



**CITY OF BLACK DIAMOND**  
**October 18, 2018 Special Meeting Agenda**  
25510 Lawson St., Black Diamond, Washington

**5:30 P.M. – CALL TO ORDER, FLAG SALUTE, ROLL CALL**

**1) WORK SESSION**

- a. Review of 2019 Preliminary Budget of Revenues and Expenditures for the General Fund – Ms. Miller

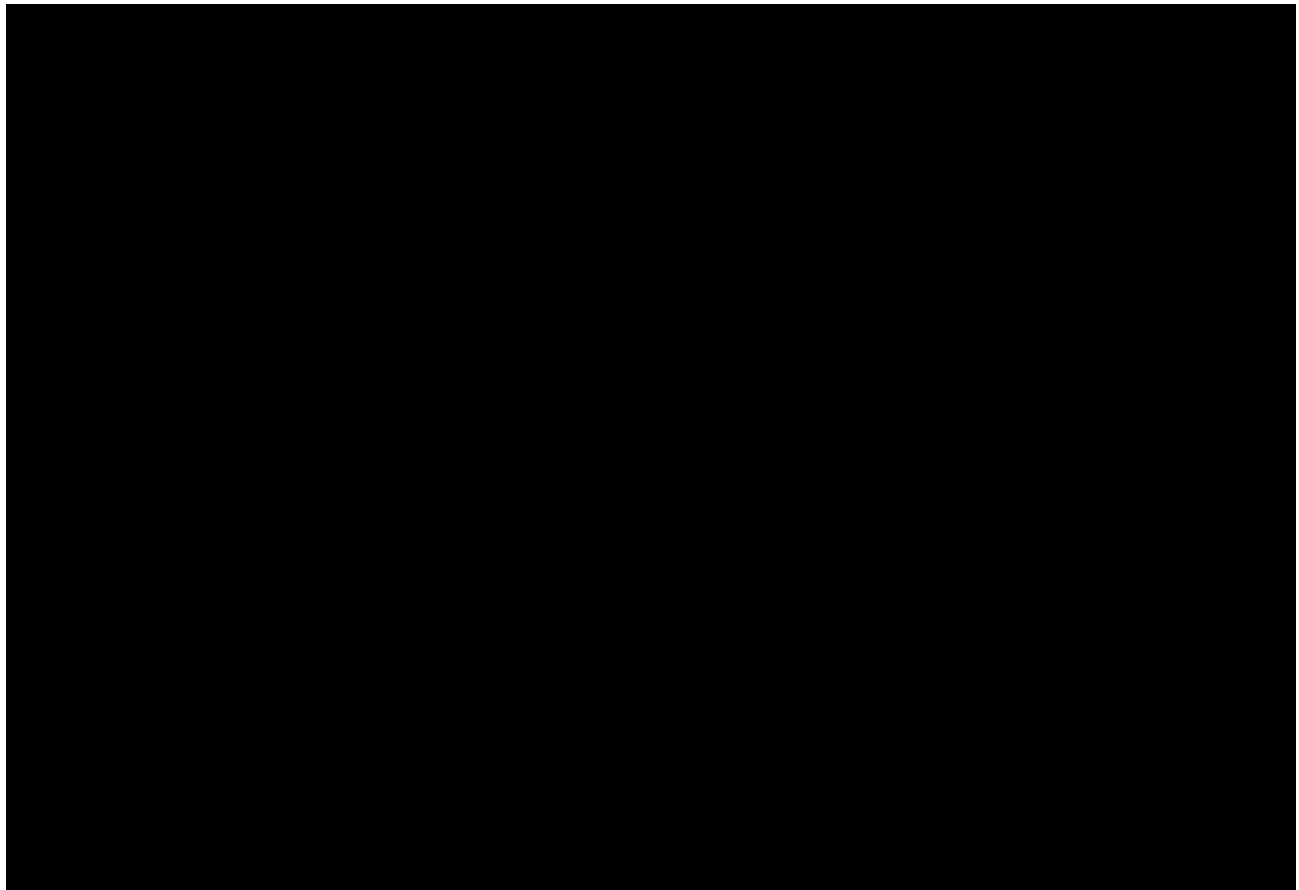
**2) ADJOURNMENT**

**Black  
Diamond  
Preliminary  
Budget**

2019

**General Fund Budget Workstudy**

*Pacific Northwest Wildflowers*



**October 18, 2018**

**Table of Contents**

Elected Officials.....	2
About Black Diamond.....	3
City Organization Chart .....	4
Chart Revenue and Expense Summary .....	5
General Fund Revenue.....	9
General Fund Expenditures.....	22
Legislative.....	23
Executive .....	23
Administrative Services .....	24
Legal .....	25
Municipal Court.....	25
Police .....	26
Fire.....	27
Community Development .....	28
MDRT .....	29
Parks.....	30
Cemetery .....	31
Facilities and Grounds .....	32
Salary Schedule .....	33
Budget Calendar.....	34

**Black Diamond Elected Officials**

Mayor  
Carol Benson  
Expires 12/31/2021

Position 3  
Janie Edelman  
Mayor Pro Tem  
Expires 12/31/2019

Position 1  
Tamie Deady  
Expires 12/31/2019

Position 4  
Erin Stout  
Expires 12/31/2021

Position 2  
Melissa Oglesbee  
Expires 12/31/2021

Position 5  
Chris Wisnoski  
Term Expires after  
2019 Nov. Election



'Monarch Promise' Tropical Milkweed

## **History of Black Diamond, Washington – Coal Town**

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

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

Beginning with the Master Plan Development Agreement growth, the city is growing. At 4,360 citizens, population projections may reach above 20,000 in the next 20 years. Over past years, major annexations have increased the population and acreage of Black Diamond. The annexation of the Lake Sawyer area in 1998 doubled the number of citizens.

## **Form of Government**

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

## **Budget Process**

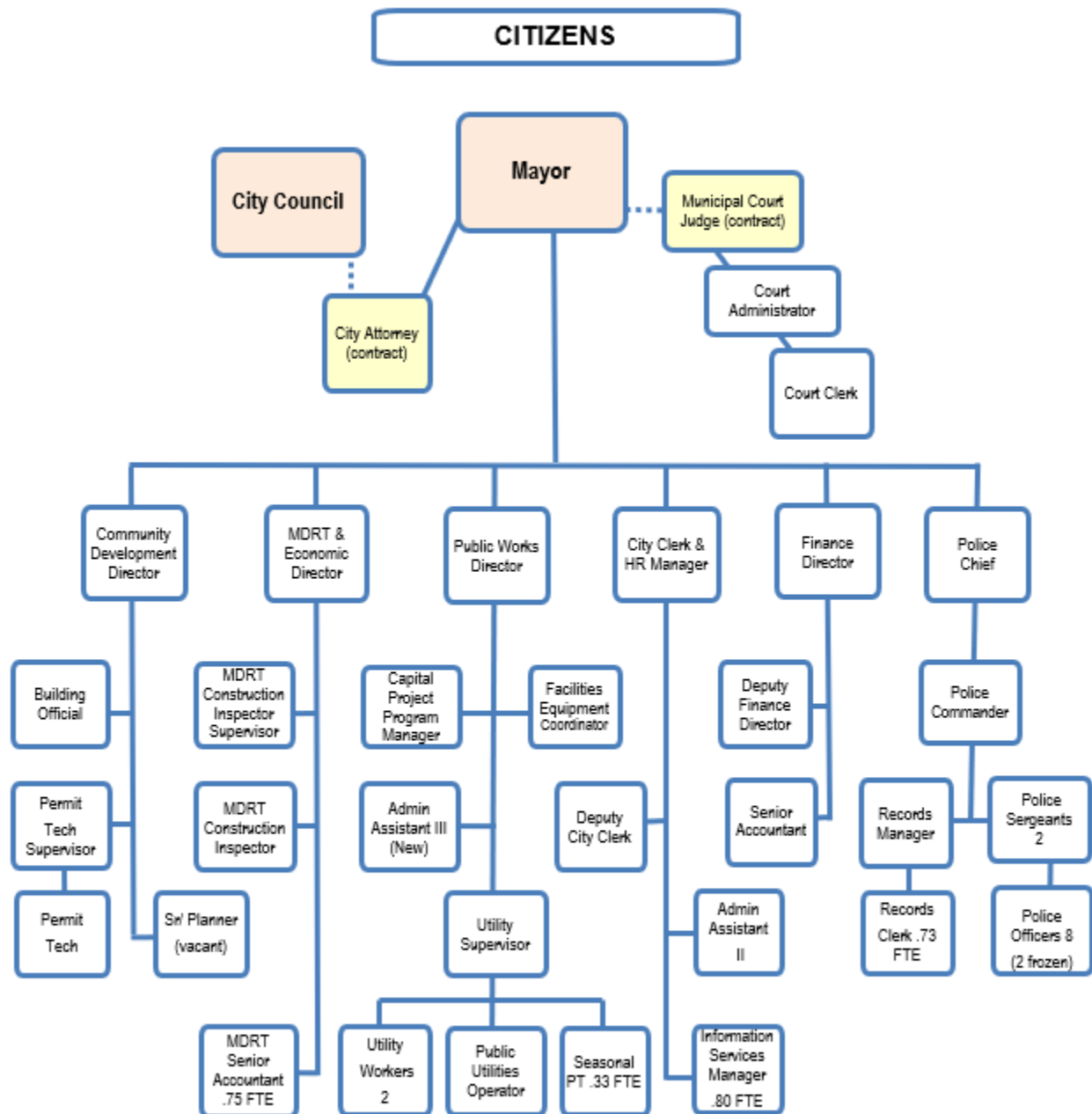
Budgeting is an essential element of the financial planning, control and evaluation process of government. The planning process involves determining the types and levels of services to be provided by the various departments, programs and functions.

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

## **How Black Diamond Serves the Community**

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

City of Black Diamond 2019 Organization Chart



This Chart represents budgeted positions for 2019 = 37.6 FTE

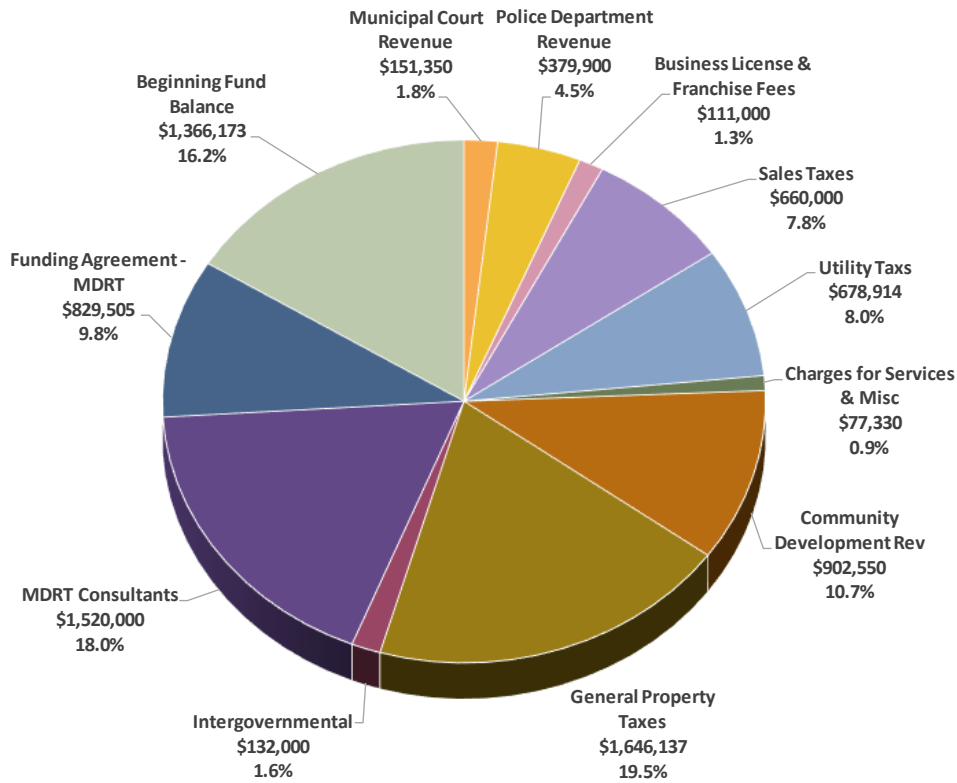
Each position is filled by 1 FTE, unless otherwise noted.

