CITY OF BLACK DIAMOND

October 2, 2025 Council Special Meeting Agenda

Council Chambers, 25510 Lawson St.
Black Diamond, WA 98010

THIS IS OFFERED AS A HYBRID MEETING AND MAY BE ATTENDED IN PERSON AT THE ABOVE NOTED ADDRESS OR BY JOINING VIRTUAL/TELEPHONICALLY. CALL IN AND JOINING INFORMATION FOLLOWS:

Zoom link to join meeting: https://zoom.us/j/4454477047?pwd=eGxRY3ZEeU14SVM2cGRBcUxCSjdmZz09
(Note: You do not need a web cam to join the meeting, but you will need audio to hear the proceedings.)
Meeting ID: 445 447 7047 Password: Council

Telephone dial in options: +1 253 215 8782 US (Tacoma) +1 206 337 9723 US (Seattle) Meeting ID: 445 447 7047

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

WORK SESSION:

1) **AB25-100 –** Review of 2026 Public Works Operational Funds, Capital Funds, and Other Special Revenue Funds
Mr. Mason

ADJOURNMENT:

CITY COUNCIL AGENDA BILL

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

ITEM INFORMATION		
SUBJECT:	**Agenda Date: October 2, 2025**	**AB25-100**
2026 Budget Special Meeting Work Session: Public Works Operational Funds, Capital Funds, and other Special Revenue Funds	Mayor Carol Benson	
	City Administrator Kevin O'Neill	
	City Attorney David Linehan	
	City Clerk – Brenda L. Martinez	
	Com Dev –Andy Williamson	
	Finance – Xavier Mason	X
	MDRT/Ec Dev – Andy Williamson	
Cost Impact (see also Fiscal Note): N/A	Police – Chief Kiblinger	
Fund Source: N/A	Public Works – Scott Hanis	
Timeline: N/A	Court – Judge Swain/Tawnya Parks	

Agenda Placement: ☒ Mayor ☐ Two Councilmembers ☐ Committee Chair ☐ City Administrator

Attachments: Public Works, Capital, and Special Revenue Funds Preliminary Budget

SUMMARY STATEMENT: October 02, 2025, Public Works, Capital, and Special Revenue Funds Preliminary Budget

Every year, the Finance Department presents the annual budget to the City Council on behalf of the Mayor. The City of Black Diamond has an annual budget that is based upon the calendar year, beginning January 1st and ending December 31st. Internally, the planning process begins around June, and then City Council becomes involved around September.

The purpose of the municipal budget is to manage the city's finances for the purposes of continually providing essential services, maintaining infrastructure, and supporting the community's priorities. Specifically, the work sessions, and ultimately the budget itself, serve as an exercise in financial planning, resource allocation, accountability and transparency, policy implementation, legal framework, and performance measurement for the benefit of Black Diamond residents.

The purpose of the October 2nd work session is to provide information the Public Works enterprise funds: Streets, Water, Sewer, and Stormwater in addition to non-operational funds such other capital funds and special revenue funds. Similar to the September 25th, work session, staff will be presenting to council the 2025 revenues and expenditures in comparison to the 2025 Budget. Additionally, staff will be discussing the proposed budgeted revenues and expenditures for the 2026 Budget.

Public Works

There are four operational funds within the Public Works domain: Street, Water, Sewer, and Storm. Three of these funds operate as enterprise funds; this means that their revenues need to cover their expenses much like a traditional business and be self-sustainable.

Capital Funds
The City has funds reserved for capital expenditures for the General Fund, Water Fund, Sewer Fund, Stormwater Fund, and Internal Service Funds. These funds are budgeted during the budget process and carry-over from year-to-year until the project is completed.

Special Revenue Funds
The City has several special revenue funds such as the Fire Impact Fee Fund, Traffic Mitigation Fund, and the Transportation Benefit District Fund. The majority of these funds serve as revenue collection vehicles for revenues that are generally restricted in how they can be used. Once collected, those revenues are then transferred to the appropriate cost center to be expended.

FISCAL NOTE (Finance Department): N/A

COUNCIL COMMITTEE REVIEW AND RECOMMENDATION:

RECOMMENDED ACTION: **Not Applicable**

RECORD OF COUNCIL ACTION

Meeting Date	***Action***	***Vote***
October 2, 2025		

BLACK DIAMOND PRELIMINARY BUDGET - Other Funds

2026

Other City Funds - Budget Work Session

October 02, 2025

(does not include the General Fund)

Black Diamond's Gateway Entrance Sign

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Special Revenue Funds

These are funds established by governments to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

Street Fund

Street Department responsibilities include maintaining, planning, and upgrading public streets and sidewalks. Major maintenance activities include maintaining the street signs, pavement stripes and markings, roadside brush, trees and vegetation control, streetlights, pavement, signals, sidewalks, and shoulder grading. Other activities include managing the right of way, street capital planning, seeking and managing grant funds, and addressing traffic safety issues.

Revenues from gas tax and Transportation Benefit District (TBD) car tab fees are the primary sources of funds for the Street Department. Most Washington cities struggle to pay for street maintenance costs, as shared gas tax revenue doesn't keep pace with the costs.

	Street Fund 101	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**325,924**	**450,146**	**310,753**	**405,754**	**405,754**	**284,350**	**(26,403)**	**-8.5%**
3	Street Gas Tax	113,782	121,769	120,000	58,597	120,000	120,000	-	0.0%
4	Right of Way Permit	12,922	15,953	12,500	7,288	14,000	14,000	1,500	12.0%
5	Other Permits and Misc Rev	23,674	41,009	39,000	16,268	9,000	32,100	(6,900)	-17.7%
6	**Subtotal Operating Revenue**	**150,378**	**178,731**	**171,500**	**82,153**	**143,000**	**166,100**	**(5,400)**	**-3.1%**
7	LGIP Investment Interest	13,282	18,518	11,000	6,151	11,000	8,000	(3,000)	-27.3%
8	Transfer in From TBD Fund	150,000	196,519	250,000	100,000	250,000	280,000	30,000	12.0%
9	Transfer in from General Fund	200,000	200,000	150,000	150,000	150,000	100,000	(50,000)	-33.3%
10	Transfer in REET II	100,000	100,000	100,000	100,000	100,000	100,000	-	0.0%
11	Insurance Claim/Recovery	5,280	-	-	-	-	-	-	0.0%
12	**Total Revenue**	**618,939**	**693,768**	**682,500**	**438,303**	**654,000**	**654,100**	**(28,400)**	**-4.2%**
13	**Total Street Fund Sources**	**$944,863**	**$1,143,914**	**$993,253**	**$844,057**	**$1,059,754**	**$938,450**	**($54,803)**	**-5.5%**

	Street Fund 101	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	186,177	273,257	336,954	148,052	318,357	325,087	(11,867)	-3.5%
3	Benefits	77,628	105,859	127,579	59,877	127,185	127,468	(111)	-0.09%
4	**Salary and Benefits**	**263,806**	**379,116**	**464,533**	**207,929**	**445,542**	**452,555**	**(11,978)**	**-2.6%**
5	Supplies	45,073	24,363	36,325	7,586	24,875	29,600	(6,725)	-18.5%
6	Services & Charges	161,318	235,072	223,009	105,468	213,889	231,307	8,298	3.72%
7	**Subtotal Operating Expenditures**	**470,196**	**638,551**	**723,867**	**320,983**	**684,306**	**713,462**	**(10,405)**	**-1.4%**
8	Copier, Building & Property Lease	2,940	19,609	20,242	10,087	21,098	16,856	(3,386)	N/A
9	Transfer out to PW Building Improvements	-	25,000	10,000	10,000	10,000	-	(10,000)	-100.00%
10	Transfer out to Capital Equip Replacement	35,000	55,000	60,000	60,000	60,000	-	(60,000)	-100.00%
11	**Total Street Fund Expenditures**	**508,136**	**738,160**	**814,109**	**401,069**	**775,404**	**730,318**	**(83,791)**	**-10.3%**
12	30% Reserved Operating Cash & Investments	141,059	159,638	180,967	160,491	205,292	214,039	33,072	18.28%
13	Unreserved Cash and Investments	154,610	246,116	(1,823)	282,497	79,058	(5,906)	(4,084)	224.04%
14	**Ending Cash & Investments**	**295,669**	**405,754**	**179,144**	**442,988**	**284,350**	**208,132**	**28,988**	**16.2%**
15	**Total Street Fund Uses**	**$944,863**	**$1,143,914**	**$993,253**	**$844,057**	**$1,059,754**	**$938,450**	**($54,803)**	**-5.5%**

Fire Impact Fee Fund

Per City Ordinance 12-980, Fire Impact Fees are charged to new development and building expansions within the City limits. For a new residential home in Black Diamond, the fee is $1,783.13 for homes without sprinkler systems. An inflationary rate increase to $2,878.15 was implemented in 2023.

The implementation of the fee came after a 2011 Fire Impact Fee Study, which developed the methodology and to ensure compliance with Washington laws and City Code. Future Fire capital costs will be funded with a combination of impact fees and city funds. The city is accumulating funds to replace growth related fire equipment and facilities.

	Fire Impact Fee Fund 107	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**1,239,869**	**1,142,030**	**1,402,030**	**1,302,154**	**1,302,154**	**680,154**	**(721,876)**	**-51.5%**
3	Fire Impact Fees - Non MPD	135,556	(1,151)	150,000	41,238	80,000	100,000	(50,000)	-33.3%
4	Fire Impact Fees - MPD	212,446	256,155	250,000	184,998	340,000	390,000	140,000	56.0%
5	Interest Income	64,184	65,120	12,000	30,760	58,000	14,700	2,700	22.5%
6	**Subtotal Fire Impact Fee Revenue**	**412,186**	**320,124**	**412,000**	**256,997**	**478,000**	**504,700**	**92,700**	**22.5%**
7	**Total Fire Impact Fee Sources**	**$1,652,055**	**$1,462,154**	**$1,814,030**	**$1,559,151**	**$1,780,154**	**$1,184,854**	**($629,176)**	**-34.7%**

	Fire Impact Fee Fund 107	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**							-	0.0%
2	Trf Out: MPD - Aid Car & Brush Truck	-	-	-	-	-	-	-	0.0%
3	Trf Out: Non MPD - Deposit for New Engine &	-	-	-	-	-	-	-	0.0%
4	Fire Station Land Purchase - MPD	510,000	-	-	-	-	-	-	0.0%
5	Trf Out: Breathing Apparatuses	-	160,000	-	-	-	-	-	0.0%
6	Trf Out: Future Fire Equipment and Building	-	-	1,814,030	-	1,100,000	800,000	(1,014,030)	-55.9%
7	**Subtotal Fire Impact Fee Expenditures**	**510,000**	**160,000**	**1,814,030**	**-**	**1,100,000**	**800,000**	**(1,014,030)**	**-55.9%**
8	Ending Cash & Investments	1,142,030	1,302,154	-	1,559,151	680,154	**384,854**	384,854	0.0%
9	**Total Fire Impact Fee Uses**	**$1,652,030**	**$1,462,154**	**$1,814,030**	**$1,559,151**	**$1,780,154**	**$1,184,854**	**($629,176)**	**-34.7%**

Breaking Ground for the New Fire Station

Transportation Benefit District Fund

In 2015 the Black Diamond City Council Enacted Ordinance 15-1057 establishing the Black Diamond Transportation Benefit District (TBD), and Resolution 15-01 establishing the $20 car tab fee, that was increased to $40 beginning in January 2025. This revenue is needed to maintain street maintenance, as State gas tax revenues has continued to decline. On October 1, 2015, City Council assumed the rights, powers, functions, and obligations of the TBD as allowed by SSB 5987. This fund receives the $40.00 Car tab fee that Black Diamond residents pay when they renew their car tabs each year. Black Diamond joined over 90 cities in the State that have utilized the Transportation Benefit District authority to collect car tab fees, to help fund street maintenance activities and street improvement projects. In Black Diamond, this source of revenue supports the maintenance activities on existing Black Diamond city streets. These activities include but are not limited to; roadway striping, traffic signs, pothole repair, vegetation removal, streetlights, pavement maintenance, signals and sidewalks and shoulders and addressing street safety issues.

	Transportation Benefit District Fund (TBD Fund) 108	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**78,497**	**60,907**	**93,907**	**-**	**-**	**1,600**	**(92,307)**	**-98.3%**
3	TBD Car Tab Fees	127,962	132,309	270,000	118,506	210,000	245,000	(25,000)	-9.3%
4	TBD Investment Interest	4,447	3,304	2,250	855	1,600	1,500	(750)	-33.3%
5	**Subtotal TBD Revenue**	**132,409**	**135,612**	**272,250**	**119,360**	**211,600**	**246,500**	**(25,750)**	**-9.5%**
6	**Total TBD Sources**	**$210,906**	**$196,519**	**$366,157**	**$119,360**	**$211,600**	**$248,100**	**($118,057)**	**-32.2%**

	Transportation Benefit District Fund (TBD Fund) 108	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	TBD Transfer to Street Fund	150,000	196,519	250,000	100,000	210,000	245,000	(5,000)	-2.0%
3	**Subtotal TBD Expenditures**	**150,000**	**196,519**	**250,000**	**100,000**	**210,000**	**245,000**	**(5,000)**	**-2.0%**
4	Ending Cash & Investments	60,907	-	116,157	19,360	1,600	3,100	**(113,057)**	**-97.3%**
5	**Total TBD Uses**	**$210,907**	**$196,519**	**$366,157**	**$119,360**	**$211,600**	**248,100**	**($118,057)**	**-32.2%**

224th Ave Chip Seal

Traffic Mitigation Fund

The Traffic Mitigation Fund was created in August 2016 for the purpose of holding funds collected from developers within the city for traffic mitigation, frontage improvements, and other street mitigation projects. Funds are distributed to projects specific to the purpose they were collected for.

