CITY OF BLACK DIAMOND

October 26, 2023, Special Council Meeting Agenda
Council Chambers, 25510 Lawson Street, 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
Password:426953 (phone in only)

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

WORK SESSION:

1) Review of 2024 Preliminary Budget of Revenue and Expenditures for Public Works for Street, Water, Sewer, Stormwater, Review of REET I & II, Capital Projects, and Special Revenue and Internal Service Funds
Mr. Mason and Ms. Miller

ADJOURNMENT

BLACK DIAMOND PRELIMINARY BUDGET - Other Funds

2024

Other City Funds - Budget Work study

October 26, 2023

(does not include the General Fund)

Black Diamond's New Gateway Entrance Sign

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Table of Contents

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. Beginning in mid-2015, the city created a Transportation Benefit District (TBD), which receives $20 per car registered to Black Diamond residents or businesses.

The budget increase includes 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.

	Street Fund 101	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**188,158**	**292,205**	**243,905**	**325,924**	**325,924**	**381,576**	**137,671**	**56.4%**
3	Street Gas Tax	96,282	99,858	100,200	53,419	118,000	119,000	18,800	18.8%
4	Right of Way Permit	12,519	14,202	14,000	4,997	9,000	10,000	(4,000)	-28.6%
5	Other Permits and Misc Rev	34,331	45,260	38,300	11,696	20,500	33,500	(4,800)	-12.5%
6	**Subtotal Operating Revenue**	**143,132**	**159,319**	**152,500**	**70,112**	**147,500**	**162,500**	**10,000**	**6.6%**
7	LGIP Investment Interest	142	4,434	1,200	5,552	12,000	11,000	9,800	816.7%
8	Transfer in From TBD Fund	100,000	100,000	150,000	100,000	150,000	200,000	50,000	33.3%
9	Transfer in from General Fund	170,000	170,000	200,000	200,000	200,000	200,000	-	0.0%
10	Transfer in REET II	70,000	70,000	100,000	100,000	100,000	100,000	-	0.0%
11	Insurance Claim/Recovery	-	478	-	5,280	5,280	-	-	0.0%
12	**Total Revenue**	**483,275**	**504,231**	**603,700**	**480,944**	**614,780**	**673,500**	**69,800**	**11.6%**
13	**Total Street Fund Sources**	**$671,433**	**$796,437**	**$847,605**	**$806,868**	**$940,704**	**$1,055,076**	**$207,471**	**24.5%**

	Street Fund 101	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	151,670	172,313	241,601	88,711	195,175	304,977	63,376	26.2%
3	Benefits	60,909	66,342	106,304	37,187	79,953	141,273	34,969	32.90%
4	**Salary and Benefits**	**212,579**	**238,656**	**347,905**	**125,898**	**275,128**	**446,250**	**98,345**	**28.3%**
5	Supplies	21,744	34,941	31,550	16,444	39,000	45,850	14,300	45.3%
6	Services & Charges	134,905	185,916	237,735	98,707	210,000	273,295	35,560	14.96%
7	**Subtotal Operating Expenditures**	**369,228**	**459,513**	**617,190**	**241,049**	**524,128**	**765,395**	**148,205**	**24.0%**
8	Transfer out to Capital Equip Replacement	10,000	11,000	35,000	35,000	35,000	55,000	20,000	57.14%
9	Transfer out to PW Building Improvements	-	-	-	-	-	25,000	25,000	0.00%
10	**Subtotal Street Fund Expenditures**	**379,228**	**470,513**	**652,190**	**276,049**	**559,128**	**845,395**	**193,205**	**29.6%**
11	30% Reserved Operating Cash & Investment	110,768	137,854	185,157	144,630	157,238	229,619	44,462	24.01%
12	Ending Cash & Investments	181,437	188,070	10,258	386,189	224,338	(19,937)	(30,195)	-294.4%
13	**Total Street Fund Uses**	**$671,433**	**$796,437**	**$847,605**	**$806,868**	**$940,704**	**$1,055,076**	**$207,471**	**24.5%**

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 is planned for 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	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**1,135,891**	**1,623,301**	**1,621,201**	**1,239,869**	**1,239,869**	**1,133,565**	**(487,636)**	**-30.1%**
3	Fire Impact Fees - Non MPD	26,312	45,369	155,000	83,750	131,250	150,000	(5,000)	-3.2%
4	Fire Impact Fees - MPD	459,647	272,031	275,000	200,933	212,446	250,000	(25,000)	-9.1%
5	Interest Income	1,452	31,727	40,000	32,161	60,000	50,000	10,000	25.0%
6	**Subtotal Fire Impact Fee Revenue**	**487,410**	**349,128**	**470,000**	**316,844**	**403,696**	**450,000**	**(20,000)**	**-4.3%**
7	**Total Fire Impact Fee Sources**	**$1,623,301**	**$1,972,429**	**$2,091,201**	**$1,556,713**	**$1,643,565**	**$1,583,565**	**($507,636)**	**-24.3%**

	Fire Impact Fee Fund 107	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**							-	0.0%
2	Trf Out: MPD - Aid Car & Brush Truck	-	397,640	-	-	-	-	-	0.0%
3	Trf Out: Non MPD - Deposit for New Engine & Used Engin		334,920	-	-	-	-	-	0.0%
4	Fire Station Land Purchase - MPD	-	-	-	-	510,000	-	-	0.0%
5	Trf Out: Breathing Apparatuses	-	-	-	-	-	160,000	160,000	0.0%
6	Trf Out: Future Fire Equipment and Building		-	2,091,201	-	-	1,423,565	(667,636)	-31.9%
7	**Subtotal Fire Impact Fee Expenditures**	**-**	**397,640**	**-**	**-**	**510,000**	**1,583,565**	**1,583,565**	**0.0%**
8	Ending Cash & Investments	1,623,301	1,574,789	2,091,201	1,556,713	1,133,565	-	(2,091,201)	0.0%
9	**Total Fire Impact Fee Uses**	**$1,623,301**	**$1,972,429**	**$2,091,201**	**$1,556,713**	**$1,643,565**	**$1,583,565**	**($507,636)**	**-24.3%**

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. This revenue was needed to maintain street maintenance, as State gas tax revenues had 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 $20.00 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. The following Financial Report shows the Financial Car tab fees actual Revenues and Expenditures for 2021 through June of 2023 and Budget for 2024. Additional Financial information can be found in the city's Annual Financial Report posted on the city web site.

