BLACK DIAMOND PRELIMINARY BUDGET - Other Funds

2025

Other City Funds - Budget Work Session

October 03, 2024

(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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**292,205**	**325,924**	**381,576**	**436,727**	**436,727**	**310,753**	**(70,824)**	**-18.6%**
3	Street Gas Tax	99,858	113,782	119,000	57,998	120,000	120,000	1,000	0.8%
4	Right of Way Permit	14,202	12,922	10,000	6,970	12,500	12,500	2,500	25.0%
5	Other Permits and Misc Rev	45,260	23,674	33,500	30,485	37,750	39,000	5,500	16.4%
6	**Subtotal Operating Revenue**	**159,319**	**150,378**	**162,500**	**95,452**	**170,250**	**171,500**	**9,000**	**5.5%**
7	LGIP Investment Interest	4,434	13,282	11,000	8,564	12,000	11,000	-	0.0%
8	Transfer in From TBD Fund	100,000	150,000	200,000	100,000	150,000	250,000	50,000	25.0%
9	Transfer in from General Fund	170,000	200,000	200,000	200,000	200,000	150,000	(50,000)	-25.0%
10	Transfer in REET II	70,000	100,000	100,000	100,000	100,000	175,000	75,000	75.0%
11	Insurance Claim/Recovery	478	5,280	-	-	5,280	-	-	0.0%
12	**Total Revenue**	**504,231**	**618,939**	**673,500**	**504,016**	**637,530**	**757,500**	**84,000**	**12.5%**
13	**Total Street Fund Sources**	**$796,437**	**$944,863**	**$1,055,076**	**$940,744**	**$1,074,257**	**$1,068,253**	**$13,176**	**1.2%**

	Street Fund 101	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	172,313	186,177	304,977	120,524	297,293	342,037	37,060	12.2%
3	Benefits	66,342	77,628	141,273	49,583	106,603	127,656	(13,617)	-9.64%
4	**Salary and Benefits**	**238,656**	**263,806**	**446,250**	**170,106**	**403,896**	**469,693**	**23,443**	**5.3%**
5	Supplies	34,941	45,073	65,500	23,681	57,550	65,603	103	0.2%
6	Services & Charges	185,916	161,318	253,645	83,933	201,604	194,509	(59,136)	-23.31%
7	**Subtotal Operating Expenditures**	**459,513**	**470,196**	**765,395**	**277,720**	**663,050**	**729,805**	**(35,590)**	**-4.6%**
8	Copier, Building & Property Lease	-	2,940	-	9,802	20,455	20,242	20,242	N/A
9	Transfer out to PW Building Improvements	-	-	25,000	25,000	25,000	10,000	(15,000)	-60.00%
10	Transfer out to Capital Equip Replacement	11,000	35,000	55,000	55,000	55,000	60,000	5,000	9.09%
11	**Subtotal Street Fund Expenditures**	**470,513**	**508,136**	**845,395**	**367,522**	**763,505**	**820,047**	**(25,348)**	**-3.0%**
12	30% Reserved Operating Cash & Investments	137,854	141,059	229,619	166,632	198,915	218,942	(10,677)	-4.65%
13	Ending Cash & Investments	188,070	295,669	(19,937)	406,590	111,838	29,264	49,201	-246.8%
14	**Total Street Fund Uses**	**$796,437**	**$944,863**	**$1,055,076**	**$940,744**	**$1,074,257**	**$1,068,253**	**$13,176**	**1.2%**

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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**1,623,301**	**1,239,869**	**1,133,565**	**1,142,030**	**1,142,030**	**1,402,030**	**268,464**	**23.7%**
3	Fire Impact Fees - Non MPD	45,369	135,556	150,000	1,727	10,000	150,000	-	0.0%
4	Fire Impact Fees - MPD	272,031	212,446	250,000	236,008	350,000	250,000	-	0.0%
5	Interest Income	31,727	64,184	50,000	33,160	60,000	40,000	(10,000)	-20.0%
6	**Subtotal Fire Impact Fee Revenue**	**349,128**	**412,186**	**450,000**	**270,896**	**420,000**	**440,000**	**(10,000)**	**-2.2%**
7	**Total Fire Impact Fee Sources**	**$1,972,429**	**$1,652,055**	**$1,583,565**	**$1,412,925**	**$1,562,030**	**$1,842,030**	**$258,464**	**16.3%**

	Fire Impact Fee Fund 107	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 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 & (	334,920	-	-	-	-	-	-	0.0%
4	Fire Station Land Purchase - MPD	-	510,000	-	-	-	-	-	0.0%
5	Trf Out: Breathing Apparatuses	-	-	160,000	160,000	160,000	-	(160,000)	0.0%
6	Trf Out: Future Fire Equipment and Building	-	-	1,423,565	-	-	1,842,030	418,464	29.4%
7	**Subtotal Fire Impact Fee Expenditures**	**397,640**	**510,000**	**1,583,565**	**160,000**	**160,000**	**1,842,030**	**258,464**	**0.0%**
8	Ending Cash & Investments	1,574,789	1,142,030	-	1,252,925	1,402,030	-	0	0.0%
9	**Total Fire Impact Fee Uses**	**$1,972,429**	**$1,652,030**	**$1,583,565**	**$1,412,925**	**$1,562,030**	**$1,842,030**	**$258,464**	**16.3%**

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, that was increased to $40 beginning in January 2025. 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 $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. The following Financial Report shows the Financial Car tab fees actual Revenues and Expenditures for 2022 through June of 2024 and Budget for 2025. 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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	**53,427**	**78,497**	**63,497**	**60,907**	**60,907**	**93,907**	**30,410**	**47.9%**
3	TBD Car Tab Fees	123,651	127,962	140,000	65,800	130,000	270,000	130,000	92.9%
4	TBD Investment Interest	1,419	4,447	10,000	1,854	3,000	2,250	(7,750)	-77.5%
5	**Subtotal TBD Revenue**	**125,070**	**132,410**	**150,000**	**67,655**	**133,000**	**272,250**	**122,250**	**81.5%**
6	**Total TBD Sources**	**$178,497**	**$210,907**	**$213,497**	**$128,561**	**$193,907**	**$366,157**	**$152,660**	**71.5%**

	Transportation Benefit District Fund (TBD Fund) 108	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	TBD Transfer to Street Fund	100,000	150,000	200,000	100,000	100,000	250,000	50,000	25.0%
3	**Subtotal TBD Expenditures**	**100,000**	**150,000**	**200,000**	**100,000**	**100,000**	**250,000**	**50,000**	**25.0%**
4	Ending Cash & Investments	78,497	60,907	13,497	28,561	93,907	**116,157**	**102,660**	**760.6%**
5	**Total TBD Uses**	**$178,497**	**$210,907**	**$213,497**	**$128,561**	**$193,907**	**366,157**	**$152,660**	**71.5%**

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.

