

Budget Workstudy

September 29, 2016

2017





CITY OF BLACK DIAMOND

Interoffice Memorandum

To: Councilmembers
From: Mayene Miller, Finance Director
Subject: Preliminary 2017 Budget Workstudy Meeting
Date: September 29, 2016

The first 2017 Budget workstudy meeting will focus on the following items:

- . Review of Operating Funds August 2016 Revenue and Expenditures
- . Review of Operating Funds estimated year-end 2016 Revenue and Expenditures
- . Review of Preliminary Operating Fund 2017 Revenues and Expenditures
- . Review of Preliminary 2017 Operating and Capital Revenue and Expenditures

During the first 2017 Budget meeting we will be reviewing the August 2016 revenue and expenditures of the operating funds for the General Fund, Street Fund, Water Fund, Sewer Fund and Stormwater Fund. This information provided guidance in preparing the operating funds estimated total revenues and expenditures for 2016 and formed the basis for overview of the preliminary 2017 budget.

Also included is the review is an early estimate of the total Operating and Capital Budgets for 2017.

October 18, 2016 at the workstudy meeting, we will review in detail the preliminary General Fund Revenues and department proposed expenditures for the 2017 Budget.

October 27, 2016 at the workstudy meeting we will review in detail the Preliminary Public Works Operating and all Capital Projects for the 2017 Budget.

We will hold public hearings on October 27, 2016, November 3, 2016 and December 5, 2016 for the 2017 Budget and 2017 Property Tax Levy.

A budget calendar is enclosed with the various workstudy and Council meeting dates for the 2017 Budget process.

General Fund Revenue - 2016 Year End Projection

General Fund Revenue by Type		2016 Budget	2016 Thru August	2016 Estimated Year End
	Total Beginning Cash and Investments	1,072,660	1,238,076	1,205,376
1	REVENUE			
2	General Fund Taxes			
3	Property Tax	1,465,908	786,665	1,475,350
4	Sales Tax	326,250	269,747	350,000
5	Utility & Gambling Tax	563,500	415,579	594,800
6	Subtotal	2,355,658	1,471,991	2,420,150
7	Business and Franchise Fees			
8	Business & Other Licenses & Fees	22,000	22,695	23,000
9	Cable Franchise Fees	66,000	53,228	76,000
10	Subtotal	88,000	75,923	99,000
11	Land Use and Permit Fees (Comm. Dev)	181,310	178,847	315,000
12	Intergovernmental			
13	Liquor Tax & Profits	54,750	32,558	55,150
14	State Sales Tax Assistance	78,460	40,806	90,000
15	KC EMS Levy, Recycle Grants	71,991	65,012	74,975
16	Subtotal	205,201	138,376	220,125
17	Police Grants, Crim Justice & Misc	152,215	176,827	239,688
18	Municipal Court Fines and Fees	109,521	87,521	122,305
19	Charges for Services			
20	Passports/(charge for services now cost alloc)	101,400	12,684	19,550
21	Parks Parking Fees	25,000	18,060	22,500
22	Gym Revenue	9,940	5,040	9,000
23	Cemetery Fees & Charges	12,600	4,500	9,000
24	Miscellaneous Revenue	2,500	7,864	9,963
25	Subtotal	151,440	48,148	70,013
30	Subtotal Operating Revenue	3,243,345	2,177,633	3,486,281
31	Insurance Recovery-Legal Svs			
32	Funding Agreement-MDRT	822,497	485,327	726,000
33	Total Operating Revenue	4,065,842	2,662,960	4,212,281
34	Developer Reimb-SEPA Legal	10,000		
35	Developer Reimb-MDRT Consultants	438,000	197,180	438,000
36	Total General Fund Sources	5,586,502	4,098,216	5,855,657

General Fund Expenditures - 2016 Year End Projection

General Fund Expenditures		2016 Budget	2016 Thru August	2016 Estimated Year End
1	EXPENDITURES			
2	Legislative-Council	15,711	7,108	15,400
3	Executive-Mayor	15,118	9,918	15,118
4	City Clerk/Human Resources	227,588	129,332	207,500
5	Finance*	181,014	133,340	195,000
6	Information Services	31,175	18,106	32,510
7	Legal Service	55,000	45,868	80,000
8	Legal-Pros Atty & Pub Defender	61,250	36,250	61,250
9	Municipal Court	168,769	107,650	165,400
10	Police Department	1,700,472	1,091,488	1,650,000
11	Fire Department	525,375	250,817	500,400
12	Recycle/Air Qual/Mntl Hlth/Anim Cont	32,166	13,437	32,166
13	Master Dev Review Team & Econ Dev	586,130	326,067	580,130
14	MDRT-FF&E costs	71,195	48,895	76,900
15	Hearing Examiner	5,000	615	2,000
16	Community Development	321,324	160,395	281,324
17	Facilities-Staff & Miscellaneous	47,876	32,466	48,350
18	Facilities Bldg Mtc-Lease & Maintenance	73,200	42,420	73,200
19	Emergency Management	5,000	402	2,000
20	Parks	51,206	30,284	51,200
21	Parks Museum	7,551	5,091	8,000
22	Parks Gym	11,316	6,514	10,716
23	Cemetery	18,598	10,292	16,740
24	Central Svcs -Paper, Post, Printing, Cks	32,353	7,802	9,000
25	Total Operating Expenditures	4,244,387	2,514,557	4,114,304
26	Developer SEPA	10,000		
27	Developer MDRT-Consultants	438,000	192,477	438,000
28	Total Other Expenditures	448,000	192,477	438,000
29	Total Expenditures	4,692,387	2,707,034	4,552,304
30	Ending Cash & Inv Bal Gen Govt	734,115	1,206,699	1,178,353
31	Ending Cash & Inv Bal Developer	160,000	160,000	125,000
32	Total Ending Cash and Investments	894,115	1,366,699	1,303,353
33	Total General Fund Uses	5,586,502	4,073,733	5,855,657