	Transportation Benefit District Fund (TBD Fund) 108	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**33,607**	**53,427**	**82,132**	**78,497**	**78,497**	**63,497**	**(18,635)**	**-22.7%**
3	TBD Car Tab Fees	119,754	123,651	130,000	61,816	130,000	140,000	10,000	7.7%
4	TBD Investment Interest	66	1,419	3,400	2,512	5,000	10,000	6,600	194.1%
5	**Subtotal TBD Revenue**	**119,820**	**125,070**	**133,400**	**64,328**	**135,000**	**150,000**	**16,600**	**12.4%**
6	**Total TBD Sources**	**$153,427**	**$178,497**	**$215,532**	**$142,825**	**$213,497**	**$213,497**	**($2,035)**	**-0.9%**

	Transportation Benefit District Fund (TBD Fund) 108	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	TBD Transfer to Street Fund	100,000	100,000	150,000	100,000	150,000	200,000	50,000	33.3%
3	**Subtotal TBD Expenditures**	**100,000**	**100,000**	**150,000**	**100,000**	**150,000**	**200,000**	**50,000**	**33.3%**
4	Ending Cash & Investments	53,427	78,497	65,532	42,825	63,497	13,497	(52,035)	-79.4%
5	**Total TBD Uses**	**$153,427**	**$178,497**	**$215,532**	**$142,825**	**$213,497**	**$213,497**	**($2,035)**	**-0.9%**

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	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	170,342	216,654	289,411	**283,426**	**283,426**	**4,500**	**(284,911)**	**-98.4%**
3	Traffic Mitigation Fees	46,131	62,257	25,000	96,091	96,091	100,000	75,000	0.0%
4	Income Interest	182	4,515	10,000	3,652	4,500	4,000	(6,000)	-60.0%
5	**Subtotal Traffic Mitigation Revenue**	**46,312**	**66,772**	**35,000**	**99,743**	**100,591**	**104,000**	**69,000**	**197.1%**
6	**Total Traffic Mitigation Sources**	**$216,654**	**$283,426**	**$324,411**	**$383,169**	**$384,017**	**$108,500**	**($215,911)**	**-66.6%**

	Traffic Mitigation Fees Fund 109	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Traffic Impact Mitigation		-	-	379,517	379,517	108,500	108,500	0.00%
3	Transfer Out to Intersection Improvements	-	-	324,411	-	-	-	(324,411)	-100.00%
4	**Subtotal Traffic Mitigation Expenditures**	**-**	**-**	**324,411**	**379,517**	**379,517**	**108,500**	**(215,911)**	**-66.6%**
5	Ending Cash & Investments	216,654	283,426	-	3,652	4,500	-	**0**	**0.0%**
6	**Total Traffic Mitigation Uses**	**$216,654**	**$283,426**	**$324,411**	**$383,169**	**$384,017**	**$108,500**	**($215,911)**	**-66.6%**

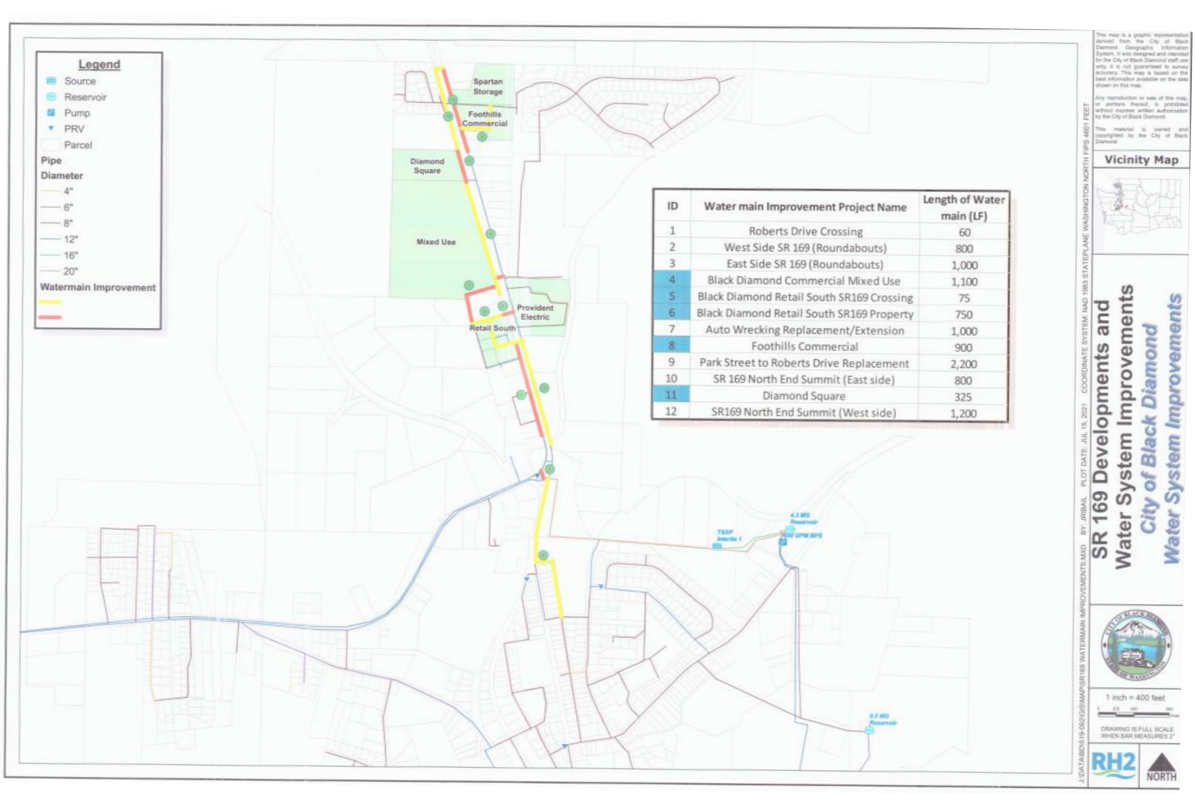
Park Street Intersection Improvements Project

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 will be a transfer in 2023, to the 3rd Avenue Water Loop.

	ARPA Fiscal Recovery Funds 110	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	568,288	324,643	**151,212**	**151,212**	-	-	
3	ARPA Fiscal Recovery Federal Funds	667,955	667,955	-	-	-	-	-	0.0%
4	ARPA Interest Income	333	4,969	3,000	3,667	6,500	-	(3,000)	-100.0%
5	**Subtotal ARPA Fiscal Recovery Funds Reven**	**668,288**	**672,924**	**3,000**	**3,667**	**6,500**	**-**	**(3,000)**	**-100.0%**
6	**Total ARPA Fiscal Recovery Funds**	**$668,288**	**$1,241,212**	**$327,643**	**$154,879**	**$157,712**	**$0**	**($327,643)**	**-100.0%**

	ARPA Fiscal Recovery Funds 110	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	ARPA Transfer to 3rd Avenue Water Project	-	1,025,000	277,643	-	107,712	-	(277,643)	-100.0%
3	ARPA Funds to Community Center	100,000	65,000	50,000	-	50,000	-	(50,000)	-100.0%
4	**Subtotal ARPA Fund Expenditures**	**100,000**	**1,090,000**	**327,643**	**-**	**157,712**	**-**	**(327,643)**	**-100.0%**
5	Ending Cash & Investments	568,288	151,212	-	327,643	-	-	**0**	**0.0%**
6	**Total ARPA Firscal Recovery Fund Uses**	**$668,288**	**$1,241,212**	**$327,643**	**$327,643**	**$157,712**	**$0**	**($327,643)**	**-100.0%**



