

**City of Black  
Diamond Final  
Budget**

2016



*(Many photos in this document are courtesy of [Craig Goodwin](#))*

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*From the Mayor's Desk*

October 29, 2015

City Council and Black Diamond Residents,

It is my pleasure to present to you the 2016 budget for the City of Black Diamond. Following a series of meetings with staff I am happy to report the 2016 Budget is in balance for all funds. The General Fund ending balance will be increasing by \$109,035 to a total of \$754,115. This is 18% of the General Fund operating expenditures and exceeds the recommendation of 10%. Fortunately, the economy is slowly improving with a sales tax increase of about 6% due to building within the City and the expected increases in 2016 for the construction of the new elementary school. In addition, the water, sewer and stormwater budgets are also in balance for 2016, with a rate study expected in the spring of 2016.

Since first taking office as your Mayor, on Dec. 2, 2014, I have remained focused on improving the quality of life for Black Diamond residents. This includes working to help new and existing businesses along with streamlining governmental processes. The continued challenge facing the City, like many other cities, is to maintain current service levels while at the same time balancing costs, which are increasing at a faster pace than our resources.

The restructure of our Fee Schedule was a major accomplishment this year with participation from City Staff, City Council and our City Attorney. Our revenues now more closely match our expenditures. We are also in the process of setting up a new payment structure for Utility Bills, Permits, Business Licenses and other City payments through Invoice Cloud, which will streamline Credit Card payments and will save the City time and money. New Accounting processes were established to better track Accounts Receivables and Stormwater Utility billings, with a much needed education segment to inform customers.

The Police Dept. faced some challenges with Commander Goral out on medical leave most of the year and finally passing away from his cancer on August 16, 2015. We are currently in the process of replacing that position. The Boots and Badges Charity Basketball Game for Cops with Cancer was a big success bringing in over \$36,000 for Commander Goral and his family. The Department transitioned all officers to cell phone for use as hot spots; camera, video and audio. Sgt. Lynch attended the National DARE conference and successfully completed the 10 week course for the 5<sup>th</sup> graders at Black Diamond Elementary School.

We received a Grant approving the \$1.4 mil. Roberts Drive and bridge improvements, including a pedestrian walkway. We will also be doing some street overlays, repairs and sign replacement. We have applied for a TIB Grant for the Jones Lake overlay.

Our new Community Development Director is focusing on the Comprehensive Plan update which should be ready for adoption by the 2<sup>nd</sup> Qtr. of 2016. Her goals are to develop strategies to streamline the permitting process and create a business friendly building and permitting process. We have seen an increase in the issuance of building permits by almost 20% and need to make sure we have the staff available to serve this additional capacity. Enumclaw School District passed a bond issue to replace Black Diamond Elementary School, which will occur in 2016.

The City Clerk is responsible for the implementation of the City's new Wellness Program for 2016, which could earn the City an insurance discount in future years. She is also responsible for streamlining the Business License application review and issuance process. We are improving the quality of communication with the public by again including the quarterly newsletter in our utility billing as well as being posted to the City website.

The Master Planned Development Review Team (MDRT) has been working on current and up-coming projects with the developer and applicant. They have approved Clearing and Grading of the stockpile area in PP1A and anticipate approving Clearing and Grading of PP2C, which a permit is expected to be issued before the

end of the year. The Villages offsite Watermain, which is routed through the Palmer Coking Coal site, has been approved and the permit issued. The applicant has turned in an additional application for the Offsite Watermain

for Roberts Drive. They have also been working with King County Wastewater Treatment Division for the connection to the sewer system and the design of an additional lift station.

I appreciate the hard work and dedication of City Staff in providing the City and Council with a balanced budget. As the economy continues to improve, I am confident that we will eventually adopt a budget that will allow the city a sustainable financial future. I am proud that the City has maintained a responsible level of service and makes this city a better place to live, work, play and do business.

Sincerely,

*Carol Benson*

Carol Benson  
Mayor

### **History of Black Diamond, Washington**

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 rural, small town atmosphere with spectacular mountain views. The city is nestled in the foothills within miles of the beautiful Green River Gorge and Flaming Geyser Park.

The City is on the verge of growth. At 4,200 citizens, population projections may reach above 20,000 in the next 20 years. Over the past several 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. 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 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 budget 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, and Mountain View Fire and Rescue (formerly Fire District 44) fire and emergency service employees are both dedicated and top notch. City employees provide other important services such as road maintenance, community development, code enforcement, a municipal court and water utility services, stormwater management and wastewater utility billing. Utility and maintenance workers also maintain our local parks and the cemetery.

**Black Diamond Elected Officials**



**Back Row: Ron Taylor, Craig Goodwin, Tamie Deady - Mayor Pro-tem**  
**Front Row: Erica Morgan, Mayor Carol Benson, Janie Edelman**

Mayor  
 Carol Benson  
 Expires 12/31/2017

Council Members as of 12/31/2015

Position 1  
 Tamie Deady  
 Mayor Pro-tem  
 Four Year Term  
 Expires 12/31/2019

Position 2  
 Erika Morgan  
 Four Year Term  
 Expires 12/31/17

Position 3  
 Janie Edelman  
 Two Year Term  
 Expires 12/31/2019

Position 4  
 Craig Goodwin  
 Expires 11/24/2015  
 Replaced by Brian Weber November 2015  
 Expires 12/31/2017

Position 5  
 Ron Taylor  
 Four Year Term  
 Expires 12/31/2015

**City Council Committees as of 12/31/2015**

In addition to serving on the City Council, Council members also serve on Council committees for the City of Black Diamond based on their interests. They may also choose to serve on any number of intergovernmental committees. The committees meet on an as-needed basis to hear issues in each topic area. Council members provide recommendations to the full Council. Such recommendations are advisory only and any actions are made by the full Council in open public meetings. Committee appointments are made the 1st Council meeting in January.

**Budget, Finance and Administration Committee**

Chair – Council Member Edelman

Council Member Deady

The Budget, Finance and Administration Committee in conjunction with City Staff may consider matters related to the financial issues of the City including the annual and capital budgets, revenues and expenditures, sales of bonds, general fiscal and financial conditions, voucher approval, rates and fees, audit and operations of the City including but not limited to, facilities and properties, computerization, periodic budget and financial reports and policy matters related to personnel in coordination with the Finance and Administration Departments.

**Cemetery/Parks Committee**

Chair – Council Member Morgan

Council Member Goodwin (replaced by Weber Nov 2015)

The Parks and Cemetery Committee in conjunction with City Staff may consider matters related to planning and implementation of park and recreational facilities, the capital improvement program, local trails and the cemetery.

**Planning and Community Service Committee**

Chair – Council Member Edelman

Council Member Morgan

The Planning and Community Services Committee in conjunction with City staff may consider matters of a non-quasi-judicial nature related to community growth and development including but not limited to planning of the physical, economic, aesthetic and social development of the City, comprehensive plan, zoning code and housing, annexation policies and code enforcement. This committee may also consider matters not included in other committee's scopes of authority.

**Public Safety Committee**

Chair – Council Member Deady

Council Member Taylor

The Public Safety Committee in conjunction with City Staff may consider issues related to the public health, safety and welfare of the citizens of Black Diamond including but not limited to law enforcement, fire safety, court, hazardous materials, animal control, special events and emergency services.

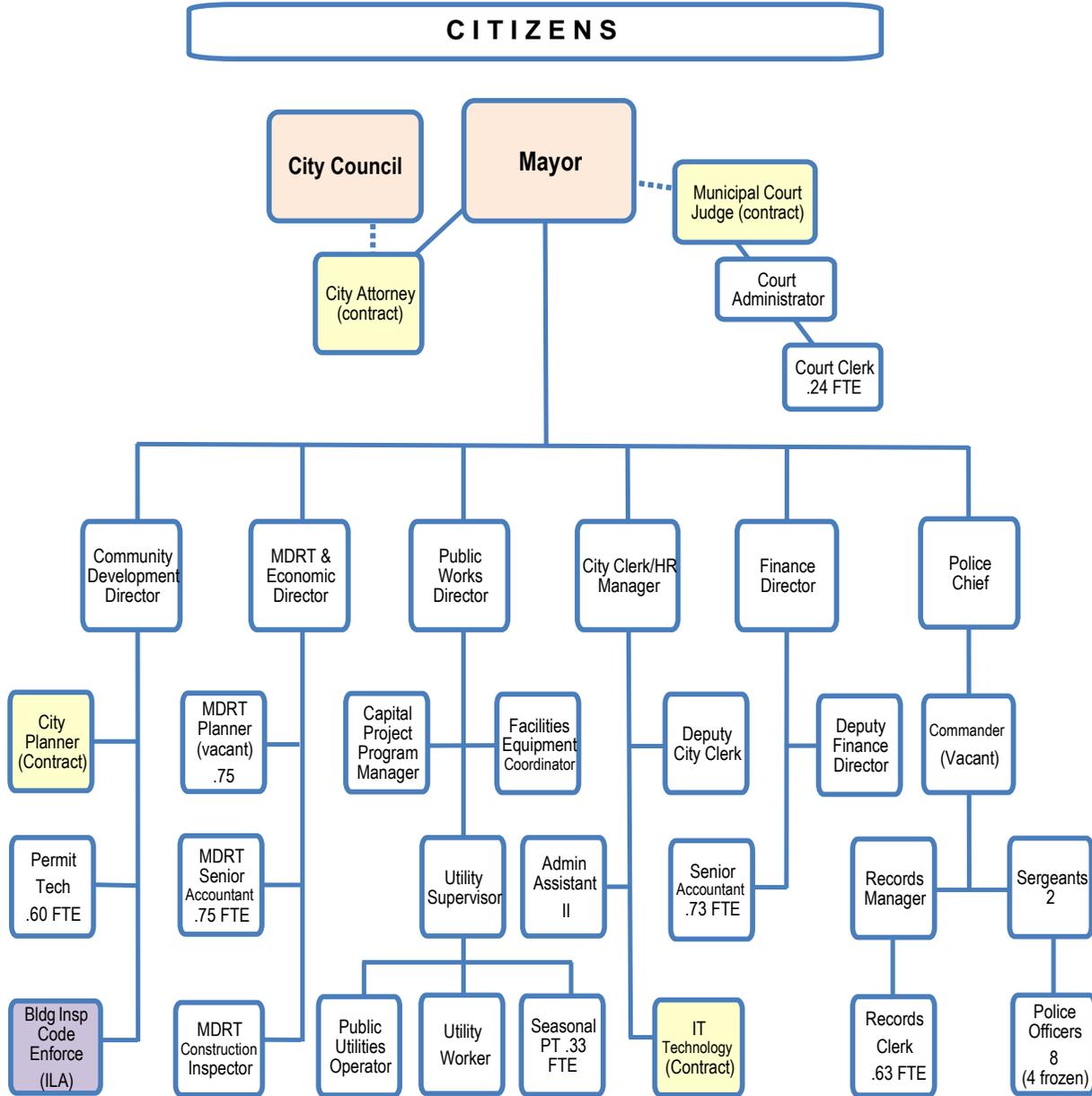
**Public Works Committee**

Chair - Council Member Taylor

Council Member Goodwin (replaced by Weber Nov 2015)

The Public Works Committee in conjunction with City Staff may consider matters related to water, sewer, solid waste, recycling, utility franchises, stormwater management, transportation, capital improvement program, transit, streets, street lighting, signalization and local street improvement.

City of Black Diamond 2016 Organization Chart



This Chart represents budgeted positions for 2016.

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

Black Diamond is served by Mountain View Fire and Rescue.

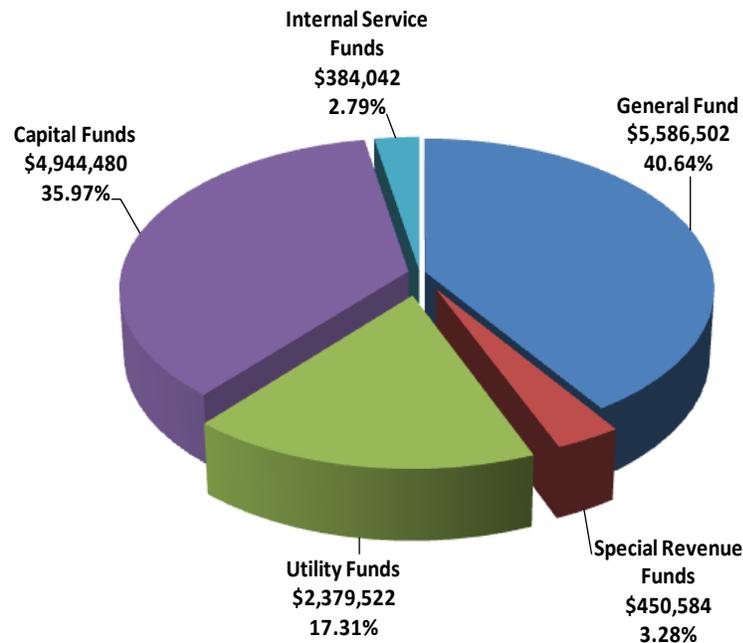
- Elected Positions
- Consultant
- Contract

2016 Employee Allocations by Funding Source							
Positions	Full Time Equivalent (FTE)	Funding Agreement	General Fund	Street Fund	Water Fund	Sewer Fund	Storm water Fund
<b>Administration</b>							
Administrative Assistant 2	1.00		0.10		0.30	0.30	0.30
<b>Total Administration</b>	<b>1.00</b>		<b>0.10</b>	<b>0.00</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>
<b>City Clerk</b>							
City Clerk/HR Manager	1.00	1.00					
Deputy City Clerk	1.00		0.50	0.04	0.15	0.15	0.16
<b>Total City Clerk</b>	<b>2.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.04</b>	<b>0.15</b>	<b>0.15</b>	<b>0.16</b>
<b>Finance Department</b>							
Finance Director	1.00		0.70		0.10	0.10	0.10
Deputy Finance Director	1.00		0.72		0.09	0.10	0.09
Senior Accountant	0.73		0.44	0.03	0.09	0.09	0.08
<b>Total Finance</b>	<b>2.73</b>		<b>1.86</b>	<b>0.03</b>	<b>0.28</b>	<b>0.29</b>	<b>0.27</b>
<b>Police Department</b>							
Police Chief	1.00		1.00				
Police Commander (vacant)	1.00		1.00				
Sergeant	2.00		2.00				
Police Officers	4.00		4.00				
Police Records Coordinator	1.00		1.00				
Police Clerk	0.63		0.63				
<b>Total Police Department</b>	<b>9.63</b>		<b>9.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Municipal Court</b>							
Court Administrator	1.00		1.00				
Court Clerk	0.24		0.24				
<b>Total Court</b>	<b>1.24</b>		<b>1.24</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Community Development</b>							
Community Development Director	1.00	0.50	0.50				
Permit Technician	0.60		0.60				
<b>Total Community Development</b>	<b>1.60</b>	<b>0.50</b>	<b>1.10</b>				
<b>Master Dev Review Team (MDRT)</b>							
MDRT & Economic Dev Director	1.00	1.00					
Utilities Construction Supervisor	1.00	1.00					
Senior Planner (vacant)	0.75	0.75					
Senior Accountant	0.75	0.75					
<b>Total MDRT Review Team</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Facilities Department</b>							
Facilities Equipment Coordinator	1.00		0.80	0.05	0.05	0.05	0.05
<b>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>Public Works</b>							
Public Works Director	1.00		0.06	0.26	0.23	0.23	0.22
Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25
Utilities Supervisor	1.00		0.05	0.23	0.24	0.24	0.24
Utility Worker	1.00		0.10	0.15	0.25	0.25	0.25
Utilities Operator	1.00		0.10	0.15	0.25	0.25	0.25
Seasonal Maintenance	0.33		0.16	0.06	0.06		0.05
<b>Total Public Works</b>	<b>5.33</b>		<b>0.47</b>	<b>1.10</b>	<b>1.28</b>	<b>1.22</b>	<b>1.26</b>
<b>Total Budget Positions (FTE's)</b>	<b>28.03</b>	<b>5.00</b>	<b>15.70</b>	<b>1.22</b>	<b>2.06</b>	<b>2.01</b>	<b>2.04</b>

**All Funds 2016 Budget - Combined Operating Statement**

	Beginning Fund Balance	2016 Revenue	Total Sources	2016 Expenditures	Ending Fund Balance	Total Uses
General Fund 001	1,072,660	4,513,842	5,586,502	4,692,387	894,115	5,586,502
Special Revenue Fund			-			-
101 Street Fund	111,645	217,334	328,979	215,291	113,688	328,979
107 Fire Impact Fee Fund	43,575	18,030	61,605		61,605	61,605
108 Transportation Benefit District		60,000	60,000	60,000		60,000
Utility Funds						
401 Water Fund	161,635	798,248	959,883	790,943	168,940	959,883
407 Sewer Fund	117,641	846,260	963,901	874,239	89,662	963,901
410 Stormwater Fund	105,818	349,920	455,738	370,796	84,942	455,738
Capital Funds						
310 General Government CIP Fund	170,819	156,424	327,243	327,243	-	327,243
320 Street CIP Fund	225,967	1,817,244	2,043,211	2,043,211	-	2,043,211
402 Water Supply and Facility Fund	70,000	560,150	630,150	560,000	70,150	630,150
404 Water Capital Fund	287,700	429,001	716,701	560,771	155,930	716,701
408 Sewer Capital Fund	711,000	26,540	737,540	153,000	584,540	737,540
410 Stormwater Capital Fund		50,000	50,000	50,000		50,000
311 REET Fund - General Govt	133,341	95,150	228,491	128,000	100,491	228,491
321 REET Fund - Street Projects	116,024	95,120	211,144	110,000	101,144	211,144
Internal Service Fund 510						
1 Fire Equipment Reserve Fund	48,876	25,050	73,926	73,926		73,926
2 Street Equipment Reserve Fund	253,096	47,200	300,296	76,000	224,296	300,296
3 Police Equipment Reserve Fund	9,800	20	9,820	9,820	-	9,820
<b>Grand Total All Funds</b>	<b>3,639,597</b>	<b>10,105,533</b>	<b>13,745,130</b>	<b>11,095,627</b>	<b>2,649,503</b>	<b>13,745,130</b>

**Total Budget  
\$13,745,130**



# 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 the day-to-day activities and thus pays for administrative and operating expenses.



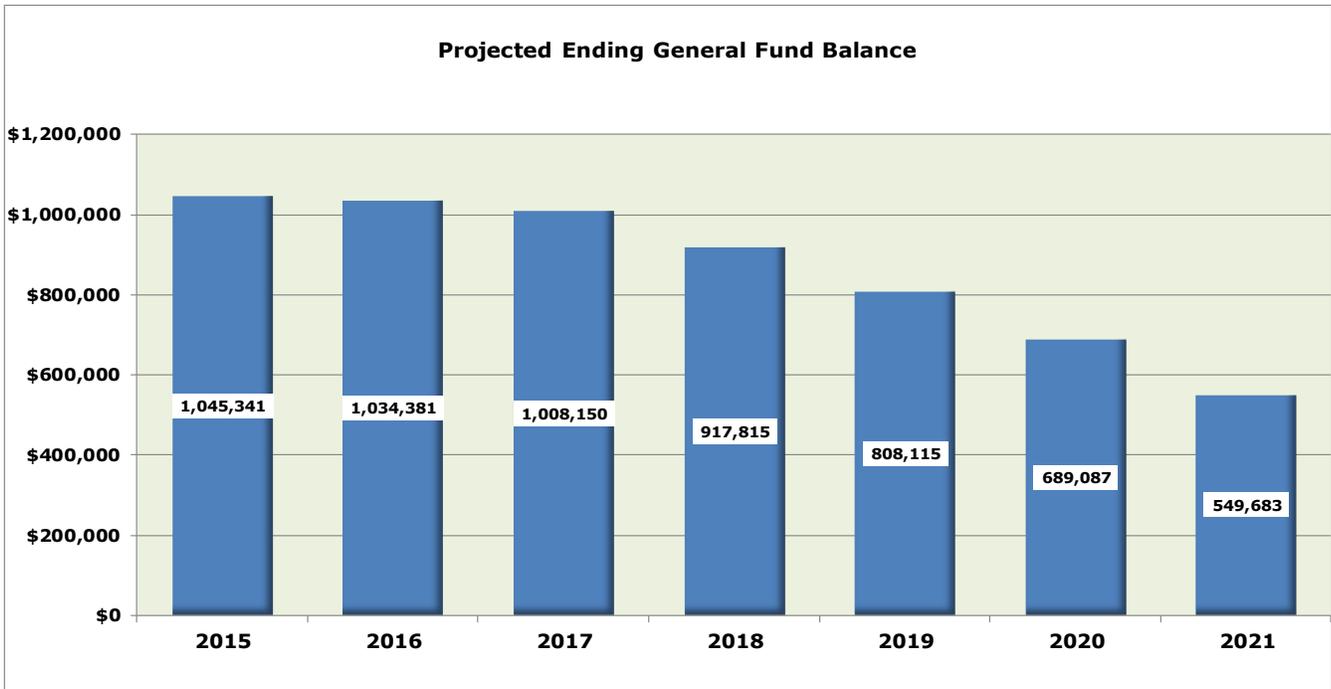
Jones Lake at Dusk

**General Fund 2016 Final Budget**

	2013 Actual	2014 Actual	2015 Actual	2015 Adj. Budget	2016 Final Budget	Budget \$ Change inc/(dec)	Budget % Change inc/(dec)
<b>REVENUE</b>							
1 Property Tax	1,400,391	1,438,112	1,460,777	1,436,203	1,465,908	29,705	2.1%
2 Sales Tax	290,796	302,927	311,927	280,000	326,250	46,250	16.5%
3 Utility & Gambling Tax	546,510	582,921	583,962	598,400	563,500	(34,900)	-5.8%
4 Business & Other Licenses & Fees	23,070	21,995	23,090	23,500	22,000	(1,500)	-6.4%
5 Cable Franchise Fees	61,563	62,438	67,171	63,755	66,000	2,245	3.5%
6 Land Use and Permitting Fees	80,068	112,715	178,847	182,510	181,310	(1,200)	-0.7%
7 Liquor Tax & Profits	40,278	44,887	48,007	46,700	54,750	8,050	17.2%
8 State Sales Tax Assistance	61,645	72,195	89,563	65,750	78,460	12,710	19.3%
9 KC EMS Levy, Recycle Grants & misc	70,630	70,648	71,293	70,125	71,991	1,866	2.7%
10 Charges for Services, Passport	15,301	20,580	19,333	114,430	101,400	(13,030)	-11.4%
11 Parks Parking Fees	16,313	22,274	24,214	24,000	25,000	1,000	4.2%
12 Gym Revenue			6,829	6,300	9,940	3,640	57.8%
13 Cemetery Fees & Charges	9,128	10,371	6,267	12,700	12,600	(100)	-0.8%
14 Police Grants, Crim Justice & Misc	162,181	153,933	185,139	160,100	152,215	(7,885)	-4.9%
15 Court Fines and Fees	104,826	114,777	112,563	125,000	109,521	(15,479)	-12.4%
16 Miscellaneous Revenue	8,676	7,108	9,231	8,824	2,500	(6,324)	-71.7%
17 <b>Subtotal Operating Revenue</b>	<b>2,891,375</b>	<b>3,037,880</b>	<b>3,198,210</b>	<b>3,218,297</b>	<b>3,243,345</b>	<b>25,048</b>	<b>0.8%</b>
18 Insurance Recovery-Legal Svs			34,892		-	-	
19 Funding Agreement-MDRT	1,410,535	1,328,939	764,052	1,045,069	822,497	(222,572)	-21.3%
20 <b>Total General Fund Op Revenue</b>	<b>4,301,910</b>	<b>4,366,819</b>	<b>3,997,155</b>	<b>4,263,366</b>	<b>4,065,842</b>	<b>(197,524)</b>	<b>-4.6%</b>
21 Developer Reimb-SEPA Legal	46,420	4,263	198	66,000	10,000	(56,000)	-84.8%
22 Developer Reimb-MDRT Consultants	275,325	324,130	468,582	470,000	438,000	(32,000)	-6.8%
23 Developer Reimb-Makers Consulting	79,400	92,233	-	-	-	-	
24 <b>Grand Total Revenue</b>	<b>4,703,055</b>	<b>4,787,445</b>	<b>4,465,934</b>	<b>4,799,366</b>	<b>4,513,842</b>	<b>(285,524)</b>	<b>-5.9%</b>
25 Beg Cash & Inv Bal General Govt	397,817	644,198	842,525	842,526	912,660	70,134	8.3%
26 Beg Cash & Investment By Dev	261,218	299,129	190,103	190,103	160,000	(30,103)	-15.8%
27 <b>Total Sources</b>	<b>5,362,091</b>	<b>5,730,772</b>	<b>5,498,562</b>	<b>5,831,995</b>	<b>5,586,502</b>	<b>(245,493)</b>	<b>-4.2%</b>
<b>EXPENDITURES</b>							
29 Legislative-Council	3,876	11,782	11,986	14,702	15,711	1,009	6.9%
30 Executive-Mayor	13,924	14,507	15,016	14,950	15,118	168	1.1%
31 Administration	224,416	117,435	-	-	-	-	
32 City Clerk/Human Resources	116,904	220,118	215,151	220,309	227,588	7,279	3.3%
33 Finance	243,879	268,152	176,002	173,477	181,014	7,537	4.3%
34 Information Services	143,454	45,659	27,739	49,700	31,175	(18,525)	-37.3%
35 Legal Service	66,564	110,594	47,992	75,400	55,000	(20,400)	-27.1%
36 Legal Services-Investigation/Other		122,263	-	-	-	-	
37 Legal-Pros Atty & Pub Defender	46,050	61,000	54,250	61,250	61,250	-	0.0%
38 Municipal Court	129,851	139,944	163,463	160,208	168,769	8,561	5.3%
39 Police Department	1,553,562	1,652,792	1,606,221	1,701,816	1,700,472	(1,344)	-0.1%
40 Fire Department	448,264	454,496	465,148	483,526	525,375	41,849	8.7%
41 Natural Resources	150,858	76,382	-	-	-	-	
42 Recycle/Air Qual/Mntl Hlth/Anim Cont	26,818	27,344	29,658	28,800	32,166	3,366	11.7%
43 Master Development Review Team	451,226	442,931	536,530	714,381	657,325	(57,056)	-8.0%
44 Hearing Examiner	2,791	709	-	10,000	5,000	(5,000)	-50.0%
45 Comm Deve-Permitting	168,143	121,283	121,740	122,992	201,688	78,696	64.0%
46 Comm Deve-Planning		91,177	139,021	174,620	119,636	(54,984)	-31.5%
47 Facilities-Staff & Misc	98,239	89,780	86,280	82,322	47,876	(34,446)	-41.8%
48 Facilities Bldg Mtc-Staff & Equip	55,858	58,461	45,273	75,236	73,200	(2,036)	-2.7%
49 Emergency Management	3,714	184	277	2,500	5,000	2,500	100.0%
50 Parks	33,674	37,228	37,321	47,472	51,206	3,734	7.9%
51 Parks Museum	7,710	7,394	7,315	8,090	7,551	(539)	-6.7%
52 Parks Community Center	2,967	3,169	3,497	10,000	-	(10,000)	-100.0%
53 Parks Gym	2,043	2,502	9,109	10,207	11,316	1,109	10.9%
54 Cemetery	15,768	17,680	16,266	15,285	18,598	3,313	21.7%
55 Cntrl Svs Reimb-Paper, Post, Print Cks	11,776	11,469	9,494	30,535	32,353	1,818	6.0%
56 Insurance and Unanticipated Costs							
57 <b>Total General Fund Op Exp</b>	<b>4,022,328</b>	<b>4,206,435</b>	<b>3,824,748</b>	<b>4,287,778</b>	<b>4,244,387</b>	<b>(43,391)</b>	<b>-1.0%</b>
58 Developer Exp-GFC-Prior Year Planning	106,705	55,168	55,233				
59 Developer MDRT-Consultants	245,220	436,386	380,460	526,000	438,000	(88,000)	-16.7%
60 Developer Legal SEPA Reimb	44,511	154	44	10,000	10,000	-	0.0%
61 <b>Total Expenditures</b>	<b>4,418,764</b>	<b>4,698,143</b>	<b>4,260,486</b>	<b>4,823,778</b>	<b>4,692,387</b>	<b>(131,391)</b>	<b>-2.7%</b>
62 Ending Cash & Inv Bal Gen Govt	644,198	842,526	1,045,376	798,217	734,115	(64,102)	-8.0%
63 Ending Cash & Inv Bal Developer	299,129	190,103	192,700	210,000	160,000	(50,000)	-23.8%
64 <b>Total Uses</b>	<b>5,362,091</b>	<b>5,730,772</b>	<b>5,498,562</b>	<b>5,831,995</b>	<b>5,586,502</b>	<b>(245,493)</b>	<b>-4.2%</b>

