



**CITY OF BLACK DIAMOND**  
**October 1, 2015 Special Meeting Agenda**  
25510 Lawson St., Black Diamond, Washington

**6:00 P.M. – CALL TO ORDER, FLAG SALUTE, ROLL CALL**

**NEW BUISNESS:**

- |   |            |
|---|------------|
| 1) <b>Work Session</b> – Review of Current Financials     | Ms. Miller |
| 2) <b>Work Session</b> – Proposed 2016 Preliminary Budget | Ms. Miller |

**ADJOURNMENT:**



**CITY OF BLACK DIAMOND, WASHINGTON**

**FINANCIAL REPORT  
and**

**PRELIMINARY 2016 BUDGET ESTIMATES**

# General Fund 2016 Preliminary Budget

	2014 Actuals	2015 Budget	Thru August 2015	Estimate Year End 2015	2016 Budget	Budget \$ Change inc/(dec)	Budget % Change inc/(dec)
<b>REVENUE</b>							
1 Property Tax	1,438,112	1,436,203	762,672	1,436,000	1,465,908	29,705	2.1%
2 Sales Tax	302,927	280,000	197,740	310,750	326,250	46,250	16.5%
3 Utility & Gambling Tax	582,921	581,400	393,525	570,040	563,500	(17,900)	-3.1%
4 Business & Other Licenses & Fees	21,995	23,500	22,110	22,110	22,000	(1,500)	-6.4%
5 Cable Franchise Fees	62,438	61,000	49,649	64,000	66,000	5,000	8.2%
6 Land Use and Permitting Fees	112,715	86,970	128,078	135,000	181,310	94,340	108.5%
7 Liquor Tax & Profits	44,887	35,700	24,917	41,200	54,750	19,050	53.4%
8 State Sales Tax Assistance	72,195	60,000	40,575	70,000	78,460	18,460	30.8%
9 KC EMS Levy, Recycle Grants & misc	70,648	70,125	71,293	71,293	71,991	1,866	2.7%
10 Charges for Services, Passport	92,298	114,430	76,452	113,611	101,400	(13,030)	-11.4%
11 Parks Parking Fees	22,274	21,000	21,927	25,000	25,000	4,000	19.0%
12 Gym Revenue			5,897	6,100	9,940	9,940	
13 Cemetery Fees & Charges	10,371	12,700	5,217	10,100	12,600	(100)	-0.8%
14 Police Grants, Crim Justice & Misc	153,933	131,850	115,405	154,882	152,215	20,365	15.4%
15 Court Fines and Fees	114,777	125,000	73,997	108,175	109,521	(15,479)	-12.4%
16 Miscellaneous Revenue	7,108	1,975	7,736	8,000	2,500	525	26.6%
17 <b>Subtotal Operating Revenue</b>	<b>3,109,599</b>	<b>3,041,853</b>	<b>1,997,190</b>	<b>3,146,261</b>	<b>3,243,345</b>	<b>201,492</b>	<b>11.9%</b>
18 <b>Insurance Recovery-Legal Svcs</b>			<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	
19 <b>Funding Agreement-MDRT</b>	<b>1,310,097</b>	<b>1,045,069</b>	<b>541,620</b>	<b>830,688</b>	<b>822,497</b>	<b>(222,572)</b>	<b>-21.3%</b>
20 <b>Total General Fund Op Revenue</b>	<b>4,419,696</b>	<b>4,086,922</b>	<b>2,563,810</b>	<b>4,001,949</b>	<b>4,065,842</b>	<b>(21,080)</b>	<b>-0.5%</b>
21 Developer Reimb-SEPA Legal	4,263	10,000	198	200	10,000	-	0.0%
22 Developer Reimb-MDRT Consultants	342,972	470,000	351,638	470,000	438,000	(32,000)	-6.8%
23 Developer Reimb-Makers Consulting	92,233			-			
24 <b>Grand Total Revenue</b>	<b>4,859,164</b>	<b>4,566,922</b>	<b>2,915,646</b>	<b>4,472,149</b>	<b>4,513,842</b>	<b>(53,080)</b>	<b>-1.2%</b>
25 Beg Cash & Inv Bal General Govt	644,198	601,492	842,526	842,526	912,660	311,168	51.7%
26 Beg Cash & Investment By Dev	299,129	278,000	190,103	190,103	160,000	(118,000)	-42.4%
27 <b>Total Sources</b>	<b>5,802,491</b>	<b>5,446,414</b>	<b>3,948,275</b>	<b>5,504,778</b>	<b>5,586,502</b>	<b>140,088</b>	<b>2.6%</b>
<b>EXPENDITURES</b>							
28 Legislative-Council	11,782	14,702	6,107	14,000	15,711	1,009	6.9%
29 Executive-Mayor	14,507	14,950	10,370	14,500	15,118	168	1.1%
30 Administration	117,435	-	-	-	-	-	
31 City Clerk/Human Resources	220,118	220,309	138,494	225,000	227,588	7,279	3.3%
32 Finance	268,152	173,477	131,794	190,000	181,014	7,537	4.3%
33 Information Services	45,659	49,700	22,705	53,700	31,175	(18,525)	-37.3%
34 Legal Service	110,594	75,400	35,345	60,000	55,000	(20,400)	-27.1%
35 Legal Services-Investigation/Other	122,263			-	-	-	
36 Legal-Pros Atty & Pub Defender	61,000	61,250	33,750	37,000	61,250	-	0.0%
37 Municipal Court	139,944	160,208	110,420	160,000	168,769	8,561	5.3%
38 Police Department	1,652,792	1,639,816	1,059,940	1,600,000	1,700,472	60,656	3.7%
39 Fire Department	454,496	483,526	232,204	464,000	498,375	14,849	3.1%
40 Natural Resources	76,382		0	-	-	-	
41 Recycle/Air Qual/Mntl Hlth/Animal Cont	27,344	28,800	25,684	25,800	32,166	3,366	11.7%
42 Master Development Review Team	442,931	714,381	355,654	500,000	657,325	(57,056)	-8.0%
43 Hearing Examiner-SEPA	709	10,000	0	5,000	5,000	(5,000)	-50.0%
44 Comm Deve-Permitting	121,283	122,992	70,355	128,706	201,688	78,696	64.0%
45 Comm Deve-Planning	91,177	79,080	77,816	118,294	119,636	40,556	51.3%
46 Facilities-Staff & Misc	89,780	82,322	59,334	88,000	47,876	(34,446)	-41.8%
47 Facilities Bldg Mtc-Staff & Equip	110,373	75,236	61,217	90,000	73,200	(2,036)	-2.7%
48 Emergency Management	184	2,500	0	-	5,000	2,500	100.0%
49 Parks	37,228	44,432	23,687	42,000	51,206	6,774	15.2%
50 Parks Museum	7,394	8,090	4,635	6,870	7,551	(539)	-6.7%
51 Parks Community Center	3,169	2,696	2,543	13,815	-	(2,696)	-100.0%
52 Parks Gym	2,502	2,147	5,948	9,000	11,316	9,169	427.1%
53 Cemetery	17,680	15,285	12,207	16,000	18,598	3,313	21.7%
54 Cntrl Svcs Reimb-Paper, Post, Print Cks	31,276	30,035	19,926	30,000	32,353	2,318	7.7%
55 Insurance and Unanticipated Costs				15,000			
56 <b>Total General Fund Op Exp</b>	<b>4,278,154</b>	<b>4,111,334</b>	<b>2,500,135</b>	<b>3,906,685</b>	<b>4,217,387</b>	<b>106,053</b>	<b>2.6%</b>
57 Developer Exp-GFC-Prior Year Planning	55,168		55,233	55,233			
58 Developer MDRT-Consultants	426,603	470,000	240,130	470,000	438,000	(32,000)	-6.8%
59 Developer Legal SEPA Reimb	9,937	10,000	44	200	10,000	-	0.0%
60 <b>Total Expenditures</b>	<b>4,769,862</b>	<b>4,591,334</b>	<b>2,795,542</b>	<b>4,432,118</b>	<b>4,665,387</b>	<b>74,053</b>	<b>1.6%</b>
61 Ending Cash & Inv Bal Gen Govt	842,526	645,080	992,733	912,660	761,115	116,035	18.0%
62 Ending Cash & Inv Bal Developer	190,103	210,000	160,000	160,000	160,000	(50,000)	-23.8%
63 <b>Total Uses</b>	<b>5,802,491</b>	<b>5,446,414</b>	<b>3,948,275</b>	<b>5,504,778</b>	<b>5,586,502</b>	<b>140,088</b>	<b>2.6%</b>



# 101 Street Fund

## 2016 Preliminary Budget

**DRAFT**

	2014 Actual	2015 Budget	August 2015 Actuals	2015 Est Act	2016 Prelim Budget	2015/2016 Difference
<b>STREET FUND REVENUE</b>						
1 Street Gas Tax	86,017	84,600	56,109	85,848	90,594	5,994
2 Street/Sidewalk cut/Curb variance						0
3 Right of way permit	8,416	5,200	11,818	13,000	15,000	9,800
4 Grant Reim. Proj mgmt						0
5 Charges for service/Civil Inspect	2,412	550	1,217	1,400	1,600	1,050
6 Operating Revenue	96,845	90,350	69,144	100,248	107,194	16,844
7 YarrowBay-Sal & Ben Reimb	18,660	19,774	18,654	18,654		(19,774)
8 Investment Interest	150	100	134	140	140	40
9 Transfers In TBD Car Tab Fee					60,000	60,000
10 Transfer in REET II	50,000	50,000	50,000	50,000	50,000	0
11 Total Other Revenue	68,810	69,874	68,788	68,794	110,140	40,266
12 Total All Revenue	165,655	160,224	137,932	169,042	217,334	57,110
13 Beginning C & I Bal	186,952	142,222	153,589	153,589	111,645	(30,577)
14 Total Sources	352,607	302,446	291,521	322,631	328,979	26,533
<b>STREET FUND EXPENDITURES</b>						
16 Salaries	100,100	116,112	68,910	103,400	99,828	(16,284)
17 Grant Reim. Proj mgmt	(27,628)	(26,830)	(15,384)	(21,000)	(22,891)	3,939
18 Seth -Wtr Comp Plan Alloc		(10,000)		(1,000)	(10,000)	0
19 MDRT Allocation		(2,500)	(1,423)	(2,500)	(2,500)	0
20 Event & Recycle allocation	0				(6,109)	(6,109)
21 Benefits	42,292	46,772	28,678	45,000	43,712	(3,060)
22 Total Salaries and Benefits	114,764	123,554	80,781	123,900	102,040	(21,514)
23 Allocated Office Supplies, Copies,	1,509	2,050	1,152	2,050	1,750	(300)
24 Operating Supplies & Uniforms	1,079	1,500	1,118	1,500	2,247	747
25 Sand & Salt	280	1,300	0	800	1,300	0
26 Fuel	2,993	3,840	1,442	2,800	3,840	0
27 Small Tools and Equipment	240	1,210	243	800	1,210	0
28 Total Supplies	6,101	9,900	3,955	7,950	10,347	447
29 Insurance	9,327	6,001	3,307	5,000	5,171	(830)
30 Telephone/Postage (communications)	943	1,300	835	1,450	2,360	1,060
31 Prof Services-	1,488		1,000	1,000	3,000	3,000
32 Mtc Software & GPS	1,702	1,660	1,523	1,600	1,710	50
33 Traffic Signal Maintenance	3,701	3,600	2,842	4,600	4,000	400
34 Road Side Mtc & Tree Removal			4,963	5,000	5,000	5,000
35 Street Seeping					4,000	4,000
36 Street Lights	29,663	31,000	17,680	29,000	31,000	0
37 Travel, Memberships and Training	707	2,124	492	1,000	2,704	580
38 Advertising/Bank Chgs	1,380	1,400	822	1,646	1,200	(200)
71 Vehicle & Shop Mtc & Misc	2,791	4,340	1,616	4,340	5,494	1,154
72 Bldg & Land Rent, Cust., Mtc, Copiers, Ins, Util					7,200	7,200
73 Kevin Fac Mtc & Veh Alloc					5,000	5,000
74 Technology Alloc					1,135	1,135
75 Utilities (elect, gas, water, sewer, etc.)	2,032	2,660	1,126	2,500	2,280	(380)
76 Legal costs	9,130	9,800	2,103	4,600	7,500	(2,300)
77 Audit - share of costs	2,168	2,542		2,500	300	(2,242)
78 Cost Alloc- Administration	5,184	4,900	3,272	4,900	3,850	(1,050)
79 Total Services & Charges	70,216	71,327	41,581	69,136	92,904	21,577
80 Total Operating Expenses	191,081	204,781	126,317	200,986	205,291	510
81 Transfer for Equipment-CIP	10,000	10,000	10,000	10,000	10,000	0
82 Total Other Expenditures	10,000	10,000	10,000	10,000	10,000	0
83 Total All Expenditures	201,081	214,781	136,317	210,986	215,291	510
84 Three Months Cash and Investments	47,770	51,195	51,195	50,246	51,323	128
85 Unreserved C&I Balance	103,756	36,370	104,009	61,399	62,365	25,995
86 Total Ending Cash & Investments	151,526	87,565	155,204	111,645	113,688	26,023
87 Total Uses	352,607	302,346	291,521	322,631	328,979	26,533



# 401 Water Operating Fund Preliminary Budget

**DRAFT**

	2014 Actual	2015 Budget	August 2015 Actual	Dec Est Actual	2016 Budget	2015/2016 Differences
<b>WATER FUND REVENUE</b>						
1 User Charges	581,725	642,000	449,371	650,000	660,000	18,000
Water Hydrant Sales	26,983					
2 Late Charges & Name Changes	18,409	18,000	14,560	19,000	19,000	1,000
3 Subtotal Operating Revenue	627,117	660,000	463,931	669,000	679,000	19,000
5 YarrowBay PW Reimbursement	18,660		0	0		0
7 Deposits and Reimbursements/Misc	1,750		870	1,000	1,200	1,200
8 Civil Insp Fee	1,067					0
9 New water meter setting	4,110	6,000	1,382	1,500	5,000	-1,000
10 Investment Interest	93	100	101	120	200	100
11 Insurance Reimbursement	5,880					0
12 Debt Service-Developer Contribution	99,362	98,891	98,499	98,499	102,848	3,957
13 Transfer from Water Capital Fund	80,000	10,000	40,000	40,000	10,000	0
14 Subtotal Other Revenue	210,922	114,991	140,852	141,119	119,248	4,257
15 Total Revenue	838,039	774,991	604,783	810,119	798,248	23,257
16 Total Cash & Investment	125,340	129,219	160,301	160,301	161,635	32,416
17 Total Sources	963,379	904,210	765,084	970,420	959,883	55,673
<b>WATER FUND EXPENDITURES</b>						
21 Salary	128,883	147,815	97,682	146,000	153,518	5,703
MDRT Allocation		(2,500)	(1,423)	(2,500)	(2,500)	0
Water Comp Plan Pj. Allocation		(10,000)		(1,000)	(10,000)	0
22 Grant/Proj Mgmt Credit	(15,197)	(16,430)	(15,342)	(20,000)	(20,000)	(3,570)
23 Benefits	52,893	60,375	38,667	60,675	64,048	3,673
24 Total Salaries and Benefits	166,579	179,260	119,584	183,175	185,066	5,806
25 Operating & Office Supplies/Uniforms	3,517	6,034	5,923	9,000	9,247	3,213
26 Supplies, Copies, Post, Sys Mtc - Alloc	6,099	6,150	4,432	6,150	6,029	(121)
27 Caustic (potassium hydroxide)	13,646	12,500	8,998	13,000	14,000	1,500
28 Fuel	2,953	3,260	1,394	2,100	3,360	100
29 Small tools & Safety Supplies	1,431	1,210	247	750	1,210	0
30 Total Supplies	27,646	29,154	20,994	31,000	33,846	4,692
31 Insurance	41,456	28,335	18,937	28,400	26,056	(2,279)
32 Telephone/DSL/Radios	2,825	2,200	2,017	5,000	3,000	800
33 Professional Services	0	6,000	330	1,000	6,000	0
34 WIRA	0				5,500	5,500
35 Water Testing	1,597	1,500	589	1,200	2,000	500
36 Health Dept Permit/City Permit	1,484	1,600	1,484	1,500	1,600	0
37 Health Dept Survey Fee	0					0
38 Repairs & Maintenance/locates/misc.	19,605	11,150	4,546	16,000	25,394	14,244
39 Bldg & Land Rent, CustMtc<Copiers,Ins,Util				0	13,200	13,200
40 Kevin Bldg CD Bldg Mtc & Vehicle costs				0	6,592	6,592
41 Technology Allocation				0	5,670	5,670
42 Travel, Memberships and Training	376	2,156	733	1,000	2,754	598
43 Electricity/Gas	28,782	35,000	16,522	28,000	30,000	(5,000)
44 Water, Sewer Drainage and Garbage	1,503	1,490	867	1,300	1,575	85
45 Legal Services	14,707	15,000	2,944	10,000	10,500	(4,500)
46 Postage/Printing/Advertising/CC costs	4,192	3,800	3,640	4,500	4,850	1,050
47 Software Mtc	3,408	3,360	3,228	3,220	3,260	(100)
48 Audit - Share of costs	5,300	9,743		9,700	1,100	(8,643)
49 Cost Allocation	15,576	21,700	14,472	21,700	17,050	(4,650)
50 Taxes Utility	39,520	39,000	27,906	40,297	41,200	2,200
51 Taxes B&O	31,850	32,000	22,384	33,500	34,300	2,300
52 Total Services & Charges	212,181	214,034	120,599	206,317	241,601	27,567
53 Total Operating Expenditures	406,406	422,448	261,177	420,492	460,513	38,065
54 Transfer for Equipment-CIP	10,000	10,000	10,000	10,000	10,000	0
55 Wind Damage Poles						0
56 Transfer to Water portion Comp Plan	5,000					0
57 WW Interfund Loan for Meters	46,460	46,460	46,460	46,460	0	(46,460)
58 Debt Services	335,212	306,285	331,832	331,833	320,430	14,145
58 Subtotal Other Expenditures	396,672	362,745	388,292	388,293	330,430	(32,315)
59 Total Expenditures	803,078	785,193	649,469	808,785	790,943	5,750
60 Three Months Cash and Investments	101,602	104,935	104,935	101,123	115,128	10,193
61 Unreserved C&I Balance	58,699	14,082	10,680	60,512	53,812	39,730
62 Total Ending Cash & Investments	160,301	119,017	115,615	161,635	168,940	49,923
63 Total Uses	963,379	904,210	765,084	970,420	959,883	55,673