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	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	-	-	-	-	-	-	**0.0%**
3	School Impact Fees	2,424,278	633,102	750,000	69,597	125,984	250,000	(500,000)	-66.7%
4	**Total School Impact Fees**	**$2,424,278**	**$633,102**	**$750,000**	**$69,597**	**$125,984**	**$250,000**	**($500,000)**	**-66.7%**

	School Impact Fees 111	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	School Impact Fee Remittance	2,424,278	633,102	750,000	69,597	125,984	250,000	(500,000)	-66.7%
3	**Subtotal School Impact Fee Expenditures**	**2,424,278**	**633,102**	**750,000**	**69,597**	**125,984**	**250,000**	**(500,000)**	**-66.7%**
4	Ending Cash & Investments	-	-	-	-	-	-	**0**	**0.0%**
5	**Total School Impact Fee Uses**	**$2,424,278**	**$633,102**	**$750,000**	**$69,597**	**$125,984**	**$250,000**	**($500,000)**	**-66.7%**

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	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	-	-	**5,012**	**5,012**	**0**	-	**0.0%**
3	Traffic Impact Fees	-	4,983	130,000	31,593	53,374	200,000	70,000	0.0%
4	Traffic Impact Fee Interest Income	-	29	200	252	700	1,000	800	0.0%
5	**Subtotal Traffic Impact Fee Revenue**	**-**	**5,012**	**130,200**	**31,845**	**54,074**	**201,000**	**70,800**	**0.0%**
6	**Total Traffic Impact Fee Funds**	**$0**	**$5,012**	**$130,200**	**$36,857**	**$59,086**	**$201,000**	**$70,800**	**0.0%**

	Traffic Impact Fees 112	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Traffic Impact Improvements	-	-	130,200	-	59,086	201,000	70,800	54.4%
3	**Subtotal Traffic Impact Fee Expenditures**	**-**	**-**	**130,200**	**-**	**59,086**	**201,000**	**70,800**	**54.4%**
4	Ending Cash & Investments	-	5,012	-	36,857	0	0	**0**	**0.0%**
5	**Total Traffic Impact Fee Uses**	**$0**	**$5,012**	**$130,200**	**$36,857**	**$59,086**	**$201,000**	**$70,800**	**54.4%**

Internal Service Funds

This fund is 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 Fire, Public Works, Police and General Government equipment replacements. Some examples of equipment are police and fire vehicles, utility trucks and machinery.

	Fire Equipment Replacement Fund 510-100	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	37,548	37,568	37,698	**37,770**	**37,770**	**0**	**(37,698)**	**-100.0%**
3	Investment Interest	21	202	360	244	500	-	(360)	-100.0%
4	Transfer in From General Fund	-	-	10,000	-	-	-	(10,000)	0.0%
5	**Subtotal Fire Equipment Revenue Revenue**	**21**	**202**	**10,360**	**244**	**500**	**-**	**(10,360)**	**-100.0%**
6	**Total Fire Equipment Sources**	**$37,568**	**$37,770**	**$48,058**	**$38,014**	**$38,270**	**$0**	**($48,058)**	**-100.0%**

	Fire Equipment Replacement Fund 510-100	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Fire Equipment Replacement (now in 310)	-	-	48,058	-	38,270	-	(48,058)	-100.0%
3	**Subtotal Fire Equipment Expenditures**	**-**	**-**	**48,058**	**-**	**38,270**	**-**	**(48,058)**	**-100.0%**
4	Ending Cash & Investments	37,568	37,770	-	-	0	-	**0**	**0.0%**
5	**Total Fire Equipment Uses**	**$37,568**	**$37,770**	**$48,058**	**$0**	**$38,270**	**$0**	**($48,058)**	**-100.0%**

	PW Equipment Replacement Fund 510-200	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	188,816	180,239	37,240	**77,466**	**77,466**	**127,855**	**90,615**	**243.3%**
3	Investment Interest	135	1,326	1,500	1,603	2,300	2,000	500	33.3%
4	Surplus Sales	4,182	-	-	-	-	-	-	0.0%
5	Transfer in From General Fund		7,000	17,500	17,500	17,500	20,000	2,500	100.0%
6	Transfer in From REET	7,000	40,000	-	-	-	-	-	200.0%
7	Transfer in From Water Operating	10,000	11,000	35,000	35,000	35,000	55,000	20,000	57.1%
8	Transfer in From Sewer Operating	10,000	11,000	35,000	35,000	35,000	55,000	20,000	57.1%
9	Transfer in From Stormwater Operating	10,000	11,000	35,000	35,000	35,000	55,000	20,000	57.1%
10	Transfer in From Street Fund	10,000	11,000	35,000	35,000	35,000	55,000	20,000	57.1%
11	**Subtotal PW Equipment Revenue**	**51,317**	**92,326**	**159,000**	**159,103**	**159,800**	**242,000**	**83,000**	**52.2%**
12	**Total PW Equipment Sources**	**$240,133**	**$272,565**	**$196,240**	**$236,568**	**$237,266**	**$369,855**	**$173,615**	**88.5%**

	Public Works Equipment Replacement Fund 510-200	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Surplus Vehicle Costs	16	-	-	-	-	-	-	0.0%
3	Various Mowers and Equipment	-	-	2,000	-	-	25,000	23,000	1150.0%
4	Truck and Equipment	44,391	48,148	95,000	80,758	80,800	240,000	145,000	152.6%
5	Computers and Radios	20,348	-	-	-	-	20,000	20,000	0.0%
6	Back Hoe/Excavator	-	146,952	-	-	-	-	-	0.0%
7	Technology	-	-	20,000	-	8,106	-	(20,000)	-100.0%
8	Sander/De-Icer	20,138	-	-	20,505	20,505	-	-	0.0%
9	Safety Equipment	-	-	-	-	-	10,000	10,000	0.0%
10	**Subtotal PW Equipment Expenditures**	**84,894**	**195,100**	**117,000**	**101,263**	**109,411**	**295,000**	**178,000**	**152.1%**
11	Ending Cash & Investments	180,239	77,466	79,240	135,306	127,855	74,855	**(4,385)**	**-5.5%**
12	**Total PW Equipment Uses**	**$265,133**	**$272,565**	**$196,240**	**$236,568**	**$237,266**	**$369,855**	**$173,615**	**88.5%**