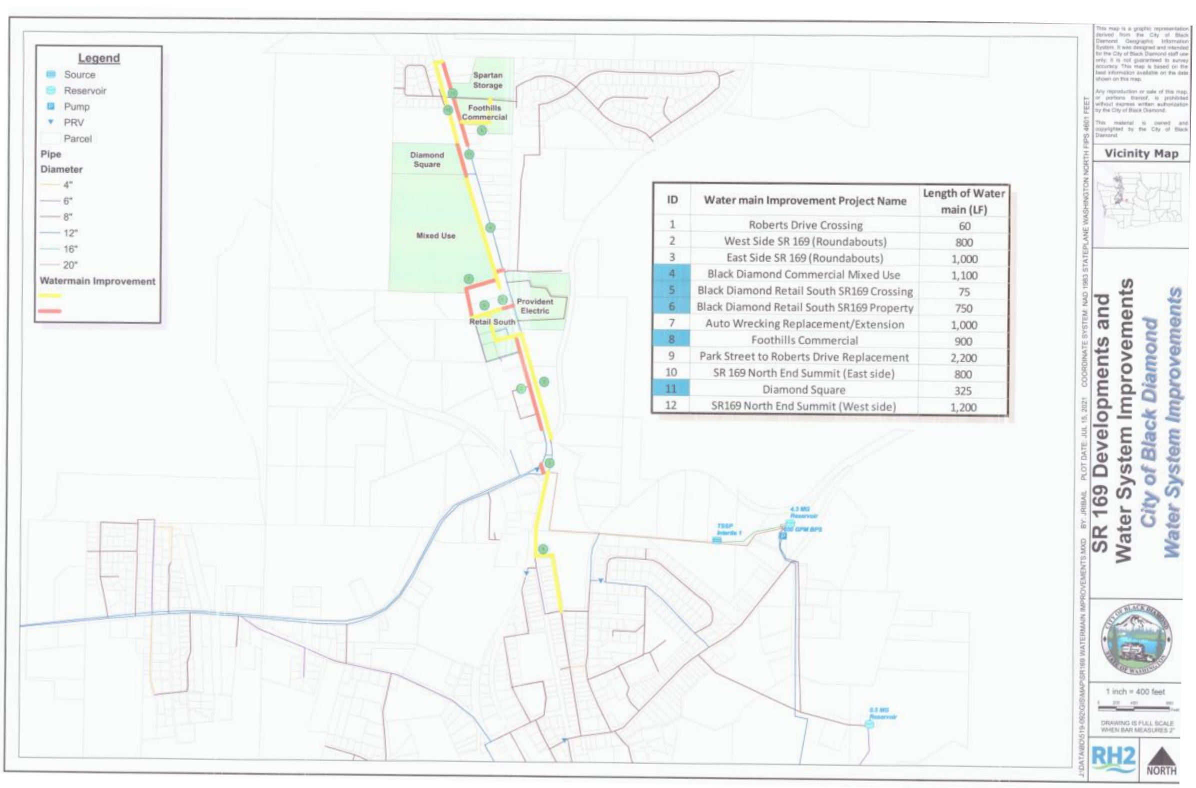
	Traffic Mitigation Fees Fund 109	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	283,426	53,145	2,042	**466**	**466**	**-**	**(2,042)**	**-100.0%**
3	Traffic Mitigation Fees	145,485	-	110,000	-	-	50,000	(60,000)	-54.5%
4	Income Interest	3,752	466	900	1.8	2	-	(900)	-100.0%
5	**Subtotal Traffic Mitigation Revenue**	**149,236**	**466**	**110,900**	**1.8**	**2**	**50,000**	**(60,900)**	**-54.9%**
6	**Total Traffic Mitigation Sources**	**$432,662**	**$53,611**	**$112,942**	**$467**	**$468**	**$50,000**	**($62,942)**	**-55.7%**

	Traffic Mitigation Fees Fund 109	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Traffic Impact Mitigation	379,517	53,145	112,942	466	466	50,000	(62,942)	-7.8%
3	Transfer Out to Intersection Improvements	-	-	-	-	-	-	0	N/A
4	**Subtotal Traffic Mitigation Expenditures**	**379,517**	**53,145**	**112,942**	**466**	**466**	**50,000**	**(62,942)**	**-55.7%**
5	Ending Cash & Investments	53,145	466	-	1.8	2	-	**0**	**0.0%**
6	**Total Traffic Mitigation Uses**	**$432,662**	**$53,611**	**$112,942**	**$467**	**$468**	**$50,000**	**($62,942)**	**-55.7%**

Park Street Intersection Improvements Project

ARPA Fiscal Recovery Funds

In 2021 the City received Federal ARPA funds from the Coronavirus State and Local Fiscal Recovery Funds program to be used to assist the City in recovering from budgetary, economic, and financial impacts of the COVID-19 pandemic. The City received the final ARPA funds in 2022. ARPA funds final usage was a transfer in 2023, to the 3rd Avenue Water Line Completion. This fund reporting has been completed as all funds have been expended.



ID	Water main Improvement Project Name	Length of Water main (LF)
1	Roberts Drive Crossing	60
2	West Side SR 169 (Roundabouts)	800
3	East Side SR 169 (Roundabouts)	1,000
4	Black Diamond Commercial Mixed Use	1,100
5	Black Diamond Retail South SR169 Crossing	75
6	Black Diamond Retail South SR169 Property	750
7	Auto Wrecking Replacement/Extension	1,000
8	Foothills Commercial	900
9	Park Street to Roberts Drive Replacement	2,200
10	SR 169 North End Summit (East side)	800
11	Diamond Square	325
12	SR169 North End Summit (West side)	1,200

SR 169 Developments and Water System Improvements

School Impact Fees

In 2020 the City Council adopted legislation for the collection of school impact fees for the four school districts within the City limits. The State Auditor's office now requires that these fees be tracked in a special revenue fund.

	School Impact Fees 111	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	-	-	**-**	**-**	**-**	-	**0.0%**
3	School Impact Fees	124,874	51,779	-	**262,709**	**456,779**	**250,000**	250,000	
4	**Total School Impact Fees**	**$125,984**	**$51,779**	**$0**	**$262,709**	**$456,779**	**$250,000**	**$250,000**	

	School Impact Fees 111	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	School Impact Fee Remittance	125,984	51,779	-	159,685	456,779	250,000	250,000	0.0%
3	**Subtotal School Impact Fee Expenditures**	**125,984**	**51,779**	**-**	**159,685**	**456,779**	**250,000**	**250,000**	**0.0%**
4	Ending Cash & Investments	-	-	-	103,024	-	-	**0**	**0.0%**
5	**Total School Impact Fee Uses**	**$125,984**	**$51,779**	**$0**	**$262,709**	**$456,779**	**$250,000**	**$250,000**	**0.0%**

Traffic Impact Fees

New development within the City has created additional demands on the transportation system. In 2021, the City Council passed Ordinance 21-1165, requiring new development to pay a share of the cost of new street capacity adding projects. Funds collected by this fee must be spent for capacity adding public road facilities to address traffic congestion and cannot be used for road maintenance or repair. The City is authorized under the State's Growth Management Act (Chapter 36.70A RCW) and RCW 82.02.050.

	Traffic Impact Fees 112	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	5,012	65,841	68,155	**76,821**	**76,821**	**76,821**	8,666	0.0%
3	Traffic Impact Fees	59,126	33,621	140,000	142,176	210,000	200,000	60,000	42.9%
4	Traffic Impact Fee Interest Income	1,703	3,711	3,000	2,715	4,800	3,500	500	16.7%
5	**Subtotal Traffic Impact Fee Revenue**	**60,829**	**37,332**	**143,000**	**144,890**	**214,800**	**203,500**	**60,500**	**0.0%**
6	**Total Traffic Impact Fee Funds**	**$65,841**	**$103,173**	**$211,155**	**$221,711**	**$291,621**	**$280,321**	**$69,166**	**0.0%**

	Traffic Impact Fees 112	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Traffic Impact Improvements	-	26,352	211,155	144,890	214,800	100,000	(111,155)	-52.6%
3	**Subtotal Traffic Impact Fee Expenditures**	**-**	**26,352**	**211,155**	**144,890**	**214,800**	**100,000**	**(111,155)**	**-52.6%**
4	Ending Cash & Investments	65,841	76,821	-	76,821	76,821	180,321	**180,321**	**0.0%**
5	**Total Traffic Impact Fee Uses**	**$65,841**	**$103,173**	**$211,155**	**$221,711**	**$291,621**	**$280,321**	**$69,166**	**32.8%**

Development Right Certificates

Within the State of Washington, there are Development Right Certificates, also known as Transfer of Development Rights (TDR) certificate. These certificates verify that a property own can sell a specific number of development rights from their land often to a developer who uses them on eligible sight. Those certificates are issued by the City of Black Diamond. Black Diamond has its own development certificates, which it has sold to developers in recent years. The funds generated from the sale of these rights will be used to benefit the City of Black Diamond to develop, preserve, or enhance properties acquired by the City pursuant to the TDR program.

	Development Right Certificates 113	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	-	-	**945,000**	**945,000**	**3,100,000**	3,100,000	0.0%
3	Transferrable Development Rights	-	945,000	-	-	3,555,000	-	-	0.0%
4	**Total Traffic Impact Fee Funds**	**$0**	**$945,000**	**$0**	**$945,000**	**$4,500,000**	**$3,100,000**	**$3,100,000**	**0.0%**

	Development Right Certificates 113	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	TDR Expenditures	-	-	-	**-**	**1,400,000**	**3,000,000**	3,000,000	0.0%
3	Ending Cash & Investments	-	945,000	-	945,000	3,100,000	100,000	100,000	0.0%
4	**Total TDR Fee Uses**	**$0**	**$945,000**	**$0**	**$945,000**	**$4,500,000**	**$3,100,000**	**$3,100,000**	**0.0%**

Internal Service Funds

Internal Service Funds are used for operations serving other funds or departments within the city. Black Diamond has one such fund, Building Improvement and Equipment Replacement, that collects money from other departments to build up resources to replace capital equipment, such as Police and Fire vehicles as well as General Government and Public Works building improvements and equipment.

Backhoe

Equipment Replacement Funds

Equipment Replacement Funds include Public Works, Police and General Government equipment replacements. Some examples of equipment are police and fire vehicles, utility trucks and machinery.

	PW Equipment Replacement Fund 510-200	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	77,466	129,539	120,594	**120,594**	**120,594**	**24,594**	**(96,000)**	**-79.6%**
3	Investment Interest	3,942	4,235	-	2,592	4,000	3,000	3,000	0.0%
4	Surplus Sales	-	12,600	-	-	-	-	-	0.0%
5	Transfer in From General Fund	17,500	20,000	20,000	20,000	20,000	-	(20,000)	0.0%
6	Transfer in From REET	-	-	-	-	-	95,000	95,000	200.0%
7	Transfer in From Water Operating	35,000	55,000	195,000	195,000	195,000	60,000	(135,000)	-69.2%
8	Transfer in From Sewer Operating	35,000	55,000	160,000	160,000	160,000	-	(160,000)	-100.0%
9	Transfer in From Stormwater Operating	35,000	55,000	120,000	103,164	120,000	31,000	(89,000)	-74.2%
10	Transfer in From Street Fund	35,000	55,000	60,000	60,000	60,000	-	(60,000)	-100.0%
11	**Subtotal PW Equipment Revenue**	**161,442**	**256,835**	**555,000**	**540,755**	**559,000**	**189,000**	**(366,000)**	**-65.9%**
12	**Total PW Equipment Sources**	**$238,908**	**$386,374**	**$675,594**	**$661,349**	**$679,594**	**$213,594**	**($462,000)**	**-68.4%**

	Public Works Equipment Replacement Fund 510-200	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Surplus Vehicle Costs	-	32	-	-	-	-	-	0.0%
3	Various Mowers and Equipment	-	18,451	25,000	-	25,000	70,000	45,000	180.0%
4	Trucks and Equipment	80,758	230,050	610,000	197	610,000	75,000	(535,000)	-87.7%
5	Computers and Radios	-	17,246	-	-	-	-	-	0.0%
6	Back Hoe/Excavator	-	-	-	-	-	-	-	0.0%
7	Technology	8,106	-	20,000	-	20,000	-	(20,000)	N/A
8	Sander/De-Icer	20,505	-	-	-	-	-	-	0.0%
9	Safety Equipment	-	-	-	-	-	-	-	0.0%
10	**Subtotal PW Equipment Expenditures**	**109,369**	**265,780**	**655,000**	**197**	**655,000**	**145,000**	**(510,000)**	**-77.9%**
11	Ending Cash & Investments	129,539	120,594	20,594	661,152	24,594	68,594	**48,000**	**233.1%**
12	**Total PW Equipment Uses**	**$238,908**	**$386,374**	**$675,594**	**$661,349**	**$679,594**	**$213,594**	**($462,000)**	**-68.4%**

Message Sign with Trailer

	PD Equipment Replacement Fund 510-300	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	27,659	76,793	109,237	**109,237**	**109,237**	**197,284**	**88,046**	**80.6%**
3	Investment Interest	3,793	6,037	2,500	2,128	4,000	3,500	1,000	40.0%
4	Marine New Boat Grant	20,000	-	-	-	-	-	-	0.0%
5	Surplus Sales	4,847	-	-	-	-	-	-	N/A
6	Transfer in From Gen Fund for Police Cars	-	100,000	100,000	-	100,000	-	(100,000)	0.0%
7	Transfer in From Gen Fund for New Boat	100,000	-	-	-	-	-	-	N/A
8	Insurance Recovery	-	-	-	-	-	-	-	0.0%
9	**Subtotal Police Equipment Revenue**	**128,640**	**106,037**	**102,500**	**2,128**	**104,000**	**3,500**	**(99,000)**	**-96.6%**
10	**Total Police Equipment Sources**	**$156,298**	**$182,830**	**$211,737**	**$111,365**	**$213,237**	**$200,784**	**($10,954)**	**-5.2%**

	Police Equipment Replacement Fund 510-300	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Surplus Costs	213	98	-	-	-	-	-	N/A
3	Radios	45	-	-	-	-	-	-	N/A
4	Police Car Tab Readers	-	-	-	-	-	-	-	N/A
5	Police Vehicles	4,601	73,495	200,000	2,039	2,039	100,000	(100,000)	-50.0%
6	Police Boat Replacement	76,647	-	-	13,914	13,914	-	-	0.0%
7	**Subtotal Police Equipment Expenditures**	**81,505**	**73,593**	**200,000**	**15,954**	**15,954**	**100,000**	**(100,000)**	**-50.0%**
8	Ending Cash & Investments	74,793	109,237	11,737	95,412	197,284	100,784	**89,046**	**758.7%**
9	**Total Police Equipment Uses**	**$156,298**	**$182,830**	**$211,737**	**$111,365**	**$213,237**	**$200,784**	**($10,954)**	**-5.2%**

New Black Diamond Police Boat

	PW Building Improvements Fund 510-500	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	33,190	3,801	(1,200)	**(1,200)**	**(1,200)**	**18,800**	**20,000**	**-1666.4%**
3	Investment Interest	281	1,431	-	-	-	-	-	-100.0%
4	Transfer in from Street Operating	-	25,000	10,000	10,000	10,000	-	(10,000)	0.0%
5	Transfer in from Water Operating	-	25,000	10,000	10,000	10,000	180,000	170,000	0.0%
6	Transfer in from Sewer Operating	-	25,000	10,000	10,000	10,000	-	(10,000)	0.0%
7	Transfer in from Storm Water Operating	-	25,000	10,000	10,000	10,000	31,000	21,000	0.0%
8	Transfer in REET II	-					50,000		0.0%
9	**Subtotal PW Building Improvement Revenue**	**281**	**101,431**	**40,000**	**40,000**	**40,000**	**261,000**	**221,000**	**653%**
10	**Total PW Building Improvement Sources**	**$33,471**	**$105,233**	**$38,800**	**$38,800**	**$38,800**	**$279,800**	**$241,000**	**621.1%**

	PW Building Improvements 510-500	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	PW Bldg Related Improvements	29,669	106,433	40,000	19,304	20,000	-	(40,000)	-100.0%
3	**Subtotal PW Building Improvement Expendi**	**29,669**	**106,433**	**40,000**	**19,304**	**20,000**	**-**	**(40,000)**	**-100.0%**
4	Ending Cash & Investments	3,801	(1,200)	(1,200)	19,496	18,800	279,800	**281,000**	**0.0%**
5	**Total PW Building Improvement Uses**	**$33,471**	**$105,233**	**$38,800**	**$38,800**	**$38,800**	**$279,800**	**$241,000**	**621.1%**

Public Works Workshop and Sand Supply

Utility Funds

Utility funds are used for services provided to the public on a
user charge basis, similar to the operation of a commercial enterprise.
Black Diamond has water, sewer and stormwater utilities.