**General Fund Ending Fund Balance Forecast**

	2014	2015	2016	2017	2018	2019	2020	2021	
<b>General Fund Revenue</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Fcst</b>
1 Property Tax	1,438,112	1,460,777	1,465,908	1,480,567	1,480,567	1,495,373	1,495,373	1,510,326	1%
2 Sales Tax	302,927	300,927	326,250	332,775	332,775	339,431	336,103	342,825	2%
3 Utility Taxes	582,921	583,962	563,500	574,770	574,770	586,265	580,518	592,128	2%
4 Other Revenue **	683,880	852,545	887,687	905,441	923,550	942,021	942,021	960,861	2%
5 Funding Agreement	1,328,979	798,944	822,497	908,414	939,490	954,976	970,772	970,775	2%
<b>7 Total Operating Revenue</b>	<b>4,336,819</b>	<b>3,997,155</b>	<b>4,065,842</b>	<b>4,201,967</b>	<b>4,251,152</b>	<b>4,318,065</b>	<b>4,324,786</b>	<b>4,376,915</b>	
<b>8 General Fund Expenditures</b>	<b>P/S 3%</b>	<b>P/S 2%</b>	<b>Fcst</b>						
9 Public Safety (P/S)	2,317,709	2,300,153	2,470,866	2,520,283	2,570,689	2,622,103	2,622,103	2,674,545	2%
10 Comm Deve-Gen Govt	289,551	260,762	326,324	332,850	339,507	346,298	346,298	353,224	2%
11 Comm Deve-MDRT	442,931	536,530	657,325	743,242	789,804	805,600	821,712	821,712	2%
12 Support Services-Clk, HR, Fin, CS	499,739	400,646	440,955	449,774	458,770	467,945	467,945	477,304	2%
13 Mtc Bldgs. Grds, Equip	279,924	251,663	263,088	268,350	273,717	279,191	279,191	284,775	2%
14 Legal Services	232,857	47,992	55,000	56,100	57,222	58,366	58,366	59,534	2%
15 Legislative & Administration	143,724	27,002	30,829	31,446	30,330	30,330	30,936	30,936	2%
<b>16 Total Operating Spending</b>	<b>4,206,435</b>	<b>3,824,748</b>	<b>4,244,387</b>	<b>4,402,045</b>	<b>4,520,039</b>	<b>4,609,833</b>	<b>4,626,551</b>	<b>4,702,029</b>	
17									
18	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
19 Change in Reserves	130,384	172,407	(178,545)	(200,078)	(268,887)	(291,767)	(301,765)	(325,114)	
20 Add Adttl Rev & Savings-YE 4%			167,585	173,847	178,552	182,068	182,737	185,710	
<b>21 Ending Reserves</b>	<b>842,526</b>	<b>1,045,341</b>	<b>1,034,381</b>	<b>1,008,150</b>	<b>917,815</b>	<b>808,115</b>	<b>689,087</b>	<b>549,683</b>	
<b>22 End Reserve % of GF Operating</b>	<b>20.03%</b>	<b>27.33%</b>	<b>24.37%</b>	<b>22.90%</b>	<b>20.31%</b>	<b>17.53%</b>	<b>14.89%</b>	<b>11.69%</b>	



\*\* Other Revenue includes Cable Franchise Fees, Business Licenses, Permits & Land Use Fees, Police Criminal Justice Sales Tax & other Police Fees & 23 Grants, Liquor Tax & Profits, State Tax Assistance, Lake Sawyer Parking Fees, Cemetery Fees, Court Fines,  
 24 Model assumes no growth, no new revenue and continued Funding Revenue at the 2015 level. Assumes 2% Revenue Growth, except prop tax at 1%.  
 25 Expenditures are assumed to grow at 2%.  
 Model assumes that due to modest budgeting, year end fund balance will end with an over collection of rev and exp under budget by a total of 4% of 26 expenditures.  
 If growth occurs, the model will change significantly. If the Funding Agreement has further reductions, the expenditures would need to be reduced by 27 an equal amount.

Functions Supported by Revenue Sources					2016 Detail by Category		
General Fund	2015 Adj. Budget	2016 Final Budget	Chg \$ 2015 to 2016	Change %	Public Safety	General Govt	CCD/MDRT
<b>REVENUE</b>							
<b>Public Safety Revenue Support</b>							
1 Property Taxes	1,436,203	1,465,908	29,705	2.1%	1,465,908		
2 Utility & Gambling Taxes	598,400	563,500	(34,900)	-5.8%	563,500		
3 Criminal Justice Sales Tax	103,420	111,200	7,780	7.5%	111,200		
4 Liquor Tax	11,000	18,600	7,600		18,600		
5 Liquor Profits	35,700	36,150	450	1.3%	36,150		
6 Court Fines and Fees	125,000	109,521	(15,479)	-12.4%	109,521		
7 Fire EMS Taxes	54,200	56,000	1,800	3.3%	56,000		
8 Police Grants & Charges for Service & Misc.	56,680	41,015	(15,665)	-27.6%	41,015		
9 <b>Subtotal Public Safety Revenue</b>	<b>2,420,603</b>	<b>2,401,894</b>	<b>(18,709)</b>	<b>-0.8%</b>	<b>2,401,894</b>		
<b>General Government Support</b>							
11 Sales Tax	280,000	326,250	46,250	16.5%		326,250	
12 Land Use and Permitting Fees	182,510	181,310	(1,200)			181,310	
13 State Assistance	65,750	78,460	12,710	19.3%		78,460	
14 Recycle Grants & Misc. Grants	15,925	15,991	66			15,991	
15 Cable Franchise Fee	63,755	66,000	2,245			66,000	
16 Parks & Cemetery Fees	43,000	47,540	4,540	10.6%		47,540	
17 Passport Fees	20,300	21,900	1,600	7.9%		21,900	
18 Alloc for software Mtc, Cr Card Fees, TR/AP	24,130	20,500	(3,630)	-15.0%		20,500	
19 Alloc for code update. Code, Clk, Permit Mtc-Etc	70,000	55,000	(15,000)	-21.4%		55,000	
20 Other Misc Revenue	32,324	28,500	(3,824)	-11.8%		28,560	
21 <b>Subtotal General Government Revenue</b>	<b>797,694</b>	<b>841,451</b>	<b>43,757</b>	<b>5.5%</b>		<b>841,511</b>	
22 <b>Subtotal Operating Revenue</b>	<b>3,218,297</b>	<b>3,243,345</b>	<b>25,048</b>	<b>0.8%</b>			
23 Developer Funding Agreement	1,045,069	822,497	(222,572)	-21.3%		165,172	657,325
24 <b>Total General Fund Operating Revenue</b>	<b>4,263,366</b>	<b>4,065,842</b>	<b>(197,524)</b>	<b>-4.6%</b>	<b>2,401,894</b>	<b>1,006,623</b>	<b>657,325</b>
<b>EXPENDITURES</b>							
<b>Public Safety Expenditures</b>							
27 Police Department	1,701,816	1,700,472	(1,344)	-0.1%	1,700,472		
28 Fire Department	483,526	525,375	41,849	8.7%	525,375		
29 Municipal Court	160,208	168,769	8,561	5.3%	168,769		
30 Court Public defender	37,250	37,250	-	0.0%	37,250		
31 Court Prosecution	24,000	24,000	-	0.0%	24,000		
32 Animal Control	10,000	10,000	-	0.0%	10,000		
33 Emergency Management	2,500	5,000	2,500	100.0%	5,000		
34 <b>Subtotal Public Safety Expenditures</b>	<b>2,419,300</b>	<b>2,470,866</b>	<b>51,566</b>	<b>2.1%</b>	<b>2,470,866</b>		
35 Executive	14,950	15,118	168	1.1%		15,118	
36 Legislative	14,702	15,711	1,009	6.9%		15,711	
37 City Clerk	220,309	227,588	7,279	3.3%		227,588	
38 Finance	173,477	181,014	7,537	4.3%		181,014	
39 Information Services	49,700	31,175	(18,525)	-37.3%		31,175	
40 Legal	75,400	55,000	(20,400)	-27.1%		55,000	
41 Recycling Gr./Air Q/M. Health	18,800	22,166	3,366	17.9%		22,166	
42 Master Development Review Team	714,381	657,325	(57,056)	-8.0%			657,325
43 Community Development	297,612	321,324	23,712	8.0%		321,324	
44 Hearing Examiner	10,000	5,000	(5,000)	-50.0%		5,000	
45 Facilities-staff & Misc	82,322	47,876	(34,446)	-41.8%		47,876	
46 Facilities Bldg Mtc-Rent, Land, Copiers, Etc	75,236	73,200	(2,036)	-2.7%		73,200	
47 Parks	75,769	70,073	(5,696)	-7.5%		70,073	
48 Cemetery	15,285	18,598	3,313	21.7%		18,598	
49 Central Services and Employee Recognition	30,535	32,353	1,818	6.0%		32,353	
50 <b>Subtotal General Government</b>	<b>1,868,478</b>	<b>1,773,521</b>	<b>(94,957)</b>	<b>-5.1%</b>		<b>1,116,196</b>	<b>657,325</b>
51 <b>Total General Fund Operating Expenditures:</b>	<b>4,287,778</b>	<b>4,244,387</b>	<b>(43,391)</b>	<b>-1.0%</b>	<b>2,470,866</b>	<b>1,116,196</b>	<b>657,325</b>
52 <b>Surplus/(Deficit)</b>	<b>(24,412)</b>	<b>(178,545)</b>	<b>(154,133)</b>		<b>(41,972)</b>	<b>(109,573)</b>	<b>-</b>

## General Fund Expenditures

## General Fund Net Comparison 2014 - 2016

General Fund Expenses by Type	2014 Actual	2015 Actual	2015 Adj. Budget	2016 Final Budget	Net Bdgt Chg 15 - 16	% Chg
<b>Public Safety</b>						
1 Police	1,652,792	1,606,221	1,701,816	1,700,472	-1,344	-0.1%
2 Fire	454,496	465,148	483,526	525,375	41,849	8.7%
3 Municipal Court	139,944	163,463	160,208	168,769	8,561	5.3%
4 Court Public Defender	37,000	30,250	37,250	37,250		
5 Prosecuting Attorney	24,000	24,000	24,000	24,000		
6 Animal Control	9,293	10,795	10,000	10,000		
7 Emergency Management	184	277	2,500	5,000	2,500	100.0%
8 <b>Total Public Safety</b>	<b>2,317,709</b>	<b>2,300,154</b>	<b>2,419,300</b>	<b>2,470,866</b>	<b>51,566</b>	<b>2.1%</b>
<b>Development of Community</b>						
9 Com Development/Permitting	121,283	121,740	122,992	201,688	78,696	64.0%
10 Com Development/Planning	91,177	139,021	174,620	119,636	-54,984	-31.5%
11 Com Development-Hearing Examiner	709		10,000	5,000	-5,000	-50.0%
12 Natural Resources	76,382					
13 Master Development Review Team	442,931	536,529	714,381	657,325	-57,056	-8.0%
14 <b>Total Dev of Community</b>	<b>732,482</b>	<b>797,290</b>	<b>1,021,993</b>	<b>983,649</b>	<b>-38,344</b>	<b>-3.9%</b>
<b>Mtc of Bldg, Grounds &amp; Equipment</b>						
15 Building & Grounds Maintenance	148,241	131,553	157,558	121,076	-36,482	-23.2%
16 Parks Maintenance	50,293	57,242	75,769	70,073	-5,696	-7.5%
17 Cemetery Maintenance	17,680	16,266	15,285	18,598	3,313	21.7%
18 Recycle/Air Qual/Mental Health	18,051	18,863	18,800	22,166	3,366	17.9%
19 Information Technology & Tech Mtc.	45,659	27,739	49,700	31,175	-18,525	-37.3%
20 <b>Total Mtc of Bld, Grounds &amp; Equip</b>	<b>279,924</b>	<b>251,663</b>	<b>317,112</b>	<b>263,088</b>	<b>-54,024</b>	<b>-20.5%</b>
<b>Legislative &amp; Administration</b>						
21 Legislative - City Council	11,782	11,986	14,702	15,711	1,009	6.9%
22 Executive - Mayor	14,507	15,016	14,950	15,118	168	1.1%
23 City Administrator	117,435					
24 <b>Total Legislative &amp; Administration</b>	<b>143,724</b>	<b>27,002</b>	<b>29,652</b>	<b>30,829</b>	<b>1,177</b>	<b>3.8%</b>
<b>Support Services</b>						
25 City Clerk/Human Resources	220,118	215,151	220,309	227,588	7,279	3.3%
26 Finance	268,152	176,002	173,477	181,014	7,537	4.3%
27 Central Services	11,469	9,494	30,535	32,353	1,818	6.0%
28 <b>Total Support Services</b>	<b>499,739</b>	<b>400,647</b>	<b>424,321</b>	<b>440,955</b>	<b>16,634</b>	<b>3.8%</b>
<b>Legal Services</b>						
29 General Legal Services	41,442	17,889	50,000	30,000	-20,000	-40.0%
30 Public Disclosure Legal Review	7,344	2,380	4,000	5,000	1,000	25.0%
31 Labor Contract & Employee Legal	61,808	27,678	17,400	10,000	-7,400	-42.5%
32 Legal Svs-Investigation	97,602					
33 Misc Legal Services	24,661	44	4,000	10,000	6,000	150.0%
34 <b>Total Legal Services</b>	<b>232,857</b>	<b>47,991</b>	<b>75,400</b>	<b>55,000</b>	<b>-20,400</b>	<b>-37.1%</b>
35 <b>Total General Fund</b>	<b>4,206,435</b>	<b>3,824,748</b>	<b>4,287,778</b>	<b>4,244,387</b>	<b>-43,391</b>	<b>-1.0%</b>

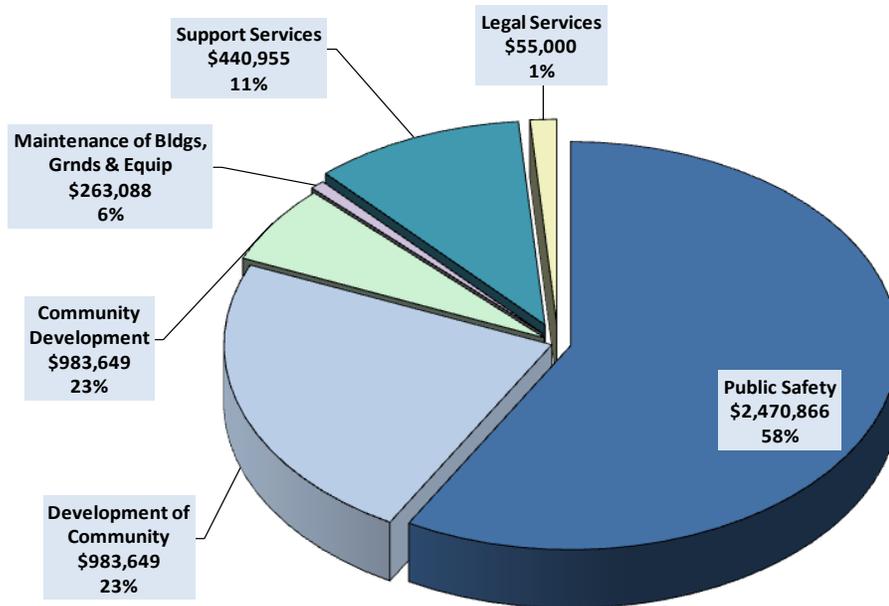
City of Black Diamond 2016  
Summary  
General Fund

Functional Comparisons for 2014 - 2016

	2014 Actual	2015 Actual	2015 Adj. Budget	2016 Final Budget	2015/2016 Bdgt Changes
1 Public Safety	2,317,709	2,300,154	2,419,300	2,470,866	51,566
2 Development of Community	732,482	797,290	1,021,993	983,649	(38,344)
3 Maint of Bldgs, Grounds, Equip	279,924	251,663	317,112	263,088	(54,024)
4 Legislative & Administration	143,724	27,002	29,652	30,829	1,177
5 Support Services	499,739	400,647	424,321	440,955	16,634
6 Legal Services	232,857	47,991	75,400	55,000	(20,400)
7 <b>Total General Fund-Operations</b>	<b>4,206,435</b>	<b>3,824,748</b>	<b>4,287,778</b>	<b>4,244,387</b>	<b>(43,391)</b>

2016 General Fund Budget by Function

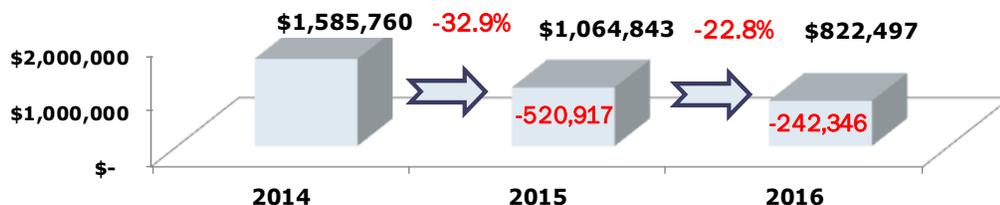
\$4,244,387



**Funding Agreement**

<b>MDRT</b>		<b>2016 Funded FTE</b>	<b>2014 Adjusted Budget</b>	<b>2015 Estimate</b>	<b>2015 Request w/no 2015 reduction</b>	<b>2015 Target Core @2.65 months</b>	<b>2015 Budget- MDRT &amp; Core Funding w/Limited wind-down</b>	<b>2016 Final Budget</b>
1	MDRT & Economic Development Director	1.00	143,563	141,768	146,509	146,509	146,509	148,362
2	Comm Dev Director-FT -Jan-June 2014		58,270	146,879				
3	Comm Dev/Nat Res Dir.-50% -July-Dec 2014		37,308	(73,439)	75,842	75,842	75,842	67,520
4	Construction Support	1.00	123,745	126,637	143,681	143,681	143,681	135,800
5	MDRT Sr Planner-75% position	0.75	71,160	95,226	95,226	95,226	95,226	97,800
6	MDRT Senior Accountant/Adm Asst	0.75	73,736	75,419	75,419	75,419	75,419	77,974
7	City Clerk/Resources Manager	1.00	148,117	146,816	146,816	146,816	146,816	153,256
8	<b>Subtotal MDRT Staff</b>	<b>4.50</b>	<b>655,899</b>	<b>512,490</b>	<b>683,493</b>	<b>683,493</b>	<b>683,493</b>	<b>680,712</b>
9	MDRT-Expenses		33,659	44,663	32,500	32,500	32,500	38,673
10	MDRT-Alloc PW Dir, Finance				30,000	30,000	30,000	20,000
11	MDRT One Vehicle/Computers		30,000	50,000	50,000	50,000	50,000	0
12	FF&E- MDRT		61,129	90,000	81,505	81,505	81,505	83,112
13	<b>Total MDRT</b>	<b>4.50</b>	<b>780,687</b>	<b>697,153</b>	<b>877,498</b>	<b>877,498</b>	<b>877,498</b>	<b>822,497</b>
14	<b>Balance of Core Agreement (254)</b>							
15	Public Works Director		74,620	0	74,620		19,774	
16	Natural Res Parks Dir-Jan-June 2014		74,616	0				
17	Comm Dev/Hr Director-50% July-Dec 2014		37,308	73,440	73,540		19,488	
18	Information Svs-Contracted		92,176	56,000	49,000		12,985	
19	Finance Director		123,725	119,477	119,477		31,661	
20	Deputy Finance Director		111,990	109,674	109,674		29,064	
21	Permit Center Supervisor 2014 Budget		103,041					
22	Re-allocate vacant Permit Center Supervisor		(94,977)	0				
23	Core Planner -Contract thru 3/19/14		52,200	70,000	80,168		21,246	
24	Add Permit Center Tech-Feb-Dec 2014		37,636	41,978	41,978		11,123	
25	Facilities Equipment Coordinator		80,418	81,195	93,605		24,805	
26	Subtotal Core Balance @ 2.65 months		692,753		642,062	170,146	170,146	0
27	Core 2015 FF&E-limited wind-down @ 2.65 Months		112,320		64,899	17,199	17,199	
28	<b>Total Core balance @ 2.65 months</b>		<b>805,073</b>	<b>0</b>	<b>706,961</b>	<b>187,345</b>	<b>187,345</b>	<b>0</b>
29	<b>Total Funding Agree Op Costs-Funding Revenue</b>		<b>1,585,760</b>	<b>697,153</b>	<b>1,584,459</b>	<b>1,064,843</b>	<b>1,064,843</b>	<b>822,497</b>
30	MDRT Legal & Consultant Reimb		485,000	485,000	470,000	470,000	470,000	438,000
31	<b>Grand Total Funding Agreement</b>		<b>2,070,760</b>	<b>1,182,153</b>	<b>2,054,459</b>	<b>1,534,843</b>	<b>1,534,843</b>	<b>1,260,497</b>
32	<b>2015 - 2016 Budget Reduction</b>							<b>(274,346)</b>

**Funding Agreement Operating Budget Reduction 2014 - 2016**



Since 2014, the Funding Agreement has been reduced by \$763,263, or 49.1%.