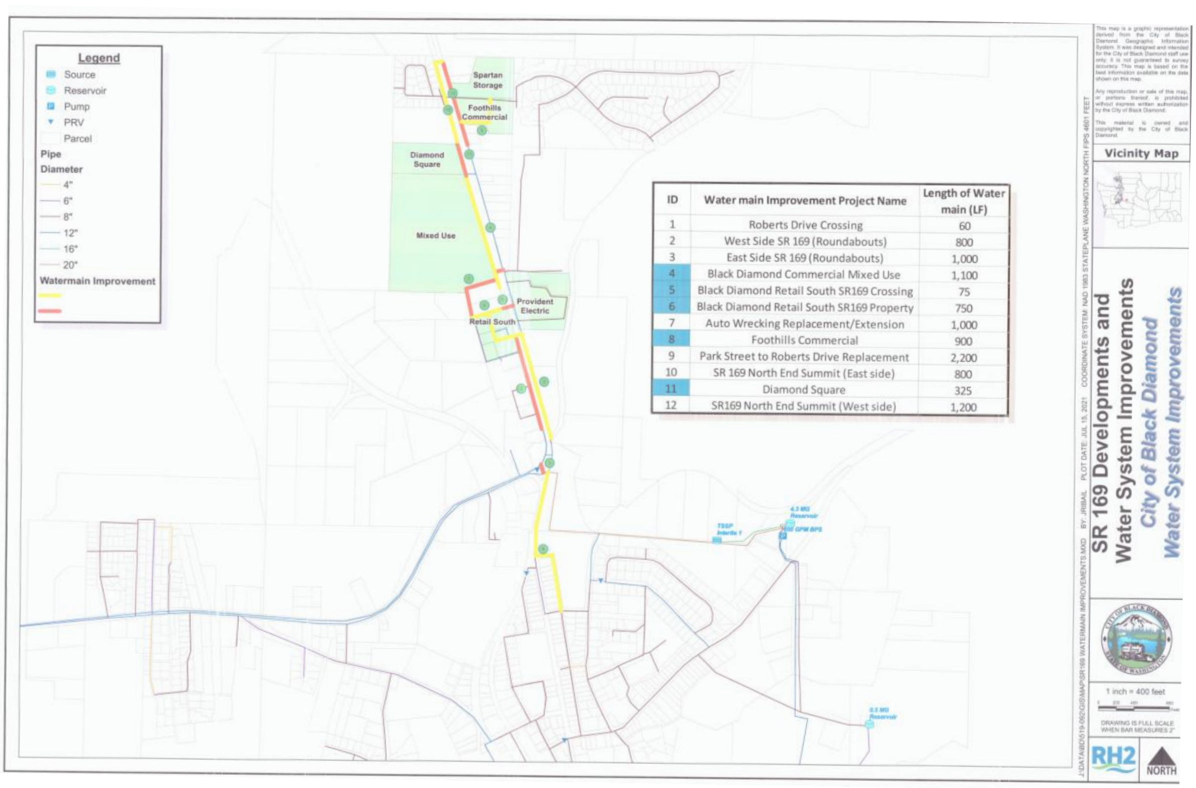
	Traffic Mitigation Fees Fund 109	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	216,654	283,426	4,500	**53,145**	**53,145**	**55,645**	**51,145**	**1136.6%**
3	Traffic Mitigation Fees	62,257	145,485	100,000	-	2,000	110,000	10,000	10.0%
4	Income Interest	4,515	3,752	4,000	454	500	900	(3,100)	-77.5%
5	**Subtotal Traffic Mitigation Revenue**	**66,772**	**149,236**	**104,000**	**454**	**2,500**	**110,900**	**6,900**	**6.6%**
6	**Total Traffic Mitigation Sources**	**$283,426**	**$432,662**	**$108,500**	**$53,599**	**$55,645**	**$166,545**	**$58,045**	**53.5%**

	Traffic Mitigation Fees Fund 109	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Traffic Impact Mitigation	-	379,517	108,500	53,145	53,603	100,000	(8,500)	-7.8%
3	Transfer Out to Intersection Improvements	-	-	-	-	-	-	0	N/A
4	**Subtotal Traffic Mitigation Expenditures**	**-**	**379,517**	**108,500**	**53,145**	**53,603**	**100,000**	**(8,500)**	**-7.8%**
5	Ending Cash & Investments	283,426	53,145	-	454	2,042	**12,942**	**12,942**	**0.0%**
6	**Total Traffic Mitigation Uses**	**$283,426**	**$432,662**	**$108,500**	**$53,599**	**$55,645**	**$112,942**	**$4,442**	**4.1%**

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.



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. Thus far during 2024, there hasn't been any new construction that has paid school impact fees.

	School Impact Fees 111	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	-	-	-	-	-	-	**0.0%**
3	School Impact Fees	633,102	125,984	250,000	(13,210)	(13,210)	250,000	-	0.0%
4	**Total School Impact Fees**	**$633,102**	**$125,984**	**$250,000**	**-$13,210**	**-$13,210**	**$250,000**	**$0**	**0.0%**

