

**CITY OF MEDICAL LAKE**  
**City Council Regular Meeting and Public Hearing**

6:30 PM  
November 7, 2023

**MINUTES**

Council Chambers  
124 S. Lefevre Street

**NOTE: This is not a verbatim transcript.** Minutes contain only a summary of the discussion. A recording of the meeting is on file and available from City Hall.

**COUNCIL AND ADMINISTRATIVE PERSONNEL PRESENT**

**Councilmembers**

Chad Pritchard  
Keli Shaffer  
Art Kulibert (via Zoom)  
Don Kennedy  
Bob Maxwell  
Ted Olson  
Tony Harbolt

**Administration/Staff**

Terri Cooper, Mayor  
Sonny Weathers, City Administrator  
Koss Ronholt, Finance Director  
Glen Horton, Parks & Recreation Director  
Steve Cooper, WWTP Director  
Scott Duncan, Public Works Director  
Sean King, City Attorney  
Roxanne Wright, Administrative Assistant

**REGULAR SESSION – 6:30 PM**

**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**

- i. Mayor Cooper called the meeting to order at 6:30 pm, led the Pledge of Allegiance, and conducted roll call. Councilmember Kulibert was present on Zoom and all other councilmembers were present in person.

**2. AGENDA APPROVAL**

- A. Amend section 7, add subsection c committee assignments. Section 10a, replace with amended version of Ordinance 1118.
  - i. Motion to approve agenda as amended made by councilmember Harbolt, seconded by councilmember Kennedy, carried 7-0.

**3. INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS - None**

**4. ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS - None**

**5. REPORTS**

A. Council Comments

- i. Councilmember Pritchard – impressed with recent clean-up day for the Gray Fire victims. PFAS project moving along.
- ii. Councilmember Kulibert – no report.
- iii. Councilmember Shaffer – no report.
- iv. Councilmember Kennedy – attended Spokane Transit Authority (STA) workshop. (See *attachment A*). Shared that one of the improvements mentioned will be the Medical Lake bus stops.

- v. Councilmember Maxwell – attended the Planning Commission meeting on October 26<sup>th</sup> to listen to their perspective on the shipping containers topic.
- vi. Councilmember Olson – reminder that today is election day and the polls are open until 8 pm.
- vii. Councilmember Harbolt – no report.

B. Mayor

- i. Tree removal update. Community member Ron Burris has been coordinating. 164 people asked for help removing trees. Approximately 2/3 of those properties have been cleared off. Incredible effort of volunteers.

C. City Administrator & City Staff

- i. Sonny Weathers, City Administrator – remarked on election day and wished a happy Veterans Day in advance to those who have served in the armed forces. West Plains Chamber of Commerce’s Best of the West awards gala was held recently. Combined the awards with fundraising for the Gray Road Fire victims. Over \$37,000 was raised. Local company, Dirt Worx was awarded Business of the Year, and Redemption Church was awarded Nonprofit of the Year for Medical Lake. The next community meeting will be Wednesday, November 15<sup>th</sup>. Councilmember Pritchard asked for an update on the Medical Lake trail. Mr. Weathers reported that it is closed as the city addresses regulatory requirements and mitigates risks.
- ii. Prior to the meeting, Mr. Ronholt provided council with a copy of the 2024 Preliminary Budget. *(See attachment B)*

6. WORKSHOPS

A. Capital Improvement Plan

- i. Mr. Weathers reviewed the information in the agenda packet and led a discussion. Reviewed the list of capital improvement projects from the budget binder. *(See attachment C)*. Department heads discussed upcoming project requests. Based on feedback, a resolution to adopt the plan will be brought forth at the next meeting.

7. ACTION ITEMS

A. Consent Agenda

- i. Approve **October 17, 2023**, and **October 24, 2023**, **Special Meeting** minutes.
  - 1. Motion to approve October 17, 2023, minutes made by councilmember Olson, seconded by councilmember Pritchard, carried 7-0.
  - 2. Correction to October 24, 2023, Special Meeting minutes. Add councilmember Harbolt to the list of attendees.
    - a. Motion to approve as amended made by councilmember Kennedy, seconded by councilmember Harbolt, carried 7-0.
- ii. Approve **November 7, 2023**, Claim Warrants **50660** through **50716** in the amount of **\$155,219.72**.
  - 1. The Finance Committee reviewed and a motion to approve was made by councilmember Kennedy, seconded by councilmember Kulibert, and carried 7-0.

B. Appointment of Citizen Advisory Board Members – *see attached list of appointees (attachment D)*

- i. Independent Salary Commission
  - 1. Motion to accept all three appointments made by councilmember Kennedy, seconded by councilmember Olson, carried 7-0.
- ii. Parks and Recreation Advisory Board
  - 1. Motion to accept all four appointments made by councilmember Pritchard, seconded by councilmember Kennedy, carried 7-0.

- iii. Appointees William Melott, Ethan Senn, Jim Smith, and Lahnne Henderson were present and introduced themselves.

C. Committee Appointments

- i. Mayor Cooper appointed councilmember Shaffer to the finance committee and parks and recreation committee.

**8. PUBLIC HEARING – 2024 Budget Revenue Sources and Property Taxes**

A. Mayor Cooper opened the public hearing at 7:53 pm.

- i. Mr. Ronholt shared a presentation. (*See attachment E*).
- ii. Public Comment – none.
- iii. Mayor Cooper closed the public hearing at 8:34 pm.

B. Resolution 23-631 Administrative Fees 2024

- i. Mayor Cooper made a correction to the Fee Schedule, section 8 subsection 3 to add Franchise Agreement Fee of \$2000. Motion to accept the change made by councilmember Olson, seconded by councilmember Shaffer, carried 7-0.
- ii. Motion to approve the resolution with the amended fee schedule made by councilmember Pritchard, seconded by councilmember Maxwell, carried 7-0.

C. Resolution 23-632 Utility Fees 2024

- i. Motion to approve made by councilmember Olson, seconded by councilmember Harbolt, carried 7-0.

D. Resolution 23-633 Property Tax Certification

- i. Motion to approve made by councilmember Pritchard, seconded by councilmember Kulibert, carried 6-1 with councilmember Kennedy voting nay.

**9. RESOLUTIONS**

A. 23-621 Strathview Water Purchase Agreement Revisited

- i. Mr. Weathers gave context. The previous agreement expired at the end of 2022. The council approved an amendment. This agreement has additional language and is a reformatted version of the previous addendum.
- ii. Councilmember Kennedy noted that the footnote date on the agreement is October and should be changed to November.
  - 1. Motion to approve with corrected footnote date made by councilmember Kennedy, seconded by councilmember Harbolt, carried 7-0.

B. 23-634 RCO Grant Application Authorization

- i. Mr. Weathers explained that the city applied for the grant which requires a resolution for the submission.
- ii. Motion to approve made by councilmember Harbolt, seconded by councilmember Olson, carried 7-0.

C. 23-635 MultiHog Flail Mower Bid Award

- i. Mr. Horton reviewed.
- ii. Motion to approve made by councilmember Pritchard, seconded by councilmember Maxwell, carried 7-0.

D. 23-636 MultiHog Sweeper Bid Award

- i. Mr. Horton reviewed.
- ii. Motion to approve made by councilmember Shaffer, seconded by councilmember Maxwell, carried 7-0.

- E. 23-637 Legislative Priorities 2024
  - i. Mr. Weathers reviewed.
  - ii. Motion to approve made by councilmember Olson, seconded by councilmember Pritchard, carried 6-1 with councilmember Kennedy voting nay.
- F. 23-638 Emergency Declaration – Cannon Hill
  - i. Mr. Duncan reviewed.
  - ii. Motion to approve made by councilmember Kennedy, seconded by councilmember Maxwell, carried 7-0.

**10. ORDINANCES**

- A. First Read Ordinance 1118 Budget Amendments
  - i. Mr. Ronholt reviewed.
  - ii. Legal counsel read onto the record.
  - iii. Motion to approve and move to second read made by councilmember Kennedy, seconded by councilmember Harbolt, carried 7-0.

**11. EXECUTIVE SESSION** – None scheduled.

**12. EMERGENCY ORDINANCES** – None.

**13. UPCOMING AGENDA ITEMS** – None.

**14. INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS**

- A. Lahnje Henderson, resident of Medical Lake – asked for clarification on the public hearings. Mr. Ronholt explained that there will be three separate public hearings on the topic. Ms. Henderson also inquired about the Silver Lake city water/sewer plan. Mayor Cooper addressed.

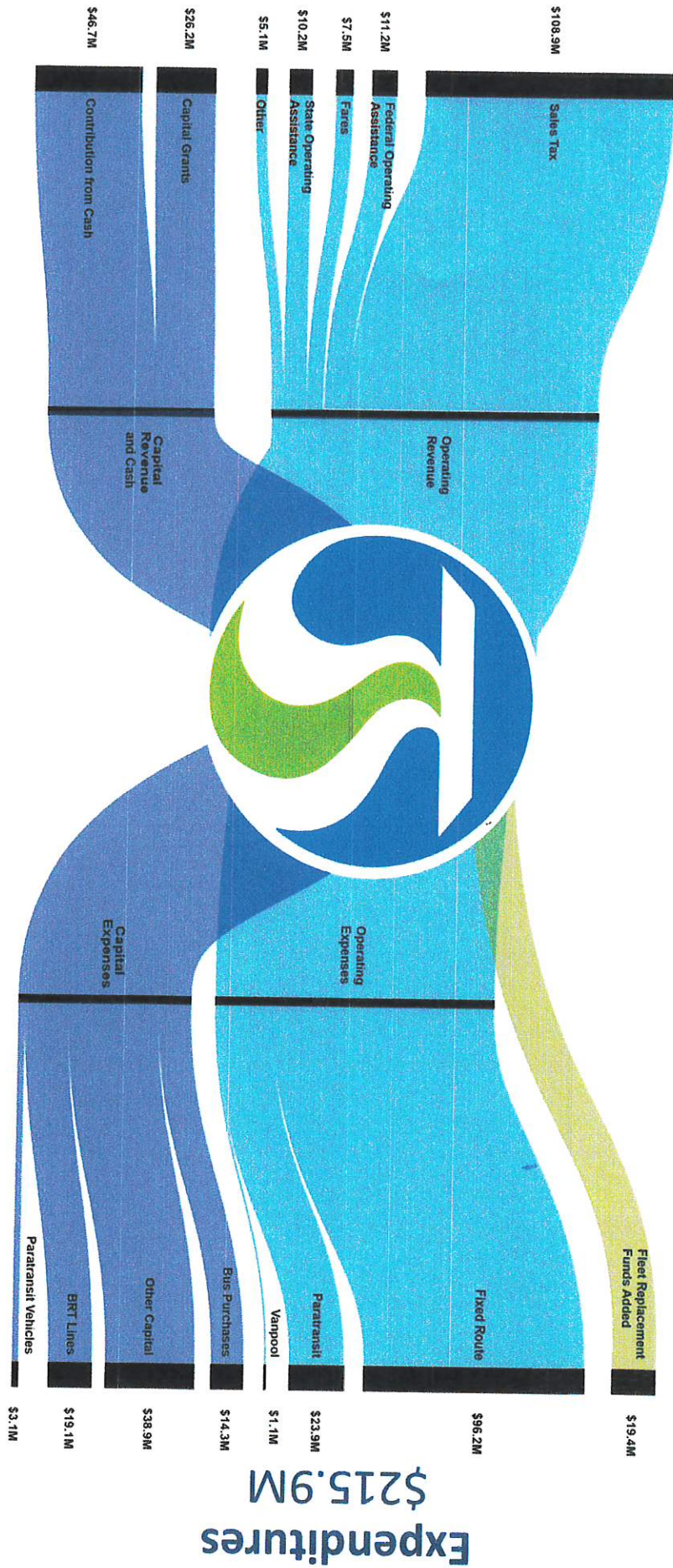
**15. CONCLUSION**

- A. Motion to conclude meeting at 9:01 pm made by councilmember Pritchard, seconded by councilmember Kennedy, carried 7-0.

  
Terri Cooper, Mayor

  
Koss Ronholt, Finance Director/City Clerk

# Baseline Revenue & Expenditures (2024, 0.8% Sales Tax)



# City of Medical Lake

## 2024 Preliminary Budget

Presented by Mayor Terri Cooper



# City of Medical Lake



## Elected Officials

Terri Cooper  
Don Kennedy  
Ted Olson  
Robert Maxwell  
Anthony Harbolt  
Art Kulibert  
Keli Shaffer  
Chad Pritchard

Mayor  
Mayor Pro Tem  
Council Member  
Council Member  
Council Member  
Council Member  
Council Member  
Council Member

Document prepared by:  
Koss Ronholt, Finance Director

# 2024 Preliminary Budget

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**CAPITAL IMPROVEMENT PLAN (CIP)**

<i>Functional Area</i>	<i>Project Name</i>	<i>Primary Funding</i>	<i>FY2024 Budget</i>	<i>Grant Funded</i>	<i>Reserve Funded</i>
<b>Transportation Projects - TP</b>					
TP-1-24-104	Lefevre St Restriping and Sidewalk Improvements	TIB Grant	\$ 750,000	\$ 675,000	\$ 75,000
TP-2-24-104	Overlay Projects on North-South Streets	TIB Grant	\$ 750,000	\$ 675,000	\$ 75,000
TP-3-24-301	Interstate 90 Business Loop Signs	Reserves	\$ 50,000	\$ -	\$ 50,000
<b>Transportation CIP Total</b>			<b>\$ 1,550,000</b>	<b>\$ 1,350,000</b>	<b>\$ 200,000</b>
<b>Parks and Public Facilities Projects - PF</b>					
PF-1-24-402	Maintenance Bldg Backup Generator	90% Grant Funded	\$ 40,000	\$ 36,000	\$ 4,000
PF-2-24-301	City Hall Backup Generator	90% Grant Funded	\$ 40,000	\$ 36,000	\$ 4,000
PF-3-24-409	WWTP Backup Generator Switch Gear	90% Grant Funded	\$ 150,000	\$ 135,000	\$ 15,000
PF-4-24-301	Auditorium Commercial Kitchen Remodel	Reserves (ARPA/Cap. Improvement)	\$ 275,000	\$ 106,000	\$ 169,000
PF-5-24-302	Replacement of Park Benches and Tables	RCO Grant Applied For	\$ 75,000	\$ -	\$ 75,000
PF-6-24-302	Coney Island Dock	RCO Grant Applied For	\$ 100,000	\$ -	\$ 100,000
PF-7-24-302	Permanent Stage - Waterfront	RCO Grant Applied For	\$ 100,000	\$ -	\$ 100,000
<b>Parks and Public Facilities CIP Total</b>			<b>\$ 780,000</b>	<b>\$ 313,000</b>	<b>\$ 467,000</b>
<b>Public Works Projects - PW</b>					
PW-1-24-409	WWTP Programmable Logic Controls Update	Reserves	\$ 400,000	\$ -	\$ 400,000
PW-2-24-402	Jefferson St. Lead Pipe / Joint Water Main Replacement	Grant Funded	\$ 500,000	\$ 500,000	\$ -
PW-3-24-402	Backup Generator for Craig Road Well	90% Grant Funded	\$ 170,000	\$ 153,000	\$ 17,000
PW-4-24-409	WWTP Ultraviolet Disinfection Upgrade	Reserves	\$ 450,000	\$ -	\$ 450,000
PW-5-24-104	Medical Lake Stormwater Mitigation	Legislative Appropriation	\$ 50,000	\$ 50,000	\$ -
<b>Public Works CIP Total</b>			<b>\$ 1,570,000</b>	<b>\$ 703,000</b>	<b>\$ 867,000</b>
<b>CIP Total</b>			<b>\$ 3,900,000</b>	<b>\$ 2,356,000</b>	<b>\$ 1,534,000</b>

Glen

# Discretionary Budget Request



Additional FTEs - # Requested: 1.00

Estimated cost per FTE: \$ 90,000.00

Department	Reason for additional FTEs	Cost
Parks and Recreation (Supervisor)	Getting a dedicated, full-time, non union, salary employee in Parks and Recreation. Having a non union employee would allow us to have the supervisor position work hours needed for programming and not having to pay OT or Comp Time.	\$ 90,000.00

## Capital Improvements or Purchases - \$5,000+

Description	Purpose	Cost
Zero Turn Mower	Replacing old equipment that is at its end of life	\$20,000
Auditorium Kitchen	Being able to use the kitchen for a wide variety of programs and rental opportunities	\$275,000
Coney Island Dock	Protecting the shoreline from erosion and easier access to water activities for residents	\$100,000
Park Equipment	Enhancing the park for residents and visitors	\$75,000
Permanent Stage	Better location out of the evening sun for special events and future activities	\$100,000
	<i>Feasibility Study?</i>	

## Line items increases

Assumed budget for non-labor/benefits line items will be equal to prior year actual cost, any additional increases will be requested here:

Line Item	Reason for increase	Total Budget
112-740-571-10-31-01	Extra employee (Supervisor) in office	\$60,000
112-740-571-10-31-02	Offering more programs and will need supplies and equipment to execute programs effectively	\$25,000
112-740-571-10-31-04	Buffer for potential items needed for programming	\$1,000
112-740-571-10-41-00	Offering more adult programs	\$2,000
112-760-576-80-32-00	Fuel Price Increase	\$4,000
112-740-571-10-41-01	New Recreation Software	\$10,000

Steve

# Discretionary Budget Request



Additional FTEs - # Requested: 1.25

Estimated cost per FTE: \$ 90,000.00

Department	Reason for additional FTEs	Cost
WWTP	Shift coverage-Reduction of weekend overtime. Administration needs.	\$ 112,500.00

## Capital Improvements or Purchases - \$5,000+

minor Equip

Description	Purpose	Cost
Tools and Storage	Effectively outfit each building	7,500.00
Filter Medium	Replace Sandfilter Media	10,000.00
Sand Filter Pumps	Replacement Backwash Pumps 2ea.	7,000.00
pH Probe	Replace Process Control probe	5,000.00
Outdoor Sampler	Replace Composite sampler at ESH	10,000.00
Headwork Heating Unit	Replace unit with more economical unit	50,000.00

CIP  
CIP

5+AP

## Line items increases

Assumed budget for non-labor/benefits line items will be equal to prior year actual cost, any additional increases will be requested here:

Line Item	Reason for increase	Total Budget

# Discretionary Budget Request



Additional FTEs - # Requested: 1.00

Estimated cost per FTE: \$ 90,000.00

Department	Reason for additional FTEs	Cost
Admin Svcs	Administrative Clerk - PW to provide support to Public Works and Wastewater <i>went unfulfilled</i>	\$ 90,000.00

*reallocated*

## Capital Improvements or Purchases - \$5,000+

Description	Purpose	Cost
Office Furniture	Additional Desks, replacement desks and matching furniture	\$15,000

## Line items increases

Assumed budget for non-labor/benefits line items will be equal to prior year actual cost, any additional increases will be requested here:

Line Item	Reason for increase	Total Budget
Office Supplies, 001-180	Additional Personnel and supply needs	\$1,000.00
Small Tools & Equip, 001-180	Additional Personnel, computer/equipment	\$1,500.00
Repair & Maintenance	Additional office restructure and repair	\$5,000.00



# Departmental Budget Request

Additional FTEs - # Requested: \_\_\_\_\_

Estimated cost per FTE: \$ 90,000.00

Department	Reason for additional FTEs	Cost
		\$ 0.00

## Capital Improvements or Purchases - \$5,000+

Description	Purpose	Cost

## Line items increases

Assumed budget for non-labor/benefits line items will be equal to prior year actual cost, any additional increases will be requested here:

Line Item	Reason for increase	Total Budget
408 381 535 10 41 00	VACTOR SERVICES / decrease	10,000
408 381 535 10 20 00	ARBITRARY CUDRALS	2,500. <sup>00</sup>

# Departmental Budget Request



Additional FTEs - # Requested: \_\_\_\_\_

Estimated cost per FTE: \$ 90,000.00

Department	Reason for additional FTEs	Cost
		\$ 0.00

## Capital Improvements or Purchases - \$5,000+

Description	Purpose	Cost
F250 4x4 TRUCK	WATER / SOURCE / STREETS. Service Vehicle	60,000. <sup>00</sup>

## Line items increases

Assumed budget for non-labor/benefits line items will be equal to prior year actual cost, any additional increases will be requested here:

Line Item	Reason for increase	Total Budget
401 380 534 10 31 02	Reservoir Repair	40,000. <sup>00</sup>
401 380 534 10 31 03	WATER TEST KIT / DIFFUSER	4,000. <sup>00</sup>
401 380 534 10 38 00	LINE / UTILITY LOCATOR	6,500. <sup>00</sup>
401 380 534 10 40 00	WATER TESTING / PFS / PFA	8,000. <sup>00</sup>



# Departmental Budget Request

Additional FTEs - # Requested: \_\_\_\_\_

Estimated cost per FTE: \$ 90,000.00

Department	Reason for additional FTEs	Cost
		\$ 0.00

## Capital Improvements or Purchases - \$5,000+

Description	Purpose	Cost

## Line Items increases

Assumed budget for non-labor/benefits line items will be equal to prior year actual cost, any additional increases will be requested here:

Line Item	Reason for increase	Total Budget
101 000 542 30 30 00	GRAVEL PURCHASE / PAVING	8,000. <sup>00</sup>
101 000 542 40 30 00	STORM DRAIN REPAIR	1,500. <sup>00</sup>
101 000 542 61 40 00	SIDE WALK REPAIRS	2,000. <sup>00</sup>
101 000 542 64 40 01	COUNTY ROAD PAINT	7,000. <sup>00</sup>
101 000 542 67 30 00	SWEEPERS TIRES	2,500. <sup>00</sup>
101 000 542 70 40 00	D.D.C. - Road crews	2,000. <sup>00</sup>
101 000 543 30 20 00	CLOTHING BOOTS / COVER ALLS	1,000. <sup>00</sup>
101 000 543 30 45 00	CRACK SEAL MACHINE RENTAL	3,500. <sup>00</sup>

## New Funds 2024

### Emergency Response Fund (113)

- Created to fund future emergencies, can only be used along with an emergency declaration.
- Funded by Gas B&O taxes.
- Financial Policies will be implemented to set an authorized balance to maintain.