## General Fund Revenues

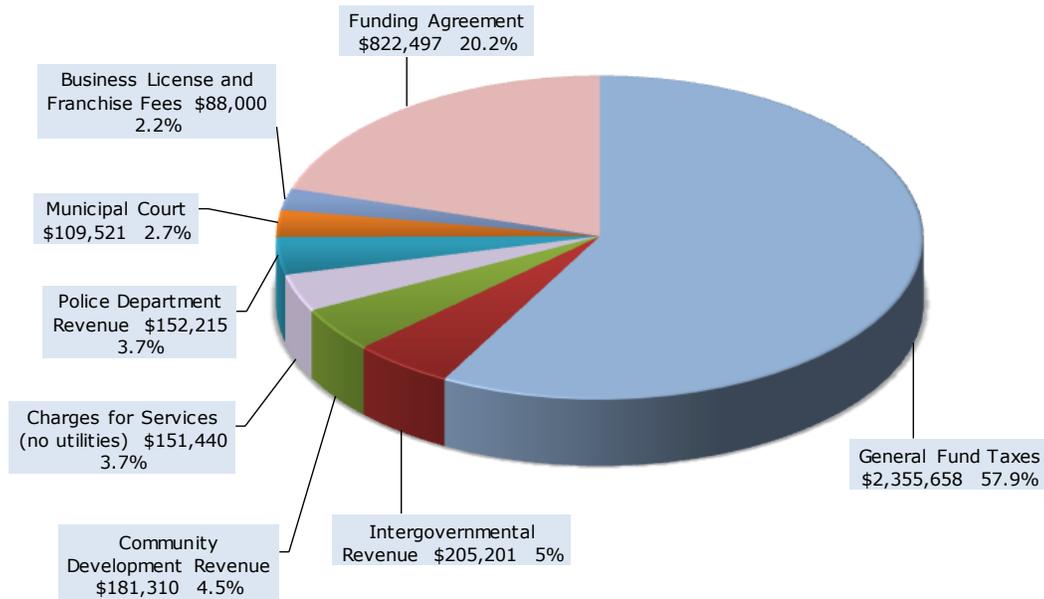
The General Fund budget refers to the expenditures and revenues associated with the delivery of City services in Black Diamond that are funded with property, sales, and utility taxes, charges & fees, and state shared revenues. Services provided under the general fund include police and fire, municipal 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>Final Budget 2016</b>
1	General Property Taxes	1,465,908
2	Sales Taxes	326,250
3	Electrical Utility Tax	211,000
4	Police: Local Criminal Justice Funds	110,600
5	Municipal Court Fines and Fees	109,521
6	Building Permits	105,500
7	Telephone Tax	90,000
8	Sales Tax Assistance from State	78,460
9	Cable TV Utility Tax	76,000
10	Plan Check and Land Use Fees	75,810
11	Cable Franchise Fees	66,000
12	Stormwater Utility Tax	64,000
13	KC EMS VLS Contract	56,000
14	Liquor Board Tax & Profits	54,750
15	Sewer Utility Tax	44,900
16	Water Utility Tax	40,900
17	Parks: Parking & Gym Fees	34,940
18	Solid Waste Utility Tax	32,800
19	Traffic School & Vessel Reg. Boat Safety	27,515
20	Business Licenses	22,000

General Fund Revenue		Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
1	General Fund Taxes	2,237,697	2,323,960	2,356,665	2,314,603	2,355,658	41,055	1.8%
2	Intergovernmental Revenue	172,552	187,728	208,862	182,575	205,201	22,626	12.4%
3	Community Development Revenue	80,068	112,715	178,847	182,510	181,310	(1,200)	-0.7%
4	Police Department Revenue	162,180	153,934	185,139	160,100	152,215	(7,885)	-4.9%
5	Municipal Court	104,826	114,777	112,563	125,000	109,521	(15,479)	-12.4%
6	Cable Franchise & Business Licenses	84,633	84,433	90,261	87,255	88,000	745	0.9%
7	Charges for Services (no utilities)	49,419	60,332	100,766	166,254	151,440	(14,814)	-8.9%
8	Funding Agreement	1,410,535	1,328,939	764,052	1,045,069	822,497	(222,572)	-21.3%
9	<b>Total GF Operating Revenue</b>	<b>4,301,910</b>	<b>4,366,819</b>	<b>3,997,155</b>	<b>4,263,366</b>	<b>4,065,842</b>	<b>(197,524)</b>	<b>-4.6%</b>
10	MPD and Funding Agreement	401,145	420,626	468,780	536,000	448,000	(88,000)	-16.4%
11	<b>Total General Fund Revenue</b>	<b>4,703,055</b>	<b>4,787,445</b>	<b>4,465,935</b>	<b>4,799,366</b>	<b>4,513,842</b>	<b>(285,524)</b>	<b>-5.9%</b>

**Total 2016 General Fund Operating Revenue**

**\$4,065,842**

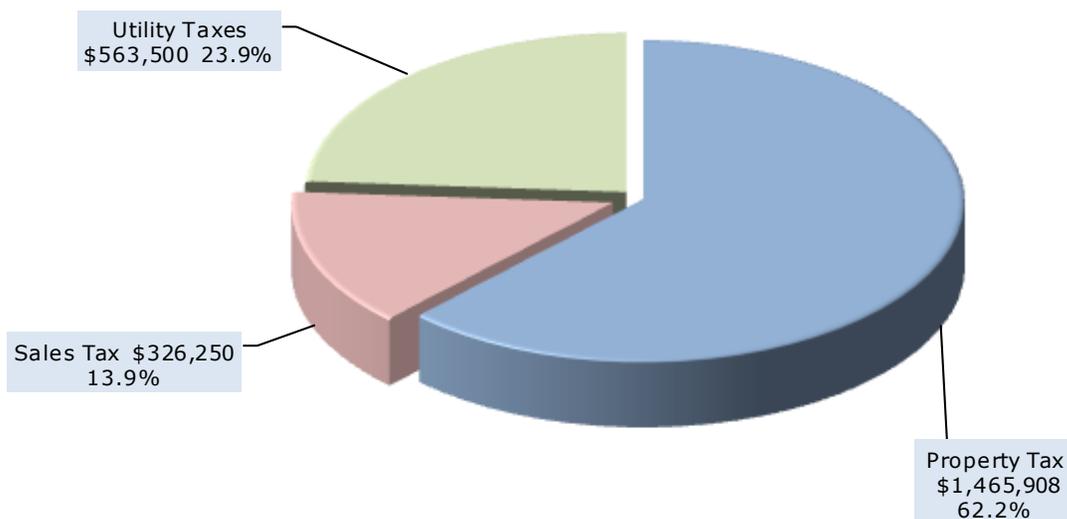


**General Fund Taxes**

Locally levied taxes represent Black Diamond’s largest portion of revenues of \$2,355,658 or 57.9% of the City’s General Fund operating revenue. Taxes include real and personal property tax, local sales tax, utility taxes on utility services (water, wastewater, stormwater, electric, gas, cable and telephone) and gambling taxes. A 2.5% increase of \$58,055 is estimated in 2016. The sales tax estimation increase of 16.5% is due to trend as increased development and remodeling is picking up. Property taxes have increased slightly, and estimates for electrical and utility taxes have been reduced to be more in line with trend.

General Fund Tax Revenue	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
1 General Property Taxes	1,400,391	1,438,113	1,460,777	1,436,203	1,465,908	29,705	2.1%
2 Sales Taxes	290,796	302,927	311,926	280,000	326,250	46,250	16.5%
3 Electrical Tax	217,881	220,845	214,323	225,000	211,000	(14,000)	-6.2%
4 Water Utility Tax	31,603	39,520	45,137	44,000	40,900	(3,100)	-7.0%
5 Stormwater Utility Tax	40,764	63,798	64,348	62,000	64,000	2,000	3.2%
6 Sewer Utility Tax	44,329	43,683	45,400	44,900	44,900	-	0.0%
7 Solid Waste Tax	35,624	32,834	36,716	36,500	32,800	(3,700)	-10.1%
8 Cable TV Utility Tax	56,580	72,109	78,378	76,500	76,000	(500)	-0.7%
9 Telephone Tax	114,818	106,162	96,506	105,000	90,000	(15,000)	-14.3%
10 Gas Utility Tax	337	366	289	500	300	(200)	-40.0%
11 Pull Tabs and Punch Board Tax	4,573	3,604	2,866	4,000	3,600	(400)	-10.0%
<b>12 Total Taxes</b>	<b>2,237,697</b>	<b>2,323,960</b>	<b>2,356,665</b>	<b>2,314,603</b>	<b>2,355,658</b>	<b>41,055</b>	<b>1.8%</b>

**2016 General Fund Tax Revenue  
\$2,355,658**

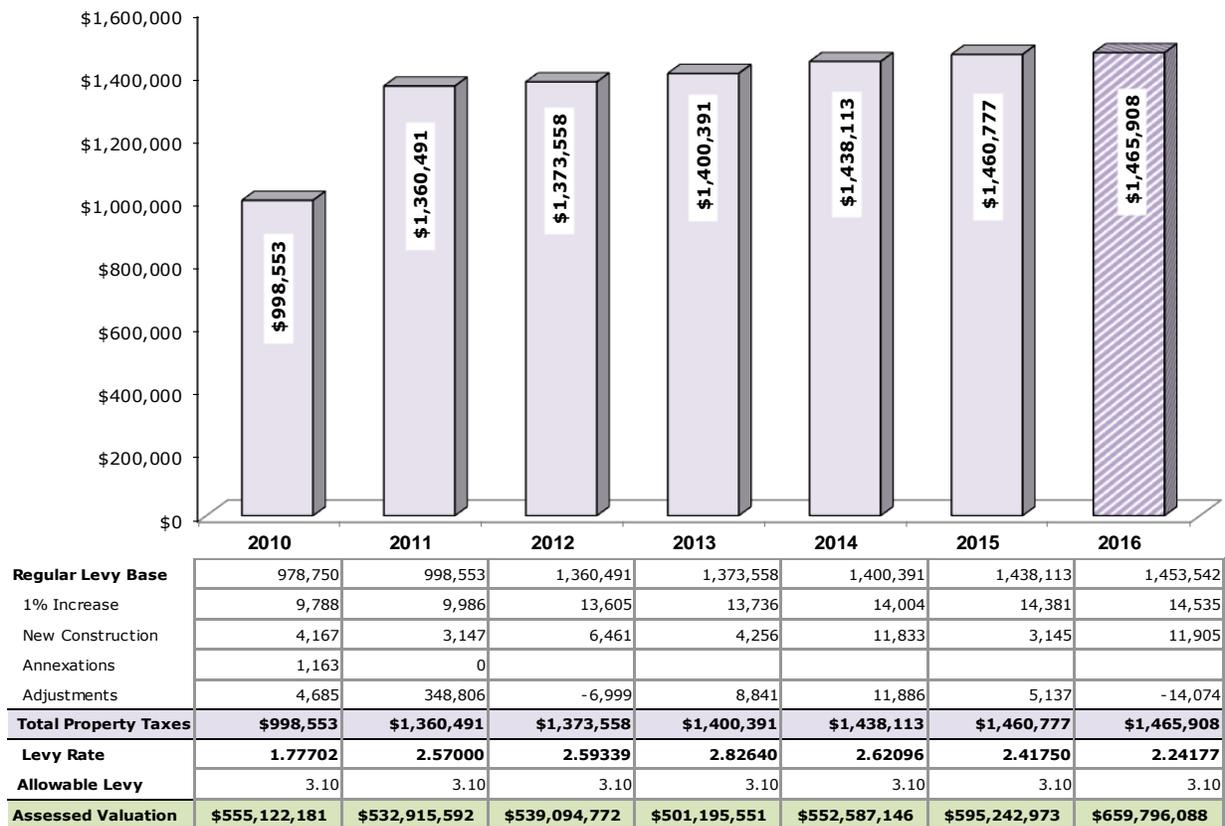


**Property taxes** make up 62.2% of the General Fund's tax revenue and estimated to generate \$1,465,908 in revenue for the City in 2016. All revenues from property taxes go directly to the General Fund to support public safety for police, fire protection and emergency services. The City of Black Diamond depends heavily on property tax collections, as the City has a small commercial base.

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.

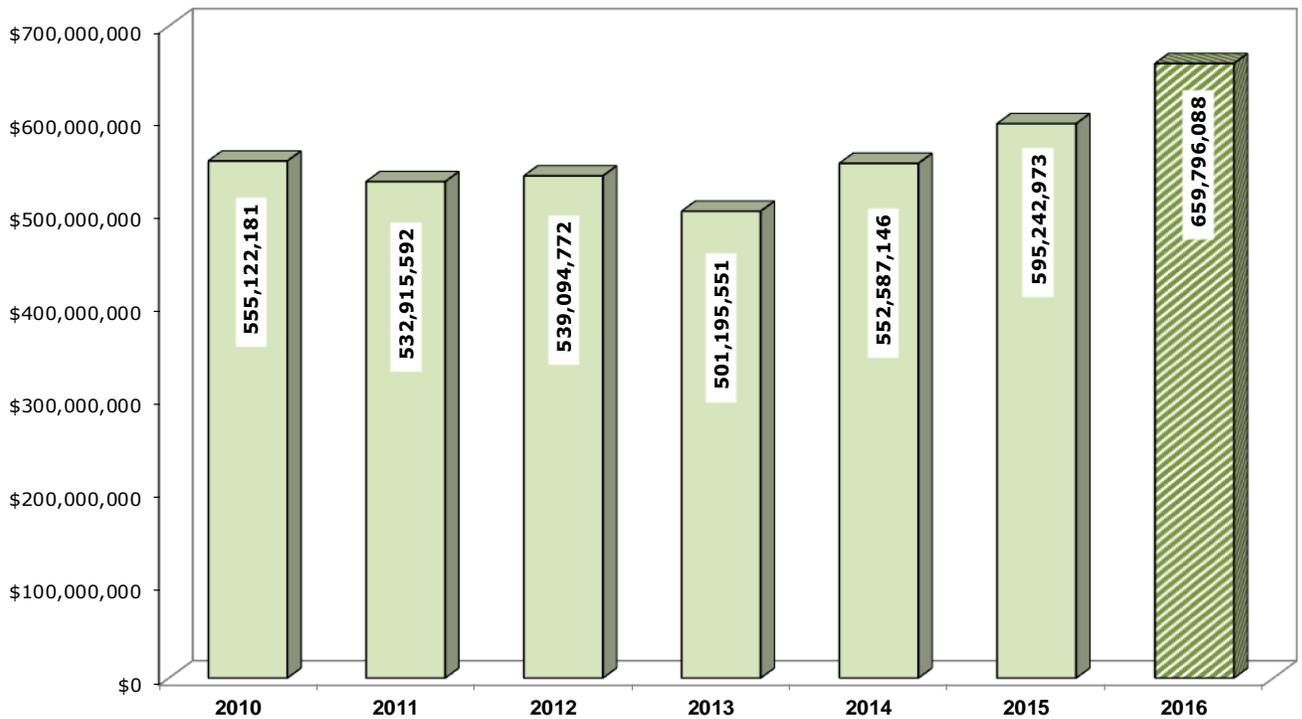
Each taxing authority receives a portion of the tax amount, which King County collects and then passes on. In Black Diamond, there are three school districts with separate rates, so depending on which school district the property is in, the taxing amount will vary.

**Property Tax Collection, Levy Rates and 2016 Estimate**



	KING COUNTY, WASHINGTON	UNITED STATES
Owner-occupied housing unit rate, 2009-2013	58.2%	64.9%
Median value of owner-occupied housing units, 2009-2013	\$377,300	\$176,700
Median selected monthly owner costs -with a mortgage, 2009-2013	\$2,254	\$1,540
Median selected monthly owner costs -without a mortgage, 2009-2013	\$681	\$452
Median gross rent, 2009-2013	\$1,131	\$904
Building permits, 2014	14,703	1,046,363
Households, 2009-2013	802,606	115,610,216
Persons per household, 2009-2013	2.42	2.63
Living in same house 1 year ago, percent of persons age 1 year+, 2009-2013	81.5%	84.9%
Language other than English spoken at home, percent of persons age 5 years+, 2009-2013	25.9%	20.7%

## Assessed Valuation History



<b>Base Assessed Valuation</b>	552,382,312	529,857,064	536,580,666	499,553,614	548,399,243	593,190,272	654,878,592
New Construction	2,739,869	3,058,528	2,514,106	1,641,937	4,187,903	2,052,701	4,917,496
<b>Final Assessed Valuation</b>	<b>555,122,181</b>	<b>532,915,592</b>	<b>539,094,772</b>	<b>501,195,551</b>	<b>552,587,146</b>	<b>595,242,973</b>	<b>659,796,088</b>
% change from prior year	-12.8%	-4.0%	1.2%	-7.0%	10.3%	7.7%	10.8%
Population	4,155	4,180	4,190	4,160	4,160	4,170	4,200
<b>Property Tax Rate</b>	<b>1.777</b>	<b>2.570</b>	<b>2.593</b>	<b>2.826</b>	<b>2.621</b>	<b>2.418</b>	<b>2.242</b>



For Sale 388,888



Recently Sold \$234,900



For Sale \$408,500

## Black Diamond Real Estate - Current Trends\*

### Median Sales Price in Black Diamond

1 Br  2 Br  3 Br  4 Br  All properties

1 yr **5 yr** Max

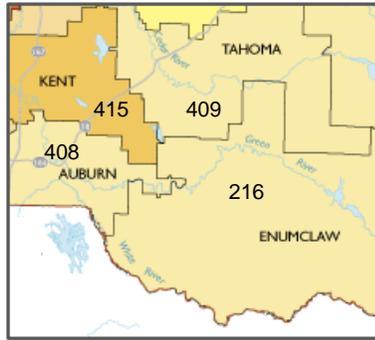
#### Median Sales Price



#### Number of Sales



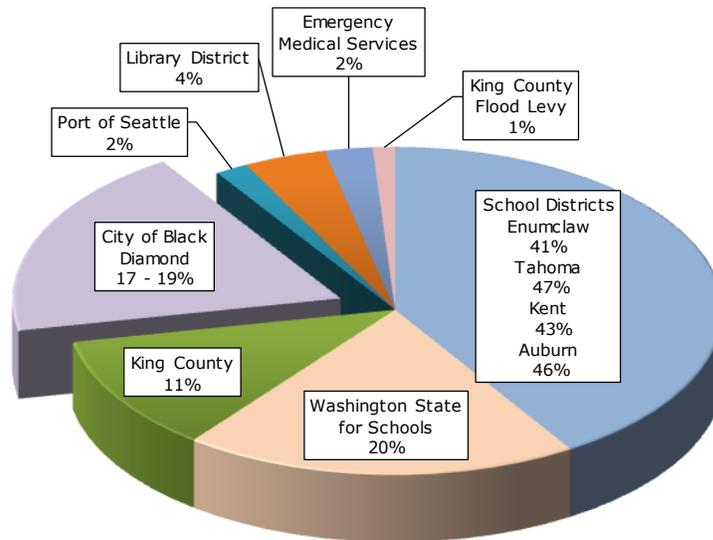
**Black Diamond School Districts**



The total property tax rates in Black Diamond vary because of the four different school districts within our city limits. The pie chart below shows the property tax distribution for the Enumclaw School District in 2016.

<b>2016 Rates</b>	Enumclaw	Tahoma	Kent	Auburn
Local School District	4.84	6.17	5.34	5.83
Washington State for Schools	2.29	2.29	2.29	2.29
King County	1.34	1.34	1.34	1.34
City of Black Diamond	2.24	2.24	2.24	2.24
Port of Seattle	.19	.19	.19	.19
Library District	.48	.48	.48	.48
Emergency Medical Services	.28	.28	.28	.28
King County Flood Levy	.13	.13	.13	.13
<b>Total Levy Rate</b>	<b>\$11.79</b>	<b>\$13.13</b>	<b>\$12.30</b>	<b>\$12.79</b>

**Levy Rates for Black Diamond (percent of total)**



Black Diamond receives between 17% and 19% of the total property tax collected depending on which school district the property is in. In the Enumclaw district, if a home is appraised at \$300,000, the tax collected is \$11.79 X 300, or \$3,537, and the Black Diamond portion of that total is \$601 for the year.

**Sales tax** revenue for the 2016 budget is forecast to be \$326,250 or 13.9% 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. 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 taxes are higher in Washington than many other states, and are our State’s largest revenue source, but because there are no income taxes collected here, the sales tax is necessarily higher than most other states, so the impacts of taxation should be looked at collectively.

There are exemptions to sales tax collection in Washington. Common exemptions include:

- Food
- Prescription Drugs
- Sales to Nonresidents
- Federal Government Sales
- Sales to Indians or Indian Tribes

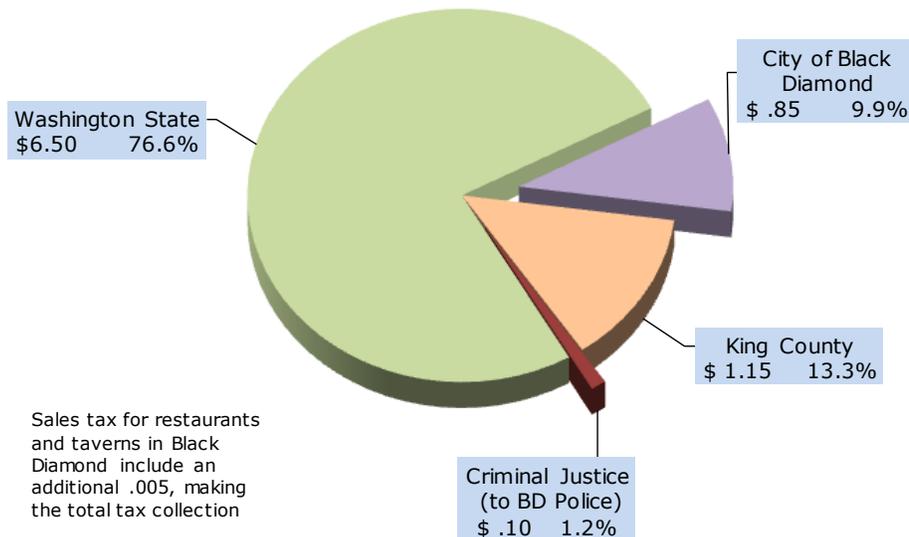
### Recent Black Diamond Sales Tax Revenue

2011	2012	2013	2014	2015	2016
\$297,333	\$262,974	\$290,795	\$302,927	\$311,927	\$326,250 Budget

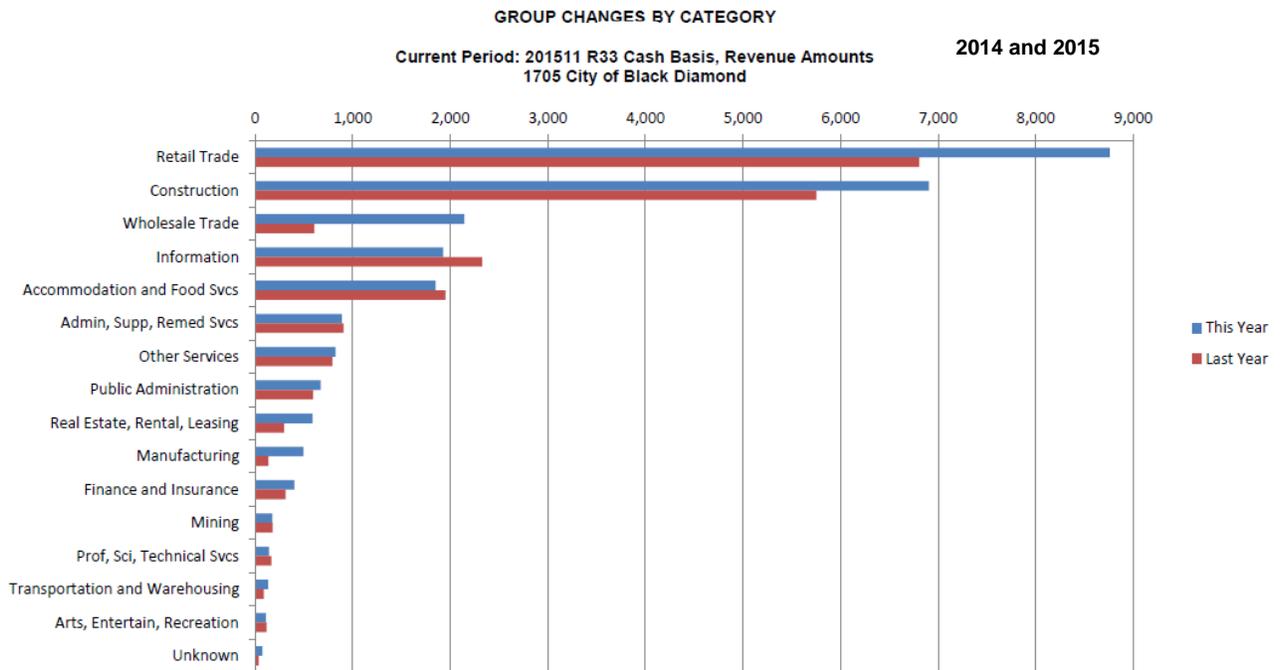
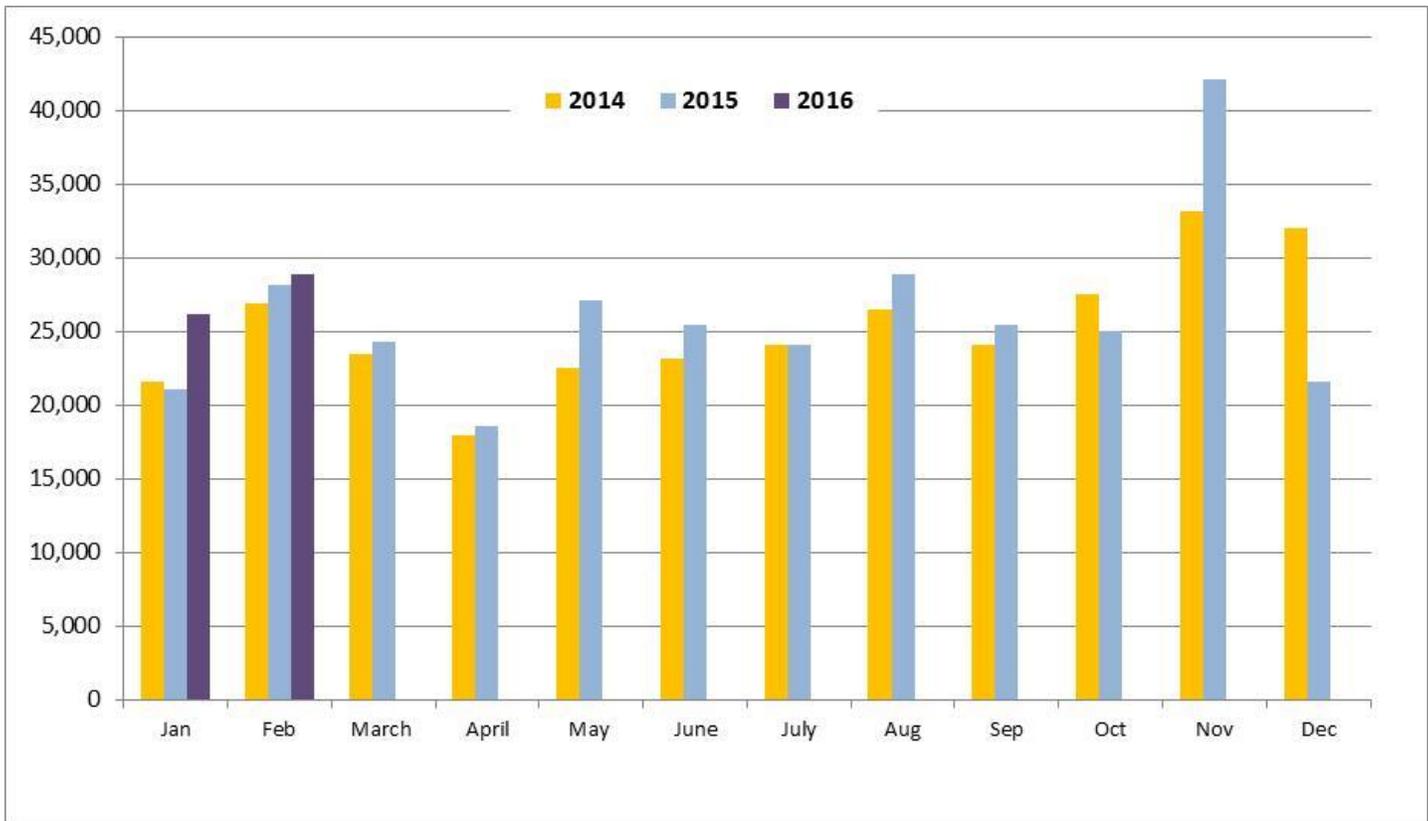
### City of Black Diamond 2016 Sales Taxes

