	1,870	4,000	(1,000)	-20.0%
5 Hydrant Water & Irrigation Meter Sales	106,998	108,964	81,000	35,517	120,000	39,000	48.1%
6 Meter Purchases, Setting Fees, Inspections, misc	206,770	286,586	186,000	152,408	214,100	28,100	15.1%
7 Interestment Interest	9,779	4,224	7,000	356	800	(6,200)	-88.6%
8 <b>Subtotal Water Operating Revenue</b>	<b>1,154,496</b>	<b>1,395,372</b>	<b>1,264,400</b>	<b>721,886</b>	<b>1,689,400</b>	<b>425,000</b>	<b>33.6%</b>
9 Palmer Coking Coal Contribution	96,486	96,066	97,500	378,140	-	(97,500)	-100.0%
10 Permitting Deposit for consultants	37,100	29,652	60,000	9,057	60,000	-	0.0%
11 <b>Subtotal Water Other Revenue</b>	<b>133,586</b>	<b>125,717</b>	<b>97,500</b>	<b>387,197</b>	<b>60,000</b>	<b>(37,500)</b>	<b>-38.5%</b>
12 <b>Total Water Fund Sources</b>	<b>\$1,785,226</b>	<b>\$2,151,360</b>	<b>\$1,933,257</b>	<b>\$1,769,224</b>	<b>\$2,348,900</b>	<b>\$415,643</b>	<b>21.5%</b>

Water Fund 401	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>1 Expenditures</b>							
2 Wages	211,672	242,177	278,647	139,260	345,714	67,067	24.1%
3 Benefites	88,360	103,039	130,564	52,068	165,316	34,752	26.62%
4 <b>Salary and Benefits</b>	<b>300,032</b>	<b>345,216</b>	<b>409,211</b>	<b>191,328</b>	<b>511,030</b>	<b>101,819</b>	<b>24.9%</b>
5 Supplies	88,360	126,531	124,420	111,898	218,880	94,460	75.9%
6 Services and Charges	280,846.32	386,658	542,295	261,374	670,349	128,054	23.61%
7 Capital Outlay	-	-	-	-	-	-	-
8 <b>Subtotal Operating Expenditures</b>	<b>669,238</b>	<b>858,405</b>	<b>1,075,926</b>	<b>564,600</b>	<b>1,400,259</b>	<b>324,333</b>	<b>30.1%</b>
9 Debt Services	315,828	314,294	314,244	312,761	311,228	(3,016)	-1.0%
10 Transfer out to Water Capital and Reserve Fund	125,000	291,000	175,000	175,000	100,000	(75,000)	-42.9%
11 Transfer out Capital Equipuipment Reserve	10,000	10,000	10,000	10,000	11,000	1,000	10.0%
12 PW Permit Deposits	34,889	17,520	60,000	20,728	60,000	-	0.0%
13 <b>Subtotal Water Fund Expenditures</b>	<b>1,154,955</b>	<b>1,491,219</b>	<b>1,635,170</b>	<b>1,083,088</b>	<b>1,882,487</b>	<b>247,317</b>	<b>15.1%</b>
14 Ending Cash and Investments	630,271	660,141	358,087	686,136	466,413	108,326	30.3%
15 <b>Total Water Fund Uses</b>	<b>\$1,785,226</b>	<b>\$2,151,360</b>	<b>\$1,993,257</b>	<b>\$1,769,224</b>	<b>\$2,348,900</b>	<b>\$355,643</b>	<b>17.8%</b>

## Water Debt Service 2022

									2022 Debt Payment		
Issue	Issue			Maturity	12/31/2022	2022	2022	2022 Total	Water	Developer	Total 2022
Date	Amount	Type	Purpose	Date	Debt Owed	Principal	Interest		Operating		
2006	180,000	PWTF	Cor Contrl	2022	11,250	11,250	23	11,273	11,273		11,273
2005	3,407,063	PWTF	Tac 500mg	2024	630,298	197,070	2,956	200,026	200,026		200,026
	256,064	PWTF	Tac city 1st	2024							
	1,784,693	PWTF	Pump Fac,	2024	256,167	98,419	1,476	99,895	100,020		100,020
			Res & lines								
	5,447,820	PWTF			886,465	295,489	4,432	299,921	300,046	0	300,046
<b>Totals</b>	<b>5,627,820</b>				<b>897,715.00</b>	<b>306,739</b>	<b>4,455</b>	<b>311,194</b>	<b>311,319</b>	<b>0</b>	<b>311,319</b>
Less Developer Responsibility Palmer					0						
<b>Net City Liability</b>					<b>897,715</b>						