### Tourism Fund (126)

- Created to fund Community Events and Tourism Attraction activities.
- Funded by Cable B&O taxes.

### Broadband Fund (410)

- Created to fund broadband utility activities and infrastructure.
- Funded by disbursement from Broadline and broadband franchise fees.



City of Medical Lake  
Budget Summary by Revenue

	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed
<b>001 General Fund</b>				
310 Taxes	\$ 1,929,457	\$ 1,955,347	\$ 1,939,599	\$ 1,872,210
320 License & Permits	128,442	52,619	67,000	41,000
330 Intergovernmental	962,136	898,895	198,997	578,643
340 Charges for Services	56,184	13,722	14,650	45,700
350 Fines and Forfeitures	1,662	300	-	-
360 Miscellaneous Revenue	2,105	47,115	6,550	11,300
380 Non-Revenue	-	-	-	-
<b>Total of General Fund</b>	<b>\$ 3,079,986</b>	<b>\$ 2,967,997</b>	<b>\$ 2,226,796</b>	<b>\$ 2,548,853</b>

<b>All Other Funds</b>	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed
100 Impact Fees Fund	\$ 9,766.70	\$ 1,497.17	\$ 5,600.00	\$ 800.00
101 Streets Fund	228,721	218,689	244,480	262,636
104 Streets - Restricted Fund	-	-	639,000	1,345,000
105 Leave & Severance Fund	270	15,266	12,800	15,500
106 Contingency Fund	26	456	300	-
107 American Rescue Plan Act	-	-	-	5,000
110 Public Safety Fund	213,033	1,200,936	220,936	551,400
111 Criminal Justice Fund	6,653	6,492	6,847	6,647
112 Parks & Recreation Fund	7,126	21,295	410,250	48,000
113 Emergency Response Fund	-	-	-	75,000
125 City Beautification Fund	6,543	5,943	6,500	5,950
126 Tourism Fund	-	-	-	6,700
301 Capital Improvement Fund	131,722	114,187	97,000	108,680
302 Capital Parks	-	-	45,000	250,500
401 Water Fund	806,627	822,409	838,550	852,000
402 Water - Restricted Fund	5,105	669	75,020	856,000
407 Solid Waste Fund	641,342	662,386	661,010	697,000
408 Wastewater Fund	1,084,181	1,051,509	1,380,500	1,307,500
409 Wastewater - Restricted Fund	-	-	-	-
410 Broadband	-	-	-	-
501 Unemployment Compensation	10	150	-	100
635 State Custodians Fund	-	-	-	-
<b>Total of All Other Funds</b>	<b>\$ 3,141,125</b>	<b>\$ 4,121,884</b>	<b>\$ 4,643,793</b>	<b>\$ 6,394,213</b>

<b>Total Estimated Revenues</b>	<b>\$ 6,221,111</b>	<b>\$ 7,089,881</b>	<b>\$ 6,870,589</b>	<b>\$ 8,943,066</b>
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**Notes**

**Funding Changes**

Four (4) revenue streams were redesignated from the General Fund (001) as follows: Gas B&O Tax to Emergency Response Fund (113), Telephone B&O Tax to Streets Fund (101), Cable B&O Tax to Tourism Fund (126), and MVFT City Assistance (State) to Streets Fund (101).

City of Medical Lake  
Budget Summary by Expenditure

	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed
<b>001 General Fund</b>				
110 Legislative	\$ 38,424	\$ 34,527	\$ 45,017	\$ 43,797
120 Municipal Court	45,170	60,211	60,000	64,600
130 Executive	135,588	251,994	211,963	259,221
140 Administrative Svcs	322,813	347,452	455,423	606,915
150 Legal	59,242	82,523	117,650	117,790
240 Code Enforcement	59,470	93,615	131,571	92,095
580 Planning	91,756	149,179	168,417	271,044
060 Grants	-	243	-	454,250
<b>Total of General Fund</b>	<b>\$ 752,463</b>	<b>\$ 1,019,744</b>	<b>\$ 1,190,042</b>	<b>\$ 1,909,712</b>

<b>All Other Funds</b>	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed
100 Impact Fees Fund	\$ 6,108	\$ -	\$ 45,300	\$ 500
101 Streets Fund	225,486	226,683	264,131	268,860
104 Streets - Restricted Fund	-	-	735,000	1,545,500
105 Leave & Severance Fund	-	100,000	100,000	50,000
106-Contingency Fund	-	-	-	-
107 American Rescue Plan Act	-	-	750,000	531,219
110 Public Safety Fund	640,345	1,155,673	1,155,673	705,941
111-Criminal Justice Fund	-	-	-	-
112 Parks & Recreation Fund	304,020	293,453	402,785	536,948
113 Emergency Response Fund	-	-	-	-
125 City Beautification Fund	-	-	4,000	6,500
126 Tourism	-	-	-	6,500
301 Capital Improvement Fund	65,000	244	165,000	254,000
302 Capital Parks	-	-	-	295,000
401 Water Fund	525,602	565,033	727,831	722,969
402 Water - Restricted Fund	-	-	-	750,000
407 Solid Waste Fund	666,507	705,928	684,924	728,332
408 Wastewater Fund	963,677	943,147	1,304,322	1,451,803
409 Wastewater - Restricted Fun	-	-	85,000	1,330,000
410 Broadband	-	-	-	-
501 Unemployment Compensatic	451	8,528	-	-
635 State Custodials Fund	-	-	-	-
<b>Total of All Other Fund</b>	<b>\$ 3,397,196</b>	<b>\$ 3,998,688</b>	<b>\$ 6,423,966</b>	<b>\$ 9,184,072</b>

<b>Total Operating Budget</b>	<b>\$ 4,149,659</b>	<b>\$ 5,018,432</b>	<b>\$ 7,614,008</b>	<b>\$ 11,093,783</b>
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**Notes**

**City wide expense changes:**

Total Insurance premiums are estimated to increase by 24%. All funds with personnel, property or vehicles will have increased insurance expenses.

The City is providing a 7.5% Salary Adjustment to all City positions. All funds with full or part-time employees will have increased salaries & wages expenses

City of Medical Lake  
 Budget Summary of Operating Transfers  
 2024 Proposed

	Transfers-In	Transfers-Out	Notes
001 General Fund	\$ -	\$ 1,007,300	To 104, 110, 112, 501, 302, 410
100 Impact Fees Fund	-	-	
101 Streets Fund	-	-	
104 Streets - Restricted Fund	130,000	-	
105 Leave & Severance Fund	-	-	
106 Contingency Fund	-	-	
107 American Rescue Plan Act	-	-	
110 Public Safety Fund	150,000	-	
111 Criminal Justice Fund	-	-	
112 Parks & Recreation Fund	475,000	-	
113 Emergency Response Fund	-	-	
125 City Beautification Fund	-	-	
126 Tourism Fund	-	-	
301 Capital Improvement Fund	-	110,000	To 104
302 Parks Improvement Fund	250,000	-	
401 Water Fund	-	125,000	To 402
402 Water - Restricted Fund	125,000	-	
403 W/S O&M Managerial Fund	-	-	
404 W/S Restricted Mngrl Fund	-	-	
407 Solid Waste Fund	-	-	
408 Wastewater Fund	-	-	
409 Wastewater - Restricted Fund	-	-	
410 Broadband Fund	100,000	-	
501 Unemployment Compensation	12,300	-	
635 State Custodials Fund	-	-	
<b>Total Transfers</b>	<b>\$ 1,242,300</b>	<b>\$ 1,242,300</b>	

City of Medical Lake  
Current Claim on Cash  
11.07.2023

	Transfers-In	Notes
001 General Fund	\$ 1,818,024	
100 Impact Fees Fund	32,050	
101 Streets Fund	187,448	
104 Streets - Restricted Fund	47,703	
105 Leave & Severance Fund	65,156	
106 Contingency Fund	(116,844)	Gray Fires - Funding needed
107 American Rescue Plan Act	549,447	
110 Public Safety Fund	514,569	
111 Criminal Justice Fund	22,556	
112 Parks & Recreation Fund	43,983	
113 Emergency Response Fund	-	
125 City Beautification Fund	5,505	
126 Tourism Fund	-	
301 Capital Improvement Fund	502,819	
302 Parks Improvement Fund	45,328	
401 Water Fund	200,850	
402 Water - Restricted Fund	69,963	
403 W/S O&M Managerial Fund	683,481	To be disbursed to 401 & 408
404 W/S Restricted Mngrl Fund	1,177,825	To be disbursed to 402 & 409
407 Solid Waste Fund	174,497	
408 Wastewater Fund	148,131	
409 Wastewater - Restricted Fund	171,972	
410 Broadband Fund	-	
501 Unemployment Compensation	1,452	
635 State Custodials Fund	2,633	
<b>Total Transfers</b>	<b>\$ 6,348,550</b>	

General Fund Resources  
General Fund 001

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 1,032,493	\$ 2,448,802	\$ 2,685,514	\$ 1,599,289	-68%
Taxes	1,929,457	1,955,347	1,939,599	1,872,210	-4%
License & Permits	128,442	52,619	67,000	41,000	-63%
Intergovernmental	962,136	898,895	198,997	578,643	66%
Charges for Services	56,184	13,722	14,650	45,700	68%
Fines and Forfeitures	1,662	300	-	-	0%
Miscellaneous Revenue	2,105	47,115	6,550	11,300	42%
Non-Revenue	-	-	-	-	0%
Transfers In	-	-	-	-	0%
<b>General Fund Total Resources</b>	<b>\$ 4,112,479.11</b>	<b>\$ 5,416,799.49</b>	<b>\$ 4,912,310.37</b>	<b>\$ 4,148,141.85</b>	<b>-18%</b>

General Fund Uses  
General Fund 001

Departments	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Legislative	\$ 38,424	\$ 34,527	\$ 45,017	\$ 43,797	-3%
Municipal Court	45,170	60,211	60,000	64,600	7%
Executive	135,588	251,994	211,963	259,221	18%
Administrative Svcs	322,813	347,452	455,423	606,915	25%
Legal	59,242	82,523	117,650	117,790	0%
Code Enforcement	59,470	93,615	131,571	92,095	-43%
Building & Planning	91,756	149,179	168,417	271,044	0%
Grant	-	243	-	454,250	
Transfers Out	61,365	40,000	1,027,856	1,007,300	
<b>General Fund Total Uses</b>	<b>\$ 813,828</b>	<b>\$ 1,059,744</b>	<b>\$ 2,217,898</b>	<b>\$ 2,917,012</b>	<b>24%</b>
<b>Net Resources Over Uses</b>	<b>\$ 3,298,651</b>	<b>\$ 4,357,056</b>	<b>\$ 2,694,413</b>	<b>\$ 1,231,130</b>	

**Notes**

**Revenue**

Department of Ecology Groundwater Study Grant with EWU added. Four (4) revenue streams were redesignated from the General Fund (001) as follows: Gas B&O Tax to Emergency Response Fund (113), Telephone B&O Tax to Streets Fund (101), Cable B&O Tax to Tourism Fund (126), and MVFT City Assistance (State) to Streets Fund (101).

**Transfers Out**

Taxes and other revenues that are deposited into the General Fund are used to fund other special revenue funds, internal service funds, or capital improvement funds, such as Unemployment Compensation (501), Parks & Recreations (112), Public Safety (110), Capital Parks (302) to fund Parks Improvement projects, and Streets - Restricted (104) for streets projects. Additionally, the City will have received \$100,000 from BroadLinc for broadband infrastructure and will deposit in Broadband (410) once created.

Legislative Department  
General Fund 001

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 20,500	\$ 21,000	\$ 21,000	\$ 21,000	0%
Benefits	1,643	1,688	1,900	1,660	-14%
Supplies	191	304	304	1,310	77%
Services & Charges	16,090	11,534	21,717	19,827	-10%
Capital Outlay	-	-	-	-	0%
<b>Legislative Total</b>	<b>\$ 38,424</b>	<b>\$ 34,527</b>	<b>\$ 44,921</b>	<b>\$ 43,797</b>	<b>-3%</b>

Legislative costs are expenditures associated with City Council activities.

Notes

**Services & Charges**

Includes additional registration expenses for council members to attend informational events such as trainings, conferences and workshops

Personnel Summary	2021	2022	2023	2024	% Change
<u>Elected</u> Councilmember	7	7	7	7	0

Municipal Court Department  
General Fund 001

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ 4,600	100%
Benefits	-	-	-	-	0%
Supplies	-	-	-	-	0%
Services & Charges	45,170	60,211	60,000	60,000	0%
<b>Municipal Court Total</b>	<b>\$ 45,170</b>	<b>\$ 60,211</b>	<b>\$ 60,000</b>	<b>\$ 64,600</b>	<b>7%</b>

Notes

The City contracts with Cheney Municipal Court for its Municipal Court Services.

**Salaries & Wages**

Medical Lake Code Enforcement Officer works part-time as baliff for Court, costs shared with City of Cheney

Executive Department  
General Fund 001

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 76,967	\$ 181,013	\$ 132,416	\$ 172,149	23%
Benefits	34,852	38,750	59,936	65,365	8%
Supplies	1,156	6,384	1,750	6,400	73%
Services & Charges	22,613	25,847	17,861	15,307	-17%
<b>Executive Total</b>	<b>\$ 135,588</b>	<b>\$ 251,994</b>	<b>\$ 211,963</b>	<b>\$ 259,221</b>	<b>18%</b>

Executive costs are expenditures associated with Mayor, City Administrator, and Executive Assistants

Notes

**Salaries & Wages** Additional part-time Executive Assistant. 7.5% Salary Adjustment for City Administrator, Executive Asst.

**Supplies** New equipment for Executive Assistants

Personnel Summary	2021	2022	2023	2024	% Change
<i>Elected</i>					
Mayor	1	1	1	1	
<i>Full time</i>					
City Administrator	1	1	1	1	
<i>Part time</i>					
Executive Assistance	1	1	1	2	
	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>	<u>33%</u>



**Administrative Services  
General Fund 001**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 118,974	\$ 129,227	\$ 203,455	\$ 295,968	31%
Benefits	55,389	59,932	76,719	105,030	27%
Supplies	10,305	11,536	13,650	28,940	53%
Services & Charges	133,578	141,961	156,599	170,377	8%
Capital Outlay	4,567	4,796	5,000	6,600	24%
<b>Administrative Services Total</b>	<b>\$ 322,813</b>	<b>\$ 347,452</b>	<b>\$ 455,423</b>	<b>\$ 606,915</b>	<b>25%</b>

Administrative Services provides administrative support to all departments of the City through functions such as billing, payroll, accounts payable, information technology, human resources, and budgeting.

**Notes**

**Salaries & Wages**

New cost allocation policy adopted in 2023 that reallocated all Administrative Clerk pay to the Administrative Services department. General fund reimbursed for services from Proprietary Funds. 7.5% Salary Adjustment for Finance Director and Admin Clerks, 3.5% step increase

**Supplies**

New desks, furniture, and equipment for Department

<b>Personnel Summary</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>% Change</b>
<i>Full time</i>					
Finance Director	1	1	1	1	
Administrative Clerk	0	0	2.5	3.5	
Utility Billing Clerk	1	1	0	0	
Clerk Cashier	1	1	0	0	
	<b>3</b>	<b>3</b>	<b>3.5</b>	<b>4.5</b>	<b>22%</b>

Legal Department  
General Fund 001

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Supplies	-	-	-	-	
Services & Charges	59,242	82,523	117,650	117,790	0%
Capital Outlay	-	-	-	-	
<b>Legal Total</b>	<b>\$ 59,242</b>	<b>\$ 82,523</b>	<b>\$ 117,650</b>	<b>\$ 117,790</b>	<b>0%</b>

Notes

The City currently contracts with Evans, Craven and Lackie for its Legal Services.

Code Enforcement Department  
General Fund 001

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 8,694	\$ 29,775	\$ 27,581	\$ 54,780	50%
Benefits	40,873	48,324	79,048	17,220	-359%
Supplies	1,069	1,188	7,750	6,600	-17%
Services & Charges	8,835	14,328	17,192	13,495	-27%
Capital Outlay	-	-	-	-	-100%
<b>Code Enforcement Total</b>	<b>\$ 59,470</b>	<b>\$ 93,615</b>	<b>\$ 131,571</b>	<b>\$ 92,095</b>	<b>-43%</b>

Code Enforcement ensures that City citizens and businesses follow the Medical Lake Municipal Code.

Notes

**Salaries & Wages** 7.5% Salary Adjustment, 3.5% Step. Building Inspector position now coded under Building & Planning

<b>Personnel Summary</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>% Change</b>
<i>Full time</i>					
Building Inspector	1	1	1	0	
<i>Part time</i>					
Code Enforcement Officer	1	1	1	1	
	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<b>-100%</b>

Building & Planning Department  
General Fund 001

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ -	\$ 45,517	\$ 43,990	\$ 161,089	73%
Benefits	-	8,616	14,666	58,080	75%
Supplies	23	1,288	1,400	4,310	68%
Services & Charges	26,817	27,668	35,437	47,565	25%
Capital Outlay	-	-	-	-	
<b>Building &amp; Planning Total</b>	<b>\$ 26,840</b>	<b>\$ 83,090</b>	<b>\$ 95,493</b>	<b>\$ 271,044</b>	<b>65%</b>

Building reviews building plans and completed construction to ensure building and city code is met. Planning designs, organizes, and reviews land use, community development, and zoning for the City.

Notes:

**Salaries & Wages**

7.5% Salary Adjustment. 3.5% Step. Building Inspector now coded under this department, instead of Code Enforcement.

