



**CITY OF BLACK DIAMOND**  
**December 4, 2017 Special Meeting Agenda**  
25510 Lawson Street, Black Diamond, Washington

**7:00 P.M. – CALL TO ORDER, FLAG SALUTE, ROLL CALL**

**PUBLIC COMMENTS:** Persons wishing to address the City Council regarding items of new business are encouraged to do so at this time. When recognized by the Mayor, please come to the podium and clearly state your name. Please limit your comments to 3 minutes. If you desire a formal agenda placement, please contact the City Clerk at 360-886-5700. Thank you for attending.

**PUBLIC HEARINGS:**

**1) AB17-068 – Final Public Hearing on 2018 Preliminary Budget**

Ms. Miller

**2) ADJOURNMENT**

# CITY COUNCIL AGENDA BILL

City of Black Diamond  
Post Office Box 599  
Black Diamond, WA 98010

ITEM INFORMATION		
<b>SUBJECT:</b>	<b>Agenda Date: December 4, 2017</b>	<b>AB17-068</b>
<b>Final Public Hearing on 2018 Preliminary Budget</b>	Mayor Carol Benson	
	City Administrator	
	City Attorney David Linehan	
	City Clerk – Brenda L. Martinez	
	Com Dev/Nat Res – Andy Williamson	
	Finance – May Miller	<b>X</b>
	MDRT/Ec Dev – Andy Williamson	
	Police – Chief Kiblinger	
Cost Impact (see also Fiscal Note): \$	Public Works – Seth Boettcher	
Fund Source: --	Court – Stephanie Metcalf	
Timeline:		
<b>Agenda Placement:</b> <input checked="" type="checkbox"/> Mayor <input checked="" type="checkbox"/> Two Councilmembers <input type="checkbox"/> Committee Chair <input type="checkbox"/> City Administrator		
<b>Attachments: 2018 Preliminary Budget including Salary Schedule</b>		
<p>SUMMARY STATEMENT:</p> <p><b>Councilmembers Deady and Edelman have placed this item on the agenda</b></p> <p>This is the final public hearing on the preliminary 2018 Budget for both the revenues and expenditures for all funds.</p> <p>The 2018 preliminary Budget is in balance for all operating and capital funds. The budget for the General Fund totals \$7,514,474, which includes the budgeted ending fund balance of \$1,044,226. This balance is 19% of budgeted expenditures, which exceeds the policy recommended 10%. The State Auditor’s Office measure a city’s on-going “fitness” by making sure we maintain a continuing secure fund balance.</p> <p>The 2018 preliminary Budget focused on Public Safety for Police, Fire, Courts and Emergency Services.</p> <p>Building activity is also expected to increase in 2018 with in-fill development permits for residential and commercial received by Community Development Department as well as the beginning of activity in the Master Planned Development. With revenue from the plan checks and building permits, a Building Official position is funded as the only new position in the 2018 Budget.</p> <p>The 2018 preliminary Budget is a conservative budget, as ongoing revenues need to support any other new positions. This will not be realized until homes or businesses are built and occupied in future years. We must guard against incurring additional on-going costs until there are actual long-term revenue streams in place to sustain additional positions.</p> <p>Black Diamond has held workstudy meetings with Council on Sept, 28, Oct 19, Oct 28, and Nov. 9<sup>th</sup>, 2017.</p> <p>Public Hearings were held on November 9, Nov. 16 and December 4, 2017.</p>		

Public participation and input is encouraged throughout the process. The 2018 preliminary Budget can be viewed at the city's website and is also available for purchase at the front counter of City Hall. No action is expected at this Public Hearing.

FISCAL NOTE (Finance Department): The Mayor's Preliminary 2018 Budget includes balanced sources and uses for each operating and Capital Fund.

COUNCIL COMMITTEE REVIEW AND RECOMMENDATION:

RECOMMENDED ACTION: **Public hearing only.**

**RECORD OF COUNCIL ACTION**

<i>Meeting Date</i>	<i>Action</i>	<i>Vote</i>
December 4, 2017		

***Black  
Diamond  
Preliminary  
Budget***

**2018**

*Celebrating Pacific Northwest Wildlife*



David Shaffer  
www.nwf.org/PhotoContest

***Black Bear Cubs***

*If you spend time outdoors, your chances of seeing a black bear in Washington are fairly good.*

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*Photos in this document are courtesy of the National Wildlife Federation*

\*\*\*\*\* *From the Mayor's Desk* \*\*\*\*\*

October 30, 2017

City Council and Black Diamond Residents,

It is my pleasure and honor as the Mayor of the City of Black Diamond to present the 2018 Preliminary Budget to both the City Council and the community at large. I along with staff have worked very hard to bring forward a balanced budget and I believe this document does an excellent job of blending values and goals with the financial realities that must always be taken into account.

The total 2018 Preliminary Budget for both Operating and Capital totals \$18,226,427, with the General Fund portion at \$7,514,474. The General Fund includes a budgeted increase to the Ending Cash and Investment Balance, budgeted at \$1,044,226. This amount equals 19% of operating expenditures which exceeds the policy adopted of at least a 10% ending balance. This is important as the State Auditors measure a city's on-going "fitness" by making sure we maintain the budgeted ending balance within policy.

The General Fund, which is the main operating fund of the city, continues to support the safety of our citizens as a priority, with 52.4% of its budget planned for Police, Fire, and the Courts. 100% of property tax and other revenues are used to fund Public Safety.

The Police Department will continue to provide quality service with all budgeted patrol positions filled, including the addition of an officer in the 2017 Budget. The 2018 Police Budget includes additional emphasis on truck and traffic safety, as building construction increases, and the first debt payment for the 2017 purchase of four new police vehicles. Local and federal grants continue to support boating safety on Lake Sawyer, while donations help with the Dare program at the Black Diamond Elementary school.

Funds are also budgeted for the purchase of a new Fire Engine in 2018. This is a long-awaited item and is funded by use of growth related Fire Impact Fees and a supporting city match.

Our Courts have also seen the effects of growth and risk in the community, and Court days are budgeted to double in 2018. This will be overseen by a new Judge effective January 1, 2018. A new State Grant will help pay for increased Public Defense costs for indigent residence.

Another priority in the 2018 Budget is to provide the staffing needed to review and inspect the increase in building activity in Black Diamond. With the approval of the first phase of the Master Planned Development in October 2017, the 10 Trails (formerly known as the Villages) development is set to begin processing permits and begin building residential and commercial projects for approved sections of their development. Also, several new inquiries and permits for both in-fill residential and commercial building are keeping the Community Development Department busy. A new Building Official is the only new position included in the 2018 General Fund Budget and is supported by the building related fees collected.

We were fortunate in 2017 to see the completion of a new Traffic Roundabout paid for entirely by the Master Planned Development. This is an efficient safety feature that benefits our citizens without any cost to the city. Also, the developer paid for a needed water line to serve 10 Trails, which benefited the homes in Morganville with increased fire flow. In 2017, the pavement of Roberts Drive which is also adding new sidewalks from Bruckners Way to City Hall will be completed. This was paid for with a State Transportation Improvement Board (TIB) Grant.

The 2018 Budget includes funds for Street Asphalt Overlay and Chip Seal Projects planned to be funded with State Grants. Funds are also included for Park trails and purchase of a new Cemetery Niche. Several grants have been obtained to begin work on the North Commercial Storm Water Pond project. Completion of the city's Comp Plan and Water Comp Plan are anticipated and included in the 2018 Budget.

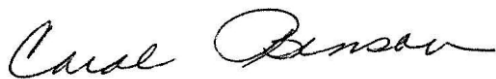
Sustaining the budget for maintenance and operation of the Street and Utility Funds is of continuing importance. The Transportation Benefit District's \$20 car tab fee will provide the second full year of funds that support such activity as roadway striping, traffic signage, pothole repair, street lights, pavement, signals, sidewalks and road safety improvements.

The Water, Sewer and Stormwater Operation 2018 budgets are also in balance. The Sewer Operating 2018 budget includes a city-share Sewer rate increase planned for the second half of the year. A first quarter Rate Study is planned to evaluate this needed increase to cover state and city utility taxes and other operating costs.

A conservative 2018 Preliminary Budget is presented this year, as only minimal growth in sustainable revenue is expected in 2018. To that end we must guard against increasing operating costs until actual long-term revenue streams are in place to sustain any increase in new staffing.

I thank you in advance for your review and consideration of this preliminary budget and I look forward to your input. I also want to thank City Staff for their hard work and dedication to develop a balanced 2018 Preliminary Budget within the resources we have. I am proud that the city has maintained a level of service which makes Black Diamond a better place to live, work, play and do business.

Sincerely,



Mayor



**Black Diamond Elected Officials**

Mayor  
Carol Benson  
Expires 12/31/2017

Position 3  
Janie Edelman  
Expires 12/31/2019

Position 1  
Tamie Deady  
Expires 12/31/2019

Position 4  
Brian Weber  
Expires 12/31/2017

Position 2  
Erika Morgan  
Mayor Pro-tem  
Expires 12/31/17

Position 5  
Pat Pepper  
Expires 12/31/2019



The **Pileated Woodpecker** (*Dryocopus pileatus*) is a large woodpecker native to North America. This crow-sized bird normally inhabits deciduous forests in eastern North America, but are also seen here and in other parts of the Pacific coast. It is the second-largest woodpecker in the United States.



**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.

The city is on the verge of growth. At 4,335 citizens, population projections may reach above 20,000 in the next 20 years. Over past years, major annexations have increased the population and acreage of Black Diamond. The annexation of the Lake Sawyer area in 1998 doubled the number of citizens. More recent annexations in the city's urban growth area have increased the city's size by approximately 1,600 acres.

**Form of Government**

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

**Budget Process**

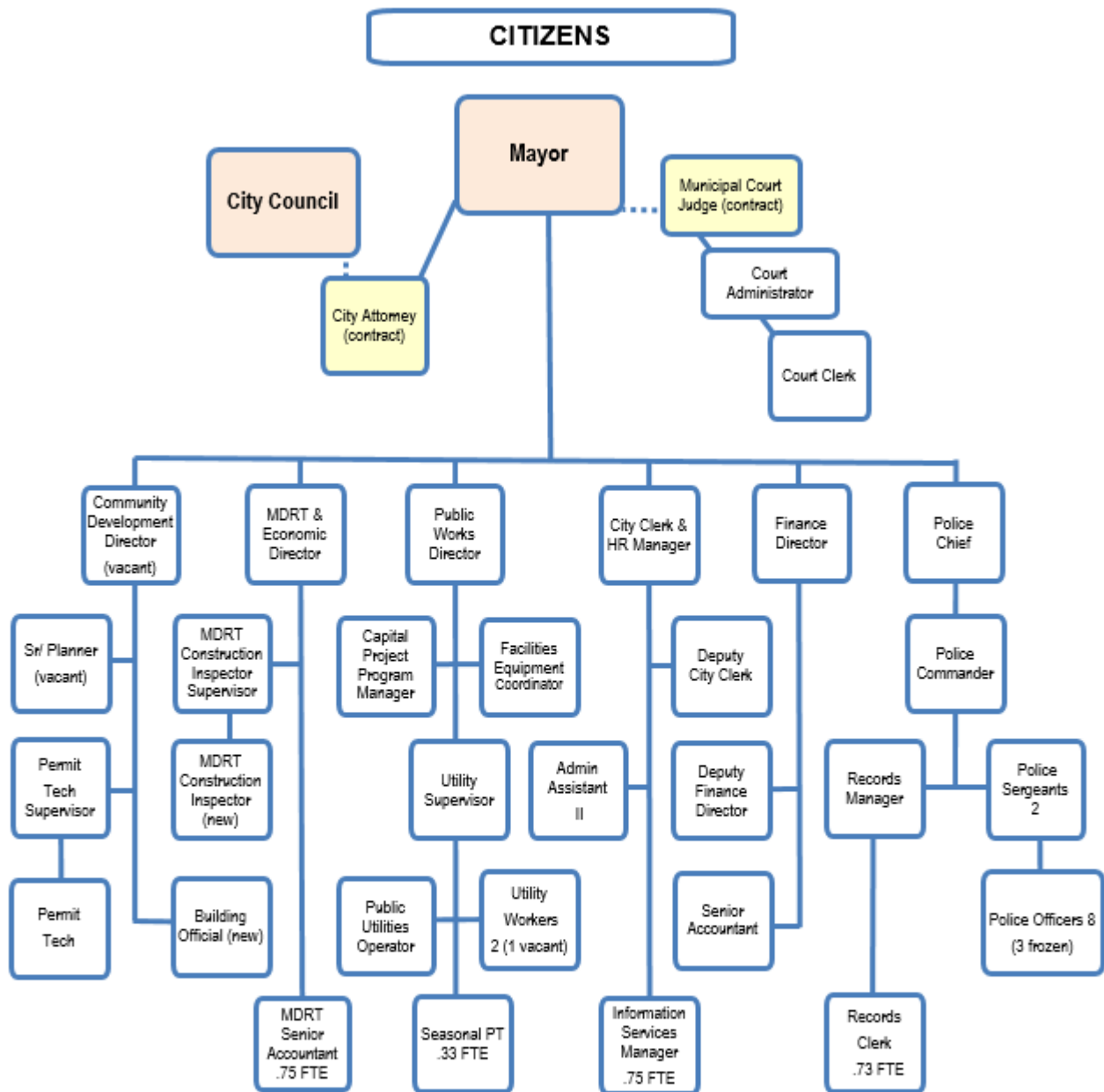
Budgeting is an essential element of the financial planning, control and evaluation process of government. The planning process involves determining the types and levels of services to be provided by the various departments, programs and functions.

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 structure, limiting uses outside of each fund. Funds are segregated to carry on specific objectives. Funds are budgeted on a cash basis in accordance with the Revised Code of Washington, RCW 35.33. Appropriations in the operating fund budgets constitute maximum expenditure authorizations during the year and cannot be legally exceeded until subsequently amended by the City Council.

**How Black Diamond Serves the Community**

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

City of Black Diamond Preliminary 2018 Organization Chart



This Chart represents budgeted positions for 2018 =35.56 FTE

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

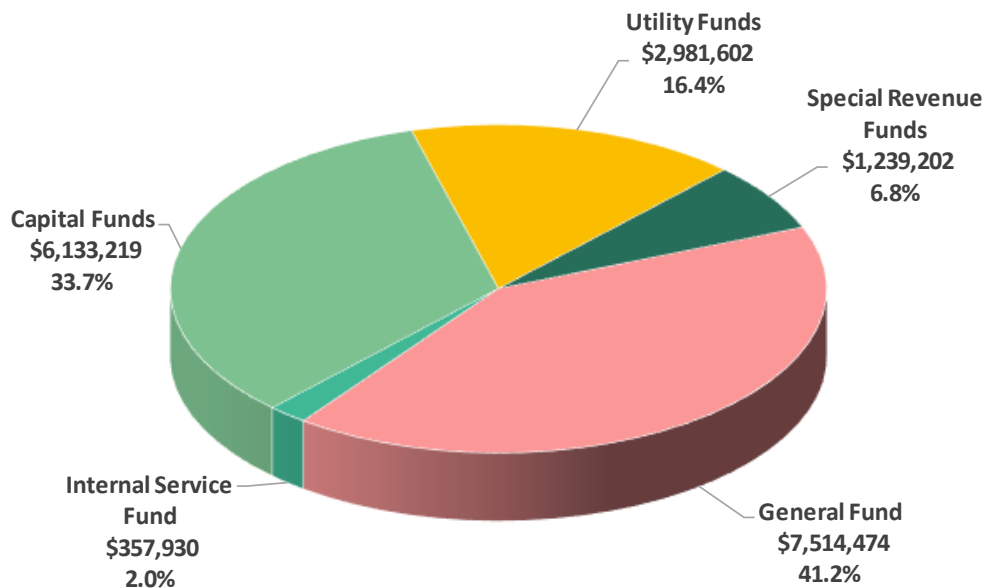
Black Diamond is served by Mountain View Fire and Rescue

- Elected Positions
- Contract

**Combined 2018 Preliminary Budget - All Funds**

	Beginning Fund Balance	2018 Revenue	Total Sources	2018 Expenditures	Ending Fund Balance	Total Uses
<b>1 General Fund 001</b>	1,161,717	6,352,757	7,514,474	6,470,248	1,044,226	7,514,474
<b>2 Special Revenue Funds</b>						
3 101 Street Fund	120,415	282,160	402,575	283,263	119,312	402,575
4 107 Fire Impact Fees	209,270	267,000	476,270	475,000	1,270	476,270
5 108 Trans. Benefit District Fund	15,517	110,200	125,717	120,000	5,717	125,717
6 109 Traffic Mitigation Fees	83,840	150,800	234,640	234,640		234,640
<b>7 Utility Operating Funds</b>						
8 401 Water Fund	377,248	942,500	1,319,748	1,034,514	285,234	1,319,748
9 407 Sewer Fund	130,000	1,011,180	1,141,180	1,055,976	85,204	1,141,180
10 410 Stormwater Fund	102,574	418,100	520,674	465,420	55,254	520,674
<b>11 Capital Funds</b>						
12 310 Gen. Government CIP Fund	64,939	706,500	771,439	771,439		771,439
13 and REET 1	148,850	202,000	350,850	207,500	143,350	350,850
14 320 Street CIP Fund		420,000	420,000	420,000		420,000
15 and REET 2	124,230	202,000	326,230	173,000	153,230	326,230
16 402 Water Supply and Facility Fund	70,000	2,017,000	2,087,000	2,017,000	70,000	2,087,000
17 404 Water Capital Fund	196,000	456,000	652,000	256,000	396,000	652,000
18 408 Sewer Capital Fund	403,500	107,200	510,700	180,000	330,700	510,700
19 410 Stormwater Capital Fund		1,015,000	1,015,000	1,015,000		1,015,000
<b>20 Internal Service Fund 510</b>						
21 1 - Fire Equipment Repl Fund	51,480	600	52,080	52,080		52,080
22 2 - Public Works Equip Repl Fund	247,269	49,000	296,269	90,000	206,269	296,269
23 3 - Police Equipment Repl Fund	6,531	3,050	9,581	9,581		9,581
<b>24 Total All Funds</b>	<b>3,513,380</b>	<b>14,713,047</b>	<b>18,226,427</b>	<b>15,330,661</b>	<b>2,895,766</b>	<b>18,226,427</b>

**Total Black Diamond 2018 Preliminary Budget  
\$18,226,427**



## General Fund

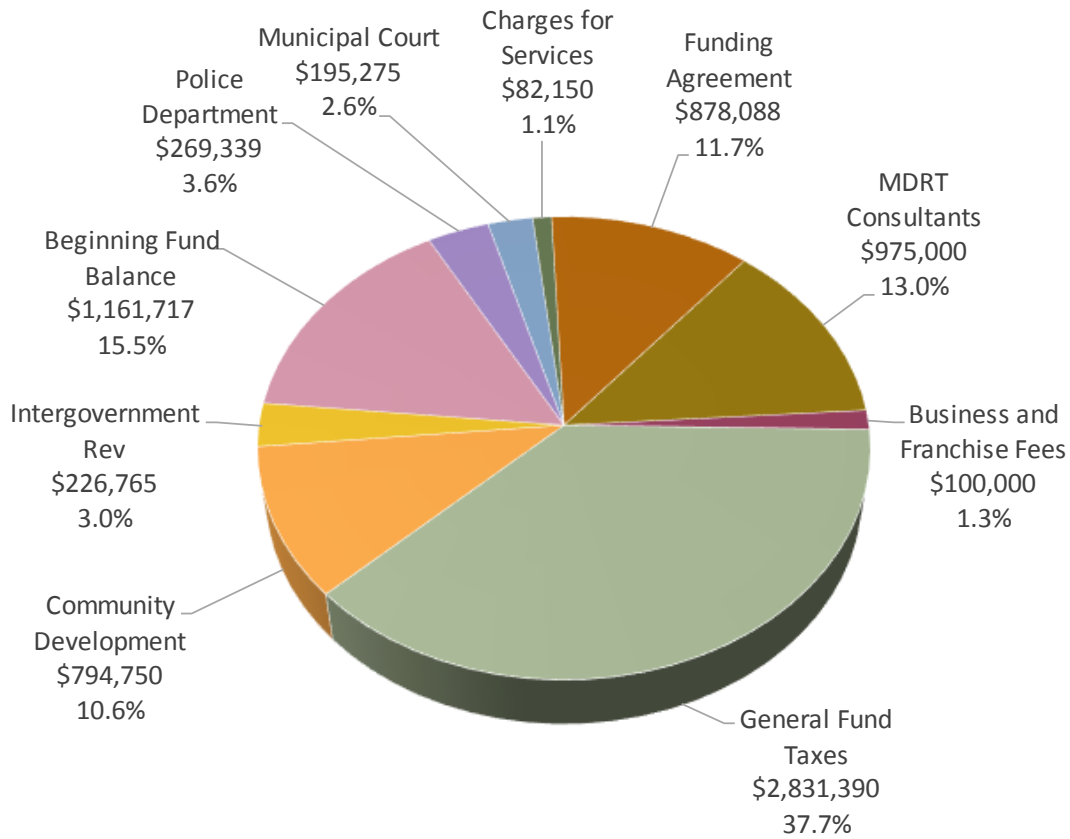
The General Fund is the primary fund of the city. It is similar to a firm's general ledger account, and records all assets and liabilities of the entity that are not assigned to a special purpose fund. It provides the resources necessary to sustain day-to-day city activities.