* Includes audit costs budgeted in 2015 and billed in 2016. Ending Fund Balance at 22%

Street Fund 2017 Preliminary Budget

	2016 Budget	2016 thru August	2016 Estimate Year End	2017 Budget	2016 to 2017 Budget Diff
1 Total Beginning Cash and Investments	111,645	118,374	118,374	132,546	20,901
2 REVENUE					
3 Gas Tax	90,594	61,372	90,672	94,193	3,599
4 Right of Way Permits	15,000	5,023	7,500	15,000	0
5 Other Revenue	1,740	3,969	7,000	7,800	6,060
6 Total Operating Revenue	107,334	70,364	105,172	116,993	9,659
8 Transfer in-REET 2	50,000	50,000	50,000	0	(50,000)
9 Transfer in- Trans Benefit Dist. - Car Tab Fee	60,000		60,000	100,000	40,000
10 Total Other Revenue	110,000	50,000	110,000	100,000	(10,000)
11 Total Revenue	217,334	120,364	215,172	216,993	(341)
12 Total Street Fund Sources	328,979	238,738	333,546	349,539	20,560
13 EXPENDITURES					
14 Salaries	99,828	65,939	98,909	105,715	5,887
15 Grant and Project Administration Allocation	(41,500)	(17,407)	(26,100)	(33,609)	7,891
16 Benefits	43,712	27,740	41,610	47,570	3,858
17 Total Salaries and Benefits	102,040	76,271	114,419	119,676	17,636
18 Office and Operating Supplies	4,757	1,245	2,500	7,216	2,459
19 Fuel	3,840	1,514	2,400	2,600	(1,240)
20 Allocation of Supplies	1,750	1,168	1,750	2,339	589
21 Total Supplies	10,347	3,927	2,500	12,155	2,459
22 Prof Svcs - Softwr Supt, Transp, Sweeping	8,200	1,588	3,500	8,300	100
23 Legal Share of Costs	7,500	7,452	9,500	10,800	3,300
24 Audit Share of Costs	300	2,092	2,500	300	0
25 Communications & Connections	7,991	4,971	7,500	8,227	236
26 Travel, Meals, Mileage and Training	1,914	240	1,000	1,980	66
27 Insurance	5,000	3,017	4,525	5,801	801
28 Street Lighting	31,000	20,642	28,000	26,000	(5,000)
29 Utilities	2,280	1,125	1,750	1,995	(285)
30 Maintenance of Shops, Vehicles, Streets	14,180	2,872	6,000	23,070	8,890
31 Misc, Memberships, Security, Facilities, etc.	3,489	1,501	2,400	2,724	(765)
32 PW Alloc., Central Services, Facil. Staff & Vehicle	11,050	5,231	7,850	7,182	(3,868)
33 Total Services and Charges	92,904	50,731	74,525	96,379	3,475
34 Total Operating Expenses	205,291	130,929	191,444	228,210	23,570
35 Transfer - Capital Equipment Reserve	10,000	10,000	10,000	10,000	0
36 Total Expenditures	215,291	140,929	201,444	238,210	22,919
37 3 Months Operating Cash Reserves	51,323	97,809	47,861	57,053	5,730
38 Ending Cash and Investments	62,365		84,241	54,276	(8,089)
39 Total Ending Cash and Investments	113,688	97,809	132,102	111,329	(2,359)
40 Total Street Fund Uses	328,979	238,738	333,546	349,539	20,560

Water Fund 2017 Preliminary Budget

	2016 Budget	2016 Thru August	2016 Estimated Year End	2016 to 2017 Budget	2016 to 2017 Budget Diff	
1	Total Beginning Cash and Investments	161,635	222,708	99,727	178,698	17,063
2	REVENUE					
3	Water Charges	660,000	463,749	685,000	685,000	25,000
4	Water Late Fees and Name Changes	19,000	14,133	21,000	22,000	3,000
5	Total Operating Revenue	679,000	477,882	706,000	707,000	28,000
6	Interest, Refunds and Misc.	6,400	15,648	17,200	27,200	17,200
7	Transfer in from Water Reserve	10,000	10,000	10,000		(10,000)
8	Palmer Coking Coal Contribution	102,848	98,420	98,420	98,000	(4,848)
9	Total Other Revenue	119,248	124,068	125,620	125,200	5,952
10	Total Revenue	798,248	601,950	831,620	832,200	33,952
11	Total Water Fund Sources	959,883	824,658	931,347	1,010,898	51,015
12	EXPENDITURES					
13	Salaries	153,518	99,886	149,830	173,180	19,662
14	Grant and Project Administration Allocation	(32,500)	(15,450)	(23,250)	(28,500)	4,000
15	Benefits	64,048	39,880	59,820	74,495	10,447
16	Total Salaries and Benefits	185,066	124,316	186,400	219,175	34,109
17	Office and Operating Supplies & Uniforms	9,247	7,811	11,725	10,261	1,014
18	Caustic	14,000	4,846	10,000	10,000	(4,000)
19	Fuel	3,360	1,606	2,400	2,520	(840)
20	Small Tools and Safety Equipment	1,210	254	800	1,055	(155)
21	Alloc of Supplies, Copies, Postage & Maintenance	6,029	4,168	6,029	4,794	(1,235)
22	Total Supplies	33,846	18,685	30,954	28,630	(5,216)
23	Prof Services - Water Testing, Software Supt, Misc.	11,400	7,001	10,500	12,600	1,200
24	Legal Services - Share of Costs	10,500	11,076	13,000	14,400	3,900
25	Audit - Share of Costs*	1,100	7,935	8,500	1,100	0
26	Communications and Connections	6,660	5,048	6,660	6,195	(465)
27	Lodging, Meals, Mileage and Training	1,914	314	1,500	1,980	66
28	Utility Taxes	41,200	29,608	41,100	41,200	0
29	State of WA Utility Excise Tax	34,300	24,034	34,300	34,300	0
30	Insurance	26,056	17,692	26,056	26,151	95
31	Electric/Gas	30,000	20,394	30,500	35,150	5,150
32	Other Utilities	1,575	932	1,400	1,682	107
33	Maint. of Shops/Vehicles/Water System	24,730	952	2,000	29,541	4,811
34	Misc, Memb, Security, WIRA, Health Permit, etc.	22,854	2,770	4,750	8,847	(14,007)
35	PW, Cent Svcs, Fac Staff & Vehicle Allocations	29,312	16,384	24,600	20,787	(8,525)
36	Total Services and Charges	241,601	144,140	204,866	233,933	(7,668)
37	Total Operating Expenditures	460,513	287,141	422,220	481,738	21,225
38	Debt Service - Water	320,430	320,429	320,429	318,897	(1,533)
39	Transfer - Capital Equipment Reserve	10,000	10,000	10,000	10,000	0
40	Subtotal Other Expenditures	330,430	330,429	330,429	328,897	(1,533)
41	Total Expenditures	790,943	617,570	752,649	810,635	19,692
42	3 Month Operating Cash Reserves	115,128	144,148	105,555	119,426	4,298
43	Unreserved Cash and Investments	53,812	62,704	73,143	80,837	27,025
44	Total Ending Cash and Investments	168,940	206,852	178,698	200,263	31,323
45	Total Water Fund Uses	959,883	824,422	931,347	1,010,898	51,015