**Services & Charges**

Includes GIS Software, Hearing Examiner fees, and annual trainings/conferences

Personnel Summary	2021	2022	2023	2024	% Change
<i>Full Time</i>					
Building Inspector	0	0	0	1	100%
<i>Part time</i>					
City Planner	0	1	1	1	0%

**3 Year Budget Comparison  
General Fund 001**

CITY OF MEDICAL LAKE

Summary	Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
	Beginning Balance	\$ 1,032,493.47	\$ 2,448,802.43	\$ 2,448,802.43	\$ 2,685,514.07	\$ 2,694,412.68	\$ 1,599,289.10
	Revenues	\$ 3,183,311.59	\$ 2,753,624.00	\$ 2,970,716.98	\$ 2,226,796.30	\$ 1,682,408.80	\$ 2,548,852.75
	Expenditures	\$ 38,423.88	\$ 40,120.00	\$ 34,526.81	\$ 45,017.00	\$ 24,173.72	\$ 43,797.00
	Legislative	45,170.00	61,000.00	60,211.00	60,000.00	49,324.30	64,600.00
	Municipal Court	135,587.93	116,400.00	251,994.48	211,963.40	155,926.01	259,220.78
	Executive	322,813.28	344,025.00	347,451.54	455,423.13	335,974.55	606,915.00
	Administrative Services	59,242.46	53,400.00	82,522.75	117,650.00	82,429.50	117,790.00
	Legal	59,469.90	126,100.00	93,615.31	131,570.71	65,802.61	92,095.00
	Code Enforcement	91,755.58	96,100.00	149,178.89	168,417.40	105,716.07	271,043.92
	Building & Planning	-	-	242.78	-	-	454,250.00
	Grant	61,365.10	40,000.00	40,000.00	1,027,856.05	847,856.05	1,007,300.00
	Transfers Out	\$ 813,828.13	\$ 877,145.00	\$ 1,059,743.56	\$ 2,217,897.69	\$ 1,667,202.81	\$ 2,917,011.70
	Total Expenditures	\$ 3,401,976.93	\$ 4,325,281.43	\$ 2,943,466.89	\$ 2,694,412.68	\$ 2,464,008.42	\$ 1,231,130.15
	Ending Balance	\$ 2,369,483.46	\$ 1,876,479.00	\$ 1,910,973.42	\$ 8,898.61	\$ 15,205.99	\$ (368,158.95)
	Total Gain (Loss)						

Detail	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
General Fund Revenues						
001-311-10-00-00	\$ 596,500.58	\$ 580,123.00	\$ 580,247.58	\$ 592,829.30	\$ 341,072.15	\$ 616,589.75
PROPERTY TAX	7,089.93		667.75		385.03	600.00
001-311-11-00-00	616,253.86	550,000.00	641,697.06	640,000.00	491,883.51	640,000.00
EMS LEVY	22,880.95	21,000.00	28,836.34	24,000.00	16,730.70	22,000.00
SALES TAX	342,707.70	330,000.00	341,312.41	340,000.00	270,428.45	353,000.00
001-313-11-00-00	238,085.62	230,000.00	240,563.17	235,000.00	194,579.18	240,000.00
STATE GAS TAX	62,247.60	65,000.00	72,945.89	66,000.00	80,912.55	-
UTILITY TAX-16%	6,533.01	8,000.00	6,630.96	6,750.00	1,579.51	-
ELECTRIC B & O TAX	37,155.34	45,000.00	42,426.77	35,000.00	29,432.79	-
GAS B & O TAX	2.66		18.76	20.00	-	20.00
CABLE B&O TAX	127,117.65	45,000.00	36,734.60	60,000.00	35,563.90	36,500.00
TELEPHONE B & O TAX	92.00	100.00	6,168.00	3,000.00	907.00	1,500.00
LEASEHOLD EXCISE TAX						
BUILDING PERMITS						
PLUMBING FEE						

001-322-10-00-02	MECHANICAL FEE	1,232.20	1,500.00	9,616.00	4,000.00	3,190.06	3,000.00
001-322-90-00-00	OTHER PERMITS-SPECIAL EVENTS	-	-	100.00	-	20.00	-
001-332-92-10-00	COVID-19 NON-GRANT ASSISTANCE	693,801.00	693,801.00	693,801.00	-	-	-
001-334-01-20-00	OPD GRANT - PUBLIC DEFENDER 18-01	2,500.00	2,500.00	2,000.00	2,500.00	2,000.00	2,000.00
001-334-03-10-00	DOE/SHORELINE MASTER GRANT	4,040.00	-	-	-	-	-
001-334-03-10-01	DOE - GROUNDWATER STUDY	-	-	-	-	-	-
001-334-04-90-02	DOE- STATE GRANT	3,826.25	-	-	-	-	450,000.00
001-334-04-90-03	DOH - VCCTPP GRANT	-	-	-	-	-	-
001-335-04-01-00	LE & CJ LEG ONE-TIME COST	19,964.00	-	-	-	-	54,000.00
001-336-00-98-00	MVFT-CITY ASSISTANCE	163,317.00	88,391.00	130,891.43	134,500.00	78,143.54	-
001-336-06-94-00	LIQUOR EXCISE TAX	34,867.44	31,412.00	34,432.04	33,202.00	25,429.51	-
001-336-06-95-00	LIQUOR BOARD PROFITS	39,820.30	37,937.00	37,770.23	28,795.00	22,139.60	35,535.00
001-337-00-00-00	NON STATE OR FEDERAL DISTRIBUTION	-	-	-	-	-	37,108.00
001-341-32-00-01	CRIME VICTIMS	90.45	-	63.15	-	-	-
001-341-33-00-01	DISTRICT/MUNI COURT - ADMIN FEES	4,314.51	3,500.00	5,867.37	4,000.00	76.70	-
001-341-49-00-00	COURT SECURITY REIMBURSEMENT	-	-	-	-	5,049.70	6,000.00
001-341-94-00-00	ID BILLING - PURCHASING SVCS	-	-	-	-	378.72	2,300.00
001-341-96-00-00	ID BILLING - PERSONNEL SVCS	-	-	-	-	4,021.80	24,000.00
001-342-10-11-00	STATE REMIT-DNA COLLECTOR	20.00	-	-	-	898.22	5,100.00
001-345-81-00-00	ZONING & SUBDIVISION FEES	-	-	-	-	-	-
001-345-83-00-00	PLAN CHECK FEES	51,318.75	1,000.00	945.00	250.00	3,660.00	1,000.00
001-345-89-00-00	PLANNING DEPT PRMT REVIEW FEES	440.00	10,000.00	6,801.60	10,000.00	14,863.65	7,000.00
001-357-37-00-00	COURT COST RECOUP	1,341.61	400.00	45.00	400.00	355.00	300.00
001-359-90-00-00	CITY LATE CHARGES & ADM FEES	320.00	2,000.00	-	-	-	-
001-360-00-00-00	MISCELL REVENUES	0.01	500.00	300.00	-	-	-
001-361-00-00-01	INTEREST-REG MM	4.73	-	197.41	-	105.00	-
001-361-00-00-02	INTEREST-2ND MM	87.17	10.00	55.93	50.00	962.94	500.00
001-361-11-00-00	INVESTMENT INTEREST	1,317.34	50.00	641.77	100.00	-	-
001-361-11-00-01	LGIP INVESTMENT INTEREST	239.26	2,000.00	44,701.20	5,000.00	52,621.85	10,000.00
001-361-40-00-00	SALES TAX EQUAL INTEREST	410.13	200.00	764.50	400.00	1,681.42	800.00
001-361-40-02-00	PROPERTY/EMS TAX PENALTIES	46.59	200.00	-	-	-	-
001-369-00-00-00	OTHER MISCELLANEOUS REVENUES	-	2,000.00	382.07	500.00	10.25	-
001-369-01-00-01	PUBLIC RECORDS CHARGES	-	-	-	-	86.40	-
001-369-81-00-00	CASHIER'S OVER & SHORT	-	-	(10.00)	-	7.69	-
001-369-90-00-00	OTHER MISCELLANEOUS REVENUE	-	2,000.00	382.07	500.00	10.25	-
001-388-50-00-00	CUMULATIVE EFFECT OF CHANGES	-	-	-	-	-	-
001-395-20-00-00	INSURANCE RECOVERIES	103,325.95	-	2,719.92	-	3,221.73	-
	Fund Revenues Total	\$ 3,183,311.59	\$ 2,753,624.00	\$ 2,970,716.98	\$ 2,226,796.30	\$ 1,682,408.80	\$ 2,548,852.75

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>General Fund Expenditures</b>						
<b>Grant</b>						
001-060-554-90-30-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
001-060-554-90-40-00	-	-	-	-	-	300,000.00
001-060-517-00-30-00	-	-	242.78	-	-	250.00
YCCTPP GRANT EXPENDITURES	-	-	-	-	-	54,000.00
<b>Grants Total</b>	\$ -	\$ -	\$ 242.78	\$ -	\$ -	\$ 454,250.00
<b>Legislative</b>						
001-110-511-30-31-03	\$ -	\$ -	\$ -	\$ -	\$ 761.01	\$ 1,000.00
001-110-511-30-44-00	986.83	1,000.00	730.73	1,000.00	-	740.00
001-110-511-60-10-01	20,500.00	21,000.00	21,000.00	21,000.00	15,000.00	21,000.00
001-110-511-60-20-01	1,568.66	1,800.00	1,606.92	1,800.00	1,147.80	1,575.00
001-110-511-60-20-02	74.62	100.00	81.48	100.00	62.40	85.00
001-110-511-60-30-04	-	-	-	-	11.97	-
001-110-511-60-31-01	191.06	300.00	304.36	400.00	16.32	310.00
001-110-511-60-41-00	69.76	100.00	-	100.00	-	-
001-110-511-60-42-01	5.50	20.00	9.93	20.00	-	10.00
001-110-511-60-43-02	-	-	390.15	400.00	-	400.00
001-110-511-60-46-00	2,617.00	2,700.00	3,448.00	4,672.00	4,672.00	4,907.00
001-110-511-60-49-00	2,195.43	1,500.00	1,864.43	1,500.00	(1,044.61)	1,870.00
001-110-511-60-49-01	3,587.00	3,500.00	700.00	3,500.00	3,071.83	3,500.00
001-110-511-60-49-02	40.00	-	50.00	2,500.00	475.00	50.00
001-110-511-60-49-04	-	100.00	8.00	25.00	-	10.00
001-110-514-40-40-00	6,588.02	4,000.00	4,332.81	4,000.00	-	4,340.00
001-110-514-90-01-00	-	4,000.00	-	4,000.00	-	4,000.00
<b>Legislative Total</b>	\$ 38,423.88	\$ 40,120.00	\$ 34,526.81	\$ 45,017.00	\$ 24,173.72	\$ 43,797.00
<b>Municipal Court</b>						
001-120-512-50-10-04	\$ -	\$ -	\$ -	\$ -	\$ 1,704.24	\$ 4,600.00
001-120-512-50-41-00	44,250.00	60,000.00	59,000.00	60,000.00	47,620.06	60,000.00
001-120-512-50-46-00	920.00	1,000.00	1,211.00	-	-	-
<b>Municipal Court Total</b>	\$ 45,170.00	\$ 61,000.00	\$ 60,211.00	\$ 60,000.00	\$ 49,324.30	\$ 64,600.00

Executive	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
001-130-513-10-10-01	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 9,000.00	\$ 12,000.00
SALARIES & WAGES - MAYOR						
001-130-513-10-10-02	46,521.48	49,300.00	143,179.55	90,000.00	66,744.00	101,760.00
SALARIES & WAGES - CITY ADMIN.						
001-130-513-10-10-03	18,445.38	19,000.00	25,833.33	30,416.00	22,362.06	58,388.78
SALARIES & WAGES - ADMIN CLERK						
001-130-513-10-20-01	7,673.39	6,000.00	13,845.55	9,931.20	10,249.10	12,915.00
SOCIAL SECURITY & MEDICARE						
001-130-513-10-20-02	288.63	300.00	285.43	350.00	207.89	300.00
LABOR & INDUSTRIES						
001-130-513-10-20-03	11,706.94	9,500.00	7,472.25	14,000.00	10,313.18	17,070.00
RETIREMENT/ICMA						
001-130-513-10-20-04	13,460.49	11,000.00	16,053.82	34,000.00	16,547.64	33,480.00
MEDICAL/LIFE/DEFERRED COMP						
001-130-513-10-20-05	1,722.29	1,300.00	1,093.27	1,655.20	1,113.84	1,600.00
DISABILITY/SICK LV BUYBACK						
001-130-513-10-30-04	-	-	-	-	-	-
MINOR EQUIPMENT						
001-130-513-10-31-01	68.87	300.00	1,206.48	500.00	148.47	-
OFFICE SUPPLIES						
001-130-513-10-31-02	1,087.05	300.00	4,282.78	1,000.00	317.44	1,210.00
OPERATING SUPPLIES						
001-130-513-10-31-03	-	-	-	250.00	637.70	4,290.00
PUBLICATIONS						
001-130-513-10-35-00	-	-	-	-	-	-
SMALL TOOLS & EQUIPMENT						
001-130-513-10-41-00	2,235.30	1,500.00	18,133.23	1,500.00	294.62	900.00
PROFESSIONAL SERVICES						
001-130-513-10-42-01	44.30	300.00	5.23	100.00	21.90	500.00
POSTAGE						
001-130-513-10-42-02	-	-	-	515.00	336.59	550.00
PHONE						
001-130-513-10-43-01	-	-	-	250.00	-	-
TRAVEL/AIRFARE/CAR RENTAL						
001-130-513-10-43-02	-	-	-	250.00	-	-
MEALS & LODGING						
001-130-513-10-44-00	369.81	100.00	246.26	250.00	-	310.00
ADVERTISING						
001-130-513-10-46-00	3,678.00	4,000.00	4,846.00	11,346.00	11,346.00	250.00
INSURANCE						
001-130-513-10-48-00	-	100.00	-	-	-	11,917.00
REPAIR & MAINTENANCE						
001-130-513-10-48-03	-	-	-	-	-	-
BILLING SERVICES						
001-130-513-10-49-00	13,500.00	100.00	-	-	1,469.52	-
MISCELLANEOUS						
001-130-513-10-49-01	2,686.00	1,200.00	250.00	3,000.00	2,652.00	250.00
DUES & MEMBERSHIPS						
001-130-513-10-49-02	100.00	100.00	960.00	500.00	2,044.40	960.00
REGISTRATION FEES						
001-130-513-10-49-03	-	-	558.00	150.00	119.66	560.00
SUBSCRIPTIONS						
Executive Total	\$ 135,587.93	\$ 116,400.00	\$ 251,994.48	\$ 211,963.40	\$ 155,926.01	\$ 259,220.78



Administrative Services	2021 Actuals	2022 Budget	2022 Actuals	2022 Budget	2023 Actuals	2023 Budget	2023 Current	2024 Proposed
SALARIES & WAGES - FINANCE DIR.	\$ 65,423.52	\$ 67,400.00	\$ 75,998.22	\$ 72,455.00	\$ 57,298.19	\$ 86,064.00		
SALARIES & WAGES - ADMIN CLERK	5,269.82	5,400.00	2,662.08	131,000.00	70,622.27	209,904.00		
UTILITY BILLING CLERK - 10%	4,391.14	4,500.00	4,557.80	-	-	-		
CASHIER - PART TIME	43,889.76	45,200.00	46,008.55	-	-	-		
SOCIAL SECURITY & MEDICARE	10,139.34	9,000.00	9,659.76	10,309.13	9,489.68	17,330.00		
LABOR & INDUSTRIES	447.04	600.00	398.44	660.00	437.55	400.00		
RETIREMENT/ICMA	14,608.80	17,000.00	13,628.34	18,000.00	14,381.80	25,020.00		
MEDICAL/LIFE/DEFERRED COMP	27,781.19	31,000.00	34,287.88	45,000.00	35,425.88	59,780.00		
DISABILITY/SICK LV BUYBACK	2,412.88	2,500.00	1,957.81	2,750.00	1,971.98	2,500.00		
MINOR EQUIPMENT	-	-	-	-	925.49	-		
OFFICE SUPPLIES	1,142.85	1,000.00	1,343.41	1,500.00	911.60	1,350.00		
OPERATING SUPPLIES	1,090.78	1,000.00	596.25	2,500.00	641.04	600.00		
PUBLICATIONS	-	-	883.96	200.00	169.00	890.00		
RECORDS SUPPLIES	-	-	-	750.00	-	-		
INTERGOVT SERVICES - OASI	25.00	25.00	25.00	25.00	25.00	30.00		
PROFESSIONAL SERVICES	3,555.29	5,000.00	1,344.19	5,000.00	2,863.80	1,350.00		
SERVICE CHARGES	1,378.45	-	380.03	-	741.20	390.00		
BANK SERVICE FEES	-	-	3,206.22	2,000.00	1,278.17	3,210.00		
POSTAGE	498.37	700.00	932.48	770.00	555.21	940.00		
MILEAGE	-	100.00	-	100.00	-	-		
MEALS & LODGING	-	-	449.36	500.00	-	450.00		
ADVERTISING	-	-	397.33	500.00	-	400.00		
RENTALS	3,419.42	4,000.00	4,298.41	4,500.00	2,888.46	4,300.00		
INSURANCE	3,969.00	4,200.00	5,141.00	10,306.00	10,301.00	17,844.00		
REPAIR & MAINTENANCE	-	500.00	131.65	250.00	-	140.00		
COPIER MAINTENANCE AGREEMENT	3,483.33	3,500.00	6,421.72	-	2,823.48	6,430.00		
SOFTWARE SUPPORT CONTRACT	-	-	-	-	764.90	-		
COMPUTER SUPPORT CONTRACT	22,125.30	25,000.00	30,094.33	25,000.00	48,980.96	30,100.00		
MISCELLANEOUS	469.80	300.00	69.12	300.00	260.04	70.00		
DUES & MEMBERSHIPS	30.00	100.00	1,440.00	500.00	465.65	1,440.00		
REGISTRATION FEES	210.00	500.00	521.75	1,000.00	50.00	530.00		
AUDIT COSTS - STATE EXAMINERS	6,927.40	12,000.00	-	14,400.00	-	-		
GRANT WRITING-CONTRACTED	-	-	-	-	2,010.00	5,000.00		
DEBT & LEASE REPAYMENT	-	-	-	-	9,219.60	1,800.00		
CAPITAL EXPENDITURES	-	1,000.00	-	-	-	-		
FINANCE - CAPITAL OUTLAY	-	500.00	-	-	-	-		
OFFICE SUPPLIES	-	-	40.30	-	3,239.14	1,000.00		
OPERATING SUPPLIES	7,797.71	7,000.00	7,885.33	8,000.00	1,004.85	7,890.00		
MINOR EQUIPMENT	-	-	49.56	-	15.24	15,000.00		

001-180-518-10-32-00	FUEL	273.22	500.00	704.70	600.00	294.85	710.00
001-180-518-10-35-00	SMALL TOOLS & EQUIPMENT	-	100.00	32.67	100.00	1,682.50	1,500.00
001-180-518-10-40-00	INTERGOVERNMENTAL SERVICES	528.50	500.00	302.00	500.00	-	310.00
001-180-518-10-40-01	PENALTIES	-	-	16.96	-	-	20.00
001-180-518-10-41-00	PROFESSIONAL SERVICES	15,676.18	12,000.00	16,633.59	13,000.00	8,533.52	16,640.00
001-180-518-10-41-01	JANITORIAL SERVICES	19,140.00	20,000.00	19,140.00	20,000.00	11,165.00	19,140.00
001-180-518-10-41-02	HVAC CONTRACT	-	4,500.00	-	-	-	-
001-180-518-10-41-03	ELEVATOR CONTRACT	6,198.24	5,500.00	6,401.64	6,000.00	3,864.91	6,410.00
001-180-518-10-42-00	BASE PHONE LINE CHARGES	9,734.38	10,000.00	9,681.79	10,000.00	6,158.77	9,690.00
001-180-518-10-42-02	ELEVATOR PHONE LINE	529.69	500.00	511.70	500.00	287.65	520.00
001-180-518-10-43-02	MEALS & LODGING	-	-	-	-	424.16	-
001-180-518-10-44-00	ADVERTISING	-	200.00	-	200.00	-	-
001-180-518-10-45-00	RENTALS	122.00	200.00	140.00	200.00	87.12	140.00
001-180-518-10-46-00	INSURANCE	4,904.00	5,500.00	6,326.00	9,548.00	9,942.00	12,483.00
001-180-518-10-47-00	UTILITIES	24,527.79	20,000.00	24,682.27	22,000.00	12,912.77	24,690.00
001-180-518-10-48-00	REPAIR & MAINTENANCE	2,656.86	5,000.00	569.91	6,000.00	108.39	5,000.00
001-180-518-10-48-47	CITY FACILITIES-WATER USE	1,809.37	2,000.00	1,828.68	2,000.00	737.08	1,830.00
001-180-518-10-49-00	MISCELLANEOUS	1,659.55	1,500.00	277.93	1,000.00	14.65	280.00
001-180-518-10-49-02	REGISTRATION FEES	-	-	595.75	500.00	-	600.00
001-180-594-18-60-00	CITY HALL - CAPITAL OUTLAY	4,567.31	6,000.00	4,795.67	-	-	4,800.00
001-180-594-18-60-10	COMPUTER SERVER/NETWORK	-	1,000.00	-	5,000.00	-	-
	Administrative Services Total	\$ 322,813.28	\$ 344,025.00	\$ 347,451.54	\$ 455,423.13	\$ 335,974.55	\$ 606,915.00