Message Sign with Trailer

	PD Equipment Replacement Fund 510-300	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	79,081	81,203	220,533	**27,659**	**27,659**	**71,114**	**(149,419)**	**-67.8%**
3	Investment Interest	138	1,355	2,400	1,638	2,500	2,000	(400)	-16.7%
4	Marine New Boat Grant	-	26,170	-	-	20,000	-	-	0.0%
5	Surplus Sales	3	-	2,000	-	2,000	1,000	(1,000)	-50.0%
6	Transfer in From Gen Fund for Police Cars	130,000	140,000	-	-	-	100,000	100,000	0.0%
7	Transfer in From Gen Fund for New Boat	65,000	-	100,000	100,000	100,000	-	(100,000)	-100.0%
8	Insurance Recovery	49,873	35,570	-	-	-	-	-	0.0%
9	**Subtotal Police Equipment Revenue**	**245,014**	**203,096**	**104,400**	**101,638**	**124,500**	**103,000**	**(1,400)**	**-1.3%**
10	**Total Police Equipment Sources**	**$324,095**	**$284,299**	**$324,933**	**$129,296**	**$152,159**	**$174,114**	**($150,819)**	**-46.4%**

	Police Equipment Replacement Fund 510-300	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Surplus Costs	586	32	600	25	1,000	1,000	400	66.7%
3	Police Boat and Vehicles	237,481	212,383	100,000	-	-	32,500	(67,500)	-67.5%
4	Radios	4,826	44,225	145,000	4,645	80,045	100,000	(45,000)	-31.0%
5	**Subtotal Police Equipment Expenditures**	**242,892**	**256,640**	**245,600**	**4,670**	**81,045**	**133,500**	**(112,100)**	**-45.6%**
6	Ending Cash & Investments	81,203	27,659	79,333	-	71,114	40,614	**(38,719)**	**0.0%**
7	**Total Police Equipment Uses**	**$324,095**	**$284,299**	**$324,933**	**$4,670**	**$152,159**	**$174,114**	**($150,819)**	**-46.4%**

New Black Diamond Police Boat

	PW Building Improvements Fund 510-500	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	-	80,000	**33,190**	**33,190**	**16,215**	**(63,785)**	**-79.7%**
3	Transfer in from Street Operating	-	-	-	-	-	25,000	25,000	0.0%
4	Transfer in from Water Operating	-	-	-	-	-	25,000	25,000	0.0%
5	Transfer in from Sewer Operating	-	-	-	-	-	25,000	25,000	0.0%
6	Transfer in from Storm Water Operating	-	-	-	-	-	25,000	25,000	0.0%
7	Transfer in REET II	25,000	60,000	-	-	-	-	-	0.0%
8	**Subtotal PW Building Improvement Revenu**	**25,000**	**60,000**	**-**	**-**	**-**	**100,000**	**100,000**	**0**
9	**Total PW Building Improvement Sources**	**$25,000**	**$60,000**	**$80,000**	**$33,190**	**$33,190**	**$116,215**	**$36,215**	**45.3%**

	PW Building Improvements 510-500	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	PW Bldg Related Imp	-	26,810	80,000	16,974	16,975	100,000	20,000	25.0%
3	**Subtotal PW Building Improvement Expend**	**-**	**26,810**	**80,000**	**16,974**	**16,975**	**100,000**	**20,000**	**25.0%**
4	Ending Cash & Investments	-	33,190	-	-	16,215	16,215	**16,215**	**0.0%**
5	**Total PW Building Improvement Uses**	**$0**	**$60,000**	**$80,000**	**$16,974**	**$33,190**	**$116,215**	**$36,215**	**45.3%**

PW 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 Mil Gal Water Tank

Water Operating Fund 401

The Water Department provides safe high-quality reliable drinking water to the residents of Black Diamond with the exception of 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.

The 2024 budget increase includes 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.

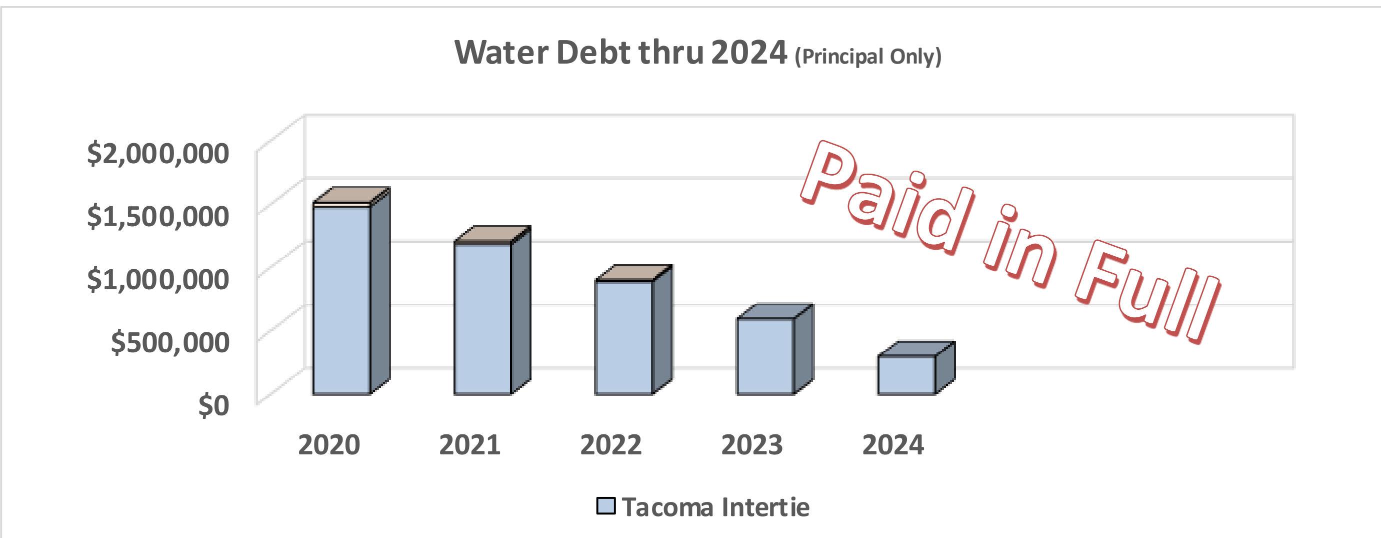
	Water Fund 401	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	660,141	626,793	620,516	**704,394**	**704,394**	**750,133**	**129,617**	**20.9%**
3	Water Charges	1,248,445	1,455,181	1,472,300	700,596	1,455,200	1,607,000	134,700	9.1%
4	Water Late Fees/Name Change Charge	3,717	12,486	7,000	2,959	6,500	9,400	2,400	34.3%
5	Hydrant Water & Irrigation Meter Sales	162,736	163,645	127,000	34,702	151,500	210,000	83,000	65.4%
6	Meter Purchases, Setting Fees, Inspections,	248,906	214,496	144,000	118,961	194,800	183,700	39,700	27.6%
7	**Subtotal Water Operating Revenue**	**1,663,804**	**1,845,809**	**1,750,300**	**857,217**	**1,808,000**	**2,010,100**	**259,800**	**14.8%**
8	LGIP Investment Interest	727	7,368	8,000	11,839	22,000	24,000	16,000	200.0%
9	Palmer Coking Coal Contribution	378,140	-	-	-	-	-	-	0.0%
10	Permitting Deposit for consultants	18,214	36,500	40,000	5,000	16,900	40,000	-	0.0%
11	**Total Revenue**	**2,060,886**	**1,889,677**	**1,798,300**	**874,056**	**1,846,900**	**2,074,100**	**275,800**	**15.3%**
12	**Total Water Fund Sources**	**$2,721,027**	**$2,516,470**	**$2,418,816**	**$1,578,450**	**$2,551,294**	**$2,824,233**	**$405,417**	**16.8%**

