



**CITY OF BLACK DIAMOND**  
**December 2, 2013 Special Meeting Agenda**  
25510 Lawson St., Black Diamond, Washington

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

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

**PUBLIC HEARINGS:**

1.) **AB13-092** – Proposed 2014 Final Budget

Ms. Miller

**ADJOURNMENT:**

# CITY COUNCIL AGENDA BILL

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

ITEM INFORMATION		
<b>SUBJECT:</b> 2 <sup>nd</sup> Public Hearing on 2014 Budget, including both Revenues and Expenditures.	<b>Agenda Date: December 2, 2013</b>	
	<b>AB13-092</b>	
	Department/Committee/Individual	
	Mayor Rebecca Olness	
	City Administrator – Mark Hoppen	
	City Attorney –Chris Bacha	
	City Clerk – Brenda L. Martinez	
	Finance – May Miller	<b>X</b>
	Natural Resources/Parks – Aaron Nix	
Cost Impact:	Economic Devel. – Andy Williamson	
Fund Source:	Police – Jamey Kiblinger	
Timeline:	Court – Stephanie Metcalf	
	Comm. Dev. – Stacey Welsh	
<b>Agenda Placement:</b> <input type="checkbox"/> Mayor <input type="checkbox"/> Two Councilmembers <input type="checkbox"/> Committee Chair <input checked="" type="checkbox"/> City Administrator		
<b>Attachments: Preliminary 2014 Budget Document</b>		
<p><b>SUMMARY STATEMENT:</b></p> <p>This is the second public hearing of the revenues and expenditures for all funds that are included in the attached Preliminary 2014 Budget Document. The Preliminary 2014 Budget is in balance for all funds.</p> <p>The General Fund does not use any of the ending Cash and Investment balance, but instead adds \$100,560 to the ending Operating fund balance, for a budgeted ending Operating total of \$641,373.</p> <p>Council has reviewed the 2014 budget at workstudies held on August 15, October 10, and October 30, 2013. A Public Hearing was also held for the 2014 Property Tax on November 7, 2013. The first public hearing on the proposed budget was held on November 21, 2013. The 2014 Budget adoption is tentatively scheduled for the December 12, 2013 Council meeting.</p> <p>Public participation and input are encouraged throughout the process and comments may be submitted in writing as well as by attending the Public Hearings. The 2014 Preliminary Budget Document can be viewed at the cities web site and is also available at the front counter of City hall for viewing or purchase.</p>		
<b>COMMITTEE REVIEW AND RECOMMENDATION:</b>		
<b>RECOMMENDED ACTION: PUBLIC HEARING ONLY.</b>		
<b>RECORD OF COUNCIL ACTION</b>		
<i>Meeting Date</i>	<i>Action</i>	<i>Vote</i>
December 2, 2013		

# CITY OF BLACK DIAMOND



## 2014 PRELIMINARY BUDGET PROPOSAL

DECEMBER 2, 2013 PUBLIC HEARING

City of Black Diamond  
2014 Preliminary Budget Proposal  
December 2, 2013  
Public Hearing

## TABLE OF CONTENTS

### From the Mayor

Mayor's Letter

### General Fund

All Funds 2014 Budget: Sources & Uses	Page 1
General Fund Summary	Page 2 - 6
2013 vs. 2014 General Fund Budget Comparison	Page 7
General Fund 2014 Balancing (Reductions)	Page 8 - 9
2014 Budget Funding Agreement	Page 10
General Fund Six Year Forecast	Page 11 - 12
2014 General Fund Expenditure by Department Summaries	Page 13 - 20
2014 Employee Allocations by Funding Source	Page 21

### Other Operating Funds

2014 Street Operating Fund	Page 22
Six Year Street Forecast with & without New Revenue	Page 23 - 24
2014 Water Operating Fund	Page 25
Water Debt Service	Page 26
Six Year Water Forecast	Page 27
2014 Sewer Operating Fund	Page 28
Sewer Debt Reimbursement	Page 29
Six Year Sewer Forecast	Page 30
2014 Stormwater Operating Fund	Page 31
Six Year Stormwater Forecast-with & without Future DOE Grants	page 32 – 33

### Capital Funds

2014 Capital Funds	Page 34 - 38
--------------------	--------------

### Internal Service Funds

Internal Service Funds (Fire, Police & Public Works Equipment)	Page 39 – 40
--	--------------

### 2014 Budget Calendar

Page 41
---------



# CITY OF BLACK DIAMOND

24301 Roberts Drive ~ PO Box 599  
Black Diamond, WA 98010

Phone: (360) 886-5700  
Fax: (360) 886-2592

November, 2013

Dear Honorable Black Diamond City Council Members and Citizens:

I present to you a balanced budget for 2014. Resolution 08-560, Financial Management Policy, recommends that at least 10% of expenditures remains in the fund balance. The presented budget honors that recommendation. We began 2013 with a fund balance of \$26,652 less than anticipated due to unbudgeted costs in 2012 for attorney fees (declaratory judgment & CFD) and Hearing Examiner services. With Funding Agreement budget reductions, a six year forecast showed that without cutting staff and services significantly each year, we would have a negative fund balance by 2016. Because of this there were very difficult decisions to be made. With cuts in expenditures and increases to revenue described later in this letter we will add \$100,560 for a total of \$641,373 (15%) fund balance at the end of 2014 plus any additional savings or unspent revenue.

The final 2014 Budget has expected General Fund operating revenue of \$4,476,563 which is an increase of \$67,021. This increase is a result of increases in taxes and fees. Due to YarrowBay reductions and decreasing revenues in some areas (utility, liquor, gas tax), several adjustments had to be made. Although we were scheduled to replace a police vehicle in 2014, this purchase has been deferred until 2015. Like last year we expect the entire D.A.R.E. program to be funded by donations.

General Fund expenditures were first projected with all vacant positions filled and with union and non-union COLA and step increases, as well as the elimination of all furlough days. This resulted in an out-of-balance amount of \$862,770. Significant reductions were achieved by continuing to freeze the four vacant police positions, the senior accountant position and the senior planner position. The Court Administrator will add two half days per month to the existing four days per week. Other cuts and a slight increase in court revenue allow for this. After further review, all departments were able to reduce their costs but the budget was still out of balance by \$191,015 (the additional General Fund Portion of the Funding Reduction for 2014).

Increases to General Fund expenditures include a 3% cost of living adjustment (COLA) for commissioned police officers per the agreement between the Police Guild and the City, as well as 3% for Fire District 44. The City's liability insurance increased by 14%, medical benefits did not increase this year but there was an 8% increase in L&I insurance. We anticipate more legal fees for the police union contract and an increase in jail rate and time and at least \$30,000 to cover any additional SEPA Appeal/Preliminary Plat costs (Hearing Examiner).

After further review the following steps were taken to balance the budget: the position of Assistant City Administrator/City Clerk has been eliminated and reclassified as City Clerk/Human Resource Manager, effective October 1, 2013; the Finance Director, Natural Resources/Parks Director; and the Capital Facilities Coordinator will be cut to four days per week, effective January 1, 2014. There will be no non-union step increases; non-union employees will receive a 1% COLA; and there will be two furlough days (December 24 and 26, 2014) for all employees except police and utility workers.

Black Diamond operates three utilities: Water, Sewer and Stormwater, each with its own budget. The position of Public Works Administrative Assistant will be funded equally by the three utilities and the Street Fund. Fifty per cent of the Public Works Director will be funded in 2014 by the three utilities and the Street Fund, with 100% of the position covered in 2015. Due to declining revenue (lack of new hook-ups and more conservation) and declining cash balance, water rates were increased, effective September, 2013. There will be another increase on January 1, 2014. Council has also increased Stormwater rates in 2014.

In addition to the three utilities, the Public Works Department also manages City streets. A six year forecast projects that the street fund will be totally out of money by 2015. A plan for generating revenue for this fund needs to be addressed immediately. The 2014 budget includes projects from the proposed 2014-2018 Capital Improvement Plan, including Water Reservoir painting; Comp Plan Update; Ginder Creek Trail; downtown water line replacement; Rock Creek Bridge project; Council Chambers remodel & roof replacement, Morganville Lift Station, Fire Equipment and Police Radio replacement. We have re-applied for a Public Works Trust Fund loan for a regional stormwater pond. The City was fortunate to receive several grants in 2013 which helped fund the 288<sup>th</sup> Street Overlay and replacement of 5<sup>th</sup> Avenue Water Main and we continue to rely on grants for most projects.

I want to take this opportunity to thank staff for their assistance in providing this balanced budget. It was not an easy task. Their continued hard work and the support of Council and citizens are greatly appreciated.

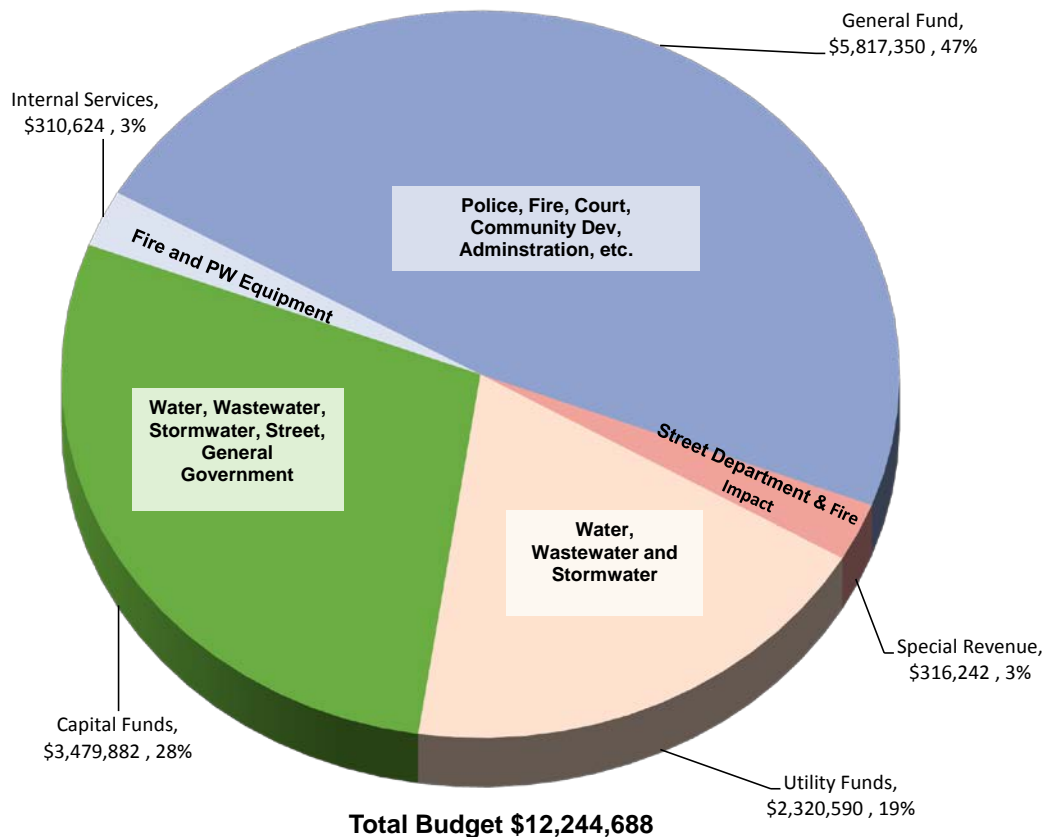


Rebecca Olness, Mayor  
City of Black Diamond



## All Funds 2014 Budget - Combined Operating Statement

	Beginning Fund Balance	2014 Revenue	Total Sources	2014 Expend-itures	Ending Fund Balance	Total Uses
General Fund 001	671,787	5,145,563	5,817,350	5,045,016	772,334	5,817,350
Special Revenue Fund			-			-
101 Street Fund	186,087	110,155	296,242	222,560	73,682	296,242
107 Fire Impact Fee Fund	5,000	15,000	20,000	20,000	-	20,000
Utility Funds						
401 Water Fund	137,772	797,918	935,690	802,792	132,898	935,690
407 Sewer Fund	138,409	795,330	933,739	791,264	142,475	933,739
410 Stormwater Fund	98,456	352,705	451,161	350,459	100,702	451,161
Capital Funds						
310 General Government CIP fund	228,297	78,173	306,470	306,470	-	306,470
320 Street CIP Fund	162,080	305,000	467,080	467,080	-	467,080
402 Water Supply and Facility Fund	105,180	-	105,180	35,180	70,000	105,180
404 Water Capital Fund	349,941	525,758	875,699	552,000	323,699	875,699
408 Wastewater Capital Fund	805,767	64,000	869,767	441,000	428,767	869,767
410 Stormwater Capital Fund		193,000	193,000	193,000		193,000
310-099 REET Fund - General Govt	272,768	56,500	329,268	239,095	90,173	329,268
320-099 REET Fund - Street Projects	276,418	57,000	333,418	70,000	263,418	333,418
Internal Service Fund 510						
1 Fire Equipment Reserve Fund	47,724	45,100	92,824	92,824	-	92,824
2 Street Equipment Reserve Fund	140,000	40,300	180,300	165,300	15,000	180,300
3 Police Equipment Reserve Fund	17,500	20,000	37,500	37,500	-	37,500
<b>Grand Total All Funds</b>	<b>3,643,186</b>	<b>8,601,502</b>	<b>12,244,688</b>	<b>9,831,540</b>	<b>2,413,148</b>	<b>12,244,688</b>