9/15/2015



# 407 Sewer Fund - 2015 Preliminary Budget

Draft

	2014 Actual	2015 Budget	August 2015 Actual	2015 Est Year End	2016 Budget	2015/2016 Difference
<b>WASTEWATER FUND REVENUE</b>						
1 User Charges	705,607	737,000	492,550	738,800	742,000	5,000
2 Operating Revenue	705,607	737,000	492,550	738,800	742,000	5,000
1 Other Revenues						
2 Misc Reimb	2,695	2,500	2,309	3,500	4,000	1,500
3 YarrowBay PW Director Reimburse	18,660					
4 Investment Interest	100	100	144	160	260	160
5 Insurance Recovery/Civil Insp Fee	999					
6 Transfer from Capital or Operating	80,000	80,000	80,000	80,000	100,000	20,000
11 Total Other Revenue	102,454	82,600	82,453	83,660	104,260	21,660
12 Total Revenue	808,061	819,600	575,003	822,460	846,260	26,660
13 Total Beg Cash and Investments	126,682	118,383	141,282	141,292	117,641	-742
14 Total Sources	934,743	937,983	716,285	963,752	963,901	25,918
<b>WASTEWATER EXPENDITURES</b>						
17 Salaries	127,292	145,844	97,407	146,111	152,632	6,788
18 MDRT Allocation		(2,500)	(1,221)	(2,500)	(2,500)	0
19 Allocation of Seth to Wtr Comp Plan		(10,000)		(1,000)	(10,000)	0
20 Grant & Proj Wage reimb	(15,197)	(17,886)	(9,313)	(12,700)	(20,000)	(2,114)
21 Benefits	52,709	60,654	38,649	58,000	64,058	3,404
22 Total Salaries & Benefits	164,804	176,112	125,522	187,911	184,190	8,078
23 Office and Operating Supplies	593	1,432	622	1,000	1,695	263
24 Sup, Copies, Post, sys mtc (allocated)	6,099	6,150	4,432	6,150	6,029	(121)
25 Safety Sup & Uniforms, tools	800	1,562	601	1,100	1,562	0
26 Fuel	3,083	3,040	1,463	2,200	3,040	0
27 Total Supplies	10,575	12,184	7,118	10,450	12,326	142
28 Insurance	14,257	14,622	9,319	14,000	14,700	78
29 Prof Services - Printing	1,779	2,200	1,000	1,000	1,200	(1,000)
30 Repairs & Maintenance	5,381	9,390	2,481	3,800	9,994	604
31 Proj & Grant equip-Credit						0
32 Travel, Memberships and Training	306	2,024	181	500	1,914	(110)
33 Electricity & Gas	2,367	2,200	1,102	1,650	2,400	200
34 Utilities	2,739	2,665	1,539	2,300	2,790	125
35 Tele, Postage, Mer Card & Misc.	6,812	5,260	4,650	7,000	7,410	2,150
36 Software & GPS Maint	1,702	1,660	1,523	1,600	1,560	(100)
37 Bldg & Land rent,Cust, mtc,copiers,ins,util					13,200	13,200
38 Kevin & Vehicle					6,593	6,593
39 Technology Costs					4,912	4,912
40 Legal Services	14,599	15,000	2,944	8,000	10,500	(4,500)
41 Audit - share of costs	5,300	9,319		9,300	1,100	(8,219)
42 Cost Allocations	15,576	21,000	14,472	21,000	17,050	(3,950)
43 Taxes Utility	40,305	44,200	29,589	44,200	44,800	600
44 Taxes B&O	10,291	9,600	4,646	7,000	9,600	0
45 Total Services & Charges	121,414	139,140	73,446	121,350	149,723	10,583
46 Subtotal Operating Expenses	296,793	327,436	206,086	319,711	346,239	18,803
47 Other Expenses						
48 King County Metro	481,658	511,700	301,187	516,400	518,000	6,300
49 Transfer for Sewer Comp Plan						
50 Total Payment Sewer Treatment		511,700	301,187	516,400	518,000	6,300
51 Total Operating Expenditures	778,451	839,136	507,273	836,111	864,239	25,103
52 Capital Expenses						
53 Transfer for Equipment-CIP	10,000	10,000	10,000	10,000	10,000	0
54 Transfer for Sewer Comp Plan	5,000					0
55 Manhole Rehabilitation						0
56 Subtotal Other Expenditures	15,000	10,000	10,000	10,000	10,000	0
57 Total Expenses	793,451	849,136	517,273	846,111	874,239	25,103
58 Three Months Cash and Investments	74,198	81,859	81,859	81,859	86,560	4,701
59 Unreserved C&I Balance	67,094	6,988	117,034	35,782	3,102	(3,886)
60 Total Ending Cash and Investments	141,292	88,847	198,893	117,641	89,662	815
61 Total Uses	934,743	937,983	716,166	963,752	963,901	25,918

9/15/2015



**410 Stormwater Fund -  
Preliminary Budget**

**Draft**

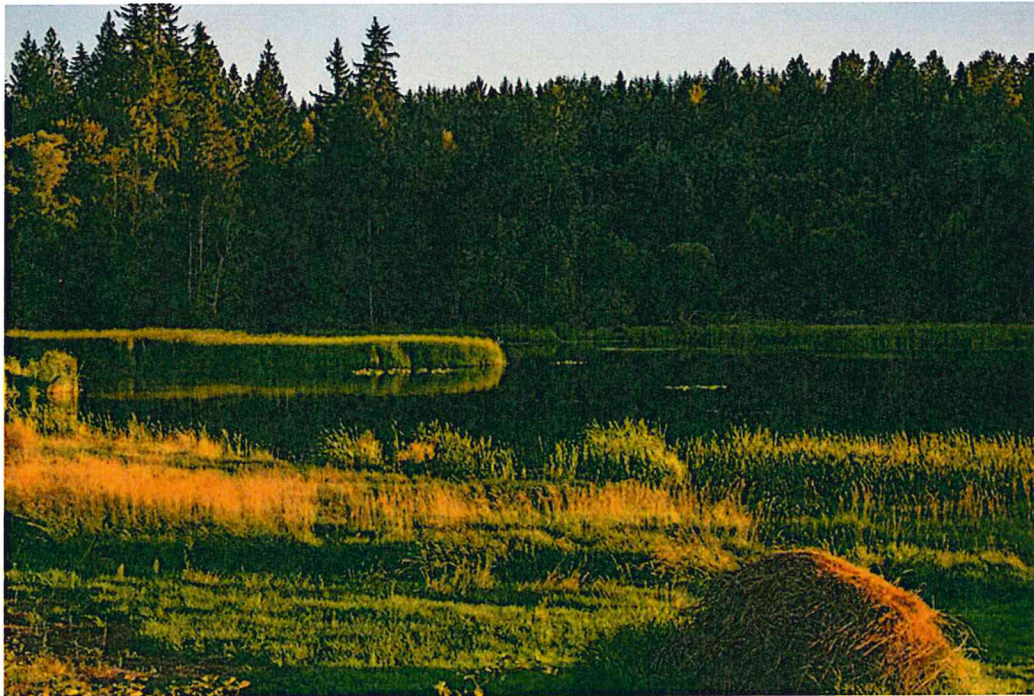
	2014 Actual	2015 Budget	August 2015 Actuals	2015 Est Year End	2016 Budget	2015/2016 Difference
<b>REVENUE</b>						
Stormwater Charges	331,801	334,000	237,893	345,000	343,000	9,000
<b>Operating Revenue</b>	<b>331,801</b>	<b>334,000</b>	<b>237,893</b>	<b>345,000</b>	<b>343,000</b>	<b>9,000</b>
<b>Other Revenue</b>						
Civil & Insp Fee, Misc Rev	4,048		3,716	4,000	6,800	6,800
YarrowBay-PW Dir Reimburse	18,505			0		0
Investment Interest	86	100	106	120	120	20
<b>Total Other Revenue</b>	<b>22,639</b>	<b>100</b>	<b>3,822</b>		<b>6,920</b>	<b>6,820</b>
<b>Total Revenue</b>	<b>354,440</b>	<b>334,100</b>	<b>241,715</b>	<b>345,000</b>	<b>349,920</b>	<b>15,820</b>
Beginning C&I Balance	81,656	106,292	90,498	90,498	102,698	(3,594)
<b>Total Sources</b>	<b>436,096</b>	<b>440,392</b>	<b>332,213</b>	<b>435,498</b>	<b>452,618</b>	<b>12,226</b>
<b>EXPENDITURES</b>						
Salaries	128,405	139,051	97,188	137,700	151,418	12,367
Seth Allocation to MDRT		(2,500)	(1,221)	(2,500)	(2,500)	0
Seth Allocation to Wtr Comp Plan		(10,000)		0	(10,000)	0
Grant/Proj Mgmt-Credit	(15,197)	(20,829)	(8,635)	(18,000)	(20,000)	829
Benefits	52,855	59,784	38,591	58,600	63,630	3,846
<b>Total Salaries &amp; Benefits</b>	<b>166,063</b>	<b>165,506</b>	<b>125,923</b>	<b>175,800</b>	<b>182,548</b>	<b>17,042</b>
Operating Supplies and Uniforms	1,179	3,034	1,268	2,000	2,747	(287)
Office Supplies, Copies, Postage, Sys M	6,099	6,150	4,432	6,150	6,029	(121)
Fuel	3,102	3,200	1,295	2,680	3,200	0
Small Tools and Equipment	219	1,210	369	500	1,210	0
<b>Total Supplies</b>	<b>10,599</b>	<b>13,594</b>	<b>7,364</b>	<b>11,330</b>	<b>13,186</b>	<b>(408)</b>
Insurance	5,854	6,651	3,774	5,662	6,021	(630)
KC-Water Quality Testing	8,986	8,500		0	9,000	500
Repairs & Maintenance/Security	4,035	6,500	1,940	2,000	7,994	1,494
WIRA	3,863	5,000	2,666	5,335		(5,000)
Professional Services						0
DOE & Stormwater Permits	2,343	1,200	4,112	5,000	2,465	1,265
Travel, memberships and training	355	2,024	400	500	1,914	(110)
Tele, DSL, Radio, Post, Advertising & M	7,889	7,550	4,951	6,000	9,210	1,660
Utilities (elect, gas, water, sewer, etc)	1,823	1,930	1,052	1,750	1,865	(65)
Stormwater Mtc & Repair						
Street Sweeping-non grant				0		0
Stormwater rate study				0	2,500	2,500
Software & GPS Maint	1,702	1,660	1,889	1,523	1,560	(100)
Bldg & land rent,Cust,Mtc,copies,ins,ut					13,200	13,200
Kevin & Vehicle bldg costs					6,593	6,593
Tedhnology Costs					5,100	5,100
Legal Services	13,695	15,000	2,944	10,500	10,500	(4,500)
Audit - share of costs	5,300	9,319		9,300	1,100	(8,219)
Cost Allocation- Administration	15,576	21,000	14,472	21,000	17,050	(3,950)
Utility Tax	67,175	60,140	36,422	62,100	62,990	2,850
Taxes Excise B&O	5,240	8,000	3,705	6,000	6,000	(2,000)
<b>Total Service &amp; Charges</b>	<b>143,836</b>	<b>154,474</b>	<b>78,327</b>	<b>136,670</b>	<b>165,062</b>	<b>10,588</b>
<b>Total Operating Expenses</b>	<b>320,498</b>	<b>333,574</b>	<b>211,614</b>	<b>323,800</b>	<b>360,796</b>	<b>27,222</b>
Transfer for Equipment-CIP	10,000	10,000	10,000	10,000	10,000	0
Debt Repayment-50,000	10,100					0
Transfer for SW portion Comp Plan	5,000					0
<b>Total Other Expenditures</b>	<b>25,100</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>345,598</b>	<b>343,574</b>	<b>221,614</b>	<b>333,800</b>	<b>370,796</b>	<b>27,222</b>
Reserved C&I Balance	80,125	83,393	83,393	80,950	92,699	9,306
Unreserved C&I Balance	10,373	13,425	27,206	21,748	(10,877)	(24,302)
<b>Total Ending Cash &amp; Investments</b>	<b>90,498</b>	<b>96,818</b>	<b>110,599</b>	<b>102,698</b>	<b>81,822</b>	<b>(14,996)</b>
<b>Total Uses</b>	<b>436,096</b>	<b>440,392</b>	<b>332,213</b>	<b>435,498</b>	<b>452,618</b>	<b>12,226</b>

9/15/2015

5

**City of Black  
Diamond  
Preliminary  
General Fund  
Budget**

2016



Jones Lake at Dusk (*many photos in this document are courtesy of [Craig Goodwin](#)*)



**TABLE OF CONTENTS**

About Black Diamond _____	2
Elected Officials _____	3
Council Committees _____	4
Organization Chart _____	5
Employee Allocations by Fund _____	6
General Fund Summary _____	7
General Fund Ending Fund Balance 6 Year Forecast _____	8
General Fund Functions Supported by Revenue Sources _____	9
General Fund Budget Comparisons 2014 - 2016 _____	10
Funding Agreement _____	12
<u>General Fund Revenue</u> _____	13
<u>General Fund Expenditures</u>	
Legislative _____	26
Executive _____	26
City Clerk/HR _____	27
Finance _____	27
Information Services _____	28
Legal _____	28
Municipal Court _____	28
Police Department _____	30
Fire Department _____	32
Emergency Management _____	33
Special Programs _____	33
Community Development _____	34
Master Development Review Team & Consultants _____	35
Parks and Recreation _____	36
Cemetery _____	37
Facilities _____	37
Central Services _____	38
Salary Schedule _____	39
Budget Calendar _____	40

**History of Black Diamond, Washington**

Black Diamond incorporated in 1959, but has had a much longer history as a historic town in Washington. Black Diamond was first established as a community in the late 1880s for the mining of coal. At the turn of the century the town was a major exporter of coal in the region. The Pacific Coast Coal Company in Black Diamond became the largest coal mining operations on the West Coast. Some historic buildings retain their original locations. In 2010, Black Diamond's historic Railroad Avenue was updated and refurbished making a great improvement to the Historic Museum and Black Diamond Bakery area.

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

The City is on the verge of growth. At 4,200 citizens, population projections may reach above 20,000 in the next 20 years. Over the past several years, major annexations have increased the population and acreage of Black Diamond. The annexation of the Lake Sawyer area in 1998 doubled the number of citizens. Recent annexations in the city's urban growth area have increased the city's size by approximately 1,600 acres.

**Form of Government**

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

**Budget Process**

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

The City of Black Diamond budgets annually on the calendar year beginning January 1 and ending December 31. Budget adjustments are limited by state law (35A.33.120). Allocations are made based on a fund structure, limiting uses outside of each fund. Funds are segregated to carry on specific objectives. Funds are budgeted on a cash basis in accordance with the Revised Code of Washington, RCW 35.33. Appropriations in the budget constitute maximum expenditure authorizations during the year and cannot be legally exceeded until subsequently amended by the City Council.

**How Black Diamond Serves the Community**

The City of Black Diamond strives to provide a safe and enjoyable environment for residents, businesses and visitors alike. Foremost, safety is a priority in Black Diamond. Our City's police, and Mountain View Fire and Rescue (formerly Fire District 44) fire and emergency service employees are both dedicated and top notch. City employees provide other important services such as road maintenance, community development, code enforcement, a municipal court and water utility services, stormwater management and wastewater utility billing. Utility and maintenance workers also maintain our local parks and the cemetery.



**Black Diamond Elected Officials**

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

Mayor  
Carol Benson  
Appointed Position  
Expires 12/31/2015

Position 3  
Janie Edelman  
Two Year Term  
Expires 12/31/2015

Position 1  
Tamie Deady  
Mayor Pro-tem  
Four Year Term  
Expires 12/31/2015

Position 4  
Craig Goodwin  
Expires 12/31/2015

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

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

**City Council Committees**

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

**Budget, Finance and Administration Committee**

Chair – Council Member Edelman

Council Member Deady

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

**Cemetery/Parks Committee**

Chair – Council Member Morgan

Council Member Goodwin

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

**Planning and Community Service Committee**

Chair – Council Member Edelman

Council Member Morgan

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

**Public Safety Committee**

Chair – Council Member Deady

Council Member Taylor

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

**Public Works Committee**

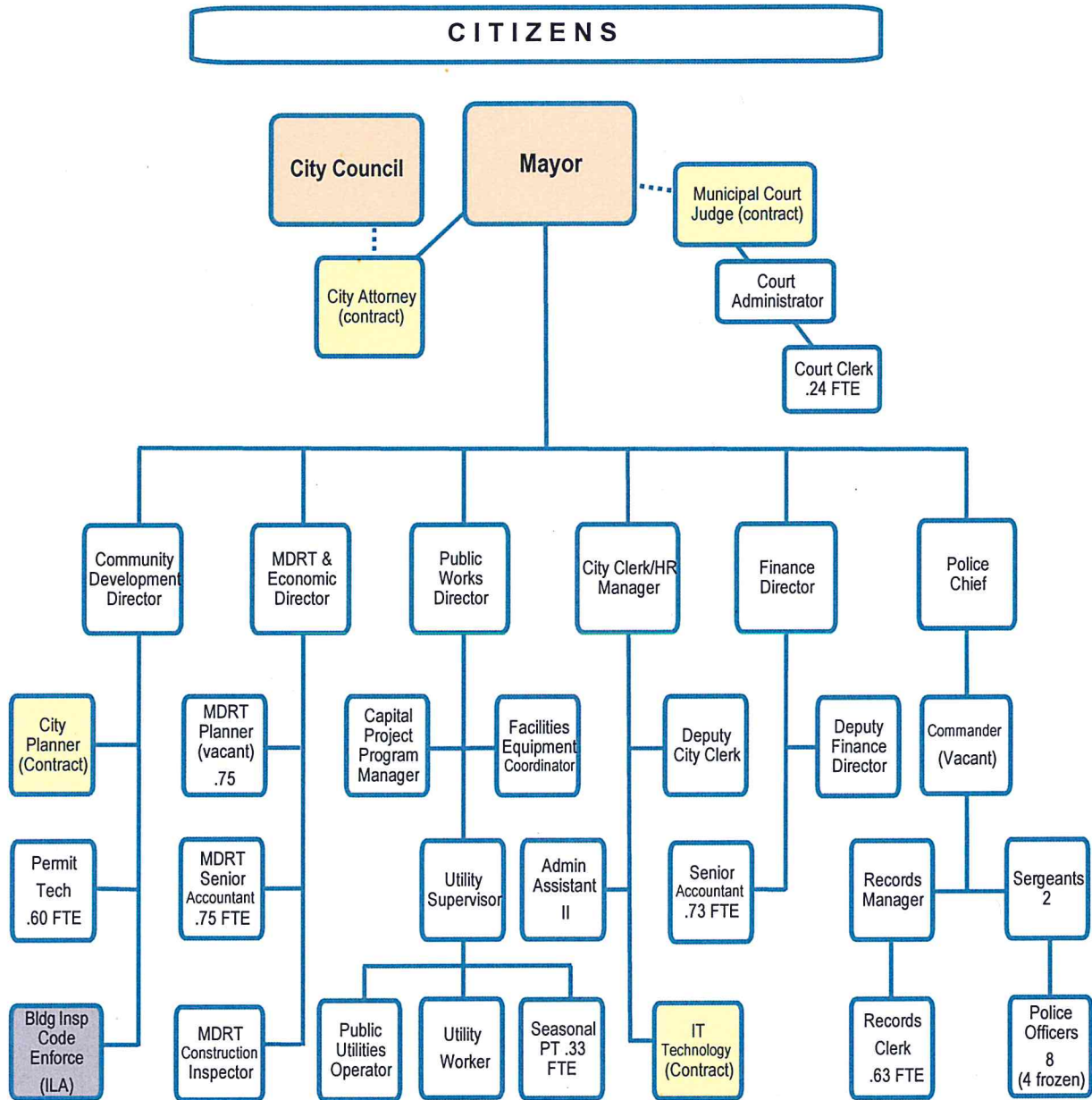
Chair - Council Member Taylor

Council Member Goodwin

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



City of Black Diamond 2016 Organization Chart



This Chart represents budgeted positions for 2016.