Water Debt thru 2024 (Principal Only)



## 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					2022 Prelim Budget	Budget \$ Change	Budget % Change
2019 Actual	2020 Actual	2021 Budget	2021 Thru June				
<b>1 REVENUE</b>							
<b>2 Beginning Cash and Investments</b>	195,664	275,999	293,500	<b>419,155</b>	<b>514,100</b>	<b>220,600</b>	<b>75.2%</b>
3 King County Sewer Revenue	646,743	752,226	775,000	438,323	1,230,000	455,000	58.7%
4 Black Diamond Sewer Revenue	282,925	393,141	411,000	234,826	520,000	109,000	26.5%
5 Inspections & Misc misc	44,138	102,431	57,000	70,663	88,700	31,700	55.6%
6 Interestment Interest	4,652	1,720	3,000	362	800	(2,200)	-73.3%
<b>5 Subtotal Sewer Operating Revenue</b>	<b>978,458</b>	<b>1,249,518</b>	<b>1,246,000</b>	<b>744,175</b>	<b>1,839,500</b>	<b>593,500</b>	<b>47.6%</b>
6 Extraordinary Refund from KC Metro Sewer	-	262,017	-	-	-	-	0.0%
7 Transfer in From Sewer Reserve	130,000	-	-	-	-	-	0.0%
<b>8 Subtotal Sewer Other Revenue</b>	<b>1,108,458</b>	<b>1,511,534</b>	<b>1,246,000</b>	<b>744,175</b>	<b>1,839,500</b>	<b>593,500</b>	<b>47.6%</b>
<b>9 Total Sewer Fund Sources</b>	<b>\$1,304,122</b>	<b>\$1,787,533</b>	<b>\$1,539,500</b>	<b>\$1,163,330</b>	<b>\$2,353,600</b>	<b>\$814,100</b>	<b>52.9%</b>

Sewer Fund 407					2022 Prelim Budget	Budget \$ Change	Budget % Change
2019 Actual	2020 Actual	2021 Budget	2021 Thru June				
<b>1 Expenditures</b>							
2 Wages	165,925	182,594	203,757	105,308	257,889	54,132	26.6%
3 Benefites	70,570	79,159	100,137	39,770	126,732	26,595	26.56%
<b>4 Salary and Benefits</b>	<b>236,495</b>	<b>261,753</b>	<b>303,894</b>	<b>145,078</b>	<b>384,621</b>	<b>80,727</b>	<b>26.6%</b>
5 Office and Operating Supplies	5,854	4,524	6,860	4,874	17,197	10,337	150.7%
6 Services and Charges	775,774	183,182	233,956	115,789	349,750	115,794	49.49%
7 Capital Outlay	-	-	-	-	-	0	0.00%
<b>8 Subtotal Operating Expenditures</b>	<b>1,018,123</b>	<b>449,458</b>	<b>544,710</b>	<b>265,741</b>	<b>751,568</b>	<b>206,858</b>	<b>38.0%</b>
9 Metro Sewer Charges	-	908,920	775,000	375,313	1,230,000	455,000	58.7%
10 Transfer out to Equipment Replacement Fund	10,000	10,000	10,000	10,000	11,000	1,000	10.0%
<b>11 Subtotal Sewer Fund Expenditures</b>	<b>1,028,123</b>	<b>1,368,378</b>	<b>1,329,710</b>	<b>651,053</b>	<b>1,992,568</b>	<b>662,858</b>	<b>49.8%</b>
12 Cash and Investment Balance	275,999	419,155	209,790	512,276	361,032	151,242	72.1%
<b>13 Total Sewer Fund Uses</b>	<b>\$1,304,122</b>	<b>\$1,787,533</b>	<b>\$1,539,500</b>	<b>\$1,163,330</b>	<b>\$2,353,600</b>	<b>\$814,100</b>	<b>52.9%</b>