# General Fund Summary

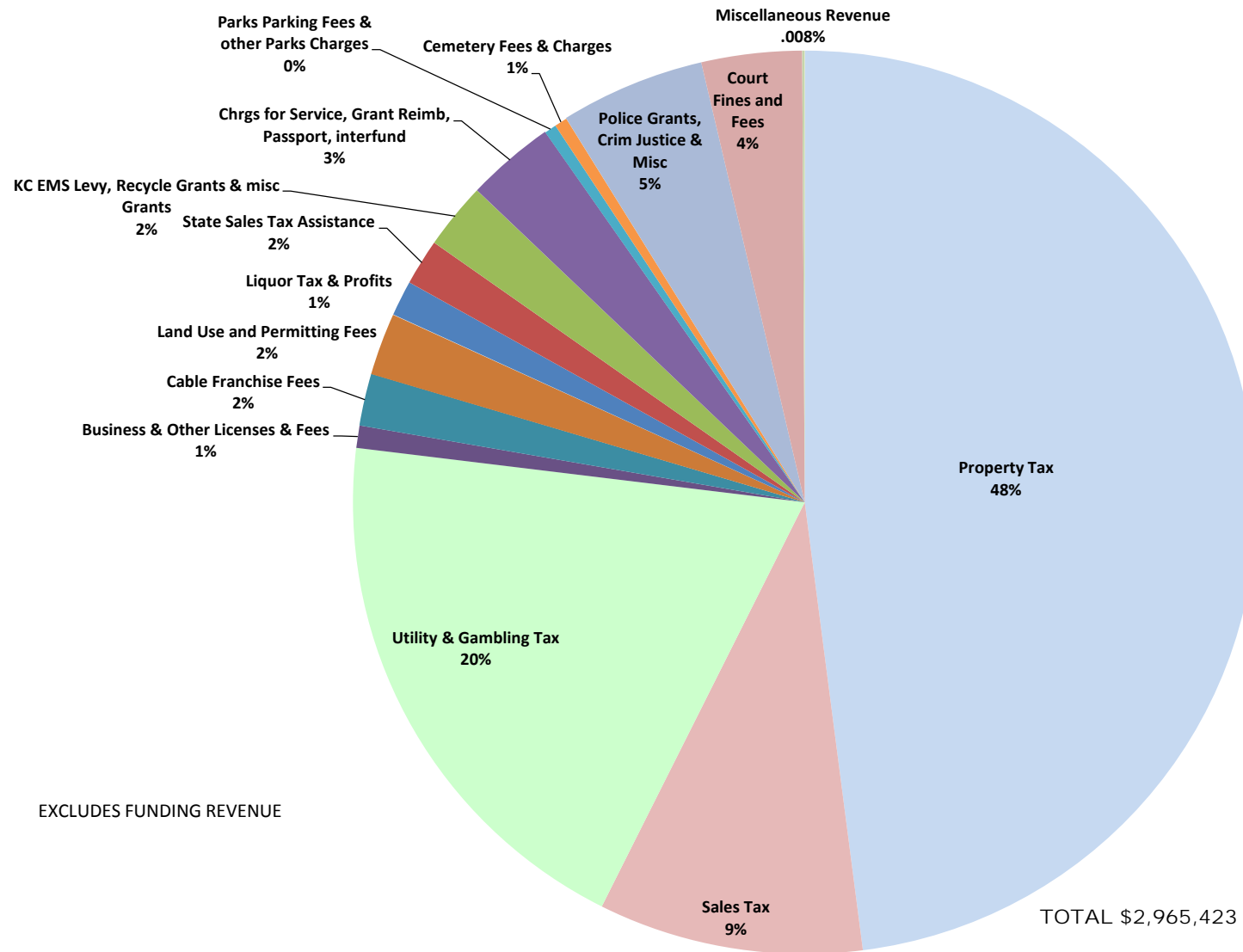
DRAFT

	Adjusted 2013 Budget	2014 Budget	Budget Inc/Dec	% Inc/Dec
<b>REVENUE</b>				
1 Property Tax	1,403,648	1,421,983	18,335	1.3%
2 Sales Tax	270,000	280,000	10,000	3.7%
3 Utility & Gambling Tax	532,150	579,100	46,950	8.8%
4 Business & Other Licenses & Fees	24,500	23,700	(800)	-3.3%
5 Cable Franchise Fees	57,500	55,000	(2,500)	-4.3%
6 Land Use and Permitting Fees	70,290	66,295	(3,995)	-5.7%
7 Liquor Tax & Profits	41,500	37,500	(4,000)	-9.6%
8 State Sales Tax Assistance	32,000	49,000	17,000	53.1%
9 KC EMS Levy, Recycle Grants & misc Grants	69,620	70,625	1,005	1.4%
10 Chrgs for Service, Grant Reimb, Passport, interfund	94,949	93,560	(1,389)	-1.5%
11 Parks Parking Fees & other Parks Charges	19,200	12,700	(6,500)	-33.9%
12 Cemetery Fees & Charges	8,400	13,500	5,100	60.7%
13 Police Grants, Crim Justice & Misc	164,920	153,310	(11,610)	-7.0%
14 Court Fines and Fees	105,000	106,500	1,500	1.4%
15 Miscellaneous Revenue	2,425	2,650	225	9.3%
16 <b>Subtotal Operating Revenue</b>	<b>2,896,102</b>	<b>2,965,423</b>	<b>69,321</b>	<b>2.4%</b>
17 Funding Agreement Contribution	1,513,440	1,511,140	(2,300)	-0.2%
18 <b>Total General Fund Operating Revenue</b>	<b>4,409,542</b>	<b>4,476,563</b>	<b>67,021</b>	<b>1.5%</b>
19 Developer Reimbursement-SEPA legal	84,000	84,000	0	0.0%
20 Developer Reimbursement-MDRT Consultants	475,000	485,000	10,000	2.1%
21 Developer Reimb-Makers Consulting	200,000	100,000	(100,000)	-50.0%
22 <b>Grand Total Revenue</b>	<b>5,168,542</b>	<b>5,145,563</b>	<b>(22,979)</b>	<b>-0.4%</b>
23 Beg Cash & Inv Balance General Government	397,417	545,287		
24 Beg Cash & Inv-Gen Govt-add petty cash				
25 Beg Cash & Investment Balance Developer	261,219	126,500		
26 <b>Total Sources</b>	<b>5,827,178</b>	<b>5,817,350</b>	<b>(9,828)</b>	<b>-0.2%</b>
<b>EXPENDITURES</b>				
28 Legislative	2,500	14,708	12,208	488.3%
29 Executive	13,686	14,876	1,190	8.7%
30 Administration	260,345	116,299	(144,046)	-55.3%
31 City Clerk	81,378	228,749	147,371	181.1%
32 Finance	258,337	225,592	(32,745)	-12.7%
33 Information Services	144,109	151,051	6,942	4.8%
34 Legal	62,750	70,500	7,750	12.4%
35 Legal-Prosecuting Attorney	25,600	30,000	4,400	17.2%
36 Municipal Court	132,128	147,348	15,220	11.5%
37 Court Public Defender	15,000	17,000	2,000	13.3%
38 Police Department	1,630,407	1,632,382	1,975	0.1%
39 Fire Department	458,729	474,711	15,982	3.5%
40 Natural Resources	169,577	145,883	(23,694)	-14.0%
41 Master Development Review Team	443,250	588,351	145,101	32.7%
42 Hearing Examiner-SEPA	13,100	30,000	16,900	129.0%
43 Community Development	149,538	165,008	15,470	10.3%
44 Economic Development	1,050	1,550	500	47.6%
45 Facilities-staff & Misc	102,103	87,894	(14,209)	-13.9%
46 Facilities Bldg Mtc-FA-Core	180,000	112,322	(67,678)	-37.6%
47 Animal Control	8,368	11,900	3,532	42.2%
48 Emergency Management	5,000	2,500	(2,500)	-50.0%
49 Parks	46,939	56,225	9,286	19.8%
50 Cemetery	15,357	14,428	(929)	-6.0%
51 Central Services/City Memberships	36,960	36,726	(234)	-0.6%
52 <b>Total General Fund Operating Expenditures</b>	<b>4,256,211</b>	<b>4,376,003</b>	<b>119,792</b>	<b>2.8%</b>
53 Developer-Refund Dup Appl & Deposit				
54 Developer MDRT-Consultants	475,000	485,000	10,000	2.1%
55 Developer Legal SEPA Reimb	84,000	84,000	0	0.0%
56 Developer-Gen Fac-Makers Consult	200,000	100,000	(100,000)	-100.0%
57 <b>Total Expenditures</b>	<b>4,731,211</b>	<b>5,045,003</b>	<b>29,792</b>	<b>0.6%</b>
58 Ending Cash & Inv Balance General Government	550,848	641,373		
59 Ending Cash & Inv-Cemetery		4,474		
60 Ending Cash & Inv Balance Developer	261,119	126,500		
61 <b>Total Uses</b>	<b>5,543,178</b>	<b>5,817,350</b>	<b>274,172</b>	<b>4.9%</b>

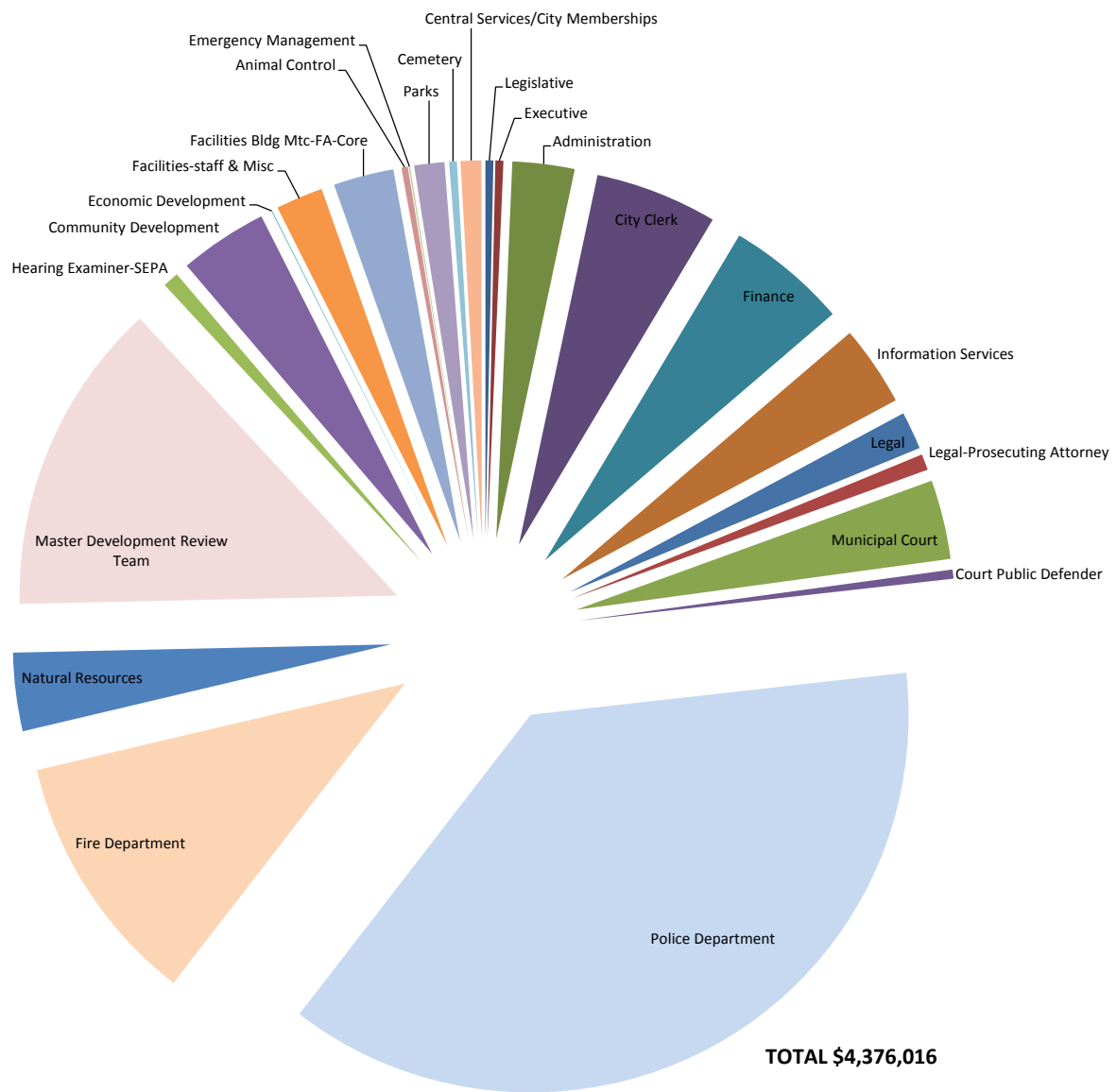
Revised 11/13/2013 from Published 11/5/2013



## 2014 GENERAL FUND OPERATING REVENUE



## 2014 GENERAL FUND EXPENDITURES



# General Fund Summary - Preliminary

## 2014 Detail by Category

2013 Budget      2014 Budget      Chg \$ 2013-2014      Change %

Public Safety      General Govt      Yarrow Bay

### REVENUE

#### Public Safety Revenue support

1	Property Taxes	1,403,648	1,421,983	18,335	1.3%	1,421,983	
2	Utility & Gambling Taxes	532,150	579,100	46,950	8.8%	579,100	
3	Criminal Justice Sales Tax	91,930	95,700	3,770	4.1%	95,700	
4	Liquor Tax	5,000	0	-5,000	-100.0%	0	
5	Liquor Profits	36,500	37,500	1,000	2.7%	37,500	
6	Court Fines and Fees	105,000	106,500	1,500	1.4%	106,500	
7	Fire EMS Taxes	53,689	54,700	1,011	1.9%	54,700	
8	Police Grants & Charges for Service & Misc.	72,990	57,610	-15,380	-21.1%	57,610	

9	<b>Subtotal Public Safety Revenue</b>	<b>2,300,907</b>	<b>2,353,093</b>	<b>52,186</b>	<b>2.3%</b>	<b>2,353,093</b>	
---	---------------------------------------	------------------	------------------	---------------	-------------	------------------	--

#### General Government Support

11	Sales Tax	270,000	280,000	10,000	3.7%		280,000
12	Land Use and Permitting Fees	70,290	64,295	-5,995			64,295
13	State Assistance	32,000	49,000	17,000	53.1%		49,000
14	Recycle Grants & Misc. Grants	15,920	15,925	5			15,925
15	Cable Franchise Fee	57,500	55,000	-2,500			55,000
16	Parks & Cemetery Fees	27,600	26,200	-1,400	-5.1%		26,200
17	Passport Fees	8,000	14,600	6,600	82.5%		14,600
18	Alloc for software Mtc, Cr Card Fees, TR/AP post-print	18,400	24,930	6,530	35.5%		24,930
19	Alloc for code update. It, Fin, Permit Mtc-non YB	56,349	51,930	-4,419	-7.8%		51,930
20	Other Misc Revenue	39,136	30,450	-8,686	-22.2%		30,450

21	<b>Subtotal General Government Revenue</b>	<b>595,195</b>	<b>612,330</b>	<b>17,135</b>	<b>2.9%</b>		<b>612,330</b>
----	--	----------------	----------------	---------------	-------------	--	----------------

22	<b>Subtotal Operating Revenue</b>	<b>2,896,102</b>	<b>2,965,423</b>	<b>69,321</b>	<b>2.4%</b>		
----	-----------------------------------	------------------	------------------	---------------	-------------	--	--

23	YarrowBay Funding Agreement - Preliminary	1,513,440	1,511,140	-2,300	-0.2%		1,511,140
----	---	-----------	-----------	--------	-------	--	-----------

24	<b>Total General Fund Operating Revenue</b>	<b>4,409,542</b>	<b>4,476,563</b>	<b>67,021</b>	<b>1.5%</b>	<b>2,353,093</b>	<b>612,330</b> <b>1,511,140</b>
----	---	------------------	------------------	---------------	-------------	------------------	---------------------------------

### EXPENDITURES

#### Public Safety Expenditures

27	Police Department	1,630,407	1,632,382	1,975	0.1%	1,632,382	
28	Fire Department	458,729	474,711	15,982	3.5%	474,711	
29	Municipal Court	132,128	147,348	15,220	11.5%	147,348	
30	Court Public defender	15,000	17,000	2,000	13.3%	17,000	
31	Court Prosecution	25,600	30,000	4,400	17.2%	30,000	
32	Animal Control	8,368	11,900	3,532	42.2%	11,900	
33	Emergency Management	5,000	2,500	-2,500	-50.0%	2,500	

34	<b>Subtotal Public Safety Expenditures</b>	<b>2,275,232</b>	<b>2,315,841</b>	<b>40,609</b>	<b>1.8%</b>	<b>2,315,841</b>	
----	--	------------------	------------------	---------------	-------------	------------------	--

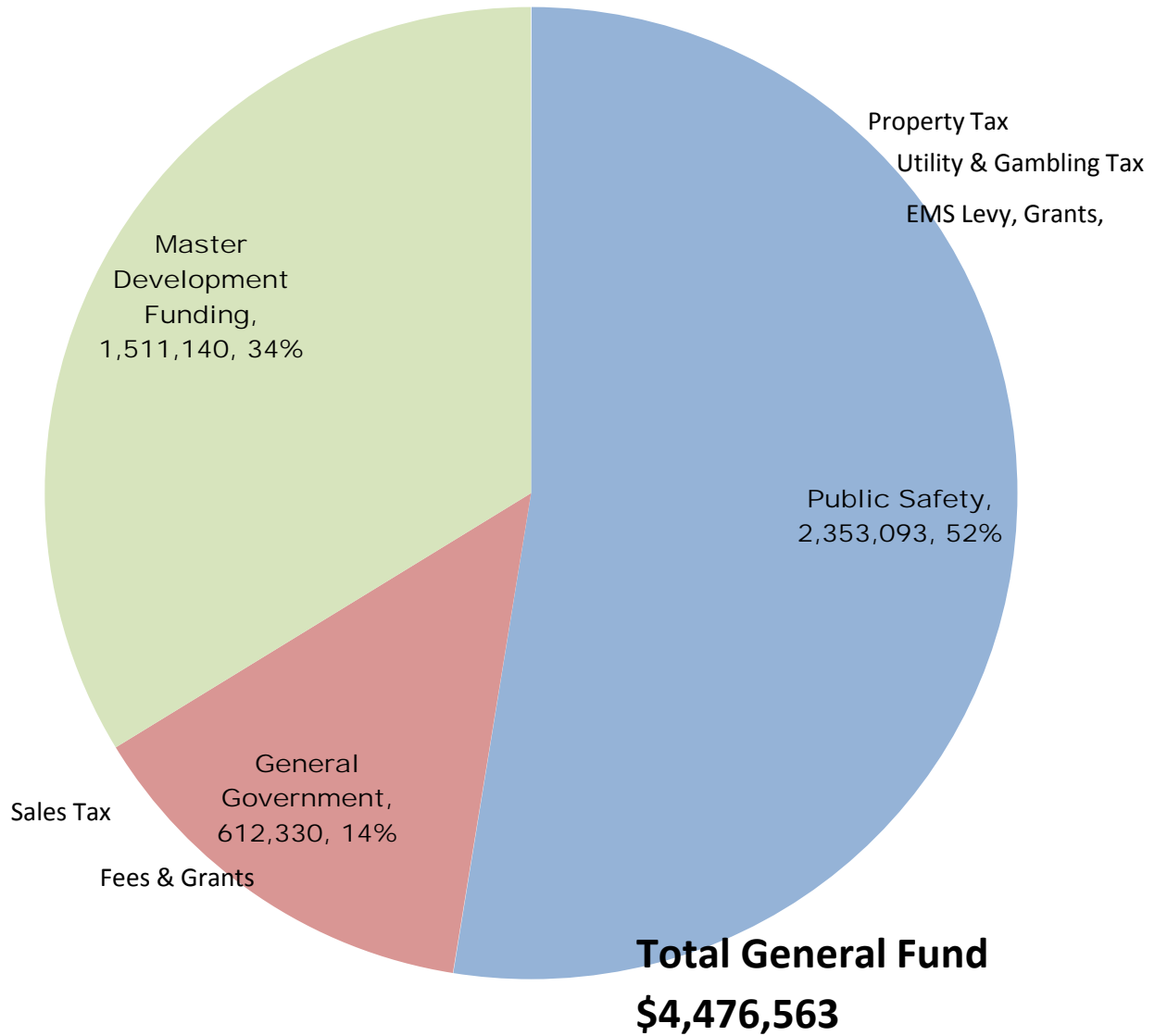
35	Executive	13,686	14,876	1,190	8.7%		14,876	
36	Legislative	2,500	14,708	12,208	488.3%		14,708	
37	Administration	260,345	116,299	-144,046	-55.3%		116,299	
38	City Clerk	81,378	228,749	147,371	181.1%		80,632	148,117
39	Finance	258,337	225,592	-32,745	-12.7%		10,421	215,171
40	Information Services	144,109	151,051	6,942	4.8%		12,924	138,127
41	Legal	62,750	70,500	7,750	12.4%		70,500	
42	Natural Resources/Parks	169,577	145,883	-23,694	-14.0%		20,291	125,592
43	Master Development Review Team	443,250	527,222	83,972	18.9%			527,222
44	Community Development	149,538	165,008	15,470	10.3%		61,967	103,041
45	Hearing Examiner(including SEPA Appeal)	13,100	30,000	16,900	129.0%		30,000	
46	Economic Development	1,050	1,550	500	47.6%		1,550	
47	Facilities-staff & Misc	102,103	87,894	-14,209	-13.9%		7,475	80,419
48	Facilities Bldg Mtc-Funding agreement	180,000	173,451	-6,549	-3.6%		0	173,451
49	Parks	46,939	56,225	9,286	19.8%		56,225	
50	Cemetery	15,357	14,428	-929	-6.0%		14,428	
51	Central Services and Employee Recognition	36,960	36,726	-234	-0.6%		36,726	

52	<b>Subtotal General Government</b>	<b>4,256,211</b>	<b>2,060,162</b>	<b>79,183</b>	<b>1.9%</b>		<b>549,022</b> <b>1,511,140</b>
----	------------------------------------	------------------	------------------	---------------	-------------	--	---------------------------------

53	<b>Total General Fund Operating Expenditures</b>	<b>4,256,211</b>	<b>4,376,003</b>	<b>119,792</b>	<b>2.8%</b>	<b>2,313,348</b>	<b>549,022</b> <b>1,511,140</b>
----	--	------------------	------------------	----------------	-------------	------------------	---------------------------------

54	<b>Surplus</b>		<b>100,560</b>			<b>39,745</b>	<b>63,308</b> <b>0</b>
----	----------------	--	----------------	--	--	---------------	------------------------

## 2014 Draft Budget: General Fund Operating Revenue With Funding Agreement



## General Fund Net Budget Comparison 2013 and 2014

Function	2013 Adj Bud	2014 Bud	net Change
<b>Public Safety</b>			
Prosecuting Attorney	25,600	30,000	4,400
Municipal Court	132,128	147,348	15,220
Court Public Defender	15,000	17,000	2,000
Police	1,630,407	1,632,382	1,975
Fire	458,729	474,711	15,982
Animal Control	8,368	11,900	3,532
Emergency Management	5,000	2,500	(2,500)
<b>Total Public Safety</b>	<b>2,275,232</b>	<b>2,315,841</b>	<b>40,609</b>
<b>Mtc of Bldg, Grds &amp; Equip</b>			
Bldgs & Grnds Mtc.	282,103	261,346	(20,757)
Parks	46,939	56,225	9,286
Cemetery	15,357	14,428	(929)
Natural Resources	169,577	145,883	(23,694)
Central Services	36,960	36,726	(234)
<b>Total Mtc of Bld, Grd, E</b>	<b>550,936</b>	<b>514,608</b>	<b>(36,328)</b>
<b>Dev of Community</b>			
Com Development	150,138	195,008	44,870
Economic Develop	1,050	1,550	500
Master Dev Rev Team	455,750	527,222	71,472
<b>Total Dev of Comm</b>	<b>606,938</b>	<b>723,780</b>	<b>116,842</b>
<b>Adm and Support</b>			
Legislative-Council	2,500	14,708	12,208
Executive-Mayor	13,686	14,876	1,190
Administration	260,345	116,299	(144,046)
City Clerk/Human Res	81,378	228,749	147,371
Finance	258,337	225,592	(32,745)
Information Technology	144,109	151,050	6,941
Legal	62,750	70,500	7,750
<b>Total Adm and Support</b>	<b>823,105</b>	<b>821,774</b>	<b>(1,331)</b>
<b>Total General Fund</b>	<b>4,256,211</b>	<b>4,376,003</b>	<b>119,792</b>