*Includes audit costs budgeted in 2015 and billed in 2016

City of Black Diamond, Washington

2017

EXHIBIT B

Issue Date	Issue Amount	Type	Purpose	Maturity Date	12/31/2016 debt owed	2017 Principal	2017 Interest	2017 Debt Svs	2017			Total Debt Service	
									Water Operating	Water Capt Res	Total Water		Developer Reimb
2006	180,000	PWTF	Cor Contrl	2022	67,250	11,250	338	11,588	11,588		11,588	0	11644
2005	3,407,063	PWTF	Tac 500mg	2024	1,572,184	197,070	8,274	205,344	205,344		205,344		205,344
	256,064	PWTF	Tac city 1st	2024									
	1,784,693	PWTF	Pump Fac, Res & lines	2024	791,724	98,419	3,546	101,965				101,965	101,965
	5,447,820	PWTF			2,363,908	295,489	11,820	307,309	205,344	0	205,344	101,965	307,309
Totals	17,162,330				2,431,158	306,739	12,158	318,897	216,932	0	216,932	101,965	318,953
Total net Water fund 2016 Debt Service									\$216,932	\$0	\$216,932	101,965	318,953

Less developer Responsibility Palmer \$791,724

Net City Liability 1,639,434

*Black Diamond holds a letter of credit from Palmer Coking for their balance owing of \$791,724 of PWTF Loan. included 2016 Est Interest.
9/19/2016

Sewer Fund 2017 Preliminary Budget

	2016 Budget	2016 thru August	2016 Estimate Year End	2017 Budget	2016 to 2017 Bdgt Diff
1 Beginning Cash and Investments	117,641	131,719	131,917	124,885	7,244
2 REVENUE					
3 Sewer User Charges	742,000	514,505	777,000	815,000	73,000
4 Miscellaneous Revenue	4,260	5,443	8,700	12,900	8,640
5 Total Operating Revenue	746,260	519,948	785,700	827,900	81,640
6 Transfer from Sewer Reserves	100,000	100,000	70,000	80,000	(20,000)
7 Total Other Revenue	100,000	100,000	70,000	80,000	(20,000)
8 Total Revenue	846,260	619,948	855,700	907,900	61,640
9 Total Sewer Fund Sources	963,901	751,667	987,617	1,032,785	68,884
10 EXPENDITURES					
11 Salaries	152,632	98,824	148,240	172,342	19,710
12 Grant and Project Administration Allocation	(32,500)	(17,407)	(26,110)	(32,500)	0
13 Benefits	64,058	39,809	59,700	74,504	10,446
14 Total Salaries and Benefits	184,190	121,225	181,830	214,346	30,156
15 Office and Operating Supplies	2,047	698	1,500	2,261	214
16 Fuel	2,840	1,606	2,200	2,280	(560)
17 Small Tools and Safety Equipment	1,210	246	800	1,055	(155)
18 Alloc of Supplies, Copies, Postage & Maint	6,029	4,168	6,029	4,794	(1,235)
19 Total Supplies	12,126	6,718	10,529	10,390	(1,736)
20 Metro Sewer Charges	518,000	350,530	525,800	550,150	32,150
21 Prof Svcs - Software Supt, Other Prof. Svcs	3,000	1,250	1,900	3,300	300
22 Legal Services - Share of Costs	10,500	10,856	13,000	14,400	3,900
23 Audit - Share of Costs*	1,100	8,342	9,500	1,100	0
24 Communications and Connections	4,870	4,182	6,275	6,080	1,210
25 Lodging, Meals, Mileage and Training	1,914	314	1,000	1,980	66
26 Utility Taxes	44,800	31,193	47,140	50,400	5,600
27 State of WA Excise Tax	9,600	6,260	9,390	10,300	700
28 Insurance	14,700	9,972	14,700	16,868	2,168
29 Electric/Gas	2,400	1,120	1,680	2,200	(200)
30 Other Utilities	2,790	1,664	2,500	2,688	(102)
31 Maintenance of Shops, Vehicles, Sewer	9,730	530	1,000	8,740	(990)
32 Fac. Staff & Bldg Costs	21,962	12,540	18,800	18,968	(2,994)
33 Printing, banking, Misc, etc	17,645	1,920	2,900	2,933	(14,712)
34 Technology Services	4,912	3,192	4,788	7,620	2,708
35 Total Services and Charges	667,923	443,864	660,373	697,727	29,804
36 Total Operating Expenditures	864,239	571,808	852,732	922,463	58,224
38 Transfer to PW Equip Repl Fund	10,000	10,000	10,000	10,000	0
39 Subtotal Other Expenditures	10,000	10,000	10,000	10,000	0
40 Grand Total Expenditures	874,239	581,808	862,732	932,463	58,224
41 Cash and Investment Reserved	89,662	172,547	124,885	100,322	10,660
42 Total Sewer Fund Uses	963,901	754,355	987,617	1,032,785	68,884