## 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 stormwater 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	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>1 REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	101,196	222,422	213,000	344,919	337,300	124,300	58.4%
3 Stormwater Charges	487,638	547,639	545,000	321,713	657,700	112,700	20.7%
4 Ecology and Other Grants	24,902	-	50,000	50,000	-	(50,000)	-100.0%
5 Stormwater Inspection/Civic Fees	18,386	34,323	31,500	18,991	25,000	(6,500)	-20.6%
6 Interest and Misc.	3,588	1,564	2,500	178	500	(2,000)	-80.0%
7 <b>Subtotal Stormwater Fund Revenue</b>	<b>534,514</b>	<b>583,525</b>	<b>629,000</b>	<b>390,882</b>	<b>683,200</b>	<b>54,200</b>	<b>8.6%</b>
8 <b>Total Stormwater Fund Sources</b>	<b>\$635,710</b>	<b>\$805,947</b>	<b>\$842,000</b>	<b>\$735,800</b>	<b>\$1,020,500</b>	<b>\$178,500</b>	<b>21.2%</b>

Stormwater Fund 410	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>1 Expenditures</b>							
2 Wages	171,669	184,396	202,745	106,459	269,501	66,756	32.9%
3 Benefites	72,905	79,768	99,238	39,906	131,230	31,992	32.24%
4 <b>Salary and Benefits</b>	<b>244,574</b>	<b>264,164</b>	<b>301,983</b>	<b>146,365</b>	<b>400,731</b>	<b>98,748</b>	<b>32.7%</b>
5 Office and Operating Supplies	6,200	5,168	10,360	3,759	15,448	5,088	49.1%
6 Services and Charges	162,515	191,696	290,336	133,706	356,327	65,991	22.73%
6 Capital Outlay	-	-	-	-	-	0	0.00%
7 <b>Subtotal Operating Expenditures</b>	<b>413,289</b>	<b>461,028</b>	<b>602,679</b>	<b>283,829</b>	<b>772,506</b>	<b>169,827</b>	<b>28.2%</b>
8 Transfer out to Storm Capiatl Project	-	-	50,000	-	60,000	10,000	20.0%
9 Transfer out to Equipment Replacement Fund	-	-	10,000	10,000	11,000	1,000	10.0%
10 <b>Subtotal Stormwater Fund Expenditures</b>	<b>413,289</b>	<b>461,028</b>	<b>662,679</b>	<b>293,829</b>	<b>843,506</b>	<b>180,827</b>	<b>27.3%</b>
11 Ending Cash and Investments	222,422	344,919	179,321	441,971	176,994	(2,327)	-1.3%
12 <b>Total Stormwatert Fund Uses</b>	<b>\$635,710</b>	<b>\$805,947</b>	<b>\$842,000</b>	<b>\$735,800</b>	<b>\$1,020,500</b>	<b>\$178,500</b>	<b>21.2%</b>



## 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.



## 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 0.0025% 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 budget anticipates the continued construction and sale of homes and land.

General Government REET I Fund - 311		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	Beginning Cash and Investments	192,220	349,427	450,000	498,749	695,400	245,400	54.5%
3	1/4% Real Estate Excise Tax	412,512	613,047	450,000	346,775	450,000	-	0.0%
4	LGIP Investment Interest	4,086	2,665	3,000	280	600	(2,400)	-80.0%
5	<b>Subtotal REET I Revenue</b>	<b>416,598</b>	<b>615,712</b>	<b>453,000</b>	<b>347,055</b>	<b>450,600</b>	<b>(2,400)</b>	<b>-0.5%</b>
6	<b>Total REET I Sources</b>	<b>\$608,818</b>	<b>\$965,139</b>	<b>\$903,000</b>	<b>\$845,804</b>	<b>\$1,146,000</b>	<b>\$243,000</b>	<b>26.9%</b>

General Government REET I Fund- 311		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>Expenditures</b>							
2	Transfer to 310 Fund	204,390	406,390	405,000	385,000	885,000	480,000	118.5%
3	Transfer to 510 Fund - Police & Fire Equip	55,000	60,000	65,000	-	-	(65,000)	-100.00%
4	<b>Subtotal REET I Expenditures</b>	<b>259,390</b>	<b>466,390</b>	<b>470,000</b>	<b>385,000</b>	<b>885,000</b>	<b>415,000</b>	<b>88.3%</b>
5	Ending Cash and Investments	349,427	498,749	433,000	460,804	261,000	(172,000)	-39.7%
6	<b>Total REET I Uses</b>	<b>\$608,817</b>	<b>\$965,139</b>	<b>\$903,000</b>	<b>\$845,804</b>	<b>\$1,146,000</b>	<b>\$243,000</b>	<b>26.9%</b>

## 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, which has been extended since then. REET II monies in Black Diamond are transferred to Fund 320 for Street and Public Works capital projects or maintenance in utility funds. The budget anticipates the continued construction and sale of homes and land.