Black Diamond is served by Mountain View Fire and Rescue

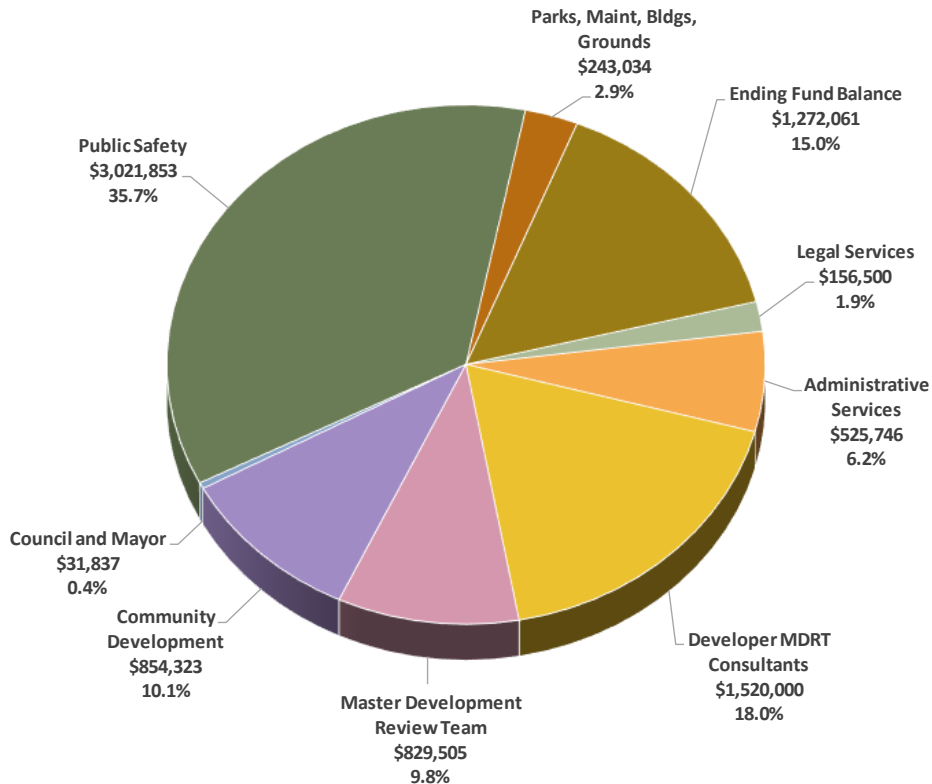


2019 Employee Allocations by Funding Source							
Positions	Full Time Equivalent (FTE)	Funding Agreement	General Fund	Street Fund	Water Fund	Sewer Fund	Storm water Fund
<b>City Clerk</b>							
City Clerk/HR Manager	1.00		0.70		0.10	0.10	0.10
Administrative Assistant II	1.00		0.10		0.30	0.30	0.30
Deputy City Clerk	1.00		0.50	0.04	0.15	0.15	0.16
<b>Total City Clerk</b>	<b>3.00</b>		<b>1.30</b>	<b>0.04</b>	<b>0.55</b>	<b>0.55</b>	<b>0.56</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	1.00		0.60	0.04	0.12	0.12	0.12
<b>Total Finance</b>	<b>3.00</b>		<b>2.02</b>	<b>0.04</b>	<b>0.31</b>	<b>0.32</b>	<b>0.31</b>
<b>Information Technology</b>							
Information Service Manager	0.80	0.10	0.44	0.02	0.09	0.09	0.07
<b>Total Info Technology</b>	<b>0.80</b>	<b>0.10</b>	<b>0.44</b>	<b>0.02</b>	<b>0.09</b>	<b>0.09</b>	<b>0.07</b>
<b>Police Department</b>							
Police Chief	1.00		1.00				
Police Commander	1.00		1.00				
Sergeant	2.00		2.00				
Police Officers	6.00		6.00				
Police Records Coordinator	1.00		1.00				
Police Clerk	0.73		0.73				
<b>Total Police Department</b>	<b>11.73</b>		<b>11.73</b>				
<b>Municipal Court</b>							
Court Administrator	1.00		1.00				
Court Clerk	1.00		1.00				
<b>Total Court</b>	<b>2.00</b>		<b>2.00</b>				
<b>Community Development</b>							
Community Development Director	1.00		1.00				
Sr. Planner (Vacant)	1.00		1.00				
Building Official	1.00		1.00				
Permit Technician Supervisor	1.00		1.00				
Permit Technician	1.00		1.00				
<b>Total Community Development</b>	<b>5.00</b>		<b>5.00</b>				
<b>Master Dev Review Team (MDRT)</b>							
MDRT & Economic Dev Director	1.00	1.00					
Construction Inspector Supervisor	1.00	1.00					
Construction Inspector	1.00	1.00					
Senior Accountant	0.75	0.75					
<b>Total MDRT Review Team</b>	<b>3.75</b>	<b>3.75</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
Administrative Assistant III (new)	1.00		0.15	0.25	0.35	0.15	0.10
Utilities Supervisor	1.00		0.05	0.23	0.24	0.24	0.24
Utility Worker	2.00		0.10	0.40	0.50	0.50	0.50
Utilities Operator	1.00		0.04	0.21	0.28	0.22	0.25
Seasonal Maintenance	0.33		0.15	0.07	0.07		0.04
<b>Total Public Works</b>	<b>7.33</b>		<b>0.55</b>	<b>1.67</b>	<b>1.92</b>	<b>1.59</b>	<b>1.60</b>
<b>Total Budget Positions (FTE's)</b>	<b>37.61</b>	<b>3.85</b>	<b>23.84</b>	<b>1.82</b>	<b>2.92</b>	<b>2.60</b>	<b>2.59</b>

### 2019 General Fund Sources \$8,454,859



### 2019 General Fund Uses \$8,454,859





General Fund Preliminary Budget 2019				2018			2019		
				Budget	Actuals Thru August	Estimated Year End	Prelim Budget	\$ Budget Change	% Budget Change
<b>REVENUE</b>									
1	Beginning Cash and Investments	1,161,717	1,217,656	1,217,656			1,366,173	204,456	17.6%
2	General Property Taxes	1,534,740	870,125	1,547,900			1,646,137	111,397	7.3%
3	Sales Taxes	655,000	383,799	600,000			660,000	5,000	0.8%
4	Utility Tax and Gambling Tax	641,650	419,127	626,850			678,914	37,264	5.8%
5	Cable Franchise Fees	76,500	54,602	78,500			80,000	3,500	4.6%
6	Business License	23,500	26,509	27,000			31,000	7,500	31.9%
7	Liquor Excise Tax	21,328	15,971	21,300			22,000	672	3.2%
8	Liquor Board Profits	35,937	17,961	35,000			36,000	63	0.2%
9	KC EMS Levy, Recycle Grants & Misc	74,500	77,372	72,500			74,000	(500)	-0.7%
10	State Sales Tax Assistance	95,000	7,538	15,000			-	(95,000)	-100.0%
11	Community Development Rev	794,750	835,750	951,000			902,550	107,800	13.6%
12	Police Department Revenue	269,339	267,595	341,494			379,900	110,561	41.0%
13	Municipal Court Revenue	195,275	93,452	135,000			151,350	(43,925)	-22.5%
14	Charges for Services & Misc Rev	32,650	24,264	28,895			35,930	3,280	10.0%
15	Parks Revenue	36,900	28,554	33,400			35,400	(1,500)	-4.1%
16	Cemetery Revenue	12,600	4,700	5,200			6,000	(6,600)	-52.4%
17	Funding Agreement - MDRT	878,088	725,279	878,088			829,505	(48,583)	-5.5%
	<b>Total Operating Revenues</b>	<b>5,377,757</b>	<b>3,852,598</b>	<b>5,397,127</b>			<b>5,568,686</b>	<b>190,929</b>	<b>3.6%</b>
18	Dev Reimburse-MDRT Consultants	975,000	403,970	975,000			1,520,000	545,000	55.9%
	<b>TOTAL GENERAL FUND SOURCES</b>	<b>7,514,474</b>	<b>5,474,224</b>	<b>7,589,783</b>			<b>8,454,859</b>	<b>940,385</b>	<b>12.5%</b>
				2018			2019		
				Budget	Actuals Thru August	Estimated Year End	Prelim Budget	\$ Budget Change	% Budget Change
<b>EXPENDITURES</b>									
1	Legislative - Council	15,881	7,053	13,300			16,174	293	1.8%
2	Executive - Mayor	14,967	9,957	14,760			15,663	696	4.7%
3	Administrative Services	496,372	380,895	482,200			525,746	29,374	5.9%
4	Legal Services	162,500	157,285	223,500			156,500	(6,000)	-3.7%
5	Prosecuting Atty and Public Defender	85,250	45,825	77,400			83,500	(1,750)	-2.1%
6	Municipal Court	280,055	168,495	258,000			276,268	(3,787)	-1.4%
7	Police Department	1,944,007	1,287,788	1,895,000			2,071,435	127,428	6.6%
8	Fire Department	540,300	275,873	571,750			558,650	18,350	3.4%
9	EMS/Recyl/Anim Cont/Mental Health	28,957	23,899	29,000			32,000	3,043	10.5%
10	Master Development Review Team	878,088	543,235	789,000			829,505	(48,583)	-5.5%
11	Community Development	807,199	385,539	670,200			854,323	47,124	5.8%
12	Facilities	124,931	82,982	126,500			127,370	2,439	2.0%
13	Parks Department	97,494	53,119	87,000			101,914	4,420	4.5%
14	Cemetery	19,247	9,598	11,000			13,750	(5,497)	-28.6%
	<b>Total Operating Expenditures</b>	<b>5,495,248</b>	<b>3,431,540</b>	<b>5,248,610</b>			<b>5,662,798</b>	<b>167,550</b>	<b>3.0%</b>
15	Developer MDRT Consultants	975,000	361,092	975,000			1,520,000	545,000	55.9%
	<b>Total Expenditures</b>	<b>6,470,248</b>	<b>3,792,633</b>	<b>6,223,610</b>			<b>7,182,798</b>	<b>712,550</b>	<b>11.0%</b>
16	Ending Cash and Investments	1,044,226	1,681,591	1,366,173			1,272,061	227,835	21.8%
	<b>TOTAL GENERAL FUND USES</b>	<b>7,514,474</b>	<b>5,474,224</b>	<b>7,589,783</b>			<b>8,454,859</b>	<b>940,385</b>	<b>12.5%</b>

**TOTAL GENERAL FUND USES\***

8

## General Fund Revenue

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

### Top Twenty General Fund Revenue Sources

1	General Property Taxes	1,646,137
2	Sales Taxes	660,000
3	Building Permits	650,000
4	Electric Utility Tax	260,000
5	Police Traffic School Fees	170,000
6	Municipal Court Fees	151,350
7	Plan Check Review Fees	140,000
8	Local Criminal Justice Funds	127,000
9	Court Traffic Infractions	95,000
10	Stormwater Utility Tax	82,000
11	Cable Utility Tax	82,000
12	Water Utility Tax	80,000
13	Cable Franchise Fees	80,000
14	Telephone Utility Tax	70,000
15	KC EMS VLS Contract	60,000
16	Sewer Utility Tax	54,600
17	Solid Waste Utility Tax	44,814
18	Liquor Board Profits	36,000
19	Business Licenses	31,000
20	LGIP Interest on Investments	25,000



## General Fund Taxes

Locally levied taxes represent Black Diamond's largest portion of revenues of \$2,985,051 or 54% of the city's General Fund operating revenue. Taxes include real and personal property tax, local sales tax, utility taxes on utility services (water, sewer, stormwater, electric, gas, cable and telephone) and gambling taxes. A 5.4% increase of \$153,661 is estimated in 2019.