	Water Fund 401	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	284,146	315,868	392,663	157,240	332,384	381,935	(10,728)	-2.7%
3	Benefits	106,527	117,499	167,523	62,513	127,516	176,126	8,603	5.14%
4	**Salary and Benefits**	**390,673**	**433,368**	**560,186**	**219,753**	**459,900**	**558,061**	**(2,125)**	**-0.4%**
5	Supplies	230,363	156,429	204,740	52,533	110,990	186,185	(18,555)	-9.1%
6	Services and Charges	619,818	786,281	851,363	346,926	766,827	927,461	76,098	8.94%
7	**Subtotal Operating Expenditures**	**1,240,854**	**1,376,077**	**1,616,289**	**619,211**	**1,337,717**	**1,671,707**	**55,418**	**3.4%**
8	Debt Services	312,761	311,227	298,444	298,443	298,444	298,442	(2)	0.0%
9	Transfer out to Water Capital and Reserve Fu	500,000	100,000	100,000	100,000	100,000	200,000	100,000	100.0%
10	Transfer out to PW Building Improvement	-	-	-	-	-	25,000		
11	Transfer out Capital Equipuipment Reserve	10,000	11,000	35,000	35,000	35,000	55,000	20,000	57.1%
12	PW Permit Deposits	30,620	13,772	30,000	12,605	30,000	40,000	10,000	33.3%
13	**Subtotal Water Fund Expenditures**	**2,094,234**	**1,812,076**	**2,079,733**	**1,065,260**	**1,801,161**	**2,290,149**	**210,416**	**10.1%**
14	30% Reserved Operating Cash & Investment	372,256	412,823	484,887	371,527	401,315	501,512	16,625	3.43%
15	Ending Cash & Investments	254,536	291,571	(145,804)	141,663	348,818	32,572	178,376	-122.3%
16	**Total Water Fund Uses**	**$2,721,027**	**$2,516,470**	**$2,418,816**	**$1,578,450**	**$2,551,294**	**$2,824,233**	**$405,417**	**16.8%**

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.

The budget increase includes 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, plus a 5.75% increase to the King County sewer rate, and a 5% increase to the City sewer rate.

	Sewer Fund 407	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	419,155	494,625	525,000	**627,875**	**627,875**	**605,669**	**80,669**	**15.4%**
3	King County Sewer Revenue	950,116	1,270,405	1,420,000	715,114	1,462,600	1,570,200	150,200	10.6%
4	Black Diamond Sewer Revenue	499,456	625,490	625,000	334,521	656,000	710,200	85,200	13.6%
5	Inspections & Misc	107,355	78,697	57,200	31,173	61,800	46,000	(11,200)	-19.6%
6	**Subtotal Sewer Operating Revenue**	**1,556,928**	**1,974,592**	**2,102,200**	**1,080,809**	**2,180,400**	**2,326,400**	**224,200**	**10.7%**
7	LGIP Interestment Interest	573	8,321	5,000	12,530	23,000	25,000	20,000	400.0%
8	**Total Revenue**	**1,557,501**	**1,982,913**	**2,107,200**	**1,093,339**	**2,203,400**	**2,351,400**	**244,200**	**11.6%**
9	**Total Sewer Fund Sources**	**$1,976,655**	**$2,477,538**	**$2,632,200**	**$1,721,214**	**$2,831,275**	**$2,957,069**	**$324,869**	**12.3%**

	Sewer Fund 407	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	211,142	245,179	306,237	122,047	268,348	338,439	32,202	10.5%
3	Benefits	80,337	96,673	130,977	48,579	104,445	162,167	31,190	23.81%
4	**Salary and Benefits**	**291,479**	**341,852**	**437,214**	**170,627**	**372,793**	**500,606**	**63,392**	**14.5%**
5	Office and Operating Supplies	13,593	20,406	25,669	8,830	16,250	23,285	(2,384)	-9.3%
6	Services and Charges	247,808	299,985	395,582	163,534	338,963	434,599	39,017	9.86%
7	**Subtotal Operating Expenditures**	**552,879**	**662,243**	**858,465**	**342,990**	**728,006**	**958,490**	**100,025**	**11.7%**
8	Metro Sewer Charges	931,030	1,176,420	1,420,000	719,118	1,462,600	1,570,200	150,200	10.6%
9	Transfer out to PW Building Improvement	-	-	-	-	-	25,000	25,000	0.0%
10	Transfer out to Equipment Replacement Fur	10,000	11,000	11,000	35,000	35,000	55,000	44,000	400.0%
11	**Subtotal Sewer Fund Expenditures**	**1,493,910**	**1,849,663**	**2,289,465**	**1,097,108**	**2,225,606**	**2,608,690**	**319,225**	**13.9%**
12	30% Reserved Operating Cash & Investment	165,864	198,673	257,540	205,794	218,402	287,547	30,008	11.65%
13	Cash & Investment Balance	328,761	429,202	85,196	418,312	387,267	60,832	(24,364)	-28.6%
14	**Total Sewer Fund Uses**	**$1,988,535**	**$2,477,538**	**$2,632,200**	**$1,721,214**	**$2,831,275**	**$2,957,069**	**$324,869**	**12.3%**

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 WIRA 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.

