

Black Diamond Budget

2024



Black Diamond's Gateway Entrance Sign

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November 1, 2023

Council and Black Diamond Residents,

As Mayor of the City of Black Diamond I am proud to present the 2024 Budget to both the City Council and citizens. Creating this budget was no easy task and has proven to be very challenging due to recent political, geopolitical, and economic uncertainties. Staff and I have worked hard on balancing this budget, and I believe this document does an excellent job of blending the City of Black Diamond's values and goals while always considering the financial realities that we face.

The total 2024 Budget for both operating, capital, and beginning fund balances total \$42,326,778, an increase of \$3,754,441 or 9.7%. The General Fund has a total revenue of \$11,732,058 and total expenditures of \$12,864,072 with an expected ending fund balance of \$6,248,673 a decrease of \$1,132,014. To draw a proper comparison, at the start of 2023, we had an expected decrease in the ending fund balance by \$2,436,551. After an increase in revenues, prudent spending, and a slightly improved housing market than our initial 2023 projections, the ending balance will decrease by estimated \$125,372 rather than 2.4 million. Our assumptions, which our forecasts reflect, is that these factors will continue into 2024.

Nationally, we are experiencing strong economic growth, that in some ways is fueling the high inflation that ultimately limits consumer purchases towards inelastic goods and services. In Black Diamond, our trends are reflected in the national housing market. Our housing inventory within the city has been very steady this year, with there being an increase in sales of higher-income priced housing, rather than low and middle-income priced housing. This suggests that home purchases are being limited to individuals with incomes high enough to not be dissuaded by high interest rates. We will continue monitoring various predictions and analysis of the national and regional economy to adjust our assumptions towards the recovery of our local developments and ultimately the tax revenues they generate.

Though the ending cash reserve has increased from what we originally anticipated for the end of 2023, we need to remain vigilant during these times. Based on our internal analysis, which the 2024 budget reflects, revenues for 2024 will increase roughly 14% in the General Fund. With disciplined spending, our estimated expenditures for 2024 will decrease by \$62,365. Though our budget and fiscal situation have healthier projections than this time last year, we need to maintain focus on our operational and strategic priorities, while still allowing the flexibility to address unforeseen circumstances while the housing market recovers.

To address our continued growth, this budget has added two new Public Works positions for 2024, along with a part-time administrative position. Going forward, we need to continue planning to add future public safety positions, including staff for the new Lawson Hills Fire Station. These high priority additions of public safety personnel will require continued future strategic budgeting over the next few years. While an adequate cash and investment balance is in place for 2024, future budgets will require exploring the significant revenue increase needed to fund future Public Safety costs. Financial Consulting Services (FCS) will be working with the city over the next few months to explore the need for a possible property tax lid lift or other sustainable revenue options, so our community will continue to prosper in the near and distant future.

General Fund

The General Fund, which is the City's main operating fund, continues to support our top priority, the safety of our citizens. The General Fund can be segmented into several components in terms of how we use it to fund our daily operations. As depicted on the graph on page 15, the primary cost centers are: Public Safety, Council and Mayor, Community Development, Master Development Review Team, Administrative Services, Legal Services, and Parks. For the 2024 general budget, our total budgeted operating expenditures for 2024 are slightly less than what we budgeted for in 2023. Roughly 51% of the General Fund is budgeted for sustaining and improving public safety within the City of Black Diamond.

Public Safety is comprised of the Police Department, Municipal Court, emergency management and our contracted Fire Department services. Our commitment to public safety is illustrated by the high priority that we place on filling and retaining the current public safety positions and supporting public safety staff. These departments are funded primarily through general fund revenues such as property taxes, utility taxes, criminal justice, and sales tax. In addition to taxes, these departments are also supplemented with grants and earned revenues.

2023 has been a very exciting year for Public Safety within the City of Black Diamond. We were very fortunate to break ground on the new Lawson Hills Fire Station, as pictured on page 44. Though the Mountain View Fire and Rescue is not an internally operated department, the City does benefit, via contract, from their services. As the Lawson Hills Fire Station is being built, we need to carefully and strategically consider how we will fund its staffing and the increase in operational and capital expenditures once operational. This year's capital expenditures for public safety have been reduced significantly after the purchase of the new boat that will patrol Lake Sawyer as seen on page 52. The main public safety capital expenditures for 2024 include the replacement of the boiler in Station 98, and breathing apparatuses that need to be replaced.

Special Revenue Funds

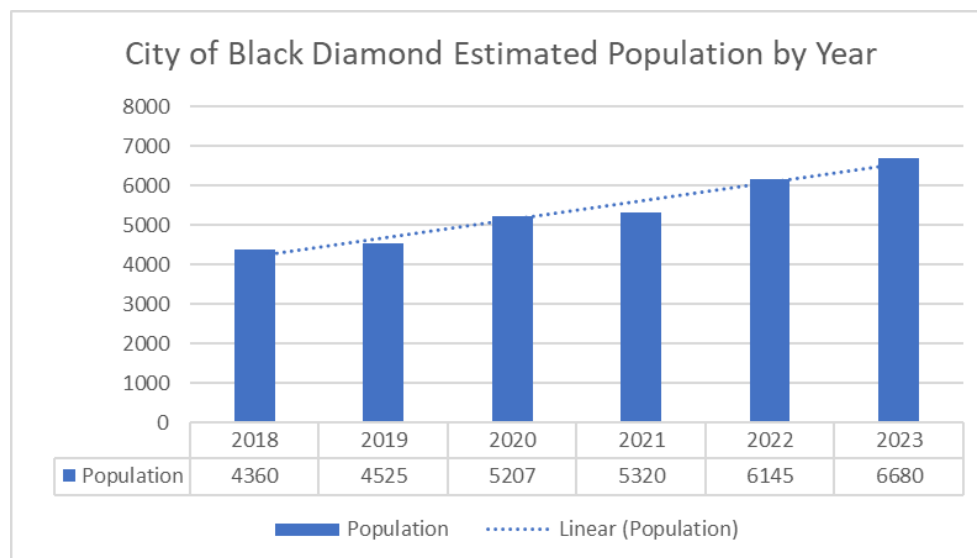
Special Revenue Funds are established to collect monies that must be used for a specific project or purpose. The City of Black Diamond has several revenue funds including the: Street Fund, Fire Impact Fee Fund, Transportation Benefit District Fund, Traffic Mitigation Fund, ARPA Fiscal Recovery Fund, School Impact Fees, and Traffic Impact Fees. All these funds serve a very distinct purpose and assist in improving our quality of life, safety, and education.

The Street Fund provides funding to complete activities such as roadway striping, traffic signage, pothole repair, streetlights, pavement, signals, sidewalks, and road safety improvements as well as tree removal, snow, and ice maintenance. Sustaining a budget for maintenance and operation of the street fund is of continuous importance. To do so, the City Council intends to explore the feasibility of increasing the car tab fee from \$20 to \$30 in 2024. This will help fund street maintenance costs which are continuing to see a decrease in state gas tax. An additional transfer from TBD, REET and the General Fund will be required to fund the cost of street maintenance.

Though we are using the last of the American Rescue Plan Act (ARPA) funds in 2023, we will continue to see its benefits in 2024 and beyond. During 2021 and 2022, the funds from ARPA were used for the benefit of families that experienced financial hardship due to the COVID-19 pandemic. Through the City's contract with the Black Diamond Community Center, residents were able to receive assistance with their rent and/or utilities. There was a great response of appreciation among residents because of the program's success. The remainder of the funds were used in a capital project. The 3rd Avenue Water Main Project received \$1,100,000 in funding. With the last of the ARPA funds being spent in 2023, this fund will zero out our funds in the account.

Utility Funds

Utility funds are used for services provided to the public on a user charge basis, like the operation of a commercial enterprise in that the revenues must sustain the fund independently of any other fund. The City of Black Diamond offers water, sewer, and stormwater services to our residents. These three services have increased costs for all maintenance supplies and liability insurance, as well as an increase in each fund due to the reallocation of City staff along with new positions. The revenues of all three funds are not keeping pace with expenditures. With our demands for growth, as depicted in the graph below, we need more revenue to invest in our infrastructure. The water and stormwater funds have seen cash and investment balances decrease to an unacceptable level.



In our effort to increase revenues to cover these expenditures, several actions have taken place. One of which is increasing the sewer rate by 5% on January 1st, 2024, with an annual CPI adjusted increase each year thereafter. Second, the Water Fund will complete its debt payments from a loan in 2005, saving the fund roughly \$300,000 each year after its payment in May. Third, we recommend the initiation of a rate study in the spring of 2024 to address the probable rate increase needed for both funds. Our goal is to make these utility funds self-sufficient, again, so that we can continue offering seamless service to our citizens.

Capital Budget

The 2024 Capital Budget includes the projects that were approved with the initial passage of the 2023-2028 Capital Improvement Plan in addition to several new items and a few projects that began in prior years but need to be continued during the 2024 budget cycle (carryovers). In this letter, I will just highlight a few of the exciting projects that we are either undertaking or continuing this year, as our community continues to expand.

The Covington Creek Bridge, carryover, will continue to be worked on. This project is largely funded by our REET I fund and a \$2,293,500 grant from the King County Flood Control. The total amount of funds that will be expended is approximately \$2,683,550.

The Skate Park Reconstruction project attained a significant amount of funding this year and will receive a second wave of funding through a transfer from the REET I Fund in 2024. The total amount of funding this project will have for 2024 is \$1,534,200 with approximately \$750,000 being carried over from the 2023 remaining balance.

The Neighborhood Improvement project is a new project that emphasizes maintaining the integrity of street infrastructure in neighborhoods, so that the residents of Black Diamond can see first-hand their tax dollars being prioritized in ways that directly impact their daily lives.

2023 has proven to be an extremely busy year for all our departments. As focuses and priorities shift, sometimes not everything we plan to complete at the outset of the year gets completed. Going into 2024, there are several carryovers that we aim to either continue or complete during 2024 such as the Rock Creek Bridge. To review the comprehensive list of projects and their sources of funding, you can find more information in the Capital Improvement Projects section of the budget.

Summary

A conservative Budget is presented for 2024. Though the national and local economies have improved, inflation remains high. The repercussions of high inflation are negatively affecting the rate of home sales, and consequently construction for development. We do expect there to be some continued building of age qualified housing plats, as well as commercial development in 2024. The major growth in revenue that we experienced in building permits and sales tax from the building material of homes has significantly declined from 2021, and will likely closely resemble levels experienced in 2023. This slowdown in growth and development will allow the city time to work on and complete several carryover and new capital projects outlined in the 2023-2028 Capital Improvement Plan.

The economic challenges ahead pose an excellent opportunity for us to focus on our goals and highest priorities, while still staying abreast of our operating cost challenges until additional long-term, sustainable revenue streams are in place.

I thank you in advance for your review and consideration of this budget and I look forward to your input. I also want to thank City Staff for their hard work and dedication to developing a balanced 2024 Budget within the resources we have. I am proud that during these difficult times the city has maintained a level of service, making Black Diamond a better place to live, work, play, and do business.

Sincerely,

Carol Benson

Mayor



'Black Diamond Coal Cart'

Black Diamond Elected Officials Adopting 2024 Budget



Our Elected Officials



Mayor: Carol Benson January 2022 - December 2025	Councilmember No. 1: Tamie Deady January 2020 - December 2023
Councilmember No. 2: Brad Douglass Expires upon 2023 General Election certification	Councilmember No. 3: Therron Smith January 2022 - December 2023
Councilmember No. 4: Leih Mulvhill January 2022 - December 2025	Councilmember No. 5: Kristiana de Leon January 2020 - December 2023
Councilmember No. 6: Nathan Jones Expires upon 2023 General Election certification	Councilmember No. 7: Debbie Page January 2022 - December 2023

History of Black Diamond, Washington – Coal Town

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

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

Beginning with the Master Planned Development Agreement growth, the city is growing. At 6,680 citizens, population projections may reach above 20,000 in the next 20 years. The annexation of the Lake Sawyer area in 1998 doubled the number of citizens and acreage. Since then, population growth is increasing due to the Master Plan Development.

Form of Government

Black Diamond is a "Code City" as described under Title 35A in the Revised Code of Washington. The city operates under a strong mayor form of government with seven elected council members serving staggered four-year terms. The Mayor serves as the chief administrative officer of the city. The City Council acts as the legislative body. The city expanded to a seven-member council in fall of 2019. The city is served by Legislative Congressional District 8 and Legislative District 5.

Budget Process

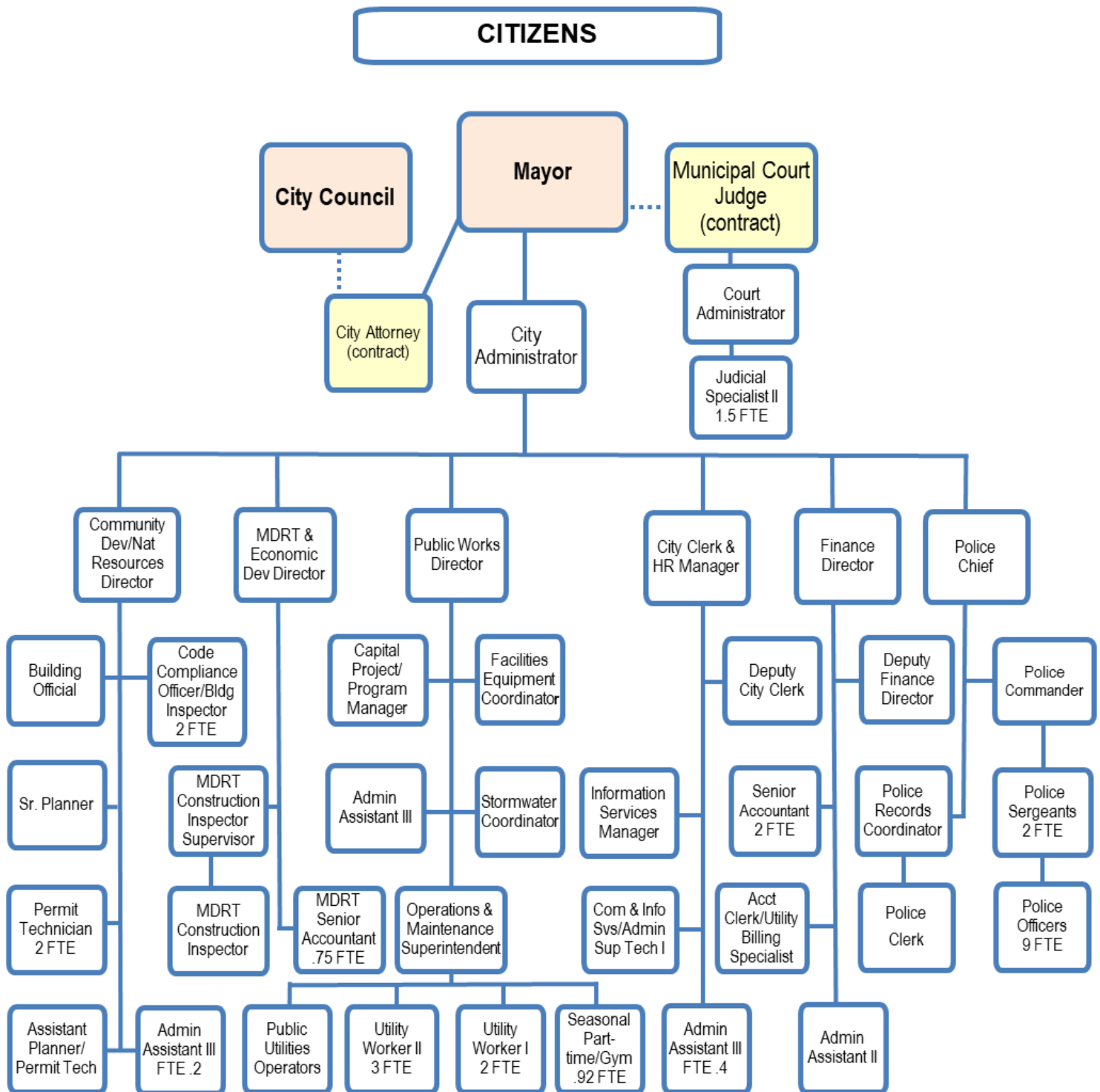
Budgeting is an essential element of the financial planning, control, and evaluation process of government. The planning process involves determining the types and levels of services to be provided by the various departments, programs, and functions.