Legal	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2023 Budget	2023 Current	2024 Proposed
CITY ATTORNEY - MUNICIPAL	\$ 19,742.50	\$ 15,000.00	\$ 49,745.85	\$ 79,000.00	\$ 57,101.50	\$ 85,000.00		
ADVERTISING	-	-	207.46	250.00	-	210.00		
MISCELLANEOUS	-	-	74.12	-	-	80.00		
CITY ATTORNEY - PROSECUTOR	24,000.00	24,000.00	21,000.00	24,000.00	16,000.00	21,000.00		
PUBLIC DEFENDER	13,000.00	12,000.00	10,000.00	12,000.00	8,000.00	10,000.00		
OPD GRANT - PUBLIC DEFENDER	2,499.96	2,400.00	1,495.32	2,400.00	1,328.00	1,500.00		
<b>Legal Total</b>	<b>\$ 59,242.46</b>	<b>\$ 53,400.00</b>	<b>\$ 82,522.75</b>	<b>\$ 117,650.00</b>	<b>\$ 82,429.50</b>	<b>\$ 117,790.00</b>		
<b>Code Enforcement</b>								
SALARIES & WAGES - CODE ENF.	\$ 8,693.76	\$ 45,400.00	\$ 29,774.98	\$ 27,580.80	\$ 16,351.46	\$ 54,780.00		
SOCIAL SECURITY & MEDICARE	5,419.01	6,000.00	7,182.35	7,537.91	5,495.78	4,110.00		
LABOR & INDUSTRIES	1,370.04	2,500.00	1,795.11	1,500.00	1,303.21	700.00		
RETIREMENT/ICMA	7,766.59	10,000.00	7,517.45	13,360.00	7,698.40	5,950.00		
MEDICAL/LIFE/DEFERRED COMP	24,764.61	47,000.00	29,803.80	54,500.00	14,971.50	5,280.00		
DISABILITY/SICK LV BUYBACK	1,552.35	1,500.00	1,845.89	1,500.00	1,313.82	1,000.00		
UNIFORMS & CLOTHING	-	300.00	179.84	650.00	147.01	180.00		
MINOR EQUIPMENT	-	-	-	-	1,922.36	2,000.00		
OFFICE SUPPLIES	516.64	300.00	313.35	500.00	336.95	500.00		
OPERATING SUPPLIES	41.78	300.00	29.79	500.00	617.17	750.00		
FUEL	510.61	1,000.00	844.73	750.00	353.66	850.00		
SMALL TOOLS & EQUIPMENT	-	300.00	-	6,000.00	435.59	2,500.00		
PROFESSIONAL SERVICES	-	100.00	-	100.00	-	500.00		
POSTAGE	60.15	100.00	35.18	100.00	10.95	40.00		
MILEAGE	-	100.00	-	100.00	-	150.00		
MEALS & LODGING	-	1,000.00	-	1,000.00	623.20	500.00		
ADVERTISING	808.35	-	-	1,000.00	-	150.00		
INSURANCE	7,751.00	8,000.00	10,105.00	13,692.00	13,701.00	7,455.00		
REPAIR & MAINTENANCE	-	200.00	3,703.17	200.00	-	3,710.00		
MISCELLANEOUS	115.06	200.00	129.67	-	25.55	130.00		
DUES & MEMBERSHIPS	-	300.00	227.00	500.00	-	230.00		
REGISTRATION FEES	-	400.00	128.00	500.00	495.00	130.00		
SUBSCRIPTIONS	99.95	100.00	-	-	-	500.00		
CODE ENFORCE - CAPITAL OUTLAY	-	1,000.00	-	-	-	-		
<b>Code Enforcement Total</b>	<b>\$ 59,469.90</b>	<b>\$ 126,100.00</b>	<b>\$ 93,615.31</b>	<b>\$ 131,570.71</b>	<b>\$ 65,802.61</b>	<b>\$ 92,095.00</b>		

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Building &amp; Planning</b>						
001-580-558-50-10-05 SALARIES & WAGES - BUILDING INSPEC	\$ 64,915.92	\$ 66,800.00	\$ 66,089.28	\$ 72,924.72	\$ 43,682.96	\$ 80,794.16
001-580-558-50-20-01 SOCIAL SECURITY & MEDICARE	-	-	-	-	-	6,050.00
001-580-558-50-20-02 LABOR & INDUSTRIES	-	-	-	-	-	625.00
001-580-558-50-20-03 RETIREMENT	-	-	-	-	-	7,700.00
001-580-558-50-20-04 MEDICAL/LIFE/DEFERRED COMP	-	-	-	-	-	22,150.00
001-580-558-50-20-05 DISABILITY/SICK LV BUYBACK	-	-	-	-	-	625.00
001-580-558-60-00-00 ADMINISTRATION	-	-	23,182.50	-	-	-
001-580-558-60-10-01 PLANNING DIRECTOR	-	-	1,053.24	-	-	-
001-580-558-60-10-03 SALARIES & WAGES - CITY PLANNER	-	-	21,281.75	43,990.00	37,041.19	80,294.76
001-580-558-60-20-01 SOCIAL SECURITY & MEDICARE	-	-	3,629.23	3,365.24	3,169.57	6,050.00
001-580-558-60-20-02 LABOR & INDUSTRIES	-	-	68.81	80.00	124.47	625.00
001-580-558-60-20-03 RETIREMENT/ICMA	-	-	2,856.94	5,170.56	4,610.25	8,350.00
001-580-558-60-20-04 MEDICAL/LIFE/DEFERRED COMP	-	-	1,745.75	5,500.00	3,960.00	5,280.00
001-580-558-60-20-05 DISABILITY/SICK LV BUYBACK	-	-	315.50	549.88	517.92	625.00
001-580-558-60-30-04 MINOR EQUIPMENT	-	-	-	-	28.30	-
001-580-558-60-31-01 OFFICE SUPPLIES	29.16	100.00	300.68	200.00	47.75	310.00
001-580-558-60-31-02 OPERATING SUPPLIES	-	100.00	654.56	200.00	-	660.00
001-580-558-60-31-03 PUBLICATIONS	-	-	332.89	1,000.00	491.21	340.00
001-580-558-60-35-00 SMALL TOOLS & EQUIPMENT	-	-	-	-	2,723.03	3,000.00
001-580-558-60-40-01 SOFTWARE	-	-	-	-	3,294.23	5,000.00
001-580-558-60-41-00 PROFESSIONAL SERVICES	-	-	-	6,000.00	1,893.75	6,000.00
001-580-558-60-41-01 HEARING EXAMINER-PROFESSIONAL	24,057.50	25,000.00	23,760.84	25,000.00	-	23,770.00
001-580-558-60-42-01 POSTAGE	-	1,000.00	-	1,000.00	10.95	250.00
001-580-558-60-43-02 MEALS & LODGING	-	-	-	-	259.49	1,000.00
001-580-558-60-44-00 ADVERTISING	-	100.00	114.19	100.00	-	120.00
001-580-558-60-45-00 RENTALS	-	-	158.73	-	-	160.00
001-580-558-60-46-00 INSURANCE	2,759.00	3,000.00	3,634.00	3,337.00	3,337.00	10,515.00
001-580-558-60-49-01 DUES & MEMBERSHIPS	-	-	-	-	75.00	250.00
001-580-558-60-49-02 REGISTRATION FEES	-	-	-	-	449.00	500.00
<b>Building &amp; Planning Total</b>	<b>\$ 91,755.58</b>	<b>\$ 96,100.00</b>	<b>\$ 149,178.89</b>	<b>\$ 168,417.40</b>	<b>\$ 105,716.07</b>	<b>\$ 271,043.92</b>

Transfers Out	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2023 Budget	2023 Current	2024 Proposed
001-990-597-20-90-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,300.00
T/O - UNEMPLOYMENT COMP (501)								
001-000-597-00-01-00				5,000.00				
T/O - IMPACT FEES (100)								
001-000-597-00-01-00	61,365.10	40,000.00	40,000.00	150,000.00			150,000.00	
T/O - STREET (001 TO 101)								
001-000-597-00-01-01								20,000.00
T/O STREET - RESTRICTED (104)								
001-000-597-00-01-04				490,000.00			490,000.00	150,000.00
T/O PUBLIC SAFETY (110)								
001-000-597-00-01-10				15,856.05			15,856.05	
T/O CRIMINAL JUSTICE (111)								250,000.00
001-000-597-00-01-11								
T/O CAPITAL PARKS (302)								475,000.00
001-000-597-00-03-02				367,000.00			192,000.00	
T/O PARKS & RECREATION (112)								100,000.00
001-000-597-00-01-12								
T/O BROADBAND (410)								
001-000-597-00-04-10								
Transfers Out Total	\$ 61,365.10	\$ 40,000.00	\$ 40,000.00	\$ 1,027,856.05	\$ 847,856.05	\$ 1,007,300.00	\$ 1,667,202.81	\$ 2,917,011.70
Fund Expenditures Total	\$ 813,828.13	\$ 877,445.00	\$ 1,059,743.56	\$ 2,217,897.69	\$ 1,667,202.81	\$ 2,917,011.70	\$ 1,667,202.81	\$ 2,917,011.70

**Impact Fees Fund Resources  
Special Revenue Fund 100**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 8,671	\$ 67,399	\$ 70,107	\$ 31,500	-123%
School Impact Fees	5,840	268	300	300	0%
Fire Impact Fees	3,899	104	300	300	0%
Parks Impact Fees	-	-	-	-	0%
Interest & Other Earnings	27	1,125	-	-	0%
Transfers In	-	-	-	-	0%
<b>Impact Fund Total Resources</b>	<b>\$ 18,437</b>	<b>\$ 68,897</b>	<b>\$ 70,707</b>	<b>\$ 32,100</b>	<b>-120%</b>

**Impact Fees Fund Uses  
Special Revenue Fund 100**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Intergovernmental Remittance	\$ 6,108	\$ -	\$ 300	\$ 500	40%
Transfers Out	-	-	45,000	-	
<b>Impact Fund Total Uses</b>	<b>\$ 6,108</b>	<b>\$ -</b>	<b>\$ 45,300</b>	<b>\$ 500</b>	<b>-8960%</b>
<b>Net Resources Over Uses</b>	<b>\$ 12,329</b>	<b>\$ 68,897</b>	<b>\$ 25,407</b>	<b>\$ 31,600</b>	

**Notes**

**Revenue**

Impact fees are collected through permits for construction. The intention of collecting impact fees is to offset the increased impact that new construction has on schools, the fire district and the City's parks.

**Intergovernmental Remittance**

The City remits all School and Fire impact fees to their respective districts

**3 Year Budget Comparison  
Impact Fees 100**

CITY OF MEDICAL LAKE

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 8,670.76		\$ 67,399.46	\$ 70,106.63	\$ 31,970.12	\$ 31,500.00
Revenues	9,766.70	650.00	1,497.17	5,600.00	1,658.43	600.00
Expenditures	6,108.00	-	-	45,300.00	45,000.00	500.00
Ending Balance	\$ 12,329.46	\$ 650.00	\$ 68,896.63	\$ 30,406.63	\$ (11,371.45)	\$ 31,600.00
Total Gain (Loss)	\$ 3,658.70	\$ 650.00	\$ 1,497.17	\$ (39,700.00)	\$ (43,341.57)	\$ 100.00

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Impact Fee Revenues</b>						
100-345-85-00-00 SCHOOL IMPACT FEES	\$ 5,840.00	\$ 300.00	\$ 268.00	\$ 300.00	\$ -	\$ 300.00
100-345-85-22-00 FIRE - IMPACT FEES	3,899.47	300.00	104.00	300.00	139.00	300.00
100-361-11-00-00 INVESTMENT INTEREST	27.23	50.00	1,125.17	-	1,519.43	-
100-361-11-00-00 T/I RTN FIRE IMPACT FROM 001	-	-	-	5,000.00	-	-
Fund Revenues Total	\$ 9,766.70	\$ 650.00	\$ 1,497.17	\$ 5,600.00	\$ 1,658.43	\$ 600.00
<b>Impact Fee Expenditures</b>						
100-000-518-65-00-00 SCHOOL IMPACT FEES - REMITT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00
100-220-597-00-60-00 T/O-FIRE IMPACT FEE (100 TO 001)	6,108.00	-	-	300.00	-	-
100-760-597-00-60-00 T/O PARK IMPROVEMENTS (302)	-	-	-	45,000.00	45,000.00	-
Fund Expenditures Total	\$ 6,108.00	\$ -	\$ -	\$ 45,300.00	\$ 45,000.00	\$ 500.00

**Street Operations and Maintenance Fund Resources  
Special Revenue Fund 101**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 73,567	\$ 134,058	\$ 145,602	\$ 125,951	0%
Permits	100	75	50	200	
Taxes - Motor Vehicle Fuel Tax	94,896	91,450	88,088	84,145	-5%
Multimodal Transportation - City	6,692	6,414	6,292	6,291	0%
Interest & Other Earnings	410	-	50	-	0%
Transfer In	126,623	120,749	150,000	130,000	0%
<b>Street Fund Total Resources</b>	<b>\$ 302,287</b>	<b>\$ 352,747</b>	<b>\$ 390,082</b>	<b>\$ 346,587</b>	<b>-13%</b>

**Street Operations and Maintenance Fund Uses  
Special Revenue Fund 101**

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Salaries & Wages	\$ 77,425	\$ 75,081	\$ 79,000	\$ 84,280	6%
Benefits	43,044	41,889	45,745	42,860	-7%
Supplies	28,814	35,091	44,600	48,690	8%
Services & Charges	76,203	74,622	94,786	93,030	-2%
<b>Street Fund Total Uses</b>	<b>\$ 225,486</b>	<b>\$ 226,683</b>	<b>\$ 264,131</b>	<b>\$ 268,860</b>	<b>2%</b>

**Notes:**

**Revenue**

Majority of resources come from the Motor Vehicle Fuel Tax and Multimodal Transportation distributions from the State of Washington. MFVT City Assistance from State and Telephone B&O Tax designated as funding for Streets

**Salaries & Wages**

A set percentage portion of the City's Maintenance employees' wages are charged for work performed on City streets, including street sweeping and snow plowing. 7.5% Salary Adjustment. 3.5% Step

**Supplies**

Includes snow & ice removal supplies, equipment and parts for street vehicles



Streets Restricted Fund Resources  
Special Revenue Fund 104

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 14,115	\$ 14,203	\$ 14,447	\$ 88,500	84%
SRTC Grants	-	-	-	-	0%
TIB Grants	-	-	639,000	1,295,000	51%
Interest & Other Earnings	12	232	-	(143)	100%
Transfers In	-	-	-	110,000	100%
<b>Street Res. Total Resources</b>	<b>\$ 14,127</b>	<b>\$ 14,436</b>	<b>\$ 653,447</b>	<b>\$ 1,493,357</b>	<b>56%</b>

Streets Restricted Fund Uses  
Special Revenue Fund 104

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Streets Capital Projects	\$ -	\$ -	\$ 735,000	\$ 1,475,500	50%
<b>Street Res. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 735,000</b>	<b>\$ 1,475,500</b>	<b>50%</b>

**Notes**

**Revenue** Revenue received from Transportation Improvement Board (TIB) as reimbursement for approved Streets projects

**Streets Capital Projects** Includes Lefevre St Restriping, Overlay on North-South Streets, and engineering for Stormwater Mitigation capital projects

**3 Year Budget Comparison**  
**Streets Fund 101, Streets - Restricted Fund 104**

CITY OF MEDICAL LAKE

**Summary - Streets**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 73,566.75		\$ 134,058.05	\$ 145,602.05	\$ 188,153.84	\$ 125,951.05
Revenues	228,720.68	212,557.00	218,688.54	244,480.00	224,145.15	262,636.00
Expenditures	225,486.33	274,750.00	226,683.08	264,131.00	164,733.64	268,860.00
Ending Balance	\$ 76,801.10	\$ (62,193.00)	\$ 126,063.51	\$ 125,951.05	\$ 247,565.35	\$ 119,727.05
Total Gain (Loss)	\$ 3,234.35	\$ (62,193.00)	\$ (7,994.54)	\$ (19,651.00)	\$ 59,411.51	\$ (6,224.00)

**Summary - Streets Restricted**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 14,115.02		\$ 14,203.45	\$ 14,447.48	\$ 14,215.19	\$ 88,500.00
Revenues	-	-	-	639,000.00	139,405.91	1,475,000.00
Expenditures	-	-	-	735,000.00	71,608.83	1,545,500.00
Ending Balance	\$ 14,115.02	\$ -	\$ 14,203.45	\$ (81,552.52)	\$ 82,012.27	\$ 18,000.00
Total Gain (Loss)	\$ -	\$ -	\$ -	\$ (96,000.00)	\$ 67,797.08	\$ (70,500.00)

**Detail**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Street Revenues						
101-316-47-00-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00
101-322-40-00-00	100.00	50.00	75.00	50.00	175.00	50.00
BLOCK CLOSURE PERMITS	-	-	-	-	-	150.00
MULTIMODAL TRANSPORTATION CITY	6,691.96	6,428.00	6,414.34	6,292.00	4,713.39	6,291.00
STREET - MV FUEL TAX	94,896.05	85,000.00	91,450.20	88,088.00	66,650.39	84,145.00
MVFT-CITY ASSISTANCE	-	-	-	-	-	130,000.00
INVESTMENT INTEREST	37.67	30.00	-	50.00	2,476.37	-
OTHER MISCELLANEOUS REVENUE	372.00	300.00	-	-	130.00	-





Leave & Severance Fund Resources  
Special Revenue Fund 105

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 183,024	\$ 182,270	\$ 184,000	\$ 65,000	-183%
Leave Buyback	-	13,070	12,500	13,500	7%
Interest & Other Earnings	270	2,196	300	2,000	0%
<b>Leave &amp; Sev. Total Resources</b>	<b>\$ 183,295</b>	<b>\$ 197,536</b>	<b>\$ 196,800</b>	<b>\$ 80,500</b>	<b>-144%</b>

Leave & Severance Fund Uses  
Special Revenue Fund 105

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Leave Payouts	\$ -	\$ -	\$ 35,000	\$ 50,000	30%
Severance Payments	-	-	20,000.00	-	0%
<b>Leave &amp; Sev. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ 50,000</b>	<b>-10%</b>

**Notes**

**Revenue**

The City expenses leave buyback funds equivalent to 1.25% of gross payroll each month and deposits these funds into the Leave & Severance fund

**Leave Payouts**

Unanticipated Leave payouts of up to \$50,000 are budgeted for.

**3 Year Budget Comparison  
Leave & Severance Fund 105**

CITY OF MEDICAL LAKE

**Summary**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 183,024.34	\$ -	\$ 182,269.96	\$ 97,535.52	\$ 64,997.84	\$ 65,000.00
Revenues	270.35	500.00	15,265.56	12,800.00	13,006.26	15,500.00
Expenditures	-	100,000.00	100,000.00	55,000.00	48,940.13	50,000.00
Ending Balance	\$ 183,294.69	\$ (99,500.00)	\$ 97,535.52	\$ 55,335.52	\$ 29,063.97	\$ 30,500.00
Total Gain (Loss)	\$ 270.35	\$ (99,500.00)	\$ (84,734.44)	\$ (42,200.00)	\$ (35,933.87)	\$ (34,500.00)

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Leave &amp; Severance Revenues</b>						
105-341-96-01-00 LEAVE BUYBACK	\$ -	\$ -	\$ 13,069.59	\$ 12,500.00	\$ 11,043.65	\$ 13,500.00
105-361-11-00-00 INVESTMENT INTEREST	270.35	500.00	2,195.97	300.00	1,962.61	2,000.00
Fund Revenues Total	\$ 270.35	\$ 500.00	\$ 15,265.56	\$ 12,800.00	\$ 13,006.26	\$ 15,500.00
<b>Leave &amp; Severance Expenditures</b>						
LEAVE PAYOUTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
105-000-535-00-10-00 WASTEWATER - LEAVE PAYOUT	-	-	-	20,000.00	13,070.69	-
105-000-597-20-00-01 T/O LEAVE & SEVERANCE (105 TO 001)	-	50,000.00	50,000.00	-	-	-
105-000-597-21-90-00 T/O WATER/SEWER (401)	-	50,000.00	50,000.00	-	-	-
105-130-513-10-10-00 SEVERANCE - EXECUTIVE	-	-	-	35,000.00	35,869.44	-
Fund Expenditures Total	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 55,000.00	\$ 48,940.13	\$ 50,000.00

**Contingency Fund Resources  
Special Revenue Fund 106**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 36,345	\$ 36,573	\$ 36,600	\$ 25,000	-46%
Interest & Other Earnings	26	456	300	-	
<b>Contingency Total Resources</b>	<b>\$ 36,371</b>	<b>\$ 37,029</b>	<b>\$ 36,900</b>	<b>\$ 25,000</b>	<b>-48%</b>

**Contingency Fund Uses  
Special Revenue Fund 106**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Transfers Out					
<b>Contingency Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**Notes**

**Beginning Balances**                      The Contingency Fund absorbed managerial funds Finance CIP (004), City Hall (CIP), Bldg/Code Reserve (007), Parks CIP (008) and Library CIP (072)

**Transfers Out**                              Considering the nature of the contingency fund, the entire resources of the fund are budgeted to be spent on unforeseen expenditures.

**3 Year Budget Comparison  
Contingency Fund 106**

CITY OF MEDICAL LAKE

**Summary**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 36,345.24		\$ 36,572.89	\$ 28,349.21	\$ (116,843.75)	\$ 25,000.00
Revenues	25.55	100.00	455.76	300.00	171,759.03	-
Expenditures	-	-	-	-	146,222.25	-
Ending Balance	\$ 36,370.79	\$ 100.00	\$ 37,028.65	\$ 28,649.21	\$ (91,306.97)	\$ 25,000.00
Total Gain (Loss)	\$ 25.55	\$ 100.00	\$ 455.76	\$ 300.00	\$ 25,536.78	\$ -

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Contingency Revenues</b>						
106-361-11-00-00 INVESTMENT INTEREST	\$ 25.55	\$ 100.00	\$ 455.76	\$ 300.00	\$ 759.03	\$ -
106-397-00-00-01 T/I GENERAL FUND (001)	-	-	-	-	171,000.00	-
<b>Fund Revenues Total</b>	\$ 25.55	\$ 100.00	\$ 455.76	\$ 300.00	\$ 171,759.03	\$ -

**Contingency Expenditures**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
106-000-522-10-11-00 OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 7,606.64	\$ -
106-000-522-10-30-00 SUPPLIES	-	-	-	-	170.82	-
106-000-522-10-40-00 PROFESSIONAL SERVICES	-	-	-	-	125,367.30	-
106-000-522-10-42-02 PHONE	-	-	-	-	395.34	-
106-000-522-10-48-00 UTILITY WRITE OFF	-	-	-	-	12,682.15	-
<b>Fund Expenditures Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 146,222.25	\$ -



American Rescue Plan Act Fund Resources Managerial Fund 107				
Account Descriptions	2022 Actual	2023 Adopted	2023 Current, Q3	2024 Proposed
Beginning Balances	\$ -	\$ -	\$ -	\$ 554,007
Federal Indirect Grant	-	858,422	858,422	-
Investment Interest	-	-	14,546	5,000
<b>ARPA Fund Total</b>	<b>\$ -</b>	<b>\$ 858,422</b>	<b>\$ 872,968</b>	<b>\$ 559,007</b>

American Rescue Plan Act Fund Uses ARPA Fund 107				
Projects	2022 Actual	2023 Adopted	2023 Current, Q3	2024 Proposed
Public Works Equipment	\$ -	\$ 159,222	\$ 259,544	\$ 25,000
Aerators	-	165,524	-	30,104
Broadband	-	107,500	-	-
WWTP Capital Reserves	-	-	-	59,115
Civic Non-Profits	-	94,935	32,467	-
Expanded Parks & Trails	-	10,000	21,624	105,000
Downtown Beautification	-	10,000	-	106,000
Auditorium Remodel	-	-	-	106,000
City Technology & Training	-	75,878	5,327	100,000
<b>Executive Total</b>	<b>\$ -</b>	<b>\$ 623,059</b>	<b>\$ 318,962</b>	<b>\$ 531,219</b>

In 2021, the City of Medical Lake was awarded \$1,386,248 in grant funds for the American Rescue Plan Act. The intent of these funds was to replace lost revenue during the pandemic, allowing for the use of funds on any general government purpose, in addition to water, sewer and broadband infrastructure. During 2022, the City allocated all remaining ARPA funds to the projects/categories above.