*Includes audit costs budgeted in 2015 and billed in 2016

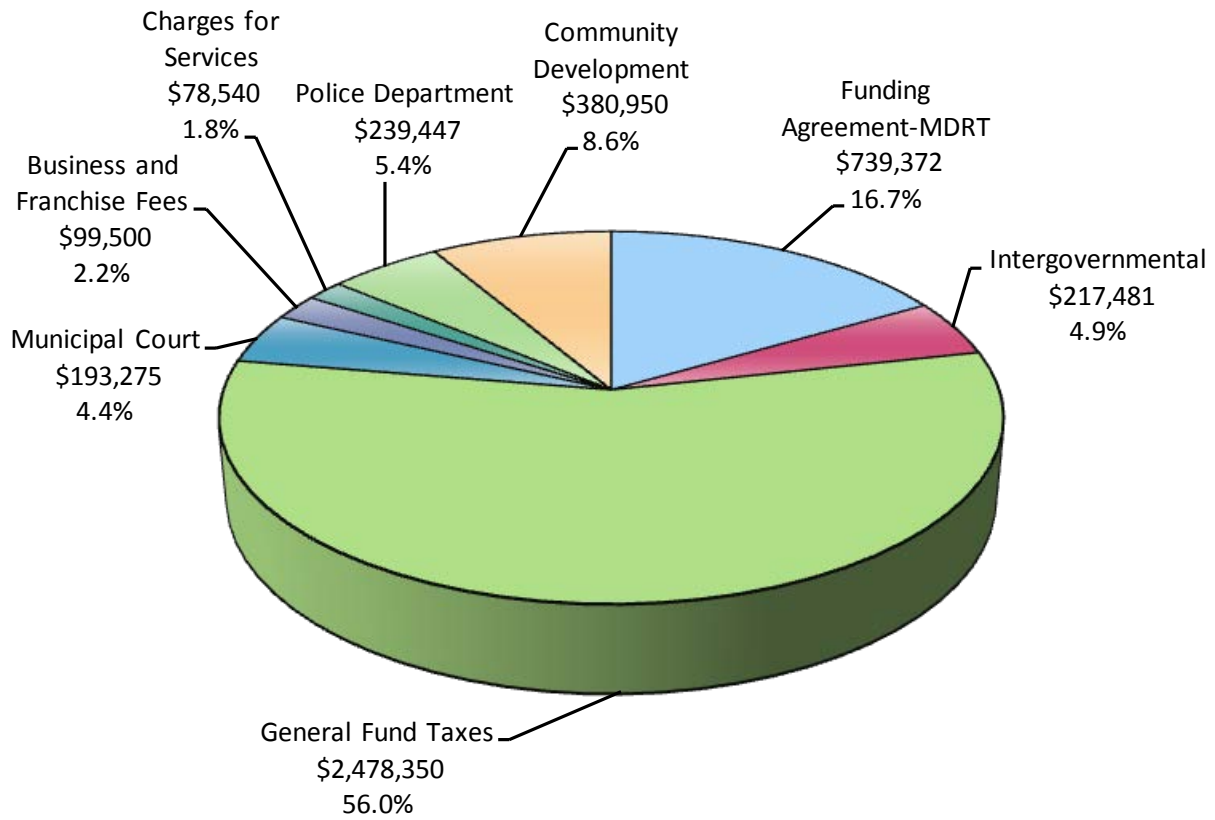
Stormwater Fund 2017 Preliminary Budget

	2016 Budget	2016 Thru August	2016 Estimate Year End	2017 Budget	2016 to 2017 Budget Diff
1 Beginning Cash and Investments	105,818	102,303	102,303	101,824	(3,994)
2 REVENUE					
3 Stormwater Charges	343,000	243,980	364,380	375,000	32,000
4 Stormwater Protection Inspection Fee	6,000	3,312	6,000	8,000	2,000
5 PW Perm- Insp, Eng Civil Allocation	800	2,266	4,300	6,000	5,200
6 Total Operating Revenue	349,800	249,558	374,680	389,000	39,200
7 Interest and Refunds	120	425	650	800	680
8 Funding Agreement Reimburse for PW Staff	-	-			-
9 Total Other Revenue	120	425	650	800	680
10 Total Revenue	349,920	249,983	375,330	389,800	39,880
11 Total Stormwater Fund Sources	455,738	352,286	477,633	491,624	35,886
12 EXPENDITURES					
13 Salaries	151,418	98,904	148,400	171,034	19,616
14 Grant and Project Management Credit	(32,500)	(17,407)	(26,100)	(27,500)	5,000
15 Benefits	63,630	39,614	59,421	73,932	10,302
16 Total Salaries and Benefits	182,548	121,111	181,721	217,466	34,918
17 Office/Operating Supplies and Uniforms	2,747	1,214	1,821	3,261	514
18 Fuel	3,200	1,606	2,400	2,400	(800)
19 Small Tools and Safety Equipment	1,210	629	1,000	1,055	(155)
20 Alloc of Supplies, Copies, Postage & Maintenance	6,029	4,168	6,029	4,794	(1,235)
21 Total Supplies	13,186	7,617	11,250	11,510	(1,676)
22 Prof Services - Wtr Testing, DOE Permit, Soft Supt., etc	27,065	17,946	26,925	31,400	4,335
23 Legal Services - Share of Costs	10,500	10,856	14,000	14,400	3,900
24 Audit - Share of Costs*	1,100	8,256	9,000	1,100	0
25 Communications and Connections-printing, banking	6,770	4,091	6,150	8,000	1,230
26 Lodging, Meals, Mileage and Training	1,914	384	1,000	1,980	66
27 Utility Taxes	62,990	44,986	67,440	66,000	3,010
28 WA State Excise Taxes	6,000	3,686	5,530	5,500	(500)
29 Insurance	6,021	3,871	6,021	7,879	1,858
30 Electric/Gas	400	120	180	305	(95)
31 Other Utilities	1,465	992	1,400	1,473	8
32 Shared Maintenance of Shops & Vehicles, Stormwater	12,094	6,910	10,300	10,529	(1,565)
33 Bldg Staff & Equip costs	6,593	3,968	5,592	5,801	(792)
34 Technogy costs	5,100	3,191	5,300	7,320	2,220
35 Building & Land Cost Allocations	17,050	9,349	14,000	13,167	(3,883)
36 Total Services and Charges	165,062	118,607	172,838	174,854	9,792
37 Total Operating Expenditures	360,796	247,335	365,809	403,830	43,034
38 Transfer - Capital Equipment Reserve	10,000	10,000	10,000	10,000	-
39 Total Other Expenditures	10,000	10,000	10,000	10,000	-
40 Total Expenditures	370,796	257,335	375,809	413,830	43,034
41 Reserved Ending Cash and Investments	84,942	100,277	101,824	77,794	(7,148)
42 Total Stormwater Fund Uses	455,738	357,612	477,633	491,624	35,886