The budget increase includes 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

	Stormwater Fund 410	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	344,919	428,667	450,000	**414,572**	**414,572**	**579,241**	**129,241**	**28.7%**
3	Stormwater Charges	637,986	746,883	755,000	427,544	919,219	800,000	45,000	6.0%
4	Ecology and Other Grants	50,000	-	-	-	-	-	-	0.0%
5	Stormwater Inspection/Civic Fees	29,350	37,944	27,200	31,107	56,300	67,790	40,590	149.2%
6	**Subtotal Stormwater Operating Revenue**	**717,336**	**784,828**	**782,200**	**458,650**	**975,519**	**867,790**	**85,590**	**10.9%**
7	LGIP Interest and Misc.	389	5,475	4,000	7,200	14,400	14,000	10,000	250.0%
8	**Total Revenue**	**717,725**	**790,303**	**786,200**	**465,851**	**989,919**	**881,790**	**95,590**	**12.2%**
9	**Total Stormwater Fund Sources**	**$1,062,644**	**$1,218,970**	**$1,236,200**	**$880,422**	**$1,404,491**	**$1,461,031**	**$224,831**	**18.2%**

	Stormwater Fund 410	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	215,653	246,306	315,352	122,902	273,771	364,508	49,156	15.6%
3	Benefits	80,619	90,182	133,822	48,854	105,037	177,983	44,161	33.00%
4	**Salary and Benefits**	**296,271**	**336,488**	**449,174**	**171,757**	**378,808**	**542,491**	**93,317**	**20.8%**
5	Office and Operating Supplies	11,954	22,475	27,692	4,663	10,700	24,935	(2,757)	-10.0%
6	Services and Charges	265,751	324,436	433,565	177,756	340,742	476,312	42,747	9.86%
7	**Subtotal Operating Expenditures**	**573,976**	**683,398**	**910,431**	**354,176**	**730,250**	**1,043,738**	**133,307**	**14.6%**
8	Transfer out to Storm Capiatl Project	50,000	110,000	60,000	60,000	60,000	75,000	15,000	25.0%
9	Transfer out to PW Building Improvement	-	-	-	-	-	25,000	25,000	0.0%
10	Transfer out to Equipment Replacement Fur	10,000	11,000	35,000	35,000	35,000	55,000	20,000	57.1%
11	**Subtotal Stormwater Fund Expenditures**	**633,976**	**804,398**	**1,005,431**	**449,176**	**825,250**	**1,198,738**	**193,307**	**19.2%**
12	30% Reserved Operating Cash & Investment	172,193	205,020	273,129	212,506	219,075	313,121	39,992	14.64%
13	Ending Cash & Investments	256,474	209,552	(42,360)	218,741	360,166	(50,829)	(8,468)	20.0%
14	**Total Stormwatert Fund Uses**	**$1,062,644**	**$1,218,970**	**$1,236,200**	**$880,422**	**$1,404,491**	**$1,461,031**	**$224,831**	**18.2%**

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	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	498,749	593,105	216,105	**596,844**	**596,844**	**455,474**	**239,369**	**110.8%**
3	1/4% Real Estate Excise Tax	754,812	979,267	336,000	247,171	400,000	400,000	64,000	19.0%
4	LGIP Investment Interest	545	3,912	3,000	14,240	28,630	20,050	17,050	568.3%
5	**Subtotal REET I Revenue**	**755,356**	**983,179**	**339,000**	**261,412**	**428,630**	**420,050**	**81,050**	**23.9%**
6	**Total REET I Sources**	**$1,254,105**	**$1,576,284**	**$555,105**	**$858,256**	**$1,025,474**	**$875,524**	**$320,419**	**57.7%**

	General Government REET I Fund-311	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Transfer to Fire Equipment		94,440	-	-	-	-	-	
3	Transfer to 310 Fund	661,000	885,000	320,000	320,000	570,000	600,000	280,000	87.5%
4	**Subtotal REET I Expenditures**	**661,000**	**979,440**	**320,000**	**320,000**	**570,000**	**600,000**	**280,000**	**87.5%**
5	Ending Cash & Investments	593,105	596,844	235,105	538,256	455,474	275,524	**40,419**	**17.2%**
6	**Total REET I Uses**	**$1,254,105**	**$1,576,284**	**$555,105**	**$858,256**	**$1,025,474**	**$875,524**	**$320,419**	**57.7%**

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	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	584,637	900,389	193,237	**504,297**	**504,297**	**500,861**	**307,624**	**159.2%**
3	1/4% Real Estate Excise Tax	754,776	976,297	336,000	247,171	400,000	400,000	64,000	19.0%
4	LGIP Investment Interest-Misc.	727	11,611	7,500	12,228	21,564	20,000	12,500	166.7%
5	**Subtotal REET II Revenue**	**755,503**	**987,908**	**343,500**	**259,399**	**421,564**	**420,000**	**76,500**	**22.3%**
6	**Total REET II Sources**	**$1,340,139**	**$1,888,297**	**$536,737**	**$763,697**	**$925,861**	**$920,861**	**$384,124**	**71.6%**

	Total General Government REET II Fund - 321	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Transfer to Street Fund	70,000	70,000	100,000	100,000	100,000	100,000	-	0.0%
3	Transfer to Capital Projects	344,750	1,214,000	225,000	225,000	225,000	605,000	380,000	168.9%
4	Transfer to Stormwater	-	-	100,000	-	-	-	(100,000)	0.0%
5	Transfer out to PW Facilities for Projects	25,000	100,000	-	-	-	-	-	0.0%
6	Transfer out to Construction Rules Update	-	-	-	-	100,000	-		
7	**Subtotal REET II Expenditures**	**439,750**	**1,384,000**	**425,000**	**325,000**	**425,000**	**705,000**	**280,000**	**65.9%**
8	Ending Cash & Investments	900,389	504,297	111,737	438,697	500,861	215,861	**104,124**	**93.2%**
9	**Total REET II Uses**	**$1,340,139**	**$1,888,297**	**$536,737**	**$763,697**	**$925,861**	**$920,861**	**$384,124**	**71.6%**

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	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	7,675	84,393	43,639	**43,639**	**43,639**	**38,167**	**(5,472)**	**0.0%**
3	Retainage Deposits	84,393	80,103	200,000	45,025	47,822	200,000	-	0.0%
4	LGIP Investment Interest	125	1,368	2,500	-	1,240	5,000	2,500	100.0%
5	**Subtotal REET II Revenue**	**84,518**	**81,472**	**202,500**	**45,025**	**49,062**	**205,000**	**2,500**	**1.2%**
6	**Total REET II Sources**	**$92,193**	**$165,865**	**$246,139**	**$88,664**	**$92,701**	**$243,167**	**($2,972)**	**-1.2%**

	General Government Retainage Fund- 322	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Return Retainage Deposits	7,675	120,858	200,000	-	53,294	238,167	38,167	19.1%
3	Return Retainage Interest	125	1,368	2,500	-	1,240	5,000	2,500	100.00%
4	**Subtotal Retainate Expenditures**	**7,800**	**122,226**	**202,500**	**-**	**54,534**	**243,167**	**40,667**	**20.1%**
5	Ending Cash & Investments	84,393	43,639	-	88,664	38,167	0	**0**	**0.0%**
6	**Total Retainage Uses**	**$92,193**	**$165,865**	**$202,500**	**$88,664**	**$92,701**	**$243,167**	**$40,667**	**20.1%**