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

How Black Diamond Serves the Community

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

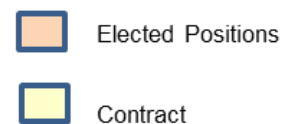
City of Black Diamond 2024 Organization Chart



This Chart represents budgeted positions for 2024 = 53.77 FTE

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

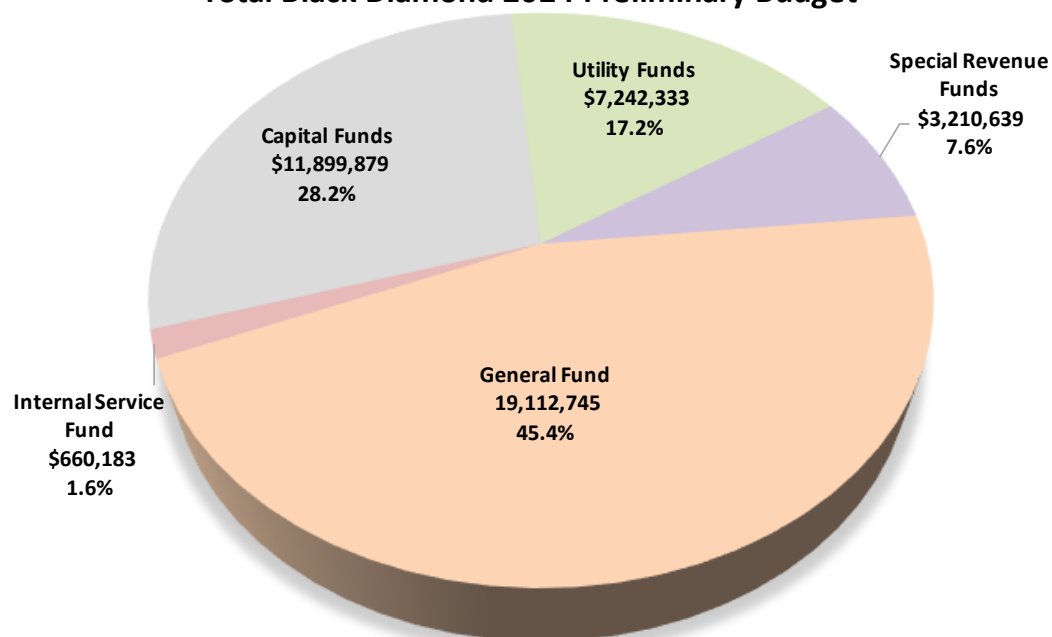
Black Diamond is served by Mountain View Fire and Rescue



Combined 2024 Budget - All Funds

	Beginning Fund Balance	2024 Revenue	Total Sources	2024 Expenditures	Ending Fund Balance	Total Uses
1 General Fund 001	7,380,687	11,732,058	19,112,745	12,864,072	6,248,673	19,112,745
2 Special Revenue Funds						
3 101 Street Fund	381,576	673,500	1,055,076	845,395	209,681	1,055,076
4 107 Fire Impact Fees	1,133,565	450,000	1,583,565	1,583,565	-	1,583,565
5 108 Trans. Benefit District Fund	63,497	150,000	213,497	200,000	13,497	213,497
6 109 Traffic Mitigation Fees	4,500	104,000	108,500	108,500	(0)	108,500
7 110 ARPA Fiscal Recovery Funds	-	-	-	-	-	-
8 111 School Impact Fees	-	250,000	250,000	250,000	-	250,000
9 112 Traffic Impact Fees	0	201,000	201,000	201,000	0	201,000
10 Utility Operating Funds						
11 401 Water Fund	750,133	2,074,100	2,824,233	2,290,149	534,084	2,824,233
12 407 Sewer Fund	605,669	2,351,400	2,957,069	2,608,690	348,379	2,957,069
13 410 Stormwater Fund	579,241	881,790	1,461,031	1,198,738	262,293	1,461,031
14 Capital Funds						
15 310 Gen. Government CIP Fund	845,865	1,429,997	2,275,862	2,265,862	10,000	2,275,862
16 311 REET 1	455,474	420,050	875,524	600,000	275,524	875,524
17 320 Public Works CIP Fund	290,050	2,898,500	3,188,550	3,188,550	-	3,188,550
18 321 REET 2	500,861	420,000	920,861	705,000	215,861	920,861
19 322 Public Works Retainage	-	205,000	205,000	205,000	-	205,000
20 402 WSFFA Partners CIP Fund	208,000	2,532,000	2,740,000	2,740,000	-	2,740,000
21 404 Water CIP Fund	619,660	470,000	1,089,660	1,087,000	2,660	1,089,660
22 408 Sewer CIP Fund	372,445	59,000	431,445	120,000	311,445	431,445
23 412 Stormwater CIP Fund	32,976	140,000	172,976	130,000	42,976	172,976
24 Internal Service Fund 510	215,183	445,000	660,183	114,183	546,000	660,183
25 Grand Total All Funds	14,439,383	27,887,395	42,326,778	33,305,704	9,021,074	42,326,778

Total Black Diamond 2024 Preliminary Budget



General Fund

The General Fund is the primary fund of the city. It is similar to a firm's general ledger account and records all revenues and expenditures of the entity that are not assigned to a special purpose fund. It provides the resources necessary to sustain day-to-day city activities.

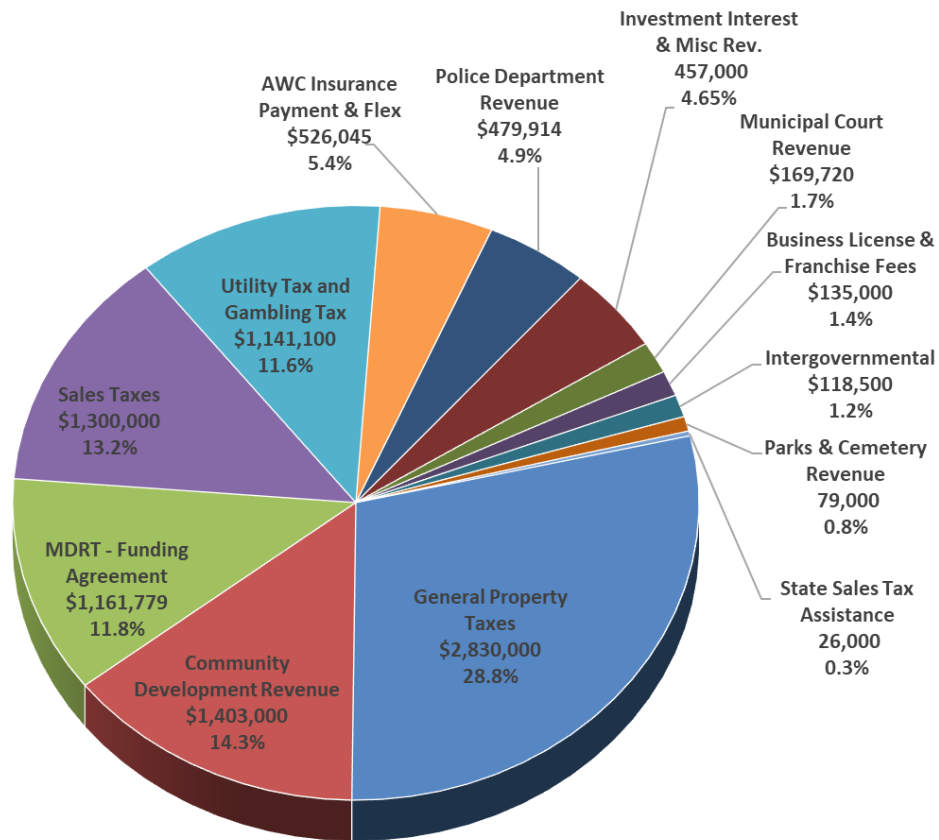


'Black Diamond City Hall'

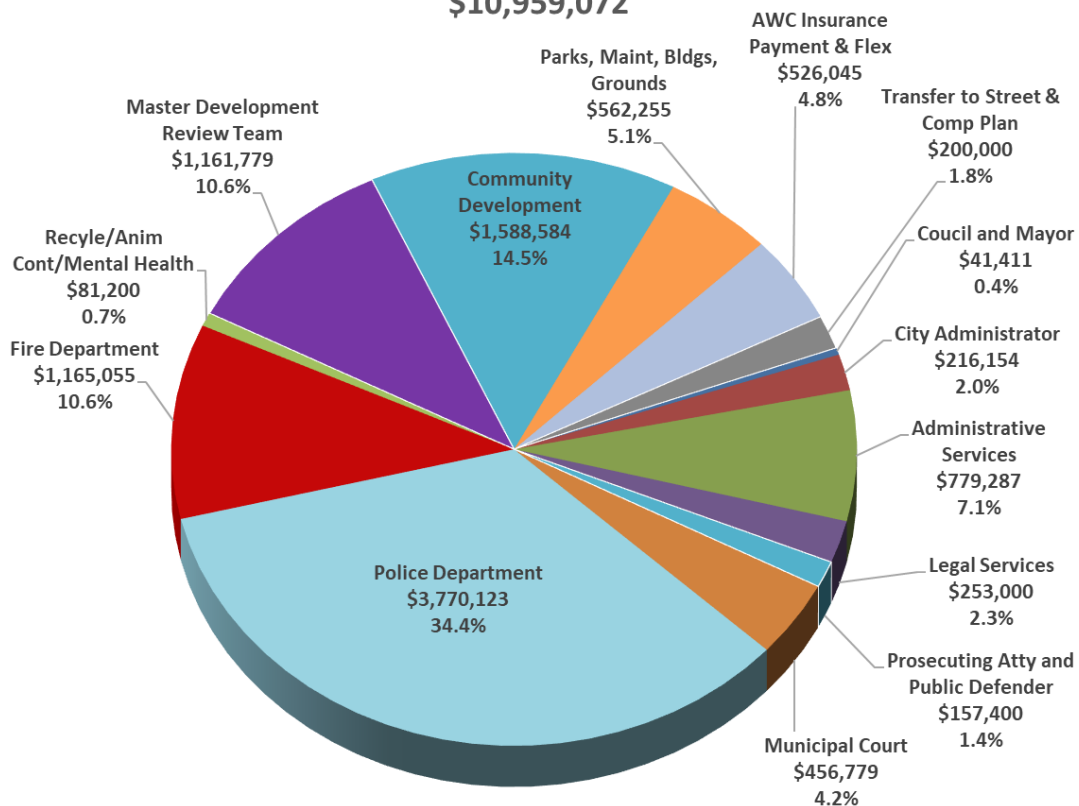
General Fund Revenue Projection	2023			2024		
	Budget	Actuals thru June	Estimated Year End	Budget	\$ Budget Change	% Budget Change
REVENUES						
1 Beginning Cash and Investments	6,097,682	7,506,059	7,506,059	7,380,687	1,283,005	21.0%
2 General Property Taxes	2,674,500	1,503,079	2,674,500	2,830,000	155,500	5.8%
3 Sales Taxes	1,200,000	637,712	1,270,000	1,300,000	100,000	8.3%
4 State Sales Tax Assistance	26,000	-	26,000	26,000	0	0.0%
5 Utility Tax and Gambling Tax	984,140	601,327	1,034,950	1,141,100	156,960	15.9%
6 Cable Franchise Fees	66,200	40,493	80,000	85,000	18,800	28.4%
7 Business License	35,600	27,025	43,000	50,000	14,400	40.4%
8 Liquor Profits & Excise Tax	80,800	45,028	90,000	102,000	21,200	26.2%
9 KC Recycle & State Court Grants	16,500	9,140	16,500	16,500	0	0.0%
10 Municipal Court Revenue	113,400	49,849	149,550	169,720	56,320	49.7%
11 Police Department Revenue	427,650	206,450	463,700	479,914	52,264	12.2%
12 Community Development Rev	1,353,100	937,618	1,270,000	1,403,000	49,900	3.7%
13 Parks Revenue	56,000	22,905	56,000	75,000	19,000	33.9%
14 Cemetery Revenue	3,600	2,150	2,150	4,000	400	11.1%
15 Investment Interest & Misc Rev.	92,000	274,597	490,743	457,000	365,000	396.7%
16 Funding Agreement - MDRT	1,052,396	426,949	843,218	1,161,779	109,383	10.4%
17 AWC Insurance Payment & Flex	403,000	209,089	416,600	526,045	123,045	30.5%
18 Total Operating Revenues	8,584,886	4,993,411	8,926,911	9,827,058	1,242,172	14.5%
19 Devel Reimb-MDRT Conslt	1,645,000	547,000	1,027,700	1,905,000	260,000	15.8%
20 TOTAL GENERAL FUND SOURCES	16,327,568	13,046,470	17,460,670	19,112,745	2,785,177	17.1%