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

Black Diamond is served by Mountain View Fire and Rescue.



2016 Employee Allocations by Funding Source							
Positions	Full Time Equivalent (FTE)	Funding Agreement	General Fund	Street Fund	Water Fund	Sewer Fund	Storm water Fund
<b>Administration</b>							
Administrative Assistant 2	1.00		0.10		0.30	0.30	0.30
<b>Total Administration</b>	<b>1.00</b>		<b>0.10</b>	<b>0.00</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>
<b>City Clerk</b>							
City Clerk/HR Manager	1.00	1.00					
Deputy City Clerk	1.00		0.50	0.04	0.15	0.15	0.16
<b>Total City Clerk</b>	<b>2.00</b>	<b>1.00</b>	<b>0.50</b>	<b>0.04</b>	<b>0.15</b>	<b>0.15</b>	<b>0.16</b>
<b>Finance Department</b>							
Finance Director	1.00		0.70		0.10	0.10	0.10
Deputy Finance Director	1.00		0.72		0.09	0.10	0.09
Senior Accountant	0.73		0.44	0.03	0.09	0.09	0.08
<b>Total Finance</b>	<b>2.73</b>		<b>1.86</b>	<b>0.03</b>	<b>0.28</b>	<b>0.29</b>	<b>0.27</b>
<b>Police Department</b>							
Police Chief	1.00		1.00				
Police Commander (vacant)	1.00		1.00				
Sergeant	2.00		2.00				
Police Officers	4.00		4.00				
Police Records Coordinator	1.00		1.00				
Police Clerk	0.63		0.63				
<b>Total Police Department</b>	<b>9.63</b>		<b>9.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Municipal Court</b>							
Court Administrator	1.00		1.00				
Court Clerk	0.24		0.24				
<b>Total Court</b>	<b>1.24</b>		<b>1.24</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Community Development</b>							
Community Development Director	1.00		1.00				
Permit Technician	0.60		0.60				
<b>Total Community Development</b>	<b>1.60</b>		<b>1.60</b>				
<b>Master Dev Review Team (MDRT)</b>							
MDRT & Economic Dev Director	1.00	1.00					
Utilities Construction Supervisor	1.00	1.00					
Senior Planner (vacant)	0.75	0.75					
Senior Accountant	0.75	0.75					
<b>Total MDRT Review Team</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Facilities Department</b>							
Facilities Equipment Coordinator	1.00		0.80	0.05	0.05	0.05	0.05
<b>Total Facilities</b>	<b>1.00</b>		<b>0.80</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>
<b>Public Works</b>							
Public Works Director	1.00		0.06	0.26	0.23	0.23	0.22
Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25
Utilities Supervisor	1.00		0.05	0.23	0.24	0.24	0.24
Utility Worker	1.00		0.10	0.15	0.25	0.25	0.25
Utilities Operator	1.00		0.10	0.15	0.25	0.25	0.25
Seasonal Maintenance	0.33		0.16	0.06	0.06		0.05
<b>Total Public Works</b>	<b>5.33</b>		<b>0.47</b>	<b>1.10</b>	<b>1.28</b>	<b>1.22</b>	<b>1.26</b>
<b>Total Budget Positions (FTE's)</b>	<b>28.03</b>	<b>4.50</b>	<b>16.20</b>	<b>1.22</b>	<b>2.06</b>	<b>2.01</b>	<b>2.04</b>



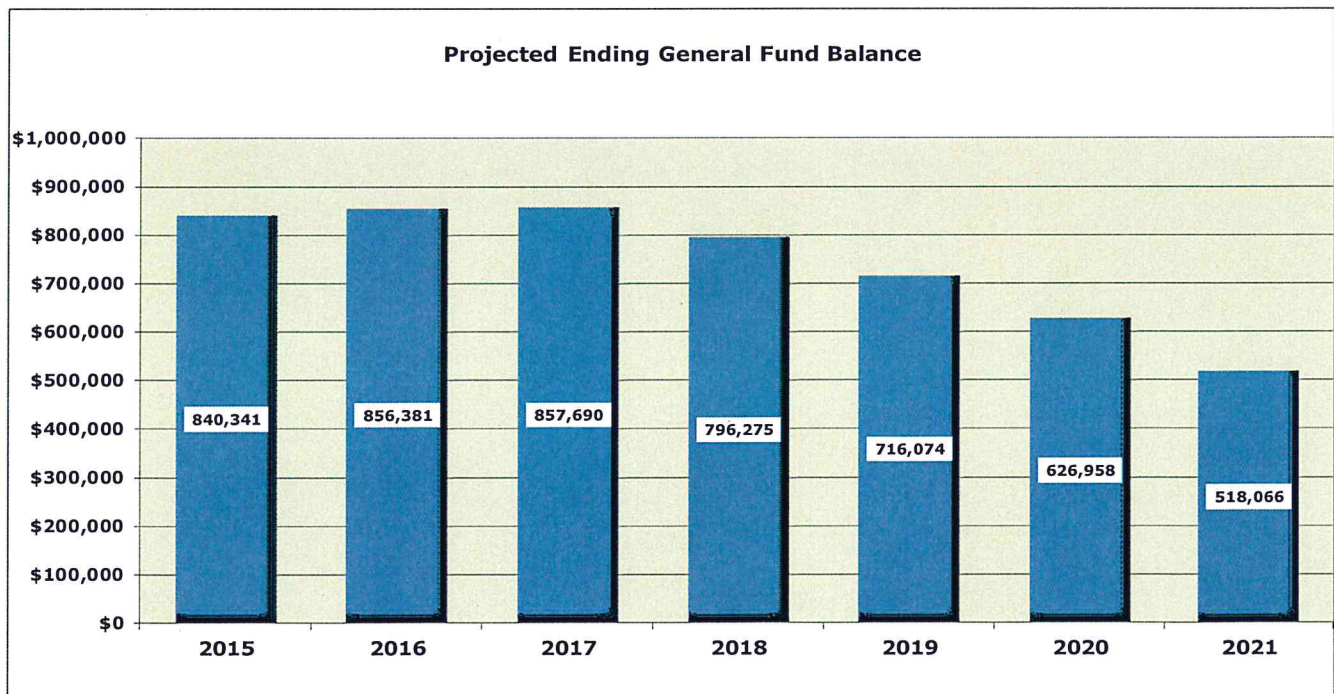
## General Fund 2016 Preliminary Budget

	2014 Actual	2015 Budget	Estimate Year End 2015	2016 Budget	Budget \$ Change inc/(dec)	Budget % Change inc/(dec)
<b>REVENUE</b>						
1 Property Tax	1,438,112	1,436,203	1,436,000	1,465,908	29,705	2.1%
2 Sales Tax	302,927	280,000	310,750	326,250	46,250	16.5%
3 Utility & Gambling Tax	582,921	581,400	570,040	563,500	(17,900)	-3.1%
4 Business & Other Licenses & Fees	21,995	23,500	22,110	22,000	(1,500)	-6.4%
5 Cable Franchise Fees	62,438	61,000	64,000	66,000	5,000	8.2%
6 Land Use and Permitting Fees	112,715	86,970	135,000	181,310	94,340	108.5%
7 Liquor Tax & Profits	44,887	35,700	41,200	54,750	19,050	53.4%
8 State Sales Tax Assistance	72,195	60,000	70,000	78,460	18,460	30.8%
9 KC EMS Levy, Recycle Grants & misc	70,648	70,125	71,293	71,991	1,866	2.7%
10 Charges for Services, Passport	92,298	114,430	113,611	101,400	(13,030)	-11.4%
11 Parks Parking Fees	22,274	21,000	25,000	25,000	4,000	19.0%
12 Gym Revenue			6,100	9,940	9,940	
13 Cemetery Fees & Charges	10,371	12,700	10,100	12,600	(100)	-0.8%
14 Police Grants, Crim Justice & Misc	153,933	131,850	154,882	152,215	20,365	15.4%
15 Court Fines and Fees	114,777	125,000	108,175	109,521	(15,479)	-12.4%
16 Miscellaneous Revenue	7,108	1,975	8,000	2,500	525	26.6%
17 <b>Subtotal Operating Revenue</b>	<b>3,109,599</b>	<b>3,041,853</b>	<b>3,146,261</b>	<b>3,243,345</b>	<b>201,492</b>	<b>11.9%</b>
18 <b>Insurance Recovery-Legal Svcs</b>			25,000	-	-	
19 <b>Funding Agreement-MDRT</b>	1,328,939	1,045,069	830,688	822,497	(222,572)	-21.3%
20 <b>Total General Fund Op Revenue</b>	<b>4,438,538</b>	<b>4,086,922</b>	<b>4,001,949</b>	<b>4,065,842</b>	<b>(21,080)</b>	<b>-0.5%</b>
21 Developer Reimb-SEPA Legal	4,263	10,000	200	10,000	-	0.0%
22 Developer Reimb-MDRT Consultants	324,130	470,000	470,000	438,000	(32,000)	-6.8%
23 Developer Reimb-Makers Consulting	92,233		-			
24 <b>Grand Total Revenue</b>	<b>4,859,164</b>	<b>4,566,922</b>	<b>4,472,149</b>	<b>4,513,842</b>	<b>(53,080)</b>	<b>-1.2%</b>
25 Beg Cash & Inv Bal General Govt	644,198	601,492	842,526	912,660	311,168	51.7%
26 Beg Cash & Investment By Dev	299,129	278,000	190,103	160,000	(118,000)	-42.4%
27 <b>Total Sources</b>	<b>5,802,491</b>	<b>5,446,414</b>	<b>5,504,778</b>	<b>5,586,502</b>	<b>140,088</b>	<b>2.6%</b>
<b>EXPENDITURES</b>						
28 Legislative-Council	11,782	14,702	14,000	15,711	1,009	6.9%
29 Executive-Mayor	14,507	14,950	14,500	15,118	168	1.1%
30 Administration	117,435	-	-	-	-	
31 City Clerk/Human Resources	220,118	220,309	225,000	227,588	7,279	3.3%
32 Finance	268,152	173,477	190,000	181,014	7,537	4.3%
33 Information Services	45,659	49,700	53,700	31,175	(18,525)	-37.3%
34 Legal Service	110,594	75,400	60,000	55,000	(20,400)	-27.1%
35 Legal Services-Investigation/Other	122,263	-	-	-	-	
36 Legal-Pros Atty & Pub Defender	61,000	61,250	37,000	61,250	-	0.0%
37 Municipal Court	139,944	160,208	160,000	168,769	8,561	5.3%
38 Police Department	1,652,792	1,639,816	1,600,000	1,700,472	60,656	3.7%
39 Fire Department	454,496	483,526	464,000	500,375	16,849	3.5%
40 Natural Resources	76,382	-	-	-	-	
41 Recycle/Air Qual/Mntl Hlth/Animal Cont	27,344	28,800	25,800	32,166	3,366	11.7%
42 Master Development Review Team	442,931	714,381	500,000	657,325	(57,056)	-8.0%
43 Hearing Examiner-SEPA	709	10,000	5,000	5,000	(5,000)	-50.0%
44 Community Dev - Permitting	121,283	122,992	128,706	201,688	78,696	64.0%
45 Community Dev - Planning	91,177	79,080	118,294	119,636	40,556	51.3%
46 Facilities-Staff & Misc	89,780	82,322	88,000	47,876	(34,446)	-41.8%
47 Facilities Bldg Mtc-Staff & Equip	110,373	75,236	90,000	73,200	(2,036)	-2.7%
48 Emergency Management	184	2,500	-	5,000	2,500	100.0%
49 Parks	37,228	44,432	42,000	51,206	6,774	15.2%
50 Parks Museum	7,394	8,090	6,870	7,551	(539)	-6.7%
51 Parks Community Center	3,169	2,696	13,815	-	(2,696)	-100.0%
52 Parks Gym	2,502	2,147	9,000	11,316	9,169	427.1%
53 Cemetery	17,680	15,285	16,000	18,598	3,313	21.7%
54 Cntrl Svcs Reimb-Paper, Post, Print Cks	31,276	30,035	30,000	32,353	2,318	7.7%
55 Insurance and Unanticipated Costs			15,000			
56 <b>Total General Fund Op Exp</b>	<b>4,278,154</b>	<b>4,111,334</b>	<b>3,906,685</b>	<b>4,219,387</b>	<b>108,053</b>	<b>2.6%</b>
57 Developer Exp-GFC-Makers	55,168		55,233			
58 Developer MDRT-Consultants	426,603	470,000	470,000	438,000	(32,000)	-6.8%
59 Developer Legal SEPA Reimb	9,937	10,000	200	10,000	-	0.0%
60 <b>Total Expenditures</b>	<b>4,769,862</b>	<b>4,591,334</b>	<b>4,432,118</b>	<b>4,667,387</b>	<b>76,053</b>	<b>1.7%</b>
61 Ending Cash & Inv Bal Gen Govt	842,526	645,080	912,660	759,115	114,035	17.7%
62 Ending Cash & Inv Bal Developer	190,103	210,000	160,000	160,000	(50,000)	-23.8%
63 <b>Total Uses</b>	<b>5,802,491</b>	<b>5,446,414</b>	<b>5,504,778</b>	<b>5,586,502</b>	<b>140,088</b>	<b>2.6%</b>



## General Fund Ending Fund Balance Forecast

	2014	2015	2016	2017	2018	2019	2020	2021	
General Fund Revenue	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Fcst
1 Property Tax	1,438,112	1,436,203	1,465,908	1,480,567	1,480,567	1,495,373	1,495,373	1,510,326	1%
2 Sales Tax	302,927	280,000	285,600	291,312	291,312	297,138	294,225	300,110	2%
3 Utility Taxes	582,921	581,400	563,500	574,770	574,770	586,265	580,518	592,128	2%
4 Other Revenue **	785,639	744,319	928,337	946,904	965,842	985,159	985,159	1,004,862	2%
5 Funding Agreement	1,310,097	1,045,000	822,497	908,414	939,490	954,976	970,772	970,775	2%
7 <b>Total Operating Revenue</b>	<b>4,419,696</b>	<b>4,086,922</b>	<b>4,065,842</b>	<b>4,201,967</b>	<b>4,251,981</b>	<b>4,318,911</b>	<b>4,326,046</b>	<b>4,378,201</b>	
General Fund Expenditures	P/S 3%	P/S 2%	P/S 2%	P/S 2%	P/S 2%	P/S 2%	P/S 2%	P/S 2%	Fcst
9 Public Safety (P/S)	2,317,709	2,357,300	2,443,866	2,492,743	2,542,598	2,593,450	2,593,450	2,645,319	2%
10 Comm Deve-Gen Govt	289,551	212,072	326,324	332,850	339,507	346,298	346,298	353,224	2%
11 Comm Deve-MDRT	442,931	714,381	657,325	743,242	789,804	805,600	821,712	821,712	2%
12 Support Services-Clk, HR, Fin, CS	519,546	423,821	440,955	449,774	458,770	467,945	467,945	477,304	2%
13 Mtc Bldgs. Grds, Equip	331,836	298,708	263,088	268,350	273,717	279,191	279,191	284,775	2%
14 Legal Services	232,857	75,400	55,000	56,100	57,222	58,366	58,366	59,534	2%
15 Legislative & Administration	143,724	29,652	30,829	31,446	30,330	30,330	30,936	30,936	2%
16 <b>Total Operating Spending</b>	<b>4,278,154</b>	<b>4,111,334</b>	<b>4,217,387</b>	<b>4,374,505</b>	<b>4,491,948</b>	<b>4,581,180</b>	<b>4,597,899</b>	<b>4,672,804</b>	
17									
18	2014	2015	2016	2017	2018	2019	2020	2021	
19 Change in Reserves	141,542	(24,412)	(151,545)	(172,538)	(239,967)	(262,269)	(271,852)	(294,603)	
20 Add Addtl Rev & Savings-YE 4%		86,886	167,585	173,847	178,552	182,068	182,737	185,710	
21 <b>Ending Reserves</b>	<b>842,526</b>	<b>840,341</b>	<b>856,381</b>	<b>857,690</b>	<b>796,275</b>	<b>716,074</b>	<b>626,958</b>	<b>518,066</b>	
22 <b>End Reserve % of GF Operating</b>	<b>19.69%</b>	<b>20.44%</b>	<b>20.31%</b>	<b>19.61%</b>	<b>17.73%</b>	<b>15.63%</b>	<b>13.64%</b>	<b>11.09%</b>	



\*\* 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,

24 Model assumes no growth, no new revenue and continued Funding Revenue at the 2015 level. Assumes 2% Revenue Growth, except prop tax at 1%.