4.3 Million Gallon Water Tank

Water Operating Fund 401

The Water Department provides safe high-quality reliable drinking water to the residents of Black Diamond except for residents on Covington Water in the Lake Sawyer area. The water utility is responsible for the operation and maintenance of the city's springs, fences, access roads, power lines, backup power, control systems, water storage tanks, water treatment systems, pump stations, water main, water quality testing, meter reading, installation and billing. Black Diamond households receive very high-quality drinking water delivered under pressure to their house to drink, wash dishes, wash clothes, and help run their households.

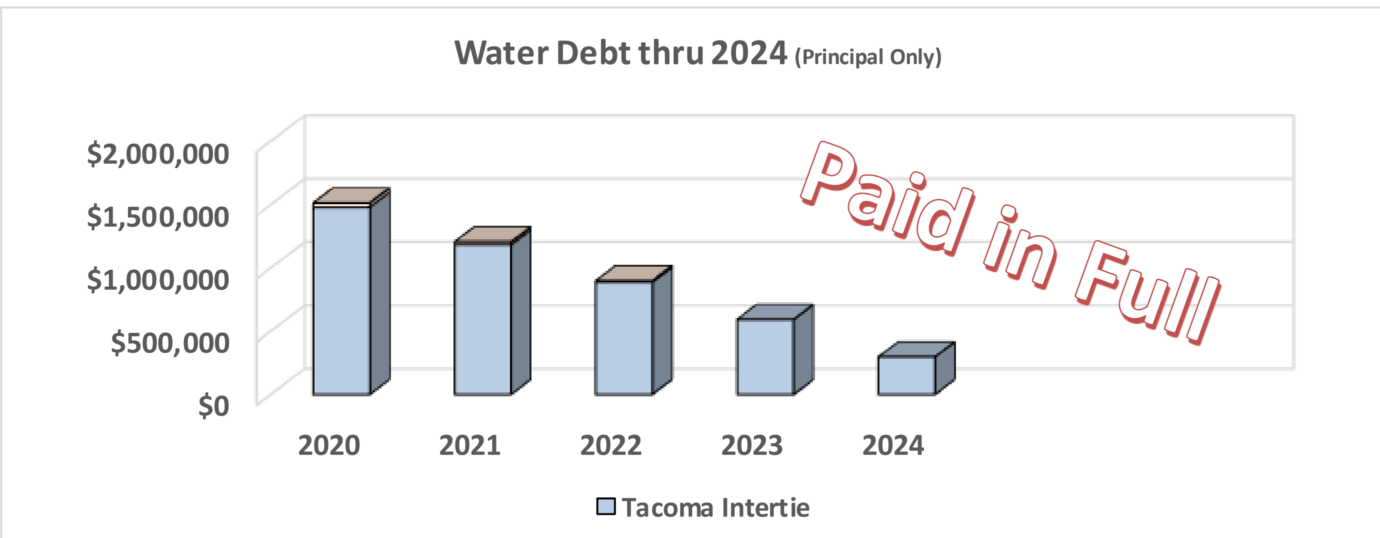
	Water Fund 401	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	704,394	970,699	966,629	**951,250**	**951,250**	**1,592,753**	**626,124**	**64.8%**
3	Water Charges	1,585,575	1,652,028	1,900,000	764,704	1,900,000	2,168,887	268,887	14.2%
4	Sales from Hydrants	8,779	43,281	62,000	6,732	62,000	62,000	-	0.0%
5	Sales from Irrigation	169,514	122,813	165,000	112,116	220,000	240,000	75,000	45.5%
6	Permits and Fees	128,838	177,022	268,051	189,504	357,200	370,480	102,429	38.2%
7	**Subtotal Water Operating Revenue**	**1,892,706**	**1,995,144**	**2,395,051**	**1,073,056**	**2,539,200**	**2,841,367**	**446,316**	**18.6%**
8	Investment Interest	26,331	43,298	27,000	20,275	29,000	19,000	(8,000)	-29.6%
9	Water Permit Consulting-Deposits	16,933	(11,920)	40,000	(1,750)	18,250	40,000	-	0.0%
11	**Total Revenue**	**1,935,969**	**2,026,522**	**2,462,051**	**1,091,580**	**2,586,450**	**2,900,367**	**438,316**	**17.8%**
12	**Total Water Fund Sources**	**$2,640,363**	**$2,997,221**	**$3,428,680**	**$2,042,830**	**$3,537,700**	**$4,493,120**	**$1,064,440**	**31.0%**

	Water Fund 401	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	329,048	354,917	425,358	193,127	407,750	469,918	44,560	10.5%
3	Benefits	128,151	136,029	160,979	76,411	159,366	166,554	5,575	3.46%
4	**Salary and Benefits**	**457,199**	**490,946**	**586,337**	**269,538**	**567,116**	**636,472**	**50,135**	**8.6%**
5	Supplies	77,688	150,347	184,920	94,276	184,195	212,280	27,360	14.8%
6	Services and Charges	741,101	799,883	792,550	338,478	767,435	955,249	162,699	20.53%
7	**Subtotal Operating Expenditures**	**1,275,988**	**1,441,176**	**1,563,807**	**702,293**	**1,518,746**	**1,804,001**	**240,194**	**15.4%**
8	Copier, Building & Property Lease	2,940	19,792	21,000	10,185	21,200	16,856	(4,144)	N/A
9	Debt Services	298,443	296,966	-	-	-	-	-	0.0%
10	Transfer out to Water Capital and Reserve	100,000	200,000	447,000	200,000	200,000	595,000	148,000	33.1%
11	Transfer out to PW Building Improvement	-	25,000	10,000	10,000	10,000	180,000		
12	Transfer out to Capital Equipment Reserve	35,000	55,000	195,000	195,000	195,000	60,000	(135,000)	-69.2%
13	PW Permit Deposits	26,319	8,036	40,000	-	-	40,000	-	0.0%
14	**Subtotal Water Fund Expenditures**	**1,738,690**	**2,045,971**	**2,276,807**	**1,117,478**	**1,944,946**	**2,695,857**	**419,050**	**18.4%**
15	25% Reserved Operating Cash & Investments	318,997	360,294	390,952	351,146	379,687	451,000	60,048	15.36%
16	Unreserved Cash and Investments	582,676	590,956	760,921	574,206	1,213,067	1,346,263		
17	**Ending Cash & Investments**	**901,673**	**951,250**	**1,151,873**	**925,353**	**1,592,753**	**$1,797,263**	645,390	56.0%
18	**Total Water Fund Uses**	**$2,640,363**	**$2,997,221**	**$3,428,680**	**$2,042,830**	**$3,537,700**	**$4,493,120**	**$1,064,440**	**31.0%**

City of Black Diamond - DEBT

Water Debt Service 2024

Issue Date	Issue Amount	Type	Purpose	Maturity Date	12/31/2023 Debt Owed	2024 Principal	2024 Interest	2024 Total Debt Payment
2005	3,407,063	PWTF	Tac 500mg	2024	**236,158**	236,158	2,362	238,520
	256,064	PWTF	Tac city 1st	2024				
	1,784,693	PWTF	Pump Fac, Res & lines	2024	**59,329**	59,329	593	59,922
	5,447,820	**PWTF**			**295,487**	**295,487**	**2,955**	**298,442**



Sewer Operating Fund 407

The Sewer Department collects sewage from the homes and businesses in the old section of town for treatment and discharge. The area around Lake Sawyer is primarily served by an individual on-site wastewater disposal septic system, and a small area at the Northwest end of the Lake served by the Soos Creek Sewer system. The sewer utility provides for the planning, operation and maintenance of 17.5 miles of sewer lines and manholes, as well as five pump stations and provides local customer service and billing. This sewer utility also contracts with King County for transmission to the sewage treatment plant in Renton for treatment, discharge and bio-solids handling.

In 2024, we implemented several budget changes to this fund including partially funding the City Administrator position, Facility and Technology costs, 2 new staff positions, increased Liability Insurance costs, and GIS mapping, plus a 5.75% increase to the King County sewer rate, and a 5% increase to the City sewer rate. This budget maintains those adjustments.

	Sewer Fund 407	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	627,875	678,789	434,785	**602,074**	**602,074**	**531,730**	**96,945**	**22.3%**
3	King County Sewer Revenue	1,453,348	1,549,203	1,708,656	866,113	1,800,000	1,962,000	253,344	14.8%
4	Black Diamond Sewer Revenue	666,895	726,999	774,264	391,497	800,000	872,000	97,736	12.6%
5	Inspections & Misc	39,359	52,787	71,050	31,700	59,888	62,238	(8,812)	-12.4%
6	**Subtotal Sewer Operating Revenue**	**2,159,601**	**2,328,989**	**2,553,970**	**1,289,309**	**2,659,888**	**2,896,238**	**342,268**	**13.4%**
7	Investment Interest	28,366	30,166	25,400	12,129	19,000	16,000	(9,400)	-37.0%
8	**Total Revenue**	**2,187,967**	**2,359,155**	**2,579,370**	**1,301,438**	**2,678,888**	**2,912,238**	**332,868**	**12.9%**
9	**Total Sewer Fund Sources**	**$2,815,842**	**$3,037,944**	**$3,014,155**	**$1,903,512**	**$3,280,962**	**$3,443,968**	**$429,813**	**14.3%**

	Sewer Fund 407	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	253,747	299,723	362,957	172,159	346,957	383,994	21,037	5.8%
3	Benefits	99,536	117,212	139,573	70,472	139,573	146,126	6,553	4.69%
4	**Salary and Benefits**	**353,283**	**416,934**	**502,530**	**242,632**	**486,530**	**530,120**	**27,590**	**5.5%**
5	Office and Operating Supplies	15,903	15,418	16,425	16,920	29,100	17,100	675	4.1%
6	Services and Charges	312,849	346,276	332,156	191,412	334,147	371,008	38,852	11.70%
7	Metro Sewer Charges	1,442,770	1,557,999	1,708,656	840,806	1,708,656	1,962,000	253,344	14.8%
8	**Subtotal Operating Expenditures**	**2,124,804**	**2,336,627**	**2,559,767**	**1,291,769**	**2,558,433**	**2,880,227**	**320,460**	**12.5%**
9	Copier, Building & Property Lease	2,940	19,243	21,000	9,890	20,800	16,856	(4,144)	-19.7%
10	Transfer out to PW Building Improvement	-	25,000	10,000	10,000	10,000	-	(10,000)	0.0%
11	Transfer out to Equipment Reserve	35,000	55,000	160,000	160,000	160,000	-	(160,000)	-100.0%
12	Transfer to Sewer Capital and Reserves						-		
12	**Subtotal Sewer Fund Expenditures**	**2,162,744**	**2,435,870**	**2,750,767**	**1,471,659**	**2,749,233**	**2,897,083**	**146,316**	**5.3%**
13	25% Reserved Operating Cash & Investments	531,201	584,157	639,942	645,885	639,608	720,057	80,115	12.52%
14	Unreserved Cash and Investments	121,897	17,917	(376,554)	(214,032)	(107,879)	(173,173)	203,381	54.01%
15	**Cash & Investment Balance**	**653,098**	**602,074**	**263,388**	**431,853**	**531,730**	**546,884**	**283,496**	**107.6%**
16	**Total Sewer Fund Uses**	**$2,815,842**	**$3,037,944**	**$3,014,155**	**$1,903,512**	**$3,280,962**	**$3,443,968**	**$429,813**	**14.3%**

Stormwater Operating Fund 410

The Stormwater Utility maintains nine storm ponds, nine miles of storm pipe, 572 catch basins, two bio-infiltration systems, one stormwater filter system and approximately 20 miles of ditches and flow paths. These activities help preserve the public road system and protect the environment. The city also oversees activities dealing with controlling storm water quality including education, enforcing stormwater codes on construction and new development, monitoring private stormwater systems maintenance, monitoring the effectiveness of city programs, monitoring water quality in the city, participation in the WRIA 9 Water Quality Initiative, providing coverage for the Endangered Species Act claims, and reporting to the Department of Ecology.

The Stormwater Utility mitigates the stormwater impact of urban living on the environment for $19.50 per month per household.

In 2024, we made changes to include an allocation of the City Administrator, Facility costs and Technology costs, as well as 2 new staff positions, increased Liability Insurance costs, and GIS mapping. Those changes remain in this budget.

	Stormwater Fund 410	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	414,572	488,320	306,125	**168,936**	**306,125**	**1,199,310**	**893,185**	**291.8%**
3	Stormwater Charges	813,310	629,271	875,000	412,168	875,000	978,043	103,043	11.8%
4	Fees, Inspections, and Miscellaneous	54,456	44,614	75,000	19,573	33,276	33,931	(41,069)	-54.8%
5	**Subtotal Stormwater Operating Revenue**	**867,766**	**673,885**	**950,000**	**431,741**	**908,276**	**1,011,974**	**61,974**	**6.5%**
6	Investment Interest	16,818	17,281	14,000	2,509	4,500	3,750	(10,250)	-73.2%
7	Stormwater Grants	-	46,836	100,000	139,409	139,409	120,000	20,000	0.0%
8	**Total Revenue**	**884,584**	**738,001**	**1,064,000**	**573,659**	**1,052,185**	**1,135,724**	**71,724**	**6.7%**
9	**Total Stormwater Fund Sources**	**$1,299,156**	**$1,226,321**	**$1,370,125**	**$742,595**	**$1,358,310**	**$2,335,034**	**$964,909**	**70.4%**

	Stormwater Fund 410	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	261,483	347,975	426,042	180,629	411,312	464,945	38,903	9.1%
3	Benefits	102,533	142,866	173,607	76,379	165,056	172,974	(633)	-0.36%
4	**Salary and Benefits**	**364,016**	**490,841**	**599,649**	**257,008**	**576,368**	**637,920**	**38,271**	**6.4%**
5	Office and Operating Supplies	8,773	17,436	17,225	6,607	13,300	11,280	(5,945)	-34.5%
6	Services and Charges	356,410	375,048	384,452	180,934	343,709	397,485	13,033	3.39%
7	**Subtotal Operating Expenditures**	**729,199**	**883,325**	**1,001,326**	**444,549**	**933,377**	**1,046,685**	**45,359**	**4.5%**
8	Copier, Building & Property Lease	2,940	19,060	20,100	9,791	20,600	16,856	(3,244)	N/A
9	Transfer out to Storm Capital Project	60,000	75,000	10,000	10,000	10,000	-	(10,000)	-100.0%
10	Transfer out to PW Building Improvement	-	25,000	10,000	10,000	10,000	31,000	21,000	0.0%
11	Transfer out to Equipment Reserve	35,000	55,000	20,000	20,000	20,000	31,000	11,000	55.0%
12	Transfer out to Public Works Equipment	-	-	100,000	83,164	100,000	-		
13	**Subtotal Stormwater Fund Expenditures**	**827,139**	**1,057,385**	**1,061,426**	**577,504**	**993,977**	**1,125,541**	**64,115**	**6.0%**
14	25% Reserved Operating Cash & Investments	182,300	220,831	250,332	222,274	280,013	261,671	11,340	4.53%
15	Unreserved Cash and Investments	289,718	(51,896)	58,368	(57,183)	84,319	947,822		
16	Ending Cash & Investments	472,018	168,936	308,699	165,091	364,333	1,209,493	900,794	291.8%
17	**Total Stormwater Fund Uses**	**1,299,156**	**1,226,321**	**$1,370,125**	**$742,595**	**$1,358,310**	**$2,335,034**	**$964,909**	**70.4%**

Capital Project Funds

Capital project funds are used to account for the improvement, construction or acquisition of buildings, equipment, and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. Each capital project fund budget carries over every year until completion of that project.