#### Notes

The totals of the adopted budget for 2022 and 2023 proposed budget exceed the total resources because there is an assumption that not all 2022 budgeted expenditures will occur in 2022, thus funds will be carried forward

**3 Year Budget Comparison  
ARPA Fund 107**

CITY OF MEDICAL LAKE

**Summary**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 554,006.63
Revenues	-	-	-	858,422.00	872,968.49	5,000.00
Expenditures	-	-	-	750,000.00	318,961.86	531,218.59
Ending Balance	\$ -	\$ -	\$ -	108,422.00	554,006.63	27,788.04
Total Gain (Loss)	\$ -	\$ -	\$ -	108,422.00	554,006.63	(526,218.59)

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Revenues</b>						
107-361-11-00-00 INVESTMENT INTEREST	\$ -	\$ -	\$ -	\$ -	\$ 14,546.44	\$ 5,000.00
107-397-00-90-00 CORONAVIRUS LOCAL FISCAL RCVRY-FEDS	-	-	-	858,422.00	858,422.05	-
<b>Fund Revenues Total</b>	\$ -	\$ -	\$ -	\$ 858,422.00	\$ 872,968.49	\$ 5,000.00
<b>Expenditures</b>						
107-400-582-30-41-01 BENEFICIARY GRANT	\$ -	\$ -	\$ -	\$ -	\$ 32,467.08	\$ -
107-400-594-11-60-01 LEGISLATIVE-CAPITAL EQUIPMENT	-	-	-	-	5,326.80	-
107-400-594-18-60-01 CENTRAL SVCS - CAPITAL EQUIPMENT	-	-	-	-	-	312,000.00
107-400-594-48-60-01 PUBLIC WORKS-CAPITAL EQUIPMENT	-	-	-	750,000.00	259,544.01	25,000.00
107-740-571-10-31-04 MINOR EQUIPMENT-P&R	-	-	-	-	14,319.97	-
107-740-594-75-65-00 CAPITAL EQUIPMENT - P&R	-	-	-	-	7,304.00	105,000.00
107-310-554-90-40-00 AERATORS - PROFESSIONAL SVCS	-	-	-	-	-	30,103.59
WWTP Capital Equipment	-	-	-	-	-	59,115.00
<b>Fund Expenditures Total</b>	\$ -	\$ -	\$ -	\$ 750,000.00	\$ 318,961.86	\$ 531,218.59

**Public Safety Fund Resources  
Special Revenue Fund 110**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ 70,000	100%
Public Safety Tax	69,423	71,132	72,704	72,000	-1%
Local Criminal Justice	122,771	125,071	120,000	125,000	4%
Criminal Justice - Population	1,639	1,674	-	1,700	100%
CJ - Contracted Services	-	-	-	9,000	100%
Fireworks Permits	200	200	1,742	200	-771%
Liquor Board Profits	-	-	7,490	7,500	0%
Policing Services Reimbursement	19,000	20,674	19,000	336,000	94%
Transfer In	-	-	980,000	150,000	-553%
<b>Public Safety Total Resources</b>	<b>\$ 213,033</b>	<b>\$ 218,750</b>	<b>\$ 1,200,936</b>	<b>\$ 771,400</b>	<b>-56%</b>

**Public Safety Fund Departments - Expenditures  
Special Revenue Fund 110**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Law Enforcement	\$ 614,684	\$ 1,078,724	\$ 1,116,500	\$ 667,601	-67%
Other Environmental Preservation	6,213	14,598	19,173	18,300	-5%
Animal Control	19,449	20,032	20,000	20,040	0%
<b>Public Safety Total Uses</b>	<b>\$ 640,345</b>	<b>\$ 1,113,354</b>	<b>\$ 1,155,673</b>	<b>\$ 705,941</b>	<b>-64%</b>

**Notes**

- Revenue** Law Enforcement Services revenues includes contractual distributions from the Department of Social and Health Services for the shared use of law enforcement services
- Law Enforcement** Includes police services contract with the Spokane County Sheriff's Office and phone line for SCOPE office.
- Criminal Justice** Includes contracted services for prisoner detention
- Other Environmental Pres.** Includes aerator annual maintenance contract and Spokane Regional Clean Air Agency annual registration program fees
- Animal Control** Includes contracted animal control services with Spokanimal

**3 Year Budget Comparison  
Public Safety Fund 110**

CITY OF MEDICAL LAKE

Summary

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance						
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 493,049.92	\$ 70,000.00
Expenditures	213,032.82	185,905.00	218,749.98	1,200,936.00	654,866.23	701,400.00
Law Enforcement	\$ 614,683.52	\$ 1,116,000.00	\$ 1,078,723.65	\$ 1,116,500.00	\$ 112,911.03	\$ 667,601.00
Other Environmental Preservation	6,213.00	17,000.00	14,598.44	19,173.00	7,423.00	18,300.00
Animal Control	19,448.52	17,000.00	20,031.96	20,000.00	13,755.28	20,040.00
Total Expenditures	\$ 640,345.04	\$ 1,150,000.00	\$ 1,113,354.05	\$ 1,155,673.00	\$ 134,089.31	\$ 705,941.00
Ending Balance	\$ (427,312.22)	\$ (964,095.00)	\$ (894,604.07)	\$ 45,263.00	\$ 1,013,826.84	\$ 65,459.00
Total Gain (Loss)	\$ (427,312.22)	\$ (964,095.00)	\$ (894,604.07)	\$ 45,263.00	\$ 520,776.92	\$ (4,541.00)

Detail

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Public Safety Revenues</b>						
110-313-15-00-00						
PUBLIC SAFETY TAX	\$ 69,423.02	\$ 60,000.00	\$ 71,131.58	\$ 72,704.00	\$ 52,649.32	\$ 72,000.00
110-313-71-00-00						
LOCAL CRIMINAL JUSTICE	122,770.62	105,000.00	125,070.83	120,000.00	92,105.39	125,000.00
110-321-30-00-00						
FIREWORKS PERMITS	200.00	200.00	200.00	1,742.00	-	200.00
110-336-06-21-00						
MVET-CRIM. JUSTICE PROGRAM	1,639.18	1,705.00	1,673.71	-	1,298.25	1,700.00
110-336-06-25-00						
CJ - CONTRACTED SVCS	-	-	-	-	7,647.57	9,000.00
110-336-06-95-00						
LIQUOR BOARD PROFITS	-	-	-	7,490.00	5,614.70	7,500.00
110-342-10-00-00						
DSHS POLICE PROT.	19,000.00	19,000.00	20,673.86	19,000.00	-	25,000.00
110-342-10-00-01						
DSHS POLICING REIM.	-	-	-	-	-	311,000.00
110-361-11-00-00						
INVESTMENT INTEREST	-	-	-	-	-	-
110-397-60-90-00						
TRANSFERS IN (001)	-	-	-	-	5,551.00	-
Fund Revenues Total	\$ 213,032.82	\$ 185,905.00	\$ 218,749.98	\$ 1,200,936.00	\$ 654,866.23	\$ 701,400.00
<b>Public Safety Expenditures</b>						
Law Enforcement						

110-210-521-10-31-01	OFFICE SUPPLIES	\$	-	\$	-	\$	-	\$	126.21	\$	150.00
110-210-521-10-41-01	CONTRACTED SVCS-SHERIFFS	\$	599,252.00	\$	1,100,000.00	\$	1,064,266.00	\$	100,000.00	\$	600,000.00
110-210-521-10-42-02	PHONE	\$	1,389.48	\$	1,500.00	\$	1,339.79	\$	1,500.00	\$	1,340.00
110-210-521-10-48-03	BILLING SERVICES	\$	-	\$	-	\$	-	\$	141.12	\$	150.00
110-210-521-20-40-02	SPOK COUNTY EMERG MINGT SERVICE	\$	4,480.06	\$	4,500.00	\$	3,457.65	\$	5,000.00	\$	50,000.00
110-210-523-20-40-00	PRISONER DETENTION-SPK/CHENEY	\$	9,561.98	\$	10,000.00	\$	9,660.21	\$	11,658.22	\$	15,961.00
	<b>Law Enforcement Total</b>	\$	<b>614,683.52</b>	\$	<b>1,116,000.00</b>	\$	<b>1,078,723.65</b>	\$	<b>1,116,500.00</b>	\$	<b>667,601.00</b>
	<b>Other Environmental Preservation</b>										
110-310-531-90-32-00	FUEL	\$	-	\$	-	\$	317.84	\$	250.00	\$	320.00
110-310-553-70-40-00	COUNTY - AIR POLLUTION	\$	6,213.00	\$	6,500.00	\$	4,602.66	\$	7,423.00	\$	8,300.00
110-310-554-90-41-00	PROFESSIONAL SERVICES	\$	-	\$	10,000.00	\$	9,677.94	\$	11,000.00	\$	9,680.00
110-310-554-90-48-00	REPAIR & MAINTENANCE	\$	-	\$	500.00	\$	-	\$	500.00	\$	-
	<b>Environmental Preservation Total</b>	\$	<b>6,213.00</b>	\$	<b>17,000.00</b>	\$	<b>14,598.44</b>	\$	<b>19,173.00</b>	\$	<b>18,300.00</b>
	<b>Animal Control</b>										
110-390-539-30-41-01	CONTRACTED SERVICE-SPOKANIMAL	\$	19,448.52	\$	17,000.00	\$	20,031.96	\$	20,000.00	\$	20,040.00
	<b>Animal Control Total</b>	\$	<b>19,448.52</b>	\$	<b>17,000.00</b>	\$	<b>20,031.96</b>	\$	<b>20,000.00</b>	\$	<b>20,040.00</b>
	<b>Fund Total</b>	\$	<b>640,345.04</b>	\$	<b>1,150,000.00</b>	\$	<b>1,113,354.05</b>	\$	<b>1,155,673.00</b>	\$	<b>705,941.00</b>

**Criminal Justice Fund Resources  
Special Revenue Fund 111**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ 21,000	100%
Criminal Justice - Special Prog.	5,837	5,935	6,147	6,147	0%
DUI - Cities	816	558	700	500	-40%
Interest & Other Earnings	-	-	-	-	
<b>Criminal Just. Total Resources</b>	<b>\$ 6,653</b>	<b>\$ 6,492</b>	<b>\$ 6,847</b>	<b>\$ 27,647</b>	<b>75%</b>

**Criminal Justice Fund Uses  
Special Revenue Fund 111**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Intergovernmental Remittance	\$ -	\$ -	\$ -	\$ -	
<b>Criminal Just. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**Notes**

**Revenue**

Special Programs revenues must be used for innovative law enforcement strategies or programs related to helping at-risk children or child abuse victims.

**Intergovernmental Remittance**

With no current programs with allowable uses of Special Programs funding, the City is considering remitting funds to Spokane County.

3 Year Budget Comparison  
Criminal Justice Fund 111

CITY OF MEDICAL LAKE

Summary

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 20,750.26	\$ 21,000.00
Revenues	6,652.69	6,739.00	6,492.29	6,847.00	4,759.06	6,647.00
Expenditures	-	-	-	-	-	-
Ending Balance	\$ 6,652.69	\$ 6,739.00	\$ 6,492.29	\$ 6,847.00	\$ 25,509.32	\$ 27,647.00
Total Gain (Loss)	\$ 6,652.69	\$ 6,739.00	\$ 6,492.29	\$ 6,847.00	\$ 4,759.06	\$ 6,647.00

Detail

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Criminal Justice Revenues</b>						
111-336-06-26-00 MVET-CRIM JUSTICE-SPEC PRO	\$ 5,836.85	\$ 6,039.00	\$ 5,934.58	\$ 6,147.00	\$ 4,585.69	\$ 6,147.00
111-336-06-51-00 DUI - CITIES	815.84	700.00	557.71	700.00	173.37	500.00
111-351-11-00-00 INVESTMENT INTEREST	-	-	-	-	32.83	-
Fund Revenues Total	\$ 6,652.69	\$ 6,739.00	\$ 6,492.29	\$ 6,847.00	\$ 4,759.06	\$ 6,647.00
<b>Criminal Justice Expenditures</b>						
INTERGOVERNMENTAL TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Parks & Recreation Fund Resources  
Special Revenue Fund 112**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ 56,000	
Concessions	358	176	150	-	0%
Special Event Activity Fees	-	-	400	500	
Recreation Facility Use	-	52	100	2,500	96%
Youth Sports Registration	5,998	13,042	7,500	12,000	38%
Adult Sports Registration	-	-	-	1,000	100%
After School Fees	-	-	-	9,000	100%
Summer Camp Fees	-	-	-	16,000	100%
Parking - Waterfront Park	460	1,360	500	1,000	50%
Facility Rentals	310	6,665	2,000	4,000	23%
Facility Rentals - Deposits	-	-	2,000	2,000	0%
Interest & Other Earnings	-	-	-	-	0%
Transfer In	-	-	367,000	475,000	0%
<b>Parks &amp; Rec. Total Resources</b>	<b>\$ 7,126</b>	<b>\$ 21,295</b>	<b>\$ 379,650</b>	<b>\$ 579,000</b>	<b>34%</b>

**Parks & Recreation Fund Departments - Expenditures  
Special Revenue Fund 112**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
<b><u>Recreation</u></b>					
Salaries & Wages	\$ 64,306	\$ 63,470	\$ 137,502	\$ 189,402	27%
Benefits	23,093	29,698	50,200	65,000	23%
Supplies	-	-	2,000	5,000	60%
Services & Charges	8,033	15,677	15,224	32,540	53%
Capital Outlay	-	-	17,000	33,000	48%
<b>Dept. total</b>	<b>95,431</b>	<b>108,845</b>	<b>221,926</b>	<b>324,942</b>	<b>32%</b>
<b><u>Parks Facilities</u></b>					
Salaries & Wages	\$ 79,518	\$ 72,177	\$ 83,441	\$ 88,270	5%
Benefits	33,725	32,944	28,211	32,160	12%
Supplies	15,019	20,122	21,600	43,610	50%
Services & Charges	35,219	34,235	35,607	47,966	26%
Capital Outlay	44,160	25,130	-	-	0%
<b>Dept. total</b>	<b>\$ 207,641</b>	<b>\$ 184,608</b>	<b>\$ 168,859</b>	<b>\$ 212,006</b>	<b>20%</b>
<b>Parks &amp; Rec. Total Uses</b>	<b>\$ 303,073</b>	<b>\$ 293,453</b>	<b>\$ 390,785</b>	<b>\$ 536,948</b>	<b>52%</b>

**Notes**

**Recreation: Salaries & Wages**

Parks & Recreation Director began in May of 2023, City hired Part-time Recreation Assistants for running recreation programs, requesting full-time Recreation Coordinator in lieu of partial Administrative Clerk



**3 Year Budget Comparison  
Parks & Recreation Fund 112**

CITY OF MEDICAL LAKE

**Summary**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 68,211.24	\$ 56,000.23
Revenues	7,125.57	9,200.00	21,294.94	410,250.00	221,844.99	523,000.00
Expenditures	\$ 95,431.36	\$ 127,300.00	\$ 108,845.20	\$ 221,926.40	\$ 133,974.82	\$ 324,942.00
Parks Facilities	208,588.66	167,200.00	184,607.80	180,858.65	133,515.04	212,006.00
Total Expenditures	\$ 304,020.02	\$ 294,500.00	\$ 293,453.00	\$ 402,785.05	\$ 267,489.86	\$ 536,948.00
Ending Balance	\$ (296,894.45)	\$ (285,300.00)	\$ (272,158.06)	\$ 7,464.95	\$ 22,566.37	\$ 42,052.23
Total Gain (Loss)	\$ (296,894.45)	\$ (285,300.00)	\$ (272,158.06)	\$ 7,464.95	\$ (45,644.87)	\$ (13,948.00)

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Parks &amp; Rec Revenues</b>						
CONCESSIONS	\$ 358.00	\$ -	\$ 175.50	\$ 150.00	\$ -	\$ -
SPECIAL EVENT ACTIVITY FEES	-	-	-	-	400.00	500.00
RECREATION FACILITY USE	-	-	52.00	100.00	2,576.42	2,500.00
YOUTH SPORTS REGISTRATION	5,997.57	5,000.00	13,042.44	7,500.00	10,160.64	12,000.00
ADULT SPORTS REGISTRATION	-	-	-	-	800.00	1,000.00
AFTER SCHOOL FEES	-	-	-	9,000.00	528.56	9,000.00
SUMMER CAMP FEES	-	-	-	22,000.00	800.00	16,000.00
INVESTMENT INTEREST	-	-	-	-	547.81	-
PARKING-WATERFRONT PARK	460.00	200.00	1,360.00	500.00	1,780.00	1,000.00
FACILITY RENTALS	310.00	4,000.00	6,665.00	2,000.00	7,060.37	4,000.00
FACILITY RENTAL-DEPOSIT	-	-	-	2,000.00	5,105.00	2,000.00
T/I GENERAL FUND (001)	-	-	-	367,000.00	192,000.00	475,000.00
INSURANCE RECOVERIES - NON-CA	-	-	-	-	86.19	-
<b>Fund Revenues Total</b>	<b>\$ 7,125.57</b>	<b>\$ 9,200.00</b>	<b>\$ 21,294.94</b>	<b>\$ 410,250.00</b>	<b>\$ 221,844.99</b>	<b>\$ 523,000.00</b>

Parks & Rec Expenditures		2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Parks &amp; Rec</b>							
112-740-571-10-10-03	SALARIES & WAGES - REC ASSISTANT	\$ 945.00	\$ 12,000.00	\$ 4,679.50	\$ 35,500.00	\$ 7,880.35	\$ 35,000.00
112-740-571-10-10-04	SALARIES & WAGES - ADMIN CLERK	13,175.28	13,600.00	6,655.23	27,000.00	11,709.88	-
112-740-571-10-10-05	RECREATION COORDINATOR	46,144.80	47,500.00	47,158.72	65,400.00	27,578.86	64,752.00
112-740-571-10-10-06	SALARIES & WAGES - DIRECTOR	-	-	-	300.00	33,833.86	80,400.00
112-740-571-10-11-00	OVERTIME - ADMINISTRATIVE CLERK	-	-	403.07	300.00	3,550.28	-
112-740-571-10-20-01	SOCIAL SECURITY & MEDICARE	4,040.42	5,000.00	4,573.80	7,267.50	795.66	8,500.00
112-740-571-10-20-02	LABOR & INDUSTRIES	263.57	500.00	354.38	2,034.90	4,091.52	750.00
112-740-571-10-20-03	RETIREMENT	7,088.39	9,000.00	6,692.48	13,000.00	10,699.01	11,080.00
112-740-571-10-20-04	MEDICAL/LIFE/DEFERRED COMP	10,995.82	14,000.00	12,200.47	28,000.00	582.65	27,600.00
112-740-571-10-20-05	DISABILITY/SICK LV BUYBACK	1,077.68	1,200.00	1,130.45	1,200.00	346.07	1,200.00
112-740-571-10-31-01	OFFICE SUPPLIES	41.46	500.00	111.95	500.00	10,222.23	120.00
112-740-571-10-31-02	OPERATING SUPPLIES	3,625.74	10,000.00	9,208.14	7,500.00	3,316.70	25,000.00
112-740-571-10-31-04	MINOR EQUIPMENT	-	-	-	-	1,993.43	1,000.00
112-740-571-10-35-00	SMALL TOOLS & EQUIPMENT	-	200.00	-	2,000.00	1,515.25	2,000.00
112-740-571-10-41-00	INSTRUCTORS/UMPIRES/REFEREES	-	1,000.00	-	-	3,126.37	2,000.00
112-740-571-10-41-01	PROFESSIONAL SERVICES	2,031.64	4,500.00	3,686.03	4,000.00	-	10,000.00
112-740-571-10-42-01	POSTAGE	-	100.00	1.06	100.00	73.87	10.00
112-740-571-10-42-02	PHONE	418.77	400.00	375.70	400.00	-	380.00
112-740-571-10-43-02	MEALS & LODGING	-	300.00	-	150.00	175.00	-
112-740-571-10-44-00	ADVERTISING	-	-	-	-	2,506.10	-
112-740-571-10-45-00	RENTALS	156.79	1,000.00	3,922.07	2,500.00	6,674.00	3,930.00
112-740-571-10-46-00	INSURANCE	4,669.00	5,100.00	6,150.00	6,674.00	-	14,020.00
112-740-571-10-49-00	MISCELLANEOUS	757.00	500.00	-	500.00	291.52	500.00
112-740-571-10-49-02	REGISTRATIONS FEES	-	700.00	266.75	700.00	342.21	200.00
112-740-571-10-49-03	SUBSCRIPTIONS	-	-	-	-	750.00	3,500.00
112-740-571-10-49-04	PARK & REC REFUND	-	200.00	1,275.40	200.00	1,920.00	-
112-740-594-74-60-00	RECREATION - CAPITAL OUTLAY	-	-	-	17,000.00	-	33,000.00
	<b>Parks &amp; Rec Total</b>	<b>\$ 95,431.36</b>	<b>\$ 127,900.00</b>	<b>\$ 108,845.20</b>	<b>\$ 221,926.40</b>	<b>\$ 133,974.82</b>	<b>\$ 324,942.00</b>
<b>Parks Facilities</b>							
112-760-576-80-10-02	SALARIES & WAGES - MAINTENANCE	\$ 53,473.69	\$ 28,700.00	\$ 54,648.32	\$ 43,447.00	\$ 33,355.33	\$ 45,140.00
112-760-576-80-10-03	SALARIES & WAGES - PARK MAINTEN	23,258.91	28,000.00	14,837.56	38,244.00	15,596.78	41,130.00