	School Impact Fees 111	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	School Impact Fee Remittance	633,102	125,984	250,000	(13,210)	(13,210)	250,000	-	0.0%
3	**Subtotal School Impact Fee Expenditures**	**633,102**	**125,984**	**250,000**	**(13,210)**	**(13,210)**	**250,000**	**0**	**0.0%**
4	Ending Cash & Investments	-	-	-	-	-	-	**0**	**0.0%**
5	**Total School Impact Fee Uses**	**$633,102**	**$125,984**	**$250,000**	**-$13,210**	**-$13,210**	**$250,000**	**$0**	**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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	5,012	-	**65,841**	**65,841**	**68,155**	(132,845)	**0.0%**
3	Traffic Impact Fees	4,983	59,126	200,000	30,456	60,000	140,000	(60,000)	-30.0%
4	Traffic Impact Fee Interest Income	29	1,703	1,000	1,770	1,400	3,000	2,000	200.0%
5	**Subtotal Traffic Impact Fee Revenue**	**5,012**	**60,829**	**201,000**	**32,225**	**61,400**	**143,000**	**(58,000)**	**0.0%**
6	**Total Traffic Impact Fee Funds**	**$5,012**	**$65,841**	**$201,000**	**$98,066**	**$127,241**	**$211,155**	**$10,155**	**0.0%**

	Traffic Impact Fees 112	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Traffic Impact Improvements	-	-	201,000	26,352	59,086	143,000	(58,000)	-28.9%
3	**Subtotal Traffic Impact Fee Expenditures**	**-**	**-**	**201,000**	**26,352**	**59,086**	**143,000**	**(58,000)**	**-28.9%**
4	Ending Cash & Investments	5,012	65,841	-	71,714	68,155	68,155	**68,155**	**0.0%**
5	**Total Traffic Impact Fee Uses**	**$5,012**	**$65,841**	**$201,000**	**$98,066**	**$127,241**	**$211,155**	**$10,155**	**5.1%**

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 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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	180,239	77,466	129,539	**129,539**	**129,539**	**113,178**	**(16,361)**	**-12.6%**
3	Investment Interest	1,326	3,942	2,000	1,262	2,300	800	(1,200)	-60.0%
4	Surplus Sales	-	-	-	12,600	-	-	-	0.0%
5	Transfer in From General Fund	7,000	17,500	20,000	20,000	20,000	20,000	-	100.0%
6	Transfer in From REET	40,000	-	-	-	-	-	-	200.0%
7	Transfer in From Water Operating	11,000	35,000	55,000	55,000	55,000	195,000	140,000	254.5%
8	Transfer in From Sewer Operating	11,000	35,000	55,000	55,000	55,000	160,000	105,000	190.9%
9	Transfer in From Stormwater Operating	11,000	35,000	55,000	55,000	55,000	120,000	65,000	118.2%
10	Transfer in From Street Fund	11,000	35,000	55,000	55,000	55,000	60,000	5,000	9.1%
11	**Subtotal PW Equipment Revenue**	**92,326**	**161,442**	**242,000**	**253,862**	**242,300**	**555,800**	**313,800**	**129.7%**
12	**Total PW Equipment Sources**	**$272,565**	**$238,908**	**$371,539**	**$383,401**	**$371,839**	**$668,978**	**$297,439**	**80.1%**

	Public Works Equipment Replacement Fund 510-200	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Surplus Vehicle Costs	-	-	-	32	-	-	-	0.0%
3	Various Mowers and Equipment	-	-	25,000	18,451	-	25,000	-	0.0%
4	Truck and Equipment	48,148	80,758	240,000	230,050	230,050	-	(240,000)	-100.0%
5	Computers and Radios	-	-	20,000	-	-	-	(20,000)	0.0%
6	Back Hoe/Excavator	146,952	-	-	-	-	-	-	0.0%
7	Technology	-	8,106	-	-	8,106	20,000	20,000	N/A
8	Sander/De-Icer	-	20,505	-	-	20,505	-	-	0.0%
9	Safety Equipment	-	-	10,000	-	-	-	(10,000)	0.0%
10	**Subtotal PW Equipment Expenditures**	**195,100**	**109,369**	**295,000**	**248,534**	**258,661**	**45,000**	**(250,000)**	**-84.7%**
11	Ending Cash & Investments	77,466	129,539	76,539	134,867	113,178	623,978	**547,439**	**715.2%**
12	**Total PW Equipment Uses**	**$272,565**	**$238,908**	**$371,539**	**$383,401**	**$371,839**	**$668,978**	**$297,439**	**80.1%**

Message Sign with Trailer

	PD Equipment Replacement Fund 510-300	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	81,203	27,659	76,793	**76,793**	**76,793**	**221,748**	**144,955**	**188.8%**
3	Investment Interest	1,355	3,793	2,000	1,937	4,000	2,500	500	25.0%
4	Marine New Boat Grant	26,170	20,000	-	-	20,000	-	-	0.0%
5	Surplus Sales	-	4,847	1,000	-	2,000	-	(1,000)	-100.0%
6	Transfer in From Gen Fund for Police Cars	140,000	-	100,000	100,000	100,000	100,000	-	0.0%
7	Transfer in From Gen Fund for New Boat	-	100,000	-	-	100,000	-	-	N/A
8	Insurance Recovery	35,570	-	-	-	-	-	-	0.0%
9	**Subtotal Police Equipment Revenue**	**203,096**	**128,640**	**103,000**	**101,937**	**226,000**	**102,500**	**(500)**	**-0.5%**
10	**Total Police Equipment Sources**	**$284,299**	**$156,298**	**$179,793**	**$178,730**	**$302,793**	**$324,248**	**$144,455**	**80.3%**

	Police Equipment Replacement Fund 510-300	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Surplus Costs	32	213	1,000	98	1,000	-	(1,000)	-100.0%
3	Radios	44,225	45	-	-	45	-	-	N/A
4	Police Car Tab Readers	-	-	17,500	-	-	-	(17,500)	0.0%
5	Police Vehicles	135,736	4,601	100,000	10,776	80,000	200,000	100,000	100.0%
6	Police Boat Replacement	76,647	74,647	32,500	-	-	-	(32,500)	-100.0%
7	**Subtotal Police Equipment Expenditures**	**179,993**	**4,858**	**118,500**	**10,874**	**81,045**	**200,000**	**81,500**	**68.8%**
8	Ending Cash & Investments	27,659	76,793	28,793	167,856	221,748	124,248	**95,455**	**331.5%**
9	**Total Police Equipment Uses**	**$207,652**	**$81,651**	**$147,293**	**$178,730**	**$302,793**	**$324,248**	**$176,955**	**120.1%**