General Fund Expenditure Projection	2023			2024		
	Budget	Actuals Thru June	Estimated Year End	Budget	\$ Budget Change	% Budget Change
EXPENDITURES						
1 Legislative - Council	24,542	7,849	17,602	25,574	1,032	4.2%
2 Executive - Mayor	15,898	6,851	14,248	15,837	(61)	-0.4%
3 Administration - City Administrator	206,351	-	-	216,154	9,803	4.8%
4 Administrative Services	803,854	355,129	767,833	779,287	(24,567)	-3.1%
5 Legal Services	369,000	56,654	178,000	253,000	(116,000)	-31.4%
6 Prosecuting Atty and Public Defender	130,300	41,800	111,650	157,400	27,100	20.8%
7 Municipal Court	442,488	182,528	372,811	456,779	14,291	3.2%
8 Police Department	3,552,317	1,519,476	2,961,467	3,770,123	217,806	6.1%
9 Fire Department	1,133,340	541,157	1,103,340	1,165,055	31,715	2.8%
10 Recyle/Anim Cont/Mental Health	122,200	4,284	87,996	81,200	(41,000)	-33.6%
11 Master Development Review Team	1,052,396	464,507	843,218	1,161,779	109,383	10.4%
12 Community Development	2,024,737	687,905	1,236,787	1,588,584	(436,153)	-21.5%
13 Facilities	152,702	63,846	230,875	82,647	(70,055)	-45.9%
14 Parks Department	359,570	105,844	320,422	418,096	58,526	16.3%
15 Cemetery	28,742	8,282	14,433	61,512	32,770	114.0%
16 AWC Insurance Payment & Flex	403,000	1,248	416,600	526,045	123,045	30.5%
17 Transfer to Street & Comp Plan	200,000	200,000	375,000	200,000	0	0.0%
18 Total Operating Expenditures	11,021,437	4,247,361	9,052,283	10,959,072	(62,365)	-0.6%
19 Developer MDRT Consultants	1,645,000	447,134	1,027,700	1,905,000	260,000	15.8%
20 Total Expenditures	12,666,437	4,694,495	10,079,983	12,864,072	197,635	1.6%
21 30% Reserved Cash and Investments	3,306,431	2,505,593	2,715,685	3,287,722	(18,710)	-0.6%
22 Unreserved Cash and Investments	354,700	5,846,383	4,665,002	2,960,952	2,606,252	734.8%
23 Total Ending Cash and Investments	3,661,131	8,351,975	7,380,687	6,248,673	2,587,542	70.7%
24 TOTAL GENERAL FUND USES	16,327,568	13,046,470	17,460,670	19,112,745	2,785,177	17.1%

2024 General Fund Operating Revenue \$9,827,058



2024 General Fund Operating Expenditure \$10,959,072



General Fund Functions Supported by Types of Revenue		2023 Budget	2024 Prelim Budget	\$ Change	% Change	Public Safety	General Gov't	MDRT
REVENUES								
1	Beginning Cash and Investments	6,097,682	7,380,687	1,283,005	21.0%	21,908	7,295,779	63,000
2	Public Safety Revenue Funded With:							
3	General Property Taxes	2,674,500	2,830,000	155,500	5.8%	2,830,000		
4	Utility Tax and Gambling Tax	984,140	1,141,100	156,960	15.9%	1,141,100		
5	Criminal Justice Sales Tax	206,150	221,114	14,964	7.3%	221,114		
6	Liquor Excise Tax and Profits	80,800	102,000	21,200	26.2%	102,000		
7	Municipal Court Revenue	113,400	169,720	56,320	49.7%	169,720		
8	Business License	35,600	50,000	14,400	40.4%	50,000		
9	Police Charges for Service, Grants, Misc	221,500	258,800	37,300	16.8%	258,800		
10	Total Public Safety Revenue	4,316,090	4,772,734	456,644	10.6%	4,772,734		
11	General Government Funded With:							
12	Sales Taxes	1,200,000	1,300,000	100,000	8.3%		1,300,000	
13	Land Use and Permitting Fees	1,353,100	1,403,000	49,900	3.7%		1,403,000	
14	Cable Franchise Fees	66,200	85,000	18,800	28.4%		85,000	
15	Sales Tax Assist	26,000	26,000	0	0.0%		26,000	
16	Reinvested Interest, Grants and Charges for Services	108,500	473,500	365,000	336.4%		473,500	
17	Parks Revenue	56,000	75,000	19,000	33.9%		75,000	
18	Cemetery Revenue	3,600	4,000	400	11.1%		4,000	
19	AWC Insurance and Flex	403,000	526,045	123,045	30.5%		526,045	
20	Funding Agreement - MDRT	1,052,396	1,161,779	109,383	10.4%			1,161,779
21	Total Gen Fund Operating Revenue	4,268,796	5,054,324	785,528	18.4%		3,892,545	1,161,779
22	Total General Fund Revenue	8,584,886	9,827,058	1,242,172	29.0%	4,772,734	3,892,545	1,161,779
23	Public Safety: Fire, Police, Court, Recyl/Animal Cont/Mental Health	5,380,645	5,630,557	249,912	4.6%	5,630,557		
24	Community Development	2,024,737	1,588,584	(436,153)	-21.5%		1,588,584	
25	Facilities, Parks, Cemetery	541,014	562,255	21,241	3.9%		562,255	
26	Legislative, City Administrator and Administrative Services	1,050,645	1,036,852	(13,793)	-1.3%		1,036,852	
27	Legal Services	369,000	253,000	(116,000)	-31.4%		253,000	
28	AWC Insurance and Flex	403,000	526,045	123,045	30.5%		526,045	
29	Transfer to Street Fund	200,000	200,000	0	0.0%		200,000	
30	Master Development Review Team MDRT	1,052,396	1,161,779	109,383	10.4%			1,161,779
31	Total Operating Expenditures	11,021,437	10,959,072	(62,365)	-0.6%	5,630,557	4,166,736	1,161,779
32	Ending Cash & Investments	3,661,131	6,248,673	2,587,542	70.7%	(835,915)	7,021,588	63,000

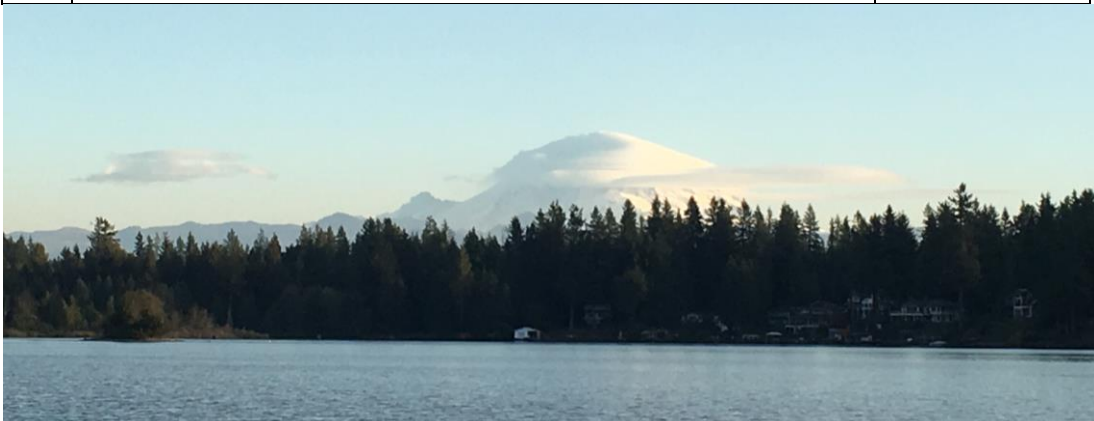
* Analysis doesn't include MDRT Consultant Revenues and Expenses in 2023 or 2024

General Fund Revenue

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

2024 Top Twenty Estimated General Fund Revenue Sources

1	General Property Taxes	\$2,830,000.00
2	Community Development Permits & Fees	\$1,403,000.00
3	Sales Taxes	\$1,300,000.00
4	Investment Interest and Miscellaneous Revenue	\$457,000.00
5	Electric & Gas Utility Tax	\$440,000.00
6	Local Criminal Justice Funds	\$206,150.00
7	Municipal Court Revenues	\$169,720.00
8	Stormwater Utility Tax	\$160,000.00
9	Sewer Utility Tax	\$148,000.00
10	Water Utility Tax	\$141,000.00
11	Police Traffic School Fees	\$134,500.00
12	Cable TV Utility Tax	\$102,000.00
13	Liquor Board Profits & Excise Tax	\$102,000.00
14	Solid Waste Utility Tax	\$100,000.00
15	Cable Franchise Fees	\$85,000.00
16	Parks Revenue	\$75,000.00
17	Business Licenses	\$50,000.00
18	Police Grants	\$43,500.00
19	Telephone Utility Tax	\$41,300.00
20	Lake Sawyer Parking Fees	\$40,000.00



‘View of Lake Sawyer with Mt. Rainier’

General Fund Taxes

Locally levied taxes represent Black Diamond's largest portion of revenues at \$5,271,100 of the city's General Fund operating revenue. Taxes include real and personal property tax, local sales tax, utility taxes on utility services (water, sewer, stormwater, electric, gas, cable and telephone) and gambling taxes. An 8.2% increase of \$412,460 is estimated.

General Fund Tax Revenue	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June	2024 Budget	Budget \$ Change	Budget % Change
1 General Property Taxes	2,118,031	2,444,231	2,674,500	1,503,079	2,830,000	155,500	5.8%
2 Sales Taxes	1,656,828	1,585,394	1,200,000	637,712	1,300,000	100,000	8.3%
3 PSE Electric & Gas Utility Tax	314,199	374,120	390,500	277,795	440,000	49,500	12.7%
4 Water Utility Tax	101,000	113,380	110,240	52,745	141,000	30,760	27.9%
5 Stormwater Utility Tax	127,347	142,255	151,600	83,853	160,000	8,400	5.5%
6 Sewer Utility Tax	93,509	118,975	125,500	65,599	148,000	22,500	17.9%
7 Solid Waste Utility Tax	67,316	82,629	74,600	46,409	100,000	25,400	34.0%
8 Cable TV Utility Tax	90,912	96,363	85,000	49,694	102,000	17,000	20.0%
9 Telephone Utility Tax	39,131	43,180	41,300	21,757	41,300	-	0.0%
10 Gas Utility Tax	97	83	100	141	300	200	200.0%
11 Pull Tabs and Punch Board Tax	5,726	6,675	5,300	3,335	8,500	3,200	60.4%
12 Total General Fund Taxes	\$ 4,614,093	\$ 5,007,284	\$ 4,858,640	\$ 2,742,118	5,271,100	\$ 412,460	8.2%

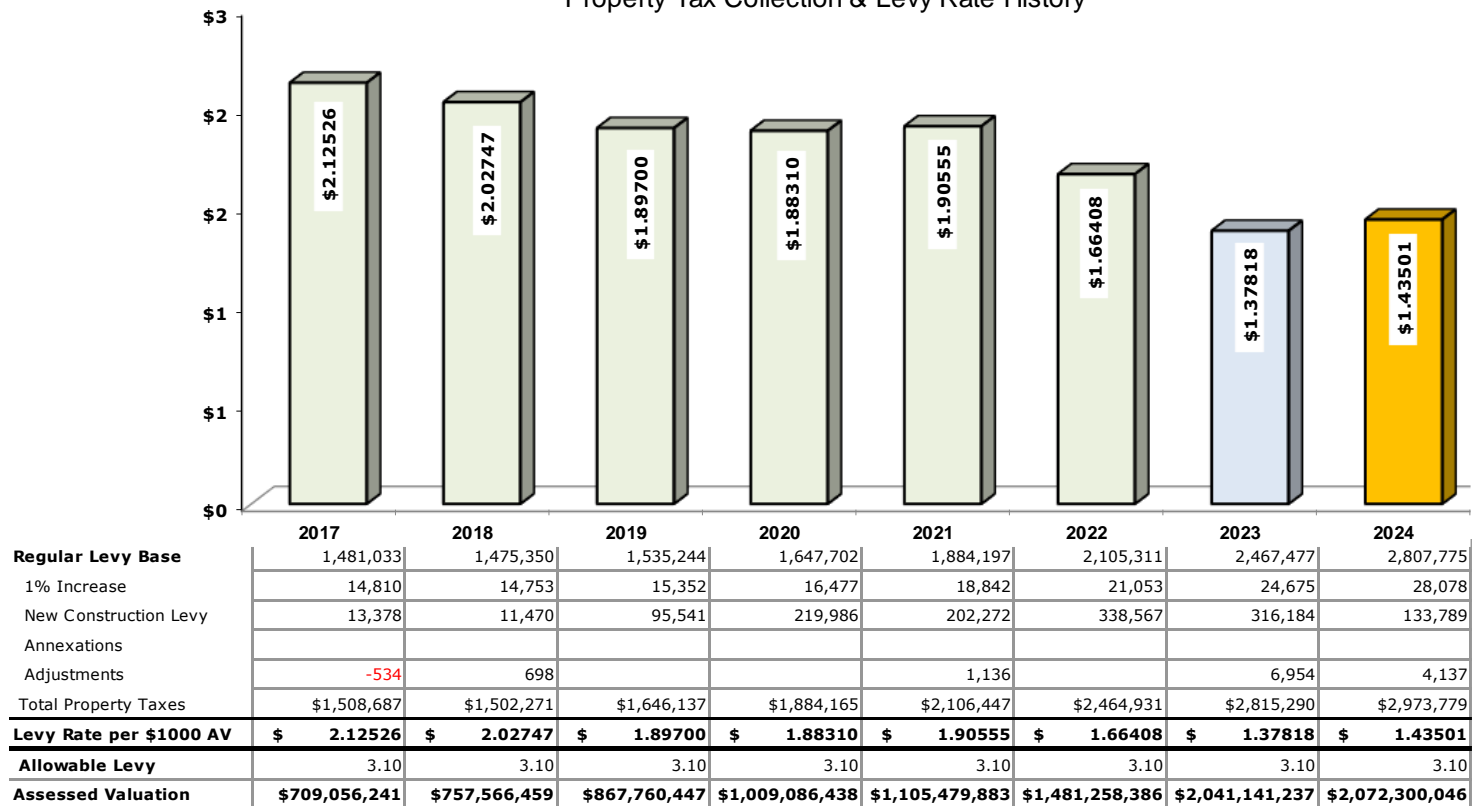


'Roberts Dr. Sidewalk and Bridge Completion'