*Includes audit costs budgeted in 2015 and billed in 2016

2017 General Fund Operating Revenue

\$4,426,915

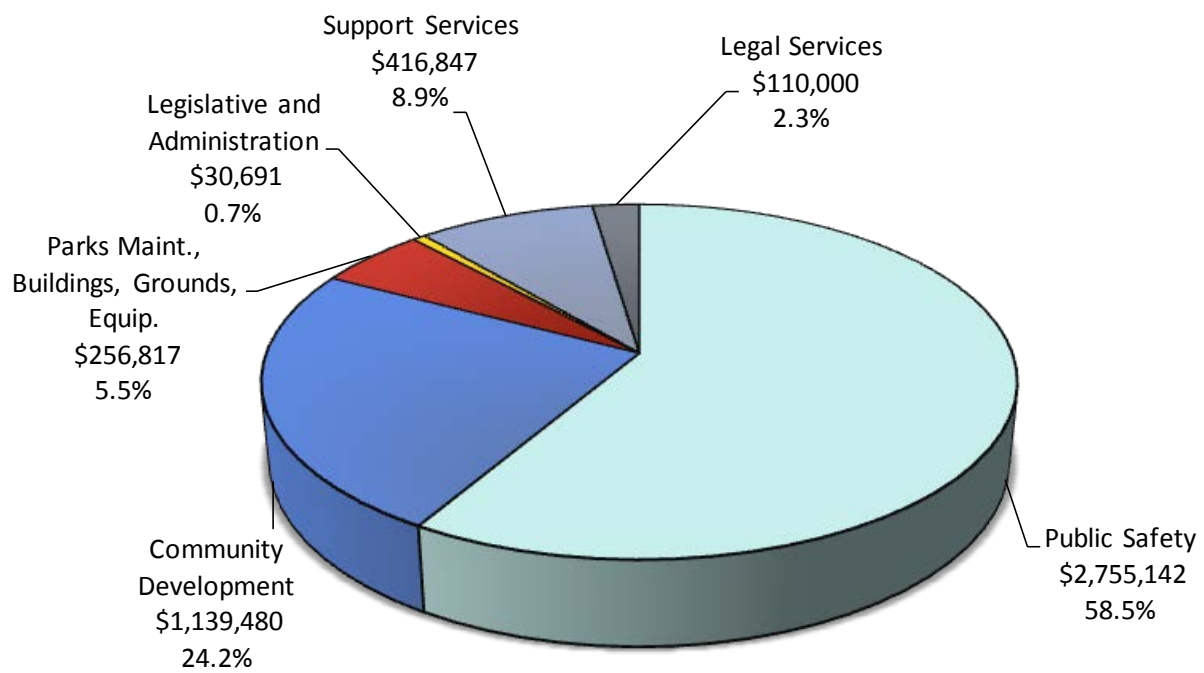


General Fund 2017 Preliminary Budget - Revenue

General Fund Revenue by Type		2016 Budget	2016 Thru August	2016 Estimated Year End	2017 Budget	2016 to 2017 Budget Diff
	Total Beginning Cash and Investments	1,072,660	1,238,076	1,205,376	1,303,353	230,693
1	REVENUE					
2	General Fund Taxes					
3	Property Tax	1,465,908	786,665	1,475,350	1,490,100	24,192
4	Sales Tax	326,250	269,747	350,000	385,000	58,750
5	Utility & Gambling Tax	563,500	415,579	594,800	603,250	39,750
6	Subtotal	2,355,658	1,471,991	2,420,150	2,478,350	122,692
7	Business and Franchise Fees					
8	Business & Other Licenses & Fees	22,000	22,695	23,000	23,500	1,500
9	Cable Franchise Fees	66,000	53,228	76,000	76,000	10,000
10	Subtotal	88,000	75,923	99,000	99,500	11,500
11	Land Use and Permit Fees (Comm. Dev)	181,310	178,847	315,000	380,950	199,640
12	Intergovernmental					
13	Liquor Tax & Profits	54,750	32,558	55,150	56,481	1,731
14	State Sales Tax Assistance	78,460	40,806	90,000	95,000	16,540
15	KC EMS Levy, Recycle Grants	71,991	65,012	74,975	66,000	(5,991)
16	Subtotal	205,201	138,376	220,125	217,481	12,280
17	Police Grants, Crim Justice & Misc	152,215	176,827	239,688	239,447	87,232
18	Municipal Court Fines and Fees	109,521	87,521	122,305	193,275	83,754
19	Charges for Services					
20	Passports/(charge for services now cost alloc)	101,400	12,684	19,550	22,150	(79,250)
21	Parks Parking Fees	25,000	18,060	22,500	25,000	0
22	Gym Revenue	9,940	5,040	9,000	9,940	0
23	Cemetery Fees & Charges	12,600	4,500	9,000	12,600	0
24	Miscellaneous Revenue	2,500	7,864	9,963	8,850	6,350
25	Subtotal	151,440	48,148	70,013	78,540	(72,900)
30	Subtotal Operating Revenue	3,243,345	2,177,633	3,486,281	3,687,543	444,198
31	Insurance Recovery-Legal Svs					
32	Funding Agreement-MDRT	822,497	485,327	726,000	739,372	(83,125)
33	Total Operating Revenue	4,065,842	2,662,960	4,212,281	4,426,915	361,073
34	Developer Reimb-SEPA Legal	10,000				(10,000)
35	Developer Reimb-MDRT Consultants	438,000	197,180	438,000	438,000	0
36	Total General Fund Sources	5,586,502	4,098,216	5,855,657	6,168,268	351,073

2017 General Fund Operating Expenditures

\$4,708,977