General Government REET II Fund - 321		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>REVENUE</b>							
2	Beginning Cash and Investments	249,003	432,055	465,000	584,637	683,237	218,237	46.9%
3	1/4% Real Estate Excise Tax	411,997	613,047	450,000	346,740	450,000	-	0.0%
4	LGIP Investment Interest-Misc.	30,196	2,435	3,000	307	600	(2,400)	-80.0%
5	<b>Subtotal REET II Revenue</b>	<b>442,193</b>	<b>615,482</b>	<b>453,000</b>	<b>347,047</b>	<b>450,600</b>	<b>(2,400)</b>	<b>-0.5%</b>
6	<b>Total REET II Sources</b>	<b>\$691,196</b>	<b>\$1,047,537</b>	<b>\$918,000</b>	<b>\$931,683</b>	<b>\$1,133,837</b>	<b>\$215,837</b>	<b>23.5%</b>

Total General Government REET II Fund - 321		2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
1	<b>Expenditures</b>							
1	LGIP Investment Interest	141	-	-	-	-	-	0.0%
2	Transfer to Street Fund	35,000	70,000	70,000	-	70,000	-	0.0%
3	Transfer to Capital Projects	149,000	367,900	109,750	109,750	293,000	183,250	167.0%
4	Transfer to Fire Flow Loop- North End Commercial	-	-	-	-	500,000	500,000	0.0%
5	Transfer to Cedarbrook	35,000	-	-	-	-	-	0.0%
6	Transfer out to PW Facilities for Projects	40,000	25,000	25,000	25,000	100,000	75,000	0.0%
7	<b>Subtotal REET II Expenditures</b>	<b>259,141</b>	<b>462,900</b>	<b>204,750</b>	<b>134,750</b>	<b>963,000</b>	<b>758,250</b>	<b>370.3%</b>
8	Ending Cash and Investments	432,055	584,637	713,250	796,933	170,837	(542,413)	-76.0%
9	<b>Total REET II Uses</b>	<b>\$691,196</b>	<b>\$1,047,537</b>	<b>\$918,000</b>	<b>\$931,683</b>	<b>\$1,133,837</b>	<b>\$215,837</b>	<b>23.5%</b>

## Public Works Retainage Fund 322

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

General Government REET II Retainage- 322	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>REVENUE</b>							
Beginning Cash and Investments	-	42,928	-	7,675	-	0	0.0%
Retainage Deposits	57,612	53,552	100,000	-	100,000	-	0.0%
LGIP Investment Interest	-	485	2,000	125	2,000	-	0.0%
<b>Subtotal REET II Revenue</b>	<b>57,612</b>	<b>54,037</b>	<b>102,000</b>	<b>125</b>	<b>102,000</b>	<b>0</b>	<b>0.0%</b>
<b>Total REET II Sources</b>	<b>\$57,612</b>	<b>\$96,965</b>	<b>\$102,000</b>	<b>\$7,800</b>	<b>\$102,000</b>	<b>\$0</b>	<b>0.0%</b>

General Government Retainage Fund- 322	2019 Actual	2020 Actual	2021 Budget	2021 Thru June	2022 Prelim Budget	Budget \$ Change	Budget % Change
<b>1 Expenditures</b>							
2 Return Retainage Deposits	14,685	88,805	100,000	7,675	100,000	-	0.0%
3 Return Retainage Interest	-	485	2,000	125	2,000	-	0.00%
<b>4 Subtotal Retainate Expenditures</b>	<b>14,685</b>	<b>89,290</b>	<b>102,000</b>	<b>7,800</b>	<b>102,000</b>	<b>0</b>	<b>0.0%</b>
5 Ending Cash and Investments	42,927	7,675	-	-	-	0	0.0%
<b>6 Total Retainage Uses</b>	<b>\$57,612</b>	<b>\$96,965</b>	<b>\$102,000</b>	<b>\$7,800</b>	<b>\$102,000</b>	<b>\$0</b>	<b>0.0%</b>