General Fund Tax Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	General Property Taxes	1,460,777	1,481,893	1,498,568	1,534,740	1,547,900	1,646,137	111,397	7.3%
2	Sales Taxes	311,927	447,147	599,718	655,000	600,000	660,000	5,000	0.8%
3	Electrical Tax	214,323	225,324	245,985	250,000	250,000	260,000	10,000	4.0%
4	Water Utility Tax	45,137	46,620	48,304	50,000	56,000	80,000	30,000	60.0%
5	Stormwater Utility Tax	64,348	66,346	70,922	72,000	73,000	82,000	10,000	13.9%
6	Sewer Utility Tax	45,400	47,192	50,375	53,000	52,000	54,600	1,600	3.0%
7	Solid Waste Utility Tax	36,716	44,744	46,854	48,500	43,730	44,814	(3,686)	-7.6%
8	Cable TV Utility Tax	78,378	82,922	87,934	89,000	80,000	82,000	(7,000)	-7.9%
9	Telephone Utility Tax	96,506	85,883	77,071	75,000	65,000	70,000	(5,000)	-6.7%
10	Gas Utility Tax	289	212	209	250	120	100	(150)	-60.0%
11	Pull Tabs and Punch Board Tax	2,866	3,907	5,086	3,900	7,000	5,400	1,500	38.5%
12	<b>Total General Fund Taxes</b>	<b>\$2,356,666</b>	<b>\$2,532,192</b>	<b>\$2,731,025</b>	<b>\$2,831,390</b>	<b>\$2,774,750</b>	<b>\$2,985,051</b>	<b>\$153,661</b>	<b>5.4%</b>

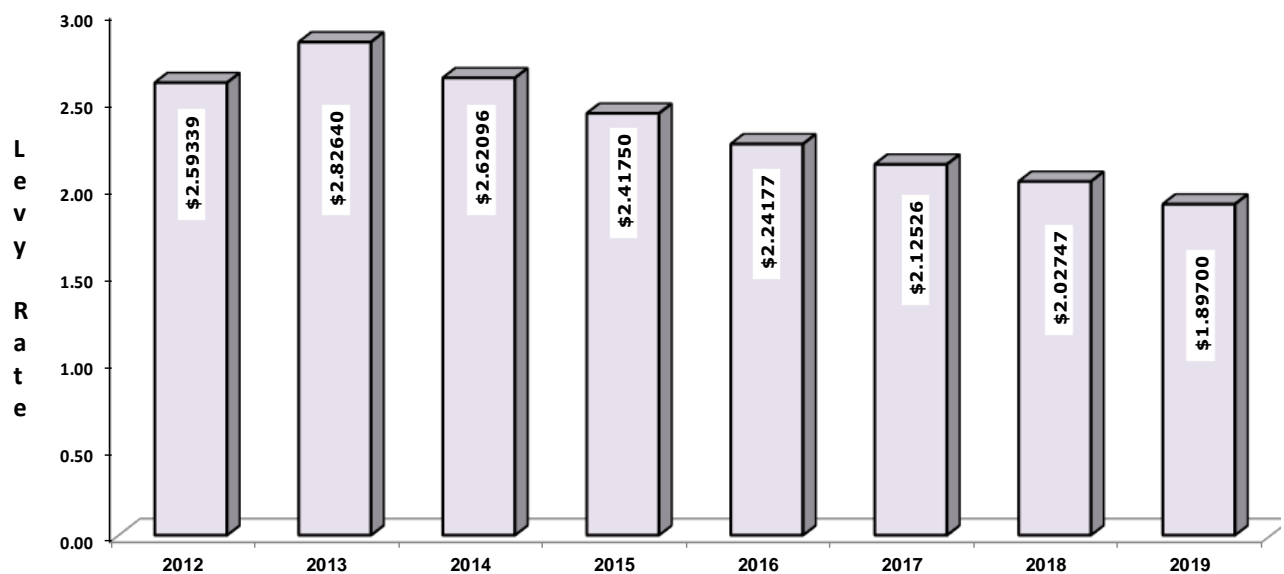


Subalpine Rosy Spirea

**Property taxes** make up 55% of the General Fund's tax revenue and estimated to generate \$1,646,137 in revenue for the city in 2019. All revenues from property taxes go directly to the General Fund to support public safety for police, fire protection and emergency services. Black Diamond depends heavily on property tax collections, as the city has a small commercial base for generating sales tax revenue.

In Washington cities such as Black Diamond, property tax increases are limited to a 1% total dollar annual increase per year unless voters approve a lid-lift or larger percent increases plus any property tax from new construction. King County sets assessed valuation on property and calculates levy rates. Each taxing authority receives a portion of the tax amount, which King County collects and then passes on. In Black Diamond, there are four school districts with separate rates, so depending on which school district the property is in, the taxing amount will vary.

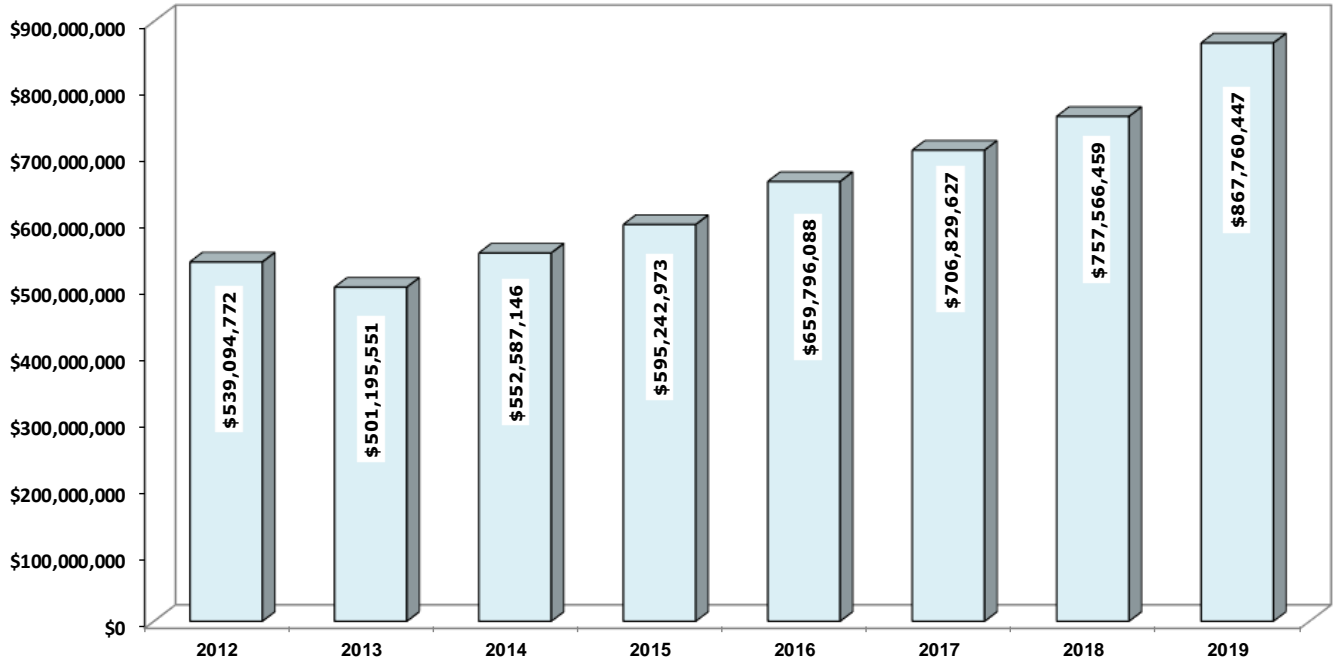
**Property Tax Collection and Levy Rate History**



<b>Regular Levy Base</b>	1,360,492	1,373,558	1,400,391	1,438,114	1,462,890	1,481,033	1,508,687	1,535,244
1% Increase	13,605	13,736	14,004	14,381	14,629	14,810	15,087	15,352
New Construction	6,461	4,256	11,833	3,145	11,905	13,378	11,470	95,541
Annexations								
Adjustments	-6,999	8,841	11,886	5,137	-14,074	-534	698	
<b>Total Property Taxes</b>	<b>\$1,373,558</b>	<b>\$1,400,391</b>	<b>\$1,438,114</b>	<b>\$1,460,777</b>	<b>\$1,475,350</b>	<b>\$1,508,687</b>	<b>\$1,535,942</b>	<b>\$1,646,137</b>
<b>Levy Rate per \$1000 AV</b>	<b>\$ 2.59339</b>	<b>\$ 2.82640</b>	<b>\$ 2.62096</b>	<b>\$ 2.41750</b>	<b>\$ 2.24177</b>	<b>\$ 2.12526</b>	<b>\$ 2.02747</b>	<b>\$ 1.89700</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>\$539,094,772</b>	<b>\$501,195,551</b>	<b>\$552,587,146</b>	<b>\$595,242,973</b>	<b>\$659,796,088</b>	<b>\$706,829,627</b>	<b>\$757,566,459</b>	<b>\$867,760,447</b>

*Please note: 2019 numbers are preliminary*

## Assessed Valuation History



Base Assessed Valuation	536,580,666	499,553,614	548,399,243	593,190,272	654,878,592	700,633,535	757,554,989	867,664,906
New Construction	2,514,106	1,641,937	4,187,903	2,052,701	4,917,496	6,196,092	11,470	95,541
<b>Final Assessed Valuation</b>	<b>\$539,094,772</b>	<b>\$501,195,551</b>	<b>\$552,587,146</b>	<b>\$595,242,973</b>	<b>\$659,796,088</b>	<b>\$706,829,627</b>	<b>\$757,566,459</b>	<b>\$867,760,447</b>
% change from prior year	1.2%	-7.0%	10.3%	7.7%	10.8%	7.1%	7.2%	14.5%
Population	4,190	4,160	4,160	4,170	4,200	4,330	4,335	4,360
Property Tax Levy Rate	2.593	2.826	2.621	2.418	2.242	2.125	2.027	1.897

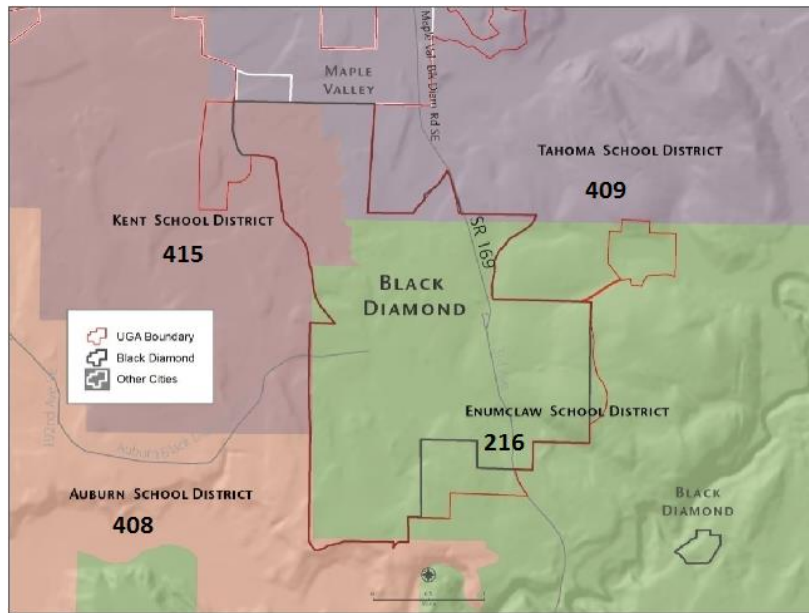
Please Note: 2019 numbers are preliminary



Pacific Bleeding Heart (*Dicentra Formosa*)