General Fund 2017 Preliminary Budget - Expenditures

				2016			
				Estimated	2016 to 2017		
		2016 Budget	2016 Thru August	Year End	2017 Budget	Budget Diff	
1	EXPENDITURES						
2	Legislative-Council	15,711	7,108	15,400	15,814	103	
3	Executive-Mayor	15,118	9,918	15,118	14,877	(241)	
4	City Clerk/Human Resources	227,588	129,332	207,500	190,428	(37,160)	
5	Finance*	181,014	133,340	195,000	212,773	31,759	
6	Information Services	31,175	18,106	32,510	41,910	10,735	
7	Legal Service	55,000	45,868	80,000	110,000	55,000	
8	Legal-Pros Atty & Pub Defender	61,250	36,250	61,250	61,250	0	
9	Municipal Court	168,769	107,650	165,400	232,041	63,272	
10	Police Department	1,700,472	1,091,488	1,650,000	1,897,480	197,008	
11	Fire Department	525,375	250,817	500,400	534,905	9,530	
12	Recycle/Air Qual/Mntl Hlth/Anim Cont	32,166	13,437	32,166	24,366	(7,800)	
13	Master Dev Review Team & Econ Dev	586,130	326,067	580,130	582,005	(4,125)	
14	MDRT-FF&E costs	71,195	48,895	76,900	76,867	5,672	
15	Hearing Examiner	5,000	615	2,000	5,000	0	
16	Community Development	321,324	160,395	281,324	475,608	154,284	
17	Facilities-Staff & Miscellaneous	47,876	32,466	48,350	51,572	3,696	
18	Facilities Bldg Mtc-Lease & Maintenance	73,200	42,420	73,200	73,021	(179)	
19	Emergency Management	5,000	402	2,000	5,100	100	
20	Parks	51,206	30,284	51,200	55,131	3,925	
21	Parks Museum	7,551	5,091	8,000	7,826	275	
22	Parks Gym	11,316	6,514	10,716	8,406	(2,910)	
23	Cemetery	18,598	10,292	16,740	18,951	353	
24	Central Svcs -Paper, Post, Printing, Cks	32,353	7,802	9,000	13,646	(18,707)	
25	Total Operating Expenditures	4,244,387	2,514,557	4,114,304	4,708,977	464,590	
26	Developer SEPA	10,000			0	(10,000)	
27	Developer MDRT-Consultants	438,000	192,477	438,000	438,000	0	
28	Total Other Expenditures	448,000	192,477	438,000	438,000	(10,000)	
29	Total Expenditures	4,692,387	2,707,034	4,552,304	5,146,977	454,590	
30	Ending Cash & Inv Bal Gen Govt	734,115	1,206,699	1,178,353	896,291	162,176	
31	Ending Cash & Inv Bal Developer	160,000	160,000	125,000	125,000	(35,000)	
32	Total Ending Cash and Investments	894,115	1,366,699	1,303,353	1,021,291	127,176	
33	Total General Fund Uses	5,586,502	4,073,733	5,855,657	6,168,268	581,766	

* Includes audit costs Budgeted in 2015 and billed in 2016.