## Fund 310 - General Government Capital Projects-2022

Project		Source of Revenue					Source of Expenditures				
CIP #	Note	Beg C&I	REET I Trf In	Grant/Don.	Trails Rev/Trf In	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Ginder Creek Trails	P6	93,694				93,694	93,694		93,694		93,694
2 Parks Tax Levy/Grant Mtc.	P2	15,000	50,000		110,000	110,000	110,000		110,000		110,000
3 Grant Matching/Parks, Gen Gvt	p9 Updated		400,000	125,000		65,000	65,000		65,000		65,000
4 Skate Park Reconstruction	P7 Updated		80,000			525,000	525,000		525,000		525,000
5 Gym Floor Replacement	G1 Updated		75,000			80,000	80,000		80,000		80,000
6 General Govt/Police Tech	G1 Updated		80,000			80,000	80,000		80,000		80,000
7 Tech-Two Police Servers	G2 Updated		200,000		1,800,000	2,000,000	2,000,000		2,000,000		2,000,000
8 Future Campus Costs & Impr											
9 <b>Total Gen Govt Projects</b>		<b>108,694</b>	<b>885,000</b>	<b>125,000</b>	<b>1,910,000</b>	<b>3,028,694</b>	<b>3,028,694</b>	<b>0</b>	<b>3,028,694</b>		<b>3,028,694</b>

## Fund 320 - Public Works Capital Projects

Project		Source of Revenue					Source of Expenditures				
CIP #	Note	Beg C&I	REET I Trf In	Grants-KC Fld Contrl	Developer	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Gen Street Improvements	T1 Updated		50,000			50,000	50,000		50,000		50,000
2 Grant Matching-Streets	T2 Updated		100,000			100,000	100,000		100,000		100,000
3 Downtown Public Parking-Eng.	T8 Carry-over	25,000				25,000	25,000		25,000		25,000
4 Downtown Ped & Bike Study	T14 Updated		40,000			40,000	40,000		40,000		40,000
5 Baker St Sidewalks	T15 Seek Grts										
6 Sawyer/Wood Sidewalks-Desg	T16 Updated		103,000			103,000	103,000		103,000		103,000
7 Covington Creek Bridge	T17 updated			2,293,500		2,293,500	2,293,500		2,293,500		2,293,500
9 <b>Total PW Capital Projects</b>		<b>25,000</b>	<b>293,000</b>	<b>2,293,500</b>	<b>0</b>	<b>2,611,500</b>	<b>2,611,500</b>	<b>0</b>	<b>2,611,500</b>		<b>2,611,500</b>

## 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 Rehab	W1 Update				300,000	300,000	300,000		300,000		300,000
3 <b>Total WSFFA Projects</b>					<b>370,000</b>	<b>370,000</b>	<b>370,000</b>		<b>370,000</b>		<b>370,000</b>

## Water Capital Projects - 404

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In Wtr Res	Conn Chg/Int Inc/Trf Op	Trf in ARPA/REET II	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Fire Flow Loop/N Com-RII/Wtr	W2 Updated		400,000		500,000	900,000	900,000		900,000		900,000
2 3rd Ave. Wtr Main Impr/ARPA.	W2 Updated				850,000	850,000	850,000		850,000		850,000
3 4.3 Mil Gal tank Mtc	W3 Carryover	35,000				35,000	35,000		35,000		35,000
4 Morganville N Wtr Mains	W6 Seek Grnt										
5 .5 MG Res Recoat	W7 defer										
6 Telemetry System Imp	W10		10,000			10,000	10,000		10,000		10,000
7 Wtr Power Gen Facility	Carryover	52,000				52,000	52,000		52,000		52,000
8 Water Capital Reserve Fund		663,190		230,500		893,690		410,000	410,000	483,690	893,690
9 <b>Total Water Capital Projects</b>		<b>750,190</b>	<b>410,000</b>	<b>230,500</b>	<b>1,350,000</b>	<b>2,740,690</b>	<b>1,847,000</b>	<b>410,000</b>	<b>2,257,000</b>	<b>483,690</b>	<b>2,740,690</b>