**Gray wolves** are protected as endangered in western parts of Oregon and Washington, but they are delisted in the eastern regions where their populations have proliferated. In Washington, wolves are concentrated in the northeast corner of the state. Seventeen out of 20 of the state's packs roam one district.

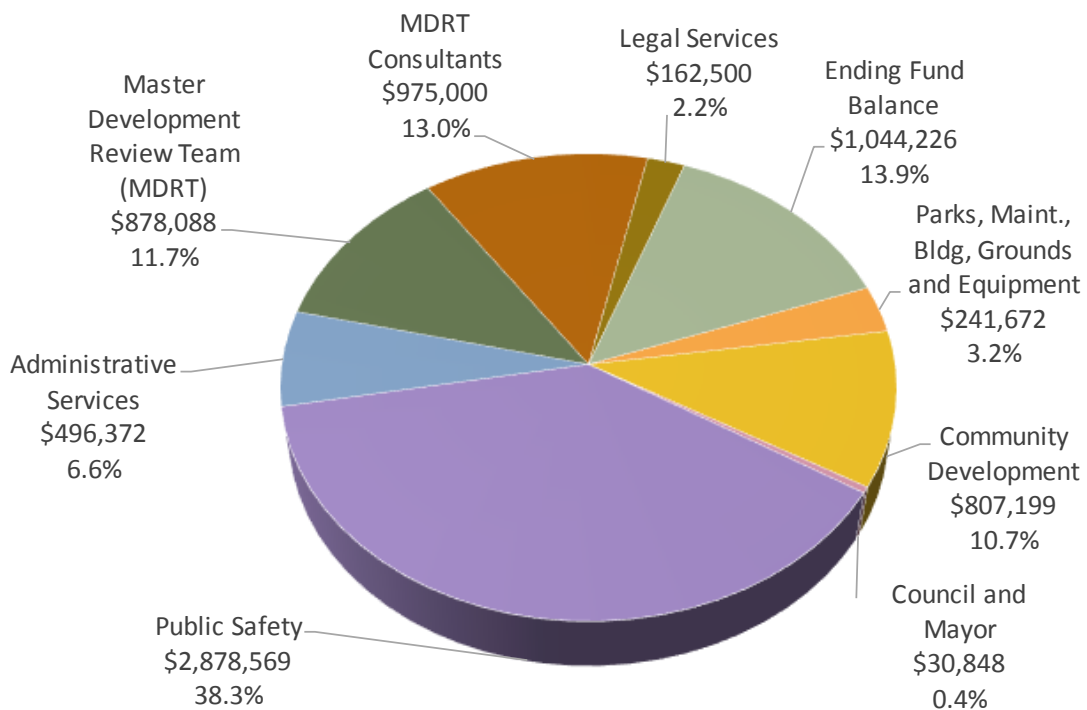
**2018 General Fund Sources**

**\$7,514,474**



**2018 General Fund Uses**

**\$7,514,474**



## General Fund Preliminary Budget 2018

	2017 Budget	2017 thru August	2017 Est. Year End	2018 Prelim Budget	2018 to 2017 Budget Diff	% Diff
<b>REVENUE</b>						
1 Total Beginning Cash and Investments	1,303,353	1,455,070	1,455,070	1,161,717	(141,636)	-10.9%
2 Property Tax	1,490,100	797,175	1,508,646	1,534,740	44,640	3.0%
3 Sales Tax	385,000	383,359	557,000	655,000	270,000	70.1%
4 Utility & Gambling Tax	603,250	433,990	611,250	641,650	38,400	6.4%
5 Business & Other Licenses & Fees	23,500	23,180	23,500	23,500	0	0.0%
6 Cable Franchise Fees	76,000	56,984	75,000	76,500	500	0.7%
7 Land Use and Permitting Fees	380,950	172,915	270,000	794,750	413,800	108.6%
8 Liquor Tax & Profits	56,481	33,317	55,657	57,265	784	1.4%
9 State Sales Tax Assistance	95,000	41,275	82,500	95,000	0	0.0%
10 KC EMS Levy, Recycle Grants & misc	66,000	60,058	66,000	74,500	8,500	12.9%
11 Police Grants, Criminal Justice and Misc.	239,447	150,061	230,000	269,339	29,892	12.5%
12 Court Fines and Fees	193,275	57,694	95,000	195,275	2,000	1.0%
13 Charges for Services	22,150	3,266	6,000	16,250	(5,900)	-26.6%
14 Parks Revenue	34,940	23,843	27,800	36,900	1,960	5.6%
15 Cemetery Fees & Charges	12,600	4,920	5,000	12,600	0	0.0%
16 Miscellaneous Revenue	8,850	12,562	12,000	16,400	7,550	85.3%
17 Subtotal Operating Revenue	4,990,896	3,709,669	5,080,423	5,661,386	670,490	13.4%
18 Funding Agreement-MDRT	829,475	379,420	708,475	878,088	48,613	5.9%
19 Total Operating Revenue	5,820,371	4,089,089	5,788,898	6,539,474	719,103	12.4%
20 Developer Reimb-MDRT Consultants	438,000	340,644	677,000	975,000	537,000	122.6%
21 Total General Fund Sources	6,258,371	4,429,734	6,465,898	7,514,474	1,256,103	20.1%
<b>EXPENDITURES</b>						
23 Legislative-Council	15,814	6,855	13,314	15,881	67	0.4%
24 Executive-Mayor	14,877	9,191	13,477	14,967	90	0.6%
25 Admin Services (City Clerk/HR/Fin/IT/Cent Svc)	458,757	277,976	445,259	496,372	37,615	8.2%
26 Legal Services - General/Union Contracts	90,000	30,985	83,000	72,500	(17,500)	-19.4%
27 Legal Services - Lawsuits and Public Disclosure	20,000	100,949	200,000	90,000	70,000	350.0%
28 Legal - Prosecutor and Public Defender	61,250	33,750	53,750	85,250	24,000	39.2%
29 Municipal Court	232,041	118,929	199,041	280,055	48,014	20.7%
30 Police Department	1,897,480	1,102,032	1,747,480	1,944,007	46,527	2.5%
31 Fire Department	534,905	257,665	515,905	540,300	5,395	1.0%
32 EMS/Recycle/Air Quality/Mental Hlth/Anim Cont	29,466	15,110	20,500	28,957	(509)	-1.7%
33 Master Development Review Team	748,975	434,856	677,975	878,088	129,113	17.2%
34 Community Development	480,608	198,775	439,973	807,199	326,591	68.0%
35 Facilities Department	124,593	79,779	121,093	124,931	338	0.3%
36 Parks Department	81,363	49,396	79,463	97,494	16,131	19.8%
37 Cemetery	18,951	9,987	16,951	19,247	296	1.6%
38 Total Operating Expenditures	4,809,080	2,726,234	4,627,181	5,495,248	686,168	14.3%
39 Developer MDRT-Consultants	438,000	295,740	677,000	975,000	537,000	222.6%
40 Total Expenditures	5,247,080	3,021,974	5,304,181	6,470,248	1,223,168	23.3%
41 Ending Cash & Investments	620,179	1,016,648	770,605	610,686	(9,493)	-1.5%
42 Designated Contingency (.375 for each 1,000 in AV)	266,112	266,112	266,112	283,540	17,428	6.5%
43 Ending Cash & Investments Developer	125,000	125,000	125,000	150,000	25,000	20.0%
44 Total Ending Cash and Investments	1,011,291	1,407,760	1,161,717	1,044,226	32,935	25.0%
45 Total General Fund Uses	6,258,371	4,429,734	6,465,898	7,514,474	1,256,103	20.1%

Functions Supported by Operating Revenue Sources					Public Safety	General Govt	MDRT
	2017 Budget	2018 Budget	\$ Change	% Change			
<b>Beginning Cash and Investments</b>	<b>1,303,353</b>	<b>1,161,717</b>	<b>(141,636)</b>	<b>-10.9%</b>		<b>1,011,717</b>	<b>150,000</b>
<b>REVENUE</b>							
<b>1 Public Safety Revenue Support</b>							
2 Property Tax	1,490,100	1,534,740	44,640	3.0%	1,534,740		
3 Utility and Gambling Tax	603,250	641,650	38,400	6.4%	641,650		
4 Criminal Justice Sales Tax	116,532	126,639	10,107	8.7%	126,639		
5 Liquor Tax & Profits	56,481	57,265	784	1.4%	57,265		
6 Court Fines and Fees	193,275	195,275	2,000	1.0%	195,275		
7 EMS Levy Taxes	56,000	57,000	1,000	1.8%	57,000		
8 Police Grants, Charges for Service, Misc	122,895	142,700	19,805	16.1%	142,700		
<b>9 Subtotal Public Safety Revenue</b>	<b>2,638,533</b>	<b>2,755,269</b>	<b>116,736</b>	<b>4.4%</b>	<b>2,755,269</b>		
<b>10 General Government Support</b>							
11 Sales Tax	385,000	655,000	270,000	70.1%		655,000	
12 Land Use and Permitting Fees	380,950	794,750	413,800	108.6%		794,750	
13 State Sales Tax Assistance	95,000	95,000	0	0.0%	95,000		
14 Recycle and Misc. Grants	10,000	22,500	12,500	125.0%		22,500	
15 Cable Franchise Fees	76,000	76,500	500	0.7%		76,500	
16 Parks and Cemetery Fees & Grants	47,540	44,500	(3,040)	-6.4%		44,500	
17 Business License Fees	23,500	23,500	0	0.0%	23,500		
18 Passports & Misc. Fees and Charges	31,020	32,650	1,630	5.3%		32,650	
<b>19 Subtotal General Govt Revenue</b>	<b>1,049,010</b>	<b>1,744,400</b>	<b>229,459</b>	<b>21.9%</b>	<b>118,500</b>	<b>1,625,900</b>	
<b>20 Subtotal Operating Revenue</b>	<b>4,990,896</b>	<b>5,661,386</b>	<b>670,490</b>	<b>13.4%</b>	<b>2,873,769</b>	<b>2,637,617</b>	<b>150,000</b>
21 Developer Funding Agreement	829,475	878,088	48,613	5.9%			878,088
<b>22 Total General Fund Operating Sources</b>	<b>5,820,371</b>	<b>6,539,474</b>	<b>719,103</b>	<b>12.4%</b>	<b>2,873,769</b>	<b>2,637,617</b>	<b>1,028,088</b>
<b>EXPENDITURES</b>							
24 Police Department	1,897,480	1,944,007	46,527	2.5%	1,944,007		
25 Fire Department	534,905	540,300	5,395	1.0%	540,300		
26 EMS Mgmt/Recycle/Air Qual/Mntl Hlth/etc.	29,466	28,957	(509)	-1.7%	28,957		
27 Municipal Court	232,041	280,055	48,014	20.7%	280,055		
28 Legal-Pros Atty & Pub Defender	61,250	85,250	24,000	39.2%	85,250		
<b>29 Subtotal Public Safety Expenditures</b>	<b>2,755,142</b>	<b>2,878,569</b>	<b>255,221</b>	<b>9.3%</b>	<b>2,878,569</b>		
30 Legislative-Council	15,814	15,881	67	0.4%		15,881	
31 Executive-Mayor	14,877	14,967	90	0.6%		14,967	
32 Admin Services (city clerk/fin/IT/cent svc)	458,757	496,372	37,615	8.2%		496,372	
33 Legal Service (General/Unions)	90,000	72,500	(17,500)	-19.4%		72,500	
34 Legal Service (Lawsuits & PDRs, etc.)	20,000	90,000	70,000	350.0%		90,000	
35 Master Dev Review Team and FF&E	748,975	878,088	129,113	17.2%			878,088
36 Community Development	480,608	807,199	326,591	68.0%		807,199	
37 Facilities-Staff, Bldgs, Equipment	124,593	124,931	338	0.3%		124,931	
38 Parks	71,363	87,494	16,131	22.6%		87,494	
39 Community Center Supplement	10,000	10,000	0	0.0%		10,000	
40 Cemetery	18,951	19,247	296	1.6%		19,247	
<b>41 Subtotal Gen Govt Expenditures</b>	<b>2,053,938</b>	<b>2,616,679</b>	<b>562,741</b>	<b>27.4%</b>	<b>0</b>	<b>1,738,591</b>	<b>878,088</b>
<b>42 Total Operating Expenditures</b>	<b>4,809,080</b>	<b>5,495,248</b>	<b>686,168</b>	<b>14.3%</b>	<b>2,878,569</b>	<b>1,738,591</b>	<b>878,088</b>
43 Ending Cash & Investment Gen Govt	620,179	610,686	(9,493)	-1.5%	(4,800)	615,486	
44 Designated Contingency	266,112	283,540	17,428	6.5%		283,540	
45 Developer Ending C & I	125,000	150,000	25,000	20.0%			150,000
<b>46 Ending C &amp; I Balance</b>	<b>1,011,291</b>	<b>1,044,226</b>	<b>32,935</b>	<b>3.3%</b>	<b>(4,800)</b>	<b>899,026</b>	<b>150,000</b>
<b>47 Total GF Operating Uses</b>	<b>5,820,371</b>	<b>6,539,474</b>	<b>719,103</b>	<b>12.4%</b>	<b>2,873,769</b>	<b>2,637,617</b>	<b>1,028,088</b>

Note: Analysis does not include MDRT Consultant Revenues and Expenses, in 2018, \$975,000.

**General Fund Revenue**

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

<b>Top Twenty General Fund Revenue Sources</b>		<b>Budget 2018</b>
1	General Property Taxes	1,534,740
2	Sales Taxes	655,000
3	Building Permits and Fees	521,500
4	Electrical Utility Tax	250,000
5	Plan Check Review Fees	190,000
6	Court Traffic Infractions	130,000
7	Local Criminal Justice Funds	120,000
8	Police Traffic School Fee	100,000
9	Sales Tax Assistance from State	95,000
10	Cable TV Utility Tax	89,000
11	Cable Franchise Fees	76,500
12	Telephone Utility Tax	75,000
13	Stormwater Utility Tax	72,000
18	Liquor Board Profits and Tax	57,265
14	KC EMS VLS Contract	57,000
15	Sewer Utility Tax	53,000
16	Water Utility Tax	50,000
17	Solid Waste Utility Tax	48,500
19	Lake Sawyer Parking Fee	25,000
20	Business License Fee	23,500



**General Fund Taxes**

Locally levied taxes represent Black Diamond’s largest portion of revenues of \$2,831,390 or 48.7% 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 14.2% increase of \$353,040 is estimated in 2018.

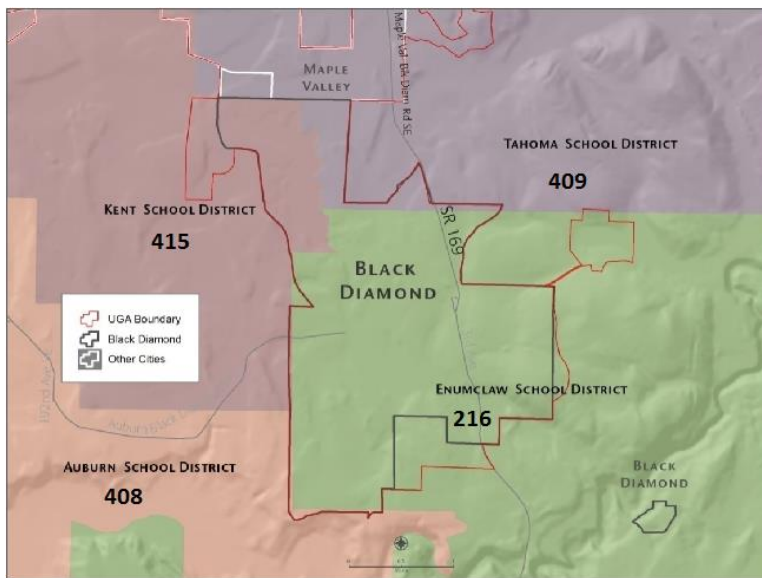
General Fund Tax Revenue	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017	2018		Budget %
					Prelim Budget	Budget \$ Change	Change inc/(dec)
1 General Property Taxes	1,460,777	1,481,893	1,490,100	1,508,646	1,534,740	44,640	3.0%
2 Sales Taxes	311,927	447,147	385,000	557,000	655,000	270,000	70.1%
3 Electrical Utility Tax	214,323	225,324	235,000	230,000	250,000	15,000	6.4%
4 Water Utility Tax	45,137	46,620	43,400	45,000	50,000	6,600	15.2%
5 Stormwater Utility Tax	64,348	66,346	66,600	66,600	72,000	5,400	8.1%
6 Sewer Utility Tax	45,400	47,192	50,400	50,400	53,000	2,600	5.2%
7 Solid Waste Utility Tax	36,716	44,744	42,000	47,500	48,500	6,500	15.5%
8 Cable TV Utility Tax	78,378	82,922	80,000	87,600	89,000	9,000	11.3%
9 Telephone Utility Tax	96,506	85,883	82,000	80,000	75,000	(7,000)	-8.5%
10 Gas Utility Tax	289	212	250	250	250		0.0%
11 Pull Tabs and Punch Board Tax	2,866	3,907	3,600	3,900	3,900	300	8.3%
<b>12 Total General Fund Taxes</b>	<b>2,356,666</b>	<b>2,532,192</b>	<b>2,478,350</b>	<b>2,676,896</b>	<b>2,831,390</b>	<b>353,040</b>	<b>14.2%</b>



**Mountain Goats (*Oreamnos americanus*),** Olympic mountain goats are non-native and tend to be more aggressive than their Cascades’ counterparts. Always keep a safe distance from them (at least 150 feet). Never follow or crowd them. If a goat approaches you, slowly move away allowing for it to safely pass.

**Property taxes** make up 54.2% of the General Fund’s tax revenue and estimated to generate \$1,534,740 in revenue for the city in 2018. 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.

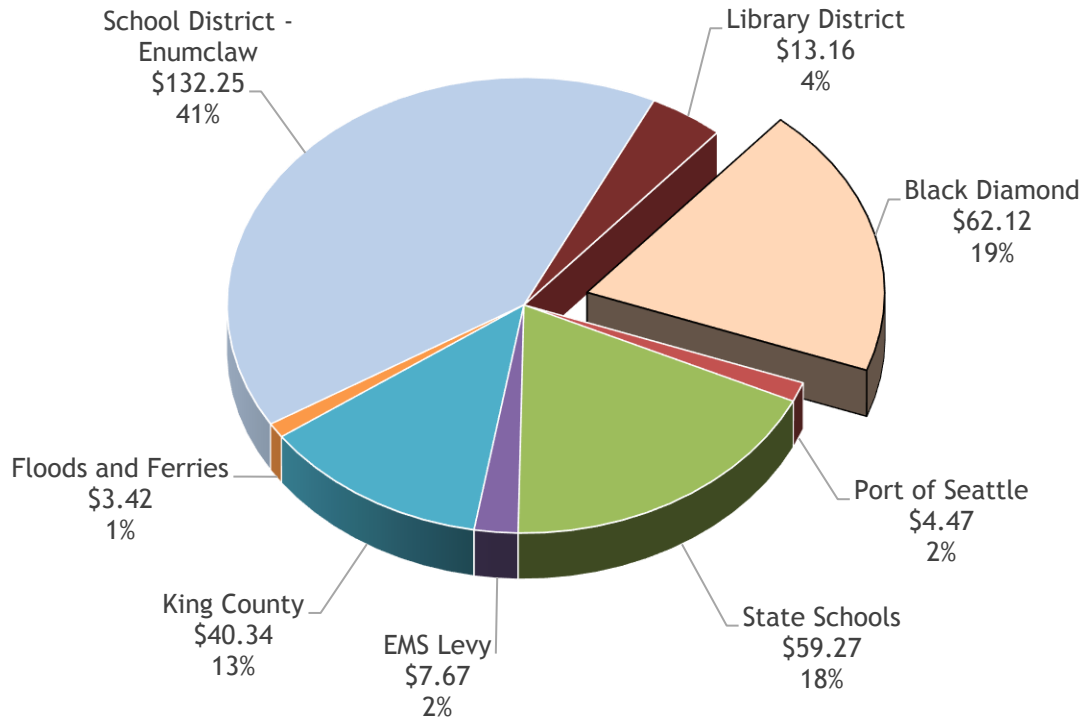
In Washington cities such as Black Diamond, property tax increases are limited to a 1% total dollar annual increase per year unless voters approve a lid-lift or larger percent increases. King County sets assessed valuation on property and calculates levy rates. Each taxing authority receives a portion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



**School Districts in Black Diamond**

The total property tax rates in Black Diamond vary because of the four different school districts within our city limits.	Enumclaw	Tahoma	Kent	Auburn
<b>2017 Rates</b>				
Local School District	4.53	5.83	4.82	6.74
Washington State for Schools	2.03	2.03	2.03	2.03
King County	1.38	1.38	1.38	1.38
City of Black Diamond	2.13	2.13	2.13	2.13
Port of Seattle	.15	.15	.15	.15
Library District	.45	.45	.45	.45
Emergency Medical Services	.26	.26	.26	.26
King County Flood Levy	.12	.12	.12	.12
<b>Total Levy Rate</b>	<b>\$11.05</b>	<b>\$12.36</b>	<b>\$11.35</b>	<b>\$13.27</b>
<i>Last Year's Levy Rate</i>	<i>11.79</i>	<i>13.13</i>	<i>12.30</i>	<i>12.79</i>

**MONTHLY 2017 Property Taxes on a \$350,000 appraised home in Black Diamond (in Enumclaw School District) Monthly Cost \$322.70**



Property Taxes 2017 King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2017 Annual Tax on a \$350,000 Home	Monthly Tax on a \$350,000 Home
Port of Seattle	.15334	1%	\$53.67	\$4.47
State Schools	2.03205	18%	\$711.22	\$59.27
EMS Levy	.26305	2%	\$92.07	\$7.67
King County	1.38294	13%	\$484.03	\$40.34
Floods and Ferries	.11740	1%	\$41.09	\$3.42
School District - Enumclaw	4.53433	41%	\$1,587.02	\$132.25
Library District	.45117	4%	\$157.91	\$13.16
Subtotal	<b>8.93</b>		<b>\$3,127.01</b>	<b>\$260.58</b>
<b>Black Diamond</b>	<b>2.12965</b>	<b>19%</b>	<b>\$745.38</b>	<b>\$62.12</b>
Total	<b>11.06</b>	<b>100%</b>	<b>\$3,827.39</b>	<b>\$322.70</b>

**PLEASE NOTE:**

2018 Property Tax rates for jurisdictions have not been finalized at the time this document was printed.

**Sales Tax** revenue for the 2018 budget is forecast to be \$655,000 or 23% of General Fund tax revenue. For every \$100 spent in Black Diamond, \$8.60 is collected by the State and is shared by various jurisdictions. These jurisdictions include our city, Washington State, King County and Criminal Justice programs. Black Diamond receives a bit less than 10% of the total.