25 Expenditures are assumed to grow at 2%.

Model assumes that due to modest budgeting, year end fund balance will end with an over collection of rev and exp under budget by a total of 4% of expenditures.

If growth occurs, the model will change significantly. If the Funding Agreement has further reductions, the expenditures would need to be reduced by an equal amount.



Functions Supported by Revenue Sources					Public Safety	General Govt	YB/MDRT
General Fund	2015 Budget	2016 Budget	Chg \$ 2015 to 2016	Change %			
<b>REVENUE</b>							
<b>Public Safety Revenue Support</b>							
1 Property Taxes	1,436,423	1,465,908	29,485	2.1%	1,465,908		
2 Utility & Gambling Taxes	581,400	563,500	(17,900)	-3.1%	563,500		
3 Criminal Justice Sales Tax	97,100	111,200	14,100	14.5%	111,200		
4 Liquor Tax		18,600	18,600		18,600		
5 Liquor Profits	35,700	36,150	450	1.3%	36,150		
6 Court Fines and Fees	125,000	109,521	(15,479)	-12.4%	109,521		
7 Fire EMS Taxes	54,200	56,000	1,800	3.3%	56,000		
8 Police Grants & Chg for Svc & Misc.	34,750	41,015	6,265	18.0%	41,015		
9 <b>Subtotal Public Safety Revenue</b>	<b>2,364,573</b>	<b>2,401,894</b>	<b>37,321</b>	<b>1.6%</b>	<b>2,401,894</b>		
<b>General Govt Revenue Support</b>							
11 Sales Tax	280,000	326,250	46,250	16.5%		326,250	
12 Land Use and Permitting Fees	86,970	181,310	94,340	108.5%		181,310	
13 State Assistance	60,000	78,400	18,400	30.7%		78,400	
14 Recycle Grants & Misc. Grants	15,925	15,991	66	0.4%		15,991	
15 Cable Franchise Fee	61,000	66,000	5,000	8.2%		66,000	
16 Parks & Cemetery Fees	33,700	47,540	13,840	41.1%		47,540	
17 Passport Fees	20,300	21,900	1,600	7.9%		21,900	
18 Alloc SftWre Mtc-CC Fees-TR/AP post-prt	24,130	20,500	(3,630)	-15.0%		20,500	
19 Alloc Code Update Code, Clk, Perm. Mtc	70,000	55,000	(15,000)	-21.4%		55,000	
20 Other Misc Revenue	25,255	28,560	3,305	13.1%		28,560	
21 <b>Subtot General Govt Revenue</b>	<b>677,280</b>	<b>841,451</b>	<b>164,171</b>	<b>24.2%</b>		<b>841,451</b>	
22 <b>Subtotal Operating Revenue</b>	<b>3,041,853</b>	<b>3,243,345</b>	<b>201,492</b>	<b>6.6%</b>			
23 YarrowBay Funding Agmt - Prelim	1,045,069	822,497	(222,572)	-21.3%		165,172	657,325
24 <b>Total General Fund Oper Rev</b>	<b>4,086,922</b>	<b>4,065,842</b>	<b>(21,080)</b>	<b>-0.5%</b>	<b>2,401,894</b>	<b>1,006,623</b>	<b>657,325</b>
<b>EXPENDITURES</b>							
<b>Public Safety Expenditures</b>							
27 Police Department	1,639,816	1,700,472	60,656	3.7%	1,700,472		
28 Fire Department	483,526	500,375	16,849	3.5%	500,375		
29 Municipal Court	160,208	168,769	8,561	5.3%	168,769		
30 Court Public Defender	37,250	37,250	-	0.0%	37,250		
31 Court Prosecution	24,000	24,000	-	0.0%	24,000		
32 Animal Control	10,000	10,000	-	0.0%	10,000		
33 Emergency Management	2,500	5,000	2,500	100.0%	5,000		
34 <b>Subtotal P Safety Expenditures</b>	<b>2,357,300</b>	<b>2,445,866</b>	<b>88,566</b>	<b>3.8%</b>	<b>2,445,866</b>		
35 Executive	14,950	15,118	168	1.1%		15,118	
36 Legislative	14,702	15,711	1,009	6.9%		15,711	
37 Administration/ Natural Resources	0	0	-			0	
38 City Clerk	220,309	227,588	7,279	3.3%		227,588	
39 Finance	173,477	181,014	7,537	4.3%		181,014	
40 Information Services	49,700	31,175	(18,525)	-37.3%		31,175	
41 Legal	75,400	55,000	(20,400)	-27.1%		55,000	
42 Recycling Gr./Air Q/M. Health	18,800	22,166	3,366	17.9%		22,166	
43 Master Development Review Team	714,381	657,325	(57,056)	-8.0%			657,325
44 Community Development	202,072	321,324	119,252	59.0%		321,324	
45 Hearing Examiner (+ SEPA Appeal)	10,000	5,000	(5,000)	-50.0%		5,000	
47 Facilities - Staff and Miscellaneous	82,322	47,876	(34,446)	-41.8%		47,876	
48 Facilities Bldg Mtc Rnt-Land-Copiers	75,236	73,200	(2,036)	-2.7%		73,200	
49 Parks	57,365	70,073	12,708	22.2%		70,073	
50 Cemetery	15,285	18,598	3,313	21.7%		18,598	
51 Central Services & Emp Recognition	30,035	32,353	2,318	7.7%		32,353	
52 <b>Subtotal General Government</b>	<b>1,754,034</b>	<b>1,773,521</b>	<b>19,487</b>	<b>1.1%</b>		<b>1,116,196</b>	<b>657,325</b>
53 <b>Total GF Operating Expenditures</b>	<b>4,111,334</b>	<b>4,219,387</b>	<b>108,053</b>	<b>2.6%</b>	<b>2,445,866</b>	<b>1,116,196</b>	<b>657,325</b>
54 <b>Surplus/(Deficit)</b>	<b>(24,412)</b>	<b>(153,545)</b>	<b>(129,133)</b>		<b>(43,972)</b>	<b>(109,573)</b>	



## General Fund Net Budget Comparison 2014 - 2016

General Fund Expenses by Type	2014 Actual	2015 Budget	2016 Budget	Net Change
<b>Public Safety</b>				
Police	1,652,792	1,639,816	1,700,472	60,656
Fire	454,496	483,526	500,375	16,849
Municipal Court	139,944	160,208	168,769	8,561
Court Public Defender	37,000	37,250	37,250	
Prosecuting Attorney	24,000	24,000	24,000	
Animal Control	9,293	10,000	10,000	
Emergency Management	184	2,500	5,000	2,500
<b>Total Public Safety</b>	<b>2,317,709</b>	<b>2,357,300</b>	<b>2,445,866</b>	<b>88,566</b>
<b>Development of Community</b>				
Com Development/Permitting	121,283	122,992	201,688	78,696
Com Development/Planning	91,177	79,080	119,636	40,556
Com Development-Hearing Examiner	709	10,000	5,000	(5,000)
Natural Resources	76,382			
Master Development Review Team	788,042	714,381	657,325	(57,056)
<b>Total Dev of Community</b>	<b>1,077,593</b>	<b>926,453</b>	<b>983,649</b>	<b>57,196</b>
<b>Mtc of Bldg, Grounds &amp; Equipment</b>				
Building & Grounds Maintenance	200,153	157,558	121,076	(36,482)
Parks Maintenance	50,293	57,365	70,073	12,708
Cemetery Maintenance	17,680	15,285	18,598	3,313
Recycle/Air Qual/Mental Health	18,051	18,800	22,166	3,366
Information Technology & Tech Mtc.	45,659	49,700	31,175	(18,525)
<b>Total Mtc of Bld, Grounds &amp; Equip</b>	<b>331,836</b>	<b>298,708</b>	<b>263,088</b>	<b>(35,620)</b>
<b>Legislative &amp; Administration</b>				
Legislative - City Council	11,782	14,702	15,711	1,009
Executive - Mayor	14,507	14,950	15,118	168
City Administrator	117,435			
<b>Total Legislative &amp; Administration</b>	<b>143,724</b>	<b>29,652</b>	<b>30,829</b>	<b>1,177</b>
<b>Support Services</b>				
City Clerk/Human Resources	220,118	220,309	227,588	7,279
Finance	268,152	173,477	181,014	7,537
Central Services	31,276	30,035	32,353	2,318
<b>Total Support Services</b>	<b>519,546</b>	<b>423,821</b>	<b>440,955</b>	<b>17,134</b>
<b>Legal Services</b>				
General Legal Services	41,442	50,000	30,000	(20,000)
Public Disclosure Legal Review	7,344	4,000	5,000	1,000
Labor Contract & Employee Legal	61,808	17,400	10,000	(7,400)
Legal Svs-Investigation	97,602			
Misc Specific - MJ, Res Cov. Etc.	24,661	4,000	10,000	6,000
<b>Total Legal Services</b>	<b>232,857</b>	<b>75,400</b>	<b>55,000</b>	<b>(20,400)</b>
<b>Total General Fund</b>	<b>4,623,265</b>	<b>4,111,334</b>	<b>4,219,387</b>	<b>108,053</b>



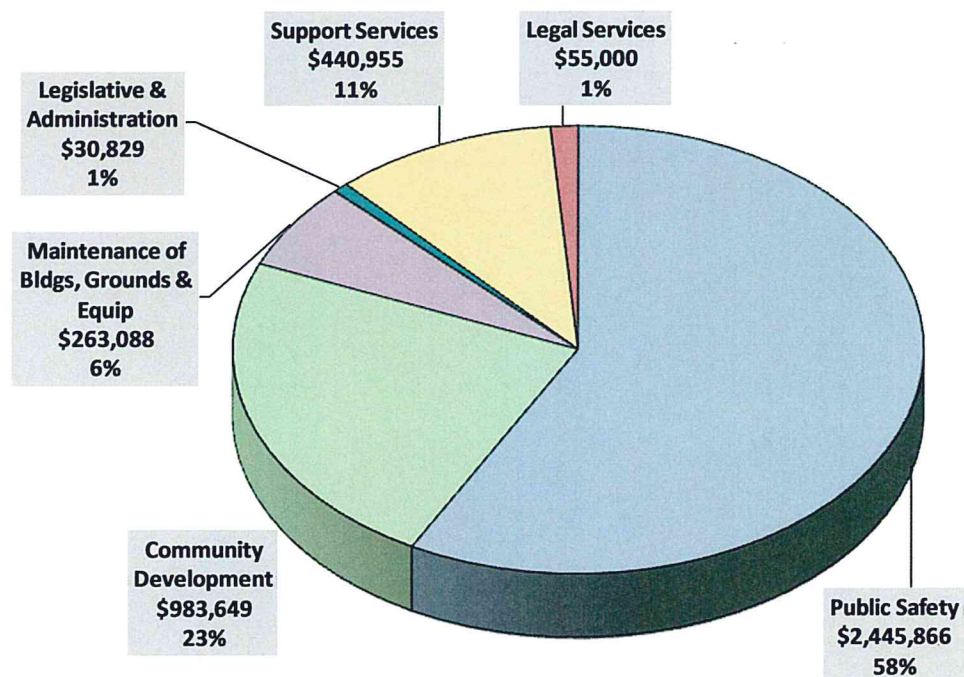
**City of Black Diamond 2016  
Summary  
General Fund**

**Functional Comparisons for 2014 - 2016**

	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015/2016 Changes</b>
Public Safety	2,317,709	2,357,300	2,445,866	88,566
Development of Community	732,482	926,453	983,649	57,196
Maint of Bldgs, Grds, Equip	331,836	298,708	263,088	(35,620)
Legislative & Administration	143,724	29,652	30,829	1,177
Support Services	519,546	423,821	440,955	17,134
Legal Services	232,857	75,400	55,000	(20,400)
<b>Total General Fund-Operations</b>	<b>4,278,154</b>	<b>4,111,334</b>	<b>4,219,387</b>	<b>108,053</b>

**2016 General Fund Budget by Function**

**\$4,219,387**



**2016 Preliminary Budget****Funding Agreement**

<b>MDRT</b>	<b>2016 Funded FTE</b>	<b>2014 Adjsted Budget</b>	<b>2015 Request w/ no 2015 reduction</b>	<b>2015 Target Core @2.65 months</b>	<b>2015 Budget- MDRT &amp; Core Funding w/ Limited wind-down</b>	<b>2016 Prelim Budget</b>
MDRT & Ec Deve Dir	1.00	143,563	146,509	146,509	146,509	148,362
Comm Dev Director-FT -Jan-June 2014		58,270				
Comm Dev/Nat Res Dir.-50% -July-Dec 2014		37,308	75,842	75,842	75,842	67,520
Const Sup-	1.00	123,745	143,681	143,681	143,681	135,800
Add MDRT Sr Planner-75% position	0.75	71,160	95,226	95,226	95,226	97,800
MDRT Senior Accountant/Adm Asst	0.75	73,736	75,419	75,419	75,419	77,974
City Clerk/HR Manager	1.00	148,117	146,816	146,816	146,816	153,256
<b>Subtotal MDRT Staff</b>	<b>4.50</b>	<b>655,899</b>	<b>683,493</b>	<b>683,493</b>	<b>683,493</b>	<b>680,712</b>
MDRT-Expenses		33,659	32,500	32,500	32,500	38,673
MDRT-Alloc PW Dir, Finance			30,000	30,000	30,000	20,000
MDRT one Vehicle/Computers		30,000	50,000	50,000	50,000	0
FF&E- MDRT		61,129	81,505	81,505	81,505	83,112
<b>Total MDRT</b>	<b>4.50</b>	<b>780,687</b>	<b>877,498</b>	<b>877,498</b>	<b>877,498</b>	<b>822,497</b>
Balance of Core Agreement (254)						
Core positions w 10 day furlough						
Public Works Director		74,620	74,620		19,774	
Natural ResParks Dir-Jan-June 2014		74,616				
Comm Dev/Hr Director-50% July-Dec 2014		37,308	73,540		19,488	
Information Svcs-Contracted		92,176	49,000		12,985	
Finance Director		123,725	119,477		31,661	
Deputy Finance Director		111,990	109,674		29,064	
Permit Center Supervisor 2014 Budget		103,041				
Re-allocate Vacant Permit Center Supervisor		(94,977)				
Core Planner -Contract thru 3/19/14		52,200	80,168		21,246	
Add Permit Center Tech-Feb-Dec 2014		37,636	41,978		11,123	
Facilities Equipment Coordinator		80,418	93,605		24,805	
Sub Total Core balance @ 2.65 months		692,753	642,062	170,146	170,146	
Core 2015 FF&E-limited wind-down @ 2.65 Months		112,320	64,899	17,199	17,199	
<b>Total Core balance @ 2.65 months</b>		<b>805,073</b>	<b>706,961</b>	<b>187,345</b>	<b>187,345</b>	<b>0</b>
<b>Total Funding Agree Op Costs-Funding Rev</b>		<b>1,585,760</b>	<b>1,584,459</b>	<b>1,064,843</b>	<b>1,064,843</b>	<b>822,497</b>
MDRT Legal & Consultant Reimb		485,000	470,000	470,000	470,000	438,000
<b>Grand Total Funding Agreement</b>	<b>4.50</b>	<b>2,070,760</b>	<b>2,054,459</b>	<b>1,534,843</b>	<b>1,534,843</b>	<b>1,260,497</b>
<b>2015 - 2016 Budget Reduction</b>						<b>(274,346)</b>

**General Fund Revenues**



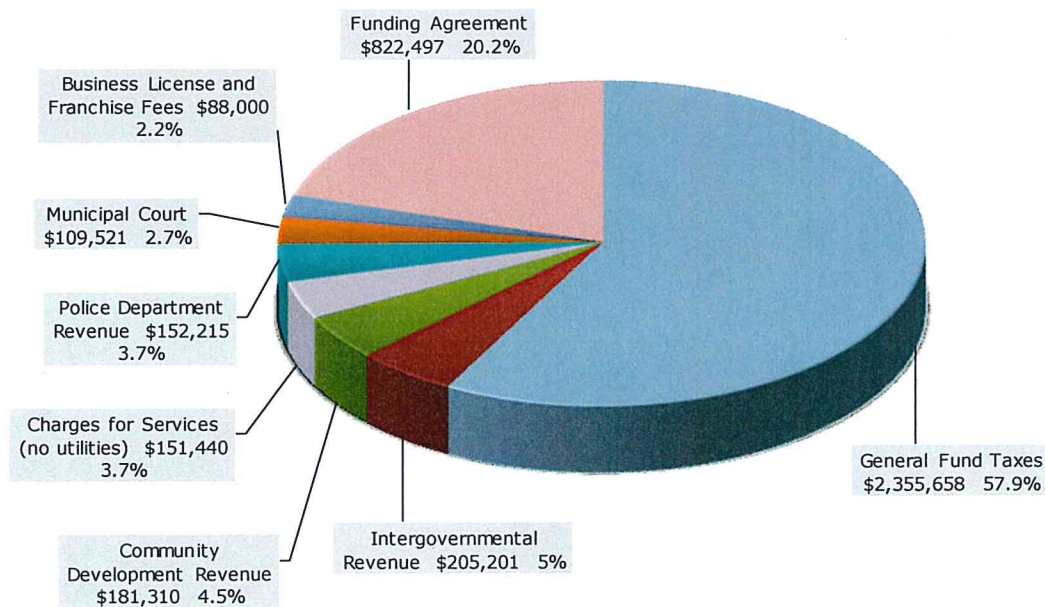
The General Fund budget refers to the expenditures and revenues associated with the delivery of City services in Black Diamond that are funded with property, sales, and utility taxes, charges & fees, and state shared revenues. Services provided under the general fund include police and fire, municipal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