## Fund 408 - Sewer Capital Projects

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In Sewer Res	Trf fr Swr Op	Int & Conn Chg	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Cedarbrook- Study	S1	35,000				35,000	35,000		35,000		35,000
2 Morganville PS Valve/Grease	Added		15,000			15,000	15,000		15,000		15,000
3 Sewer Reserves		290,630			30,300	320,930		15,000	15,000	305,930	320,930
4 <b>Total Sewer Capital Projects</b>		<b>325,630</b>	<b>15,000</b>	<b>0</b>	<b>30,300</b>	<b>370,930</b>	<b>50,000</b>	<b>15,000</b>	<b>65,000</b>	<b>305,930</b>	<b>370,930</b>

## Fund 412 - Stormwater Capital Projects

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Storm Capt Trf.	State DOE Grant	Trf from Storm Op	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1 Covington Creek Culv-Eng/Const	T17										
2 Stormwrt Mgmt Act- Plan	D4		100,000	50,000		150,000	150,000		150,000		150,000
3 Storm Capital Res Fund	New	50,000			60,000	110,000		100,000	100,000	10,000	110,000
4 <b>Total Stormwater Capital Prj.</b>		<b>50,000</b>	<b>100,000</b>	<b>50,000</b>	<b>60,000</b>	<b>260,000</b>	<b>150,000</b>	<b>100,000</b>	<b>250,000</b>	<b>10,000</b>	<b>260,000</b>



2022 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 Administrator	1.00	-	1.00	-	-	-	-	
<b>2 Total Court</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
3 Court Administrator	1.00	-	1.00	-	-	-	-	
4 Judicial Specialist II	1.50	-	1.50	-	-	-	-	
5 Judicial Specialist I	0.00	-	-	-	-	-	-	
<b>6 Total Court</b>	<b>2.50</b>	<b>0.00</b>	<b>2.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
7 City Clerk/HR Manager	1.00	-	0.70	-	0.10	0.10	0.10	
8 Deputy City Clerk	1.00	-	0.50	0.13	0.13	0.12	0.12	
9 Finance Director	1.00	-	0.70	-	0.10	0.10	0.10	
10 Deputy Finance Director	1.00	-	0.72	-	0.09	0.10	0.09	
11 Senior Accountant	2.00	-	1.20	0.08	0.24	0.24	0.24	
12 Accounting Clerk/Utility Billing Specialist	1.00	-	-	-	0.55	0.20	0.25	
13 Administrative Assistant II	1.00	-	0.32	0.05	0.30	0.25	0.08	
14 Information Service Manager	1.00	-	0.68	0.02	0.11	0.11	0.08	
15 Communications & Info Svs/Admins Sup Tech I	1.00	-	0.68	0.02	0.11	0.11	0.08	
<b>16 Total Administration</b>	<b>10.00</b>	<b>0.00</b>	<b>5.50</b>	<b>0.30</b>	<b>1.73</b>	<b>1.33</b>	<b>1.14</b>	
17 Police Chief	1.00		1.00					
18 Police Commander	1.00		1.00					
19 Sergeant	2.00		2.00					
20 Police Officers	8.50		8.50					
21 Police Records Coordinator	1.00		1.00					
22 Police Clerk	1.00		1.00					
<b>23 Total Police Department</b>	<b>14.50</b>	<b>0.00</b>	<b>14.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
24 MDRT & Economic Dev Director	1.00	1.00						
25 Construction Inspector Supervisor	1.00	1.00						
26 Construction Inspector	1.00	1.00						
27 Senior Accountant	0.75	0.75						
<b>28 Total MDRT Review Team</b>	<b>3.75</b>	<b>3.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
29 Community Dev/Nat Resources Director	1.00		1.00					
30 Building Official	1.00		1.00					
31 Code Compliance Officer/Building Inspector	2.00		2.00					
32 Sr. Planner	1.00		1.00					
33 Permit Technician	2.00		2.00					
34 Assistant Planner/Permit Technician	1.00		1.00					
<b>35 Total Community Development</b>	<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
36 Public Works Director	1.00		0.05	0.25	0.28	0.20	0.22	
37 Operations & Maintenance Superintendent	1.00		0.04	0.22	0.28	0.22	0.24	
38 Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25	
39 Facilities Equipment Coordinator	1.00		0.80	0.05	0.05	0.05	0.05	
40 Public Works Administrative Asstant III	1.00		0.10	0.25	0.40	0.10	0.15	
41 Utilities Operator	2.00		0.08	0.42	0.56	0.44	0.50	
41 Utility Worker II	2.00		0.20	0.40	0.50	0.40	0.50	
42 Utility Worker I	1.00		0.10	0.20	0.25	0.20	0.25	
43 Gym Maintenanancel (hourly)	0.17		0.17					
44 Utility Worker Seasonal (hourly)	0.75		0.35	0.15	0.15		0.11	
<b>45 Total Public Works</b>	<b>10.92</b>	<b>0.00</b>	<b>1.89</b>	<b>2.19</b>	<b>2.72</b>	<b>1.86</b>	<b>2.27</b>	
<b>46 Total Budget Positions (FTE's)</b>	<b>50.67</b>	<b>3.75</b>	<b>33.39</b>	<b>2.49</b>	<b>4.45</b>	<b>3.19</b>	<b>3.41</b>	