## City of Black Diamond, Wa General Fund only - 2014 Balancing

Original Expenditures Out of Balance	862,770
--------------------------------------	---------

### Cuts

Keep frozen four Police Officers,	(472,486)
Keep frozen Sr Accountant	(40,811)
Maintain Court Administrator @ 4 days, plus two Fridays, per month plus part time Hours for court clerk	(36,242)
Take out all non-union steps	(37,266)
Reduce non-union Cola's from 3% to 1%	(30,199)
Continue 2 furlough days for non-union	(16,237)
Department line item cuts	(38,514)
<b>Sub total cuts</b>	<b>(671,755)</b>

Still Out of Balance	191,015
----------------------	---------

### additional Funding Reductions

Freeze Sr Planner Position	(94,460)
Reduce Code Expenditures	(16,500)
Reduce Natural Recourse Position to 80%	(21,795)
Reduce Finance Director Position to 80%	(28,466)
Reduce Facility Coordinator Position to 80%	(14,213)
Reclassify Asst City Adm to City Clerk/HR Manager	(9,032)
Reduce FF&E Expenditures	(6,549)
<b>Sub total Funding Reductions</b>	<b>(191,015)</b>

Out of Balance November 4, 2013	0
---------------------------------	---



City of Black Diamond, Washington  
Funding Agreement Budget Reductions 2013-2014

	Original 2013 Budget	2013 Funding Cuts	2014 Funding Cuts
<b>General Fund</b>			
MDRT Staff 3.75	\$440,237	(\$50,000) 1/2 yr planner	(\$94,460) Vacant MDRT Sr. Plan
MDRT Other Exp	\$85,950		
Total MDrt Budget	\$526,187	(\$50,000)	(\$94,460)
Core Staff 7.25	\$894,514	(\$16,500) Absorb Code	(\$16,500) Absorb code (\$21,795) Red Nat Res to 80% (\$28,466) Red Fin Dir to 80% (\$9,032) Red Asst CA to Clerk (\$14,213) Red Fac Cood to 80%
FF&E MDRT & Core	\$180,000		(\$6,549) Red Fac Mtc Costs
<b>Total General Fund</b>	<b>\$1,600,701</b>	<b>(\$66,500)</b>	<b>(\$191,015) General Fund Red.</b>
<b>Public Work funds</b>			
Core Staff 2.0	\$243,604	(\$53,500) 1/2 Yr Adm Asst	(\$94,365) Util Abs.PW Adm Ast. (\$74,620) Util Abs 1/2 PW Dir
<b>Total Public Works</b>	<b>\$243,604</b>	<b>(\$53,500)</b>	<b>(\$168,985) Public Works Red</b>
<b>Total Funding Budget 9.0</b>	<b>\$1,844,305</b>	<b>(\$120,000)</b>	<b>(\$360,000) Total 2014 Red</b>

**Recap**

Original Funding Agreement	\$1,844,305	(See page 34 in 2013 Budget Document)
2014 Reduction	(\$360,000)	
Base 2013 Funding Budget	\$1,484,305	

**Yarrow Bay added**

Construction Inspector	\$123,745
Less MDRT Costs 2014	(\$22,290)
Net 2014 addition	\$101,455

**Total 2014 Funding Budget \$1,585,760**

General Fund	\$1,511,140
Public Works Funds	\$74,620
<b>Total Funding Revenue</b>	<b>\$1,585,760</b>

## 2014 Preliminary Budget Funding Agreement

Version (e)

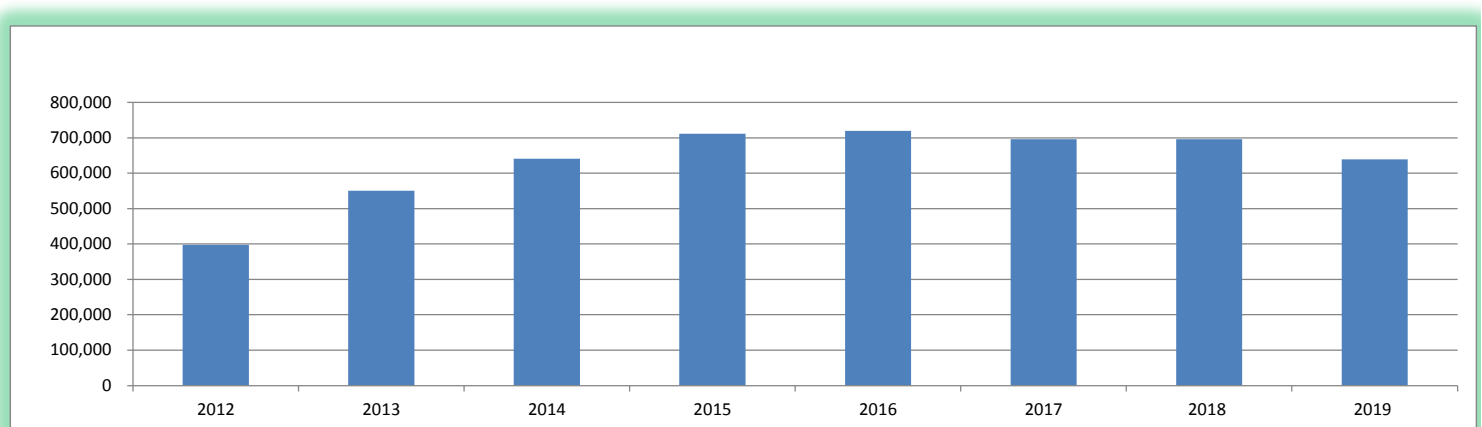
<b>MDRT</b>					<b>FTE</b>	<b>Salaries</b>	<b>Benefits</b>	<b>2014</b>
1	Exec Dir-EC Dev & Eng Svs				1.00	102,600	40,963	143,563
2	Utilities/Construction Supervisor				1.00	84,019	39,726	123,745
3	Comm Development Director				1.00	96,053	26,467	122,519
4	MDRT Senior Accountant/Adm Asst				0.75	48,826	24,910	73,736
5	<b>Subtotal MDRT Staff</b>				<b>3.75</b>	<b>331,498</b>	<b>132,066</b>	<b>463,564</b>
6	MDRT-Expenses							33,659
7	MDRT Computers/Vehicle							30,000
8	FF&E							61,129
9	<b>Total MDRT</b>				<b>3.75</b>	<b>331,498</b>	<b>132,066</b>	<b>588,352</b>
10	<b>Core Agreement (254)</b>							
11	City Clerk/Resources Manager				1.00	103,635	44,482	148,117
12	Information Services Manager				1.00	102,035	36,092	138,127
13	Natural Resources/Parks Director				0.80	83,635	41,957	125,592
14	Deputy Finance Director				1.00	87,152	24,838	111,990
15	Finance Director				0.80	92,837	10,344	103,181
16	Permit Center Supervisor				1.00	79,587	23,454	103,041
17	Facilities Equipment Coordinator				0.80	56,373	24,047	80,419
18	Public Works Director				0.49	52,487	22,133	74,620
19	<b>SubTotal Core Salary &amp; Benefits</b>				<b>6.89</b>	<b>657,741</b>	<b>227,347</b>	<b>885,088</b>
20	Core FF&E							112,320
21	<b>Total Core</b>				<b>10.64</b>	<b>657,741</b>	<b>227,347</b>	<b>997,408</b>
22	<b>Total Funding Agreement Operating Cost *</b>					<b>989,238</b>	<b>359,413</b>	<b>1,585,760</b>
23	Other MDRT Legal & Consultant Reimbursables							485,000
24	<b>Grand Total Funding Agreement</b>					<b>989,238</b>	<b>359,413</b>	<b>2,070,760</b>
25	<b>* RECAP:</b>					<b>Savings</b>		
26	2013 City Budget			1,844,306			Code Enforce	16,500
27	YB Feb 2013 Cost Inspec			123,745			MDRT Sr. Plan	94,460
28	2013 Base Budget			1,968,051			Util Adm Asst	94,365
29	less 2014 reduction			-360,000			1/2 PW Dir	74,620
30	less 2014 MDRT Exp Red			-22,291			Finance Director	28,466
31	<b>Total 2014 Funding *</b>			<b>1,585,760</b>			City Clerk	9,032
32							Nat Resource	21,795
33	General Fund			1,511,140			Fac Cood	14,213
34	Public Works funds			74,620			FF&E	6,549
35	<b>Total 2014 Budget</b>			<b>1,585,760</b>				<b>360,000</b>

CITY OF BLACK DIAMOND

General Fund Ending Fund Balance Forecast  
Six Years with Funding Reduction

Finance Conservative Forecast

	2012	2013	2014	2015	2016	2017	2018	2019	
<b>General Fund Revenue</b>	<b>Actual</b>	<b>Budget-adj</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	
Property Tax	1,373,558	1,403,648	1,421,983	1,436,203	1,450,565	1,465,071	1,465,071	1,479,721	1%
Sales Tax	262,973	270,000	280,000	285,600	291,312	297,138	297,138	303,081	2%
Utility Taxes	468,797	532,150	579,100	590,682	602,496	614,546	614,546	626,836	2%
Other Revenue **	763,871	690,304	684,340	698,027	711,987	726,227	726,227	740,752	2%
Fund Agree MDRT	345,637	443,250	588,351	600,118	612,120	624,363	624,363	636,850	2%
Fund Agree Core Revenue	1,089,115	1,136,690	1,113,804	1,113,804	1,113,804	1,113,804	1,113,804	1,113,804	
<b>Funding Agree reductions</b>									
1st Yr Reduction-GF Only		(66,500)							
2nd Yr Reduction-GF Only			(191,015)						
3rd Yr Reduction-GF Only				(431,015)					
4th Yr Reduction-GF Only					(701,015)				
5th & 6th Yr Red-GF Only						(941,015)	(1,113,804)	(1,113,804)	
<b>Total Operating Revenue</b>	<b>4,303,951</b>	<b>4,409,542</b>	<b>4,476,563</b>	<b>4,293,419</b>	<b>4,081,269</b>	<b>3,900,133</b>	<b>3,727,344</b>	<b>3,787,240</b>	
<b>General Fund Expenditures</b>		PS 3%	P/S 3%	P/S 2%	P/S 2%	P/S 2%	P/S 2%	P/S 2%	
Police & Fire	2,203,439	2,089,136	2,107,093	2,149,235	2,192,220	2,236,064	2,236,064	2,280,785	2%
Other General Fund	2,125,221	2,167,075	2,268,910	2,314,288	2,360,574	2,407,785	2,407,785	2,455,941	2%
Reclassify Deve Exp to Gen Gov	1,943								
Additional Funding Reductions*				(240,000)	(480,000)	(720,000)	(892,789)	(892,789)	
<b>Total Operating Spending</b>	<b>4,330,603</b>	<b>4,256,211</b>	<b>4,376,003</b>	<b>4,223,523</b>	<b>4,072,794</b>	<b>3,923,849</b>	<b>3,751,060</b>	<b>3,843,937</b>	
* Approximate # Staff Red				2.0	2.0	2.0	0.4	0.4	6.8
<b>Change in Reserves</b>	<b>(26,652)</b>	<b>153,331</b>	<b>100,560</b>	<b>69,896</b>	<b>8,476</b>	<b>(23,716)</b>	<b>(23,716)</b>	<b>(56,697)</b>	
<b>Ending Reserves</b>	<b>397,417</b>	<b>550,748</b>	<b>641,373</b>	<b>711,269</b>	<b>719,744</b>	<b>696,028</b>	<b>696,028</b>	<b>639,331</b>	
	9.18%	12.94%	14.66%	16.84%	17.67%	17.74%	18.56%	16.63%	



\*\* Other Revenue includes Cable Franchise Fees, Business Licenses, Permits & Land Use Fees, Police Criminal Justice Sales Tax & other Police Fees & Grants, Liquor Tax & Profits, State Tax Assistance, Lake Sawyer Parking Fees, Cemetery Fees, Court Fines,

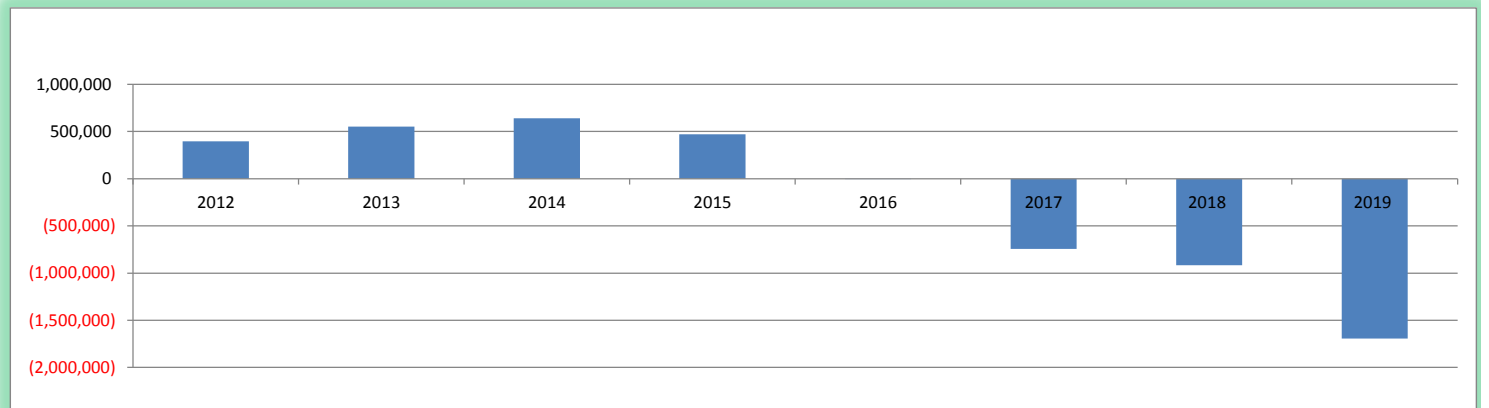
Model assumes no growth and now new revenue. Model forecasts the continual reduction revenue for the 6.8 core Funding Agreement positions. Reduction amounts could be covered by several options including reducing FF&E costs as well as any other General Fund staff costs that would be needed to cover the loss of Funding Revenue. Any growth would change this model.

# CITY OF BLACK DIAMOND

## General Fund Ending Fund Balance Forecast Six Years with Funding Reduction

## Continued Funding Revenue Reduction with no additional Staff Cuts and no new Revenue from Growth

	2012	2013	2014	2015	2016	2017	2018	2019	
<b>General Fund Revenue</b>	<b>Actual</b>	<b>Budget-adj</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	
Property Tax	1,373,558	1,403,648	1,421,983	1,436,203	1,450,565	1,465,071	1,465,071	1,479,721	1%
Sales Tax	262,973	270,000	280,000	285,600	291,312	297,138	297,138	303,081	2%
Utility Taxes	468,797	532,150	579,100	590,682	602,496	614,546	614,546	626,836	2%
Other Revenue **	763,871	690,304	684,340	698,027	711,987	726,227	726,227	740,752	2%
Fund Agree MDRT	345,637	443,250	588,351	600,118	612,120	624,363	624,363	636,850	2%
Fund Agree Core Revenue	1,089,115	1,136,690	1,113,804	1,113,804	1,113,804	1,113,804	1,113,804	1,113,804	
<b>Funding Agree reductions</b>									
1st Yr Reduction-GF Only		(66,500)							
2nd Yr Reduction-GF Only			(191,015)						
3rd Yr Reduction-GF Only				(431,015)					
4th Yr Reduction-GF Only					(701,015)				
5th & 6th Yr Red-GF Only						(941,015)	(1,113,804)	(1,113,804)	
<b>Total Operating Revenue</b>	<b>4,303,951</b>	<b>4,409,542</b>	<b>4,476,563</b>	<b>4,293,419</b>	<b>4,081,269</b>	<b>3,900,133</b>	<b>3,727,344</b>	<b>3,787,240</b>	
<b>General Fund Expenditures</b>		PS 3%	P/S 3%	P/S 2%	P/S 2%	P/S 2%	P/S 2%	P/S 2%	
Police & Fire	2,203,439	2,089,136	2,107,093	2,149,235	2,192,220	2,236,064	2,236,064	2,280,785	2%
Other General Fund	2,125,221	2,167,075	2,268,910	2,314,288	2,360,574	2,407,785	2,407,785	2,455,941	2%
Reclassify Deve Exp to Gen Gov	1,943								
<b>Additional Funding Reductions*</b>				0	0	0	0	0	
<b>Total Operating Spending</b>	<b>4,330,603</b>	<b>4,256,211</b>	<b>4,376,003</b>	<b>4,463,523</b>	<b>4,552,794</b>	<b>4,643,849</b>	<b>4,643,849</b>	<b>4,736,726</b>	
* Approximate # Staff Red				0.0	0.0	0.0	0.0	0.0	0.0
<b>Change in Reserves</b>	<b>(26,652)</b>	<b>153,331</b>	<b>100,560</b>	<b>(170,104)</b>	<b>(471,524)</b>	<b>(743,716)</b>	<b>(916,505)</b>	<b>(949,486)</b>	
<b>Ending Reserves</b>	<b>397,417</b>	<b>550,748</b>	<b>641,373</b>	<b>471,269</b>	<b>(256)</b>	<b>(743,972)</b>	<b>(916,761)</b>	<b>(1,693,458)</b>	
	9.18%	12.94%	14.66%	10.56%	-0.01%	-16.02%	-19.74%	-35.75%	



\*\* Other Revenue includes Cable Franchise Fees, Business Licenses, Permits & Land Use Fees, Police Criminal Justice Sales Tax & other Police Fees & Grants, Liquor Tax & Profits, State Tax Assistance, Lake Sawyer Parking Fees, Cemetery Fees, Court Fines,

Model assumes no growth, no new revenue and continued Funding Revenue reduction. This Model forecasts no Funding Cost reductions, and instead continues to utilize the entire Fund Balance until the balance is all used by 2016. This scenario would never occur as Mayors and Council would need to balance the budget each year without putting the city's financial viability in jeopardy.

## City of Black Diamond - Executive

## 2014 Budget Development

Executive	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Wages (1)	12,000	12,000	8,000	12,000	0	0.00%
Benefits	962	986	638	986	(0)	-0.01%
Wage & Benefit Subtotal	12,962	12,986	8,638	12,986	(0)	0.00%
Supplies	29	100	-	100	0	0.00%
Services (2)	285	600	439	1,790	1,190	198.33%
-	13,276	13,686	9,076	14,876	1,190	8.69%
(1) Wages for the Mayor are unchanged for 2013.						
(2) Services include phone costs not previously budgeted in this account.						