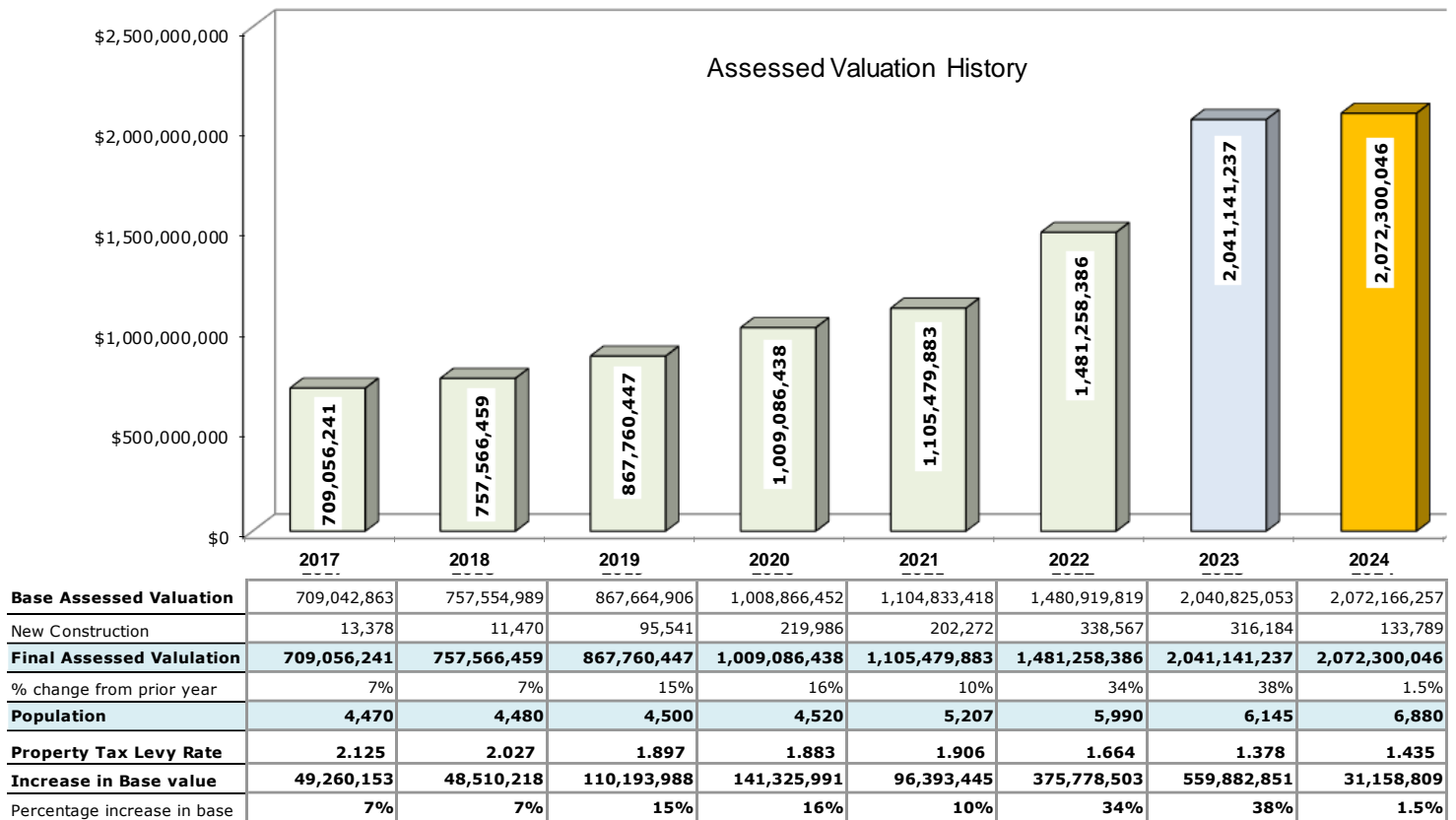
Property taxes make up 54% of the General Fund's tax revenue and are estimated to generate \$2,830,000 in revenue for the city. All revenues from property taxes go directly to the General Fund to support public safety, including police, fire protection and emergency services. Black Diamond depends heavily on property tax collections, as the city has a small commercial base for generating sales tax revenue.

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

Property Tax Collection & Levy Rate History



Please note: 2024 numbers are preliminary

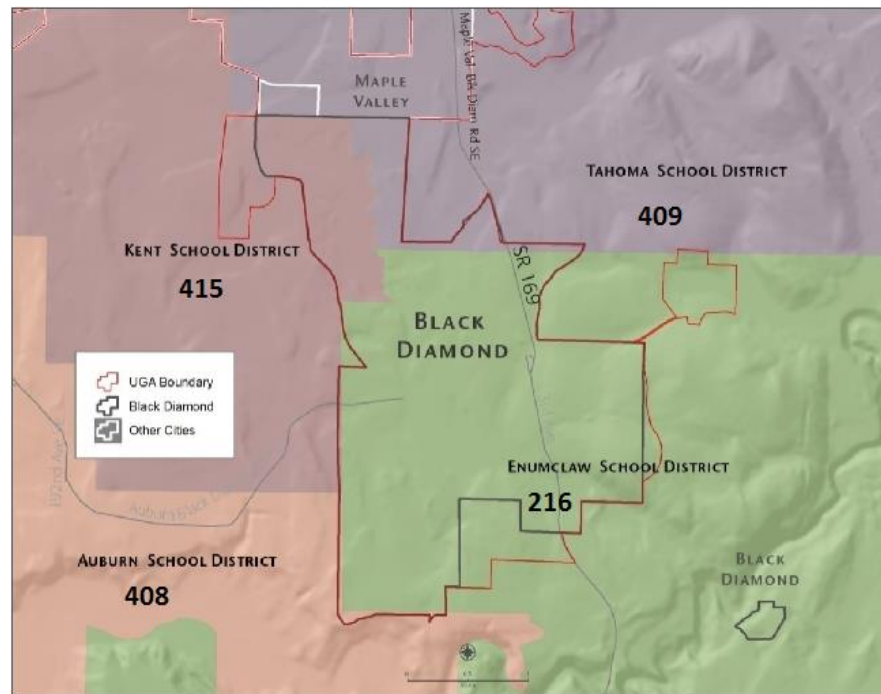


Please Note: 2024 numbers are preliminary



'Swinging Bridge Leading to the Springs Water Source'

School Districts in Black Diamond



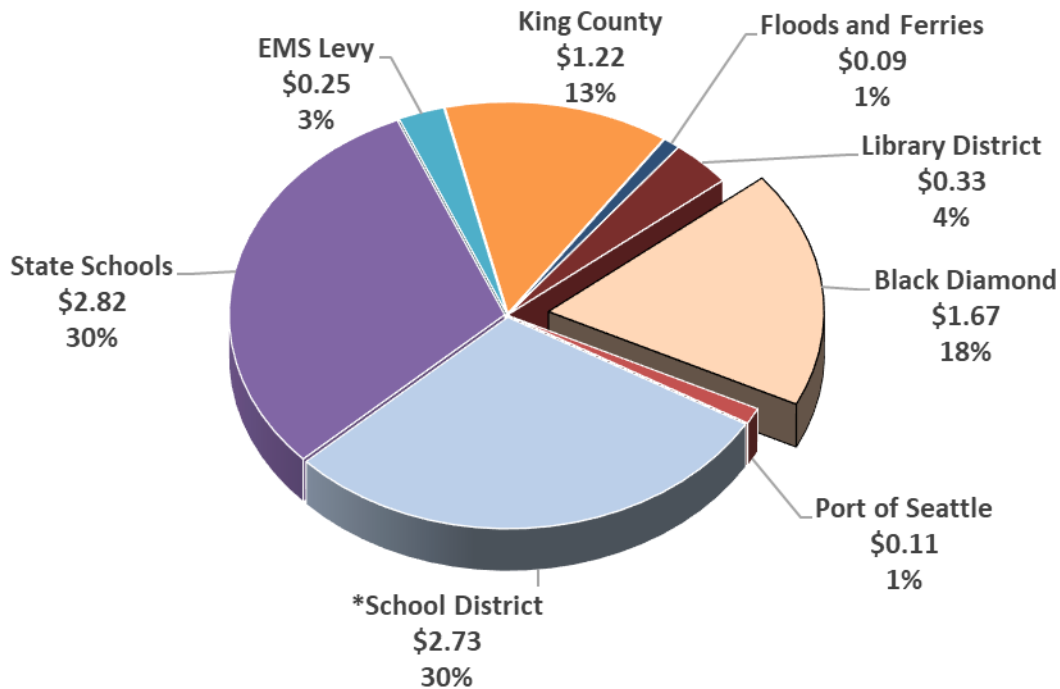
The total property tax rates in Black Diamond vary because of the four different school districts within our city limits. 2022 Rates				
	Enumclaw	Tahoma	Kent	Auburn
Local School District	2.73	3.89	3.82	4.99
Washington State for Schools Part 1	1.85	1.85	1.85	1.85
McCleary Decision for Schools Part 2	0.97	0.97	0.97	0.97
King County	1.22	1.22	1.22	1.22
City of Black Diamond	1.67	1.67	1.67	1.67
Port of Seattle	0.11	0.11	0.11	0.11
Library District	0.33	0.33	0.33	0.33
Emergency Medical Services	0.25	0.25	0.25	0.25
King County Flood & Ferry Levy	0.09	0.09	0.09	0.09
Total Levy Rate 2022	9.22	10.38	10.31	11.48
Total 2021 Levy Rates	11.45	12.60	11.37	13.48

MONTHLY 2022 Property Tax Rates on a \$500,000 Appraised Home

Translate to:

Total Monthly Taxes of \$384.27

Black Diamond's Portion: \$69.58



King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2022 Annual Tax on a \$500,000 Home	Monthly Tax on a \$500,000 Home
Port of Seattle	0.11258	1%	\$56.29	\$4.69
*School District	2.73	30%	\$1,365.00	\$113.75
State Schools	2.82	31%	\$1,410.00	\$117.50
EMS Levy	0.25	3%	\$125.00	\$10.42
King County	1.22	13%	\$610.00	\$50.83
Floods and Ferries	0.09	1%	\$45.00	\$3.75
Library District	0.33	4%	\$165.00	\$13.75
Subtotal	7.55258	82%	\$3,776.29	\$314.69
Black Diamond	1.67	18%	\$835.00	\$69.58
Total	9.22258	100%	\$4,611.29	\$384.27

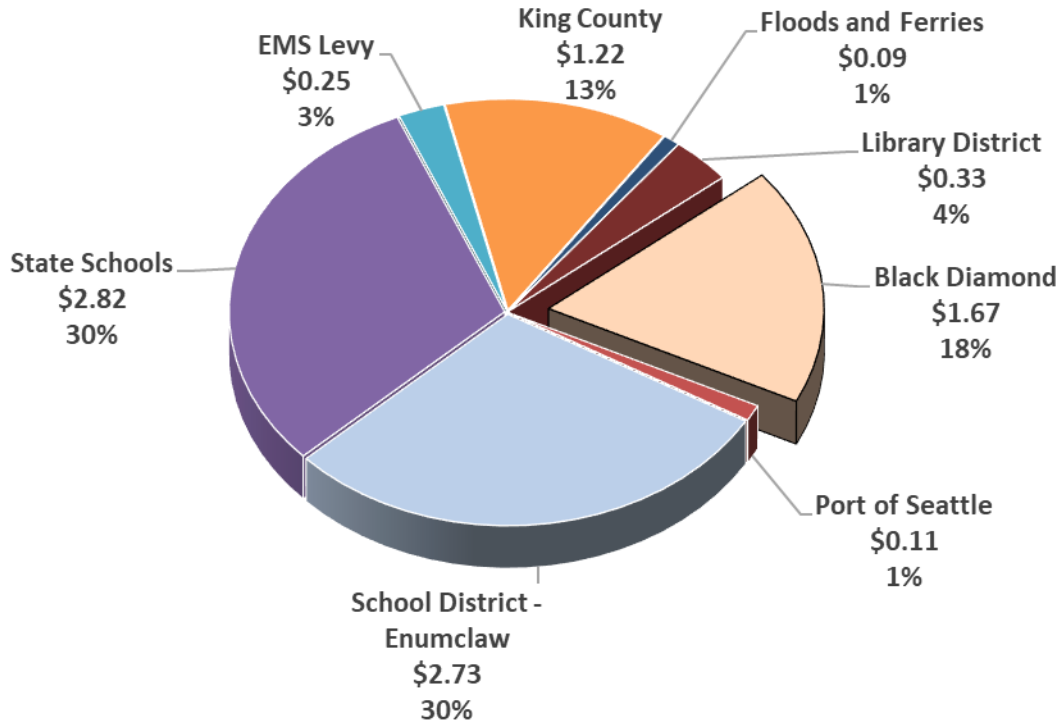
*Based on Enumclaw school district as it covers the majority of Black Diamond
 2023 Levey Rates official rates weren't posted as of 10/19/2023

MONTHLY 2022 Property Tax Rates on a \$750,000 Appraised Home

Translate to:

Total Monthly Taxes of \$576.41

Black Diamond's Portion: \$104.38



King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2022 Annual Tax on a \$750,000 Home	Monthly Tax on a \$750,000 Home
Port of Seattle	0.11258	1%	\$84.44	\$7.04
School District -	2.73	30%	\$2,047.50	\$170.63
State Schools	2.82	31%	\$2,115.00	\$176.25
EMS Levy	0.25	3%	\$187.50	\$15.63
King County	1.22	13%	\$915.00	\$76.25
Floods and Ferries	0.09	1%	\$67.50	\$5.63
Library District	0.33	4%	\$247.50	\$20.63
Subtotal	7.55258	82%	\$5,664.44	\$472.04
Black Diamond	1.67	18%	\$1,252.50	\$104.38
Total	9.22258	100%	\$6,916.94	\$576.41

*Based on Enumclaw school district as it covers the majority of Black Diamond
2023 Levey Rates official rates weren't posted as of 10/19/2023

Sales Tax revenue for the 2024 budget is forecast to be \$1,300,000 of General Fund tax revenue. For every \$100 spent in Black Diamond, \$8.70 is collected by the State and is shared by various jurisdictions. These jurisdictions include our city, Washington State, King County and Criminal Justice programs. Black Diamond receives a little less than 10% of the total.

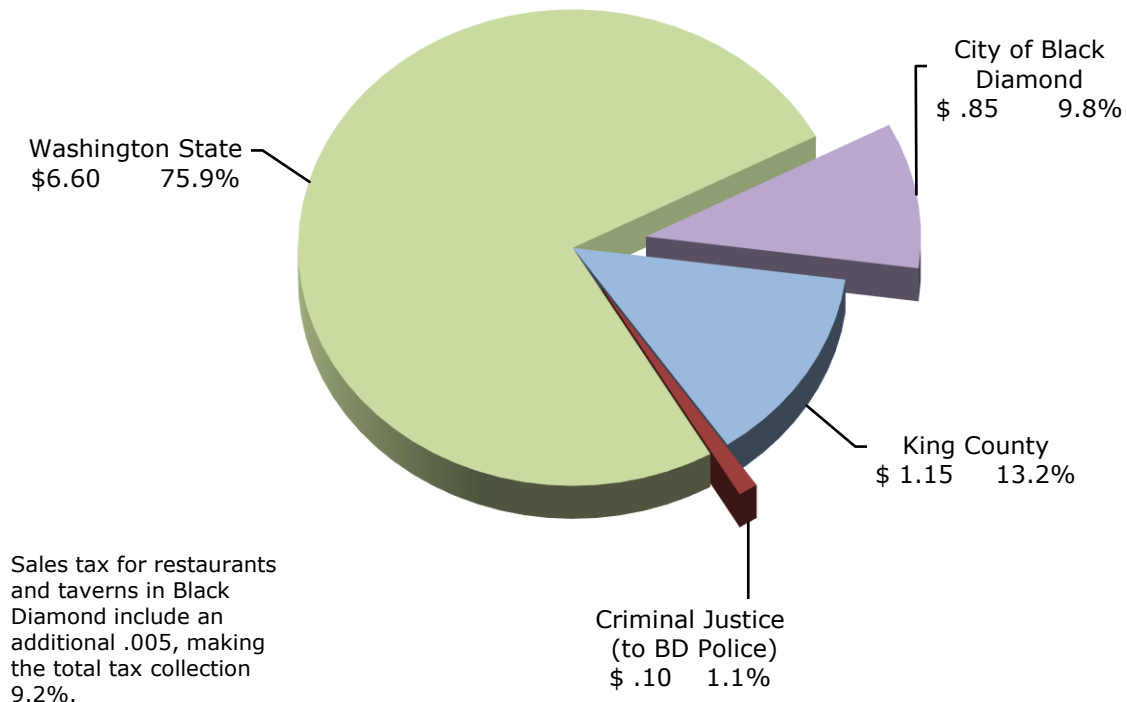
Black Diamond’s sales tax revenues are dependent on retail sales of products and services sold or delivered to Black Diamond, as well as tax on new construction material. In fact, a considerable portion of our sales tax is collected from new construction at the Ten Trails development for items such as lumber, appliances, roofing materials, etc. Our comparison is from 2017 through 2023.