Budgeted 2022 Positions	2022 Salary Schedule BOLD = Filled Positions	Step 1	Step 2	Step 3	Step 4	5 & On
✓	City Administrator	9,625	9,939	10,415	10,792	11,173
	Assistant City Administrator	8,274	8,688	9,102	9,515	9,929
	City Attorney	8,406	8,826	9,267	9,730	10,217
✓	<b>Court Administrator</b>	6,297	6,613	6,943	7,290	7,655
✓	<b>Judicial Specialist II</b>	4,124	4,469	4,812	5,157	5,500
	Judicial Specialist I (hourly)	21.63	23.45	25.25	27.05	28.84
✓	Human Resources Director	8,015	8,444	8,872	9,302	9,732
✓	<b>City Clerk/HR Manager</b>	8,015	8,444	8,872	9,302	9,732
✓	<b>Deputy City Clerk</b>	4,809	5,146	5,482	5,817	6,154
✓	<b>Finance Director</b>	8,754	9,192	9,651	10,133	10,641
✓	<b>Deputy Finance Director</b>	7,182	7,496	7,905	8,314	8,723
✓	<b>Senior Accountant</b>	5,414	5,685	5,969	6,267	6,579
✓	<b>Accounting Clerk/Utility Billing Specialist</b>	4,469	4,694	4,929	5,174	5,432
✓	Administrative Assistant II	4,044	4,246	4,458	4,680	4,915
	Administrative Assistant I	2,427	2,620	2,813	3,007	3,199
	Accounts Payable Clerk (hourly)	23.51	24.70	25.94	27.22	28.59
	Accountant 1 Journey (hourly)	17.11	17.95	18.85	19.80	20.79
✓	<b>Information Services Manager</b>	7,819	8,271	8,722	9,172	9,624
✓	<b>Communications &amp; Info Svcs/Admin Sup.Tech I</b>	4,044	4,246	4,458	4,680	4,915
✓	<b>Police Chief</b>	11,023	11,399	11,854	12,154	12,590
✓	<b>Police Commander</b>	9,901	10,245	10,547	10,848	11,197
✓	<b>Police Sergeant</b>	8,929	9,430	-	-	-
✓	<b>Police Officer</b>	5,424	6,079	6,735	7,391	8,012
✓	<b>Police Records Coordinator</b>	4,809	5,146	5,482	5,817	6,154
✓	<b>Police Clerk</b>	4,138	4,345	4,562	4,791	5,029
	Police Clerk (hourly)	23.88	25.06	26.32	27.63	29.02
✓	<b>MDRT &amp; Economic Director</b>	8,634	9,066	9,520	9,995	10,496
✓	<b>Construction Inspector Supervisor</b>	7,443	7,872	8,302	8,730	9,160
✓	<b>Construction Inspector</b>	6,256	6,617	6,978	7,338	7,698
✓	<b>MDRT Senior Accountant (hourly)</b>	29.25	30.70	32.24	33.87	35.55
	MDRT Planner (hourly)	26.73	28.60	30.48	32.34	34.22
✓	<b>Community Dev/Nat Resources Director</b>	8,634	9,066	9,520	9,995	10,496
✓	<b>Building Official</b>	7,443	7,872	8,302	8,730	9,160
✓	<b>Code Compliance Officer/Building Inspector</b>	5,299	5,564	5,843	6,135	6,441
✓	<b>Senior Planner</b>	5,724	6,009	6,311	6,625	6,957
	Permit Technician Supervisor	6,158	6,439	6,719	6,998	7,278
✓	<b>Permit Technician</b>	5,052	5,408	5,760	6,114	6,465
	Permit Technician (hourly)	29.15	31.20	33.23	35.27	37.30
✓	Assistant Planner / Permit Technician	4,809	5,146	5,482	5,817	6,154
	Parks Department Director	7,723	8,136	8,550	8,964	9,377
✓	<b>Public Works Director</b>	8,634	9,071	9,525	10,002	10,502
✓	<b>Operations &amp; Maintenance Superintendent</b>	7,443	7,872	8,302	8,730	9,160
✓	<b>Capital Projects Program Manager</b>	7,163	7,521	7,896	8,292	8,706
✓	<b>Facilities Equipment Coordinator</b>	5,074	5,408	5,760	6,114	6,465
✓	<b>Public Works Administrative Asst. III</b>	4,772	5,012	5,263	5,525	5,803
✓	<b>Public Utilities Operator</b>	5,402	5,671	5,954	6,253	6,565
✓	<b>Utility Worker II</b>	4,827	5,069	5,321	5,588	5,867
✓	<b>Utility Worker I</b>	4,100	4,305	4,520	4,743	4,983
✓	Utility Worker Seasonal (hourly)	18.00	21.00	-	-	-