## City of Black Diamond

## 2014 Budget Development

Legislative	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Wages	10,080	-	1,120	10,080	10,080	100.00%
Benefits	820	-	91	828	828	100.00%
Wages & Benefits Subtotal	10,900	-	1,211	10,908	10,908	100.00%
Services (1)	1,474	2,500	821	3,800	1,300	52.00%
-	12,374	2,500	2,032	14,708	12,208	488.31%
(1) Wage increase due to reinstating full year salary & benefits after 2013 voluntary reduction.						

## City of Black Diamond

## 2014 Budget Summary

Administration	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Wages (1)	111,684	112,528	104,956	90,742	(21,786)	-19.36%
Benefits (2)	41,814	44,689	34,798	14,600	(30,089)	-67.33%
Wages & Benefits Subtotal	153,498	157,217	139,754	105,342	(51,875)	-33.00%
Supplies	342	200	137	200	0	0.00%
Services	62,840	102,928	38,326	10,758	(92,170)	-89.55%
-	216,679	260,345	178,217	116,299	(144,046)	-55.33%

(1) Wages reflect a 1% COLA for administrative personnel. City Administrator position remains 80% of Full Time FTE. Furlough Days remain at two days. Decrease due to reclassification of City Clerk/Assistant Admin. to City Clerk/HR under the City Clerk cost center.

(2) Benefits Include mandatory employer costs (taxes, retirement, which represents the majority of the increase & medical with 0% increase).

City of Black Diamond  
**2014 Budget Development**

<b>Municipal Court</b>	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Actual thru August 2013</b>	<b>Budget 2014</b>	<b>Budget Increase (Decrease) \$</b>	<b>Budget Increase (Decrease) %</b>
Wages (1)	79,450	61,783	40,810	72,039	10,256	16.60%
Benefits (2)	20,236	19,058	12,448	21,443	2,385	12.51%
Wages & Benefits Subtotal	99,686	80,841	53,258	93,482	12,641	15.64%
Supplies (3)	1,150	1,600	1,141	1,470	-130	-8.13%
Services (4)	47,223	42,881	26,705	42,396	-485	-1.13%
Police Security O/T	8,636	6,806	5,185	10,000	3,194	46.93%
<b>Total Court</b>	<b>156,696</b>	<b>132,128</b>	<b>86,289</b>	<b>147,348</b>	<b>15,220</b>	<b>11.52%</b>
<b>Court-Public Defender</b>	<b>12,600</b>	<b>15,000</b>	<b>11,600</b>	<b>17,000</b>	<b>2,000</b>	<b>13.33%</b>

(1) Wages include a 1% COLA and Increase to 85% time for the Court Administrator.

(2) Benefits include mandatory employer costs (taxes, retirement (which represents the majority of the increase) and medical (no increase).

(3) Supplies-operating supplies.

(4) Services include telephone, security, court interpreters, witness costs as well as printing of forms, insurance and credit card processing costs for receiving court payments.

City of Black Diamond  
**2014 Budget Development**

<b>City Clerk / Human Resources Manager</b>	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Actual thru August 2013</b>	<b>Budget 2014</b>	<b>Budget Increase (Decrease) \$</b>	<b>Budget Increase (Decrease) %</b>
Wages (1)	35,759	36,275	24,187	140,278	104,003	286.71%
Benefits (2)	18,369	19,248	12,548	64,176	44,928	233.42%
Wage & Benefit Subtotal	54,128	55,523	36,735	204,454	148,931	268.23%
Supplies	199	250	28	250	0	0.00%
Services (3)	18,375	25,605	18,011	24,045	-1,560	-6.09%
<b>City Clerk Total</b>	<b>72,703</b>	<b>81,378</b>	<b>54,774</b>	<b>228,749</b>	<b>147,371</b>	<b>181.09%</b>

(1) Wages include 1% COLA increase and two Furlough Day deductions. Salaries & Benefits increase represent move of the City Clerk/Human Resource Manager from Administration, 6% of the Deputy City Clerk and 10% of the Administrative Assistant.

(2) Benefits include mandatory employer costs (taxes, retirement (which represents the majority of the increase) and medical (no increase).

(3) Services include \$8,200 2013 election costs paid in 2014 and \$4,000 for a city code update.

City of Black Diamond  
**2014 Budget Development**

<b>Finance</b>	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Actual thru August 2013</b>	<b>Budget 2014</b>	<b>Budget Increase (Decrease) \$</b>	<b>Budget Increase (Decrease) %</b>
Wages (1)	203,150	198,817	132,532	179,989	(18,828)	-9.47%
Benefits (2)	36,472	42,965	21,715	35,182	(7,783)	-18.11%
Wage & Benefit Subtotal	239,621	241,782	154,247	215,171	(26,611)	-11.01%
Supplies	218	400	163	300	(100)	-25.00%
Services (3)	7,297	16,155	5,475	10,121	(6,034)	-37.35%
<b>-</b>	<b>247,137</b>	<b>258,337</b>	<b>159,885</b>	<b>225,592</b>	<b>(32,745)</b>	<b>-12.68%</b>

(1) Wages include 1% COLA increase and two Furlough Days deducted. Finance Director and Deputy Finance Director

salary and benefits 100% reimbursed through the funding agreement. Reduction due to Finance Director Position decreased to 80% FTE.

(2) Benefits include mandatory employer costs (taxes, retirement & medical which represents the majority of the increase)

(3) 2014 costs reduction due to the semi annual audit (cost occurs every other year).



## City of Black Diamond - Information Services

## 2014 Budget Development

Information Services	Actual 2012	Budget 2,013	Actual thru August 2,013	Budget 2,014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Wages (1)	99,276	101,025	67,350	102,035	1,010	1.00%
Benefits (2)	32,892	34,790	22,820	36,092	1,302	3.74%
Wage & Benefit Subtotal	132,168	135,815	90,170	138,127	2,312	1.70%
Supplies	79	300	211	300	0	0.00%
Services (3)	9,082	7,994	3,258	12,623	4,629	57.91%
<b>Total Information Services</b>	<b>141,329</b>	<b>144,109</b>	<b>93,639</b>	<b>151,051</b>	<b>6,942</b>	<b>4.82%</b>

(1) Wages include 1% COLA increase and two Furlough Days deducted. Salaries & Benefits are 100% reimbursed through the Funding Agreement.

(2) Benefits include mandatory employer costs (taxes, retirement (which represents the majority of the increase) and medical (no increase).

(3) Services include \$2,000 for IS training on new products and \$2,498 professional services assistance.

## City of Black Diamond - Legal

## 2014 Budget Development

Legal	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Legal Services - All (1)	47,228	62,750	38,691	70,500	7,750	12.35%
Declaratory Judgement & Capital Facilities Cost	11,212	-	1,669	-		
<b>Total Legal</b>	<b>58,440</b>	<b>62,750</b>	<b>40,360</b>	<b>70,500</b>	<b>7,750</b>	<b>12.35%</b>

**Prosecutor**

<b>Prosecuting Attorney (2)</b>	<b>35,200</b>	<b>25,600</b>	<b>16,000</b>	<b>30,000</b>	<b>4,400</b>	<b>17.19%</b>
---------------------------------	---------------	---------------	---------------	---------------	--------------	---------------

(1) Largest area of increase is legal services for contract negotiations of Police contract..

(2) Prosecuting Attorney fees increased from \$2,000 a month to \$2,500.

## City of Black Diamond - Central Services

## 2014 Budget Development

Central Services	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Supplies (1)	6,589	5,476	3,913	7,500	2,024	36.96%
Services (2)	28,063	30,184	16,154	27,726	-2,458	-8.14%
KC Mental Health	895	1,300	752	1,500	200	15.38%
<b>Central Services Total</b>	<b>35,547</b>	<b>36,960</b>	<b>20,819</b>	<b>36,726</b>	<b>(234)</b>	<b>-0.63%</b>

(1) Supplies include \$3,500 for postage & \$1,997 for General Insurance, supplies for all Departments.

(2) Services include city wide memberships such as Suburban Cities, AWC, Software maintenance, Banking costs, newsletter costs, postage & printing of vouchers, checks & receipts.

City of Black Diamond  
**2014 Budget Development**

<b>Facilities</b>	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Actual thru August 2013</b>	<b>Budget 2014</b>	<b>Budget Increase (Decrease) \$</b>	<b>Budget Increase (Decrease) %</b>
Wages (1)	68,030	69,236	46,147	56,373	-12,863	-18.58%
Benefits (2)	22,600	25,483	16,391	24,047	-1,436	-5.64%
<b>Wage &amp; Benefit Subtotal</b>	<b>90,630</b>	<b>94,719</b>	<b>62,538</b>	<b>80,419</b>	<b>-14,300</b>	<b>-15.10%</b>
Supplies (3)	803	3,100	638	3,000	-100	-3.23%
Services (4)	2,469	4,284	3,094	4,475	191	4.45%
<b>Total Facility Costs</b>	<b>93,903</b>	<b>102,103</b>	<b>66,270</b>	<b>87,894</b>	<b>-14,209</b>	<b>-13.92%</b>

(1) Wages include 1% Cola increase and two Furlough Days deducted. Salaries & Benefits are 100% reimbursed through the Funding Agreement. Reduction of full time to 80% time FTE.

(2) Benefits include mandatory employer costs (taxes, retirement and medical, reduced to 80 % FTE.

(3) Supplies include fuel & tools.

(4) Services include vehicle costs.

City of Black Diamond  
**2014 Budget Development**

<b>Funding Agreement</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual thru August</b>	<b>Budget Request</b>	<b>Budget Increase (Decrease) \$</b>	<b>Budget Increase (Decrease) %</b>
<b>Core FF&amp;E</b>	<b>2011</b>	<b>2012</b>	<b>2012</b>	<b>2013</b>		
Funding Agreement Facility Cost (1)	177,343	180,000	113,337	112,322	-67,678	-37.60%
<b>Total Funding Agreement Facility Costs</b>	<b>177,343</b>	<b>180,000</b>	<b>113,337</b>	<b>112,322</b>	<b>-67,678</b>	<b>-37.60%</b>

(1) Yarrow Bay facilities costs includes rental of land & buildings, modules, utilities, maintenance and of general facility costs at City Hall site. These costs are 100% reimbursed through the Funding Agreement. Reduction due to reallocation of costs to MDRT & general reduction.

City of Black Diamond  
**2014 Budget Development**

<b>Animal Control</b>	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Actual thru August 2013</b>	<b>Budget 2014</b>	<b>Budget Request Increase (Decrease) \$</b>	<b>Budget Request Increase (Decrease) %</b>
Animal Control Prof Svcs	11,988	8,368	8,659	11,900	3,532	42.21%
<b>Animal Control Total</b>	<b>15,663</b>	<b>9,762</b>	<b>8,659</b>	<b>11,900</b>	<b>2,138</b>	<b>21.90%</b>

<b>Emergency Management</b>	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Actual thru August 2013</b>	<b>Budget 2014</b>	<b>Budget Request Increase \$</b>	<b>Budget Request Increase %</b>
Emergency Management Training	89	2,500	830	2,500	-	0.00%
EMS MGMT Operating Supplies	4,791	2,500	2,884	-	(2,500)	-100.00%
<b>Emergency Management Total</b>	<b>4,880</b>	<b>5,000</b>	<b>3,714</b>	<b>2,500</b>	<b>(2,500)</b>	<b>-50.00%</b>

Decrease due to radios being purchased in 2013.

## 2014 Budget Development

Police Department	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
<b>Operating</b>						
Wages (1)	1,030,181	907,840	594,324	922,520	14,680	1.62%
Benefits (2)	349,173	338,129	211,364	353,619	15,490	4.58%
<b>Wages &amp; Benefits Subtotal</b>	<b>1,379,354</b>	<b>1,245,969</b>	<b>805,688</b>	<b>1,276,139</b>	<b>30,170</b>	<b>2.42%</b>
Supplies (3)	57,652	57,650	24,907	51,100	-6,550	-11.36%
Services (4)	81,115	88,690	53,443	75,163	-13,527	-15.25%
<b>-</b>	<b>1,518,121</b>	<b>1,392,309</b>	<b>884,038</b>	<b>1,402,402</b>	<b>10,093</b>	<b>0.72%</b>
<b>Communication</b>						
Communication Expense (5)	125,905	122,100	71,004	123,100	1,000	0.82%
<b>Safety Equipment</b>						
Safety Equipment Total	940	1,000	805	1,000	0	0.00%
<b>Jail</b>						
Jail Total	16,503	29,300	21,070	33,800	4,500	15.36%
<b>Police Facilities</b>						
Facilities Total	25,361	23,298	12,866	22,880	-418	-1.79%
<b>Civil Service</b>						
Civil Service Total	2,510	2,550	269	2,950	400	15.69%
<b>Marine</b>						
Marine Total	39,160	36,000	7,898	17,800	-18,200	-50.56%
<b>Criminal Justice</b>						
Criminal Justice (6)	28,331	23,850	15,330	28,450	4,600	19.29%
<b>Total Department</b>						
<b>Police Department Total</b>	<b>1,756,830</b>	<b>1,630,407</b>	<b>1,013,279</b>	<b>1,632,382</b>	<b>1,975</b>	<b>0.12%</b>
(1) Wages include Step Increases (\$7,248) & 3% Cola for represented personnel, 1% for non-represented (\$28,377).						
(2) Benefits include mandatory employer costs such as taxes, L&I (represents the largest increase) retirement and medical (no increase).						
(3) Supplies includes \$32,000 for fuel, \$6,900 for uniforms and \$7,000 for fire arms.						
(4) Services includes \$44,078,000 for liability, building & vehicle insurance, a \$12,984 decrease over 2013 and \$14,200 vehicle maint.						
(5) Communication increase due to increased Valley Comm fees and an increase in calls for service.						
(6) Cost increase due to Tiburon Software Maintenance cost.						

## 2014 Budget Development

Fire Department	Actual 2,012	Budget 2,013	Actual thru August 2,013	Budget 2,014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Fire Dist 44 Prof Serv (1)	442,300	455,569	221,150	469,236	13,667	3.00%
PR Svcs KC Fire Investigation	2,649	1,503	1,516	2,800	1,297	86.29%
Other Operating cost	1,660	1,657	1,347	2,675	1,018	61.44%
<b>0</b>	<b>446,609</b>	<b>458,729</b>	<b>224,013</b>	<b>474,711</b>	<b>15,982</b>	<b>3.48%</b>

(1) 2013 Contract Services for Fire District 44 include a 3% CPI estimate.

City of Black Diamond  
**2014 Budget Development**

Natural Resources	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Wages (1)	102,251	102,719	68,648	83,635	(19,084)	-18.58%
Benefits (2)	40,840	44,735	29,012	41,957	(2,778)	-6.21%
Wages & Benefits Subtotal	143,091	147,454	97,659	125,592	(21,862)	-14.83%
Supplies	33	100	142	-	(100)	-100.00%
Services (3)	20,075	22,023	20,436	20,291	(1,732)	-7.87%
<b>Total Natural Resources</b>	<b>163,198</b>	<b>169,577</b>	<b>118,237</b>	<b>145,883</b>	<b>(23,694)</b>	<b>-13.97%</b>

(1) Wages include a 1% COLA and two Furlough Days deducted. The reduction is due to moving the Director Position to 80% FTE.

All Wages and benefits are 100% fully funded through the Funding Agreement.

(2) Benefits include mandatory employer costs (taxes, retirement (which represents the majority of the increase) and medical (no increase).

(3) Services include \$15,000 of recycle expenditures covered by grant revenue.

City of Black Diamond  
**2014 Budget Development**

**Community Development**

	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
<b>Planning</b>	<b>81,273</b>	<b>3,408</b>	<b>909</b>	<b>-</b>	<b>0.0%</b>	<b>(3,408)</b>
Wages (1)	61,504	-	-	-	-	-
Benefits (2)	15,983	-	-	-	-	-
Wage & Benefit Subtotal	77,487	-	-	-	-	-
Supplies	686	300	94	-	-300	-100.00%
Services	3,101	3,108	815	-	-3,108	-100.00%
<b>Total Planning</b>	<b>81,273</b>	<b>3,408</b>	<b>909</b>	<b>-</b>	<b>-3,408</b>	<b>-100.00%</b>
<b>Permitting</b>	<b>154,553</b>	<b>128,857</b>	<b>99,682</b>	<b>165,008</b>	<b>28.1%</b>	<b>36,151</b>
Wages (1)	93,871	79,430	53,117	79,587	157	0.20%
Benefits (2)	24,602	21,737	14,743	23,454	1,717	7.90%
Wage & Benefit Subtotal	118,473	101,167	67,860	103,041	1,874	1.85%
Supplies	372	2,050	1,665	1,700	-350	-17.07%
Services (3)	35,708	25,640	30,157	60,267	34,627	135.05%
<b>Total Permitting</b>	<b>154,553</b>	<b>128,857</b>	<b>99,682</b>	<b>165,008</b>	<b>36,151</b>	<b>28.06%</b>
<b>Code Enforcement</b>	<b>31,943</b>	<b>13,273</b>	<b>2,518</b>	<b>-</b>	<b>-12,500</b>	<b>0.00%</b>
Wages (1)	10,789	12,500	-	-	-12,500	0.00%
Benefits (2)	2,550	-	-	-	-	-
Wage & Benefit Subtotal	13,339	12,500	-	-	-12,500	0.00%
Supplies	-	50	15	-	-50	-100.00%
Services (4)	18,604	723	2,503	-	-723	-100.00%
<b>Total Code Enforcement</b>	<b>31,943</b>	<b>13,273</b>	<b>2,518</b>	<b>-</b>	<b>-13,273</b>	<b>-100.00%</b>
<b>Hearing Examiner</b>	<b>45,402</b>	<b>17,100</b>	<b>5,067</b>	<b>30,000</b>	<b>12,900</b>	<b>75.44%</b>
Hearing Examiner SEPA (5)	-	-	-	0	0	0.00%
Hearing Examiner/Prof. Svcs.	45,402	17,100	5,067	30,000	12,900	75.44%
<b>Total Hearing Examiner</b>	<b>45,402</b>	<b>17,100</b>	<b>5,067</b>	<b>30,000</b>	<b>12,900</b>	<b>75.44%</b>

(1) Wages include 1% COLA increase and two Furlough Days deducted. Salaries & Benefit costs for all personnel

100% reimbursed through the funding agreement. Reduction in Planning due to not filling Planning position.

(2) Benefits include mandatory employer costs (taxes, retirement (which represents the majority of the increase) and medical (no increase).

(3) Permitting Services include \$39,100 Inspection Service cost & \$9,000 Permit Software maintenance cost.

(4) Code Enforcement Services have been relocated to Master Development Review Team.

(5) Hearing Examiner Costs have been relocated to the Master Development Review Team Consultants.