New Black Diamond Police Boat

	PW Building Improvements Fund 510-500	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	-	33,190	3,801	**3,801**	**3,801**	**39,601**	**35,800**	**941.8%**
3	Investment Interest	-	281	-	342	800	200	200	-100.0%
4	Transfer in from Street Operating	-	-	25,000	25,000	25,000	10,000	(15,000)	0.0%
5	Transfer in from Water Operating	-	-	25,000	25,000	25,000	10,000	(15,000)	0.0%
6	Transfer in from Sewer Operating	-	-	25,000	25,000	25,000	10,000	(15,000)	0.0%
7	Transfer in from Storm Water Operating	-	-	25,000	25,000	25,000	10,000	(15,000)	0.0%
8	Transfer in REET II	60,000	-	-	-	-	-	-	0.0%
9	**Subtotal PW Building Improvement Revenu**	**60,000**	**281**	**100,000**	**100,342**	**100,800**	**40,200**	**(59,800)**	**0**
10	**Total PW Building Improvement Sources**	**$60,000**	**$33,471**	**$103,801**	**$104,143**	**$104,601**	**$79,801**	**($24,000)**	**-23.1%**

	PW Building Improvements 510-500	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	PW Bldg Related Improvements	26,810	29,669	100,000	54,833	65,000	40,000	(60,000)	-60.0%
3	**Subtotal PW Building Improvement Expenditu**	**26,810**	**29,669**	**100,000**	**54,833**	**65,000**	**40,000**	**(60,000)**	**-60.0%**
4	Ending Cash & Investments	33,190	3,801	3,801	-	39,601	39,801	**36,000**	**0.0%**
5	**Total PW Building Improvement Uses**	**$60,000**	**$33,471**	**$103,801**	**$54,833**	**$104,601**	**$79,801**	**($24,000)**	**-23.1%**

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 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.

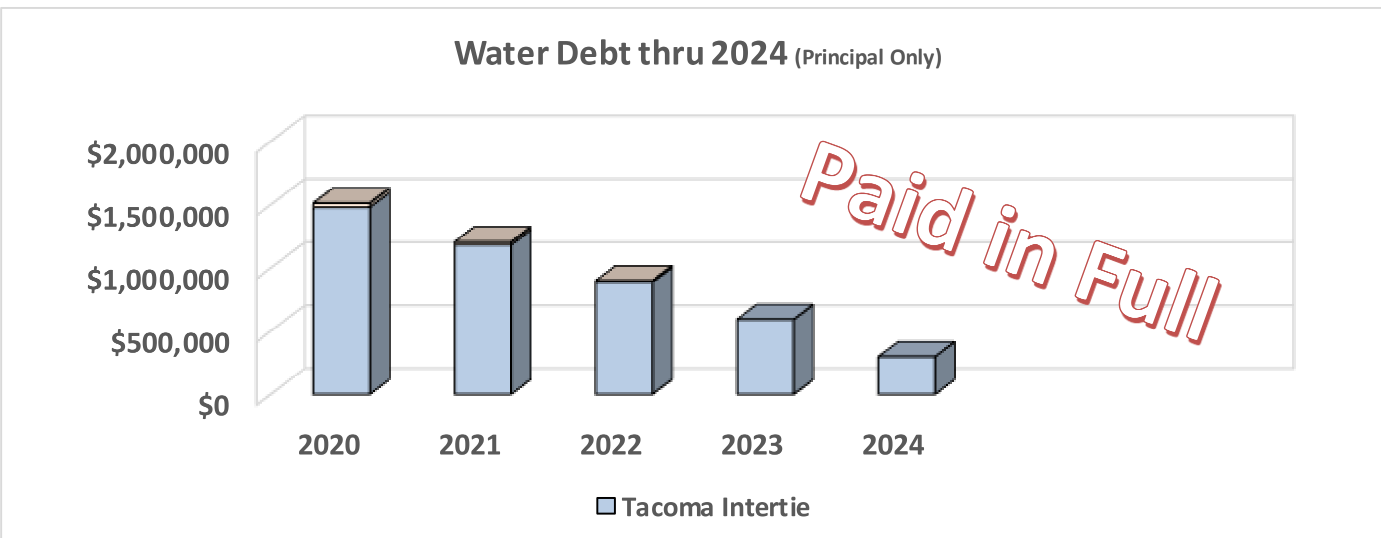
	Water Fund 401	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	626,793	704,394	750,133	**901,673**	**901,673**	**966,629**	**216,496**	**28.9%**
3	Water Charges	1,455,181	1,585,575	1,607,000	759,891	1,607,000	1,900,000	293,000	18.2%
4	Water Late Fees/Name Change Charge	12,486	8,779	9,400	5,777	9,000	12,000	2,600	27.7%
5	Hydrant Water & Irrigation Meter Sales	163,645	169,514	210,000	42,581	209,000	247,000	37,000	17.6%
6	Meter Purchases, Setting Fees, Inspections,	214,496	128,838	183,700	115,247	234,300	236,051	52,351	28.5%
7	**Subtotal Water Operating Revenue**	**1,845,809**	**1,892,706**	**2,010,100**	**923,497**	**2,059,300**	**2,395,051**	**384,951**	**19.2%**
8	LGIP Investment Interest	7,368	26,331	24,000	21,309	38,000	27,000	3,000	12.5%
9	Palmer Coking Coal Contribution	-	-	-	-	-	-	-	0.0%
10	Permitting Deposit for consultants	36,500	16,933	40,000	(16,920)	(16,900)	40,000	-	0.0%
11	**Total Revenue**	**1,889,677**	**1,935,969**	**2,074,100**	**927,885**	**2,080,400**	**2,462,051**	**387,951**	**18.7%**
12	**Total Water Fund Sources**	**$2,516,470**	**$2,640,363**	**$2,824,233**	**$1,829,558**	**$2,982,073**	**$3,428,680**	**$604,447**	**21.4%**