112-760-576-80-11-00	OVERTIME - PARKS MAINTENANCE	2,785.10	2,000.00	2,690.78	1,750.00	-	2,000.00
112-760-576-80-20-01	SOCIAL SECURITY & MEDICARE	5,952.40	5,000.00	5,372.29	6,126.83	3,696.20	6,480.00
112-760-576-80-20-02	LABOR & INDUSTRIES	2,026.42	1,500.00	1,534.91	1,633.82	1,349.22	1,700.00
112-760-576-80-20-03	RETIREMENT	6,520.95	5,000.00	5,898.24	5,600.00	3,742.89	5,280.00
112-760-576-80-20-04	MEDICAL/LIFE/DEFERRED COMP	18,061.87	5,000.00	18,945.62	13,750.00	11,040.05	17,500.00
112-760-576-80-20-05	DISABILITY/SICK LV BUYBACK	1,163.49	1,000.00	1,192.76	1,100.00	575.51	1,200.00
112-760-576-80-30-00	INTERGOVERNMENTAL SERVICES	6,223.92	10,000.00	7,043.39	10,000.00	4,571.71	10,000.00
112-760-576-80-31-01	OFFICE SUPPLIES	-	100.00	-	100.00	-	100.00
112-760-576-80-31-02	OPERATING SUPPLIES	5,901.96	5,500.00	8,125.95	6,000.00	11,031.48	8,130.00
112-760-576-80-32-00	FUEL	2,207.50	3,500.00	3,574.91	3,500.00	3,984.61	4,000.00
112-760-576-80-31-04	MINOR EQUIPMENT	-	-	-	-	-	20,000.00
112-760-576-80-35-00	SMALL TOOLS & EQUIPMENT	685.88	1,000.00	1,377.79	2,000.00	123.23	1,380.00
112-760-576-80-41-00	PROFESSIONAL SERVICES	5,673.60	5,000.00	2,088.91	5,000.00	3,357.56	2,090.00
112-760-576-80-42-02	PHONE	751.33	700.00	842.64	700.00	537.74	850.00
112-760-576-80-45-00	RENTALS	1,657.32	4,000.00	4,843.05	4,000.00	393.92	4,850.00
112-760-576-80-46-00	INSURANCE	4,968.00	5,500.00	6,400.00	15,707.00	15,781.00	17,086.00
112-760-576-80-47-00	UTILITIES	10,265.98	10,000.00	12,163.80	-	8,916.87	12,170.00
112-760-576-80-48-00	REPAIR & MAINTENANCE	11,742.19	5,500.00	7,719.74	10,000.00	60.94	7,720.00
112-760-576-80-49-00	MISCELLANEOUS	160.24	200.00	177.11	200.00	111.65	1,000.00
112-760-576-80-49-01	DUES & MEMBERSHIPS	-	-	-	-	180.00	200.00
112-760-576-80-49-01	DEPOSIT REFUND - FACILITY RENTAL	947.44	-	-	2,000.00	4,520.00	2,000.00
112-760-582-10-00-01	LAND LEASE - WFP	-	-	-	10,000.00	-	-
112-760-591-76-61-00	PARKS - CAPITAL OUTLAY	44,160.47	40,000.00	25,130.03	-	10,588.35	-
112-760-594-76-60-00	Park Facilities Total	\$ 208,588.66	\$ 167,200.00	\$ 184,607.80	\$ 180,858.65	\$ 133,515.04	\$ 212,006.00
	Fund Expenditures Total	\$ 304,020.02	\$ 294,500.00	\$ 293,453.00	\$ 402,785.05	\$ 267,489.86	\$ 536,948.00

**Emergency Response Fund Resources  
Special Revenue Fund 113**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ -	100%
Gas B & O Tax	-	-	-	75,000	100%
State Reimbursement	-	-	-	-	0%
Federal Reimbursement	-	-	-	-	0%
Interest & Other Earnings	-	-	-	-	0%
<b>Emergency Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>100%</b>

**Emergency Response Fund Uses  
Special Revenue Fund 113**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Emergency Response	\$ -	\$ -	\$ -	\$ -	
<b>Emergency Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**Notes**

**Revenue**

Gas B & O tax designated as a funding source for the Emergency Response Fund, effective 2024.

**Emergency Response**

Funds to be available in the event of an emergency and may only be used along with an emergency declaration

**3 Year Budget Comparison  
Emergency Response Fund 113**

CITY OF MEDICAL LAKE

Summary	Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues	-	-	-	-	-	75,000.00
	Expenditures	-	-	-	-	-	-
	Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
	Total Gain (Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00

Detail	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Emergency Response Revenues</b>						
113-316-43-00-00 GAS B & O TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
STATE REIMBURSEMENT	-	-	-	-	-	-
FEDERAL REIMBURSEMENT	-	-	-	-	-	-
INVESTMENT INTEREST	-	-	-	-	-	-
Fund Revenues Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
	2020 Activity	2021 Budget	2021 Activity	2022 Budget	2022 Activity	2023 Budget
<b>Emergency Response Expenditures</b>						
113-000-522-10-40-00 EMERGENCY RESPONSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City Beautification Fund Resources  
Special Revenue Fund 125**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ -	
Business License	6,543	5,943	6,500	5,243	-24%
Interest & Other Earnings	-	-	-	-	0%
<b>City Beaut. Total Resources</b>	<b>\$ 6,543</b>	<b>\$ 5,943</b>	<b>\$ 6,500</b>	<b>\$ 5,243</b>	<b>-24%</b>

**City Beautification Fund Uses  
Special Revenue Fund 125**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Services & Charges	\$ -	\$ -	\$ 4,000	\$ 6,500	38%
<b>City Beaut. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>\$ 6,500</b>	<b>38%</b>

**Notes**

**Revenue**

Includes all business license revenues

**City Beautification**

Includes costs related to beautification projects that are aimed at updating or enhancing the visual aspects of the City's downtown and urban areas.

**3 Year Budget Comparison  
City Beautification Fund 125**

CITY OF MEDICAL LAKE

**Summary**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00
Revenues	6,542.50	4,000.00	5,942.50	6,500.00	5,242.50	5,950.00
Expenditures	-	-	-	4,000.00	-	6,500.00
Ending Balance	\$ 6,542.50	\$ 4,000.00	\$ 5,942.50	\$ 2,500.00	\$ 5,242.50	\$ 4,950.00
Total Gain (Loss)	\$ 6,542.50	\$ 4,000.00	\$ 5,942.50	\$ 2,500.00	\$ 5,242.50	\$ (550.00)

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>City Beautification Revenues</b>						
BUSINESS LICENSE	\$ 6,542.50	\$ 4,000.00	\$ 5,942.50	\$ 6,500.00	\$ 5,242.50	\$ 5,950.00
INVESTMENT INTEREST	-	-	-	-	-	100.00
<b>Fund Revenues Total</b>	\$ 6,542.50	\$ 4,000.00	\$ 5,942.50	\$ 6,500.00	\$ 5,242.50	\$ 5,950.00
<b>City Beautification Expenditures</b>						
IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 6,500.00
<b>Fund Expenditures Total</b>	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 6,500.00

**City Beautification Fund Resources**  
**Tourism Fund 126**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ -	
Cable B & O Tax	-	-	-	6,700	100%
Interest & Other Earnings	-	-	-	-	
<b>City Beaut. Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,700</b>	<b>100%</b>

**City Beautification Fund Uses**  
**Tourism Fund 126**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ -	\$ -	\$ -	\$ 2,500	100%
Supplies	-	-	-	500	100%
Services & Charges	-	-	-	3,500	100%
<b>City Beaut. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>100%</b>

**Notes**

**Revenue**

2024 Designate Cable B & O Tax revenues for Tourism Fund

**Tourism & Events**

Fund supports expenditures related to community events and the attraction of tourism to the City



**3 Year Budget Comparison  
Tourism Fund 126**

CITY OF MEDICAL LAKE

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	6,533.01	8,000.00	6,630.96	6,750.00	6,630.96	6,750.00	1,579.51	6,700.00
Expenditures	-	-	-	-	-	-	2,669.25	6,500.00
Ending Balance	\$ 6,533.01	\$ 8,000.00	\$ 6,630.96	\$ 6,750.00	\$ 6,630.96	\$ 6,750.00	\$ (1,089.74)	\$ 200.00
Total Gain (Loss)	\$ 6,533.01	\$ 8,000.00	\$ 6,630.96	\$ 6,750.00	\$ 6,630.96	\$ 6,750.00	\$ (1,089.74)	\$ 200.00

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Tourism Revenues</b>								
126-316-46-00-00 CABLE B&O TAX	\$ 6,533.01	\$ 8,000.00	\$ 6,630.96	\$ 6,750.00	\$ 6,630.96	\$ 6,750.00	\$ 1,579.51	\$ 6,700.00
126-361-11-00-00 INVESTMENT INTEREST	-	-	-	-	-	-	-	-
126-397-00-00-01 T/I GENERAL FUND (001)	-	-	-	-	-	-	-	-
Fund Revenues Total	\$ 6,533.01	\$ 8,000.00	\$ 6,630.96	\$ 6,750.00	\$ 6,630.96	\$ 6,750.00	\$ 1,579.51	\$ 6,700.00
<b>Tourism Expenditures</b>								
Community Events								
126-730-573-90-11-01 OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,027.04	\$ 2,500.00
126-730-573-90-31-02 OPERATING SUPPLIES	-	-	-	-	-	-	239.58	500.00
126-730-573-90-41-00 PROFESSIONAL SERVICES	-	-	-	-	-	-	-	500.00
126-000-573-90-45-00 RENTALS	-	-	-	-	-	-	1,402.63	3,000.00
126-000-594-48-64-01 IMPROVEMENTS	-	-	-	-	-	-	-	-
Fund Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,669.25	\$ 6,500.00

**Capital Improvements Fund Resources  
Capital Projects Fund 301**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 414,923	\$ 369,499	\$ 568,395	\$ 515,000	-10%
Real Estate Excise Tax (REET)	131,375	105,512	95,000	100,000	5%
Interest & Other Earnings	346	8,675	2,000	8,680	77%
<b>Capital Imp. Total Resources</b>	<b>\$ 546,644</b>	<b>\$ 483,686</b>	<b>\$ 665,395</b>	<b>\$ 623,680</b>	<b>-7%</b>

**Capital Improvements Fund Uses  
Capital Projects Fund 301**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Library Projects	\$ -	\$ 244	\$ 70,000	\$ -	0%
Streets Projects	-	-	-	50,000	100%
City Hall Projects	-	-	-	204,000	100%
Transfers Out	65,000	-	95,000	110,000	14%
<b>Capital Imp. Total Uses</b>	<b>\$ 65,000</b>	<b>\$ 244</b>	<b>\$ 165,000</b>	<b>\$ 364,000</b>	<b>55%</b>

**Notes**

**Transfers Out**

Includes Transfer Out to Streets - Restricted Fund (104) for matching requirements on TIB project

**Capital Projects**

Includes City Hall Backup Generator & Switchgear, Auditorium Commercial Kitchen Remodel, and Interstate 90 Wayfinding "Loop" Signage capital projects

**3 Year Budget Comparison  
Capital Improvement Fund 301**

CITY OF MEDICAL LAKE

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 414,922.66		\$ 369,498.91	\$ 568,394.75	\$ 436,220.61	\$ 515,000.00
Revenues	131,721.70	81,000.00	114,187.14	97,000.00	66,378.37	108,680.00
Expenditures	65,000.00	26,000.00	244.00	165,000.00	97,776.95	364,000.00
Ending Balance	\$ 481,644.36	\$ 55,000.00	\$ 483,442.05	\$ 500,394.75	\$ 404,822.03	\$ 259,680.00
Total Gain (Loss)	\$ 66,721.70	\$ 55,000.00	\$ 113,943.14	\$ (68,000.00)	\$ (31,398.58)	\$ (255,320.00)

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Capital Improvements Revenues</b>						
301-318-34-00-00 REET TAX	\$ 131,375.47	\$ 80,000.00	\$ 105,512.25	\$ 95,000.00	\$ 50,469.14	\$ 100,000.00
301-361-11-00-00 INVESTMENT INTEREST	346.23	1,000.00	8,674.89	2,000.00	15,909.23	8,680.00
Fund Revenues Total	\$ 131,721.70	\$ 81,000.00	\$ 114,187.14	\$ 97,000.00	\$ 66,378.37	\$ 108,680.00
<b>Capital Improvements Expenditures</b>						
301-720-594-72-64-01 CAPITAL IMPROVEMENTS-LIBRARY	\$ -	\$ -	\$ 244.00	\$ 70,000.00	\$ 2,776.95	\$ -
CITY HALL PROJECTS	-	-	-	-	-	204,000.00
STREETS PROJECTS	-	-	-	-	-	50,000.00
301-000-597-00-90-60 Transfers Out (301 to 001)	40,000.00	-	-	-	-	-
301-000-597-43-90-41 T/O - STREET - RESTRICTED (104)	25,000.00	26,000.00	-	95,000.00	95,000.00	110,000.00
Fund Expenditures Total	\$ 65,000.00	\$ 26,000.00	\$ 244.00	\$ 165,000.00	\$ 97,776.95	\$ 364,000.00

**Parks Capital Improvements Fund Resources  
Capital Projects Fund 302**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ 45,000	100%
Impact Fees	-	-	-	-	0%
Interest & Other Earnings	-	-	-	500	100%
Transfers In	-	-	45,000	250,000	82%
<b>Capital Imp. Total Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 295,500</b>	<b>85%</b>

**Capital Improvements Fund Uses  
Capital Projects Fund 301**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Parks Projects	\$ -	\$ -	\$ -	\$ 295,000	100%
<b>Capital Imp. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 295,000</b>	<b>100%</b>

**Notes**

**Parks Projects**

Includes replacing old mower, Coney Island Dock, Waterfront park benches and permanent stage capital projects.

**3 Year Budget Comparison  
Parks Capital Improvement Fund 302**

CITY OF MEDICAL LAKE

**Summary**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
Revenues	-	-	-	45,000.00	45,000.00	250,500.00
Expenditures	-	-	-	-	-	295,000.00
Ending Balance	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 500.00
Total Gain (Loss)	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	\$ (44,500.00)

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Capital Improvements Revenues</b>						
302-345-85-76-00 PARK - IMPACT FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00
302-361-11-00-00 INVESTMENT INTEREST	-	-	-	-	-	250,000.00
302-397-00-00-01 T/I GENERAL FUND (001)	-	-	-	-	-	-
302-397-00-01-00 T/I IMPACT (100)	-	-	-	45,000.00	45,000.00	-
Fund Revenues Total	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 250,500.00
<b>Capital Improvements Expenditures</b>						
302-760-576-76-41-01 CAPITAL-ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302-760-594-76-60-01 CAPITAL OUTLAY	-	-	-	-	-	275,000.00
302-760-594-76-65-01 CAPITAL-EQUIPMENT	-	-	-	-	-	20,000.00
Fund Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,000.00

**Water Operations and Maintenance Fund Resources**  
**Proprietary Fund 401**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 871,751	\$ 863,431	\$ 1,077,599	\$ 542,265	
Delinquent Fees	1,150	29,980	12,000	10,000	-20%
Facilities Rental - Reservoir	114,444	111,770	125,000	112,000	-12%
Water Sales	690,217	664,233	700,000	728,000	4%
Interest & Other Earnings	782	16,235	1,500	2,000	25%
<b>Water Fund Total Resources</b>	<b>\$ 1,678,343</b>	<b>\$ 1,685,648</b>	<b>\$ 1,916,099</b>	<b>\$ 1,394,265</b>	<b>-37%</b>

**Water Operations and Maintenance Fund Uses**  
**Proprietary Fund 401**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 156,662	\$ 152,958	\$ 243,000	\$ 215,882	-13%
Benefits	80,467	80,260	137,555	121,000	-14%
Supplies	132,431	188,258	150,500	198,790	24%
Services & Charges	156,042	143,557	196,776	183,297	-7%
Transfers Out	-	-	-	125,000	100%
<b>Water Fund Total Uses</b>	<b>\$ 525,602</b>	<b>\$ 565,033</b>	<b>\$ 727,831</b>	<b>\$ 843,969</b>	<b>14%</b>

**Notes**

**Revenue**

Includes revenues from sale of water, late fees and lease charges for the rental of space on the City's reservoir to telecommunications companies.

**Salaries & Wages**

7.5% Salary Adjustment, 3.5% Step.