## City of Black Diamond

## 2014 Budget Development

Cemetery	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Request Increase (Decrease) \$	Budget Request Increase (Decrease) %
Wages (1)	10,166	8,410	6,587	7,463	(947)	-11.26%
Benefits (2)	4,334	3,983	2,781	3,633	(350)	-8.78%
Wage & Benefit Subtotal	14,500	12,393	9,367	11,096	(1,297)	-10.46%
Supplies (3)	1,259	1,270	533	1,420	150	11.81%
Services (4)	3,596	1,294	596	1,611	317	24.53%
Taxes/Transfers/Other (5)	264	400	105	300	(100)	-25.00%
<b>Total</b>	<b>19,619</b>	<b>15,357</b>	<b>10,601</b>	<b>14,428</b>	<b>(929)</b>	<b>-6.05%</b>

(1) Wages include 1% COLA increase and two Furlough Days deducted for non Public Works personnel.

(2) Benefits include mandatory employer costs (taxes, retirement which represents the majority of the increase) &amp; medical (no increase).

(3) Supplies include fuel, safety equipment &amp; tools.

(4) Services include share of insurance, shop &amp; vehicle maintenance &amp; security costs.

(5) Excise taxes.

## City of Black Diamond

## 2014 Budget Development

Parks	Actual 2,011	Budget 2012	Actual thru August 2012	Budget 2013	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Wages (1)	26,790	14,901	8,858	15,049	148	0.99%
Benefits (2)	10,163	5,919	3,162	6,055	136	2.29%
Wages & Benefits Subtotal	36,953	20,820	12,021	21,104	284	1.36%
Supplies	7,624	3,665	4,467	6,104	2,439	66.55%
Services	22,453	22,454	18,089	29,017	6,563	29.23%
-	<b>67,030</b>	<b>46,939</b>	<b>34,576</b>	<b>56,225</b>	<b>9,286</b>	<b>19.78%</b>

(1) Wages include 1% COLA increase and two Furlough Days deducted for non Public Works personnel.

(2) Benefits include mandatory employer costs (taxes, retirement (which represents the majority of the increase) and medical (no increase)).

(3) Supplies include fuel and operating supplies.

(4) Services include the annual cost of the venue pay station (\$3,000), parks share of shop costs, insurance, utility costs as well as Museum and Community Center insurance. Insurance and Utilities and the cost of the boat launch paystation have increased for 2014.

## City of Black Diamond

## 2014 Budget Development

Economic Development	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Wages (1)	32,768	-	-	-		
Benefits (2)	12,036	-	-	-		
Wage & Benefit Subtotal	44,804	-	-	-		
Supplies	25	500	84	500		
Services (3)	517	550	1,000	1,050		
-	<b>45,345</b>	<b>1,050</b>	<b>1,084</b>	<b>1,550</b>	<b>500</b>	<b>47.62%</b>

(1) Economic Development Wage costs have been relocated to the Master Plan Development Team.

(2) Economic Development Benefit costs have been relocated to the Master Plan Development Team.

(3) Increase due to addition of advertising costs.

## City of Black Diamond

## 2014 Budget Development

Master Development Review Team	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
Wages (1)	165,396	272,391	196,966	331,498	59,107	21.70%
Benefits (2)	45,620	97,409	66,615	132,066	34,657	35.58%
Wages & Benefits Subtotal	211,016	369,800	263,581	463,564	93,764	25.36%
Supplies (3)	1,148	2,400	2,015	4,400	2,000	83.33%
Services (4)	12,918	26,050	10,221	29,258	3,208	12.32%
Capital (5)	1,281	45,000	765	30,000	(15,000)	-33.33%
FF&E Allocation	-	-	-	61,129	61,129	100.00%
<b>Total MDRT</b>	<b>226,363</b>	<b>443,250</b>	<b>276,581</b>	<b>588,351</b>	<b>145,101</b>	<b>32.74%</b>

All Master Plan Development Team costs are 100% fully reimbursed through the Funding Agreement.

(1) Wages include a 1% COLA increase and two Furlough Days deducted. Increase for 2014 reflects the addition of a Construction Superintendent to the Master Plan Review Team (MDRT).

(2) Benefits include mandatory employer costs (taxes, retirement (which represents the majority of the increase) and medical (no increase)).

The major increase to benefits are a result of adding the Construction Superintendent.

(3) Supplies includes fuel, postage and supplies

(4) Services include vehicle insurance & maintenance as well as memberships and training & other operating costs.

(5) Capital includes the acquisition of a vehicle for \$30,000.

(6) FF&E allocation for 3.75 employees - 100% reimbursed.

## City of Black Diamond

## 2014 Budget Development

MDRT Consultants	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
FA/MDRT Legal Services	51,107	60,000	7,697	90,000	30,000	50.00%
MDRT Fiscal Analysis-Henderson & Young	67,574	50,000	9,224	30,000	-20,000	-40.00%
MDRT Civil Engineering-RH2 Engineering	114,521	200,000	103,519	50,000	-150,000	-75.00%
MDRT Traffic Engineering-Parametrix	21,456	55,000	3,585	200,000	145,000	263.64%
MDRT Environmental Consultant-Pertteet	26,407	30,000	2,500	55,000	25,000	83.33%
MDRT Geotech-Sub Terra	0	30,000	0	30,000	0	0.00%
MDRT Surveyor Parametrix	1,858	50,000	0	30,000	-20,000	-40.00%
<b>MDRT Consultant Cost (1)</b>	<b>282,923</b>	<b>475,000</b>	<b>126,524</b>	<b>485,000</b>	<b>10,000</b>	<b>2.11%</b>

(1) All Costs are 100% Reimbursed through the Funding Agreement.

## City of Black Diamond

## 2014 Budget Development

Funding Agreement	Actual 2012	Budget 2013	Actual thru August 2013	Budget 2014	Budget Increase (Decrease) \$	Budget Increase (Decrease) %
<b>SEPA</b>						
Funding Agreement SEPA Costs	138,038	84,000	36,875	84,000		
General Facilities Costs-Makers		200,000	34,959	100,000		
Refund Application Fees	305,928	0	0	0		
<b>Funding Agreement SEPA Total</b>	<b>443,966</b>	<b>284,000</b>	<b>71,834</b>	<b>184,000</b>	<b>-100,000</b>	<b>-35%</b>



## 2014 Employee Allocations by Funding Source

Positions	Full Time Equivalent (FTE)	Funding Agreement	General Fund	Street Fund	Water Fund	Sewer Fund	Storm water Fund
<b>Municipal Court</b>							
Court Administrator	0.85		0.85				
Court Clerk	0.14		0.14				
<b>Total Court</b>	<b>0.99</b>	<b>0.00</b>	<b>0.99</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Administration</b>							
City Administrator	0.80		0.600	0.020	0.060	0.060	0.060
Admin Assistant I	1.00		0.100		0.300	0.300	0.300
<b>Total Administration</b>	<b>1.80</b>		<b>0.70</b>	<b>0.02</b>	<b>0.36</b>	<b>0.36</b>	<b>0.36</b>
<b>City Clerk</b>							
City Clerk	1.00	1.00					
Deputy City Clerk	1.00		0.60	0.04	0.12	0.12	0.12
<b>Total City Clerk</b>	<b>2.00</b>	<b>1.00</b>	<b>0.60</b>	<b>0.04</b>	<b>0.12</b>	<b>0.12</b>	<b>0.12</b>
<b>Finance Department</b>							
Finance Director	0.80	0.80					
Deputy Finance Director	1.00	1.00					
<b>Total Finance</b>	<b>1.80</b>	<b>1.80</b>					
<b>Information Services</b>							
Information Services Manager	1.00	1.00					
<b>Total Information Services</b>	<b>1.00</b>	<b>1.00</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Police Department</b>							
Police Chief	1.00		1.00				
Police Commander	1.00		1.00				
Sergeant	2.00		2.00				
Police Officer (1 Vacant)	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>0.00</b>	<b>9.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Community Development</b>							
Permit Technician Supervisor	1.00	1.00					
<b>Total Community Development</b>	<b>1.00</b>	<b>1.00</b>					
<b>Master Development Review Team (MDRT)</b>							
Executive Director Public Works/MDRT	1.00	1.00					
Exec Dir Community Development	1.00	1.00					
Utilities Construction Supervisor	1.00	1.00					
Senior Accountant	0.75	0.75					
<b>Total Economic Development</b>	<b>3.75</b>	<b>3.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Facilities Department</b>							
Facilities Equipment Coordinator	0.80	0.80					
<b>Total Facilities</b>	<b>0.80</b>	<b>0.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Stewardship</b>							
Stewardship Director	0.80	0.80					
<b>Total Stewardship</b>	<b>0.80</b>	<b>0.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Public Works</b>							
Public Works Director - 1/2 Funding	1.00	0.50		0.125	0.125	0.125	0.125
Admin Assistant III	1.00			0.25	0.25	0.25	0.25
<b>Total Funding</b>	<b>2.00</b>		<b>0.00</b>	<b>0.375</b>	<b>0.375</b>	<b>0.375</b>	<b>0.375</b>
Utilities Supervisor	1.00		0.04	0.3	0.22	0.22	0.22
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 Help for Parks	0.12		0.06	0.02	0.02	0.00	0.02
<b>Total Public Works</b>	<b>3.12</b>	<b>0.50</b>	<b>0.30</b>	<b>0.62</b>	<b>0.74</b>	<b>0.72</b>	<b>0.74</b>
<b>Grand Total Budget Positions (FTE's)</b>	<b>28.69</b>	<b>10.65</b>	<b>12.22</b>	<b>1.06</b>	<b>1.60</b>	<b>1.58</b>	<b>1.60</b>

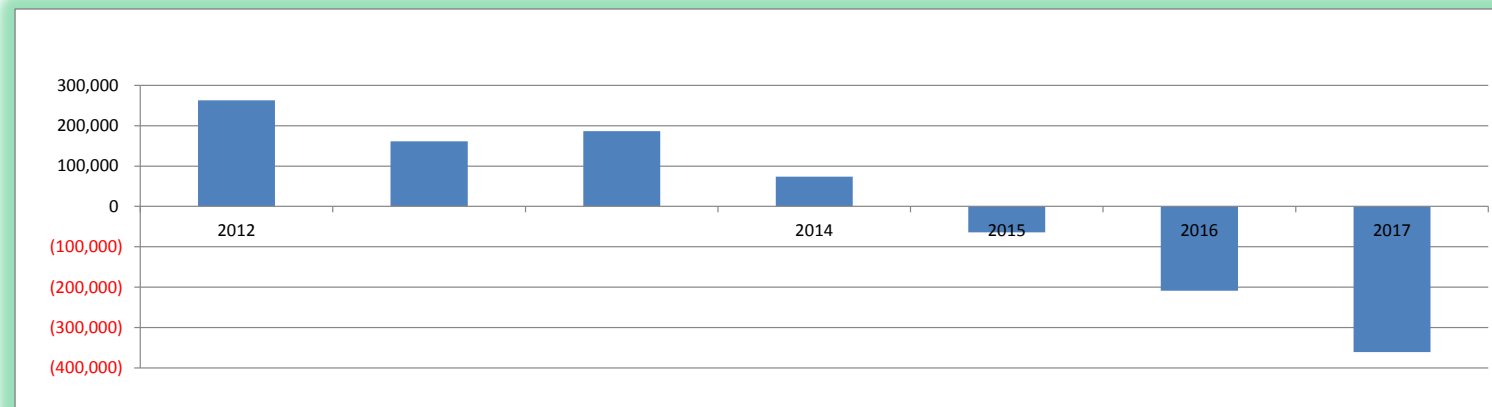
## 2014 Preliminary Budget-Street Fund

STREET FUND REVENUE		2012 Actual	2013 Adj Budget	Aug 2013	2014 Budget	2014 - 2013 NET CHANGE \$	2014 - 2013 NET CHANGE %
1	Street Gas Tax	85,007	84,000	55,483	85,700		
2	Annex-Diverted Road Tax						
3	Street/Sidewalk cut/Curb variance			897	1,000		
4	Street Civil Inspection Fees			7,017	0		
5	Right of way permit	3,650	1,000	2,535	3,600		
6	Grant Reim. Proj mgmt						
7	Charges for service/Misc	30		300	600		
8	<b>Operating Revenue</b>	<b>88,687</b>	<b>85,000</b>	<b>66,232</b>	<b>90,900</b>	<b>5,900</b>	<b>6.9%</b>
9	YarrowBay-Sal & Ben Reimb	44,116	47,590	26,978	18,655		
10	Investment Interest	554	600	273	600		
11	<b>Total Other Revenue</b>	<b>44,670</b>	<b>48,190</b>	<b>27,251</b>	<b>19,255</b>	<b>(28,935)</b>	<b>-60.0%</b>
12	<b>Total All Revenue</b>	<b>133,357</b>	<b>133,190</b>	<b>93,483</b>	<b>110,155</b>	<b>(23,035)</b>	<b>-17.3%</b>
13	<b>Beginning Cash &amp; Invest. Balance -Unreserved</b>	<b>328,145</b>	<b>262,584</b>	<b>262,584</b>	<b>186,087</b>	<b>(76,497)</b>	<b>-29.1%</b>
14	<b>Total Sources</b>	<b>461,502</b>	<b>395,774</b>	<b>356,067</b>	<b>296,242</b>	<b>(99,532)</b>	<b>-25.1%</b>
15	<b>STREET FUND EXPENDITURES</b>						
16	<b>Total Salaries &amp; Benefits</b>	<b>96,488</b>	<b>139,872</b>	<b>78,712</b>	<b>122,678</b>	<b>(17,194)</b>	<b>-12.3%</b>
17	<b>Total Supplies</b>	<b>8,292</b>	<b>9,790</b>	<b>5,095</b>	<b>10,571</b>	<b>781</b>	<b>8.0%</b>
18	<b>Total Services &amp; Charges</b>	<b>64,138</b>	<b>75,147</b>	<b>43,510</b>	<b>79,311</b>	<b>4,164</b>	<b>5.5%</b>
19	<b>Total Operating Expenses</b>	<b>168,918</b>	<b>224,809</b>	<b>127,317</b>	<b>212,560</b>	<b>(12,249)</b>	<b>-5.4%</b>
20	Transfer out-CIP Street Preservation						
21	Transfer back from RR Ave Project						
22	Transfer to 310 Fund						
23	Transfer for Equipment-CIP	10,000	10,000	10,000	10,000		
24	Transfer out Abrams	20,000					
25	<b>Total Other Expenditures</b>	<b>30,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
26	<b>Total All Expenditures</b>	<b>198,918</b>	<b>234,809</b>	<b>137,317</b>	<b>222,560</b>	<b>(12,249)</b>	<b>-5.2%</b>
27	Three Months Cash and Investments	42,230	58,702	57,139	53,140		
28	Unreserved C&I Balance	240,354	102,263	188,953	20,542		
29	<b>Total Ending Cash &amp; Investments</b>	<b>262,584</b>	<b>160,965</b>	<b>218,750</b>	<b>73,682</b>	<b>(87,283)</b>	<b>-54.2%</b>
30	<b>Total Uses</b>	<b>461,502</b>	<b>395,774</b>	<b>356,067</b>	<b>296,242</b>	<b>(99,532)</b>	<b>-25.1%</b>

**City of Black Diamond, Washington**  
**Street Fund Six Year Forecast**

draft 10/25/2013

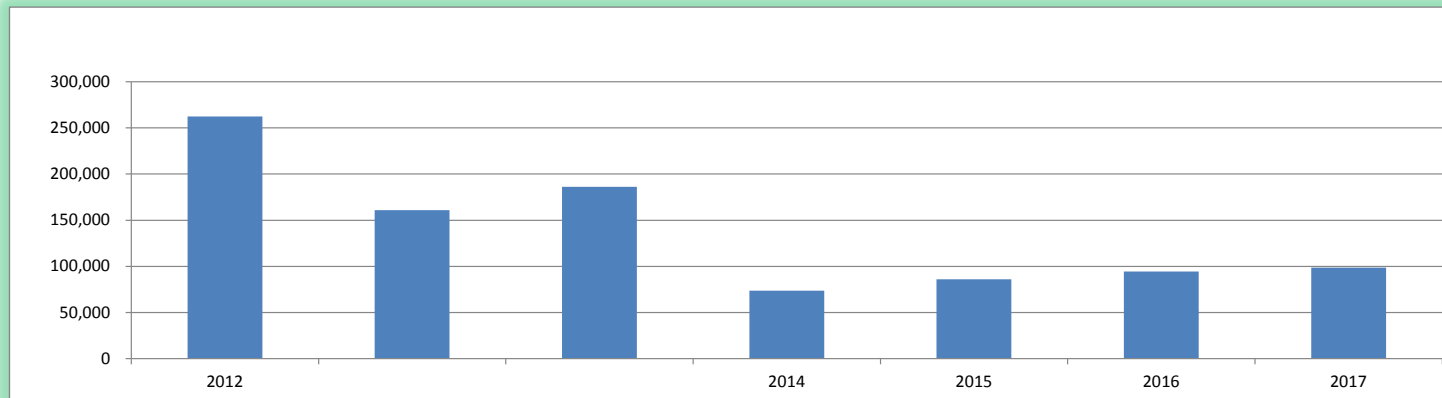
	2012	2013	2013	2014	2015	2016	2017	2018	2019	
General Fund Revenue	Actual	Adjusted	Est Act	Budget	Budget	Budget	Budget	Budget	Budget	
1 Gas Tax (31.60 per capita)	85,007	84,000	84,000	85,700	86,557	87,423	88,297	88,297	89,180	1%
2 Right of Way Permits	3,650	1,000	1,000	1,000	1,020	1,040	1,061	1,061	1,082	2%
3 Other Revenue	574	600	600	4,800	4,896	4,994	5,094	5,196	5,300	2%
4 Fund Agreement	44,116	60,965	60,965	60,965	60,965					
5 1st Yr Reduction		(13,375)	(13,375)							
6 2nd Yr Reduction				(42,310)						
7 3rd Yr Reduction					(60,965)					
8 Total Operating Revenue	133,347	133,190	133,190	110,155	92,473	93,457	94,452	94,554	95,562	
9										
10 Street Fund Expenditures										
11 Salaries	67,496	97,568	97,568	100,386	102,394	104,442	106,530	106,530	108,661	2%
12 Benefits	28,992	42,304	42,304	42,292	44,407	46,627	48,958	48,958	51,406	5%
13 Grant/Proj Adm			(25,122)	(20,000)	(21,000)	(22,050)	(23,153)	(24,310)	(25,526)	5%
14 Supplies	8,292	9,790	9,790	10,571	11,100	11,655	12,237	12,849	13,492	5%
15 Street Lights	27,413	28,500	29,290	31,000	32,550	34,178	35,886	37,681	39,565	5%
16 Other Services & Charges	36,725	46,647	46,647	48,311	50,727	53,263	55,926	58,722	61,658	5%
17 Transfers to Cap Equip	30,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
18 Total Operating Spending	198,918	234,809	210,477	222,560	230,176	238,113	246,386	250,431	259,256	
19										
20 Change in Reserves	(65,571)	(101,619)	(77,287)	(112,405)	(137,703)	(144,657)	(151,934)	(155,877)	(163,695)	
21										
22 Ending Reserves	262,584	160,965	186,087	73,682	(64,021)	(208,678)	(360,612)	(516,489)	(680,184)	
	132.01%	68.55%	88.41%	33.11%	-27.81%	-87.64%	-146.36%	-206.24%	-262.36%	