Presentation of the Gomer Evans Memorial Park

Real Estate Excise Tax I – 311 (REET I)

Washington State levies a real estate excise tax (REET) on all property sales of 1.28% of a property's full selling price. A locally imposed tax is also authorized, although the rate and uses of the funds differ by population size and whether the city or county is planning under the Growth Management Act (GMA). All cities are allowed to levy a 0.0025% tax on property sales (REET I). Cities and counties that are planning under the GMA may also levy a second quarter percent tax (REET II).

This Fund is primarily to be used for General Government Capital Projects, Fund 310, and General Government Capital Expenditures in the 510 Fund. The budget anticipates the continuation construction and sale of homes and land.

	General Government REET I Fund - 311	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	596,844	625,772	721,645	**721,645**	**721,645**	**680,109**	**(41,537)**	**-5.8%**
3	1/4% Real Estate Excise Tax	519,950	670,902	450,000	283,371	550,000	600,000	150,000	33.3%
4	LGIP Investment Interest	28,978	24,972	11,000	4,979	8,463	12,000	1,000	9.1%
5	**Subtotal REET I Revenue**	**548,928**	**695,874**	**461,000**	**288,350**	**558,463**	**612,000**	**151,000**	**32.8%**
6	**Total REET I Sources**	**$1,145,772**	**$1,321,645**	**$1,182,645**	**$1,009,995**	**$1,280,109**	**$1,292,109**	**$109,463**	**9.3%**

	General Government REET I Fund- 311	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Transfer to Fire Equipment	-	-	-	-	-	-	-	
3	Transfer to 310 Fund	520,000	600,000	700,000	600,000	600,000	324,500	(375,500)	-53.6%
4	**Subtotal REET I Expenditures**	**520,000**	**600,000**	**700,000**	**600,000**	**600,000**	**324,500**	**(375,500)**	**-53.6%**
5	Ending Cash & Investments	625,772	721,645	482,645	409,995	680,109	967,609	**484,963**	**100.5%**
6	**Total REET I Uses**	**$1,145,772**	**$1,321,645**	**$1,182,645**	**$1,009,995**	**$1,280,109**	**$1,292,109**	**$109,463**	**9.3%**

Real Estate Excise Tax II – 321 (REET II)

The collection of REET II is authorized by RCW 8245.010 can be used for capital projects. This part of the real estate excise tax may only be levied by cities that plan under the Growth Management Act.

Specifically, one quarter percent of the real estate excise tax is to be used primarily for public works projects for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

Midyear in 2011 the Washington State Legislature authorized for five years the usage of up to $100,000 of REET monies for the maintenance of capital assets. REET II monies in Black Diamond are transferred to Fund 320 for Street and Public Works capital projects or maintenance in utility funds. The budget anticipates the continuation construction and sale of homes and land.

	General Government REET II Fund - 321	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	504,297	522,247	412,033	**412,033**	**412,033**	**349,033**	**(63,000)**	**-15.3%**
3	1/4% Real Estate Excise Tax	519,950	578,402	450,000	283,371	550,000	600,000	150,000	33.3%
4	LGIP Investment Interest-Misc.	23,000	16,385	11,000	4,979	7,000	7,000	(4,000)	-36.4%
5	**Subtotal REET II Revenue**	**542,949**	**594,786**	**461,000**	**288,350**	**557,000**	**607,000**	**146,000**	**31.7%**
6	**Total REET II Sources**	**$1,047,246**	**$1,117,033**	**$873,033**	**$700,383**	**$969,033**	**$956,033**	**$83,000**	**9.5%**

	Total General Government REET II Fund - 321	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Transfer to Street Fund	100,000	100,000	100,000	100,000	100,000	100,000	-	0.0%
3	Transfer to Capital Projects	325,000	605,000	450,000	520,000	520,000	821,033	371,033	82.5%
4	Transfer to Stormwater	-	-	-	-	-	-	-	N/A
5	Transfer out to PW Facilities for Projects	100,000	-	-	-	-	35,000	35,000	0.0%
6	Transfer out to Construction Rules Update	-	-	-	-	-	-	-	100.0%
7	**Subtotal REET II Expenditures**	**525,000**	**705,000**	**550,000**	**620,000**	**620,000**	**956,033**	**406,033**	**73.8%**
8	Ending Cash & Investments	522,247	412,033	323,033	80,383	349,033	0	**(323,033)**	**-100.0%**
9	**Total REET II Uses**	**$1,047,247**	**$1,117,033**	**$873,033**	**$700,383**	**$969,033**	**$956,033**	**$83,000**	**9.5%**

Public Works Retainage Fund 322

The State Auditor’s office now requires that these fees be tracked in a special revenue fund.

	General Government REET II Retainage- 322	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	43,639	46,803	12,804	**12,804**	**12,804**	**26,194**	**13,391**	**0.0%**
3	Retainage Deposits	56,459	119,308	232,607	28,687	28,687	52,388	(180,219)	-77.5%
4	LGIP Investment Interest	1,240	4,408	3,500	-	-	-	(3,500)	-100.0%
5	**Subtotal REET II Revenue**	**57,698**	**123,716**	**236,107**	**28,687**	**28,687**	**52,388**	**(183,719)**	**-77.8%**
6	**Total REET II Sources**	**$101,337**	**$170,519**	**$248,911**	**$41,491**	**$41,491**	**$78,582**	**($170,328)**	**-68.4%**

	General Government Retainage Fund- 322	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Return Retainage Deposits	53,294	50,886	200,000	2,493	2,493	52,388	(147,612)	-73.8%
3	Return Retainage Interest	1,240	4,408	3,500	-	-	-	(3,500)	-100.00%
4	**Subtotal Retainage Expenditures**	**54,534**	**55,294**	**203,500**	**2,493**	**2,493**	**52,388**	**(151,112)**	**-74.3%**
5	Ending Cash & Investments	46,803	115,225	45,411	38,998	38,998	26,194	**(19,216)**	**0.0%**
6	**Total Retainage Uses**	**$101,337**	**$170,519**	**$248,911**	**$41,491**	**$41,491**	**$78,582**	**($170,328)**	**-68.4%**

Black Diamond Historical Society Museum

Capital Improvement Projects

Fund 310 - General Government Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
	Capital Outlay	**CIP #**	**Notes**	**Beg C&I**	**REET I Transfer**	**Gen Fund Transfer**	**Grant/Don.**	**Impact Fees/ Trails**	**Total Revenue**	**Expenditure**	**Trf Out**	**Total Expenditure**	**Ending Fund Balance**	**Total Uses**
1	Technology Hardware		Surface, Ipads, and Upgrades	123,254	94,500	-	-	-	217,754	94,500	-	94,500	123,254	217,754
2	Fire Equipment and Vehicles		Defibulators,Tablets, Vehicles	4,000	30,000	-	-	600,000	634,000	34,000	-	34,000	600,000	634,000
3	Fire Station Building Improvements		Building Maintenance	50,000	-	-	-	-	50,000	50,000	-	50,000	-	50,000
4	Fiscal and Fire Study		Carry-over	26,606	-	-	-	-	26,606	-	-	-	26,606	26,606
5	New Fire Engine		2025 Impact Fees Increase by 300K	819,566	200,000	-	-	-	1,019,566	-	-	-	1,019,566	1,019,566
6	City Hall Campus Improvements		Carry-over	757,357	-	-	-	-	757,357	40,000	-	40,000	717,357	757,357
7	Black Diamond Gym Improvements		Carry-over	65,698	-	-	-	-	65,698	30,000	-	30,000	35,698	65,698
	Capital Projects									-	-	-		
1	Black Diamond New City Hall Campus		Carry-over	1,679,453					1,679,453	600,000	-	600,000	1,079,453	1,679,453
2	King County Parks to Ginder Creek Trail			139,329			130,000		269,329		130,000			269,329
3	Ginder Creek Trail		Carry-over	239,372				100,000	339,372	40,000	-	40,000	299,372	339,372
4	Grant Matching Parks and General Government		Continuous	206,662	-	-	-	-	206,662	-	-	-	206,662	206,662
5	Eagle Creek Park Planning		Carry-over	50,000	-	-	-	-	50,000	50,000	-	50,000	-	50,000
6	Way Finding Signs		Continuous	45,000					45,000	45,000	-	45,000	-	45,000
7	Comp Plan Update		Carry-over	8,603					8,603	8,603	-	8,603		8,603
8	Tree Mitigation		Continuous	30,738	-	-	-	-	30,738	30,738	-	30,738		30,738
9	New Fire Station		C&I from MPD Fire Impact Fees	800,000	-	-	-	200,000	1,000,000	-	-	-	1,000,000	1,000,000
	Total General Government Capital Costs			**5,045,639**	**324,500**	**0**	**130,000**	**900,000**	**6,400,139**	**1,022,841**	**130,000**	**1,022,841**	**5,107,968**	**6,400,139**

Fund 320 - Public Works Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
	Capital Outlay	**CIP #**	**Notes**	**Beg C&I**	**REET I I Transfer**	**Matching**	**Grants-KC Fld Contrl**	**Developer**	**Total Revenue**	**Expenditure**	**Trf Out**	**Total Expenditure**	**Ending Fund**	**Total Uses**
1												-	-	-
2												-	-	-
3												-	-	-
4												-	-	-
5												-	-	-
												-	-	-
	Capital Projects											-	-	-
1	Street Preservation Program	T1	Carry-over	350,657	0	275,000	0	0	625,657	-	-	-	625,657	625,657
2	Neighborhood Street Improvement Program	T2	Carry-over	165,583	0	85,000	0	0	250,583	250,583	-	250,583	-	250,583
3	Grant Matching	T3	Continuous	490,050	75,000	0	0	0	565,050	-	-	-	565,050	565,050
4	Covington Creek Bridge	T5		2,203,458	0	100,000	2,060,101	0	4,363,559	2,500,000	-	2,500,000	1,863,559	4,363,559
5	Roberts Drive Dr. - City Hall to Ginder Creek	T6		(97,685)	521,107	0	2,950,923	0	3,374,345	2,100,000	-	2,100,000	1,274,345	3,374,345
8	Sawyer Woods Sidewalk, Ph I	T9	Trf from 320 Beg C&I	0	0	78,055	702,492	0	780,547	355,000	-	355,000	425,547	780,547
9	SR169 and Park St Crossing	T10		0	0	11,241	63,702	0	74,943	74,943	-	74,943	-	74,943
	Total Street Fund Capital Costs			**3,112,063**	**596,107**	**549,296**	**5,777,218**	**0**	**10,034,684**	**5,280,526**	**0**	**5,280,526**	**4,754,159**	**10,034,684**

Fund 402 - WSFFA Partners Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
		#	**Notes**	**Beg C&I**	**General Fund**	**Water Fund**	**Grants**	**Partners**	**Total Revenue**	**Expenditure**	**Trf Out**	**Total Expenditure**	**Ending Fund Balance**	**Total Uses**
1	WSFFA Deposit		Updated	94,858	0	0	0	70,000	164,858	70,000	-	70,000		164,858
2	Spring Source Rehab	W1	Updated	95,447	0	0	0	2,850,000	2,945,447	2,850,000	-	2,850,000	95,447	2,945,447
	Total WSFFA Capital Costs			**190,305**	**0**	**0**	**0**	**2,920,000**	**3,110,305**	**2,920,000**	**0**	**2,920,000**	**95,447**	**3,110,305**

Fund 404 - Water Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
		#	**Notes**	**Beg C&I**	**Water Reserves**	**Developer**	**Grant**	**REET II**	**Total Revenue**	**Expenditure**	**Trf Out**	**Total Expenditure**	**Ending Fund Balance**	**Total Uses**
	Capital Outlay			-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
	Capital Projects			-	-	-	-	-	-	-	-	-	-	-
1	4.3 MG Tank Repaint	W4		-	75,000	-	-	-	75,000	75,000	-	75,000	-	75,000
2	Morganville North Water Main Replacement	W5		-	-	-	400,000	-	400,000	-	-	-	400,000	400,000
3	Operations and Maintenance Program	W13		-	10,000	-	-	-	10,000	10,000	-	10,000	-	10,000
4	Leak Detection Program	W14		-	10,000	-	-	-	10,000	10,000	-	10,000	-	10,000
5	Water Capital Reserves			-	575,000	-	-	-	575,000	-	-	-	575,000	575,000
	Total Water Fund Capital Costs			**0**	**670,000**	**0**	**400,000**	**0**	**1,070,000**	**95,000**	**0**	**95,000**	**975,000**	**1,070,000**

Fund 408 - Sewer Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
		#	Notes	Beg C&I	Sewer Reserves	Sewer Operating	REET II	Developer/ Impact Fees/ SEPA	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
	Capital Outlay			-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
	Capital Projects			-	-	-	-	-	-	-	-	-	-	-
1	Reduce Infiltration and Inflow	S1		15,000	-	-	-	-	15,000	-	-	-	15,000	15,000
2	Morganville Lift Station Analysis	S2		-	-	-	30,000	-	30,000	-	-	-	30,000	30,000
3	Emergency Power Upgrade Analysis	S11		-	45,000	-	-	-	45,000	45,000	-	45,000	-	45,000
4	Sewer Capital Reserves			-	-	-	50,000	-	50,000	-	-	-	50,000	50,000
	Total Sewer Fund Capital Costs			**15,000**	**45,000**	**0**	**80,000**	**0**	**140,000**	**45,000**	**0**	**45,000**	**95,000**	**140,000**

Fund 412 - Stormwater Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
		#	Note	Beg C&I	Capital Reserves	Stormwater Capital	REET II	Grants	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
	Capital Outlay								-					-
									-					-
									-					
	Capital Projects								-					-
1	Storm Pond Property Acquisition	D1		250,000					250,000	250,000	-	250,000	-	250,000
2	Ginder Creek Headwall	D2		(65,000)	25,000		40,000		-	-	-	-		-
3	Stormwater Capital Reserves						19,926		19,926	-	-	-		19,926
	Total Stormwater Capital Costs			**185,000**	**25,000**	**0**	**59,926**	**0**	**269,926**	**250,000**	**0**	**250,000**	**0**	**269,926**