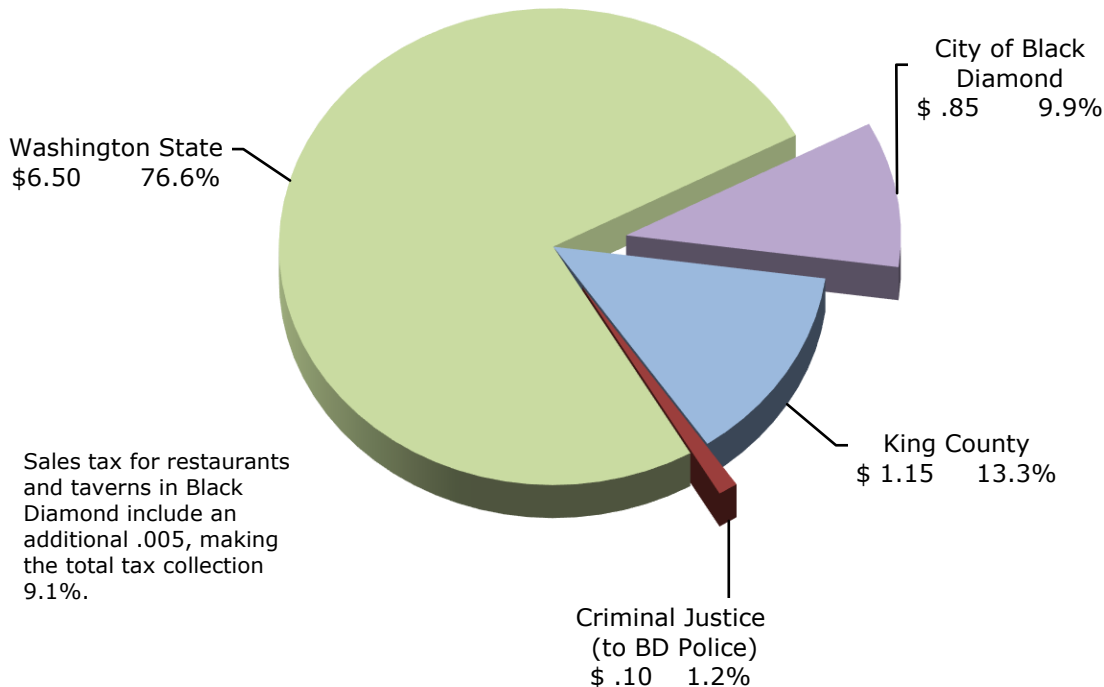
Black Diamond’s sales tax revenues are dependent on retail sales of products and services sold or delivered to Black Diamond, as well as tax on new construction material. In fact, a considerable portion of our sales taxes are collected for construction services such as installing, repairing, cleaning,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

2011	2012	2013	2014	2015	2016	2017 Est	2018 Budget
\$297,333	\$262,974	\$290,795	\$302,927	\$311,927	\$447,147	\$557,000	\$655,000

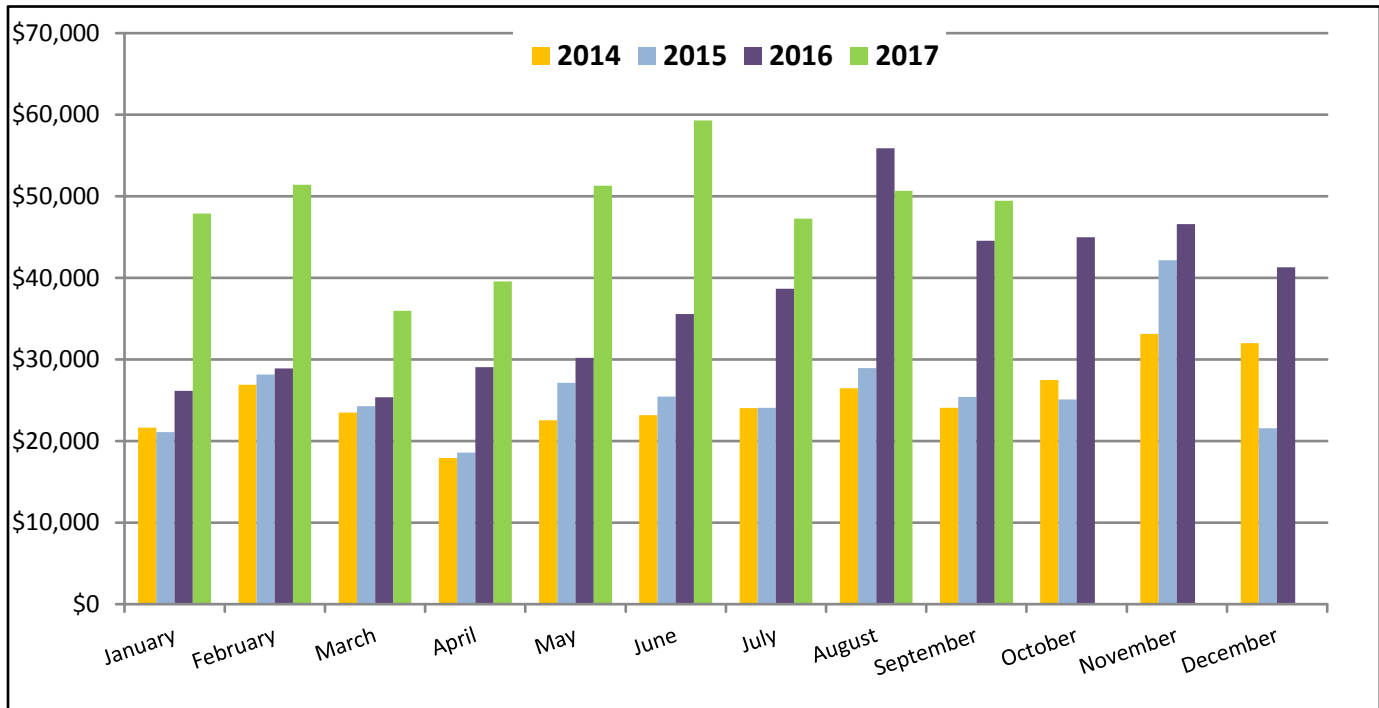
**City of Black Diamond  
2017 Sales Taxes**

Taxed amount is 8.6% of retail sales

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



**Black Diamond Sales Monthly Tax History**



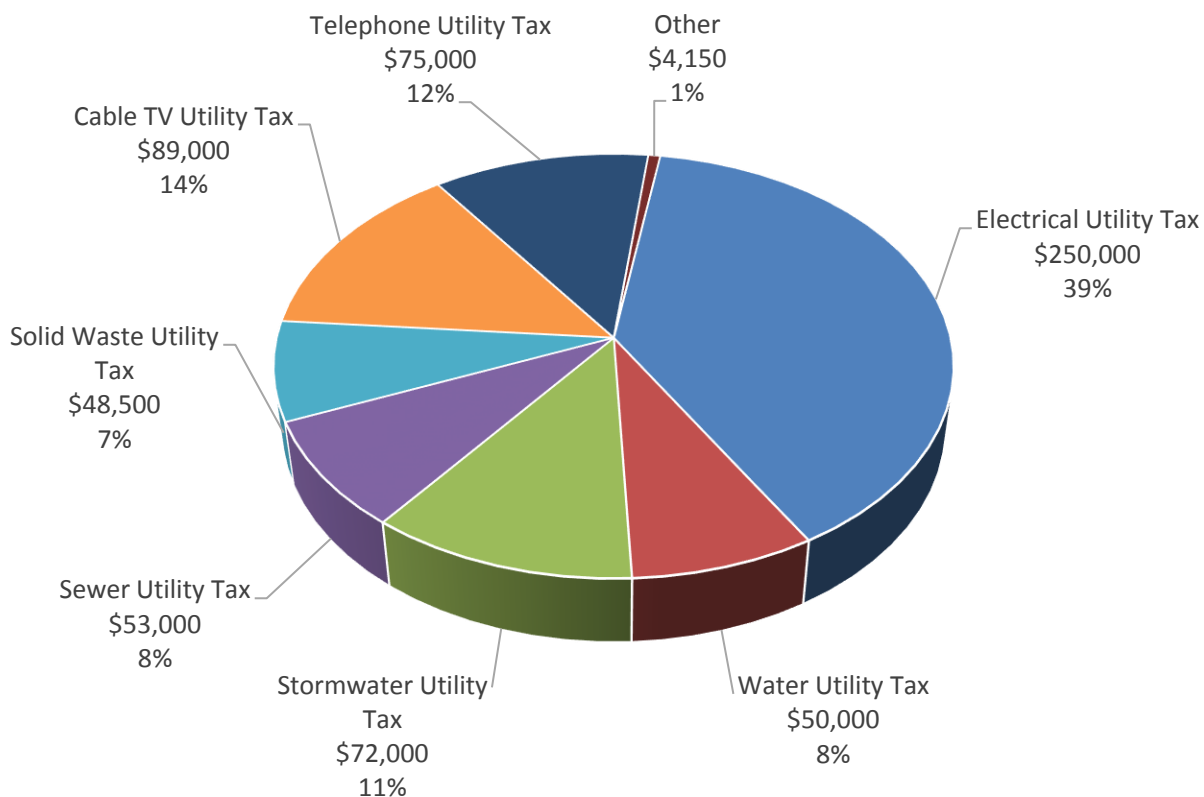
Sales Taxes	2014		2015		2016		2017		Change from prior YTD 2016 to 2017
Month	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	
January	21,648	21,648	21,108	21,108	26,157	26,157	47,902	47,902	83.1%
February	26,907	48,555	28,157	49,265	28,893	55,050	51,403	99,304	80.4%
March	23,494	72,049	24,264	73,529	25,356	80,406	35,950	135,254	68.2%
April	17,926	89,975	18,596	92,125	29,067	109,473	39,585	174,839	59.7%
May	22,527	112,502	27,148	119,273	30,198	139,671	51,299	226,139	61.9%
June	23,171	135,673	25,454	144,726	35,573	175,244	59,293	285,432	62.9%
July	24,052	159,725	24,092	168,818	38,663	213,907	47,268	332,700	55.5%
August	26,478	186,203	28,923	197,741	55,869	269,776	50,659	383,359	42.1%
September	24,086	210,289	25,410	223,151	44,537	314,313	49,452	432,810	37.7%
October	27,480	237,769	25,076	248,227	44,974	359,287			
November	33,150	270,919	42,141	290,368	46,588	405,875			
December	32,008	302,927	21,561	311,929	41,301	447,176			
<b>TOTAL</b>	<b>302,927</b>		<b>311,929</b>		<b>447,176</b>		<b>432,810</b>		

Criminal Justice taxes are an additional local sales/use tax of 0.1 percent to be used for criminal justice programs. This tax is levied by the county and is imposed countywide, but the receipts are shared with King County cities, based on population. Of the revenues collected for criminal justice, 1 percent is retained for administration, 10 percent is distributed to the county and 90 percent goes to cities on a per-capita basis based on their official April 1 populations. Black Diamond’s population is currently 4,335.

**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%. Overall in 2018, utility taxes have been estimated to include growth associated with the new Ten Trails development, as well as by current trend.

<b>General Fund Utility Taxes</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1	Electrical Utility Tax	214,323	225,324	235,000	230,000	250,000	15,000	6.4%
2	Water Utility Tax	45,137	46,620	43,400	45,000	50,000	6,600	15.2%
3	Stormwater Utility Tax	64,348	66,346	66,600	66,600	72,000	5,400	8.1%
4	Sewer Utility Tax	45,400	47,192	50,400	50,400	53,000	2,600	5.2%
5	Solid Waste Utility Tax	36,716	44,744	42,000	47,500	48,500	6,500	15.5%
6	Cable TV Utility Tax	78,378	82,922	80,000	87,600	89,000	9,000	11.3%
7	Telephone Utility Tax	96,506	85,883	82,000	80,000	75,000	(7,000)	-8.5%
8	Gas Utility Tax	289	212	250	250	250		0.0%
9	Pull Tabs and Punch Board Tax	2,866	3,907	3,600	3,900	3,900	300	8.3%
10	<b>Total GF Utility Taxes</b>	<b>583,962</b>	<b>603,152</b>	<b>603,250</b>	<b>611,250</b>	<b>641,650</b>	<b>38,400</b>	<b>6.4%</b>

**2018 Utility Tax Revenue \$641,650**



**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 city receives State assistance funds approved by the passage of ESSB 6050. This legislation was intended to provide ongoing financial assistance to cities and counties that have a low sales tax base and are having difficulty providing basic services. These funds were created by diverting a small portion of the Washington State real estate excise tax from the Public Works Trust Fund. As State taxes increase, they can share more with cities.

<b>General Fund</b>					<b>2018</b>		<b>Budget %</b>
<b>Intergovernmental Rev</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>	<b>Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Change inc/(dec)</b>
1 Sales Tax Assistance from State	89,563	93,843	95,000	82,500	95,000		0.0%
2 Liquor Excise Tax	11,380	19,596	20,104	19,280	21,328	1,224	6.1%
3 Liquor Board Profits	36,626	36,180	36,377	36,377	35,937	(440)	-1.2%
4 Recycle Grants	15,991	16,036	10,000	10,000	10,000		0.0%
5 Court Public Defender Grant					7,500	7,500	
6 KC EMS VLS Contract	55,302	55,994	56,000	56,000	57,000	1,000	1.8%
<b>7 Total Intergovernmental Rev</b>	<b>208,862</b>	<b>221,649</b>	<b>217,481</b>	<b>204,157</b>	<b>226,765</b>	<b>9,284</b>	<b>4.3%</b>

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

<b>Community Development Revenue</b>					<b>2018</b>		<b>Budget %</b>
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>	<b>Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Change inc/(dec)</b>
1 Building Permits	71,224	186,154	164,750	84,000	470,500	305,750	185.6%
2 Mechanic Permits	7,313	5,558	12,000	9,000	20,000	8,000	66.7%
3 Plumbing Permits	4,439	2,994	7,000	7,000	18,000	11,000	157.1%
4 Other Permits	3,883	6,083	5,900	7,643	13,000	7,100	120.3%
<b>5 Total Permits</b>	<b>86,858</b>	<b>200,788</b>	<b>189,650</b>	<b>107,643</b>	<b>521,500</b>	<b>331,850</b>	<b>175.0%</b>
6 Plan Check Review Fees	3,187	47,138	110,000	42,000	150,000	40,000	36.4%
7 Fire Plan Check Fees	2,005	2,276	3,000	2,410	10,000	7,000	233.3%
8 Zoning/Subdivision Fees	45,616	235	300		300		0.0%
9 Various Land Use Fees	4,375	13,548	30,000	20,000	20,000	(10,000)	-33.3%
10 Various Shoreline Fees	4,069	14,318	20,000	5,000	15,000	(5,000)	-25.0%
11 CD Staff Review Fees	136	6,590	8,000	5,000	10,000	2,000	25.0%
12 SEPA Checklist/Plan Appeals	105	4,821	5,500	6,000	10,000	4,500	81.8%
13 Other Landuse Fees	3,030	3,839	4,800	1,100	2,350	(2,450)	-51.0%
<b>14 Total Land Use and Misc. Fees</b>	<b>62,522</b>	<b>92,764</b>	<b>181,600</b>	<b>81,510</b>	<b>217,650</b>	<b>36,050</b>	<b>19.9%</b>
15 Hearing Examiner Fees	880	880	1,000	5,000	5,000	4,000	400.0%
16 Technology Cost Recovery Fee	7,407	11,556	8,500	10,000	20,000	11,500	135.3%
17 Copying Services, Map Sales, etc	7,550	220	200	306	600	400	200%
18 Deposits	13,629	9,105		41,500	30,000	30,000	
<b>19 Total Community Dev. Rev</b>	<b>178,846</b>	<b>315,313</b>	<b>380,950</b>	<b>245,959</b>	<b>794,750</b>	<b>413,800</b>	<b>108.6%</b>

**Police Department Revenue** includes largely intergovernmental funding including grants, 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.

In 2018, the Department is hoping to receive grants from the following agencies:

Washington State Parks – Marine Grant: the City receives annual monies from the State, divided amongst King County agencies, from VRF (vessel registration fees). In 2017, we received \$11,533 and an additional \$11,738 in federal grant funds to support our efforts on Lake Sawyer. We were selected for the federal grant monies based on the amount of vessel inspections we conducted the year prior.

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. In 2017, we received \$1,000 for a new radar and over \$3,000 for additional sector units and a solar powered radar feedback sign.

Traffic Safety - (including DUI/seatbelt emphasis) and CIT Crisis Intervention Training (staffing reimbursement for backfill) – This funding is received through the WA. State Traffic Safety Commission for overtime to conduct emphasis patrols. These patrols typically cover a target area of DUI enforcement, seatbelt, distracted driving, and speed. The amount varies every year but ranges between \$2,500 and \$4,000.

Police Department Revenue	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017	2018	Budget \$ Change	Budget %
					Prelim Budget		Change inc/(dec)
1 Criminal Justice Distribution	112,697	121,268	116,532	121,150	126,639	10,107	8.7%
2 Police Traffic School Fee	23,672	83,435	95,000	50,000	100,000	5,000	5.3%
3 Vessel Registration Boat Safety	12,515	12,073	12,515	11,533	13,000	485	3.9%
4 Police Grants	5,154	16,776	5,200	10,430	18,500	13,300	255.8%
5 Work Crew Screen and Fees	660	-	200	200	200		0.0%
6 Electronic Home Monitoring	3,080	583	1,000	500	1,000		0.0%
7 Police Finger Print Fee	-	350	500	500	500		0.0%
8 Police Records and Services	585	359	500	500	500		0.0%
9 Gun Permits and Fingerprinting	1,357	2,172	1,800	2,100	2,800	1,000	55.6%
10 Donations	500	510	500	500	500		0.0%
11 Reimbursements & Refunds	24,918	12,236	5,700	17,200	5,700		0.0%
<b>12 Total Police Revenue</b>	<b>185,138</b>	<b>249,762</b>	<b>239,447</b>	<b>214,613</b>	<b>269,339</b>	<b>29,892</b>	<b>12.5%</b>



The **Steller's jay** (*Cyanocitta stelleri*) is a jay native to western North America, closely related to the blue jay found in the rest of the continent, but with a black head and upper body. It is also known as the long-crested jay, mountain jay, and pine jay. It is the only crested jay west of the Rocky Mountains.



**Municipal Court Revenue** includes all revenue associated with the Black Diamond Municipal Court. As the Police Department is able to rehire frozen and unfilled positions, they are better able to concentrate on traffic control and increase revenue to the Court.