Black Diamond Historical Society Museum

Capital Improvement Projects

Fund 310 - General Government Capital Projects

		Project		Source of Revenue					Source of Expenditures				
	Project Name	CIP #	Note	Beg C&I	REET I Trf In	Grant/Don.	Trails Rev/Trf In	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	Parks Tax Levy to Skate Park	P6					110,000	110,000		100,000	100,000	10,000	110,000
2	Skate Park Reconstruction	p9	Updated	774,200	200,000	460,000	100,000	1,534,200	1,534,200		1,534,200		1,534,200
3	Eagle Creek Park Planning				50,000			50,000	50,000		50,000		50,000
4	Grant Matching/Parks, Gen Gvt	P2		71,662	50,000			121,662	121,662		121,662		121,662
5	Fire Station Bldg Imp.		Added		50,000			50,000	50,000		50,000		50,000
6	Fire Breathing Apparatus						160,000	160,000	160,000		160,000		160,000
7	Campus Improvements	G2	Updated		250,000			250,000	250,000		250,000		250,000
8	**Total Gen Govt Projects**			**845,862**	**600,000**	**460,000**	**370,000**	**2,275,862**	**2,165,862**	**100,000**	**2,265,862**		**2,275,862**

Fund 320 - Public Works Capital Projects

		Project		Source of Revenue					Source of Expenditures				
		CIP #	Note	Beg C&I	REET I I Trf In	Grants-KC Fld Contrl	Developer	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	Gen Street Improvements	T1	Updated		235,000			235,000	235,000		235,000		235,000
2	Grant Matching-Streets	T2			100,000			100,000	100,000		100,000		100,000
3	Neighborhood Imp		added		85,000			85,000	85,000		85,000	`	85,000
4	Rock Creek Bridge	T16	added		85,000			85,000	85,000		85,000		85,000
5	Covington Creek Bridge	T17	updated	290,050	100,000	2,293,500		2,683,550	2,683,550		2,683,550		2,683,550
6	**Total PW Capital Projects**			**290,050**	**605,000**	**2,293,500**	**0**	**3,188,550**	**3,188,550**	**0**	**3,188,550**		**3,188,550**

Fund 402 - WSFFA Partners Capital Projects

		Project		Source of Revenue					Source of Expenditures				
		#	Note	Beg C&I		Grants	Partners	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	WSFFA Deposit			70,000				70,000	70,000		70,000		70,000
2	Spring Source Rehab	W1	Update	138,000			2,532,000	2,670,000	2,670,000		2,670,000		2,670,000
3	**Total WSFFA Projects**						**2,532,000**	**2,740,000**	**2,740,000**		**2,740,000**		**2,740,000**

Fund 404 - Water Capital Projects

		Project		Source of Revenue					Source of Expenditures				
		#	Note	Beg C&I	Trf In Wtr Res	Chg/Int Inc/T	Trf in ARPA/REET II	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	N. Fire Flow Loop/N Com-RII/Wt	W2	Updated	400,000	200,000			600,000	600,000		600,000		600,000
2	4.3 Mil Gal tank Mtc	W3	Carryover	35,000				35,000	35,000		35,000		35,000
3	Wtr Power Gen Facility		Carryover	52,000				52,000	52,000		52,000		52,000
4	Water Capital Reserve Fund		Updated	132,660	200,000	70,000		402,660		400,000	400,000	2,660	402,660
5	**Total Water Capital Projects**			**619,660**	**400,000**	**70,000**	**0**	**1,089,660**	**687,000**	**400,000**	**1,087,000**	**2,660**	**1,089,660**

Fund 408 - Sewer Capital Projects

		Project		Source of Revenue					Source of Expenditures				
		#	Note	Beg C&I	Trf In Sewer Res	Trf fr Swr Op	Int & Conn Chg	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	Cedarbrook- Study	S1	Carry over	35,000				35,000	35,000		35,000		35,000
2	Chopper Pumpp Inst.		Added		35,000			35,000	35,000		35,000		35,000
3	Sewer Reserves		Updated	322,445			24,000	346,445		35,000	35,000	311,445	346,445
4	Infiltration and Inflow		Updated	15,000				15,000	15,000		15,000		15,000
5	**Total Sewer Capital Projects**			**357,445**	**35,000**	**0**	**24,000**	**416,445**	**70,000**	**15,000**	**105,000**	**305,930**	**416,445**

Fund 410 - Stormwater Capital Projects

		Project		Source of Revenue					Source of Expenditures				
		#	Note	Beg C&I	Storm Capt Trf.	ate DOE Gra	Trf from Storm Op	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	Ginder Creek Headwall	D2			65,000			65,000	65,000		65,000		65,000
2	Storm Capital Res Fund		Updated	32,976			75,000	107,976		65,000	65,000	42,976	107,976
3	**Total Stormwater Capital Prj.**			**32,976**	**65,000**	**0**	**75,000**	**172,976**	**65,000**	**100,000**	**130,000**	**42,976**	**172,976**

View From the Pedestrian Bridge Over Rock Creek

2024 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	1.50		1.50				
5	Judicial Specialist I	0.00						
6	**Total Court**	**2.50**	**0.00**	**2.50**	**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	0.40		0.40				
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**	**10.40**	**0.00**	**5.44**	**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	9.00		9.00				
22	Police Records Coordinator	1.00		1.00				
23	Police Clerk	1.00		1.00				
24	**Total Police Department**	**15.00**	**0.00**	**15.00**	**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	2.00		2.00				
33	Sr. Planner	1.00		1.00				
34	Permit Technician	2.00		2.00				
35	Assistant Planner/Permit Technician	1.00		1.00				
36	Administrative Assistant III	0.20		0.20				
37	**Total Community Development**	**8.20**	**0.00**	**8.20**	**0.00**	**0.00**	**0.00**	**0.00**
38	Public Works Director	1.00		0.10	0.225	0.225	0.225	0.225
39	Operations & Maintenance Superintendent	1.00		0.10	0.22	0.24	0.23	0.21
40	Capital Project/Program Manager	1.00			0.25	0.25	0.25	0.25
41	Stormwater Coordinator	1.00			0.05		0.20	0.75
42	Facilities Equipment Coordinator	1.00		0.52	0.12	0.12	0.12	0.12
43	Public Works Administrative Asstant III	1.00		0.10	0.25	0.40	0.10	0.15
44	Utilities Operator	1.00		0.05	0.20	0.28	0.27	0.20
45	Utility Worker II	3.00		0.45	0.60	0.66	0.69	0.60
46	Utility Worker I	2.00		0.50	0.40	0.40	0.30	0.40
47	Gym Maintenance (hourly)	0.17		0.17				
48	Utility Worker Seasonal (hourly)	0.75		0.35	0.15	0.15		0.11
49	**Total Public Works**	**12.92**	**0.00**	**2.34**	**2.47**	**2.73**	**2.39**	**3.01**
50	**Total Budget Positions (FTE's)**	**53.77**	**3.75**	**34.08**	**3.46**	**4.52**	**3.82**	**4.16**