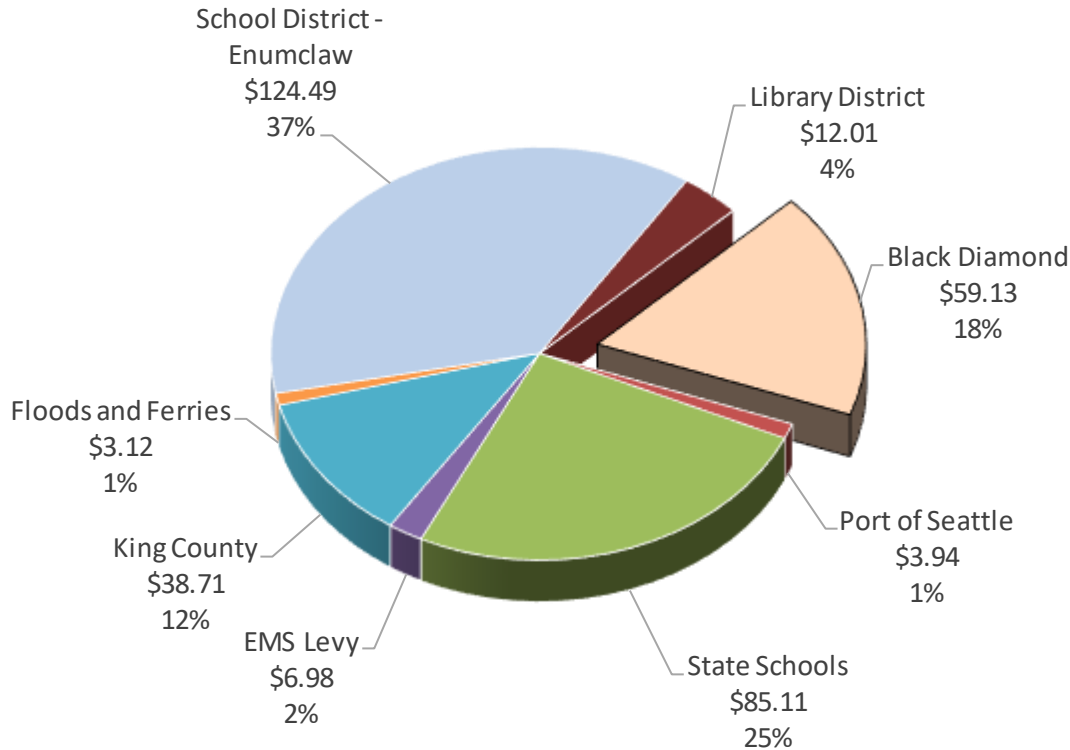


## School Districts in Black Diamond



The total property tax rates in Black Diamond vary because of the four different school districts within our city limits.				
<b>2018 Rates</b>				
Local School District	Enumclaw	Tahoma	Kent	Auburn
	4.27	5.42	4.19	6.30
Washington State for Schools Part 1	1.91	1.91	1.91	1.91
McCleary Decision for Schools Part 2	1.01	1.01	1.01	1.01
King County	1.33	1.33	1.33	1.33
City of Black Diamond	2.03	2.03	2.03	2.03
Port of Seattle	.14	.14	.14	.14
Library District	.41	.41	.41	.41
Emergency Medical Services	.24	.24	.24	.24
King County Flood Levy	.11	.11	.11	.11
<b>Total Levy Rate 2018</b>	<b>\$11.45</b>	<b>\$12.60</b>	<b>\$11.37</b>	<b>\$13.48</b>
<i>2017 Total Levy Rates</i>	<i>11.05</i>	<i>12.36</i>	<i>11.35</i>	<i>13.27</i>

**2018 Property Tax Rates on a \$350,000 Appraised Home  
Translates to  
Total Monthly Taxes of \$333.52  
Black Diamond's Portion = \$59.13**



King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2018 Annual Tax on a \$350,000 Home	Monthly Tax on a \$350,000 Home
Port of Seattle	0.13518	1%	\$47.31	\$3.94
State Schools	2.9182	26%	\$1,021.37	\$85.11
EMS Levy	0.2394	2%	\$83.79	\$6.98
King County	1.32735	12%	\$464.57	\$38.71
Floods and Ferries	0.10708	1%	\$37.48	\$3.12
School District - Enumclaw	4.26822	37%	\$1,493.88	\$124.49
Library District	0.4119	4%	\$144.17	\$12.01
<b>Subtotal</b>	<b>9.40733</b>	<b>82%</b>	<b>\$3,292.57</b>	<b>\$274.38</b>
<b>Black Diamond</b>	<b>2.02747</b>	<b>18%</b>	<b>\$709.61</b>	<b>\$59.13</b>
<b>Total</b>	<b>11.4348</b>	<b>100%</b>	<b>\$4,002.18</b>	<b>\$333.52</b>



**Sales Tax** revenue for the 2019 budget is forecast to be \$660,000 or 22% of General Fund tax revenue. For every \$100 spent in Black Diamond, \$8.60 is collected by the State and is shared by various jurisdictions. These jurisdictions include our city, Washington State, King County and Criminal Justice programs. Black Diamond receives a bit less than 10% of the total.

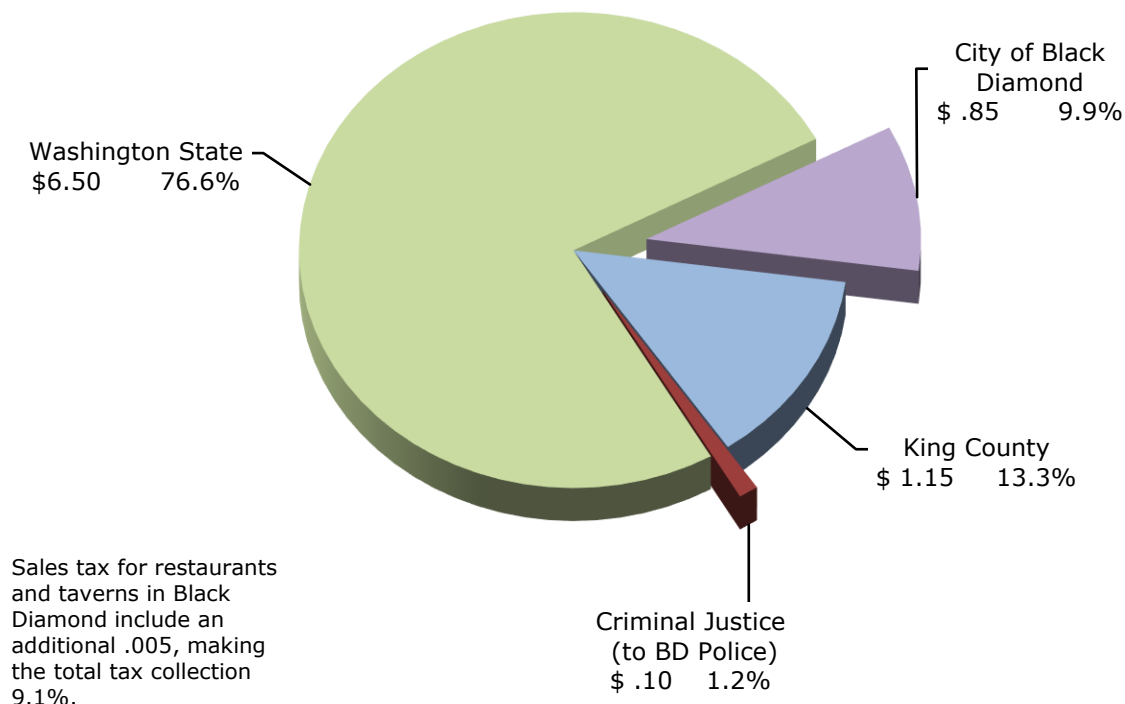
Black Diamond's sales tax revenues are dependent on retail sales of products and services sold or delivered to Black Diamond, as well as tax on new construction material. In fact, a considerable portion of our sales taxes are collected for construction services such as installing, repairing, cleaning,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

2012	2013	2014	2015	2016	2017	2018 Est	2019 Budget
\$262,974	\$290,795	\$302,927	\$311,927	\$447,147	\$599,718	\$600,000	\$660,000

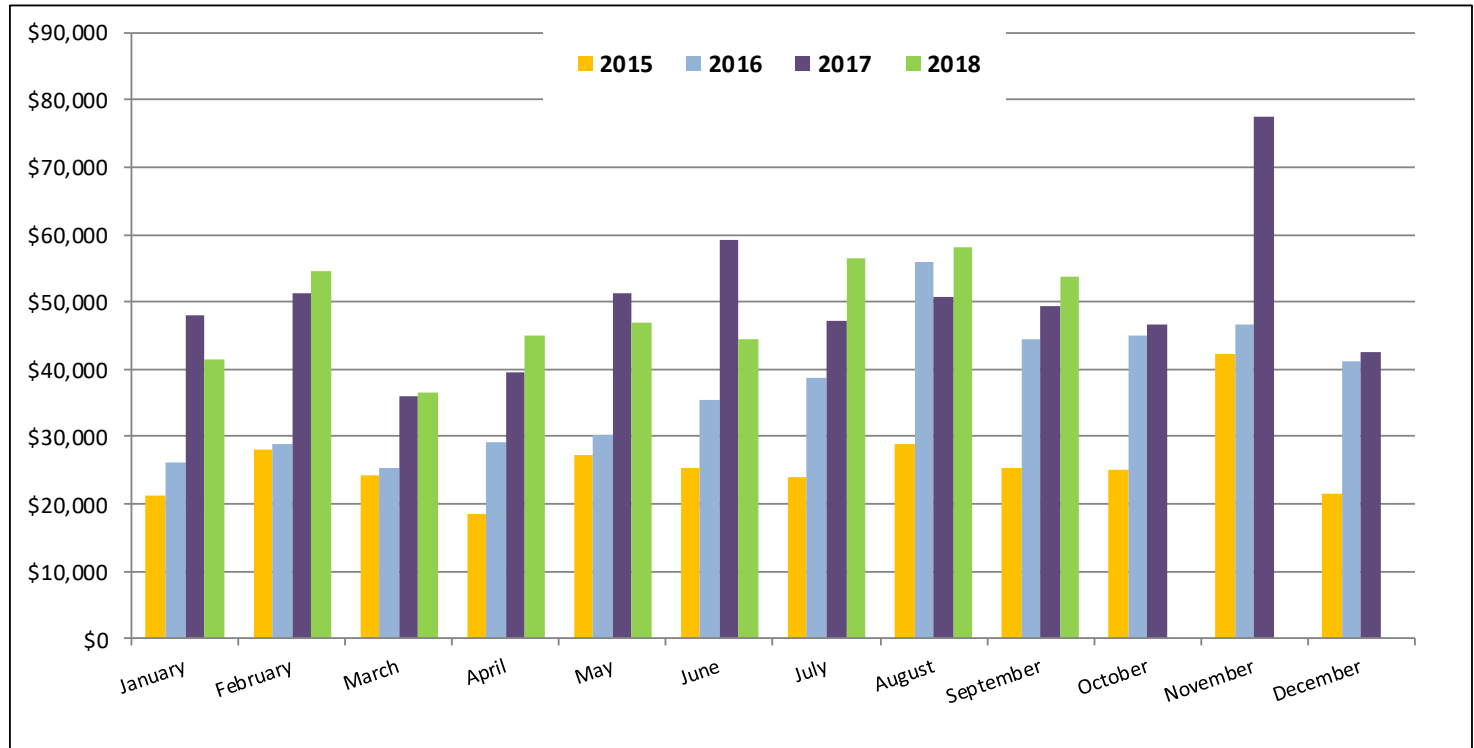
### City of Black Diamond 2019 Sales Taxes