<b>Municipal Court Revenue</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year End</b>	<b>2018</b>	<b>Budget \$</b>	<b>Budget %</b>
		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Est 2017</b>	<b>Prelim</b>	<b>Change</b>	<b>Change</b>
						<b>Budget</b>		<b>inc/(dec)</b>
1	Court Traffic Infractions	62,561	65,634	130,000	63,900	130,000		0.0%
2	Administration/Correction Fees	21,425	24,176	25,000	15,500	25,000		0.0%
3	Court Mand. Insurance Costs	2,544	7,870	9,000	1,100	9,000		0.0%
4	Court Parking Fines	9,294	4,680	6,000	2,740	8,000	2,000	33.3%
5	Court Criminal Traffic Misd.	4,070	6,378	7,000	3,000	7,000		0.0%
6	Court Interest	4,540	4,503	6,000	3,500	6,000		0.0%
7	Court Cost Recoupment	4,302	3,130	5,000	3,200	5,000		0.0%
8	Court DUI Fines	3,168	3,536	3,000	2,500	3,000		0.0%
9	Court Other Fees	659	1,783	2,275	395	2,275		0.0%
10	<b>Total Mun. Court Revenue</b>	<b>112,563</b>	<b>121,691</b>	<b>193,275</b>	<b>16,435</b>	<b>195,275</b>	<b>2,000</b>	<b>1.0%</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.

<b>Cable Franchise Fees &amp; Business Licenses</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year End</b>	<b>2018</b>	<b>Budget \$</b>	<b>Budget %</b>
		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Est 2017</b>	<b>Prelim</b>	<b>Change</b>	<b>Change</b>
						<b>Budget</b>		<b>inc/(dec)</b>
1	Cable Franchise Fees	67,171	71,833	76,000	75,000	76,500	500	0.7%
2	Business License	23,090	23,190	23,500	23,500	23,500	-	0.0%
3	<b>Total Franchise/Bus License Rev</b>	<b>90,261</b>	<b>95,023</b>	<b>99,500</b>	<b>98,500</b>	<b>100,000</b>	<b>500</b>	<b>0.5%</b>

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

<b>Other GF Revenue</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year End</b>	<b>2018</b>	<b>Budget \$</b>	<b>Budget %</b>
		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Est 2017</b>	<b>Prelim</b>	<b>Change</b>	<b>Change</b>
						<b>Budget</b>		<b>inc/(dec)</b>
1	Lake Sawyer Parking Fee	24,214	21,222	25,000	21,500	25,000		0.0%
2	Gym Revenue	6,829	5,845	9,940	6,300	11,900	1,960	19.7%
3	Cemetery Revenue	6,267	7,700	12,600	6,900	12,600		0.0%
4	Passports	19,319	15,409	21,900	6,000	16,000	(5,900)	-26.9%
5	Investment Interest	2,489	7,800	7,450	12,450	14,500	7,050	94.6%
6	Other and Miscellaneous	41,648	3,138	1,650	4,270	2,150	3,610	218.8%
7	<b>Total Other Revenue</b>	<b>100,766</b>	<b>61,114</b>	<b>78,540</b>	<b>57,420</b>	<b>82,150</b>	<b>3,610</b>	<b>4.6%</b>

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

<b>Funding Agreement Revenue</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1	Bldg Prtnr-Funding Agreement	764,250	690,367	829,475	750,000	878,088	48,613	5.9%
2	<b>Total Funding Agreement Rev</b>	<b>764,250</b>	<b>690,367</b>	<b>829,475</b>	<b>750,000</b>	<b>878,088</b>	<b>48,613</b>	<b>5.9%</b>

<b>Funding Agreement Consultant Rev</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1	MDRT-Bldg & Plan Check Services					400,000	400,000	
2	MDRT-Fiscal Reimbursement	731	-	3,000	-	10,000	7,000	233.3%
3	MDRT-Civil Engr Reimburse	380,810	137,782	250,000	500,000	375,000	125,000	50.0%
4	MDRT-Traffic Reimbursement	(11,400)	14,114	30,000	25,000	15,000	(15,000)	-50.0%
5	MDRT-Legal Reimbursement	47,937	19,483	50,000	50,000	50,000	-	0.0%
6	MDRT- Environmental Reimburse	22,733	4,435	30,000	10,000	30,000	-	0.0%
7	MDRT-Geotech Reimbursement	3,660	19,066	25,000	75,000	15,000	(10,000)	-40.0%
8	MDRT-Surveyor Reimbursement	7,385	1,674	20,000	7,000	30,000	10,000	50.0%
9	MDRT-Hearing Examiner Reimb	16,724	32,459	30,000	10,000	50,000	20,000	66.7%
10	<b>Total Funded Consultants</b>	<b>468,581</b>	<b>229,013</b>	<b>438,000</b>	<b>677,000</b>	<b>975,000</b>	<b>537,000</b>	<b>122.6%</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 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1	Beg Cash & Investments	842,524	1,045,376	1,178,353	1,336,570	1,036,717	(141,636)	-12.0%
2	Beg Cash Developer	190,103	192,700	125,000	118,500	125,000	-	
3	<b>Total Beginning Fund Balance</b>	<b>1,032,627</b>	<b>1,238,076</b>	<b>1,303,353</b>	<b>1,455,070</b>	<b>1,161,717</b>	<b>(141,636)</b>	<b>-10.9%</b>

<b>Total General Fund Revenue</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1	<b>Grand Total Gen Fund Sources</b>	<b>5,498,562</b>	<b>5,755,975</b>	<b>6,258,371</b>	<b>6,396,050</b>	<b>7,514,474</b>	<b>1,256,103</b>	<b>20.1%</b>

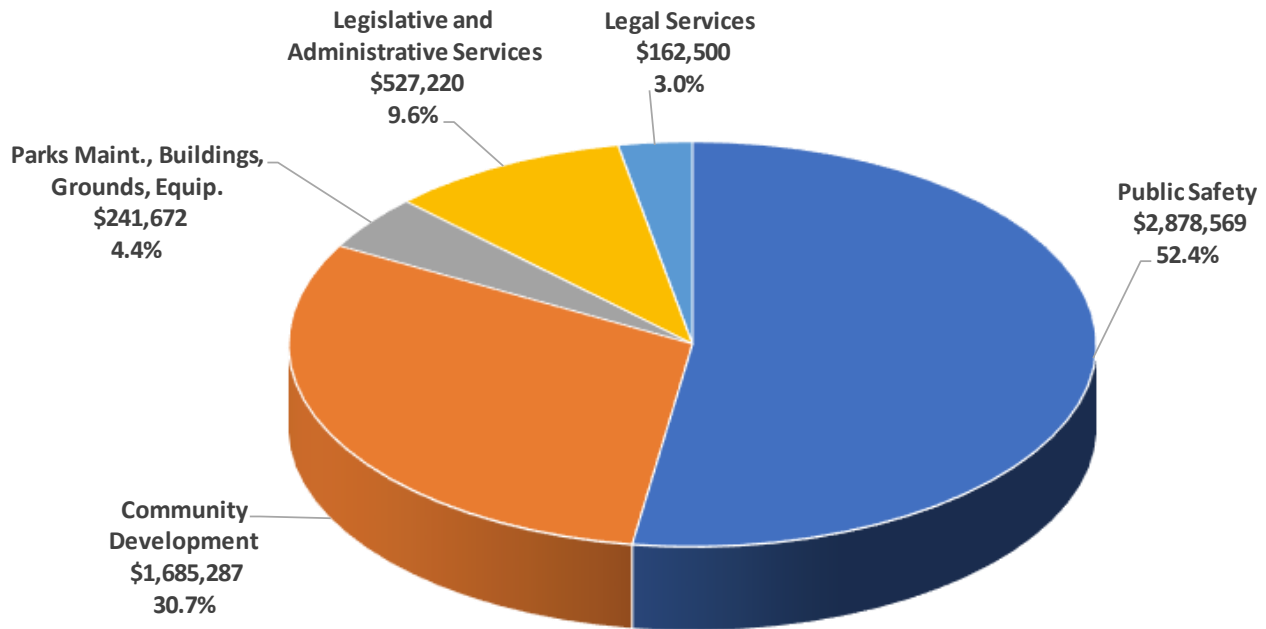


The **raccoon** (*Procyon lotor*) is a native mammal people are familiar with. Raccoons prefer forest areas near a stream or water source, but have adapted to various environments throughout Washington. Raccoon populations can get quite large in urban areas, owing to hunting and trapping restrictions, few predators, and human-supplied food.

**General Fund Expenditures**

<b>General Fund Expenditures Functional Summary</b>					
<b>Functional Comparisons for 2015 - 2018</b>					
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>% of Total</b>
1 Public Safety	2,300,154	2,431,015	2,755,142	2,878,569	52.4%
2 Development of Community	797,290	725,418	1,229,583	1,685,287	30.7%
3 Parks Maint., Buildings, Grounds, Equip.	251,663	281,669	266,817	241,672	4.4%
4 Legislative and Administrative Services	427,649	443,698	447,538	527,220	9.6%
5 Legal Services	47,991	90,279	110,000	162,500	3.0%
6 <b>Total General Fund Operations</b>	<b>3,824,747</b>	<b>3,972,079</b>	<b>4,809,080</b>	<b>5,495,248</b>	<b>100%</b>

**2018 Total GF Budgeted Expenditures - Operating  
\$5,495,248**



**General Fund – Department Level Expenditure Summaries**

**Legislative – City Council - Expenditures**

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

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

<b>Legislative - City Council Expenditures</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Thru August 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1	Salaries and Benefits	10,910	10,915	10,914	5,453	10,916	2	0.0%
2	Charge for Services	1,076	1,983	4,900	1,402	4,965	65	1.3%
3	<b>Total Legislative Expenditures</b>	<b>11,986</b>	<b>12,897</b>	<b>15,814</b>	<b>6,855</b>	<b>15,881</b>	<b>67</b>	<b>0.4%</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.

<b>Executive - Mayor's Office Expenditures</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Thru August 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1	Salaries and Benefits	13,055	13,077	13,077	8,704	13,067	(10)	-0.1%
2	Operating Supplies					100	100	
3	Charge for Services	1,961	1,335	1,800	487	1,800		0.0%
4	<b>Total Executive Expenditures</b>	<b>15,016</b>	<b>14,412</b>	<b>14,877</b>	<b>9,191</b>	<b>14,967</b>	<b>90</b>	<b>0.6%</b>



**Steelhead Trout** (*Oncorhynchus mykiss*) are the anadromous (migrating) version of rainbow trout. Rainbow trout are the "land locked" version, and remain in freshwater throughout their life.

**Administrative Services - Expenditures**

This department includes the City Clerk, Finance, Human Resources, Utility Billing, Information Technology and Central Services, which captures shared costs for General Fund departments such as software maintenance costs, copier costs, postage, advertising, utilities, custodial services, building insurance, credit card and banking fees. Costs that benefit a variety of departments are paid from Central Services and then allocated through cost allocations.

The increase in Administrative Services is due to fully funding the expansion of the Senior Accountant position from part time to full time, salary step progression, and an addition to State Auditor costs. In addition, benefits were added for the IT Manager. The accounting for the City Clerk’s clerical support of the master plan development in allocation costs reduced the overall budget for the City Clerk’s office.

<b>Administrative Services - Expenditures</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Thru August 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1	Wages	305,831	303,450	292,885	191,219	348,807	55,922	19.1%
2	Benefits	94,608	89,163	93,160	61,434	113,455	20,295	21.8%
3	Allocations	(45,769)	(38,412)	(30,000)	(17,478)	(70,000)	(40,000)	133.3%
4	<b>Total Salaries and Benefits</b>	<b>354,670</b>	<b>354,201</b>	<b>356,045</b>	<b>235,175</b>	<b>392,262</b>	<b>36,217</b>	<b>10.2%</b>
5	Operating Supplies	7,392	6,426	8,100	(5,348)	9,500	1,400	17.3%
6	Charge for Services	66,324	66,372	94,612	51,723	69,610	(25,002)	-26.4%
7	Capital Outlay (Pool Vehicle)					25,000	25,000	
8	<b>Total Administrative Services</b>	<b>428,386</b>	<b>426,998</b>	<b>458,757</b>	<b>281,551</b>	<b>496,372</b>	<b>37,615</b>	<b>8.2%</b>
<b>By Department</b>								
9	City Clerk	215,151	197,552	190,428	117,018	154,780	(35,648)	-18.7%
10	Finance	176,002	184,573	212,773	133,183	241,406	28,633	13.5%
11	Information Technology	27,739	34,264	41,910	24,020	62,584	20,674	49.3%
12	Central Services	9,494	10,609	13,646	7,330	37,602	23,956	175.6%
13	<b>Total Administrative Services</b>	<b>428,386</b>	<b>426,998</b>	<b>458,757</b>	<b>281,551</b>	<b>496,372</b>	<b>37,615</b>	<b>8.2%</b>

The **Cascade Red Fox** (*Vulpes vulpes cascadenensis*) is a rare, isolated Washington endemic subspecies. It is known to occur in alpine and subalpine habitats on Mt. Rainier and Mt. Adams, and there is some evidence of their presence in the central Cascades.



## 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. The increase in lawsuits and public disclosure in 2018 is based on recent trend and the decrease in union representation costs are due to new contracts anticipated to be in place.

Legal Services	Actual 2015	Actual 2016	Budget 2017	Thru August 2017	2018 Prelim Budget	Budget \$ Change	Budget % Change inc/(dec)
1 General Government	17,933	52,952	60,000	26,951	60,000		0.0%
2 Lawsuits and Public Disclosure	2,380	18,675	20,000	100,756	90,000	70,000	350.0%
3 Employment and Union Contracts	27,679	18,652	30,000	4,226	12,500	(17,500)	-58.3%
<b>4 Total Legal Service Expenditures</b>	<b>47,992</b>	<b>90,279</b>	<b>110,000</b>	<b>131,934</b>	<b>162,500</b>	<b>52,500</b>	<b>47.7%</b>

## Municipal Court - Expenditures

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

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

In 2018, the Court expects increasing activity due to more police officers on traffic control. The Judge and associated Court expenses increased about 50% due to anticipated expansion of court days per month, with an overall increase to the Court of 20.7% in 2018.

Municipal Court	Actual 2015	Actual 2016	Budget 2017	Thru August 2017	2018 Prelim Budget	Budget \$ Change	Budget % Change inc/(dec)
1 Wages	86,355	86,414	128,544	64,192	145,481	16,937	13.2%
2 Benefits	24,547	25,540	47,105	21,494	50,616	3,511	7.5%
<b>3 Salaries and Benefits</b>	<b>110,902</b>	<b>111,954</b>	<b>175,649</b>	<b>85,686</b>	<b>196,097</b>	<b>20,448</b>	<b>11.6%</b>
4 Operating Supplies	1,579	1,087	2,600	637	4,100	1,500	57.7%
5 Charge for Services	42,016	38,256	43,792	26,947	64,858	21,066	48.1%
7 Police Security	8,966	8,444	10,000	5,658	15,000	5,000	50.0%
<b>8 Total Municipal Court</b>	<b>163,463</b>	<b>159,741</b>	<b>232,041</b>	<b>118,929</b>	<b>280,055</b>	<b>48,014</b>	<b>20.7%</b>

<b>Court Legal Services</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Thru August 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1 Court Legal-Pros Attorney	24,000	24,000	24,000	16,000	30,000	6,000	25.0%
2 Court Legal-Public Defender	30,250	31,500	37,250	17,750	55,250	18,000	48.3%
<b>3 Total Court Legal</b>	<b>54,250</b>	<b>55,500</b>	<b>61,250</b>	<b>33,750</b>	<b>85,250</b>	<b>24,000</b>	<b>39.2%</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.

The 2018 budget includes an increase in hours for the part-time Police Records Clerk. Also, the repayment of a loan from Sewer in 2017 for four vehicles begins in 2018 with the first of five installments. The overall amount increase in 2018 is 2.5%.

Police Expenditures		Actual	Actual	Budget	Thru	2018	Budget %	
		2015	2016	2017	August	Prelim	Budget \$	Change
					2017	Budget	Change	inc/(dec)
1	Wages	874,826	922,491	1,011,189	609,342	1,014,364	3,175	0.3%
2	Benefits	316,796	329,354	423,124	221,196	379,006	(44,118)	-10.4%
3	<b>Total Salaries and Benefits</b>	<b>1,191,622</b>	<b>1,251,845</b>	<b>1,434,313</b>	<b>830,537</b>	<b>1,393,370</b>	<b>(40,943)</b>	<b>-2.9%</b>
4	Operating Supplies	44,651	39,798	48,200	22,252	53,150	4,950	10.3%
5	Charge for Services	78,626	96,770	86,323	60,303	85,974	(349)	-0.4%
6	Capital Outlay	7,760		2,500	5,117	3,000	500	20.0%
7	Debt Service to Sewer					35,200	35,200	
8	<b>Total Police Operating Expenditures</b>	<b>1,322,659</b>	<b>1,388,413</b>	<b>1,571,336</b>	<b>918,210</b>	<b>1,570,694</b>	<b>(642)</b>	<b>0.0%</b>
9	Jail Costs	64,295	63,279	43,000	30,511	53,100	10,100	23.5%
10	Building Maintenance	20,653	21,228	23,460	12,397	23,200	(260)	-1.1%
11	Civil Service	1,036	9,880	7,000	6,835	4,100	(2,900)	-41.4%
12	Communications	164,478	173,398	207,784	98,451	234,063	26,279	12.6%
13	Marine Program	11,480	17,538	15,400	14,285	28,500	13,100	85.1%
14	Criminal Justice	21,620	18,956	29,500	21,690	30,350	850	2.9%
15	<b>Total Police Department Expenditures</b>	<b>1,606,221</b>	<b>1,692,692</b>	<b>1,897,480</b>	<b>1,102,379</b>	<b>1,944,007</b>	<b>46,527</b>	<b>2.5%</b>

**Police Debt Service**

**City of Black Diamond Equipment Replacement Debt Service 2018**

Issue Date	Issue Amount	Type	Purpose	Maturity Date	Loan Balance	Payments		Total Debt Service
						Principal	Interest	
					12/31/2017			2018
2017	160,000	Internal	Police Vehicles	2022	160,000	32,000	3,200	35,200
					12/31/2018			2019
					128,000	32,000	2,560	34,560
					12/31/2019			2020
					96,000	32,000	1,920	33,920
					12/31/2020			2021
					64,000	32,000	1,280	33,280
					12/31/2021			2022
					32,000	32,000	640	32,640
<b>Total Equipment Replacement Fund Debt Service (2018 - 2022)</b>								<b>169,600</b>

**White-tailed Deer** are found primarily east of the Cascade crest where they are generally less numerous than Mule Deer but are expanding their range. The exception is northeastern Washington where they are more common than Mule Deer in many locations, particularly at lower and mid-elevations.





**Fire Department - Expenditures**

The City of Black Diamond contracts with Mountain View Fire and Rescue, formerly King County Fire District No. 44, for fire services. The department’s responsibilities include providing a minimum of two personnel on duty 24 hours a day, seven days a week in Black Diamond and providing rescue, fire suppression, fire prevention, fire marshal services, emergency medical services, disaster services, hazardous materials response, dispatch services, administrative services and public education activities to citizens. Fire investigation services are contracted through the King County Sheriff’s Department.

An increase of 3% over estimated actuals this year was built into the 2018 budget to recognize cost of living adjustments agreed to in the 2008 interlocal agreement between the city and fire district.

<b>Fire Department Expenditures</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Thru August 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1 Fire Dist 44 Prof Serv	460,710	495,010	514,825	252,455	520,100	5,275	1.0%
2 PR Svcs KC Fire Investigation	1,214	957	2,000	-	2,000		0.0%
3 Other Operating Costs	3,224	2,915	18,080	5,209	18,200	120	0.7%
<b>4 Total Fire Expenditures</b>	<b>465,148</b>	<b>498,882</b>	<b>534,905</b>	<b>257,665</b>	<b>540,300</b>	<b>5,395</b>	<b>1.0%</b>



Fawns in a spring meadow in the Olympic National Park

## Community Development - Expenditures

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

Community Development Expenditures		Actual 2015	Actual 2016	Budget 2017	Thru August 2017	2018 Prelim Budget	Budget \$ Change	Budget % Change inc/(dec)
1	Wages	77,665	77,339	217,582	78,389	412,653	195,071	89.7%
2	Benefits	21,333	20,771	100,895	27,504	191,322	90,427	89.6%
3	<b>Total Salaries and Benefits</b>	<b>98,999</b>	<b>98,110</b>	<b>318,477</b>	<b>105,892</b>	<b>603,975</b>	<b>285,498</b>	<b>89.6%</b>
4	Operating Supplies	1,524	2,219	2,450	941	3,600	1,150	46.9%
5	Charge for Services	160,239	149,690	154,681	89,496	159,624	4,943	3.2%
6	Capital Outlay (permitting software)					35,000	35,000	
7	Hearing Examiner		615	5,000	2,446	5,000		0.0%
8	<b>Total Community Dev. Expenditures</b>	<b>260,762</b>	<b>250,633</b>	<b>480,608</b>	<b>198,775</b>	<b>807,199</b>	<b>326,591</b>	<b>68.0%</b>

The significant increase in Community Development in 2018 is due to the anticipated permitting demands from the new construction in the Ten Trails development. There is budget for a new Building Official and an upgrade of the vacant position of Planner to Senior Planner. There is also budget provided for the Permit Technician Supervisor position that had replaced a 60% Permit Technician position in 2017. Capital outlay in 2018 includes new permitting software.

## Master Development Review Team – Expenditures

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

Infrastructure is in, and model homes will be built shortly, with some commercial properties already in planning stages. The increase in MDRT expenditures reflects this growth.