Water Restricted Fund Resources  
Proprietary Managerial Fund 402

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Beginning Balances	\$ 19	\$ 19	\$ 20	\$ 356,000	100%
Water Tap Fees	5,086	650	-	-	0%
Interest & Other Earnings	-	-	-	-	0%
Transfers In	-	-	75,000	125,000	0%
<b>Water Res. Total Resources</b>	<b>\$ 5,105</b>	<b>\$ 669</b>	<b>\$ 75,020</b>	<b>\$ 481,000</b>	<b>84%</b>

Water Restricted Fund Uses  
Proprietary Managerial Fund 402

Account Description	2021 Actual	2022 Actual	2023 Adopted	2024 Proposed	% Change
Improvements	\$ -	\$ -	\$ -	\$ 500,000	100%
Capital Repair & Maintenance	-	-	-	40,000	100%
Equipment	-	-	-	210,000	100%
<b>Water Res. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>100%</b>

**Notes**

**Capital Purchases**

Includes Reservoir repair, water testing kit, line/utility locator, water testing (PFAS/PFOA)

**Capital Projects**

Includes Jefferson St Lead Pipe and Joint Water Main Replacement and Craig Rd Well Backup Generator & Switchgear capital projects

**3 Year Budget Comparison**  
**Water Fund 401, Water - Restricted Fund 402**

CITY OF MEDICAL LAKE

**Summary - Water**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 871,750.60		\$ 863,430.67	\$ 1,077,599.23	\$ 187,733.64	\$ 542,264.87
Revenues	806,627.44	806,050.00	822,409.26	838,550.00	611,789.15	852,000.00
Expenditures	525,601.56	594,300.00	565,033.25	727,831.00	510,601.38	847,969.00
Ending Balance	\$ 1,152,776.48	\$ 211,750.00	\$ 1,120,806.68	\$ 1,188,318.23	\$ 197,264.87	\$ 546,295.87
Total Gain (Loss)	\$ 281,025.88	\$ 211,750.00	\$ 257,376.01	\$ 110,719.00	\$ 101,187.77	\$ 4,031.00

**Summary - Water Restricted**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 19.27		\$ 19.27	\$ 19.59	\$ 69,789.98	\$ 500,000.00
Revenues	5,105.28	3,000.00	669.27	75,019.59	430,221.20	981,000.00
Expenditures						750,000.00
Ending Balance	\$ 5,124.55	\$ 3,000.00	\$ 688.54	\$ 75,039.18	\$ 500,011.18	\$ 731,000.00
Total Gain (Loss)	\$ 5,105.28	\$ 3,000.00	\$ 669.27	\$ 75,019.59	\$ 430,221.20	\$ 231,000.00

**Detail - Water**

Water Revenues	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
401-343-40-00-00 WATER SALES	\$ 690,216.52	\$ 700,000.00	\$ 664,232.50	\$ 700,000.00	\$ 508,586.52	\$ 728,000.00
401-343-40-01-00 BULK WATER SALES	35.23	50.00	192.17	50.00		
401-359-90-00-00 UTILITY DELINQUENT FEES	1,150.00	5,000.00	29,980.07	12,000.00	26,978.16	10,000.00
401-361-11-00-00 INVESTMENT INTEREST	782.06	1,000.00	16,234.95	1,500.00	5,187.23	2,000.00
401-362-50-00-00 FACILITIES RENTAL-RESERVOIR	114,443.63	100,000.00	111,769.57	125,000.00	71,037.24	112,000.00
401-369-90-00-00 MISCELLANEOUS REVENUE						
<b>Fund Revenues Total</b>	<b>\$ 806,627.44</b>	<b>\$ 806,050.00</b>	<b>\$ 822,409.26</b>	<b>\$ 838,550.00</b>	<b>\$ 611,789.15</b>	<b>\$ 852,000.00</b>



	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Water Expenditures</b>						
401-380-518-10-40-00	\$ -	\$ -	\$ -	\$ -	\$ 285.80	\$ 1,920.00
401-380-518-40-40-00	-	-	-	-	1,005.44	6,600.00
401-380-534-10-10-01	23,260.43	24,000.00	23,799.78	35,000.00	39,492.06	47,292.00
401-380-534-10-10-02	20,527.20	21,450.00	13,521.35	-	-	-
401-380-534-10-10-03	85,061.20	101,150.00	92,376.37	200,000.00	117,136.52	162,590.00
401-380-534-10-10-06	22,395.73	22,000.00	19,312.73	2,000.00	11,178.56	-
401-380-534-10-11-00	5,417.84	7,000.00	3,947.86	6,000.00	1,267.55	6,000.00
401-380-534-10-20-01	11,121.99	13,000.00	11,207.55	19,875.00	12,621.58	15,750.00
401-380-534-10-20-02	2,683.05	4,000.00	2,619.83	5,180.00	3,371.22	6,500.00
401-380-534-10-20-03	18,604.12	25,000.00	16,255.89	26,500.00	18,527.88	22,380.00
401-380-534-10-20-04	44,306.67	59,800.00	45,801.22	82,000.00	50,471.40	71,320.00
401-380-534-10-20-05	3,082.14	3,500.00	2,827.63	3,500.00	2,947.52	3,500.00
401-380-534-10-20-06	668.60	500.00	1,547.51	500.00	391.78	1,550.00
401-380-534-10-31-01	1,199.88	1,500.00	1,154.93	1,500.00	838.62	1,160.00
401-380-534-10-31-02	6,597.76	12,000.00	11,047.75	12,000.00	15,289.42	11,050.00
401-380-534-10-31-03	-	-	183.42	-	13,255.54	4,190.00
401-380-534-10-32-00	5,664.52	8,000.00	7,549.02	6,000.00	5,459.08	7,550.00
401-380-534-10-34-00	81,223.43	92,000.00	142,222.28	100,000.00	83,713.28	142,230.00
401-380-534-10-34-01	33,150.00	25,000.00	21,787.14	25,000.00	22,464.87	21,790.00
401-380-534-10-35-00	4,595.21	5,000.00	4,313.66	6,000.00	38.84	10,820.00
401-380-534-10-40-00	2,630.00	4,000.00	5,727.99	5,000.00	1,748.00	13,730.00
401-380-534-10-40-01	2,675.90	3,500.00	2,675.90	3,500.00	150.00	2,680.00
401-380-534-10-41-00	13,249.83	13,000.00	12,115.31	20,000.00	17,177.20	12,120.00
401-380-534-10-41-01	-	-	-	-	3,093.23	-
401-380-534-10-42-01	3,266.47	3,000.00	3,306.30	3,500.00	1,885.95	3,310.00
401-380-534-10-42-02	4,373.64	4,500.00	4,538.13	4,500.00	2,850.64	4,540.00
401-380-534-10-43-01	-	100.00	-	100.00	-	-
401-380-534-10-43-02	-	300.00	-	300.00	-	300.00
401-380-534-10-44-00	19.45	100.00	160.72	500.00	27.77	170.00
401-380-534-10-44-01	2,982.04	4,000.00	1,540.24	4,000.00	39.05	1,550.00
401-380-534-10-45-00	11,129.00	12,500.00	14,457.50	24,473.00	24,715.00	34,234.00
401-380-534-10-46-00	63,701.11	67,000.00	53,636.47	65,000.00	35,448.13	53,640.00

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
401-380-534-10-48-00	15,807.98	20,000.00	9,244.02	20,000.00	2,420.12	9,250.00
401-380-534-10-48-03	-	-	-	6,000.00	1,626.49	3,000.00
401-380-534-10-49-00	33,874.57	35,000.00	34,016.71	35,203.00	16,006.80	34,103.00
401-380-534-10-49-01	1,347.90	1,700.00	1,625.40	1,700.00	3,860.24	1,630.00
401-380-534-10-49-02	983.90	1,000.00	512.64	3,000.00	1,087.04	520.00
401-380-534-10-49-05	-	-	-	-	-	4,000.00
401-000-597-00-04-02	-	-	-	-	-	125,000.00
<b>Fund Expenditures Total</b>	<b>\$ 525,601.56</b>	<b>\$ 594,300.00</b>	<b>\$ 565,033.25</b>	<b>\$ 727,831.00</b>	<b>\$ 510,601.38</b>	<b>\$ 847,969.00</b>

**Detail - Water - Restricted**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Water - Restricted Revenues</b>						
403-308-31-00-00	\$ 19.27	\$ -	\$ 19.27	\$ 19.59	\$ 69,789.98	\$ 356,000.00
402-343-40-00-01	5,086.01	3,000.00	650.00	-	-	-
STATE GRANT	-	-	-	-	-	500,000.00
402-361-11-00-00	-	-	-	-	333.22	-
402-397-00-04-01	-	-	-	75,000.00	75,000.00	125,000.00
402-397-00-04-01	-	-	-	-	285,098.00	-
<b>Restricted Revenues Total</b>	<b>\$ 5,105.28</b>	<b>\$ 3,000.00</b>	<b>\$ 669.27</b>	<b>\$ 75,019.59</b>	<b>\$ 430,221.20</b>	<b>\$ 981,000.00</b>

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Water - Restricted Expenditures</b>						
402-368-10-00-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402-379-00-00-01	-	-	-	-	-	-
402-380-594-34-63-00	-	-	-	-	-	500,000.00
402-380-594-34-64-00	-	-	-	-	-	210,000.00
402-380-534-10-48-00	-	-	-	-	-	40,000.00
402-380-597-34-90-64	-	-	-	-	-	-
<b>Restricted Expenditures Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750,000.00</b>

**Solid Waste Operations and Maintenance Fund Resources  
Proprietary Fund 407**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 290,042	\$ 267,706	\$ 236,565	\$ 121,369	-95%
Delinquent Fees	-	-	-	10,000	100%
Compost Trailer Reimbursement	13,100	10,130	10,000	9,750	-3%
Garbage Collection Fees	627,944	647,865	650,000	675,000	4%
Interest & Other Earnings	5,699	4,391	1,010	2,250	55%
<b>Solid Waste Total Resources</b>	<b>\$ 936,786</b>	<b>\$ 930,092</b>	<b>\$ 897,575</b>	<b>\$ 818,369</b>	<b>-10%</b>

**Solid Waste Operations and Maintenance Fund Uses  
Proprietary Fund 407**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Salaries & Wages	\$ 17,820	\$ 16,420	\$ 5,500	\$ -	0%
Benefits	10,100	8,262	12,565	-	0%
Supplies	1,698	2,432	2,600	3,660	29%
Services & Charges	633,671	678,814	658,259	724,672	9%
Refunds	-	-	-	-	0%
Capital Outlay	3,218	-	6,000	-	0%
<b>Solid Waste Total Uses</b>	<b>\$ 666,507</b>	<b>\$ 705,928</b>	<b>\$ 684,924</b>	<b>\$ 728,332</b>	<b>6%</b>

**Notes**

**Revenue**

Includes garbage collection charges, late fees and reimbursement from the County for 75% of compost removal costs. Collection rates increase of approximately 12% to match increase in contracted garbage and recycling removal services.

**Salaries & Wages**

Fund is no longer charged for Administrative salaries & wages

**Services & Charges**

Includes Sunshine Disposal contract for removal services. Approximate 3.75% increase in garbage and recycling removal services.

3 Year Budget Comparison  
Solid Waste Fund 407

CITY OF MEDICAL LAKE

Summary

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 290,042.36		\$ 267,705.92	\$ 236,564.81	\$ 144,040.04	\$ 121,369.20
Revenues	641,342.25	601,010.00	662,386.28	661,010.00	517,886.80	697,000.00
Expenditures	666,506.84	709,200.00	705,927.66	684,924.00	518,986.32	728,332.00
Ending Balance	\$ 264,877.77	\$ (108,190.00)	\$ 224,164.54	\$ 212,650.81	\$ 121,369.20	\$ 90,037.20
Total Gain (Loss)	\$ (25,164.59)	\$ (108,190.00)	\$ (43,541.38)	\$ (23,914.00)	\$ (1,099.52)	\$ (31,332.00)

Detail

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Solid Waste Revenues</b>						
407-337-00-00-01	\$ 13,100.01	\$ -	\$ 10,130.16	\$ 10,000.00	\$ 3,343.03	\$ 9,750.00
401-359-90-00-00	-	-	-	-	-	10,000.00
407-343-70-00-00	627,944.44	600,000.00	647,864.70	650,000.00	508,284.10	675,000.00
407-361-00-00-01	4.10	10.00	48.52	10.00	-	-
407-361-11-00-00	239.70	1,000.00	4,071.70	1,000.00	5,513.97	2,000.00
407-369-00-00-01	-	-	-	-	-	-
407-369-10-00-00	54.00	-	271.20	-	745.70	250.00
<b>Fund Revenues Total</b>	\$ 641,342.25	\$ 601,010.00	\$ 662,386.28	\$ 661,010.00	\$ 517,886.80	\$ 697,000.00
<b>Solid Waste Expenditures</b>						
407-000-518-40-40-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
407-000-537-10-10-02	6,842.52	7,100.00	4,507.07	-	-	-
407-000-537-10-10-06	10,977.66	11,300.00	11,394.38	5,000.00	11,178.56	-
407-000-537-10-11-00	-	-	518.61	500.00	-	-
407-000-537-10-20-01	1,262.77	1,000.00	1,214.43	2,025.00	855.22	-
407-000-537-10-20-02	176.11	300.00	140.93	540.00	50.78	-
407-000-537-10-20-03	2,067.04	2,500.00	1,712.03	3,500.00	1,410.10	-
407-000-537-10-20-04	6,220.43	8,600.00	4,914.22	6,000.00	2,412.18	-
407-000-537-10-20-05	373.58	400.00	280.08	500.00	184.61	-
407-000-537-10-30-00	902.75	-	882.15	1,000.00	67.40	890.00

11/07/2023

2024 Preliminary Budget

407-000-537-10-31-01	OFFICE SUPPLIES	674.77	700.00	725.57	850.00	-	730.00
407-000-537-10-31-02	OPERATING SUPPLIES	120.14	200.00	85.48	200.00	-	90.00
407-000-537-10-31-03	PUBLICATIONS	-	-	458.38	-	-	460.00
407-000-537-10-32-00	FUEL	-	100.00	280.40	300.00	-	290.00
407-000-537-10-35-00	SMALL TOOLS & EQUIPMENT	-	100.00	-	250.00	-	-
407-000-537-10-41-00	GARBAGE CONTRACTORS	559,163.57	617,000.00	624,131.54	600,000.00	468,716.18	675,000.00
407-000-537-10-41-01	COMPOST DISPOSAL	24,901.31	10,000.00	13,294.74	15,000.00	11,553.15	13,000.00
407-000-537-10-41-03	PROFESSIONAL SERVICES	5,242.13	2,000.00	1,331.37	2,000.00	-	1,340.00
407-000-537-10-42-01	POSTAGE	2,668.63	3,000.00	3,054.88	3,000.00	1,875.00	3,060.00
407-000-537-10-44-00	ADVERTISING	-	-	6.25	15.00	-	10.00
407-000-537-10-45-00	RENTALS	-	-	-	-	642.04	-
407-000-537-10-46-00	INSURANCE	5,230.00	6,000.00	6,821.00	3,344.00	3,344.00	1,762.00
407-000-537-10-47-00	UTILITIES	4,046.42	4,000.00	4,474.52	4,000.00	663.62	-
407-000-537-10-48-00	REPAIR & MAINTENANCE	784.69	1,500.00	71.87	1,500.00	138.41	500.00
407-000-537-10-48-03	BILLING SERVICE	-	-	-	6,000.00	1,626.47	3,000.00
407-000-537-10-49-00	STATE EXCISE TAX	31,606.60	31,500.00	25,616.61	23,400.00	14,268.60	27,000.00
407-000-537-10-49-01	OTHER MISCELLANEOUS	27.72	100.00	11.15	-	-	-
407-000-582-10-00-01	GARBAGE REFUND	-	300.00	-	-	-	-
407-000-594-37-63-00	IMPROVEMENTS	3,218.00	1,000.00	-	5,000.00	-	-
407-000-594-37-64-00	EQUIPMENT	-	500.00	-	1,000.00	-	-
	<b>Fund Expenditures Total</b>	<b>\$ 666,506.84</b>	<b>\$ 709,200.00</b>	<b>\$ 705,927.66</b>	<b>\$ 684,924.00</b>	<b>\$ 518,986.32</b>	<b>\$ 728,332.00</b>

**Wastewater Operations and Maintenance Fund Resources  
Proprietary Fund 408**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ 420,000	100%
Delinquent Fees	-	-	16,500	10,000	-65%
DSHS WWTP O&M 50%	385,821	331,989	350,000	530,500	34%
Sewer Service	698,361	719,520	720,000	785,000	6%
Interest & Other Earnings	-	-	3,000	2,000	-50%
Transfers In	-	-	200,000	545,000	
<b>Wastewater Total Resources</b>	<b>\$ 1,084,181</b>	<b>\$ 1,051,509</b>	<b>\$ 1,089,500</b>	<b>\$ 1,727,500</b>	<b>37%</b>

**Wastewater Fund Departments - Expenditures  
Proprietary Fund 408**

<b>Account Description</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Adopted</b>	<b>2024 Proposed</b>	<b>% Change</b>
<b><u>Wastewater Collection</u></b>					
Salaries & Wages	\$ 135,696	\$ 138,349	\$ 164,000	\$ 181,300	10%
Benefits	75,671	76,975	96,525	92,660	-4%
Supplies	16,774	15,508	19,500	18,520	-5%
Services & Charges	76,201	96,866	106,258	84,087	-26%
Transfers Out	30,000	-	-	-	
<b>Dept. total</b>	<b>\$ 334,342</b>	<b>\$ 327,697</b>	<b>\$ 386,283</b>	<b>\$ 376,567</b>	<b>-3%</b>
<b><u>Wastewater Treatment</u></b>					
Salaries & Wages	\$ 78,119	\$ 74,207	\$ 340,000	\$ 426,520	20%
Benefits	123,236	119,668	164,035	155,020	-6%
Supplies	110,870	111,594	108,500	126,930	15%
Services & Charges	317,110	309,980	305,504	366,766	17%
Transfers Out	-	-	-	-	
<b>Dept. total</b>	<b>\$ 629,335</b>	<b>\$ 615,449</b>	<b>\$ 918,039</b>	<b>\$ 1,075,236</b>	<b>15%</b>
<b>Wastewater Total Uses</b>	<b>\$ 963,677</b>	<b>\$ 943,147</b>	<b>\$ 1,304,322</b>	<b>\$ 1,451,803</b>	<b>10%</b>

**Notes**

- Revenue** Includes Sewer charges, late fees and DSHS contract to reimburse the City for 50% of Operating and Maintenance costs for the Wastewater Treatment Plant. Increase on monthly sewer rates by \$2
- Salaries & Wages** Added FTE for succession planning. 7.5% Salary Adjustment, 3.5% Step. Additional FTE in WWTP
- Supplies** Replace aging equipment

**Wastewater Restricted Fund Resources  
Proprietary Managerial Fund 409**

<b>Account Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ -	\$ -	\$ -	\$ 1,071,000	100%
Sewer Tap Fees	375	75	-	-	
Interest & Other Earnings	-	-	-	-	
Transfers In	-	-	-	-	
<b>Street Res. Total Resources</b>	<b>\$ 375</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ 1,071,000</b>	<b>100%</b>

**Wastewater Restricted Fund Uses  
Proprietary Managerial Fund 409**

<b>Account Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 Proposed</b>	<b>% Change</b>
Capital Services	\$ -	\$ -	\$ -	\$ 50,000	100%
Capital Improvements	-	-	5,000	200,000	98%
Capital Equipment	-	-	-	1,080,000	100%
<b>Street Res. Total Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 1,330,000</b>	<b>100%</b>

**Notes**

**Capital Equipment**

Includes Programmable Logic Controls Upgrade, UV Light Disinfection Upgrade, and Backup Generator Switchgear capital projects

**Capital Improvements**

Includes Solar Array Project, funded in 2023

**3 Year Budget Comparison**  
**Wastewater Fund 408, Wastewater - Restricted Fund 409**

CITY OF MEDICAL LAKE

**Summary - Wastewater**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 165,958.04	\$ 420,000.00
Revenues	1,084,181.49	700,000.00	1,051,509.03	1,380,500.00	1,475,606.57	1,307,500.00
Expenditures	334,341.93	393,250.00	327,697.27	386,283.40	251,922.95	376,567.00
WWC	629,335.26	740,442.00	615,449.34	918,038.60	731,963.88	1,075,236.00
WWT	963,677.19	1,433,692.00	943,146.61	1,304,322.00	983,886.83	1,451,803.00
Total Expenditures	120,504.30	(433,692.00)	108,362.42	76,178.00	657,677.78	275,697.00
Ending Balance	120,504.30	(433,692.00)	108,362.42	76,178.00	491,719.74	(144,303.00)
Total Gain (Loss)						

**Summary - Wastewater - Restricted**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 171,519.37	\$ 1,071,000.00
Revenues	-	-	-	-	904,924.54	-
Expenditures	-	-	-	85,000.00	4,795.66	1,330,000.00
Ending Balance	\$ -	\$ -	\$ -	(85,000.00)	1,071,648.25	(259,000.00)
Total Gain (Loss)	\$ -	\$ -	\$ -	(85,000.00)	900,128.88	(1,330,000.00)

**Detail - Wastewater**

Wastewater Revenues	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
408-337-00-00-00 DSHS WWTP O & M-50%	\$ 385,820.81	\$ -	\$ 331,989.01	\$ 441,000.00	\$ 359,906.21	\$ 530,500.00
408-343-50-00-00 SEWER SERVICE	698,360.68	700,000.00	719,520.02	720,000.00	568,264.70	765,000.00
408-359-90-00-00 UTILITY DELINQUENT FEES	-	-	-	16,500.00	-	10,000.00
408-361-11-00-00 INVESTMENT INTEREST	-	-	-	3,000.00	2,436.66	2,000.00
408-397-00-04-03 T/I W/S MANAGERIAL (403)	-	-	-	200,000.00	545,000.00	-
<b>Fund Total</b>	\$ 1,084,181.49	\$ 700,000.00	\$ 1,051,509.03	\$ 1,380,500.00	\$ 1,475,606.57	\$ 1,307,500.00