Top Twenty General Fund Revenue Sources		Preliminary Budget 2016
1	General Property Taxes	1,465,908
2	Sales Taxes	326,250
3	Electrical Utility Tax	211,000
4	Police: Local Criminal Justice Funds	110,600
5	Municipal Court Fines and Fees	109,521
6	Building Permits	105,500
7	Telephone Tax	90,000
8	Sales Tax Assistance from State	78,460
9	Cable TV Utility Tax	76,000
10	Plan Check and Land Use Fees	75,810
11	Cable Franchise Fees	66,000
12	Stormwater Utility Tax	64,000
13	KC EMS VLS Contract	56,000
14	Liquor Board Tax & Profits	54,750
15	Sewer Utility Tax	44,900
16	Water Utility Tax	40,900
17	Parks: Parking & Gym Fees	34,940
18	Solid Waste Utility Tax	32,800
19	Traffic School & Vessel Reg. Boat Safety	27,515
20	Business Licenses	22,000

General Fund Revenue	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Budget 2016	Bgt Chg inc(dec)	Budget Chg %
General Fund Taxes	2,237,697	2,323,960	2,297,603	1,271,080	2,355,658	58,055	2.5%
Intergovernmental Revenue	172,552	187,728	165,825	136,785	205,201	39,376	23.7%
Community Development Revenue	80,068	112,715	87,470	105,608	181,310	93,840	107.3%
Charges for Services (no utilities)	122,511	132,051	150,105	128,650	151,440	1,335	0.9%
Police Department Revenue	162,180	153,934	131,850	100,700	152,215	20,365	15.4%
Municipal Court	104,826	114,777	125,000	63,465	109,521	(15,479)	-12.4%
Business License & Franchise Fees	84,633	84,433	84,000	71,689	88,000	4,000	4.8%
Funding Agreement	1,412,069	1,328,939	1,045,069	472,659	822,497	(222,572)	-21.3%
<b>Total General Fund Oper Rev</b>	<b>4,376,536</b>	<b>4,438,538</b>	<b>4,086,922</b>	<b>2,350,636</b>	<b>4,065,842</b>	<b>(21,080)</b>	<b>-0.5%</b>
MPD and Funding Agreement	401,145	420,626	480,000	313,633	448,000	(32,000)	-6.7%
<b>Total General Fund Revenue</b>	<b>4,777,681</b>	<b>4,859,164</b>	<b>4,566,922</b>	<b>2,664,269</b>	<b>4,513,842</b>	<b>(53,080)</b>	<b>-1.2%</b>

## Total 2016 General Fund Operating Revenue

\$4,065,842



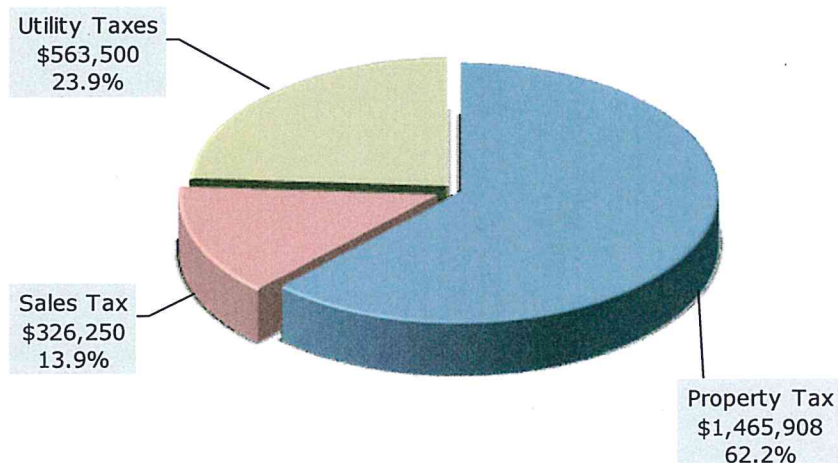


## General Fund Taxes

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

General Fund Taxes	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Budget 2016	Bgt Chg inc(dec)	Budget Chg %
General Property Taxes	1,400,391	1,438,113	1,436,203	752,979	1,465,908	29,705	2.1%
Sales Taxes	290,796	302,927	280,000	168,817	326,250	46,250	16.5%
Electrical Tax	217,881	220,845	225,000	211,000	211,000	(14,000)	-6.2%
Water Utility Tax	31,603	39,520	39,000	100,000	40,900	1,900	4.9%
Stormwater Utility Tax	40,764	63,798	60,000	74,000	64,000	4,000	6.7%
Sewer Utility Tax	44,329	43,683	44,900	64,000	44,900	-	0.0%
Solid Waste Tax	35,624	32,834	32,500	44,250	32,800	300	0.9%
Cable TV Utility Tax	56,580	72,109	70,500	40,200	76,000	5,500	7.8%
Telephone Tax	114,818	106,162	105,000	32,800	90,000	(15,000)	-14.3%
Gas Utility Tax	337	366	500	3,600	300	(200)	-40.0%
Pull Tabs and Punch Board	4,573	3,604	4,000	300	3,600	(400)	-10.0%
<b>Total Taxes</b>	<b>2,237,697</b>	<b>2,323,960</b>	<b>2,297,603</b>	<b>1,491,947</b>	<b>2,355,658</b>	<b>58,055</b>	<b>2.5%</b>

## 2016 General Fund Tax Revenue

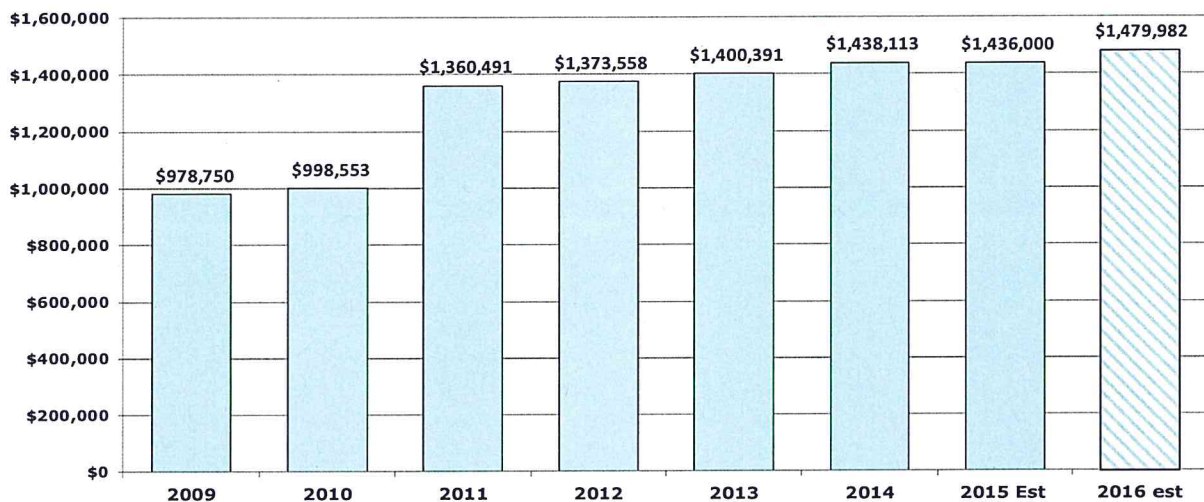


**Property taxes** make up 62.2% of the General Fund's tax revenue and estimated to generate \$1,465,908 in revenue for the City in 2016. All revenues from property taxes go directly to the General Fund to support public safety for police, fire protection and emergency services. The City of Black Diamond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

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

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

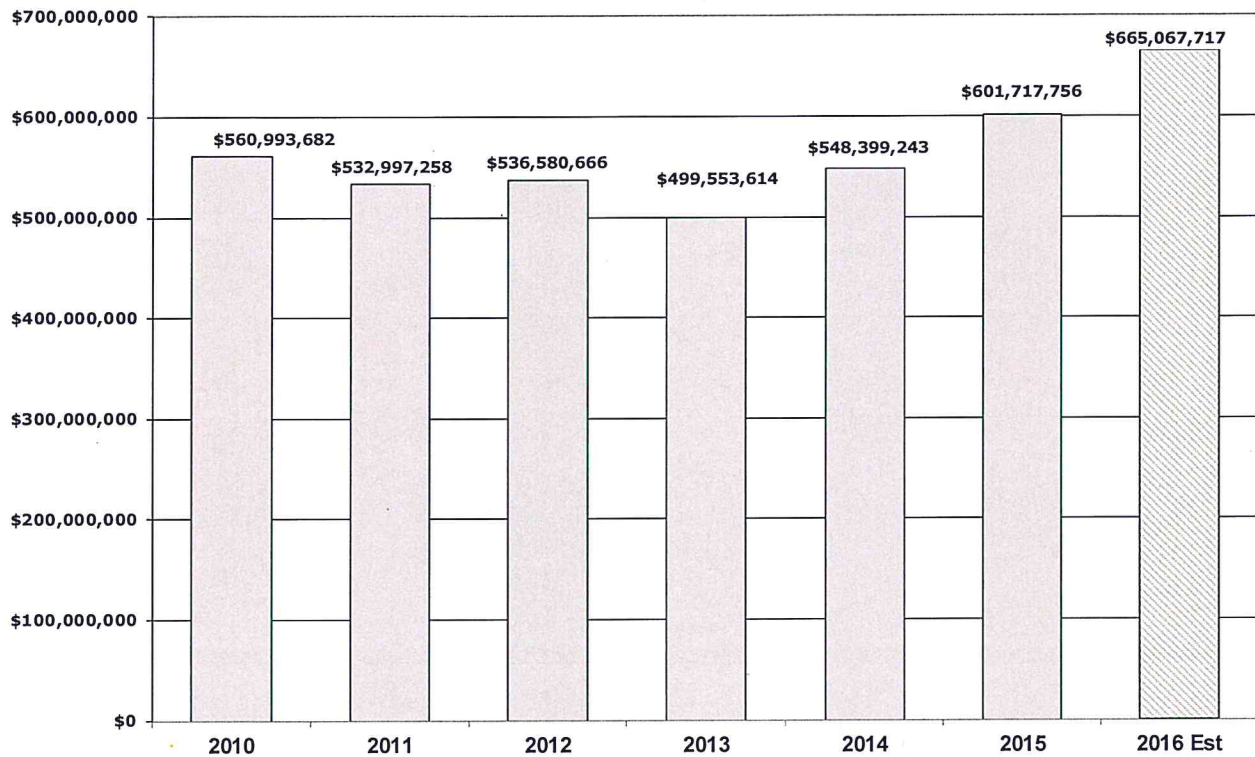
**Historical Property Taxes Collected with King County 2016 Projection**



<b>Regular Levy Base</b>	951,399	978,750	998,553	1,360,491	1,373,558	1,400,391	1,438,113	1,453,542
1% Increase	9,514	9,788	9,986	13,605	13,736	14,004	14,381	14,535
New Construction	17,837	4,167	3,147	6,461	4,256	11,833	3,145	11,905
Annexations		1,163	0					
Adjustments	0	4,685	348,806	-6,999	8,841	11,886	-19,640	0
<b>Total Property Taxes</b>	<b>\$978,750</b>	<b>\$998,553</b>	<b>\$1,360,491</b>	<b>\$1,373,558</b>	<b>\$1,400,391</b>	<b>\$1,438,113</b>	<b>\$1,436,000</b>	<b>\$1,479,982</b>
<b>Levy Rate</b>	<b>1.52072</b>	<b>1.77702</b>	<b>2.57000</b>	<b>2.59339</b>	<b>2.82640</b>	<b>2.62096</b>	<b>2.41750</b>	<b>2.24189</b>
<b>Allowable Levy</b>	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
<b>Assessed Valuation</b>	<b>\$643,196,160</b>	<b>\$560,993,682</b>	<b>\$532,997,258</b>	<b>\$536,580,666</b>	<b>\$499,553,614</b>	<b>\$548,399,243</b>	<b>\$600,330,427</b>	<b>\$660,150,221</b>



### Assessed Valuation History and 2016 Estimate



Base Assessed Valuation	446,214,893	497,642,229	560,299,568	626,088,991	552,382,312	529,857,064	660,150,221
New Construction	3,578,995	2,397,737	7,314,478	10,806,265	8,611,370	3,058,528	4,917,496
<b>Final Assessed Valuation</b>	<b>\$ 560,993,682</b>	<b>\$532,997,258</b>	<b>\$536,580,666</b>	<b>\$499,553,614</b>	<b>\$548,399,243</b>	<b>\$601,717,756</b>	<b>\$665,067,717</b>
% change from prior year	-12.8%	-5.0%	0.7%	-6.9%	9.8%	9.5%	10.5%
Population	4,155	4,180	4,190	4,160	4,160	4,170	4,200
Property Tax Rate	1.77702	2.57	2.59339	2.8264	2.62096	2.4211	2.24189

### Black Diamond Real Estate - Current Trends\*

#### Houses for Sale July 2015 vs. Prev. Month vs. Prev. Year

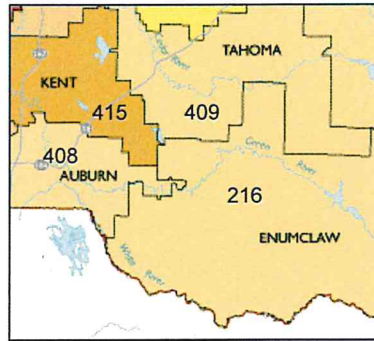
# Homes for Sale	15	11.8%	6.2%
Median List Price	\$458K	27.7%	19.7%
Median List Price/SqFt.	\$193	12.2%	2.1%

#### Houses Sold July 2015 vs. Prev. Month vs. Prev. Year

# Homes Sold	11	57.1%	57.1%
Median Sold Price	\$455K	8.1%	10.8%
Median Sold Price/SqFt.	\$183	12%	2.7%
% Sale to List	98.1%	0.8%	2.8%

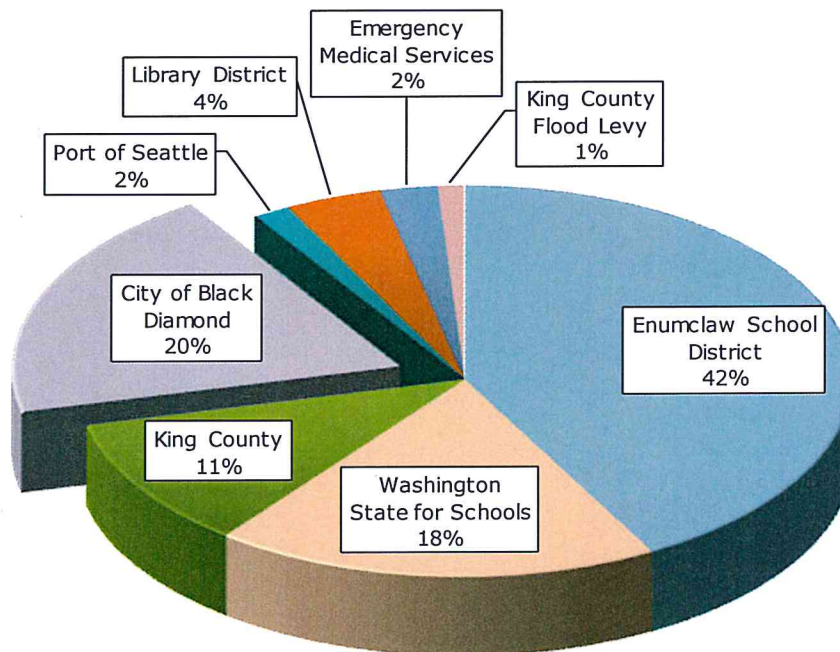
\*Courtesy RedFin

### Black Diamond School Districts



The total property tax rates in Black Diamond vary because of the four different school districts within our city limits. The pie chart below shows the property tax distribution for the Enumclaw School District in 2015.

<b>2015 Rates</b>	Enumclaw	Tahoma	Kent	Auburn
Local School District	5.21	6.16	5.41	6.14
Washington State for Schools	2.29	2.29	2.29	2.29
King County	1.34	1.34	1.34	1.34
City of Black Diamond	2.42	2.42	2.42	2.42
Port of Seattle	.19	.19	.19	.19
Library District	.50	.50	.50	.50
Emergency Medical Services	.30	.30	.30	.30
King County Flood Levy	.14	.14	.14	.14
<b>Total Levy Rate</b>	<b>\$12.39</b>	<b>\$13.34</b>	<b>\$12.59</b>	<b>\$13.32</b>



Black Diamond receives about 20% of the total property tax collected. If a home is appraised at \$300,000, the tax collected is \$12.39 X 300, or \$3,717, and the Black Diamond portion of that total is \$726. As shown in the table above, \$7.50 is the combined school rate, representing 61% of the total tax.



**Sales tax** revenue for the 2016 budget is forecast to be \$326,250 or 13.9% of General Fund tax revenue. For every \$100 spent in Black Diamond, \$8.60 is collected by the State and is shared by various jurisdictions. These jurisdictions include our city, Washington State, King County and Criminal Justice programs. Black Diamond receives a bit less than 10% of the total.

Black Diamond's sales tax revenues are dependent on retail sales of products and services sold or delivered to Black Diamond, as well as tax on new construction. In fact, a considerable portion of our sales taxes are collected for construction services such as installing, repairing, cleaning, improving and other home services.

Sales taxes are higher in Washington than many other states, and are our State's largest revenue source, but because there are no income taxes collected here, the sales tax is necessarily higher than most other states, so the impacts of taxation should be looked at collectively.