	Water Fund 401	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	315,868	329,048	381,935	157,925	332,384	431,618	49,683	13.0%
3	Benefits	117,499	128,151	176,126	65,017	128,241	171,825	(4,301)	-2.44%
4	**Salary and Benefits**	**433,368**	**457,199**	**558,061**	**222,941**	**460,625**	**603,443**	**45,382**	**8.1%**
5	Supplies	156,429	77,688	186,185	46,116	96,000	184,920	(1,265)	-0.7%
6	Services and Charges	786,281	741,101	927,461	348,895	818,852	804,617	(122,844)	-13.25%
7	**Subtotal Operating Expenditures**	**1,376,077**	**1,275,988**	**1,671,707**	**617,952**	**1,375,477**	**1,592,980**	**(78,727)**	**-4.7%**
8	Copier, Building & Property Lease	-	2,940	-	9,893	23,000	21,000	21,000	N/A
9	Debt Services	311,227	298,443	298,442	296,966	296,966	-	(298,442)	-100.0%
10	Transfer out to Water Capital and Reserve	100,000	100,000	200,000	-	200,000	447,000	247,000	123.5%
11	Transfer out to PW Building Improvement	-	-	25,000	25,000	25,000	10,000		
12	Transfer out to Capital Equipuipment Reserve	11,000	35,000	55,000	55,000	55,000	195,000	140,000	254.5%
13	PW Permit Deposits	13,772	26,319	40,000	8,036	40,000	40,000	-	0.0%
14	**Subtotal Water Fund Expenditures**	**1,812,076**	**1,738,690**	**2,290,149**	**1,012,848**	**2,015,444**	**2,305,980**	**15,831**	**0.7%**
15	30% Reserved Operating Cash & Investments	412,823	382,797	501,512	370,771	412,643	477,894	(23,618)	-4.71%
16	Ending Cash & Investments	291,571	518,876	32,572	445,939	553,986	644,806	612,234	1879.6%
17	**Total Water Fund Uses**	**$2,516,470**	**$2,640,363**	**$2,824,233**	**$1,829,558**	**$2,982,073**	**$3,428,680**	**$604,447**	**21.4%**

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. Those changes are consistent in 2025.

	Sewer Fund 407	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	494,625	627,875	605,669	**653,097**	**653,097**	**434,785**	**(170,884)**	**-28.2%**
3	King County Sewer Revenue	1,270,405	1,453,348	1,570,200	752,358	1,462,600	1,708,656	138,456	8.8%
4	Black Diamond Sewer Revenue	625,490	666,895	710,200	360,464	656,000	774,264	64,064	9.0%
5	Inspections & Misc	78,697	39,359	46,000	45,407	100,300	71,050	25,050	54.5%
6	**Subtotal Sewer Operating Revenue**	**1,974,592**	**2,159,601**	**2,326,400**	**1,158,229**	**2,218,900**	**2,553,970**	**227,570**	**9.8%**
7	LGIP Interestment Interest	8,321	28,366	25,000	16,300	29,000	25,400	400	1.6%
8	**Total Revenue**	**1,982,913**	**2,187,967**	**2,351,400**	**1,174,529**	**2,247,900**	**2,579,370**	**227,970**	**9.7%**
9	**Total Sewer Fund Sources**	**$2,477,538**	**$2,815,842**	**$2,957,069**	**$1,827,626**	**$2,900,997**	**$3,014,155**	**$57,086**	**1.9%**

	Sewer Fund 407	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	245,179	253,747	338,439	133,929	297,122	367,909	29,470	8.7%
3	Benefits	96,673	99,536	162,167	56,050	130,852	148,222	(13,945)	-8.60%
4	**Salary and Benefits**	**341,852**	**353,283**	**500,606**	**189,979**	**427,975**	**516,131**	**15,525**	**3.1%**
5	Office and Operating Supplies	20,406	15,903	23,285	6,188	15,400	16,425	(6,860)	-29.5%
6	Services and Charges	299,985	312,849	434,599	176,565	349,838	332,156	(102,443)	-23.57%
7	**Subtotal Operating Expenditures**	**662,243**	**682,035**	**958,490**	**372,732**	**793,213**	**864,712**	**(93,778)**	**-9.8%**
8	Metro Sewer Charges	1,176,420	1,442,770	1,570,200	775,398	1,572,000	1,708,656	138,456	8.8%
9	Copier, Building & Property Lease	-	2,940	-	9,620	21,000	21,000	21,000	N/A
10	Transfer out to PW Building Improvement	-	-	25,000	25,000	25,000	10,000	(15,000)	0.0%
11	Transfer out to Equipupment Reserve	11,000	35,000	55,000	55,000	55,000	160,000	105,000	190.9%
12	**Subtotal Sewer Fund Expenditures**	**1,849,663**	**2,162,744**	**2,608,690**	**1,237,749**	**2,466,213**	**2,764,368**	**155,678**	**6.0%**
13	30% Reserved Operating Cash & Investments	198,673	204,611	287,547	223,639	237,964	259,414	(28,133)	-9.78%
14	Cash & Investment Balance	429,202	448,487	60,832	366,238	196,821	(9,627)	(70,459)	-115.8%
15	**Total Sewer Fund Uses**	**$2,477,538**	**$2,815,842**	**$2,957,069**	**$1,827,626**	**$2,900,997**	**$3,014,155**	**$57,086**	**1.9%**

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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	428,667	414,572	579,241	**472,018**	**472,018**	**306,125**	**(273,115)**	**-47.2%**
3	Stormwater Charges	746,883	813,310	800,000	413,133	850,000	875,000	75,000	9.4%
4	Ecology and Other Grants	-	-	-	-	-	-	-	0.0%
5	Stormwater Inspection/Civic Fees	37,944	54,456	67,790	38,738	54,700	75,000	7,210	10.6%
6	**Subtotal Stormwater Operating Revenue**	**784,828**	**867,766**	**867,790**	**451,870**	**904,700**	**950,000**	**82,210**	**9.5%**
7	LGIP Interest and Misc.	5,475	16,818	14,000	10,177	15,000	14,000	-	0.0%
8	Stormwater Capacity Grant	-	-	-	-	-	100,000	100,000	0.0%
9	**Total Revenue**	**790,303**	**884,585**	**881,790**	**462,047**	**919,700**	**1,064,000**	**182,210**	**20.7%**
10	**Total Stormwater Fund Sources**	**$1,218,970**	**$1,299,156**	**$1,461,031**	**$934,065**	**$1,391,718**	**$1,370,125**	**($90,905)**	**-6.2%**