MDRT Team Expenditures		Actual 2015	Actual 2016	Budget 2017	Thru August 2017	2018 Prelim Budget	Budget \$ Change	Budget % Change inc/(dec)
1	Wages	296,640	314,936	443,913	240,955	508,678	64,765	14.6%
2	Benefits	123,987	128,626	186,504	89,019	176,415	(10,089)	-5.4%
3	<b>Total Salaries and Benefits</b>	<b>420,627</b>	<b>443,561</b>	<b>630,417</b>	<b>329,974</b>	<b>685,093</b>	<b>54,676</b>	<b>8.7%</b>
4	Operating Supplies	2,439	3,126	5,500	2,569	14,000	8,500	154.5%
5	Charge for Services	26,671	28,098	36,191	47,218	39,488	3,297	9.1%
6	Capital Outlay (vehicle, software and tools)	32,904				60,000	60,000	
7	Building Maintenance	53,933	75,618	76,867	49,441	79,507	2,640	3.4%
8	<b>Total MDRT Team Expenditures</b>	<b>536,574</b>	<b>550,403</b>	<b>748,975</b>	<b>429,202</b>	<b>878,088</b>	<b>129,113</b>	<b>17.2%</b>

MDRT Consultant Expenditures		Actual 2015	Actual 2016	Budget 2017	Thru August 2017	2018	Budget %	
						Prelim Budget	Budget \$ Change	Change inc/(dec)
1	MDRT Civil Engineering	283,905	224,889	250,000	248,142	375,000	125,000	50.0%
2	MDRT- Prof Svcs - Plan Check/SEPA	55,233				200,000	200,000	
3	MDRT Bldg Insp/Bld Official					200,000	200,000	
4	MDRT Legal Services	44,811	20,642	50,000	26,088	50,000		0.0%
5	MDRT Hearing Examiner	14,892		30,000	3,197	50,000	20,000	66.7%
6	MDRT Environmental Consultant	19,563	2,325	30,000	2,370	30,000		0.0%
7	MDRT Surveyor	6,620	1,674	20,000	3,326	30,000	10,000	50.0%
8	MDRT Traffic Engineering	5,929	17,780	30,000	8,866	15,000	(15,000)	-50.0%
9	MDRT Geotech	4,740	61,516	25,000	3,750	15,000	(10,000)	-40.0%
10	MDRT Fiscal Analysis			3,000		10,000	7,000	233.3%
11	<b>Total MDRT Consultant Expenditures</b>	<b>435,693</b>	<b>328,826</b>	<b>438,000</b>	<b>295,740</b>	<b>975,000</b>	<b>537,000</b>	<b>122.6%</b>



The **North American Beaver** (*Castor Canadensis*) can be comical looking with its large, flat tail and its long sharp teeth. Nonetheless, it is a fascinating creature and does amazing things in the environment. Beavers are notoriously known as a “busybodies” who always seems to be up to something. No other animal can alter the natural environment as much as a beaver can.

**Parks Department - Expenditures**

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

This year the city continues to set aside \$10,000 to supplement Black Diamond’s Community Center budget. The gym’s expenditures increased \$7,400 largely due to upgrading lighting, courtesy of a King County grant and the addition of monies for replacement equipment. In addition, \$7,000 has been set aside to transfer to equipment reserves for Public Works equipment replacement, and money has been earmarked for flower baskets along Railroad Avenue.

Parks Department Expenditures		Actual	Actual	Budget	Thru	2018	Budget \$	Budget %
		2015	2016	2017	August	Prelim	Change	Change
					2017	Budget		inc/(dec)
1	Wages	15,848	21,050	24,360	13,928	25,003	643	2.6%
2	Benefits	6,249	7,958	8,699	5,091	8,341	(358)	-4.1%
3	<b>Total Salaries and Benefits</b>	<b>22,097</b>	<b>29,008</b>	<b>33,059</b>	<b>19,019</b>	<b>33,344</b>	<b>285</b>	<b>0.9%</b>
4	Operating Supplies	4,026	4,388	7,153	2,904	8,284	1,131	15.8%
5	Charge for Services	11,197	11,771	14,819	6,492	15,487	668	4.5%
6	Museum Expenditures	10,811	7,645	7,826	4,703	7,473	(353)	-4.5%
7	Community Center Insurance	-	136	10,000	10,000	10,000		0.0%
8	Gym Expenditures	9,109	9,885	8,506	6,277	15,906	7,400	87.0%
9	Transfer to Equipment Reserves					7,000	7,000	
10	<b>Total Parks Expenditures</b>	<b>57,241</b>	<b>62,833</b>	<b>81,363</b>	<b>49,396</b>	<b>97,494</b>	<b>16,131</b>	<b>19.8%</b>



**Roosevelt Elk** (*Cervus Canadensis roosevelti*) enjoy summertime at high elevation but descend to lowland sites in the fall and winter for breeding and easier foraging. Strictly herbivorous with a diet of ferns, shrubs, lichen and grasses, they can be seen grazing in open meadows at dawn and dusk.

**Black Diamond Cemetery - Expenditures**

Black Diamond Historical Cemetery is located 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 small pox and influenza.

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

<b>Cemetery Expenditures</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Thru August 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1 Wages	9,537	9,840	10,152	6,442	10,724	572	5.6%
2 Benefits	3,973	4,205	4,548	2,727	4,381	(167)	-3.7%
<b>3 Total Salaries and Benefits</b>	<b>13,510</b>	<b>14,045</b>	<b>14,700</b>	<b>9,169</b>	<b>15,105</b>	<b>405</b>	<b>2.8%</b>
4 Operating Supplies	951	560	1,845	156	1,845		
5 Charge for Services	1,805	1,274	2,406	662	2,297	(109)	-4.5%
<b>6 Total Cemetery Expenditures</b>	<b>16,266</b>	<b>15,879</b>	<b>18,951</b>	<b>9,987</b>	<b>19,247</b>	<b>296</b>	<b>1.6%</b>



**Great Blue Herons (*Ardea herodias*)** are beautiful and are the largest of the Herons, easily spotted in coastal areas.

**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, equipment and two vehicles.

<b>Facilities, Grounds and Special Programs Expenditures</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Thru August 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1 Wages	57,108	57,398	57,236	37,955	58,953	1,717	3.0%
2 Benefits	20,898	20,772	18,600	11,062	16,934	(1,666)	-9.0%
3 Allocations	(2,603)	(39,942)	(34,380)	(25,720)	(39,348)	(4,968)	14.5%
<b>4 Total Salaries and Benefits</b>	<b>75,403</b>	<b>38,228</b>	<b>41,456</b>	<b>23,297</b>	<b>36,539</b>	<b>(4,917)</b>	<b>-11.9%</b>
5 Operating Supplies	1,362	2,304	2,016	1,574	3,000	984	48.8%
6 Charge for Services	9,515	8,128	8,100	3,591	8,550	450	5.6%
7 Building Rental, Maint. & Equip Lease	45,273	68,070	73,021	43,390	76,842	3,821	5.2%
<b>8 Total Facilities Expenditures</b>	<b>131,553</b>	<b>116,730</b>	<b>124,593</b>	<b>71,853</b>	<b>124,931</b>	<b>338</b>	<b>0.3%</b>
9 Emergency Management	277	1,374	5,100	126	5,200	100	2.0%
10 Recycling	14,991	15,436	13,055	9,965	12,000	(1,055)	-8.1%
11 Clean Air Assessment	2,910	3,311	3,111	1,678	3,432	321	10.3%
12 Animal Control	10,795	2,961	7,000	2,621	7,125	125	1.8%
13 Mental Health	962	1,118	1,200	847	1,200		0.0%
<b>14 Total Facilities and Other Expenditures</b>	<b>161,488</b>	<b>140,929</b>	<b>154,059</b>	<b>87,089</b>	<b>153,888</b>	<b>(171)</b>	<b>-0.1%</b>



Barn Owls (*Tyto Alba*) are common throughout the Pacific Northwest. These are Owlets.

<b>Ending Fund Balance and General Fund Totals</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Thru August 2017</b>	<b>2018 Prelim Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change inc/(dec)</b>
1 Ending Cash & Invest Unreserved	1,045,376	1,336,570	620,179	1,026,180	610,686	(9,493)	-1.5%
2 Ending Cash & Invest Developer	192,700	118,500	125,000	125,000	150,000	25,000	20.0%
3 Contingency \$.375 per \$1000 AV			266,112	266,112	283,540	17,428	6.5%
<b>4 Total Ending Fund Balance</b>	<b>1,238,076</b>	<b>1,455,070</b>	<b>1,011,291</b>	<b>1,417,292</b>	<b>1,044,226</b>	<b>32,935</b>	<b>3.3%</b>
<b>5 Total General Fund Uses</b>	<b>5,498,562</b>	<b>5,755,975</b>	<b>6,258,371</b>	<b>4,429,734</b>	<b>7,514,474</b>	<b>1,256,103</b>	<b>20.1%</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.



The **Steller sea lion** (*Eumetopias jubatus*) also known as the **northern sea lion**, is a near threatened species of sea lions in the northern Pacific. The Steller sea lion has attracted considerable attention in recent decades due to significant, unexplained declines in their numbers over a large portion of their range in Alaska.

## Street Fund

**Street Department** responsibilities include maintaining, planning and upgrading public streets and sidewalks. Major maintenance activities include maintaining the street signs, pavement stripes and markings, roadside brush, trees and vegetation control, street lights, pavement, signals, sidewalks and shoulder grading. Other activities include managing the right of way, street capital planning, seeking and managing grant funds and addressing traffic safety issues. The city provides these services for 28 miles of roads at a cost of \$11/household per month.

Revenues from gas tax and Transportation Benefit district (TBD) car tab fees are the primary sources of funds for the Street Department. All cities struggle to pay for street maintenance costs, as shared gas tax revenue does not keep pace with the costs. In recent years, including 2016, the Street Fund had required a transfer of Real Estate Excise Tax (funds for street improvement projects) to maintain the city’s roads and sidewalks. 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 and has eliminated the need for REET subsistence.

The 2018 budget increased primarily due to a full year budget for the 2017 vacant utility worker budgeted for three months in 2017.

<b>Street Fund 101</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year End</b>	<b>Prelim</b>	<b>Budget \$</b>	<b>Budget %</b>
		<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Est 2017</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
						<b>2018</b>		<b>Inc/(Dec)</b>
<b>1</b>	<b>REVENUE</b>							
<b>2</b>	<b>Total Beginning Cash and Investments</b>	<b>153,589</b>	<b>118,374</b>	<b>132,101</b>	<b>129,840</b>	<b>120,415</b>	<b>(11,686)</b>	<b>-8.8%</b>
3	Street Gas Tax	88,081	90,669	89,716	91,500	101,160	11,444	12.8%
4	Right of Way Permit	15,237	6,383	15,000	12,000	30,000	15,000	100.0%
5	Other Permits and Misc. Revenue	21,773	18,054	12,277	11,975	31,000	18,723	152.5%
<b>6</b>	<b>Subtotal Operating Revenue</b>	<b>125,091</b>	<b>115,106</b>	<b>116,993</b>	<b>115,475</b>	<b>162,160</b>	<b>45,167</b>	<b>38.6%</b>
7	Transfer In fr TBD Fund		60,000	100,000	100,000	120,000	20,000	20.0%
8	Transfer in-REET II	50,000	50,000					
<b>9</b>	<b>Subtotal Other Revenue</b>	<b>50,000</b>	<b>110,000</b>	<b>100,000</b>	<b>100,000</b>	<b>120,000</b>	<b>20,000</b>	<b>20.0%</b>
<b>10</b>	<b>Total Revenue</b>	<b>175,091</b>	<b>225,106</b>	<b>216,993</b>	<b>215,475</b>	<b>120,415</b>	<b>(96,578)</b>	<b>-44.5%</b>
<b>11</b>	<b>Total Street Fund Sources</b>	<b>328,680</b>	<b>343,480</b>	<b>349,094</b>	<b>345,315</b>	<b>402,575</b>	<b>53,481</b>	<b>15.3%</b>



Marmots are large squirrels in the genus *Marmota*, with 15 species. They are found in the Rocky Mountains, Black Hills, the Cascade and Pacific Ranges, and the Sierra Nevada in North America. They are often spotted in Mount Rainier National Park.



Street Fund 101	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017	Prelim Budget 2018	Budget \$ Change	Budget % Change Inc/(Dec)
<b>1 EXPENDITURES</b>							
2 Wages	103,326	99,098	105,715	113,500	126,449	20,734	19.6%
3 Benefits	43,752	41,535	47,570	42,900	54,434	6,864	14.4%
4 Allocations	(22,811)	(16,919)	(27,808)	(14,500)	(28,609)	(801)	2.9%
<b>5 Total Salaries and Benefits</b>	<b>124,268</b>	<b>123,715</b>	<b>125,477</b>	<b>141,900</b>	<b>152,274</b>	<b>26,797</b>	<b>21.4%</b>
6 Office and Operating Supplies	2,430	2,129	8,500	7,000	15,975	7,475	87.9%
7 Services and Charges	73,608	77,796	94,233	66,000	105,014	10,781	11.4%
<b>8 Total Operating Expenditures</b>	<b>200,307</b>	<b>203,640</b>	<b>228,210</b>	<b>214,900</b>	<b>273,263</b>	<b>45,053</b>	<b>19.7%</b>
9 Transfer to Equipment Reserve	10,000	10,000	10,000	10,000	10,000	-	0.0%
10 Three Months Operating Cash	50,077	50,910	57,053	53,725	68,316	11,263	19.7%
11 Ending Cash and Investments	68297	53,859	60,120	64,189	50,996	(9,124)	-15.2%
<b>12 Total Ending Cash and Investments</b>	<b>118,374</b>	<b>129,840</b>	<b>110,884</b>	<b>120,415</b>	<b>119,312</b>	<b>8,428</b>	<b>7.6%</b>
<b>13 Total Street Fund Uses</b>	<b>328,680</b>	<b>343,480</b>	<b>349,094</b>	<b>345,315</b>	<b>402,575</b>	<b>53,481</b>	<b>15.3%</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.

The implementation of the fee came after a 2011 Fire Impact Fee Study, which developed the methodology and to ensure compliance with Washington laws and City Code. Future capital costs will be funded with a combination of impact fees and city funds. In 2018 the budget anticipates the use of Fire Impact Fees to be used as a portion of the cost for a new fire engine.

Fire Impact Fee Fund - 107	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017	Prelim Budget 2018	Budget \$ Change	Budget % Change Inc/(Dec)
<b>1 REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	<b>13,616</b>	<b>48,570</b>	<b>183,770</b>	<b>183,770</b>	<b>209,270</b>	25,500	13.9%
3 Fire Impact Fees	19,282	134,168	71,320	24,000	265,000	193,680	271.6%
4 Fire Impact Fee Interest Income	306	389	400	1,500	2,000	1,600	400.0%
5 Transfer In from Fire Eq Repl Fund	15,366						
<b>6 Subtotal Fire Impact Fee Rev.</b>	<b>34,954</b>	<b>134,557</b>	<b>71,720</b>	<b>25,500</b>	<b>267,000</b>	<b>195,280</b>	<b>272.3%</b>
<b>7 Total Fire Impact Fee Sources</b>	<b>48,570</b>	<b>183,127</b>	<b>255,490</b>	<b>209,270</b>	<b>476,270</b>	<b>220,780</b>	<b>86.4%</b>

Fire Impact Fee Fund 107	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017	Prelim Budget 2018	Budget \$ Change	Budget % Change Inc/(Dec)
<b>1 EXPENDITURES</b>							
2 Capital Outlay - Fire Truck			255,490			(255,490)	-100.0%
3 Transfer out to 310 Fund for Fire Truck					475,000	475,000	
<b>4 Subtotal Expenditures</b>			<b>255,490</b>		<b>475,000</b>	<b>219,510</b>	<b>85.9%</b>
5 Ending Cash and Investments	48,570	183,127		209,270	1,270	1,270	
<b>6 Total Fire Impact Fee Uses</b>	<b>48,570</b>	<b>183,127</b>	<b>255,490</b>	<b>209,270</b>	<b>476,270</b>	<b>220,780</b>	<b>86.4%</b>

## Transportation Benefit District Fund

To address declining revenues that support the Street Department, the City established a Transportation Benefit District. The city collects a twenty-dollar vehicle license fee pursuant to RCW 36.73.065 and RCW 82.80.140. Currently there are more than 75 TBD districts in Washington State.

Transportation Benefit District 108					Prelim Budget 2018	Budget Budget \$ Change	Budget % Change Inc/(Dec)
	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017			
1	<b>REVENUE</b>						
2	<b>Beginning Cash and Investments</b>			7,331	7,331	15,517	8,186 111.7%
3	TBD Car Tab Fees	63,578	102,000	108,000	110,000	8,000	7.8%
4	TBD Investment Interest	88	-	186	200	200	
5	<b>Subtotal TBD Revenue</b>	<b>63,666</b>	<b>102,000</b>	<b>108,186</b>	<b>110,200</b>	<b>8,200</b>	<b>8.0%</b>
6	<b>Total Trans Benefit Dist. Sources</b>	<b>63,666</b>	<b>109,331</b>	<b>115,517</b>	<b>125,717</b>	<b>16,386</b>	<b>15.0%</b>

Transportation Benefit District 108					Prelim Budget 2018	Budget Budget \$ Change	Budget % Change Inc/(Dec)
	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017			
1	<b>EXPENDITURES</b>						
2	TBD Transfer to Street Fund	60,000	100,000	100,000	120,000	20,000	20.0%
3	Ending Cash and Investments	3,666	9,331	15,517	5,717	(3,614)	-38.7%
4	<b>Total Trans. Benefit District Uses</b>	<b>63,666</b>	<b>109,331</b>	<b>115,517</b>	<b>125,717</b>	<b>16,386</b>	<b>15.0%</b>



**Porcupine** (*Erethizon dorsatum*) move slowly and do not see clearly, although their strong senses of hearing and smell serve them well. They climb trees to escape predators, but when threatened, the quills rise, spread out and are released with just a light touch.

## Traffic Mitigation Fund

The Traffic Mitigation Fund was created in August 2016 for the purpose of collecting funds from the Enumclaw School District, in an agreement with the city to contribute to improving safety in four intersections nearby the new school.

<b>Traffic Mitigation Fee Fund - 109</b>		Actual 2015	Actual 2016	Budget 2017	Year End Est 2017	Prelim Budget 2018	Budget \$ Change	Budget % Change Inc/(Dec)
1	<b>REVENUE</b>							
2	<b>Beginning Cash and Investments</b>			<b>74,255</b>	<b>74,307</b>	<b>83,840</b>	<b>9,585</b>	<b>12.9%</b>
3	Traffic Mitigation Fees		74,217		8,934	150,000	150,000	
4	Investment Interest		90	400	600	800	400	100.0%
5	<b>Subtotal Traffic Mitigation Revenue</b>		<b>74,307</b>	<b>400</b>	<b>9,534</b>	<b>150,800</b>	<b>150,400</b>	<b>37600.0%</b>
6	<b>Total Traffic Mitigation Sources</b>		<b>74,307</b>	<b>74,655</b>	<b>83,841</b>	<b>234,640</b>	<b>159,985</b>	<b>214.3%</b>

<b>Traffic Mitigation Fee Fund - 109</b>		Actual 2015	Actual 2016	Budget 2017	Year End Est 2017	Prelim Budget 2018	Budget \$ Change	Budget % Change Inc/(Dec)
1	<b>EXPENDITURES</b>							
2	Transfer out to Parks Street Projects					30,000	30,000	
3	Transfer out to Intersection Improvements			74,655		204,640	129,985	174.1%
4	<b>Ending Cash and Investments</b>		<b>74,307</b>		<b>83,840</b>			
5	<b>Total Traffic Mitigation Fund Uses</b>		<b>74,307</b>	<b>74,655</b>	<b>83,840</b>	<b>234,640</b>	<b>159,985</b>	<b>214.3%</b>



**Mountain Goats** (*Oreamnos americanus*), occur only in northwestern North America, and is the only genus and species of its kind in the world. Mountain goats are usually found in high elevation cliffs and broken terrain, which provide escape cover from predators and which they navigate well with their padded and flexible hooves.

## 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 Public Works equipment.



**Cougars** (*Puma concolor*) are sleek and graceful solitary animals rarely seen in the wild. Also known as mountain lions or pumas, cougars are known for their strength, agility, and awesome ability to jump.