Taxed amount is 8.6% of retail sales

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



## Black Diamond Sales Monthly Tax History



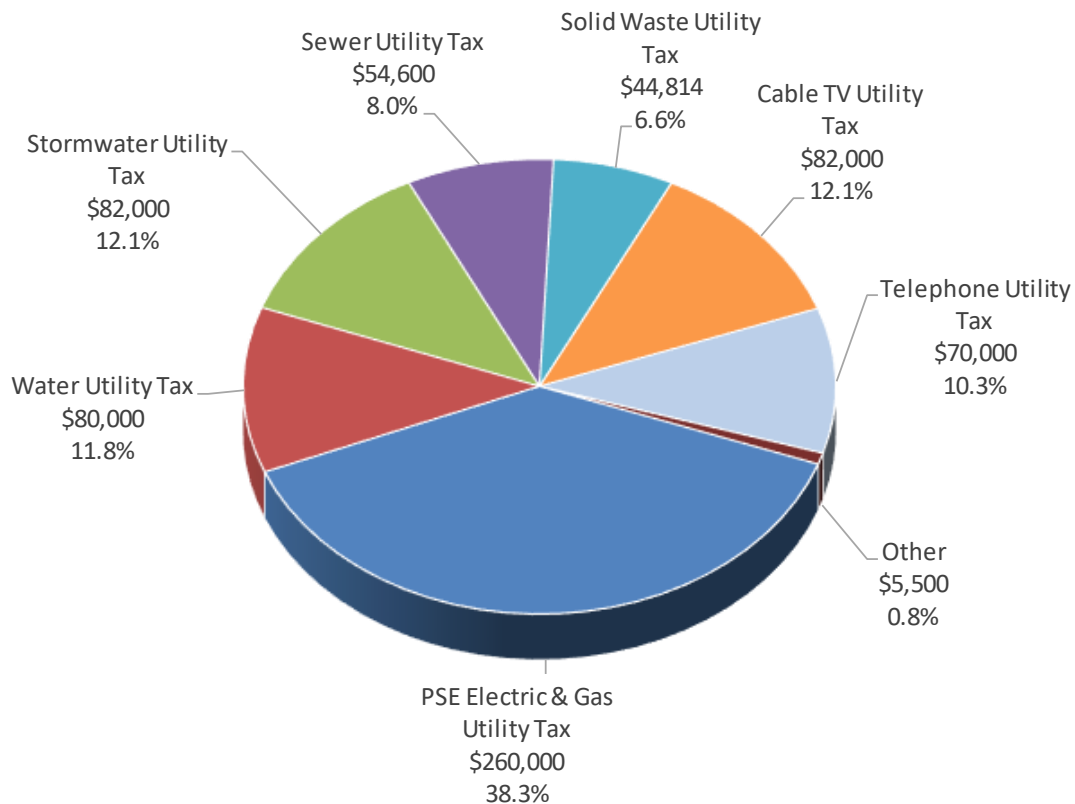
Sales Taxes	2015		2016		2017		2018		Change from prior YTD 2017 to 2018
Month	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	
January	21,108	21,108	26,157	26,157	47,902	47,902	41,433	41,433	-13.5%
February	28,157	49,265	28,893	55,050	51,403	99,304	54,622	96,055	-3.3%
March	24,264	73,529	25,356	80,406	35,950	135,254	36,471	132,526	-2.0%
April	18,596	92,125	29,067	109,473	39,585	174,839	44,873	177,399	1.5%
May	27,148	119,273	30,198	139,671	51,299	226,139	47,054	224,454	-0.7%
June	25,454	144,726	35,573	175,244	59,293	285,432	44,560	269,013	-5.8%
July	24,092	168,818	38,663	213,907	47,268	332,700	56,569	325,583	-2.1%
August	28,921	197,739	55,869	269,776	50,659	383,359	58,218	383,801	0.1%
September	25,410	223,149	44,537	314,313	49,452	432,810	53,745	437,546	1.1%
October	25,076	248,225	44,945	359,258	46,642	479,452			
November	42,141	290,366	46,588	405,846	77,612	557,064			
December	21,561	311,927	41,301	447,147	42,654	599,718			
<b>TOTAL</b>	<b>311,927</b>		<b>447,147</b>		<b>599,718</b>		<b>437,546</b>		

Criminal Justice taxes are an additional local sales/use tax of 0.1 percent to be used for criminal justice programs. This tax is levied by the county and is imposed countywide, but the receipts are shared with King County cities, based on population. Of the revenues collected for criminal justice, 1 percent is retained for administration, 10 percent is distributed to the county and 90 percent goes to cities on a per-capita basis based on their official April 1 populations. Black Diamond's population is currently 4,360.

**Utility Taxes** are collected for the city at the rate of 6% for electrical, telephone, cable TV, sewer, water and gas utilities. The stormwater utility tax is 18%. The Ten Trails development is driving the increase in this revenue source, primarily due to Water Utility Taxes from irrigation.

General Fund Utility Taxes		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	PSE Electric & Gas Utility Tax	214,323	225,324	245,985	250,000	250,000	260,000	10,000	4.0%
2	Water Utility Tax	45,137	46,620	48,304	50,000	56,000	80,000	30,000	60.0%
3	Stormwater Utility Tax	64,348	66,346	70,922	72,000	73,000	82,000	10,000	13.9%
4	Sewer Utility Tax	45,400	47,192	50,375	53,000	52,000	54,600	1,600	3.0%
5	Solid Waste Utility Tax	36,716	44,744	46,854	48,500	43,730	44,814	(3,686)	-7.6%
6	Cable TV Utility Tax	78,378	82,922	87,934	89,000	80,000	82,000	(7,000)	-7.9%
7	Telephone Utility Tax	96,506	85,883	77,071	75,000	65,000	70,000	(5,000)	-6.7%
8	Gas Utility Tax	289	212	209	250	120	100	(150)	-60.0%
9	Pull Tabs and Punch Board Tax	2,866	3,907	5,086	3,900	7,000	5,400	1,500	38.5%
10	<b>Total GF Utility Taxes</b>	<b>\$583,962</b>	<b>\$603,152</b>	<b>\$632,739</b>	<b>\$641,650</b>	<b>\$626,850</b>	<b>\$678,914</b>	<b>37,264</b>	<b>5.8%</b>

### General Fund Utility Taxes \$678,914



**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. Black Diamond's sales tax collections have exceeded the maximum allowed to be able to receive sales tax redistribution monies in 2019.

<b>General Fund Intergovernmental</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Budget 2018</b>	<b>2018 Estimated Year End</b>	<b>2019 Preliminary Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
1	Sales Tax Assistance from State	89,563	93,843	76,017	95,000	15,000	-	(95,000)	-100%
2	Liquor Excise Tax	11,380	19,596	20,751	21,328	21,300	22,000	672	3.2%
3	Liquor Board Profits	36,626	36,180	36,347	35,937	35,000	36,000	63	0.2%
4	KC Recycle Grant EH 53669	15,991	16,036	10,090	10,000	12,028	10,000	0	0.0%
5	KC EMS VLS Contract	55,302	55,994	57,013	57,000	58,000	60,000	3,000	5.3%
6	<b>Total Intergovernmental Revenue</b>	<b>\$208,862</b>	<b>\$221,649</b>	<b>\$200,217</b>	<b>\$219,265</b>	<b>\$141,328</b>	<b>\$128,000</b>	<b>(\$91,265)</b>	<b>-41.6%</b>

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

<b>Community Development</b>		<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Budget 2018</b>	<b>2018 Estimated Year End</b>	<b>2019 Preliminary Budget</b>	<b>Budget \$ Change</b>	<b>Budget % Change</b>
1	Building Permits	71,224	186,154	95,296	470,500	580,000	650,000	179,500	38.2%
2	Mechanic Permits	7,313	5,558	11,277	20,000	22,500	20,000	-	0.0%
3	Plumbing Permits	4,439	2,994	8,496	18,000	15,000	22,000	4,000	22.2%
4	Other Permits	3,883	6,083	9,616	13,000	11,000	9,600	(3,400)	-26.2%
5	<b>Total Permits</b>	<b>86,858</b>	<b>200,788</b>	<b>124,685</b>	<b>521,500</b>	<b>628,500</b>	<b>701,600</b>	<b>180,100</b>	<b>34.5%</b>
6	Plan Check Review Fees	45,616	47,138	98,003	150,000	250,000	140,000	(10,000)	-6.7%
7	Fire Plan Check Fees	2,005	2,276	2,430	10,000	5,000	3,000	(7,000)	-70.0%
8	Land Use Fees	7,562	13,782	18,116	20,000	8,000	4,000	(16,000)	-80.0%
9	Shoreline Fees	4,069	14,318	4,870	15,000	5,000	3,100	(11,900)	-79.3%
10	CD Staff Review Fees	136	6,590	6,213	10,000	4,000	3,600	(6,400)	-64.0%
11	SEPA Checklist Plan Appeals	105	4,821	4,069	10,000	3,500	1,000	(9,000)	-90.0%
12	Other Land Use Fees	3,030	3,839	4,523	2,650	1,000	450	(2,200)	-83.0%
13	<b>Total Land Use and Misc Fees</b>	<b>62,522</b>	<b>92,764</b>	<b>138,225</b>	<b>217,650</b>	<b>276,500</b>	<b>155,150</b>	<b>(\$62,500)</b>	<b>-28.7%</b>
14	Hearing Examiner Fees	880	880	3,331	5,000	1,000	-	(5,000)	-100%
15	Technology Cost Fee	7,407	11,556	12,896	20,000	22,000	25,000	5,000	25.0%
16	Copying Services, Map Sales, etc	7,550	220	419	600	-	800	200	33.3%
17	Deposits	13,629	9,105	48,770	30,000	23,000	20,000	(10,000)	-33.3%
18	<b>Total Community Dev Revenue</b>	<b>\$178,846</b>	<b>\$315,313</b>	<b>\$328,326</b>	<b>\$794,750</b>	<b>\$951,000</b>	<b>\$902,550</b>	<b>\$107,800</b>	<b>13.6%</b>

**Police Department Revenue** includes intergovernmental funding from criminal justice funds and payments for police services provided by the city to other governmental entities. Other revenue includes traffic school, which has increased considerably due to recent emphasis on the program, gun permits and fingerprinting revenue as well as donations and other minor sources. An increase in the criminal justice distribution is also expected next year. Grants we are applying for in 2019 include:

- **Marine, Washington State Parks** – the City receives annual monies from the State, divided amongst King County agencies, from VRF (vessel registration fees). In 2018, we received \$12,200.00, and an additional \$13,313.00 in federal grant funds to support our efforts on Lake Sawyer. Because our officers do an excellent job with our marine program (education, outreach and inspections), we have been able to secure federal grant monies, which has allowed us to carry over our VRF funds for several years. We do not know what, if any federal funds, will be offered in 2019.
- **Traffic Safety Equipment funds** – The WA. State Traffic Safety Commission usually offers grant money to purchase traffic safety equipment such as radars, lidars, and portable breath tests. This year, with funding offered, we will request two new radar units.
- **Traffic Safety (including DUI/seatbelt emphasis) and CIT Crisis Intervention Training (staffing reimbursement for backfill)** – This funding is received through the WA. State Traffic Safety Commission for overtime to conduct emphasis patrols. These patrols typically cover a target area of DUI enforcement, seatbelt, distracted driving, and speed. The amount varies each year, but we hope to get approved for approx.\$9000.00 for the 2018-2019 year.
- **BJA Bulletproof Grant**- This federal grant, when applied for and approved covers the cost of half of a bulletproof vest (approximately \$500.00). We continue to apply for and obtain BJA vest funds every year.

Police Department Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	Criminal Justice Distribution	112,697	121,268	125,644	126,639	126,500	135,200	8,561	6.8%
2	Police Traffic School Fee	23,672	83,435	47,528	100,000	163,000	170,000	70,000	70.0%
3	Vessel Registration Boat Safety	12,515	12,073	11,533	13,000	11,500	13,000	-	0.0%
4	Police Grants	5,154	16,776	22,801	18,500	20,000	22,000	3,500	18.9%
5	Electronic Home Monitoring	3,740	583	240	1,200	100	100	(1100)	-91.7%
6	Police Records and Services	585	359	454	500	450	300	(200)	-40.0%
7	Gun Permits and Fingerprinting	1,357	2,522	2,453	3,300	2,500	2,300	(1000)	-30.3%
8	Donations	500	510	500	500	500	500	0	0.0%
9	Reimbursements & Refunds	24,918	12,236	70,626	5,700	17,000	36,500	30,800	540.4%
10	<b>Total Police Revenue</b>	<b>\$185,138</b>	<b>\$249,762</b>	<b>\$281,779</b>	<b>\$269,339</b>	<b>\$341,550</b>	<b>\$379,900</b>	<b>\$110,561</b>	<b>41.0%</b>



Native Viola

**Municipal Court Revenue** includes all revenue associated with the Black Diamond Municipal Court. As the Police Department is able to rehire frozen and unfilled positions, they are better able to concentrate on traffic control and increase revenue to the Court, however with an emphasis on Traffic School this year, less Court activity has resulted.