City of Black Diamond, Washington  
Street Fund six Year Forecast

Draft 10/25/2013

	2012	2013	2013	2014	2015	2016	2017	2018	2019	
General Fund Revenue	Actual	Adjusted	Est Act	Budget	Budget	Budget	Budget	Budget	Budget	
1 Gas Tax (31.60 per capita)	85,007	84,000	84,000	85,700	86,557	87,423	88,297	88,297	89,180	1%
2 Right of Way Permits	3,650	1,000	1,000	1,000	1,020	1,040	1,061	1,061	1,082	2%
3 Other Revenue	574	600	600	4,800	4,896	4,994	5,094	5,196	5,300	2%
4 Fund Agreement	44,116	60,965	60,965	60,965	60,965					
5 1st Yr Reduction		(13,375)	(13,375)							
6 2nd Yr Reduction				(42,310)						
7 3rd Yr Reduction					(60,965)					
8 <b>Transfer of Rev or Growth</b>					<b>150,000</b>	<b>153,000</b>	<b>156,060</b>	<b>159,181</b>	<b>162,365</b>	2%
9 <b>Total Operating Revenue</b>	<b>133,347</b>	<b>133,190</b>	<b>133,190</b>	<b>110,155</b>	<b>242,473</b>	<b>246,457</b>	<b>250,512</b>	<b>253,735</b>	<b>257,927</b>	
10										
11 <b>Street Fund Expenditures</b>										
12 Salaries	67,496	97,568	97,568	100,386	102,394	104,442	106,530	106,530	108,661	2%
13 Benefits	28,992	42,304	42,304	42,292	44,407	46,627	48,958	48,958	51,406	5%
14 Grant/Proj Adm			(25,122)	(20,000)	(21,000)	(22,050)	(23,153)	(24,310)	(25,526)	5%
15 Supplies	8,292	9,790	9,790	10,571	11,100	11,655	12,237	12,849	13,492	5%
16 Street Lights	27,413	28,500	29,290	31,000	32,550	34,178	35,886	37,681	39,565	5%
17 Other Services & Charges	36,725	46,647	46,647	48,311	50,727	53,263	55,926	58,722	61,658	5%
18 Transfers to Cap Equip	30,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
19 <b>Total Operating Spending</b>	<b>198,918</b>	<b>234,809</b>	<b>210,477</b>	<b>222,560</b>	<b>230,176</b>	<b>238,113</b>	<b>246,386</b>	<b>250,431</b>	<b>259,256</b>	
20										
21 Change in Reserves	(65,571)	(101,619)	(77,287)	(112,405)	12,297	8,343	4,126	3,304	(1,330)	
22										
23 Ending Reserves	<b>262,584</b>	<b>160,965</b>	<b>186,087</b>	<b>73,682</b>	<b>85,979</b>	<b>94,322</b>	<b>98,448</b>	<b>101,752</b>	<b>100,422</b>	
	132.01%	68.55%	88.41%	33.11%	37.35%	39.61%	39.96%	40.63%	38.73%	



## 2014 PRELIMINARY BUDGET- Water Operating Fund

WATER FUND REVENUE		2012 Actual	2013 Budget	Aug 2013 Actual	2014 Budget	2014-2013 NET CHANGE \$	2014-2013 NET CHANGE %
1	User Charges	436,916	430,000	288,974	580,300		
2	Civil Inspections Fee			7,017	0		
3	Late Charges & Name Changes	17,455	16,500	10,571	16,000		
4	<b>Subtotal Operating Revenue</b>	<b>454,371</b>	<b>446,500</b>	<b>306,562</b>	<b>596,300</b>	<b>149,800</b>	<b>33.5%</b>
6	YarrowBay PW Reimbursement	65,558	47,550	29,801	18,655		
8	Deposits and Reimbursements/Misc	1,098	100	1,445	1,000		
9	New water meter setting	2,085	2,000	500	2,000		
10	Investment Interest	121	125	100	130		
11	Insurance Reimbursement	5,006					
12	Transfer from Water Capital Fund	150,000	150,000	150,000	80,000		
13	Debt Reimb from Developer	677,101	671,063	669,597	99,833		
14	<b>Subtotal Other Revenue</b>	<b>900,969</b>	<b>870,838</b>	<b>851,443</b>	<b>201,618</b>	<b>-669,220</b>	<b>-76.8%</b>
15	<b>Total Revenue</b>	<b>1,355,340</b>	<b>1,317,338</b>	<b>1,158,005</b>	<b>797,918</b>	<b>-519,420</b>	<b>-39.4%</b>
16	Beg Cash and Investment Balance - Reserved	89,620	99,392	99,392	98,104		
17	Beg C&I Balance - Unreserved	18,077	8,590	8,590	39,668		
18	<b>Total Beg Cash &amp; Investment</b>	<b>107,697</b>	<b>107,982</b>	<b>107,982</b>	<b>137,772</b>	<b>29,790</b>	<b>27.6%</b>
19	<b>Total Sources</b>	<b>1,463,037</b>	<b>1,425,320</b>	<b>1,265,987</b>	<b>935,690</b>	<b>-489,630</b>	<b>-34.4%</b>
21	<b>WATER FUND EXPENDITURES</b>						
23	<b>Total Salaries and Benefits</b>	<b>177,538</b>	<b>169,593</b>	<b>107,368</b>	<b>169,238</b>	<b>-355</b>	<b>-0.2%</b>
24	<b>Total Supplies</b>	<b>29,560</b>	<b>31,050</b>	<b>14,046</b>	<b>32,893</b>	<b>1,843</b>	<b>5.9%</b>
25	<b>Total Services &amp; Charges</b>	<b>173,975</b>	<b>186,126</b>	<b>118,224</b>	<b>202,651</b>	<b>16,525</b>	<b>8.9%</b>
26	<b>Total Operating Expenditures</b>	<b>381,073</b>	<b>386,769</b>	<b>239,638</b>	<b>404,782</b>	<b>18,013</b>	<b>4.7%</b>
27	Transfer for Equipment-CIP	10,000	10,000	0	10,000		
28	Transfer for Water Comp Plan update				5,000		
29	Wind Damage Pole Replacement						
30	WW Interfund Loan for Meters	47,840	47,944	0	46,920		
31	Debt Services	916,142	908,509	907,041	336,090		
37	<b>Subtotal Other Expenditures</b>	<b>973,982</b>	<b>966,453</b>	<b>907,041</b>	<b>398,010</b>	<b>-568,443</b>	<b>-58.8%</b>
38	<b>Total Expenditures</b>	<b>1,355,055</b>	<b>1,353,222</b>	<b>1,146,679</b>	<b>802,792</b>	<b>-550,430</b>	<b>-40.7%</b>
39	Three Months Cash and Investments	95,268	98,104	98,104	101,195		
40	Unreserved C&I Balance	12,714	(26,006)	21,204	31,703		
41	<b>Total Ending Cash &amp; Investments</b>	<b>107,982</b>	<b>72,098</b>	<b>119,308</b>	<b>132,898</b>	<b>60,800</b>	<b>84.3%</b>
42	<b>Total Uses</b>	<b>1,463,037</b>	<b>1,425,320</b>	<b>1,265,987</b>	<b>935,690</b>	<b>-489,630</b>	<b>-34.4%</b>

## Water Debt Analysis as of December 31, 2013-For 2014 Budget

									2014					
	Issue Date	Issue Amount	Type	Purpose	Maturity Date	12/31/2013 debt owed	2014 Principal	2014 Interest	2014 Debt Svs	Water Operating	Water Capt Res	Total Water	Developer Reimb	Total Debt Service
1	1995	200,000	PWTF	Wtr Repair	2015	21,300	10,650	1,065	11,715	11,715		11,715	0	13,846
2	2006	180,000	PWTF	Cor Contrl	2022	101,250	11,250	507	11,757	11,757		11,757	0	11982
3	2005	3,407,063	PWTF	Tac 500mg	2024	2,214,498	201,318	11,351	212,669	132,669	80,000	212,669		212,669
4		256,064	PWTF	Tac city 1st	2024									
5		1,784,693	PWTF	Pump Fac, Res & lines	2024	1,036,002	94,182	5,201	99,383				99,383	99,383
6														
7		5,447,820	PWTF			3,250,500	295,500	16,552	312,052	132,669	80,000	212,669	99,383	312,052
8														
9	2004	11,334,510	Tac Water	Tac Wtr 1	2013	0	0	0	0	0	0	0	0	0
10														
11	Totals	17,162,330				3,373,050	317,400	18,124	335,524	156,141	80,000	236,141	99,383	335,524
12	Total net Water fund 2013 Debt Service									\$156,141	\$80,000	\$237,141	99,383	336,524
13	2011	230,000	Int. Loan	Meters Sys	2015	92,000	46,000	920	46,920	\$46,920		\$46,920		46,920
14	Totals	17,392,330				3,465,050	363,400	19,044	382,444	203,061	80,000	283,061	99,383	382,444
15	Less developer Responsibility Palmer					\$1,036,002								
16	Net City Liability					2,429,048								

\*The City of Black Diamond holds a letter of credit from Palmer Coking for their balance owing of \$1,036,002 of the PWTF Loan.

City of Black Diamond, Washington  
Water Utility Fund  
Six Year Cash Forecast

NO MPD Growth

Draft 10/15/2013

Water Fund	2013 Budget	2013 Est Act	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	
Possible Rate Increase	Adj	12/31/2013	01/14 15%	01/15 15%					
1 Operating Begin Cash Bal	107,982	107,982	137,772	118,396	122,677	127,105	131,771	136,740	
2 Capital & Reserve Cash Bal	504,125	504,125	349,941	338,201	185,513	165,070	136,658	100,143	
3 Total Beg Cash & Inv.	612,107	612,107	487,713	456,597	308,190	292,175	268,429	236,883	
4									
5 Operating Revenue	430,000	468,700	580,300	650,000	650,000	650,000	650,000	650,000	
6 Operating possible Rate Inc.									
7 Misc Revenue-Wtr Op	18,775	25,542	19,130	19,704	20,295	20,904	21,531	22,177	3%
8 Misc Revenue-Wtr Res		716	900	927	955	983	1,013	1,043	3%
9 Funding Reimbursement	47,550	47,000	18,655	0	0	0	0	0	
10 Connection Charges	20,000	11,953	20,000	20,000	20,000	20,000	20,000	20,000	
11 Trf fr REET II Capt Proj	30,000	30,000	25,000						
12 CBDG Grant 4th Ave Wtr Main	187,150	129,321	40,858						
13 Interfund Loan Paint res			214,000						
14 Downtown Wtr Main Repl			225,000						
15 Total Water Fund Sources	733,475	713,232	1,143,843	690,631	691,250	691,887	692,544	693,220	
16 Water Fund Expenditures									
17 Salaries & Bene	116,816	123,286	129,286	131,872	134,509	137,199	139,943	142,742	2%
18 Benefits	52,777	53,859	54,952	57,150	59,436	61,814	64,286	66,858	4%
19 Proj Mgmt Credit		(12,000)	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)	(16,561)	2%
20 Supplies	31,050	24,850	32,893	34,209	35,577	37,000	38,480	40,019	4%
21 Services & Charges	136,626	126,519	136,651	140,067	143,569	147,158	150,837	154,608	2.50%
22 B&O & Util Tax	49,500	49,500	66,000	75,000	75,000	75,000	75,000	75,000	
23 Transfers to Equip Repl/Comp	10,000	10,000	15,000	10,000	10,000	10,000	10,000	10,000	
24 Sub Total Operating Uses	396,769	376,014	419,782	432,998	442,485	452,253	462,310	472,666	
25									
26 PWTF Net Debt Svs	237,446	237,444	236,257	230,500	217,700	216,300	214,700	203,200	
27 Water Meters- Sewer Loan	47,994	47,994	46,920	46,460					
28 New Debt Ser-Paint Res.				47,080	47,080	47,080	47,080	47,080	
29 Sub total Debt Service	285,440	285,438	283,177	324,040	264,780	263,380	261,780	250,280	
30 5th Ave Water Main	175,000	170,907	0						
31 Paint Res	15,000	2,500	214,000						
32 Down Town Wtr Line Repl			250,000						
33 Misc Prof Svs & Meters	6,800	2,767	8,000						
34 Water Comp Plan update				82,000					
35 Total Water Fund Uses	879,009	837,626	1,174,959	839,038	707,265	715,633	724,090	722,946	
36									
37 Change in Cash & Inv	(145,534)	(124,394)	(31,116)	(148,407)	(16,015)	(23,746)	(31,546)	(29,726)	
38									
39 Ending Cash & Invest Bal	466,573	487,713	456,597	308,190	292,175	268,429	236,883	207,157	

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

Note Beginning Cash & Investment Balance

Capital and Reserve Cash & Investment Balance should be maintained to cover next years debt payment per best practices and fiscal responsibility. Note Beginning cash & Investment Balance.

If growth or future rate increases are added, funds will be available to begin replacing old water lines at a faster pace. Current plan is to fund replacement with Grants.



## 2014 Preliminary Budget - Sewer Fund

SEWER FUND REVENUE	2012 Actual	2013 Adj. Budget	August 2013 Actual	2014 Budget	2014 - 2013 Net Change \$	2014 - 2013 Net Change %
1 User Charges	637,938	693,000	457,795	694,750		
2 <b>Operating Revenue</b>	<b>637,938</b>	<b>693,000</b>	<b>457,795</b>	<b>694,750</b>	<b>1,750</b>	<b>0.3%</b>
4 <b>Other Revenues</b>						
5 Civil Inspection Fee			5,847	-	-	-
6 Misc Reimb	1,420	1,500	1,825	1,825		
7 YarrowBay PW Director Reimburse	65,558	47,550	29,802	18,655		
8 Investment Interest	84	100	59	100		
9 Insurance Recovery	1,975	1,974		-		
10 Transfer from Capital or Operating	50,000	85,000	85,000	80,000		
15 <b>Total Other Revenue</b>	<b>119,037</b>	<b>136,124</b>	<b>122,533</b>	<b>100,580</b>	<b>-35,544</b>	<b>-26.1%</b>
16 <b>Total Revenue</b>	<b>756,975</b>	<b>829,124</b>	<b>580,328</b>	<b>795,330</b>	<b>-33,794</b>	<b>-4.1%</b>
17 Beg Cash & Investments - Unreserved	52,507	87,738	87,738	138,409		
18 Beg C&I Bal-Reserved	29,378					
19 <b>Total Beg Cash and Investments</b>	<b>81,885</b>	<b>87,738</b>	<b>87,738</b>	<b>138,409</b>	<b>50,671</b>	<b>57.8%</b>
20 <b>Total Sources</b>	<b>838,860</b>	<b>916,862</b>	<b>668,066</b>	<b>933,739</b>	<b>16,877</b>	<b>1.8%</b>
<b>SEWER FUND EXPENDITURES</b>						
23 <b>Total Salaries &amp; Benefits</b>	<b>177,240</b>	<b>168,067</b>	<b>112,745</b>	<b>165,311</b>	<b>-2,756</b>	<b>-1.6%</b>
24 <b>Total Supplies</b>	<b>15,588</b>	<b>13,350</b>	<b>6,362</b>	<b>14,510</b>	<b>1,160</b>	<b>8.7%</b>
25 <b>Total Services &amp; Charges</b>	<b>116,382</b>	<b>136,897</b>	<b>80,633</b>	<b>121,843</b>	<b>-15,054</b>	<b>-11.0%</b>
26 <b>Subtotal Operating Expenses</b>	<b>309,210</b>	<b>318,314</b>	<b>199,740</b>	<b>301,664</b>	<b>-16,650</b>	<b>-5.2%</b>
27 <b>Other Expenses</b>						
28 King County Metro	431,900	494,000	314,142	474,600		
29 Total Payment Sewer Treatment	431,900	494,000		474,600		
30 <b>Total Operating Expenditures</b>	<b>741,110</b>	<b>812,314</b>	<b>513,882</b>	<b>776,264</b>	<b>-36,050</b>	<b>-4.4%</b>
31 <b>Capital Expenses</b>						
32 Transfer for Equipment-CIP	10,000	10,000		10,000		
33 Transfer for Sewer portion Comp PI		0	-	5,000		
34 <b>Subtotal Other Expenditures</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>15,000</b>		
35 <b>Total Expenses</b>	<b>751,110</b>	<b>822,314</b>	<b>513,882</b>	<b>791,264</b>	<b>-31,050</b>	<b>-3.8%</b>
36 Three Months Cash and Investments	76,805	80,991	80,991	75,416		
37 Unreserved C&I Balance	10,945	13,557	73,193	67,059		
38 <b>Total Ending Cash and Investments</b>	<b>87,738</b>	<b>94,548</b>	<b>154,184</b>	<b>142,475</b>	<b>47,927</b>	<b>50.7%</b>
39 <b>Total Uses</b>	<b>838,860</b>	<b>916,862</b>	<b>668,066</b>	<b>933,739</b>	<b>16,877</b>	<b>1.8%</b>

## City of Black Diamond, Washington

### Sewer Loan and repayment schedule

Loan year	purpose	Fund	Amount	Reason
2007	Gen Fund	1	75000	Capital Furniture
2008	Tech-Police	310	200000	Capital Police Software
2008	Drg Start up	410	100000	Start up
2009	Drg start up	410	50000	Start up
2010	Wtr meters	404	230000	Capital -Water Meter Project
2014	wtr-Paint Res	404	214000	Capital-Water-Paint Reservoir

Total **869000**

#### Wastewater Repayment Schedule

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
General Fund	75000													\$75,000
Tech police			\$40,000	\$40,000	\$40,000	\$40,000	\$40,000							\$200,000
Drg 2008			\$20,000	\$20,000	\$20,000	\$20,000	\$20,000							\$100,000
Drg 2009				\$10,000	\$10,000	\$10,000	\$10,000	\$10,000						\$50,000
Wtr Meters					\$46,000	\$46,000	\$46,000	\$46,000	\$46,000					\$230,000
Wtr-Paint Res									\$42,800	\$42,800	\$42,800	\$42,800	\$42,800	\$214,000
Total Principal	75000	60000	70000	116000	116000	116000	116000	\$56,000	\$88,800	\$42,800	\$42,800	\$42,800	\$42,800	\$869,000