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 Historical Sales Tax Collection by Month**

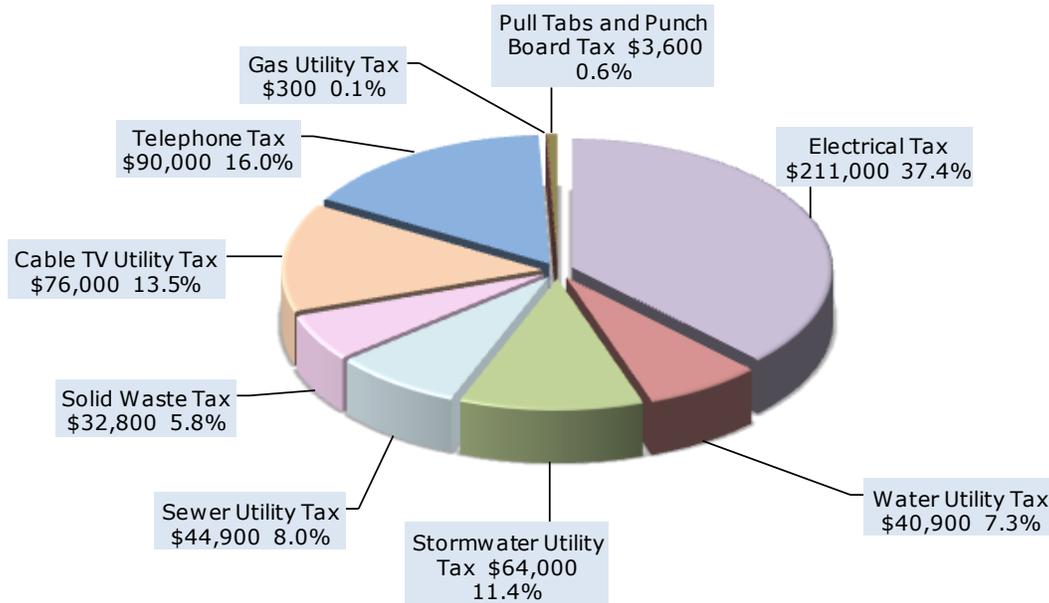


Criminal Justice taxes are an additional local sales/use tax of 0.1 percent to be used for criminal justice programs. This tax is levied by the county and is imposed countywide, but the receipts are shared with King County cities, based on population. Of the revenues collected for criminal justice, 1 percent is retained for administration, 10 percent is distributed to the county and 90 percent goes to cities on a per-capita basis based on their official April 1 populations. Black Diamond’s population is currently 4,200.

**Utility Taxes** are collected for the City at the rate of 6% for electrical, telephone, wastewater, water and gas utilities. The stormwater utility tax is 18% and a 1% tax is collected for Cable TV services. Overall in 2016, utility taxes have been estimated at conservative levels and to reflect recent trend.

Utility Tax Revenue	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)																
1 Electrical Tax	217,881	220,845	214,323	225,000	211,000	(14,000)	-6.2%																
2 Water Utility Tax	31,603	39,520	45,137	44,000	40,900	(3,100)	-7.0%																
3 Stormwater Utility Tax	40,764	63,798	64,348	62,000	64,000	2,000	3.2%																
4 Sewer Utility Tax	44,329	43,683	45,400	44,900	44,900	-	0.0%																
5 Solid Waste Tax	35,624	32,834	36,716	36,500	32,800	(3,700)	-10.1%																
6 Cable TV Utility Tax	56,580	72,109	78,378	76,500	76,000	(500)	-0.7%																
7 Telephone Tax	114,818	106,162	96,506	105,000	90,000	(15,000)	-14.3%																
8 Gas Utility Tax	337	366	289	500	300	(200)	-40.0%	9 Pull Tabs and Punch Board Tax	4,573	3,604	2,866	4,000	3,600	(400)	-10.0%	<b>10 Total Utility Taxes</b>	<b>546,510</b>	<b>582,921</b>	<b>583,962</b>	<b>598,400</b>	<b>563,500</b>	<b>(34,900)</b>	<b>-5.8%</b>
9 Pull Tabs and Punch Board Tax	4,573	3,604	2,866	4,000	3,600	(400)	-10.0%																
<b>10 Total Utility Taxes</b>	<b>546,510</b>	<b>582,921</b>	<b>583,962</b>	<b>598,400</b>	<b>563,500</b>	<b>(34,900)</b>	<b>-5.8%</b>																

**Utility Tax Revenue  
\$563,500**



**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 State real estate excise tax from the Public Works Trust Fund.

In 2016 Liquor Excise Tax which had been reduced dramatically in recent years, has been reinstated at prior levels for late 2015 and in 2016. The State assistance revenue is also expected to be a greater share than in prior years.

<b>Intergovernmental Revenue</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1 Sales Tax Assistance from State	61,645	72,192	89,563	65,750	78,460	12,710	19.3%
2 Liquor Excise Tax	2,794	7,836	11,380	11,000	18,600	7,600	
3 Liquor Board Profits	37,484	37,052	36,626	35,700	36,150	450	1.3%
4 Recycle Grant-KC WRR Grant	10,000	10,000	10,000	10,000	10,000	-	0.0%
5 KC Recycle Grant D37318D	5,926	5,944	5,991	5,925	5,991	66	1.1%
6 KC EMS VLS Contract	54,704	54,704	55,302	54,200	56,000	1,800	3.3%
<b>7 Total Intergovernmental</b>	<b>172,552</b>	<b>187,728</b>	<b>208,862</b>	<b>182,575</b>	<b>205,201</b>	<b>22,626</b>	<b>12.4%</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. Estimates next year are promising, as this office's indications show significant increases in building activity.

<b>Community Development Revenue</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1 Building Permits	31,979	43,609	71,224	72,000	80,000	8,000	11.1%
2 Mechanic Permits	3,301	5,048	7,313	7,100	12,000	4,900	69.0%
3 Plumbing Permits	2,215	4,268	4,439	4,500	10,000	5,500	122.2%
4 Other Permits	7,433	1,946	3,883	10,760	3,500	(7,260)	-67.5%
<b>5 Total Permits</b>	<b>44,928</b>	<b>54,871</b>	<b>86,858</b>	<b>94,360</b>	<b>105,500</b>	<b>11,140</b>	<b>11.8%</b>
6 Plan Check Fees	15,904	30,493	45,616	45,700	60,000	14,300	31.3%
7 Fire Plan Check Fees	1,535	773	2,005	2,000	2,000	-	0.0%
8 Land Use Fees	1,051	7,484	9,460	9,400	4,500	(4,900)	-52.1%
9 Shoreline Fees	625	840	4,069	3,500	2,000	(1,500)	-42.9%
10 Other Misc. Fees	1,663	4,525	7,711	5,930	1,210	(4,720)	-79.6%
<b>11 Total Fees</b>	<b>20,777</b>	<b>44,115</b>	<b>68,860</b>	<b>66,530</b>	<b>69,710</b>	<b>3,180</b>	<b>4.8%</b>
12 Hearing Examiner	-	692	880	1,000	1,000	-	-
13 Cost Recovery & Other Fees	1,102	4,084	7,437	6,700	5,000	(1,700)	-25.4%
14 Copying Services, Map Sales	308	280	143	100	100	-	0.0%
15 Deposits and Pass Through	12,953	8,674	14,669	13,820	-	(13,820)	-100%
<b>16 Total Community Dev Rev</b>	<b>80,068</b>	<b>112,715</b>	<b>178,847</b>	<b>182,510</b>	<b>181,310</b>	<b>(1,200)</b>	<b>-0.7%</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 expected next year.

<b>Police Department Revenue</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1 Criminal Justice Distribution	98,083	104,811	112,697	103,420	110,600	7,180	6.9%
2 Police Traffic School Fee	11,800	13,018	23,672	21,000	15,000	(6,000)	-28.6%
3 Vessel Registration Boat Safety	11,260	12,391	12,515	12,500	12,515	15	0.1%
4 Overtime and Off Duty Reimb	4,543	12,040	23,953	9,080	6,000	(3,080)	-33.9%
5 Grants	29,938	4,509	5,154	6,300	3,900	(2,400)	-38.1%
6 Gun Permits and Fingerprinting	2,042	1,405	1,357	1,400	1,300	(100)	-7.1%
7 Work Crew and Other Fees	1,010	1,305	1,245	1,650	1,500	(150)	-9.1%
8 DUI Cost Recovery	3,737	1,493	3,370	3,520	-	(3,520)	-100.0%
9 Donations	(762)	2,166	500	600	600	-	0.0%
10 Records and Services	530	795	676	630	800	170	27.0%
<b>11 Total Police Revenue</b>	<b>162,180</b>	<b>153,934</b>	<b>185,139</b>	<b>160,100</b>	<b>152,215</b>	<b>(7,885)</b>	<b>-4.9%</b>

**Municipal Court Revenue** has been estimated downward in 2016 due to current trend. This revenue comes from the City's portion of fines and forfeits collected on citations and fees. Traffic citations contribute close to 60% of this department's revenue.

<b>Municipal Court Revenue</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1 Court Traffic Infractions	64,089	58,176	62,561	70,000	60,000	(10,000)	-14.3%
2 Administration/Correction Fees	14,929	21,176	21,425	18,000	18,400	400	2.2%
3 Court Criminal Traffic Misdemeanors	4,431	8,620	4,070	9,100	7,000	(2,100)	-23.1%
4 Court Parking Fines	2,580	7,155	9,294	6,400	7,046	646	10.1%
5 Court DUI Fines	2,372	3,793	3,168	4,500	5,000	500	11.1%
6 Court Interest	4,437	5,967	4,540	6,200	5,000	(1,200)	-19.4%
7 Court Cost Recoopment	7,002	4,501	4,302	4,600	4,000	(600)	-13.0%
8 Court Mand. Insurance Costs	2,887	1,872	2,544	3,000	2,400	(600)	-20.0%
9 Court Other Fees	2,097	3,518	659	3,200	675	(2,525)	-78.9%
<b>10 Total Municipal Court Revenue</b>	<b>104,826</b>	<b>114,777</b>	<b>112,563</b>	<b>125,000</b>	<b>109,521</b>	<b>(15,479)</b>	<b>-12.4%</b>

**Cable Franchise Fees and Business Licenses** are collected from a 5% cable franchise fee. Business license revenue helps cover the cost of administration, inspection and other services for those occupations, trades and activities regulated by the City.

<b>Cable Franchise &amp; Bus. License Revenue</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1 Cable Franchise Fees	61,563	62,438	67,171	63,755	66,000	2,245	3.5%
2 Business License	23,070	21,995	23,090	23,500	22,000	(1,500)	-6.4%
<b>3 Total</b>	<b>84,633</b>	<b>84,433</b>	<b>90,261</b>	<b>87,255</b>	<b>88,000</b>	<b>745</b>	<b>0.9%</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. The City's estimate of a 6.6% overall increase next year is due to current trend and new gym revenue. The City took over the Gym's management in 2015.

<b>Other General Fund Revenue</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1 Passport Revenue	15,200	20,534	19,319	20,300	21,900	1,600	7.9%
2 Lake Sawyer Parking Fees	15,186	21,536	24,214	24,000	25,000	1,000	4.2%
3 Gym Rental -Teen Programs	-	-	4,627	4,300	7,500	3,200	74.4%
4 Gym Rental- Jazzercise Contract	-	-	2,203	2,000	2,440	440	22.0%
5 Cemetery Revenue	9,128	10,371	6,267	12,700	12,600	(100)	-0.8%
6 Other Charges for Service	453	784	6,755	1,800	4,000	2,200	122.2%
7 Central Service Allocation				24,130	20,500	(3,630)	-15.0%
8 General Fund Allocation				70,000	55,000	(15,000)	-21.4%
9 Animal Control Refund	2,061			5,049		(5,049)	-100.0%
10 Interest and Other Reimbursements	8,676	7,108	37,382	1,975	2,500	525	26.6%
<b>11 Total Other Gen Fund Revenue</b>	<b>50,704</b>	<b>60,332</b>	<b>100,765</b>	<b>166,254</b>	<b>151,440</b>	<b>(14,814)</b>	<b>-8.9%</b>

**Funding Agreement** revenue includes the General Fund portion of the Funding Agreement of ongoing costs in 2016.

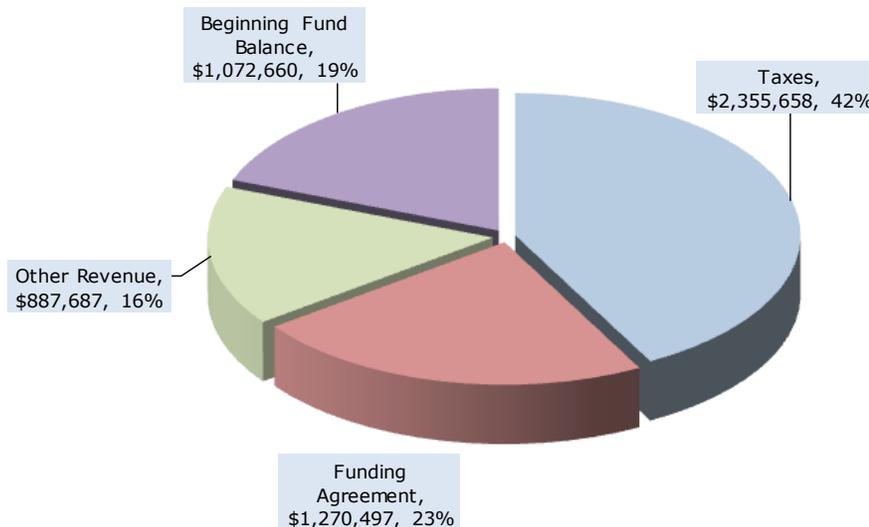
<b>Funding Agreement Revenue</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Budget 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1 Partner - Funding Agreement	1,410,535	1,328,939	764,052	1,045,069	822,497	(222,572)	-21.3%
<b>2 Total General Fund Oper REV</b>	<b>4,301,910</b>	<b>4,366,819</b>	<b>3,997,155</b>	<b>4,263,366</b>	<b>4,065,842</b>	<b>(197,524)</b>	<b>-4.6%</b>

City Hall  
24301 Roberts Drive  
Black Diamond, WA  
98010



<b>MPD SEPA Revenue</b>		<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Budget 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1	Miscellaneous Reimbursement	130,820	96,496	198	66,000	10,000	(56,000)	(1)
<b>MDRT Consultant REV</b>		<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Budget 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
2	MDRT-Civil Engineering Reimburse	177,510	243,827	310,115	250,000	250,000	-	
3	MDRT-Legal Reimbursement	16,823	20,001	47,937	50,000	50,000	-	
4	MDRT-Traffic Reimbursements	11,044	14,050	(11,400)	30,000	30,000	-	
5	MDRT- Environmental Reimbursement	18,357	13,507	22,733	30,000	30,000	-	
6	MDRT-Hearing Exam-Pim Plat	15,502	377	16,724	30,000	30,000	-	
7	MRDT-Geotech Reimbursement	-	6,331	3,660	50,000	25,000	(25,000)	-50.0%
8	MDRT-CH2M Hill	-	-	70,695	-	-	-	
9	MRDT-Surveyor Reimbursement	-	-	7,385	20,000	20,000	-	0.0%
10	MDRT-Fiscal Reimbursements	31,089	26,037	731	10,000	3,000	(7,000)	-70.0%
11	<b>Total MDRT Consultant REV</b>	<b>270,325</b>	<b>324,130</b>	<b>468,582</b>	<b>470,000</b>	<b>438,000</b>	<b>(32,000)</b>	<b>-6.8%</b>
<b>Beginning Fund Balance</b>		<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
1	Beginning Cash and Invest. City	397,818	644,198	842,526	842,526	912,660	70,134	8.3%
2	Beginning Cash and Invest. Dev	261,218	299,129	190,103	190,103	160,000	(30,103)	-15.8%
3	<b>Total Beginning Cash</b>	<b>659,036</b>	<b>943,327</b>	<b>1,032,629</b>	<b>1,032,629</b>	<b>1,072,660</b>	<b>40,031</b>	<b>3.9%</b>
<b>Grand Total General Fund Revenue</b>		<b>5,362,091</b>	<b>5,730,772</b>	<b>5,498,562</b>	<b>5,831,995</b>	<b>5,586,502</b>	<b>(245,493)</b>	<b>-4.2%</b>

**Total General Fund Revenue**  
Including Beginning Fund Balance  
**\$5,586,502**



## General Fund Expenditures

### Legislative – City Council

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. Councilmembers also serve on Council Committees which meet on an as-needed basis. 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.

Legislative - City Council	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	2,080	9,880	10,080	10,080	10,080	-	0%
Benefits	169	821	830	822	831	9	1%
Subtotal Salaries and Benefits	2,249	10,701	10,910	10,902	10,911	9	0%
Services	1,628	1,081	1,076	3,800	4,800	1,000	26%
<b>Total Department</b>	<b>3,876</b>	<b>11,782</b>	<b>11,986</b>	<b>14,702</b>	<b>15,711</b>	<b>1,009</b>	<b>7%</b>

The budget for the Council has been increased \$1,000 in 2016 to provide funds for training for possible new Councilmembers.

### Executive – Mayor’s Office

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 telephone, travel and fees for the Association of Washington Cities Annual Conference and Mayor’s Exchange.

Executive	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	12,000	12,000	12,000	12,000	12,000	-	0%
Benefits	957	1,001	1,055	980	1,068	88	9%
Subtotal Salaries and Benefits	12,957	13,001	13,055	12,980	13,068	88	1%
Supplies	-	8	-	100	-	(100)	-100%
Services	967	1,497	1,961	1,870	2,050	180	10%
<b>Total Department</b>	<b>13,924</b>	<b>14,507</b>	<b>15,016</b>	<b>14,950</b>	<b>15,118</b>	<b>168</b>	<b>1%</b>

A couple of minor increases in labor and industry hours as well as additional travel expenses have been added to the Mayor’s budget in 2016, to better reflect trend.

## City Clerk/Human Resources

The City Clerk and Human Resource office is responsible for managing the City's official records, including retention, archival and destruction, and processing all requests for public records; oversight of Council meetings, including agenda development and transcribing the official minutes; providing legal notices to the public regarding City business; coordinating elections; maintaining personnel files, interpretation of personnel policies and procedures, supporting the recruiting process, business licensing and also maintaining and developing the City's website.

This department includes the City Clerk/Human Resources Manager, Deputy City Clerk and a 5% allocation of the Administrative Assistant 2. The Deputy City Clerk had an allocation change in 2016, with 50% to the General Fund and 50% to Public Works Funds. Also reflected in this budget are service expenses for voter costs of \$15,000, code updates at \$3,500, postage for passports, insurance, training, advertising and other Clerk related expenditures.

The City Clerk/HR position is 100% reimbursed per the funding agreement.

City Clerk	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	62,160	140,270	124,197	125,921	133,602	7,681	6%
Benefits	30,008	63,176	64,043	66,830	65,924	(906)	-1%
Subtotal Salaries and Benefits	92,168	203,445	188,239	192,751	199,526	6,775	4%
Supplies	28	70	255	200	200	-	
Services	24,708	16,603	26,657	27,358	27,862	504	2%
<b>Total Department</b>	<b>116,904</b>	<b>220,119</b>	<b>215,151</b>	<b>220,309</b>	<b>227,588</b>	<b>7,279</b>	<b>3%</b>

The City Clerk/HR's budget increased 3% in 2016, primarily due to the elimination of furlough days. There were also increases due to trend in passport postage, memberships, and travel costs for training.

## Finance

The Finance Department is responsible for safeguarding the City's assets by insuring maximum utilization of revenues, providing financial support to City departments and recording and reporting accurate and timely financial information to the State, elected officials and to the citizens of Black Diamond.

This Department provides the services of financial planning and reporting, accounting, accounts receivable, accounts payable, payroll processing, cost accounting, utility tax collections, cash and investment management and debt service. Finance prepares the Annual Budget, the Comprehensive Annual Financial Report, Capital Improvement Program, reports and monthly financial updates.

The Finance Director leads the department. There is also a Deputy Finance Director and a 73% full time Senior Accountant. The Sr. Accountant is allocated 60% to the General Fund, 4% to Street and 12% each to Water, Sewer and Stormwater Funds.

Finance	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	198,798	216,760	171,634	159,383	173,466	14,083	9%
Benefits	33,155	36,560	30,565	28,798	32,652	3,854	13%
Allocations	-	-	(35,769)	(35,109)	(35,000)	109	-0.3%
Subtotal Salaries and Benefits	231,953	253,321	166,430	153,072	171,118	18,046	12%
Supplies	213	272	111	300	300	-	0%
Services	11,714	14,559	9,460	20,105	9,596	(10,509)	-52%
<b>Total Department</b>	<b>243,879</b>	<b>268,152</b>	<b>176,002</b>	<b>173,477</b>	<b>181,014</b>	<b>7,537</b>	<b>4%</b>

The increase in Finance salaries is due to the elimination of furloughs, a PERS retirement increase for the full year, an upgraded Sr. Accountant position and a new Deputy Director. The state audit is performed once every two years and because 2016 is an off year, the budget was reduced by \$9,190. The Funding Agreement reimburses Finance

\$10,000 for the support the department provides the MDRT team. The Finance Director and Deputy Director are allocated 15,000 for capital projects and CIP management. Finance recently passed the state audit for years 2013 and 2014, with no findings or issues.

**Information Services**

The City has contracted for technology services with the City of Milton at a significant cost savings from prior years. Tech support is budgeted for \$54,200 in 2016, an increase of \$7,200 from 2015’s budget. Vision software support is \$2,000, with \$500 set aside for technology repairs. An allocation credit of \$25,525 to support to Public Works and the MDRT team brings the budget down to \$31,175.

Information Technology	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	104,556	-	-	-	-		
Benefits	33,561	(99)		-	-		
<b>Subtotal Salaries and Benefits</b>	<b>138,117</b>	<b>(99)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Supplies	291	39	-	200	-	(200)	-100%
Services	4,921	45,718	27,739	49,500	56,700	7,200	15%
Technology Allocation	125	-	-	-	(25,525)	(25,525)	
<b>Total Department</b>	<b>143,454</b>	<b>45,659</b>	<b>27,739</b>	<b>49,700</b>	<b>31,175</b>	<b>(18,525)</b>	<b>-37%</b>

**Legal Department**

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 General Fund portion of Legal was reduced to \$55,000, a 27% drop in 2016 due to completion of three union contract negotiations.