	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Wastewater Expenditures</b>								
<b>WWC</b>								
408-381-518-10-40-00	\$ -	\$ -	\$ -	\$ 620.00	\$ -	\$ 620.00	204.14	\$ 1,440.00
408-381-518-40-40-00	-	-	-	4,380.00	-	4,380.00	1,436.36	9,000.00
408-381-535-10-10-01	23,260.68	24,000.00	23,799.74	35,000.00	23,799.74	35,000.00	23,695.18	47,300.00
408-381-535-10-10-03	85,061.13	101,700.00	92,376.17	120,000.00	92,376.17	120,000.00	84,626.97	130,000.00
408-381-535-10-10-06	21,956.63	22,700.00	18,299.13	2,000.00	18,299.13	2,000.00	11,178.47	-
408-381-535-10-11-00	5,417.68	7,000.00	3,873.69	7,000.00	3,873.69	7,000.00	-	4,000.00
408-381-535-10-20-01	10,446.11	12,500.00	10,704.72	11,625.00	10,704.72	11,625.00	8,994.65	13,300.00
408-381-535-10-20-02	2,523.04	4,000.00	2,520.44	3,100.00	2,520.44	3,100.00	2,372.43	3,000.00
408-381-535-10-20-03	17,559.18	23,000.00	15,544.00	21,000.00	15,544.00	21,000.00	13,290.43	18,450.00
408-381-535-10-20-04	41,847.00	57,300.00	43,989.03	57,000.00	43,989.03	57,000.00	35,996.30	50,990.00
408-381-535-10-20-05	2,899.06	3,500.00	2,699.75	3,500.00	2,699.75	3,500.00	2,089.91	2,900.00
408-381-535-10-20-06	396.42	300.00	1,517.02	300.00	1,517.02	300.00	116.66	4,020.00
408-381-535-10-31-01	1,123.87	1,500.00	1,154.61	1,500.00	1,154.61	1,500.00	697.30	1,160.00
408-381-535-10-31-02	8,703.42	7,000.00	3,727.47	7,000.00	3,727.47	7,000.00	3,475.20	3,730.00
408-381-535-10-31-03	-	-	-	-	-	-	2,397.03	3,000.00
408-381-535-10-32-00	5,664.52	7,500.00	7,548.99	6,000.00	7,548.99	6,000.00	6,196.97	7,550.00
408-381-535-10-35-00	1,282.22	4,000.00	3,076.91	5,000.00	3,076.91	5,000.00	2,439.41	3,080.00
401-381-535-10-40-01	-	1,000.00	-	-	-	-	-	-
408-381-535-10-41-00	6,299.37	12,000.00	19,339.76	12,000.00	19,339.76	12,000.00	5,496.44	9,340.00
408-381-535-10-41-01	-	-	-	-	-	-	1,546.62	3,000.00
408-381-535-10-42-01	2,668.61	3,000.00	3,054.87	3,000.00	3,054.87	3,000.00	937.50	3,060.00
408-381-535-10-42-02	6,516.35	6,400.00	6,488.40	6,500.00	6,488.40	6,500.00	4,574.46	6,490.00
408-381-535-10-43-01	-	100.00	-	100.00	-	100.00	-	-
408-381-535-10-43-02	-	300.00	-	300.00	-	300.00	-	-
408-381-535-10-44-00	19.45	100.00	160.14	100.00	160.14	100.00	-	160.00
408-381-535-10-45-00	1,508.82	2,200.00	1,534.15	2,200.00	1,534.15	2,200.00	57.40	1,540.00
408-381-535-10-46-00	11,129.00	13,000.00	14,457.50	18,474.00	14,457.50	18,474.00	18,601.00	18,047.00
408-381-535-10-47-00	16,670.19	17,000.00	16,548.17	17,000.00	16,548.17	17,000.00	10,750.53	16,550.00
408-381-535-10-48-00	12,023.03	12,000.00	7,650.08	12,000.00	7,650.08	12,000.00	1,822.22	7,660.00
408-381-535-10-48-01	-	500.00	-	500.00	-	500.00	-	-
408-381-535-10-48-03	-	-	-	3,000.00	-	3,000.00	813.23	1,500.00

408-381-535-10-49-00	STATE EXCISE TAX	18,456.66	19,000.00	26,910.01	27,734.40	9,524.21	16,000.00
408-381-535-10-49-01	DUES & MEMBERSHIPS	402.90	350.00	343.40	350.00	-	350.00
408-381-535-10-49-02	MISCELLANEOUS & REGISTRATIONS	506.59	300.00	389.12	3,000.00	232.43	390.00
408-381-535-10-90-14	T/O FINANCE - INTRFND SRVCS (401 TO 001)	30,000.00	30,000.00	-	-	-	-
<b>WWWT</b>	<b>Dept Total</b>	<b>\$ 334,341.93</b>	<b>\$ 393,250.00</b>	<b>\$ 327,697.27</b>	<b>\$ 386,283.40</b>	<b>\$ 251,922.95</b>	<b>\$ 376,567.00</b>
408-382-518-10-40-00	ID BILLING - PERSONNEL SVCS	\$ -	\$ -	\$ -	1,250.00	408.28	2,520.00
408-382-518-40-40-00	ID BILLING - PURCHASING SVCS	-	-	-	4,750.00	1,436.36	9,000.00
408-382-535-10-10-03	SALARIES & WAGES - OPERATOR	78,118.66	248,542.00	43,477.76	240,000.00	190,109.89	323,130.00
408-382-535-10-10-09	SALARIES & WAGES - WWTP DIRECTOR	-	-	30,563.46	93,000.00	63,189.00	96,390.00
401-382-535-10-11-00	OVERTIME - WWTP OPERATOR	-	1,000.00	166.14	7,000.00	6,128.64	7,000.00
401-382-535-10-20-01	SOCIAL SECURITY & MEDICARE	19,958.88	21,000.00	19,955.86	24,975.00	20,543.72	26,590.00
401-382-535-10-20-02	LABOR & INDUSTRIES	4,816.51	6,500.00	4,726.08	7,059.60	4,516.51	5,000.00
401-382-535-10-20-03	RETIREMENT/ICMA	32,975.20	35,000.00	29,576.34	41,000.00	29,028.50	39,780.00
401-382-535-10-20-04	MEDICAL/DENTAL/VISION/DEF COMP	60,073.03	64,700.00	60,037.14	85,000.00	52,192.74	77,900.00
401-382-535-10-20-05	DISABILITY/SICK LV BUYBACK	5,412.83	5,300.00	5,372.76	6,000.00	4,995.75	5,750.00
401-382-535-10-20-06	UNIFORMS & CLOTHING	-	300.00	-	-	163.35	-
401-382-535-10-30-02	OTHER INTERGOV'T SERVICES	8,200.50	-	8,337.77	8,200.00	1,236.64	8,340.00
401-382-535-10-31-01	OFFICE SUPPLIES	707.89	1,000.00	1,606.22	1,000.00	965.07	1,610.00
401-382-535-10-31-02	OPERATING SUPPLIES	98,116.98	93,000.00	99,236.80	95,000.00	115,917.88	99,240.00
401-382-535-10-31-03	MINOR EQUIPMENT	-	-	-	-	3,281.24	10,500.00
401-382-535-10-32-00	FUEL	2,399.60	3,500.00	2,238.30	3,300.00	2,445.13	2,240.00
401-382-535-10-35-00	SMALL TOOLS & EQUIPMENT	1,444.80	1,000.00	174.74	1,000.00	2,349.93	5,000.00
401-382-535-10-41-00	PROFESSIONAL SERVICES	66,762.62	50,000.00	78,121.83	60,000.00	42,546.49	78,130.00
408-382-535-10-41-02	SOFTWARE	-	-	-	-	1,762.24	3,000.00
401-382-535-10-42-01	POSTAGE	-	300.00	-	-	937.50	-
401-382-535-10-42-02	PHONE	2,483.65	2,500.00	3,072.71	2,500.00	1,868.26	3,080.00
401-382-535-10-43-02	MEALS & LODGING	-	100.00	-	100.00	-	-
401-382-535-10-44-00	ADVERTISING	-	100.00	-	100.00	-	-
401-382-535-10-45-00	RENTALS	-	500.00	-	100.00	-	-
401-382-535-10-46-00	INSURANCE	55,871.00	56,500.00	64,236.00	78,204.00	80,365.00	104,236.00
401-382-535-10-47-00	UTILITIES	158,472.88	135,500.00	148,793.17	135,000.00	82,023.13	148,800.00
401-382-535-10-48-00	REPAIR & MAINTENANCE	30,517.71	12,000.00	13,808.60	25,000.00	6,917.83	13,810.00
408-382-535-10-48-03	BILLING SERVICE	-	-	-	3,000.00	813.27	1,400.00

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
401-382-535-10-49-00	-	-	69.86	-	7,447.09	12,000.00
STATE EXCISE TAX						
401-382-535-10-49-01	738.00	600.00	299.00	500.00	507.00	300.00
DUES & MEMBERSHIPS						
401-382-535-10-49-02	2,264.52	1,500.00	1,008.98	1,000.00	8,784.27	1,010.00
REGISTRATIONS/OTHER MISC						
401-382-535-10-49-04	-	-	569.82	-	913.46	1,000.00
STATE USE TAX						
Dept Total	\$ 629,335.26	\$ 740,442.00	\$ 615,449.34	\$ 913,038.60	\$ 731,963.88	\$ 1,075,236.00
Fund Total	\$ 963,677.19	\$ 1,133,692.00	\$ 943,146.61	\$ 1,304,322.00	\$ 983,886.83	\$ 1,451,803.00

Detail - Wastewater - Restricted

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Wastewater - Restricted Revenues</b>						
409-334-04-20-01	\$ -	\$ -	\$ -	\$ -	\$ 185,000.00	\$ -
SOLAR ARRAY - DEPT OF COMMERCE						
409-343-50-00-01	375.00	-	75.00	-	-	-
SEWER TAP FEES						
409-361-11-00-00	-	-	-	-	5,022.54	-
INVESTMENT INTEREST						
409-397-00-04-04	-	-	-	-	899,902.00	-
T/I W/S MANAGERIAL (404)						
409-397-00-04-08	-	-	-	-	-	-
T/I WASTEWATER (408)						
Fund Total	\$ -	\$ -	\$ -	\$ -	\$ 904,924.54	\$ -

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Wastewater - Restricted Expenditures</b>						
409-382-535-10-41-00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00
PROFESSIONAL SVCS						
409-382-594-35-60-01	-	-	-	20,000.00	-	-
CAPITAL OUTLAY						
409-382-594-35-64-01	-	-	-	5,000.00	-	200,000.00
IMPROVEMENTS						
409-382-594-35-65-01	-	-	-	10,000.00	4,795.66	1,080,000.00
CAPITAL EQUIPMENT						
Fund Total	\$ -	\$ -	\$ -	\$ 85,000.00	\$ 4,795.66	\$ 1,330,000.00

**Unemployment Compensation Fund Resources  
Internal Service Fund 501**

<b>Account Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 Proposed</b>	<b>% Change</b>
Beginning Balances	\$ 11,513	\$ 11,073	\$ 7,746	\$ 100	-7646%
Interest & Other Earnings	10	150	-	100	100%
Transfers In	-	-	-	12,300	100%
<b>Unemployment Total Resources</b>	<b>\$ 11,523</b>	<b>\$ 11,223</b>	<b>\$ 7,746</b>	<b>\$ 12,500</b>	<b>38%</b>

**Unemployment Compensation Fund Uses  
Internal Service Fund 501**

<b>Account Description</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2023 Proposed</b>	<b>% Change</b>
Employment Sec. Reimburse	\$ 451	\$ 8,528	\$ -	\$ -	0%
<b>Unemployment Total Uses</b>	<b>\$ 451</b>	<b>\$ 8,528</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

**Notes**

**Employment Sec. Reimburse**

The City reimburses the Employment Security Department directly for unemployment claims.

**3 Year Budget Comparison  
Unemployment Compensation Fund 501**

CITY OF MEDICAL LAKE

**Summary**

Departments	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
Beginning Balance	\$ 11,513.00		\$ 11,073.00	\$ 7,746.33	\$ 1,448.84	\$ 100.00
Revenues	10.33		150.02		43.57	12,400.00
Expenditures	450.77		8,527.80		1,290.87	-
Ending Balance	\$ 11,072.56		\$ 2,695.22	\$ 7,746.33	\$ 201.54	\$ 12,500.00
Total Gain (Loss)	\$ (440.44)		\$ (8,377.78)	\$ -	\$ (1,247.30)	\$ 12,400.00

**Detail**

	2021 Actuals	2022 Budget	2022 Actuals	2023 Budget	2023 Current	2024 Proposed
<b>Unemployment Compensation Revenues</b>						
501-361-11-00-00 INVESTMENT INTEREST	\$ 10.33		\$ 150.02	\$ -	\$ 43.57	\$ 100.00
501-397-20-90-00 T/I - UNEMPLOYMENT (001 TO 501)	-		-	-	-	12,300.00
<b>Fund Total</b>	\$ 10.33	\$ -	\$ 150.02	\$ -	\$ 43.57	\$ 12,400.00
<b>Unemployment Compensation Expenditures</b>						
501-000-517-70-40-00 EMPLOYMENT SEC REIMBURSEMENTS	\$ 450.77		\$ 8,527.80	\$ -	\$ 1,290.87	\$ -
<b>Fund Total</b>	\$ 450.77	\$ -	\$ 8,527.80	\$ -	\$ 1,290.87	\$ -

## 2024 CAPITAL PROJECTS

**TRANSPORTATION PROJECTS**

Transportation projects include improvements for pedestrians, bicyclists, motorists, and transit riders of all ages and abilities. The ultimate goal of these projects is to develop a comprehensive, integrated, and connected transportation network allowing for safe and convenient travel of pedestrians, bicyclists, motorists, emergency responders, and freight into and throughout the community.

**TP-1.** Lefevre Street Restriping and Sidewalk Improvements.

**TP-2.** Small City Preservation Projects Scrub Seal and Overlay.

**TP-3.** Interstate 90 Business Loop Signs.

**PARKS AND PUBLIC FACILITIES PROJECTS**

Parks and Public Facilities projects include public safety facilities, public schools, libraries, city parks, and city facilities.

**PF-1.** Maintenance Building Backup Generator & Switchgear.

**PF-2.** City Hall Backup Generator & Switchgear.

**PF-3.** WWTP Backup Generator Switchgear.

**PF-4.** Auditorium Commercial Kitchen Remodel.

**PF-5.** Replacement of Park Benches and Tables.

**PF-6.** Coney Island Park Dock.

**PF-7.** Waterfront Park Permanent Stage

**PUBLIC WORKS PROJECTS**

Public Works projects include utility infrastructure improvements for the sewer system (collection and treatment), water system (source, storage, and transmission/distribution), and stormwater system.

**PW-1.** WWTP Programmable Logic Controls Upgrade.

**PW-2.** Jefferson St. Lead Pipe and Joint Water Main Replacement.

**PW-3.** Craig Rd. Well Backup Generator & Switchgear.

**PW-4.** WWTP Ultraviolet Disinfection Upgrade.

**PW-5.** Medical Lake Stormwater Mitigation Project.

**PUBLIC SAFETY PROJECTS**

Public Safety projects include improvements for police, fire, and emergency medical services facilities. These projects are largely supported by Fire Impact Fees and voter-approved taxes and levies.

**PUBLIC SCHOOL PROJECTS**

These projects are largely supported by School Impact Fees and voter-approved taxes, levies, and bonds.

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Citizen Advisory Board Appointments

7-Nov-23

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*Independent Salary Commission*

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Winston Cook

Lahnie Henderson

Jim Smith

*Parks Advisory Board*

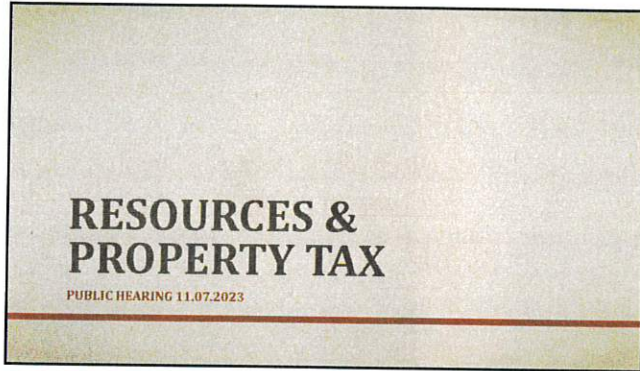
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William Mellott

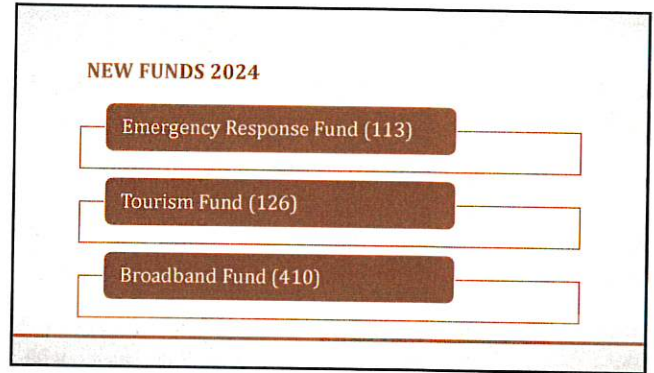
Debi Ronholt

Ethan Senn

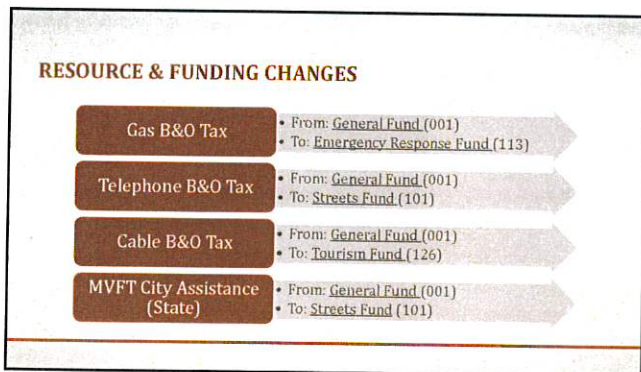
Jim Smith



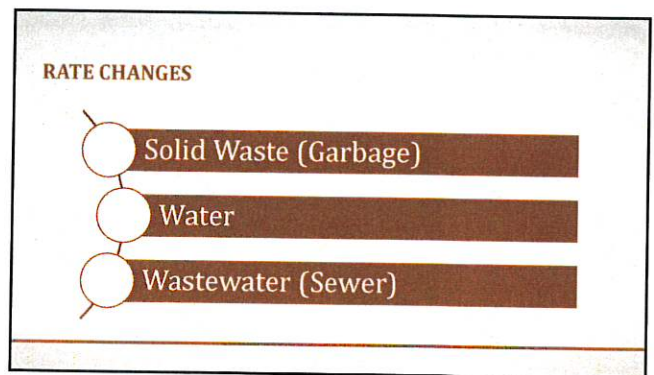
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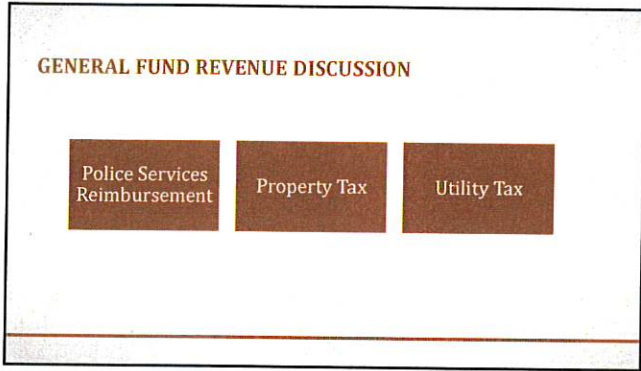


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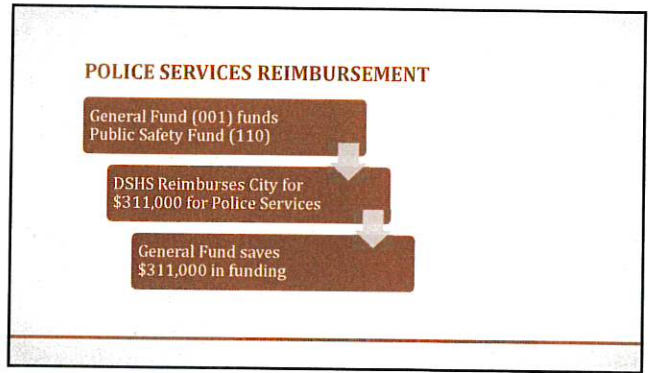


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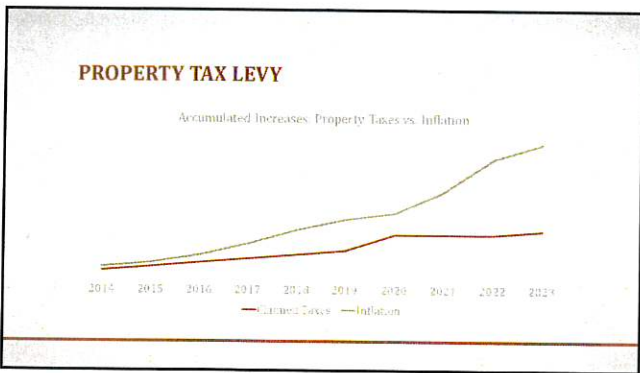




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### PROPERTY TAX LEVY

- 2023 Millage Rate: 1.1286
- Banked capacity: \$54,960.33 / 9.25% increase

Example: Citizen with \$300,000 value property

No Increase		1% Increase		4% Increase	
Millage Rate	1.1413	Millage Rate	1.1527	Millage Rate	1.1870
Total Tax	\$342.40	Total Tax	\$345.81	Total Tax	\$356.09
Tax Increase	\$0.00	Tax Increase	\$3.41	Tax Increase	\$13.69
Total Levy	\$594,011	Total Levy	\$599,951	Total Levy	\$617,771

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### UTILITY TAXES

- Tax purpose:
  - Fund administrative support to taxed services (Water, Solid Waste, and Wastewater)
- Current rate 17%

Cost Factor	Amount
Administrative Support	\$313,000
<b>Funding Needed From Tax</b>	<b>\$313,000</b>

Funding Needed	Estimated Taxable Revenue	Proposed Utility Tax Goal
\$313,000	= \$2,206,370	= 14%

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### UTILITY TAXES (CONT.)

**Recommend:**

- Reduce Utility Tax by 1% in 2024
- Review Annually

Current	2024	2025	2026	
17%	-1%	-1%	-1%	=14%

Estimated to reduce \$66,000+ in utility taxes per year

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# QUESTIONS?

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