Ending Fund Balance at 22%

Functions Supported by Operating Revenue Sources		2016 Budget	2017 Budget	\$ Change	% Change	Public Safety	General Govt	MDRT
Beginning Cash and Investments		1,072,660	1,303,353	230,693	21.5%		1,178,353	125,000
REVENUE								
1	Public Safety Revenue Support							
2	Property Tax	1,465,908	1,490,100	24,192	1.7%	1,490,100		
3	Utility and Gambling Tax	563,500	603,250	39,750		603,250		
4	Criminal Justice Sales Tax	110,600	116,532	5,932	5.4%	116,532		
5	Liquor Tax & Profits	54,750	56,481	1,731	3.2%	56,481		
6	Court Fines and Fees	109,521	193,275	83,754	76.5%	193,275		
7	EMS Levy Taxes	56,000	56,000	0	0.0%	56,000		
8	Police Grants, Charges for Service, Misc	41,615	122,895	81,280	195.3%	122,895		
9	Subtotal Public Safety Revenue	2,401,894	2,638,533	236,639	9.9%	2,638,533		
10	General Government Support							
11	Sales Tax	326,250	385,000	58,750	18.0%		385,000	
12	Land Use and Permitting Fees	181,310	380,950	199,640	110.1%		380,950	
13	State Sales Tax Assistance	78,460	95,000	16,540	21.1%	95,000		
14	Recycle and Misc. Grants	15,991	10,000	(5,991)	-37.5%		10,000	
15	Cable Franchise Fees	66,000	76,000	10,000	15.2%		76,000	
16	Parks and Cemetery Fees	47,540	47,540	0	0.0%		47,540	
17	Passport Fees	21,900	22,150	250	1.1%		22,150	
18	Business License Fees	22,000	23,500	1,500	6.8%	23,500		
19	Alloc for Software, Maint & CC Fees	79,500					0	
20	Other Misc. Fees and Charges	2,500	8,870	6,370	254.8%		8,870	
21	Subtotal General Govt Revenue	841,451	1,049,010	207,559	24.7%	118,500	930,510	
22	Subtotal Operating Revenue	3,243,345	3,687,543	444,198	13.7%	2,757,033	2,108,863	
23	Developer Funding Agreement	822,497	739,372	(83,125)	-10.1%			739,372
24	Total General Fund Operating Sources	5,138,502	5,730,268	591,766	11.5%	2,757,033	2,108,863	864,372
25	EXPENDITURES							
26	Police Department	1,700,472	1,897,480	197,008	11.6%	1,897,480		
27	Fire Department	525,375	534,905	9,530	1.8%	534,905		
28	Recycle/Air Qual/Mntl Hlth/Animal Control	32,166	24,366	(7,800)	-24.2%	24,366		
29	Emergency Management	5,000	5,100	100	2.0%	5,100		
30	Municipal Court	168,769	232,041	63,272	37.5%	232,041		
31	Legal-Pros Atty & Pub Defender	61,250	61,250	0	0.0%	61,250		
32	Subtotal Public Safety Expenditures	2,493,032	2,755,142	262,110	10.5%	2,755,142		
33	Legislative-Council	15,711	15,814	103	0.7%		15,814	
34	Executive-Mayor	15,118	14,877	(241)	-1.6%		14,877	
35	City Clerk/Human Resources	227,588	190,428	(37,160)	-16.3%		109,928	80,500
36	Finance	181,014	212,773	31,759	17.5%		212,773	
37	Information Services	31,175	41,910	10,735	34.4%		41,910	
38	Legal Service	55,000	110,000	55,000	100.0%		110,000	
39	Master Dev Review Team & Econ Dev	586,130	582,005	(4,125)	-0.7%			582,005
40	MDRT-FF&E costs	71,195	76,867	5,672	8.0%			76,867
41	Hearing Examiner	5,000	5,000	0	0.0%		5,000	
42	Community Development-Permitting	174,681	302,145	127,464	73.0%		302,145	
43	Community Development-Planning	146,643	173,463	26,820	18.3%		173,463	
44	Facilities-Staff & Miscellaneous	47,876	51,572	3,696	7.7%		51,572	
45	Facilities Bldg Mtc-Supplies & Maint	73,200	73,021	(179)	-0.2%		73,021	
46	Parks	51,206	55,031	3,825	7.5%		55,031	
47	Park's Museum	7,551	7,826	275	3.6%		7,826	
48	Park's Gym	11,316	8,506	(2,810)	-24.8%		8,506	
49	Cemetery	18,598	18,951	353	1.9%		18,951	
50	Central Svcs -Paper, Post, Printing, Checks	32,353	13,646	(18,707)	-57.8%		13,646	
51	Subtotal Gen Govt Expenditures	1,751,355	1,953,835	202,480	11.6%			
52	Total Operating Expenditures	4,244,387	4,708,977	464,590	10.9%	2,755,142	1,214,463	739,372
53	Ending Cash and Investment Balance	894,115	1,021,291	127,176	14.2%	1,891	894,400	125,000
54	Total GF Operating Uses	5,138,502	5,730,268	591,766	11.5%			

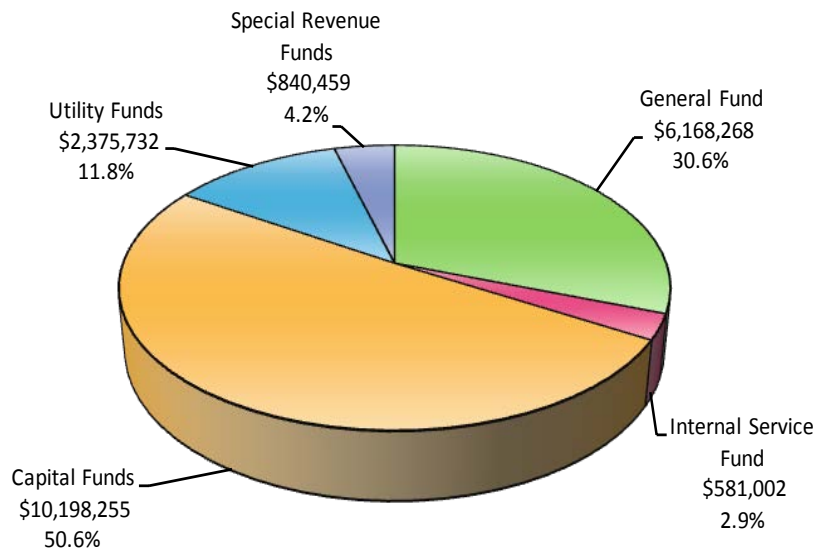
Note, Analysis does not include \$438,000 in Consultant Revenues and Expenses related to MDRT