	Stormwater Fund 410	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Wages	246,306	261,483	364,508	148,359	331,733	431,077	66,569	18.3%
3	Benefits	90,182	102,533	177,983	64,224	137,361	180,351	2,368	1.33%
4	**Salary and Benefits**	**336,488**	**364,016**	**542,491**	**212,583**	**469,093**	**611,428**	**68,937**	**12.7%**
5	Office and Operating Supplies	22,475	8,773	24,935	7,605	21,500	17,225	(7,710)	-30.9%
6	Services and Charges	324,436	356,410	476,312	228,390	429,499	384,452	(91,860)	-19.29%
7	**Subtotal Operating Expenditures**	**683,398**	**729,199**	**1,043,738**	**448,579**	**920,092**	**1,013,105**	**(30,633)**	**-2.9%**
8	Copier, Building & Property Lease	-	2,940	-	9,528	10,500	20,100	20,100	N/A
9	Transfer out to Storm Capiatl Project	110,000	60,000	75,000	-	75,000	10,000	(65,000)	-86.7%
10	Transfer out to PW Building Improvement	-	-	25,000	25,000	25,000	10,000	(15,000)	0.0%
11	Transfer out to Equipuipment Reserve	11,000	35,000	55,000	55,000	55,000	20,000	(35,000)	-63.6%
12	Transfer out to Equipuipment Reserve: Capacit	-	-	-	-	-	100,000	100,000	N/A
13	**Subtotal Stormwater Fund Expenditures**	**804,398**	**827,139**	**1,198,738**	**538,107**	**1,085,592**	**1,173,205**	**(25,533)**	**-2.1%**
14	30% Reserved Operating Cash & Investments	205,020	218,760	313,121	269,147	276,028	303,932	(9,190)	-2.93%
15	Ending Cash & Investments	209,552	253,258	(50,829)	126,810	30,098	(107,011)	(56,183)	110.5%
16	**Total Stormwater Fund Uses**	**$1,218,970**	**$1,299,156**	**$1,461,031**	**$934,065**	**$1,391,718**	**$1,370,125**	**($90,905)**	**-6.2%**

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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	593,105	596,844	625,772	**625,772**	**625,772**	**454,402**	**(171,370)**	**-27.4%**
3	1/4% Real Estate Excise Tax	979,267	519,950	400,000	252,412	400,000	450,000	50,000	12.5%
4	LGIP Investment Interest	3,912	28,978	20,050	15,776	28,630	11,000	(9,050)	-45.1%
5	**Subtotal REET I Revenue**	**983,179**	**548,927**	**420,050**	**268,188**	**428,630**	**461,000**	**40,950**	**9.7%**
6	**Total REET I Sources**	**$1,576,284**	**$1,145,772**	**$1,045,822**	**$893,960**	**$1,054,402**	**$915,402**	**($130,420)**	**-12.5%**

	General Government REET I Fund- 311	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Transfer to Fire Equipment	94,440	-	-	-	-	-	-	
3	Transfer to 310 Fund	885,000	520,000	600,000	600,000	600,000	650,000	50,000	8.3%
4	**Subtotal REET I Expenditures**	**979,440**	**520,000**	**600,000**	**600,000**	**600,000**	**650,000**	**50,000**	**8.3%**
5	Ending Cash & Investments	596,844	625,772	275,524	293,960	454,402	265,402	**(10,123)**	**-3.7%**
6	**Total REET I Uses**	**$1,576,284**	**$1,145,772**	**$875,524**	**$893,960**	**$1,054,402**	**$915,402**	**$39,877**	**4.6%**

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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	900,389	504,297	522,247	**522,247**	**522,247**	**237,247**	**(285,000)**	**-54.6%**
3	1/4% Real Estate Excise Tax	976,297	519,950	400,000	252,412	400,000	450,000	50,000	12.5%
4	LGIP Investment Interest-Misc.	11,611	23,000	20,000	12,583	20,000	11,000	(9,000)	-45.0%
5	**Subtotal REET II Revenue**	**987,908**	**542,949**	**420,000**	**264,995**	**420,000**	**461,000**	**41,000**	**9.8%**
6	**Total REET II Sources**	**$1,888,297**	**$1,047,247**	**$942,247**	**$787,242**	**$942,247**	**$698,247**	**-$244,000**	**-25.9%**

	Total General Government REET II Fund - 321	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Transfer to Street Fund	70,000	100,000	100,000	100,000	100,000	-	(100,000)	-100.0%
3	Transfer to Capital Projects	1,214,000	325,000	605,000	605,000	605,000	450,000	(155,000)	-25.6%
4	Transfer to Stormwater	-	-	-	-	-	-	-	N/A
5	Transfer out to PW Facilities for Projects	100,000	100,000	-	-	-	-	-	0.0%
6	Transfer out to Construction Rules Update	-	-	-	-	-	-	-	100.0%
7	**Subtotal REET II Expenditures**	**1,384,000**	**525,000**	**705,000**	**705,000**	**705,000**	**450,000**	**(255,000)**	**-36.2%**
8	Ending Cash & Investments	504,297	522,247	215,861	82,242	237,247	248,247	**32,385**	**15.0%**
9	**Total REET II Uses**	**$1,888,297**	**$1,047,247**	**$920,861**	**$787,242**	**$942,247**	**$698,247**	**($222,615)**	**-24.2%**

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	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**REVENUE**								
2	**Beginning Cash and Investments**	84,393	43,639	46,803	**46,803**	**46,803**	**22,673**	**(24,131)**	**0.0%**
3	Retainage Deposits	80,103	56,459	200,000	14,393	16,886	200,000	-	0.0%
4	LGIP Investment Interest	1,368	1,240	5,000	-	4,147	3,500	(1,500)	-30.0%
5	**Subtotal REET II Revenue**	**81,472**	**57,698**	**205,000**	**14,393**	**21,033**	**203,500**	**(1,500)**	**-0.7%**
6	**Total REET II Sources**	**$165,865**	**$101,337**	**$251,803**	**$61,196**	**$67,837**	**$226,173**	**($25,631)**	**-10.2%**