## Equipment Replacement Funds

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

Equipment Replacement - Fire Equipment 510-100					Prelim Budget 2018	Budget Budget \$ Change	Budget % Change Inc/(Dec)	
	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017				
1	<b>REVENUE</b>							
2	<b>Beginning Cash and Investments</b>	<b>83,962</b>	<b>46,117</b>	<b>40,318</b>	<b>65,880</b>	<b>51,480</b>	<b>11,162</b>	<b>27.7%</b>
3	LGIP Investment Interest -Fire Dept	95	203	200	600	600	400	200.0%
4	Transfer in REET I		25,000					
5	<b>Subtotal Fire Equipment Replacement</b>	<b>95</b>	<b>25,203</b>	<b>200</b>	<b>600</b>	<b>600</b>	<b>400</b>	<b>200.0%</b>
6	<b>Total Fire Equipment Repl. Sources</b>	<b>84,057</b>	<b>71,320</b>	<b>40,518</b>	<b>66,480</b>	<b>52,080</b>	<b>11,562</b>	<b>28.5%</b>

Fire Equipment Replacement 510 - 100					Prelim Budget 2018	Budget Budget \$ Change	Budget % Change Inc/(Dec)	
	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017				
1	<b>EXPENDITURES</b>							
2	Fire Truck Repairs & Maint External	22,573	5,440	15,000	15,000	15,000		0.0%
3	Future Fire Building & Equipment					37,080	37,080	
4	Transfer to Fire Impact Fee Fund	15,366						
5	<b>Subtotal Fire Equip Replace Expenditures</b>	<b>37,939</b>	<b>5,440</b>	<b>15,000</b>	<b>15,000</b>	<b>52,080</b>	<b>37,080</b>	<b>247.2%</b>
6	Ending Cash and Investments	46,117	65,880	25,518	51,480		(25,518)	-100.0%
7	<b>Total Fire Equipment Fund Uses</b>	<b>84,056</b>	<b>71,320</b>	<b>40,518</b>	<b>66,480</b>	<b>52,080</b>	<b>11,562</b>	<b>28.5%</b>

Equipment Replacement - Public Works 510-200					Prelim Budget 2018	Budget Budget \$ Change	Budget % Change Inc/(Dec)	
	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017				
1	<b>REVENUE</b>							
2	<b>Beginning Cash and Investments</b>	<b>183,501</b>	<b>208,403</b>	<b>183,503</b>	<b>204,319</b>	<b>247,269</b>	<b>63,766</b>	<b>34.7%</b>
3	LGIP Investment Interest- Public Works	308	951	300	2,000	2,000	1,700	566.7%
4	Sale of PW Equipment				4,550			
5	Transfer in from REET I	7,000	7,000	7,000	7,000		(7,000)	-100.0%
6	Transfer in From Water Operating	10,000	10,000	10,000	10,000	10,000		0.0%
7	Transfer in From Sewer Operating	10,000	10,000	10,000	10,000	10,000		0.0%
8	Transfer in Stormwtr Fund	10,000	10,000	10,000	10,000	10,000		0.0%
9	Transfer in From Street Fund	10,000	10,000	10,000	10,000	10,000		0.0%
10	Transfer from General Fund					7,000	7,000	
11	<b>Subtotal PW Equipment Repl. Revenue</b>	<b>47,308</b>	<b>47,951</b>	<b>47,300</b>	<b>53,550</b>	<b>49,000</b>	<b>1,700</b>	<b>3.6%</b>
12	<b>Total PW Equipment Sources</b>	<b>230,810</b>	<b>256,354</b>	<b>230,803</b>	<b>257,869</b>	<b>296,269</b>	<b>65,466</b>	<b>28.4%</b>

<b>Public Works Equipment Replacement 510 - 200</b>					<b>Prelim Budget 2018</b>	<b>Budget \$ Change</b>	<b>Budget % Change Inc/(Dec)</b>
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>			
<b>1 EXPENDITURES</b>							
2 PW-Utility Truck		42,840			40,000	40,000	
3 PW-Technology					10,000	10,000	
4 Sewer Jet Rodder -Major Mtc					20,000	20,000	
5 Cemetery-Equip & Improvements					5,000	5,000	
6 Various Mowers	6,151	7,170	15,000	10,600	15,000		0.0%
7 Past Purchases	16,257	2,026	10,000	10,000		(10,000)	-100.0%
<b>8 Subtotal PW Equipment Expenditures</b>	<b>22,408</b>	<b>52,035</b>	<b>25,000</b>	<b>20,600</b>	<b>90,000</b>	<b>65,000</b>	<b>260.0%</b>
<b>9 Ending Cash &amp; Invest Unreserved</b>	<b>208,402</b>	<b>204,319</b>	<b>205,803</b>	<b>247,269</b>	<b>206,269</b>	<b>466</b>	<b>0.2%</b>
<b>10 Total Pub Works Equip. Uses</b>	<b>230,810</b>	<b>256,354</b>	<b>230,803</b>	<b>267,869</b>	<b>296,269</b>	<b>65,466</b>	<b>28.4%</b>

<b>Police Equipment Replacement 510-300</b>					<b>Prelim Budget 2018</b>	<b>Budget \$ Change</b>	<b>Budget % Change Inc/(Dec)</b>
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>			
<b>1 REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	<b>28,296</b>	<b>26,487</b>	<b>26,087</b>	<b>26,331</b>	<b>6,531</b>	<b>(19,556)</b>	<b>-75.0%</b>
3 LGIP Investment Interest- Police Dept	41	114	150	200	50	(100)	-66.7%
4 Police Sale of Surplus			3,000		3,000	-	0.0%
5 Swr Loan for Police Car repl			160,000	160,000	-	(160,000)	-100.0%
<b>7 Subtotal Police Equip. Repl Revenue</b>	<b>41</b>	<b>114</b>	<b>163,150</b>	<b>160,200</b>	<b>3,050</b>	<b>(160,100)</b>	<b>-98.1%</b>
<b>8 Total Police Equip. Repl Sources</b>	<b>28,338</b>	<b>26,602</b>	<b>189,237</b>	<b>186,531</b>	<b>9,581</b>	<b>(179,656)</b>	<b>-94.9%</b>

<b>Police Equipment Replacement 510 - 300</b>					<b>Prelim Budget 2018</b>	<b>Budget \$ Change</b>	<b>Budget % Change Inc/(Dec)</b>
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>			
<b>1 EXPENDITURES</b>							
2 Surplus Costs Police	996	270	500	1,000	1,000	500	100.0%
3 Police Vehicles-replace/conversion	855		179,000	179,000		(179,000)	-100.0%
4 Police Radios			9,737		8,581	(1,156)	-11.9%
<b>5 Subtotal Police Equipment Expenditures</b>	<b>1,851</b>	<b>270</b>	<b>189,237</b>	<b>180,000</b>	<b>9,581</b>	<b>(179,656)</b>	<b>-94.9%</b>
6 Ending Cash & Invest Unreserved	26,487	26,331		6,531			
<b>7 Total Police Equipment Uses</b>	<b>28,338</b>	<b>26,602</b>	<b>189,237</b>	<b>186,531</b>	<b>9,581</b>	<b>(179,656)</b>	<b>-94.9%</b>

## Utility Funds

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

Black Diamond has Water, Sewer and Stormwater utilities.



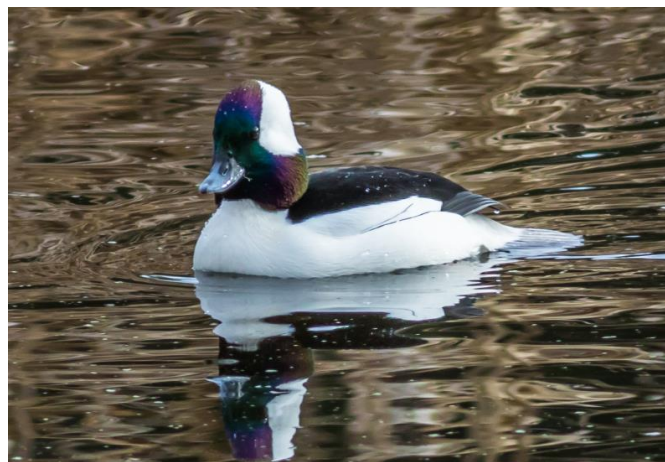
**Orcas**, or killer whales, are the largest of the dolphins and one of the world's most powerful predators. They feast on marine mammals such as seals, sea lions, and even whales, employing teeth that can be four inches long. The orcas that are seen in our local waters are part of the Southern Resident Community, composed of J, K and L pods.

## Water Operating Fund 401

The Water Department provides safe high quality reliable drinking water to the residents of Black Diamond except for the residents on the Covington Water District around Lake Sawyer. 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. The average Black Diamond household receives very high-quality drinking water delivered to their house under pressure to drink, wash dishes, wash clothes, shower and bathe, brush teeth, cook, water plants and landscape, mop and clean, flush toilets and provide fire protection all for approximately \$57 per month.

In 2018, building activity is expected to increase water sales along with installation of new meters. The budget for expenditures increased due to full year costs for a vacant utility position that was budgeted for three months in 2017.

Water Operating Fund 401					Prelim Budget 2018	Budget \$ Change	Budget % Change Inc/(Dec)
	Actual 2015	Actual 2016	Budget 2017	Year End Est 2017			
<b>1 REVENUE</b>							
<b>2 Beginning Cash and Investments</b>	<b>160,302</b>	<b>222,708</b>	<b>301,679</b>	<b>330,194</b>	<b>377,248</b>	<b>75,569</b>	<b>25.0%</b>
3 Water Charges	716,258	727,018	685,000	671,300	700,000	15,000	2.2%
4 Water Late Fees/Name Change Charge	23,623	20,060	22,000	18,000	22,000	-	0.0%
5 Hydrant/Irrig Meters & Setting & Backflow, Dep.	4,972	6,742	6,000	45,826	63,000	57,000	950.0%
6 Meter Purchase and Setting & Deposit	4,881	11,931	10,000	4,000	49,000	39,000	390.0%
7 Interest, Refunds and Misc. Revenue	2,829	11,242	11,200	9,875	11,500	300	2.7%
<b>8 Subtotal Water Operating Revenue</b>	<b>752,562</b>	<b>776,992</b>	<b>734,200</b>	<b>749,001</b>	<b>845,500</b>	<b>111,300</b>	<b>15.2%</b>
9 Transfer in from Water Reserve	20,000	10,000					
10 Palmer Coking Coal Contribution	98,499	98,420	98,000	97,478	97,000	(1,000)	-1.0%
<b>11 Subtotal Water Other Revenue</b>	<b>118,499</b>	<b>108,420</b>	<b>98,000</b>	<b>97,478</b>	<b>97,000</b>	<b>(1,000)</b>	<b>-1.0%</b>
<b>12 Total Water Fund Sources</b>	<b>1,031,363</b>	<b>1,108,120</b>	<b>1,133,879</b>	<b>1,176,673</b>	<b>1,319,748</b>	<b>185,869</b>	<b>16.4%</b>



The species *Anatidae* include ducks and most duck-like waterfowl, such as geese and swans. Forty-seven species of *Anatidae* have been recorded in Washington. This is a **Bufflehead**.



Water Operating Fund 401					Prelim	Budget \$	Budget %
	Actual	Actual	Budget	Year End	Budget	Budget \$	Change
	2015	2016	2017	Est 2017	2018	Change	Inc/(Dec)
<b>1 EXPENDITURES</b>							
2 Wages	146,761	150,814	173,180	170,000	206,228	33,048	19.1%
3 Benefits	59,104	59,849	74,495	69,000	83,928	9,433	12.7%
4 Allocations	(22,769)	(15,145)	(22,699)	(10,000)	(23,500)	(801)	3.5%
<b>5 Total Salaries and Benefits</b>	<b>183,095</b>	<b>195,518</b>	<b>224,976</b>	<b>229,000</b>	<b>266,656</b>	<b>41,680</b>	<b>18.5%</b>
6 Office and Operating Supplies	24,326	24,089	28,630	37,500	59,826	31,196	109.0%
7 Charges for Services	212,941	227,891	228,132	204,028	255,670	27,538	12.1%
<b>8 Subtotal Operating Expenditures</b>	<b>420,363</b>	<b>447,497</b>	<b>481,738</b>	<b>470,528</b>	<b>582,152</b>	<b>100,414</b>	<b>20.8%</b>
9 Debt Service	378,292	320,429	318,897	318,896	317,362	(1,535)	-0.5%
10 Trf to Water Capital					125,000	125,000	
11 Trf to Capital Equipment Reserve	10,000	10,000	10,000	10,000	10,000		0.0%
<b>12 Subtotal Other Expenditures</b>	<b>388,292</b>	<b>330,429</b>	<b>328,897</b>	<b>328,896</b>	<b>452,362</b>	<b>123,465</b>	<b>37.5%</b>
13 Three Months Reserved Operating Cash	105,091	111,874	120,453	117,625	145,538	25,085	20.8%
14 Cash and Investment Balance	117,616	218,320	202,791	259,623	139,696	(63,095)	-31.1%
<b>15 Total Ending Cash and Investments</b>	<b>222,707</b>	<b>330,194</b>	<b>323,244</b>	<b>377,248</b>	<b>285,234</b>	<b>(38,010)</b>	<b>-11.8%</b>
<b>16 Total Water Operating Uses</b>	<b>1,031,363</b>	<b>1,108,120</b>	<b>1,133,879</b>	<b>1,176,672</b>	<b>1,319,748</b>	<b>185,869</b>	<b>16.4%</b>

## City of Black Diamond

2018

## Water Debt

Issue Date	Issue Amount	Type	Maturity Purpose Date	12/31/2017 debt owed	2018 Principal	2018 Interest	2018 Debt Svs	2018			Total Debt Service		
								Water Operating	Water Capt Res	Total Water			
2006	180,000	PWTF	Cor Contrl	2022	55,662	11,250	281	11,531	11,531		11,531	0	11,644
2005	3,407,063	PWTF	Tac 500mg	2024	1,366,840	197,070	6,877	203,947	203,947		203,947		203,947
	256,064	PWTF	Tac city 1st	2024									
	1,784,693	PWTF	Pump Fac, Res & lines	2024	689,759	98,419	3,465	101,884				101,884	101,884
	5,447,820	PWTF			2,056,599	295,489	10,342	305,831	203,947	0	203,947	101,884	305,831
<b>Totals</b>	<b>5,627,820</b>				<b>2,112,261</b>	<b>306,739</b>	<b>10,623</b>	<b>317,362</b>	<b>215,478</b>	<b>0</b>	<b>215,478</b>	<b>101,884</b>	<b>317,475</b>
<b>Total net Water fund 2018 Debt Service</b>									<b>\$215,478</b>	<b>\$0</b>	<b>\$215,478</b>	<b>101,884</b>	<b>317,475</b>

Less Developer Responsibility Palmer

\$689,759

**Net City Liability 1,422,502**

Black Diamond holds a letter of credit from Palmer Coking for their balance owing of \$689,759 of PWTF Loan.



## Sewer Operating Fund 407

The Sewer Department collects sewage from the homes and businesses in the old section of Town for treatment and discharge. The area around Lake Sawyer is primarily served by individual on site waste water disposal septic system and a small area at the Northwest end of the Lake served by the Soos Creek Sewer system. The sewer utility provides for the planning, operation and maintenance of 17.5 miles of sewer lines and manholes, and 4 pump stations and provides local customer service and billing. This sewer utility also contracts with King County for transmission and sewage treatment plant in Renton for treatment, discharge and bio-solids handling. The city provides the local sewer collection services for approximately \$25/household per month.

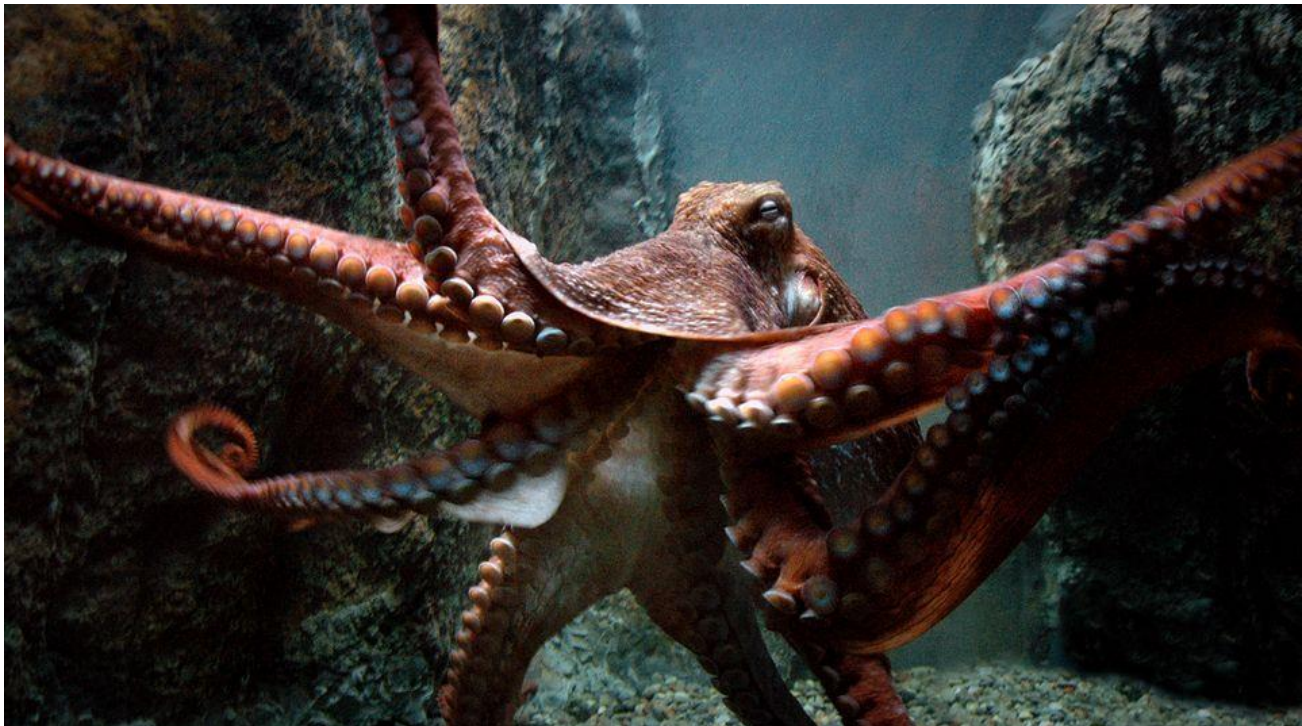
Of note is that even with rate increases, the revenue collected by the city sewer share of the revenue has not been covering the cost of the operations, maintenance and administration. A mid-year 2018 city share rate increase is included in the 2018 budget. The 2018 expenditure budget primarily increased due to expected building growth and new sewer customers.

<b>Sewer Operating Fund - 407</b>					<b>Prelim</b>	<b>Budget %</b>	
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year End</b>	<b>Budget</b>	<b>Budget \$</b>	
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Est 2017</b>	<b>2018</b>	<b>Change</b>	
						<b>Inc/(Dec)</b>	
						<b>Change</b>	
<b>1 REVENUE</b>							
<b>2 Beginning Cash and Investments</b>	<b>141,294</b>	<b>131,720</b>	<b>124,688</b>	<b>145,190</b>	<b>130,000</b>	<b>5,312</b>	<b>4.3%</b>
3 King County Sewer Revenue	751,578	551,062	577,600	577,600	611,060	33,460	5.8%
4 Black Diamond Sewer Revenue	52	223,489	237,400	241,200	243,520	6,120	2.6%
5 Miscellaneous Revenue	5,126	11,981	12,900	14,700	26,600	13,700	106.2%
<b>6 Subtotal Sewer Operating Revenue</b>	<b>756,756</b>	<b>786,532</b>	<b>827,900</b>	<b>833,500</b>	<b>881,180</b>	<b>53,280</b>	<b>6.4%</b>
7 Transfer from Sewer Reserves	80,000	100,000	80,000	120,000	130,000	50,000	62.5%
<b>8 Subtotal Sewer Revenue</b>	<b>836,756</b>	<b>886,532</b>	<b>907,900</b>	<b>953,500</b>	<b>1,011,180</b>	<b>103,280</b>	<b>11.4%</b>
<b>9 Total Sewer Fund Sources</b>	<b>978,050</b>	<b>1,018,252</b>	<b>1,032,588</b>	<b>1,098,690</b>	<b>1,141,180</b>	<b>108,592</b>	<b>10.5%</b>



The **Pacific Treefrog** (*Pseudacris regilla*), is the smallest but most commonly seen and heard frog in Washington. They are an adaptable species found from rainforests near sea level, to mountains at 11,000 feet, and on into dry interior areas of Washington where water is available.