	Interest rate Est												
					0.0015	0.0025	0.01	0.02	0.03	0.04	0.05	0.05	
Tech Police		2000	800	1500	120	100							
Drg 2008			400	400	1000	60	50						
Drg 2009				250	500	45	50	200					
Wtr Meters					2875	276	345	920	920				
WStr-Paint Res									4280	5136	5136	4180	2140

City of Black Diamond, Washington  
Sewer Utility Operating and capital reserve Fund  
Six Year Forecast

No MPD Growth

Draft 10/15/2013

Sewer Fund	2013 Budget	2013 Est Act	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	
1 City Monthly Sewer Rate	19.16		19.45	19.84	20.24	20.64	21.05	21.48	1.5/2.0
2 Operating Begin Cash Bal	87,738	87,738	138,409	142,475	145,325	148,231	151,196	154,220	
3 Capital & Reserve Cash Bal	870,554	870,554	805,767	428,767	393,045	285,775	178,802	42,286	
4 Total Beg Cash & Inv.	958,292	958,292	944,176	571,242	538,370	434,006	329,998	196,506	
5									
6 Operating Revenue-City	206,600	217,685	220,150	224,553	229,044	233,625	238,297	243,063	1.5/2.0
7 Operating Revenue-Metro	486,400	474,600	474,600	535,200	535,200	589,000	589,000	650,000	14/10%
8 Operating possible Rate Inc.									
9 Misc Revenue	5,174	9,047	2,345	2,415	2,488	2,562	2,639	2,718	3%
10 Funding Reimbursement	47,550	47,000	18,655	0	0	0	0	0	
11 Connection Charges	6,000	3,200	6,000	3,200	3,200	3,200	3,200	3,200	
12 PWTF Loan Cedarbrook					250,000				
13 PWTF Loan Morganv force						440,000			
14 Total Sewer Fund Sources	751,724	751,532	721,750	765,368	1,019,932	1,268,387	833,137	898,982	
15 Sewer Fund Expenditures									
16 Salaries & Bene	115,375	120,304	125,986	128,506	131,076	133,697	136,371	139,099	2%
17 Benefits	52,692	53,305	54,325	56,498	58,758	61,108	63,553	66,095	4%
18 Piject Management		(15,000)	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)	(16,561)	2%
19 Supplies	13,350	10,690	14,510	15,090	15,694	16,322	16,975	17,654	4%
20 Services & Charges	85,697	74,250	69,223	70,954	72,727	74,546	76,409	78,319	2.50%
21 B&O & Util Tax	51,200	53,137	52,620	53,672	54,746	55,841	56,958	58,097	2%
22 Metro Reimbursement	494,000	474,600	474,600	535,200	535,200	589,000	589,000	650,000	14/10%
23 Transfers to Cap Equip	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
24 Transfer to Sewer Comp Plan			5,000						
25 Sub Total Operating Uses	822,314	781,286	791,264	854,620	862,595	924,596	933,029	1,002,702	
26									
27 Loan Income-Technology	(40,400)	(40,400)							
28 Loan Income-Stormwater	(30,400)	(30,400)	(10,200)						
29 Loan Income-Water Meters	(47,380)	(47,380)	(47,380)	(47,380)					
30 Loan Income-Wtr Paint Res.			214,000	(42,800)	(42,800)	(42,800)	(42,800)	(42,800)	
31 New Debt Ser-Morgan Vill.							25,000	25,000	
32 New Debt Ser-Cedarbrook						15,300	15,300	15,300	
33 Sub total Debt Service	(118,180)	(118,180)	156,420	(90,180)	(42,800)	(27,500)	(2,500)	(2,500)	
34 Infiltration & Inflow	30,000	30,000	30,000	30,800	31,500	32,300	33,100	33,900	
35 Decommision Old Lagoon	24,456	30,000	24,000						
36 Lawson Pump Station	50,000	40,000	10,000						
37 MorganPump Statiion	80,000	0	80,000						
38 Morganville Force Main					20,000	440,000			
39 Cedarbrook Sewer Main					250,000				
40 Misc Prof Svs/Trf	4,108	2,542	3,000	3,000	3,000	3,000	3,000	3,000	
41 Sub total Capital Proj	188,564	102,542	147,000	33,800	304,500	475,300	36,100	36,900	
42 Total Water Fund Uses	892,698	765,648	1,094,684	798,240	1,124,295	1,372,396	966,629	1,037,102	
43									
44 Change in Cash & Inv	(140,974)	(14,116)	(372,934)	(32,872)	(104,363)	(104,008)	(133,492)	(138,120)	
45									
46 Ending Cash & Invest Bal	817,318	944,176	571,242	538,370	434,006	329,998	196,506	58,385	

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

Council authorized an annual inflationary increase each year beginning in 2014. This provides a very minimal increase that does not provide revenue to cover operating expenditures and will continue to decrease the Cash & Investment reserves until the amount has used all available funds. Either new revenue from Growth or future rates increases will need to be added to keep This fund solvent in the future.

# 2014 PRELIMINARY BUDGET-Stormwater Fund

	STORMWATER REVENUE FUND	2012 Actual	2013 Adj. Budget	August 2013 Actual	2014 Budget	2014 - 2013 NET CHANGE \$	2015 - 2013 NET CHANGE %
	<b>REVENUE</b>						
1	Stormwater Charges	284,647	295,000	197,585	334,000		
2	<b>Operating Revenue</b>	<b>284,647</b>	<b>295,000</b>	<b>197,585</b>	<b>334,000</b>	<b>39,000</b>	<b>13.2%</b>
3	<b>Other Revenue</b>						
4	Civil Inspection Fees			3,837	0		
5	2009/2010 DOE Grant						
6	2010/2011 DOE Grant						
7	YarrowBay-PW Dir Reimburse	65,558	47,550	29,802	18,655		
8	Insurance recovery	1,975					
9	Investment Interest	90	100	28	50		
11	<b>Total Other Revenue</b>	<b>67,623</b>	<b>47,650</b>	<b>33,667</b>	<b>18,705</b>	<b>(28,945)</b>	<b>-60.7%</b>
12	<b>Total Revenue</b>	<b>352,270</b>	<b>342,650</b>	<b>231,252</b>	<b>352,705</b>	<b>10,055</b>	<b>2.9%</b>
13	<b>Beg Cash &amp; Inv Bal-Unreserved</b>	<b>57,826</b>	<b>82,200</b>	<b>82,200</b>	<b>98,456</b>	<b>16,256</b>	<b>19.8%</b>
14	<b>Total Sources</b>	<b>410,096</b>	<b>424,850</b>	<b>313,452</b>	<b>451,161</b>	<b>26,311</b>	<b>6.2%</b>
15	<b>EXPENDITURES</b>						
16	<b>Total Salaries &amp; Benefits</b>	<b>179,426</b>	<b>166,553</b>	<b>113,456</b>	<b>166,897</b>	<b>344</b>	<b>0.2%</b>
17	<b>Total Supplies</b>	<b>14,069</b>	<b>14,000</b>	<b>7,233</b>	<b>14,726</b>	<b>726</b>	<b>5.2%</b>
18	<b>Total Service &amp; Charges</b>	<b>93,741</b>	<b>108,987</b>	<b>69,568</b>	<b>143,636</b>	<b>34,649</b>	<b>31.8%</b>
19	<b>Total Operating Expenses</b>	<b>287,236</b>	<b>289,540</b>	<b>190,257</b>	<b>325,259</b>	<b>35,719</b>	<b>12.3%</b>
20	Transfer for Equipment-CIP	10,000	10,000		10,000		
21	Debt repayment-100,000	20,300	20,300		0		
22	Debt Repayment-50,000	10,360	10,200		10,200		
23	Transfer Storm portion Comp plan	0			5,000		
24	<b>Total Other Expenditures</b>	<b>40,660</b>	<b>40,500</b>	<b>0</b>	<b>25,200</b>	<b>(15,300)</b>	<b>-37.8%</b>
25	<b>Total Expenditures</b>	<b>327,896</b>	<b>330,040</b>	<b>190,257</b>	<b>350,459</b>	<b>20,419</b>	<b>6.2%</b>
26	Reserved C&I Balance	71,809	76,186	76,186	81,315		
27	Unreserved C&I Balance	10,391	18,624	47,009	19,387		
28	<b>Total Ending Cash &amp; Investments</b>	<b>82,200</b>	<b>94,810</b>	<b>123,195</b>	<b>100,702</b>	<b>5,892</b>	<b>6.2%</b>
29	<b>Total Uses</b>	<b>410,096</b>	<b>424,850</b>	<b>313,452</b>	<b>451,161</b>	<b>26,311</b>	<b>6.2%</b>

City of Black Diamond, Washington  
Stormwater Utility Fund  
Six Year Financial Forecast

No MPD Growth

Draft 10/25/2013

Stormwater Fund	2013 Adj Budget 14.00	2013 Est Act 14.00	2014 Budget 16.00	2015 Budget 16.00	2016 Budget 16.00	2017 Budget 16.00	2018 Budget 16.00	2019 Budget 16.00
1 Possible Monthly Rates	14.00	14.00	16.00	16.00	16.00	16.00	16.00	16.00
2 Operating Begin Cash Bal	82,200	82,200	98,456	100,702	92,744	47,788	(4,372)	(63,950)
3 Capital & Reserve Cash Bal	(53,015)	(53,015)	0					
4 Total Beg Cash & Inv.	29,185	29,185	98,456	100,702	92,744	47,788	(4,372)	(63,950)
5								
6 Operating Revenue-City	295,000	296,400	334,000	334,000	334,000	334,000	334,000	334,000
7 Operating possible Rate Inc.								
8 Misc Revenue	100	3,879	50	100	100	100	100	100
9 Funding Reimbursement	47,550	47,000	18,655	0	0	0	0	0
10 DOE Grant	130,276	113,171	33,000	17,000				
11 Design Stormwater Pond Gr			120,000					
12 Transfer in Gr Mtg or REET II			40,000					
13 Total Stormwater Fund Source	472,926	460,450	545,705	351,100	334,100	334,100	334,100	334,100
14 Stormwater Fund Expenditures								
15 Salaries & Bene	114,047	122,182	123,067	125,528	128,039	130,600	133,212	135,876
16 Proj Mgmt-S&B allocation		(10,000)	(10,000)	(10,200)	(10,404)	(10,612)	(10,824)	(11,041)
17 Benefits	52,506	53,658	53,830	55,983	58,223	60,551	62,973	65,492
18 Supplies	14,000	11,661	14,726	15,315	15,928	16,565	17,227	17,916
19 Services & Charges	73,377	72,211	71,799	73,594	75,434	77,320	79,253	81,234
20 B&O & Util Tax	35,610	40,811	71,837	71,837	71,837	71,837	71,837	71,837
21 Transfers to Cap Equip/Comp	10,000	10,000	15,000	10,000	10,000	10,000	10,000	10,000
22 Sub Total Operating Uses	299,540	300,523	340,259	342,058	349,056	356,260	363,678	371,315
23 Debt Svs-Sewer Loan	30,500	30,500	10,200					
24 Sub total Debt Service	30,500	30,500	10,200	0	0	0	0	0
25 Street Sweep/Cln/Debris dis	35,000	8,636	33,000	17,000	30,000	30,000	30,000	30,000
26 DOE Grant	42,261	51,520		0	0	0	0	0
27 Design Stormwater Pond			160,000					
28 Grant & Capital Proj Exp	77,261	60,156	193,000	17,000	30,000	30,000	30,000	30,000
29 Total Stormwater Fund Uses	407,301	391,179	543,459	359,058	379,056	386,260	393,678	401,315
30								
31 Change in Cash & Inv	65,625	69,271	2,246	(7,958)	(44,956)	(52,160)	(59,578)	(67,215)
32								
33 Ending Cash & Invest Bal	94,810	98,456	100,702	92,744	47,788	(4,372)	(63,950)	(131,165)

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

Note Beginning Cash & Investment Balance

Stormwater Scenario includes the adopted 2014 rates @ 16.00 per month. A DOE Grant will cover the Street Sweeping/Debris Disposal costs through 2015. If future DOE Grants are not continued the Stormwater Fund will need Growth or rate increases to cover operating cost deficit and Street Cleaning costs in 2015 and beyond. Approximately \$2.00 of the increase will be needed to cover the Catch basin Cleaning, Street Sweeping, storage and disposal that had been covered by a DOE grant in the past. Future Capital Projects will need to be covered by Grants and are not included.

City of Black Diamond, Washington  
Stormwater Utility Fund  
Six Year Financial Forecast

With DOE Grant/No MPD Growth

Draft 10/25/2013

Stormwater Fund	2013 Adj Budget 14.00	2013 Est Act 14.00	2014 Budget 16.00	2015 Budget 16.00	2016 Budget 16.00	2017 Budget 16.00	2018 Budget 16.00	2019 Budget 16.00
1 Possible Monthly Rates	14.00	14.00	16.00	16.00	16.00	16.00	16.00	16.00
2 Operating Begin Cash Bal	82,200	82,200	98,456	100,702	92,744	77,788	55,628	26,050
3 Capital & Reserve Cash Bal	(53,015)	(53,015)	0					
4 Total Beg Cash & Inv.	29,185	29,185	98,456	100,702	92,744	77,788	55,628	26,050
5								
6 Operating Revenue-City	295,000	296,400	334,000	334,000	334,000	334,000	334,000	334,000
7 Operating possible Rate Inc.								
8 Misc Revenue	100	3,879	50	100	100	100	100	100
9 Funding Reimbursement	47,550	47,000	18,655	0	0	0	0	0
10 DOE Grant	130,276	113,171	33,000	17,000	30,000	30,000	30,000	30,000
11 Design Stormwater Pond Gr			120,000					
12 Transfer in Gr Mtg or REET II			40,000					
13 Total Stormwater Fund Source	472,926	460,450	545,705	351,100	364,100	364,100	364,100	364,100
14 Stormwater Fund Expenditures								
15 Salaries & Bene	114,047	122,182	123,067	125,528	128,039	130,600	133,212	135,876
16 Proj Mgmt-S&B allocation		(10,000)	(10,000)	(10,200)	(10,404)	(10,612)	(10,824)	(11,041)
17 Benefits	52,506	53,658	53,830	55,983	58,223	60,551	62,973	65,492
18 Supplies	14,000	11,661	14,726	15,315	15,928	16,565	17,227	17,916
19 Services & Charges	73,377	72,211	71,799	73,594	75,434	77,320	79,253	81,234
20 B&O & Util Tax	35,610	40,811	71,837	71,837	71,837	71,837	71,837	71,837
21 Transfers to Cap Equip/Comp	10,000	10,000	15,000	10,000	10,000	10,000	10,000	10,000
22 Sub Total Operating Uses	299,540	300,523	340,259	342,058	349,056	356,260	363,678	371,315
23 Debt Svs-Sewer Loan	30,500	30,500	10,200					
24 Sub total Debt Service	30,500	30,500	10,200	0	0	0	0	0
25 Street Sweep/Cln/Debris dis	35,000	8,636	33,000	17,000	30,000	30,000	30,000	30,000
26 DOE Grant	42,261	51,520		0	0	0	0	0
27 Design Stormwater Pond			160,000					
28 Grant & Capital Proj Exp	77,261	60,156	193,000	17,000	30,000	30,000	30,000	30,000
29 Total Stormwater Fund Uses	407,301	391,179	543,459	359,058	379,056	386,260	393,678	401,315
30								
31 Change in Cash & Inv	65,625	69,271	2,246	(7,958)	(14,956)	(22,160)	(29,578)	(37,215)
32								
33 Ending Cash & Invest Bal	94,810	98,456	100,702	92,744	77,788	55,628	26,050	(11,165)

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

Note Beginning Cash & Investment Balance

Stormwater Scenario includes the adopted 2014 rates @ 16.00 per month. A DOE Grant will cover the Street Sweeping/Debris Disposal costs through 2015. If future DOE Grants are not continued the Stormwater Fund will need Growth or rate increases to cover operating cost deficit and Street Cleaning costs in 2015 and beyond. Approximately \$2.00 of the increase will be needed to cover the Catch basin Cleaning, Street Sweeping, storage and disposal that had been covered by a DOE grant in the past. Future Capital Projects will need to be covered by Grants and are not included.

310-099 REET I Gen Gov't Fund		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
<b>REVENUE</b>							
1	R1 1/4% REET	43,456	42,500	34,028	56,000		
2	LGIP Investment Interest	529	500	290	500		
3	Transfer in from REET II	93,500					
4	<b>Subtotal Revenue</b>	<b>137,485</b>	<b>43,000</b>	<b>34,318</b>	<b>56,500</b>		
5	Beginning Cash & Investments	325,165	283,984	283,984	272,768		
6	<b>Total REET I 104 Fund Sources</b>	<b>462,650</b>	<b>326,984</b>	<b>318,302</b>	<b>329,268</b>	<b>2,284</b>	<b>0.7%</b>
<b>EXPENDITURES</b>							
8	Transfer to 310 Gen Gov't Capital Fund	97,500	103,150	59,850	45,173		
9	Trans 510 Fund - Police & Fire Equipment	81,166	10,000	10,000	45,000		
10	<b>Subtotal Expenditures</b>	<b>178,666</b>	<b>113,150</b>	<b>69,850</b>	<b>90,173</b>		
11	Ending Cash & Investments	283,984	213,834	248,452	239,095		
12	<b>Total REET I 104 Fund Uses</b>	<b>462,650</b>	<b>326,984</b>	<b>318,302</b>	<b>329,268</b>	<b>2,284</b>	<b>0.7%</b>



310 Government Capital Fund		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
REVENUE							
1	Transfer in REET I	97,500	103,150	59,850	45,173		
2	Transfer in - Water, Sewer, Storm for Comp Plan				15,000		
3	Comp Plan Update Grant				9,000		
4	King Co Parks Tax Levy	8,728	8,000	4,592	8,000		
5	Tree Mitigation		1,000		1,000		
6	RCO Boat Launch Grant		85,000				
7	DOE Grant for Lake Sawyer Weed Management		25,000	2,984			
8	King Co Regional Park Environmental Grant						
9	Environmental Grant		10,000				
10	In Kind Grant Matching		80,000				
11	KC Conservation Grant-Cultural		15,000				
12	DOE Grant for Shoreline MP	13,776					
13	Conservation Grant-Futures		165,000				
14	Future Fire Eq/Bldg In Kind Donation		25,000				
15	<b>Subtotal Revenue</b>	<b>120,004</b>	<b>517,150</b>	<b>67,426</b>	<b>78,173</b>		
16	Beginning Cash & Investments	250,304	209,119	261,546	228,297		
17	<b>Total 310 Govt Capital Fund Sources</b>	<b>370,308</b>	<b>726,269</b>	<b>328,972</b>	<b>306,470</b>	<b>(419,799)</b>	<b>-57.8%</b>
EXPENDITURES							
19	Grant Matching		84,769		54,770		
20	Comp Plan Update				74,000		
21	Trails Projects-Ginder Creek Project *		33,283		49,300		
22	Police Roof Replacement				24,000		
23	Street Capt. Revenue Options	12,908			20,500		
24	General Government technology	17,029	39,595	11,511	20,200		
25	Council Chambers, Police & Court Building Remodel	4,880	39,469	214	40,000		
26	Police Technology	14,501	21,092	4,210	15,000		
27	Parks Signs	5,030	11,484		5,000		
28	Tree Mitigation	1,283	2,727		3,700		
29	Lake Sawyer Boat Launch Improvement		115,000				
30	Lake Sawyer Aquatic Weed Mgmt Plan	45	40,000	2,984			
31	Ginder Creek Easement		30,000				
32	Ginder Creek ROW Acquisition		150,000				
33	Ginder Creek Trail Restoration		28,000				
34	Mine Hazard Assessment Study/Map		15,000				
35	Lake Sawyer Regional Park bulkhead		10,000				
36	Shoreline Master Plan	11,537					
37	Prior year & Carry over park projects	749					
38	Police Tiberon required revision-added		15,250				
39	Police record system loan payment - principal fund 2013	40,000	40,000				
40	Police record system loan - interest	800	1,600				
41	Fire Station 99 study & design		25,000	870			
42	Way Finding Signs		24,000				
43	<b>Subtotal General Govt Capital Projects</b>	<b>108,762</b>	<b>702,269</b>	<b>19,788</b>	<b>306,470</b>		
44	Ending Cash & Investments	261,546	24,000	309,184			
45	<b>Total 310 Gen Govt Capital Fund Uses</b>	<b>370,308</b>	<b>726,269</b>	<b>328,972</b>	<b>306,470</b>	<b>(419,799)</b>	<b>-57.8%</b>
46	* Note that fire and police vehicles and equipment are funded out of the 510 Fund. * Council Priority.						