2017	2018	2019	2020	2021	2022	2023 Est	2024 Budget
\$599,718	\$630,009	\$939,262	\$1,134,938	\$1,656,828	\$1,585,395	\$1,290,000	\$1,300,000

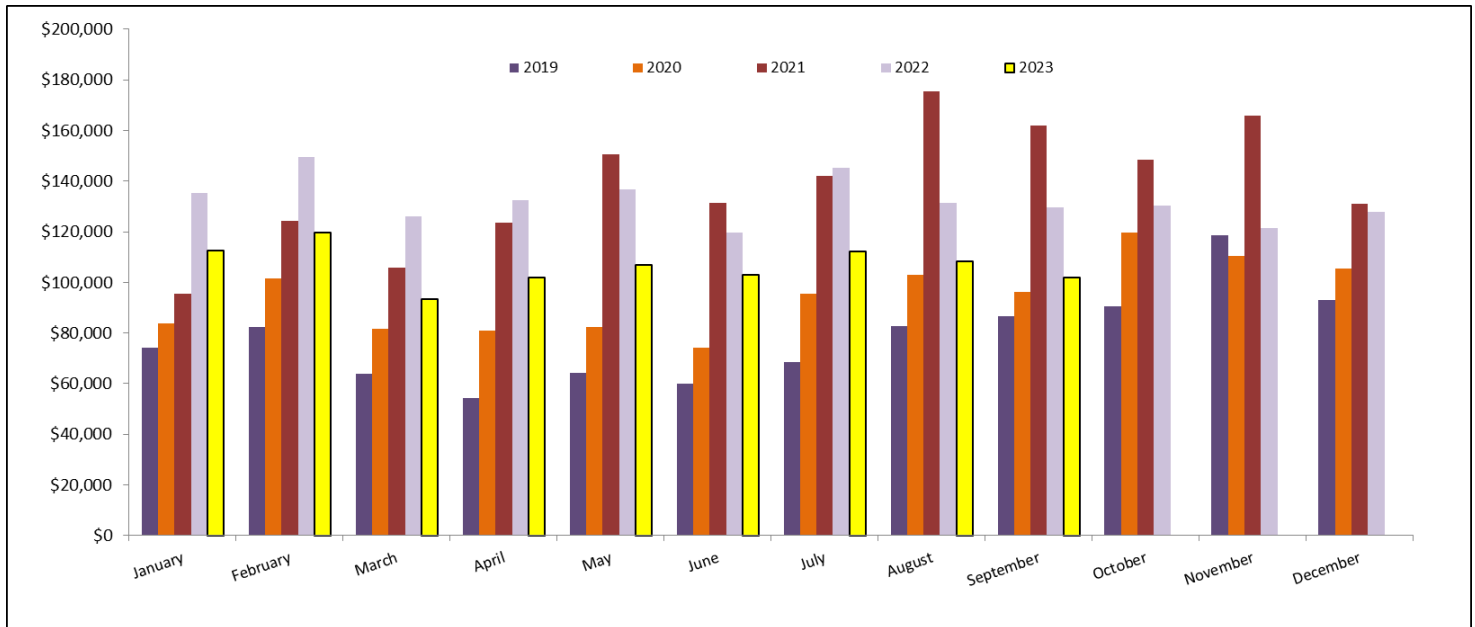
City of Black Diamond 2024 Sales Taxes

Taxed amount is 8.7% of retail sales

Based on a \$100 sale, retail sales tax collected is \$8.70, and is distributed the following way:



Black Diamond Monthly Sales Tax History



Sales Taxes	2017		2019		2020		2021		2022		2023		Change
Month	Monthly	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	Monthly	YTD	YTD	
January	47,902	74,030	74,030	83,937	83,937	95,529	95,529	135,292	135,292	112,722	112,722		-23.63%
February	51,403	82,302	156,332	101,429	185,367	124,190	219,719	149,361	284,653	119,801	232,523		-23.73%
March	35,950	63,858	220,189	81,801	267,168	105,724	325,443	126,048	410,701	93,534	326,056		-26.01%
April	39,585	54,403	274,592	80,920	348,088	123,518	448,961	132,599	543,300	101,838	427,894		-25.71%
May	51,299	64,235	338,827	82,360	430,448	150,753	599,714	136,619	679,919	106,968	534,862		-24.19%
June	59,293	60,042	398,869	74,246	504,693	131,558	731,272	119,559	799,478	102,850	637,712		-22.12%
July	47,268	68,463	467,332	95,439	600,133	142,210	873,482	145,233	944,711	112,335	750,047		-22.29%
August	50,659	82,833	550,166	103,139	703,272	175,632	1,049,114	131,242	1,075,953	108,263	858,310		-20.75%
September	49,452	86,783	636,949	96,290	799,562	162,133	1,211,247	129,759	1,205,712	101,998	960,308		-20.26%
October	46,642	90,635	727,584	119,507	919,069	148,582	1,359,829	130,390	1,336,102				
November	77,612	118,487	846,071	110,492	1,029,561	165,974	1,525,803	121,339	1,457,441				
December	42,654	93,191	939,262	105,377	1,134,938	131,025	1,656,828	127,954	1,585,395				
TOTAL	599,718	939,262		1,134,938		1,656,828		1,585,395		960,308			

2023 Budget \$1,200,000 or \$100,000 a month.

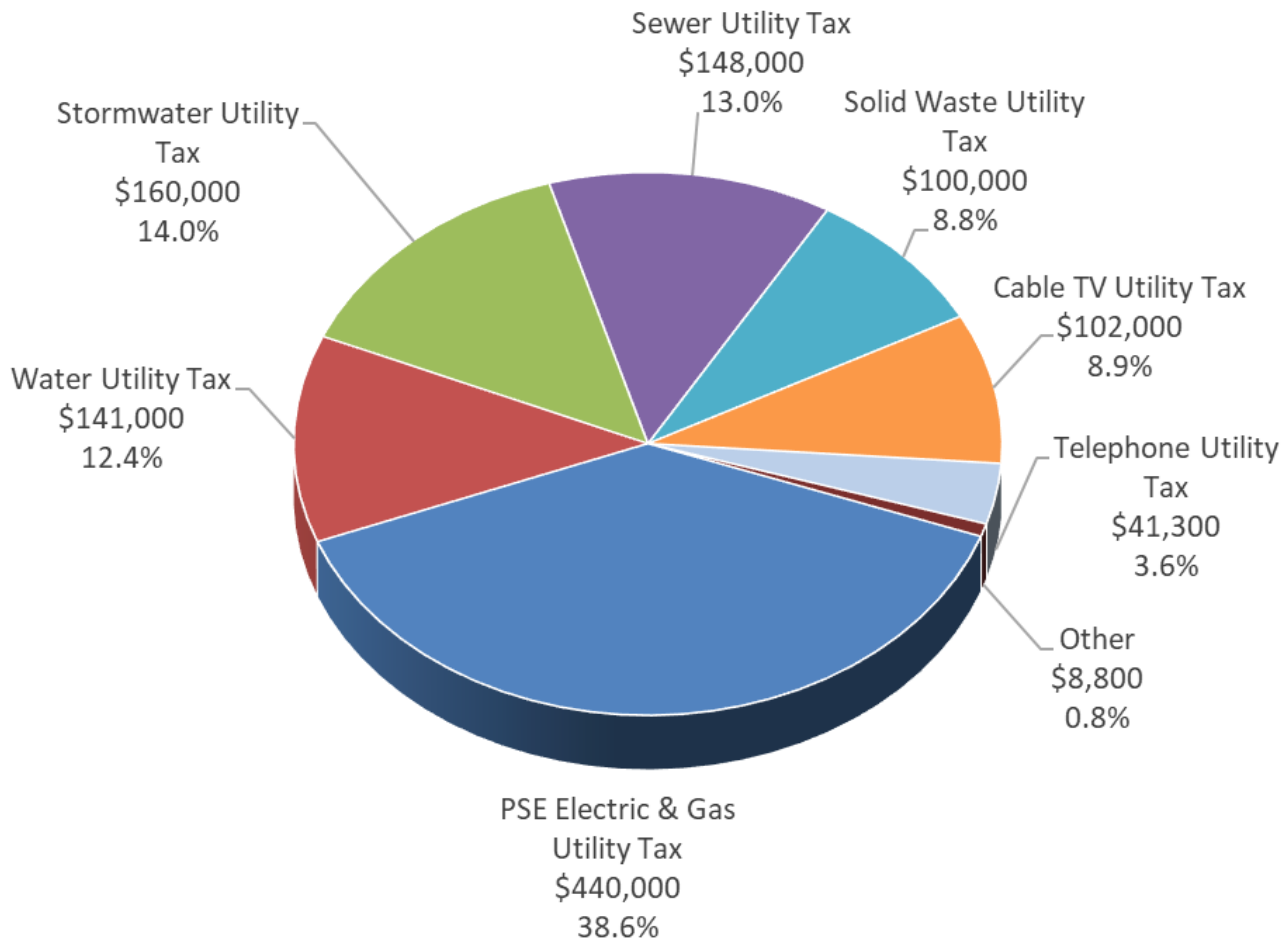
2024 Budget \$1,300,000 or \$108,333 a month.

Criminal Justice taxes are an additional local sales/use tax of 0.1 percent to be used for criminal justice programs. This tax is levied by the county and is imposed countywide, but the receipts are shared with King County cities, based on population. Of the revenues collected for criminal justice, 1 percent is retained for administration, 10 percent is distributed to the county and 90 percent goes to cities on a per-capita basis based on their official April 1 populations. Black Diamond's population is currently 6,680.

Utility Taxes are collected for the city at the rate of 6% for electrical, telephone, cable TV, sewer, water, and gas utilities. The stormwater utility tax is 18%. The Ten Trails development is continuing the increase of this revenue source, primarily due to an increased customer base and vendor rate increases.

General Fund Utility Tax & Misc Revenue	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June	2024 Budget	Budget \$ Change	Budget % Change
1 PSE Electric & Gas Utility Tax	314,199	374,120	390,500	277,795	440,000	49,500	12.7%
2 Water Utility Tax	101,000	113,380	110,240	52,745	141,000	30,760	27.9%
3 Stormwater Utility Tax	127,347	142,255	151,600	83,853	160,000	8,400	5.5%
4 Sewer Utility Tax	93,509	118,975	125,500	65,599	148,000	22,500	17.9%
5 Solid Waste Utility Tax	67,316	82,629	74,600	46,409	100,000	25,400	34.0%
6 Cable TV Utility Tax	90,912	96,363	85,000	49,694	102,000	17,000	20.0%
7 Telephone Utility Tax	39,131	43,180	41,300	21,757	41,300	-	0.0%
8 Gas Utility Tax	97	83	100	141	300	200	200.0%
9 Pull Tabs and Punch Board Tax	5,726	6,675	5,300	3,335	8,500	3,200	60.4%
10 Total Utility Taxes & Misc Revenue	\$ 839,235	\$ 977,659	\$ 984,140	\$ 601,327	1,141,100	\$ 156,960	15.9%

General Fund Utility Taxes \$1,141,100



Intergovernmental Revenue includes grants, entitlements, shared revenues and payments for goods and services provided to the city from the State or other governmental entities. They include per capita distributed revenues such as liquor excise and profit taxes and state and federal grants. The 2021 contract between the City and Mt. View Fire has transferred the King County EMS Grant directly to Mt. View Fire, so you will notice a decrease in expected revenue.

General Fund Intergovernmental	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June	2024 Budget	Budget \$ Change	Budget % Change
1 Sales Tax Assistance from State	23,795	32,943	26,000	-	26,000	-	0.0%
2 Liquor Excise Tax	35,377	37,614	39,600	21,538	50,000	10,400	26.3%
3 Liquor Board Profits	41,124	41,260	41,200	23,490	52,000	10,800	26.2%
4 KC Recycle Grants	16,496	16,496	16,500	9,140	16,500	-	0.0%
5 KC EMS VLS Contract	69,489	-	-	-	-	-	0.0%
6 Total Intergovernmental Revenue	\$ 186,281	\$ 128,313	\$ 123,300	\$ 54,168	144,500	\$ 21,200	17.2%

Community Development Revenue includes fees related to land use and building construction activities such as plan checks and land use fees, building, mechanical and plumbing permits.

Community Development	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June	2024 Budget	Budget \$ Change	Budget % Change
1 Building Permits	1,319,252	914,694	700,000	589,625	750,000	50,000	7.1%
2 Mechanic Permits	92,175	76,462	65,000	36,973	55,000	(10,000)	-15.4%
3 Plumbing Permits	68,087	66,172	55,000	28,837	42,000	(13,000)	-23.6%
4 Other Permits	15,758	7,646	13,200	7,098	12,000	(1,200)	-9.1%
5 Total Permits	1,495,272	1,064,974	833,200	662,533	859,000	25,800	3.1%
6 Plan Check Review Fees	733,726	479,007	420,000	214,881	390,000	(30,000)	-7.1%
7 Fire Inspection Fee	12,660	6,543	3,000	2,131	20,000	17,000	566.7%
8 Temp Use/Watchman Fees	532	2,128	1,000	1,064	2,000	1,000	100.0%
9 Grants/Department of Commerce	58,333	-	10,000	-	-	(10,000)	-100.0%
10 Other Land Use Fees	48,702	78,147	38,500	13,400	61,300	22,800	59.2%
11 Other Misc Permitting Revenue	74,575	76,327	47,400	34,560	70,700	23,300	49.2%
12 Total Community Development Rev.	\$ 2,423,800	\$ 1,707,127	\$ 1,353,100	\$ 928,568	1,403,000	\$ 49,900	3.7%



Museum Park

Police Department Revenue includes intergovernmental funding from criminal justice funds and payments for police services provided by the city to other governmental entities. Other revenue includes traffic school, gun permits and fingerprinting revenue as well as donations and other minor sources. An increase in the criminal justice distribution is also expected next year. Revenue includes reimbursements for overtime worked for other agencies and entities. Grants we are applying for in 2024 include:

- **Marine, Washington State Parks** – The City receives annual monies from the State, divided amongst King County agencies, from VRF (vessel registration fees). Our annual vessel registration fees received in 2023 were \$10,839.19. In 2023, we received \$10,329.00 in federal grant funds (a decrease from \$10,348.70 in 2021) to support our marine program on Lake Sawyer. Our officers continue to do an excellent job with education, outreach, and inspections, allowing us to be successful in securing federal grant monies, which has allowed us to carryover some of our VRF funds.
- **Traffic Safety Equipment funds** – The WA. State Traffic Safety Commission typically offers grant money to purchase traffic safety equipment such as radars, lidars, speed signs, and portable breath tests. Depending on our needs, we estimate approximately \$4,000.00.
- **Traffic Safety (including DUI/seatbelt emphasis)** – This funding is received through the WA. State Traffic Safety Commission for overtime to conduct emphasis patrols. These patrols typically cover a target area of DUI enforcement, seatbelt, distracted driving, and speed. The amount varies each year, but we are expecting approximately \$4,000.00 - \$9,000.00.
- **BJA Bulletproof Grant** - This federal grant, when applied for and approved covers the cost of half of a bulletproof vest, up to \$400.00. The average cost of a new vest is just over \$1,000.00. We continue to apply for and obtain BJA vest funds every year.
- **Lexipol Grant** – AWC has continued to offer a grant which covers half the cost of our Lexipol yearly subscription. Lexipol is the subscribing agency for our policies and procedures as well as our daily training bulletins. In 2023, Lexipol cost was \$5,277.000, of which AWC cover \$2,638.50.