Legal	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
General Government	43,937	41,442	17,889	50,000	30,000	(20,000)	-40%
Employment	7,876	15,538	2,135	1,400	5,000	3,600	257%
Union Negotiation	7,159	46,270	25,543	16,000	5,000	(11,000)	-69%
Public Disclosure	3,244	7,344	2,380	4,000	5,000	1,000	25%
Other Legal	4,348	122,263	44	4,000	10,000	6,000	150%
<b>Total Department</b>	<b>66,564</b>	<b>232,857</b>	<b>47,992</b>	<b>75,400</b>	<b>55,000</b>	<b>(20,400)</b>	<b>-27%</b>

**Municipal Court**

The Black Diamond Municipal Court operates adjacent to the Police Department on Lawson Street, and is a court of limited jurisdiction. Since 2011, the City has averaged 1,082 filings per year. This includes both criminal and noncriminal cases and the projected numbers for 2015. These 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 a full time Court Administrator, one part-time on call clerk, and contracted services provided by a judge. Budget is also provided for security and other miscellaneous expenses such as interpreters, office supplies and training. The prosecuting attorney and public defender budgets were held at 2015 levels.

Municipal Court	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	61,223	72,532	86,355	82,810	87,939	5,129	6%
Benefits	18,946	21,100	24,547	24,053	26,202	2,149	9%
<b>Subtotal Salaries and Benefits</b>	<b>80,169</b>	<b>93,632</b>	<b>110,902</b>	<b>106,863</b>	<b>114,141</b>	<b>7,278</b>	<b>7%</b>
Supplies	1,579	1,525	1,579	1,600	2,600	1,000	63%
Services	16,161	13,659	18,016	17,745	18,028	283	2%
Protem Judge	24,000	24,000	24,000	24,000	24,000	-	0%
Police Security OT	7,943	7,128	8,966	10,000	10,000	-	0%
<b>Total Department</b>	<b>129,851</b>	<b>139,944</b>	<b>163,463</b>	<b>160,208</b>	<b>168,769</b>	<b>8,561</b>	<b>5%</b>

Increases to salaries in 2016 are due to a 100 hour per year increase for the support clerk, a full year PERS retirement increase, and the elimination of furlough. Operating supplies were increased \$1,000, and printing and binding increased \$500 to reflect current trend. The budget for the judge remains the same, at \$24,000.

Court Legal	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Court Legal-Pros Attorney	24,000	24,000	24,000	24,000	24,000	-	
Court Legal-Public Defender	22,050	37,000	30,250	36,000	36,000	-	
Public Defender-Interpreters	-	-	-	500	500	-	
Public Defender - Investig.	-	-	-	750	750	-	
<b>Total Department</b>	<b>46,050</b>	<b>61,000</b>	<b>54,250</b>	<b>61,250</b>	<b>61,250</b>	<b>-</b>	



The Council Chamber and Municipal Court Furniture was replaced in 2015

## Police Department



Black Diamond Police Department with Mayor Benson

### **Black Diamond Police 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.

### **Black Diamond Police Mission Statement**

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.

In June of 2015, Black Diamond was listed as the 22<sup>nd</sup> safest city in Washington State. A key component of how we keep our crime rate low is taking a proactive approach to being highly visible in the Patrol Unit and providing educational and public safety services to all who reside, work and visit the City.

In addition to patrol duties our Marine Unit is responsible for maintaining a safe boating environment on Lake Sawyer. Police enforce state and local laws, participate in Washington State Parks emphases, conduct vessel safety inspections, and investigate vessel crashes.

Other responsibilities in our department include proactive crime prevention tactics, problem-solving in a collaborative manner with community groups, crime reduction action plans, criminal investigations, traffic enforcement, accident investigations, traffic school education, reserve officer program, and instruction of the DARE program.

Police Department	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	885,077	954,202	874,826	922,176	928,973	6,797	1%
Benefits	315,062	332,946	316,796	343,930	339,944	(3,986)	-1%
<b>Subtotal Salaries and Benefits</b>	<b>1,200,139</b>	<b>1,287,148</b>	<b>1,191,622</b>	<b>1,266,106</b>	<b>1,268,917</b>	<b>2,811</b>	<b>0.2%</b>
Supplies	46,687	50,726	36,890	49,750	51,000	1,250	3%
Services	61,857	79,165	86,381	76,220	79,469	3,249	4%
Safety Equipment	998	17	7,760	9,000	1,500	(7,500)	-83%
Jail Costs	48,565	39,324	64,295	73,800	53,500	(20,300)	-28%
Building Maintenance	21,616	22,588	20,653	22,990	23,485	495	2%
Civil Service	3,776	1,129	1,036	1,900	3,100	1,200	63%
Communications	135,283	134,570	164,478	164,000	179,301	15,301	9%
Marine	14,951	19,540	11,485	13,750	14,500	750	5%
Criminal Justice	19,691	18,584	21,620	24,300	25,700	1,400	6%
<b>Total Department</b>	<b>1,553,562</b>	<b>1,652,792</b>	<b>1,606,221</b>	<b>1,701,816</b>	<b>1,700,472</b>	<b>(1,344)</b>	<b>-0.1%</b>

Although wages and benefits overall increased in 2016 by a minimal amount, it was largely offset by a LEOFF 1 retiree’s medical insurance reduction due to age eligibility for Medicare.

Communications is broken down into several categories including, Valley Communications costs (dispatch, MDC, net motion, access charges), King County 800 MHz radio cost, Auburn’s monitoring of after-hours WSP access, telephone, cell phone, DSL, King County I-Net, WSP Access, postage, and King County Maintenance and Repair (which covers both in-car radios and portables), air-cards for MDC’s. I estimate 2-3 antennas (\$31.00/each) and 2-3 batteries (\$34.00/each) and clips. Dispatch costs in 2015 increased from \$3.46 per call to \$40.94, a 9.23% increase so a 5% increase was estimated for 2016.

**Valley Communications 2014, 2015 and 2016 Estimates**

2014 Calls For Service 2503 x \$41	2015 Calls for Service 2990	2016 = \$ 102,472 +5% = \$107,595
2014 Traffic Stops 1294 x \$20.47	2015 Traffic Stops 2653	2016 = \$ 26,488 + 5% = \$27,812
2014 Mobile Traffic 601 x 0	2015 Mobile Traffic 681	2016 = No charge

King County Radio costs the City \$1366 a month. The WSP ACCESS user fee of \$534 is paid quarterly, the Valley Communications ACCESS fee is paid quarterly at \$574, and King County I-NET bills the City \$375 monthly.

**Jail Costs 2016** This budget increased by \$19,700 in 2016 in line with current trend. Jail expenses cover the cost of confinement, electronic home monitoring, work crew, and medical costs associated with offenders serving time through Black Diamond Municipal Court. SCORE has notified us of their intent to increase their rates 10% (due to an increase in staffing needed for medical and mental health issues). The City’s primary booking facilities are the Enumclaw Jail (daily rate of \$60.00), Issaquah (daily rate of \$97.00/no booking fee) and the SCORE Jail (daily rate of \$135.00/ no booking fee). The King County Correctional Facility (KCCF) is used primarily as a back-up facility. In addition, prisoners who have certain medical conditions, such as mental health concerns or who pose an unusual danger to themselves or others is booked into the KCCF (\$146.65 daily plus \$217.46 booking fee). Yakima County is currently used for long term sentences only. Yakima’s current contract rate is a daily rate of \$54.75.

**Fire Department**

The City of Black Diamond contracts with Mountain View Fire and Rescue, formerly King County Fire District No. 44, for fire services. The department’s responsibilities include providing a minimum of two personnel on duty 24 hours a day, seven days a week in Black Diamond and providing rescue, fire suppression, fire prevention, fire marshal services, emergency medical services, disaster services, hazardous materials response , dispatch services, administrative services and public education activities to citizens. Fire investigation services are contracted through the King County Sheriff’s Department. The 3.1 percent increase in the 2016 budget recognizes cost of living increases agreed to in the 2008 Interlocal Agreement between the City and Fire District. The 2016 increase in the Fire Department budget is due to increased salaries and benefits for the Fire District.

Fire Department	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Fire District 44 Services	442,300	449,912	460,710	478,621	495,011	16,390	3.4%
KC Fire Investigation	3,620	1,715	1,214	2,000	2,000	-	0%
Fire Annexation Study					25,000	25,000	
Other Operating Costs	2,344	2,869	3,224	2,905	3,364	459	15.8%
<b>Total Department</b>	<b>448,264</b>	<b>454,496</b>	<b>465,148</b>	<b>483,526</b>	<b>525,375</b>	<b>41,849</b>	<b>8.7%</b>



Refurbished 1948 Fire Truck at the Historical Museum

**Emergency Management** includes the purchase of emergency supplies and emergency training for employees.

Emergency Management	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Supplies	2,884	184	277	1,000	2,500	1,500	150%
Training	830	-	-	1,500	2,500	1,000	67%
<b>Total Department</b>	<b>3,714</b>	<b>184</b>	<b>277</b>	<b>2,500</b>	<b>5,000</b>	<b>2,500</b>	<b>100%</b>

**Special Programs** Animal Control costs are paid to King County for services to Black Diamond. The King County Mental Health program includes chemical abuse and dependency services that are partially funded with a 2% portion of quarterly liquor profits, and liquor excise tax revenue from cities in the county. The Puget Sound Clean Air Assessment is a per capita fee paid to this agency for the protection of air quality in the area. A 10 cent increase per capita has been adopted by the agency for next year. The Recycle Program is 100% funded through King County's Solid Waste Division, and includes a grant for recycling events and educational materials.

Special Programs	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Animal Control	8,659	9,293	10,795	10,000	10,000	-	
Puget Sound Clean Air Assess	2,294	2,262	2,910	2,300	3,111	811	35%
KC Mental Health	939	845	962	1,500	1,000	(500)	-33%
Recycling Program	14,926	14,944	14,991	15,000	18,055	3,055	20%
<b>Total Department</b>	<b>26,818</b>	<b>27,344</b>	<b>29,658</b>	<b>28,800</b>	<b>32,166</b>	<b>3,366</b>	<b>12%</b>



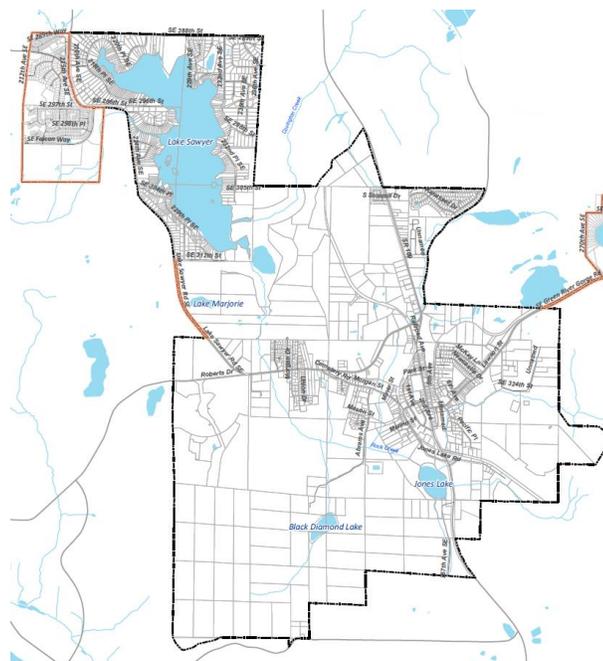
Miner Days 2015

## Community Development

This department provides for the City’s long-range planning, and land use and building permitting functions. The department also provides staffing to the City Planning Commission and performs code enforcement activities to address nuisances, code violations, and other issues. The department consists of a Director and a part-time Permit Technician. The City has contracted AHBL for planning services. The City entered into a cost-saving interlocal (ILA) agreement with the City of Covington and Maple Valley for building and planning services in January 2015. Our City’s share of the budget is \$48,000 for the Building Official and \$40,000 for a shared Plans Examiner.

Community Development	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>Permitting</b>							
Wages	79,475	46,824	48,310	50,166	53,477	3,311	7%
Benefits	22,474	9,974	11,182	13,845	12,870	(975)	-7%
Subtotal Salaries and Benefits	101,949	56,798	59,491	64,011	66,347	2,336	4%
Supplies	2,079	1,341	776	1,250	1,450	200	16%
Services	16,321	17,324	15,340	13,731	18,884	5,153	38%
Building Official (ILA)	39,049	28,208	33,800	24,000	48,000	24,000	100%
Plans Examiner (ILA)	-	17,615	12,333	20,000	40,000	20,000	100%
Total Permitting	159,398	121,286	121,740	122,992	174,681	51,689	42%
<b>Planning</b>							
Wages	-	18,207	29,356	35,285	35,166	(119)	0%
Benefits	-	7,937	10,151	16,124	12,097	(4,027)	-25%
Subtotal Salaries and Benefits	-	26,145	39,507	51,409	47,263	(4,146)	-8%
Supplies	185	809	749	-	800	800	
Services	8,560	11,991	7,351	6,425	3,580	(2,845)	-44%
General Govt Planner	-	52,233	91,415	116,786	95,000	(21,786)	-19%
Total Planning	8,744	91,177	139,021	174,620	146,643	(27,977)	-16%
Hearing Examiner	2,791	709	-	10,000	5,000	(5,000)	-50%
<b>Total Department</b>	<b>170,934</b>	<b>213,172</b>	<b>260,762</b>	<b>307,612</b>	<b>326,324</b>	<b>18,712</b>	<b>6%</b>

The 2016 budget increase is due to anticipated expenditures for plan check and building permits, as well as the need for a contracted planner two days per week.



Black Diamond Planning Area

## Master Development Review Team

This department was established to provide specific focus on the Master Planned Developments. There are two developments, The Villages and Lawson Hills. The Review Team is 100% funded by the Developer to remove the financial burden from the City and to provide staff to review and process applications and permits for the developments.

The Master Development Team also 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.

MDRT Team	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	277,437	224,141	296,690	361,639	349,817	(11,822)	-3%
Benefits	96,660	89,548	123,987	175,038	177,640	2,602	1%
Subtotal Salaries and Benefits	374,097	313,689	420,677	536,677	527,457	(9,220)	-2%
Supplies	3,496	2,943	2,439	5,000	5,500	500	10%
Services	16,841	66,867	26,577	57,500	53,173	(4,327)	-8%
Computers/Vehicles	765	-	33,483	50,000	-	(50,000)	-100%
Building Maintenance	56,027	59,432	53,354	65,204	71,195	5,991	9%
<b>Total Department</b>	<b>451,226</b>	<b>442,931</b>	<b>536,530</b>	<b>714,381</b>	<b>657,325</b>	<b>(57,056)</b>	<b>-8%</b>

The MDRT budget was primarily reduced due to the elimination of budget for a vehicle purchased in 2015.

MDRT Consultants	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Planning Services			55,233	56,000		(56,000)	-100.0%
Legal Services	12,214	26,289	44,811	50,000	50,000	-	0.0%
Henderson & Young	31,283	25,757	-	10,000	3,000	(7,000)	-70.0%
RH2 Engineering	184,930	278,325	266,740	250,000	250,000	-	
Parametrix	3,808	13,943	5,929	30,000	30,000	-	
Perteet	11,365	19,168	19,563	30,000	30,000	-	
SubTerra	-	6,331	4,740	50,000	25,000	(25,000)	-50.0%
Survey Parmetrix	1,620	1,051	6,620	20,000	20,000	-	
CH2M Hill UTRC	-	53,530	17,165	-	-	-	
MDRT Environmental Consultant-	-	2,210	14,892	30,000	30,000	-	
<b>Total Department</b>	<b>245,219</b>	<b>426,603</b>	<b>435,693</b>	<b>526,000</b>	<b>438,000</b>	<b>(88,000)</b>	<b>-16.7%</b>

Funding Agreement SEPA	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
EIS SEPA Legal	32,925	-	-	10,000	10,000	-	
MPD Villages & Lawson	11,587	4,938	44	-	-	-	
Gen Govt Facility Study-Makers	106,705	55,168	-	-	-	-	
Prof. Planning Services	-	5,000	-	-	-	-	
<b>Total Funding Ag. SEPA</b>	<b>151,217</b>	<b>65,105</b>	<b>44</b>	<b>10,000</b>	<b>10,000</b>		

MDRT consultants and legal expenses are 100% reimbursed by the funding agreement.

**Parks Department**

The Parks Department operates and maintains the following amenities: a basketball court, tennis court, skate park, 3 picnic areas, a boat launch, 5 coal car City entry monuments, BMX bike track, swimming area, 143 acres of passive lake front park with trails, City center viewing park, Historical monument park, 2 playground facilities and landscaping around the police building. The Park Department provides the insurance, utilities and maintenance for the Recreation Center and utilities plus insurance coverage for the local museum. Costs associated with the ownership of resource lands also falls to the Park Department. The Public Works staff provides the administration and planning functions for the Park Department. The City provides these services for about \$2/ household per month. In 2015 the department purchased a field mower for more efficient large area mowing.

Parks	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	11,397	14,606	15,848	18,980	24,104	5,124	27%
Benefits	4,873	5,134	6,249	3,053	8,172	5,119	168%
Subtotal Salaries and Benefits	16,270	19,740	22,097	22,033	32,276	10,243	46%
Supplies	6,641	5,985	4,026	9,284	5,868	(3,416)	-37%
Services	11,064	11,503	11,197	16,155	13,062	(3,093)	-19%
Gym Costs	5,689	2,502	9,109	10,207	11,316	1,109	11%
Community Center Ins	4,453	3,169	3,497	10,000	-	(10,000)	-100%
Museum Costs	2,277	7,394	7,315	8,090	7,551	(539)	-7%
<b>Total Department</b>	<b>46,394</b>	<b>50,293</b>	<b>57,241</b>	<b>75,769</b>	<b>70,073</b>	<b>(5,696)</b>	<b>-8%</b>



Resident Otters at Lake Sawyer in Black Diamond

**Black Diamond Cemetery**

The Cemetery 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 cemetery is supported by the General Fund. 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 provide the planning and administration services for the Cemetery Department.

Cemetery	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	9,265	9,913	8,792	7,541	9,829	2,288	30%
Benefits	4,195	4,266	4,718	3,774	4,333	559	15%
Subtotal Salaries and Benefits	13,460	14,179	13,510	11,315	14,162	2,847	25%
Supplies	1,190	1,819	951	1,822	1,932	110	6%
Services	1,118	1,681	1,805	2,148	2,504	356	17%
<b>Total Department</b>	<b>15,768</b>	<b>17,680</b>	<b>16,266</b>	<b>15,285</b>	<b>18,598</b>	<b>3,313</b>	<b>22%</b>

The Cemetery budget increased due to more allocation of the Public Works and support staff to reflect trend.



Black Diamond Historic Cemetery  
*It is supposedly haunted!*

**Facilities and Grounds Department**

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. The Funding Agreement covered 100% of the cost through March 19, 2015. In 2016 the City assumed the cost of the facilities staff position. The 2016 budget reflects allocation of a portion of costs to the MDRT Building and Public Works.

Facilities and Grounds	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Wages	69,221	58,856	57,108	54,205	57,114	2,909	5%
Benefits	24,592	23,732	20,898	21,322	21,971	649	3%
<b>Subtotal Salaries and Benefits</b>	<b>93,812</b>	<b>82,588</b>	<b>78,006</b>	<b>75,527</b>	<b>79,085</b>	<b>3,558</b>	<b>5%</b>
Supplies	1,105	1,432	1,362	1,780	1,785	5	0%
Services	3,095	5,760	9,515	5,015	5,414	399	8%
Allocation (staff & vehicle)	226		(2,603)		(38,408)	(38,408)	
Building Rental	107,492	107,491	27,998	89,540	76,625	(12,915)	-14%
Other Leases & Maintenance	45,453	49,246	35,597	39,300	36,412	(2,888)	-7%
Communications	11,356	8,340	47,329	8,200	6,963	(1,237)	-15%
Upgrade Computer System	3,948	4,727		3,400		(3,400)	-100%
FF&E Allocation Credit	(112,391)	(111,344)	(65,650)	(65,204)	(46,800)	18,404	-28%
<b>Total Department</b>	<b>154,097</b>	<b>148,241</b>	<b>131,553</b>	<b>157,558</b>	<b>121,076</b>	<b>(36,482)</b>	<b>-23%</b>

### Central Services

Central Services provide the budget that captures shared costs for General Fund departments, including office and operating supplies, software maintenance costs, copier costs, postage, advertising, utilities, custodial services, building insurance, credit card and banking fees. Costs that benefit a variety of departments are paid from Central Services and then allocated through cost allocations.

Central Services	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
City Hall Supplies	3,692	6,687	6,403	8,000	7,000	(1,000)	-13%
City Hall Services	12,466	11,460	6,517	7,950	5,500	(2,450)	-31%
Memberships	6,056	5,279	5,634	7,489	6,489	(1,000)	-13%
Central Supplies		330	623	500	700	200	40%
Allocations & Misc.	(14,538)	(17,797)	(11,605)	4,596	9,164	4,568	99%
Retreat, Travel, Train, Recog	3,015	4,502	972	1,000	2,500	1,500	150%
Economic Development	1,084	1,008	950	1,000	1,000	-	0%
<b>Total Department</b>	<b>11,775</b>	<b>11,469</b>	<b>9,494</b>	<b>30,535</b>	<b>32,353</b>	<b>1,818</b>	<b>6%</b>

Former Departments	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
Natural Resources	150,858	76,382					
Administration (city manager)	224,416	117,435					
<b>Total Department</b>	<b>375,274</b>	<b>193,817</b>					

The budget for Natural Resources and for a City Administrator was eliminated in 2015 and 2016.

Gen Fund Totals & Ending Balances	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>Total GF Operating Exp</b>	<b>4,418,763</b>	<b>4,698,145</b>	<b>4,260,485</b>	<b>4,823,778</b>	<b>4,692,387</b>	<b>(131,391)</b>	<b>-2.7%</b>
End Cash & Invest Gen Govt	644,198	842,526	1,045,376	798,217	734,115	(64,102)	-8.0%
End Cash & Invest Developer	299,129	190,103	192,700	210,000	160,000	(50,000)	-23.8%
<b>Grand Total GF Uses</b>	<b>5,362,090</b>	<b>5,730,774</b>	<b>5,498,561</b>	<b>5,831,995</b>	<b>5,586,502</b>	<b>(245,493)</b>	<b>-4.2%</b>



Lake Sawyer Regional Park

# 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.



Seahawk Fever in Black Diamond – Raising the 12 Flag

**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 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.

Street revenue from gas tax is the primary source of funds for the Street Department. Road upkeep is expensive. For example, street lighting alone costs the City \$31,000 per year. In September 2015 the City established a Transportation Board 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. In recent years, including 2016, the Street Fund has required a transfer of additional Real Estate Excise Tax (funds for street improvement projects) to maintain the City's roads and sidewalks.