# CITY OF BLACK DIAMOND

## 2021 Calendar for 2022 Budget Meetings

*As Passed by Resolution 21-1433*

	Process	Work Study	City Council	State Law Limitations
1	Budget CALL: 2022 Budget requests and instructions go out to all departments			Sep 13
2	2022 Estimates to be filed with Finance/ City Clerk			Sep 27
3	<u>Special Meeting</u> Work study 6pm - CAO provides Council with current info on Revenue from all sources as adopted in 2021 Budget, provides the Clerk's proposed Prelim 2022 Budget for General Fund and 2022 Budget totals for all funds including debt service & possible Revenue for Property Taxes.	Sep 30		Oct 01
4	City Clerk Submits to CAO the proposed prelim 2022 budget setting forth the complete financial program			Oct 04
5	Work study- Special Meeting – 5:30 – General Fund Budget REV and EXP for Public Safety, Community Development, Parks etc. & possible Property Taxes increases.	Oct 21		Oct 15 – Nov 15
6	<u>Work study- Special Meeting</u> – 5:30 – Public Works 2022 Budgets for REV and EXP for Street, Water, Sewer, Stormwater, REET I&I and Gen Govt, Utilities, Capital Projects, and Debt Service.	Oct 28		Oct 15 – Nov 15
7	Mayor prepares 2022 Preliminary Budget and message and files with Council and Clerk			Nov 02
8	City Clerk publishes notice of Public Hearing on 2022 Budget and filing of Preliminary Budget – once a week for two consecutive weeks			Nov 01 - Nov 18
9	Preliminary 2022 Budget Document made available to Public by November 3, 2021.			Nov 20
10	<u>Work study</u> 6:00- G/F 2022 Revenue Review and Possible Property Tax Increase & Ordinances	Nov 04		Nov 01 – Nov 30
11	1st Public Hearing on 2022 Revenue Sources including possible increases in Property Taxes, & two Property Tax Ordinances.		Nov 04	Nov 01 – Nov 30
12	Council adopts two 2022 Property Tax Ordinances & send to King County by Nov 30, 2021		Nov 18	Nov 30
13	City Council Holds 2 <sup>nd</sup> Public Hearing on 2022 Prelim Budget		Nov 18	Nov 01 – Nov 30
14	Special Meeting on Tuesday 7:00 -Council holds Final Budget Hearing on 2022 Budget		Nov 30	Dec 06
15	<u>Special Meeting</u> – City Council adopts Final 2022 Budget		Nov 30	Dec 31
16	Special Meeting- Council amends 2021 Budget		Nov 30	Dec 31