Police Department Revenue	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June	2024 Budget	Budget \$ Change	Budget % Change
1 Criminal Justice Sales Tax Distribution	173,219	199,110	206,150	113,731	221,114	14,964	7.3%
2 PD - Traffic School Fee	160,750	94,497	115,000	63,750	134,500	19,500	17.0%
3 Traffic School Fee - Enumclaw	8,500	7,500	8,000	2,500	8,000	-	0.0%
4 Marine Lk. Sawyer Boat Safety	12,034	13,181	14,500	-	11,500	(3,000)	-20.7%
5 Police Grants	42,139	32,535	33,400	16,735	43,500	10,100	30.2%
6 Electronic Home Monitoring	-	-	-	-	-	-	0.0%
7 Police Records and Misc.	678	2,733	-	288	600	600	0.0%
8 Gun Permits and Fingerprinting	2,304	1,822	2,200	972	2,200	-	0.0%
9 DARE Donations from Private Sources	-	-	500	-	500	-	0.0%
10 Staff Time Reimbursements	42,561	67,686	47,900	8,473	58,000	10,100	21.1%
11 Total Police Department Revenue	\$ 442,186	\$ 419,065	\$ 427,650	\$ 206,450	479,914	\$ 52,264	12.2%

Municipal Court Revenue includes all revenue associated with the Black Diamond Municipal Court. An emphasis on Traffic School has shifted a portion of Court revenue to the Police. The economic downturn has continued to reduce the Court revenue, however the court has received multiple grants from the Administrative Office of the Courts for 2024 for therapeutic court and interpreters.

Municipal Court Revenue	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June	2024 Budget	Budget \$ Change	Budget % Change
1 Court Traffic Infractions	86,929	62,156	63,000	31,648	55,000	(8,000)	-12.7%
2 Administration/Correction Fees	19,754	14,893	20,500	3,991	14,200	(6,300)	-30.7%
3 Court Mand. Insurance Costs	432	89	-	-	1,000	1,000	0.0%
4 Court Parking Fines	732	1,478	600	350	650	50	8.3%
5 Court Criminal Traffic Misd.	6,934	7,518	7,200	755	6,000	(1,200)	-16.7%
6 Court Cost Recoupment	3,234	1,547	2,500	305	2,500	-	0.0%
7 Court DUI Fines	3,383	4,067	2,500	512	4,500	2,000	80.0%
8 State Grant-AOC-Therapeutic Court	-	90,402	15,000	-	81,270	66,270	441.8%
9 State Grant-AOC-Court Interpreter	-	1,378	-	1,142	2,000	2,000	0.0%
10 State Grant-AOC-Court Technology Im	-	5,560	-	10,368	-	-	0.0%
11 Court Other Revenue	1,318	1,439	2,100	778	2,600	500	23.8%
12 Total Municipal Court Revenue	\$ 122,716	\$ 190,527	\$ 113,400	\$ 49,849	169,720	\$ 56,320	49.7%

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

Cable Franchise Fees and Business Licenses Revenue	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June	2024 Budget	Budget \$ Change	Budget % Change
1 Cable Franchise Fees	75,998	81,196	66,200	40,493	85,000	18,800	28.4%
2 Business License	37,310	42,590	35,600	27,025	50,000	14,400	40.4%
3 Total Franchise/Business License F	\$ 113,308	\$ 123,786	\$ 101,800	\$ 67,518	135,000	\$ 33,200	32.6%

Other General Fund Revenue sources include parking fees at Lake Sawyer, gym revenue, the cemetery, and investment interest. An increase in the Lake Sawyer Parking Fee, and Annual Parking Pass, will go into effect with the next fee schedule update and cause a revenue increase to help support upkeep of the Lake Sawyer Park, parking lot and boat launch. Mid 2020 the General Fund began receiving School Impact Admin Fees. This budget is expected to decrease due to Sr. Housing permits not requiring a School Impact Fee be collected. Passport service has been temporarily suspended.

Other General Fund Revenue	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June	2024 Budget	Budget \$ Change	Budget % Change
1 Lake Sawyer Parking Fee	25,806	23,860	30,000	9,739	40,000	10,000	33.3%
2 Gym Revenue	17,342	21,492	26,000	13,166	35,000	9,000	34.6%
3 Cemetery Revenue	771	2,657	3,600	2,000	4,000	400	11.1%
4 Investment Interest	9,530	182,937	86,000	272,766	453,000	367,000	426.7%
5 School Impact Admin Fees	52,950	14,235	6,000	1,000	4,000	(2,000)	-33.3%
6 Other Miscellaneous Fees	1,170	1,182	-	831	-	-	0.0%
7 Total General Other Fund Revenue	\$ 107,569	\$ 246,363	\$ 151,600	\$ 299,502	536,000	\$ 384,400	253.6%

Funding Agreement Revenue is Master Planned Development Team revenue that covers ongoing costs.

Funding Agreement Revenue					2024 Budget	Budget \$ Change	Budget % Change
	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June			
1 Funding Agreement Revenue	595,726	828,413	1,052,396	426,949	1,161,779	109,383	10.4%
2 Total Funding Agreement Op. Rev.	\$ 595,726	\$ 828,413	\$ 1,052,396	\$ 426,949	1,161,779	\$ 109,383	10.4%

Funding Agreement Consultant Revenue					2024 Budget	Budget \$ Change	Budget % Change
	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June			
1 Building & Plan Check Services	246,715	241,247	300,000	97,715	400,000	100,000	33.3%
2 Building Inspector	-	19,410	50,000	29,250	-	(50,000)	-100.0%
3 Fiscal Reimbursements	19,808	-	50,000	9,963	50,000	-	0.0%
4 Civil Engineering Reimbursements	263,052	434,233	575,000	244,939	575,000	-	0.0%
5 Traffic Reimbursements	36,585	219,538	400,000	31,574	400,000	-	0.0%
6 Legal Reimbursements	37,200	48,661	100,000	48,501	200,000	100,000	100.0%
7 Environmental Reimbursements	13,823	5,687	30,000	8,455	50,000	20,000	66.7%
8 Geotech Reimbursements	24,082	12,422	50,000	6,420	50,000	-	0.0%
9 Surveyor Reimbursements	25,895	22,070	40,000	1,606	80,000	40,000	100.0%
10 Hearing Examiner Reimbursements	-	213	50,000	15,263	100,000	50,000	100.0%
11 Total Funded Consultants	\$ 667,159	\$ 1,003,481	\$ 1,645,000	\$ 493,685	1,905,000	\$ 260,000	15.8%

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

Beginning Cash and Investments					2024 Budget	Budget \$ Change	Budget % Change
	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June			
1 Beg C&I: Restricted- Police Buy Funds	21,908	19,411	19,412	19,411	25,923	6,511	33.5%
2 Beg C&I: Unassigned- General Gov	5,937,377	8,264,163	6,015,270	7,423,648	7,291,765	1,276,495	21.2%
3 Beg C&I: Unassigned- Developer	63,000	63,000	63,000	63,000	63,000	-	0.0%
4 Total Beginning Fund Balance	\$ 6,022,284	\$ 8,346,574	\$ 6,097,682	\$ 7,506,059	7,380,687	\$ 1,283,005	21.0%

Total General Fund Sources of Revenue					2024 Budget	Budget \$ Change	Budget % Change
	Actual 2021	Actual 2022	Budget 2023	Actual 2023 Thru June			
1 Total General Fund Sources	\$ 13,164,223	\$ 18,459,286	\$ 16,327,568	\$ 13,046,470	19,112,745	\$ 2,785,177	17.1%

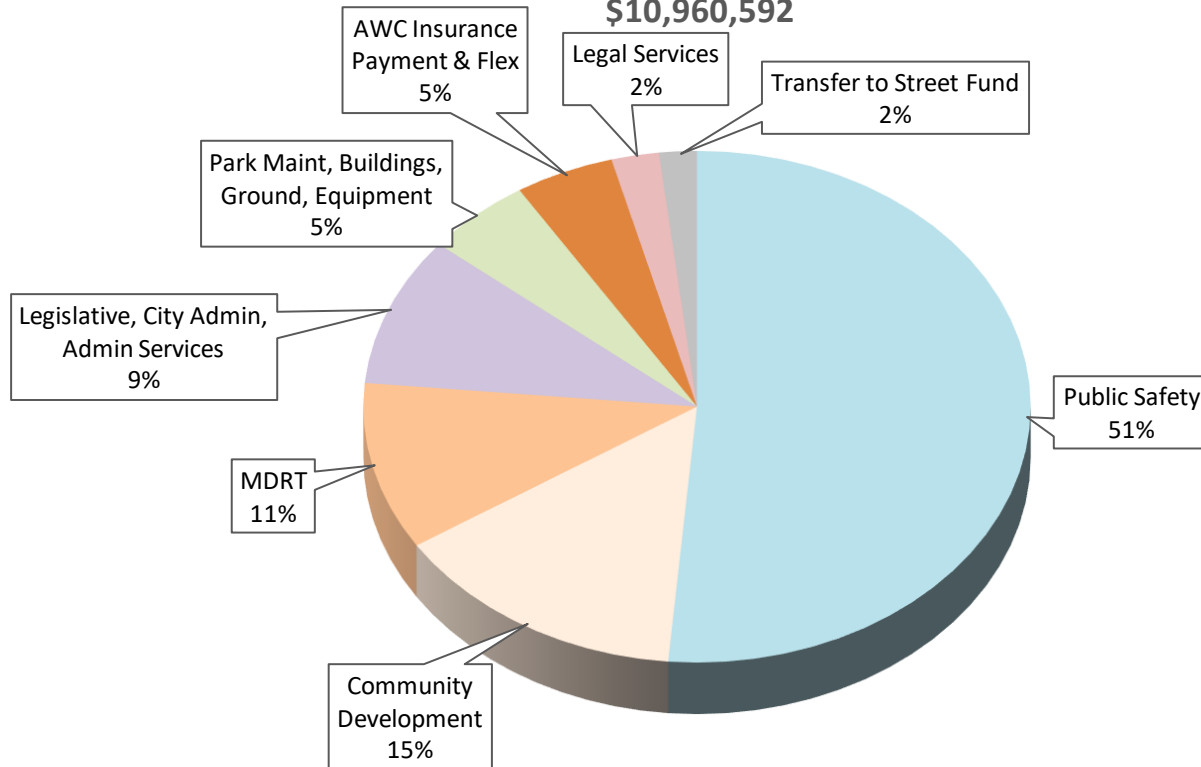
General Fund Expenditures

Expenditure Comparisons 2021 - 2024 by Function

	Actual 2021	Actual 2022	Budget 2023	Budget 2024	% of Total
1 Public Safety	3,508,134	4,286,229	5,262,729	5,630,557	51.4%
2 Community Development	829,783	919,108	2,024,737	1,588,584	14.5%
3 MDRT	836,077	884,627	1,052,396	1,161,779	10.6%
4 Legislative, City Admin, Admin Services	602,997	717,904	1,050,645	1,036,852	9.5%
5 Park Maint, Buildings, Ground, Equipment	288,587	422,212	541,014	562,255	5.1%
7 AWC Insurance Payment & Flex	221,700	348,445	403,000	526,045	4.8%
6 Legal Services	197,427	426,210	369,000	253,000	2.3%
8 Transfer to Street Fund	100,000	170,000	200,000	200,000	1.8%
9 Total General Fund Operations	6,584,706	8,174,734	10,903,521	10,959,072	100.0%

2024 Total GF Operating Expenditure Budget

\$10,960,592



	Actual 2021	Actual 2022	Budget 2023	Budget 2024	% of Total
11 Public Safety	2,469,171	2,698,990	3,552,317	3,770,123	67.0%
10 Police Department	605,393	1,024,100	1,133,340	1,165,055	20.7%
12 Fire Department	377,668	440,939	572,788	614,179	10.9%
13 Court/Prosecuting Attorney & Public Defendor	55,902	122,200	4,284	81,200	1.4%
14 Mental Health/Covid 19/Animal Control	3,508,134	4,286,229	5,262,729	5,630,557	100.0%
14 Total Public Safety Operations					

General Fund – Department Level Expenditure Summaries

Legislative – City Council - Expenditures

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

The City Council accomplishes city business during regular meetings and work sessions each month. Council duties include approving the annual budget, authorizing inter-local agreements and contracts and deliberating on and passing ordinances and resolutions to set city policies. Seven Councilmembers receive a stipend of \$160 per month, and the Mayor Pro Tem receives \$200 per month. Council positions increased to seven in fall of 2019

Legislative - City Council Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	14,000	13,760	13,920	6,560	13,920	0	0.0%
2 Benefits	1,153	1,137	1,222	563	1,204	(18)	-1.5%
3 Salaries and Benefits	15,153	14,897	15,142	7,123	15,124	(18)	-0.1%
4 Charges for Services	1,138	2,860	9,400	726	10,450	1,050	11.2%
5 Total Legislative Expenditures	\$16,291	\$17,757	\$24,542	\$7,849	\$25,574	\$1,032	4.2%

Executive – Mayor's Office - Expenditures

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

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

Executive - Mayor's Office Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	12,000	12,000	12,000	6,000	12,000	-	0.0%
2 Benefits	1,064	1,071	1,198	561	1,137	(61)	-5.1%
3 Salaries and Benefits	13,064	13,071	13,198	6,561	13,137	(61)	-0.5%
4 Office and Operating Supplies	-	-	100	-	100	0	0.0%
5 Charges for Services	503	326	2,600	290	2,600	0	0.0%
6 Total Mayors Office Expenditures	\$13,567	\$13,396	\$15,898	\$6,851	\$15,837	-\$61	-0.4%

Administrative Services – City Administrator – Expenditures

The total City Administrator budget is \$321,722. 40% of this position's total Salary and Benefit costs have been allocated to the Utility departments (Street, Water, Sewer, and Stormwater).