<b>Street Fund 101</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 Street Gas Tax	86,206	86,017	88,081	84,600	90,594	5,994	7%
2 Right of Way Permit	3,084	8,416	15,237	15,000	15,000	-	0%
3 Chg for Service/Civil Inspection	8,033	2,412	2,903	2,550	1,600	(950)	-37%
4 Subtotal Operating Revenue	97,323	96,846	106,220	102,150	107,194	5,044	5%
5 Developer Sal & Ben Reimb.	36,696	18,660	18,654	19,774		(19,774)	-100%
6 LGIP Interest	351	150	217	100	140	40	40%
7 Transfer in from TBD Fund	-	-	-	-	60,000	60,000	
8 Transfer in - REET 2	-	50,000	50,000	50,000	50,000	-	0%
9 Subtotal Other Revenue	37,047	68,810	68,871	69,874	110,140	40,266	58%
10 <b>Total All Revenue</b>	<b>134,371</b>	<b>165,655</b>	<b>175,091</b>	<b>172,024</b>	<b>217,334</b>	<b>45,310</b>	<b>26%</b>
11 Beginning Cash and Investments	262,584	186,952	153,589	153,589	111,645	(41,944)	-27%
12 <b>Total Street Sources</b>	<b>396,955</b>	<b>352,607</b>	<b>328,680</b>	<b>325,613</b>	<b>328,979</b>	<b>3,366</b>	<b>1%</b>

<b>Street Fund 101</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
1 Salaries and Benefits	121,918	114,764	124,268	123,554	102,040	(21,514)	-17%
2 Supplies	7,946	6,101	5,494	9,900	10,347	447	5%
3 Services and Charges	70,139	70,216	70,545	80,091	92,904	12,813	16%
4 Total Operating Expenditures	200,003	191,081	200,307	213,545	205,291	(8,254)	-4%
5 Transfer for Equipment-CIP	10,000	10,000	10,000	10,000	10,000	-	0%
6 <b>Total Expenditures</b>	<b>210,003</b>	<b>201,081</b>	<b>210,307</b>	<b>223,545</b>	<b>215,291</b>	<b>(8,254)</b>	<b>-4%</b>
7 Three Months Cash and Investments	56,202	47,770	51,500	51,500	51,323	(177)	0%
8 Unreserved C&I Balance	130,750	103,756	66,874	50,568	62,365	11,797	23%
9 <b>Total Ending Cash &amp; Investments</b>	<b>186,952</b>	<b>151,526</b>	<b>118,374</b>	<b>102,068</b>	<b>113,688</b>	<b>11,620</b>	<b>11%</b>
10 <b>Total Street Uses</b>	<b>396,955</b>	<b>352,607</b>	<b>328,680</b>	<b>325,613</b>	<b>328,979</b>	<b>3,366</b>	<b>1%</b>



Lawson Sidewalk



Railroad Avenue

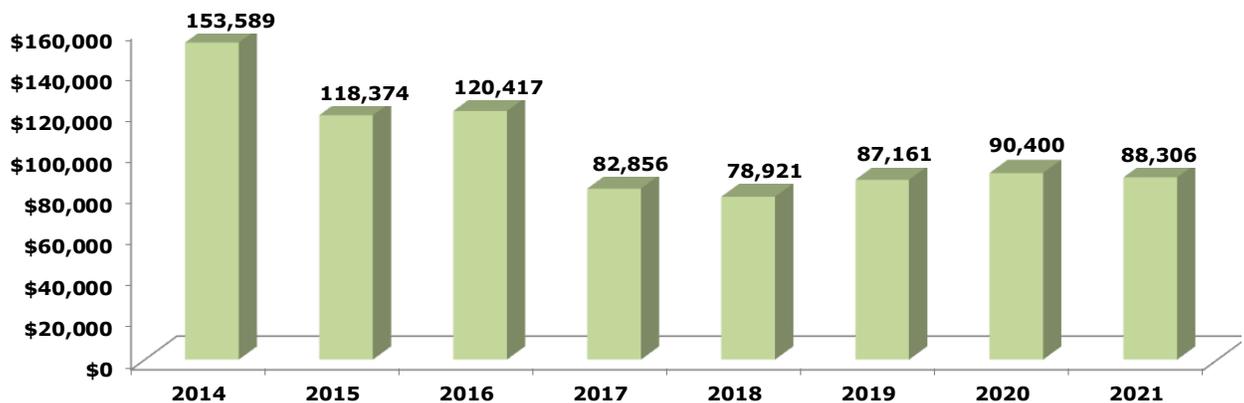


Road Rehab 288th Street Overlay

Street Fund 101 - 6 year Forecast

Street Fund Six Year Forecast		2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	
1	Gas Tax (31.60 per capita)	86,017	88,081	90,594	91,500	91,500	92,415	93,339	94,272	1%
2	Right of Way Permits	8,416	15,237	15,000	15,300	15,606	15,918	16,236	16,561	2%
3	Other Revenue	2,562	3,119	1,740	1,775	1,810	1,847	1,883	1,921	2%
4	Fund Agreement	18,660	18,654							
5	Transfer In-REET 2 **	50,000	50,000	50,000						
6	Transfer in- TBD-Car Tab Fee			60,000	100,000	140,000	160,000	163,200	166,464	2%
7	<b>Total Operating Revenue</b>	<b>165,655</b>	<b>175,091</b>	<b>217,334</b>	<b>208,575</b>	<b>248,916</b>	<b>270,180</b>	<b>274,659</b>	<b>279,219</b>	
8	<b>Street Fund Expenditures</b>									
9	Salaries	100,100	103,326	99,828	101,825	101,825	103,861	105,938	108,057	2%
10	Benefits	40,228	43,752	43,712	45,898	48,192	50,602	53,132	55,789	5%
11	Grant/Proj Adm -alloc	(27,628)	(22,811)	(41,500)	(20,000)	(21,000)	(22,050)	(23,153)	(24,310)	5%
12	Supplies	4,939	5,494	10,347	10,864	11,408	11,978	12,577	13,206	5%
13	Street Lights	29,663	28,410	31,000	32,550	34,178	35,886	37,681	39,565	5%
14	Other Services & Charges	41,715	42,135	61,904	64,999	68,249	71,662	75,245	79,007	5%
15	Transfers to Cap Equip	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
16	<b>Total Operating Spending</b>	<b>199,017</b>	<b>210,306</b>	<b>215,291</b>	<b>246,136</b>	<b>252,851</b>	<b>261,939</b>	<b>271,420</b>	<b>281,313</b>	
	Change in Reserves	(33,362)	(35,215)	2,043	(37,561)	(3,935)	8,240	3,239	(2,094)	
	Ending Reserves	<b>153,589</b>	<b>118,374</b>	<b>120,417</b>	<b>82,856</b>	<b>78,921</b>	<b>87,161</b>	<b>90,400</b>	<b>88,306</b>	
		77.17%	56.29%	55.93%	33.66%	31.21%	33.28%	33.31%	31.39%	
	Policy Reserves-10%	20,108	214,881	205,291	23,564	24,183	25,036	25,927	26,856	

Projected Street Fund Ending Fund Balance



\*\* REET 2 transfer for Capital Operating Costs legislation expires in 2016. Unknown if this will be re-authorized by State Legislators.

Note: 2017 Transportation Benefit District forecast includes a car tab fee increase from \$20 to \$40 .

**Fire Impact Fee Fund**

Per City Ordinance 12-980, Fire Impact Fees have been put in place for 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.

Fire Impact Fees Fund	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>REVENUE</b>							
1 Fire Impact Fees	10,366	18,616	19,282	19,000	17,830	(1,170)	-6%
2 LGIP Interest Income			306		200		
3 Subtotal Revenue	10,366	18,616	19,588	19,000	18,030	(970)	-5%
4 Transfer in Fire Equipment Fund			15,366	15,366			
5 <b>Total Fire Impact Fee Revenue</b>	<b>10,366</b>	<b>18,616</b>	<b>34,954</b>	<b>34,366</b>	<b>18,030</b>	<b>(16,336)</b>	<b>-48%</b>
6 Beginning Cash and Investments		10,366	13,616	13,616	43,575	29,959	220%
7 <b>Total Fire Impact Fee Sources</b>	<b>10,366</b>	<b>28,982</b>	<b>48,570</b>	<b>47,982</b>	<b>61,605</b>	<b>13,623</b>	<b>28%</b>

Fire Impact Fees Fund	Actual 2013	Actual 2014	Thru July 2015	Adj. Bgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>EXPENDITURES</b>							
1 Transfer to Fire Equipment Fund		15,366		10,000		(10,000)	-100%
2 <b>Subtotal Expenditures</b>		<b>15,366</b>		<b>10,000</b>		<b>(10,000)</b>	<b>-100%</b>
3 Ending C & I Balance	10,366	13,616	48,570	37,982	61,605	23,623	62%
4 <b>Total Fire Impact Fee Uses</b>	<b>10,366</b>	<b>28,982</b>	<b>48,570</b>	<b>47,982</b>	<b>61,605</b>	<b>13,623</b>	<b>28%</b>



Labor Day 2015 Fire Truck Display

**Transportation Benefit District Fund**

In order to address declining revenues that support the Street Department, the City has established a new fund, the Transportation Benefit District. The City has authorizing a twenty dollar (\$20.00) 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. Due to a lag in distribution and start up, the City expects to receive about seven months of TBD revenue in 2016.

<b>Transportation Benefit District Fund 108</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>1 REVENUE</b>							
2 TBD Car Tab Fees					60,000	60,000	
<b>3 Total TBD Sources</b>					<b>60,000</b>	<b>60,000</b>	

<b>Transportation Benefit District Fund 108</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bgt 2015</b>	<b>Final Bdgt 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
1 Transfer to Street Fund					60,000	60,000	
<b>2 Total TBD Uses</b>					<b>60,000</b>	<b>60,000</b>	



Lake Sawyer inhabitants include Wood Ducks

# 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.



Miners Day is held on the second Saturday in July on Railroad Avenue. It is a whole day of old timey fun with vendors, contests, races, live music and entertainment, chalk art, and roaming characters of the old times.



**Equipment Replacement Funds**

Equipment Replacement Funds include Fire, Public Works and Police equipment replacements. Some examples of equipment are police and fire vehicles, and equipment for parks and street and utility operations.

<b>Fire Equipment Fund 510 - 100</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 LGIP Investment Interest	28	11	95	-	50	50	
2 Fire Equipment Surplus	2,201	-	-	125,000	-	(125,000)	-100%
3 Loan for Fire Engine	-	-	-	240,000	-	(240,000)	-100%
<b>4 Subtotal Revenue</b>	<b>2,229</b>	<b>11</b>	<b>95</b>	<b>365,000</b>	<b>50</b>	<b>(364,950)</b>	<b>-100%</b>
5 Transfer in Reet 1	-	69,219	-	-	25,000	25,000	
6 Transfer from Fire Impact Fund	-	15,366	15,366	15,366	-	(15,366)	-100%
<b>8 Subtotal Transfers In</b>	<b>-</b>	<b>84,585</b>	<b>15,366</b>	<b>10,000</b>	<b>25,000</b>	<b>15,000</b>	<b>150%</b>
9 Beginning Cash and Investments	1,378	3,507	68,596	73,962	48,876	(25,086)	-34%
<b>10 Total Fire Equip Fund Sources</b>	<b>3,607</b>	<b>88,103</b>	<b>84,057</b>	<b>448,962</b>	<b>73,926</b>	<b>(375,036)</b>	<b>-84%</b>

<b>Fire Equipment Fund 510 - 100</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
1 Fire Truck Repairs & Maint External	100	4,141	22,573	10,000	38,926	28,926	289%
2 Capital Facility Study	-	-	-	-	25,000	25,000	
3 Annexation Study	-	-	-	-	-	-	
4 Future Fire Bldg/Equip	-	-	-	365,000	-	(365,000)	-100%
5 Fire SCBA Air Bottles	-	-	-	20,000	10,000	(10,000)	-50%
6 Transfer to Fire Impact Fund	-	-	15,366	-	-	-	
<b>7 Subtotal Expenditures</b>	<b>100</b>	<b>4,141</b>	<b>37,939</b>	<b>395,000</b>	<b>73,926</b>	<b>(321,074)</b>	<b>-81%</b>
8 Ending Cash and Investments	3,507	83,962	46,118	53,962	-	-	
<b>9 Total Fire Equipment Uses</b>	<b>3,607</b>	<b>88,103</b>	<b>84,057</b>	<b>448,962</b>	<b>73,926</b>	<b>(375,036)</b>	<b>-84%</b>



<b>Public Works Equipment Fund 510 - 200</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdg 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 LGIP Investment Interest- Public Works	198	200	308	200	200	-	-
2 Public Works Equipment Surplus	472	5,600	-	-	-	-	-
<b>3 Subtotal Revenue</b>	<b>670</b>	<b>5,800</b>	<b>308</b>	<b>200</b>	<b>200</b>		
4 Transfer in From REET 2	-	-	7,000	7,000	7,000	-	-
5 Transfer in From Water Operating	10,000	10,000	10,000	10,000	10,000	-	-
6 Transfer in From Sewer Operating	10,000	10,000	10,000	10,000	10,000	-	-
7 Transfer in from Stormwtr Fund	10,000	10,000	10,000	10,000	10,000	-	-
8 Transfer in From Street Fund	10,000	10,000	10,000	10,000	10,000	-	-
<b>9 Subtotal Transfers In</b>	<b>40,000</b>	<b>40,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>		
10 Beginning Cash and Investments	150,321	153,793	183,501	183,501	253,096	69,595	38%
<b>11 Total Public Works Equip Sources</b>	<b>190,991</b>	<b>199,594</b>	<b>230,810</b>	<b>230,701</b>	<b>300,296</b>	<b>69,595</b>	<b>30%</b>

<b>Public Works Equipment Fund 510 - 200</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdg 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
1 Surplus Costs PW Vehicles	123	244	-	-	-	-	-
2 Various Mower	-	10,537	6,151	15,000	6,000	(9,000)	-60%
3 PW Shop Heat & Air	-	-	4,757	5,000	-	(5,000)	-
4 Utility Truck Purchase	32,707	-	-	-	-	-	-
5 Computers & Radios for Utilities	838	-	1,000	4,689	-	(4,689)	-
6 PW Sander/Snow Plow	-	-	-	-	20,000	20,000	-
7 Shop Generator	3,531	-	-	-	-	-	-
8 Grader Engine Repair	-	5,311	543	-	-	-	-
9 4 wheel Dr. Truck	-	-	-	45,000	50,000	5,000	11%
10 Vactor	-	-	9,955	9,956	-	(9,956)	-
<b>11 Subtotal Expenditures</b>	<b>37,199</b>	<b>16,092</b>	<b>22,407</b>	<b>79,645</b>	<b>76,000</b>	<b>(3,645)</b>	<b>-5%</b>
12 Ending Cash and Investments	153,792	183,501	208,403	151,056	224,296	73,240	48%
<b>13 Total Public Works Equip Uses</b>	<b>190,991</b>	<b>199,594</b>	<b>230,810</b>	<b>230,701</b>	<b>300,296</b>	<b>69,595</b>	<b>30%</b>



<b>Police Equipment Fund 510 - 300</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 Vehicle Conversion Grant-Radar		1,000					
2 LGIP Investment Interest- Police	8	11	41		20	20	
3 Police Sale of Surplus	1,641	1,275					
<b>4 Subtotal Revenue</b>	<b>1,649</b>	<b>2,286</b>	<b>41</b>		<b>20</b>	<b>20</b>	
5 Transfer from REET 1	10,000	20,000					
<b>6 Subtotal Transfers In</b>	<b>10,000</b>	<b>20,000</b>					
7 Beg Cash & Invest- Police Equip	11,051	21,993	28,296	28,296	9,800	(18,496)	-65%
<b>8 Total Police Equipment Sources</b>	<b>22,700</b>	<b>44,279</b>	<b>28,337</b>	<b>28,296</b>	<b>9,820</b>	<b>(18,476)</b>	<b>-65%</b>

<b>Police Equipment Fund 510 - 300</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
1 Surplus Costs Police	707	50	996	1,850	500	(1,350)	-73%
2 Police Radios		5,871		9,300	9,320	20	0.2%
3 Police Vehicle Conversion Costs		10,061	855				
<b>4 Subtotal Expenditures</b>	<b>707</b>	<b>15,983</b>	<b>1,850</b>	<b>11,150</b>	<b>9,820</b>	<b>(1,330)</b>	<b>-12%</b>
5 Ending Cash and Investments	21,993	28,296	26,487	17,146		(17,146)	-100%
<b>6 Total Police Equipment Uses</b>	<b>22,700</b>	<b>44,279</b>	<b>28,337</b>	<b>28,296</b>	<b>9,820</b>	<b>(18,476)</b>	<b>-65%</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, Wastewater and Stormwater utilities.



Black Diamond is adjacent to gorgeous views of Green River

## Water 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, fire hydrants, meter reading and maintenance, 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.

A recent improvement included upgrading the water computer and control system. Water use has gone down in recent years and the city has not been able to collect sufficient revenues to meet the needs of the utility, thus the City has not been able to set aside any operations revenue toward pipe replacement in recent years.

Water Fund	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Bdgt 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>REVENUE</b>							
1 Water Charges	466,250	582,792	715,991	697,000	660,000	(37,000)	-5%
2 Water Late Fees & Name Changes	17,068	18,409	23,603	18,000	19,000	1,000	4%
3 Water Meter and Setting	2,000	4,110	4,881	6,000	5,000	(1,000)	-20%
4 Water Miscellaneous Rev	1,755	28,733	7,961		1,200	1,200	
<b>5 Subtotal Operating Revenue</b>	<b>487,073</b>	<b>634,044</b>	<b>752,436</b>	<b>721,000</b>	<b>685,200</b>	<b>(35,800)</b>	<b>-5%</b>
6 Funding Staff Reimbursement	39,520	18,660					
7 LGIP and Miscellaneous	137	5,973	126	100	200	100	79%
8 Debt Service - Developer Contribution	669,596	99,362	98,499	98,891	102,848	3,957	4%
9 Transfer from Water Capital Fund	150,000	80,000	20,000	20,000	10,000	(10,000)	-50%
<b>10 Subtotal Other Revenue</b>	<b>859,253</b>	<b>203,995</b>	<b>118,625</b>	<b>118,991</b>	<b>113,048</b>	<b>(5,943)</b>	<b>-5%</b>
<b>11 Total Water Revenue</b>	<b>1,346,326</b>	<b>838,039</b>	<b>871,061</b>	<b>839,991</b>	<b>798,248</b>	<b>(41,743)</b>	<b>-5%</b>
12 Beginning C & I Balance	107,982	125,340	160,302	160,301	161,635	1,334	1%
<b>13 Total Water Sources</b>	<b>1,454,308</b>	<b>963,379</b>	<b>1,031,363</b>	<b>1,000,292</b>	<b>959,883</b>	<b>(40,409)</b>	<b>-4%</b>
<b>EXPENDITURES</b>							
1 Salaries and Benefits	159,044	166,579	183,095	193,260	185,066	(8,194)	-4%
2 Supplies	24,407	27,646	24,326	33,154	33,846	692	2%
3 Services and Charges	182,254	212,181	212,941	233,421	241,601	8,180	4%
<b>4 Total Operating Expenditures</b>	<b>365,705</b>	<b>406,406</b>	<b>420,363</b>	<b>459,835</b>	<b>460,513</b>	<b>678</b>	<b>0%</b>
5 Transfer for Equipment-CIP	10,000	10,000	10,000	10,000	10,000	0	0%
7 WW Interfund Loan for Meters	46,221	46,460	46,000	46,000	0	(46,000)	-100%
8 Debt Service	907,042	335,212	332,292	332,345	320,430	(11,915)	-4%
9 Transfer to Water portion Comp Plan		5,000					
<b>10 Subtotal Other Expenditures</b>	<b>963,263</b>	<b>396,672</b>	<b>388,292</b>	<b>388,345</b>	<b>330,430</b>	<b>(46,000)</b>	<b>-12%</b>
<b>11 Total Expenditures</b>	<b>1,328,968</b>	<b>803,077</b>	<b>808,655</b>	<b>848,180</b>	<b>790,943</b>	<b>(57,237)</b>	<b>-7%</b>
12 Three Months Cash and Investments	91,426	95,937	105,000	104,935	115,128	10,193	10%
13 Unreserved C&I Balance	33,914	64,364	117,708	47,177	53,812	6,635	14%
<b>14 Total Ending Cash &amp; Investments</b>	<b>125,340</b>	<b>160,301</b>	<b>222,708</b>	<b>152,112</b>	<b>168,940</b>	<b>16,828</b>	<b>11%</b>
<b>15 Total Water Uses</b>	<b>1,454,308</b>	<b>963,378</b>	<b>1,031,363</b>	<b>1,000,292</b>	<b>959,883</b>	<b>(40,409)</b>	<b>-4%</b>

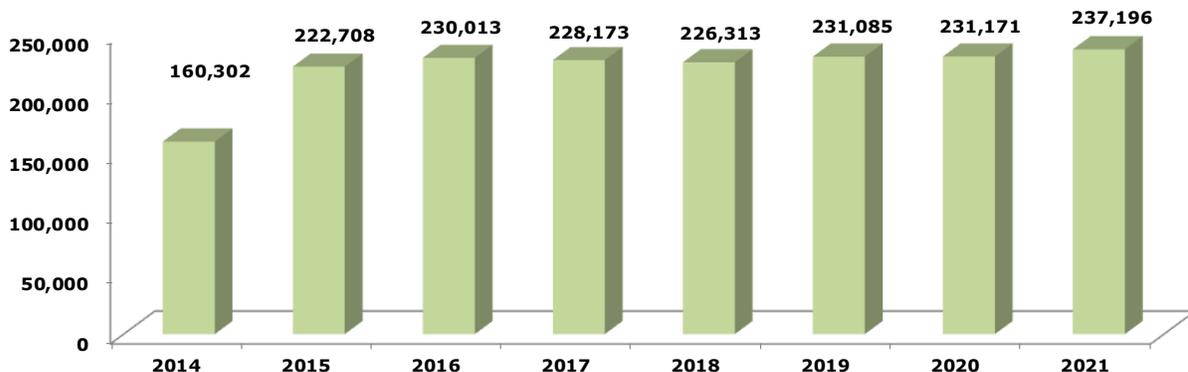
Water Fund 6 Year Forecast

City of Black Diamond, WA Water Utility Fund Six Year Forecast		NO MPD Growth		MODEL A				
Water Fund	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2020 Budget
1 Rate Increase	01/14 15%	01/15 15%						
2 Operating Begin Cash Bal	125,340	160,302	222,708	230,013	228,173	226,313	231,085	231,171
3								
4 Operating Revenue	604,648	715,991	660,000	675,000	688,500	702,270	702,270	716,315 2%
5 Misc. Revenue	35,368	36,571	25,400	25,908	26,426	26,955	26,955	27,494 2%
6 Funding Reimbursement	18,660	0	0	0	0	0	0	0
7 Developer Debt Reimb	99,362	98,499	102,848	97,902	96,923	95,954	94,995	94,995
8 Transfer from Reserve	80,000	20,000	10,000	20,000	15,000	15,000	10,000	10,000
9 Total Water Revenue	838,038	871,061	798,248	818,810	826,849	840,179	834,220	848,804
10 Water Fund Expenditures								
11 Salaries & Bene	181,776	205,865	217,566	221,917	226,356	230,883	230,883	235,500 2%
12 Allocation to Capt Projects	(15,197)	(22,769)	(32,500)	(20,000)	(20,400)	(20,808)	(21,224)	(21,649) 2%
13 Caustic	13,646	11,181	14,000	14,000	14,000	14,000	14,000	14,000 0%
14 Supplies	9,304	13,146	19,848	20,245	20,650	21,063	21,063	21,484 2%
15 Electricity & Utilities	30,285	35,789	31,575	31,575	31,575	31,575	31,575	31,575 0%
16 Insurance	41,456	27,940	26,056	27,359	28,727	30,163	30,163	31,671 5%
17 Repairs & Maintenance	18,345	17,426	25,394	25,902	26,420	27,080	27,757	28,451 2%
18 Services & Charges	55,419	50,176	83,074	84,735	86,430	86,430	86,430	88,159 2%
19 B&O & Util Tax	71,370	81,610	75,500	78,520	80,090	81,692	81,692	83,326 2%
20 Transfers to Cap Equip/Comp Pl	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
21 Sub Total Operating Uses	421,404	430,363	470,513	494,253	503,848	512,079	512,339	522,518
22 Tacoma Water Debt								
23 PWTF Debt Svs	335,212	331,832	320,430	318,896	317,362	315,828	314,294	312,761
24 Water Meters- Sewer Loan	46,460	46,460						
25 New Debt Ser-CBDG Prj				7,500	7,500	7,500	7,500	7,500
26 Subtotal Debt Service	381,672	378,292	320,430	326,396	324,862	323,328	321,794	320,261
27 Total Water Fund Uses	803,076	808,656	790,943	820,649	828,710	835,407	834,133	842,779
28								
29 Change in Cash & Inv	34,962	62,406	7,305	(1,839)	(1,861)	4,772	86	6,025
30								
31 Ending Cash & Invest Bal	160,302	222,708	230,013	228,173	226,313	231,085	231,171	237,196

Cash & Investment Balance needs to cover three months of operating expenditures per city resolutions No. #08-850 & 13-866.

2017 & beyond includes revenue from water sales to 10 additional homes due to completion of Shake n Bake project  
 The six year forecast does not include any additional revenue from Yarrow Bay development  
 The Water Operating Fund will need to have continual support of \$10,000 to \$20,000 per year unless rates are increase or growth increases.  
 The Operating Revenue only covers operating expenditures and debt. Water Capital improvements will need to be funded by Water Capital Facility Charges or rate increases.

Projected Water Fund - Ending Fund Balance



**Water Debt Analysis**

City of Black Diamond, Washington

2016

EXHIBIT B

Budgeted Water Debt Analysis as of December 31, 2015-For 2016 Budget

Issue Date	Issue Amount	Type	Purpose	Maturity Date	12/31/2015 debt owed	2016 Principal	2016 Interest	2016 Debt Svs	2016			Developer Reimb	Total Debt Service
									Water Operating	Water Capt Res	Total Water		
2006	180,000	PWTF	Cor Contrl	2022	78,750	11,250	394	11,644	11,644		11,644	0	11644
2005	3,407,063	PWTF	Tac 500mg	2024	1,773,625	197,070	8,868	205,938	165,938	40,000	205,938		205,938
	256,064	PWTF	Tac city 1st	2024									
	1,784,693	PWTF	Pump Fac, Res & lines	2024	885,771	98,419	4,429	102,848				102,848	102,848
	5,447,820	PWTF			2,659,396	295,489	13,297	308,786	165,938	40,000	205,938	102,848	308,786
Totals	17,162,330				2,738,146	306,739	13,691	320,430	177,582	40,000	217,582	102,848	320,430
<b>Total net Water fund 2016 Debt Service</b>									<b>\$177,582</b>	<b>\$40,000</b>	<b>\$217,582</b>	<b>102,848</b>	<b>320,430</b>

Less developer Responsibility Palmer \$885,771

**Net City Liability 1,852,375**

\*Black Diamond holds a letter of credit from Palmer Coking for their balance owing of \$885,771 of PWTF Loan. included 2016 Est Interest.



Rafting on Green River

**Sewer 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 the 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.

In the past year the Old Sewer Lagoon was permitted and decommissioned, and the Morganville pump station was reconstructed. Of note is that the revenue collected by the sewer utility has not been covering the cost of the operations, maintenance, administration and services provided for several years now. At some point the City will need to raise the local charges to bring the fund into balance.