Preliminary Combined 2017 Preliminary Budget - All Funds

	Beginning Fund Balance	2017 Revenue	Total Sources	2017 Expenditures	Ending Fund Balance	Total Uses
1 General Fund 001	1,303,353	4,864,915	6,168,268	5,146,977	1,021,291	6,168,268
2 Special Revenue Funds						
3 101 Street Fund	132,546	216,993	349,539	238,210	111,329	349,539
4 107 Fire Impact Fees	178,865	66,000	244,865	200,000	44,865	244,865
5 108 Trans. Benefit District Fund	6,000	100,000	106,000	100,000	6,000	106,000
6 109 Traffic Mitigation Fees	74,055	66,000	140,055	74,055	66,000	140,055
7 Utility Operating Funds						
8 401 Water Fund	161,635	798,248	959,883	790,943	168,940	959,883
9 407 Wastewater Fund	129,271	833,960	963,231	887,599	75,632	963,231
10 410 Stormwater Fund	102,698	349,920	452,618	370,796	81,822	452,618
11 Capital Funds						
12 310 Gen. Government CIP Fund	130,418	313,820	444,238	444,238	-	444,238
13 and REET 1	152,258	113,625	265,883	123,500	142,383	265,883
14 320 Street CIP Fund	130,029	7,528,108	7,658,137	7,658,137	-	7,658,137
15 and REET 2	131,000	113,025	244,025	195,991	48,034	244,025
16 402 Water Supply and Facility Fund		465,000	465,000	465,000		465,000
17 404 Water Capital Fund	205,533	65,000	270,533	85,000	185,533	270,533
18 408 Wastewater Capital Fund	610,439	119,000	729,439	199,000	530,439	729,439
19 410 Stormwater Capital Fund	64,000	57,000	121,000	121,000		121,000
20 Internal Service Fund 510						
21 1 - Fire Equipment Repl Fund	40,872		40,872	40,872	-	40,872
22 2 - Street Equipment Repl Fund	276,810	94,000	370,810	47,000	323,810	370,810
23 3 - Police Equipment Repl Fund	9320	160,000	169,320	169,320	-	169,320
24 Total All Funds	3,839,102	16,324,614	20,163,716	17,357,638	2,806,078	20,163,716

Total Black Diamond 2017 Preliminary Budget

\$20,163,716



Positions in the 2017 Prelim Budget	2017 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
	Interim Court Administrator	5,305	-	-	-	-
	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
	Accountant 1 Journey (hourly)	16.61	17.43	18.30	19.22	20.18
√	Administrative Assistant 2	3,213	3,481	3,749	4,017	4,284
	Administrative Assistant 1	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	8,422	8,702	8,984	9,264	9,588
√	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 62.5% (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 60% (hourly)	25.96	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
	MDRT Planner 75% (hourly)	25.95	27.77	29.59	31.40	33.22
	Associate Planner	4,482	4,707	4,942	5,189	5,448
	Assistant Planner	4,181	4,391	4,610	4,840	5,082
	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	6,962	7,364	7,766	8,167	8,569
√	Public Utilities Operator	4,713	4,794	4,889	4,982	5,076
	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

INTERNAL 2016 Calendar for 2017 Budget

	Process	Internal Due Date	Workstudy Meeting	City Council	State Law Limitations
1	Budget CALL: Budget requests and instructions go out to all departments	Aug 11			Sept 12
2	Finance & dept heads prepares revenue sources and preliminary expenditures for salaries and benefits	August 12			
3	Deadline for department head budget requests to Finance	Sept 8			
4	Estimates to be filed with the City Clerk	Sept 20			Sept 26
5	City Clerk Submits to CAO the proposed prelim budget setting forth the complete financial program	Sept 27			Oct 3
6	Special Meeting Workstudy 6pm - CAO provides Council with current info on Revenue from all sources as adopted in 2016 Budget, provides the Clerk's proposed Prelim 2017 Budget for General Fund and 2017 budget totals for all funds including debt service.	Sept 23	Sept 29		Oct 3
7	Special Council Meeting 6pm Workstudy Budget on Parks, Public Safety, General Fund for 2017.		Oct 18		Oct 1 - 31
8	Special Council Meeting 6pm - Public Hearing on Revenue Sources including possible increases in Property Tax. Workstudy – Public Works Budgets for REV and EXP for Street, Water, Sewer, Stormwtr, REET 1&2 and Gen Govt, Utilities, Capital Projects and Debt Service.	Oct 7	Oct 27	Oct 27	Oct 1 - 31
9	City Clerk publishes notice of public hearing on 2017 Budget and filing of preliminary budget – once a week for 2 consecutive weeks – Draft Budget submittal ready	Nov 3 - 10			Nov 1 - 11
10	Copies of Preliminary Budget made available to the public	Nov 17			Nov 18
12	Preliminary 2017 Budget Document ready. City Council holds 1 st public hearing on 2017 Budget			Nov 17	Nov 2 - 29
13	Adopt Property Tax 2017, forward to King County by 11/30/2016			Nov 17	Nov 30
14	Final Budget Hearing on 2017 Budget			Dec 1	Dec 5
15	File Property tax worksheet and Ordinances with King County	Dec 2-5			Dec 5
16	City Council adopts Final 2017 Budget and transmits to the State Auditor's Office (plus possible amendment to property taxes)			Dec 1 or Dec 15	Dec 31