Administration - City Administrator Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	-	-	110,463	-	115,977	5,514	5.0%
2 Benefits	-	-	39,788	-	42,377	2,589	6.5%
3 Salaries and Benefits	-	-	150,251	-	158,354	8,103	0.0%
4 Office and Operating Supplies	-	-	4,500	-	4,500	0	0.0%
5 Charges for Services	-	5,669	51,600	-	53,300	1700	3.3%
6 Total Mayors Office Expenditures	\$0	\$5,669	\$206,351	\$0	\$216,154	\$9,803	0.0%

Administrative Services - Expenditures

This department includes the City Clerk, Finance, Human Resources, Utility Billing, Information Technology and Central Services, which captures shared costs for General Fund departments such as supplies, software maintenance costs, copier costs, postage, advertising, utilities, custodial services, building insurance, credit card and banking fees. Costs that benefit a variety of departments are paid by Central Services and then allocated to various departments. The budget decreases are primarily due to changing the allocation of staff, and completion of the parallel Finance Director position. The increase in Charges for Services are due to increased security costs, and miscellaneous hiring costs.

Administrative Services Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	369,588	438,355	484,883	198,002	378,273	(106,610)	-22.0%
2 Benefits	130,686	153,784	157,958	72,370	166,073	8,115	5.1%
3 Total Salaries and Benefits	500,274	592,139	642,841	270,371	544,346	(98,495)	-15.3%
4 Office and Operating Supplies	8,725	9,116	11,335	15,655	13,600	2,265	20.0%
5 Charges for Services	47,397	58,946	109,678	45,194	176,341	66,663	60.8%
6 Voter Costs and Registration	16,742	23,012	40,000	23,909	45,000	5,000	12.5%
7 Total Administrative Expenditures	\$513,489	\$683,212	\$803,854	\$355,129	\$779,287	-\$24,567	-3.1%
8 By Department							
9 City Clerk	167,631	187,566	240,288	109,348	218,991	(21,298)	-8.9%
10 Finance Department	273,061	345,870	453,735	173,838	389,489	(64,246)	-14.2%
11 Information Technology	114,012	122,916	88,833	41,858	103,619	14,786	16.6%
12 Central Services	18,435	24,730	20,998	30,085	67,188	46,190	220.0%
13 Total Administrative Expenditures	\$573,139	\$681,081	\$803,854	\$355,129	\$779,287	-\$24,567	-3.1%

Police Department – Expenditures

OUR VISION

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

MISSION

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

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

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

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

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

2024 Budget Goals

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

- Train and develop new staff
- Address equipment needs
- Leverage available technologies
- Prioritize community projects and relationships

Police Budget

The Police budget increases are due to union contract settlement, including a 4.6% cola, overtime, and other miscellaneous benefit increases, as well as regular step progression, and a liability insurance.

Police Department Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	1,264,821	1,432,981	1,838,424	797,924	1,975,444	137,020	7.5%
2 Benefits	454,685	515,782	739,013	302,269	746,158	7,145	1.0%
3 Salaries and Benefits	1,719,506	1,948,762	2,577,437	1,100,193	2,721,602	144,165	5.6%
4 Office and Operating Supplies	103,622	82,970	139,850	46,693	139,000	(850)	-0.6%
5 Charges For Services	139,279	184,859	223,476	107,513	273,789	50,313	22.5%
6 Capital Outlay	-	-	4,000	-	4,000	0	0.0%
7 Debt Service to Sewer Reserves	32,402	32,103	-	-	-	0	0.0%
8 Transfer to Equip Replace Fund	130,000	140,000	100,000	100,000	100,000	0	0.0%
9 Subtotal Police Expenditures	\$2,124,808	\$2,388,694	\$3,044,763	\$1,354,399	\$3,238,391	193,628	6.4%
10 Jail Costs	101,425	60,396	76,750	16,001	87,500	10,750	14.0%
11 Building Maintenance	28,541	29,124	37,300	19,292	50,500	13,200	35.4%
12 Civil Service	2,774	10,900	15,300	576	18,250	2,950	19.3%
13 Communications	157,775	148,242	241,454	94,134	243,682	2,228	0.9%
14 Marine Program	18,427	30,604	61,300	8,920	33,000	(28,300)	-46.2%
15 Criminal Justice	32,924	24,725	48,950	26,155	62,300	13,350	27.3%
16 Evidence Room & Special funds	2,496	6,305	26,500	-	36,500	2,000	7.5%
17 Total Police Department Expenditures	\$2,469,171	\$2,698,990	\$3,552,317	\$1,519,476	\$3,770,123	\$217,806	14.3%

Fire Department - Expenditures

The City of Black Diamond contracts with Mountain View Fire and Rescue, formerly King County Fire District No. 44, for fire services. The department's responsibilities include providing a minimum of two personnel on duty 24 hours a day, seven days a week in Black Diamond and providing rescue, fire suppression, fire prevention, fire marshal services, emergency medical services, disaster services, hazardous materials response, dispatch services, administrative services, and public education activities to citizens. Fire investigation services are contracted through the King County Sheriff's Department. The increase is due to a 5% cola, which is included in the contract between the City and Mt. View Fire that began in 2022. Breathing Apparatuses & Equipment are now included in Capital Expenditures.

Fire Department Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 MT. View Fire District Contract	583,728	982,000	1,075,290	537,645	1,129,055	53,765	5.0%
2 Breathing Apparatuses	-	-	10,000	-	-	(10,000)	-100.0%
3 Charges for Services	21,665	7,100	48,050	3,512	36,000	(12,050)	-25.1%
4 Transfer to Fire Study	-	35,000	-	-	-	-	-
5 Total Fire Department Expenditures	\$605,393	\$1,024,100	\$1,133,340	\$541,157	\$1,165,055	\$31,715	2.8%



Black Diamond Aid Car

Legal Department – Expenditures

The City Attorney provides civil legal service, preparing and review of ordinances and other legal documents to which the city is a party, maintaining up-to-date legal research materials including pending and adopted state legislation with municipal impact and personnel matters. A percentage of legal costs are shared with the MDRT, Street and Utility Fund budgets. Decreases are primarily due to settled lawsuits and Union Contract negotiations in 2022 & 2023.

Legal Service Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 General Government	89,938	71,329	95,000	30,628	100,000	5,000	5.3%
2 Appeals, Lawsuits and Public Disclosures	86,327	318,819	214,000	10,802	87,000	(127,000)	-59.3%
3 Union/General Employment	18,179	31,955	55,000	9,629	41,000	(14,000)	-25.5%
4 Code Enforcement	2,984	4,107	5,000	5,595	25,000	20,000	400.0%
5 Total Legal Service Expenditures	\$197,427	\$426,210	\$369,000	\$56,654	\$253,000	-\$116,000	-31.4%

Municipal Court – Expenditures

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

Court is in session and is open to the public the 2nd, 3rd, and 4th Wednesday of each month with a combination of in person and video hearings. Budget for Court includes contracted services provided by a Judge, a Court Administrator, a full time and part time Judicial Specialist. Budget is also provided for security and other miscellaneous expenses such as interpreters, office supplies and training. The budget reflects a state appropriation of \$81,268.92, dedicated for our Therapeutic Court from the Administrative Office of the Court.

Municipal Court Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	163,690	177,304	211,170	86,625	207,236	(3,934)	-1.9%
2 Benefits	55,329	53,773	65,727	34,276	63,586	(2,141)	-3.3%
3 Salaries and Benefits	\$219,020	\$231,077	\$276,897	\$120,901	\$270,822	(6,075)	-2.2%
4 Office and Operating Supplies	1,267	1,229	4,600	659	2,950	(1,650)	-35.9%
5 Charges for Services	68,907	78,977	109,991	43,081	120,607	10,616	9.7%
6 Police Security	-	1,673	12,000	2,038	12,000	0	0.0%
7 Technology Improvement: AOC Grant	-	11,757	9,000	2,437	-	(9,000)	-100.0%
8 Therapeutic Court: AOC Grant	-	30,326	30,000	13,413	50,400	20,400	68.0%
9 Total Municipal Court Exp	\$289,193	\$355,039	\$442,488	\$182,528	\$456,779	\$14,291	3.2%
Municipal Court Legal Services	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
10 Prosecuting Attorney	41,200	44,000	59,400	20,400	72,500	13,100	22.1%
11 Defense Attorney	47,275	41,900	70,900	21,400	84,900	14,000	19.7%
12 Total Court Legal	\$88,475	\$85,900	\$130,300	\$41,800	\$157,400	\$27,100	20.8%

Community Development - Expenditures

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

Community Development Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	422,083	470,638	681,532	236,867	759,050	77,518	11.4%
2 Benefits	177,171	195,175	336,238	100,766	352,408	16,170	4.8%
3 Salaries and Benefits	599,254	665,813	1,017,770	\$337,633	\$1,111,458	93,688	9.2%
4 Office and Operating Supplies	3,206	3,349	15,250	1,955	10,646	(4,604)	-30.2%
5 Charges for Services	206,976	249,945	721,717	145,381	466,480	(255,237)	-35.4%
6 Permitting Software and Technology	20,348	-	35,000	-	-	(35,000)	-100.0%
7 Vehicles	-	-	60,000	27,936	-	(60,000)	-100.0%
8 Transfer out for Comp Plan Project	-	-	175,000	175,000	-	(175,000)	-100.0%
9 Total Community Dev. Expenditures	\$829,783	\$919,108	\$2,024,737	\$687,905	\$1,588,584	-\$436,153	-21.5%
10 By Department							
11 Code Enforcement	30,236	27,816	114,835	14,146	125,070	10,235	8.9%
12 Permitting	569,274	610,621	1,186,778	387,317	947,772	(239,006)	-20.1%
13 Long Range Planning	221,173	278,233	708,124	285,617	495,742	(212,382)	-30.0%
14 Hearing Examiner	9,100	2,438	15,000	825	20,000	5,000	33.3%
15 Total Charges for Services	\$829,783	\$919,108	\$2,024,737	\$687,905	\$1,588,584	-\$436,153	-21.5%

The budget increases are primarily due to the addition of a part-time administrative assistant position shared with the Clerk's department, along with progression of salary steps, and liability insurance increases. The decrease is due to moving the 2024 Comp Plan update to Capital Plan Projects, which is partially covered by a DOC grant.



Master Development Review Team – Expenditures

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

Infrastructure and landscaping are being completed for new areas while continuing construction has slowed.

The budget increases are primarily due to a change in employee allocations, along with progression of salary steps, and increases in technology costs and liability insurance.

MDRT Review Team: Funding Agreement Expenditures		Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1	Wages	551,936	569,009	650,886	278,014	682,558	31,672	4.9%
2	Benefits	182,985	187,759	219,779	95,431	235,830	16,051	7.3%
3	Salaries and Benefits	734,921	756,768	870,665	\$373,444	\$918,388	47,723	5.5%
4	Office and Operating Supplies	6,137	7,344	15,000	4,826	16,000	1,000	6.7%
5	Charges for Service	95,019	120,514	166,731	86,236	227,391	60,660	36.4%
6	Total MDRT Expenditures	\$836,077	\$884,627	\$1,052,396	\$464,507	\$1,161,779	\$109,383	10.4%

MDRT Consultants: Funding Agreement Expenditures		Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1	MDRT Legal Services	32,790	76,952	100,000	35,776	200,000	100,000	100.0%
2	MDRT Fiscal Analysis	14,173	-	50,000	10,340	50,000	0	0.0%
3	MDRT Civil Engineering	261,015	466,477	575,000	238,988	575,000	0	0.0%
4	MDRT Traffic Engineering	66,105	223,286	400,000	37,084	400,000	0	0.0%
5	MDRT Environmental Consultant	14,773	3,428	30,000	24,078	50,000	20,000	66.7%
6	MDRT Geotech	15,396	10,281	50,000	12,750	50,000	0	0.0%
7	MDRT Surveyor	38,341	11,230	40,000	1,824	80,000	40,000	100.0%
8	Hearing Examiner	810	15,475	50,000	-	100,000	50,000	100.0%
9	MDRT- Prof Svcs - Planning	252,000	235,430	300,000	86,295	400,000	100,000	33.3%
10	MDRT Building Inspector	-	-	50,000	-	-	(50,000)	-100.0%
11	Total MDRT Consultant Expenditures	\$695,402	\$1,042,560	\$1,645,000	\$447,134	\$1,905,000	\$260,000	15.8%



Roundabout with Mt. Rainier
Courtesy of Craig Goodwin

Parks Department - Expenditures

The Parks Department operates and maintains the following amenities: a basketball court, tennis court, skate park, three picnic areas, a boat launch, five coal car city entry monuments, BMX bike track, swimming area, 143 acres of passive lake front park with trails, city center viewing park, the historical monument park, two playground facilities and landscaping around the police building. The Parks Department provides the insurance, utilities and maintenance for the Gym, and utilities plus insurance coverage for the local historical museum. The museum was designated a historical landmark in 2020. Costs associated with the ownership of resource lands also falls to the Parks Department. Budget increases are due to a progression of salary steps, a change in employee allocations, and liability insurance increases, along with an increase in the amount transferred to the equipment replacement fund and Enumclaw mental health funding. Decreases are due to the preliminary completion of the Gomer Evans park.

Parks Department Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	35,975	52,443	62,920	21,140	135,394	72,474	115.2%
2 Benefits	9,842	15,438	21,795	7,310	55,359	33,564	154.0%
3 Salaries and Benefits	\$45,818	\$67,881	\$84,715	\$28,450	\$190,753	\$106,038	125.2%
4 Office and Operating Supplies	6,460	17,774	16,920	5,713	20,570	3,650	21.6%
5 Charges for Services	64,432	80,529	105,435	48,085	131,773	26,338	25.0%
6 Planning & Mini Development	9,317	20,208	135,000	6,096	55,000	(80,000)	-59.3%
7 Transfer to Equipment Rental	7,000	7,000	17,500	17,500	20,000	2,500	14.3%
8 Total Parks Expenditures	\$133,027	\$193,392	\$359,570	\$105,844	\$418,096	\$58,526	16.3%
9 By Department							
10 Museum	11,604	13,914	14,870	9,530	22,994	8,124	54.6%
11 Community Event Supplies	1,237	1,843	2,500	483	2,500	0	0.0%
12 Community Center	15,000	20,500	19,000	19,000	23,000	4,000	21.1%
13 Labor Day/Miner Day	3,248	2,814	5,000	-	5,000	0	0.0%
14 Community Arts Support	-	-	5,500	-	10,000	4,500	81.8%
15 Gym	13,488	21,140	26,697	9,658	30,376	3,679	13.8%
16 Lake Sawyer Maintenance	-	-	-	-	37,746	37,746	0.0%
17 Parks Maintenance	79,133	112,973	151,003	61,077	231,480	80,477	53.3%
18 Parks Planning & Mini Development	9,317	20,208	135,000	6,096	55,000	(80,000)	-59.3%
19 Total Charges for Services	\$133,027	\$193,392	\$359,570	\$105,844	\$418,096	\$58,526	16.3%



Eagle Creek Park

Black Diamond Cemetery - Expenditures

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

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

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

Budget increases are due to a progression of salary steps, a change in employee allocations, and liability insurance increases.