Municipal Court Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	Court Traffic Infractions	62,651	65,634	53,713	130,000	80,000	95,000	(35,000)	-26.9%
2	Administration/Correction Fees	25,965	28,679	19,391	31,000	27,200	26,350	(4,650)	-15.0%
3	Court Mand. Insurance Costs	2,455	7,870	1,218	9,000	1,250	1,350	(7,650)	-85.0%
4	Court Parking Fines	9,294	4,680	5,610	8,000	4,000	2,700	(5,300)	-66.3%
5	Court Criminal Traffic Misd.	4,070	6,378	3,754	7,000	6,800	8,100	1,100	15.7%
6	Court Cost Recoopment	4,302	3,130	2,616	5,000	6,000	8,000	3,000	60.0%
7	Court DUI Fines	3,168	3,536	1,442	3,000	3,000	2,700	(300)	-10.0%
8	Court Other Revenue	660	1,784	1,267	2,275	6,750	7,150	4,875	214.3%
9	<b>Total Court Revenue</b>	<b>\$112,565</b>	<b>\$121,691</b>	<b>\$89,010</b>	<b>\$195,275</b>	<b>\$135,000</b>	<b>\$151,350</b>	<b>(\$43,925)</b>	<b>-22.5%</b>

**Cable Franchise Fees and Business Licenses** are collected from a 5% cable franchise fee. Business license revenue helps cover the cost of public safety.

Cable Franchise Fees and Business Licenses Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	Cable Franchise Fees	67,171	71,833	76,672	76,500	78,500	80,000	3,500	4.6%
2	Business Licenses	23,090	23,190	23,970	23,500	27,000	31,000	7,500	31.9%
3	<b>Total Franchise/Bus License Rev</b>	<b>\$90,261</b>	<b>\$95,023</b>	<b>\$100,642</b>	<b>\$100,000</b>	<b>\$105,500</b>	<b>\$111,000</b>	<b>\$11,000</b>	<b>11.0%</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.

Other General Fund Revenue		Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	Laker Sawyer Parking Fee	24,214	21,222	22,322	25,000	20,000	21,000	(4,000)	-16.0%
2	Gym Revenue	6,829	5,845	8,083	11,900	11,900	14,400	2,500	21.0%
3	Cemetery Revenue	6,267	7,700	7,670	12,600	5,200	6,000	(6,600)	-52.4%
4	Passports	19,319	15,409	7,247	16,000	7,922	8,800	(7,200)	-45.0%
5	Investment Interest	2,489	7,800	15,059	14,500	14,320	26,200	11,700	80.7%
6	Other and Miscellaneous	41,715	3,137	8,807	9,650	10,569	4,930	(4,720)	-48.9%
7	<b>Total Other Revenue</b>	<b>\$100,833</b>	<b>\$61,113</b>	<b>\$69,188</b>	<b>\$89,650</b>	<b>\$69,911</b>	<b>\$81,330</b>	<b>(\$8,320)</b>	<b>-9.3%</b>

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

	<b>Funding Agreement Revenue</b>	Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	Funding Agreement	764,250	690,367	627,203	878,088	878,088	829,505	(48,583)	-5.5%
2	<b>Total Funding Operating Revenue</b>	<b>\$764,250</b>	<b>\$690,367</b>	<b>\$627,203</b>	<b>\$878,088</b>	<b>\$878,088</b>	<b>\$829,505</b>	<b>(\$48,583)</b>	<b>-5.5%</b>

	<b>Funding Agreement Consultant Revenue</b>	Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	Building and Plan Checks				400,000	400,000	300,000	(100,000)	-25.0%
2	Planning Services Reimburse						50,000	50,000	
3	Fiscal Reimbursement	731			10,000	10,000	10,000	0	0.0%
4	Civil Engineer Reimbursement	380,810	137,782	469,644	375,000	375,000	575,000	200,000	53.3%
5	Traffic Reimbursement	(11,400)	14,114	13,360	15,000	15,000	400,000	385,000	2566.7%
6	Legal Reimbursement	47,937	19,483	29,535	50,000	50,000	50,000		
7	Environmental Reimbursement	22,733	4,435	2,750	30,000	30,000	30,000		
8	Geotech Reimbursement	3,660	19,066	47,455	15,000	15,000	25,000	10,000	66.7%
9	Surveyor Reimbursement	7,385	1,674	3,326	30,000	30,000	30,000		
10	Hearing Exam Reimbursement	16,724	32,459	3,197	50,000	50,000	50,000		
11	<b>Total Funded Consultants</b>	<b>\$468,580</b>	<b>\$229,013</b>	<b>\$569,268</b>	<b>\$975,000</b>	<b>\$975,000</b>	<b>\$1,520,000</b>	<b>\$545,000</b>	<b>55.9%</b>

**Beginning General Fund Revenue** is the money in the city's cash and investment accounts that carry over from the prior year's ending balance after all expenditures.

	<b>Beginning Cash and Investments</b>	Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	Beginning Cash and Investments	842,524	1,047,153	1,336,570	1,036,717	1,154,656	1,303,173	266,456	25.7%
2	Beginning Developer	190,103	192,700	118,500	125,000	63,000	63,000	(62,000)	-49.6%
3	<b>Total Beginning Fund Balance</b>	<b>\$1,032,627</b>	<b>\$1,239,853</b>	<b>\$1,455,070</b>	<b>\$1,161,717</b>	<b>\$1,217,656</b>	<b>\$1,366,173</b>	<b>\$204,456</b>	<b>17.6%</b>

	<b>Total General Fund Sources of Revenue</b>	Actual 2015	Actual 2016	Actual 2017	Budget 2018	2018 Estimated Year End	2019 Preliminary Budget	Budget \$ Change	Budget % Change
1	<b>Grand Total Gen Fund Sources</b>	<b>\$5,498,629</b>	<b>\$5,755,975</b>	<b>\$6,451,728</b>	<b>\$7,514,474</b>	<b>\$7,589,783</b>	<b>\$8,454,859</b>	<b>\$940,385</b>	<b>12.5%</b>



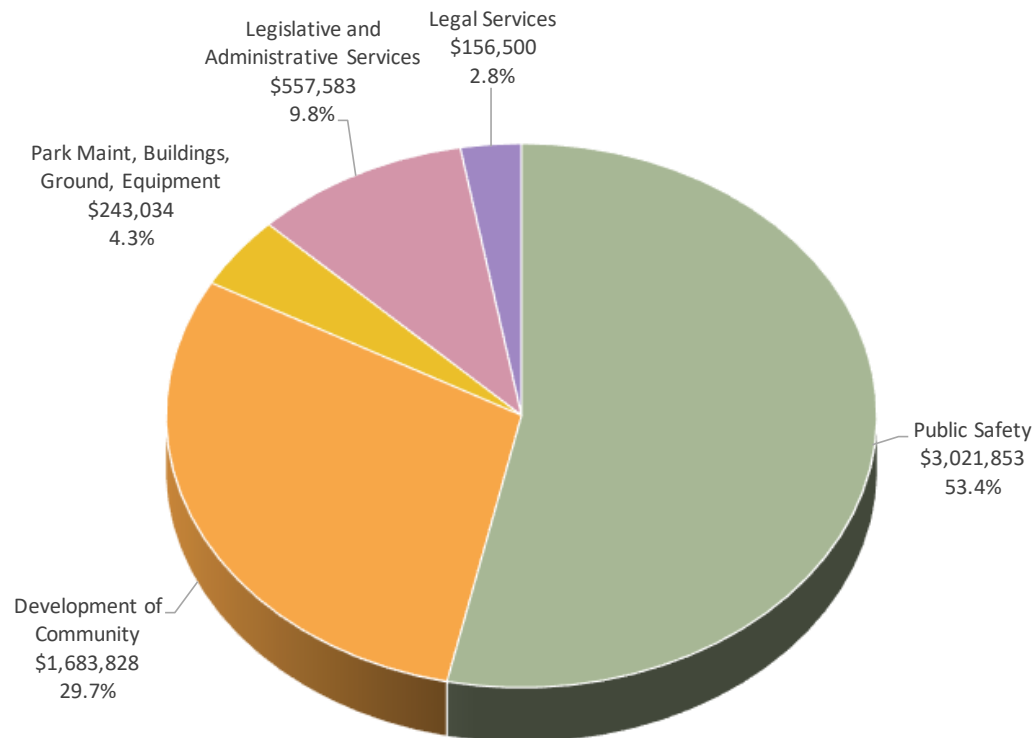


## General Fund Expenditures

### Expenditure Comparisons 2016 - 2019 by Function

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	% of Total
Public Safety	2,431,015	2,522,578	2,854,812	3,021,853	53.4%
Development of Community	725,418	1,092,668	1,685,287	1,683,828	29.7%
Park Maint, Buildings, Ground, Equipment	281,669	229,607	265,429	243,034	4.3%
Legislative and Administrative Services	443,698	454,527	527,220	557,583	9.8%
Legal Services	90,279	322,335	162,500	156,500	2.8%
<b>Total General Fund Operations</b>	<b>3,972,079</b>	<b>4,621,715</b>	<b>5,495,248</b>	<b>5,662,798</b>	<b>100.0%</b>

### 2019 Total GF Operating Expenditure Budget \$5,662,798





## General Fund – Department Level Expenditure Summaries

### Legislative – City Council - Expenditures

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

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

Legislative - City Council Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	10,080	10,080	10,080	5,040	10,080	0	0.0%
2 Benefits	835	826	836	412	829	(7)	-0.8%
3 <b>Salaries and Benefits</b>	<b>10,915</b>	<b>10,906</b>	<b>10,916</b>	<b>5,452</b>	<b>10,909</b>	<b>(7)</b>	<b>-0.1%</b>
4 Charges for Services	1,983	1,712	4,965	1,601	5,265	300	6.0%
5 <b>Total Legislative Expenditures</b>	<b>\$12,897</b>	<b>\$12,618</b>	<b>\$15,881</b>	<b>\$7,053</b>	<b>\$16,174</b>	<b>293</b>	<b>1.8%</b>

### Executive – Mayor's Office - Expenditures

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

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

Executive - Mayor's Office Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	12,000	12,000	12,000	8,000	12,000	0	-
2 Benefits	1,077	1,055	1,067	706	1,063	(4)	-0.4%
3 <b>Salaries and Benefits</b>	<b>13,077</b>	<b>13,055</b>	<b>13,067</b>	<b>8,706</b>	<b>13,063</b>	<b>(4)</b>	<b>-0.03%</b>
4 Office and Operating Supplies			100		100	0	-
5 Charges for Services	1,335	667	1,800	1,251	2,500	700	38.9%
6 <b>Total Mayors Office Expenditures</b>	<b>\$14,412</b>	<b>\$13,723</b>	<b>\$14,967</b>	<b>\$9,957</b>	<b>\$15,663</b>	<b>\$696</b>	<b>4.7%</b>

## Administrative Services - Expenditures

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

Administrative Services Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	261,616	277,976	278,807	182,437	320,048	41,241	14.8%
2 Benefits	90,808	95,881	113,455	69,317	112,069	(1,386)	-1.2%
3 <b>Total Salaries and Benefits</b>	<b>352,424</b>	<b>373,857</b>	<b>392,262</b>	<b>251,754</b>	<b>432,117</b>	<b>39,855</b>	<b>10.2%</b>
4 Office and Operating Supplies	6,426	9,286	10,000	5,137	10,500	2,224	-10.7%
5 Charges for Services	64,556	34,752	47,310	20,659	61,329	16,265	10.5%
6 Voter Costs and Registration	1,816	10,291	21,800	23,630	21,800	0	0.0%
7 Capital Outlay			25,000	25,889	-	(25,000)	-100.0%
8 <b>Total Administrative Expenditures</b>	<b>\$425,222</b>	<b>\$428,186</b>	<b>\$496,372</b>	<b>\$327,068</b>	<b>\$525,746</b>	<b>\$29,374</b>	<b>5.9%</b>
9 <b>By Department</b>							
10 City Clerk	195,776	171,202	154,780	104,943	176,810	22,030	14.2%
11 Finance Department	184,573	208,778	241,406	153,550	252,527	11,121	4.6%
12 Information Technology	34,264	39,058	62,584	37,590	68,383	5,799	9.3%
13 Central Services	10,609	9,148	37,602	30,985	28,026	(9,576)	-25.5%
14 <b>Total Administrative Expenditures</b>	<b>\$425,222</b>	<b>\$428,186</b>	<b>\$496,372</b>	<b>\$327,068</b>	<b>\$525,746</b>	<b>\$29,374</b>	<b>5.9%</b>



Deer Orchid

## Legal Department – Expenditures

The City Attorney provides civil legal service, preparing and review of ordinances and other legal documents to which the city is a party, maintaining up-to-date legal research materials including pending and adopted state legislation with municipal impact and personnel matters. A percentage of legal costs are shared with the MDRT, Street and Utility Fund budgets.