Budgeted 2024 Positions	*2023 Salary Schedule BOLD = Filled Positions	Step 1	Step 2	Step 3	Step 4	5 & On
✓	City Administrator	12,602	13,232	13,894	14,588	15,317
	Assistant City Administrator	8,522	8,949	9,375	9,801	10,227
	City Attorney	8,658	9,091	9,545	10,022	10,523
✓	**Court Administrator**	6,486	6,811	7,152	7,509	7,885
✓	**Judicial Specialist II**	4,248	4,603	4,957	5,312	5,665
	Judicial Specialist I (hourly)	22.28	24.16	26.00	27.86	29.71
	Human Resources Director	8,256	8,697	9,139	9,581	10,024
✓	**City Clerk/HR Manager**	8,256	8,697	9,139	9,581	10,024
✓	**Deputy City Clerk**	4,953	5,300	5,646	5,992	6,339
✓	**Administrative Assistant III**	4,915	5,162	5,421	5,691	5,977
✓	**Finance Director**	9,017	9,467	9,941	10,437	10,960
✓	**Deputy Finance Director**	7,398	7,721	8,142	8,564	8,985
✓	**Senior Accountant**	5,576	5,855	6,148	6,455	6,776
✓	**Accounting Clerk/Utility Billing Specialist**	4,603	4,835	5,076	5,329	5,595
✓	Administrative Assistant II	4,165	4,373	4,592	4,821	5,063
	Administrative Assistant I	2,499	2,699	2,897	3,097	3,295
	Accounts Payable Clerk (hourly)	24.22	25.44	26.71	28.04	29.45
	Accountant 1 Journey (hourly)	17.62	18.49	19.41	20.39	21.41
✓	**Information Services Manager**	8,053	8,519	8,984	9,447	9,913
✓	**Comm. & Infor. Svs/Admin Sup.Tech I**	4,165	4,373	4,592	4,821	5,063
✓	****Police Chief**	12,991	13,434	13,970	14,324	14,838
✓	****Police Commander**	11,668	12,075	12,430	12,785	13,196
✓	****Police Sergeant**	10,523	11,114	-	-	-
✓	****Police Officer**	7,164	7,938	8,710	9,442	-
✓	**Police Records Coordinator**	4,953	5,300	5,646	5,992	6,339
✓	**Police Clerk**	4,262	4,475	4,699	4,934	5,180
	Police Clerk (hourly)	24.59	25.81	27.11	28.46	29.89
✓	**MDRT & Economic Director**	8,894	9,338	9,806	10,295	10,811
✓	**Construction Inspector Supervisor**	7,666	8,108	8,551	8,992	9,435
✓	**Construction Inspector**	6,444	6,815	7,188	7,558	7,929
✓	**MDRT Senior Accountant (hourly)**	30.13	31.63	33.21	34.88	36.61
	MDRT Planner (hourly)	27.53	29.46	31.39	33.31	35.24
✓	**Community Dev/Nat Resources Director**	8,894	9,338	9,806	10,295	10,811
✓	**Building Official**	7,666	8,108	8,551	8,992	9,435
✓	**Code Compliance Officer/Building Inspector**	5,458	5,731	6,018	6,319	6,634
✓	Senior Planner	5,895	6,189	6,500	6,824	7,165
	Permit Technician Supervisor	6,343	6,632	6,920	7,208	7,496
✓	**Permit Technician**	5,204	5,570	5,933	6,298	6,659
	Permit Technician (hourly)	30.02	32.13	34.22	36.33	38.42
✓	**Assistant Planner / Permit Technician**	4,953	5,300	5,646	5,992	6,339
	Parks Department Director	7,955	8,380	8,807	9,233	9,658
✓	**Public Works Director**	8,894	9,343	9,811	10,302	10,817
✓	**Operations & Maintenance Superintendent**	7,666	8,108	8,551	8,992	9,435
✓	**Capital Projects Program Manager**	7,377	7,747	8,133	8,540	8,967
✓	Stormwater Coordinator					
✓	**Facilities Equipment Coordinator**	5,226	5,570	5,933	6,298	6,659
✓	**Public Works Administrative Asst. III**	4,915	5,162	5,421	5,691	5,977
✓	**Public Utilities Operator**	5,564	5,841	6,133	6,441	6,762
✓	**Utility Worker II**	4,971	5,221	5,481	5,755	6,043
✓	**Utility Worker I**	4,223	4,434	4,656	4,885	5,132
✓	Utility Worker Seasonal (hourly)	18.00	21.00	-	-	-

*Place holder numbers for most positions as 2024 wages are currently being negotiated.

**Actual 2024 Salary Schedule.

CITY OF BLACK DIAMOND

2023 Calendar for 2024 Budget Meetings

As Passed by Resolution 23-XXXX

	Process	Work Session	City Council	State Law Limitations
1	Budget CALL: 2024 Budget requests and instructions go out to all departments			By Sept 11
2	2024 Estimates to be filed with Finance / City Clerk			By Sept 25
3	Special Meeting - Work Session 6:00 pm - CAO provides Council with current info on revenue from all sources as adopted in 2023 Budget, provides the Clerk's proposed Prelim 2024 Budget for General Fund and 2024 Budget totals for all funds including debt service & possible revenue for property taxes.	Sept 28		October 2
4	City Clerk Submits to CAO the proposed prelim 2024 budget setting forth the complete financial program			October 2
5	Special Meeting – Work Session 5:30 pm – General Fund Budget REV and EXP for Public Safety, Community Development, Parks etc. & possible property taxes increases.	Oct 19		Oct 14 – Nov 18
6	Special Meeting – Work Session 6:00 pm – Public Works 2024 Budgets for REV and EXP for Street, Water, Sewer, Stormwater, REET I & II and Gen Govt, Utilities, Capital Projects, and Debt Service.	Oct 26		Oct 14 – Nov 18
7	Mayor prepares 2024 Preliminary Budget and message and files with Council and Clerk		Nov 2	Nov 2
8	City Clerk publishes notice of Final Public Hearing on 2024 Budget and filing of Preliminary Budget – once a week for two consecutive weeks			Nov 1 - Nov 18
9	Preliminary 2024 Budget document made available to public six weeks before Jan. 1, 2024			Nov 21
10	Special Meeting – Work Session 6:00 pm - G/F 2024 Revenue review and possible property tax increase & ordinances	Nov 2		Nov 1 – Nov 30
11	1st Public Hearing on 2024 revenue sources including possible increases in property taxes, & two property tax ordinances.		Nov 2	Nov 1 – Nov 30
12	Council adopts two 2024 property tax ordinances & Finance sends to King County by Nov. 30, 2023		Nov 16	Nov 30
13	City Council Holds 2nd Public Hearing on 2024 Prelim Budget		Nov 16	Nov 1 – Nov 30
14	Council holds Final Budget hearing on 2024 Budget		Dec 4	Dec 4
15	Council adopts Final 2024 Budget		Dec 4	Dec 31
16	Council amends 2023 Budget		Dec 4	Dec 31