	General Government Retainage Fund- 322	2022 Actual	2023 Actual	2024 Budget	2024 Thru June	Estimated Year End	2025 Prelim Budget	Budget $ Change	Budget % Change
1	**Expenditures**								
2	Return Retainage Deposits	120,858	53,294	246,803	2,850	41,017	221,173	(25,630)	-10.4%
3	Return Retainage Interest	1,368	1,240	5,000	204	4,147	5,000	-	0.00%
4	**Subtotal Retainate Expenditures**	**122,226**	**54,534**	**251,803**	**3,054**	**45,164**	**226,173**	**(25,630)**	**-10.2%**
5	Ending Cash & Investments	43,639	46,803	-	58,143	22,673	(0)	**(0)**	**0.0%**
6	**Total Retainage Uses**	**$165,865**	**$101,337**	**$251,803**	**$61,196**	**$67,837**	**$226,173**	**($25,631)**	**-10.2%**

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	Campus Improvements	G2	Updated	337,626	106,000			443,626	443,626		443,626	0	443,626
2	KC Parks Tax Levy to Skate Park	P6				110,000		110,000		110,000	110,000	0	110,000
3	Grant Matching/Parks, Gen Gvt	P2		390,000	50,000			440,000	440,000		440,000	0	440,000
4	Eagle Creek Park Planning			50,000				50,000	50,000		50,000	0	50,000
5	Way Finding Signs			45,000				45,000	45,000		45,000	0	45,000
6	Fire Equipment & Vehicles			0	144,000			144,000					
7	Fire Station Bldg Improvements			0			30,000	30,000	30,000		30,000	0	30,000
8	Fire Engine			0	150,000			150,000	150,000		150,000	0	150,000
9	Fiscal & Fire Study			45,000			35,000	80,000	80,000		80,000	0	80,000
10	Skate Park Reconstruction	P9		977,000	200,000	460,000	110,000	1,747,000	1,747,000		1,747,000	0	1,747,000
11	Comp Plan Update			14,000				14,000	14,000		14,000	0	14,000
12	**Total Gen Govt Projects**			**1,858,626**	**650,000**	**570,000**	**175,000**	**3,253,626**	**2,999,626**	**110,000**	**3,109,626**	**0**	**3,109,626**

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	275,000	165,000			440,000	440,000		440,000	0	440,000
2	Grant Matching/Streets	T2	Updated	390,000	100,000			490,000	490,000		490,000	0	490,000
3	Downtown Public Parking	T8	Carry-over	88,000				88,000	88,000		88,000	0	88,000
4	Traffic Impact/Code Study			43,000				43,000	43,000		43,000	0	43,000
5	Sawyer/Wood Sidewalks-Desg	T16	Updated	103,000				103,000	103,000		103,000	0	103,000
6	Covington Creek Bridge	T17	updated	109,000	100,000	2,393,000		2,602,000	2,602,000		2,602,000	0	2,602,000
7	Update Construction Standards			85,000				85,000	85,000		85,000	0	85,000
8	Neighborhood Improvements			85,000	85,000			170,000	170,000		170,000	0	170,000
9	**Total PW Capital Projects**			**1,178,000**	**450,000**	**2,393,000**	**0**	**4,021,000**	**4,021,000**	**0**	**4,021,000**	**0**	**4,021,000**

Fund 402 - WSFFA Partners

		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			86,691				86,691	86,691		86,691	0	86,691
2	Spring Source Rehab	W1	Update	116,000			2,554,000	2,670,000	2,670,000		2,670,000	0	2,670,000
3	**Total WSFFA Projects**				**0**	**0**	**370,000**	**2,756,691**	**2,756,691**		**2,756,691**		**2,756,691**

Fun 404 - Water Capital Projects

		Project		Source of Revenue					Source of Expenditures				
		#	Note	Beg C&I	Trf In Wtr Res	Conn Chg/Int Inc/Trf Op	Trf in ARPA/REET II	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	Water Capital Reserve Fund			130,000		517,000		647,000	175,000	200,000	375,000	272,000	647,000
2	4.3 Mil Gal tank Mtc	W3	Carryover	35,000				35,000	35,000		35,000	0	35,000
3	Telemetry System Imp	W10		18,000				18,000	18,000		18,000	0	18,000
4	Water Comp Plan			213,000				213,000	213,000		213,000	0	213,000
5	Fire Flow Loop/169	W2	Updated	861,000	200,000			1,061,000	1,061,000		1,061,000	0	1,061,000
6	Wtr Power Gen Facility		Carryover	52,000				52,000	52,000		52,000	0	52,000
7	**Total Water Capital Projects**			**1,309,000**	**200,000**	**517,000**	**0**	**2,026,000**	**1,554,000**	**200,000**	**1,754,000**	**272,000**	**2,026,000**

Fund 408 - Sewer Capital Projects

		Project		Source of Revenue					Source of Expenditures				
		#	Note	Beg C&I	Trf In Sewer Res	Loan Repay	Int & Conn Chg	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	Sewer Capital Reserves Fund			300,000				300,000	0		0	300,000	300,000
2	Infiltration & Inflow			15,000				15,000	15,000		15,000	0	15,000
3	Cedarbrook Sewer Main Project	S1		35,000				35,000	35,000		35,000	0	35,000
4	Morganville PS Valve/Grease		Added	15,000				15,000	15,000		15,000	0	15,000
5	**Total Sewer Capital Projects**			**365,000**	**0**	**0**	**0**	**350,000**	**50,000**	**15,000**	**50,000**	**300,000**	**350,000**

Fund 412 - Stormwater Capital Projects

		Project		Source of Revenue					Source of Expenditures				
		#	Note	Beg C&I	Storm Capt Trf.	State DOE Grant	Trf from Storm Op	Total Revenue	Expenditure	Trf Out	Total Expenditure	Ending Fund Balance	Total Uses
1	Storm Capital Fund			210,000			10,000	220,000	220,000		220,000	0	220,000
3	Ginder Creek Headwall	D2		100,000				100,000	100,000		100,000	0	100,000
4	**Total Stormwater Capital Prj.**			**310,000**	**0**	**0**	**10,000**	**320,000**	**320,000**	**0**	**320,000**	**0**	**320,000**