<b>Sewer Operating Fund - 407</b>					<b>Prelim</b>	<b>Budget</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Year End</b>	<b>Budget</b>	<b>Budget \$</b>	<b>% Change</b>
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Est 2017</b>	<b>2018</b>	<b>Change</b>	<b>Inc/(Dec)</b>
<b>1 EXPENDITURES</b>							
2 Wages	147,175	149,595	178,143	165,700	205,390	27,247	15.3%
3 Benefits	59,209	59,798	74,504	68,350	83,989	9,485	12.7%
4 Allocations	(14,269)	(15,145)	(27,500)	(13,000)	(22,500)	5,000	-18.2%
<b>5 Total Salaries and Benefits</b>	<b>192,115</b>	<b>194,248</b>	<b>225,147</b>	<b>221,050</b>	<b>266,879</b>	<b>41,732</b>	<b>18.5%</b>
6 Office and Operating Supplies	6,847	5,144	10,390	9,050	11,286	896	8.6%
7 Charges for Service	120,651	136,542	141,772	131,790	156,751	14,979	10.6%
<b>8 Subtotal Sewer Operating Expenditures</b>	<b>319,613</b>	<b>335,935</b>	<b>377,309</b>	<b>361,890</b>	<b>434,916</b>	<b>57,607</b>	<b>15.3%</b>
9 Metro Sewer Charges	516,717	527,056	550,150	596,800	611,060	60,910	11.1%
<b>10 Total Operating Expenditures</b>	<b>836,329</b>	<b>862,991</b>	<b>927,459</b>	<b>958,690</b>	<b>1,045,976</b>	<b>118,517</b>	<b>12.8%</b>
11 Trf to Equipment Replacement Fund	10,000	10,000	10,000	10,000	10,000	-	0.0%
12 Three Months Reserved Operating Cash	79,903	83,984	94,327	90,450	108,729	14,402	15.3%
13 Cash and Investment Balance	51,817	61,277	802	39,550	(23,525)	(24,327)	-3034.2%
<b>14 Total Ending Cash and Investments</b>	<b>131,720</b>	<b>145,261</b>	<b>95,129</b>	<b>130,000</b>	<b>85,204</b>	<b>(9,925)</b>	<b>-10.4%</b>
<b>15 Total Sewer Fund Uses</b>	<b>978,049</b>	<b>1,018,252</b>	<b>1,032,588</b>	<b>1,098,690</b>	<b>1,141,180</b>	<b>108,592</b>	<b>10.5%</b>



**Giant Pacific Octopus (*Enteroctopus dofleini*)** which can weigh over 600 pounds. Local legend will tell you that the largest Pacific Octopus in the world lives under the Narrows Bridge.

## Stormwater Operating Fund 410

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

The stormwater utility mitigates the storm water impact of urban living on the environment for \$16 per month per household. The 2018 Budget primarily increased due to expected building growth and new stormwater customers. Rates need to be reviewed for 2019.

Stormwater Operating Fund - 410					Prelim	Budget %	
	Actual	Actual	Budget	Year End	Budget	Budget \$	Change
	2015	2016	2017	Est 2017	2018	Change	Inc/(Dec)
<b>1 REVENUE</b>							
2 <b>Beginning Cash and Investments</b>	90,498	102,303	101,824	99,074	102,574	750	0.7%
3 Dept of Ecology Grant					25,000	25,000	
4 Stormwater Charges	350,820	356,042	375,000	365,000	370,200	(4,800)	-1.3%
5 Stormwater Inspection Fees	4,408	4,416	8,000	4,200	16,000	8,000	100.0%
6 LGIP Investment Interest	199	639	800	700	900	100	12.5%
7 PW Eng Civil Allocation	2,079	7,494	6,000	10,000	6,000	-	0.0%
8 <b>Subtotal Stormwater Revenue</b>	<b>357,506</b>	<b>368,592</b>	<b>389,800</b>	<b>379,900</b>	<b>418,100</b>	<b>28,300</b>	<b>7.3%</b>
9 <b>Total Stormwater Sources</b>	<b>448,004</b>	<b>470,895</b>	<b>491,624</b>	<b>478,974</b>	<b>520,674</b>	<b>29,050</b>	<b>5.9%</b>

Stormwater Operating Fund - 410					Prelim	Budget %	
	Actual	Actual	Budget	Year End	Budget	Budget \$	Change
	2015	2016	2017	Est 2017	2018	Change	Inc/(Dec)
<b>1 EXPENDITURES</b>							
2 Wages	146,266	149,509	171,034	201,784	194,988	23,954	14.0%
3 Benefits	59,027	59,482	73,932	68,200	82,514	8,582	11.6%
4 Allocations	(14,319)	(15,145)	(21,699)	(22,500)	(15,504)	6,195	-28.5%
5 <b>Total Salaries and Benefits</b>	<b>190,974</b>	<b>193,845</b>	<b>223,267</b>	<b>247,484</b>	<b>261,998</b>	<b>38,731</b>	<b>17.3%</b>
6 Office and Operating Supplies	7,130	6,216	11,510	9,200	11,626	116	1.0%
7 Charges for Services	137,597	161,760	169,053	144,000	181,796	12,743	7.5%
8 <b>Subtotal Operating Expenditures</b>	<b>335,701</b>	<b>361,821</b>	<b>403,830</b>	<b>400,684</b>	<b>455,420</b>	<b>51,590</b>	<b>12.8%</b>
9 Transfer to Equipment Reserve	10,000	10,000	10,000	10,000	10,000	-	0.0%
10 Three Months Reserved Cash and Investment	83,925	90,455	77,794	91,600	113,855	36,061	46.4%
11 Ending Cash and Investments Unreserved	18,378	8,618		(23,310)	(58,601)	(58,601)	
12 <b>Total Ending Cash and Investments</b>	<b>102,303</b>	<b>99,073</b>	<b>77,794</b>	<b>68,290</b>	<b>55,254</b>	<b>(22,540)</b>	<b>-29.0%</b>
13 <b>Total Stormwater Fund Uses</b>	<b>448,004</b>	<b>470,895</b>	<b>491,624</b>	<b>478,974</b>	<b>520,674</b>	<b>29,050</b>	<b>5.9%</b>

## Capital Funds

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



**River otters** (*Lutra canadensis*) although seldom seen, are relatively common throughout Washington in ponds, lakes, rivers, sloughs, estuaries, bays, and in open waters along the coast. River otters have the ability to remain underwater for an alarming eight minutes at a time. When they do this, they can shut both their nostrils and ears tightly.

**Real Estate Excise Tax 1 – 311 (REET 1)**

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

This Fund is specifically to be used for General Government Capital Projects, Fund 310, and General Government Capital Expenditures in the 510 Fund. The 2018 budget anticipates an increase in revenue due to expected construction and sale of homes.

<b>General Government REET I Fund - 311</b>					<b>Prelim Budget 2018</b>	<b>Budget Budget \$ Change</b>	<b>Budget % Change Inc/(Dec)</b>
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>			
<b>1 REVENUE</b>							
<b>2 Beginning Cash and Investments</b>	<b>186,508</b>	<b>130,257</b>	<b>152,758</b>	<b>165,850</b>	<b>148,850</b>	<b>(3,908)</b>	<b>-2.6%</b>
3 1/4% Real Estate Excise Tax	85,855	163,050	113,000	113,000	200,000	87,000	77.0%
4 LGIP Investment Interest	172	549	700	1,000	2,000	1,300	185.7%
<b>5 Total REET I Revenue</b>	<b>86,027</b>	<b>163,599</b>	<b>113,700</b>	<b>114,000</b>	<b>202,000</b>	<b>88,300</b>	<b>77.7%</b>
<b>6 Total REET I Sources</b>	<b>272,535</b>	<b>293,856</b>	<b>266,458</b>	<b>279,850</b>	<b>350,850</b>	<b>84,392</b>	<b>31.7%</b>

<b>General Government REET I Fund - 311</b>					<b>Prelim Budget 2018</b>	<b>Budget Budget \$ Change</b>	<b>Budget % Change Inc/(Dec)</b>
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>			
<b>1 EXPENDITURES</b>							
2 Transfer to 310 Fund	135,277	96,000	123,500	123,500	207,500	84,000	68.0%
3 Transfer to 510 Fund - Police & Fire Equip	7,000	32,000	7,500	7,500		(7,500)	-100.0%
<b>4 Total REET I Expenditures</b>	<b>142,277</b>	<b>128,000</b>	<b>131,000</b>	<b>131,000</b>	<b>207,500</b>	<b>76,500</b>	<b>58.4%</b>
5 Ending Cash and Investments	130,258	165,857	135,458	148,850	143,350	7,892	5.8%
<b>6 Total REET I Uses</b>	<b>272,535</b>	<b>293,857</b>	<b>266,458</b>	<b>279,850</b>	<b>350,850</b>	<b>84,392</b>	<b>31.7%</b>

The **Bohemian Waxwing (*Bombycilla garrulus*)** is an irregular winter visitor from the far North. It comes primarily to states and provinces along the United States/Canada border, a bit farther southward in the West.



**Real Estate Excise Tax II**

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

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

Midyear in 2011 the Washington State Legislature authorized for five years the usage of up to \$100,000 of REET monies for the maintenance of capital assets. REET II monies in Black Diamond are transferred to Fund 320 for Street and Public Works capital projects. The 2018 budget anticipates an increase in revenue due to expected construction and sale of homes.

<b>Public Works REET II Fund - 321</b>					<b>Prelim Budget 2018</b>	<b>Budget \$ Change</b>	<b>Budget % Change Inc/(Dec)</b>
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>			
<b>1 REVENUE</b>							
<b>2 Beginning Cash and Investments</b>	<b>155,904</b>	<b>111,911</b>	<b>152,411</b>	<b>165,456</b>	<b>124,230</b>	<b>(28,181)</b>	<b>-18.5%</b>
3 1/4% Real Estate Excise Tax	85,855	163,050	113,000	113,000	200,000	87,000	77.0%
4 LGIP Investment Interest	152	495	700	1,000	2,000	1,300	185.7%
<b>5 Total REET II Revenue</b>	<b>86,007</b>	<b>163,545</b>	<b>113,700</b>	<b>114,000</b>	<b>202,000</b>	<b>88,300</b>	<b>77.7%</b>
<b>6 Total REET II Sources</b>	<b>241,911</b>	<b>275,456</b>	<b>266,111</b>	<b>279,456</b>	<b>326,230</b>	<b>60,119</b>	<b>22.6%</b>

<b>Public Works REET II Fund - 321</b>					<b>Prelim Budget 2018</b>	<b>Budget \$ Change</b>	<b>Budget % Change Inc/(Dec)</b>
	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Year End Est 2017</b>			
<b>1 EXPENDITURES</b>							
2 Trf to Capital Projects			135,226	135,226	143,000	7,774	5.7%
3 Trf to N Commercial Storm Pond					15,000	15,000	
4 Trf to Sewer Capital				20,000			
5 Trf to 410 Stormwater Capital	80,000	60,000			15,000	15,000	
6 Trf to Street Fund	50,000	50,000					
<b>7 Total REET II Expenditures</b>	<b>130,000</b>	<b>110,000</b>	<b>135,226</b>	<b>155,226</b>	<b>173,000</b>	<b>37,774</b>	<b>27.9%</b>
8 Ending Cash and Investments REET II	111,911	165,456	130,885	124,230	153,230	22,345	17.1%
<b>9 Total REET II Uses</b>	<b>241,911</b>	<b>275,456</b>	<b>266,111</b>	<b>279,456</b>	<b>326,230</b>	<b>60,119</b>	<b>22.6%</b>

**Fund 310 - General Government Capital Projects**

Project Name	Project		Source of Revenue				Source of Expenditures			
	#	Note	Beg C&I	REET I Trf In	Grants	Trails Rev/Trf In	Total Revenue	Expenditure	Trf Out	Total Expenditure
1 Ginder Creek Trails	P1		64,939		15,000	9,000	88,939	88,939		88,939
2 Grant Matching	P3			2,500			2,500	2,500		2,500
3 Parks Plan Update	P4	Update		20,000			20,000	20,000		20,000
4 Cemetery Niche Wall	P6			20,000			20,000	20,000		20,000
5 - Additional for Wall	Add	Update		5,000			5,000	5,000		5,000
6 Fire Engine	F1			85,000		475,000	560,000	560,000		560,000
7 Police Technology	L1			25,000			25,000	25,000		25,000
8 General Government Technology	G1			25,000			25,000	25,000		25,000
9 - Additional Technology	Add	Update		20,000			20,000	20,000		20,000
10 General Government Renovation	G2			5,000			5,000	5,000		5,000
<b>11 Total Gen Govt Projects</b>			<b>64,939</b>	<b>207,500</b>	<b>15,000</b>	<b>484,000</b>	<b>771,439</b>	<b>771,439</b>	<b>0</b>	<b>771,439</b>

**Fund 320 - Public Works Capital Projects**

Project Name	Project		Source of Revenue				Source of Expenditures			
	#	Note	Beg C&I	REET I Trf In	Grants	Trf In Traf Mit	Total Revenue	Expenditure	Trf Out	Total Expenditure
1 Gen Street Improvements	T1			30,000			30,000	30,000		30,000
2 224th Guardrail @ Cov Creek	T5	Defer					0			0
3 224th Chip Seal	T6	Update		18,000	102,000		120,000	120,000		120,000
4 Roberts Drive Rehabilitation	T8	Defer					0			0
5 232nd Ave SE Asphalt Overlay	T9	Update		30,000	170,000		200,000	200,000		200,000
6 Grant Matching	T13			40,000			40,000	40,000		40,000
7 Lawson St Sidewalks	T14	Defer					0			0
8 Park St Intersection Improv.	TIP4	Update				30,000	30,000	30,000		30,000
<b>9 Total PW Capital Projects</b>				<b>118,000</b>	<b>272,000</b>	<b>30,000</b>	<b>420,000</b>	<b>420,000</b>	<b>0</b>	<b>420,000</b>

**WSFFA Partners - Fund 402 Capital Projects**

Project Name	Project		Source of Revenue				Source of Expenditures			Ending Fund Balance	
	#	Note	Beg C&I	Grants	Partners	Total Revenue	Expenditure	Trf Out	Total Expenditures	Ending Fund Balance	Total Uses
1 WSFFA Deposit			70,000			70,000				70,000	70,000
2 Supply Pipes & Pumps	W2	Update			1,572,000	1,572,000	1,572,000		1,572,000		1,572,000
3 Trans Main to City	W2	Update			280,000	280,000	280,000		280,000		280,000
4 Spring Source Rehab	W2	Update			165,000	165,000	165,000		165,000		165,000
<b>5 Total WSFFA Projects</b>			<b>70,000</b>	<b>0</b>	<b>2,017,000</b>	<b>2,087,000</b>	<b>2,017,000</b>		<b>2,017,000</b>	<b>70,000</b>	<b>2,087,000</b>



Water Capital Projects - 404

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In Wtr Res	Interest Income	Connection Charge	Total Revenue	Expenditure	Trf Out	Total Expenditure	EFB	Total Uses
1	Water Comp Plan		50,000			50,000	50,000		50,000		50,000
2	Asbestos Main repl		3,000			3,000	3,000		3,000		3,000
3	Asbestos Main repl add		75,000			75,000	75,000		75,000		75,000
4	Recoat .5 MG Reservoir					0			0	0	0
5	Water Capital Reserves	196,000	125,000	3,000	200,000	524,000		128,000	128,000	396,000	524,000
6	<b>Total Water Capital Projects</b>	<b>196,000</b>	<b>253,000</b>	<b>3,000</b>	<b>200,000</b>	<b>652,000</b>	<b>128,000</b>	<b>128,000</b>	<b>256,000</b>	<b>396,000</b>	<b>652,000</b>

Sewer Capital Projects - 408

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In RII	Loan Repay	Int & Conn Chg	Total Revenue	Expenditure	Trf Out	Total Expenditure	EFB	Uses
1	Sewer Fac/Fen/Gate		15,000			15,000	15,000		15,000		15,000
2	Cedarbrook Eng	35,000				35,000	35,000		35,000		35,000
3	Sewer Capital Reserves	368,500		35,200	57,000	460,700		130,000	130,000	330,700	460,700
4	<b>Total Sewer Capital Projects</b>	<b>403,500</b>	<b>15,000</b>	<b>35,200</b>	<b>57,000</b>	<b>510,700</b>	<b>50,000</b>	<b>130,000</b>	<b>180,000</b>	<b>330,700</b>	<b>510,700</b>

Stormwater Capital Projects - 410

Project		Source of Revenue					Source of Expenditures				
#	Note	Beg C&I	Trf In RII	DOE Grant	K/C W/Q & Opp. Grant	Total Revenue	Expenditure	Trf Out	Total Expenditure	EFB	Uses
1	Covington Creek Culv-Eng					0			0		
2	Covington Creek Culv-Const.					0			0		
3	N Comm Storm Pond-Eng		15,000			15,000	15,000		15,000		15,000
4	N CSPond K/C Opp. Grant				80,000	80,000	80,000		80,000		80,000
5	N CSPond K/C WQ Grant				243,643	243,643	243,643		243,643		243,643
6	N CSPond DOE Grant			676,357		676,357	676,357		676,357		676,357
7	<b>Total Stormwater Capital Prj.</b>		<b>15,000</b>	<b>676,357</b>	<b>323,643</b>	<b>1,015,000</b>	<b>1,015,000</b>	<b>0</b>	<b>1,015,000</b>	<b>0</b>	<b>1,015,000</b>



The **Pacific Banana Slug** is the second-largest species of terrestrial slug in the world, growing up to 9.8 inches long. Banana slugs have been used as food by Yurok Indians of the North Coast and by German immigrants in the 19th and early 20th centuries.



**City of Black Diamond**

## **Financial Management Policies**

**Per Resolution 08-560**

**Updated for Long Term Planning Per Resolution 13-866**

### **Background and Purpose**

Financial policies provide guidelines for City of Black Diamond’s leaders to ensure sound decision-making that safeguards core services while moving the community forward to achieve its vision. Good financial management ensures the city is able to withstand economic fluctuations, maintain focus on the entire financial picture, and adjust to the changing service needs of the community of Black Diamond.

This policy incorporates past financial practices in defining the current policies to be used by the city to meet its obligations and operate in a financially prudent manner. These policies have been established to provide general fiscal guidelines and are intended to provide sound direction in the management of the city’s financial affairs.

### **Operating Budget Policies**

General budget policies ensure service levels are reasonable and attainable and that budget documents detailing revenues and expenditures accurately reflect Council and community goals. The City of Black Diamond budget procedures are in compliance with the Revised Code of Washington, Chapter 35A.33. The city budgets annually on the calendar year beginning January 1<sup>st</sup> and ending December 31<sup>st</sup>. The City Council shall adopt the budget by Ordinance at the fund level. Amendments to the budget that change fund totals will be adopted by the Council through an ordinance, which is usually done mid-year and year-end.

#### **Citizen Involvement**

Citizen involvement shall be encouraged in the budget decision-making process through public hearings and study sessions.

#### **Service Level Determinations**

The City Council will establish municipal service levels and priorities for the upcoming year to guide staff in developing goals, objectives and budget proposals.

**Conservative Budgeting**

The city will use a conservative budgeting approach and accepted analytical techniques including trending, per capita estimates of intergovernmental revenue and sales and property tax estimates based on prior year revenues adjusted for reasonable known growth factors. All positions will be budgeted for a full year.

**Long Term Financial Planning**

Long-term financial planning is the process of aligning financial capacity with long-term service objectives. Financial forecasting is the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables.

The city shall, utilizing best available, cost-effective practices, engage in collaborative long-term financial planning as part of its overall budget process. To provide insight into future financial planning, such long-term financial planning should combine financial forecasting and analysis with a strategic operational perspective. The overall goals of long-term financial planning\* are to:

1. Balance–Budgets: Recognize the long-term impacts of today’s decisions, setting the stage for balanced budgets in successive years by avoiding temporary solutions.
2. Reduce Conflict During Budgeting: Organize financial planning around a consensus-based set of service and financial goals, which sets boundaries on the budget process and creates an understanding of budget priorities.
3. Manage Growth: Optimize the city’s ability to sustain operations and support service levels through a financial strategy that balances the needs of new and existing residents.
4. Stabilize Rates: Identify potential peaks and valleys in future revenues and expenses, allowing the city to take countervailing action ahead of time.
5. Provide Planned Services: Provide a process for making decisions about the level of service that government will provide over a multi-year period.

\*Note: See, Government Finance Officers Association, Long-Term Financial Planning for Governments, [www.gfoa.org/ltfp-ltfp@gfoa.org](http://www.gfoa.org/ltfp-ltfp@gfoa.org).

**Maintenance of Facilities and Equipment**

Adequate maintenance and replacement of the city’s facilities, equipment and technology will be provided for in either the operating or capital budget. As practicable, these expenses will be forecasted in an equipment replacement fund in the operating budget.

**Sustainable Revenue Sources**

Ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs. The ongoing revenue will be identified along with new program costs. Cash balances in excess of the amount required to maintain strategic reserves will be used to fund one-time or non-recurring costs. In the event a fund has an emergency or economic downturn, resources from reserves may be used provided that they are replaced with in the next five years.

**Cost Recovery**

All taxpayers should not pay for a service that benefits only certain individuals. Therefore, fees will be established where possible to recover costs of such services or programs. Fees for services will be reviewed and adjusted as necessary and at least once a year. Based on Council direction, general taxpayer revenues may be used to subsidize all or a portion of the cost of services.

<b>Fund Balance Reserve Policies</b>
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Adequate fund balance and reserve levels help mitigate short-term emergencies and the effect of fluctuations in the economy, as well as assist in the financial strength of the city's bond ratings.

**Operating Fund Balance Reserves**

The city's goal is to achieve a 10% reserve of anticipated expenditures in the General Fund Balance over the next five years or more. The reserve will be used to meet seasonal cash flow demands, provide a financial cushion in an economic downturn and meet emergency needs. In the event that the fund balance falls below that amount, the city will work to restore the balance with cost reductions, rate increases and other measures within five fiscal years.

**Contingency Reserve Fund**

A Contingency Reserve Fund may also be maintained in accordance with state law (RCW 35.A.33.145) to meet any municipal extent that could have not been reasonably known at the time of adopting the annual budget. The target balance may be consistent with state law at \$.375 per \$1,000 of assessed valuation.