320-099 REET II Public Works Capital Projects			Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change	
REVENUE									
1	R2 1/4% REET Tax		43,456	42,500	33,362	56,000			
2	LGIP Investment Interest		716	2,000	352	1,000			
3	Subtotal REET II Fund Revenue		44,172	44,500	33,714	57,000			
4	Beg Cash & Investments		487,785	329,674	329,674	276,418			
5	Total REET II Fund Sources		531,957	374,174	363,388	333,418	(40,756)	-10.9%	
6	EXPENDITURES								
7	Transfer to REET I		93,500						
8	Transfer out 320 PW Capital		108,783	80,000	80,000	70,000			
9	Transfer out to 404 Water Projects				30,000				
10	Total REET I Fund Expenditures		202,283	80,000	110,000	70,000			
11	Ending Cash & Investments		329,674	294,174	253,388	263,418			
12	Total REET II Fund Uses		531,957	374,174	363,388	333,418	(40,756)	-10.9%	
13									
14	320 REET II Public Works Capital Projects			Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
15	REVENUE								
16	TIB Grants - Jones Lake Road		203,790	130,000	69,802	110,000			
17	Transfers REET II		108,783	80,000	80,000	70,000			
18	Reflective Street Signs Grant				20,923				
19	Transfers Street Fund		20,000						
20	Rock Creek Bridge - Grant					112,500			
21	Grant Matching					12,500			
22	FEMA Disaster Clean up		84,475		250				
23	Insurance Recovery		5,554						
24	Grant Matching and Reimbursements			10,000					
25	Subtotal PW Capital Fund Revenue		422,602	220,000	170,975	305,000			
26	Beginning Cash & Investments		170,635	181,022	181,022	162,080			
27	Total PW Capital Fund Sources		593,236	401,022	351,997	467,080	66,058	16.5%	
28	EXPENDITURES								
29	Jones Lake Road					122,000			
30	St Mtc, Asphalt, Chip Seal, Striping, Signs		81,933	88,274	1,668	119,869			
31	Grant Matching - Streets		8,992	103,211		100,211			
32	Reflective Street Signs				20,923				
33	Abrahms Project		8,397	11,603	1,231				
34	Lawson & Misc Street paving		1,773						
35	288th Street Overlay			150,000	152,079				
36	Roberts Sidewalk/ Morgan St to KC Library		224,904	36,526	81,923				
37	Roberts Drive/Sr 169 Roundabout								
38	Railroad Avenue Project								
39	Morgan Street Project								
40	Rock Crk Bridge Project *		16,587			125,000			
41	FEMA Disaster Clean up		81,037	11,408	11,408				
42	Subtotal PW Capital Fund Projects		423,622	401,022	269,232	467,080			
43	Ending Cash & Investments Unreserved		169,614		82,765				
44	Total PW Capital Fund Uses		593,236	401,022	351,997	467,080	66,058	16.5%	

\* Council Priority.

402 WSFFA Fund*		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
*Water Supply Facility Funding Agreement							
<b>REVENUE</b>							
1	Developer Contribution Springs/Task 3	66,467	225,000	9,139			
2	Springs/Task 3	22,844					
3	LGIP Investment Interest	77		99			
4	<b>Subtotal WSFFA Revenue</b>	<b>89,388</b>	<b>225,000</b>	<b>9,238</b>			
5	Beg Cash & Investments	33,262	120,011	120,011	105,180		
6	<b>Total WSFFA Fund Sources</b>	<b>122,650</b>	<b>345,011</b>	<b>129,249</b>	<b>105,180</b>	<b>(239,831)</b>	<b>-69.5%</b>
<b>EXPENDITURES</b>							
8	Reservoir Construction-Tacoma Water						
9	Springs/Task 3- Engineering	2,639	225,035	14,796	35,180		
10	WSFFA Legal Services			376			
11	WSFFA-BD Staff Cost Alloc			10,133			
12	<b>Total WSFFA Expenditures</b>	<b>2,639</b>	<b>225,035</b>	<b>25,305</b>	<b>35,180</b>		
13	Ending Cash & Investments Unreserved	120,011	119,976	103,944	70,000		
14	<b>Total WSFFA Fund Uses</b>	<b>122,650</b>	<b>345,011</b>	<b>129,249</b>	<b>105,180</b>	<b>(239,831)</b>	<b>-69.5%</b>
15							
404 Water Capital Fund		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
<b>REVENUE</b>							
18	In From REET II		30,000	30,000	25,000		
19	LGIP Investment Interest	742		508	900		
20	Water Connection Charges	17,929	20,000	5,976	20,000		
21	CDBG Grant 5th Ave Water Main	9,143	187,150	27,857	40,858		
22	Downtown Water Line Replacement - Grant				225,000		
23	Paint Reservoir - Interfund Loan				214,000		
24	Transfer reimb from Developer Contribution	281,115					
25	<b>Subtotal Water Capital Fund Revenue</b>	<b>308,930</b>	<b>237,150</b>	<b>64,341</b>	<b>525,758</b>		
26	Beg Cash & Investment Unreserved	392,225	504,125	504,126	349,941		
27	<b>Total Water Capital Fund Sources</b>	<b>701,155</b>	<b>741,275</b>	<b>568,466</b>	<b>875,699</b>	<b>134,424</b>	<b>18.1%</b>
<b>EXPENDITURES</b>							
29	5th Ave Water Main Replacement	36,293	175,000	72,380			
30	New Water Meters	541	5,519		5,000		
31	Reservoir Painting & Mtc. *		15,000		214,000		
32	Transfer out to Water Fund 401-for debt	150,000	150,000	150,000	80,000		
33	Professional Services - Water	3,719	1,281	2,185	3,000		
34	Downtown Water Line Replacement *				250,000		
35	Previous year WSFFA Transfer	6,476					
36	<b>Subtotal Water Capital Fund Expenditures</b>	<b>197,030</b>	<b>346,800</b>	<b>224,565</b>	<b>552,000</b>		
37	Ending Cash & Investments	504,126	394,475	343,901	323,699		
38	<b>Total Water Capital Fund Uses</b>	<b>701,156</b>	<b>741,275</b>	<b>568,466</b>	<b>875,699</b>	<b>134,424</b>	<b>18.1%</b>

\* Council Priority.

408 Sewer Capital Fund		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
<b>REVENUE</b>							
1	Connection/Hook up Fees	4,800	6,000	3,200	6,000		
2	Loan Repay - Stormwater	30,000			10,000		
3	Loan Repay - Technology	40,000					
4	Loan Repay - Water Meters	46,000			46,000		
5	Loan repay, Interfund	1,840	116,000	116,000			
6	LGIP Investment Interest	3,014	3,780	3,780	2,000		
7	Insurance Claim recovery	37,367					
8	Trans in from Wastewater Projects						
9	<b>Subtotal Wastewater Capital Revenue</b>	<b>163,021</b>	<b>125,780</b>	<b>122,980</b>	<b>64,000</b>		
10	Beginning Cash & Investments	765,050	870,554	870,554	805,767		
11	<b>Total Wastewater Capital Sources</b>	<b>928,071</b>	<b>996,334</b>	<b>993,534</b>	<b>869,767</b>	<b>(126,567)</b>	<b>-12.7%</b>
<b>EXPENDITURES</b>							
13	Infiltration & Inflow	2,640	30,000	30,000	30,000		
14	Lawson Lift Station Engineering		50,000	40,000	10,000		
15	Decommision Old Lagoon		24,456	30,000	24,000		
16	Professional Services	3,381	4,108	2,767	3,000		
17	Wastewater Storage Project/RH2 Engineering						
18	Emergency Repairs	1,495					
19	Morganville Sewer Lift Station		80,000		80,000		
20	Transfer to Sewer Operating Fund	50,000	85,000	85,000	80,000		
21	Internal Loan - Paint Water Reservoir				214,000		
22	<b>Subtotal Wastewater Capital Expenditures</b>	<b>57,517</b>	<b>273,564</b>	<b>187,767</b>	<b>441,000</b>		
23	Ending Cash & Investments	870,554	722,770	805,767	428,767		
24	<b>Total Wastewater Capital Fund Uses</b>	<b>928,071</b>	<b>996,334</b>	<b>993,534</b>	<b>869,767</b>	<b>(126,567)</b>	<b>-12.7%</b>
410 Stormwater Capital Fund		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
<b>REVENUE</b>							
28	Department of Ecology Grant #3				33,000		
29	Department of Ecology Grant #2	17,406	130,276	113,171			
30	Design Stormwater Pond - Grant				120,000		
31	Transfer In - Grant Matching				40,000		
32	Transfer from Stormwater operating for capital						
33	<b>Total Stormwater Capital Revenue</b>	<b>17,406</b>	<b>130,276</b>	<b>113,171</b>	<b>193,000</b>		
34	Beginning Cash & Investments		(53,015)	(53,014)			
35	<b>Total Stormwater Capital Sources</b>	<b>17,406</b>	<b>77,261</b>	<b>60,156</b>	<b>193,000</b>	<b>115,739</b>	<b>149.8%</b>
<b>EXPENDITURES</b>							
37	Design Stormwater Pond - Grant *				160,000		
38	Dept of Ecology Grant #2	70,420	42,261	18,340			
39	DOE Grant #2 Catch Basin Cleaning		35,000	23,351			
40	Dept of Ecology Grant #3				33,000		
41	<b>Total Stormwater Capital Expenditures</b>	<b>70,420</b>	<b>77,261</b>	<b>41,691</b>	<b>193,000</b>		
42	Ending Cash & Investments	(53,014)		18,465			
43	<b>Total Stormwater Capital Uses</b>	<b>17,406</b>	<b>77,261</b>	<b>60,156</b>	<b>193,000</b>	<b>115,739</b>	<b>149.8%</b>
* Council Priority.							

107 Fire Impact Fees		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
<b>REVENUE</b>							
1	Fire Impact Fees			3,234	15,000		
2	LGIP Investment Interest						
3	<b>Subtotal Fire Impact Fees Revenue</b>			<b>3,234</b>	<b>15,000</b>		
4	Beg Cash & Investments				5,000		
5	<b>Total Fire Impact Fees Fund Sources</b>			<b>3,234</b>	<b>20,000</b>	<b>20,000</b>	<b>100.0%</b>
<b>EXPENDITURES</b>							
7	Transfer to Fire Equipment Reserves				20,000		
8	<b>Total Fire Impact Fees Expenditures</b>				<b>20,000</b>		
9	Ending Cash & Investments						
10	<b>Total Fire Impact Fees Fund Uses</b>				<b>20,000</b>	<b>20,000</b>	<b>100.0%</b>
11							

510 -1 Fire Equipment Replacement		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
<b>REVENUE</b>							
14	Transfer from Fire Impact Fees				20,000		
15	LGIP Investment Interest Fire Equipment	77		26	100		
16	Transfer in REET I	36,165		44,219	25,000		
17	Sale of Fire Surplus Vehicles		10,000	2,201			
18	Fire Fee - Eagle Creek Plat						
19	<b>Subtotal Revenue</b>	<b>36,242</b>	<b>10,000</b>	<b>46,446</b>	<b>45,100</b>		
20	Beg Cash & Invest Unreserved - Fire Equip	34,636	1,378	1,378	47,724		
21	<b>Total Fire Equipment Revenue</b>	<b>70,878</b>	<b>11,378</b>	<b>47,824</b>	<b>92,824</b>	<b>81,446</b>	<b>715.8%</b>
<b>EXPENDITURES</b>							
23	Repairs & Maintenance - Surplusing		1,378		500		
24	Fire Equipment Replacement *	69,500		100	67,324		
25	Fire Service Study				25,000		
26	<b>Subtotal Fire Expenditures</b>	<b>69,500</b>	<b>1,378</b>	<b>100</b>	<b>92,824</b>		
27	Ending Cash & Investments - Fire	1,378	10,000	47,724			
28	<b>Subtotal 510 Fire Equipment Uses</b>	<b>70,878</b>	<b>11,378</b>	<b>47,824</b>	<b>92,824</b>	<b>81,446</b>	<b>715.8%</b>

\* Council Priority.

510 -2 PW Equipment Replacement		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
<b>REVENUE</b>							
1	LGIP Investment Interest City Equipment	254	300	148	300		
2	Sale of PW Equip	9,500		472			
3	<b>Subtotal Interest &amp; Other Revenue</b>	<b>9,754</b>	<b>300</b>	<b>620</b>	<b>300</b>		
4	Transfer in from Water Fund	10,000	10,000		10,000		
5	Transfer in from Wastewater Fund	10,000	10,000		10,000		
6	Transfer in from Stormwater Fund	10,000	10,000		10,000		
7	Transfer in from Street Fund	10,000	10,000		10,000		
8	<b>Subtotal 510 Fund Transfers</b>	<b>40,000</b>	<b>40,000</b>		<b>40,000</b>		
9	<b>Subtotal 510 Fund Revenue</b>	<b>49,754</b>	<b>40,300</b>	<b>620</b>	<b>40,300</b>		
10	Beg Cash & Invest Unreserved - City Equip	134,578	150,321	150,321	140,000		
11	<b>Total 510 Fire Equip. Fund Sources</b>	<b>184,332</b>	<b>190,621</b>	<b>150,942</b>	<b>180,300</b>	<b>(10,321)</b>	<b>-5.4%</b>
<b>EXPENDITURES</b>							
13	Grader Engine Repair				10,000		
14	Grass mower Deck or Attachment		6,500		5,000		
15	Shop Generator			3,531			
16	Utility Truck Purchase	25,761	37,943	32,707			
17	Pw Sander/Snow Plow	2,785					
18	Pw Utility Trailer	4,735					
19	Radios for Utilities		5,000	717			
20	Surplus Costs	730	1,500	102			
21	<b>Subtotal City Equipment Expenditures</b>	<b>34,011</b>	<b>50,943</b>	<b>37,057</b>	<b>15,000</b>		
22	Ending Cash & Investments - City	150,321	139,678	113,885	165,300		
23	<b>Total 510 City Equip. Fund Sources</b>	<b>184,332</b>	<b>190,621</b>	<b>150,942</b>	<b>180,300</b>	<b>(10,321)</b>	<b>-5.4%</b>

510 -3 Police Vehicle Replacement		Actual 2012	2013 Amended Budget	2013 Actual	2014 Budget	13 to 14 Budget Change	% Budget Change
<b>REVENUE</b>							
24	LGIP Interest Income			6			
25	Transfer in REET I	45,000	10,000	10,000	20,000		
26	Police Sale of Surplus Equipment	11,050		1,641			
27	<b>Subtotal Police Vehicle Revenue</b>	<b>56,050</b>	<b>10,000</b>	<b>11,647</b>	<b>20,000</b>		
28	Beginning Cash & Investments		11,051	11,051	17,500		
29	<b>Total Police Equipment Revenue</b>	<b>56,050</b>	<b>21,051</b>	<b>22,698</b>	<b>37,500</b>	<b>16,449</b>	<b>100%</b>
<b>EXPENDITURES</b>							
31	Police Vehicles	44,999	1,500	624			
32	Replace Police Radios *		19,551		37,500		
33	Ending Cash & Investments - City	11,051		22,074			
34	<b>Total Police Vehicle Expenditures</b>	<b>56,050</b>	<b>21,051</b>	<b>22,698</b>	<b>37,500</b>	<b>16,449</b>	<b>100%</b>

\* Council Priority.



# CITY OF BLACK DIAMOND

## 2013 Calendar for 2014 Budget

	Process	Internal Due Date	Workstudy	City Council Meetings	State Law Limitations
1	Budget requests and instructions go out to all departments	July 30			Sep 9
2	Finance prepares revenue sources and preliminary expenditures for salaries and benefits	Aug 21			N/A
3	Introduction to the 2014 budget process – 5:30 PM		Aug 15		
4	Departments provide budget requests to City Administrator's office	Aug 15			N/A
5	Estimates to be filed with the City Clerk and Administration	Sept 11			Sep 23
6	City Clerk submits to CAO the proposed preliminary budget setting forth the complete financial program	Sept 25			Oct 1
7	CAO provides Council with current info on revenue from all sources as adopted in 2013 budget, and provides the Clerk's proposed preliminary budget setting forth the proposed General Fund revenues	Oct 1	Oct 10		Oct 7
8	Mayor and department heads review General Fund expenditure budgets with Council. 5:30 PM		Oct 10		
9	Council reviews Public Works budgets for revenues and expenditures for all Public Works budgets including street, water, sewer, stormwater and all associated fund. 5:30 PM		Oct 30		Nov 2
10	Council workstudy - REET 1 & 2 and Gen Govt, Utilities & Capital Projects. 5:30 PM		Oct 30		
11	City Clerk publishes notice of public hearing on 2014 Budget and filing of preliminary budget – once a week for two consecutive weeks – Draft budget submittal ready	Oct 25 and Nov 1			Nov 1-15
12	Copies of preliminary budget made available to public				Nov 19
13	Public Hearing of Property Tax for 2014			Nov 7	Nov 30
14	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 2014			Nov 21	Nov 4-30
15	City Council holds final public hearing on 2014 Budget – Special Meeting 7:00 PM			Dec 2	Dec 2
16	City Council adopts Final 2014 Budget and transmits to the State Auditor's Office (plus possible amendment to property taxes) –Special Meeting			Dec 12	Dec 31