Cemetery Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	16,625	28,073	15,233	4,393	36,144	20,911	137.3%
2 Benefits	4,235	5,050	5,031	1,562	15,813	10,782	214.3%
3 Salaries and Benefits	20,860	33,123	20,264	\$5,955	\$51,957	31,693	156.4%
4 Office and Operating Supplies	1,330	973	3,930	499	4,200	270	6.9%
5 Charges for Services	4,474	4,538	4,548	1,828	5,355	807	17.7%
6 Total Cemetery Expenditures	\$26,664	\$38,635	\$28,742	\$8,282	\$61,512	\$32,770	114.0%



Tomb of the unknown soldier: Never Forget Garden

This garden is a living tribute to all of America's veterans and their families. In silence and respect, this is a place to remember why millions of Americans have fought and died for our liberty and our freedom. Here we renew our mutual pledge to support them with: "Our lives, our fortunes, and our sacred honor."

Facilities, Rent and Maintenance, and Special Programs - Expenditures

The City of Black Diamond's Facilities Department is responsible for the long-term planning of the city's building and equipment needs and to handle the daily needs of all departments in repair, replacement and installation of fixtures, furniture and equipment. The budget decrease is due to a change in employee allocations, as well as the reallocation of other expenditures.

Facilities, Grounds and Building Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Wages	23,404	32,812	50,119	22,765	-	(50,119)	-100.0%
2 Benefits	19,043	19,046	15,823	7,310	-	(15,823)	-100.0%
3 Total Salaries and Benefits	42,447	51,858	65,942	\$30,075	\$0	(65,942)	-100.0%
4 Office and Operating Supplies	7,441	12,826	10,090	3,236	3,000	(7,090)	-70.3%
5 Building Lease & Maint., Equip Leases	13,750	84,219	116,464	67,723	145,200	28,736	24.7%
6 Alloc of Bld Lease & Maint., Equip Leases	65,258	41,283	(39,794)	(37,189)	(65,553)	(25,759)	64.7%
7 Total Facilities Expenditures	\$128,897	\$190,186	\$152,702	\$63,846	\$82,647	-\$70,055	-45.9%

The Special Programs budget includes a decrease due to a decreased focus on emergency management services primarily due to lowered Covid 19 related expenses.

Special Program Expenditures	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Emergency Management	679	1,484	47,500	3,108	7,700	(39,800)	-83.8%
2 Recycling Costs	16,145	15,873	17,500	1,176	17,500	0	0.0%
3 Clean Air Assessment	3,723	4,136	5,000	-	6,000	1,000	20.0%
4 Animal Control	13,625	11,479	15,000	-	15,000	0	0.0%
5 Mental Health	11,481	16,602	26,700	-	35,000	8,300	31.1%
6 COVID-19 Related Costs	67,593	6,328	10,500	-	-	(10,500)	-100.0%
7 Total Special Program Expenditures	\$113,245	\$55,902	\$122,200	\$4,284	\$81,200	-\$41,000	-33.6%

Ending Fund Balance and General Fund Totals	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Ending Cash and Invest Police Buy Fund	19,411	19,411	19,412	21,908	19,412	0	0.0%
2 Ending Cash and Invest Unreserved	8,264,163	7,423,648	3,578,719	7,295,779	6,166,261	2,587,542	72.3%
3 Ending Cash and Invest Developer	63,000	63,000	63,000	63,000	63,000	0	0.0%
4 Total Ending Fund Balance	8,346,574	7,506,059	3,661,131	7,380,687	6,248,673	2,587,542	70.7%

Total General Fund Uses of Expenditure	Actual 2021	Actual 2022	Budget 2023	Actual 2023 thru June	Budget 2024	Budget \$ Change	Budget % Change
1 Total General Fund Uses of Expenditu	\$15,803,504	\$18,459,286	\$16,327,568	17,460,670	19,112,745	\$2,785,177	17.1%



Kevin Esping at the Lake Sawyer Parking Pay Station

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 Engine	-	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	300.0%
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%



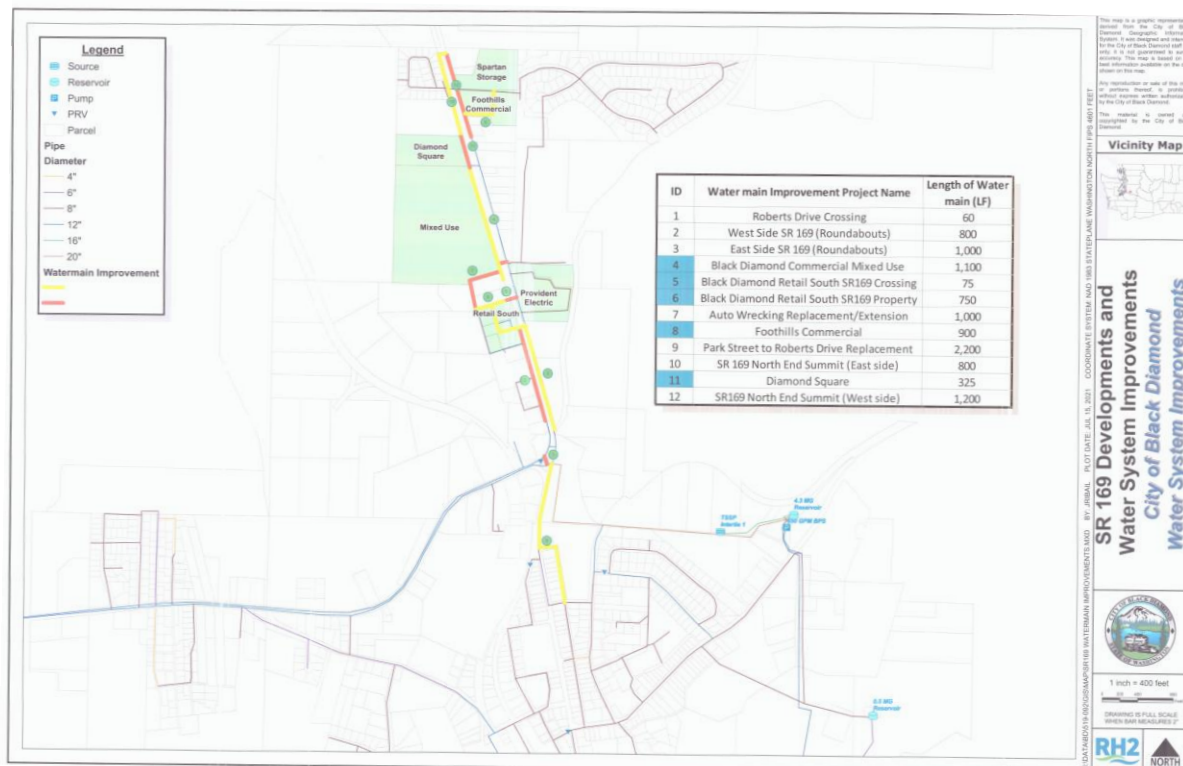
Park Street Intersection Improvements Project

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 Fiscal Recovery Fund Uses	\$668,288	\$1,241,212	\$327,643	\$327,643	\$157,712	\$0	(\$327,643)	-100.0%



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	53.8%
4 Traffic Impact Fee Interest Income	-	29	200	252	700	1,000	800	400.0%
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)	-100.0%
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						2024 Prelim Budget	Budget \$ Change	Budget % Change
	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End			
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						2024 Prelim Budget	Budget \$ Change	Budget % Change
	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End			
1 Expenditures								
2 Surplus Costs	586	32	600	25	1,000	1,000	400	66.7%
3 Radios	4,826	44,225	45,000	45	45	-	(45,000)	-100.0%
4 Police Car Tab Readers	-	-	-	-	-	17,500	17,500	0.0%
5 Police Vehicles	237,481	135,736	100,000	4,601	80,000	100,000	-	0.0%
6 Police Boat Replacement	-	76,647	100,000	-	-	32,500	(67,500)	-67.5%
7 Subtotal Police Equipment Expenditures	242,892	179,993	145,600	4,670	81,045	151,000	5,400	3.7%
8 Ending Cash & Investments	81,203	27,659	79,333	124,626	71,114	23,114	(56,219)	-70.9%
9 Total Police Equipment Uses	\$324,095	\$207,652	\$224,933	\$129,296	\$152,159	\$174,114	(\$50,819)	-22.6%



New Black Diamond Police Boat

PW Building Improvements Fund 510-500						2024 Prelim Budget	Budget \$ Change	Budget % Change
2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End				
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						2024 Prelim Budget	Budget \$ Change	Budget % Change
2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End				
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%

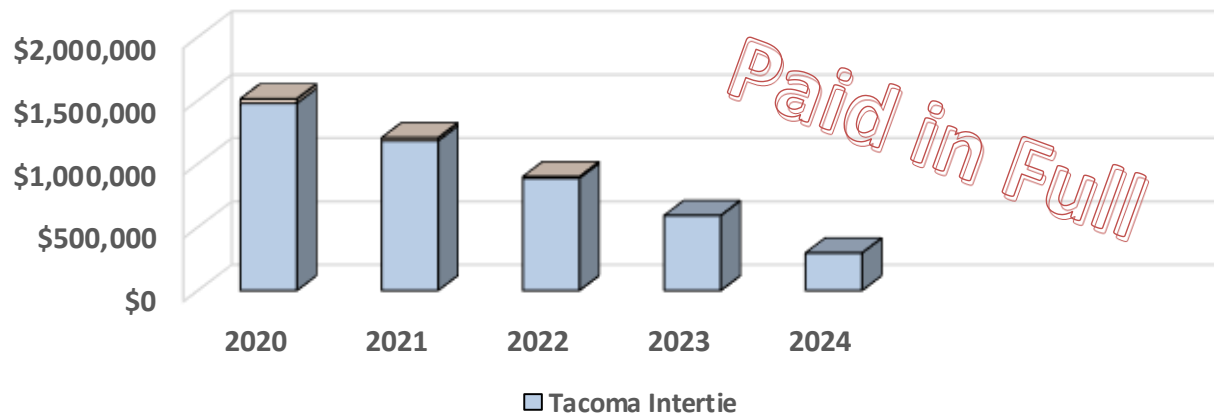
Water Fund 401	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End	2024 Prelim Budget	Budget \$ Change	Budget % Change
1 Expenditures								
2 Wages	284,146	315,868	392,663	157,240	332,384	381,935	(10,728)	-2.7%
3 Benefits	106,527	117,499	167,523	62,513	127,516	176,126	8,603	5.14%
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	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 to Capital Equipuiment Resen	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	Issue Type	Issue 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

Water Debt thru 2024 (Principal Only)



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
REVENUE								
Beginning Cash and Investments	419,155	494,625	525,000	627,875	627,875	605,669	80,669	15.4%
King County Sewer Revenue	950,116	1,270,405	1,420,000	715,114	1,462,600	1,570,200	150,200	10.6%
Black Diamond Sewer Revenue	499,456	625,490	625,000	334,521	656,000	710,200	85,200	13.6%
Inspections & Misc	107,355	78,697	57,200	31,173	61,800	46,000	(11,200)	-19.6%
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%
LGIP Interestment Interest	573	8,321	5,000	12,530	23,000	25,000	20,000	400.0%
Total Revenue	1,557,501	1,982,913	2,107,200	1,093,339	2,203,400	2,351,400	244,200	11.6%
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
Expenditures								
Wages	211,142	245,179	306,237	122,047	268,348	338,439	32,202	10.5%
Benefits	80,337	96,673	130,977	48,579	104,445	162,167	31,190	23.81%
Salary and Benefits	291,479	341,852	437,214	170,627	372,793	500,606	63,392	14.5%
Office and Operating Supplies	13,593	20,406	25,669	8,830	16,250	23,285	(2,384)	-9.3%
Services and Charges	247,808	299,985	395,582	163,534	338,963	434,599	39,017	9.86%
Subtotal Operating Expenditures	552,879	662,243	858,465	342,990	728,006	958,490	100,025	11.7%
Metro Sewer Charges	931,030	1,176,420	1,420,000	719,118	1,462,600	1,570,200	150,200	10.6%
Transfer out to PW Building Improvement	-	-	-	-	-	25,000	25,000	0.0%
Transfer out to Equipment Replacement Fur	10,000	11,000	11,000	35,000	35,000	55,000	44,000	400.0%
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%
30% Reserved Operating Cash & Investment	165,864	198,673	257,540	205,794	218,402	287,547	30,008	11.65%
Cash & Investment Balance	328,761	429,202	85,196	418,312	387,267	60,832	(24,364)	-28.6%
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 Stormwater 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 of construction and sale of homes and land.

General Government REET I Fund - 311						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						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 of construction and sale of homes and land.

General Government REET II Fund - 321						2024 Prelim Budget	Budget \$ Change	Budget % Change
	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End			
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						2024 Prelim Budget	Budget \$ Change	Budget % Change
	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End			
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)	-100.0%
5 Transfer out to PW Facilities for Projects	25,000	100,000	-	-	-	-	-	0.0%
6 Transfer out to Construction Rules Update	-	-	-	-	100,000	-	-	100.0%
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						2024 Prelim Budget	Budget \$ Change	Budget % Change
	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End			
1 REVENUE								
2 Beginning Cash and Investments	7,675	84,393	-	43,639	43,639	-	0	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	\$202,500	\$88,664	\$92,701	\$205,000	\$2,500	1.2%

General Government Retainage Fund- 322						2024 Prelim Budget	Budget \$ Change	Budget % Change
	2021 Actual	2022 Actual	2023 Budget	2023 Thru June	Estimated Year End			
1 Expenditures								
2 Return Retainage Deposits	7,675	120,858	200,000	-	53,294	200,000	-	0.0%
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	205,000	2,500	1.2%
5 Ending Cash & Investments	84,393	43,639	-	88,664	38,167	-	0	0.0%
6 Total Retainage Uses	\$92,193	\$165,865	\$202,500	\$88,664	\$92,701	\$205,000	\$2,500	1.2%



Black Diamond Historical Society Museum

Capital Improvement Projects

Fund 310 - General Government Capital Projects

Project Name	Project		Source of Revenue					Source of Expenditures				
	CIP #	Note	Beg C&I	REET I Trf In	Grants/Donations	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	10,000	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	0	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			208,000	0	0	2,532,000	2,740,000	2,740,000	0	2,740,000	0	2,740,000

Fund 404 - Water Capital Projects

	Project		Source of Revenue					Source of Expenditures				
	#	Note	Beg C&I	Trf In Wtr Res	Connection Charge & Interest	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	Connection Charge & Interest	Trf fr Swr Op	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 Pump Inst.		Added				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			372,445	24,000	0	431,445	85,000	35,000	120,000	311,445	431,445

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 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	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