**Utility Operating Policies**

City utilities are enterprise funds and therefore need to maintain a revenue and expense structure that allows them to be self-supporting with adequate revenue that pays for maintenance, operations, debt service and capital costs. Adequate reserves, rate analyses and budgetary policies steer the utilities toward ongoing self-sufficiency.

**Utility Rates and Fees**

As enterprise funds, all utilities will be self-supporting through rates, connection charges and other fees. Whenever practical, smaller utility increases will be considered more frequently, to avoid large jump in rate payer bills. Revenue will pay maintenance, operation, debt service and provide funds for capital repairs and improvements. Rates and fees will be reviewed at least biennially and adjusted to adequately reflect the cost of services. Every five years a detailed rate analysis will take place to ensure financial solvency of the utilities.

**Utility Fund Reserves**

All utilities will be operated in a manner to ensure an ending annual reserved fund balance in an amount equal to 90 days of annual operational appropriations. In the event that the fund balance falls below that amount or a new utility is formed, the city will work to restore the balance to that level with cost

reductions, rate increases and other measures within five fiscal years. The city may use reserves to “smooth” rate increases over a period of years and avoid large jumps in ratepayer bills.

### **Debt Management Policies**

The city will maintain adequate available debt capacity to ensure funding for major, high priority projects.

The City of Black Diamond is an infrequent issuer of debt. Debt is primarily used to finance large capital investments. Various state laws limit the city’s debt capacity. General obligation debt, backed by the full faith and credit of the City, is limited to 2.5% of the value of all taxable property within the city. That percentage includes councilmanic or non-voted debt (1.5% of property values), and Local Option Capital Asset Lending – a financing contract with the Office of the State Treasurer (39.94 RCW). Revenue bonds rely on a funding source, such as utility revenues, for debt repayment.

#### **Interfund Loans**

The City will use interfund borrowing when such borrowing is cost effective, thereby eliminating the administrative cost of borrowing when adequate funds are available internally within the city’s own resources. The city will not charge interest for such interfund loans that are repaid within six months. For loans beyond six months, the city will set a reasonable timeline for repayment of between one and five years and use the State’s Local Government Investment Pool (LGIP) rate.

Interfund loans are permitted to cover cash flow for capital projects, where federal or state grants are approved, but there is a timing issue between city expenditures and the actual reimbursement by the granting agencies. Interfund loans shall be approved by Council with a resolution.

#### **Bond Rating**

The city will strive to obtain the best bond rating possible to produce the lowest possible interest rate on each bond sale.

### **Cash Management and Investment Policies**

At any one time the city may have several million dollars in various funds that are not needed until some point in the future for operations, capital purchases or the repayment of debt. By placing these revenues in State’s Local Government Investment Pool (LGIP) until the funds are needed, the city is able to earn interest that in turn serves as a revenue source to reduce costs to the community. Cash and investment policies reduce the city’s investment risk.

#### **Cash Sufficiency**

The city will at all times maintain sufficient cash on hand to meet reasonably expected expenditures for the operating period.

#### **Investment Goals**

The city’s idle cash will be invested on a continuous basis to maximize income. Priority will be given to legality of investment practices, the safety of the asset, followed by liquidity in case a need arises where the

city needs access to the funds, followed by yield or return.

### **Allocation of Investment Income**

Where permitted, the City will pool its cash resources for investment purposes. Investment income will be re-allocated to the participating funds as much as practical.

### **Alternative Financing Schemes and Derivative Products**

The City of Black Diamond shall not utilize alternative financing schemes or derivative products to avoid restrictions imposed by law or to utilize tax loop holes.

## **Capital Projects and Planning Policies**

The City of Black Diamond owns considerable assets in roads, a sewer system, water system, storm water system, parks, buildings, equipment and other capital. The preservation, maintenance and future improvement of these facilities are a primary responsibility of the city. Capital items are defined as those projects and purchases costing more than \$5,000 and lasting three or more years.

### **Capital Improvement Plan**

A Capital Improvement Program (CIP) is a flexible, multi-year plan containing the city's planned capital improvement projects and the recommended financing methods for funding projects. All funds and departments are brought together in a single consolidated plan for an overall view of the city's capital improvement needs. The plan includes the capital facilities element of the City of Black Diamond Comprehensive Plan required by the Growth Management Act and other capital projects that may not fit into the capital facilities category.

Capital projects typically apply to: 1) one-time costs for acquisition, construction, improvement, replacement or renovation of land, structures and major equipment; 2) expenditures which take place over two or more years; 3) funding with debt because of significant costs to be shared by current and future beneficiaries; and 4) systematic acquisition or repair and maintenance over an extended period of time.

### **Capital Improvement Plan (CIP) Participation**

Citizen participation in the Capital Improvement Program is a priority for the city. Among the activities which shall be conducted to address the need are the following:

- a) The Capital Improvement Plan shall be provided to the City Council in a timely manner to allow time for the Council members to review the proposal with constituents before it is considered for adoption.
- b) Council study sessions on the Capital Improvement Plan will occur during the budget deliberations and shall be open to the public and advertised sufficiently in advance of the meetings to allow for the attendance of interested citizens.
- c) Prior to the adoption of the budget and Capital Improvement Plan, the City Council shall hold noticed public hearings to provide opportunities for citizens to express their opinions on the proposed plan.

All projects included in the Capital Improvement Plan shall be consistent with the City's Comprehensive Plan.

**Internal Consistency**

The CIP will be consistent with the Capital Facilities Element of the Comprehensive Plan covering transportation, water, wastewater, stormwater, parks, recreation and general government facilities.

**Funding Sources**

City staff will analyze funding sources for all proposed capital improvement projects, including grant opportunities. Under Washington law, the city can only expend revenues from the Real Estate Excise Tax (REET) for capital items. Real estate excise tax of one-quarter of one percent on the sale of real property is currently dedicated to general government capital improvements and a second one-quarter of one percent is allocated to public works projects. Both allocations may be changed by the Council. These designated revenues are collected in the Special Revenue Funds and then transferred to the appropriate funds for expenditures of debt service or capital projects as budgeted. Each REET fund has established a targeted reserve of \$200,000 to \$250,000 to cover an emergency or economic downturn.

**Relationship between Operating Budget and Capital Improvement Plan**

The Capital Improvement Plan, as distinguished from the Operating Budget, is a multi-year financial plan for the acquisition, expansion, or rehabilitation of infrastructure, capital assets, or productive capacity of city services. Only those projects scheduled during the first year of the plan are adopted as part of the city's annual budget. Additionally, projects to be funded by bonds or "alternative funding" are budgeted when the funding is secured.

<b>Accounting, Financial Reporting and Auditing Policies</b>
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The city was incorporated in 1959, and operates under the laws of the State of Washington applicable to a Non-Charter code city classification adopted in 1990 with a Mayor-Council form of government. The city is a general-purpose governmental entity that provides general government services including law enforcement, fire, street improvement, parks and general administrative services. In addition the city owns and operates a water, sewer and drainage system.

**Accounting and Budgeting System**

The City of Black Diamond will establish and maintain a high standard of accounting practices. Accounting and budgeting systems will at all times conform to the State of Washington Budgeting Accounting Reporting System (BARS) and federal and state regulations. Cities with populations under 25,000 are classified as category 2 cities and use the allowed accounting. The accounting is single-entry, cash basis accounting, which is a departure from generally accepted accounting principles (GAAP). The city uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State Law, Chapter 43.09 RCW.

**Financial Reporting**

**Reporting frequency** –Monthly budget and actual reports are distributed to all departments. Quarterly reports, as a minimum frequency, are presented to the City Council.

**Annual Report**-Will be completed by May 30<sup>th</sup> and is distributed to the City Council, departments and the State Auditor’s Office.

**Reporting Improvements** -The city will strive to continue to make improvements in its financial reporting so that information available to the public, the city’s governing bodies and other city departments is clear and the best available for sound financial decisions.

**Accounting System**-A comprehensive accounting system is maintained to provide all financial information necessary to effectively operate the city.

**Full Disclosure** -All public reports are to contain full and complete disclosure of all material matters.

**Audit Policy**-The city will assist the State Auditor’s Office in whatever way possible in conjunction with the preparation of the audit every two years and will implement modifications identified by the State Auditor to improve the city’s internal controls and financial practices.



Very shy of humankind, Bigfoot enjoys a peaceful lifestyle in the Black Diamond



**Property Tax and Sales Tax History**

	<b>Assessed Valuation</b>	<b>New Construction</b>	<b>Final Assessed Valuation</b>	<b>Levy Rate</b>	<b>Year</b>	<b>Sales Taxes</b>
<b>2000</b>	294,620,050	8,162,011	302,782,061	2.206	<b>2000</b>	178,553
<b>2001</b>	322,721,666	11,613,750	334,335,416	2.196	<b>2001</b>	171,913
<b>2002</b>	353,992,917	4,667,520	358,660,437	2.097	<b>2002</b>	202,713
<b>2003</b>	356,571,798	2,394,661	358,966,459	1.981	<b>2003</b>	178,703
<b>2004</b>	401,497,572	1,943,946	403,441,518	1.904	<b>2004</b>	230,263
<b>2005</b>	427,240,702	4,372,118	431,612,820	2.032	<b>2005</b>	227,760
<b>2006</b>	446,214,893	3,578,995	449,793,888	2.003	<b>2006</b>	289,613
<b>2007</b>	497,642,229	2,397,737	500,039,966	1.839	<b>2007</b>	305,497
<b>2008</b>	560,299,568	7,314,478	567,614,046	1.651	<b>2008</b>	286,610
<b>2009</b>	626,088,991	10,806,265	636,895,256	1.521	<b>2009</b>	249,526
<b>2010</b>	552,382,312	2,739,869	555,122,181	1.777	<b>2010</b>	265,177
<b>2011</b>	529,857,064	3,058,528	532,915,592	2.570	<b>2011</b>	297,333
<b>2012</b>	536,580,666	2,514,106	539,094,772	2.593	<b>2012</b>	262,974
<b>2013</b>	499,553,614	1,641,937	501,195,551	2.830	<b>2013</b>	290,795
<b>2014</b>	548,399,243	4,187,903	552,587,146	2.620	<b>2014</b>	302,927
<b>2015</b>	593,190,272	2,052,701	595,242,973	2.425	<b>2015</b>	311,929
<b>2016</b>	660,150,221	4,916,109	659,796,088	2.242	<b>2016</b>	447,176
<b>2017</b>	709,633,018	5,959,915	715,592,933	2.125	<b>2017</b>	557,000 est

**POPULATION**

4,335

Daytime Population: Workers	604
Daytime Population: Residents	2,377
Total Daytime Population (TDP)	2,981
Ratio TDP/Total Population <sup>1</sup>	0.65
Population in Households	4,609
Population in Families	3,948

**HOUSING**

Total Housing Units	1,804 (100%)
Owner Occupied HU	1,451 (80.4%)
Renter Occupied HU	237 (13.1%)
Vacant Housing Units	116 ( 6.4%)
Median Home Value	\$405,442
Average Home Value	\$469,172

**HOUSEHOLDS**

Total Households	1,688
Average Household Size	2.73
Family Households	1,292
Average Family Size	3

**INCOME**

Median Household Income	\$104,507
Average Household Income	\$133,533
Per Capita Income	\$48,269

<b>2018 Preliminary Employee Allocations by Funding Source</b>							
<b>Positions</b>	<b>Full Time Equivalent (FTE)</b>	<b>Funding Agreement</b>	<b>General Fund</b>	<b>Street Fund</b>	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Storm water Fund</b>
<b>1 City Clerk</b>							
2 City Clerk/HR Manager	1.00	0.25	0.45		0.10	0.10	0.10
3 Administrative Assistant II	1.00		0.10		0.30	0.30	0.30
4 Deputy City Clerk	1.00		0.50	0.04	0.15	0.15	0.16
<b>5 Total City Clerk</b>	<b>3.00</b>	<b>0.25</b>	<b>1.05</b>	<b>0.04</b>	<b>0.55</b>	<b>0.55</b>	<b>0.56</b>
<b>6 Finance Department</b>							
7 Finance Director	1.00		0.70		0.10	0.10	0.10
8 Deputy Finance Director	1.00		0.72		0.09	0.10	0.09
9 Senior Accountant	1.00		0.60	0.04	0.12	0.12	0.12
<b>10 Total Finance</b>	<b>3.00</b>		<b>2.02</b>	<b>0.04</b>	<b>0.31</b>	<b>0.32</b>	<b>0.31</b>
<b>11 Information Technology</b>							
12 Information Service Manager	0.75	0.10	0.41	0.02	0.08	0.08	0.06
<b>13 Total Info Technology</b>	<b>0.75</b>	<b>0.10</b>	<b>0.41</b>	<b>0.02</b>	<b>0.08</b>	<b>0.08</b>	<b>0.06</b>
<b>14 Police Department</b>							
15 Police Chief	1.00		1.00				
16 Police Commander	1.00		1.00				
17 Sergeant	2.00		2.00				
18 Police Officers	5.00		5.00				
19 Police Records Coordinator	1.00		1.00				
20 Police Clerk	0.73		0.73				
<b>21 Total Police Department</b>	<b>10.73</b>		<b>10.73</b>				
<b>22 Municipal Court</b>							
23 Court Administrator	1.00		1.00				
24 Court Clerk	1.00		1.00				
<b>25 Total Court</b>	<b>2.00</b>		<b>2.00</b>				
<b>26 Community Development</b>							
27 Community Development Director	1.00		1.00				
28 Sr. Planner	1.00		1.00				
29 Building Official (new)	1.00		1.00				
30 Permit Technician Supervisor	1.00		1.00				
31 Permit Technician	1.00		1.00				
<b>32 Total Community Development</b>	<b>5.00</b>		<b>5.00</b>				
<b>33 Master Dev Review Team (MDRT)</b>							
34 MDRT & Economic Dev Director	1.00	1.00					
35 Construction Inspector Supervisor	1.00	1.00					
36 Construction Inspector (new)	1.00	1.00					
37 Senior Accountant	0.75	0.75					
<b>38 Total MDRT Review Team</b>	<b>3.75</b>	<b>3.75</b>					
<b>39 Facilities Department</b>							
40 Facilities Equipment Coordinator	1.00		0.80	0.05	0.05	0.05	0.05
<b>41 Total Facilities</b>	<b>1.00</b>		<b>0.80</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>42 Public Works</b>							
43 Public Works Director	1.00		0.06	0.26	0.23	0.23	0.22
44 Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25
45 Utilities Supervisor	1.00		0.05	0.23	0.24	0.24	0.24
46 Utility Worker	2.00		0.10	0.4	0.5	0.5	0.5
47 Utilities Operator	1.00		0.10	0.15	0.25	0.25	0.25
48 Seasonal Maintenance	0.33		0.16	0.06	0.06		0.05
<b>49 Total Public Works</b>	<b>6.33</b>		<b>0.47</b>	<b>1.35</b>	<b>1.53</b>	<b>1.47</b>	<b>1.51</b>
<b>50 Total Budget Positions (FTE's)</b>	<b>35.56</b>	<b>4.10</b>	<b>22.48</b>	<b>1.50</b>	<b>2.52</b>	<b>2.47</b>	<b>2.49</b>

Positions in the 2018 Budget	2018 Proposed Salary Schedule	Step 1	Step 2	Step 3	Step 4	5 & On
	City Administrator	9,345	9,649	10,112	10,478	10,848
	Assistant City Administrator	8,033	8,435	8,837	9,238	9,640
✓	Court Administrator	5,891	6,159	6,427	6,694	6,962
	Court Clerk (hourly)	18.54	20.09	21.63	23.18	24.72
✓	Court Clerk	3,213	3,482	3,749	4,017	4,284
	Accounts Payable Clerk (hourly)	17.91	19.34	20.89	22.56	24.93
✓	MDRT & Economic Director	7,498	7,899	8,301	8,703	9,104
	City Attorney	8,161	8,569	8,997	9,447	9,919
✓	City Clerk/HR Manager	7,498	7,899	8,301	8,703	9,104
✓	Deputy City Clerk	4,499	4,814	5,128	5,443	5,757
✓	Finance Director	7,498	7,899	8,301	8,703	9,104
✓	Deputy Finance Director	6,631	7,013	7,396	7,778	8,161
	Utility Clerk	3,213	3,481	3,749	4,017	4,284
✓	Senior Accountant	4,499	4,814	5,128	5,443	5,757
✓	Senior Accountant (hourly)	25.79	27.08	28.43	29.86	31.35
	Accountant I Journey (hourly)	16.61	17.43	18.30	19.22	20.18
✓	Administrative Assistant II	3,213	3,481	3,749	4,017	4,284
	Administrative Assistant I	2,356	2,544	2,731	2,919	3,106
✓	Information Services Manager	6,962	7,364	7,766	8,167	8,569
✓	Police Chief	10,236	10,585	11,008	11,287	11,692
✓	Police Commander	9,194	9,514	9,794	10,074	10,398
✓	Police Sergeant	8,292	8,757	-	-	-
✓	Police Officer	5,037	5,645	6,255	6,863	7,440
✓	Police Records Coordinator	4,499	4,814	5,128	5,443	5,757
✓	Police Clerk (hourly)	15.05	16.51	17.96	18.98	20.87
✓	Facilities Equipment Coordinator	4,499	4,814	5,128	5,443	5,757
	Human Resources Director	7,498	7,899	8,301	8,703	9,104
✓	Community Dev/Nat Resources Director	7,498	7,899	8,301	8,703	9,104
✓	Permit Center Supervisor	5,891	6,159	6,427	6,694	6,962
✓	Permit Technician	4,499	4,814	5,128	5,443	5,757
	Permit Technician (hourly)	25.95	27.77	29.59	31.40	33.22
	Compliance Officer	4,499	4,814	5,128	5,443	5,757
✓	Senior Planner	5,355	5,622	5,903	6,198	6,508
	Planner	4,499	4,814	5,128	5,443	5,757
	Associate Planner	4,482	4,707	4,942	5,189	5,448
	Assistant Planner	4,181	4,391	4,610	4,840	5,082
✓	Building Official	6,962	7,364	7,766	8,167	8,569
	Parks Department Director	7,498	7,899	8,301	8,703	9,104
✓	Public Works Director	7,498	7,899	8,301	8,703	9,104
✓	Utilities Superintendent	6,962	7,364	7,766	8,167	8,569
✓	Construction Inspector Supervisor	6,962	7,364	7,766	8,167	8,569
✓	Construction Inspector	5,570	5,892	6,213	6,534	6,855
✓	Public Utilities Operator	4,713	4,794	4,889	4,982	5,076
✓	Capital Projects Program Manager	5,355	5,622	5,903	6,198	6,508
	Public Works Administrative Asst. 3	4,250	4,463	4,686	4,920	5,167
✓	Utility Worker-Facility/Eq/Utility Worker	3,323	3,644	3,965	4,287	4,629
✓	Utility Worker Seasonal (hourly)	13.24		-	-	-



**CITY OF BLACK DIAMOND**

**2017 Calendar for 2018 Budget Meetings**

**As Adopted by Resolution 17-1178**

	Process	Work Study	City Council	State Law Limitations
1	Budget CALL: Budget requests and instructions go out to all departments			By Sept 11
2	Estimates to be filed with Finance/ City Clerk			Before Sept 25
3	<u>Special Meeting</u> Workstudy 6pm - CAO provides Council with current info on Revenue from all sources as adopted in 2017 Budget, provides the Clerk's proposed Prelim 2018 Budget for General Fund and 2018 Budget totals for all funds including debt service.	Sept 28		October 2
4	City Clerk Submits to CAO the proposed prelim budget setting forth the complete financial program			October 2
5	Workstudy Meeting 5:30 – General Fund Budget REV and EXP for Public Safety, Com Dev, Parks etc.	Oct 19		Oct 16 – Nov 15
6	<u>Special Meeting</u> - Workstudy – Public Works Budgets for REV and EXP for Street, Water, Sewer, Stormwater, REET 1&2 and Gen Govt, Utilities, Capital Projects and Debt Service.	Oct 26		Oct 16 – Nov 15
7	Mayor prepares Preliminary Budget and message and files with Council and Clerk		Nov 2	Nov 2
8	City Clerk publishes notice of Public Hearing on 2018 Budget and filing of Preliminary Budget – once a week for 2 consecutive weeks			Nov 2 – Nov 20
9	<u>Special Meeting</u> - Public Hearing on Revenue Sources including possible increases in Property Tax.		Nov 9	Oct 16 – Nov 15
10	Copies of Preliminary Budget made available to the public		Nov 16	Nov 20
11	Preliminary 2018 Budget Document ready. City Council holds 1 <sup>st</sup> Public Hearing on 2018 Budget		Nov 16	Nov 2 – Nov 29
12	Adopt Property Tax 2018, forward to King County by 11/30/2017		Nov 16	Nov 30
13	<u>Special Meeting</u> - Final Budget Hearing on 2018 Budget		Dec 4	Dec 4
14	File Property tax worksheet and Ordinances with King County			Dec 4
15	City Council adopts Final 2018 Budget and submits to State Auditor and Association of Washington Cities		Dec 7 or 21	Dec 29