Fund 510 - Equipment Replacement Capital Expenditures

	Equipment		Source of Revenue						Source of Expenditures				
	#	Note	Beg C&I	Water Capital	Sewer Capital	Stormwater Capital	REET II	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
Capital Outlay			-	-	-	-	-	-	-				-
Police Vehicle			197,284	-	-	-	-	197,284	100,000	-	100,000	97,284	197,284
Mower		Purchased with Capital Reserve							25,000		25,000	-	-
Utility Truck		Purchased with Capital Reserve							75,000		75,000	-	-
Roller		Purchased with Capital Reserve							45,000		45,000	-	-
			-	-	-	-	-	-	-		-	-	-
Capital Projects			-	-	-	-	-	-	-		-	-	-
Storm Pond Property Acquisition	D1		250,000	-	-	-	-	250,000	250,000	-	250,000	-	250,000
Ginder Creek Headwall	D2		-	25,000	-	-	-	25,000	-		-	25,000	25,000
Equipment Replacement Capital Reserve			18,800	60,000	-	31,000	50,000	159,800	-		-	14,800	159,800
Public Works Building Improvement			24,594	180,000	-	31,000	35,000	270,594	-		-	270,594	270,594
Total Equipment Replacement Capital Costs			**490,677**	**265,000**	**0**	**62,000**	**85,000**	**902,677**	**495,000**	**0**	**495,000**	**407,677**	**902,677**

View From the Pedestrian Bridge Over Rock Creek

2026 Employee Allocations by Funding Source

	Positions	Full Time Equivalent (FTE)	Funding Agreement	General Fund	Street Fund	Water Fund	Sewer Fund	Storm water Fund
1	City Administrator	1.00		0.60	0.10	0.10	0.10	0.10
2	**Total Court**	**1.00**	**0.00**	**0.60**	**0.10**	**0.10**	**0.10**	**0.10**
3	Court Administrator	1.00		1.00				
4	Judicial Specialist II	2.75		2.75				
5	Judicial Specialist I	0.00						
6	**Total Court**	**3.75**	**0.00**	**3.75**	**0.00**	**0.00**	**0.00**	**0.00**
7	City Clerk/HR Manager	1.00		0.60	0.10	0.10	0.10	0.10
8	Deputy City Clerk	1.00		0.50	0.13	0.13	0.12	0.12
9	Administrative Assistant III	0.60		0.60				
10	Finance Director	1.00		0.60	0.10	0.10	0.10	0.10
11	Deputy Finance Director	1.00		0.60	0.10	0.10	0.10	0.10
12	Senior Accountant	2.00		1.04	0.24	0.24	0.24	0.24
13	Accounting Clerk/Utility Billing Specialist	1.00		0.15		0.50	0.20	0.15
14	Administrative Assistant II	1.00		0.25	0.10	0.30	0.25	0.10
15	Information Service Manager	1.00		0.65	0.06	0.11	0.11	0.07
16	Communications & Info Svs/Admins Sup Tech I	1.00		0.65	0.06	0.11	0.11	0.07
17	**Total Administration**	**10.60**	**0.00**	**5.64**	**0.89**	**1.69**	**1.33**	**1.05**
18	Police Chief	1.00		1.00				
19	Police Commander	1.00		1.00				
20	Sergeant	2.00		2.00				
21	Police Officers	10.00		10.00				
22	Police Records Coordinator	1.00		1.00				
23	Police Clerk	1.00		1.00				
24	**Total Police Department**	**16.00**	**0.00**	**16.00**	**0.00**	**0.00**	**0.00**	**0.00**
25	MDRT & Economic Dev Director	1.00	1.00					
26	Construction Inspector Supervisor	1.00	1.00					
27	Construction Inspector	1.00	1.00					
28	Senior Accountant	0.75	0.75					
29	**Total MDRT Review Team**	**3.75**	**3.75**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
30	Community Dev/Nat Resources Director	1.00		1.00				
31	Building Official	1.00		1.00				
32	Code Compliance Officer/Building Inspector	1.00		1.00				
32	Senior Planner	1.00		1.00				
33	Associate Planner	1.00		1.00				
33	Permit Technician	2.00		2.00				
34	Assistant Planner/Permit Technician	1.00		1.00				
35	**Total Community Development**	**8.00**	**0.00**	**8.00**	**0.00**	**0.00**	**0.00**	**0.00**
36	Public Works Director	1.00		0.10	0.225	0.225	0.225	0.225
37	Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25
38	Stormwater Coordinator	1.00						1.00
39	Facilities Equipment Coordinator	1.00		0.52	0.12	0.12	0.12	0.12
40	Management Analyst	1.00		0.15	0.20	0.40	0.10	0.15
41	Operations & Maintenance Superintendent	1.00		0.10	0.22	0.24	0.23	0.21
42	Utilities Operator	1.00		0.03	0.06	0.55	0.30	0.06
43	Utility Worker II	3.00		0.45	0.60	0.66	0.69	0.60
44	Utility Worker I	2.00		0.50	0.40	0.40	0.34	0.36
45	Gym Maintenance (hourly)	0.17		0.17				
46	Utility Worker Seasonal (hourly)	0.75		0.35	0.14	0.14	0.03	0.11
47	**Total Public Works**	**12.92**	**0.00**	**2.37**	**2.21**	**2.98**	**2.29**	**3.08**
48	**Total Budget Positions (FTE's)**	**56.02**	**3.75**	**36.36**	**3.20**	**4.77**	**3.72**	**4.23**

Budgeted 2026 Positions	2026 Salary Schedule	Step 1	Step 2	Step 3	Step 4	Step 5
✓	City Administrator	14,734	15,472	16,245	17,057	17,910
	Assistant City Administrator	9,058	9,512	9,965	10,418	10,871
	City Attorney	9,203	9,663	10,146	10,653	11,185
✓	Court Administrator	7,584	7,963	8,362	8,780	9,220
✓	Judicial Specialist II	4,968	5,381	4,851	6,211	6,624
	Judicial Specialist I (hourly)	26.04	28.25	30.40	32.58	34.73
	Human Resources Director	9,654	10,169	10,686	11,200	11,721
✓	City Clerk/HR Manager	9,654	10,169	10,686	11,200	11,721
✓	Deputy City Clerk	5,791	6,197	6,602	7,006	7,412
✓	Administrative Assistant III	5,747	6,036	6,339	6,654	6,989
✓	Finance Director	10,543	11,069	11,624	12,204	12,815
✓	Deputy Finance Director	8,650	9,027	9,519	10,013	10,506
✓	Senior Accountant	6,520	6,846	7,189	7,548	7,923
✓	Accounting Clerk/Utility Billing Specialist	5,381	5,654	5,935	6,231	6,542
✓	Administrative Assistant II	4,870	5,112	5,369	5,637	5,920
	Administrative Assistant I	2,656	2,868	3,079	3,292	3,502
	Accounts Payable Clerk (hourly)	25.75	27.04	28.39	29.80	31.30
	Accountant 1 Journey (hourly)	18.73	19.66	20.63	21.67	22.76
✓	Information Services Manager	9,416	9,961	10,504	11,046	11,591
✓	Comm. & Infor. Svs/Admin Sup.Tech II	6,520	6,846	7,189	7,548	7,923
	Comm. & Infor. Svs/Admin Sup.Tech I	4,870	5,112	5,369	5,637	5,920
✓	Police Chief	14,159	14,641	15,226	15,611	16,172
✓	Police Commander	12,717	13,161	13,547	13,935	14,382
✓	Police Sergeant	10,923	11,536	-	-	-
✓	Police Officer	7,436	8,240	9,041	9,801	-
✓	Police Records Coordinator	5,791	6,197	6,602	7,006	7,412
✓	Police Clerk	4,983	5,233	5,494	5,769	6,056
	Police Clerk (hourly)	28.76	30.18	31.69	33.29	34.94
✓	MDRT & Economic Director	10,398	10,919	11,466	12,037	12,640
✓	Construction Inspector Supervisor	8,964	9,480	9,998	10,513	11,032
✓	Construction Inspector	7,534	7,968	8,405	8,837	9,271
✓	MDRT Senior Accountant (hourly)	37.62	39.50	41.48	43.54	45.71
	MDRT Planner (hourly)	29.26	31.31	33.37	35.41	37.45
✓	Community Dev/Nat Resources Director	10,398	10,919	12,037	12,038	12,640
✓	Building Official	8,964	9,480	9,998	10,513	11,032
✓	Code Compliance Officer/Building Inspector	6,382	6,701	7,037	7,388	7,756
✓	Senior Planner	8,452	8,875	9,319	9,784	10,274
✓	Associate Planner	7,220	7,581	7,960	8,358	8,776
	Permit Technician Supervisor	7,416	7,754	8,091	8,429	8,765
✓	Permit Technician	6,084	6,512	6,936	7,364	7,786
	Permit Technician (hourly)	35.10	37.58	40.02	42.49	44.92
✓	Assistant Planner / Permit Technician	5,791	6,197	6,602	7,006	7,412
	Parks Department Director	8,455	8,907	9,361	9,814	10,266
✓	Public Works Director	10,398	10,924	11,472	12,046	12,648
✓	Operations & Maintenance Superintendent	8,964	9,480	9,998	10,513	11,032
✓	Capital Projects Program Manager	8,626	9,058	9,509	9,986	10,485
✓	Stormwater Coordinator	7,307	7,563	7,827	8,101	8,427
✓	Facilities Equipment Coordinator	6,111	6,512	6,936	7,364	7,786
✓	Management Analyst	7,760	8,148	9,583	9,011	9,432
	Public Works Administrative Asst. III	5,747	6,036	6,339	6,654	6,989
✓	Utility Lead	7,735	8,155	8,585	9,022	9,469
✓	Utilities Lead	7,241	7,604	7,984	8,383	8,802
✓	Utility Worker II	5,812	6,104	6,408	6,730	7,066
✓	Utility Worker I	4,938	5,184	5,444	5,712	6,001
✓	Utility Worker Seasonal (hourly)	20.20	24.45	-	-	-

CITY OF BLACK DIAMOND

2025 Calendar for 2026 Budget Meetings

As Passed by Resolution 25-1686

	Process	Work Session Meeting	City Council	State Law Limitations
1	Budget CALL: 2026 Budget requests and instructions go out to all departments.			September 08
2	Budget estimates from departments are submitted to Finance Director.			September 22
3	Finance Director provides estimates for the complete financial program to the City Administrator.			October 01
4	Special Meeting - Work Session 6:00 PM - the City Administrator provides Council with current information on revenue from all sources as adopted in 2025 Budget. The City Administrator also provides the proposed Preliminary 2026 Budget for the General Fund and 2026 Budget totals for all funds including debt service & possible Revenue for Property Taxes.	September 18		October 06
5	Special Meeting - Work Session 5:30 PM – General Fund 2026 Budget Showing Revenues & Expenditures for Public Safety, Community Development, Parks, & all General Fund Revenues & Expenditures & possible Property Tax Increases.	September 25		Mid-October – Mid-November
6	Special Meeting – Work Session 6:00 – Public Works 2026 Budgets for Revenues and Expenditures for Street, Water, Sewer, Stormwater Funds. Also, for special funds such as REET I & II and General Government, Utilities, Capital Projects, and Debt Service.	October 02		November 18
7	The City Administrator prepares the 2026 Preliminary Budget and message and files with Council, Clerk, and Finance Director			November 02
8	City Clerk publishes notice of Public Hearing on 2026 Budget and filing of preliminary budget – once a week for two consecutive weeks			November 18
9	Preliminary 2026 Budget Document made available to Public at least six weeks before Jan. 1, 2026			November 18
10	Special Meeting – Work Session 6:00- 2026 General Fund revenue review and possible increases in property taxes and two property tax ordinances.	October 16		November 30
11	1st Public Hearing on 2026 Revenue Sources including possible increases in property taxes and two property tax ordinances.		October 16	Nov 1 – Nov 25

12	City Council adopts two 2026 Property Tax Ordinances & send to King County by Nov 30, 2025		November 06	November 30
13	City Council Holds 2nd Public Hearing on 2026 Preliminary Budget.		November 06	November 30
14	Council holds Final Budget Hearing on 2026 Budget		November 21	December 01
15	Council adopts Final 2026 Budget		November 20	December 31
16	Council amends 2025 Budget		November 20	December 31

Black Diamond 2026 Budget

Public Works, operational Funds, capital funds, and other special revenue funds

October 02, 2025, Work Session Meeting

Explanation of Accounting Basis and Budgeting (Refresher)

The City operates under the Governmental Accounting Standards Board's pronouncements and financial reporting requirements.

The City of Black Diamond's financial transactions are recognized on a cash basis.

Fund Types

Government Funds
- General Fund
- Special Revenue Funds
- Capital Project Funds

Proprietary Funds
- Enterprise Funds
- Internal Service Funds

Fiduciary Funds
- Cash and Investments
- Capital Assets
- Compensated Absences
- Liabilities
- Leases

Restricted and Committed Funds
- Police Drug Funds
- Fire Impact Fee Fund
- Traffic Impact Fee Fund
- CIP General Government Fund
- CIP Street Fund
- Water Utility Fund WSSFA
- Transferrable Development Rights Fund

Fund Types, Special Revenue Funds

The Street Operations Fund is a Special Revenue Fund.

Example: Gas taxes, a source of revenue within the fund, must be used for the maintenance of Black Diamond's streets.

Other Special Revenue Funds
Transportation Benefit District
Fire Impact Fees
School Impact Fees

Note – the above list of Special Revenue Funds are just a few examples, and not an exhaustive list of special revenue funds.

Fund Types, Enterprise Funds

Enterprise Funds are operational funds that provide goods and services to the public and generate revenues through those services.

Black Diamond's Enterprise Funds
Water Utility Fund
Sewer Utility Fund
Stormwater Utility Fund

Fund Types, Capital Funds

These funds account for financial resources are designated for capital projects and equipment.