Sewer Fund	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Budget 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>REVENUE</b>							
1 User Charges	692,136	705,607	751,536	763,000	742,000	(21,000)	-3%
2 <b>Operating Revenue</b>	<b>692,136</b>	<b>705,607</b>	<b>751,536</b>	<b>763,000</b>	<b>742,000</b>	<b>(21,000)</b>	<b>-3%</b>
3 Misc Reimbursements	7,797	3,694	1,676	2,500	2,800	300	12%
4 Developer PW Director Reimb.	38,199	18,660					
5 Investment Interest	108	100	238	100	260	160	160%
6 Insur Recov/Civil Insp Fee & Misc	595		3,306		1,200	1,200	
7 Transfer from Capital/Operating	85,000	80,000	80,000	80,000	100,000	20,000	25%
8 <b>Total Other Revenue</b>	<b>131,699</b>	<b>102,454</b>	<b>85,220</b>	<b>82,600</b>	<b>104,260</b>	<b>21,660</b>	<b>26%</b>
9 <b>Total Revenue</b>	<b>823,835</b>	<b>808,061</b>	<b>836,756</b>	<b>845,600</b>	<b>846,260</b>	<b>660</b>	<b>0%</b>
10 Total Beg Cash and Investments	87,738	126,682	141,292	141,292	117,641	(23,651)	-17%
11 <b>Total Wastewater Sources</b>	<b>911,573</b>	<b>934,743</b>	<b>978,048</b>	<b>986,892</b>	<b>963,901</b>	<b>(22,991)</b>	<b>-2%</b>

Sewer Fund	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Budget 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>EXPENDITURES</b>							
1 Salaries and Benefits	169,383	164,804	192,115	196,112	184,190	-11,922	-6%
2 Supplies	11,037	10,575	6,847	12,184	12,126	-58	0%
3 Services and Charges	121,646	121,414	120,651	142,000	149,923	7,923	6%
4 <b>Subtotal Operating Expenditures</b>	<b>302,066</b>	<b>296,793</b>	<b>319,613</b>	<b>350,296</b>	<b>346,239</b>	<b>-4,057</b>	<b>-1%</b>
5 King County Metro	472,825	481,658	516,717	517,700	518,000	300	0%
6 <b>Total Operating Expenditures</b>	<b>774,891</b>	<b>778,451</b>	<b>836,330</b>	<b>867,996</b>	<b>864,239</b>	<b>(3,757)</b>	<b>0%</b>
7 Transfer for Equipment-CIP	10,000	10,000	10,000	10,000	10,000	-	
8 Transfer for Sewer Comp Plan		5,000					
9 <b>Total All Expenditures</b>	<b>784,891</b>	<b>793,451</b>	<b>846,330</b>	<b>877,996</b>	<b>874,239</b>	<b>(3,757)</b>	<b>0%</b>
10 Three Months Cash & Investments	75,517	78,500	76,000	76,000	89,662	13,662	18%
11 Unreserved C & I Balance	51,165	62,792	55,625	32,896	0	(32,896)	-100%
12 <b>Total Ending Cash &amp; Investments</b>	<b>126,682</b>	<b>141,292</b>	<b>131,718</b>	<b>108,896</b>	<b>89,662</b>	<b>(19,234)</b>	<b>-18%</b>
13 <b>Total Sewer Uses</b>	<b>911,573</b>	<b>934,743</b>	<b>978,048</b>	<b>986,892</b>	<b>963,901</b>	<b>(22,991)</b>	<b>-2%</b>

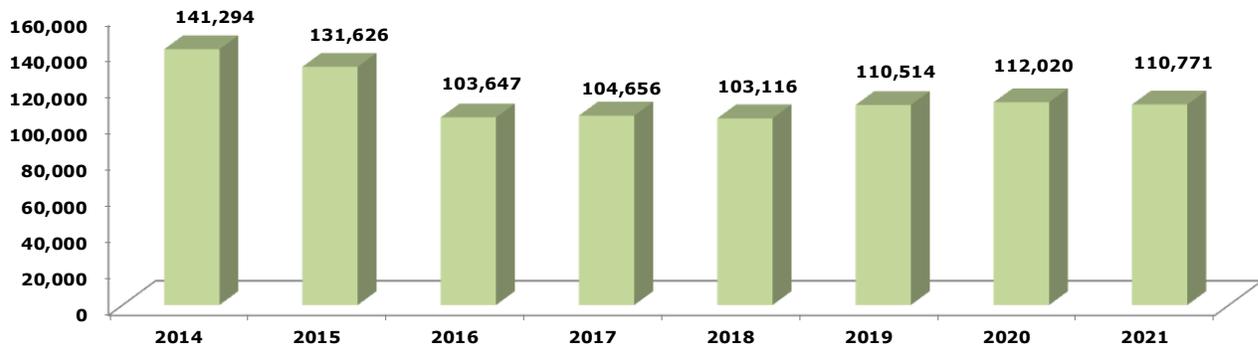
Sewer Fund 6 Year Forecast

City of Black Diamond, WA: No MPD Growth		Model A							
Sewer Utility Operating Fund									
Six Year Forecast-2015									
Sewer Fund	2014	2015	2016	2017	2018	2019	2020	2021	
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	
1 City Monthly Sewer Rate	19.52	19.97	20.37	20.78	21.19	21.62	22.05	22.49	2%
2 Operating Begin Cash Bal	126,682	141,294	131,626	103,647	104,656	103,116	110,514	112,020	
3									
4 Operating Revenue-City	223,949	234,819	224,000	230,876	235,494	240,203	240,203	245,007	2%
5 Operating Revenue-Metro	481,658	516,717	518,000	550,004	554,769	565,864	577,182	588,729	
6 Misc Revenue	3,794	5,125	4,260	4,388	4,519	4,519	4,519	4,655	3%
7 Funding Reimbursement	18,660	0	0	0	0	0	0	0	
8 Transfer fr Reserves/Rate Inc	80,000	80,000	100,000	140,000	140,000	150,000	150,000	150,000	
9 Sewer Operating Revenue	808,061	836,661	846,260	925,268	934,782	960,587	971,905	988,391	
10 Sewer Fund Expenditures									
11 Salaries & Benefits	179,967	206,384	216,690	221,024	225,444	229,953	234,552	239,243	2%
12 Allocation to Capital Proj	(15,197)	(14,386)	(32,500)	(22,500)	(23,400)	(24,336)	(25,309)	(26,322)	2%
13 Supplies	5,879	6,847	12,326	12,573	12,824	13,080	13,342	13,609	2%
14 Insurance	14,257	13,672	14,700	15,435	16,207	17,017	17,868	18,761	5%
15 Services & Charges	61,289	53,936	80,623	82,235	83,880	83,880	83,880	85,558	2%
16 B&O & Util Tax	50,596	53,159	54,400	55,488	56,598	57,730	58,884	60,062	2%
17 Metro Reimbursement	481,658	516,717	518,000	550,004	554,769	565,864	577,182	588,729	
18 Transfers to Cap Equip	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
19 Sub Total Operating Uses	793,449	846,329	874,239	924,259	936,322	953,189	970,399	989,640	
20									
21 Change in Cash & Inv	14,612	(9,668)	(27,979)	1,009	(1,540)	7,398	1,506	(1,249)	
22									
23 Ending Cash & Invest Bal	141,294	131,626	103,647	104,656	103,116	110,514	112,020	110,771	

Cash & Investment Balance needs to cover three months of operating expenditures per city resolutions No. #08-850 & 13-866.

Growth or rate increases will need to be in place to cover costs. While the Sewer Reserves still has approximately \$585,000 at the end of 2016, the reserves would be depleted by 2019 if growth, rate increases or structural changes are not made. The Metro rate increases cause increases in State and City taxes which need to be covered out of the City share of the rate. The modest inflationary increases to the city portion are not keeping pace with expenditure increases. A rate study is planned for spring of 2016.

Projected Sewer Fund - Ending Fund Balance



**Stormwater 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 is in charge of various 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.

In 2015 a Vactor truck was purchased for basin and vault cleaning. The stormwater utility mitigates the storm water impact of urban living on the environment for \$16 per month per household.

<b>Stormwater Fund</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 Stormwater Charges	293,430	331,801	350,804	357,000	343,000	(14,000)	-4%
2 <b>Subtotal Operating Revenue</b>	<b>293,430</b>	<b>331,801</b>	<b>350,804</b>	<b>357,000</b>	<b>343,000</b>	<b>(14,000)</b>	<b>-4%</b>
3 Civil & Insp Fee, Miscellaneous	8,214	4,048	6,502	5,500	6,800	1,300	
4 Fuunding-PW Dir Reimburse	41,720	18,505					
5 Investment Interest	60	86	199	100	120	20	20%
6 <b>Total Revenue</b>	<b>343,424</b>	<b>354,440</b>	<b>357,505</b>	<b>362,600</b>	<b>349,920</b>	<b>(12,680)</b>	<b>-3%</b>
7 Total Beg. Cash and Investments	82,200	81,656	90,498	90,498	105,818	15,320	17%
8 <b>Total Stormwater Sources</b>	<b>425,624</b>	<b>436,096</b>	<b>448,003</b>	<b>453,098</b>	<b>455,738</b>	<b>2,640</b>	<b>1%</b>

<b>Stormwater Fund</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
1 Salaries and Benefits	165,373	166,063	190,974	191,506	182,548	(8,958)	-5%
2 Supplies	10,949	10,599	7,130	13,594	13,186	(408)	-3%
3 Services and Charges	124,918	143,836	137,596	154,871	165,062	10,191	7%
4 <b>Subtotal Operating Expenditures</b>	<b>301,240</b>	<b>320,498</b>	<b>335,700</b>	<b>359,971</b>	<b>360,796</b>	<b>825</b>	<b>0%</b>
5 Transfer for Equipment-CIP	10,000	10,000	10,000	10,000	10,000	0	0
6 Debt Service	10,010	10,100					
7 Transfer for SW portion Comp Plan		5,000					
8 <b>Total All Expenditures</b>	<b>321,250</b>	<b>345,598</b>	<b>345,700</b>	<b>369,971</b>	<b>370,796</b>	<b>825</b>	<b>0%</b>
9 Three Month Cash and Investments	75,047	80,125	83,300	83,127	84,942	1,815	2%
10 Unreserved C & I Balance	6,609	10,373	18,987				
11 Total Ending Cash & Investments	81,656	90,498	102,303	83,127	84,942	1,815	2%
12 <b>Total Stormwater Uses</b>	<b>402,906</b>	<b>436,096</b>	<b>448,003</b>	<b>453,098</b>	<b>455,738</b>	<b>2,640</b>	<b>1%</b>

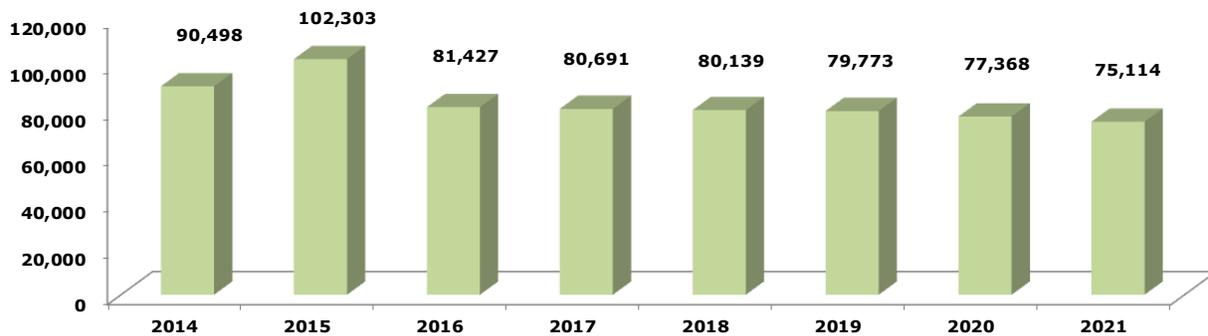
**Stormwater Fund 6 Year Forecast**

City of Black Diamond		No MPD Growth		\$2.00 Rate increase 2017		Model A			
Stormwater Utility Fund									
Six Year Financial Forecast									
Stormwater Fund	2014	2015	2016	2017	2018	2019	2020	2021	
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	
1 Possible Monthly Rates	16.00	16.00	16.00	18.00	18.00	18.00	18.00	18.00	
2 Operating Begin Cash Bal	81,656	90,498	102,303	81,427	80,691	80,139	79,773	77,368	
3									
4 Operating Revenue-City	331,801	357,291	343,000	390,326	398,133	406,095	406,095	414,217	2%
5 Misc Revenue	4,134	199	6,920	100	100	100	100	100	
6 Funding Reimbursement	18,505	0	0	0	0	0	0	0	
7 Total Stormwater Fund Sourc	354,440	357,490	349,920	390,426	398,233	406,195	406,195	414,317	
8 Stormwater Fund Expenditures									
9 Salaries & Bene	175,260	205,293	215,048	219,349	223,736	228,211	228,211	232,775	2%
10 Proj Mgmt-S&B allocation	(15,197)	(14,319)	(32,500)	(20,000)	(20,400)	(20,808)	(20,808)	(21,224)	2%
11 Supplies	10,599	7,130	13,186	13,450	13,719	13,993	13,993	14,273	2%
12 Services & Charges	74,421	67,864	96,072	97,993	99,953	101,952	103,991	106,071	2%
13 Add Steet Cleaning & Mtc.				0	0	0	0	0	
14 B&O & Util Tax	75,415	69,715	68,990	70,370	71,777	73,213	73,213	74,677	2%
15 Transfers to Cap Equip/Comp	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
16 Sub Total Operating Uses	335,498	345,684	370,796	391,162	398,785	406,561	408,600	416,572	
17 Debt Svs-Sewer Loan	10,100								
18 Total Stormwater Fund Uses	345,598	345,684	370,796	391,162	398,785	406,561	408,600	416,572	
19									
20 Change in Cash & Inv	8,842	11,805	(20,876)	(736)	(553)	(366)	(2,405)	(2,255)	
21									
22 Ending Cash & Invest Bal	90,498	102,303	81,427	80,691	80,139	79,773	77,368	75,114	

Cash & Investment Balance needs to cover three months of operating expenditures per city resolutions No. #08-850 & 13-866.

Stormwater Scenario includes the adopted 2014 rates @ 16.00 per month. A rate study is planned for spring of 2016. A potential \$2.00 rate increase was calculated for 2017 to show how this would affect cash balances. 2017 Revenues also include revenue from the completion of 10 Shake n Bake homes. Operating Revenue does not support Street Cleaning and Maintenance which has been covered by DOE Grants the past few years. It is not known if these grants will be available in the future. Growth from Yarrow Bay projects are not included in the calculations.

**Projected Stormwater Fund - Ending Fund Balance**



# 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.



Before



After



Gomer Evans and friends refurbished the Green River Queen Float for the 2015 Labor Day Parade, making an appearance for the first time in over 50 years!

**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 1), cities and counties that are planning under the GMA may also levy a second quarter percent tax (REET 2).

Black Diamond levies both REET 1 and REET 2, combined to bring total Real Estate Excise Tax to 1.78%. Every city in King County levies both REET 1 and 2, with the exception of Skykomish, which collects .25%. In 2011 the Washington State Legislature authorized for five years the usage of up to \$100,000 in REET money for the maintenance of capital assets. This Fund is specifically to be used for General Government Capital Projects, Fund 310, and General Government Capital Expenditures in the 510 Fund.

<b>REET 1 General Government Capital Project Fund</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 REET 1 .25% Home Sales Excise tax	57,929	65,059	85,855	90,613	95,000	4,387	5%
2 LGIP Investment Interest	381	178	172	150	150	-	0%
<b>3 Subtotal Revenue</b>	<b>58,310</b>	<b>65,237</b>	<b>86,027</b>	<b>90,763</b>	<b>95,150</b>	<b>4,387</b>	<b>5%</b>
4 Beginning Cash and Investments REET 1	283,984	229,144	186,508	186,508	133,341	(53,167)	-29%
<b>5 Total REET 1 Sources</b>	<b>342,294</b>	<b>294,381</b>	<b>272,535</b>	<b>277,271</b>	<b>228,491</b>	<b>(48,780)</b>	<b>-18%</b>

<b>REET 1 General Government Capital Project Fund</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
6 Trans. to 310 General Gov Capital Fund	103,150	62,873	135,277	135,277	96,000	(39,277)	-29%
7 Trans. to 510 Fund - Police & Fire Equip	10,000	45,000	7,000	7,000	32,000	25,000	357%
<b>8 Subtotal Expenditures</b>	<b>113,150</b>	<b>107,873</b>	<b>142,277</b>	<b>142,277</b>	<b>128,000</b>	<b>(14,277)</b>	<b>-10%</b>
9 Ending Cash and Investments REET 1	229,144	186,508	130,258	134,994	100,491	(34,503)	-26%
<b>10 Total REET 1 Uses</b>	<b>342,294</b>	<b>294,381</b>	<b>272,535</b>	<b>277,271</b>	<b>228,491</b>	<b>(48,780)</b>	<b>-18%</b>



Black Diamond Trails

## General Government Capital Projects Fund 310

The 310 General Government Capital Project Fund is primarily funded by REET 1 and grants. Projects planned for 2016 include funds to acquire land for the Ginder Creek Trail. Also money has been set aside for the Comp Plan Update, Police and Government Technology, and In Forest closing costs.

<b>Fund 310 General Government Capital Projects</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 Transfers in From REET 1	103,150	62,873	135,277	135,277	96,000	(39,277)	-29%
2 King County Cons. Futures Grant					35,000	35,000	
3 Aquatic Weed Grant King County				19,675	16,424	16,424	
4 King County Parks Tax Levy	8,579	9,202	9,804	10,000	9,000	(804)	-8%
5 Trans in from PW Funds for Comp Plan		15,000					
6 Comp Plan Update Grant		9,000					
7 Tree Mitigation		(25)					
8 DOE Grant for Lake S. Weed Mgmt	2,984	6,635					
9 Grant Matching		21,000					
<b>10 Subtotal Revenue</b>	<b>114,714</b>	<b>123,684</b>	<b>145,081</b>	<b>164,952</b>	<b>156,424</b>	<b>11,343</b>	<b>8%</b>
11 Beginning Cash and Inv. Projects	261,546	280,382	201,200	210,199	170,819	(30,381)	-15%
<b>12 Total Gen Govt Project Sources</b>	<b>376,259</b>	<b>404,067</b>	<b>346,281</b>	<b>375,151</b>	<b>327,243</b>	<b>(47,908)</b>	<b>-13%</b>

<b>Fund 310 General Government Capital Projects</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
2 Council Chamb, Police & Court Updates	214	43,033	27,226	29,967	4,374	(25,593)	-85%
4 Ginder Creek Trail & Trail Projects		14,444		46,620	90,000	43,380	93%
6 Grant Matching for Projects		21,000		2,500	7,500	5,000	200%
11 Gen Govt and Court Technology	23,841	28,685	7,153	44,653	40,653	(4,000)	-9%
11 Police Technology	16,729	11,059	5,097	40,531	30,532	(9,999)	-25%
16 Tree Mitigation	1,187	426		88	88	-	0%
18 Trans. Benefit District Costs			838	16,006	14,000	(2,006)	-13%
20 In Forest Open Space Land	147	5,905	132	9,096	19,096	10,000	110%
21 Lake Sawyer Weed Management	12,825		16,423	16,424		(16,424)	-100%
25 Comp Plan Update-Prof Svs		15,978	142,948	154,066	96,000	(58,066)	-38%
28 Capital Facility Allocation	870	18,119	9,522	15,200	25,000	9,800	64%
Prior Projects	40,064	44,219					
<b>Subtotal Expenditures</b>	<b>95,877</b>	<b>202,868</b>	<b>209,339</b>	<b>375,151</b>	<b>327,243</b>	<b>(47,908)</b>	<b>-13%</b>
Ending Cash and Investments Proj.	280,382	201,200	136,942	-		-	
<b>Total Gen Govt Project Uses</b>	<b>376,260</b>	<b>404,067</b>	<b>346,281</b>	<b>375,151</b>	<b>327,243</b>	<b>(47,908)</b>	<b>-13%</b>

**Real Estate Excise Tax 2**

The collection of REET 2 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 2 monies in Black Diamond are transferred to Fund 320 for Street and Public Works capital projects.

For detailed projects, see the 320 Fund section on the next page.

<b>321 REET 2 Public Works Capital Projects Fund</b>		<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>								
1	REET 2 1/4% REET Tax-K/C	57,929	65,059	85,855	75,000	95,000	20,000	27%
2	LGIP Investment Interest	453	188	152	500	120	(380)	-76%
3	<b>Subtotal Revenue</b>	<b>58,382</b>	<b>65,248</b>	<b>86,007</b>	<b>75,500</b>	<b>95,120</b>	<b>19,620</b>	<b>26%</b>
4	Beg Cash & Investments-REET 2	329,674	278,056	155,904	171,357	116,024	(55,333)	-32%
5	<b>Total REET 2 Sources</b>	<b>388,056</b>	<b>343,304</b>	<b>241,911</b>	<b>246,857</b>	<b>211,144</b>	<b>(35,713)</b>	<b>-14%</b>

<b>321 REET 2 Public Works Capital Projects Fund</b>		<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>								
7	Transfer out 320 PW Capital	80,000	77,700	80,000	80,000	60,000	(20,000)	-25%
8	Transfer out to Street Fund		50,000	50,000	50,000	50,000		
9	Transfer to Rock Cr Br Project		53,700					
10	Transfer to Makers GFC Project		6,000					
11	Transfer to 5th Ave Wtr Project	30,000						
12	<b>Subtotal Expenditures</b>	<b>110,000</b>	<b>187,400</b>	<b>130,000</b>	<b>130,000</b>	<b>110,000</b>	<b>(20,000)</b>	<b>-15%</b>
13	Ending Cash & Investments-REET 2	278,056	155,904	111,911	116,857	101,144	(15,713)	-13%
14	<b>Total REET 2 Uses</b>	<b>388,056</b>	<b>343,304</b>	<b>241,911</b>	<b>246,857</b>	<b>211,144</b>	<b>(35,713)</b>	<b>-14%</b>

**Public Works Capital Projects Fund 320**

The Public Works Capital Projects Fund 320 receives funds largely from grants and REET 2, for street, sidewalk, trail and capital facilities projects. Projects in the budget for 2016 include Roberts Drive rehabilitation, a sidewalk project, Jones Lake overlay, citywide chip and seal, and general street overlays and repairs.

<b>Fund 320 Public Works Capital Projects</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 TIB Gr-Roberts Drive					1,225,903	1,225,903	
2 CDBG Grant Sidewalk Project					210,000	210,000	
3 TIB Grant Jones Lake					135,219	135,219	
4 TIB Grant Chip Seal					117,087	117,087	
5 Transfer in Grant Matching	14,000	23,931	32,089	32,089	69,035	36,946	115%
6 Transfer in REET 2	80,000	137,400	80,000	80,000	60,000	(20,000)	-25%
7 TIB Grant Roberts Drive Rehab			65,154	1,266,300		(1,266,300)	-100%
8 Developer Contribution Roberts Dr.				46,000		(46,000)	-100%
9 TIB Grant Street Light Replacement				58,300		(58,300)	-100%
10 TIB Gr-Lawson SW		269,199					
11 DOT Grant-Traffic Safety Signs		20,431					
12 TIB Grant (288th)	143,507						
13 TIB Grant (Roberts Sidewalk)	69,802						
14 FEMA - Storm Cleanup	250						
15 Sales of Surplus/Scrap		771					
16 Transfer in Street Preservation		17,417					
17 Transfer in 288th Project		24,405					
<b>18 Subtotal Revenue</b>	<b>307,559</b>	<b>493,553</b>	<b>177,243</b>	<b>1,482,689</b>	<b>1,817,244</b>	<b>334,555</b>	<b>23%</b>
19 Beginning Cash and Inv. Projects	181,022	158,544	140,329	140,329	225,967	85,638	
<b>20 Total Pub Works Project Sources</b>	<b>488,581</b>	<b>652,097</b>	<b>317,572</b>	<b>1,623,018</b>	<b>2,043,211</b>	<b>420,193</b>	<b>26%</b>

<b>Fund 320 Public Works Capital Projects</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
1 2 Street Overlays, Repairs & Signs	182,080	92,808	9,832	62,343	178,097	115,754	186%
2 13 Grant Matching for Projects	46,200	83,931	32,089	61,646	48,646	(13,000)	-21%
3 16 Abrahms Project	8,426	3,046	1,733	1,733		(1,733)	-100%
4 20 Roberts Drive Rehab		9,314	80,165	1,423,386	1,431,224	7,838	1%
5 23 Jones Lake Overlay					165,244	165,244	
6 25 Capital Projects Allocation			12,493	10,000	10,000		0%
7 28 Sidewalk Project CDBG					210,000	210,000	
8 29 Street Light Replacement				63,910		(63,910)	-100%
9 Lawson Creek Sidewalk		284,640	293				
10 Roberts Sidewalk	81,923	24,405					
11 Capital Facility Plan		13,625					
<b>12 Subtotal Expenditures</b>	<b>318,629</b>	<b>511,768</b>	<b>136,604</b>	<b>1,623,018</b>	<b>2,043,211</b>	<b>420,193</b>	<b>26%</b>
13 Ending Cash and Investments Proj.	169,952	140,329	180,967		-		
<b>14 Total Pub Works Project Uses</b>	<b>488,581</b>	<b>652,097</b>	<b>317,572</b>	<b>1,623,018</b>	<b>2,043,211</b>	<b>420,193</b>	<b>26%</b>

**WSFFA Fund 402**

The Water Supply Facility Funding Agreement (WSFFA) holds the budget for implementation of various water sources, storage, springs rehabilitation and water transmission projects, funded by major property owners within the City according to the Water Supply and Facilities Funding Agreements. Preliminary engineering has been started for the Springs Reconstruction Project.