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

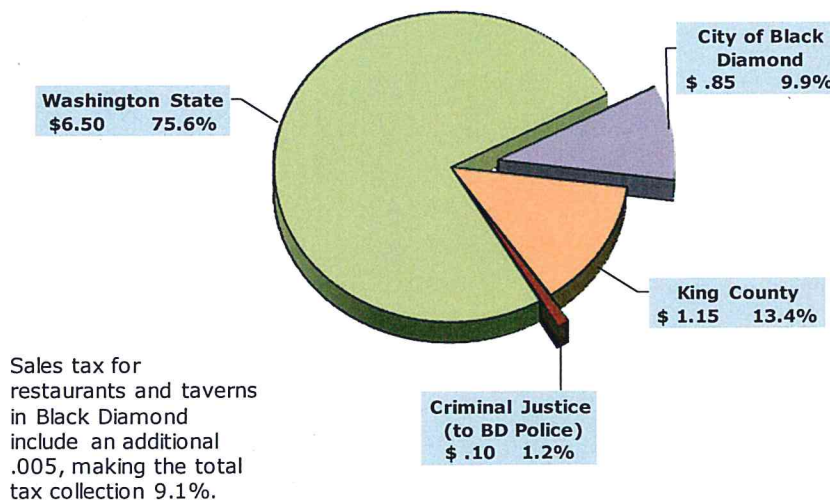
- Food
- Prescription Drugs
- Sales to Nonresidents
- Federal Government Sales
- Sales to Indians or Indian Tribes

## Recent Black Diamond Sales Tax Revenue

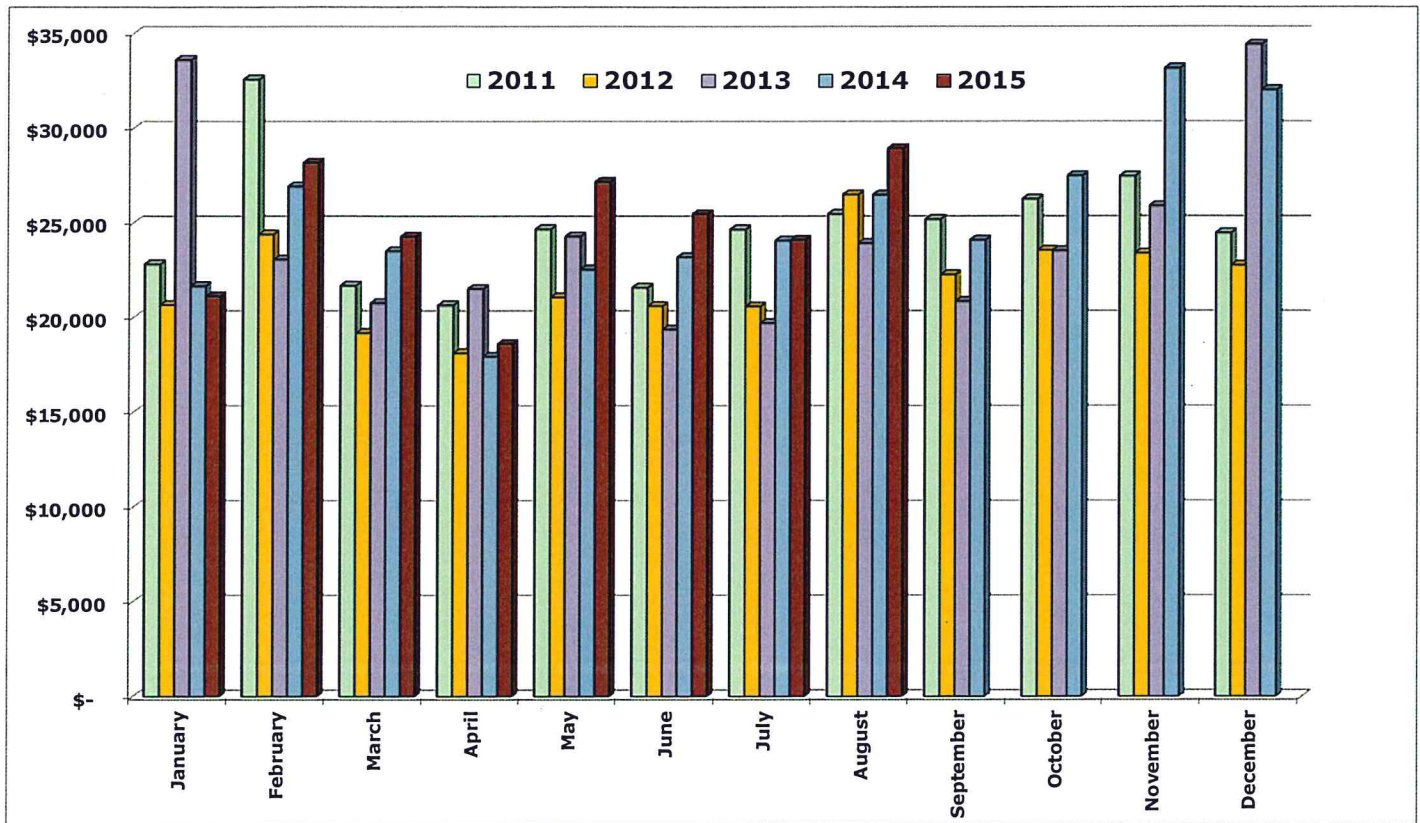
2011	2012	2013	2014	2015	2016
\$297,333	\$262,974	\$290,795	\$302,927	\$310,750 Est Actual	\$326,250 Budget

## City of Black Diamond 2016 Sales Taxes Taxed amount is 8.6% of retail sales

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



## Black Diamond Historical Sales Tax Collection by Month



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



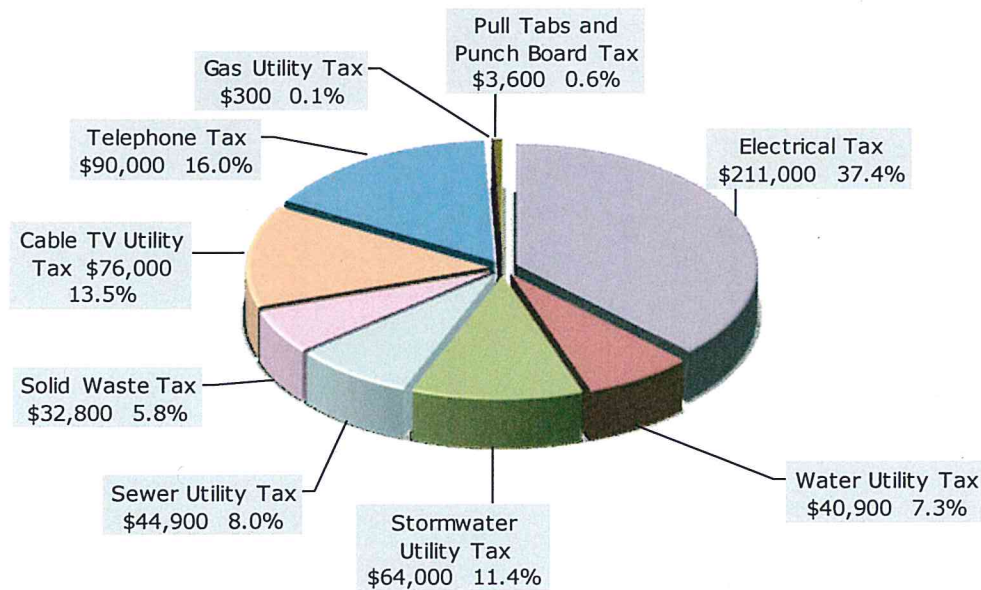
DARE Program in Black Diamond



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

Utility Taxes	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Budget 2016	Bgt Chg inc(dec)	Budget Chg %
Electrical Tax	217,881	220,845	225,000	138,201	211,000	(14,000)	-6.2%
Water Utility Tax	31,603	39,520	39,000	23,730	40,900	1,900	4.9%
Stormwater Utility Tax	40,764	63,798	60,000	37,528	64,000	4,000	6.7%
Sewer Utility Tax	44,329	43,683	44,900	26,279	44,900	-	0.0%
Solid Waste Tax	35,624	32,834	32,500	19,002	32,800	300	0.9%
Cable TV Utility Tax	56,580	72,109	70,500	44,648	76,000	5,500	7.8%
Telephone Tax	114,818	106,162	105,000	57,886	90,000	(15,000)	-14.3%
Gas Utility Tax	337	366	500	194	300	(200)	-40.0%
Pull Tabs and Punch Board Tax	4,573	3,604	4,000	1,816	3,600	(400)	-10.0%
<b>Total Utility Taxes</b>	<b>546,510</b>	<b>582,921</b>	<b>581,400</b>	<b>349,283</b>	<b>563,500</b>	<b>(17,900)</b>	<b>-3.1%</b>

### Utility Taxes



**Intergovernmental Revenue** includes grants, entitlements, shared revenues and payments for goods and services provided to the City from the State or other governmental entities. They include per capita distributed revenues such as liquor excise and profit taxes and state and federal grants.

The City receives State assistance funds approved by the passage of ESSB 6050. This legislation was intended to provide ongoing financial assistance to cities and counties that have a low sales tax base and are having difficulty providing basic services. These funds were created by diverting a small portion of the State real estate excise tax from the Public Works Trust Fund.

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

<b>Intergovernmental</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Budget 2016</b>	<b>Bgt Chg inc(dec)</b>	<b>Budget Chg %</b>
Sales Tax Assistance from State	61,645	72,192	60,000	40,575	78,460	18,460	30.8%
Liquor Excise Tax	2,794	7,836	-	6,601	18,600	18,600	
Liquor Board Profits	37,484	37,052	35,700	18,316	36,150	450	1.3%
Recycle Grant-KC WRR Grant	10,000	10,000	10,000	10,000	10,000	-	0.0%
KC Recycle Grant D37318D	5,926	5,944	5,925	5,991	5,991	66	1.1%
KC EMS VLS Contract	54,704	54,704	54,200	55,302	56,000	1,800	3.3%
<b>Total Intergovernmental</b>	<b>172,552</b>	<b>187,728</b>	<b>165,825</b>	<b>136,785</b>	<b>205,201</b>	<b>39,376</b>	<b>23.7%</b>

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

<b>Community Development</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Budget 2016</b>	<b>Bud Chg Inc(Dec)</b>	<b>Budget Chg %</b>
Building Permits	31,979	43,609	32,000	45,035	80,000	48,000	150.0%
Mechanic Permits	3,301	5,048	4,000	4,320	12,000	8,000	200.0%
Plumbing Permits	2,215	4,268	3,000	2,818	10,000	7,000	233.3%
Other Permits	7,433	1,946	8,260	1,893	3,500	(4,760)	-57.6%
<b>Total Permits</b>	<b>44,928</b>	<b>54,871</b>	<b>47,260</b>	<b>54,065</b>	<b>105,500</b>	<b>58,240</b>	<b>123.2%</b>
Plan Check Fees	15,904	30,493	25,000	33,669	60,000	35,000	140.0%
Fire Plan Check Fees	1,535	773	1,500	1,280	2,000	500	33.3%
Land Use Fees	1,051	7,484	2,300	2,259	4,500	2,200	95.7%
Shoreline Fees	625	840	1,000	1,079	2,000	1,000	100.0%
Other Misc. Fees	1,663	4,525	2,210	1,453	1,210	(1,000)	-45.2%
<b>Total Fees</b>	<b>20,777</b>	<b>44,115</b>	<b>32,010</b>	<b>39,740</b>	<b>69,710</b>	<b>37,700</b>	<b>117.8%</b>
Hearing Examiner	-	692	1,000	880	1,000	-	-
Cost Recovery & Other Fees	1,102	4,084	2,600	4,301	5,000	2,400	92.3%
Copying Services, Map Sales	308	280	100	42	100	-	
Deposits and Pass Through	12,953	8,674	4,000	6,579	-	(4,000)	-100%
<b>Total Community Dev Rev</b>	<b>80,068</b>	<b>112,715</b>	<b>86,970</b>	<b>105,608</b>	<b>181,310</b>	<b>94,340</b>	<b>108.5%</b>

**Police Revenue** includes largely intergovernmental funding including grants, criminal justice funds and payments for police services provided by the City to other governmental entities. Other revenue includes traffic school, gun permits and fingerprinting revenue as well as donations and other minor sources. An increase in the criminal justice distribution is expected next year.



Police Department	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Budget 2016	Bgt Chg inc(dec)	Budget Chg %
Criminal Justice Distribution	98,083	104,811	97,100	63,495	110,600	13,500	13.9%
Police Traffic School Fee	11,800	13,018	10,000	10,400	15,000	5,000	50.0%
Vessel Registration Boat Safety	11,260	12,391	12,000	12,515	12,515	515	4.3%
Overtime Reimbursement	4,543	12,040	3,100	5,495	6,000	2,900	93.5%
Grants	29,938	4,509	3,000	3,655	3,900	900	30.0%
Gun Permits and Fingerprinting	2,042	1,405	1,400	705	1,300	(100)	-7.1%
Work Crew and Other Fees	1,010	1,305	1,150	784	1,500	350	30.4%
DUI Cost Recovery	3,737	1,493	3,000	2,580	-	(3,000)	-100.0%
Donations	(762)	2,166	600	500	600	-	0.0%
Records and Services	530	795	500	571	800	300	60.0%
<b>Total Police Revenue</b>	<b>162,180</b>	<b>153,934</b>	<b>131,850</b>	<b>100,700</b>	<b>152,215</b>	<b>20,365</b>	<b>15.4%</b>

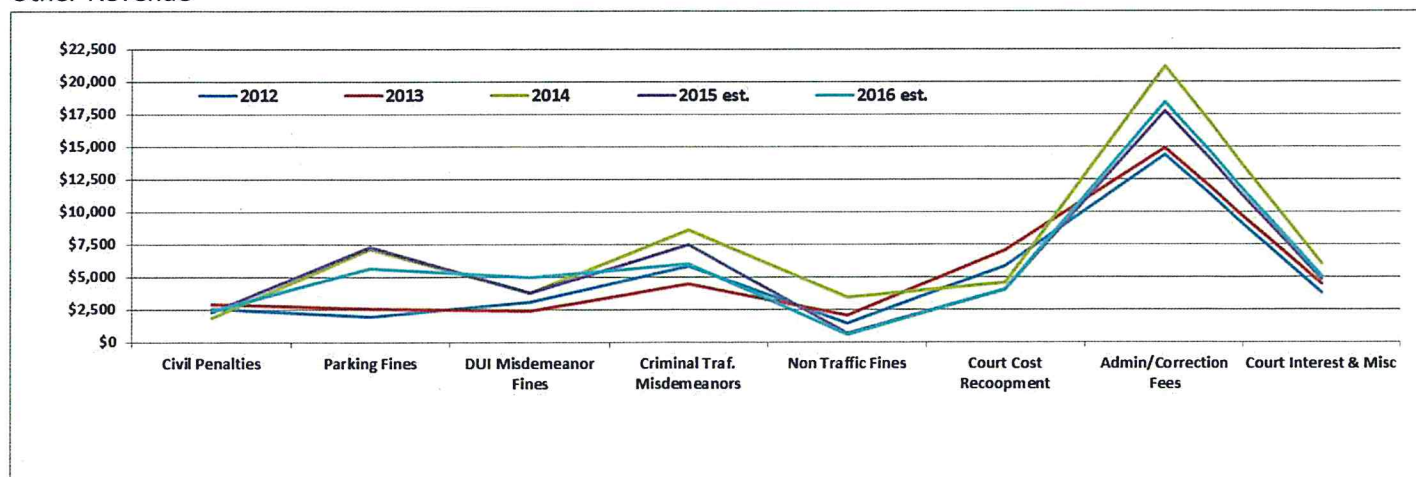
**Municipal Court Revenue** has been estimated downward in 2016 due to current trend. This revenue comes from the City's portion of fines and forfeits collected on citations and fees. Traffic citations contribute close to 60% of this department's revenue.

Municipal Court	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Budget 2016	Bgt Chg inc(dec)	Budget Chg %
Court Traffic Infractions	64,089	58,176	70,000	36,219	60,000	(10,000)	-14.3%
Administration/Correction Fees	14,929	21,176	18,000	10,044	18,400	400	2.2%
Court Criminal Misd.	4,431	8,620	9,100	2,737	7,000	(2,100)	-23.1%
Court Parking Fines	2,580	7,155	6,400	5,319	7,046	646	10.1%
Court DUI Fines	2,372	3,793	4,500	2,514	5,000	500	11.1%
Court Interest	4,437	5,967	6,200	2,704	5,000	(1,200)	-19.4%
Court Cost Recoopment	7,002	4,501	4,600	2,155	4,000	(600)	-13.0%
Court Mand. Insurance Costs	2,887	1,872	3,000	1,368	2,400	(600)	-20.0%
Court Other Fees	2,097	3,518	3,200	405	675	(2,525)	-78.9%
<b>Total Municipal Court Revenue</b>	<b>104,826</b>	<b>114,777</b>	<b>125,000</b>	<b>63,465</b>	<b>109,521</b>	<b>(15,479)</b>	<b>-12.4%</b>

### Municipal Court Revenue History

	2012	2013	2014	2015 est.	2016 est.
Traffic Infractions	57,787	64,097	58,176	60,119	60,000

### Other Revenue



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

<b>Cable Franchise Fees &amp; Business Licenses</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Est Actual 2015</b>	<b>Budget 2016</b>	<b>Bud Chg Inc(Dec)</b>	<b>Budget Chg %</b>
Cable Franchise Fees	61,563	62,438	61,000	49,649	66,000	5,000	8.2%
Business License	23,070	21,995	23,000	22,040	22,000	(1,000)	-4.3%
<b>Total</b>	<b>84,633</b>	<b>84,433</b>	<b>84,000</b>	<b>71,689</b>	<b>88,000</b>	<b>4,000</b>	<b>4.8%</b>

**Other General Fund Revenue** sources include parking fees at Lake Sawyer, passport revenue, gym rental, the cemetery, and allocation of revenue from other city funds, for General Fund services and supplies. The City's estimate of a 6.6% overall increase next year is due to current trend and new gym revenue. The City took over the Gym's management in 2015.