Legal Service Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 General Government	52,952	43,724	60,000	24,699	64,000	4,000	6.7%
2 Lawsuits and Public Disclosures	18,675	257,446	90,000	114,110	40,000	(50,000)	-55.6%
3 Employment and Union Contracts	18,652	21,164	12,500	18,016	22,500	10,000	80.0%
4 Code Enforcement					30,000	30,000	
5 <b>Total Legal Service Expenditures</b>	<b>\$90,279</b>	<b>\$322,334</b>	<b>\$162,500</b>	<b>\$156,825</b>	<b>\$156,500</b>	<b>(\$6,000)</b>	<b>-3.7%</b>

## Municipal Court - Expenditures

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

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

Municipal Court Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	86,414	106,907	145,481	88,319	141,881	(3,600)	-2.5%
2 Benefits	25,540	36,953	50,616	31,640	49,923	(693)	-1.4%
3 <b>Salaries and Benefits</b>	<b>111,954</b>	<b>143,860</b>	<b>196,097</b>	<b>119,959</b>	<b>191,804</b>	<b>(4,293)</b>	<b>-2.2%</b>
4 Office and Operating Supplies	1,087	1,419	4,100	1,504	4,100	0	0.0%
5 Charges for Services	38,256	39,980	64,858	41,755	65,364	506	0.8%
6 Police Security	8,444	7,708	15,000	5,276	15,000	0	0.0%
7 <b>Total Municipal Court Exp</b>	<b>\$159,741</b>	<b>\$192,968</b>	<b>\$280,055</b>	<b>\$168,495</b>	<b>\$276,268</b>	<b>(3,787)</b>	<b>-1.4%</b>
Court Legal Services	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
8 Prosecuting Attorney	24,000	26,000	40,800	23,800	41,000	200	0.5%
9 Defense Attorney	31,500	30,800	44,450	21,975	42,500	(1,950)	-4.4%
10 <b>Total Court Legal</b>	<b>\$55,500</b>	<b>\$56,800</b>	<b>\$85,250</b>	<b>\$45,775</b>	<b>\$83,500</b>	<b>(1,750)</b>	<b>-2.1%</b>

## Police Department – Expenditures

### OUR VISION

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

### MISSION

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

Integrity - Committed to providing quality service by consistently holding ourselves to the highest moral and ethical principles.

Professionalism - Committed to providing the community with exceptional law enforcement by developing our personnel through effective training and leadership.

Excellence - Committed to providing innovative solutions to issues by working in partnership with our community.

Teamwork - Committed to providing a quality work environment by promoting coordination, cooperation, and communication with our members.

### 2019 Police Budget

Along with step progressions, inflationary adjustments were added to the Police budget. Jail Costs and Valley Com rates are rising next year. The overall increase in 2019 to the Police Department is 9.9%

Police Department Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	933,709	960,078	1,023,364	698,129	1,074,328	50,964	5.0%
2 Benefits	329,354	341,291	379,006	244,542	404,795	25,789	6.8%
<b>3 Salaries and Benefits</b>	<b>1,263,063</b>	<b>1,301,369</b>	<b>1,402,370</b>	<b>942,671</b>	<b>1,479,123</b>	<b>76,753</b>	<b>5.5%</b>
4 Office and Operating Supplies	41,894	48,448	61,100	38,061	55,100	(6,000)	-9.8%
5 Charges For Services	96,770	91,338	85,974	67,399	89,532	3,558	4.1%
6 Capital Outlay		5,117	5,400	1,817	3,000	(2,400)	-44.4%
7 Debt Service to Sewer Reserves			32,800	32,800	32,800	0	0.0%
<b>8 Subtotal Police Expenditures</b>	<b>\$1,401,726</b>	<b>\$1,446,273</b>	<b>\$1,587,644</b>	<b>\$1,082,748</b>	<b>\$1,659,555</b>	<b>71,911</b>	<b>4.5%</b>
9 Jail Costs	63,279	73,190	53,100	50,709	85,000	31,900	60.1%
10 Building Maintenance	21,129	21,845	22,200	15,214	26,880	4,680	21.1%
11 Civil Service	9,880	7,523	4,000	418	4,200	200	5.0%
12 Communications	173,398	179,906	234,063	116,608	240,100	6,037	2.6%
13 Marine Program	5,751	5,395	16,300	1,999	25,000	8,700	53.4%
14 Criminal Justice	17,529	24,111	26,700	20,425	30,700	4,000	15.0%
<b>15 Total Police Department Expenditures</b>	<b>\$1,692,692</b>	<b>\$1,758,242</b>	<b>\$1,944,007</b>	<b>\$1,288,121</b>	<b>\$2,071,435</b>	<b>127,428</b>	<b>9.9%</b>

## Police Debt Service

Issue Date	Issue Amount	Type	Purpose	Maturity Date	Loan Balance	Payments		Total Debt Service
						Principal	Interest	
					12/31/2018			2018
2017	160,000	Internal	Police Vehicles	2022	160,000	32,000	800	32,800
					12/31/2019			2019
					128,000	32,000	800	32,800
					12/31/2020			2020
					96,000	32,000	800	32,800
					12/31/2021			2021
					64,000	32,000	800	32,800
					12/31/2022			2022
2022				Paid	32,000	32,000	800	32,800
Total Equipment Replacement Fund Debt Service (2017 - 2021)								164,000

## Fire Department - Expenditures

The City of Black Diamond contracts with Mountain View Fire and Rescue, formerly King County Fire District No. 44, for fire services. The department's responsibilities include providing a minimum of two personnel on duty 24 hours a day, seven days a week in Black Diamond and providing rescue, fire suppression, fire prevention, fire marshal services, emergency medical services, disaster services, hazardous materials response, dispatch services, administrative services and public education activities to citizens. Fire investigation services are contracted through the King County Sheriff's Department. An increase of 3.4% over estimated actuals this year was built into the 2019 budget to recognize cost of living adjustments and maintenance expenditures.

Fire Department Contract	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Fire District 44 Services	498,882	514,360	540,300	271,557	558,650	18,350	3.4%



Seattle Area Summer Wildflowers

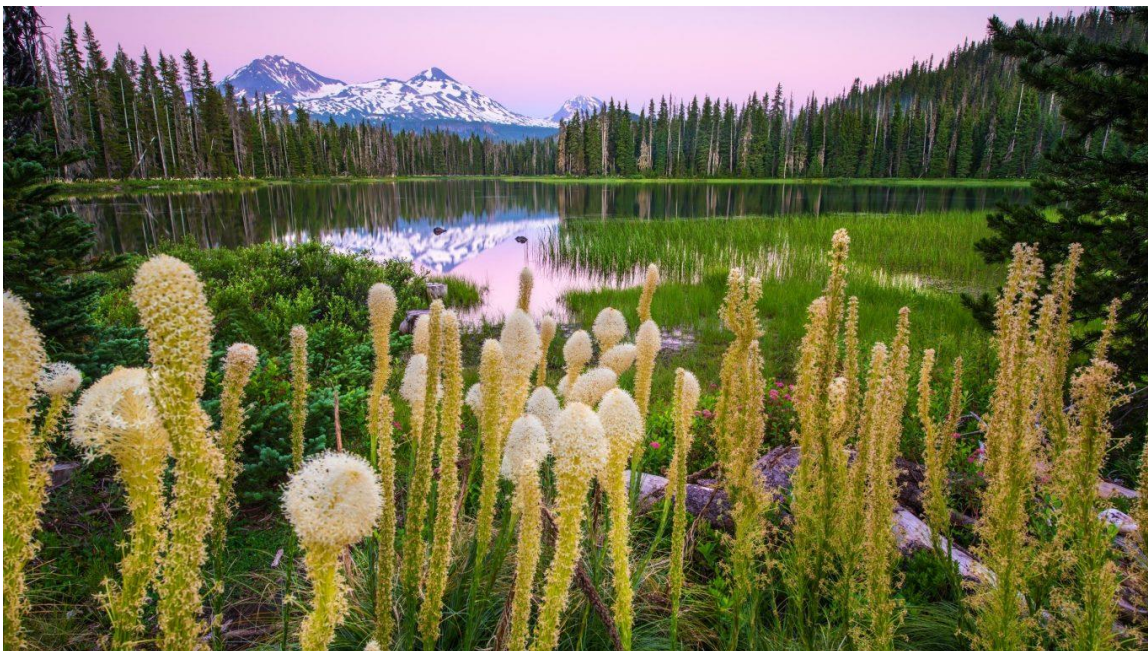


## Community Development - Expenditures

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

Community Development Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	77,339	121,384	412,653	101,751	423,530	10,877	2.6%
2 Benefits	20,771	43,077	191,322	41,783	189,775	(1,547)	-0.8%
3 <b>Salaries and Benefits</b>	<b>98,110</b>	<b>164,461</b>	<b>603,975</b>	<b>143,534</b>	<b>613,305</b>	<b>9,330</b>	<b>1.5%</b>
4 Office and Operating Supplies	2,219	2,325	3,600	2,055	3,450	(150)	-4.2%
5 Charges for Services	148,461	198,506	159,624	242,436	197,568	37,944	23.8%
6 Hearing Examiner	615	2,446	5,000	629	5,000	-	-
7 Capital Outlay (software)	-	-	35,000	-	35,000	-	-
8 <b>Total Community Dev. Expenditures</b>	<b>\$249,403</b>	<b>\$367,738</b>	<b>\$807,199</b>	<b>\$388,653</b>	<b>\$854,323</b>	<b>47,124</b>	<b>5.8%</b>

The significant increase in Community Development in 2019 is due to the anticipated permitting demands from the new construction in the Ten Trails development. Capital outlay in 2019 includes new permitting software.



Lake Reeds

### Master Development Review Team – Expenditures

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

Infrastructure and landscaping are in, and homes are being constructed with some move-ins. Capital Outlay is not budgeted in 2019, and the increase in MDRT Consultants expenditures reflects future growth.

MDRT Funding Agreement Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	328,237	373,078	530,915	334,218	541,385	10,470	2.0%
2 Benefits	128,626	131,151	180,131	108,261	174,850	(5,281)	-2.9%
3 Salaries and Benefits	456,862	504,229	711,046	442,479	716,235	5,189	0.7%
4 Office and Operating Supplies	3,207	7,663	14,600	4,787	13,600	(1,000)	-6.8%
5 Charges for Service	90,333	213,020	92,442	53,356	99,670	7,228	7.8%
6 Capital Outlay	-	-	60,000	42,614	-	(60,000)	-100.0%
7 Total MDRT Expenditures	\$550,403	\$724,911	\$878,088	\$543,235	\$829,505	(\$48,583)	-5.5%

MDRT Funding Agreement Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
MDRT Legal Services	20,642	43,193	50,000	16,049	50,000	-	0.0%
MDRT Fiscal Analysis		-	10,000	-	10,000	-	0.0%
MDRT Civil Engineering	224,889	533,939	375,000	153,317	575,000	200,000	53.3%
MDRT Traffic Engineering	17,780	12,979	15,000	20,421	400,000	385,000	2566.7%
MDRT Environmental Consultant	2,325	4,935	30,000	10,408	30,000	-	0.0%
MDRT Geotech	61,516	3,925	15,000	9,142	25,000	10,000	66.7%
MDRT Surveyor	1,674	10,189	30,000	4,765	30,000	-	0.0%
Hearing Examiner		3,197	50,000	-	50,000	-	0.0%
MDRT- Prof Svcs - Planning		-	200,000	131,890	300,000	100,000	50.0%
MDRT Bldg Ins/Bld Off/Plans Examiner		-	200,000	15,101	50,000	(150,000)	-75.0%
Total MDRT Consultant Expenditures	\$328,826	\$612,357	\$975,000	\$361,092	\$1,520,000	\$545,000	55.9%

## Parks Department - Expenditures

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

Parks Department Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	21,050	20,936	25,003	8,119	23,910	(1,093)	-4.4%
2 Benefits	7,968	7,739	8,541	3,366	10,491	1,950	22.8%
3 <b>Salaries and Benefits</b>	<b>29,018</b>	<b>28,674</b>	<b>33,544</b>	<b>11,485</b>	<b>34,401</b>	<b>857</b>	<b>2.6%</b>
4 Office and Operating Supplies	4,390	5,600	9,284	6,808	8,860	(424)	-4.6%
5 Charges for Services	29,425	36,954	47,666	27,825	51,653	3,987	8.4%
6 Transfer to Equipment Rental	-	-	7,000	7,000	7,000	-	0.0%
7 <b>Total Parks Expenditures</b>	<b>\$62,833</b>	<b>\$71,228</b>	<b>\$97,494</b>	<b>\$53,119</b>	<b>\$101,914</b>	<b>\$4,420</b>	<b>4.5%</b>



Tiger Lily



## Black Diamond Cemetery - Expenditures

Black Diamond Historical Cemetery is in Black Diamond. The cemetery was founded in 1884. It sits on Cemetery Hill Road, off Roberts Drive.