Capital Project Funds
General Government Capital Funds
Water Capital Funds
Stormwater Capital Funds

Best Practices for Governmental Budgeting

1. Analyze historical data
   - Preliminary/exploratory analysis: business cycles, demographic trends, anomalies, and variables.
   - Vacancy adjustments: start dates, trends, attritions, collective bargaining agreements.
   - Collecting and analyzing several years of historical data to identify trends in revenue sources, including budget-to-actual variances and cost overruns.
2. Err on the Side of Caution
3. Implement Regular Review and Revision

Special Revenue Funds

Street Fund

Street Fund
Preliminary Budget 2026

		2025 Budget	2025 Actuals Thru June	2025 Estimated Year End	2026 Prelim Budget	2026 $ Budget Change	2026 % Budget Change
	REVENUE						
1	Beg Cash & Investment Reserved	310,753	405,754	405,754	284,350	(26,403)	-8.5%
2	Street Gas Tax	120,000	58,597	120,000	120,000	0	0.0%
3	Right of Way Permit	12,500	7,288	14,000	14,000	1,500	12.0%
4	Other Revenue	39,000	16,268	9,000	32,100	(6,900)	-17.7%
5	**Total Operating Revenue**	**171,500**	**82,153**	**143,000**	**166,100**	**(5,400)**	**-3.1%**
6	Interest Income	11,000	6,151	11,000	8,000	(3,000)	-27.3%
7	Transfer In General Fund	150,000	150,000	150,000	100,000	(50,000)	-33.3%
8	Transfer In Car Tab Fees	250,000	100,000	250,000	280,000	30,000	0
9	Transfer In REET II	100,000	100,000	100,000	100,000	0	0
10	**Total Revenue**	**682,500**	**438,303**	**654,000**	**654,100**	**(28,400)**	**-4.2%**
11	**TOTAL STREET FUND SOURCES**	**993,253**	**844,057**	**1,059,754**	**938,450**	**(54,803)**	**-5.5%**
	EXPENDITURES						
12	Employee Salaries and Benefits	464,533	207,929	445,542	452,555	(11,978)	-2.6%
13	Supplies	36,325	7,586	24,875	29,600	(6,725)	-18.5%
14	Services and Charges	223,009	105,468	213,889	231,307	8,298	3.7%
15	**Total Operating Expenditures**	**723,867**	**320,983**	**684,306**	**713,462**	**(10,405)**	**-1.4%**
16	Transfer Out - Capital Equip Reserve	60,000	60,000	60,000	0	(60,000)	-100.0%
17	Transfer Out PW Building Improvement	10,000	10,000	10,000	0	(10,000)	-100.0%
18	Leases	20,242	10,087	21,098	16,856	(3,386)	-16.7%
19	**Total Other Expenditures**	**90,242**	**80,087**	**91,098**	**16,856**	**(73,386)**	**-81.3%**
20	**Total Expenditures**	**814,109**	**401,069**	**775,404**	**730,318**	**(83,791)**	**89.7%**
21	30% Reserved Cash and Investments	217,160	160,491	205,292	214,039	(3,122)	98.6%
22	Unreserved Ending Cash and Investments	(38,016)	282,497	79,058	(5,906)	32,110	15.5%
23	Total Ending Cash and Investments	179,144	442,988	284,350	208,132	28,988	16.2%
24	**TOTAL STREET FUND USES**	**993,253**	**844,057**	**1,059,754**	**938,450**	**(54,803)**	**-5.5%**

	Street Fund 101	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**325,924**	**450,146**	**310,753**	**405,754**	**405,754**	**284,350**	**(26,403)**	**-8.5%**
3	Street Gas Tax	113,782	121,769	120,000	58,597	120,000	120,000	-	0.0%
4	Right of Way Permit	12,922	15,953	12,500	7,288	14,000	14,000	1,500	12.0%
5	Other Permits and Misc Rev	23,674	41,009	39,000	16,268	9,000	32,100	(6,900)	-17.7%
6	**Subtotal Operating Revenue**	**150,378**	**178,731**	**171,500**	**82,153**	**143,000**	**166,100**	**(5,400)**	**-3.1%**
7	LGIP Investment Interest	13,282	18,518	11,000	6,151	11,000	8,000	(3,000)	-27.3%
8	Transfer in From TBD Fund	150,000	196,519	250,000	100,000	250,000	280,000	30,000	12.0%
9	Transfer in from General Fund	200,000	200,000	150,000	150,000	150,000	100,000	(50,000)	-33.3%
10	Transfer in REET II	100,000	100,000	100,000	100,000	100,000	100,000	-	0.0%
11	Insurance Claim/Recovery	5,280	-	-	-	-	-	-	0.0%
12	**Total Revenue**	**618,939**	**693,768**	**682,500**	**438,303**	**654,000**	**654,100**	**(28,400)**	**-4.2%**
13	**Total Street Fund Sources**	**$944,863**	**$1,143,914**	**$993,253**	**$844,057**	**$1,059,754**	**$938,450**	**($54,803)**	**-5.5%**

This table is on page 5 of the Word document.

	Street Fund 101	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	186,177	273,257	336,954	148,052	318,357	325,087	(11,867)	-3.5%
3	Benefits	77,628	105,859	127,579	59,877	127,185	127,468	(111)	-0.09%
4	**Salary and Benefits**	**263,806**	**379,116**	**464,533**	**207,929**	**445,542**	**452,555**	**(11,978)**	**-2.6%**
5	Supplies	45,073	24,363	36,325	7,586	24,875	29,600	(6,725)	-18.5%
6	Services & Charges	161,318	235,072	223,009	105,468	213,889	231,307	8,298	3.72%
7	**Subtotal Operating Expenditures**	**470,196**	**638,551**	**723,867**	**320,983**	**684,306**	**713,462**	**(10,405)**	**-1.4%**
8	Copier, Building & Property Lease	2,940	19,609	20,242	10,087	21,098	16,856	(3,386)	N/A
9	Transfer out to PW Building Improvements	-	25,000	10,000	10,000	10,000	-	(10,000)	-100.00%
10	Transfer out to Capital Equip Replacement	35,000	55,000	60,000	60,000	60,000	-	(60,000)	-100.00%
11	**Total Street Fund Expenditures**	**508,136**	**738,160**	**814,109**	**401,069**	**775,404**	**730,318**	**(83,791)**	**-10.3%**
12	30% Reserved Operating Cash & Investments	141,059	159,638	180,967	160,491	205,292	214,039	33,072	18.28%
13	Unreserved Cash and Investments	154,610	246,116	(1,823)	282,497	79,058	(5,906)	(4,084)	224.04%
14	**Ending Cash & Investments**	**295,669**	**405,754**	**179,144**	**442,988**	**284,350**	**208,132**	**28,988**	**16.2%**
15	**Total Street Fund Uses**	**$944,863**	**$1,143,914**	**$993,253**	**$844,057**	**$1,059,754**	**$938,450**	**($54,803)**	**-5.5%**

This table is on page 5 of the Word document.

Fire Impact Fee Fund

	Fire Impact Fee Fund 107	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**1,239,869**	**1,142,030**	**1,402,030**	**1,302,154**	**1,302,154**	**680,154**	**(721,876)**	**-51.5%**
3	Fire Impact Fees - Non MPD	135,556	(1,151)	150,000	41,238	80,000	100,000	(50,000)	-33.3%
4	Fire Impact Fees - MPD	212,446	256,155	250,000	184,998	340,000	390,000	140,000	56.0%
5	Interest Income	64,184	65,120	12,000	30,760	58,000	14,700	2,700	22.5%
6	**Subtotal Fire Impact Fee Revenue**	**412,186**	**320,124**	**412,000**	**256,997**	**478,000**	**504,700**	**92,700**	**22.5%**
7	**Total Fire Impact Fee Sources**	**$1,652,055**	**$1,462,154**	**$1,814,030**	**$1,559,151**	**$1,780,154**	**$1,184,854**	**($629,176)**	**-34.7%**

This table is on page 6 of the Word document.

	Fire Impact Fee Fund 107	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**							-	0.0%
2	Trf Out: MPD - Aid Car & Brush Truck	-	-	-	-	-	-	-	0.0%
3	Trf Out: Non MPD - Deposit for New Engine &	-	-	-	-	-	-	-	0.0%
4	Fire Station Land Purchase - MPD	510,000	-	-	-	-	-	-	0.0%
5	Trf Out: Breathing Apparatuses	-	160,000	-	-	-	-	-	0.0%
6	Trf Out: Future Fire Equipment and Building	-	-	1,814,030	-	1,100,000	800,000	(1,014,030)	-55.9%
7	**Subtotal Fire Impact Fee Expenditures**	**510,000**	**160,000**	**1,814,030**	**-**	**1,100,000**	**800,000**	**(1,014,030)**	**-55.9%**
8	Ending Cash & Investments	1,142,030	1,302,154	-	1,559,151	680,154	**384,854**	384,854	0.0%
9	**Total Fire Impact Fee Uses**	**$1,652,030**	**$1,462,154**	**$1,814,030**	**$1,559,151**	**$1,780,154**	**$1,184,854**	**($629,176)**	**-34.7%**

This table is on page 6 of the Word document.

Transportation Benefit District Fund

	Transportation Benefit District Fund (TBD Fund) 108	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**78,497**	**60,907**	**93,907**	**-**	**-**	**1,600**	**(92,307)**	**-98.3%**
3	TBD Car Tab Fees	127,962	132,309	270,000	118,506	210,000	245,000	(25,000)	-9.3%
4	TBD Investment Interest	4,447	3,304	2,250	855	1,600	1,500	(750)	-33.3%
5	**Subtotal TBD Revenue**	**132,409**	**135,612**	**272,250**	**119,360**	**211,600**	**246,500**	**(25,750)**	**-9.5%**
6	**Total TBD Sources**	**$210,906**	**$196,519**	**$366,157**	**$119,360**	**$211,600**	**$248,100**	**($118,057)**	**-32.2%**

This table is on page 7 of the Word document.

	Transportation Benefit District Fund (TBD Fund) 108	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	TBD Transfer to Street Fund	150,000	196,519	250,000	100,000	210,000	245,000	(5,000)	-2.0%
3	**Subtotal TBD Expenditures**	**150,000**	**196,519**	**250,000**	**100,000**	**210,000**	**245,000**	**(5,000)**	**-2.0%**
4	Ending Cash & Investments	60,907	-	116,157	19,360	1,600	3,100	**(113,057)**	**-97.3%**
5	**Total TBD Uses**	**$210,907**	**$196,519**	**$366,157**	**$119,360**	**$211,600**	**248,100**	**($118,057)**	**-32.2%**

This table is on page 7 of the Word document.

Traffic Mitigation Fund

	Traffic Mitigation Fees Fund 109	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	283,426	53,145	2,042	**466**	**466**	**-**	**(2,042)**	**-100.0%**
3	Traffic Mitigation Fees	145,485	-	110,000	-	-	50,000	(60,000)	-54.5%
4	Income Interest	3,752	466	900	1.8	2	-	(900)	-100.0%
5	**Subtotal Traffic Mitigation Revenue**	**149,236**	**466**	**110,900**	**1.8**	**2**	**50,000**	**(60,900)**	**-54.9%**
6	**Total Traffic Mitigation Sources**	**$432,662**	**$53,611**	**$112,942**	**$467**	**$468**	**$50,000**	**($62,942)**	**-55.7%**

This table is on page 8 of the Word document.

	Traffic Mitigation Fees Fund 109	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Traffic Impact Mitigation	379,517	53,145	112,942	466	466	50,000	(62,942)	-7.8%
3	Transfer Out to Intersection Improvements	-	-	-	-	-	-	0	N/A
4	**Subtotal Traffic Mitigation Expenditures**	**379,517**	**53,145**	**112,942**	**466**	**466**	**50,000**	**(62,942)**	**-55.7%**
5	Ending Cash & Investments	53,145	466	-	1.8	2	-	**0**	**0.0%**
6	**Total Traffic Mitigation Uses**	**$432,662**	**$53,611**	**$112,942**	**$467**	**$468**	**$50,000**	**($62,942)**	**-55.7%**

This table is on page 8 of the Word document.

	Traffic Impact Fees 112	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	5,012	65,841	68,155	**76,821**	**76,821**	**76,821**	8,666	0.0%
3	Traffic Impact Fees	59,126	33,621	140,000	142,176	210,000	200,000	60,000	42.9%
4	Traffic Impact Fee Interest Income	1,703	3,711	3,000	2,715	4,800	3,500	500	16.7%
5	**Subtotal Traffic Impact Fee Revenue**	**60,829**	**37,332**	**143,000**	**144,890**	**214,800**	**203,500**	**60,500**	**0.0%**
6	**Total Traffic Impact Fee Funds**	**$65,841**	**$103,173**	**$211,155**	**$221,711**	**$291,621**	**$280,321**	**$69,166**	**0.0%**

This table is on page 10 of the Word document.

	Traffic Impact Fees 112	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Traffic Impact Improvements	-	26,352	211,155	144,890	214,800	100,000	(111,155)	-52.6%
3	**Subtotal Traffic Impact Fee Expenditures**	**-**	**26,352**	**211,155**	**144,890**	**214,800**	**100,000**	**(111,155)**	**-52.6%**
4	Ending Cash & Investments	65,841	76,821	-	76,821	76,821	180,321	**180,321**	**0.0%**
5	**Total Traffic Impact Fee Uses**	**$65,841**	**$103,173**	**$211,155**	**$221,711**	**$291,621**	**$280,321**	**$69,166**	**32.8%**

This table is on page 10 of the Word document.

	School Impact Fees 111	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	-	-	-	-	-	-	0.0%
3	School Impact Fees	124,874	51,779	-	**262,709**	**456,779**	**250,000**	250,000	
4	**Total School Impact Fees**	**$125,984**	**$51,779**	**$0**	**$262,709**	**$456,779**	**$250,000**	**$250,000**	

This table is on page 10 of the Word document.

	School Impact Fees 111	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	School Impact Fee Remittance	125,984	51,779	-	159,685	456,779	250,000	250,000	0.0%
3	**Subtotal School Impact Fee Expenditures**	**125,984**	**51,779**	**-**	**159,685**	**456,779**	**250,000**	**250,000**	**0.0%**
4	Ending Cash & Investments	-	-	-	103,024	-	-	**0**	**0.0%**
5	**Total School Impact Fee Uses**	**$125,984**	**$51,779**	**$0**	**$262,709**	**$456,779**	**$250,000**	**$250,000**	**0.0%**

This table is on page 10 of the Word document.

	Development Right Certificates 113	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	-	-	**945,000**	**945,000**	**3,110,000**	3,110,000	0.0%
3	Transferrable Development Rights	-	945,000	-	-	3,555,000	-	-	0.0%
4	**Total Traffic Impact Fee Funds**	**$0**	**$945,000**	**$0**	**$945,000**	**$4,500,000**	**$3,110,000**	**$3,110,000**	**0.0%**

This table is on page 11 of the Word document.