<b>Other Gen Fund Revenue</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Budget 2016</b>	<b>Bgt Chg inc(dec)</b>	<b>Budget Chg %</b>
Passport Revenue	15,200	20,534	20,300	12,405	21,900	1,600	7.9%
Lake Sawyer Parking Fees	15,186	21,536	19,200	18,272	25,000	5,800	30.2%
Gym Rental -Teen Programs	-	-	-	4,034	7,500	7,500	
Gym Rental- Jazzercise Contract	-	-	-	1,423	2,440	2,440	
Cemetery Revenue	9,128	10,371	12,700	5,217	12,600	(100)	-0.8%
Other Charges for Service	2,514	784	1,800	1,367	4,000	2,200	122.2%
Central Service Allocation	15,443	19,807	24,130	12,642	20,500	(3,630)	-15.0%
General Fund Allocation	56,364	51,912	70,000	40,852	55,000	(15,000)	-21.4%
Interest and Other Reimbursements	8,676	7,108	1,975	32,439	2,500	525	26.6%
<b>Total Other Gen Fund Revenue</b>	<b>122,511</b>	<b>132,051</b>	<b>150,105</b>	<b>128,650</b>	<b>151,440</b>	<b>1,335</b>	<b>0.9%</b>

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

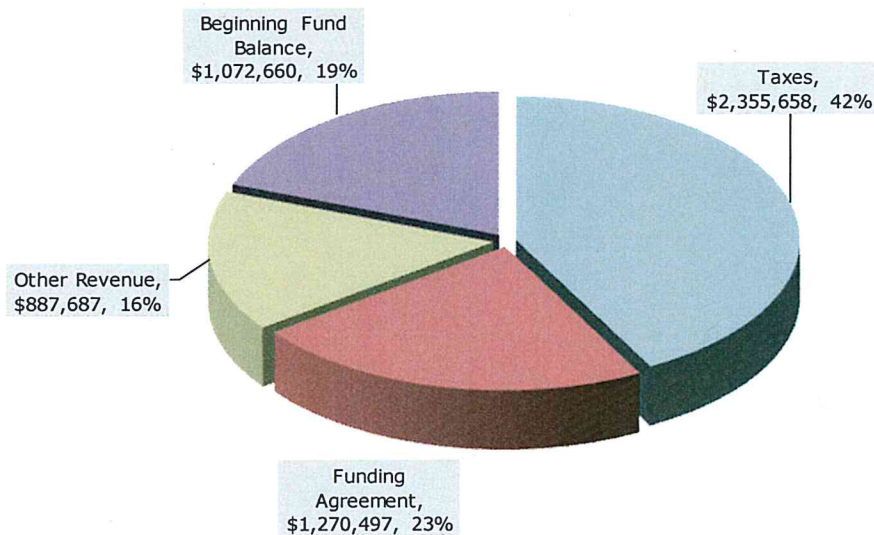
<b>Funding Agreement General Fund REV</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Budget 2016</b>	<b>Bgt Chg inc(dec)</b>	<b>Budget Chg %</b>
Partner - Funding Agreement	1,412,069	1,328,939	1,045,069	472,659	822,497	(222,572)	-21.3%
<b>Total General Fund Oper REV</b>	<b>4,376,536</b>	<b>4,438,538</b>	<b>4,086,922</b>	<b>2,350,635</b>	<b>4,065,842</b>	<b>(21,080)</b>	<b>-0.5%</b>



<b>MPD SEPA</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Budget 2016</b>	<b>Bgt Chg inc(dec)</b>	<b>Budget Chg %</b>
Miscellaneous Reimbursement	130,820	96,496	10,000	198	10,000	-	-
<b>MDRT Consultant REV</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Budget 2016</b>	<b>Bgt Chg inc(dec)</b>	<b>Budget Chg %</b>
MDRT-Civil Engineering Reimburse	177,510	243,827	250,000	196,098	250,000	-	
MDRT-Legal Reimbursement	16,823	20,001	50,000	25,408	50,000	-	
MDRT-Traffic Reimbursements	11,044	14,050	30,000	(13,187)	30,000	-	
MDRT- Environmental Reimbursement	18,357	13,507	30,000	14,231	30,000	-	
MDRT-Hearing Exam-Pim Plat	15,502	377	30,000	16,724	30,000	-	
MRDT-Geotech Reimbursement	-	6,331	50,000	-	25,000	(25,000)	-50.0%
MDRT-CH2M HILL	-	-	-	67,095		-	
MRDT-Surveyor Reimbursement	-	-	20,000	6,336	20,000	-	0.0%
MDRT-Fiscal Reimbursements	31,089	26,037	10,000	731	3,000	(7,000)	-70.0%
<b>Total MDRT Consultant REV</b>	<b>270,325</b>	<b>324,130</b>	<b>470,000</b>	<b>313,435</b>	<b>438,000</b>	<b>(32,000)</b>	<b>-6.8%</b>

<b>Beginning Fund Balance</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Budget 2016</b>	<b>Bgt Chg inc(dec)</b>	<b>Budget Chg %</b>
Beginning Cash and Invest. City	397,817	644,198	601,492	842,526	912,660	311,168	51.7%
Beginning Cash and Invest. Dev	261,219	299,129	278,000	190,103	160,000	(118,000)	-42.4%
<b>Total Beginning Cash</b>	<b>659,036</b>	<b>943,327</b>	<b>879,492</b>	<b>1,032,629</b>	<b>1,072,660</b>	<b>193,168</b>	<b>22.0%</b>
<b>Grand Total Gen Fund Revenue</b>	<b>5,436,717</b>	<b>5,802,491</b>	<b>5,446,414</b>	<b>3,696,898</b>	<b>5,586,502</b>	<b>140,088</b>	<b>2.6%</b>

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



## General Fund Expenditures

### Legislative – City Council

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

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

Legislative - City Council	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Wages	2,080	9,880	10,080	5,040	10,080	-	0%
Benefits	169	821	822	414	831	9	1%
Subtotal Salaries and Benefits	2,249	10,701	10,902	5,454	10,911	9	0%
Services	1,628	1,081	3,800	612	4,800	1,000	26%
<b>Total Department</b>	<b>3,876</b>	<b>11,782</b>	<b>14,702</b>	<b>6,067</b>	<b>15,711</b>	<b>1,009</b>	<b>7%</b>

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

### Executive – Mayor's Office

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

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

Executive	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Wages	12,000	12,000	12,000	7,000	12,000	-	0%
Benefits	957	1,001	980	610	1,068	88	9%
Subtotal Salaries and Benefits	12,957	13,001	12,980	7,610	13,068	88	1%
Supplies	-	8	100	-	-	(100)	-100%
Services	967	1,497	1,870	1,315	2,050	180	10%
<b>Total Department</b>	<b>13,924</b>	<b>14,507</b>	<b>14,950</b>	<b>8,925</b>	<b>15,118</b>	<b>168</b>	<b>1%</b>

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



### City Clerk/Human Resources

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

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

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

City Clerk	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Wages	62,160	140,270	125,921	73,528	133,602	7,681	6%
Benefits	30,008	63,176	66,830	35,153	65,924	(906)	-1%
Subtotal Salaries and Benefits	92,168	203,445	192,751	108,682	199,526	6,775	4%
Supplies	28	70	200	29	200	-	
Services	24,708	16,603	27,358	13,671	27,862	504	2%
<b>Total Department</b>	<b>116,904</b>	<b>220,119</b>	<b>220,309</b>	<b>122,381</b>	<b>227,588</b>	<b>7,279</b>	<b>3%</b>

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

### Finance

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

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

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

Finance	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Wages	198,798	216,760	124,274	94,240	138,466	14,192	11%
Benefits	33,155	36,560	28,798	17,501	32,652	3,854	13%
Subtotal Salaries and Benefits	231,953	253,321	153,072	111,741	171,118	18,046	12%
Supplies	213	272	300	65	300	-	0%
Services	11,714	14,559	20,105	3,452	9,596	(10,509)	-52%
<b>Total Department</b>	<b>243,879</b>	<b>268,152</b>	<b>173,477</b>	<b>115,258</b>	<b>181,014</b>	<b>7,537</b>	<b>4%</b>

The increase in Finance salaries is due to the elimination of furloughs, a PERS retirement increase for the full year, an upgraded Sr. Accountant position and a new Deputy Director. The state audit is performed once every two years and because 2016 is an off year, the budget was reduced by \$9,190. The Funding Agreement reimburses Finance \$10,000 for the support the department provides the MDRT team. The Finance Director and Deputy Director are allocated 15,000 for capital projects and CIP management.

### Information Services

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

<b>Information Technology</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
Wages	104,556	-	-	-	-		
Benefits	33,561	(99)	-	-	-		
Subtotal Salaries and Benefits	138,117	(99)	-	-	-		
Supplies	291	39	200	-	-	(200)	-100%
Services	5,046	45,718	49,500	17,749	31,175	(18,325)	-37%
<b>Total Department</b>	<b>143,454</b>	<b>45,659</b>	<b>49,700</b>	<b>17,749</b>	<b>31,175</b>	<b>(18,525)</b>	<b>-37%</b>

### Legal Department

The City Attorney provides civil legal service, preparing and review of ordinances and other legal documents to which the City is a party, maintaining up-to-date legal research materials including pending and adopted state legislation with municipal impact and personnel matters. A percentage of legal costs are shared with the MDRT, Street and Utility Fund budgets. The General Fund portion of Legal was reduced to \$55,000, a 27% drop in 2016 due to completion of three union contract negotiations.

<b>Legal</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
General Government	43,937	41,442	50,000	9,166	30,000	(20,000)	-40%
Employment	7,876	15,538	1,400	976	5,000	3,600	257%
Union Negotiation	7,159	46,270	16,000	19,993	5,000	(11,000)	-69%
Public Disclosure	3,244	7,344	4,000	2,090	5,000	1,000	25%
Other Legal	4,348	122,263	4,000	44	10,000	6,000	150%
<b>Total Department</b>	<b>66,564</b>	<b>232,857</b>	<b>75,400</b>	<b>32,269</b>	<b>55,000</b>	<b>(20,400)</b>	<b>-27%</b>



### Municipal Court

The Black Diamond Municipal Court operates adjacent to the Police Department on Lawson Street, and is a court of limited jurisdiction. Since 2011, the City has averaged 1,082 filings per year. This includes both criminal and noncriminal cases and the projected numbers for 2015. These cases involve infractions, misdemeanors and gross misdemeanors. Other matters such as felony cases are filed and disposed of in King County Superior Court.

Court is in session, and is open to the public the 2<sup>nd</sup> and 4<sup>th</sup> Wednesday of each month. Budget for the Court includes a full time Court Administrator, one part-time on call clerk, and contracted services provided by a judge. Budget is also provided for security and other miscellaneous expenses such as interpreters, office supplies and training. The prosecuting attorney and public defender budgets were held at 2015 levels.

<b>Municipal Court</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
Wages	61,223	72,532	82,810	50,315	87,939	5,129	6%
Benefits	18,946	21,100	24,053	13,975	26,202	2,149	9%
Subtotal Salaries and Benefits	80,169	93,632	106,863	64,291	114,141	7,278	7%
Supplies	1,579	1,525	1,600	877	2,600	1,000	63%
Services	16,161	13,659	17,745	10,809	18,028	283	2%
Protem Judge	24,000	24,000	24,000	14,000	24,000	-	0%
Police Security OT	7,943	7,128	10,000	5,845	10,000	-	0%
<b>Total Department</b>	<b>129,851</b>	<b>139,944</b>	<b>160,208</b>	<b>95,822</b>	<b>168,769</b>	<b>8,561</b>	<b>5%</b>

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

<b>Court Legal</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
Court Legal-Pros Attorney	24,000	24,000	24,000	14,000	24,000	-	
Court Legal-Public Defender	22,050	37,000	36,000	12,750	36,000	-	
Public Defender-Interpreters	-	-	500	-	500	-	
Public Defender - Investigation	-	-	750	-	750	-	
<b>Total Department</b>	<b>46,050</b>	<b>61,000</b>	<b>61,250</b>	<b>26,750</b>	<b>61,250</b>	<b>-</b>	





The Council Chamber and Municipal Court Furniture was replaced in 2015



Black Diamond Police Department with Mayor Benson

### **Black Diamond Police Vision**

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

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

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

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

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

Other responsibilities in our department include proactive crime prevention tactics, problem-solving in a collaborative manner with community groups, crime reduction action plans, criminal investigations, traffic



enforcement, accident investigations, traffic school education, reserve officer program, and instruction of the DARE program.

Police Department	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Wages	885,077	954,202	922,176	500,368	928,973	6,797	1%
Benefits	315,062	332,946	343,930	194,401	339,944	(3,986)	-1%
Subtotal Salaries and Benefits	1,200,139	1,287,148	1,266,106	694,769	1,268,917	2,811	0%
Supplies	46,687	50,726	47,750	15,900	51,000	3,250	7%
Services	61,857	79,165	76,220	54,665	79,469	3,249	4%
Safety Equipment	998	17	9,000	3,713	1,500	(7,500)	-83%
Jail Costs	48,565	39,324	33,800	35,515	53,500	19,700	58%
Building Maintenance	21,616	22,588	22,990	9,652	23,485	495	2%
Civil Service	3,776	1,129	1,900	188	3,100	1,200	63%
Communications	135,283	134,570	144,000	71,470	179,301	35,301	25%
Marine	14,951	19,540	13,750	6,817	14,500	750	5%
Criminal Justice	19,691	18,584	24,300	18,821	25,700	1,400	6%
<b>Total Department</b>	<b>1,553,562</b>	<b>1,652,792</b>	<b>1,639,816</b>	<b>911,510</b>	<b>1,700,472</b>	<b>60,656</b>	<b>4%</b>

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

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

## Valley Communications 2016 Estimate

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

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

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

### Fire Department

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

Fire Department	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Fire District 44 Services	442,300	449,912	478,621	230,255	495,011	16,390	3.4%
KC Fire Investigation	3,620	1,715	2,000	-	2,000	-	0%
Other Operating Costs	2,344	2,869	2,905	1,808	3,364	459	15.8%
<b>Total Department</b>	<b>448,264</b>	<b>454,496</b>	<b>483,526</b>	<b>232,063</b>	<b>500,375</b>	<b>16,849</b>	<b>3.5%</b>



Refurbished 1948 Fire Truck at the Historical Museum



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

<b>Emergency Management</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
Supplies	2,884	184	1,000	-	2,500	1,500	150%
Training	830	-	1,500	-	2,500	1,000	67%
<b>Total Department</b>	<b>3,714</b>	<b>184</b>	<b>2,500</b>	<b>-</b>	<b>5,000</b>	<b>2,500</b>	<b>100%</b>

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

<b>Special Programs</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
Animal Control	8,659	9,293	10,000	7,827	10,000	-	
Puget Sound Clean Air Assess	2,294	2,262	2,300	2,183	3,111	811	35%
KC Mental Health	939	845	1,500	462	1,000	(500)	-33%
Recycling Program	14,926	14,944	15,000	14,991	18,055	3,055	20%
<b>Total Department</b>	<b>26,818</b>	<b>27,344</b>	<b>28,800</b>	<b>25,462</b>	<b>32,166</b>	<b>3,366</b>	<b>12%</b>



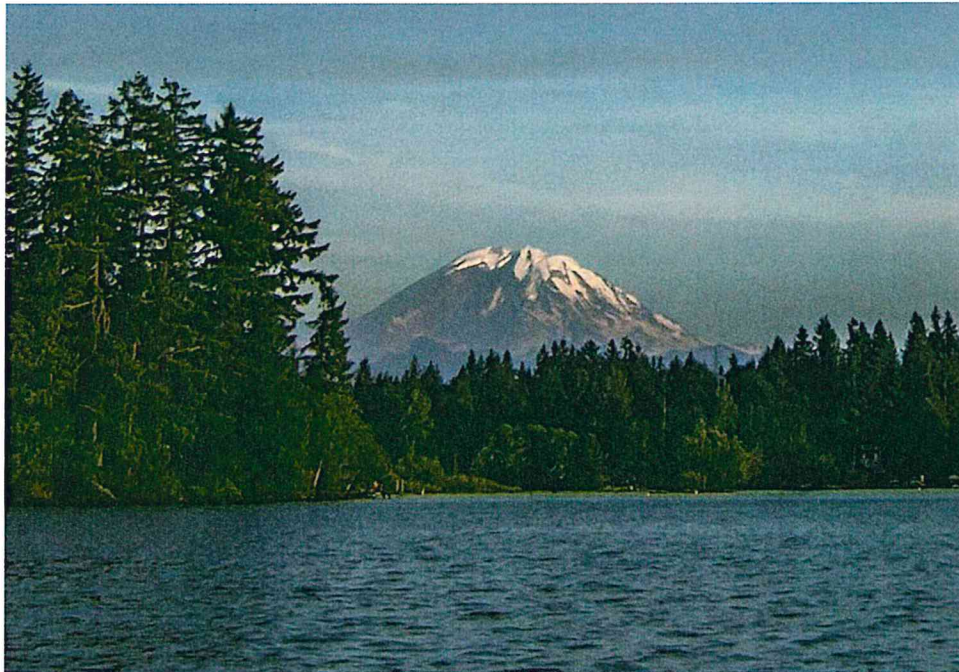
Miner Days 2015

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



Community Development	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
<b>Permitting</b>							
Wages	79,475	46,824	50,166	25,717	73,572	23,406	47%
Benefits	22,474	9,974	13,845	5,842	19,782	5,937	43%
Subtotal Salaries and Benefits	101,949	56,798	64,011	31,558	93,354	29,343	46%
Supplies	2,079	1,341	1,250	294	1,450	200	16%
Services	16,321	34,939	33,731	16,646	58,884	25,153	75%
Building Official (ILA)	39,049	28,208	24,000	11,753	48,000	24,000	100%
Plans Examiner (ILA)	-	17,615	20,000	3,561	40,000	20,000	100%
Total Permitting	159,398	121,286	122,992	60,251	201,688	78,696	64%
<b>Planning</b>							
Wages		18,207	35,285	14,835	15,071	(20,214)	-57%
Benefits		7,937	16,124	5,315	5,185	(10,939)	-68%
Subtotal Salaries and Benefits	-	26,145	51,409	20,150	20,256	(31,153)	-61%
Supplies	185	809	-	405	800	800	
Services	8,560	11,991	6,425	4,807	3,580	(2,845)	-44%
General Govt Planner	-	52,233	21,246	36,655	95,000	73,754	347%
Total Planning	8,744	91,177	79,080	62,018	119,636	40,556	51%
Hearing Examiner	2,791	709	10,000	-	5,000	(5,000)	-50%
<b>Total Department</b>	<b>170,934</b>	<b>213,172</b>	<b>212,072</b>	<b>122,269</b>	<b>326,324</b>	<b>114,252</b>	<b>54%</b>

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



Stunning photo of Mount Rainier at Lake Sawyer

## Master Development Review Team

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



The Master Development Team also works closely with consultants hired to assist with financial analysis, civil and traffic engineering, environmental, surveying and geotechnical services. Their services are used to provide consulting and review of the Master Plan Developments according to the Development Agreements.