The earliest gravestone dates back to 1880 and now contains over 1,100 graves. The tombstones show cultural diversity and tragedy that existed in town when coal mining was at its peak. At least half a dozen graves belong to those of mine workers who died in explosions in 1902, 1910 and 1915. Graves mark residents who came from countries such as Italy, Australia, Russia and Germany. A Civil War veteran was laid to rest there, as well as children who died in the early 1900s due to epidemics of small pox and influenza.

The city operates and maintains the historic Black Diamond Cemetery. This involves coordinating burials, sale of plots, providing physical burial, and maintaining the grounds. The burial fees are set to cover the costs associated with the services. The Public Works crew mows and trims the cemetery once a week during the heavy grass growing months and once every two weeks or so for the drier months during the growing season. Additional niches are being added to the Cemetery in 2018.

Cemetery Expenditures	2016 Actual	2017 Actual	2018 Budget	2018 Thru August	2019 Prelim Budget	Budget \$ Change	Budget % Change
1 Wages	9,840	9,821	10,724	4,240	6,923	(3,801)	-35.4%
2 Benefits	4,205	4,145	4,381	1,808	2,761	(1,620)	-37.0%
3 <b>Salaries and Benefits</b>	<b>14,045</b>	<b>13,966</b>	<b>15,105</b>	<b>6,048</b>	<b>9,684</b>	<b>(5,421)</b>	<b>-35.9%</b>
4 Office and Operating Supplies	560	278	1,845	365	1,989	144	7.8%
5 Charges for Services	1,150	1,305	2,147	620	1,977	(170)	-7.9%
6 Excise Taxes	125	81	150	65	100	(50)	-33.3%
7 Cemetery Lot Buy Back	-	-	-	2,500	-		
8 <b>Total Cemetery Expenditures</b>	<b>\$15,879</b>	<b>\$15,630</b>	<b>\$19,247</b>	<b>\$9,598</b>	<b>\$13,750</b>	<b>(\$5,497)</b>	<b>-28.6%</b>



California poppy, *Eschscholzia californica*

## Facilities, Grounds Department and Special Programs - Expenditures

The City of Black Diamond's Facilities Department is responsible for the long-term planning of the city's building and equipment needs and to handle the daily needs of all departments in repair, replacement and installation of fixtures, furniture and equipment.

Facilities, Grounds, Buildings & Special Program Expenditures					2019 Prelim Budget	Budget \$ Change	Budget % Change
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August			
1 Wages	17,456	18,160	19,605	13,871	19,527	(78)	-0.4%
2 Benefits	20,772	16,881	16,934	11,302	17,653	719	4.2%
3 <b>Total Salaries and Benefits</b>	<b>38,228</b>	<b>35,041</b>	<b>36,539</b>	<b>25,173</b>	<b>37,180</b>	<b>641</b>	<b>1.8%</b>
4 Office and Operating Supplies	2,304	3,440	3,000	3,335	5,000	2,000	66.7%
5 Charges for Services	8,128	8,002	8,550	7,413	4,878	(3,672)	-42.9%
6 Build Rental, Maint., Equip Leases	68,075	70,599	76,842	45,157	80,312	3,470	4.5%
7 <b>Total Facilities Expenditures</b>	<b>116,735</b>	<b>117,082</b>	<b>124,931</b>	<b>81,078</b>	<b>127,370</b>	<b>2,439</b>	<b>2.0%</b>
8 Emergency Management	1,374	207	5,200	766	5,200	0	0.0%
9 Recycling Costs	15,436	16,695	12,000	9,257	11,000	(1,000)	-8.3%
10 Clean Air Assessment	3,311	3,355	3,432	2,574	3,600	168	4.9%
11 Animal Control	2,961	4,477	7,125	10,442	11,000	3,875	54.4%
12 Mental Health	1,118	1,141	1,200	860	1,200	0	0.0%
13 <b>Total Facilities and Other Expenditures</b>	<b>\$140,935</b>	<b>\$142,957</b>	<b>\$153,888</b>	<b>\$104,977</b>	<b>\$159,370</b>	<b>\$5,482</b>	<b>3.6%</b>

Ending Fund Balance and General Fund Totals					2019 Prelim Budget	Budget \$ Change	Budget % Change
	2016 Actual	2017 Actual	2018 Budget	2018 Thru August			
1 Ending Cash and Invest Unreserved	1,336,570	1,193,872	653,114	1,044,226	1,209,061		
2 Ending Cash and Invest Developer	118,500	63,000	125,000		63,000		
3 Contingency \$.375 Per \$1,000 AV		(39,195)	266,112				
4 <b>Total Ending Fund Balance</b>	<b>1,455,070</b>	<b>1,217,677</b>	<b>1,044,226</b>	<b>1,044,226</b>	<b>1,272,061</b>	<b>227,835</b>	<b>21.8%</b>
5 <b>Total General Fund Uses</b>	<b>\$5,754,198</b>	<b>\$6,451,729</b>	<b>\$7,514,474</b>	<b>\$4,779,750</b>	<b>\$8,454,859</b>	<b>\$940,385</b>	<b>12.5%</b>



White Glacier Lilies

Budgeted 2019 Positions	2019 Salary Schedule					
	BOLD = Filled Positions					
		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
✓	<b>Court Administrator</b>	5,891	6,159	6,427	6,694	6,962
	Court Clerk (hourly)	19.00	20.59	22.17	23.76	25.33
✓	<b>Court Clerk</b>	3,293	3,569	3,842	4,118	4,391
	Accounts Payable Clerk (hourly)	17.91	19.34	20.89	22.56	24.93
✓	<b>MDRT &amp; Economic Director</b>	7,498	7,899	8,301	8,703	9,104
	City Attorney	8,161	8,569	8,997	9,447	9,919
✓	<b>City Clerk/HR Manager</b>	7,498	7,899	8,301	8,703	9,104
✓	<b>Deputy City Clerk</b>	4,499	4,814	5,128	5,443	5,757
✓	<b>Finance Director</b>	7,498	7,899	8,301	8,703	9,104
✓	<b>Deputy Finance Director</b>	6,631	7,013	7,396	7,778	8,161
	Utility Clerk	3,213	3,481	3,749	4,017	4,284
✓	<b>Senior Accountant</b>	4,589	4,910	5,231	5,552	5,872
✓	<b>Senior Accountant (hourly)</b>	25.79	27.08	28.43	29.86	31.35
	Accountant 1 Journey (hourly)	16.61	17.43	18.30	19.22	20.18
✓	<b>Administrative Assistant 2</b>	3,294	3,568	3,843	4,117	4,392
	Administrative Assistant 1	2,356	2,544	2,731	2,919	3,106
✓	<b>Information Services Manager .8 FTE</b>	6,962	7,364	7,766	8,167	8,569
✓	<b>Police Chief</b>	10,236	10,585	11,008	11,287	11,692
✓	<b>Police Commander</b>	9,194	9,514	9,794	10,074	10,398
✓	<b>Police Sergeant</b>	8,292	8,757	-	-	-
✓	<b>Police Officer</b>	5,037	5,645	6,255	6,863	7,440
✓	<b>Police Records Coordinator</b>	4,499	4,814	5,128	5,443	5,757
✓	<b>Police Clerk (hourly)</b>	16.56	18.16	19.70	20.88	22.96
	Police Clerk	2,870	3,148	3,415	3,619	3,980
✓	<b>Facilities Equipment Coordinator</b>	4,499	4,814	5,128	5,443	5,757
	Human Resources Director	7,498	7,899	8,301	8,703	9,104
✓	<b>Community Dev/Nat Resources Director</b>	7,498	7,899	8,301	8,703	9,104
✓	<b>Permit Technician Supervisor</b>	5,891	6,159	6,427	6,694	6,962
✓	<b>Permit Technician</b>	4,499	4,814	5,128	5,443	5,757
	Permit Technician (hourly)	25.96	27.77	29.59	31.40	33.22
	Compliance Officer	4,499	4,814	5,128	5,443	5,757
✓	<b>Senior Planner</b>	5,355	5,622	5,903	6,198	6,508
	Planner	4,499	4,814	5,128	5,443	5,757
	MDRT Planner (hourly)	25.95	27.77	29.59	31.40	33.22
	Associate Planner	4,482	4,707	4,942	5,189	5,448
	Assistant Planner	4,181	4,391	4,610	4,840	5,082
✓	<b>Building Official</b>	6,962	7,364	7,766	8,167	8,569
	Parks Department Director	7,498	7,899	8,301	8,703	9,104
✓	<b>Public Works Director</b>	7,498	7,899	8,301	8,703	9,104
✓	<b>Utilities Superintendent</b>	6,962	7,364	7,766	8,167	8,569
✓	<b>Construction Inspector Supervisor</b>	6,962	7,364	7,766	8,167	8,569
✓	<b>Construction Inspector</b>	5,570	5,892	6,213	6,534	6,855
✓	<b>Public Utilities Operator</b>	4,949	5,034	5,133	5,231	5,330
✓	<b>Capital Projects Program Manager</b>	5,355	5,622	5,903	6,198	6,508
✓	Public Works Administrative Asst. 3	4,250	4,463	4,686	4,920	5,167
✓	<b>Utility Worker-Facility/Eq/Utility Worker</b>	3,406	3,735	4,064	4,394	4,745
	Utility Worker Seasonal (hourly)	13.24	13.90	-	-	-



## CITY OF BLACK DIAMOND

### 2018 Calendar for 2019 Budget Meetings

*As Passed by Resolution 18-1253*

	Process	Work Study	City Council	State Law Limitations
1	Budget CALL: Budget requests and instructions go out to all departments			By Sept 10
2	Estimates to be filed with Finance/ City Clerk			By Sept 24
3	<u>Special Meeting Workstudy</u> 6pm - CAO provides Council with current info on Revenue from all sources as adopted in 2018 Budget, provides the Clerk's proposed Prelim 2019 Budget for General Fund and 2019 Budget totals for all funds including debt service.	Sept 27		October 1
4	City Clerk Submits to CAO the proposed prelim budget setting forth the complete financial program			October 1
5	<u>Workstudy</u> Meeting 5:30 - General Fund Budget REV and EXP for Public Safety, Community Development, Parks etc.	Oct 18		Oct 16 - Nov 15
6	<u>Special Meeting - Workstudy</u> - Public Works Budgets for REV and EXP for Street, Water, Sewer, Stormwater, REET I&II and Gen Govt, Utilities, Capital Projects and Debt Service.	Oct 25		Oct 16 - Nov 15
7	Mayor prepares Preliminary Budget and message and files with Council and Clerk		Nov 1	Nov 1
8	City Clerk publishes notice of Public Hearing on 2019 Budget and filing of Preliminary Budget - once a week for two consecutive weeks			Nov 1 - Nov 20
9	<u>Special Meeting</u> - Public Hearing on Revenue Sources including possible increases in Property Tax.		Nov 8	Oct 16 - Nov 15
10	Copies of Preliminary Budget made available to the public		Nov 15	Nov 15
11	Preliminary 2019 Budget Document ready. City Council holds 1 <sup>st</sup> Public Hearing on 2019 Budget		Nov 15	Nov 1 - Nov 30
12	Adopt Property Tax 2019, forward to King County by 11/30/2018		Nov 15	Nov 30
13	<u>Special Meeting</u> - Final Budget Hearing on 2019 Budget		Dec 3	Dec 3
14	File Final Property tax worksheet and Ordinances with King County			Dec 3
15	City Council adopts Final 2019 Budget and submits to State Auditor and Association of Washington Cities		Dec 3 or 6	Dec 31