	Development Right Certificates 113	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	TDR Expenditures	-	-	-	**-**	**1,400,000**	**3,000,000**	3,000,000	0.0%
3	Ending Cash & Investments	-	945,000	-	945,000	3,100,000	100,000	100,000	0.0%
4	**Total TDR Fee Uses**	**$0**	**$945,000**	**$0**	**$945,000**	**$4,500,000**	**$3,100,000**	**$3,100,000**	**0.0%**

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Enterprise Funds

Water Fund
Preliminary Budget 2026

		2025 Budget	2025 Actuals Thru June	2025 Estimated Year End	2026 Prelim Budget	2026 $ Budget Change	2026 % Budget Change
REVENUE							
1	Beg Cash & Investment Unreserved	**966,629**	**951,250**	**951,250**	**1,592,753**	**626,124**	**64.8%**
2	Water Charges	1,900,000	764,704	1,900,000	2,168,887	268,887	14.2%
3	Sales from Hydrants	62,000	6,732	62,000	62,000	0	0.0%
4	Sales from Irrigation	165,000	112,116	220,000	240,000	75,000	45.5%
5	Permits and Fees	268,051	189,504	357,200	370,480	102,429	38.2%
6	**Total Operating Revenue**	**2,395,051**	**1,073,056**	**2,539,200**	**2,841,367**	**446,316**	**0**
7	Investment Interest	27,000	20,275	29,000	19,000	(8,000)	-29.6%
8	Water Permit Consulting-Deposits	40,000	(1,750)	18,250	40,000	0	0.0%
9	**Total Revenue**	**2,462,051**	**1,091,580**	**2,586,450**	**2,900,367**	**438,316**	**117.8%**
10	**TOTAL WATER FUND SOURCES**	**3,428,680**	**2,042,830**	**3,537,700**	**4,493,120**	**1,064,440**	**31.0%**
EXPENDITURES							
11	Employee Salaries	586,337	269,538	567,116	636,472	50,135	9%
12	Supplies	184,920	94,276	184,195	212,280	27,360	15%
13	Services and Charges	687,550	321,313	662,435	820,249	132,699	19%
14	Tacoma Franchise Mtc Cost	105,000	17,165	105,000	135,000	30,000	29%
15	**Total Operating Expenditures**	**1,563,807**	**702,293**	**1,518,746**	**1,804,001**	**240,194**	**15%**
16	Transfer Out - Water Capital & Res	447,000	200,000	200,000	595,000	148,000	33%
17	Transfer Out - Capital Equip Reserve	195,000	195,000	195,000	60,000	(135,000)	-69%
18	Transfer Out PW Building Improvement	10,000	10,000	10,000	180,000	170,000	1700%
19	Leases	21,000	10,185	21,200	16,856	(4,144)	-20%
20	**Total Transfers Out**	**673,000**	**415,185**	**426,200**	**851,856**	**178,856**	**0**
21	Water Permit Consulting	40,000	0	0	40,000	0	0%
22	**Total Expenditures**	**2,276,807**	**1,117,478**	**1,944,946**	**2,695,857**	**419,050**	**0**
23	25% Reserved Cash and Investments	469,142	210,688	455,624	541,200	72,058	15%
24	Unreserved Cash and Investments	682,731	714,665	1,137,129	1,256,063	573,332	84%
25	Ending Cash and Investments	1,151,873	925,353	1,592,753	1,797,263	645,390	56%
26	**TOTAL WATER FUND USES**	**3,428,680**	**2,042,830**	**3,537,700**	**4,493,120**	**1,064,440**	**31%**

	Water Fund 401	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	704,394	970,699	966,629	**951,250**	**951,250**	**1,592,753**	**626,124**	**64.8%**
3	Water Charges	1,585,575	1,652,028	1,900,000	764,704	1,900,000	2,168,887	268,887	14.2%
4	Sales from Hydrants	8,779	43,281	62,000	6,732	62,000	62,000	-	0.0%
5	Sales from Irrigation	169,514	122,813	165,000	112,116	220,000	240,000	75,000	45.5%
6	Permits and Fees	128,838	177,022	268,051	189,504	357,200	370,480	102,429	38.2%
7	**Subtotal Water Operating Revenue**	**1,892,706**	**1,995,144**	**2,395,051**	**1,073,056**	**2,539,200**	**2,841,367**	**446,316**	**18.6%**
8	Investment Interest	26,331	43,298	27,000	20,275	29,000	19,000	(8,000)	-29.6%
9	Water Permit Consulting-Deposits	16,933	(11,920)	40,000	(1,750)	18,250	40,000	-	0.0%
11	**Total Revenue**	**1,935,969**	**2,026,522**	**2,462,051**	**1,091,580**	**2,586,450**	**2,900,367**	**438,316**	**17.8%**
12	**Total Water Fund Sources**	**$2,640,363**	**$2,997,221**	**$3,428,680**	**$2,042,830**	**$3,537,700**	**$4,493,120**	**$1,064,440**	**31.0%**

This table is on page 17 of the Word document.

	Water Fund 401	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	329,048	354,917	425,358	193,127	407,750	469,918	44,560	10.5%
3	Benefits	128,151	136,029	160,979	76,411	159,366	166,554	5,575	3.46%
4	**Salary and Benefits**	**457,199**	**490,946**	**586,337**	**269,538**	**567,116**	**636,472**	**50,135**	**8.6%**
5	Supplies	77,688	150,347	184,920	94,276	184,195	212,280	27,360	14.8%
6	Services and Charges	741,101	799,883	792,550	338,478	767,435	955,249	162,699	20.53%
7	**Subtotal Operating Expenditures**	**1,275,988**	**1,441,176**	**1,563,807**	**702,293**	**1,518,746**	**1,804,001**	**240,194**	**15.4%**
8	Copier, Building & Property Lease	2,940	19,792	21,000	10,185	21,200	16,856	(4,144)	N/A
9	Debt Services	298,443	296,966	-	-	-	-	-	0.0%
10	Transfer out to Water Capital and Reserve	100,000	200,000	447,000	200,000	200,000	595,000	148,000	33.1%
11	Transfer out to PW Building Improvement	-	25,000	10,000	10,000	10,000	180,000		
12	Transfer out to Capital Equipment Reserve	35,000	55,000	195,000	195,000	195,000	60,000	(135,000)	-69.2%
13	PW Permit Deposits	26,319	8,036	40,000	-	-	40,000	-	0.0%
14	**Subtotal Water Fund Expenditures**	**1,738,690**	**2,045,971**	**2,276,807**	**1,117,478**	**1,944,946**	**2,695,857**	**419,050**	**18.4%**
15	25% Reserved Operating Cash & Investments	318,997	360,294	390,952	351,146	379,687	451,000	60,048	15.36%
16	Unreserved Cash and Investments	582,676	590,956	760,921	574,206	1,213,067	1,346,263		
17	**Ending Cash & Investments**	**901,673**	**951,250**	**1,151,873**	**925,353**	**1,592,753**	**$1,797,263**	645,390	56.0%
18	**Total Water Fund Uses**	**$2,640,363**	**$2,997,221**	**$3,428,680**	**$2,042,830**	**$3,537,700**	**$4,493,120**	**$1,064,440**	**31.0%**

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Sewer Fund
Preliminary Budget 2026

		2025 Budget	2025 Actuals Thru June	2025 Estimated Year End	2026 Prelim Budget	2026 $ Budget Change	2026 % Budget Change
	REVENUE						
1	Beg Cash & Investment Unreserved	434,785	602,074	602,074	531,730	96,945	22.3%
2	King County Sewer Revenue	1,708,656	866,113	1,800,000	1,962,000	253,344	14.8%
3	Black Diamond Sewer Revenue	774,264	391,497	800,000	872,000	97,736	12.6%
4	Fees, Inspections, and Investments	71,050	31,700	59,888	62,238	(8,812)	-12.4%
5	**Total Operating Revenue**	**2,553,970**	**1,289,309**	**2,659,888**	**2,896,238**	**342,268**	**13.4%**
6	Investments	25,400	12,129	19,000	16,000	**(9,400)**	-37.0%
7	**Total Revenue**	**2,579,370**	**1,301,438**	**2,678,888**	**2,912,238**	**332,868**	**12.9%**
8	**TOTAL SEWER FUND SOURCES**	**3,014,155**	**1,903,512**	**3,280,962**	**3,443,968**	**429,813**	**14.3%**
	EXPENDITURES						
9	Employee Salaries and Benefits	502,530	242,632	486,530	530,120	27,590	5.5%
10	Supplies	16,425	16,920	29,100	17,100	675	4.1%
11	Services and Charges	332,156	191,412	334,147	371,008	38,852	11.7%
12	KC Metro Sewer Payments	1,708,656	840,806	1,708,656	1,962,000	253,344	14.8%
13	**Total Operating Expenditures**	**2,559,767**	**1,291,769**	**2,558,433**	**2,880,227**	**320,460**	**12.5%**
14	Leases	21,000	9,890	20,800	16,856	(4,144)	-19.7%
15	Transfer to PW Building Improvement	10,000	10,000	10,000	0	(10,000)	-100.0%
16	SWR: Transfer to PW Equip Repl Fd	160,000	160,000	160,000	0	(160,000)	-100.0%
17	SWR: Transfer to Sewer Capital & Reserves	0	0	0	0	0	
18	**Total Other Expenditures**	**191,000**	**179,890**	**190,800**	**16,856**	**(174,144)**	**-91%**
19	**Total Expenditures**	**2,750,767**	**1,471,659**	**2,749,233**	**2,897,083**	**146,316**	**5%**
20	25% Reserved Cash and Investments	639,942	645,885	639,608	864,068	224,126	35.0%
21	Unreserved Ending Cash and Investments	(376,554)	(214,032)	(107,879)	(317,184)	59,370	-15.8%
21	Ending Cash and Investments	263,388	431,853	531,730	546,884	283,496	107.6%
22	**TOTAL SEWER FUND USES**	**3,014,155**	**1,903,512**	**3,280,962**	**3,443,968**	**429,813**	**14.3%**

	Sewer Fund 407	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	627,875	678,789	434,785	**602,074**	**602,074**	**531,730**	**96,945**	**22.3%**
3	King County Sewer Revenue	1,453,348	1,549,203	1,708,656	866,113	1,800,000	1,962,000	253,344	14.8%
4	Black Diamond Sewer Revenue	666,895	726,999	774,264	391,497	800,000	872,000	97,736	12.6%
5	Inspections & Misc	39,359	52,787	71,050	31,700	59,888	62,238	(8,812)	-12.4%
6	**Subtotal Sewer Operating Revenue**	**2,159,601**	**2,328,989**	**2,553,970**	**1,289,309**	**2,659,888**	**2,896,238**	**342,268**	**13.4%**
7	Investment Interest	28,366	30,166	25,400	12,129	19,000	16,000	(9,400)	-37.0%
8	**Total Revenue**	**2,187,967**	**2,359,155**	**2,579,370**	**1,301,438**	**2,678,888**	**2,912,238**	**332,868**	**12.9%**
9	**Total Sewer Fund Sources**	**$2,815,842**	**$3,037,944**	**$3,014,155**	**$1,903,512**	**$3,280,962**	**$3,443,968**	**$429,813**	**14.3%**

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	Sewer Fund 407	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	253,747	299,723	362,957	172,159	346,957	383,994	21,037	5.8%
3	Benefits	99,536	117,212	139,573	70,472	139,573	146,126	6,553	4.69%
4	**Salary and Benefits**	**353,283**	**416,934**	**502,530**	**242,632**	**486,530**	**530,120**	**27,590**	**5.5%**
5	Office and Operating Supplies	15,903	15,418	16,425	16,920	29,100	17,100	675	4.1%
6	Services and Charges	312,849	346,276	332,156	191,412	334,147	371,008	38,852	11.70%
7	Metro Sewer Charges	1,442,770	1,557,999	1,708,656	840,806	1,708,656	1,962,000	253,344	14.8%
8	**Subtotal Operating Expenditures**	**2,124,804**	**2,336,627**	**2,559,767**	**1,291,769**	**2,558,433**	**2,880,227**	**320,460**	**12.5%**
9	Copier, Building & Property Lease	2,940	19,243	21,000	9,890	20,800	16,856	(4,144)	-19.7%
10	Transfer out to PW Building Improvement	-	25,000	10,000	10,000	10,000	-	(10,000)	0.0%
11	Transfer out to Equipment Reserve	35,000	55,000	160,000	160,000	160,000	-	(160,000)	-100.0%
12	Transfer to Sewer Capital and Reserves						-		
12	**Subtotal Sewer Fund Expenditures**	**2,162,744**	**2,435,870**	**2,750,767**	**1,471,659**	**2,749,233**	**2,897,083**	**146,316**	**5.3%**
13	25% Reserved Operating Cash & Investments	531,201	584,157	639,942	645,885	639,608	720,057	80,115	12.52%
14	Unreserved Cash and Investments	121,897	17,917	(376,554)	(214,032)	(107,879)	(173,173)	203,381	54.01%
15	**Cash & Investment Balance**	**653,098**	**602,074**	**263,388**	**431,853**	**531,730**	**546,884**	**283,496**	**107.6%**
16	**Total Sewer Fund Uses**	**$2,815,842**	**$3,037,944**	**$3,014,155**	**$1,903,512**	**$3,280,962**	**$3,443,968**	**$429,813**	**14.3%**

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Stormwater Fund
Preliminary Budget 2026

		2025			2026		
		Budget	Actuals Thru June	Estimated Year End	Prelim Budget	$ Budget Change	% Budget Change
	REVENUE						
1	Beg Cash & Investment Unreserved	**306,125**	**168,936**	**306,125**	**1,199,310**	**893,185**	**291.8%**
2	Stormwater Charges	875,000	412,168	875,000	978,043	103,043	11.8%
3	Stormwater Inspection Fees & Misc	75,000	19,573	33,276	33,931	(41,069)	-54.8%
4	**Total Operating Revenue**	**950,000**	**431,741**	**908,276**	**1,011,974**	**61,974**	**6.5%**
5	Grants	100,000	139,409	140,409	120,000	20,000	20.0%
6	Investment Interest	14,000	2,509	4,500	3,750	(10,250)	-73.2%
7	**Total Non-Operating Revenue**	**114,000**	**141,918**	**144,909**	**123,750**	**9,750**	**8.6%**
8	**Total Revenue**	**1,064,000**	**573,659**	**1,053,185**	**1,135,724**	**71,724**	**6.7%**
9	**TOTAL STORMWATER SOURCES**	**1,370,125**	**742,595**	**1,359,310**	**2,335,034**	**964,909**	**70%**
	EXPENDITURES						
10	Employee Salaries	599,649	257,008	576,368	637,920	38,271	6.4%
11	Supplies	17,225	6,607	13,300	11,280	(5,945)	-34.5%
12	Services and Charges	384,452	180,934	343,709	397,485	13,033	3.4%
13	**Total Operating Expenditures**	**1,001,326**	**444,549**	**933,377**	**1,046,685**	**45,359**	**4.5%**
14	Leases	20,100	9,791	20,000	16,856	(3,244)	-16.1%
15	Transfer Out - Capital Equip Replace	20,000	20,000	20,000	31,000	11,000	55.0%
16	Transfer Out - PW Building	10,000	10,000	10,000	31,000	21,000	210.0%
17	Transfer Out - to Capital Projects	10,000	10,000	10,000	0	(10,000)	-100.0%
18	Transfer Out - PW Equipment	100,000	83,164	100,000	0	(100,000)	-100.0%
19	**Total Other Expenditures**	**160,100**	**132,955**	**160,000**	**78,856**	**(81,244)**	**-50.7%**
20	**Total Expenditures**	**1,161,426**	**577,504**	**1,093,377**	**1,125,541**	**(35,885)**	**-3.1%**
21	25% Reserved Cash and Investments	250,332	133,365	280,013	314,005	63,674	25.4%
22	Unreserved Ending Cash and Investments	959,694	476,276	919,297	1,942,173	982,479	-102.4%
23	Ending Cash and Invest Unreserved	1,210,025	609,640	1,199,310	2,256,178	1,046,153	186.5%
24	**TOTAL STORMWATER FUND USES**	**1,370,125**	**742,595**	**1,359,310**	**2,335,034**	**964,909**	**70.4%**

	Stormwater Fund 410	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	414,572	488,320	306,125	**168,936**	**306,125**	**1,199,310**	**893,185**	**291.8%**
3	Stormwater Charges	813,310	629,271	875,000	412,168	875,000	978,043	103,043	11.8%
4	Fees, Inspections, and Miscellaneous	54,456	44,614	75,000	19,573	33,276	33,931	(41,069)	-54.8%
5	**Subtotal Stormwater Operating Revenue**	**867,766**	**673,885**	**950,000**	**431,741**	**908,276**	**1,011,974**	**61,974**	**6.5%**
6	Investment Interest	16,818	17,281	14,000	2,509	4,500	3,750	(10,250)	-73.2%
7	Stormwater Grants	-	46,836	100,000	139,409	139,409	120,000	20,000	0.0%
8	**Total Revenue**	**884,584**	**738,001**	**1,064,000**	**573,659**	**1,052,185**	**1,135,724**	**71,724**	**6.7%**
9	**Total Stormwater Fund Sources**	**$1,299,156**	**$1,226,321**	**$1,370,125**	**$742,595**	**$1,358,310**	**$2,335,034**	**$964,909**	**70.4%**