<b>MDRT Team</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
Wages	277,437	224,141	361,639	148,813	349,817	(11,822)	-3%
Benefits	96,660	89,548	175,038	68,544	177,640	2,602	1%
Subtotal Salaries and Benefits	374,097	313,689	536,677	217,358	527,457	(9,220)	-2%
Supplies	3,496	2,943	5,000	1,534	5,500	500	10%
Services	16,841	66,867	57,500	31,574	53,173	(4,327)	-8%
Computers/Vehicles	765	-	50,000	32,389	-	(50,000)	-100%
Building Maintenance	56,027	59,432	65,204	31,134	71,195	5,991	9%
<b>Total Department</b>	<b>451,226</b>	<b>442,931</b>	<b>714,381</b>	<b>313,989</b>	<b>657,325</b>	<b>(57,056)</b>	<b>-8%</b>

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

<b>MDRT Consultants</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
Legal Services	12,214	26,289	50,000	23,846	50,000	-	-
Henderson & Young	31,283	25,757	10,000	-	3,000	(7,000)	-70.0%
RH2 Engineering	184,930	278,325	250,000	148,759	250,000	-	-
Parametrix	3,808	13,943	30,000	4,142	30,000	-	-
Pertee	11,365	19,168	30,000	9,620	30,000	-	-
SubTerra	-	6,331	50,000	-	25,000	(25,000)	-50.0%
Survey Parametrix	1,620	1,051	20,000	5,571	20,000	-	-
CH2M Hill UTRC	-	53,530	-	17,165	-	-	-
MDRT Environmental Consultai	-	2,210	30,000	14,892	30,000	-	-
<b>Total Department</b>	<b>245,219</b>	<b>426,603</b>	<b>470,000</b>	<b>223,995</b>	<b>438,000</b>	<b>(32,000)</b>	<b>-6.8%</b>

<b>Funding Agreement SEPA</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budget 2015</b>	<b>Thru July 2015</b>	<b>Prelim Bdgt 2016</b>	<b>Bdgt Chg inc/(dec)</b>	<b>Bdgt % Chg</b>
EIS SEPA Legal	32,925	-	10,000	-	10,000	-	-
MPD Villages & Lawson	11,587	4,938	-	44	-	-	-
Gen Govt Facility Study-Makers	106,705	55,168	-	-	-	-	-
Prof. Planning Services	-	5,000	-	55,233	-	-	-
<b>Total Department</b>	<b>151,217</b>	<b>65,105</b>	<b>10,000</b>	<b>55,277</b>	<b>10,000</b>		

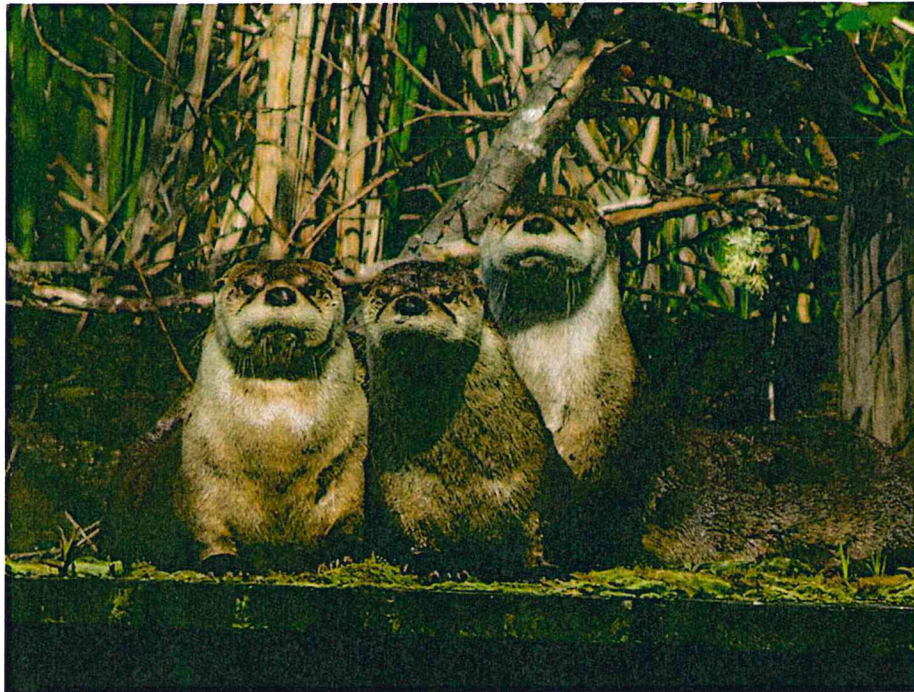
MDRT consultants and legal expenses are 100% reimbursed by the funding agreement.

**Parks Department** functions include the maintenance of the boat launch and associated park area on Lake Sawyer, Eagle Creek Park including playground equipment and landscape, the downtown park, north of the Black Diamond Elementary School, including a basketball court, tennis court, playground equipment, skate board park and picnic tables, and a BMX track is provided south of the police station. Two passive parks include the Union Stump historical marker and the Coal Car Triangle historical marker.



Lake Sawyer Regional Park is a 168 acre undeveloped park at the south end of Lake Sawyer, although there is a parking lot and a trail for access. Black Diamond took over ownership of the Gym (recreation center) from the Community Center in 2015. The City also provides for utility services and insurance for the Historical Museum. In total, the City has 173.5 acres of park property. Insurance coverage has been dropped for the Community Center in 2016, as the building is not owned by the City. The City plans to provide the Community Center \$10,000 in December 2015 to assist with their assumption of insurance costs.

Parks	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Wages	11,397	14,606	15,940	9,139	24,104	8,164	51%
Benefits	4,873	5,134	6,259	3,231	8,172	1,913	31%
Subtotal Salaries and Benefits	16,270	19,740	22,199	12,370	32,276	10,077	45%
Supplies	6,641	5,985	7,653	486	5,868	(1,785)	-23%
Services	11,064	11,503	14,580	6,722	13,062	(1,518)	-10%
Gym Costs	5,689	2,502	2,147	5,173	11,316	9,169	427%
Community Center Ins	4,453	3,169	2,696	2,225	-	(2,696)	-100%
Museum Costs	2,277	7,394	8,090	4,032	7,551	(539)	-7%
<b>Total Department</b>	<b>46,394</b>	<b>50,293</b>	<b>57,365</b>	<b>31,008</b>	<b>70,073</b>	<b>12,708</b>	<b>22%</b>



Resident Otters at Lake Sawyer in Black Diamond

**Cemetery Department** functions provide operations and maintenance of the historic Black Diamond Cemetery. This involves coordinating burials, sale of cemetery plots, providing physical burial services and maintaining the cemetery grounds. The burial fees cover the costs associated with the burial.

The Public Works crew mows and trims the cemetery once a week during the heavy grass growing months and once every two weeks for the drier months during the growing season.



Cemetery	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Wages	9,265	9,913	7,541	5,936	9,829	2,288	30%
Benefits	4,195	4,266	3,774	2,591	4,333	559	15%
Subtotal Salaries and Benefits	13,460	14,179	11,315	8,527	14,162	2,847	25%
Supplies	1,190	1,819	1,822	728	1,932	110	6%
Services	1,118	1,681	2,148	879	2,504	356	17%
<b>Total Department</b>	<b>15,768</b>	<b>17,680</b>	<b>15,285</b>	<b>10,134</b>	<b>18,598</b>	<b>3,313</b>	<b>22%</b>

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



Black Diamond Historic Cemetery

### Facilities and Grounds Department

The City of Black Diamond's Facilities Department is responsible for the long term planning of the City's building and equipment needs and to handle the daily needs of all departments in repair, replacement and installation of fixtures, furniture, equipment and two vehicles. The Funding Agreement covered 100% of the cost through March 19, 2015. In 2016 the City assumed the cost of the facilities staff position. The 2016 budget reflects allocation of a portion of costs to the MDRT Building and Public Works.



Facilities and Grounds	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Wages	69,221	58,856	54,205	33,006	57,114	2,909	5%
Benefits	24,592	23,732	21,322	12,086	21,971	649	3%
Subtotal Salaries and Benefits	93,812	82,588	75,527	45,091	79,085	3,558	5%
Supplies	1,105	1,432	1,780	968	1,785	5	0%
Services	3,095	5,760	5,015	6,378	5,414	399	8%
Allocation	226	-	-	-	(38,408)	(38,408)	
Building Rental	107,492	107,491	89,540	44,399	76,625	(12,915)	-14%
Other Leases & Maintenance	45,453	49,246	39,300	20,429	36,412	(2,888)	-7%
Communications	11,356	8,340	8,200	4,520	6,963	(1,237)	-15%
Upgrade Computer System	3,948	4,727	3,400	-	-	(3,400)	-100%
FF&E Allocation Credit	(56,027)	(59,432)	(65,204)	(16,302)	(46,800)	18,404	-28%
<b>Total Department</b>	<b>210,461</b>	<b>200,153</b>	<b>157,558</b>	<b>105,483</b>	<b>121,076</b>	<b>(36,482)</b>	<b>-23%</b>

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

Central Services	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
City Hall Supplies	3,692	6,687	8,000	3,310	7,000	(1,000)	-13%
City Hall Services	9,886	11,460	7,950	3,901	5,500	(2,450)	-31%
Memberships	6,056	5,279	6,989	5,534	6,489	(500)	-7%
Central Supplies	62	330	500	344	700	200	40%
Central Services & Misc.	3,486	2,010	4,596	3,139	9,164	4,568	99%
Retreat, Travel, Train, Recog	2,953	4,502	1,000	310	2,500	1,500	150%
Economic Development	1,084	1,008	1,000	950	1,000	-	0%
<b>Total Department</b>	<b>27,218</b>	<b>31,276</b>	<b>30,035</b>	<b>17,488</b>	<b>32,353</b>	<b>2,318</b>	<b>8%</b>

Former Departments	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
Natural Resources	150,858	76,382					
Administration (city manager)	227,236	117,435					
<b>Total Department</b>	<b>378,094</b>	<b>193,817</b>					

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

Gen Fund Totals & Ending Balances	Actual 2013	Actual 2014	Budget 2015	Thru July 2015	Prelim Bdgt 2016	Bdgt Chg inc/(dec)	Bdgt % Chg
<b>Total GF Operating Exp</b>	<b>4,493,390</b>	<b>4,769,864</b>	<b>4,591,334</b>	<b>2,473,898</b>	<b>4,667,387</b>	<b>76,053</b>	<b>1.7%</b>
End Cash & Invest Gen Govt	644,198	842,526	645,080	905,000	759,115	108,375	16.8%
End Cash & Invest Developer	299,129	190,103	210,000	160,000	160,000	(50,000)	-23.8%
<b>Grand Total GF Uses</b>	<b>5,436,717</b>	<b>5,802,493</b>	<b>5,446,414</b>	<b>3,538,898</b>	<b>5,586,502</b>	<b>140,088</b>	<b>2.6%</b>

2016 Salary Schedule	Step 1	Step 2	Step 3	Step 4	5 & On
City Administrator	9,345	9,649	10,112	10,478	10,848
Assistant City Administrator	8,033	8,435	8,837	9,238	9,640
Court Administrator	5,891	6,159	6,427	6,694	6,962
Interim Court Administrator	5,305	-	-	-	-
Court Clerk 24% (hourly)	18.54	20.09	21.63	23.18	24.72
Accounts Payable Clerk (hourly)	17.91	19.34	20.89	22.56	24.93
MDRT & Economic Director	7,498	7,899	8,301	8,703	9,104
City Attorney	8,161	8,569	8,997	9,447	9,919
City Clerk/HR Manager	7,498	7,899	8,301	8,703	9,104
Deputy City Clerk	4,499	4,814	5,128	5,443	5,757
Finance Director	7,498	7,899	8,301	8,703	9,104
Deputy Finance Director	6,631	7,013	7,396	7,778	8,161
Utility Clerk	3,213	3,481	3,749	4,017	4,284
Senior Accountant 73% (hourly)	25.79	27.08	28.43	29.86	31.35
Accountant 1 Journey (hourly)	16.61	17.43	18.30	19.22	20.18
Administrative Assistant 2	3,213	3,481	3,749	4,017	4,284
Administrative Assistant 1	2,356	2,544	2,731	2,919	3,106
Information Services Manager	6,962	7,364	7,766	8,167	8,569
Police Chief	10,236	10,585	11,008	11,287	11,692
Police Commander	8,422	8,702	8,984	9,264	9,588
Police Sergeant	8,292	8,757	-	-	-
Police Officer	5,037	5,645	6,255	6,863	7,440
Police Records Coordinator	4,499	4,814	5,128	5,443	5,757
Police Clerk 62.5% (hourly)	15.05	16.51	17.96	18.98	20.87
Facilities Equipment Coordinator	4,499	4,814	5,128	5,443	5,757
Human Resources Director	7,498	7,899	8,301	8,703	9,104
Community Dev/Nat Resources Director	7,498	7,899	8,301	8,703	9,104
Permit Center Supervisor	5,891	6,159	6,427	6,694	6,962
Permit Technician	4,499	4,814	5,128	5,443	5,757
Permit Technician 60% (hourly)	25.96	27.77	29.59	31.40	33.22
Compliance Officer	4,499	4,814	5,128	5,443	5,757
Senior Planner	5,355	5,622	5,903	6,198	6,508
Planner	4,499	4,814	5,128	5,443	5,757
Associate Planner	4,482	4,707	4,942	5,189	5,448
Assistant Planner	4,181	4,391	4,610	4,840	5,082
Building Official	6,962	7,364	7,766	8,167	8,569
Parks Department Director	7,498	7,899	8,301	8,703	9,104
Public Works Director	7,498	7,899	8,301	8,703	9,104
Utilities Superintendent	6,962	7,364	7,766	8,167	8,569
Construction Inspector	6,962	7,364	7,766	8,167	8,569
Public Utilities Operator	4,713	4,794	4,889	4,982	5,076
Public Works Administrative Asst 3	4,250	4,463	4,686	4,920	5,167
Utility Worker-Facility/Eq/Utility Worker	3,323	3,644	3,965	4,287	4,629
Utility Worker Seasonal (hourly)	13.24	-	-	-	-



### 2015 Budget Calendar for 2016 Budget

	Process	Internal Due Date	Committee Meeting	Workstudy Meeting	City Council Meeting	State Law Limitations
1	Budget requests and instructions go out to all departments	June 23				Sept 8
2	Finance prepares revenue sources and preliminary expenditures for salaries and benefits	Aug 3				N/A
3	Departments provide budget requests to City Administrator's Office	July 31				N/A
4	Estimates to be filed with the City Clerk and Administration	Sept 18				Sept 28
5	City Clerk submits to CAO the proposed preliminary budget setting forth the complete financial program	Sept 28				Oct 5
6	CAO provides Council with current info on Revenue from all sources as adopted in 2015 Budget, provides the Clerk's proposed Preliminary 2016 Budget for General Fund and 2016 budget Totals for all funds at 6:00 pm	Sept 24		Oct 1		Oct 5
7	Finance Committee Meeting		Oct 8			Oct 30
8	Parks and Cemetery Committee-3:00 Public Works Committee Meeting- 3:00 Public Safety Committee Meeting -2:00 Finance Committee Meeting 3:00		Oct 15 Oct 16 Oct 16 Oct 22			Oct 30
9	Council workstudy - Public Works budgets for revenue and expenditures for all Public Works budgets including Street, Water, Sewer, Stormwater, REET 1 & 2 and Gen Govt, Utilities & Capital Projects. 6:00 PM			Oct 29		
10	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 23 and Oct 30				Nov 2-13
11	Copies of preliminary budget made available to public					Nov 19
12	Public Hearing of Property Tax for 2015				Nov 5	Nov 5-19
13	Preliminary 2015 Budget Document Ready. City Council holds 1 <sup>st</sup> public hearing on revenue sources and expenditures for the upcoming budget year including possible increases in property tax revenue/Adopt Property Tax 2014				Nov 19	Nov 5-30
14	Council holds final public hearing on 2014 Budget – Special Meeting 7:00 PM				Dec 3	Dec 7
15	City Council adopts Final 2014 Budget and transmits to the State Auditor's Office (plus possible amendment to property taxes) –Special Meeting				Dec 3/17	Dec 31

<b>All Funds Preliminary 2016 Budget Estimates</b>	<b>Beginning Fund Balance</b>	<b>2016 Revenue</b>	<b>Total Sources</b>	<b>2016 Expenditures</b>	<b>Ending Fund Balance</b>	<b>Total Uses</b>
General Fund 001	1,072,660	4,513,842	5,586,502	4,667,387	919,115	5,586,502
Special Revenue Funds						
101 Street Fund	111,645	217,334	328,979	215,291	113,688	328,979
107 Fire Impact Fees	43,575	18,030	61,605		61,605	61,605
108 Trans. Benefit District Fund		60,000	60,000	60,000		60,000
Utility Funds			-			-
401 Water Fund	161,635	798,248	959,883	790,943	168,940	959,883
407 Wastewater Fund	117,641	846,260	963,901	874,239	89,662	963,901
410 Stormwater Fund	102,698	349,920	452,618	370,796	81,822	452,618
Capital Funds			-			-
310 Gen. Government CIP Fund	170,819	156,424	327,243	327,243		327,243
311 REET 1 Gen Govt	133,341	95,150	228,491	128,000	100,491	228,491
320 Street CIP Fund	225,967	1,817,244	2,043,211	2,043,211		2,043,211
321 REET 2 Street Projects	116,024	95,120	211,144	110,000	101,144	211,144
402 Water Supply and Facility Fur	70,000	1,560,000	1,630,000	1,560,000	70,000	1,630,000
404 Water Capital Fund	287,700	429,001	716,701	560,771	155,930	716,701
408 Wastewater Capital Fund	711,000	26,540	737,540	153,000	584,540	737,540
410 Stormwater Capital Fund		50,000	50,000	50,000		50,000
Internal Service Fund 510			-			-
1 - Fire Equipment Reserve Fund	48,876	25,000	73,876	73,876		73,876
2 - Street Equipment Reserve Fur	253,096	47,000	300,096	76,000	224,096	300,096
3 - Police Equipment Reserve Fur	9,800		9,800	9,800		9,800
<b>Total All Funds</b>	<b>3,636,477</b>	<b>11,105,113</b>	<b>14,741,590</b>	<b>12,070,557</b>	<b>2,671,033</b>	<b>14,741,590</b>

**Total  
Budget  
\$14,531,820**