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 2025 Positions	2025 Salary Schedule BOLD = Filled Positions	Step 1	Step 2	Step 3	Step 4	5 & On
✓	City Administrator	14,347	15,065	15,818	16,609	17,439
	Assistant City Administrator	8,820	9,262	9,703	10,144	10,585
	City Attorney	8,961	9,409	9,879	10,373	10,891
✓	**Court Administrator**	7,385	7,754	8,142	8,549	8,978
✓	**Judicial Specialist II**	4,837	5,240	4,723	6,048	6,450
	Judicial Specialist I (hourly)	25	28	30	32	34
	Human Resources Director	9,400	9,902	1,090	10,906	11,413
✓	**City Clerk/HR Manager**	9,400	9,902	1,090	10,906	11,413
✓	**Deputy City Clerk**	5,639	6,034	6,428	6,822	7,217
✓	**Administrative Assistant III**	5,596	5,877	6,172	6,479	6,805
✓	**Finance Director**	10,266	10,778	11,318	11,883	12,478
✓	**Deputy Finance Director**	8,423	8,790	9,269	9,750	10,230
✓	**Senior Accountant**	6,349	6,666	7,000	7,350	7,715
✓	**Accounting Clerk/Utility Billing Specialist**	5,240	5,505	5,779	6,067	6,370
✓	Administrative Assistant II	4,742	4,978	5,228	5,489	5,764
	Administrative Assistant I	2,586	2,793	2,998	3,205	3,410
	Accounts Payable Clerk (hourly)	25	26	28	29	30
	Accountant 1 Journey (hourly)	18	19	20	21	22
✓	**Information Services Manager**	9,168	9,699	10,228	10,756	11,286
✓	**Comm. & Infor. Svs/Admin Sup.Tech I**	4,742	4,978	5,228	5,489	5,764
✓	**Police Chief**	13,485	13,944	14,501	14,868	15,402
✓	**Police Commander**	12,111	12,534	12,902	13,271	13,697
✓	**Police Sergeant**	10,923	11,536	-	-	-
✓	**Police Officer**	7,436	8,239	9,041	9,801	-
✓	**Police Records Coordinator**	5,639	6,034	6,428	6,822	7,217
✓	**Police Clerk**	4,852	5,095	5,350	5,617	5,897
	Police Clerk (hourly)	28	29	31	32	34
✓	**MDRT & Economic Director**	10,125	10,632	11,165	11,721	12,308
✓	**Construction Inspector Supervisor**	8,728	9,231	9,735	10,237	10,742
✓	**Construction Inspector**	7,336	7,759	8,184	8,605	9,027
✓	**MDRT Senior Accountant (hourly)**	37	38	40	42	45
	MDRT Planner (hourly)	28	30	32	34	36
✓	**Community Dev/Nat Resources Director**	10,125	10,632	11,165	11,721	12,308
✓	**Building Official**	8,728	9,231	9,735	10,237	10,742
✓	**Code Compliance Officer/Building Inspector**	6,214	6,525	6,852	7,194	7,552
✓	Senior Planner	7,115	7,469	7,844	8,234	8,647
	Permit Technician Supervisor	7,221	7,550	7,878	8,207	8,535
✓	**Permit Technician**	5,924	6,341	6,754	7,170	7,581
	Permit Technician (hourly)	34	37	39	41	44
✓	**Assistant Planner / Permit Technician**	5,639	6,034	6,428	6,822	7,217
	Parks Department Director	8,233	8,673	9,115	9,556	9,996
✓	**Public Works Director**	10,125	10,637	11,170	11,729	12,315
✓	**Operations & Maintenance Superintendent**	8,728	9,231	9,735	10,237	10,742
✓	**Capital Projects Program Manager**	8,399	8,820	9,259	9,723	10,209
✓	Stormwater Coordinator	7,115	7,364	7,621	7,888	8,205
✓	**Facilities Equipment Coordinator**	5,950	6,341	6,754	7,170	7,584
✓	**Public Works Administrative Asst. III**	5,596	5,877	6,172	6,479	6,805
✓	**Public Utilities Operator**	6,334	6,650	6,982	7,333	7,698
✓	**Utility Worker II**	5,659	5,665	6,240	6,553	6,880
✓	**Utility Worker I**	4,808	5,048	5,301	5,562	5,843
✓	Utility Worker Seasonal (hourly)	19.00	23.00	-	-	-

CITY OF BLACK DIAMOND

2024 Calendar for 2025 Budget Meetings

As Passed by Resolution 24-046

	Process	Work Session	City Council	State Law Limitations
1	Budget CALL: 2025 Budget requests and instructions go out to all departments			By Sept 9
2	2025 Estimates to be filed with Finance/ City Clerk			By Sept 22
3	City Clerk Submits to CAO the proposed preliminary 2025 budget setting forth the complete financial program			October 1
4	Special Meeting - Work Session 6pm - CAO provides Council with current info on Revenue from all sources as adopted in 2024 Budget, provides the Clerk's proposed Prelim 2025 Budget for General Fund and 2025 Budget totals for all funds including debt service & possible Revenue for Property Taxes.	Sept 19		October 7
5	Special Meeting - Work Session 5:30 – General Fund Budget REV and EXP for Public Safety, Community Development, Parks etc. & possible Property Taxes increases.	Sept 26		Mid Oct-Mid Nov
6	Special Meeting – Work Session 6:00 – Public Works 2025 Budgets for REV and EXP for Street, Water, Sewer, Stormwater, REET I&II and Gen Govt, Utilities, Capital Projects, and Debt Service.	Oct 3		Oct 14 – Nov 18
7	Mayor prepares 2025 Preliminary Budget and message and files with Council and Clerk			Nov 2
8	City Clerk publishes notice of Public Hearing on 2025 Budget and filing of Preliminary Budget – once a week for two consecutive weeks			Nov 1 - Nov 18
9	Preliminary 2025 Budget Document made available to Public at least 6 weeks before Jan. 1, 2025			Nov 21
10	Special Meeting – Work Session 6:00- G/F 2025 Revenue Review and Possible Property Tax Increase & Ordinances	Oct 17		Nov 1 – Nov 30
11	1st Public Hearing on 2025 Revenue Sources including possible increases in Property Taxes, & two Property Tax Ordinances.		Oct 17	Nov 1 – Nov 25
12	Council adopts two 2025 Property Tax Ordinances & send to King County by Nov 30, 2024		Nov 7	Nov 30
13	City Council Holds 2nd Public Hearing on 2025 Prelim Budget		Nov 7	Nov 1 – Nov 30
14	Council holds Final Budget Hearing on 2025 Budget		Nov 21	Dec 2
15	Council adopts Final 2025 Budget		Nov 21	Dec 31
16	Council amends 2024 Budget		Nov 21	Dec 31