WSSFA Fund 402	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Budget 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>REVENUE</b>							
1 Developer Contribution	13,997	88,761	25,070	70,066	560,000	489,934	699%
2 Investment Interest	131	63	153		150	150	
3 PCC Contribution Springs 3		29,059		32,652		-	
<b>4 Subtotal Revenue</b>	<b>14,128</b>	<b>117,883</b>	<b>25,223</b>	<b>102,718</b>	<b>560,150</b>	<b>457,432</b>	<b>1814%</b>
5 Beg Cash and Investments	120,011	59,851	157,283	157,282	70,000	(87,282)	-55%
<b>6 Total WSFFA Sources</b>	<b>134,139</b>	<b>177,734</b>	<b>182,506</b>	<b>260,000</b>	<b>630,150</b>	<b>370,150</b>	<b>142%</b>

WSSFA Fund 402	Actual 2013	Actual 2014	Actual 2015	Adj. Bdgt 2015	Final Budget 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>EXPENDITURES</b>							
1 Permit, Water Rights, Engr, Ease.	359				300,000	300,000	
2 Engineering Springs Task 3	57,028	20,319	72,350	120,000	100,000	(20,000)	-17%
3 Chlorine					90,000	90,000	
4 Legal, Management, Admin	517	132	34,477	70,000	70,000	-	0%
5 BD Staff Allocation	13,869					-	
6 Transfer Out	2,515					-	
<b>7 Subtotal Expenditures</b>	<b>74,288</b>	<b>20,451</b>	<b>106,827</b>	<b>190,000</b>	<b>560,000</b>	<b>370,000</b>	<b>195%</b>
8 Ending Cash and Investments	59,851	157,283	75,679	70,000	70,150	150	0.2%
<b>9 Total WSFFA Uses</b>	<b>134,139</b>	<b>177,734</b>	<b>182,506</b>	<b>260,000</b>	<b>630,150</b>	<b>370,150</b>	<b>142%</b>



Lake Sawyer Boat Launch Park

**Water Capital Fund 404**

Capital Projects associated with the water utility are included here. The City collects capital facility charges from new customers when they connect to the water system to cover the cost of new capacity, adding project and upgrades to the existing water system, and to cover debt service for the acquisition of water supply. Very little capital facility funds have been collected in recent years because of very little growth in the City. Net revenue from customer charges after paying for regular maintenance and operations are to cover the cost of system replacement projects in this fund. However the water operations fund has not been able to generate net revenue in order to set aside funds for repair or replacement projects.

<b>Water Capital Fund 404</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 CDBG Grant	146,857		33,829	225,000	191,171	(33,829)	-15%
2 Loan from Drink Wtr State Fund					140,000	140,000	
3 Water Connection Charges	23,906	26,439	22,389	20,400	41,830	21,430	105%
4 Transfers in from Beg Cash	30,000				56,000	56,000	
4 Transfers in from Water Res			19,000	19,000		(19,000)	-100%
5 Loan from Wastewater				157,000		(157,000)	-100%
6 Transfer in Grant Matching	32,200						
7 LGIP Interest	625	368	453	600		(600)	-100%
8 Misc Deposit and Corr.	2,515	1,000					
<b>9 Subtotal Revenue</b>	<b>236,103</b>	<b>27,807</b>	<b>75,670</b>	<b>422,000</b>	<b>429,001</b>	<b>7,001</b>	<b>2%</b>
10 Beg Cash & Investments	504,126	441,809	331,666	331,666	287,700	(43,966)	-13%
<b>11 Total Water Capital Sources</b>	<b>740,228</b>	<b>469,616</b>	<b>407,337</b>	<b>753,666</b>	<b>716,701</b>	<b>(36,965)</b>	<b>-5%</b>
<b>Water Capital Fund 404</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Adj. Bdgt 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>EXPENDITURES</b>							
2 Downtown Water Replacement		44	62,318	224,956	356,171	131,215	58%
3 Water Comp Plan			1,848	80,000	111,000	31,000	39%
4 10 Telemetry			11,902	19,000	13,000	(6,000)	-32%
5 7 Water Rate Study				5,000	5,000	-	0%
6 Trans to Water Fund for Debt	150,000	80,000	20,000	20,000	10,000	(10,000)	-50%
7 Transfer to Projects			19,000	19,000	56,000	37,000	195%
8 6 Paint Reservoir	-	31,796	18,073	157,000	9,600	(147,400)	-94%
9 5th Ave Water Main Replacement	145,653	3,313					
10 Replace Poles at Spring	-	22,797					
<b>11 Subtotal Expenditures</b>	<b>295,653</b>	<b>137,949</b>	<b>133,141</b>	<b>524,956</b>	<b>560,771</b>	<b>35,815</b>	<b>7%</b>
12 Ending Cash & Investments	444,575	331,666	274,195	228,710	155,930	(72,780)	-32%
<b>13 Total Water Capital Uses</b>	<b>740,228</b>	<b>469,616</b>	<b>407,337</b>	<b>753,666</b>	<b>716,701</b>	<b>(36,965)</b>	<b>-5%</b>



**Sewer Capital Fund 408**

This Capital Fund holds the budget for Sewer Capital projects identified in the most recent Capital Improvement Plan. The City staff is continuing with the infiltration and inflow investigation and repairs as staff times allows and decommission the Old Sewer Lagoon.

408 Sewer Capital Project Fund	Actual 2013	Actual 2014	Actual 2015	Budget 2015	Final Budget 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>REVENUE</b>							
1 Connection Hook Up Fees	6,400	7,871	9,550	6,000	16,540	10,540	176%
2 Debt Repayment	116,349	56,584	46,460	46,000		(46,000)	-100%
3 Sale of Scrap		758				-	
4 Transfer in from Reserves			9,791	9,791	10,000	209	2%
5 LGIP Interest	1,273	798	1,250	700		(700)	-100%
<b>6 Subtotal Revenue</b>	<b>124,022</b>	<b>66,011</b>	<b>67,051</b>	<b>62,491</b>	<b>26,540</b>	<b>(35,951)</b>	<b>-58%</b>
7 Beg Cash & Investments	870,554	900,860	791,642	791,642	711,000	(80,642)	-10%
<b>8 Total Wstwtr Capital Sources</b>	<b>994,576</b>	<b>966,871</b>	<b>858,693</b>	<b>854,133</b>	<b>737,540</b>	<b>(116,593)</b>	<b>-14%</b>

408 Sewer Capital Project Fund	Actual 2013	Actual 2014	Actual 2015	Budget 2015	Final Budget 2016	Bdgt \$ Chg inc/(dec)	Bdgt % Chg inc/(dec)
<b>EXPENDITURES</b>							
9 Sewer Rate Study	2,767			3,000	3,000	-	0%
10 Preserve Sewer Lagoon			8,975		15,000	15,000	
11 Infiltration and Inflow			8,906	25,000	25,000	-	0%
12 Morganville Sewer Lift Station		30,830	31,543	31,543		(31,543)	-100%
13 Preserve Sewer Treatment Plant	5,951	9,592	18,104	37,281		(37,281)	-100%
14 Lawson Lift Station		40,017				-	
15 Transfer out to Sewer I & I Project			9,791	9,791	10,000	209	2%
16 Transfer out to Sewer Operating	85,000	80,000	80,000	80,000	100,000	20,000	25%
<b>17 Subtotal Expenditures</b>	<b>93,718</b>	<b>160,439</b>	<b>157,319</b>	<b>186,615</b>	<b>153,000</b>	<b>(33,615)</b>	<b>-18%</b>
18 Ending Cash & Investments	900,858	806,432	701,374	667,518	584,540	(82,978)	-12%
<b>19 Total Wastewater Capital Uses</b>	<b>994,576</b>	<b>966,871</b>	<b>858,693</b>	<b>854,133</b>	<b>737,540</b>	<b>(116,593)</b>	<b>-14%</b>



Taking care of business

**Stormwater Capital Fund 410**

Stormwater capital funds provide the City with stormwater improvement projects. The City has been fortunate to receive Department of Ecology grants in recent years.

<b>410 Stormwater Capital Projects Fund</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Budget 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>REVENUE</b>							
1 Grant Matching		60,000					
2 Stormwater DOE Grants	113,171		143,791	170,000	50,000	(120,000)	-71%
3 Other Grants				145,000		(145,000)	-100%
<b>4 Subtotal Revenue</b>	<b>113,171</b>	<b>60,000</b>	<b>143,791</b>	<b>315,000</b>	<b>50,000</b>	<b>(265,000)</b>	<b>-84%</b>
5 Beg Cash & Investments	(53,014)		20,528	20,528			
<b>6 Total Storm Capital Sources</b>	<b>60,156</b>	<b>60,000</b>	<b>164,319</b>	<b>335,528</b>	<b>50,000</b>	<b>(285,528)</b>	<b>-85%</b>

<b>410 Stormwater Capital Projects Fund</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Budget 2015</b>	<b>Final Budget 2016</b>	<b>Bdgt \$ Chg inc/(dec)</b>	<b>Bdgt % Chg inc/(dec)</b>
<b>7 EXPENDITURES</b>							
8 Stormwtr Pond Design & Misc		34,446	59,714	145,554		(145,554)	-100%
9 Stormwater Improvements	36,805		44,974	44,974	50,000	5,026	11%
10 KC Culvert Mgmt			442	145,000		(145,000)	-100%
11 Street Sweeping	23,351						
<b>12 Subtotal Expenditures</b>	<b>60,156</b>	<b>34,446</b>	<b>105,130</b>	<b>335,528</b>	<b>50,000</b>	<b>(285,528)</b>	<b>-85%</b>
13 Ending Cash & Investments		25,554	59,189			-	
<b>Total Storm Capital Uses</b>	<b>60,156</b>	<b>60,000</b>	<b>164,319</b>	<b>335,528</b>	<b>50,000</b>	<b>(285,528)</b>	<b>-85%</b>



Contech Training - Storm Filter Maintenance



**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](http://www.gfoa.org/ltfp) - [ltfp@gfoa.org](mailto: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 within 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.

### Fund Balance Reserve Policies

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 councilmatic 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.

## **Accounting, Financial Reporting and Auditing Policies**

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.

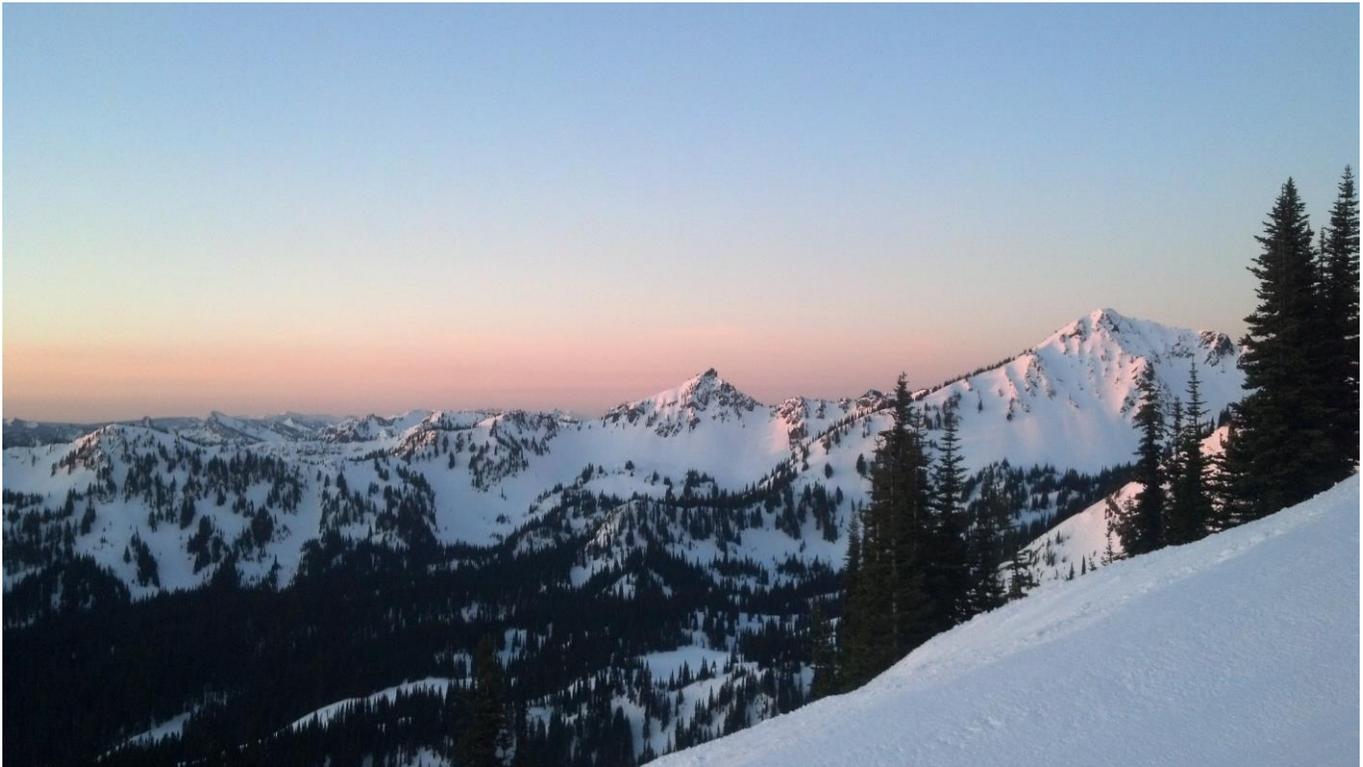
**Annual Report**-Will be completed by May 30<sup>th</sup> and is distributed to the City Council, departments and the State Auditor's Office.

**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.



Black Diamond is on the way to (and not far from) Crystal Mountain Ski Resort

2016 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 (24% hourly)	18.54	20.09	21.63	23.18	24.72
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 73% (hourly)	25.79	27.08	28.43	29.86	31.35
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/Natural Resources Dir	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
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
Capital Project/Program Manager	5,355	5,622	5,903	6,198	6,508
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	-	-	-	-

**2015 Budget Calendar for 2016 Budget**

	Process	Committee Meeting	Workstudy Meeting	City Council Meeting	State Law Limitations
1	Budget requests and instructions go out to all departments				Sept 8
2	Finance prepares revenue sources and preliminary expenditures for salaries and benefits				N/A
3	Departments provide budget requests to City Administrator's Office				N/A
4	Estimates to be filed with the City Clerk and Administration				Sept 28
5	City Clerk submits to CAO the proposed preliminary budget setting forth the complete financial program				Oct 5
6	CAO provides Council with current info on Revenue from all sources as adopted in 2015 Budget, provides the Clerk's proposed Preliminary 2016 Budget for General Fund and 2016 budget totals for all funds		Oct 1		Oct 5
7	Finance Committee Meeting	Oct 8			Oct 30
8	Public Works Committee Meeting- 3:00 Public Safety Committee Meeting -1:00 Parks and Cemetery Committee-3:00 Finance Committee Meeting 3:00	Oct 16 Oct 16 Oct 22 Oct 29			Oct 30
9	Council Workstudy - Public Works budgets for revenue and expenditures for all Public Works budgets including Street, Water, Sewer, Stormwater, REET 1 & 2 and Gen Govt, Utilities & Capital Projects. 6:00 PM - Special Meeting		Oct 29		
10	City Clerk publishes notice of public hearing on 2016 Budget and filing of preliminary budget – once a week for two consecutive weeks – Draft budget submittal ready				Nov 2-13
11	Copies of preliminary budget made available to public				Nov 19
12	Public Hearing of Property Tax for 2016			Nov 5	Nov 5-19
13	Preliminary 2016 Budget Document Ready. City Council holds 1 <sup>st</sup> public hearing on revenue sources and expenditures for the upcoming budget year including possible increases in property tax revenue/Adopt Property Tax 2016			Nov 19	Nov 5-30
14	Council holds final public hearing on 2016 Budget, and Amends 2015 Budget			Dec 7	Dec 7
15	Council Workshop		Dec 10		
16	City Council adopts Final 2016 Budget and transmits to the State Auditor's Office (plus possible amendment to property taxes)			Dec 17	Dec 31

**City of Black Diamond Statistics****City Hall Address:**

24301 Roberts Drive  
PO Box 599  
Black Diamond, WA 98010  
**Phone:** (360) 886-5700  
**Fax:** (360) 886-2592  
**Class:** Code

**Form of Government:** Mayor-Council

**Model Traffic Ordinance:** No

**Wards:** No

**School Districts:** Auburn School District No. 408, Enumclaw School District No. 216, Kent School District No. 415, Tahoma School District No. 409

**Special Districts:** Soos Creek Water and Sewer, Covington Water District, King County Ferry District, King County Flood Control Zone District, King County Public Hospital District No. 1, King County Rural Library District, Port of Seattle

**Web Site:** [www.ci.blackdiamond.wa.us](http://www.ci.blackdiamond.wa.us)

**Business Hours:** 8:30am - 5:00pm

**Council Meetings:** 1st & 3rd Thu - 7:00pm

**Work Sessions:** On 2<sup>nd</sup> Thursdays – 6:00pm

**County:** King

**Incorporation 1959:** Although the City has been around for more than one hundred years as a coal mining town, the City of Black Diamond did not incorporate until 1959. It was determined by a favorable majority vote on January 20, 1959; and the first official meeting of the Black Diamond City Council was held on March 3, 1959.

**Black Diamond location:** on Hwy 169, south of Interstate 90, in southeast King County about 30 miles southeast of Seattle. It is near Renton (18 miles), and Enumclaw (8 miles). Black Diamond is positioned 47.31 degrees north of the equator and 122.00 degrees west of the prime meridian.

**Population and land area:** The population of Black Diamond is approximately 4,200 (2015). The amount of land area in Black Diamond is 5.207 sq. miles. The amount of surface water is 0.132 sq. miles. Black Diamond elevation is 628 feet above sea level.

**Area Attractions:** Hiking, Biking, Golfing, Fishing and Country Drives featuring

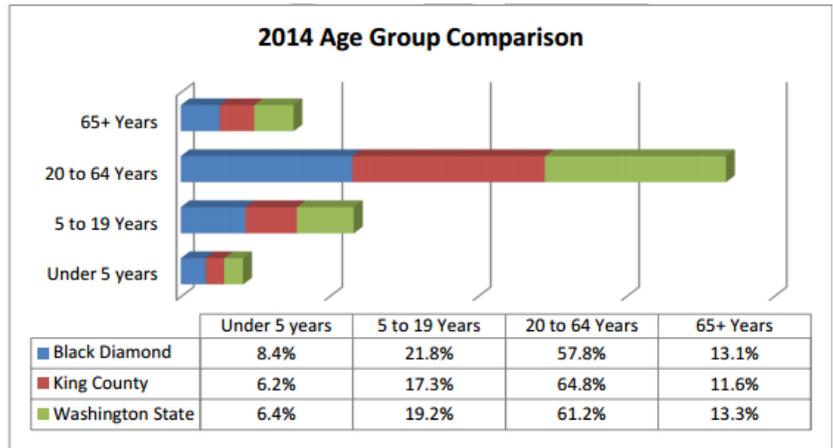
**Black Diamond Historical Business District****Lake Sawyer Regional Park****Flaming Geyser State Park****Black Diamond Historical Museum**

PO Box 232  
32627 Railroad Ave at Baker Street  
Black Diamond WA 98010  
Phone: 360-886-2142

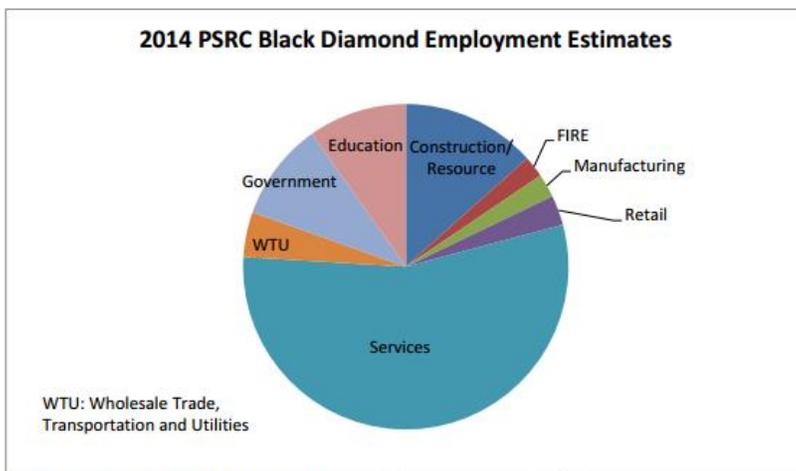
This museum in the old Railroad Depot has exhibits of 19th century machinery, coal mining, a jail and much more. Open on Thursdays - Call for hours - Free Admission

## Major Businesses:

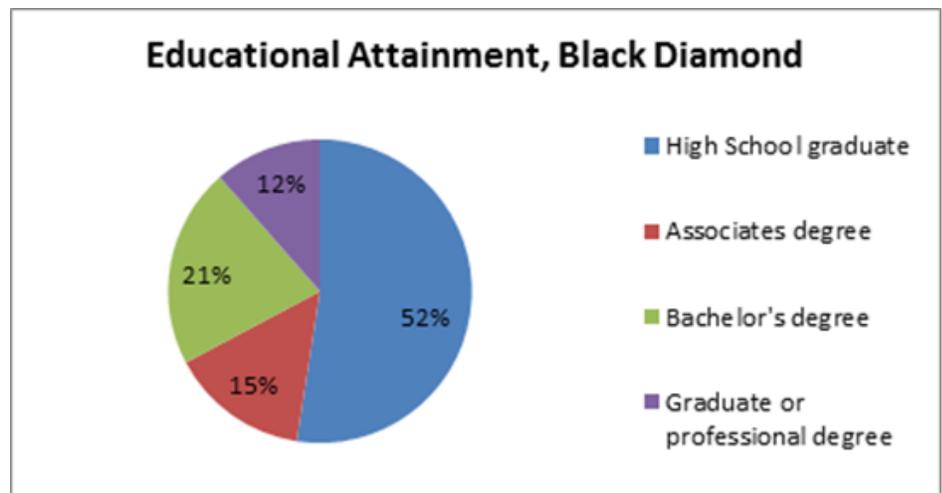
Anesthesia Supply Company  
 Enumclaw School District  
 City of Black Diamond  
 Palmer Coking Coal Co.



Source: US Census, ACS, 5-Year Estimates



Source: PSRC Covered Employment Estimates



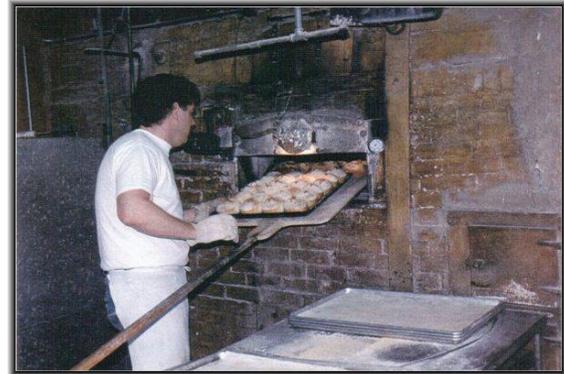
Source:

**Sales Tax History**

Year	Sales Taxes
2000	178,553
2001	171,913
2002	202,713
2003	178,703
2004	230,263
2005	227,760
2006	289,613
2007	305,497
2008	286,610
2009	249,526
2010	265,177
2011	297,333
2012	262,974
2013	290,795
2014	302,927
2015	311,929

**Property Tax History**

	Assessed Valuation	New Construction	Final Assessed Valuation	Levy Rate
2000	294,620,050	8,162,011	302,782,061	2.206
2001	322,721,666	11,613,750	334,335,416	2.196
2002	353,992,917	4,667,520	358,660,437	2.097
2003	356,571,798	2,394,661	358,966,459	1.981
2004	401,497,572	1,943,946	403,441,518	1.904
2005	427,240,702	4,372,118	431,612,820	2.032
2006	446,214,893	3,578,995	449,793,888	2.003
2007	497,642,229	2,397,737	500,039,966	1.839
2008	560,299,568	7,314,478	567,614,046	1.651
2009	626,088,991	10,806,265	636,895,256	1.521
2010	552,382,312	2,739,869	555,122,181	1.777
2011	529,857,064	3,058,528	532,915,592	2.570
2012	536,580,666	2,514,106	539,094,772	2.593
2013	499,553,614	1,641,937	501,195,551	2.830
2014	548,399,243	4,187,903	552,587,146	2.620
2015	593,190,272	2,052,701	595,242,973	2.425
2016	660,150,221	4,916,109	659,796,088	2.242



The Black Diamond Historic Bakery