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	Stormwater Fund 410	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	261,483	347,975	426,042	180,629	411,312	464,945	38,903	9.1%
3	Benefits	102,533	142,866	173,607	76,379	165,056	172,974	(633)	-0.36%
4	**Salary and Benefits**	**364,016**	**490,841**	**599,649**	**257,008**	**576,368**	**637,920**	**38,271**	**6.4%**
5	Office and Operating Supplies	8,773	17,436	17,225	6,607	13,300	11,280	(5,945)	-34.5%
6	Services and Charges	356,410	375,048	384,452	180,934	343,709	397,485	13,033	3.39%
7	**Subtotal Operating Expenditures**	**729,199**	**883,325**	**1,001,326**	**444,549**	**933,377**	**1,046,685**	**45,359**	**4.5%**
8	Copier, Building & Property Lease	2,940	19,060	20,100	9,791	20,600	16,856	(3,244)	N/A
9	Transfer out to Storm Capital Project	60,000	75,000	10,000	10,000	10,000	-	(10,000)	-100.0%
10	Transfer out to PW Building Improvement	-	25,000	10,000	10,000	10,000	31,000	21,000	0.0%
11	Transfer out to Equipment Reserve	35,000	55,000	20,000	20,000	20,000	31,000	11,000	55.0%
12	Transfer out to Public Works Equipment	-	-	100,000	83,164	100,000	-		
13	**Subtotal Stormwater Fund Expenditures**	**827,139**	**1,057,385**	**1,061,426**	**577,504**	**993,977**	**1,125,541**	**64,115**	**6.0%**
14	25% Reserved Operating Cash & Investments	182,300	220,831	250,332	222,274	280,013	261,671	11,340	4.53%
15	Unreserved Cash and Investments	289,718	(51,896)	58,368	(57,183)	84,319	947,822		
16	Ending Cash & Investments	472,018	168,936	308,699	165,091	364,333	1,209,493	900,794	291.8%
17	**Total Stormwater Fund Uses**	**1,299,156**	**1,226,321**	**$1,370,125**	**$742,595**	**$1,358,310**	**$2,335,034**	**$964,909**	**70.4%**

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Capital Expenditures and REET

	General Government REET I Fund - 311	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	596,844	625,772	721,645	**721,645**	**721,645**	**680,109**	**(41,537)**	**-5.8%**
3	1/4% Real Estate Excise Tax	519,950	670,902	450,000	283,371	550,000	600,000	150,000	33.3%
4	LGIP Investment Interest	28,978	24,972	11,000	4,979	8,463	12,000	1,000	9.1%
5	**Subtotal REET I Revenue**	**548,928**	**695,874**	**461,000**	**288,350**	**558,463**	**612,000**	**151,000**	**32.8%**
6	**Total REET I Sources**	**$1,145,772**	**$1,321,645**	**$1,182,645**	**$1,009,995**	**$1,280,109**	**$1,292,109**	**$109,463**	**9.3%**

This table is on page 22 of the Word document.

	General Government REET I Fund- 311	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Transfer to Fire Equipment	-	-	-	-	-	-	-	
3	Transfer to 310 Fund	520,000	600,000	700,000	600,000	600,000	324,500	(375,500)	-53.6%
4	**Subtotal REET I Expenditures**	**520,000**	**600,000**	**700,000**	**600,000**	**600,000**	**324,500**	**(375,500)**	**-53.6%**
5	Ending Cash & Investments	625,772	721,645	482,645	409,995	680,109	967,609	**484,963**	**100.5%**
6	**Total REET I Uses**	**$1,145,772**	**$1,321,645**	**$1,182,645**	**$1,009,995**	**$1,280,109**	**$1,292,109**	**$109,463**	**9.3%**

This table is on page 22 of the Word document.

	General Government REET II Fund - 321	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	504,297	522,247	412,033	**412,033**	**412,033**	**349,033**	**(63,000)**	**-15.3%**
3	1/4% Real Estate Excise Tax	519,950	578,402	450,000	283,371	550,000	600,000	150,000	33.3%
4	LGIP Investment Interest-Misc.	23,000	16,385	11,000	4,979	7,000	7,000	(4,000)	-36.4%
5	**Subtotal REET II Revenue**	**542,949**	**594,786**	**461,000**	**288,350**	**557,000**	**607,000**	**146,000**	**31.7%**
6	**Total REET II Sources**	**$1,047,246**	**$1,117,033**	**$873,033**	**$700,383**	**$969,033**	**$956,033**	**$83,000**	**9.5%**

This table is on page 23 of the Word document.

	Total General Government REET II Fund - 321	2023 Actual	2024 Actual	2025 Budget	2025 Thru June	Estimated Year End	2026 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Transfer to Street Fund	100,000	100,000	100,000	100,000	100,000	100,000	-	0.0%
3	Transfer to Capital Projects	325,000	605,000	450,000	520,000	520,000	821,033	371,033	82.5%
4	Transfer to Stormwater	-	-	-	-	-	-	-	N/A
5	Transfer out to PW Facilities for Projects	100,000	-	-	-	-	35,000	35,000	0.0%
6	Transfer out to Construction Rules Update	-	-	-	-	-	-	-	100.0%
7	**Subtotal REET II Expenditures**	**525,000**	**705,000**	**550,000**	**620,000**	**620,000**	**956,033**	**406,033**	**73.8%**
8	Ending Cash & Investments	522,247	412,033	323,033	80,383	349,033	0	**(323,033)**	**-100.0%**
9	**Total REET II Uses**	**$1,047,247**	**$1,117,033**	**$873,033**	**$700,383**	**$969,033**	**$956,033**	**$83,000**	**9.5%**

This table is on page 23 of the Word document.

Fund 310 - General Government Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
	Capital Outlay	CIP #	Notes	Beg C&I	REET I Transfer	Gen Fund Transfer	Grant/Don.	Impact Fees/ Trails	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	Technology Hardware		Surface, Ipads, and Upgrades	123,254	94,500	-	-	-	217,754	94,500	-	94,500	123,254	217,754
2	Fire Equipment and Vehicles		Defibulators,Tablets, Vehicles	4,000	30,000	-	-	600,000	634,000	34,000	-	34,000	600,000	634,000
3	Fire Station Building Improvements		Building Maintenance	50,000	-	-	-	-	50,000	50,000	-	50,000	-	50,000
4	Fiscal and Fire Study		Carry-over	26,606	-	-	-	-	26,606	-	-	-	26,606	26,606
5	New Fire Engine		2025 Impact Fees Increase by 300K	819,566	200,000	-	-	-	1,019,566	-	-	-	1,019,566	1,019,566
6	City Hall Campus Improvements		Carry-over	757,357	-	-	-	-	757,357	40,000	-	40,000	717,357	757,357
7	Black Diamond Gym Improvements		Carry-over	65,698	-	-	-	-	65,698	30,000	-	30,000	35,698	65,698
	Capital Projects									-	-	-		
1	Black Diamond New City Hall Campus		Carry-over	1,679,453					1,679,453	600,000	-	600,000	1,079,453	1,679,453
2	King County Parks to Ginder Creek Trail			139,329			130,000		269,329		130,000			269,329
3	Ginder Creek Trail		Carry-over	239,372				100,000	339,372	40,000	-	40,000	299,372	339,372
4	Grant Matching Parks and General Government		Continuous	206,662	-	-	-	-	206,662	-	-	-	206,662	206,662
5	Eagle Creek Park Planning		Carry-over	50,000	-	-	-	-	50,000	50,000	-	50,000	-	50,000
6	Way Finding Signs		Continuous	45,000					45,000	45,000	-	45,000	-	45,000
7	Comp Plan Update		Carry-over	8,603					8,603	8,603	-	8,603		8,603
8	Tree Mitigation		Continuous	30,738	-	-	-	-	30,738	30,738	-	30,738		30,738
9	New Fire Station		C&I from MPD Fire Impact Fees	800,000	-	-	-	200,000	1,000,000	-	-	-	1,000,000	1,000,000
	Total General Government Capital Costs			**5,045,639**	**324,500**	**0**	**130,000**	**900,000**	**6,400,139**	**1,022,841**	**130,000**	**1,022,841**	**5,107,968**	**6,400,139**

This table is on page 251 of the Word document.

Fund 320 - Public Works Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
	Capital Outlay	CIP #	Notes	Beg C&I	REET I I Transfer	Matching	Grants-KC Fld Contrl	Developer	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund	Total Uses
1												-	-	-
2												-	-	-
3												-	-	-
4												-	-	-
5												-	-	-
												-	-	-
	Capital Projects											-	-	-
1	Street Preservation Program	T1	Carry-over	350,657	0	275,000	0	0	625,657	-	-	-	625,657	625,657
2	Neighborhood Street Improvement Program	T2	Carry-over	165,583	0	85,000	0	0	250,583	250,583	-	250,583	-	250,583
3	Grant Matching	T3	Continuous	490,050	75,000	0	0	0	565,050	-	-	-	565,050	565,050
4	Covington Creek Bridge	T5		2,203,458	0	100,000	2,060,101	0	4,363,559	2,500,000	-	2,500,000	1,863,559	4,363,559
5	Roberts Drive Dr. - City Hall to Ginder Creek	T6		(97,685)	521,107	0	2,950,923	0	3,374,345	2,100,000	-	2,100,000	1,274,345	3,374,345
8	Sawyer Woods Sidewalk, Ph I	T9	Trf from 320 Beg C&I	0	0	78,055	702,492	0	780,547	355,000	-	355,000	425,547	780,547
9	SR169 and Park St Crossing	T10		0	0	11,241	63,702	0	74,943	74,943	-	74,943	-	74,943
	Total Street Fund Capital Costs			**3,112,063**	**596,107**	**549,296**	**5,777,218**	**0**	**10,034,684**	**5,280,526**	**0**	**5,280,526**	**4,754,159**	**10,034,684**

This table is on page 25 of the Word document.

Fund 402 - WSFFA Partners Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
		#	Notes	Beg C&I	General Fund	Water Fund	Grants	Partners	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	WSFFA Deposit		Updated	94,858	0	0	0	70,000	164,858	70,000	-	70,000		164,858
2	Spring Source Rehab	W1	Updated	95,447	0	0	0	2,850,000	2,945,447	2,850,000	-	2,850,000	95,447	2,945,447
	Total WSFFA Capital Costs			**190,305**	**0**	**0**	**0**	**2,920,000**	**3,110,305**	**2,920,000**	**0**	**2,920,000**	**95,447**	**3,110,305**

This table is on page 25 of the Word document.

Fund 404 - Water Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
		#	Notes	Beg C&I	Water Reserves	Developer	Grant	REET II	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
	Capital Outlay			-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
	Capital Projects			-	-	-	-	-	-	-	-	-	-	-
1	4.3 MG Tank Repaint	W4		-	75,000	-	-	-	75,000	75,000	-	75,000	-	75,000
2	Morganville North Water Main Replacement	W5		-	-	-	400,000	-	400,000	-	-	-	400,000	400,000
3	Operations and Maintenance Program	W13		-	10,000	-	-	-	10,000	10,000	-	10,000	-	10,000
4	Leak Detection Program	W14		-	10,000	-	-	-	10,000	10,000	-	10,000	-	10,000
5	Water Capital Reserves			-	575,000	-	-	-	575,000	-	-	-	575,000	575,000
	Total Water Fund Capital Costs			**0**	**670,000**	**0**	**400,000**	**0**	**1,070,000**	**95,000**	**0**	**95,000**	**975,000**	**1,070,000**

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Fund 408 - Sewer Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
		#	Notes	Beg C&I	Sewer Reserves	Sewer Operating	REET II	Developer/ Impact Fees/ SEPA	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
	Capital Outlay			-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-	-
	Capital Projects			-	-	-	-	-	-	-	-	-	-	-
1	Reduce Infiltration and Inflow	S1		15,000	-	-	-	-	15,000	-	-	-	15,000	15,000
2	Morganville Lift Station Analysis	S2		-	-	-	30,000	-	30,000	-	-	-	30,000	30,000
3	Emergency Power Upgrade Analysis	S11		-	45,000	-	-	-	45,000	45,000	-	45,000	-	45,000
4	Sewer Capital Reserves			-	-	-	50,000	-	50,000	-	-	-	50,000	50,000
	Total Sewer Fund Capital Costs			**15,000**	**45,000**	**0**	**80,000**	**0**	**140,000**	**45,000**	**0**	**45,000**	**95,000**	**140,000**

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Fund 412 - Stormwater Capital Expenditures

		Project		Source of Revenue						Source of Expenditures				
		#	Note	Beg C&I	Capital Reserves	Stormwater Capital	REET II	Grants	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
	Capital Outlay								-					-
									-					-
									-					
	Capital Projects								-					-
1	Storm Pond Property Acquisition	D1		250,000					250,000	250,000	-	250,000	-	250,000
2	Ginder Creek Headwall	D2		(65,000)	25,000		40,000		-	-	-	-		-
3	Stormwater Capital Reserves						19,926		19,926	-	-	-		19,926
	Total Stormwater Capital Costs			**185,000**	**25,000**	**0**	**59,926**	**0**	**269,926**	**250,000**	**0**	**250,000**	**0**	**269,926**

This table is on page 26 of the Word document.

Fund 510 - Equipment Replacement Capital Expenditures

	Equipment		Source of Revenue						Source of Expenditures				
	#	Note	Beg C&I	Water Capital	Sewer Capital	Stormwater Capital	REET II	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
Capital Outlay			-	-	-	-	-	-	-				-
1 Police Vehicle			197,284	-	-	-	-	197,284	100,000	-	100,000	97,284	197,284
2 Mower		Purchased with Capital Reserve							25,000		25,000	-	-
3 Utility Truck		Purchased with Capital Reserve							75,000		75,000	-	-
4 Roller		Purchased with Capital Reserve							45,000		45,000	-	-
			-	-	-	-	-	-	-		-	-	-
Capital Projects			-	-	-	-	-	-	-		-	-	-
1 Storm Pond Property Acquisition	D1		250,000	-	-	-	-	250,000	250,000	-	250,000	-	250,000
2 Ginder Creek Headwall	D2		-	25,000	-	-	-	25,000	-		-	25,000	25,000
3 Equipment Replacement Capital Reserve			18,800	60,000	-	31,000	50,000	159,800	-		-	14,800	159,800
4 Public Works Building Improvement			24,594	180,000	-	31,000	35,000	270,594	-		-	270,594	270,594
Total Equipment Replacement Capital Costs			**490,677**	**265,000**	**0**	**62,000**	**85,000**	**902,677**	**495,000**	**0**	**495,000**	**407,677**	**902,677**

This table is on page 26 of the Word document.